

1894.
(SECOND SESSION.)

LEGISLATIVE ASSEMBLY.
NEW SOUTH WALES.

PUBLIC ACCOUNTS

FOR THE

YEAR 1893,

ACCOMPANIED BY THE

TWENTY-THIRD ANNUAL REPORT OF THE AUDITOR-GENERAL

(UNDER THE ACT 33 VIC. No. 18).

ORDERED BY THE LEGISLATIVE ASSEMBLY TO BE PRINTED,
4 September, 1894.

SYDNEY: CHARLES POTTER, GOVERNMENT PRINTER.

1894.

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(SECOND SESSION.)

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NEW SOUTH WALES.

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(FOR THE YEAR 1893, WITH 23RD ANNUAL REPORT OF THE AUDITOR-GENERAL.)

Ordered by the Legislative Assembly to be printed, 4 September, 1894.

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

Sir,

Department of Audit, Sydney, 4 September, 1894.

Under the provisions of the Audit Act of 1870, 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 1893, together with my Report thereon.

I have the honor to be,

Sir,

Your obedient servant,

EDWARD A. RENNIE,

Auditor-General

ABSTRACTS
OF THE
PUBLIC ACCOUNTS
OF THE
COLONY OF NEW SOUTH WALES,
FOR THE YEAR
1893.

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PUBLIC ACCOUNTS.

STATEMENT

OF

RECEIPTS AND EXPENDITURE DURING THE YEAR 1893,

ON ACCOUNT OF THE

CONSOLIDATED REVENUE FUND, GENERAL POST OFFICE NEW STREET RESUMPTION ACCOUNT (SUSPENSE ACCOUNT), THE RAILWAY LOAN REDEMPTION FUND, TREASURY BILLS REDEMPTION FUND, TREASURY NOTES WITHDRAWAL ACCOUNT, THE COLONIAL TREASURER'S MASTER IN EQUITY, MASTER IN LUNACY, CURATOR OF INTESTATE ESTATES, REGISTRAR IN BANKRUPTCY, REGISTRAR OF PROBATES, AND PROTHONOTARY ACCOUNTS, THE GENERAL LOAN ACCOUNT, AND THE TRUST FUND ACCOUNT (NOS. 12 TO 17);

SHOWING ALSO THE

BALANCES ON 31st DECEMBER, 1892, AND 31st DECEMBER,
1893, RESPECTIVELY.

PUBLIC

STATEMENT showing the BALANCES on the CONSOLIDATED REVENUE FUND, the RAILWAY LOAN REDEMPTION FUND, the TREASURY BILLS REDEMPTION MASTER IN EQUITY, MASTER IN LUNACY, CURATOR OF INTESTATE ESTATES, ACCOUNTS, the GENERAL LOAN ACCOUNT, and the TRUST FUND ACCOUNTS RECEIPTS and PAYMENTS during the year 1893; and the BALANCES thereon

Reference to Statements of Detail.		HEAD OF ACCOUNT.	Credit Balances on 31st December, 1892.
No.	Page.		
		Public Account.	£ s. d.
		TRUST FUND—	
12	95	Public Instruction Endowment Account	194,836 0 0
13	99	Civil Service Superannuation Account, 48 Vic. No. 24 ...	464,376 15 4
14	103	Police Reward Fund	23,676 15 9
15	107	Police Superannuation Fund	12,496 17 5
16	114	Trust Moneys Account (20 Vic. No. 11)	4,302 16 1
17	115	Special Deposits Account	3,206,610 19 4
		Total, Trust Fund	3,906,300 3 11
		Less—	
1	7	Consolidated Revenue Fund Debit Balance	91,584 18 10
E	119	General Post Office—New Street Resumption Account (Suspense Account) Debit Balance	392,141 16 10
			483,726 15 8
		TOTAL, PUBLIC ACCOUNT	£ 3,422,573 8 3
2	43	RAILWAY LOAN REDEMPTION FUND	150,000 0 0
3	47	TREASURY BILLS REDEMPTION FUND ... ..	.....
4	51	TREASURY NOTES WITHDRAWAL ACCOUNT ... ..	.....
		COLONIAL TREASURER'S—	
5	55	MASTER IN EQUITY ACCOUNT	329,856 0 0
6	59	MASTER IN LUNACY ACCOUNT	63,641 11 10
7	63	CURATOR OF INTESTATE ESTATES ACCOUNT	85,101 17 9
8	67	REGISTRAR IN BANKRUPTCY ACCOUNT ... ..	.....
9	71	REGISTRAR OF PROBATES ACCOUNT ... ..	.....
10	75	PROTHONOTARY ACCOUNT	1,856 11 6
			4,053,029 9 4
11	79	Less General Loan Account Debit Balance	618,791 2 2
		GRAND TOTAL	£ 3,434,238 7 2

The Treasury, New South Wales.
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

ACCOUNTS.

GENERAL POST OFFICE NEW STREET RESUMPTION ACCOUNT (SUSPENSE ACCOUNT), FUND, TREASURY NOTES WITHDRAWAL ACCOUNT, the COLONIAL TREASURER'S REGISTRAR IN BANKRUPTCY, REGISTRAR OF PROBATES, AND PROTHONOTARY OF THE GOVERNMENT OF NEW SOUTH WALES, on the 31st December, 1892; the on 31st December, 1893, as per accompanying Statements of Details.

Receipts in the Year 1893.	Total.	Payments in the Year 1893.	Credit Balances on 31st December, 1893.
£ s. d.	£ s. d.	£ s. d.	£ s. d.
39,766 8 11	234,602 8 11	40,520 18 10	194,081 10 1
101,802 5 2	566,179 0 6	87,188 4 10	478,990 15 8
17,360 6 4	41,037 2 1	16,030 18 1	25,006 4 0
13,257 17 6	25,754 14 11	19,238 9 7	6,496 5 4
888 13 0	5,191 9 1	812 1 11	4,379 7 2
7,498,032 1 9	10,704,643 1 1	6,317,601 5 5	4,387,041 15 8
7,671,107 12 8	11,577,407 16 7	6,481,411 18 8	5,095,995 17 11
10,536,503 13 3	Cr. 10,444,918 14 5	11,036,381 4 5	Dr. 591,462 10 0
102,523 5 3	Dr. 289,618 11 7	29,947 3 0	Dr. 319,565 14 7
10,639,026 18 6	Cr. 10,155,300 2 10	11,066,328 7 5	Dr. 911,028 4 7
18,310,134 11 2	21,732,707 19 5	17,547,740 6 1	4,184,967 13 4
75,000 0 0	225,000 0 0	.....	225,000 0 0
150,000 0 0	150,000 0 0	150,000 0 0	.....
358,500 0 0	358,500 0 0	346,446 0 0	12,054 0 0
143,078 9 2	472,934 9 2	115,562 5 11	357,372 3 3
35,438 10 11	99,080 2 9	43,927 17 11	55,152 4 10
71,564 5 5	156,666 3 2	44,944 14 5	111,721 8 9
1,538 12 8	1,538 12 8	.....	1,538 12 8
1,660 4 11	1,660 4 11	1,575 0 0	85 4 11
8,009 13 0	9,866 4 6	9,282 12 3	583 12 3
19,154,924 7 3	23,207,953 16 7	18,259,478 16 7	4,948,475 0 0
4,686,620 18 7	Cr. 4,067,829 16 5	1,955,434 7 4	Cr. 2,112,395 9 1
23,841,545 5 10	27,275,783 13 0	20,214,913 3 11	7,060,870 9 1

JOHN SEE,
Treasurer.

DISTRIBUTION OF THE BALANCES ON 31st
DECEMBER, 1893.

DISTRIBUTION OF THE BALANCES ON 31st DECEMBER, 1893.				£	s.	d.	£	s.	d.	£	s.	d.
CASH:—												
Cash in hands of the Receiver										39,257	18	6
Sydney Account—												
Bank of New South Wales—				£	s.	d.						
General Loan Account, Cr. ...				2,103,895	9	1						
Railway Loan Redemption Fund, Cr.				225,000	0	0						
Treasury Notes Withdrawal Account, Cr.				12,054	0	0						
Colonial Treasurer's												
Master in Equity Account, Cr. ...				55,372	3	3						
Master in Lunacy Account, Cr. ...				13,368	4	10						
Curator of Intestate Estates Account, Cr.				111,721	8	9						
Registrar in Bankruptcy Ac- count, Cr.				1,538	12	8						
Registrar of Probates Ac- count, Cr.				85	4	11						
Prothonotary Account, Cr. ...				583	12	3						
				2,523,618	15	9						
Less Public Account, Dr. ...				2,001,652	10	7						
Credit Balance ...				521,966	5	2						
Fixed Deposits:—												
From the Public Account—												
With the Bank of New South Wales				750,000	0	0	<i>withdrawn 5 Oct/94</i>					
With the City Bank of Sydney				100,000	0	0						
From the General Loan Account—												
With the City Bank of Sydney				8,500	0	0						
				858,500	0	0						
Total Credit Balance, Sydney Account...				1,380,466	5	2						
London Account—												
Add balance at the credit of the London Account at date of latest advices, viz., 19th November, 1893				2,041,614	13	2				3,422,110	18	4
Net Credit Cash Balance carried forward...				£						3,461,368	16	10

100042

DISTRIBUTION OF THE BALANCES ON 31st
DECEMBER, 1893—*continued.*

Net Credit Cash Balance brought forward ...

£ s. d.

£ s. d.

£ s. d.

3,461,368 16 10

SECURITIES—

Treasury Chest—

Police Reward Fund—

Debentures ... 24,000 0 0

Public Instruction Endowment Account—

Debentures ... £ 56,000 0 0

New South Wales Funded Stock,

56 Vic. No. 1 ... 12,490 0 0

New South Wales Four per

Cents., 36 Vic. No. 21 ... 106,781 19 3

New South Wales Treasury Bills,

53 Vic. No. 9 ... 18,600 0 0

193,871 19 3

Assurance Fund—Real Property Act—

Debentures ... £ 64,900 0 0

New South Wales Funded Stock,

56 Vic. No. 1 ... 30,000 0 0

New South Wales Treasury Bills,

53 Vic. No. 9 ... 16,000 0 0

110,900 0 0

Government Savings Bank Fund—

Debentures ... £ 89,200 0 0

New South Wales Funded Stock,

56 Vic. No. 1 ... 1,000,000 0 0

New South Wales Four per

Cents., 36 Vic. No. 21 ... 296,466 13 11

New South Wales Treasury Bills,

53 Vic. No. 9 ... 1,129,000 0 0

2,514,666 13 11

Civil Service Superannuation Fund 48 Vic. No. 24—

New South Wales Treasury Bills, 53 Vic. No. 9... 338,000 0 0

Municipal Council of Sydney—Sinking Fund—

New South Wales Treasury Bills, 53 Vic. No. 9... 6,500 0 0

University of Sydney—Wm. Roberts' Bequest Trust—

New South Wales Treasury Bills, 53 Vic. No. 9... 4,000 0 0

Permanent Trustee Company of New South Wales
(Limited)—

New South Wales Treasury Bills, 53 Vic. No. 9... 20,000 0 0

Perpetual Trustee Company (Limited)—

New South Wales Treasury Bills, 53 Vic. No. 9... 20,000 0 0

Bankruptcy Estates Account—

New South Wales Treasury Bills, 53 Vic. No. 9... 7,000 0 0

Colonial Treasurer's Master in Equity Account—

New South Wales Treasury Bills, 53 Vic. No. 9... 302,000 0 0

Colonial Treasurer's Master in Lunacy Account—

New South Wales Treasury Bills, 53 Vic. No. 9... 41,784 0 0

Miscellaneous ... 16,678 19 1

3,599,401 12 3

Bank of New South Wales—

Debenture—Lunacy Trust, 42 Vic. No. 7 ... 100 0 0

Total Securities ... 3,599,501 12 3

Total Cash and Securities, 31st December, 1893 ... £ 7,060,870 9 1

Ledger Balances on 31st December, 1893, as
shown on page 3 ... £ 7,060,870 9 1

No. 1.

ACCOUNT CURRENT
OF
RECEIPTS AND DISBURSEMENTS
IN THE YEAR
1893,
ON ACCOUNT OF THE
CONSOLIDATED REVENUE FUND.

No. 1.

CONSOLIDATED REVENUE FUND ACCOUNT CURRENT, FOR THE YEAR 1893.

Dr.

Cr.

RECEIPTS.	TOTAL.	DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.		£ s. d.	£ s. d.
To Receipts in the Year 1893, as per Statement marked A, page 9 ...	10,536,503 13 3	By Balance at debit of the Consolidated Revenue Fund on 31st December, 1892 ... ..	.....	91,584 18 10
		By Payments in the Year 1893, as per Statement marked B, page 15, viz. :—		
		For Services of the Year 1890	3,572 8 1	
		For Services of the Year 1891	203,695 10 5	
		For Services of the Year 1892	1,115,496 6 6	
		For Services of the Year 1893	8,966,258 0 7	
				10,289,022 5 7
To Balance at the debit of the Consolidated Revenue Fund, 31st December, 1893	591,462 10 0			
		Other Payments ... ..	...	747,358 18 10
TOTAL	£ 11,127,966 3 3	TOTAL	£ 11,127,966 3 3	

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

JOHN SEE,
Treasurer.

A.

STATEMENT OF REVENUE AND RECEIPTS IN THE YEAR 1893, ON
ACCOUNT OF THE CONSOLIDATED REVENUE FUND.

HEAD OF REVENUE OR RECEIPT.										AMOUNT.			TOTAL.		
TAXATION.															
CUSTOMS :—										£	s.	d.	£	s.	d.
Spirits	...	...	...	...	...	...	...	...	...	685,351	3	9			
Wine	...	...	...	...	...	...	...	...	...	27,553	3	5			
Ale and Beer	...	...	...	...	...	...	...	...	...	48,484	5	10			
Tobacco and Cigars	...	...	...	...	...	...	...	...	...	247,929	13	1			
Coffee and Chicory	...	...	...	...	...	...	...	...	...	1,018	0	10			
Sugar and Molasses	...	...	...	...	...	...	...	...	...	109,834	1	1			
Opium	...	...	...	...	...	...	...	...	...	17,819	6	3			
Rice	...	...	...	...	...	...	...	...	...	15,872	17	9			
Dried Fruits	...	...	...	...	...	...	...	...	...	51,900	0	8			
Specific Duties†	...	...	...	...	...	...	...	...	...	461,989	5	6			
Ad Valorem Duties	...	...	...	...	...	...	...	...	...	449,590	17	1			
Bonded Warehouses	...	...	...	...	...	...	...	...	...	10,255	11	10			
Rent of Goods in Queen's Warehouses...	...	...	...	...	...	...	...	...	...	46	13	2			
													*2,127,645 0 3		
EXCISE :—															
Duty on Beer brewed in the Colony	...	...	...	...	...	...	...	...	...	121,915	3	3			
Duty on Spirits distilled in the Colony...	...	...	...	...	...	...	...	...	...	18,478	2	5			
Duty on Tobacco, Cigars, and Cigarettes	...	...	...	...	...	...	...	...	...	123,909	18	6			
Tobacco Factory License Fees	...	...	...	...	...	...	...	...	...	1,250	10	0			
													265,553 14 2		
STAMP DUTIES										.....			311,723 6 6		
LICENSES :—															
To Wholesale Spirit Dealers	...	...	...	...	...	...	...	...	...	8,140	0	0			
To Auctioneers	...	...	...	...	...	...	...	...	...	4,578	7	11			
To retail Fermented and Spirituous Liquors	...	...	...	...	...	...	...	...	...	99,227	0	0			
Billiard and Bagatelle Licenses to Publicans	...	...	...	...	...	...	...	...	...	8,653	0	0			
To Distillers and Rectifiers	...	...	...	...	...	...	...	...	...	124	10	0			
To Hawkers and Pedlers...	...	...	...	...	...	...	...	...	...	2,862	19	9			
To Pawnbrokers	...	...	...	...	...	...	...	...	...	680	0	0			
To retail Colonial Wine, Cider, and Perry	...	...	...	...	...	...	...	...	...	1,541	0	0			
Licenses, Gunpowder Act of 1876	...	...	...	...	...	...	...	...	...	717	5	0			
Licenses to sell Tobacco, Cigars, and Cigarettes	...	...	...	...	...	...	...	...	...	2,412	5	0			
All other Licenses	...	...	...	...	...	...	...	...	...	707	13	6			
													129,644 1 2		
TOTAL, TAXATION...										£	.....		2,834,566 2 1		
LAND REVENUE.															
SALES :—															
Auction Sales	...	...	...	...	...	...	...	...	...	231,968	17	8			
Newcastle Pasturage Reserve Sales	...	...	...	...	...	...	...	...	...	5,690	15	0			
Improved Purchases	...	...	...	...	...	...	...	...	...	6,209	6	10			
Deposits and Improvements on Conditional Purchases	...	...	...	...	...	...	...	...	...	78,109	10	10			
Instalments and Interest, Conditional Purchases	...	...	...	...	...	...	...	...	...	781,813	13	6			
Balances of Conditional Purchases	...	...	...	...	...	...	...	...	...	66,747	12	6			
Miscellaneous Purchases	...	...	...	...	...	...	...	...	...	8,913	5	8			
													1,179,453 2 0		
Interest on Land Conditionally Purchased	...	...	...	...	...	...	...	...	...	.....			86,318 2 6		
LAND REVENUE carried forward										£	.....		1,265,771 4 6		
Carried forward										£	.....		2,834,566 2 1		

STATEMENT OF REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE OR RECEIPT.						AMOUNT.	TOTAL.
						£ s. d.	£ s. d.
Brought forward...						£	2,834,566 2 1
LAND REVENUE—continued.							
Brought forward...						£	1,265,771 4 6
PASTORAL OCCUPATION:—							
Pastoral Leases (Runs) ...	...	...	...	...	...	413,860 12 10	
Conditional Leases ...	...	...	...	...	...	161,368 11 9	
Annual Leases ...	...	...	...	...	...	40,561 9 6	
Occupation Licenses ...	...	...	...	...	...	137,750 18 11	
Homestead Leases ...	...	...	...	...	...	72,082 17 0	
Snow Leases ...	...	...	...	...	...	1,149 13 8	
Inferior Leases ...	...	...	...	...	...	290 15 0	
Scrub Leases ...	...	...	...	...	...	412 12 9	
Quit Rents... ..	...	...	...	...	...	500 16 4	
							827,978 7 9
MINING OCCUPATION:—							
Mineral Leases ...	...	...	...	...	...	12,839 1 6	
Mineral Licenses ...	...	...	...	...	...	1,688 0 0	
Leases of Auriferous Lands ...	...	...	...	...	...	7,739 12 3	
Miners' Rights ...	...	...	...	...	...	6,808 0 0	
Business Licenses... ..	...	...	...	...	...	2,116 5 0	
Royalty on Minerals ...	...	...	...	...	...	18,041 15 11	
Residential Leases ...	...	...	...	...	...	289 9 11	
							49,522 4 7
MISCELLANEOUS LAND RECEIPTS:—							
Timber Licenses, &c. ...	...	...	...	...	...	5,392 9 4	
Royalty on Timber ...	...	...	...	...	...	4,208 1 5	
Fees on Transfer of Runs and Leases ...	...	...	...	...	...	998 0 0	
Fees on Preparation and Enrolment of Title-deeds ...	...	...	...	...	...	2,818 13 0	
Survey Fees ...	...	...	...	...	...	31,721 17 7	
Rents, Special Objects ...	...	...	...	...	...	11,726 13 6	
Ringbarking Fees... ..	...	...	...	...	...	531 0 0	
Rents Forest Blocks ...	...	...	...	...	...	400 0 0	
Survey Fees on Mining Tenements ...	...	...	...	...	...	415 15 0	
Expenses on Application for Leases ...	...	...	...	...	...	712 10 11	
Subdivision and Appraisement Fees ...	...	...	...	...	...	161 17 9	
Sale of Lithographs, &c....	...	...	...	...	...	563 6 9	
Other receipts ...	...	...	...	...	...	3,345 2 5	
							62,995 7 8
TOTAL, LAND REVENUE...						£	2,206,267 4 6
RECEIPTS FOR SERVICES RENDERED.							
RAILWAY RECEIPTS:—							
Railway Tolls ...	...	...	...	...	...	2,935,619 12 3	
Miscellaneous ...	...	...	...	...	...	30,101 8 7	
Tramway Tolls ...	...	...	...	...	...	285,141 0 4	
Miscellaneous ...	...	...	...	...	...	2,409 10 0	
							3,253,271 11 2
POST OFFICE:—							
Postage ...	...	...	...	...	...	446,865 13 0	
Electric Telegraph Receipts ...	...	...	...	...	...	160,796 7 4	
Telephone Receipts ...	...	...	...	...	...	16,319 18 7	
Commission on Money Orders ...	...	...	...	...	...	19,318 9 0	
Postal Notes Poundage ...	...	...	...	...	...	548 17 10	
							643,849 5 9
MINT RECEIPTS ...						.....	13,425 18 0
FEES FOR ESCORT AND CONVEYANCE OF GOLD ...						.....	476 0 10
PILOTAGE, HARBOUR AND LIGHT RATES, AND FEES:—							
Pilotage ...	...	...	...	...	...	29,088 3 8	
Harbour and Light Rates ...	...	...	...	...	...	17,380 9 8	
Harbour Dues ...	...	...	...	...	...	3,045 7 8	
Marine Board ...	...	...	...	...	...	1,689 1 8	
							51,203 2 8
Carried forward...						£	3,962,225 18 5
Carried forward...						£	5,040,833 6 7

STATEMENT OF REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE OR RECEIPT.					AMOUNT.	TOTAL.
					£ s. d.	£ s. d.
Brought forward...					£	5,040,833 6 7
RECEIPTS FOR SERVICES RENDERED—continued.						
Brought forward...					£	3,962,225 18 5
FEES UNDER THE REGISTRATION OF BRANDS ACT					.....	1,239 3 0
PUBLIC SCHOOL FEES					.....	73,267 5 6
METROPOLITAN WATER RATES					.....	158,844 15 2
HUNTER DISTRICT WATER RATES					.....	21,607 17 1
METROPOLITAN SEWERAGE RATES					.....	95,501 10 5
AGRICULTURAL COLLEGE					.....	1,846 4 3
FEES OF OFFICE:—					.....
On Certificates of Naturalization					201 0 0	
Registrar-General					32,938 11 5	
Prothonotary of Supreme Court...					7,850 13 2	
Registrar of Probates					1,779 18 3	
Master in Equity					3,199 4 10	
Curator of Intestate Estates					1,349 6 3	
In Bankruptcy					7,078 17 1	
Sheriff					1,974 19 10	
District Courts					7,705 13 0	
Courts of Petty Sessions...					10,310 11 0	
Registration of Dogs					14,142 18 4	
Shipping Masters					2,557 15 6	
Department of Mines					812 0 4	
Examiner of Patents					104 11 6	
Wardens' Courts					94 14 3	
Board of Pharmacy					74 0 0	
Copyright Act					31 11 0	
Lunacy Act					159 19 3	
Imported Stock Act					666 6 0	
Cattle Export Act					109 5 0	
Crown Solicitor					790 3 7	
Lands Department					270 9 0	
Public Instruction Department					132 18 5	
Clerk of the Peace					67 4 0	
Secretary, Court of Claims					10 19 0	
Registrar, Land Court					8 9 0	
Inspector, Weights and Measures					10 15 11	
Other Fees					6,821 10 10	
						101,254 5 9
TOTAL, RECEIPTS FOR SERVICES RENDERED					.....	4,415,786 19 7
GENERAL MISCELLANEOUS RECEIPTS.						
RENTS—EXCLUSIVE OF LAND:—					.....
Tolls and Ferries					4,782 7 8	
Wharfs, Sheds, and Jetties					16,159 8 9	
Wharfage and Tonnage, including Sale of Water, &c.					37,266 18 4	
Government Buildings and Premises					8,723 3 10	
						66,931 18 7
FINES AND FORFEITURES:—					.....
Sheriff					754 8 7	
Courts of Petty Sessions					13,980 19 5	
Crown's Share of Seizures					2,225 9 1	
Confiscated and Unclaimed Property					56 17 4	
Other Fines					147 7 4	
						17,165 1 9
COUNTRY TOWNS WATER SUPPLY AND SEWERAGE WORKS RE-					.....
PAYMENTS					.....	3,844 10 3
Carried forward...					£	87,941 10 7
Carried forward...					£	9,456,620 6 2

STATEMENT OF REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE OR RECEIPT.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... .. £	.....	9,456,620 6 2
GENERAL MISCELLANEOUS RECEIPTS—continued.		
Brought forward... .. £	.....	87,941 10 7
UNCLASSIFIED RECEIPTS :—		
Sale of Government Property	11,561 18 11	
For the support of Patients in the Lunatic Asylums	13,401 2 3	
Collections by the Government Printer	5,898 17 3	
Store Rent and Carriage of Gunpowder	6,477 7 6	
For work performed by Prisoners in Gaols	3,384 8 3	
Fees on presenting Private Bills to Parliament	334 0 1	
Fees under the Patents Law Amendment Act 51 Vic. No. 3... ..	2,536 0 0	
Interest on Bank Deposits and on other Temporary Invest- ments of Public Moneys	8,338 12 2	
Glebe Island Abattoirs Receipts	11,409 3 4	
For docking vessels, Fitzroy Dock, &c.... ..	2,491 16 4	
Assessment on Sugar Refinery	1,500 0 0	
Receipts under Fisheries Act	2,879 13 4	
Seed Wheat	1,588 0 7	
Influx of Chinese Restriction Act	700 0 0	
Repayments to Credit of Votes. (See pages 137 to 141)	37,411 18 4	
Amount transferred from the Public Instruction Endowment Account, Surplus Receipts for 1893 (in part)	12,500 0 0	
Amount transferred from the Public Instruction Endowment Account, Surplus Receipts, balance for 1892	960 18 10	
Amount of unclaimed Sums at the credit of the following Trust Fund Accounts, transferred, in accordance with the provisions of the Audit Act, to the Consolidated Revenue Fund, on the 31st December, 1893, viz.:—		
Sundry Accounts, 1891 and previous years	1,405 17 3	
Seamen's Wages, 1891... ..	43 10 6	
Unclaimed Moneys, 1891	1,819 5 4	
Value of Improvements, Homestead Leases, 1891	301 19 2	
Poundage, 1889... ..	445 15 0	
Revenue Suspense Account, 1891	2,223 2 7	
Deposits under Mining Act, 1891	502 14 0	
Deposits under sections 37, 45, and 46, and Regula- tions 101 and 245 of Land Act, 1889	1,351 4 8	
Transfer from Telephone Account	1,000 0 0	
Transfer from Trust Fund, Government Savings Bank Account, the estimated amount of Departmental Expenses for the years 1891 and 1892, pursuant to clause 15 of Savings Bank Act, 1870	10,500 0 0	
Amount Estimated as over-paid for Interest to the Government Savings Bank	5,000 0 0	
Unclaimed Suitors' Moneys, 1888-1889	19 14 9	
Balances of Intestate Estates, 1886	7,101 2 11	
Unexpended balance of annual grant to Sydney Branch of Royal Mint, for the year 1892—repaid	1,656 5 5	
Use of Diamond Drills and Water Augers	2,217 19 0	
Amount received for dredging at private wharfs, &c.	1,019 0 0	
Contributions towards the Support of Children, &c., in the In- dustrial Schools and Charitable Institutions of the Colony	1,206 11 8	
Towards support of British Prisoners and Lunatics to 31 Dec., 1892	322 1 4	
Fees for watering Live Stock	2,036 0 1	
Rent of Public Watering Places	3,518 0 10	
Sale of Water, Broken Hill, Cobar, and Silverton Tanks	335 12 9	
Carried forward... .. £	167,399 14 5	
Carried forward... .. £	.....	87,941 10 7
Carried forward... .. £	.....	9,459,156 6 2

STATEMENT OF REVENUE AND RECEIPTS—*continued.*

HEAD OF REVENUE OR RECEIPT.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£	9,459,156 6 2
GENERAL MISCELLANEOUS RECEIPTS—continued.		
Brought forward... ..	£	87,941 10 7
UNCLASSIFIED RECEIPTS—continued.		
Brought forward... ..	£ 167,399 14 5	
Commission on Imperial Pensions	576 17 3	
Contribution under section 137 of Bankruptcy Act of 1887 ...	731 13 11	
Interest on Bankruptcy Estate Fund	560 7 9	
Costs Recovered in various actions	1,818 5 5	
Amounts forfeited for non-fulfilment of Contracts	608 19 8	
Amounts received by Customs Department for superintending Repacks	522 16 6	
Fees for testing Cement	113 8 0	
Transfer from Deposits on Tenders Account Trust Fund ...	321 2 0	
Transfer from Trust Fund Accrued Interest on Treasury Bills	18,607 14 10	
Half Cost, Alignment of Streets for Municipalities	1,347 14 11	
Premium on Remittances to London	1,281 5 0	
Erection of Public Gates	64 1 0	
Sale of Overtime Goods	265 7 11	
Right to depasture Cattle in the Domain	100 0 0	
Interest by Municipal Council, Penrith, on Loan of £13,000 at 5 per cent., from 1st December, 1892, to 4th March, 1893	168 15 9	
Other Miscellaneous Receipts	1,103 5 11	
		195,591 10 3
TOTAL, GENERAL MISCELLANEOUS RECEIPTS	£	283,533 0 10
TOTAL, REVENUE AND RECEIPTS	£	9,740,153 7 0
Less Repayments to the credit of Votes, the Expenditure of which has been reduced to a like extent in the accompanying Statement of Disbursements ... ..	...	33,419 1 1
	£	9,706,734 5 11
ADVANCES REPAID—		
Advances to Public Accountants in 1892 to cash Stamps received as Revenue ...		1,850 0 0
Do do 1893 do do ...		1,905 0 0
Advances to Contractors, 1887		6 15 0
Do do 1888		1 14 6
Do do 1890		143 0 7
Do do 1891		1,738 9 1
Do do 1892		60 11 4
Do do Undistributed	{ £304 7 5 252 12 2 }	556 19 7
Treasurer's Advance Account, 1891		50,000 0 0
Do do 1892		120,000 0 0
Prevention of Scab in Sheep, 1893		5,135 16 7
Expenditure Suspense Account, 1891		9,702 12 1
Do do 1892		12,449 10 6
Do do 1893		1,741 7 1
Advances on account of Loan Services Repaid, 1893		165,977 11 0
Temporary Supply Act 56 Vic. No. 2—Treasurer's Advance Account, 1892 ...		100,000 0 0
Current Account Depositors Act of 1893, Repayments		358,500 0 0
TOTAL	£	829,769 7 4
GRAND TOTAL	£	10,536,503 13 3

DETAIL STATEMENT OF SPECIFIC DUTIES.

	£	s.	d.		£	s.	d.
Acid (Acetic)	836	10	3	Brought forward	£ 192,232	2	10
Do (Sulphuric)	69	7	7				
Advertising matter	4,600	3	9				
Aerated Mineral Waters	372	3	7	Milk (Condensed or Preserved)	11,251	7	1
Almonds	503	13	11	Naphtha	53	6	6
Arrowroot	685	15	5	Oatmeal	3,089	1	7
Bacon and Hams, &c.	4,400	13	9	Oats	21,998	15	0
Baking Powder, &c.	309	8	10	Oils (Kerosene)	48,891	13	6
Barley (grain)	1,278	7	7	Oils (in bottle)	1,257	17	8
Barley (prepared or patent)	96	9	11	Oils (other)	11,306	2	2
Beans (dry)	94	19	3	Oilmen's Stores (pickles and sauces)	3,762	13	2
Biscuits	412	19	0	Onions	5,130	14	0
Bitters, 25 per cent. of proof spirit	93	8	4	Paints and Colours (ground in oil)	6,202	11	6
Bitters, 50 per cent. of proof spirit	45	0	8	Palings (timber)	30	8	2
Bitters 75 per cent. of proof spirit	17	7	0	Paper (brown and wrapping)	3,954	4	5
Bitters, over 75 per cent. of proof spirit	345	10	8	Paper Bags (printed)	87	8	4
Bolts, Spikes, Nuts, &c.	2,113	13	2	Paper Bags (plain)	1,489	13	5
Bran	4,314	13	4	Peas (dry)	2,307	14	7
Butter	3,967	0	8	Pig iron	3,266	18	11
Candles	14,770	13	2	Plaster	614	2	9
Cement	12,699	8	2	Playing-cards	866	19	9
Cheese	791	1	9	Pollard	1,092	3	6
Cocoa and Chocolate	8,504	1	6	Potatoes	18,066	5	2
Colours, Dry	716	0	2	Powder, Blasting	3,707	2	0
Confectionery	3,576	10	11	Powder, Sporting	1,442	19	7
Cordage	1,109	0	5	Preserves	3,404	10	0
Cordials and Wines (not containing spirit)	312	11	2	Putty	110	12	7
Corn Flour and Maizena	345	3	0	Rice Flour and Ground Rice	117	11	3
Doors (wood)	1,577	6	6	Salt	20,916	16	2
Dynamite and Lithofracteur	1,427	1	8	Sashes	89	7	6
Essences under 25 per cent. of proof spirit..	56	3	3	Semolina, Tapioca, &c.	5	4	3
Essences under 50 per cent. of proof spirit..	53	10	7	Sharps	240	15	1
Essences under 75 per cent. of proof spirit..	23	18	10	Shingles	36	5	3
Essences over 75 per cent. of proof spirit...	1,232	2	5	Shot	1,625	5	11
Farinaceous Foods	695	13	10	Shutters	2	8	0
Fish (dried, preserved, or salt)	12,566	5	2	Soap (fancy and scented)	1,750	16	5
Flour	26,670	7	5	Soap (other)	2,664	10	2
Fruits (boiled, &c.)	348	18	10	Starch, &c.	7,114	10	6
Fruits, bottled (not containing spirit)	251	8	1	Straw	326	7	0
Fruits, green... ..	11,487	0	0	Timber (dressed)	10,743	14	0
Galvanized iron	24,976	12	3	Timber (undressed)	42,020	19	1
Galvanized Manufactures	825	3	0	Tinctures, &c., under 25 per cent. of proof spirit	613	11	10
Gasoline	52	10	4	Tinctures, &c., under 50 per cent. of proof spirit	613	16	4
Gelatine	241	5	2	Tinctures, &c., under 75 per cent. of proof spirit	379	17	2
Glucose (liquid and syrup)	1,113	7	9	Tinctures, &c., over 75 per cent. of proof spirit	6,906	7	4
Glucose (solid)	423	15	6	Tobacco (sheepwash)	14	5	0
Glue and Size	330	18	9	Varnishes (containing spirit)	636	6	9
Grease (axle and lubricating)	226	17	0	Varnishes (all other)	1,433	13	9
Groats (patent)	304	9	4	Vegetables (fresh)	1,194	5	2
Hay and Chaff	23,864	1	11	Vegetables (preserved)	573	5	4
Honey	340	3	8	Vinegar	2,080	12	6
Jams and Jellies	8,478	11	7	Wax and Stearine	44	9	7
Lard	81	8	0	Wheat	11,841	7	11
Laths (timber)	197	19	9	Whiting and Chalk	920	17	10
Lead, sheet and roll... ..	597	5	2	Wire Netting (galvanized)	1,341	19	8
Lead, pipe	40	13	4	Zinc	122	10	7
Maize... ..	3,816	9	2				
Meat Extract	44	3	1				
Meat, Preserved	1,240	11	8				
Methylated Spirit	1,264	2	11				
Carried forward	£ 192,232	2	10	Total	£ 461,989	5	6

B.

CONSOLIDATED REVENUE FUND.

ABSTRACT OF DISBURSEMENTS IN THE YEAR 1893, AS DETAILED IN THE ANNEXED STATEMENT.

GENERAL HEAD OF SERVICE.	SERVICE OF THE YEAR				TOTAL.
	1890.	1891.	1892.	1893.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SCHEDULES TO IMPERIAL ACT 18 & 19 VICTORIÆ, CAP. 54			1,417 3 9	33,394 11 3	34,811 15 0
I.—SUPPLEMENTS TO SCHEDULES A AND B			409 11 6	18,255 8 4	18,664 19 10
II.—EXECUTIVE AND LEGISLATIVE		250 6 4	1,713 1 4	29,484 16 5	31,448 4 1
III.—COLONIAL SECRETARY	370 5 0	49,180 16 2	134,114 6 7	845,896 2 1	1,029,561 9 10
IV.—TREASURER AND SECRETARY FOR FINANCE AND TRADE	1,308 18 11	84,458 3 9	92,947 18 4	516,588 16 4	695,303 17 4
RAILWAYS (INCLUDING TRAMWAYS)			3,724 4 2	1,887,325 2 5	1,891,049 6 7
V.—ATTORNEY-GENERAL			5,313 5 10	38,657 4 3	43,970 10 1
VI.—SECRETARY FOR LANDS		13,468 6 7	36,147 16 3	307,843 12 9	357,459 15 7
VII.—SECRETARY FOR PUBLIC WORKS	1,479 10 3	12,356 15 4	324,997 12 2	718,071 13 11	1,056,905 11 8
VIII.—MINISTER OF JUSTICE	123 0 4	1,965 1 2	19,791 17 6	267,353 18 3	289,234 17 3
IX.—MINISTER OF PUBLIC INSTRUCTION	43 9 5	8,081 17 4	54,186 9 9	726,166 2 2	788,477 18 8
X.—SECRETARY FOR MINES		2,153 18 7	24,909 1 5	128,196 11 0	155,259 11 0
XI.—POSTMASTER-GENERAL	222 4 2	15,316 12 2	61,263 9 0	697,692 14 6	774,494 19 10
UNCLASSIFIED EXPENDITURE	25 0 0	16,462 13 0	354,560 8 11	2,751,331 6 11	3,122,379 8 10
TOTAL CHARGES AGAINST APPROPRIATIONS	3,572 8 1	203,695 10 5	1,115,496 6 6	8,966,258 0 7	10,289,022 5 7
OTHER PAYMENTS OUT OF THE CONSOLIDATED REVENUE FUND					£ 747,358 18 10
GRAND TOTAL					£ 11,036,381 4 5

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

JOHN SEE,
Treasurer.

STATEMENT OF DISBURSEMENTS, IN THE YEAR 1893, OUT OF THE
CONSOLIDATED REVENUE FUND.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1890.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	No. III.—Colonial Secretary.				
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
	Cost of Painting of Plates of Australian Wild Flowers			30 0 0	} 370 5 0
	Expenses of placing Major Fitzgerald's Gun Invention before War Office authorities			300 0 0	
	Purchase of relics of Captain Cook's voyages—further sum			40 5 0	
	TOTAL, COLONIAL SECRETARY	£		370 5 0	370 5 0
	No. IV.—Treasurer and Secretary for Finance and Trade.				
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
	Costs, &c., in case Commissioner of Stamp Duties v. Hope, and Interest on Stamp Duty refunded			1,223 17 5	} 1,308 18 11
	Additions Cattle Wharf, Glebe Island—further sum			85 1 6	
	TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE.....	£		1,308 18 11	1,308 18 11
	No. V.—Secretary for Public Works.				
193	ARCHITECT, AS PER SCHEDULE (see page 142)			1,210 0 4	1,210 0 4
	WATER SUPPLY AND SEWERAGE BOARD			269 9 11	269 9 11
	TOTAL, SECRETARY FOR PUBLIC WORKS.....	£		1,479 10 3	1,479 10 3
	No. VI.—Administration of Justice.				
205	BANKRUPTCY COURT	70 0 0			70 0 0
211	PATENTS AND COPYRIGHT	49 16 7			49 16 7
223	MISCELLANEOUS SERVICES (irrespective of date of claims)— New Weights for Inspector of Weights and Measures.....			3 3 9	3 3 9
	TOTAL, ADMINISTRATION OF JUSTICE	£ 119 16 7		3 3 9	123 0 4
	No. VII.—Public Instruction.				
227	Industrial School for Girls, Parramatta.....	20 2 9	23 6 8		43 9 5
	TOTAL, PUBLIC INSTRUCTION	£ 20 2 9	23 6 8		43 9 5
	VII.—Postmaster-General.				
266	Conveyance of Mails			222 4 2	222 4 2
	TOTAL, POSTMASTER-GENERAL.....	£		222 4 2	222 4 2
	Special Appropriations.				
	PARLIAMENTARY REPRESENTATIVES' ALLOWANCES			25 0 0	25 0 0
	TOTAL, SPECIAL APPROPRIATIONS			25 0 0	25 0 0
	TOTAL EXPENDITURE FOR SERVICES OF THE YEAR 1890....	£ 139 19 4	23 6 8	3,409 2 1	3,572 8 1

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1891.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	No. II.—Executive and Legislative.				
2	HIS EXCELLENCY THE GOVERNOR		78 9 0		78 9 0
5	THE LEGISLATIVE ASSEMBLY		155 5 7		155 5 7
6	THE LEGISLATIVE COUNCIL AND ASSEMBLY		16 11 9		16 11 9
	TOTAL, EXECUTIVE AND LEGISLATIVE..... £		250 6 4		250 6 4
	No. III.—Colonial Secretary.				
9	COLONIAL SECRETARY.....		152 10 8		152 10 8
12	FORESTS		119 15 9		119 15 9
14	ABORIGINES PROTECTION BOARD.....		541 5 10		541 5 10
	PERMANENT AND VOLUNTEER MILITARY FORCES—				
17	Artillery Force		868 7 1		868 7 1
18	Commanding Engineer	191 14 7	193 15 8		385 10 3
	Works of Defence			76 11 7	76 11 7
21	Volunteer Force		1,658 9 4		1,658 9 4
22	Ordnance and Barrack Department.....		6,751 13 2		6,751 13 2
25	TRAINING-SHIP "WOLVERENE"			217 8 0	217 8 0
27	POLICE			550 0 0	550 0 0
38	MEDICAL ADVISER, VACCINATORS, MEDICAL OFFICERS, &c.....		387 3 4		387 3 4
42	MAINTENANCE OF SICK PAUPERS.....			12 17 11	12 17 11
44	AGENT-GENERAL FOR THE COLONY		266 6 0		266 6 0
45	IMMIGRATION			139 19 4	139 19 4
48	ASYLUMS FOR THE INFIRM AND DESTITUTE.....		2,609 13 5		2,609 13 5
49	STATE CHILDREN'S RELIEF BOARD		1,500 0 0		1,500 0 0
50	FISHERIES COMMISSION		50 0 0		50 0 0
	CHARITABLE ALLOWANCES (irrespective of date of claims)—				
59	Support of Women and Children in the Benevolent Asylum, Sydney, and Infants' Home, and other Institutions			995 6 8	16,144 9 1
62	In aid of Charitable Institutions, on condition of an equal amount having been raised by private annual contributions, and also that the Government, through Police Magistrates, or other approved officers, had the right of recommending the admission of patients			15,149 2 5	
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
131	Newspapers, Almanacs, Books, &c.—further sum.....			294 12 9	16,748 15 5
132	Burial of destitute persons in cases where inquests were not held—further sum			27 0 0	
144	Rent of "Moorcliff," Miller's Point, in connection with the Sydney Hospital—further sum			40 0 0	10,882 1 9
145	In aid of the Agricultural Societies of the Colony, in the proportion of £1 for every £1 raised by private contributions—further sum			152 15 9	
	Expenses in connection with Royal Commission on Strikes—further sum.....			2,096 13 4	81 2 0
	Expenses in connection with compilation of the Official History of New South Wales—further sum			500 0 0	
	Expenses of Board of Investigation to inquire into the management of the Hospital for the Insane, Callan Park—further sum.....			50 0 0	16 13 4
	Expenses in connection with Fire Brigade Demonstration—further sum.....			218 5 6	
	Grafton Water Brigade—special grant			514 15 3	9 12 9
	Inspector of Scaffolding, at £200 per annum, from 1st December			800 0 0	
	Expenses of Public Service Inquiry Commission—further sum			1 1 0	7 1 7
	Expenses in connection with the Chinese Gambling Inquiry Commission—further sum			117 17 8	
	Expenses in connection with the representation of this Colony at the Ballarat Exhibition—further sum			54 3 4	3 8 0
	Expenses in connection with the representation of this Colony at the Launceston Exhibition—further sum.....			40 5 0	
	Expenses in connection with the Royal Commission on City and Suburban Railways—further sum			841 6 5	49,180 16 2
	Expenses of Agent-General attending the Postal Congress at Vienna—further sum				
	Cost of 33 Replicas of the original sketches of Wm. Westall, R.A., made during the voyage of H.M.S. "Investigator"				49,431 2 6
	Rent of premises, Bent-street (known as the old "Australian Club") in connection with the Sydney Hospital, at £650 per annum, from 1st December				
	Expenses in connection with the suit, Burnside v. M'Millan—further sum.....				
	Expenses in connection with Charity Conference, Melbourne				
	Payment to Messrs. Franklin and Waller of balance of amount claimed by them for services rendered as members of the Casual Labour Board Inquiry Commission				
	TOTAL, COLONIAL SECRETARY	191 14 7	15,099 0 3	33,890 1 4	49,180 16 2
	Carried forward	191 14 7	15,349 6 7	33,890 1 4	49,431 2 6

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1891—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	191 14 7	15,349 6 7	33,890 1 4	49,431 2 6
	Ho. Ho.—Treasurer and Secretary for Finance and Trade.				
220	TREASURY	468 15 0	203 7 6	.....	672 2 6
221	STAMP DUTIES .....	.....	62 6 7	.....	62 6 7
222	CUSTOMS .....	.....	3,542 19 10	.....	3,542 19 10
225	GOVERNMENT PRINTER'S DEPARTMENT .....	.....	.....	31 14 10	31 14 10
226	STORES AND STATIONERY .....	.....	9,315 19 1	.....	9,315 19 1
230	GLEBE ISLAND ABATTOIRS .....	.....	1,735 5 7	.....	1,735 5 7
	MARINE BOARD OF NEW SOUTH WALES :—				
231	Marine Board, Sydney	26 15 4	.....	.....	} 1,193 10 10
239	Miscellaneous (irrespective of date of claims) .....	.....	.....	1,166 15 6	
241	PUBLIC WHARVES .....	.....	922 13 3	.....	922 13 3
	MISCELLANEOUS SERVICES (irrespective of date of claims) :—				
242	Postage of Public Departments .....	.....	.....	125 9 5	}
243	Advertising for the Public Service .....	.....	.....	107 1 7	
247	Management of, and payment of half-yearly dividends on Inscribed Stock by the Bank of England .....	.....	.....	58 2 2	}
248	Exchange on Remittances within and beyond the Colony .....	.....	.....	12,620 18 9	
255	Interest on Funds, in the temporary possession of the Government, belonging to suitors in Equity and Lunacy Patients .....	.....	.....	166 19 4	}
257	Interest, at 4 per cent., on the uninvested Funds at the credit of the Government Savings Bank in the Treasury .....	.....	.....	8,308 17 0	
259	Interest, at 4 per cent., on the uninvested Funds at the credit of the Civil Service Superannuation Account .....	.....	.....	685 16 11	}
260	Interest, at 4 per cent., on the balance at the credit of the Municipal Council of Sydney—Sinking Fund Account .....	.....	.....	33 6 9	
	Premium on Debentures purchased on account of the Railway Loan, 31 Vic. No. 11—further sum .....	.....	.....	896 14 6	}
	Legal expenses, Treasury Department—further sum .....	.....	.....	62 19 0	
	Expenses in connection with Appeals to Privy Council—further sum .....	.....	.....	1,053 18 1	}
	Expenses in connection with Conversion of Matured Debentures to Inscribed stock .....	.....	.....	2,613 13 2	
	Interest on £1,213 11s. 3d. Probate Duty in Estate of A. G. Laingmore overpaid, from 29th May, 1887, to 27th November, 1891 .....	.....	.....	181 2 1	} 66,981 11 3
	Interest on the Daily Debit balances at current accounts of the Government with various Banks, from 1st July to 31st December .....	.....	.....	7,369 4 1	
	Interest at 4 per cent. on the uninvested Funds at credit of Bankruptcy Estates Accounts—further sum .....	.....	.....	141 3 0	}
	Incidental expenses in connection with flotation of Loan of £4,500,000 in September, 1891 .....	.....	.....	62 8 0	
	Interest on Special Deposits by Trustees of Challis Estate—further sum .....	.....	.....	438 7 1	}
	Interest on Advances made by various Banks in London—further sum .....	.....	.....	19,186 12 5	
	Law Expenses, Counsel's Fees, &c., Cape v. McMillan—further sum .....	.....	.....	911 18 5	}
	Interest at 5 per cent. on Special Deposits by the Savings Bank of New South Wales .....	.....	.....	3,750 0 0	
	Amount of frauds on the Imperial Pension Fund frauds to be repaid the Imperial Government	£8,494 8 6	.....	.....	} .....
	Commission charged	254 16 8	.....	.....
	Less—	8,749 5 2	.....	.....	} .....
	Salary due to late Paymaster	£42 5 8	.....	.....
	Fidelity security to be recovered	500 0 0	.....	.....	} .....
	.....	542 5 8	.....	.....
	.....	8,206 19 6	.....	8,206 19 6	.....
	TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE	£ 495 10 4	15,782 11 10	68,180 1 7	84,458 3 9
	Carried forward	£ 687 4 11	31,131 18 5	102,070 2 11	133,889 6 3

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1891—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	687 4 11	31,131 18 5	102,070 2 11	133,889 6 3
	No. VI.—Secretary for Lands.				
278	LAND AGENTS, APPRAISERS, AND OTHERS		4,617 14 5		4,617 14 5
292	SURVEY OF LANDS		3,988 6 2		3,988 6 2
	MISCELLANEOUS SERVICES—				
280	Public Cemeteries—Purchase of sites, fencing, clearing, building, &c.			345 5 3	} 4,862 6 0
290	Resumption of site for a Cemetery at Bowral			1,091 17 10	
291	Purchase of land for Park, Murrurundi			532 0	
	Interest on amount paid Cumberland Building, Land, and Investment Company (Limited) as compensation in connection with land resumed at Lady Robinson's Beach, £83 10s., at 6 per cent., from 20th October, 1885, to 15th August, 1891			29 5 0	
	Cost of resumption of land for Public Park at Kiama ..			2,863 17 11	
	TOTAL, SECRETARY FOR LANDS..... £		8,606 0 7	4,862 6 0	13,468 6 7
	No. VII.—Secretary for Public Works.				
295	DEPARTMENT OF PUBLIC WORKS—Establishment	25 0 0			25 0 0
298	DREDGE SERVICE		423 1 8		423 1 8
297	HARBOURS AND RIVERS NAVIGATION AND WATER SUPPLY, AS PER SCHEDULE. (See page 142.)			1,753 13 3	1,753 13 3
299	ARCHITECT, AS PER SCHEDULE. (See page 143.)			9,809 3 0	9,809 3 0
300	ROADS AND BRIDGES, AS PER SCHEDULE. (See page 143.)..			7 5 0	7 5 0
301	SEWERAGE, AS PER SCHEDULE. (See page 143.)			7 4 7	7 4 7
	WATER SUPPLY AND SEWERAGE BOARD			331 7 10	331 7 10
	TOTAL, SECRETARY FOR PUBLIC WORKS... £	25 0 0	423 1 8	11,908 13 8	12,356 15 4
	No. VIII.—Administration of Justice.				
310	PROTHONOTARY		297 5 7		297 5 7
314	BANKRUPTCY COURT	70 0 0			70 0 0
317	PETTY SESSIONS	2 19 2			2 19 2
318	PRISONS.....		1,595 16 5		1,595 16 5
	TOTAL, ADMINISTRATION OF JUSTICE ... £	72 19 2	1,893 2 0		1,966 1 2
	No. IX.—Public Instruction.				
347	PUBLIC INSTRUCTION			347 11 4	347 11 4
348	Nautical School-ship "Vernon"		191 16 10		} 208 18 6
349	Industrial School for Girls, Parramatta.....	12 1 8	5 0 0		
	GRANTS IN AID OF PUBLIC INSTITUTIONS (irrespective of date of claims) :—				
375	In aid of Educational Institutions, in the proportion of £1 to every £2 raised by private contributions			76 17 7	} 7,525 7 6
376	In aid of Buildings (Educational Institutions) in the proportion of £1 to every £1 raised by private contributions.....			464 9 5	
	Purchase money, &c., of the Ship "Sobraon," to be used for training ship for boys			6,500 0 0	
	Steam launch for Training Ship "Vernon"			84 14 6	
	Repairs to Training Ship "Vernon"			399 6 0	
	TOTAL, PUBLIC INSTRUCTION	12 1 8	196 16 10	7,872 18 10	8,081 17 4
	Carried forward..... £	797 5 9	42,250 19 6	126,714 1 5	169,762 6 8

STATEMENT OF DISBURSEMENTS, &c.—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 1891—continued.				
	Brought forward	£ 797 5 9	42,250 19 6	126,714 1 5	169,762 6 8
	No. F.—Secretary for Mines.				
378	DEPARTMENT OF MINES	7 10 0	232 11 9	.....	240 1 9
384	AGRICULTURAL DEPARTMENT (VINE DISEASES BOARD) .....	.....	.....	1,505 0 1	1,505 0 1
	SCHOOL OF MINES AND ASSAY WORKS .....	.....	.....	220 12 3	220 12 3
	MISCELLANEOUS SERVICES (irrespective of date of claims)— Reclamation of Sand-drift, Newcastle—further sum .....	.....	.....	68 4 6	68 4 6
	Compensation to H. J. Ware—loss sustained by him through the resumption of his Conditional Lease, No. 1727, parish of Collinton, county of Beresford .....	.....	.....	120 0 0	120 0 0
	TOTAL, SECRETARY FOR MINES	£ 7 10 0	232 11 9	1,913 16 10	2,153 18 7
	No. FF.—Postmaster-General.				
388	POST OFFICE .....	.....	867 17 3	.....	867 17 3
390	ELECTRIC TELEGRAPHS .....	.....	3,047 6 7	.....	3,047 6 7
	BRITISH AND AUSTRALIAN CABLE SUBSIDY.—Reduced rates proportion of guarantee payable by New South Wales from 1st May, 1891 .....	.....	.....	10,264 18 6	10,264 18 6
	TASMANIAN CABLE SUBSIDY.—Proportion payable by New South Wales from 1st May, 1891 .....	.....	.....	1,136 9 10	1,136 9 10
	TOTAL, POSTMASTER-GENERAL	£	3,915 3 10	11,401 8 4	15,316 12 2
	Special Appropriations.				
	INTEREST ON AND EXTINCTION OF RAILWAY LOAN OF 1867 UNDER ACT, 31 VIC. NO. 11 .....	.....	.....	14,337 10 0	14,337 10 0
	NEWCASTLE SAND DRIFT RECLAMATION, 50 VIC. NO. 22 .....	.....	.....	1,500 0 0	1,500 0 0
	PARLIAMENTARY REPRESENTATIVES' ALLOWANCES, 53 VIC. NO. 12 .....	.....	.....	145 6 5	145 6 5
	REFUNDS TO LESSEES UNDER CROWN RENTS ACT OF 1890, 54 VIC. NO. 11 .....	.....	.....	384 13 5	384 13 5
	INTEREST TO LESSEES UNDER CROWN RENTS ACT OF 1890, 54 VIC. NO. 11 .....	.....	.....	95 3 2	95 3 2
	TOTAL, SPECIAL APPROPRIATIONS .....	£ .....	.....	16,462 13 0	16,462 13 0
	TOTAL EXPENDITURE FOR SERVICES OF 1891	£ 804 15 9	46,398 15 1	156,491 19 7	203,695 10 5

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1892.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	No. I.—Schedules to Imperial Act 18 and 19 Victoria, cap. 54.				
	SCHEDULE A .....	.....	.....	36 6 8	36 6 8
	SCHEDULE B—				
	Pensions to Judges .....	.....	.....	291 13 4	733 6 8
	Pensions to Political Officers .....	.....	.....	441 13 4	
	SCHEDULE C—				
	Church of England .....	.....	.....	397 7 1	647 10 5
	Roman Catholic Church .....	.....	.....	191 13 4	
	Presbyterian Church .....	.....	.....	58 10 0	
	TOTAL, SCHEDULES A, B, and C .....	£ .....	.....	1,417 3 9	1,417 3 9
	SUPPLEMENT TO SCHEDULE B.				
1	SCHEDULE B—Supplement—				
	Pensions to Judges, 46 Vic. No. 19 .....	.....	.....	315 0 0	409 11 6
	Do Widows and another .....	.....	.....	94 11 6	
	TOTAL, SUPPLEMENT TO SCHEDULE B .....	£ .....	.....	409 11 6	409 11 6
	No. II.—Executive and Legislative.				
2	HIS EXCELLENCY THE GOVERNOR	2 1 4	385 0 10	.....	387 2 2
3	EXECUTIVE COUNCIL	23 9 4	.....	.....	23 9 4
4	LEGISLATIVE COUNCIL	8 15 8	275 13 8	.....	284 9 4
5	LEGISLATIVE ASSEMBLY	260 16 3	275 16 4	.....	536 12 7
6	LEGISLATIVE COUNCIL AND ASSEMBLY	1 1 8	159 10 11	.....	160 12 7
7	PARLIAMENTARY LIBRARY	3 17 8	290 5 5	.....	294 3 1
8	PARLIAMENTARY REPORTING STAFF	18 14 8	7 17 7	.....	26 12 3
	TOTAL, EXECUTIVE AND LEGISLATIVE	£ 318 16 7	1,394 4 9	.....	1,713 1 4
	No. III.—Colonial Secretary.				
9	COLONIAL SECRETARY	33 6 10	200 4 7	.....	233 11 5
10	DEPARTMENT OF AUDIT	33 11 3	341 0 9	.....	374 12 0
11	REGISTRAR-GENERAL	138 7 4	3,047 10 7	.....	3,185 17 11
12	DIRECTOR-GENERAL OF FORESTS	37 12 0	1,670 6 7	.....	1,707 18 7
13	VICE-PRESIDENT OF THE EXECUTIVE COUNCIL AND REPRESENTATIVE OF THE GOVERNMENT IN THE LEGISLATIVE COUNCIL	32 10 0	.....	.....	32 10 0
14	ABORIGINES PROTECTION BOARD	0 5 4	547 6 8	.....	547 12 0
15	PERMANENT AND VOLUNTEER MILITARY FORCES—				
	General Staff	31 0 0	2 1 8	.....	33 1 8
	Military Secretary	1,349 16 0	756 3 11	.....	2,105 19 11
16	Military Instructors	10 17 0	24 18 1	.....	35 15 1
17	Artillery Force	1,041 6 8	2,184 14 6	.....	3,226 1 2
18	Commanding Engineer	233 12 3	3,168 8 8	.....	3,402 0 11
19	Permanent Submarine Miners	171 7 11	73 12 3	.....	245 0 2
20	Permanent Medical Staff Corps	92 4 6	179 11 2	.....	271 15 8
21	Volunteer Force	1,460 5 5	11,137 8 11	.....	12,597 14 4
22	Works of Defence .....	.....	.....	211 2 7	211 2 7
23	Ordnance and Barrack Department	14 5 8	4,134 0 7	.....	4,148 6 3
24	Naval Brigade	379 0 6	166 11 11	.....	545 12 5
25	Volunteer Naval Artillery (irrespective of date of claims) .....	.....	.....	46 18 3	46 18 3
26	TRAINING-SHIP "WOLVERENE" (irrespective of date of claims) .....	.....	.....	527 1 3	527 1 3
27	TORPEDO DEFENCE (irrespective of date of claims) .....	.....	.....	9 0 8	9 0 8
	PENSION TO MAJOR-GENERAL RICHARDSON .....	.....	.....	54 3 4	54 3 4
28	POLICE	6 13 0	7,262 3 8	.....	7,268 16 8
	LUNACY—				
29	Official Visitors .....	.....	.....	55 0 0	7,572 13 5
30	Hospitals for the Insane generally	4 18 0	40 5 4	.....
31	Hospital for the Insane, Gladesville	7 15 10	1,293 0 9	.....
32	Hospital for the Insane, Parramatta	11 19 5	2,223 0 1	.....
33	Hospital for Insane, Rydalmere	3 1 3	670 19 9	.....
34	Reception-house for the Insane, Darlinghurst	0 16 0	167 4 7	.....
35	Hospital for the Insane, Newcastle	1 19 8	360 11 7	.....
36	Hospital for the Insane, Callan Park	7 18 3	1,329 7 9	.....
37	Lunatic Patients (irrespective of date of claims) .....	.....	.....	1,388 1 6	
38	Master in Lunacy	6 13 8	.....	.....
39	MEDICAL BOARD	8 6 8	.....	.....	8 6 8
40	THE MEDICAL ADVISER TO THE GOVERNMENT	44 18 4	1,547 3 6	.....	1,592 1 10
41	COAST HOSPITAL	3 6 8	583 19 0	.....	587 5 8
	Carried forward	£ 5,167 15 5	43,111 16 10	2,291 7 7	50,570 19 10
	Carried forward	£ 318 16 7	1,394 4 9	1,826 15 3	3,539 16 7

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1892—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 318 16 7	1,394 4 9	1,826 15 3	3,539 16 7
	No. III.—Colonial Secretary—continued.				
	Brought forward.....	£ 5,167 15 5	43,111 16 10	2,291 7 7	50,570 19 10
42	ANALYTICAL BRANCH	2 13 4	12 11 10	.....	15 5 2
43	DAIRIES SUPERVISION ACT	71 8 0	167 6 1	.....	238 14 1
44	MAINTENANCE OF SICK PAUPERS .....	.....	.....	714 8 7	714 8 7
45	GOVERNMENT STATISTICIAN	220 11 0	1,877 18 6	.....	2,098 9 6
46	AGENT-GENERAL FOR THE COLONY	1,358 9 8	213 5 4	.....	1,571 15 0
47	IMMIGRATION .....	.....	.....	970 0 0	970 0 0
48	CITY OF SYDNEY IMPROVEMENT BOARD.....	1 18 8	16 9 0	.....	18 7 8
49	CHARITABLE INSTITUTIONS	3 16 8	.....	.....	3 16 8
50	ASYLUMS FOR THE INFIRM AND DESTITUTE	288 6 4	10,016 0 4	.....	10,304 6 8
51	STATE CHILDREN'S RELIEF BRANCH	22 9 0	3,789 17 8	.....	3,812 6 8
	CHILDREN'S PROTECTION ACT— Expenses in connection with the administration of the Children's Protection Act.....	.....	.....	397 15 8	397 15 8
52	FISHERIES COMMISSION.....	12 6 0	311 15 11	.....	324 1 11
53	FIRE BRIGADES	4 17 0	.....	.....	4 17 0
54	CIVIL SERVICE BOARD	5 2 8	41 13 4	.....	46 16 0
55	BOTANIC GARDENS	3 15 4	163 17 3	.....	167 12 7
56	NURSERY GARDEN, CAMPBELLTOWN	0 13 4	.....	.....	0 13 4
57	GOVERNMENT DOMAINS.....	0 19 8	.....	.....	0 19 8
58	GARDEN PALACE GROUNDS .....	.....	8 3 10	.....	8 3 10
59	CENTENNIAL PARK	0 15 0	1 12 1	.....	2 7 1
	CHARITABLE ALLOWANCES (irrespective of date of claims)—				
62	Support of Women and Children in the Benevolent Asylum, Sydney, and Infants Home, and other In- stitutions .....	.....	.....	601 10 0	25,842 12 1
65	In aid of Charitable Institutions, on condition of an equal amount having been raised by private annual contribu- tions, and also that the Government, through Police Magistrates or other approved Officers, had the right of recommending the admission of Patients .....	.....	.....	5,741 16 5	
66	In aid of the building funds of Country Hospitals—on the usual conditions .....	.....	.....	2,821 2 2	
68	Infants Home, Ashfield—aid on the usual conditions .....	.....	.....	57 9 0	
71	Carrington Centennial Hospital, on condition of an equal amount having been raised by private contributions... ..	.....	.....	154 3 2	
74	Towards completion of the Sydney Hospital .....	.....	.....	14,304 11 4	
80	Support of women and children in the Benevolent Asylum, Deaf, Dumb, and Blind Institution, and other In- stitutions—further sum.....	.....	.....	862 0 0	
	Grafton Benevolent Asylum—Unconditional grant .....	.....	.....	200 0 0	
	Lismore Hospital—Special grant .....	.....	.....	100 0 0	
	Newcastle Benevolent Society—Special grant .....	.....	.....	1,000 0 0	
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
90	Expense of compiling and printing Electoral Lists and Electoral Rolls .....	.....	.....	2 5 0	5,689 10 5
91	Newspapers, Almanacs, Books, &c. ....	.....	.....	201 4 11	
92	Burial of destitute persons, in cases where inquests were not held .....	.....	.....	106 14 7	
93	Maintenance of deserted children, paupers taken charge of for protection, expenses of transmission, &c.....	.....	.....	500 16 10	
94	Rewards for apprehension of Offenders .....	.....	.....	100 0 0	
96	In aid of the funds of the Animals Protection Society, on condition of an equal amount having been raised by private contributions .....	.....	.....	96 14 6	
97	In aid of the funds of the New South Wales Zoological Society, on condition of an equal amount having been raised by private subscriptions.....	.....	.....	64 0 0	
103	Formation and maintenance of Gardens at Railway Stations .....	.....	.....	26 13 1	
104	Rent of premises occupied by Medical and Pharmacy Board .....	.....	.....	62 10 0	
105	Rent of premises known as "Victoria Lodge," adjoining "Moorcliff," in connection with the Sydney Hospital .....	.....	.....	33 6 8	
106	Rent of "Moorcliff," Miller's Point, in connection with the Sydney Hospital .....	.....	.....	33 6 8	
109	Special grant to Country and Suburban Municipalities, equal to 5s. per £ of the total amount of the general rates collected for the Municipal year ended 2nd February, 1892 .....	.....	.....	4,458 14 2	102,803 19 5
114	Counsel Fees and Expenses of engrossing and searches in connection with conveyancing and other legal matters .....	.....	.....	3 4 0	
	Carried forward.....	£ 7,165 17 1	59,732 8 0	35,905 14 4	102,803 19 5
	Carried forward.....	£ 318 16 7	1,394 4 9	1,826 15 3	3,539 16 7

STATEMENT OF DISBURSEMENTS, &c.—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 1892—continued.				
	Brought forward.....£	318 16 7	1,394 4 9	1,826 15 3	3,539 16 7
	No. III.—Colonial Secretary—continued.				
	Brought forward£	7,165 17 1	59,732 8 0	35,905 14 4	102,803 19 5
	MISCELLANEOUS SERVICES (irrespective of date of claims)— continued :—				
117	Subsidy for a monthly steam service to the New Hebrides via Fiji and New Caledonia, for twelve months			184 12 2	31,310 7 2
118	Subsidy for Inter-Island Steam Communication with the New Hebrides Group			230 15 0	
119	In aid of Tree-planting in Country and Suburban Muni- cipalities, on condition of an equal amount having been raised by private subscriptions			223 1 3	
120	Expenses in connection with Public Buildings and Grounds, Rookwood			146 5 8	
131	In aid of the Agricultural Societies of the Colony, in the proportion of £1 for every £1 raised by private con- tributions.....			6,508 11 8	
180	Astonville Rifle Corps—Special grant for Improvement to Range			50 0 0	
201	Travelling Expenses, Petty Cash Expenses, &c., Inspector of Scaffolding			63 0 4	
208	Tasmanian Exhibition, Launceston—Cost of this Colony's representation—further sum.....			40 0 0	
209	Rookwood Reformatory—Expenses in connection with additions, alterations, &c., to buildings for formation of Boys' Reformatory			932 11 7	
214	Centennial Park—Maintenance and Improvements			3,200 1 4	
	Expenses in connection with Royal Commission to inquire into the Military Service of the Colony			1,866 12 11	
	Expenses in connection with legal proceedings against the Returning-officer for West Sydney (damages caused through collapse of hustings)			604 10 3	
	Purchase of Books for Libraries at Bourke, Cobar, and Brewarrina, and cost of carriage			409 16 3	
	Expenses in connection with Temporary Water Supply, Broken Hill			179 15 6	
	Expenses in connection with the Royal Commission to inquire into the Baldwin Engines			1,842 8 6	
	Expenses in connection with Royal Commission to inquire into certain charges against the administration of the Chief Commissioner of Railways			2,454 8 0	
	Law Expenses, &c., Attorney-General v. McLeod, re Fortifications, Bare Island and George's Head			847 8 10	
	Expenses in connection with the Imperial Institute, London			125 0 0	
	Interest on balance of purchase-money on property at Charlotte-place, purchased for Naval Home			360 0 0	
	Relief to the Unemployed.....			9,144 9 7	
	Expenses of inquiry into the Local Government and Electoral Acts of New Zealand, Victoria, and Tas- mania			116 17 6	
	Intercolonial Medical Congress—Grant towards expenses of Triennial Meeting			676 2 0	
	Expenses in connection with the Plantations, &c., Garden Island			101 5 0	
	Expenses in connection with, and relief to, sufferers by the recent floods in country districts			559 8 5	
	Expenses in connection with prosecutions in Broken Hill conspiracy cases			220 1 6	
	Expenses in connection with the establishment of Ser- iculture as an industry			10 0 6	
	Counsel's Fees and other legal expenses, Boddam v. Dibbs Resumption of land in connection with Pine Park, Balmain—further sum			99 14 6	
	Legal costs in the action Toohey v. Melville (Chairman of Committees)			56 10 0	
	Cost of Actuarial Assistance in preparation of Statistics...			36 18 11	
				20 0 0	
	TOTAL, COLONIAL SECRETARY.....£	7,165 17 1	59,732 8 0	67,216 1 6	134,114 6 7
	Carried forward£	7,484 13 8	61,126 12 9	69,042 16 9	137,654 3 2

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1892—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....£	7,484 13 8	61,126 12 9	69,042 16 9	137,654 3 2
	No. FD.—Treasurer and Secretary for Finance and Trade.				
216	TREASURY.....	489 7 9	309 6 4		798 14 1
217	STAMP DUTIES.....	8 17 8	134 12 1		143 9 9
218	CUSTOMS.....	208 7 0	4,011 17 10		4,220 4 10
219	GOLD RECEIVERS.....	47 10 0			47 10 0
220	GOLD AND ESCORT (irrespective of date of claims).....			65 0 6	65 0 6
221	GOVERNMENT PRINTER'S DEPARTMENT.....			8,344 3 10	8,344 3 10
222	STORES AND STATIONERY.....	30 2 6	21,042 11 7		21,072 14 1
223	BOARD OF HEALTH.....	262 9 8	3,144 2 11		3,406 12 7
224	BOARD OF PHARMACY.....	10 0 0	20 0 0		30 0 0
225	SHIPPING MASTERS.....	9 12 4	64 8 5		74 0 9
226	GLEBE ISLAND ABATTOIRS.....	2 14 8	2,119 11 11		2,122 6 7
	MARINE BOARD OF NEW SOUTH WALES:—				
227	Marine Board, Sydney.....	88 18 8			
228	Local Marine Board, Newcastle.....	4 14 3			
229	Harbour Masters.....	51 11 4			
230	Colonial Light-houses.....	166 0 10			
231	Sea and River Pilots.....	193 3 3			
232	Boatmen.....	72 16 7			
233	Telegraph Stations.....	20 12 9			
234	Australian Coast Light-houses (irrespective of date of claims).....				
235	Miscellaneous (irrespective of date of claims).....			2,500 0 0	
236	Life-boats (irrespective of date of claims).....			1,320 0 9	
237	Public Wharfs.....	20 7 8	671 14 6	52 3 4	52 3 4
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				692 2 2
238	Postage of Public Departments.....			79 14 5	
239	Advertising for the Public Service.....			922 2 7	
241	Commission on payments in England by the Government Financial Agents.....			448 19 2	
242	Insurance, &c., on English Shipments.....			657 0 7	
243	Management of, and payment of half-yearly dividends on Inscribed Stock by the Bank of England.....			9,400 4 3	
244	Exchange on Remittances within and beyond the Colony..			3,865 17 11	16,714 10 2
245	Allowance for Postage and Stationery to Clerks of Petty Sessions, Land Agents, and Registrars of District Courts			699 13 4	
247	Relief and conveyance of distressed Seamen belonging to the Colony from Foreign Ports or from Wrecked Vessels, &c.			42 11 3	
249	Subsidizing Tug-boats for Northern Rivers and Harbours...			530 6 8	
250	Subsidizing a Tug-boat for Clarence River.....			68 0 0	
252	Unforeseen Expenses to be hereafter accounted for—				
	Overtime allowance for preparing quarterly and yearly statements, &c., Account Branch, Treasury.....			100 0 0	
	Overtime allowance for extra services, Revenue Branch, Treasury.....			100 0 0	
	Amount deducted by Bank of England for Income Tax on £7,000, interest due on £200,000 scrip issued but not sold.....			65 2 3	395 9 10
	Honorarium paid to Dr. Fraser for editorship of and additions to Threlkeld's work on the language of the Aborigines of Australia.....			50 0 0	
	Travelling expenses of the Minister for Works and Shorthand-writer.....			30 0 0	
	Miscellaneous items, under £20.....			50 7 7	
255	Interest at 4 per cent. on the uninvested Funds at the credit of the Government Savings Bank in the Treasury.....			5,000 0 0	
256	Interest, at 4 per cent., on the uninvested Funds at the credit of the Civil Service Superannuation Account...			2,652 8 10	
257	Interest, at 4 per cent., on the balance at the credit of the Municipal Council of Sydney—Sinking Fund Account			100 0 7	
258	Interest, at 4 per cent., on balance at the credit of the Bankruptcy Unclaimed Dividend Fund.....			46 4 1	23,436 8 9
259	Interest, at 4 per cent., on the uninvested balance at credit of the Bankruptcy Estates Account.....			140 7 9	
260	Sewerage Rates, Public Buildings.....			56 3 3	
261	Interest, at 4 per cent. and 5 per cent., on special deposits by the Savings Bank of New South Wales.....			15,375 0 0	
262	Legal Expenses, Treasury Department.....			66 4 3	
266	Expenses connected with payment of Imperial Military and Naval Pensioners in the Colony.....	1 6 8	3 8 9		4 15 5
	Carried forward.....£	1,688 13 7	31,521 14 4	52,827 17 2	86,038 5 1
	Carried forward.....£	7,484 13 8	61,126 12 9	69,042 16 9	137,654 3 2

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1892—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....£	7,484 13 8	61,126 12 9	69,042 16 9	137,654 3 2
	No. 10.—Treasurer and Secretary for Finance and Trade—continued.				
	Brought forward.....£	1,688 13 7	31,521 14 4	52,827 17 2	86,038 5 1
	MISCELLANEOUS SERVICES (irrespective of date of claims)—continued:—				
	Expenses of preparation of Bill for the Management, &c., of Finance Companies			105 0 0	} 6,909 13 3
	Insurance on Wharf and Buildings resumed from A.S.N. Company			101 11 3	
	Insurance on Admiralty House, Kirribilli Point, from 28th February, 1892, to 27th February, 1893.....			8 4 0	
	Interest on Special Deposits by Trustees of Challis Estate			869 0 10	
	Interest on Special Deposit, Sydney University Challis Bequest Trust.....			1,000 0 0	
	Interest on the Daily Debit Balances at current accounts of the Government with various Banks from 1st January to 30th June			273 15 1	
	Interest at the rate of 4 per cent. per annum on sums deposited by various persons with the Treasury prior to the passing of the Funded Stock Act, 56 Vic. No. 1, with a view to Inscription upon the Bill becoming law			13 14 4	
	Interest on advances made by various Banks in London			4,338 16 7	
	Interest on Special Deposits, at 4 per cent. per annum, by Citizen's Life Assurance Company			199 11 2	
	TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE £	1,688 13 7	31,521 14 4	59,737 10 5	92,947 18 4
	No. 11.—Railways.				
	RAILWAYS AND TRAMWAYS—				
268	Existing Lines—Working Expenses			3,443 13 1	3,443 13 1
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
270	Gratuities at rate of one month's pay for each year of service to Officers of Permanent Staff not entitled to pensions, whose services have been dispensed with			30 11 1	} 280 11 1
272	Gratuities to relatives of Employees fatally injured while in execution of their duty.....			250 0 0	
	TOTAL, RAILWAYS £			3,724 4 2	3,724 4 2
	No. 12.—The Attorney-General.				
274	ATTORNEY-GENERAL	3 5 0	3,147 17 9		3,151 2 9
275	PARLIAMENTARY DRAFTSMAN	294 8 4	112 4 6		406 12 10
276	CROWN SOLICITOR	257 3 5	706 10 6		963 13 11
277	QUARTER SESSIONS	64 6 6			64 6 6
	TRADES DISPUTES CONCILIATION AND ARBITRATION	591 18 10	135 11 0		727 9 10
	TOTAL, ATTORNEY-GENERAL £	1,211 2 1	4,102 3 9		5,313 5 10
	No. 13.—Secretary for Lands.				
278	DEPARTMENT OF LANDS	322 0 4	3,114 2 6		3,436 2 10
	MINOR ROADS—				
279	Fencing Public Roads when proclaimed through enclosed land			254 3 0	} 319 17 10
280	Claims for Compensation for Land taken for proclaimed roads and extension of streets			65 14 10	
281	LAND AGENTS, APPRAISERS, AND OTHERS	82 2 10	5,414 13 4		5,496 16 2
282	LAND COURT	3 2 4	31 1 4		34 3 8
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
283	Public Cemeteries—Purchase of sites, fencing, clearing, building, &c.			450 13 5	} 2,449 10 3
285	Legal Expenses			449 6 9	
286	Improvements and general maintenance of Public Parks and Recreation Grounds			1,522 3 10	
292	Lighting Wentworth Park, Glebe, with 23 lamps, at £5 10s. each per annum			27 6 3	
	Carried forward..... £	407 5 6	8,559 17 2	2,769 8 1	11,736 10 9
	Carried forward £	10,384 9 4	96,750 10 10	132,504 11 4	239,639 11 6

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1892—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	10,384 9 4	96,750 10 10	132,504 11 4	239,639 11 6
	No. VI.—Secretary for Lands—continued.				
	Brought forward.....	407 5 6	8,559 17 2	2,769 8 1	11,736 10 9
	MISCELLANEOUS SERVICES (irrespective of date of claims)—continued—				
	Compensation to Mr. John Sutor, for surrender of lot 6 of section 2, Stonyhurst Estate, and portion of a grant of 50½ acres to Cowper and Ould, found to encroach on Cadby and Jenner's original grants .....	.....	.....	22 1 3	
	Henry Roman and William Dewson—Compensation for their right, title, and interest in and over a water-right and race, known as "Roman's Race," parish of Uralla, county of Sandon, resumed by the Crown.....	.....	.....	190 0 0	
	Michael Ryan—Interest on refund of deposit on 11½ acres, being part of the area of C.P. 75-307 of 80 acres, parish of Jarrara, county of Argyle, forfeited 2nd September, 1878; and on a like proportion of the forfeited auction deposit of £25 in connection with the same land, subsequently measured as portion of 43 ...	.....	.....	4 7 11	
	Claims arising out of a decision of the Local Land Board in respect of A.C.P. 82-313, 82-459, and 84-6, Lismore, viz.:—				
	Denis Jordan, for fencing and interest on deposit and instalments..... £43 9 9				
	Commercial Banking Company, interest on deposit and instalments..... 1 6 0				
	Verdict and costs in case of Hawkins v. Copeland .....	.....	.....	44 15 9	
	John F. Carter—Compensation for value of improvements effected by him upon part of his conditional purchase 84-18, Parramatta, found to encroach upon Nugent's 40-acre grant .....	.....	.....	359 16 5	8,546 4 9
	Stephen Mills—Compensation for cost of removal of fencing upon the approved western boundary of his conditional lease No. 2,403 of 1,920 acres, parish of Amouillac, county of Nicholson, in consequence of erroneous survey.....	.....	.....	52 10 0	
	Jeremiah Eldridge, junior—Compensation for expenses incurred by him in the Mining Warden's Court, in defending his title to the land embraced with conditional purchase 90-460, and conditional lease 90-298, Cooma .....	.....	.....	17 10 0	
296	Towards acquisition of land for Public Parks in various parts of the Colony, being in lieu of an equivalent sum voted under Loan Act 54 Victoria No. 33.....	.....	.....	17 10 6	
297	Rabbit-proof fencing for Railways and through infested districts .....	.....	.....	3,201 14 1	
298	SURVEY OF LANDS	299 16 9	15,493 12 7	4,635 18 10	15,793 9 4
299	TRIANGULATION SURVEY OF THE COLONY.....	8 10 0	22 13 8	.....	31 3 8
300	SPECIAL SERVICE—Detailed Survey of City and Suburbs for the continuation of the City of Sydney Survey and Survey required for Sewerage purposes	5 1 1	35 6 8	.....	40 7 9
	TOTAL, SECRETARY FOR LANDS	720 13 4	24,111 10 1	11,315 12 10	36,147 16 3
	No. VII.—Secretary for Public Works.				
301	DEPARTMENT OF PUBLIC WORKS ESTABLISHMENT.....	521 4 7	535 13 7	.....	1,056 18 2
	RAILWAY CONSTRUCTION BRANCH	72 14 4	338 17 2	.....	411 11 6
302	DOCK ESTABLISHMENT	3 12 4	131 9 10	.....	135 2 2
303	DREDGE SERVICE	122 15 9	3,158 18 1	.....	3,281 13 10
304	HARBOURS AND RIVERS NAVIGATION AND WATER SUPPLY, AS PER SCHEDULE. (See page 144) .....	.....	.....	24,891 8 2	24,891 8 2
305	ARCHITECT, AS PER SCHEDULE. (See page 145) .....	.....	.....	59,261 12 8	59,261 12 8
306	ROADS AND BRIDGES, AS PER SCHEDULE. (See page 146) ..	.....	.....	222,459 13 10	222,459 13 10
307	SEWERAGE, AS PER SCHEDULE. (See page 147) .....	.....	.....	228 6 8	228 6 8
308	MILITARY WORKS, AS PER SCHEDULE. (See page 147) .....	.....	.....	4,737 12 8	4,737 12 8
309	PARLIAMENTARY STANDING COMMITTEE ON PUBLIC WORKS ..	2 10 0	8 6 7	.....	10 16 7
310	WATER SUPPLY AND SEWERAGE BOARD —				
	Water Supply Account .....	.....	.....	1,238 10 2	
	Sewerage Account .....	.....	.....	2,379 2 11	
	HUNTER DISTRICT WATER SUPPLY AND SEWERAGE BOARD ..	.....	.....	3,405 2 10	3,405 2 10
	MISCELLANEOUS SERVICES—				
316	Special grant to John Whitton, Esq., M. Inst. C.E., late Engineer-in-Chief for Railways .....	.....	.....	1,500 0 0	1,500 0 0
	TOTAL, SECRETARY FOR PUBLIC WORKS...£	722 17 0	4,173 5 3	320,101 9 11	324,997 12 2
	Carried forward	11,827 19 8	125,035 6 2	463,921 14 1	600,784 19 11

STATEMENT OF DISBURSEMENTS, &c.—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 1892—continued.				
	Brought forward.....£	11,827 19 8	125,035 6 2	463,921 14 1	600,784 19 11
	No. VIII.—Administration of Justice.				
317	DEPARTMENT OF JUSTICE	267 14 0	107 8 2	.....	375 2 2
318	MASTER IN EQUITY	10 12 8	96 18 9	.....	107 11 5
319	PROTHONOTARY	11 18 4	2,310 14 1	.....	2,322 12 5
320	DIVORCE COURT	0 13 4	50 8 0	.....	51 1 4
321	CURATOR	39 8 4	.....	.....	39 8 4
322	SHERIFF	41 15 10	1,780 5 11	.....	1,822 1 9
323	BANKRUPTCY COURT	91 8 4	2 12 10	.....	94 1 2
324	PROBATE OFFICE	4 10 0	83 10 0	.....	88 0 0
325	DISTRICT COURTS.....	445 11 7	1,073 7 5	.....	1,518 19 0
326	CORONERS	165 11 8	1,180 10 3	.....	1,346 1 11
327	PETTY SESSIONS	461 19 2	3,268 13 4	.....	3,730 12 6
328	PRISONS.....	253 18 4	4,392 2 1	.....	4,646 0 5
329	SHAFESBURY REFORMATORY FOR GIRLS	0 13 10	39 12 1	.....	40 5 11
330	PATENTS AND COPYRIGHT	6 14 0	447 7 5	.....	454 1 5
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
331	Necropolis—improving, draining, trenching, planting, and other contingencies.....	.....	.....	750 0 0	3,155 17 9
332	Allowances to Inspectors and Sub-Inspectors, under Licensing Act, 45 Vic. No. 14 .....	.....	.....	635 8 4	
333	Almanacs for Country Benches of Magistrates, Newspapers, Law Books, &c. ....	.....	.....	50 15 0	
335	In aid of Discharged Prisoners Aid Society .....	.....	.....	50 0 0	
336	Preparation of Boundaries for New Court and Police Districts, as required.....	.....	.....	25 0 0	
338	Purchase of 50 copies of Australian Magistrate (fifth edition) .....	.....	.....	104 19 6	
339	Purchase of 100 copies of Supreme Court Law Reports ...	.....	.....	105 0 0	
341	Expenses of Inquiries under Commission Act, 44 Vic. No. 1, and Inquiries under Criminal Law Amendment Act, sec. No. 383 .....	.....	.....	204 2 11	
	Purchase of 104 copies of Salisbury's Bankruptcy and Bills of Sale Acts .....	.....	.....	124 16 0	
	Expenses of Collection and Revision of Common Law Rules of the Supreme Court, and for preparation of index thereto .....	.....	.....	50 0 0	
	Revision of Rules of the Divorce Court, and preparation of index thereto .....	.....	.....	50 0 0	
351	Law Books for Circuit Court Towns .....	.....	.....	884 6 0	
352	Rent of Premises for Probate Office .....	.....	.....	71 10 0	
	TOTAL, ADMINISTRATION OF JUSTICE	1,802 9 5	14,833 10 4	3,155 17 9	19,791 17 6
	No. IX.—Public Instruction.				
	PUBLIC INSTRUCTION UNDER THE ACT 43 VIC. NO. 23 .....	.....	.....	37,815 7 6	37,815 7 6
353	Gratuity to widow of Charles F. Phillips, late engineer ...	.....	.....	104 0 0	104 0 0
	INDUSTRIAL SCHOOLS—				
354	Nautical School-ship "Vernon"	5 7 1	617 8 3	}	825 8 11
355	Industrial School for Girls, Parramatta.....	1 19 4	200 14 3		
356	OBSERVATORY	123 0 8	248 2 5	.....	371 3 1
357	MUSEUM	2 14 2	175 4 8	.....	177 18 10
358	FREE PUBLIC LIBRARY	12 15 3	1,021 7 6	.....	1,034 2 9
	GRANTS IN AID OF PUBLIC INSTITUTIONS (irrespective of date of claims)—				
	Sydney University—				
360	Apparatus for Medical School .....	.....	.....	200 0 0	13,858 8 8
361	Scientific Apparatus .....	.....	.....	500 0 0	
362	Additions, Repairs, and Furniture .....	.....	.....	1,734 6 5	
365	Matriculation and other Fees for Students of the Training Schools under the Department, who are attending University Lectures .....	.....	.....	800 0 0	
366	Additional Works—Engineering School.....	.....	.....	430 0 0	
367	Machinery and Furniture—Engineering School .....	.....	.....	1,250 0 0	
368	Apparatus for Department of Physics.....	.....	.....	125 0 0	
369	Apparatus for Department of Chemistry .....	.....	.....	125 0 0	
370	Purchase of Works of Art for the National Art Gallery .....	.....	.....	2,500 0 0	
373	Linnean Society .....	.....	.....	100 0 0	
375	Geographical Society of New South Wales—Amount in proportion of £1 to every £1 raised by private contributions .....	.....	.....	45 2 0	
380	Instruction to the Blind—Amount in proportion of £2 to every £1 raised by private contributions .....	.....	.....	500 0 0	
381	Providing Mechanics Institutes and kindred Institutions with Maps, &c. ....	.....	.....	5 7 0	
382	In aid of Educational Institutions, in the proportion of £1 to every £2 raised by private contributions .....	.....	.....	4,543 13 3	
383	In aid of Buildings (Educational Institutions) in the proportion of £1 to every £1 raised and expended on new and additional buildings .....	.....	.....	1,000 0 0	
	TOTAL, PUBLIC INSTRUCTION	145 16 6	2,262 17 1	51,777 16 2	54,186 9 9
	Carried forward	13,776 5 7	142,131 13 7	518,855 8 0	674,763 7 2

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1892—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....£	13,776 5 7	142,131 13 7	518,855 8 0	674,763 7 2
	No. F.—Secretary for Mines.				
386	DEPARTMENT OF MINES	932 13 3	7,620 16 4	.....	8,553 9 7
388	IMPORTED STOCK	0 16 8	109 18 2	.....	110 14 10
389	REGISTRATION OF BRANDS	13 1 0	.....	.....	13 1 0
390	MANAGEMENT OF POUNDS AND COMMONS.....	.....	97 7 0	.....	97 7 0
391	WATER CONSERVATION AND IRRIGATION	56 19 2	1,584 11 1	.....	1,641 10 3
392	AGRICULTURAL DEPARTMENT	47 8 4	8,228 8 10	.....	8,275 17 2
	DIRECTOR-GENERAL OF FORESTS.....	.....	.....	278 16 10	278 16 10
393	SCHOOL OF MINES AND ASSAY WORKS .....	.....	.....	1,238 17 0	1,238 17 0
394	MISCELLANEOUS SERVICES (irrespective of date of claims)—	.....	.....	.....	.....
	The Pastures and Stock Protection Act .....	.....	.....	3,122 3 11	3,122 3 11
395	Cultivation of Virus of Pleuro-Pneumonia and investigation of Parasitic Diseases in Stock .....	.....	.....	95 1 9	95 1 9
396	Control and marking of Travelling Stock and Camping Reserves, purchase of Land for Crossing-places, improvement of areas to Water Reserves, and removal of obstructions .....	.....	.....	892 11 9	892 11 9
397	Expenses in connection with the reclamation of the Sand Drift at Newcastle .....	.....	.....	46 11 9	46 11 9
	Lead-poisoning Board, Barrier Ranges .....	.....	.....	542 18 7	542 18 7
	TOTAL, SECRETARY FOR MINES	1,050 18 5	17,641 1 5	6,217 1 7	24,909 1 5
	No. FF.—Postmaster-General.				
398	POST OFFICE	816 13 7	952 1 5	.....	1,768 15 0
399	CONVEYANCE OF MAILS.....	.....	.....	31,168 19 10	31,168 19 10
	MONEY ORDER AND GOVERNMENT SAVINGS BANK DEPARTMENT	58 5 8	194 14 2	.....	252 19 10
400	ELECTRIC TELEGRAPHS	324 0 3	3,772 18 5	.....	4,096 18 8
401	TELEPHONES	21 3 6	529 14 3	.....	550 17 9
402	ELECTRIC LIGHTS	0 14 2	619 4 9	.....	619 18 11
403	BRITISH AND AUSTRALIAN CABLE SUBSIDY .....	.....	.....	21,100 4 4	21,100 4 4
	TASMANIAN CABLE SUBSIDY .....	.....	.....	1,704 14 8	1,704 14 8
	TOTAL, POSTMASTER-GENERAL.....£	1,220 17 2	6,068 13 0	53,973 18 10	61,263 9 0
	Special Appropriations¹				
	INTEREST ON DEBENTURES AND FUNDED STOCK.....	.....	.....	280,912 0 0	280,912 0 0
	INTEREST ON AND EXTINCTION OF RAILWAY LOAN, UNDER ACT 31 VIC. NO. 11 .....	.....	.....	28,502 10 0	28,502 10 0
	INTEREST ON TREASURY BILLS, 53 VIC. NO. 9 .....	.....	.....	44,057 13 7	44,057 13 7
	ENDOWMENT OF THE AFFILIATED COLLEGES.....	.....	.....	83 6 8	83 6 8
	DISTRICT COURT JUDGES SALARIES AND PENSIONS ACT, 46 VIC. NO. 16.....	.....	.....	150 0 0	150 0 0
	PENSIONS UNDER SUPERANNUATION REPEAL ACT OF 1873, 36 VIC. NO. 29.....	.....	.....	450 3 11	450 3 11
	FEES TO COMMISSIONERS OF CUSTOMS, 42 VIC. NO. 19 ...	.....	.....	50 0 0	50 0 0
	PENSION UNDER RAILWAY ACT, 51 VIC. NO. 35 .....	.....	.....	78 2 6	78 2 6
	PARLIAMENTARY REPRESENTATIVES ALLOWANCES, 53 VIC. NO. 12.....	.....	.....	276 12 3	276 12 3
	TOTAL, SPECIAL APPROPRIATIONS .....	.....	.....	354,560 8 11	354,560 8 11
	TOTAL, EXPENDITURE FOR SERVICES OF 1892 £	16,048 1 2	165,841 8 0	933,606 17 4	1,115,496 6 6

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	No. I.—Schedules to Imperial Act 18 and 19 Victoria, cap. 54.				
	SCHEDULE A.....			17,866 19 10	17,866 19 10
	SCHEDULE B—				
	Pensions to Judges.....			3,208 6 8	} 8,116 13 4
	Pensions to Political Officers.....			1,408 6 8	
	Pensions to Superannuated Officers*.....			3,500 0 0	
	SCHEDULE C—				
	Church of England.....			3,934 1 5	} 7,410 18 1
	Roman Catholic Church.....			2,083 6 8	
	Presbyterian Church.....			643 10 0	
	Wesleyan Methodist Church.....			750 0 0	
	TOTAL, SCHEDULES A, B, AND C.....£			33,394 11 3	33,394 11 3
	SUPPLEMENTS TO SCHEDULES A AND B.				
	SCHEDULE A—				
	Chief Justice.....			1,500 0 0	} 14,220 0 0
	Puisne Judges.....			12,600 0 0	
	Colonial Treasurer.....			120 0 0	
	SCHEDULE B—Supplement—				
1	Pensions to Judges, 46 Vic. No. 19.....			3,465 0 0	} 4,035 8 4
	Do Widows and another.....			570 8 4	
	TOTAL, SUPPLEMENTS TO SCHEDULES A AND B.....£			18,255 8 4	18,255 8 4
	No. II.—Executive and Legislative.				
2	HIS EXCELLENCY THE GOVERNOR.....	1,574 7 11	540 9 5		2,114 17 4
3	EXECUTIVE COUNCIL.....	1,164 13 11	9 8 0		1,174 1 11
4	LEGISLATIVE COUNCIL.....	5,151 4 7	27 12 11		5,178 17 6
5	LEGISLATIVE ASSEMBLY.....	9,863 17 6	281 8 0		10,145 5 6
6	LEGISLATIVE COUNCIL AND ASSEMBLY.....	2,727 9 7	685 5 4		3,412 14 11
7	PARLIAMENTARY LIBRARY.....	1,232 19 8	463 2 3		1,696 1 11
8	PARLIAMENTARY REPORTING STAFF.....	5,445 4 8	317 12 8		5,762 17 4
	TOTAL, EXECUTIVE AND LEGISLATIVE.....£	27,159 17 10	2,324 18 7		29,484 16 5
	No. III.—Colonial Secretary.				
9	COLONIAL SECRETARY.....	8,845 3 11	1,245 0 5		10,090 4 4
10	DEPARTMENT OF AUDIT.....	9,946 5 9	1,830 14 8		11,777 0 5
11	REGISTRAR-GENERAL.....	17,244 13 8	6,740 8 6		23,985 2 2
12	VICE-PRESIDENT OF THE EXECUTIVE COUNCIL AND REPRESENTATIVE OF THE GOVERNMENT IN THE LEGISLATIVE COUNCIL.....	250 0 0			250 0 0
13	ABORIGINES PROTECTION BOARD.....	71 15 6	9,029 3 2		9,100 18 8
14	MILITARY SECRETARY.....	2,112 9 9	252 4 2		2,364 13 11
	PERMANENT MILITARY FORCES—				
15	General Staff.....	5,650 10 10			5,650 10 10
16	Military Instructors.....	91 13 4	63 0 0		154 13 4
17	Artillery.....	31,359 10 4	22,127 0 7		53,486 10 11
18	Commanding Engineer.....	2,449 5 0	588 13 8		3,037 18 8
19	Military and Defence Works.....			6,681 16 2	6,681 16 2
20	Permanent Submarine Miners.....	2,453 19 9	845 7 4		3,299 7 1
21	Permanent Medical Staff.....	1,713 1 1	657 17 5		2,370 18 6
	Carried forward.....£	82,188 8 11	43,379 9 11	6,681 16 2	132,249 15 0
	Carried forward.....£	27,159 17 10	2,324 18 7	51,649 19 7	81,134 16 0

* Transferred to Civil Service Superannuation Fund.

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....£	27,159 17 10	2,324 18 7	51,649 19 7	81,134 16 0
	No. III.—Colonial Secretary—continued.				
	Brought forward.....£	82,188 8 11	43,379 9 11	6,681 16 2	132,249 15 0
22	VOLUNTEER FORCE	40,684 19 0	14,440 15 7	.....	55,125 14 7
23	ORDNANCE AND BARRACK DEPARTMENT—MILITARY BRANCH	5,907 13 11	2,739 14 9	.....	8,647 8 8
	NAVAL FORCES—				
24	Naval Brigade.....	4,057 18 10	511 16 5	.....	4,569 15 3
25	Volunteer Naval Artillery	1,686 3 9	247 18 6	.....	1,934 2 3
26	Torpedo Defence	1,071 4 0	223 9 9	.....	1,294 13 9
27	PENSION TO MAJOR-GENERAL RICHARDSON .....	.....	.....	541 13 4	541 13 4
28	WARLIKE STORES .....	.....	.....	11,489 9 2	11,489 9 2
29	POLICE	252,791 1 3	59,015 18 6	.....	311,806 19 9
	LUNACY—				
30	Official Visitors .....	.....	.....	521 13 4	87,051 3 7
31	Hospitals for the Insane generally	1,476 12 9	138 0 5	.....
32	Hospital for the Insane, Gladesville	9,688 1 9	11,920 10 8	.....
33	Hospital for the Insane, Parramatta	10,500 10 1	11,622 14 9	.....
34	Hospital for the Insane, Rydalmere	2,951 6 10	2,791 3 8	.....
35	Reception-house for the Insane, Darlinghurst	937 7 7	486 17 7	.....
36	Hospital for the Insane, Newcastle.....	2,637 0 1	3,546 10 2	.....
37	Hospital for the Insane, Callan Park	10,091 3 9	11,540 14 2	.....
38	Lunatic Patients (irrespective of date of claims) .....	.....	.....	3,600 3 4	87,051 3 7
39	Master in Lunacy	2,374 3 1	226 9 7	.....
40	MEDICAL BOARD.....	111 13 4	.....	.....	111 13 4
41	THE MEDICAL ADVISER TO THE GOVERNMENT	5,377 16 1	5,819 8 2	.....	11,197 4 3
42	COAST HOSPITAL	3,469 5 1	5,339 10 11	.....	8,808 16 0
43	ANALYTICAL BRANCH	857 10 8	145 6 4	.....	1,002 17 0
44	DAIRIES SUPERVISION ACT	166 13 4	255 2 6	.....	421 15 10
45	MAINTENANCE OF SICK PAUPERS .....	.....	.....	10,459 14 10	10,459 14 10
46	GOVERNMENT STATISTICIAN	3,822 10 10	3,763 15 7	.....	7,586 6 5
47	AGENT-GENERAL FOR THE COLONY.....	3,185 13 11	1,775 0 0	.....	4,960 13 11
48	IMMIGRATION .....	.....	.....	1,996 0 11	1,996 0 11
49	CITY OF SYDNEY IMPROVEMENT BOARD	200 0 0	80 0 0	.....	280 0 0
50	CHARITABLE INSTITUTIONS.....	1,071 10 10	.....	.....	1,071 10 10
51	ASYLUMS FOR INFIRM AND DESTITUTE	3,630 5 3	36,368 7 6	.....	39,998 12 9
52	STATE CHILDREN'S RELIEF BRANCH	1,653 4 8	19,376 0 10	.....	21,029 5 6
53	FISHERIES COMMISSION	2,247 12 7	549 16 5	.....	2,797 9 0
54	FIRE BRIGADES	876 19 5	286 17 1	.....	1,163 16 6
55	CIVIL SERVICE BOARD	1,495 4 4	303 6 8	.....	1,798 11 0
56	BOTANIC GARDENS	1,193 9 11	4,634 12 7	.....	5,828 2 6
57	NURSERY GARDEN, CAMPBELLTOWN	199 6 8	596 15 1	.....	796 1 9
58	GOVERNMENT DOMAINS	294 0 4	1,651 14 9	.....	1,945 15 1
	Carried forward.....£	458,896 12 10	243,777 18 10	35,290 11 1	737,965 2 9
	Carried forward.....£	27,159 17 10	2,324 18 7	51,649 19 7	81,134 16 0

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
SERVICES OF THE YEAR 1893—continued.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....£	27,159 17 10	2,324 18 7	51,649 19 7	81,134 16 0
No. III.—Colonial Secretary—continued.					
	Brought forward	£ 458,896 12 10	243,777 18 10	35,290 11 1	737,965 2 9
59	GARDEN PALACE GROUNDS	120 0 0	954 13 4	1,074 13 4
60	CENTENNIAL PARK	219 5 6	3,648 19 1	3,868 4 7
CHARITABLE ALLOWANCES (irrespective of date of claims)—					
61	In aid of the Sydney Hospital, on condition of an equal amount having been raised by private contributions...	3,915 18 11	} 42,366 6 5
62	In aid of the Prince Alfred Hospital, on condition of an equal amount having been raised by private contributions...	.....	.....	4,000 0 0
63	Support of Women and Children in the Benevolent Asylum, Sydney, and Infants' Home, and other Institutions .....	.....	.....	2,518 0 0
64	In aid of the Funds of the Benevolent Society, Sydney, on condition of an equal amount having been raised by voluntary contributions .....	.....	.....	500 0 0
65	In aid of the Deaf, Dumb, and Blind Institution, on condition of an equal amount having been raised by private contributions.....	.....	.....	450 0 0
66	Infants' Home, Ashfield—aid on the usual conditions.....	.....	.....	133 17 1
67	Hospital for Sick Children, Sydney—on the usual conditions .....	.....	.....	700 0 0
68	In aid of the Home for Indigent Blind Women at Strathfield, on condition of an equal amount having been raised by private contributions.....	.....	.....	500 0 0
69	Carrington Centennial Hospital, on condition of an equal amount having been raised by private contributions...	.....	.....	291 11 9
70	In aid of Charitable Institutions, on condition that an equal amount having been raised by private annual contributions, and also that the Government, through Police Magistrates or other approved Officers, had the right of recommending the admission of Patients .....	.....	.....	24,856 18 8
71	In aid of the building funds of Country Hospitals—on the usual conditions .....	.....	.....	20 0 0
72	Sydney Benevolent Asylum—special grant towards the Out-door Relief Department of the Asylum .....	.....	.....	2,000 0 0
73	Newcastle Benevolent Society—Special grant in aid of .....	.....	.....	1,000 0 0
74	Glebe Point Hospital for Sick Children—Special grant in connection with ward for diphtheria .....	.....	.....	250 0 0
75	Society for the Prevention of Cruelty to Children—Special grant in aid of .....	.....	.....	50 0 0
76	Braidwood Hospital—Special grant for the erection of additional buildings .....	.....	.....	300 0 0
77	Armidale and New England Hospital, Armidale—Special grant for erection of a ward for infectious diseases....	.....	.....	300 0 0
78	Bingara District Hospital—Special grant for the erection of a ward for infectious diseases .....	.....	.....	300 0 0
79	Wallsend Mining District Hospital—special grant for furnishing .....	.....	.....	150 0 0
80	Parramatta District Hospital—special grant in aid of.....	.....	.....	130 0 0
MISCELLANEOUS SERVICES (irrespective of date of claims)—					
81	Expenses in connection with the new electoral system.....	3,564 8 6	} 10,650 8 2
82	Expense of compiling and printing electoral lists and electoral rolls .....	.....	.....	3,963 10 4
83	Newspapers, almanacs, books, &c. ....	.....	.....	488 13 1
84	Burial of destitute persons in cases where inquests were not held .....	.....	.....	451 3 9
85	Maintenance of deserted children, paupers taken charge of for protection, expenses of transmission, &c.....	.....	.....	1,690 5 0
86	Rewards for apprehension of offenders .....	.....	.....	68 0 0
87	Special grant for Royal Naval House.....	.....	.....	200 0 0
88	In aid of the funds of the Animals Protection Society, on condition of an equal amount having been raised by private contributions .....	.....	.....	181 7 6
89	In aid of the funds of the New South Wales Zoological Society, on condition of an equal amount having been raised by private subscriptions.....	.....	.....	43 0 0
	Carried forward	£ 459,235 18 4	248,381 11 3	88,307 5 8	795,924 15 3
	Carried forward.....£	27,159 17 10	2,324 18 7	51,649 19 7	81,134 16 0

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 27,159 17 10	2,324 18 7	51,649 19 7	81,134 16 0
	No. III.—Colonial Secretary—continued.				
	Brought forward.....	£ 459,235 18 4	248,381 11 3	88,307 5 8	795,924 15 3
	MISCELLANEOUS SERVICES (irrespective of date of claims)—continued—				
90	In aid of the Royal Humane Society of Australasia.....			250 0 0	49,971 6 10
91	Lord Howe Island—Expenses in connection with			483 10 0	
92	To pay Municipal Rates on Government Buildings			4,984 9 6	
93	Wages for Gardener and Tools and Incidental Expenses for East Maitland Gaol Reserve			131 8 6	
94	Rent of premises occupied by Medical and Pharmacy Board			187 10 0	
95	Rent of premises known as "Victoria Lodge," adjoining "Moorecliff," in connection with the Sydney Hospital			166 13 4	
96	Rent of "Moorecliff," Miller's Point, in connection with the Sydney Hospital			266 13 4	
97	Rent of premises, Glebe Point, in connection with the Hospital for Sick Children			250 0 0	
99	To meet Counsel fees and expenses of engrossing and searches in connection with conveyancing and other legal matters			22 6 5	
100	5,000 copies of Year Book of New South Wales, special edition			250 0 0	
101	Expenses in connection with Local Government			3,233 14 8	
102	Expenses in connection with Public Buildings and Grounds, Rookwood			398 13 3	
103	General improvements, National Park, and acclimatisation of English fish			4,000 0 0	
105	Expenses in connection with the Board appointed to act on behalf of the Government in the matter of International Exchange of Literary and Scientific Works, Official Publications, &c.			338 10 0	
106	Expenses in connection with the Exhibit of this Colony at the Imperial Institute, London			283 3 3	
107	The World's Columbian Exposition at Chicago—Towards expenses in connection with the Commission.....			10,000 0 0	
108	Inspector of Scaffolding—Salary, travelling and incidental expenses			258 13 4	
109	Government Labour Bureau—Expenses in connection therewith.....			1,398 14 0	
110	Rent of premises, Bent-street, in connection with Sydney Hospital			650 0 0	
112	Towards general improvements Centennial Park			969 2 3	
113	Contributions towards Fire Brigades in Country Towns pending amendment of the Fire Brigades Act			4,650 0 0	
114	Market Square, Berrima—Improvements			100 0 0	
115	Sydney Hospital—Special grant in connection with the removal of patients, rental, &c., and other expenses caused through the demolition of the wooden structures used as the Sydney Hospital			3,157 0 0	
116	Cost of Conveyance of Unemployed for Government Labour Bureau			1,468 12 6	
118	New South Wales Zoological Society—Special grant in aid of			500 0 0	
119	Amount due to the Government of South Australia in connection with the supply of water to Broken Hill.....			2,618 11 5	
120	Amount due by this Colony to the Government of South Australia for expenditure incurred by them from 11th March, 1892, to 24th February, 1893, in connection with the Garrison at King George's Sound			737 1 11	
121	Expenses in connection with affording shelter to unemployed			437 4 4	
122	Southern New England Agricultural Society, Uralla—Special grant for general improvements			200 0 0	
123	Improvements to Walk from Man of War Stairs to Government House.....			24 18 6	
124	Additions, Repairs, &c., to Asylum for Infirm and Destitute, Rookwood			7 12 6	
	Expenses in connection with relief to Sufferers by the recent Floods in Country Districts			7,487 3 10	
	TOTAL, COLONIAL SECRETARY.....	£ 459,235 18 4	248,381 11 3	138,278 12 6	845,896 2 1
	Carried forward	£ 486,395 16 2	250,706 9 10	189,928 12 1	927,030 18 1

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
SERVICES OF THE YEAR 1893—continued.					
	Brought forward.....	£ 486,395 16 2	£ 250,706 9 10	£ 189,928 12 1	£ 927,030 18 1
No. 10.—Treasurer and Secretary for Finance and Trade.					
125	TREASURY	22,920 4 5	2,674 15 7	.....	25,595 0 0
126	STAMP DUTIES	4,184 13 7	107 7 11	.....	4,292 1 6
127	CUSTOMS	49,657 19 11	18,977 7 6	.....	68,635 7 5
128	GOLD RECEIVERS	51 13 4	.....	.....	51 13 4
129	GOLD AND ESCORT (irrespective of date of claims) .....	.....	.....	311 13 4	311 13 4
130	GOVERNMENT PRINTER'S DEPARTMENT .....	.....	.....	71,399 13 7	71,399 13 7
131	STORES AND STATIONERY	5,593 18 7	94,492 12 0	.....	100,086 10 7
132	ORDNANCE AND BARRACK DEPARTMENT, CIVIL AND MAGAZINE BRANCH	5,601 1 6	2,284 1 6	.....	7,885 3 0
133	BOARD OF HEALTH.....	5,163 11 8	4,324 3 6	.....	9,487 15 2
134	BOARD OF PHARMACY.....	99 10 0	15 0 0	.....	114 10 0
135	SHIPPING MASTERS.....	2,899 17 3	29 12 8	.....	2,929 9 11
136	GLEBE ISLAND ABATTOIRS	1,255 7 10	10,106 12 1	.....	11,361 19 11
MARINE BOARD OF NEW SOUTH WALES—					
137	Marine Board, Sydney	5 201 6 4	.....	.....	} 47,512 14 0
138	Local Marine Board, Newcastle	1,694 9 7	.....	.....
139	Harbour Masters	904 8 8	.....	.....
140	Colonial Light-houses	6,805 18 1	.....	.....
141	Sea and River Pilots	12,125 19 9	.....	.....
142	Boatmen	11,633 4 10	.....	.....	} 965 7 7
143	Telegraph Stations.....	1,324 6 1	.....	.....
145	Miscellaneous (irrespective of date of claims) .....	.....	.....	7,823 0 8	
146	Life-boats (irrespective of date of claims).....	.....	.....	965 7 7	965 7 7
147	PUBLIC WHARVES.....	3,510 15 0	1,333 9 0	.....	4,844 4 0
MISCELLANEOUS SERVICES (irrespective of date of claims)					
148	Postage of Public Departments .....	.....	.....	30,999 17 1	} 88,672 16 7
149	Advertising for the Public Service .....	.....	.....	6,628 0 4	
150	Transmission of Telegraphic Messages .....	.....	.....	18,981 12 4	
151	Commission on Payments in England by the Government Financial Agents .....	.....	.....	774 1 8	
152	Insurance, &c., on English Shipments .....	.....	.....	76 11 1	} 9,598 15 8
153	Management of, and expenses in connection with payment of half-yearly dividends on, Inscribed Stock by the Bank of England .....	.....	.....	9,598 15 8	
154	Exchange on Remittances within and beyond the Colony .....	.....	.....	10,992 8 0	
155	Allowance for Postage and Stationery to Clerks of Petty Sessions, Land Agents, and Registrars of District Courts .....	.....	.....	1,114 8 4	
156	Commission on Payment of Debentures and Interest on Debentures in Sydney .....	.....	.....	160 14 4	} 123 6 6
157	Relief and conveyance of distressed Seamen belonging to the Colony from Foreign Ports, or from Wrecked Vessels, &c.....	.....	.....	123 6 6	
158	In aid of the Sailors' Home, Newcastle .....	.....	.....	350 0 0	
159	Subsidizing Tug-boats for Northern Rivers and Harbours .....	.....	.....	5,825 1 3	
160	Subsidizing Tug-boat for Clarence River .....	.....	.....	748 0 0	} 2,300 0 0
161	Interest on Funds, in the temporary possession of the Government, belonging to Suitors in Equity and Lunacy Patients .....	.....	.....	2,300 0 0	
162	Unforeseen Expenses, to be hereafter accounted for—	.....	.....	.....
	Cost of entertaining Mr. Mackenzie Bowell, Canadian Minister .....	.....	.....	480 11 4	
	Travelling and other expenses of Ministers when visiting the country, &c. ....	.....	.....	328 1 10	} 1,362 19 1
	Sundry expenses paid by the Agent-General.....	.....	.....	289 0 5	
	Railway and Tramway Passes supplied to the representatives of the Animals Protection Society, and others.....	.....	.....	265 5 6	
	Carried forward	£ 140,628 6 5	£ 134,345 1 9	£ 170,535 10 10	£ 445,508 19 0
	Carried forward.....	£ 486,395 16 2	£ 250,706 9 10	£ 189,928 12 1	£ 927,030 18 1

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 486,395 16 2	250,706 9 10	189,928 12 1	927,030 18 1
	No. 10.—Treasurer and Secretary for Finance and Trade—continued.				
	Brought forward.....	£ 140,628 6 5	134,345 1 9	170,535 10 10	445,508 19 0
	MISCELLANEOUS SERVICES (irrespective of date of claims)—continued:—				
	Unforeseen Expenses—continued:—				
	Amount deducted by Bank of England for Income Tax on interest on amount of Scrip issued but not sold			196 13 2	
	Remuneration for overtime and extra services required at the Treasury for the preparation of New Registers, the calculation of new Balances, Conditional Purchases, also in connection with the Current Account Depositors Act			185 0 0	
	Hire of the Centennial Hall for the Exhibition of Women's Work			144 0 0	
	Expenses of the visit of the Archduke Ferdinand of Austria			135 16 3	
	Overtime Allowance to Clerks in the Customs Branch of the Audit Office, on account of extra work caused by the New Tariff			90 12 0	
	Gratuities to Messengers of the Chief Secretary's Department for extra and special services			79 0 0	
	Gratuity to Mr. Hibble, Chief Secretary's Office, for extra services			75 0 0	
	Expenses of inquiry into printing and publishing of "Hard Cash"			62 0 0	
	Refreshments supplied in connection with the opening of Kiama to Nowra and Cootamundra to Temora Railways, and of Cowra Bridge			47 3 1	1,403 6 9
	Cost of Refreshments supplied to the Delegates of the Postal and Electric Light Conferences			39 15 3	
	Cost of 1,250 copies of Report on Postal Conference held in Queensland			30 8 6	
	Compensation to Witness for attendance at prosecution of C. M. Gannon			30 0 0	
	Cost of Refreshments supplied to Lord and Lady Jersey when visiting Tenterfield and leaving the Colony			24 13 0	
	Expenses entertaining Mr. Troup, Representative of the Canadian Government			22 13 3	
	Hire of carriages by Ministers, &c., attending levee, review, and funerals, and making investigations			22 2 6	
	Cost of easy Chairs for the Chief Secretary			21 17 6	
	Fee paid to Sir W. P. Manning for arbitrating in the matter of the Stamp duty due on the Estate of the late Mr. J. F. Josephson			20 0 0	
	Expenses of the Election of District Councillors, Maitland			20 0 0	
	Miscellaneous Items—under £20			156 12 3	
163	Amount payable to Railway Department for conveyance, without charge, of Members of Parliament, Distinguished Visitors, School Children, and others			25,000 0 0	
164	Interest at 4 per cent. on the uninvested Funds at the credit of the Government Savings Bank in the Treasury			13,167 17 5	
165	Interest at 4 per cent. on the uninvested Funds at the credit of the Civil Service Superannuation Account			2,795 12 0	
166	Interest at 4 per cent. on the balance at the credit of the Municipal Council of Sydney—Sinking Fund Account			150 16 8	
167	Interest at 4 per cent. on balance at the credit of the Bankruptcy Unclaimed Dividend Fund			49 0 0	
168	Interest at 4 per cent. on the uninvested balance at credit of the Bankruptcy Estates Account			140 0 0	69,285 3 11
169	Sewerage Rates, Public Buildings			4,000 0 0	
170	Water Rates, &c., various Public Buildings, Sydney and Country Towns			5,000 0 0	
171	Interest at 4 per cent. and 5 per cent. on special deposits by the Savings Bank of New South Wales			15,130 0 0	
172	Legal Expenses, Treasury Department			297 10 7	
176	Interest at 4 per cent. on special deposit by Sydney University—late J. H. Challis' Bequest			500 0 0	
177	Interest at 4 per cent. on daily credit balance of the Colonial Treasurer's Curator of Intestate Estates Account			3,054 7 3	
178	Expenses connected with payment of Imperial, Military, and Naval Pensioners in the Colony	378 15 4	12 11 4		391 6 8
	TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE	£ 141,007 1 9	134,357 13 1	241,224 1 6	516,588 16 4
	Carried forward.....	£ 627,402 17 11	385,064 2 11	431,152 13 7	1,443,619 14 5

STATEMENT OF DISBURSEMENTS, &c.—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 1893—continued.				
	Brought forward	£ 627,402 17 11	385,064 2 11	431,152 13 7	1,443,619 14 5
	No. IV.—Railways.				
	RAILWAYS AND TRAMWAYS:—				
180	Existing Lines—Working Expenses (irrespective of date of claims):—				
	Railways			1,682,452 17 2	} 1,875,678 8 2
	Tramways			193,225 11 0	
182	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
	Gratuities at rate of one month's pay for each year of service, to Officers of Permanent Staff not entitled to pensions, whose services have been dispensed with ...			4,258 16 8	} 11,646 14 3
183	Abatements which have been, in terms of the Civil Service Act, deducted from the pensions payable to Officers whose services have been dispensed with			1,703 5 2	
	Gratuities to Weekly Wages Staff dispensed with			4,234 12 5	
184	Gratuities to relatives of Employees fatally injured while in execution of their duty			1,450 0 0	
	TOTAL, RAILWAYS	£		1,887,325 2 5	1,887,325 2 5
	No. V.—Attorney-General.				
185	THE ATTORNEY-GENERAL	1,384 10 9	3,711 10 5		5,096 1 2
186	PARLIAMENTARY DRAFTSMAN	1,895 5 4	79 17 7		1,975 2 11
187	CROWN SOLICITOR	5,787 14 11	385 3 3		6,172 18 2
188	QUARTER SESSIONS	5,974 11 0	17,448 2 11		23,422 13 11
189	TRADES DISPUTES—COUNCILS OF CONCILIATION AND ARBITRATION	1,653 11 2	336 16 11		1,990 8 1
	TOTAL, ATTORNEY-GENERAL	£ 16,695 13 2	21,961 11 1		38,657 4 3
	No. VI.—Secretary for Lands.				
190	DEPARTMENT OF LANDS	65,244 8 8	8,647 4 3		73,891 12 11
	Minor Roads:—				
191	Fencing Public Roads when proclaimed through enclosed land			206 10 9	} 722 15 2
192	Claims for Compensation for Land taken for proclaimed roads and extension of streets			516 4 5	
193	Land Agents, Appraisers, and others	13,842 8 9	30,827 7 8		44,669 16 5
194	Land Appeal Court	1,016 1 3	1,136 4 7		2,152 5 10
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
195	Fees to Commissioners of Courts of Claims for hearing and reporting on Claims to Grants of Land, in terms of the Act 5 Wm. IV No. 21			8 6 0	} 10,698 7 11
196	Legal Expenses			1,591 13 5	
197	Public Cemeteries—Purchase of sites, fencing, clearing, building, &c.			856 16 0	
198	Improvement and General Maintenance of Public Parks and Recreation Grounds			5,867 0 0	
199	Improvement of Hyde, Cook, and Phillip Parks			1,000 0 0	} 10,698 7 11
201	Improvement of the Islands in Port Jackson, for recreation purposes			250 0 0	
202	Improvement of Wentworth Park			250 0 0	
203	Improvement of Victoria Park			250 0 0	
204	Improvement of Parks, North Sydney			250 0 0	} 10,698 7 11
205	Lighting Wentworth Park (Glebe) with 23 lamps, at £4 15s. each per annum			54 12 6	
207	Katherine Powell, Margaret Powell, Cornelius Powell, and John Powell—Refund of deposits lodged by them (viz., £80 each) with their applications for conditional purchase 85-57 and conditional lease 7,311, conditional purchase 85-58 and conditional lease 7,312, conditional purchase 86-11 and conditional lease 7,313, and conditional purchase 86-12 and conditional lease 7,314, Narrandera, respectively, these conditional purchases and conditional leases having been forfeited			320 0 0	
	Carried forward	£ 80,102 18 8	40,610 16 6	11,421 3 1	132,134 18 3
	Carried forward	£ 644,098 11 1	407,025 14 0	2,318,477 16 0	3,369,602 1 1

STATEMENT OF DISBURSEMENTS, &c.—*continued.*

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 644,098 11 1	407,025 14 0	2,318,477 16 0	3,369,602 1 1
	No. VI.—Secretary for Lands—continued.				
	Brought forward	£ 80,102 18 8	40,610 16 6	11,421 3 1	132,134 18 3
	MISCELLANEOUS SERVICES (irrespective of date of claims)—continued—				
208	Elizabeth Erwin—Compensation for land taken for a road opened by the Crown through her land, part of Phenna's grant, parish of Manly Cove, county of Cumberland			3 16 6	
209	Yass Municipal Council—Refund of amount paid by the Council for the purchase from the Crown at auction of a site for gas-works			92 0 0	
210	Contribution towards cost of clearing streets on the Liverpool Town Common (subdivided for sale), the work being carried out by the Municipal Council of Liverpool			85 0 3	
211	Executors of the late Michael Moran—Compensation for improvements effected on land measured for conditional purchase 76-48 and conditional purchase 76-90, Bathurst, being subsequently found to be part of C. S. Marsden's freehold of 1,100 acres, parish of Yetholme, county of Roxburgh			200 0 0	
212	James Smith—Compensation for improvements made by him on conditional purchase 84-47, Lismore, declared void on the ground that at the date of application the land was sufficiently improved to bar selection			216 0 0	
213	William Gow—Compensation for loss of time, legal expenses, and travelling expenses of himself and five witnesses, in connection with his appeal to the Land Appeal Court, respecting the proposed forfeiture of his conditional purchase 89-25, Parramatta			33 2 8	
214	Thomas George—Compensation for improvements effected by him on area excised from his conditional purchase 88-37, Paterson, on account of its encroachment on Mitchell's grant			9 4 6	
216	Albert Stafford—Amount in full settlement of his claim for expenses and losses alleged to have been sustained by him in connection with his application for special lease for irrigation purposes, parish of Therribri, county of Nandewar, in consequence of the Supreme Court judgment in the suit <i>Jaques v. Stafford</i> ; subject to his surrendering all claims to the lease referred to, of every kind			242 8 10	1,986 3 3
219	Jesse Brockhurst—Compensation for improvements effected by him on conditional purchase 75-962, Tamworth, comprising portions 83 and 84, parish of Turi, county of Parry, declared void on account of erroneous description of land			131 5 0	
220	Joseph Harrison—Compensation in full of all demands in respect of his claim for improvements effected by him on lots 18 and 19, section 1, town of Walcha, the sale of which has been cancelled, as the land was previously alienated			60 0 0	
221	C. L. Keir—Compensation for land and improvements on portion 1,050, of 12½ acres, parish of Brundah, county of Montegale, portion of his conditional purchase 88-58, Grenfell, cancelled on account of the land being found to be auriferous			123 1 9	
222	J. M. Sullivan—Compensation for improvements effected by him on conditional purchase 84-127, Lismore, declared void on the ground that at the date of application the land was sufficiently improved to bar selection			187 0 0	
223	James Dawson—Compensation for value of improvements effected by him on conditional purchase 77-44, Cootamundra, the land not being available, having been previously selected by P. Maher			36 0 0	
224	John Geddes—Compensation for improvements effected by him on land excised from his conditional purchase lease 565, Tamworth, parish of Veness, county of Darling, on account of erroneous survey			5 2 0	
225	Rebate of Pensions to Officers retiring			562 1 9	
226	SURVEY OF LANDS	83,205 13 10	77,337 14 9		160,543 8 7
227	TRIGONOMETRICAL SURVEY OF THE COLONY	2,073 6 6	2,298 1 5		4,371 7 11
228	SPECIAL SERVICE—Detail Surveys of Cities, Towns, and Suburbs	4,771 3 0	4,036 11 9		8,807 14 9
	TOTAL, SECRETARY FOR LANDS	£ 170,153 2 0	124,283 4 5	13,407 6 4	307,843 12 9
	Carried forward	£ 814,251 13 1	531,308 18 5	2,331,885 2 4	3,677,445 13 10

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 814,251 13 1	531,308 18 5	2,331,885 2 4	3,677,445 13 10
	No. VII.—Secretary for Public Works.				
229	DEPARTMENT OF PUBLIC WORKS—Establishment	55,644 1 1	5,024 0 10	.....	60,668 1 11
	RAILWAY CONSTRUCTION BRANCH	6,462 15 4	747 4 5	.....	7,209 19 9
230	DOCK ESTABLISHMENT	981 1 4	4,130 0 1	.....	5,111 1 5
231	DREDGE SERVICE	55,050 11 10	44,888 15 10	.....	99,939 7 8
232	HARBOURS AND RIVERS NAVIGATION AND WATER SUPPLY as per Schedule (See page 148) .....	.....	.....	38,484 0 7	38,484 0 7
233	ARCHITECT as per Schedule (See page 149) .....	.....	.....	31,298 8 6	31,298 8 6
234	SEWERAGE as per Schedule (See page 150) .....	.....	.....	3,033 14 9	3,033 14 9
235	ENDOWMENT TO BOROUGHs, Municipal Districts, and Shires under the District Government Bill, with power to use such proportion as may be required for the Services of the Roads and Bridges Branch, pending the passing of the said Bill, such expenditure to be afterwards adjusted, as per Schedule (See page 150) .....	.....	.....	368,433 6 7	368,433 6 7
236	PARLIAMENTARY STANDING COMMITTEE ON PUBLIC WORKS	1,109 8 10	64 6 6	.....	1,173 15 4
237	BOARD OF WATER SUPPLY AND SEWERAGE .....	.....	.....	63,634 10 7	63,634 10 7
238	HUNTER DISTRICT WATER SUPPLY AND SEWERAGE BOARD	1,923 0 0	6,730 14 9	.....	8,653 14 9
	REPAIRING ROADS AND BRIDGES and other Public Works damaged by recent heavy rains.....	.....	.....	30,431 12 1	30,431 12 1
		£ 121,170 18 5	61,585 2 5	535,315 13 1	718,071 13 11
	No. VIII.—Administration of Justice.				
240	DEPARTMENT OF JUSTICE	8,807 16 1	1,078 12 3	.....	9,886 8 4
241	MASTER IN EQUITY	3,330 6 3	108 8 10	.....	3,438 15 1
242	PROTHONOTARY	5,419 15 9	6,275 3 2	.....	11,694 18 11
243	DIVORCE COURT	216 0 0	.....	.....	216 0 0
244	CURATOR	1,435 9 6	39 3 9	.....	1,474 13 3
245	SHERIFF.....	12,504 18 5	8,657 4 0	.....	21,162 2 5
246	BANKRUPTCY COURT	2,207 4 7	44 2 6	.....	2,251 7 1
247	PROBATE OFFICE	1,445 16 0	300 3 9	.....	1,745 19 9
248	DISTRICT COURTS	4,078 5 8	3,601 2 2	.....	7,679 7 10
249	CORONERS	1,312 15 8	5,253 1 1	.....	6,565 16 9
250	PETTY SESSIONS	65,489 1 9	14,785 17 9	.....	80,274 19 6
251	PRISONS.....	76,847 1 7	36,642 0 3	.....	113,489 1 10
252	SHAFTESBURY REFORMATORY FOR GIRLS	613 10 4	261 11 9	.....	875 2 1
253	PATENTS AND COPYRIGHT.....	2,052 8 8	346 9 8	.....	2,398 18 4
254	MISCELLANEOUS SERVICES (irrespective of date of claims)— Allowances to Inspectors and Sub-Inspectors, under Licensing Act, 45 Vic. No. 14 .....	.....	.....	1,833 11 5	} 4,200 7 1
255	Almanacs for Country Benches of Magistrates, Newspapers, Law Books, &c.....	.....	.....	89 12 5	
256	Charge and preparation of Books for binding in Law Library .....	.....	.....	50 0 0	
258	Purchase of fifty bound copies of the New South Wales Weekly Notes.....	.....	.....	105 0 0	
259	Purchase of 100 copies of Supreme Court Law Reports .....	.....	.....	210 0 0	
260	Expenses of Inquiries under Commission Act, 44 Vic. No. 1, and Inquiries under Criminal Law Amendment Act, sec. 383.....	.....	.....	150 0 0	
261	Rent of Premises for Probate Office .....	.....	.....	174 10 5	
262	Abatements which have been, in terms of the Civil Service Act, deducted from Pensions .....	.....	.....	1,342 12 10	
263	Services of a Law Reporter for Bankruptcy and Probate Courts .....	.....	.....	75 0 0	
264	Purchase of 200 copies of Digest of Supreme Court Cases, 1884 to 1891 .....	.....	.....	170 0 0	
	TOTAL, ADMINISTRATION OF JUSTICE.....	£ 185,760 10 3	77,393 0 11	4,200 7 1	267,353 18 3
	Carried forward	£ 1,121,183 1 9	670,287 1 9	2,871,401 2 6	4,662,871 6 0

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 1,121,183 1 9	670,287 1 9	2,871,401 2 6	4,662,871 6 0
	No. F.F.—Public Instruction.				
265	PUBLIC INSTRUCTION UNDER THE ACT 43 VIC. NO. 23			679,275 12 11	679,275 12 11
	INDUSTRIAL SCHOOLS—				
266	Nautical School-ship "Sobraon"	2,676 14 5	3,677 2 2		} 8,501 10 0
267	Industrial School for Girls, Parramatta	950 4 7	1,197 8 10		
268	OBSERVATORY	3,306 2 1	495 6 0		3,801 8 1
269	MUSEUM	2,765 0 0	1,094 10 0		3,859 10 0
270	FREE PUBLIC LIBRARY	4,876 16 2	2,242 2 0		7,118 18 2
	GRANTS IN AID OF PUBLIC INSTITUTIONS (irrespective of date of claims)—				
	Sydney University—				
272	Additions, Repairs, and Furniture			319 15 8	} 17,914 18 2
273	Additional Endowment			8,000 0 0	
274	Establishment of Evening Lectures (including University Extension Lectures, and Lectures in Law)			2,000 0 0	
275	Matriculation and other Fees for Students of the Training Schools under the Department who are attending University Lectures			1,600 0 0	
276	Purchase of Works of Art for the National Art Gallery			2,995 2 6	} 5,694 4 10
277	Maintenance of the National Art Gallery			2,000 0 0	
278	Maintenance of the Art Society of New South Wales			500 0 0	
280	Royal Society—Amount in proportion of £1 to every £1 raised by private contributions			500 0 0	
	Sydney Grammar School—				
282	Increase of salaries of Junior Teachers			550 0 0	} 1,821 3 7
283	Head Master—Allowance for Quarters			250 0 0	
284	Instruction to the Blind—Amount in proportion of £2 to every £1 raised by private contributions			500 0 0	} 1,821 3 7
285	Providing Mechanics' Institutes and Kindred Institutions with Maps, &c.			48 2 3	
286	In aid of Educational Institutions, in the proportion of £1 to every £2 raised by private contributions			2,338 2 11	} 1,821 3 7
287	In aid of Buildings (Educational Institutions), in the proportion of £1 to every £1 raised and expended on new and additional buildings			1,618 4 11	
288	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 (irrespective of date of claims)—				
289	To meet the abatement which should, in terms of the Civil Service Act, be deducted from the pension payable to Mr. John Henry Murray, late Inspector of Schools in this Department, on his retirement from the Service			339 14 9	
	TOTAL, PUBLIC INSTRUCTION	£ 14,574 17 3	8,706 9 0	702,884 15 11	726,166 2 2
	No. F.—Secretary for Mines and Agriculture.				
294	DEPARTMENT OF MINES	29,135 0 6	40,536 4 5		69,671 4 11
296	IMPORTED STOCK	361 4 5	1,516 5 4		1,877 9 9
297	REGISTRATION OF BRANDS	1,600 13 5	156 7 3		1,757 0 8
298	MANAGEMENT OF POUNDS AND COMMONS			129 0 0	129 0 0
299	PUBLIC WATERING-PLACES AND ARTESIAN BORING	3,509 1 10	13,029 14 0		16,538 15 10
300	AGRICULTURAL DEPARTMENT			15,783 7 1	15,783 7 1
301	FORESTRY	9,118 19 10	8,122 17 4		17,241 17 2
302	SCHOOL OF MINES AND ASSAY WORKS			1,821 3 7	1,821 3 7
	MISCELLANEOUS SERVICES (irrespective of date of claims)—				
303	The Pastures and Stock Protection Act			788 18 11	788 18 11
304	Cultivation of Virus of Pleuro Pneumonia and Investigation of Parasitic Diseases in Stock			50 0 0	50 0 0
305	Control and marking and fencing of Travelling Stock and Camping Reserves, purchase of Land for Crossing-places, improvement of access to Water Reserves, and removal of obstructions and suppression of trespass			178 18 7	178 18 7
306	Compensation for Cancellation of Sale of Lease of Land, in terms of section 45, Land Act, 1884, and section 2 of Mining Act, 1889			66 8 3	66 8 3
307	In aid of the Agricultural Societies of the Colony, in proportion of 10s. for every £1 raised by private contributions, on condition that the annual subscription of Members of each Society amount to not less than £100			2,292 6 3	2,292 6 3
	TOTAL, SECRETARY FOR MINES AND AGRICULTURE	£ 43,725 0 0	63,361 8 4	21,110 2 8	128,196 11 0
	Carried forward	£ 1,179,482 19 0	742,354 19 1	3,595,396 1 1	5,517,233 19 2

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 1,179,482 19 0	742,354 19 1	3,595,396 1 1	5,517,233 19 2
	No. II.—Postmaster-General.				
308	POST OFFICE	244,344 15 2	45,817 12 0	.....	290,162 7 2
	CONVEYANCE OF MAILS .....	.....	.....	178,623 6 4	178,623 6 4
309	MONEY ORDER AND GOVERNMENT SAVINGS BANK DEPARTMENT	12,357 19 3	1,746 16 5	.....	14,104 15 8
310	ELECTRIC TELEGRAPHS	138,968 1 6	45,973 14 6	.....	184,941 16 0
311	TELEPHONES	6,926 5 11	5,740 15 9	.....	12,667 1 8
312	ELECTRIC LIGHTS	2,305 1 11	4,010 5 10	.....	6,315 7 9
313	CABLE SUBSIDIES :— British and Australian .....	.....	.....	9,392 3 7	10,689 19 11
	Tasmanian .....	.....	.....	568 4 10	
	New Zealand .....	.....	.....	729 11 6	
314	MISCELLANEOUS SERVICES :— Gratuity to Mrs. Williams, whose husband (late line repairer, Taree) was killed whilst in the performance of his duty .....	.....	.....	188 0 0	188 0 0
	TOTAL, POSTMASTER-GENERAL	£ 404,902 3 9	103,289 4 6	189,501 6 3	697,692 14 6
	Special Appropriations.				
	INTEREST ON DEBENTURES AND FUNDED STOCK .....	.....	.....	1,863,084 10 11	1,863,084 10 11
	INTEREST ON AND EXTINCTION OF RAILWAY LOAN UNDER 31 VIC. NO. 11 ... ..	.....	.....	24,260 0 0	24,260 0 0
	INTEREST ON TREASURY BILLS, 53 VIC. NO. 9 .....	.....	.....	41,057 13 7	41,057 13 7
	INTEREST ON TREASURY BILLS, 55 VIC. NO. 7 .....	.....	.....	165,775 13 4	165,775 13 4
	DRAWBACKS AND REFUND OF DUTIES .....	.....	.....	52,215 3 9	52,215 3 9
	REVENUE AND RECEIPTS RETURNED :—				
	LAND REVENUE :—				
	Conditional Purchases of Crown Lands .....	.....	.....	25,862 11 0	90,641 2 5
	Conditional Leases .....	.....	.....	5,612 0 3	
	Mineral and Auriferous Leases .....	.....	.....	1,882 19 9	
	Annual Leases .....	.....	.....	3,118 8 10	
	Homestead Leases .....	.....	.....	1,210 1 0	
	Pre-emptive Leases .....	.....	.....	23 17 2	
	Resumed Areas, Pastoral Holdings, Rent of Runs, and Occupation Licenses .....	.....	.....	39,165 4 10	
	Survey Fees .....	.....	.....	8,526 2 9	
	Improved Land .....	.....	.....	2,880 0 5	
	Residential Leases of Crown Lands .....	.....	.....	104 14 11	
	Special Leases .....	.....	.....	52 12 6	
	Ringbarking Fees .....	.....	.....	124 9 6	
	Subdivision Fees .....	.....	.....	50 19 11	
	Registration Fees and Stamp Duty on Conditional Purchase transfers .....	.....	.....	63 19 0	
	Auction Sales of Land .....	.....	.....	1,207 8 1	
	Fines .....	.....	.....	115 6 0	
	Oyster Leases .....	.....	.....	59 0 0	
	Prickly Pear Leases .....	.....	.....	50 0 0	
	Complaint Deposits .....	.....	.....	139 10 0	
	Stamp Duty, Transfer, and Deed Fees (Mining Occupation) .....	.....	.....	29 0 0	
	Erroneous Credits .....	.....	.....	233 6 3	
	Other Refunds on account of Land .....	.....	.....	129 10 3	
	Carried forward .....	£ .....	.....	2,237,034 4 0	2,237,034 4 0
	Carried forward	£ 1,584,385 2 9	845,644 3 7	3,784,897 7 4	6,214,926 13 8

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR 1893—continued.				
	Brought forward.....	£ 1,584,385 2 9	£ 845,644 3 7	£ 3,784,897 7 4	£ 6,214,926 13 8
	Special Appropriations—continued.				
	Brought forward	£	2,237,034 4 0	2,237,034 4 0
	REVENUE AND RECEIPTS RETURNED—continued:—				
	RAILWAY REVENUE AND RECEIPTS:—				
	Railway Tolls for Traffic beyond the Borders of New South Wales, paid to Governments of Victoria, Queensland, and South Australia, for the years 1892–1893			8,922 7 8	27,054 1 11
	Steam Freight collected at various Railway Stations			4,446 19 10	
	Rebate on goods to and from various Railway Stations and Sydney			5,549 11 2	
	Proportion of Fares due for conveyance of Passengers on the Toronto Tram-line			256 0 0	
	Proportion of Fares to Lady Robinson's Beach			786 2 5	
	Proportion of Fares due for conveyance of Passengers on the West Wallsend Co.'s line			91 2 3	
	Commission on sale of Steamer Tickets, Hawkesbury River			480 1 9	
	Overcharge on haulage of coal			648 6 6	
	Erroneous credits			5,321 4 11	
	Russell J.—Crane Penalties at Newcastle			39 18 1	
	Customs Duties recharged.....			244 11 6	36,529 10 5
	Cartage incorrectly "paid on" at Darling Harbour.....			82 19 6	
	Queensland freight paid to credit of Jennings Station-master in error			82 7 0	
	Other Railway Receipts refunded			102 9 4	
	MISCELLANEOUS:—				
	Stamps received in lieu of cash			20,905 18 10	
	Erroneous credits			2,486 10 5	
	Licenses			2,600 6 6	
	Late Revenue Suspense Account.....			1,477 1 7	
	Stamp and Probate Duty			1,904 1 10	
	Electric Telegraph Receipts refunded to Railway Tolls ..			1,328 13 6	
	Porterage on Telegrams			196 7 6	600 16 0
	Wharfage, Pilotage, Harbour and Light Rates and Tonnage			214 14 6	
	Amount of Intestate Estates refunded to nearest surviving relatives			1,746 2 8	
	Fines			357 12 11	
	Deposits under the Mining Act (1890 and previous years) ..			108 5 6	
	Fees on Private Bills submitted to Parliament.....			188 7 6	
	Refund of Rates on account of Water Supply and Sewerage ..			356 0 5	
	Deposits on Tenders			577 14 9	
	Fees under the Land Titles Regulations			79 10 6	
	Do Trade Marks Act.....			25 4 0	
	Amounts paid to the Electric Telegraph Departments of Victoria and South Australia on account of Inter-colonial business			627 17 2	5,000 0 0
	Estreated Bail			195 0 0	
	Amount paid in excess for hire of Dredge.....			27 5 0	
	Amount paid in excess for summoning Juries			28 0 0	
	Fees for Registration under Friendly Societies' Act			37 7 6	
	Rebate on Wharfage on wheat			136 5 0	
	Deposits under Land Acts (1890 and previous years)			332 11 8	
	Excess of Tonnage Dues collected on the Gross instead of the Net Tonnage			184 15 7	
	Overcharge for Coinage of Gold			99 10 6	
	Balance of Guarantee for payment of Royalty			31 18 11	
	Moieties of proceeds of sale of fishing nets seized.....			25 3 9	1,000 0 0
	Part maintenance of Lunatic—Refund for passage to China			47 3 10	
	Costs re Phelps and Laing			33 15 0	
	Other Miscellaneous			170 3 7	
	CHARGES ON COLLECTIONS:—				
	Cost of repairs to the property resumed by the Government ..			518 2 3	
	Commission paid to W. H. Graves, for the Sale of Slaughter-houses, Glebe Island Abattoir, and expenses of advertising.....			54 3 3	
	Transfer to credit of Miscellaneous Receipts to recoup amount allowed to F. E. Joseph, 2 per cent. on £1,426 4s. 6d., value of desiccated manure purchased by him and deducted from the proceeds			28 10 6	
	ENDOWMENT, SYDNEY UNIVERSITY			5,000 0 0	
	ENDOWMENT, AUSTRALIAN MUSEUM			1,000 0 0	
	ENDOWMENT, SYDNEY GRAMMAR SCHOOL			1,500 0 0	
	ENDOWMENT OF THE AFFILIATED COLLEGES			1,458 6 8	500 0 0
	ENDOWMENT OF THE WOMEN'S COLLEGE, SYDNEY UNIVERSITY, ACT 53 VIC. NO. 10			500 0 0	
	Carried forward.....	£	2,310,676 19 0	2,310,676 19 0
	Carried forward	£ 1,584,385 2 9	£ 845,644 3 7	£ 3,784,897 7 4	£ 6,214,926 13 8

STATEMENT OF DISBURSEMENTS, &c.—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	SERVICES FOR THE YEAR 1893—continued.				
	Brought forward	£ 1,584,385 2 9	845,644 3 7	3,784,897 7 4	6,214,926 13 8
	Special Appropriations—continued.				
	Brought forward .....	£ .....	.....	2,310,676 19 0	2,310,676 19 0
	ENDOWMENT OF THE WOMEN'S COLLEGE, SYDNEY UNIVERSITY—BUILDING ENDOWMENT—ACT, 53 VIC. NO. 10..	.....	.....	5,000 0 0	5,000 0 0
	ENDOWMENT UNDER MUNICIPALITIES ACT, 53 VIC. NO. 12 ..	.....	.....	44,240 8 8	44,240 8 8
	SPECIAL GRANT TO MUNICIPALITIES UNDER ACT 56 VIC. NO. 9 .....	.....	.....	64,977 11 11	64,977 11 11
	PRELIMINARY EXPENSES, MUNICIPAL INSTITUTIONS.....	.....	.....	447 3 6	447 3 6
	DISTRICT COURT JUDGES, 22 VIC. NO. 18 .....	.....	.....	10,500 0 0	10,500 0 0
	DISTRICT COURT JUDGES SALARIES AND PENSIONS ACT, 46 VIC. NO. 16.....	.....	.....	1,287 10 0	1,287 10 0
	SYDNEY BRANCH OF THE ROYAL MINT, 28 VIC. NO. 3 .....	.....	.....	15,000 0 0	15,000 0 0
	PENSIONS UNDER SUPERANNUATION ACT REPEAL ACT OF 1873, 36 VIC. NO. 29.....	.....	.....	3,173 11 1	3,173 11 1
	FEES TO COMMISSIONERS OF CUSTOMS, 42 VIC. NO. 19.....	.....	.....	450 0 0	450 0 0
	EXPENSES—WITNESSES UNDER PARLIAMENTARY EVIDENCE ACT, 45 VIC. NO. 5.....	.....	.....	70 1 0	70 1 0
	EXPENSES UNDER CIVIL SERVICE ACT, 48 VIC. NO. 24 .....	.....	.....	404 16 9	404 16 9
	EXPENSES OF RETURNING OFFICERS OF THE ELECTORAL DISTRICTS, 44 VIC. NO. 13 .....	.....	.....	973 15 0	973 15 0
	SEWERAGE AND WATER BOARD, 43 VIC. NO. 32 AND 51 VIC. NO. 28 .....	.....	.....	9 13 9	9 13 9
	ENDOWMENT UNDER FIRE BRIGADES ACT, 47 VIC. NO. 3 ...	.....	.....	6,095 19 9	6,095 19 9
	COMMISSIONERS FOR RAILWAYS UNDER GOVERNMENT RAILWAYS ACT OF 1888, 51 VIC. NO. 35 AND 52 VIC. NO. 5 ...	.....	.....	6,000 0 0	6,000 0 0
	PENSION UNDER RAILWAY ACT, 51 VIC. NO. 35.....	.....	.....	859 7 6	859 7 6
	PARLIAMENTARY REPRESENTATIVES ALLOWANCES, 53 VIC. NO. 12 .....	.....	.....	38,604 13 6	38,604 13 6
	REMUNERATION TO PARLIAMENTARY PUBLIC WORKS COMMITTEE, 53 VIC. NO. 11 .....	.....	.....	1,134 9 0	1,134 9 0
	TOWARDS REDEMPTION OF TREASURY BILLS, 53 VIC. NO. 9...	.....	.....	150,000 0 0	150,000 0 0
	TOWARDS REDUCTION OF PUBLIC DEBT FOR RAILWAYS, 53 VIC. NO. 24.....	.....	.....	75,000 0 0	75,000 0 0
	WOLLONGONG HARBOUR TRUST, 53 VIC. NO. 19 .....	.....	.....	5,000 0 0	5,000 0 0
	ST. ANDREW'S COLLEGE BUILDING FUND ACT, 18 VIC. NO. 37 .....	.....	.....	1,900 0 0	1,900 0 0
	PRESIDENT AND MEMBERS OF LAND APPEAL COURT, 55 VIC. NO. 26 .....	.....	.....	4,000 0 0	4,000 0 0
	AUSTRALASIAN NAVAL FORCE ACT OF 1887, 51 VIC. NO. 22 .....	.....	.....	5,525 6 6	5,525 6 6
	TOTAL, SPECIAL APPROPRIATIONS.....	£ .....	.....	2,751,331 6 11	2,751,331 6 11
	TOTAL EXPENDITURE FOR SERVICES OF 1893.....	£ 1,584,385 2 9	845,644 3 7	6,536,228 14 3	8,966,258 0 7
	TOTAL EXPENDITURE FOR SERVICES OF 1892 AND PREVIOUS YEARS.....	£ .....	.....	1,322,764 5 0	.....
	OTHER PAYMENTS:—				
	Advance to Treasurer				200,000 0 0
	Advances to Contractors				3,000 0 0
	Prevention of Scab in Sheep				5,135 16 7
	Advances to Public Accountants to cash Stamps received as Revenue				2 970 0 0
	Expenditure Suspense Account (to be hereafter distributed under various heads of service).....				6,775 11 3
	State Children's Relief Act, 44 Vic. No. 24				5,000 0 0
	Current Account Depositors' Act 1893, 56 Vic. No. 17.				358,500 0 0
	IN ANTICIPATION OF LOAN VOTES:—				
	Railways—				
	Towards the completion of the quadruplication of the Suburban Line				49 749 19 4
	Towards the improvement of grades and curves				12,322 9 6
	For additions and improvements to roads, stations, and buildings; additional rolling stock; safety appliances; and purchase of land required for extending works.....				7,823 0 11
	Railway Construction Branch—				
	Railway from Nyngan to Cobar				21,874 14 1
	Construction and Extension of Tramways—further sum				24,735 4 3
	Harbours and Rivers Branch—Towards Construction of Jetties at foot of Erskine-street				2,500 0 0
	Roads and Bridges—				
	Bridge, Lachlan River, Forbes—further sum				1,472 13 6
	Bridge, Darling River, Wentworth—further sum				4,700 0 0
	Water Supply and Sewerage—				
	Extension of the Sydney Water Supply and other works in connection therewith, including cast-iron pipes, tanks, reservoirs, resumption of land, &c.				36,488 14 0
	To complete the new Offices of the Board				4,310 15 5
	TOTAL OTHER PAYMENTS.....	£ .....	.....	747,358 18 10	.....
	GRAND TOTAL.....	£ 11,036,381 4 5	.....	.....	.....

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

JOHN SEE,
Treasurer.

No. 2.

RAILWAY LOAN REDEMPTION FUND.

(53 VIC. No. 24.)

ACCOUNT CURRENT
RECEIPTS AND DISBURSEMENTS
IN THE YEAR 1893.

RAILWAY LOAN

(53 Vic.

Dr.

ACCOUNT CURRENT of RECEIPTS

PARTICULARS OF RECEIPTS.	AMOUNT.
	£ s. d.
To balance, 31st December, 1892	150,000 0 0
To Transfer from the Consolidated Revenue Fund in terms of section 2 of the Act 53 Vic. No. 24 (Third Instalment)	75,000 0 0
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TOTAL... ..	£ 225,000 0 0

The Treasury, New South Wales.
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

REDEMPTION FUND.

No. 24.)

and DISBURSEMENTS in the Year 1893.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.
	£ s. d.
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By Balance, 31 December, 1893	£ 225,000 0 0
TOTAL	£ 225,000 0 0

JOHN SEE,
Treasurer.

No. 3.

TREASURY BILLS REDEMPTION FUND.

(53 VIC. No. 9.)

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR 1893.

TREASURY BILLS

(53 VIC.

Dr.

ACCOUNT CURRENT of RECEIPTS

PARTICULARS OF RECEIPTS.		AMOUNT.
		£ s. d.
To Transfer from the Consolidated Revenue Fund for the purpose of paying off Treasury Bills issued under Treasury Bills Deficiency Act of 1889, and in terms of section 6 of that Act (53 Vic. No. 9)		150,000 0 0
TOTAL		£ 150,000 0 0

The Treasury, New South Wales.
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

REDEMPTION FUND.

No. 9.)

and DISBURSEMENTS in the Year 1893.

Cr.

PARTICULARS OF DISBURSEMENTS.											AMOUNT.			
											£	s.	d.	
By Redemption of Treasury Bills, Nos. 22, 94, and 95, held on behalf of the Government														
Savings Bank	...	...	...	...	...	...	...	...	...	...	150,000	0	0
TOTAL											£	150,000	0	0

JOHN SEE,
Treasurer.

No. 4.

TREASURY NOTES WITHDRAWAL ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS
IN THE YEAR 1893.

TREASURY NOTES

(56 Vic.

Dr.

ACCOUNT CURRENT of RECEIPTS

PARTICULARS OF RECEIPTS.										AMOUNT.	
										£	s. d.
To transfer from the Consolidated Revenue Fund for the purpose of withdrawing Treasury Notes from circulation of amount of repayments on account of advances made to current account depositors in terms of the Act 56 Vic. No. 17										358,500	0 0
Total										£	358,500 0 0

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

4.

WITHDRAWAL ACCOUNT.

No. 17.)

and DISBURSEMENTS in the Year 1893.

Cr.

PARTICULARS OF DISBURSEMENTS.										AMOUNT.										
										£	s.	d.								
By Treasury Notes withdrawn from circulation and cancelled in terms of the 9th section of the Act 56 Vic. No. 17										346,446	0	0
Balance, 31st December, 1893										12,054	0	0

JOHN SEE,
Treasurer.

No. 5.

THE COLONIAL TREASURER'S MASTER IN
EQUITY ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS
IN THE YEAR 1893.

No. 6.

**THE COLONIAL TREASURER'S MASTER IN
LUNACY ACCOUNT.**

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR 1893.

THE COLONIAL TREASURER'S

Dr.

ACCOUNT CURRENT OF RECEIPTS

PARTICULARS OF RECEIPTS.		AMOUNT.
To Balance, 31 st December, 1892—		£ s. d.
Investment in New South Wales Treasury Bills, 53 Vic. No. 9	... £41,784 0 0	
Cash ... ..	... 21,857 11 10	
	<hr/>	63,641 11 10
Receipts ... ..	... ..	35,438 10 11
<div style="position: absolute; top: 0; right: 0; width: 100%; height: 100%; border-left: 1px solid black; border-bottom: 1px solid black;"></div>		
TOTAL... ..		£ 99,080 2 9

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

6.

MASTER IN LUNACY ACCOUNT.

AND DISBURSEMENTS IN THE YEAR 1893.

Cr.

PARTICULARS OF DISBURSEMENTS.										AMOUNT.		
										£	s.	d.
By Disbursements	...	...	...	...	...	...	...	...	...	43,927	17	11

JOHN SEE,
Treasurer.

No. 7.

**THE COLONIAL TREASURER'S CURATOR OF
INTESTATE ESTATES ACCOUNT.**

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR 1893.

THE COLONIAL TREASURER'S
ACCOUNT CURRENT OF RECEIPTS

Dr.

PARTICULARS OF RECEIPTS.										AMOUNT.
										£ s. d.
To Balance, 31st December, 1892	...	...	...	...	...	...	...	...	...	85,101 17 9
„ Receipts	...	...	...	...	...	...	...	...	...	71,564 5 5
<div style="position: absolute; top: 0; right: 0; width: 100%; height: 100%; border-left: 1px solid black; border-bottom: 1px solid black;"></div>										
TOTAL										£ 156,666 3 2

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

7.

CURATOR OF INTESTATE ESTATES ACCOUNT.
and DISBURSEMENTS in the Year 1893.

Cr.

PARTICULARS OF DISBURSEMENTS.										AMOUNT.		
										£	s.	d.
By Disbursements...	...	...	..	...	...	...	...	...	...	44,944	14	5
Balance, 31st December, 1893										...	...	...
TOTAL										...	...	...
										£	156,666	3 2

JOHN SEE,
Treasurer.

No. 8.

THE COLONIAL TREASURER'S REGISTRAR IN
BANKRUPTCY ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS
IN THE YEAR 1893.

No. 9.

**THE COLONIAL TREASURER'S REGISTRAR
OF PROBATES ACCOUNT.**

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR 1893.

No. 10.

**THE COLONIAL TREASURER'S PROTHONO-
TARY ACCOUNT.**

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR 1893.

THE COLONIAL TREASURER'S

Dr.

ACCOUNT CURRENT OF RECEIPTS

PARTICULARS OF RECEIPTS.											AMOUNT.			
											£	s.	d.	
To Balance, 31st December, 1892	...	...	...	...	...	...	...	...	...	...	1,856	11	6
„ Receipts ...	...	...	...	...	...	...	...	...	...	...	8,009	13	0
TOTAL											£	9,866	4	6

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

10.

PROTHONOTARY ACCOUNT.

and DISBURSEMENTS in the Year 1893.

Cr.

PARTICULARS OF DISBURSEMENTS.										AMOUNT.						
										£	s.	d.				
By Disbursements	...	...	...	...	...	...	...	...	...	9,282	12	3
Balance, 31st December, 1893										583	12	3	
TOTAL										£	9,866	4	6

JOHN SEE,
Treasurer.

No. 11.

THE GENERAL LOAN ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR 1893,

ON ACCOUNT OF PUBLIC WORKS AND OTHER SERVICES PROVIDED
FOR BY THE VARIOUS LOAN ACTS NAMED HEREIN.

THE GENERAL

Dr. ACCOUNT CURRENT of RECEIPTS and DISBURSEMENTS, in the Year 1893, on

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
To part proceeds of sale of Inscribed Stock £200,000, under Loan Act 54 Victoria, No. 33, brought to account (£30,000 sold)	27,887 10 0
To part proceeds of sale of Inscribed Stock £2,500,000, October, 1893, under Loan Acts 54 Vic. No. 33 and 55 Vic. No. 35, brought to account	1,835,000 0 0
To proceeds of sale of Funded Stock, under the Act 56 Victoria, No. 1, in the Colony	1,827,850 0 0
To proceeds of sale of Treasury Bills issued under the Act 55 Victoria, No. 7— Sold in England to the amount of £1,000,000	994,330 7 3
To repayments to credit of Loan Votes, viz.:— Act 54 Vic. No. 33— Towards acquisition of land for Public Parks in various parts of the Colony	62 3 7
Act 52 Vic. No. 17— Woolloomooloo Bay Improvements	1,490 17 9
	1,553 1 4
Carried forward	£ 4,686,620 18 7

LOAN ACCOUNT.

account of PUBLIC WORKS provided for by the various LOAN ACTS named.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
44 VICTORIA, No. 12. Harbours and Rivers— For the extension of Dock accommodation		1 12 10
44 VICTORIA, No. 28. Harbours and Rivers— Towards completing Darling Harbour Wharf, &c.		40 17 1
45 VICTORIA, No. 22. Harbours and Rivers— Completion of Darling Harbour Wharf, &c.		1,225 17 3
46 VICTORIA, No. 23. Harbours and Rivers— Dredging Plant for Richmond and other Northern Rivers		252 9 1
46 VICTORIA, No. 23, and 54 VICTORIA, No. 13. Harbours and Rivers Navigation— Improvements to Clarence River Heads		7,007 10 8
48 VICTORIA, No. 26. Harbours and Rivers— Punts for Grab Dredge, to be used first on the Hastings River Removal of Rocks in front of wharf, Newcastle Harbour	3 2 0 75 16 5	78 18 5
Railway Branch— City Extensions	31 0 3	
Inverell to Glen Innes	24 0 3	
South Grafton to Glen Innes	457 11 2	
Tarago to Braidwood	923 10 2	
Bega to Eden	841 3 10	
Goulburn to Crookwell, 25 miles	93 13 9	
Galong to Burrowa, 18 miles	31 7 7	
Wagga Wagga to Tumberumba	782 13 2	
Gundagai to Tumut	892 7 11	4,077 8 1
Light Lines— Narrabri to Moree		1,739 11 7
48 VICTORIA, No. 26; 54 VICTORIA, Nos. 10 and 33. Railways— Lismore to the Tweed		311,734 18 10
48 VICTORIA, No. 26; 54 VICTORIA, Nos. 4 and 33. Railways— Kiama to Nowra		58,359 3 1
48 VICTORIA, No. 26; 54 VICTORIA, Nos. 5 and 33. Railways— Molong to Parkes and Forbes		142,864 19 7
48 VICTORIA, No. 26, and 54 VICTORIA, No. 3. Railways— Culcairn to Corowa		5,174 4 0
50 VICTORIA, No. 28. Sewerage Branch— Sydney Sewerage Works—Works in progress and resumption of Land		1 4 8
Railway Branch— Tamworth to Tenterfield—further sum		4 0 0
52 VICTORIA, No. 16. Repayment of Loans— To meet 5 per cent. Debentures— Public Works—20 Victoria, No. 33, due July, 1888 * ..	200 0 0	
Railways—20 Victoria, No. 34, due July, 1888	200 0 0	400 0 0
52 VICTORIA, No. 17. Harbours and Rivers Branch— Dredge and Punts, to be used first on the Myall River	70 7 10	
Towards improving the navigation of the Darling and Murrumbidgee Rivers	256 2 5	326 10 3
Carried forward	£	533,289 5 5

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 4,686,620 18 7
Carried forward	£ 4,686,620 18 7

DISBURSEMENTS in the Year 1893—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward		533,289 5 5
52 VICTORIA, No. 17—continued.		
Colonial Architect—		
Australian Museum extension	61 1 1	
Fortifications and Defence Works generally—further sum ...	5,909 15 4	
Completion of New Lands Office	17,839 12 5	23,810 8 10
Roads and Bridges—		
Bridge over Goulburn River	4,368 5 6	
Bridge, Darling River, Wilcannia	2,106 19 7	
Bridge, Darling River, at Wentworth	2 1 4	
Bridge, Bega River, Tarraganda	816 12 6	
Bridge over Murrumbidgee, at Narrandera	1,567 11 2	8,861 10 1
Sewerage Department—		
Sewerage, Riley-street Branch	47 14 2	
Sewerage, Pyrmont Branch	114 2 0	
Sewerage, Waverley Branch	2,377 1 1	
Sewerage, Parramatta	477 11 11	
Sewerage, Resumption of land, &c.	83 0 2	3,099 9 4
Railways—		
Homebush to Waratah—Amount required to cover cost of constructing Nine Iron Bridges and Eight Tunnels for a double line	1,510 3 5	
North Shore Railway, from Junction to Crow's Nest	1 0 0	
Rolling Stock Machinery for Railways generally	88 0 0	1,599 3 5
52 VICTORIA, No. 17, and 53 VICTORIA, No. 18.		
Harbours and Rivers Branch—		
Laying Second Pipe between Potts' Hill and Crown-street		6,840 5 10
52 VICTORIA, No. 17, and 52 VICTORIA, No. 20.		
Harbours and Rivers Branch—		
Circular Quay Improvements		468 16 8
52 VICTORIA, No. 17, and 52 VICTORIA, No. 27.		
Harbours and Rivers Branch—		
Storage Reservoir, Potts' Hill		1,131 1 10
53 VICTORIA, No. 23.		
Public Wharfs—		
Resumption of Land for Wharfs... ..		13,642 14 6
Railways—		
Meat Market at Pyrmont... ..	7,038 4 9	
Cost of Surveys for Tramway Lines	1 5 4	
Wood-paving Tramway Lines	3,398 5 10	10,437 15 11
Public Instruction—		
Technical College, Erection of		159 1 4
Harbours and Rivers Branch—		
Byron Bay Jetty—Cranes, Moorings, &c.	66 14 5	
Sydney Water Supply Works—further sum	2,391 14 0	
Improvement of Navigation at entrance of Brunswick River... ..	2 5 0	
Removal Argyle Reef, Clarence River	695 14 5	3,156 7 10
Colonial Architect's Branch—		
Parramatta Hospital for Insane—Additions, &c.	27 1 10	
Newcastle Court-house	5 9 5	
Silverton or Broken Hill Gaol	3 3 11	35 15 2
Roads and Bridges Branch—		
Kiandra Road	3,323 13 2	
Bridge over the Hunter River, Aberdeen	3,571 7 9	
Main Southern Road, near Bowral, to Wombeyan Caves	137 12 0	
Bridge over the Williams River, Bandon Grove	313 13 4	
Iron Bridge over Lachlan River, at Forbes	5 9 4	
Bridge, Murray River, Mulwala	1 1 5	
Bridge, Murray River, Tocumwal	5,220 7 11	
Road from Fernmount to Grafton, Armidale Road	1,794 5 11	14,367 10 10
Carried forward	£	620,899 7 0

PARTICULARS OF RECEIPTS.						TOTAL.
						£ s. d.
Brought forward	£	4,686,620 18 7
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Carried forward	£	4,686,620 18 7

Cr.

PARTICULARS OF DISBURSEMENTS.						AMOUNT.			TOTAL.		
						£	s.	d.	£	s.	d.
Brought forward ... .. .						£	.....		620,899	7	0
53 VICTORIA, No. 23— <i>continued</i> .											
Sewerage Branch—											
Waverley Drainage						392	17	6			
Randwick Drainage						320	7	8			
Waterloo Drainage						40	5	11			
Macdonaldtown Drainage... .. .						146	19	8			
Extension of Alexander-street Sewer to Culvert at Copeland-street						0	9	1			
									900	19	10
53 VICTORIA, No. 23, and 52 VICTORIA, No. 22.									18,576	19	9
Sewerage Branch—North Shore Sewerage ... .. .						.....
53 VICTORIA, No. 23, and 53 VICTORIA, No. 15.									61,376	2	0
Sewerage Branch—Sewerage Main Scheme, Western Suburbs ... .. .						.....
54 VICTORIA, No. 33.											
Erection of Submarine Mining Establishment						27	13	0			
New Steamer for Pilot Service						75	17	8			
Railways—									103	10	8
Completion of duplication of Illawarra Line to Waterfall; North Coast Line—Teralba to Adamstown; Main Southern Line—Granville to Picton, and continuation of same towards Goulburn; also, duplication of line, Ryde to Hornsby						3,213	18	1			
Rolling Stock, New Lines... .. .						2,704	15	6			
									5,918	13	7
Tramways—											
Additions, alterations, and improvements to Workshops, Buildings, and Waiting-rooms, and for other purposes for extending works						6,762	9	6			
Additional Rolling-stock and to meet the expenses of experiments in connection with Electric Trams						8,485	10	11			
									15,248	0	5
Railway Construction Branch—											
To complete the Railway from Sydney to Wollongong and Kiama									189	1	0
Harbours and Rivers Branch—											
Country Towns Water Supply						39,421	8	10			
Tweed River Improvements						2,048	12	1			
Lake Macquarie Harbour Works						1,361	11	6			
Naval Stations, Sydney Harbour						34,669	8	3			
New Dredge for Clarence River						1,306	8	11			
Reclamation of Careening Cove and Neutral Bay, North Shore						1,159	12	10			
Improving entrance to Bellinger River						2,670	2	6			
									82,637	4	11
Government Architect's Branch—											
For the erection and completion of Gaols, Court-houses, and Lock-ups—											
New Central Police Court, Sydney (52 Vic. No. 24) ..						451	13	2			
Grafton Gaol... .. .						5,495	16	3			
Court-house, Hay						57	15	0			
Court-house, Liverpool						312	10	10			
Court-house, Deniliquin						714	7	6			
Court-house, Nyngan						220	0	0			
Supreme Court Buildings, Sydney						79	16	0			
Court-house and Site, West Maitland						1,588	2	0			
Court-house, Michelago						1,057	0	0			
Court-house, &c., Macksville						1,933	7	1			
Court-house, Redfern						19	11	0			
Lock-up, Regent-street, City						1,800	0	0			
Lock-up, Tamworth						1,478	18	5			
Police Buildings, Newcastle... .. .						768	0	0			
Police Buildings, Bourke						1,400	0	0			
Police Barracks, &c., Corowa						915	16	0			
Police Buildings, Hillgrove						1,327	17	3			
Police Buildings, Tocumwal... .. .						781	0	0			
									20,401	10	6
Carried forward... .. .						£	.....		826,251	9	8

PARTICULARS OF RECEIPTS.	TOTAL.
Brought forward £	£ s. d. 4,686,620 18 7
Carried forward £	£ 4,686,620 18 7

PARTICULARS OF DISBURSEMENTS.		AMOUNT.	TOTAL.
		£ s. d.	£ s. d.
Brought forward	£	.....	826,251 9 8
54 VICTORIA, No. 33—continued.			
Government Architect's Branch—continued—			
Post and Telegraph Offices—			
To complete the under-mentioned buildings, viz.:—			
West Maitland—Site for Additional Post Office	...	286 9 9	
Harden Post and Telegraph Offices	...	750 0 0	
Burwood do do	...	902 4 7	
Newtown do do	...	1,904 13 1	
Rockdale do do	...	458 11 11	
			4,301 19 4
Hospitals for Insane—			
Branch Hospital, Parramatta—Ward for Epileptic Patients, &c.	.....		615 18 0
Miscellaneous Buildings—			
Coast Hospital—Additions	...	688 9 7	
Goulburn Gaol—Additions	...	5,648 4 3	
			6,336 13 10
Roads and Bridges—			
For the erection of Bridges at the under-mentioned sites:—			
Ollera, Modern, and Limestone Creeks, Road near Guyra to Tingha	...	398 2 6	
Wilson's River, at Ballingarra Road, Rolland's Plains to Ballingarra	...	3 5 0	
Paroo River, at Wanaaring	...	2,584 16 0	
George's River, at Liverpool	...	4,222 13 9	
Castlereagh River, at Mundooran	...	1,332 13 11	
Johnston's Creek	...	818 0 1	
Cunningham's, near Bombala	...	2,784 15 8	
Stonequarry Creek at Picton	...	90 16 3	
			12,235 3 2
Roads—			
Wood-blocking Oxford-street, &c., along tram-line, £4,187 having been paid by Municipal Council of Paddington	.....		7,177 8 10
Sewerage Branch—			
Darling Point Sewers	...	5,244 1 3	
Potts' Point and Elizabeth Bay Sewers, east and west sides	...	48 18 2	
Storm-water Sewers—			
Iron Cove Creek Storm-water Channel	...	2 13 6	
Storm-water Channels draining into Long Cove Creek—			
Draining parts of Leichhardt	...	4,484 7 0	
Storm-water Sewer, Ashfield Branch	...	11 10 0	
Johnston's Creek Storm-water Channel	...	54 8 0	
Storm-water Channel from Buckland-street	...	23 13 7	
Rose Bay Side Drainage Storm-water Channel	...	1,738 11 0	
Minor Storm-water Sewers, Northern Drainage	...	146 16 8	
Storm-water Channel along Dowling-street from Baptist-street	...	5 12 6	
Minor Storm-water Sewer—Western Drainage, &c.	...	3,653 1 2	
Iron Cove Channel, Eastern Branch, to drain parts of Burwood, Ashfield, &c.	...	30 0 0	
Storm-water Sewer, Rookwood, &c.	...	336 13 8	
Ironbark Creek, Plattsburg, Storm-water Sewer, outlet end	...	192 14 5	
Pymont Bridge Road Storm-water Channel	...	194 1 8	
Double Bay Creek Channel	...	27 5 10	
			16,224 8 5
Water Supply and Sewerage—			
Extension of Water Reticulation, Sydney and Suburbs	...	10 19 10	
Construction of New Sewers, Ventilating Shafts, &c., Sydney and Suburbs	...	23,995 14 10	
			24,006 14 8
Military Works Branch—			
Naval Magazines at Spectacle Island	...	4 10 0	
Military Magazines at Goat Island	...	48 5 6	
			52 15 6
Technical Education—			
Technological Museum, Sydney—Erection of	...	634 10 0	
Technological Colleges and Technological Museums, West Maitland	...	534 15 0	
			1,169 5 0
Carried forward	£	.....	898,401 16 5

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 4,686,620 18 7
Carried forward	£ 4,686,620 18 7

DISBURSEMENTS in the Year 1893—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	898,401 16 5
54 VICTORIA, No. 33—continued.		
High Schools—High Schools, Maitland		4,093 2 9
Additional areas to existing Public School grounds		4,000 0 0
Agricultural Department—Agricultural Colleges and Experimental Stations		2,009 11 9
Water Conservation and Irrigation—Surveys, Gauging of Rivers, &c. Repayment of Loans—		65,156 11 1
To meet 5 per cent. Debentures due January, 1891—Railway and Public Works, 24 Vic. No. 24		100 0 0
54 VICTORIA, No. 33, and 54 VICTORIA, No. 14.		
Railway Construction Branch—Railway Line, Cootamundra to Temora		85,665 17 5
54 VICTORIA, No. 33, and 54 VICTORIA, No. 9.		
Harbours and Rivers Branch—Richmond River Improvements		30,329 14 2
54 VICTORIA, No. 33, and 54 VICTORIA, No. 13.		
Harbours and Rivers—Clarence River Improvements		5,299 8 3
54 VICTORIA, No. 33, and 54 VICTORIA, No. 17, Schedule A.		
Water Supply and Sewerage—		
Western Suburbs Sewerage Main Scheme		4,534 14 7
54 VICTORIA, No. 33, and 54 VICTORIA, No. 22.		
Water Supply and Sewerage—Erection of New Office		4,011 5 8
54 VICTORIA, No. 33, and 54 VICTORIA, No. 27.		
Railway Construction Branch—Marrickville to Burwood Road		75,678 6 5
54 VICTORIA, No. 33, and 55 VICTORIA, No. 35.		
Government Architect—For Purchase of Site and Building for Local Land Board Office		809 19 2
55 VICTORIA, No. 35.		
Military Works—		
Erection of Submarine Mining Establishment	586 18 6	
Erection of Battery at Wollongong	1,860 9 2	
Gun-pit at Henry's Heights	6,026 6 2	
Emplacements for Quick-firing and Machine Guns	988 19 3	
Railways—		9,462 13 1
Additional Rolling Stock—Existing Lines, and towards fitting Continuous Automatic Brakes to Goods Rolling Stock	19,716 3 1	
Additions, Alterations, and Improvements to Roads, Stations, and Buildings, and for other purposes, including purchase of land required for extending works; also for providing safety appliances	13,015 0 3	
Railway Construction Branch—		32,731 3 4
For Railway Trial Surveys—further sum	9,210 4 1	
Construction and Extension of Tramways—further sum	18,829 6 3	
Harbours and Rivers Branch—		28,039 10 4
Trial Bay Harbour Works—further sum	3,141 6 4	
Appliances for reclaiming lands by Sand-pump Dredges—further sum	10,371 9 2	
Long Cove Reclamation and Dredging—further sum—including cost of resumption of land, &c.	280 5 3	
Cook's River and Shea's Creek, Reclamation and Dredging—further sum—including cost of resumption of land, &c.	15 0 0	
New Jetty and Shed, Circular Quay, and extending old A.S.N. Co.'s Berth	745 12 9	
Government Architect's Branch—		14,553 13 6
New Public Offices—Erection of, including cost of land—further sum	465 11 0	
Newcastle Hospital for the Insane—New Ward for Twenty-five Females	765 6 0	
Public Offices—Construction and rearrangement of lifts, &c.	4,000 0 0	
Gladesville Hospital for the Insane—New Wards for Fifty Females	5,363 12 6	
Additions to Hospital for Insane, Parramatta	3,618 0 0	
Newcastle Hospital—Erection of isolated wards for contagious diseases	2,069 0 0	
Roads and Bridges—		16,281 9 6
Swan Hill Bridge—Moiety of cost		75 17 0
Carried forward	£	1,281,234 14 5

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	TOTAL.
Brought forward	£ 4,686,620 18 7
Carried forward	£ 4,686,620 18 7

Cr.

DISBURSEMENTS in the Year 1893—continued.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
Brought forward	£	£ s. d. 1,281,234 14 5
55 VICTORIA, No. 35—continued.		
Storm-water Sewers—		
Storm-water Sewer from Point Piper Road along Valley to		
Rushcutters' Bay	381 16 2	
Munni-street to Shea's Creek Storm-water Sewer—further sum	985 7 7	
Petersham Park Branch of Long Cove Creek Storm-water Sewer	36 3 10	
Neutral Bay Storm-water Channel	4,616 12 3	
Careening Cove Storm-water Channel	1,130 3 4	
Kent-street Sewer—further sum	37 17 11	
Randwick Storm-water Sewer, east and west sides	109 11 6	
Beattie-street to White Bay, Balmain Storm-water Channel ...	979 6 1	
		8,276 18 8
Water Supply and Sewerage—Extension of the Sydney Water		
Supply and other works in connection therewith, including		
cast-iron pipes, tanks, reservoirs, resumption of land, &c. ...		31 13 1
Public Instruction—Erection of New Public School Buildings ...		25,000 0 0
Electric Telegraph Department—Construction and Extension of		
Lines generally		15,984 19 1
55 VICTORIA, No. 35, AND 55 VICTORIA, No. 18.		
Towards completion of Tramways from King-street to Ocean-street		17,864 3 1
55 VICTORIA, No. 35, AND 54 VICTORIA, No. 3.		
Railways—Culcairn to Corowa		2,397 6 10
55 VICTORIA, No. 35, AND 54 VICTORIA, No. 21.		
Milson's Point Railway		93,408 6 6
55 VICTORIA, No. 35, AND 52 VICTORIA, No. 19.		
Newcastle Harbour improvements		14,117 15 1
55 VICTORIA, No. 35, AND 54 VICTORIA, No. 6.		
Cowra Bridge		5,572 3 0
55 VICTORIA, No. 35, AND 56 VICTORIA, No. 24.		
Government Architect's Branch—		
New Public Offices, lift, &c.		4,463 4 9
56 VICTORIA, No. 24.		
Military and Defence Works—		
For erection of and completion of Fortifications, and for Mili-		
tary Works generally		1,675 4 7
Marine Board—		
New steamer for Pilot Service—further sum		8,000 0 0
Railways—		
For completing Suburban Duplication Works, including		
Strathfield to Ryde—further sum	49,999 19 4	
To complete Improvement of Grades and Curves already in		
hand, and Lapstone Hill Deviation—further sum	13,761 15 6	
Additions, Alterations, and Improvements to Roads, Stations,		
and Buildings, and for other purposes, including purchase		
of land required for extending works; also for providing		
safety appliances—further sum	26,082 2 6	
		89,843 17 4
Railway Construction Branch—		
North Shore Railway, from Junction to near Crow's Nest—		
further sum	4,550 0 0	
Railway Trial Surveys	5,196 8 5	
Construction and Extension of Tramways—further sum ...	27,883 6 5	
		37,629 14 10
Harbours and Rivers Branch—		
Towards Construction of Jetties at foot of Erskine-street—		
further sum	2,500 0 0	
Reclamation and Dredging, including cost of resumption of		
land, &c.	28,778 17 3	
Long Cove Reclamation and Dredging—further sum—including		
cost of resumption of land, &c.	3,142 19 5	
New Dredge for Clarence River—further sum	3,649 7 0	
Country Towns Water Supplies—further sum	25,616 5 11	
Reclamation of Careening Cove and Neutral Bay, North Shore,		
including construction of necessary sea-walls and purchase		
of land—further sum	34 6 1	
Trial Bay Harbour Works—further sum	4,993 18 0	
		68,715 13 8
Carried forward	£	1,674,215 14 11

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	TOTAL.
Brought forward	£ 4,686,620 18 7
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TOTAL	£ 4,686,620 18 7

The Treasury, New South Wales,
Sydney, 31st March, 1894.JAMES J. HINCHY,
Accountant.

Cr.

DISBURSEMENTS in the Year 1893—continued.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... ..	.....	1,074,215 14 11
56 VICTORIA, No. 24—continued.		
Government Architect's Branch—		
New Public Offices—Erection of, including cost of land—		
further sum	6,199 19 11	
Grafton Gaol—Erection and completion of—further sum ...	8,500 0 0	
For erection of additional accommodation for the Insane at		
Rydalmere	603 0 0	15,302 19 11
Roads and Bridges Branch—		
Iron Bridge over Lachlan River at Forbes—further sum ...	2,174 5 1	
Iron Bridge over Darling River at Wentworth—further sum...	6,347 13 8	
Iron Bridge, Darling River, Wilcannia—further sum ...	1,666 3 5	
Iron Bridge over the Hunter River at Aberdeen—further sum	1,100 0 0	
Bridge, iron base structure, Murrumbidgee River, at Wagga		
Wagga	27 5 10	11,315 8 0
Sewerage Branch—		
Resumption of Land, Sutherland and Goodhope Streets,		
Paddington—further sum	500 0 0	
Resumption and temporary occupation of Land at Paddington		
and Rose Bay Side Drainage	1,077 16 4	
Darling Point Sewer—further sum	2,658 3 4	4,235 19 8
Water Supply and Sewerage—		
Extension of the Sydney Water Supply and other works in		
connection therewith, including cast-iron pipes, tanks,		
reservoirs, resumption of land, &c....	.....	43,446 14 11
Repayment of Loans—		
To meet 5 per cent. Debentures falling due 1st July, 1893,		
viz.:—Public Works, 18 Vic. No. 35 ... ..	.....	39,800 0 0
56 VICTORIA, No. 24, and 54 VICTORIA, No. 14.		
Railway Construction Branch—		
Cootamundra to Temora—further sum ... ..	.....	8,219 13 2
56 VICTORIA, No. 24, and 54 VICTORIA, No. 2.		
Railway Construction Branch—		
Nyngan to Cobar ... ..	.....	41,774 11 6
56 VICTORIA, No. 24, and 55 VICTORIA, No. 18.		
Railway Construction Branch—		
Towards completion of Tramway from King-street to Ocean-		
street ... ..	.....	72,730 14 10
56 VICTORIA, No. 24, and 55 VICTORIA, No. 24.		
Government Architect's Branch—		
To complete the Sydney Hospital ... ..	.....	32,041 6 7
56 VICTORIA, No. 24, and 54 VICTORIA, No. 6.		
Roads and Bridges Branch—		
Iron Bridge, Cowra—further sum ... ..	.....	3,700 0 0
56 VICTORIA, No. 24, and 54 VICTORIA, No. 22.		
Water Supply and Sewerage—		
Completion of New Offices ... ..	.....	8,649 11 1
LOANS RECEIPTS RETURNED—		
Amount over-credited proceeds of sale of Treasury Bills ...	.....	1 12 9
Total Payments ... ..	.....	1,955,434 7 4
By Debit Balance on 31st December, 1892 ... ..	.....	618,791 2 2
By Credit Balance on 31st December, 1893 ... ..	.....	2,112,395 9 1
TOTAL	£ 4,686,620 18 7	

JOHN SEE,
Treasurer.

No. 12.

PUBLIC INSTRUCTION ENDOWMENT ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR

1893.

ACCOUNT CURRENT OF RECEIPTS AND

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

DISBURSEMENTS IN THE YEAR 1893.

Cr

JOHN SEE,
Treasurer.

No. 13.

CIVIL SERVICE SUPERANNUATION ACCOUNT
(48 VICTORIA, No. 24.)

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR

1893.

CIVIL SERVICE SUPER.

(48 VIC.

ACCOUNT CURRENT OF RECEIPTS AND

Dr.

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To balance, 31st December, 1892—		
Investment—New South Wales Treasury Bills	330,000 0 0	
Cash	134,376 15 4	
		464,376 15 4
To deductions from the Salaries of Public Officers, at the rate of 4 per cent. per annum, during the year 1893	67,308 11 1	
To amount of fines received in 1893	21 15 0	
To transfer from Schedule B, amount provided for Pensions to Superannuated Officers	3,500 0 0	
To interest on investment, New South Wales Treasury Bills, to 30th June, 1893	13,231 16 5	
To interest on Uninvested Funds to 30th June, 1893	5,448 0 10	
To transfer from Consolidated Revenue Fund to meet abatements which should have been deducted from Pensions paid to officers whose services have been dispensed with:—		
Department of Public Instruction	339 14 9	
Do Justice	1,342 12 10	
Do Lands	562 1 9	
Do Public Works	344 7 4	
Do Railways	1,703 5 2	
		93,802 5 2
To Investment in Treasury Bills issued under the Act 53 Vic. No. 9		8,000 0 0
		566,179 0 6
TOTAL	£	

ANNUATION ACCOUNT.

No. 24.)

DISBURSEMENTS IN THE YEAR 1893.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By pensions authorised under Schedule B	2,729 13 11	
By pensions authorised under Civil Service Act of 1884	67,466 10 3	
		70,196 4 2
By gratuities granted under section 43	752 9 11	
By gratuities granted under section 44	953 5 1	
By gratuities granted under section 45	383 7 2	
By gratuities granted under section 46	2,084 11 9	
By gratuities granted under section 49	343 7 6	
By gratuities granted under section 51	3,293 13 4	
		7,810 14 9
By Miscellaneous—		
Refund of improper deductions	1,080 13 5	
Refund of fines	1 7 6	
Transfer to Consolidated Revenue Fund of amount credited in error	99 5 0	
		1,181 5 11
By Investment in Treasury Bills issued under the Act 53 Vic. No. 9		8,000 0 0
		87,188 4 10
Total payments	£	
By Balance, 31 December, 1893—		
Investment—New South Wales Treasury Bills, 53 Vic. No. 9	338,000 0 0	
Cash	140,990 15 8	
		478,990 15 8
TOTAL	£	566,179 0 6

No. 14.

POLICE REWARD FUND.

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

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR

1893.

No. 15.

POLICE SUPERANNUATION FUND.

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

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR

1893.

No.
POLICE SUPER.

(16 VICTORIA No. 33,

Dr.

ACCOUNT CURRENT OF RECEIPTS AND

PARTICULARS OF RECEIPTS.	TOTAL.
To BALANCE, 31st DECEMBER, 1892—	£ s. d.
Cash in Treasury	12,496 17 5
To AMOUNT OF DEDUCTIONS from the SALARIES of the POLICE FORCE, paid into the Treasury in 1893	7,255 15 6
To MEDICAL BOARD FEES COLLECTED	2 2 0
To TRANSFERS from the POLICE REWARD FUND	6,000 0 0
Carried forward	£ 25,754 14 11

15.

ANNUATION FUND.

AND 25 VICTORIA No. 16.)

DISBURSEMENTS IN THE YEAR 1893.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
By PENSIONS PAID—			£ s. d.	£ s. d.
Superintendent E. M. Battye ...	1 April, 1893	30 Sept., 1893	250 0 0	
Superintendent James Garland ...	1 Oct., 1892	"	300 0 0	
Superintendent John D. Brown ...	"	"	337 10 0	
Inspector Robert Anderson ...	"	"	325 0 0	
Inspector Thomas Kerrigan ...	"	"	275 0 0	
Inspector James Stephenson ...	"	"	325 0 0	
Inspector Charles Thorpe ...	"	"	325 0 0	
Inspector Thomas Thompson ...	1 April, 1893	"	162 10 0	
Inspector A. Mackay ...	1 Oct., 1892	"	325 0 0	
Sub-Inspector Peter Conway ...	"	"	136 17 6	
Sub-Inspector John Carroll ...	"	"	250 0 0	
Sub-Inspector Samuel D. Johnstone ...	"	"	187 10 0	
Sub-Inspector James Keegan ...	"	13 Jan., 1893	48 5 7	
Sub-Inspector Richard Musgrave ...	"	30 Sept., 1893	191 12 6	
Sub-Inspector Stephen Steele ...	1 July, 1892	"	234 7 6	
Acting Sub-Inspector T. H. Webb ...	1 Oct., 1892	"	127 15 0	
Sergeant-Major Edward Giles ...	"	"	139 18 4	
Senior Sergeant John Buckley ...	"	"	86 13 9	
Senior Sergeant John P. Ewing ...	"	"	191 12 6	
Senior Sergeant Jeremiah Frewin ...	"	"	36 10 0	
Senior Sergeant John Hurley ...	19 June, 1893	"	48 2 0	
Senior Sergeant John Harmer ...	1 Oct., 1892	"	191 12 6	
Senior Sergeant David Hawkin ...	"	"	95 16 3	
Senior Sergeant John Healey ...	"	"	191 12 6	
Senior Sergeant John Kenny ...	"	"	142 19 2	
Senior Sergeant Abraham Kershaw ...	"	"	115 11 8	
Senior Sergeant William Lawler ...	"	"	142 19 2	
Senior Sergeant Richard Lee ...	"	"	142 19 2	
Senior Sergeant William Lee ...	"	"	142 19 2	
Senior Sergeant Robert Long ...	7 Mar., 1893	"	72 16 0	
Senior Sergeant Joseph Parker ...	1 Oct., 1892	"	191 12 6	
Senior Sergeant R. W. Thomson ...	"	"	191 12 6	
Sergeant Bennett Bennett ...	"	"	168 16 3	
Sergeant Michael Cassidy ...	"	"	82 2 6	
Sergeant John Dawson ...	"	"	106 9 2	
Sergeant L. Dwyer ...	"	"	74 10 5	
Sergeant Lewis Griffiths ...	"	"	168 16 3	
Sergeant John Gordon ...	"	"	168 16 3	
Sergeant Thomas Goldrick ...	"	"	168 16 3	
Sergeant John Kearney ...	"	19 July, 1893	66 18 4	
Sergeant John F. Lane ...	"	27 May, 1893	79 13 4	
Sergeant William Morrow ...	"	30 Sept., 1893	126 4 7	
Sergeant Alexander Miller ...	"	"	168 16 3	
Sergeant D. Meagher ...	"	"	168 16 3	
Sergeant James M'Ghee ...	"	"	168 16 3	
Sergeant Francis Rooney ...	"	12 Feb., 1893	27 11 3	
Sergeant Henry Stapleton ...	"	30 Sept., 1893	126 4 7	
Sergeant William Sutton ...	"	"	168 16 3	
Sergeant Henry Tubman ...	"	"	106 9 2	
Sergeant August Zoellner ...	"	"	142 19 2	
Senior Constable John Benton ...	"	"	101 17 11	
Senior Constable George Wm. Berney ...	"	"	97 6 8	
Senior Constable Richard Barrett ...	"	"	68 8 9	
Senior Constable Henry Bassmann ...	"	"	109 10 0	
Senior Constable Arthur Berckelman ...	"	"	109 10 0	
Senior Constable E. Broomfield ...	"	"	68 8 9	
Senior Constable James Campbell ...	"	"	73 0 0	
Senior Constable George F. Davis ...	"	"	146 0 0	
Senior Constable John Dobbs ...	"	"	146 0 0	
Senior Constable Henry Finlay ...	"	"	68 8 9	
Senior Constable John Goddard ...	"	"	127 15 0	
Senior Constable Andrew Gall ...	"	"	149 10 0	
Senior Constable James Johnston ...	"	"	109 10 0	
Senior Constable Michael King ...	"	"	109 10 0	
Carried forward	9,701 3 7	

PARTICULARS OF RECEIPTS.				TOTAL.
			£	s. d.
Brought forward	£	25,754 14 11
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Carried forward	£	25,754 14 11

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
Brought forward ... ..	.....	.....	£ 9,701 s. 3 d. 7	£ s. d.
By PENSIONS PAID— <i>continued.</i>				
Senior Constable George Lamont ...	1 Oct., 1892	30 Sept., 1893	60 16 8	
Senior Constable Michael M'Glynn...	"	"	109 10 0	
Senior Constable James M'Hale ...	1 Aug., 1892	"	71 0 0	
Senior Constable John M'Elligott ...	7 Mar., 1893	"	83 4 0	
Senior Constable William Martin ...	1 Oct., 1892	"	146 0 0	
Senior Constable John Mara... ..	"	"	109 10 0	
Senior Constable Peter Malone ...	1 Sept., 1892	"	148 2 6	
Senior Constable Charles Pearson ...	1 Oct., 1892	"	146 0 0	
Senior Constable Thomas Purcell ...	"	"	103 10 0	
Senior Constable Patrick Ryan ...	"	"	146 0 0	
Senior Constable Thos. W. Smith ...	"	"	109 10 0	
Senior Constable Philip Sweeney ...	"	"	136 17 6	
Senior Constable John O'Flaherty ...	"	27 Sept., 1893	144 16 0	
Senior Constable Daniel O'Sullivan...	"	30 Sept., 1893	109 10 0	
Senior Constable Charles Walmsley ...	"	"	68 8 9	
Senior Constable L. F. Ward ...	"	"	109 10 0	
Senior Constable George Young ...	"	"	146 0 0	
Senior Constable Max Zglinicki ...	"	"	101 17 11	
Constable James Arthur	"	"	95 16 3	
Constable Joseph Boyan	"	"	136 17 6	
Constable P. Cain	"	"	54 15 0	
Constable Thomas Coonan	"	"	79 1 8	
Constable John Colleton	"	"	85 3 4	
Constable Cæsar Cowle	"	"	79 1 8	
Constable John Davis... ..	"	"	50 0 0	
Constable Luke Deasy	"	18 Jan., 1893	30 14 2	
Constable James Delaney	"	30 Sept., 1893	136 17 6	
Constable James Dillon	"	"	91 5 0	
Constable George Dearden	"	"	88 4 2	
Constable W. S. Dangar	1 Jan., 1892	12 Feb., 1892	6 9 0	
Constable George Egar	1 Oct., 1892	30 Sept., 1893	54 15 0	
Constable James Farrant	"	"	54 15 0	
Constable Jno. Farry	"	"	85 3 4	
Constable James Fegan	July, 1892	31 Mar., 1893	59 7 4	
Constable G. Fitzgerald	1 Oct., 1892	30 Sept., 1893	95 16 3	
Constable Thomas Franklin	"	"	91 5 0	
Constable Edward Grace	"	"	136 17 6	
Constable Thomas A. Harricks ...	"	"	136 17 6	
Constable Thomas Harris	"	"	136 17 6	
Constable James Hassard	"	"	109 10 0	
Constable John Henry	"	"	95 16 3	
Constable Thomas Hawley	"	"	136 17 6	
Constable Thomas Heagney	"	"	95 16 3	
Constable James Johnston	"	"	101 17 11	
Constable Robert Jones	"	"	91 5 0	
Constable Edward Kedwell	"	"	54 15 0	
Constable Robert Kennedy	"	"	91 5 0	
Constable Roger Kennedy	"	"	60 16 8	
Constable Myles King	7 Mar., 1893	"	39 0 0	
Constable Charles Lane	1 Oct., 1892	"	60 16 8	
Constable John Lawler	"	"	101 17 11	
Constable Thomas Leonard	"	"	59 6 3	
Constable George Lesmond	"	"	136 17 6	
Constable Richard Lisson	19 June, 1893	"	36 8 0	
Constable Patrick McDonagh	1 Oct., 1892	19 July, 1893	73 0 0	
Constable James Mackay	"	30 Sept., 1893	91 5 0	
Constable Henry Margetts	"	"	101 17 11	
Constable Robert Mayne	"	"	79 1 8	
Constable John Micklegun	"	"	97 6 8	
Constable Patrick Moran	"	"	127 15 0	
Constable Michael Moran	"	"	136 17 6	
Constable John Moloney	"	"	101 17 11	
Constable C. Murphy... ..	"	"	136 17 6	
Constable Thomas Naghton	"	"	101 17 11	
Constable Thomas Neville	Sept., 1892	31 Aug., 1893	68 8 9	
Constable Robert F. Newman	1 Oct., 1892	30 Sept., 1893	127 15 0	
Carried forward ... ..	.....	.....	16,059 13 4	

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 25,754 14 11
TOTAL	£ 25,754 14 11

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

DISBURSEMENTS in the Year 1893—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
Brought forward ... ..	.....	.....	£ s. d. 16,059 13 4	£ s. d.
By PENSIONS PAID—continued.				
Constable Patrick Nicholson...	1 Oct., 1892	30 Sept., 1893	136 17 6	
Constable James Nolan	"	"	73 0 0	
Constable George Payne	Aug., 1892	"	74 11 0	
Constable Alexander Pirie	1 Oct., 1892	"	101 17 11	
Constable Oliver Rea	1 July, 1892	"	45 14 0	
Constable James Roberts	1 Oct., 1892	"	54 15 0	
Constable James Ryan	"	"	136 17 6	
Constable James Rutledge	"	"	136 17 6	
Constable Karl Schroder	"	"	136 17 6	
Constable John Sheaves	"	"	54 15 0	
Constable Henry A. Slater	"	"	75 0 0	
Constable James Smith	"	"	54 15 0	
Constable Patrick Smith	"	"	136 17 6	
Constable Octavius Smith	"	"	54 15 0	
Constable Roger Sparks	9 Sept., 1893	"	8 5 0	
Constable Ernest Stüre	1 Oct., 1892	"	127 15 0	
Constable Donald Sutherland	"	"	127 15 0	
Constable Wm. H. Souter	17 Nov., 1892	"	74 4 0	
Constable James Thompson	1 July, 1892	"	68 11 0	
Constable M. Tierney	1 Oct., 1892	5 June, 1893	37 4 0	
Constable George Turner	"	30 Sept., 1893	101 17 11	
Constable Henry Turner	"	"	54 15 0	
Constable Robert Walker	1 Aug., 1892	"	74 11 0	
Constable John White	1 Oct., 1892	"	101 17 11	
				18,109 19 7
By AMOUNTS PAID AS GRATUITIES on leaving the Police Force:—				
Senior-Sergeant Alford Comber ... ..	...	...	312 18 0	
Senior-Constable Frederick Davis ... ..	...	...	47 18 0	
Constable Joseph Brett ... ..	...	...	110 8 0	
Constable Thomas Cahill ... ..	...	...	60 18 0	
Senior-Constable George Dove ... ..	...	...	237 18 0	
Constable Thomas Finlay ... ..	...	...	192 18 0	
Constable Thomas Neville ... ..	...	...	112 10 0	
Constable M. Thomson ... ..	...	...	50 0 0	
				1,125 8 0
By MISCELLANEOUS PAYMENTS:—				
Medical Fees ... ..	...	...	23 2 0	
				23 2 0
Total Payments			£	19,258 9 7
By BALANCE, 31st December, 1893:—				
Cash in Treasury ... ..	...	...	...	6,496 5 4
Total			£	25,754 14 11

JOHN SEE,
Treasurer.

No. 16.

TRUST MONEYS DEPOSIT ACCOUNT.

STATEMENT of TRUST MONEYS deposited in the TREASURY, and of the REISSUES therefrom, in the Year 1893.

OFFICER DEPOSITING.										Balances on the 31st December, 1892.	Deposits in the Year 1893.	Total.	REISSUES IN THE YEAR 1893.	BALANCES ON THE 31st DECEMBER, 1893
										£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Official Assignees in Insolvency—														
L. T. Lloyd	...	...	...	...	...	...	...	...	...	172 11 9	22 10 9	195 2 6	89 11 0	105 11 6
E. M. Stephen	...	...	...	...	...	...	...	...	...	2,253 4 2	382 10 7	2,635 14 9	483 10 5	2,152 4 4
Augustus Morris	...	...	...	...	...	...	...	...	...	1,877 0 2	483 11 8	2,360 11 10	239 0 6	2,121 11 4
TOTALS										£ 4,302 16 1	888 13 0	5,191 9 1	812 1 11	4,379 7 2

SPECIAL DEPOSIT ACCOUNTS.

STATEMENT of SPECIAL DEPOSITS and of the REISSUES therefrom, in the Year 1893.

ACCOUNTS.	Balances on the 31st December, 1892.	Deposits in the Year 1893.	Total.	REISSUES IN THE YEAR 1893.	BALANCES ON THE 31st DECEMBER, 1893.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Advances to Contractors' Account	748 7 4	12,596 6 8	13,344 14 0	10,284 8 9	3,060 5 3
Advances by Banks in London ... ..	.....	900,000 0 0	900,000 0 0	700,000 0 0	200,000 0 0
Assurance Fund, Real Property Act, 26 Vic. No. 9	117,629 2 9	38,124 6 10	155,753 9 7	30,142 6 4	125,611 3 3
Bankruptcy Estates Account, 51 Vic. No. 19	14,000 0 0	.....	14,000 0 0	.....	14,000 0 0
Bankruptcy Sutors Fund, 51 Vic. No. 19	151 9 4	95 4 1	246 13 5	125 19 6	120 13 11
Bankruptcy Unclaimed Dividend Fund, 51 Vic. No. 19	2,380 11 10	303 8 7	2,684 0 5	99 3 9	2,584 16 8
British Australian Telegraph Account	4,698 11 9	68,971 11 0	73,670 2 9	62,545 13 8	11,124 9 1
Commissioners' Fund, Real Property Act, 26 Vic. No. 9	618 6 0	569 10 0	1,187 16 0	970 9 0	217 7 0
Gold-fields Survey Fee Account	913 7 6	1,617 2 6	2,530 10 0	637 11 0	1,892 19 0
Government of South Australia ... ..	.....	1,364 16 8	1,364 16 8	.....	1,364 16 8
Government Savings Bank Account	2,325,150 6 0	4,059,903 18 7	6,385,054 4 7	3,213,592 2 4	3,171,462 2 3
Immigration Remittances	3,776 19 7	473 0 0	4,249 19 7	124 0 0	4,125 19 7
Imperial Money Orders Account	353 15 11	.....	353 15 11	353 15 11	.....
Imperial Pensions Fund Account ... ..	.....	19,609 12 11	19,609 12 11	19,609 12 11	.....
Lunacy Trust Fund, 42 Vic. No. 7	600 0 0	.....	600 0 0	500 0 0	100 0 0
Municipal Council of Sydney Sinking Fund, 50 Vic. No. 13	13,865 15 11	2,645 1 5	16,510 17 4	.....	16,510 17 4
Newcastle Borough Council, Water Debentures Sinking Fund ... ..	.....	3,788 2 1	3,788 2 1	.....	3,788 2 1
New Zealand Cable Account	1,459 4 6	7,657 14 0	9,116 18 6	7,603 17 7	1,513 0 11
New Caledonia Cable Account ... ..	.....	103 19 9	103 19 9	.....	103 19 9
New Hebrides Inter-Island Steam Service	276 18 4	.....	276 18 4	276 18 4	.....
Over-issues, Consolidated Revenue Votes	8,290 0 6	142,215 1 6	150,505 2 0	135,619 14 7	14,885 7 5
Over-issues, Loan Votes	66,676 14 7	53,695 13 11	120,372 8 6	51,212 8 10	69,159 19 8
Perpetual Trustee Company (Limited)	20,000 0 0	.....	20,000 0 0	.....	20,000 0 0
Permanent Trustee Company of New South Wales (Limited)	20,000 0 0	.....	20,000 0 0	.....	20,000 0 0
Poundage	3,410 11 8	752 5 3	4,162 16 11	1,165 4 11	2,997 12 0
Public Schools Property Fund	474 16 6	15 12 0	490 8 6	.....	490 8 6
Railway Stores Account	35,167 13 6	458,393 18 4	493,561 11 10	427,080 18 7	66,480 13 3
Railway Construction Store Account	16,084 11 11	80,330 12 11	96,415 4 10	7,787 17 7	88,627 7 3
Revenue Suspense Account	25,898 17 3	569,805 11 6	595,704 8 9	576,695 18 4	19,008 10 5
Seamen's Wages	314 11 5	663 2 6	977 13 11	711 11 1	266 2 10
Sheep Account	5,405 2 3	16,360 14 9	21,765 17 0	21,218 11 3	547 5 9
Savings Bank of New South Wales—Deposit Account	350,000 0 0	100,000 0 0	450,000 0 0	100,000 0 0	350,000 0 0
Sewerage—Contractor's Advance Account	2,324 6 9	1,697 14 1	4,022 0 10	702 10 6	3,319 10 4
Treasurer's Advance Account	17,311 4 6	558,426 6 11	575,737 11 5	564,078 14 1	11,658 17 4
Water Supply and Sewerage Store Advance Account	1,621 1 5	14,192 3 3	15,813 4 8	7,776 5 10	8,036 18 10
Sundry Deposits Account	147,008 10 4	383,659 9 9	530,668 0 1	376,685 10 9	153,982 9 4
TOTALS	£ 3,206,610 19 4	7,498,032 1 9	10,704,643 1 1	6,317,601 5 5	4,387,041 15 8

The Treasury, New South Wales,
Sydney, 31st March, 1894.JAMES J. HINCHY,
Accountant.JOHN SEE,
Treasurer.

D.

STATEMENT of the Balances of Loan Votes in Over Issues Trust Fund, on
31st December, 1893.

PARTICULARS.								AMOUNT.		
								£	s.	d.
36	VICTORIA, No. 21.									
	Increased Wharf Accommodation	...	...	...	...	...	...	27	1	6
38	VICTORIA, No. 2.									
	Enlarging Machine Shops	...	...	...	...	...	...	30	14	10
40	VICTORIA, No. 12.									
	Bourke Bridge	...	...	...	...	...	...	3	12	3
	Railway, Junee to Narrandera...	...	...	...	...	...	...	3,076	9	4
	Railway, Orange to Wellington	...	...	...	...	...	...	16	14	3
41	VICTORIA, No. 4.									
	Railway, Murrurundi to Tamworth	...	...	...	...	...	...	1,961	4	7
43	VICTORIA, No. 11.									
	Railway, Dubbo to Bourke	...	...	...	...	...	...	419	4	4
	Railway, Gunnedah to Narrabri	...	...	...	...	...	...	2,330	16	10
	Railway, Narrandera to Hay	...	...	...	...	...	...	3,121	10	4
	Railway, Wallerawang to Mudgee	...	...	...	...	...	...	429	5	11
	Sydney Water Supply	...	...	...	...	...	...	2	2	0
44	VICTORIA, No. 28.									
	Southern Breakwater, Newcastle	...	...	...	...	...	...	500	0	0
	Railway, Albury to the River Murray	...	...	...	...	...	...	945	8	10
	Railway, Narrandera to Jerilderie	...	...	...	...	...	...	2,539	12	0
	Railway, Wagga Wagga to Albury	...	...	...	...	...	...	3,912	15	9
	Railway, Murrumburrah to Blayney	...	...	...	...	...	...	2,227	16	7
	Railway, Goulburn to Cooma	...	...	...	...	...	...	4,049	3	1
45	VICTORIA, No. 22.									
	Erection of Darling Harbour Wharf	...	...	...	...	...	...	144	4	0
46	VICTORIA, No. 23.									
	Dredging Plant for Richmond and other Northern Rivers	...	...	...	...	...	...	7	10	5
	Construction of Tramways	...	...	...	...	...	...	293	19	10
46	VICTORIA, No. 23.									
	Clarence River Breakwater	...	...	...	...	...	...	310	0	0
48	VICTORIA, No. 26.									
	Kiama Light-house	...	...	...	...	...	...	2	1	6
	Country Towns Water Supply	...	...	...	...	...	...	0	16	6
	Railway, Tenterfield to Queensland Border...	...	...	...	...	...	...	882	4	6
	Railway, Inverell to Glen Innes	...	...	...	...	...	...	10	4	0
	Railway, Orange to near Forbes, <i>via</i> Molong	...	...	...	...	...	...	5	11	9
	Railway, Kiama to Nowra	...	...	...	...	...	...	200	13	4
50	VICTORIA, No. 28.									
	Dubbo Public Buildings	...	...	...	...	...	...	778	19	0
	Railway, Wallerawang to Mudgee	...	...	...	...	...	...	521	8	0
	Railway, Albury to the River Murray...	...	...	...	...	...	...	716	15	0
52	VICTORIA, No. 17.									
	Additional Works, General Post Office—further sum	...	...	...	...	...	...	0	3	4
	Fortification and Defence Works	...	...	...	...	...	...	611	19	3
	Dredge and Punts, Myall River	...	...	...	...	...	...	4	16	9
	Extension of Sydney Water Supply to Western Suburbs	...	...	...	...	...	...	149	11	0
	Circular Quay Improvements	...	...	...	...	...	...	1,300	0	0
	Country Towns Water Supply	...	...	...	...	...	...	2	2	0
	Richmond River Improvements	...	...	...	...	...	...	10	0	0
	Laying second Pipe Line between Pott's Hill and Crown-street	...	...	...	...	...	...	442	16	1
	Fortifications, Cost of Warlike Materials ordered from England	...	...	...	...	...	...	4,575	6	8
	Carried forward	...	...	...	...	...	£	36,564	15	4

STATEMENT of the Balances of Loan Votes, &c.—continued.

PARTICULARS.							AMOUNT.		
							£	s.	d.
Brought forward							£	36,564	15 4
53 VICTORIA, No. 23.									
Sydney Water Supply								277	19 3
Reconstruction and Improvement of Rolling Stock								936	13 0
53 VICTORIA, No. 23.									
White Bay Reclamation								5	1 3
Completion of Lodges, Gates, &c., Sydney University								527	7 0
Dredge and Plant, Nambucca River, &c.								4	17 8
Improving Navigation of the Hawkesbury River								27	15 0
Bridge over the Hunter River at Aberdeen								3	10 0
Duplication, Eveleigh to Homebush								13	4 8
54 VICTORIA, No. 33.									
Wood Paving, Cook's River Road								26	2 0
Rolling Stock, New Lines								226	14 1
Trial Bay, Harbour Works								4	3 11
Rolling Stock, Tramways								3,858	4 4
Completion of Duplication of Illawarra Line, including Ryde to Hornsby								8,851	6 10
Newcastle Harbour Improvements								300	0 0
Additions and Alterations to Tramways								558	9 3
Reclamation of Careening Cove and Neutral Bay								246	0 0
Appliances for Reclaiming Land								13	0 0
Agricultural Colleges and Experimental Stations								2	10 4
Western Suburbs Sewerage								10	0 0
Railway, St. Leonards to Milson's Point								32	3 2
Construction of New Sewers								944	0 4
Richmond River Improvements								1,118	10 1
Water Conservation, &c.								94	10 7
55 VICTORIA, No. 35.									
Extension of Sydney Water Supply								19	15 9
Construction and Extension of Telegraph Lines								88	14 3
Completion of Duplications, &c., including Strathfield to Ryde								461	14 5
To complete Improvement of Grades and Curves								10	2 7
Moiety of Cost of Widening Corowa Bridge								183	10 9
55 VICTORIA, No. 35.									
Additions and Alterations to Station Buildings, &c... ..								1,885	5 5
Rolling Stock, Existing Lines								7,756	13 11
Railway Trial Surveys								48	5 4
Newcastle Harbour Improvements								1,300	0 0
Construction and Extension of Tramways								0	18 9
Railway, Nyngan to Cobar								71	5 0
Trial Bay, Harbour Works								63	7 9
Railway, Culcairn to Corowa								356	1 7
New Jetty and Sheds, Circular Quay								8	1 6
Neutral Bay Stormwater Channel								1	12 6
Milson's Point Railway Extension								885	2 3
Battery, Wollongong								0	1 3
56 VICTORIA, No. 24.									
Completion of Suburban Duplications, including Strathfield to Ryde								464	11 0
Extension of Sydney Water Supply								356	2 11
Country Towns Water Supply								0	12 9
Additions and Alterations to Station Buildings								434	18 3
Completion of Improvement to Grades and Curves								97	9 5
Railway, Cootamundra to Temora								9	5 6
Railway Trial Surveys								9	0 0
Reclamation and Dredging, &c.								0	8 9
TOTAL							£	69,159	19 8

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

E.

GENERAL POST OFFICE
NEW STREET RESUMPTION ACCOUNT
(SUSPENSE ACCOUNT).

RECEIPTS AND DISBURSEMENTS IN THE YEAR 1893.

General Post Office—New
(SUSPENSE
RECEIPTS AND DISBURSE-

Dr.

PARTICULARS.	AMOUNT.
	£ s. d.
To AMOUNT received for Balance of Purchase Money	100,800 0 0
To AMOUNT received for Interest on Purchase Money	1,723 5 3
	102,523 5 3
<div style="position: absolute; top: 0; left: 0; bottom: 0; right: 0; border: 1px solid black; transform: rotate(45deg); transform-origin: center;"></div>	
To BALANCE on 31st December, 1893	319,565 14 7
TOTAL	£ 422,088 19 10

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

Street Resumption Account.
ACCOUNT.)
MENTS IN THE YEAR 1893.

Cr.

PARTICULARS.	AMOUNT.
	£ s. d.
By BALANCE on 31st December, 1892	392,141 16 10
By PAYMENTS:—	
Interest on Unpaid Compensation Money	£28,767 10 1
Compensation for Resumed Property	374 18 0
Guard Posts and Chains	778 2 6
Legal Expenses	26 12 5
	29,947 3 0
<div style="position: absolute; top: 0; left: 0; bottom: 0; right: 0; border: 1px solid black; transform: rotate(45deg); transform-origin: center;"></div>	
TOTAL	£ 422,088 19 10

JOHN SEE,
Treasurer.

F.

SERVICES PROVIDED FOR BY LOANS.

ABSTRACT of Expenditure for Public Works and other Services provided for by Loan Acts, from the commencement of the Loans Account to 31st December, 1893.

HEAD OF SERVICE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Railways	36,838,724	0 4
Tramways	1,721,925	0 11
Telegraphs	817,286	0 1
Immigration	569,930	0 0†
Sewerage and Water Supply, Sydney (each Service £200,000) ...	400,000	0 0
Compensation to Municipal Council of Sydney for lands resumed under the Water Supply Act, 17 Vic. No. 35	43,261	14 6
New Water Supply for Sydney	2,538,364	9 10
New Water Supply for Country Towns	575,616	5 11
Water Supply, County of Cumberland	448,446	14 11
Water Supply, Western Suburbs	149,997	7 7
Conservation and Supply of Water, Country Districts	219,402	5 8
New Sewerage Scheme for Sydney, including resumption of land	1,645,595	14 0
Sewerage, Shea's Creek to Webb's Grant	100,000	0 0
Water Supply and Sewerage—Stores Advance Account... ..	35,000	0 0
Water Supply and Sewerage—Erection of New Offices	58,489	11 1
Public Instruction—School Buildings, &c.... ..	387,922	10 6
Harbours and Rivers Navigation Improvements:—		
Improving the Harbour of Newcastle and the river Hunter...	216,112	4 8
Wharf, Newcastle	202,311	14 4
Wharf, Bullock Island	6,939	4 0
Wharf, Moama	5,500	0 0
Steam Cranes, Newcastle	19,384	18 11
Southern Breakwater, Newcastle Harbour	83,844	1 5
Northern Breakwater, Newcastle Harbour	17,801	1 6
Coal Staiths, Newcastle	24,058	7 11
Navigation of the rivers Darling, Murray, and Murrumbidgee	103,215	11 4
Improving the navigation of the Edward River	4,902	13 1
Harbour Works, Wollongong	50,559	6 10
Harbour Works, Kiama	66,857	17 7
Jetties—Woolgoolga Bay, Byron Bay, Coff's Harbour, &c. ...	30,012	17 1
Harbour Works, Lake Macquarie	66,573	6 4
Improving the navigation of other Harbours and Rivers, &c...	184,661	9 4
Steam Dredges and Punts	278,852	13 3
Improvements, Circular Quay	101,732	2 2
Purchase of Land, Circular Quay	304,007	12 0
Steam Cranes, Wharf, &c., Darling Harbour	522,341	15 9
Fitz Roy Dry Dock	37,405	16 11
Wharf, &c., Woolloomooloo Bay	33,413	9 1
Reclaiming Land at Darling Harbour and Blackwattle Swamp	46,199	9 0
Blackwattle Bridge and Causeway	17,150	13 3
Increased Wharf Accommodation at Sydney, and Resumption of Land for Public Wharfs...	101,864	6 3
Wharf, Eden	2,364	9 3
Wharf, Morpeth	4,342	10 9
Breakwater at the Clarence River	165,234	8 5
Improving the entrance of the Moruya River	18,000	0 0
Extension of Dock Accommodation	281,000	0 0
Towards enlarging Wentworth Wharf	1,200	0 0
Reclamation, Cook's River, &c.	166,139	5 10
Harbour of Refuge, Trial Bay	57,379	7 1
Sand Pump Dredgers	54,851	6 8
New Steamer, Pilot Service	23,000	0 0
New Jetty and Shed, Circular Quay	3,869	10 7
		3,303,083 10 7
Carried forward	£49,853,045	5 11

* The expenditure for Railways includes £175,828 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 Detenture Debt due by the Territorial Revenue for Immigration Service at 23rd November, 1855, the date of the proclamation of the new Constitution.

STATEMENT—continued.

HEAD OF SERVICE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	49,853,045 5 11
Public Works and Buildings:—		
Benevolent Asylums and Coast Hospital	5,646 13 1	
Purchase of Land, Phillip and Hunter Streets—for Police and other Public Offices	26,739 16 11	
University of Sydney	126,729 13 0	
Affiliated Colleges	51,582 6 7	
Grammar School	25,000 0 0	
Australian Museum Enlargement	38,803 12 9	
Technological Museum	19,000 0 0	
Technical Colleges and Technological Museums at Bathurst, &c.	4,481 0 0	
Parliamentary Buildings	15,000 0 0	
Juvenile Reformatories	19,946 17 9	
Dam at North Rocks, Parramatta	5,000 0 0	
Dam at Hunt's Creek, Parramatta	8,000 0 0	
New General Post Office	173,412 10 1	
New Printing Office	7,150 4 9	
New Public Offices	311,408 12 8	
Public Offices, Newcastle	7,579 13 6	
Custom House, Newcastle	10,870 3 11	
Receiving Houses at Redfern and the Necropolis	12,548 13 7	
Free Public Library	24,994 18 5	
Observatory	7,000 0 0	
Asylum for Destitute Children	5,000 0 0	
Additions to the Sydney Infirmary	37,041 6 7	
Public Works and Improvements, Sydney and Suburbs	2,460 17 0	
Lunatic Asylums	134,582 18 6	
Light-houses	90,052 2 3	
Glebe Island Abattoirs, Bridge, &c.	61,866 11 0	
Gaols, Court and Watch Houses	197,757 2 2	
Police Barracks and Stations, Sydney and Country Districts	34,041 0 3	
Fire Stations, Sydney	31,000 0 0	
Home for State Children at Paddington	5,800 0 0	
New Central Police Court	83,674 7 5	
Colonial Stores	15,000 0 0	
Government Resumption of Land	260,346 13 9	
Court House and Post Office, Balmain	6,000 0 0	
Post and Telegraph Offices	19,274 6 3	
Dubbo Public Buildings	10,894 6 2	
Orphan School, Parramatta	7,300 0 0	
Compensation for Land taken for New General Post Office	16,500 0 0	
Agricultural Colleges and Experimental Stations	16,560 10 5	
Towards Purchase of Sites, and Erection of Buildings for Local Land Board and District Surveyor's Offices	809 19 2	
Newcastle Hospital—Erection of Isolated Wards for Contagious Diseases, &c.	2,069 0 0	
		1,938,925 17 11
Roads and Bridges ... ..	.....	854,613 13 4
Fortifications and Military Works ... ..	.....	1,148,327 4 11
Repayments by Loans:—		
Loans repaid under various Acts ... ..	.....	5,527,230 0 0*
Public Works, Queensland, prior to separation from New South Wales, on 10th December, 1859:—		
Harbours and Rivers	1,837 18 2	
Public Works and Buildings	33,203 10 4	
Roads and Bridges	14,814 0 0	
		49,855 8 6
TOTAL ... .. £	.....	59,371,997 10 7

* See note, Immigration, page 122.

The Treasury, New South Wales,
Sydney, 31st March, 1894.JAMES J. HINCHY,
Accountant.

G.

GENERAL LOAN ACCOUNT.

GENERAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE

TO

31st DECEMBER, 1893.

GENERAL ACCOUNT of RECEIPTS and

PARTICULARS.

TOTAL.

The Treasury, New South Wales,
Sydney, 31st March, 1894.

EXPENDITURE to 31st DECEMBER, 1893.

Cr.

JAMES J. HINCHY,
Accountant.

APPENDIX TO THE GENERAL LOAN ACCOUNT.

STATEMENT showing the result of Sales of Funded Stock, Inscribed Stock, and Treasury Bills, Sydney and London, during 1893.

Particulars.	No. of Years' cur- rency.	Amount of Principal.	Date from which Interest accrues.	Average rate per cent. at which sold.	Gross Proceeds.	Charges.						Net Proceeds.	
						Broker's Commission.	Bank Commission.	Discount on Balance of Scrip paid in full.	Stamp Duty.	Postage and Petty Expenses.	Total.		
Funded Stock negotiated in the Colony by the Treasury.													
Funded Stock—													
56 Vic. No. 1	...	20	1,829,400	<div>various dates from 1 Jan., 1893 to 31 Dec., 1893</div>	100 0 0	1,829,400 0 0	<div>$\frac{1}{4}$ per cent. 1,550 0 0</div>	<div>.....</div>	<div>.....</div>	<div>.....</div>	<div>.....</div>	<div>1,550 0 0</div>	<div>1,827,850 0 0</div>
Inscribed Stock negotiated in London in October, 1893.													
Inscribed Stock—							<div>$\frac{1}{4}$ per cent.</div>	<div>$\frac{1}{2}$ per cent.</div>					
54 Vic. No. 33	}	40	2,500,000	1 July, 1893	100 11 11	2,514,861 9 6	6,214 15 0	12,500 0 0	3,310 1 7	15,625 0 0	638 10 3	38,288 6 10	2,476,573 2 8
55 Vic. No. 35													
Inscribed Stock sold in London from March, 1893, to January, 1894.													
Inscribed Stock—							<div>$\frac{1}{4}$ per cent.</div>						
54 Vic. No. 33	...	27	<div>20,000 10,000 170,000</div>	<div>1 Sept., 1891 1 „ 1891 1 „ 1891</div>	<div>93 17 6 93 15 0 96 0 0</div>	<div>18,775 0 0 9,375 0 0 163,200 0 0</div>	<div>$\frac{1}{4}$ per cent. 50 0 0 25 0 0 425 0 0</div>	<div>.....</div>	<div>.....</div>	<div>125 0 0 62 10 0 1,062 10 0</div>	<div>.....</div>	<div>175 0 0 87 10 0 1,487 10 0</div>	<div>18,600 0 0 9,287 10 0 161,712 10 0</div>
Treasury Bills negotiated in London by the London and Westminster Bank during the year 1893 (February-March).													
Treasury Bills*—							<div>$\frac{1}{8}$ per cent.</div>	<div>$\frac{1}{8}$ per cent.</div>					
55 Vic. No. 7	...	4	<div>10,800 725,700</div>	<div>1 Oct., 1892 1 „ 1892</div>	<div>100 0 0 100 0 0</div>	<div>10,800 0 0 725,700 0 0</div>	<div>$\frac{1}{8}$ per cent. 13 10 0 $\frac{1}{4}$ per cent. 1,646 15 0</div>	<div>$\frac{1}{8}$ per cent. 13 10 0 $\frac{1}{4}$ per cent. 1,814 5 0</div>	<div>.....</div>	<div>13 10 0 907 2 6</div>	<div>..... 272 17 9</div>	<div>40 10 0 4,641 0 3</div>	<div>10,759 10 0 721,058 19 9</div>

* Balance of third issue of Treasury Bills under Act 55 Victoria No. 7, £1,000,000.

STATEMENT
OF THE
PARTICULARS OF THE PUBLIC DEBT OF THE COLONY
OF
NEW SOUTH WALES,
ON
1st JANUARY, 1894.

STATEMENT OF THE PARTICULARS OF THE PUBLIC DEBT OF

YEAR SOLD.	SERVICES.	AUTHORITY.	AMOUNT AUTHORIZED TO BE RAISED.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK, SOLD.	NET AMOUNT RAISED
			£ s. d.	£ s. d.	£ s. d.
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	201,149 11 9
1854-8	Sydney Water Supply	17 Vic., No. 35	200,000 0 0	208,400 0 0	201,264 13 5
1855-67	Public Works	18 Vic., No. 35	178,750 0 0	144,000 0 0	136,890 13 2
1855-7	Railways	18 Vic., No. 40	624,733 18 8	666,800 0 0	630,105 11 7
1856-61	Public Works	19 Vic., Nos. 38 & 40.	445,323 0 0	410,500 0 0	393,427 5 8
1856-8	To pay off Land and Immigration Debentures.	20 Vic., No. 1	73,776 0 0	73,700 0 0	70,300 16 2
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	107,787 15 0
1858-9	Railways	20 Vic., No. 34	300,000 0 0	299,000 0 0	300,895 12 6
1859-61	To pay off Land and Immigration Debentures.	22 Vic., Nos. 5 & 26.	145,000 0 0	145,700 0 0	145,007 0 0
1859-61	Railways and Public Works	22 Vic., No. 22	758,500 0 0	760,700 0 0	756,890 15 0
1862	Public Works	22 Vic., No. 26	11,600 0 0	5,000 0 0	4,962 10 0
1860-2	To pay off Railway Debentures	23 Vic., No. 5	365,600 0 0	365,600 0 0	361,612 10 0
1862	Public Works and to pay off Land and Immigration Debentures.	23 Vic., No. 10	348,223 0 0	348,200 0 0	341,084 15 0
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	1,696,828 5 0
1867	Railways and Public Works	26 Vic., No. 14	161,832 0 0	162,000 0 0	136,728 17 10
1867	Railways and Public Works	27 Vic., No. 14	670,025 12 7	670,000 0 0	565,483 14 2
1866	To pay off Debentures	29 Vic., No. 5	300,000 0 0	300,000 0 0	270,252 5 0
1867	Railways, Public Works, and Immigration	29 Vic., No. 9	219,450 0 0	219,400 0 0	193,474 0 0
1868	Railways and other purposes	29 Vic., No. 23	758,000 0 0	758,000 0 0	718,844 10 0
1867	Railways and other purposes	30 Vic., No. 23	65,850 0 0	65,800 0 0	61,902 0 0
1869	Railways	31 Vic., No. 11	1,000,000 0 0	1,000,000 0 0	981,655 7 0
1868-9	Railways and other purposes	31 Vic., No. 27	177,407 0 0	177,400 0 0	178,055 0 0
1869-70	Railways and other purposes	32 Vic., No. 13	197,885 0 0	197,800 0 0	196,625 9 10
1871	Railways, to pay off Debentures, and other purposes.	34 Vic., No. 2	407,151 13 7	407,100 0 0	403,321 7 6
1871	To make good the loss sustained in the negotiation of the Debentures of previous Loans.	Under various Acts.	.....	450,000 0 0	439,787 7 11
Less—					10,940,470 17 5
Charges on sale of foregoing Debentures not distributed.					68,103 0 1
Carried forward					10,920,830 18 3
			11,365,830 0 0	10,872,367 17 4	

* Overdue bonds unrepresented. † This amount was included in a sum of £7,365 3s. 4d. paid over to the Sydney Railway Company, being the premium gained on two issues of £50,000 and £150,000 under the Act 16 Vic. No. 39. The third loan of £17,500 was issued at a discount of £929, which was supplied for the service from the Consolidated Revenue. a £25,000 repaid by Government of Victoria.

THE COLONY OF NEW SOUTH WALES, ON 1ST JANUARY, 1894.

		PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES.						
AMOUNT OVER-RAISED.	AMOUNT NOT RAISED.	AMOUNT OF EACH ISSUE SOLD.	PAID OFF.	OUTSTANDING.	DUE DATES.	RATE OF INTEREST PER ANNUM.	ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING FOR EACH SERVICE.	
£ s. d.	£ s. d.	£ s. d.	£	£ s. d.			£ s. d.	
19,533 3 1	.....	705,200 0 0	705,200	.....	.....	
†6,436 3 4	.....	217,500 0 0	217,500	.....	.....	
The issue of Debentures under various Loan Acts, in 1870, to the extent of £450,000, has adjusted the amounts short and over, raised under these Acts.	{	25,900 0 0	25,900	.....	.....	
		97,500 0 0	97,500	.....	.....	
		6,730 0 0	6,670	60 0 0	*1882	.....	
		24,000 0 0	24,000	.....	.....	
		54,900 0 0	54,900	.....	.....	
		29,000 0 0	29,000	.....	.....	
		50,700 0 0	50,700	.....	.....	
		36,700 0 0	36,700	.....	.....	
		31,000 0 0	31,000	.....	.....	
		61,000 0 0	61,000	.....	.....	
		21,000 0 0	21,000	.....	.....	
		12,800 0 0	12,800	.....	.....	
		70,200 0 0	70,200	.....	.....	
		40,000 0 0	39,800	200 0 0	*1 July, 1893...			
		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	5 per cent.	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	136,700	100 0 0	*1 July, 1888...			
		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	1,782,200	100 0 0	*1 Jan., 1892...					
162,000 0 0	.....	162,000 0 0	1 Jan., 1895...		8,100 0 0		
670,000 0 0	.....	670,000 0 0	1 Jan., 1895...		33,500 0 0		
300,000 0 0	300,000	.....	.....			
219,400 0 0	.....	219,400 0 0	1 Jan., 1896...		10,970 0 0		
758,000 0 0	.....	758,000 0 0	1 July, 1896...		37,900 0 0		
65,800 0 0	.....	65,800 0 0	1 Jan., 1897...		3,200 0 0		
1,000,000 0 0	691,500	308,500 0 0	Various years		15,425 0 0			
177,400 0 0	200	177,200 0 0	1 July, 1898...		8,860 0 0			
197,800 0 0	100	197,700 0 0	1 Jan., 1899...		9,885 0 0			
407,100 0 0	.....	407,100 0 0	1 July, 1900...		20,355 0 0		
.....	.....	450,000 0 0	.....	450,000 0 0	1 July, 1900...		22,500 0 0
25,969 6 5	.....	11,365,830 0 0	7,946,570	3,419,260 0 0			170,920 0 0

premium gained on two issues of £50,000 and £150,000 under the Act 16 Vic. No. 39. The third loan of £17,500 was issued at a discount of £929, which was supplied for the service from the Consolidated Revenue. a £25,000 repaid by Government of Victoria.

STATEMENT—

YEAR SOLD.	SERVICES.	AUTHORITY.	AMOUNT AUTHORIZED TO BE RAISED.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK, SOLD.	NET AMOUNT RAISED.
	DEBENTURES—continued.		£ s. d.	£ s. d.	£ s. d.
	Brought forward ...		10,920,830 18 3	11,365,830 0 0	10,872,367 17 4
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 (a).				
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 40 Vic., No. 12 41 Vic., No. 4	3,249,552 0 0	3,249,500 0 0	3,178,374 1 5
1881-3	{ Railways and other purposes ... { Railways and other purposes ...	41 Vic., No. 7 43 Vic., No. 11	1,120,000 0 0 7,352,768 0 0	†8,472,700 0 0	8,520,756 4 4
	INSCRIBED STOCK.				
1883	Railways and other purposes ...	44 Vic., No. 12	1,262,000 0 0	1,262,000 0 0	1,253,236 6 2
1883-5	Railways and other purposes ...	44 Vic., No. 28	7,102,000 0 0	7,102,000 0 0	6,537,166 13 0
1885	Railways and other purposes ...	45 Vic., No. 22	1,000,000 0 0	1,000,000 0 0	899,516 4 3
1885	Railways and other purposes ...	46 Vic., No. 23	2,000,000 0 0	2,000,000 0 0	1,799,032 8 6
1885-9	Railways and other purposes ...	48 Vic., No. 26	14,388,303 0 0	12,322,700 0 0	11,944,717 12 0
	Railways and other purposes ...	50 Vic., No. 28	3,115,393 0 0	.....	.....
1889	To pay off Debentures ...	52 Vic., No. 16	1,390,600 0 0	1,390,600 0 0	1,401,013 15 5
	Railways and other purposes ...	52 Vic., No. 17	3,641,305 0 0	.....	.....
	Railways and other purposes ...	53 Vic., No. 23	5,089,896 0 0	.....	.....
1891-3	Railways, repayment of Loans, and other purposes.	54 Vic., No. 33	7,021,757 0 0	67,021,757 0 0	66,703,373 0 0
1893	Railways and other purposes ...	55 Vic., No. 35	1,190,276 0 1	647,244 0 0	468,015 17 3
	Railways, repayment of Loans, and other purposes.	56 Vic., No. 24	879,806 0 0	.....	.....
	Totals of Loans authorized ...		74,153,300 5 7	59,097,819 9 2	56,832,178 4 1
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
1892	Treasury Bills ...	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
1892-3	New South Wales Funded Stock ...	56 Vic., No. 1	2,000,000 0 0	2,056,400 0 0	2,054,446 5 6
1888	Municipal Council of the City of Sydney Waterworks.		f85,000 0 0	85,000 0 0	85,000 0 0
1889	Municipal Council of the City of Sydney Sewerage Works.		f126,000 0 0	126,000 0 0	126,000 0 0
1890	Municipal Council, Darlington, Sewerage Works.		f5,000 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
	TOTALS ...		£84,015,300 5 7	67,919,103 9 2	65,632,118 3 2

* Credited to the Consolidated Revenue Fund. † The amount short-raised under this Act, viz., £175,838 13s. 1d., has been made good from the Consolidated Revenue Fund. ‡ Of this sum, £2,050,000 were issued in Debentures. The £2,000,000 loan of 1882 was issued in Debentures also, but they were subsequently authorized to be exchanged for Inscribed Stock at the option of the holders—a privilege which was availed of to the extent of £1,186,300 only. a Debentures not issued. Inscribed in Treasury Books as Funded Stock. b £4,500,000, Inscribed Stock, issued in the form of £472,443 is issued under Act 55 Vic., No. 35. c Includes £494,200 Conversion Stock, as follows:—19 Vic., Nos. 38 and 40, £100; 22 Vic., No. 22, £200,000 Conversion Stock sold during 1893 and 1894, realizing £189,600. d Issued to cover Consolidated Revenue deficiency of 1886 and previous years. e Issued on account of authorizations by the various Loan Acts. f Taken over by Government with Sewerage and Water Works under Act 43 Victoria. g £2,687,340 from Consolidated Revenue Fund, £5,902,730 by renewals under Loan Acts, and £1,250,000 Treasury Bills paid off from General Loan Account. h Taken over by Government with Water Supply Works under Act 55 Victoria, No. 27, Hunter District Water Supply and Sewerage Act of 1892. i Loan of £2,500,000 under these Acts conjointly floated in London in October, 1893. k Sinking Fund, £3,788 2s. 1d., handed over by Newcastle Borough Council and credited to Trust Fund in 1893.

The Treasury, New South Wales,
Sydney, 31st March, 1894.

continued.

AMOUNT OVER-RAISED.		AMOUNT NOT 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.	
25,969 6 5	.....	11,365,830 0 0	7,946,570	3,419,260 0 0	.....	.....	170,920 0 0
*444 19 6	.....	374,900 0 0	.....	374,900 0 0	1 July, 1901...	5 per cent.	18,745 0 0
*15,833 10 9	.....	406,800 0 0	7,500	399,300 0 0	1 July, 1902...	"	19,965 0 0
.....	.....	1,901,500 0 0	.....	1,901,500 0 0	1 July, 1903...	4 per cent.	76,060 0 0
.....	.....	530,189 9 2	.....	530,189 9 2	Interminable	"	21,207 11 6
.....	14,645 0 0	224,900 0 0	.....	224,900 0 0	1 July, 1906...	"	8,996 0 0
.....	71,177 18 7	3,249,500 0 0	.....	3,249,500 0 0	1908 & 1909...	"	129,980 0 0
47,988 4 4	.....	8,472,700 0 0	..... {	2,863,700 0 0 5,609,000 0 0	1 July, 1910 } 1 July, 1933 }	" {	114,548 0 0 224,360 0 0
.....	8,763 13 10	1,262,000 0 0	.....	1,262,000 0 0	1 July, 1933...	"	50,480 0 0
.....	564,833 7 0	7,102,000 0 0	..... {	315,300 0 0 6,786,700 0 0	1 July, 1933... 1 Oct., 1924...	"	12,612 0 0 237,534 10 0
.....	100,483 15 9	1,000,000 0 0	.....	1,000,000 0 0	1 Oct., 1924...	"	35,000 0 0
.....	200,967 11 6	2,000,000 0 0	.....	2,000,000 0 0	1 Oct., 1924...	"	70,000 0 0
.....	2,443,585 8 0	{ 6,713,300 0 0 3,500,000 0 0 2,109,400 0 0	.....	6,713,300 0 0 3,500,000 0 0 2,109,400 0 0	1 Oct., 1924 } 1 Sept., 1918 } 1 Sept., 1918 }	" {	234,965 10 0 122,500 0 0 73,829 0 0
.....	3,115,393 0 0	.....	.....	.....	.....	.....	.....
*10,413 15 5	.....	1,390,600 0 0	.....	1,390,600 0 0	1 Sept., 1918...	"	48,671 0 0
.....	3,641,305 0 0	.....	.....	.....	.....	.....	.....
.....	5,089,896 0 0	.....	.....	.....	.....	.....	.....
.....	318,384 0 0	{ 494,200 0 0 4,500,000 0 0 2,027,557 0 0	..... {	4,994,200 0 0	1 Sept., 1918...	"	174,797 0 0
.....	722,260 2 10	472,443 0 0	..... {	2,500,000 0 0	1 July, 1933...	4 per cent.	100,000 0 0
.....	879,806 0 0	.....	.....	.....	.....	.....	.....
100,649 16 5	17,171,500 17 6	59,097,819 9 2	2,795,407	51,143,749 9 2	.....	.....	1,945,170 11 6
.....	.....	2,502,884 0 0	600,000	1,902,884 0 0	1 Jan., 1895...	4 per cent.	76,115 7 2
.....	16,922 18 3	{ 3,250,000 0 0 750,000 0 0	1,250,000	2,000,000 0 0	1896	4 "	80,000 0 0	
.....	945,553 14 6	2,056,400 0 0	.....	2,056,400 0 0	1896	4 1/2 "	31,875 0 0
.....	.....	85,000 0 0	5,000	80,000 0 0	1912	4 "	82,256 0 0
.....	.....	126,000 0 0	26,000	100,000 0 0	Various years..	4, 5, & 6 "	4,000 0 0
.....	.....	5,000 0 0	5,000	.....	"	5 and 6 "	5,620 0 0
.....	.....	30,000 0 0	.....	30,000 0 0	1 July, 1912...	4 "	1,200 0 0
.....	.....	16,000 0 0	.....	£16,000 0 0	1 Dec., 1901...	5 "	800 0 0
100,649 16 5	18,133,977 10 3	67,919,103 9 2	2,840,070	58,079,033 9 2	.....	.....	2,227,036 18 8

the Consolidated Revenue Fund. † Of this sum, £2,050,000 were issued in Debentures. The £2,000,000 loan of 1882 was issued in Debentures also, but they were subsequently authorized to be exchanged for Inscribed Stock at the option of the holders—a privilege which was availed of to the extent of £1,186,300 only. a Debentures not issued. Inscribed in Treasury Books as Funded Stock. b £4,500,000, Inscribed Stock, issued in the form of £472,443 is issued under Act 55 Vic., No. 35. c Includes £494,200 Conversion Stock, as follows:—19 Vic., Nos. 38 and 40, £100; 22 Vic., No. 22, £200,000 Conversion Stock sold during 1893 and 1894, realizing £189,600. d Issued to cover Consolidated Revenue deficiency of 1886 and previous years. e Issued on account of authorizations by the various Loan Acts. f Taken over by Government with Sewerage and Water Works under Act 43 Victoria. g £2,687,340 from Consolidated Revenue Fund, £5,902,730 by renewals under Loan Acts, and £1,250,000 Treasury Bills paid off from General Loan Account. h Taken over by Government with Water Supply Works under Act 55 Victoria, No. 27, Hunter District Water Supply and Sewerage Act of 1892. i Loan of £2,500,000 under these Acts conjointly floated in London in October, 1893. k Sinking Fund, £3,788 2s. 1d., handed over by Newcastle Borough Council and credited to Trust Fund in 1893.

JAMES J. HINCHY,
Accountant.

PUBLIC DEBT.

SYNOPSIS OF DUE DATES OF OUTSTANDING DEBENTURES, FUNDED AND INSCRIBED STOCK.							
Authority under which issued.					Year when due.	Amount.	Total.
						£	£ s. d.
19 Vic., Nos. 38 & 40					1888	.....	100 0 0
23 Vic., No. 5					1890	.....	200 0 0
25 Vic., No. 19					1892	.....	100 0 0
18 Vic., No. 35					1893	.....	200 0 0
26 Vic., No. 14					1895	{ 162,000 670,000 }	832,000 0 0
27 Vic., No. 14							
29 Vic., No. 9...					1896	{ 219,400 758,000 }	977,400 0 0
29 Vic., No. 23							
30 Vic., No. 23					1897	.....	65,800 0 0
31 Vic., No. 11					{ Annual drawings of £20,000, commenced 1872 .. .. }	.....	308,500 0 0
31 Vic., No. 27							
32 Vic., No. 13					1898	.....	177,200 0 0
					1899	.....	197,700 0 0
34 Vic., No. 2...					1900	{ 407,100 450,000 }	857,100 0 0
Under various Acts							
35 Vic., No. 5...					1901	{ 374,900 5,000 25,000 16,000 }	420,900 0 0
City of Sydney Waterworks							
City of Sydney Sewerage Works							
Newcastle Borough Council Water Supply Works							
36 Vic., No. 2...					1902	{ 399,300 25,000 34,700 }	459,000 0 0
City of Sydney Waterworks							
City of Sydney Sewerage Works							
17 Vic., No. 34					{ Interminable or payable at the option of the Govern- ment in 1882 or after- wards }	{ }	60 0 0
19 Vic., Nos. 38 & 40							
18 Vic., No. 40					Permanent	.....	2,700 0 0
36 Vic., No. 21 (New South Wales 4 per cents.)					{ Interminable (Funded Stock) .. .. }	.....	530,189 9 2
36 Vic., No. 17					1903	.....	1,901,500 0 0
City of Sydney Waterworks					1904	{ 20,000 38,000 }	58,000 0 0
City of Sydney Sewerage Works							
39 Vic., No. 18					1905	.....	2,300 0 0
38 Vic., No. 2...					1906	.....	224,900 0 0
40 Vic., No. 12					1908	{ 1,450,000 1,799,500 }	3,249,500 0 0
41 Vic., No. 4...							
41 Vic., No. 7...					1910	.....	2,050,000 0 0
43 Vic., No. 11							
Municipal Council, Redfern, Sewerage					1912	.....	30,000 0 0
City of Sydney Waterworks					1912	.....	30,000 0 0
41 Vic., No. 7...					1910	813,700	2,000,000 0 0
43 Vic., No. 11					1933	1,186,300	
41 Vic., No. 7...					1933	.....	3,000,000 0 0
43 Vic., No. 11							
43 Vic., No. 11					1933	{ 1,422,700 1,262,000 315,300 }	3,000,000 0 0
44 Vic., No. 12							
44 Vic., No. 28					1924	.....	5,500,000 0 0
44 Vic., No. 28							
44 Vic., No. 28					1924	{ 1,286,700 1,000,000 2,000,000 1,213,300 }	5,500,000 0 0
45 Vic., No. 22							
46 Vic., No. 23					1924	.....	5,500,000 0 0
48 Vic., No. 26							
48 Vic., No. 26					1924	.....	5,500,000 0 0
48 Vic., No. 26					1918	.....	3,500,000 0 0
48 Vic., No. 26					1918	{ 2,109,400 1,390,600 }	3,500,000 0 0
52 Vic., No. 16							
54 Vic., No. 33					1918	.....	4,994,200 0 0
54 Vic., No. 33					1933	{ 2,027,557 472,443 }	2,500,000 0 0
55 Vic., No. 35							
56 Vic., No. 1 (New South Wales Funded Stock)					1912	.....	2,056,400 0 0
Treasury Bills, 53 Vic., No. 9 (Deficiency)					{ Annual Payments of £150,000 .. .. }	.....	1,902,884 0 0
55 Vic., No. 7							
					1896	.....	2,750,000 0 0
							58,079,033 9 2

Public Debt.

STATEMENT showing the DUE DATES, &c., of OUTSTANDING DEBENTURES, FUNDED and INSCRIBED STOCK and TREASURY BILLS, on 1st January, 1894.

YEAR.	DEBENTURES.	INSCRIBED AND FUNDED STOCK.	TREASURY BILLS.	TOTAL.	ANNUAL INTEREST.	
					Rate.	Amount.
	£	£	£	£ s. d.		£ s. d.
1888 ...	100 ^a	.....	.....	100 0 0	5 $\frac{1}{2}$ cent.	.....
1890 ...	200 ^a	.....	.....	200 0 0	"	.....
1892 ...	100 ^a	.....	.....	100 0 0	"	.....
1893 ...	200 ^a	.....	.....	200 0 0	"	.....
1895 ...	832,000	.....	.....	832,000 0 0	"	41,600 0 0
1896 ...	977,400	.....	.....	977,400 0 0	"	48,870 0 0
1897 ...	65,800	.....	.....	65,800 0 0	"	3,290 0 0
1898 ...	177,200	.....	.....	177,200 0 0	"	8,860 0 0
1899 ...	197,700	.....	.....	197,700 0 0	"	9,885 0 0
1900 ...	857,100	.....	.....	857,100 0 0	"	42,855 0 0
1901 ...	374,900	.....	.....	374,900 0 0	"	18,745 0 0
1901 ...	5,000	.....	.....	5,000 0 0	6 $\frac{1}{2}$ cent.	300 0 0
1901 ...	25,000	.....	.....	25,000 0 0	"	1,500 0 0
1901 ...	16,000	.....	.....	16,000 0 0	5 $\frac{1}{2}$ cent.	800 0 0
1902 ...	399,300	.....	.....	399,300 0 0	"	19,965 0 0
1902 ...	25,000	.....	.....	25,000 0 0	6 $\frac{1}{2}$ cent.	1,500 0 0
1902 ...	34,700	.....	.....	34,700 0 0	"	2,082 0 0
1903 ...	1,901,500	.....	.....	1,901,500 0 0	4 $\frac{1}{2}$ cent.	76,060 0 0
1904 ...	20,000	.....	.....	20,000 0 0	5 $\frac{1}{2}$ cent.	1,000 0 0
1904 ...	38,000	.....	.....	38,000 0 0	"	1,900 0 0
1905 ...	2,300	.....	.....	2,300 0 0	6 $\frac{1}{2}$ cent.	138 0 0
1906 ...	224,900	.....	.....	224,900 0 0	4 $\frac{1}{2}$ cent.	8,996 0 0
1908 ...	1,450,000	}	.....	3,249,500 0 0	"	129,980 0 0
1909 ...	1,799,500		.....		
1910 ...	2,050,000		.....	2,863,700 0 0	"	114,548 0 0
1910 ...	813,700	}	.....		
1912 ...	30,000		.....	30,000 0 0	"	1,200 0 0
1912 ...	30,000		.....	30,000 0 0	"	1,200 0 0
1912 (New South Wales Funded Stock) ..	.....	2,056,400 0 0	.....	2,056,400 0 0	"	82,256 0 0
1918 ...	.....	3,500,000 0 0	.....	3,500,000 0 0	3 $\frac{1}{2}$ $\frac{1}{2}$ cent.	122,500 0 0
1918 ...	.....	3,500,000 0 0	.....	3,500,000 0 0	"	122,500 0 0
1918 ...	.....	4,994,200 0 0	.....	4,994,200 0 0	"	174,797 0 0
1924 ...	.....	5,500,000 0 0	.....	5,500,000 0 0	"	192,500 0 0
1924 ...	.....	5,500,000 0 0	.....	5,500,000 0 0	"	192,500 0 0
1924 ...	.....	5,500,000 0 0	.....	5,500,000 0 0	"	192,500 0 0
1933 ...	.....	1,186,300 0 0	.....	1,186,300 0 0	4 $\frac{1}{2}$ cent.	47,452 0 0
1933 ...	.....	3,000,000 0 0	.....	3,000,000 0 0	"	120,000 0 0
1933 ...	.....	3,000,000 0 0	.....	3,000,000 0 0	"	120,000 0 0
1933 ...	.....	2,500,000 0 0	.....	2,500,000 0 0	"	100,000 0 0
Annual drawings of £20,000, which commenced 31st December, 1872 ...	308,500	.....	.....	308,500 0 0	5 $\frac{1}{2}$ cent.	15,425 0 0
Interminable, being un-presented balance of Debentures payable off in 1882 ...	260	.....	.....	260 0 0	"	.....
New South Wales 4 per cents. ...	.....	530,189 9 2	.....	530,189 9 2	4 $\frac{1}{2}$ cent.	21,207 11 6
Permanent ...	2,700	.....	.....	2,700 0 0	5 $\frac{1}{2}$ cent.	135 0 0
Treasury Bills, 53 Vic. No. 9 (annual payments of £150,000) ...	.....	.....	1,902,884	1,902,884 0 0	4 $\frac{1}{2}$ cent.	76,115 7 2
Treasury Bills, 55 Vic. No. 7. (1896) ...	.....	.....	2,000,000	2,000,000 0 0	"	80,000 0 0
	.....	.....	750,000	750,000 0 0	4 $\frac{1}{2}$ cent.	31,875 0 0
Total Amount outstanding, 1st January, 1894.	12,659,060	40,767,089 9 2	4,652,884	58,079,033 9 2	.....	2,227,036 18 8

* City of Sydney Sewerage Debentures taken over by the Government.
† Municipal Council Redfern Sewerage Works taken over by the Government.
a Overdue Debentures not yet presented.

† City of Sydney Waterworks Debentures taken over by the Government.
‡ Newcastle Borough Council Water Supply Debentures taken over by the Government.

The Treasury, New South Wales,
Sydney, 31st March, 1894.

JAMES J. HINCHY,
Accountant.

PUBLIC DEBT.

STATEMENT showing Distribution of Interest on Public Debt on 1st January, 1894.

Description of Stock.	Amount of Stock.	6 per cent.	5 per cent.	4½ per cent.	4 per cent.	3½ per cent.	Total Interest.
	£ s. d.	£	£	£	£ s. d.	£	£ s. d.
Debentures ...	860 0 0*	...	.....	.....	.....	.....	550,834 0 0
	4,266,600 0 0	...	213,330	.....	.....	.....
	92,000 0 0	5,520	.....	.....	.....	.....
	8,299,600 0 0	...	.....	.....	331,984 0 0	.....
	12,659,060 0 0						
Inscribed Stock ...	28,494,200 0 0	...	.....	.....	.....	997,297	1,384,749 0 0
	9,686,300 0 0	...	.....	.....	387,452 0 0	.....
	38,180,500 0 0						
New South Wales Funded Stock ...	2,056,400 0 0	...	.....	.....	82,256 0 0	.....	82,256 0 0
New South Wales 4 per cents. ...	530,189 9 2	...	.....	.....	21,207 11 6	.....	21,207 11 6
Treasury Bills (Deficiency of 1886 and previous years), 53 Vic. No. 9 ..	1,902,884 0 0	...	.....	.....	76,115 7 2	.....	76,115 7 2
Treasury Bills, 55 Vic. No. 7 ...	2,000,000 0 0	...	.....	.....	80,000 0 0	.....	111,875 0 0
	750,000 0 0	...	.....	31,875	.....	.....
	2,750,000 0 0						
TOTALS ...	£ 58,079,033 9 2	5,520	213,330	31,875	979,014 18 8	997,297	2,227,036 18 8

* Matured.

The Treasury, New South Wales,
Sydney, 31st March, 1894.JAMES J. HINCHY,
Accountant.

SCHEDULE of REPAYMENTS, to the CREDIT of VOTES, during the YEAR 1893, which have not been carried to account in reduction of payments during that year.

PARTICULARS.	AMOUNT.	TOTAL.
Services of the Year 1884.	£ s. d.	£ s. d.
Improving Public Parks ... ..	.....	100 0 0
Services of the Year 1886.		
Improving Public Parks ... ..	.....	91 15 0
Services of the Year 1887.		
Improving Public Parks	61 10 2	
Public Instruction	22 0 0	83 10 2
Services of the Year 1888.		
Improving Public Parks	25 0 0	
Plans to complete Art Gallery	300 0 0	325 0 0
Services of the Year 1889.		
Gratuity to Officers whose Services have been dispensed with—Railway Department	13 4 0	
Improving Public Parks	160 4 9	173 8 9
Services of the Year 1890.		
Construction and Repairs to Roads and Bridges generally	0 4 0	
Contingent Works on Roads	1 0 3	
Fencing Public Cemeteries	50 0 0	
Improving Public Parks	107 3 9	
Public Instruction	0 19 6	
Port Jackson to Peat's Ferry	9 0 0	
Railway Working Expenses	90 0 0	
Unclassified Roads	14 16 9	273 4 3
Services of the Year 1891.		
Furniture, Public Offices	0 7 4	
Improving Public Parks	161 5 11	
Improving Gore Hill Cemetery	0 5 9	
Minor Roads under Trustees	0 0 7	
Public Works—Establishment Contingencies	1 4 0	
Railway Working Expenses	1,120 14 8	
Sheriff—Contingencies	0 8 6	
Working Expenses, Sydney Water Supply	5 18 5	1,290 5 2
Services of the Year 1892.		
Curator—Contingencies	6 1 8	
Drawbacks	0 10 1	
Government Labour Bureau	9 19 7	
Harbour and River Surveys	389 7 0	
Hunter District Water Supply—Working Expenses	260 10 11	
Improving National Park	0 1 6	
Interest on Funds—Equity and Lunacy Patients	61 5 5	
Master in Lunacy—Contingencies	18 5 0	
New South Wales Commission—World's Columbian Exposition	63 14 11	
Police Constabulary—Salaries	286 11 7	
Quarter Sessions—Contingencies	82 8 11	
Revenue Refunded	225 18 10	
Reclamation and Dredging Works—Cook's River and Shea's Creek	250 0 0	
Working Expenses, Sydney Water Supply	0 18 6	1,655 13 11
TOTAL	£	3,992 17 3

SCHEDULE of REPAYMENTS, to the CREDIT of VOTES, during the YEAR 1893, which have been carried to account in reduction of payments during that year.

PARTICULARS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Services of the Year 1891.		
Commanding Engineer—Contingencies	20 0 0	
Dredge Service—Contingencies	50 16 4	
Fencing Public Cemeteries	96 10 10	
Government Printer	3 7 6	
Interest on Advances by London Banks	10 5 9	
Public Instruction	17 18 8	
Prothonotary—Contingencies	100 0 0	
Survey of Lands—Contingencies... ..	77 4 1	
Stores and Stationery—Contingencies	17 2 10	
		393 6 0
Services of the Year 1892.		
Artillery Force—Contingencies	128 15 8	
Alterations to the "Sobraon"	40 6 0	
Attorney-General—Contingencies	0 0 2	
Asylum for the Infirm and Destitute—Contingencies ..	13 16 9	
Advertising	139 18 7	
Agricultural Department—Contingencies	32 18 8	
Bankruptcy—Contingencies	0 10 2	
Board of Health—Contingencies... ..	0 17 6	
Boatmen	5 18 11	
Bridges, Schedule D 4	4 16 0	
Colonial Secretary—Contingencies	11 12 4	
Customs—Contingencies	0 0 6	
Crown Solicitor—Contingencies	10 0 4	
Coroner's—Contingencies	33 11 1	
Counsels' Fees, Boddam v. Dibbs	0 5 6	
City of Sydney Improvement Board—Contingencies ...	8 2 8	
Commanding Engineer—Contingencies	62 14 0	
District Courts—Contingencies	18 6 6	
Dredge Service—Salaries	23 13 6	
Do Contingencies	1 9 4	
Detail Survey of City and Suburbs—Salaries	5 0 7	
Do do Contingencies	13 9 1	
Dock Establishment—Contingencies	239 14 2	
Expenses of Lead-poisoning Commission, Barrier Ranges	0 2 3	
Electric Telegraphs—Salaries	312 19 7	
Do Contingencies	4 4 5	
Electric Lights, Cockatoo Island... ..	1 13 0	
Exchange on Remittances... ..	12 15 3	
Fencing Public Cemeteries	23 1 7	
Forests—Contingencies	1 8 4	
Gaols—Repairs, &c.	3 5 0	
Gold and Escort	0 10 6	
Glebe Island Abattoirs—Contingencies	5 1 8	
Government Labour Bureau	3 0 0	
Gratuity to Railway Officers not entitled to pensions ...	150 0 0	
Hospital for Insane, Callan Park—Salaries	0 14 8	
Do do Contingencies	10 1 11	
Do Gladesville—Contingencies	5 8 6	
Do Newcastle—Contingencies	0 6 7	
Do Parramatta—Contingencies	1 8 10	
Do Rydalmere—Contingencies	1 17 4	
Hawkesbury Agricultural College—Contingencies	2 9 1	
Hunter District Water Supply—Working Expenses ...	1 15 4	
Harbour and River surveys	68 10 7	
Industrial School for Girls, Parramatta—Contingencies	0 19 6	
Improving Public Parks	3 19 0	
Incidental Expenses to Wharfs	20 0 0	
Interest on Debentures	7,838 0 0	
Immigration	30 0 0	
Carried forward ...	£ 9,299 10 11	393 6 0

SCHEDULE OF REPAYMENTS, &c.—*continued.*

PARTICULARS.						AMOUNT.			TOTAL.		
						£	s.	d.	£	s.	d.
Brought forward						£		393	6	0
Services of the Year 1892—<i>continued.</i>											
Brought forward						£	9,299	10	11		
Imported Stock—Contingencies							9	8	6		
Justice—Contingencies							7	1	10		
Lands Department—Salaries							22	4	3		
Do Contingencies							1	4	0		
Land Agents, Appraisers, &c.—Salaries							3	16	8		
Do do Contingencies							197	0	6		
Minor Roads under Departments							64	11	6		
Do under Trustees							8	9	10		
Mines Department—Contingencies							9	11	7		
Do Prospecting							0	10	0		
Master in Equity—Contingencies							10	14	3		
Medical Adviser—Contingencies							1	0	0		
Maintenance of Deserted Children, &c.							0	3	2		
Marine Board—Miscellaneous							0	11	0		
Naval Brigade—Salaries							6	1	0		
Naval Volunteer Artillery							8	1	8		
New South Wales Commission, World's Columbian Exposition							16	6	4		
Other Roads							157	12	0		
Ordnance and Barrack Department—Warlike Stores							17	8	7		
Public Instruction							777	8	6		
Public Works Establishment—Contingencies							3	10	4		
Parliamentary Standing Committee on Public Works—Contingencies							0	9	5		
Police—Contingencies							18	18	3		
Patents—Contingencies							2	14	9		
Petty Sessions—Salaries							0	2	9		
Do Contingencies							3	8	9		
Pastures and Stock Protection Act							0	0	7		
Prothonotary—Contingencies							265	14	11		
Postage—Public Departments							4	0	0		
Prisons—Contingencies							82	6	7		
Parliamentary Draftsmen—Contingencies							0	12	0		
Public Wharfs—Contingencies							0	11	6		
Police Buildings							3	0	0		
Post Office—Salaries							3	6	8		
Do Contingencies							1,000	1	0		
Reception House for the Insane—Contingencies							0	5	0		
Relief and Conveyance of Distressed Seamen							52	4	4		
Repairs—Military Buildings							0	8	6		
Repairs to Bridges							0	17	11		
Repairs to Public Buildings							30	0	0		
Railways—Working Expenses							11,423	6	9		
Shaftesbury Reformatory for Girls—Contingencies							1	0	4		
School of Mines and Assay Works							0	6	3		
Stores and Stationery—Contingencies							26	2	9		
Survey of Lands—Salaries							43	5	9		
Do Contingencies							221	15	4		
State Children's Relief Board—Contingencies							209	6	3		
Sheriff—Salaries							4	17	7		
Do Contingencies							4	16	6		
Sewerage Department							80	8	3		
Tugs and Punts for Dredges							36	14	4		
Triangulation and General Survey—Contingencies							132	9	8		
Treasury—Contingencies							4	10	0		
Unclassified Roads							1	18	11		
Unforeseen							0	12	6		
Volunteers—Salaries							888	6	10		
Do Contingencies							4	8	4		
Water Conservation—Contingencies							9	17	8		
Water Supply Department							1,584	10	3		
Carried forward						£		26,770	3	7
									27,163	9	7

SCHEDULE OF REPAYMENTS, &c.—continued.

PARTICULARS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	27,163 9 7
Services of the Year 1893.		
Aborigines' Protection Board—Contingencies	0 18 6	
Asylum for Infirm and Destitute—Contingencies	5 16 2	
Artillery Force—Contingencies	2 19 0	
Advertising	2 2 0	
Agricultural Department—Contingencies	2 7 6	
Attorney-General—Contingencies	0 1 0	
Amount due to Government of South Australia in connection with water supplied to Broken Hill	3,183 2 11	
Board of International Exchanges	1 10 0	
Colonial Secretary—Contingencies	1 14 1	
Customs—Salaries	3 8 5	
Do Contingencies	6 19 2	
Cost of Conveyance of Unemployed	0 15 0	
Compiling Electoral Lists and Rolls	8 10 0	
Crown Solicitor—Salaries	0 4 6	
Do Contingencies	1 10 0	
Conveyance of Mails	14 10 4	
City of Sydney Improvement Board—Salaries	76 13 4	
Commanding Engineer—Contingencies	0 6 6	
Council of Conciliation and Arbitration—Salaries	1 0 0	
District Courts—Contingencies	63 10 0	
Expenses of Returning Officers	17 10 6	
Exchange on Remittances	1 18 7	
Electric Telegraphs—Salaries	425 14 1	
Do do Contingencies	37 5 6	
Electric Lights—Contingencies	0 4 0	
Fisheries—Contingencies	0 4 4	
Forestry—Salaries	0 0 2	
Free Public Library—Contingencies	0 14 0	
Glebe Island Abattoirs—Contingencies	1 5 3	
Gold and Escort	0 12 0	
Government Printer	0 13 11	
Hospital for Insane, Parramatta—Salaries	2 0 0	
Do do Contingencies	0 11 6	
Do Newcastle—Salaries	0 9 6	
Do do Contingencies	1 4 1	
Do Callan Park—Salaries	2 16 6	
Do do Contingencies	5 15 0	
Do Gladesville—Salaries	9 0 0	
Do do Contingencies	12 6 6	
Do Rydalmere do	0 4 3	
Legislative Council and Assembly—Contingencies	0 14 9	
Landing Silt, &c.	863 6 3	
Legislative Council—Salaries	1 19 0	
Military Secretary—Contingencies	0 5 3	
Marine Board—Miscellaneous	2 0 11	
Maintenance of Deserted Children,	7 17 7	
Master in Lunacy—Contingencies	0 10 5	
Minor Roads under Departments	0 14 6	
Do do Trustees	0 7 9	
Mines Department—Salaries	13 2 0	
Money Order and Government Savings' Bank—Salaries	283 6 8	
Do do Contingencies	7 17 11	
Naval Volunteer Artillery—Salaries	3 16 0	
Naval Brigade—Salaries	8 1 0	
Do Contingencies	8 8 2	
Newspapers, Books, &c.	0 11 9	
N.S.S. "Sobraon"—Contingencies	1 4 0	
Ordnance and Barrack Department—Military Branch... ..	0 3 5	
Observatory—Salaries	4 10 0	
Police—Salaries	42 14 7	
Do Contingencies	32 8 8	
Carried forward £	5,182 8 8	27,163 9 7

SCHEDULE OF REPAYMENTS, &c.—*continued.*

PARTICULARS.				AMOUNT.	TOTAL.
				£ s. d.	£ s. d.
Brought forward				£	27,163 9 7
Services of the Year 1893—<i>continued.</i>					
Brought forward				£ 5,182 8 8	
Permanent Submarine Miners—Contingencies				0 6 1	
Postage—Public Departments				0 2 11	
Prisons—Salaries				4 17 11	
Do Contingencies				0 12 11	
Post Office—Salaries				329 7 2	
Do Contingencies				79 9 11	
Public Works Establishment—Salaries				2 18 4	
Public Instruction				79 12 7	
Parliamentary Representatives—Allowance				12 10 0	
Do Reporting Staff—Contingencies				1 11 3	
Petty Sessions—Contingencies				6 19 11	
Quarter Sessions—Contingencies				15 16 6	
Relief to Sufferers by Floods				5 15 11	
Railway Working Expenses				1 1 0	
Revenue Refunded				213 7 5	
State Children's Relief Department—Contingencies				22 7 9	
Stores and Stationery—Contingencies				4 2 11	
Sheriff—Contingencies				4 0 0	
Shaftesbury Reformatory for Girls—Salaries				0 9 2	
Savings on Roads				1 7 11	
Sewerage Department—Contingencies				2 2 0	
Shipping Master—Contingencies				0 7 4	
Transmission of Telegraphic Messages				0 8 7	
Trigonometrical Survey of the Colony—Contingencies				253 0 1	
Telephone—Salaries				12 5 4	
Unforeseen				0 4 6	
Volunteers—Salaries				0 15 8	
Do Contingencies				17 1 9	
					6,255 11 6
TOTAL				£	33,419 1 1

JAMES J. HINCHY,
Accountant.

The Treasury, New South Wales,
Sydney, 31st March, 1894.

PARTICULARS of Expenditure in 1893 on account of item 193 of 1890, as per Schedule C. (See page 16.)

PARTICULARS.	AMOUNT.	TOTAL.
Architect.	£ s. d.	£ s. d.
PUBLIC WORKS AND BUILDINGS.		
Furniture and Fittings for Public Offices generally	321 10 1	
Post and Telegraph Offices—Repairs, Furniture, &c.	71 17 1	
Institutions for Insane generally—Alterations, Additions, &c....	125 13 1	
Additions, Repairs, Furniture, &c., Sydney University	1 4 9	
Maclean Post and Telegraph Office—Erection of	379 8 6	
Wickham Post and Telegraph Office—Erection of	52 0 0	
Crookwell Court-house—Erection of	258 6 10	
Total, Schedule C ... ..	..... £	1,210 0 4

PARTICULARS of Expenditure in 1893 on account of item 297 of 1891, "Harbours and Rivers Navigation," as per Schedule A. (See page 19.)

PARTICULARS.	AMOUNT.	TOTAL.
Harbours and Rivers Navigation.	£ s. d.	£ s. d.
PUBLIC WORKS AND SERVICES.		
Replanking Jetty, Woolloomooloo Bay	207 2 4	
Extension of Sydney Water Supply to Western Suburbs— further sum	806 10 2	
Working Expenses, Hunter District Water Supply	740 0 9	
Total, Schedule A £	1,753 13 3

PARTICULARS of Expenditure in 1893, on account of item 299 of 1891, as per
Schedule C. (See page 19.)

PARTICULARS.	AMOUNT.	TOTAL.
Architect.		
	£ s. d.	£ s. d.
Gaols, Court-houses, and Lock-ups... ..	3 11 7	
Post and Telegraph Offices—Repairs, Furniture, &c. ...	143 14 9	
Hard Labour Gaols—Providing Building and other materials for completion or repair of Gaols and other Public Buildings, by the labour of Prisoners in Gaol	699 15 9	
Institutions for Insane generally—Alterations, Additions, Repairs, Furniture, &c.	355 11 1	
Police Stations and Officers' Quarters, &c.—Erection, &c. ...	368 7 0	
Erection of Post and Telegraph Office, Broken Hill ...	1,400 0 0	
Additions, &c., Industrial School for Girls, Parramatta ...	1,420 0 0	
Repairs and Additions to 24 Boatmen's Cottages, Newcastle ...	3,630 0 0	
Additional Works, General Post Office	249 11 9	
Additions, &c., Governor's Residence, Hill View, Moss Vale— further sum	38 11 1	
Purchase of land at Parramatta for Post and Telegraph premises	1,500 0 0	
TOTAL, SCHEDULE C	£ 9,809 3 0	

PARTICULARS of Expenditure in 1893, on account of item 300 of 1891,
as per Schedule D. (See page 19.)

PARTICULARS.	AMOUNT.	TOTAL.
Roads and Bridges.	£ s. d.	£ s. d.
Bridge over Mandurama Creek	7 5 0	
Total, Schedule D	£ 7 5 0	

PARTICULARS of Expenditure in 1893, on account of item 301 of 1891,
as per Schedule E. (See page 19.)

PARTICULARS.	AMOUNT.	TOTAL.
Sewerage.	£ s. d.	£ s. d.
Contingencies	7 4 7	
Total, Schedule E	£ 7 4 7	

PARTICULARS of Expenditure in 1893, on account of item 304 of 1892,
 "Harbours and Rivers Navigation," as per Schedule B. (See page 26.)

PARTICULARS.	AMOUNT.	TOTAL.
Harbours and Rivers Navigation.		
PUBLIC WORKS AND SERVICES.		
<i>(Irrespective of date of claims.)</i>	£ s. d.	£ s. d.
Incidental and other Expenses in connection with Wharfs, Bridges, Lighthouses, and other Public Works	1,478 14 1	
Landing Silt from Dredges and forming ground	3,934 0 1	
Towards Expenses connected with, or arising out of, employment of Tugs on Special Service, and for Expenses connected with the Rocket Apparatus, Newcastle	364 7 0	
Repairs, Newcastle Wharfs	74 10 7	
Improving Richmond River and Tributaries (including snagging and removing reefs)	83 19 6	
Tugs and Punts for Dredge Service	757 8 10	
Protection of River Banks, West Maitland	975 0 2	
Towards Subsidising Flood Embankment, East Maitland	56 10 2	
Removal of Rocks, Mouth of South Arm, Clarence River	8 19 0	
Removal of Rocks, Lawrence, Clarence River	129 18 3	
Wharf at Lower Goodwood Island, Clarence River	27 16 3	
Wharf at Stott's Creek, Tweed River	114 12 0	
Widening Richmond Terrace and Approach to Coraki Wharf, Richmond River	412 0 0	
Wharf at Wagonga River	53 3 5	
3-ton Crane and replanking Tathra Wharf	422 6 10	
Wharf, Shed, and Cranes, Moama	411 15 5	
Sea-wall, Coogee Bay—further sum	47 0 2	
Boiler Shop and Store, Fitzroy Dock	602 16 10	
Shed, Coraki Wharf	19 4 0	
Improvements, Nambucca River Flats	18 13 7	
Repairing Wharf, Western Side, Circular Quay	474 10 2	
Jetty, Coff's Harbour—further sum	500 0 0	
Woolloomooloo Bay—Extension of Admiralty Wharf, &c.— further sum	1,474 19 3	
Jetty, Woolgoolga Bay—further sum	510 3 6	
Rushcutters' Bay—Rebuilding Stone Dyke Wall—further sum	244 8 5	
Renewal of Planking, Darling Harbour Wharf	460 16 10	
Expenses, Dredging Port Hacking River	34 10 11	
Towards Fitting up "Sobraon" as a Nautical Training School	4,758 1 1	
New Boiler and Alterations to Hull and Engines of Dredge "Samson"	2,020 4 4	
Electric Light, new Dock, Cockatoo Island	1,210 5 3	
Alterations to Wauchope Wharf, Hastings River	2 1 6	
Improving Entrance, Macleay River	29 13 9	
Wharf at Swan Reach, Hunter River	15 13 1	
Wharf and Crane, Brewarrina	18 15 0	
Towards works for the protection of River Banks, Grafton	1,418 11 9	
Towards clearing out Alumny Creek, Grafton	2 7 0	
Cost of laying Water Service along portion of Cowper Wharf, Woolloomooloo Bay	137 1 2	
Goods Shed, Cowper Wharf	1,586 9 0	
Total, Schedule B	£ 24,891 8 2	

PARTICULARS of Expenditure in 1893, on account of item 305 of 1892,
 "Public Works and Buildings," as per Schedule C. (See page 26.)

PARTICULARS.	AMOUNT.			TOTAL.		
	£	s.	d.	£	s.	d.
Public Works and Buildings.						
<i>(Irrespective of date of claims.)</i>						
Casual Repairs—Repairs, Alterations, Additions, &c., Public Buildings generally	3,259	15	6			
Furniture and Fittings for Public Offices generally	1,060	17	3			
Gaols—Repairs, Alterations, &c.	4,117	3	5			
Court-houses—Do do	1,482	6	2			
Lock-ups—Do do	3,582	0	4			
Post and Telegraph Offices—Repairs, Furniture, &c.	8,635	17	11			
Hard Labour Gaols—Providing Building and other Materials for completion or repair of Gaols and other Public Buildings by labour of prisoners in gaols	1,205	6	0			
Lighting Government Lamps in streets of Sydney, Domain, Hyde Park, &c.	252	0	8			
Newcastle Custom-house—Gas, &c., for lighting turret clock at... ..	14	11	5			
University—Lighting lamps... ..	36	7	6			
Parliamentary Buildings—Attending to lighting and extinguishing gas	6	13	4			
Institutions for the Insane generally—For Alterations, Additions, Furniture, Repairs, &c.	1,295	12	9			
Police Stations and Officers' Quarters—Repairs, &c.	4,086	19	11			
Post and Telegraph Offices—Minor Towns	94	10	0			
Supply of Coffins, &c., for Paupers	63	13	4			
Photographs of Public Buildings in the City and Colony generally	4	16	9			
Inverell Post and Telegraph Office—Additions, &c.	1,000	0	0			
Strong Rooms, District Lands Office, Wagga Wagga	391	14	7			
Hay Court-house—Erection of—further sum	591	13	2			
Michelago Court-house—Erection—further sum	457	11	9			
Broken Hill Court-house, &c.—Additions—further sum	2	10	0			
Regent-street Lock-up—Erection—further sum	482	0	0			
Walgett Gaol—Alterations, &c.	340	0	0			
Hillston Lock-up Gaol—Additions	712	9	6			
Bourke Police Station—Completion—further sum	350	16	6			
Towamba Police Quarters, &c.—Erection	660	15	0			
Berrigan Police Station—Erection... ..	365	0	0			
Bowna Police Quarters—Erection	962	12	3			
Yerong Police Station—Erection	1,550	0	0			
Wollombi Post and Telegraph Office—Erection—further sum	539	4	6			
Kogarah Post and Telegraph Office—Erection—further sum	59	16	10			
Maclean Post and Telegraph Office—Erection—further sum	232	0	0			
Parramatta Public Institutions Drainage—towards	15	0	0			
Fire Brigades Station, George-street North, Sydney—further sum	3,085	8	4			
Gladesville Hospital for the Insane—Laundry, &c.	2,071	0	0			
Parramatta Hospital for Insane—New Kitchen	3,000	0	0			
Parliamentary Buildings—Additions to	6,124	2	7			
Nelligen Court-house—Erection of... ..	566	17	7			
Cudgellico Court-house—Erection of Court-room... ..	433	5	6			
Hay Gaol—Diversion of Water Supply	400	0	0			
Wentworth Court-house—Alterations, &c.	77	9	9			
Bathurst Police Station—Stabling, &c.—Erection of	866	0	9			
Warialda Police Barracks—Erection of	1,200	0	0			
South Grafton Post and Telegraph Office—Additions	175	0	0			
Mulwala Post and Telegraph Office—Erection of... ..	1,000	0	0			
Post and Telegraph Offices—Purchase of Sites	68	6	9			
Cost of Protecting River Bank and Wall at rear of Industrial School for Girls, Parramatta	312	0	0			
Hospital for Insane, Rossiville	977	15	1			
Erection of Cottage for Pilot, Newcastle	735	0	0			
Amount agreed to be paid to Municipal Council of Parramatta for right to connect the drainage system of Benevolent Asylum, Macquarie-street, with Council's Sewer, Charles-street, Parramatta	250	0	0			
REVOTE OF 1889.						
Greta Court-house—Erection of	7	10	0			
Total, Schedule C	£			59,261	12	8

PARTICULARS of Expenditure in 1893, on account of item No. 306 of 1892,
 "Roads and Bridges," as per Schedule D. (See page 26.)

PARTICULARS.	AMOUNT.	TOTAL.
Roads and Bridges.		
(Irrespective of date of claims.)	£ s. d.	£ s. d.
MAIN ROADS—CONSTRUCTION AND MAINTENANCE.		
OUTSIDE MUNICIPAL LIMITS.		
<i>Main Northern Road—</i>		
Morpeth to Maryland—		
370 miles, at £20 per mile ...	1,178 13 9	
<i>Main Southern Road—</i>		
Sydney to Albury—		
340 miles, at £20 per mile ...	725 19 8	
<i>Main Western Road—</i>		
Sydney to Warren—		
309 miles, at £20 per mile ...	574 7 2	
<i>Grafton, viâ Glen Innes, to Inverell—</i>		
133½ miles, at £50 per mile ...	788 11 11	
<i>Grafton Ferry, in lieu of Tolls</i> ...	216 19 11	
<i>Wallerawang to Mudgee—</i>		
66 miles, at £10 per mile... }	194 13 9	
66 do £15 do ... }		
<i>Bombala, viâ Tantawangalo, to Merimbula—</i>		
54 miles, at £40 per mile ...	195 5 4	
<i>Orange, viâ Boree, to Forbes—</i>		
74 miles, at £40 per mile... }	741 15 3	
74 do £50 do ... }		
<i>Goulburn to Cooma—</i>		
117 miles, at £20 per mile ...	89 18 3	
<i>Tarago to Braidwood—</i>		
36 miles, at £40 per mile...	199 12 10	
<i>Bathurst, viâ Blayney and Cowra, to Grenfell—</i>		
97 miles, at £40 per mile...	561 4 9	
<i>Port Jackson to Peat's Ferry Road</i> ...	125 7 8	
<i>Main South Coast Road—</i>		
Campbelltown to Milton—		
48 miles, at £40 per mile ...	353 10 2	
<i>Main and other Roads and Works within Municipal Limits, as per</i>		
<i>Schedule D1</i> ...	6,089 1 0	
Unclassified Roads, Contingent and other urgent Works ...		
Expenses of working Punts and maintaining approaches ...		
Repair and painting Bridges ...		
Incidental Expenses—(Equipment and Travelling Allowances		
of Field Officers; Conveyance by Railway; Rents, clean-		
ing, and caretaking; Cost of obtaining Reports, and other		
contingent expenses) ...	41,921 10 4	
Minor Roads under Department, as per Schedule D2, not		
including any road within Municipal limits ...	64,370 17 0	
Minor Roads under Trustees, as per Schedule D3, not including		
any road within Municipal limits ...	334 10 3	
Bridges, as per Schedule D4 ...	66,279 19 9	
Roads and other Works, as per Schedule D5 ...	36,444 10 1	
Gratuity to John Whelan, a maintenance man, Tumberumba		
District, who was incapacitated by a sunstroke whilst in		
execution of his duty ...	30 0 9	
To complete Elderlie Bridge, over the Hunter ...	993 4 3	
Compensation to J. Cross, for loss of his wife and child, caused		
by accident to coach at Hinton Ferry ...	50 0 0	
Total, Schedule D ...	£ 222,459 13 10	

PARTICULARS of Expenditure in 1893, on account of item 307 of 1892,
 "Sewerage," as per Schedule E. (See page 26.)

PARTICULARS.	AMOUNT.	TOTAL.
Sewerage Department.	£ s. d.	£ s. d.
<i>(Irrespective of date of claims.)</i>		
Sewerage contingencies	193 11 10	
Surveys, Country and Suburban Sewerage	34 14 10	
Total, Schedule E £	228 6 8

PARTICULARS of Expenditure in 1893, on account of item 308 of 1892,
 "Military Works," as per Schedule F. (See page 26.)

PARTICULARS.	AMOUNT.	TOTAL.
Military Works.	£ s. d.	£ s. d.
<i>(Irrespective of date of claims.)</i>		
Repairs, alterations, additions, &c., to Military Buildings ...	3,428 16 6	
Water supply, gas, sanitation, sewerage, &c., Barracks and Buildings	3 16 2	
Repairs to Batteries, &c., at the Heads	213 13 5	
Fortifications, Repairs, &c., Barracks at the Heads	51 19 11	
Fitments, &c., Fire Service and Ordnance Store Buildings ...	441 16 1	
School of Submarine Mining—Fitments, &c.	14 12 5	
Military workshops and machinery	287 2 11	
Ammunition magazines, Victoria Barracks	115 0 0	
Gun-sheds, Victoria Barracks	34 0 4	
School of Gunnery—Fitments, &c.	0 18 6	
Sheds at Heads for Nordenfeldts	145 16 5	
Total, Schedule F ... ..	..... £	4,737 12 8

PARTICULARS of Expenditure in 1893, on account of item 232 of 1893,
 "Harbours and Rivers Navigation and Water Supply," Schedule B. (See page 37.)

PARTICULARS.	AMOUNT.	TOTAL.
Harbours and Rivers Navigation and Water Supply.		
	£ s. d.	£ s. d.
PUBLIC WORKS AND SERVICES.		
<i>(Irrespective of date of claims.)</i>		
Incidental and other expenses in connection with Wharfs, Bridges, Lighthouses, and other Public Works	14,091 15 10	
Preliminary Harbour and River Surveys	1,763 6 10	
Landing Silt from Sand-pump and other Dredges, and forming ground	9,173 3 5	
Towards Expenses connected with, or arising out of, employment of Tugs on Special Service, and for Expenses connected with the Rocket Apparatus, Newcastle	768 4 5	
Master and Driver of "Ganymede" (Master, £170; Driver, £150)	320 0 0	
Improving Richmond River and Tributaries	1,926 2 11	
Tugs and Punts for Dredge Service... ..	2,392 14 0	
Boiler Shop and Store, Fitzroy Dock	1,994 14 10	
Additions and Repairs, Gerringong Jetty—further sum	179 11 10	
New Boilers and Alterations to Hull and Engines of Dredge "Samson"—further sum... ..	2,952 13 6	
Repairs to Manning and Macleay Rivers Dock	329 18 11	
Designs for New Pyrmont Bridge	1,481 0 0	
Jetty at Stockton	252 2 8	
Gratuity to A. Murray, late Inspector of Public Works, retired..	121 14 1	
Gratuity to R. F. Stack, late Surveyor, retired	292 10 0	
Gratuity to Mrs. Catherine Peters, as compensation for the loss of her son, killed while on duty... ..	100 0 0	
Abatement which should, in terms of the Civil Service Act, be deducted from John Doran, late Engineer Mechanic, Fitzroy Dock, retired	204 0 0	
Abatement which should, in terms of the Civil Service Act, be deducted from M. Sullivan, late Coxswain, Dredge "Hercules," retired	140 7 4	
Total, Schedule B ... ..	..... £	38,484 0 7

PARTICULARS of Expenditure in 1893 on Account of Item 233 of 1893,
 "Architect," Schedule C. (See page 37.)

PARTICULARS.	AMOUNT.	TOTAL.
Public Works and Buildings.		
	£ s. d.	£ s. d.
GOVERNMENT ARCHITECT'S BRANCH.		
<i>(Irrespective of date of claims.)</i>		
Repairs, &c., Public Buildings	7,229 15 6	
Furniture, Public Offices	3,625 7 10	
Gaols—Repairs, Alterations, &c.	2,250 13 5	
Court-houses— do do	2,196 3 10	
Lockups— do do	1,866 17 7	
Post and Telegraph Offices—Repairs, Furniture, &c.	1,379 15 11	
Hard Labour Gaols—Materials, &c.	2,715 18 2	
Institutions for the Insane generally—Repairs, Alterations, Furniture, &c.	1,190 7 6	
Lighting Lamps, Streets, Domain, &c.	751 4 11	
University—Lighting lamps... ..	109 2 6	
Parliamentary Buildings—Attending to lighting and extinguishing gas, &c.	73 6 8	
Public Offices—Working Lifts	736 13 10	
Photographs of Public Works and Buildings, and Copying Plans	291 0 0	
Incidental and Unforeseen Expenses	436 16 9	
Tocumwall Police Buildings—Erection—further sum	850 0 0	
Minmi Lockup—Erection—further sum	350 0 0	
Bathurst Court-house—Turret Clock, Alterations, &c.	229 16 0	
Macksville Court-house—Erection, &c.—further sum	400 0 0	
Harden Post and Telegraph Office—Erection, &c.—further sum...	385 5 6	
Newtown Post and Telegraph Office—Erection, &c.—further sum	1,092 1 4	
Warialda Police Barracks—Erection, &c.—further sum	300 0 0	
Burwood Post and Telegraph Office—Erection, &c.—further sum	497 5 3	
Newcastle Police Barracks—Erection, &c.—further sum... ..	628 1 4	
Rockdale Post and Telegraph Office—Erection, &c.—further sum	434 19 6	
New Public Offices—Furniture and Fittings	675 17 10	
Gratuity to Mr. Robert Laing, late Clerk of Works, retired ..	126 5 3	
Goulburn Gaol—New Wing, Asphalting Floors '... ..	475 12 1	
Total, Schedule C	£ 31,298 8 6	

PARTICULARS of Expenditure in 1893 on account of item 234 of 1893,
 "Sewerage," as per Schedule E. (See page 37.)

PARTICULARS.	AMOUNT.	TOTAL.
Sewerage.	£ s. d.	£ s. d.
Contingencies	1,969 17 11	
Surveys, Country and Suburban Sewerage	999 16 5	
Surveyors' Instruments, Drawing Materials, &c.	14 16 5	
Drainage of Sandgate Cemetery, Newcastle	49 4 0	
Total, Schedule E ... ..	..... £	3,033 14 9

PARTICULARS of Expenditure in 1893 on account of item 235 of 1893.
 Estimated amount required to pay Endowment to Boroughs, Municipal Districts, and Shires under the District Government Bill, with power to use such proportion as may be required for the Services of the Roads and Bridges Branch, pending the passing of the said Bill, such expenditure to be afterwards adjusted. Schedule D. (See page 37.)

HEAD OF SERVICE.	AMOUNT.	TOTAL.
ROADS OR WORKS.		
<i>(Irrespective of date of claims.)</i>	£ s. d.	£ s. d.
<i>Main Northern Road—</i>		
Morpeth to Maryland	4,875 0 4	
<i>Main Southern Road—</i>		
Ashfield Cross Roads to Albury	4,867 0 2	
<i>Main Western Road—</i>		
Sydney to Warren	5,161 6 2	
Grafton, <i>via</i> Glen Innes, to Inverell	5,612 10 7	
Grafton Ferry, in lieu of Tolls	1,500 0 0	
Wallerawang to Mudgee	772 7 11	
Bombala, <i>via</i> Tantawangalo, to Merimbula	1,755 7 4	
Orange, <i>via</i> Boree, to Forbes	1,234 11 10	
Goulburn to Cooma	1,634 15 8	
Tarago to Braidwood	982 6 5	
Bathurst, <i>via</i> Blayney and Cowra, to Grenfell	2,433 17 1	
Port Jackson to Peat's Ferry Road	1,198 18 8	
<i>Main South Coast Road—</i>		
Campbelltown, <i>via</i> Wollongong, Ulladulla, and Punkalla, to Bega	4,623 4 5	
Ballina to Tenterfield	3,675 4 4	
Parramatta, at east end of Broken Back Bridge, <i>via</i> Windsor and Richmond, to Richmond Bridge	566 15 3	
Newcastle, <i>via</i> Hamilton and Plattsburg, to Minmi	95 15 3	
Main and other Roads within Municipal limits, as per Schedule D1	30,708 17 1	
Minor Roads under Department, as per Schedule D2, not including any road within Municipalities	205,179 6 10	
Minor Roads under Trustees, as per Schedule D3, not including any road within Municipalities	31,024 10 11	
Savings Account	60,531 10 4	
Total Schedule D ... ..	..... £	368,433 6 7

TWENTY-THIRD - ANNUAL- REPORT

OF THE

AUDITOR-GENERAL

BEING ON

THE TREASURER'S STATEMENTS OF THE RECEIPTS AND EXPENDITURE OF THE CONSOLIDATED REVENUE FUND, AND OTHER MONEYS, FOR THE YEAR 1893.

(Under Act 33 Victoria No. 18.)

1. THE accompanying Statements of the Treasurer's Receipts and Payments during the year 1893 were received for examination on the 29th March, were returned for correction and suggested amendments on the 7th June, and were received back from the Treasury on the 16th July, but only partially corrected and amended as desired; some, if not all, of the points of difference will be indicated further on. I have now the honor to submit to the Legislative Assembly, as directed by the 38th section of the Audit Act of 1870, with the Treasurer's Statements, the following Report and explanations thereupon, so far as they refer to Receipts and Payments within the year 1893.

GENERAL STATE OF THE BALANCES.

2. The operations during the year 1893 upon the General Public Account of the Colony show the following gross results:—

Credit balances in cash and securities on 1st January, 1893	...	£3,434,238	7	2
Receipts within the year	... ..	23,193,813	19	1
		£26,628,052	6	3
Disbursements during the year	... ..	19,567,181	17	2
Credit balances at 31st December, 1893	... ..	£7,060,870	9	1
Consisting of—				
Cash and securities at 31st December, 1893	... ..	5,019,225	15	11
Cash and securities in London at 19th November, 1893	...	2,041,644	13	2
		£7,060,870	9	1

The

The transactions in London from the 20th November to 31st December show, after allowing for unadjusted items of 1891 and 1892, £1,062 10s., a net balance credit of £201,963 2s. 6d., which has been brought to account during the current year.

3. The operations on the Public Account of the Colony, as kept in London at the Bank of England and the London and Westminster Bank, are of considerable magnitude, but while they are sooner or later embodied in the Colonial Treasurer's Public Account, as kept at Sydney, there has not of late years appeared among the Annual Accounts any separate statement of the Receipts and Disbursements in London. Inquiries on the subject having been made from time to time, I have considered it desirable on this occasion to supplement the Treasurer's Abstracts by a detailed account of the London transactions transferred to the Sydney Public Account during 1893 and of those that remained untransferred at 31st December last. [*Vide* Appendix B.]

4. The total actual credit balance in Sydney and London, at 31st December, was therefore £7,262,833 11 7

To this balance there have to be added the following
Temporary Issues recoverable in cash, or by adjustment hereafter, on account of the—

Treasurer's Advance Vote for 1892	...	...	80,000	0	0
Do do do 1893	...	...	200,000	0	0
Issues under the Act 51 Victoria No. 9, on account of the Centennial Park	...	...	199,411	2	10
General Post Office Approaches Improvements (53 Victoria, No. 13)	...	...	319,565	14	7
Expenditure Suspense Account, 1892	...	...	834	8	2
Do do do 1893	...	...	5,034	4	2
Other Temporary Advances	...	...	14,049	16	7

The total balance of Ways and Means in Sydney and London at 31st December was therefore... .. £8,081,728 17 11

Contributed by—

Loans Fund—General Loan Account	...	...	2,542,409	5	3
Railway Loan Redemption Fund	...	...	225,000	0	0
Trust Funds	...	...	5,314,319	12	8
Consolidated Revenue Fund	...	...	Nil.		

£8,081,728 17 11

5. The foregoing statement, while agreeing in the resulting general balance with that of the Treasury, differs in the gross totals of Receipts and Payments, by the omission of certain transfers in connection with the "Sundry Deposits" Trust Fund Account to the amount of £89,231 6s. 9d., those transfers having been disallowed as will be explained further on.

6. A further deduction has been made from the gross receipts and disbursements of £200,000, being the amount of the Treasurer's Advance Vote for 1893 transferred *in globo* from the Consolidated Revenue Fund to the Trust Fund and the expenditure

expenditure from the latter fund of a like amount that expenditure being at the same time treated as direct from the Revenue Account. This arrangement is necessitated through irregular action by the Treasury which will more properly fall to be explained when treating of the Treasurer's Advance Vote.

7. The transactions also in connection with Treasury Notes issued under the "Current Account Depositors Act of 1893" were of such a nature that they could hardly be classed as part of the Public Revenue and Expenditure, and so far as appears the provisions of clause 5 have not been called into operation. Moreover there is no provision for crediting the value of the Treasury Notes to the Public Account, nor the money received in redemption of advances on Bank Certificates of indebtedness to creditors; nor, again, for charging to the Public Account either the advances made in Treasury Notes or the application to the withdrawal of such notes of the moneys paid for the redemption of the Certificates. The transactions have been embodied nevertheless in the Treasurer's Statements, and in such a way as to involve the amounts being stated virtually twice over.

8. The Act quoted above authorised the issue of Treasury Notes to the amount of £2,000,000. From returns furnished by the Government Printer it appears that 254,540 notes, to the face value in all of £1,085,132, were printed, of which there were issued to the Treasury a nominal value of £367,000 only, but of these notes £8,500 worth were afterwards destroyed by fire along with the balance of unissued notes which remained in the hands of the Government Printer. The balance actually used represented therefore a nominal value of £358,500, the full extent to which advantage was taken by the public of the Act in question.

9. The first issue of the Treasury Notes was made on the 29th May, and the date of the last issue was the 11th August, 1893, the whole issue representing advances on certificates of indebtedness issued to their creditors in terms of clauses 2 and 3 of the Act 56 Victoria No. 17 by the following Banks, viz. :—

	£
Australian Joint Stock Bank	190,462
Commercial Banking Company of Sydney	121,383
English, Scottish, and Australian Chartered Bank	38,580
London Chartered Bank	5,469
Queensland National Bank	1,863
Bank of North Queensland	55
National Bank of Australia	678
Issued for cash	10
	<hr/>
	£358,500

10. Those notes, however, on their issue represented no money as received by the Treasury, and only did so upon the repayment of the advances, made through their means by the recipients thereof. Such repayments were all made between the 20th of June and the 24th November, and, as it has happened they covered the whole amount of the nominal value of the notes issued, but as the repayments so received were only partially made in Treasury Notes, there remained at 31st December a sum of £12,054,* representing the amount of notes in circulation at that date—the balance of £346,446 having been applied in the withdrawal to that extent of the original issue.

11.

* Reduced at this date to £1,171, it remains to be seen whether any portion of that balance will require to be issued in gold for redemption of Treasury Notes after five years' circulation as a legal tender under section 7.

11. The separate account presented by the Treasurer, and as given at page 51, shows the whole of the money transactions in connection with the "Current Account Depositors Act of 1893." But the wording of the entry on the debit side of that account, describing the receipts as a "transfer from the Consolidated Revenue Fund," is incorrect, as the money applicable to the withdrawal of the Treasury Notes was received direct from the parties who had obtained them, and moreover the entry is unsupported by any corresponding one of a transfer *to* this separate account.

12. The entries of £358,500 as "Other Payments" and of £358,500 as "Advances Repaid" are considered to be surplusage. They are not apparently justified by the terms of the Act under which they are claimed to be made, and thus only swell unnecessarily the total Receipts and Disbursements in the account of the Revenue. They are, therefore, with the disallowances above mentioned, excluded from the General Statement of the transactions in the Public Account.

THE CONSOLIDATED REVENUE FUND ACCOUNT.

13. The contributions to the Consolidated Revenue Fund income during the year consisted of :—

Taxation	£2,834,566	2	1
Land Revenue	2,206,267	4	6
Receipts for Services rendered	4,415,786	19	7
General Miscellaneous Receipts	250,113	19	9
	<hr/>		
	£9,706,734	5	11

The overdraft at 31st December, 1892, as shown at page 145 of the Report on the Accounts of 1892 having been	1,562,728	18	7
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The balance represents the amount available to meet the current Liabilities of 1893	£8,144,005	7	4
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Excepting Temporary Issues, hereafter recoverable, the actual payments charged to the Revenue Account during the year were :—

Towards the Interest and Extinction of the Public Debt	2,196,771	10	11
Interest on Treasury Deficiency Bills	85,115	7	2
Interest on Treasury Bills issued in anticipation of Loans (55 Victoria No. 7)	165,775	13	4
Refunds and Charges on Collections	207,363	12	7
For other Statutory and Regulation Expenses	355,175	14	2
For Expenditure under the Annual Appropriation Acts	7,109,065	18	9
	<hr/>		
	£10,119,267	16	11

The final Disbursements therefore exceeded the available Income at 31st December by	1,975,262	9	7
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But the London Accounts, from 20th November to 31st December, showing an excess of Payments over Receipts, unadjusted at the latter date, of	206,924	2	3
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The actual Cash overdraft on the Revenue Account at Sydney and London inclusive thus appears to have been	£2,182,186	11	10
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14. The income from "Receipts for Services rendered," given above as £4,415,786 19s. 7d., includes among others the following sums paid from the Treasurer's Advance Vote:—

Postage (on account of Public Departments)	...	...	£8,015	7	1
Water and Sewerage Rates (Public Buildings)	...	...	2,786	18	0
Railway Tolls (conveyance of unemployed)	...	...	5,804	1	3

These payments to the Revenue were of course made in anticipation of Votes, but the effect of the operation is that the Revenue has got undue credit in 1893 for moneys which were not legitimately payable to it until the requisite Votes were taken in 1894. The Expenditure for 1894 will consequently be deprived of the usual set-off to the amount of those anticipated Votes. A similar irregular action occurred in 1887 in connection with the cost of Telegraphic Messages on Public Service (*vide* paragraph 29 of Report on Accounts of 1887).

15. Another irregularity occurred in connection with the conveyance of the unemployed. The amount voted for the service was £1,500 only, but this being far too limited a provision, sums recovered from the passengers were credited to Special Deposits Trust Fund as for "Government Labour Bureau," and were drawn upon to pay for new fares. The amount of such recoveries credited in 1893 was £2,621 2s. 5d., and with a balance from 1892 of £920 12s. 1d. = £3,541 14s. 6d. Out of this sum there were expended improperly for new fares £1,517 14s. 11d., leaving a balance in the Trust Fund of £2,023 19s. 7d. The effect of that procedure is that the cost of conveyance of the unemployed in 1893 appears as limited by the Vote of £1,500, while the recoveries, £3,541 14s. 6d., are omitted from the Revenue, and misplaced to the Trust Fund. On representation the Trust Fund Account in question has now been closed, and the balance at credit transferred to the Revenue this year.

16. In consequence of Postage Stamps being largely used for Duty Stamps in stamping receipts, a quarterly transfer is made from Collections for Postage to the Stamp Duties Account of £6,000 = £24,000 per annum. By a recent arrangement prepaid telegrams are stamped with Postage Stamps, the effect of which is that a large proportion of the Revenue derived from "Telegraphic Messages" appears as "Postage." To meet this diversion, the General Post Office Department has estimated that the apparent loss of the collections for Telegraphic Messages requires a quarterly adjustment of £30,000 = £120,000 per annum. The Treasury has assented to this adjustment, and the first transfer was made accordingly of £30,000 for the last quarter of the year on the 30th December.

17. On the other hand, the Railway Commissioners complained of the loss of Receipts in their Parcels Conveyance Enterprise by the introduction in October, 1893, of the Parcels Post by the General Post Office Department, and claimed one-half of the Parcels Post Receipts. From notes taken it was computed that those Receipts produced to the Post Office about £10,000 per annum, and one-third of that amount was offered to and accepted by the Railway Commissioners as an interim arrangement. The present rate agreed upon is £3,500, but no actual adjustment has been made until this year.

18. In regard to the Expenditure, also, two transfers have been made to the Trust Fund under the head of "Special Deposits," one of £17,419 19s. 10d., and the other of £14,325. These amounts appear as expended among the disbursements from

from the Revenue, but the greater portion remained unissued from the Public Account at the close of the year. The heads of service under which they stand as paid are:—

Sundry Votes for Services of 1890 and 1891	...	...	£16,067	6	3
Balances of Ways and Means Estimates—					
For Newcastle Sand Drift, 50 Victoria No. 22	...	...	1,141	1	10
For Refunds (and Interest) to Lessees, Crown Rents Act, 1890, charged to 1891 Services	...	...	241	11	9
			<hr/>		
			£17,449	19	10
Interest and Extinction of Railway Loan of 1868, 31 Victoria, No. 11 (1891)...	...	...	14,325	0	0
			<hr/>		
In all	...	...	£31,774	19	10
			<hr/>		

These transfers have been disallowed as having been made contrary to the express directions of the Audit Act, and for other reasons. The grounds for such disallowance in respect to the first transfer are fully explained in letter to the Treasury, dated 1st November, 1893, which will be found in Appendix C.

19. The second transfer is, moreover, opposed to the provisions of the Million Loan Act of 1867, as quoted above, and forms part of a procedure by the Treasury in connection with that Act to which exception has again and again been taken by this Department and been referred to in former Reports. The whole provision of £70,000 per annum by the Act 31 Victoria No. 11 was to be applied to the interest and extinction of the Million Loan authorised by it. Upon forwarding to the Treasury a copy of the statement as to the condition of that account, which is given in my last Report, page 196, the Treasury replied that all the balances shown in that Statement up to the year 1890 had been written off, with the addition of the extraordinary statement that to save the balance of 1891, £14,325, from being written off likewise, it was transferred to the Trust Fund for expenditure therefrom when required.

20. A long correspondence has taken place with the Treasury on the general subject of their methods of dealing with the provisions of the Act, 31 Victoria, No. 11, which appear to me to have involved not only a loss to the Revenue but also a failure to keep faith with the lenders. As the Treasury have declined to accede to my views on the matter, I have considered it desirable to append the whole of the correspondence to this Report, to which special attention is requested. [*Appendix D.*]

21. The amount of this second transfer remained unexpended at the close of the year, and also £5,429 8s. 8d. of the first—making in all £19,754 8s. 8d., which in the foregoing figures will be found to have been deducted from the Revenue Expenditure—the difference of £12,020 11s. 2d. being treated as so far a correction of the erroneous transfer to the Trust Fund, and placed as expended from the Revenue—the Trust Fund entries being reduced by the whole amount of the original improper credits, viz., £31,774 19s. 10d.

22. Another irregularity affecting the Revenue occurred in the refunds of certain Pilotage and Harbour and Light dues contrary to the Navigation Act of 1871. Masters of vessels, unless in possession of certificates exempting them from employing

employing a pilot, are required, under a penalty of £20, to obtain the services of a pilot into and out of port, and to pay in full the prescribed rates of pilotage. In cases of distress, or of coming into port for repairs, half rates only are chargeable in and out. The "Chiltonford," on a voyage from Cape Colony to Newcastle, put into Sydney under stress of weather and to obtain a tug. The master, not being exempt, took a pilot into port, and as a case of distress, paid half-rates, £18 6s. 2d. as inward pilotage, and £18 6s. 2d. as outward pilotage, but left the port in tow without obtaining the services of a pilot, incurring thus a penalty of £20. Nevertheless, the Collector of Customs recommended the refund of the outward pilotage, and obtained the concurrence of the Treasurer.

23. Upon the refund vouchers being sent for verification of the credit of £18 6s. 2d., objection was taken by me that the proposed refund was illegal. This view was confirmed by the Crown Solicitor who, however, expressed an opinion that "a remission of this kind will require Executive sanction." An Executive Council Minute was obtained, and on that authority the refund was made. Feeling assured that the authority so given was *ultra vires*, the Treasurer was again written to on the subject, and after reference by the Treasurer to the Attorney-General, that officer, in his opinion upon the whole case, strongly emphasised the original objections to the refund being made without the sanction of Parliament. The last communication from the Treasury on the subject is to the effect that a sum is to be placed on the Supplementary Estimates to cover this £18 6s. 2d., and another sum of £5 3s. for a similar illegal refund of Harbour and Light Dues paid by the "Alexander Newton."

24. In the same connection a question of the remission of half-pilotage to the s.s. "Duke of Devonshire," which vessel called at Newcastle not for trade but to fill her bunkers only, was argued to be justifiable as a case of distress. The correspondence explanatory of these cases is instructive, and is appended for record and information. [*Vide Appendix E.*]

25. Since the year 1887, the annual expense for the general interest on the Public Debt has always been shown as a current year's charge. In the accounts now under review, it may be observed that a portion of that interest to an amount of £280,912 has been classed as an arrear of 1892. The sum represents a payment in London in September, 1892, and ought to have been included in the Treasurer's Statement for that year, but as the London accounts were adjusted only to 31st August, instead of as usual to 30th September or 31st October, the charge for interest in 1892 was so much less than it ought to have appeared, and thus the account of 1893 is over-burdened with the omission. It is, however, accounted for in the statement of unadjusted London accounts given at page 145 of my report on the accounts for 1892, but the omission affects the Treasurer's balances for 1892 and 1893, and so far prevents a fair comparison being made of the annual results.

26. It has already been abundantly shown that nothing whatever is gained by classifying expenditure as for arrears and current services, and until measures be taken to do away with such distinctions and to establish some uniform and intelligible principle on which they are to be prepared the Annual Statements of the Public Accounts will always be subject to a variety of readings.

27. The excess of disbursements over available income at Sydney on 31st December is stated above as £1,975,262 9s. 7d., but that statement does not of itself show the whole position of the Consolidated Revenue Fund, and as a similar line in former reports has not been fully understood, it may be proper on this occasion to explain it. The statement of the receipts and disbursements to which the balance of £1,975,262 9s. 7d. is a sequel, as respects the Treasury Account at Sydney, is designed to show the condition of the cash account only, at the close of the year, irrespective of the temporary credit obtained from the Trust Funds by the issue to those funds of Treasury Deficiency Bills, but also allowing credit for the temporary issues, which are assumed to be recoverable in full. By that process the exact liability of the Revenue as a cash account only is shown, or, in other words, had the account closed at 31st December last the cash overdraft would have represented the whole deficiency of the Revenue, and may be stated thus :—

Cash overdraft	...	...	...	...	£891,273 15 11
Deficiency Bills in favour of Trust Fund	...				1,902,884 0 0
<hr/>					
Overdraft at 31st Dec., as per following statement	...	...	...	...	£2,794,157 15 11
Less Temporary Issues recoverable	...				818,895 6 4
<hr/>					
Balance cash deficiency	...				£1,975,262 9 7
<hr/>					

Year.	Gross Receipts, inclusive of Recoveries of Special Advances.	Gross Payments, inclusive of Special Advances recoverable.	Excess of Payments over Receipts.	Excess of Receipts over Payments.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1887	8,683,943 8 2	9,576,942 8 5	892,999 0 3	.....
1888	9,583,700 4 3	9,072,834 12 9	.....	510,865 11 6
1889	9,350,346 17 7	9,531,693 7 0	181,346 9 5	.....
1890	9,957,411 0 11	10,046,975 0 0	89,563 19 1	.....
1891	10,184,875 5 3	10,801,437 1 4	616,561 16 1	.....
1892	10,903,380 4 9	10,883,803 17 9	.....	19,576 7 0
1893	10,280,526 18 6	10,538,073 18 9	257,547 0 3	.....
<hr/>				
Cash Overdraft at 31 December, 1886	68,944,183 19 5	70,451,760 6 0	2,038,018 5 1	530,441 18 6
Cash Overdraft at 31 December, 1893	.....	1,286,581 9 4	1,507,576 6 7	.....
	2,794,157 15 11	.....	.....	.....
<hr/>				
	£ 71,738,341 15 4	71,738,341 15 4	.....	.....

28. The appropriation of the Revenue, however, not having been made on a cash basis but on Finance Statements framed on varying principles, there has arisen another deficiency balance over and above the cash overdraft. That deficiency may be

be termed the Finance Deficiency as distinguished from the Cash Overdraft, and is made up of Votes and balances of Votes for the current and past years which remained alive for expenditure at the 31st December, but for which by reason of the cash overdraft there remained no funds.

						£	s.	d.
Appendix A specifies the various known liabilities of the Revenue								
under Appropriation and statutory obligation for the year								
1893 and previous years as	...	...	...	...	...	12,336,771	12	11
Of which there were discharged during the year—								
By actual payments (inclusive, of course,								
of the Treasurer's overdraft, 1893)						£10,269,267	16	11
By balances lapsed under clause 17 of the								
Audit Act, and surrendered as not required						329,034	6	9
						<hr/>		
						10,598,302	3	8
						<hr/>		
						1,738,469	9	3
Adding to this balance the cash overdraft as above						...	...	1,975,262
						<hr/>		
						9	7	
There results a deficiency in cash and undischarged obligations of						£3,713,731	18	10
						<hr/>		

29. The finance deficiency may possibly be reduced by the lapsing of a further amount of Votes in excess of requirements, but that contingency will probably be more than covered by Supplementary Votes required to adjust the Treasurer's Advance Account, and for other outstanding claims. An inspection of the details of the Treasurer's Advance Account [*vide Appendix F*] will serve to show that in many instances the Estimates of Expenditure must have been from some cause very imperfectly framed.

30. There still remain to be credited in reduction of the deficiency two items reported in last year's accounts, viz. :—

						£	s.	d.
Balance of accrued interest due by the General Loan Account						410,398	1	10
Premium on Loan raised under the Loan Act 41 Victoria No. 7								
(vide clause 36 of Report on Accounts of 1892)						...	...	24,460
						<hr/>		
						0	3	
A further amount also for accrued interest on the recent Loan of								
£2,500,000 (<i>see</i> paragraph 71—General Loan Account)						...	42,643	16
						<hr/>		
						8		
						<hr/>		
						£477,501	18	9
						<hr/>		

If reference be made to page 13 there will be found a credit of £18,607 14s. 10d. as for accrued interest on Treasury Bills sold in London. It is remarkable that the same principle of crediting the Revenue, and correctly, with the amounts received from the lenders as accrued interest in the case of the Treasury Bills should not be followed in the case of the moneys received for Inscribed Stock, which likewise include accrued interest. This is more remarkable from the fact that sales of Inscribed Stock (or Funded Stock) in the Colony are only made to bear interest from the date of sale.

31. But the fact that the Revenue actually pays the interest which has been received and credited as money raised for Loan Services ought to be conclusive as to the propriety of debiting the Loan Account with repayment to the Revenue of sums

so received. In another view of the matter the Revenue has been overcharged with the payment of interest for all the period during which it has been paid prior to actual receipt of the Loan money on which the interest accrued. In accordance with this view a surcharge is in course of preparation for recovery of the accrued interest erroneously credited as proceeds of Loans.

32. In further reduction of the general liability, the cost of premiums on the purchase of debentures under the Million Loan Act of 1867 should be taken credit for as surplus Votes, the amount being as stated elsewhere—£18,816 7s. [*Vide Appendix D.*]

33. The large dimensions of both the cash overdraft and the finance deficiency have suggested the preparation of a Return for the last seven years, showing for each year:—

1. The net amount of Revenue available for Appropriation to the Public Service;
2. The Statutory and Primary Liabilities thereupon;
3. The Liabilities under the Annual Appropriation Acts;
4. The relation of the total Appropriations to the net Revenue available; and
5. The relation of the actual Disbursements both to the Revenue and to the Appropriations thereof. [*Vide Appendix G.*]

This Return has been prepared on the principle that the Revenue, the Appropriation thereof, and the Disbursements, represent the operations within each year as cash transactions and without reference to periods of service in appropriation or expenditure, and thus serve to show how the cash and finance deficiencies have arisen.

34. The finance arrangements having, however, been made on a basis of an elastic character, the results arrived at in the Return cannot exactly tally with those arrived at under those arrangements; but they must, nevertheless, practically represent the same facts, the only difference being that on the one principle the Statements close at a uniform definite date, while on the other the dates of closing are so elastic as that the facts become distributed, and their true relations difficult of comprehension.

35. The Return shows, moreover, that with the exception of the year 1891, the actual disbursements were considerably less than the total appropriations for each year and for the whole seven years, 1887 to 1893, a net amount of £1,760,413 0s. 11d., showing thus that, if as so often advocated in former Reports, the appropriations of each year had been arranged to cover only the actual payments within each year there would have been no practical difficulty in the way of such an arrangement. It is remarkable also that the excess of appropriations over payments for the seven years exceeds the amount of the general outstanding liabilities of the Revenue at the close of 1893.

36. It should be also remarked that the cash overdraft and finance deficiency at the close of 1886, as per Report on Accounts of that year, was £2,902,372 16s., while the corresponding figures, as given above, for the close of 1893 were £3,713,731 18s. 10d.—a difference increase of £811,359 2s. 10d., attributable chiefly, it would appear, to excess of appropriations over revenue available.

THE TRUST FUND ACCOUNT.

37. The General Trust Fund Accounts, which are still retained in the "Public Account," had at their credit on the 1st January a gross total of £3,906,300 3s. 11d., and subject to the reduction specified above of moneys irregularly credited to "Special Deposits" remaining unissued and accounted for as part of the Revenue balance to the amount of £19,754 8s. 8d., the closing balance on the year's transactions was £5,076,241 9s. 3d., showing an increase of £1,169,941 5s. 4d. (*see* page 115). To this increase the Government Savings Bank contributed £846,311 16s. 3d. This is remarkable, inasmuch as the corresponding increase for 1892 reached only £200,125 5s. 6d.

38. Of the total balance at credit there were invested in securities lodged in the Treasury chest (which were verified on inspection) to the amount of £3,599,401 12s. 3d., and £100 in the Bank of New South Wales (*see* page 5). The remainder consisted of advances to the Consolidated Revenue Fund £891,273 15s. 11d., and a working cash balance of £929,250 1s. 1d.

39. The Colonial Treasurer has this year added two additional accounts to his separate Supreme Court Funds,—the "Registrar in Bankruptcy Account," and the "Registrar of Probates Account." As these accounts are practically beyond the control of the Treasurer, and are not operated upon under the provisions of the Audit Act, there appears to be no object in having so many separate accounts current in connection with them. They might very fairly be summarised in one abstract, as the Special Deposits are dealt with and included with the "Trust Moneys Account," under the Act 20 Victoria No. 11.

40. Over and above the credits from the Revenue Account of £14,325, and of £17,449 19s. 10d., to the head of "Special Deposits," the objection to which is explained in foregoing paragraphs Nos. 18 to 21, transfers have been made to the same head of receipts from the Loan Expenditure London Account to the amount of £57,456 6s. 11d. The sums so transferred have been recharged in the Sydney Account to the Loan Service Account, showing thus a double expenditure from the Trust and Loan Funds of the same items. This is not a new arrangement, but on examination of the other matters already referred to in connection with the "Special Deposits," it was seen to be wrong in principle and the occasion of unnecessary entries in the accounts.

41. The explanation is that the Treasury considered that the Loan expenditure in London formed no part of the "Public Account" there, and that to bring it into the Sydney Account it was necessary in the first instance to transfer in Sydney from the General Loan Account to the Trust Fund "Special Deposits," so much as would cover the London Loan payments, and then charge the latter to the former account.

42. The Audit Act recognises only one "Public Account" for all receipts and payments, whether Revenue, Trust, or Loan Services, but because for book-keeping purposes it was a convenient arrangement to have separate bank and cash sheets for the Loan Account, the "Public Account" came to be considered as consisting only of Revenue and Trust Money. Hence the useless practice which has hitherto been followed. The Treasury are now, however, on my representation, transferring the London transactions to their Sydney books direct. The transfers of this kind for 1893, £57,456 6s. 11d., have been disallowed, but as the same amount occurs on both sides of the account the balance is not affected, the expenditure resting in the Loan Account.

43.

43. The Civil Service Superannuation Account again shows an improved balance at its credit to the extent of £14,614 0s. 4d., the total balance in cash and securities having reached £478,990 15s. 8d. The ordinary income of the year, however, shows a decrease of £1,663 6s. 10d., while the expenditure shows an increase of £9,254 15s. 6d. These sums, with a less contribution from the Consolidated Revenue Fund for abatements of £5,585 9s., aggregate £16,503 11s. 4d., or the difference in the increase of balance less in 1893 than in 1892. The total ordinary net receipts were £88,328 17s. 5d., and the net payments were, for Pensions and Gratuities, £78,006 18s. 11d., showing a margin in favour of receipts of £10,321 18s. 6d.

44. The annual rate of new pensions that came on for payment during 1893 computes to £12,065 15s. 2d., while old pensions lapsed to the extent of £4,129 6s., thus leaving a net increase on the annual charge upon the fund of £7,936 9s. 2d. With this addition, the total annual rate of pensions under the Civil Service Act, inclusive of those specially chargeable to Schedule B, payable at 31st December last, was £74,446 15s. 8d. The gratuities paid amounted to £7,810 14s. 9d. [*Vide Appendix H.*]

45. The Police Superannuation Fund Account exhibits a deficiency of income, in relation to the year's expenditure, of £12,000 12s. 1d., while the Police Reward Fund Account shows a balance credit over the year's expenditure of £7,329 8s. 3d. New pensions came on for payment out of the former fund at an annual rate of £1,964 9s., and old pensions lapsed to the annual amount of £1,114 16s. 9d., an increase in annual charge of £849 12s. 3d. With this addition, the total annual rate of Police Pensions stood at £18,799 18s. 6d.

THE TREASURER'S ADVANCE ACCOUNT.

46. The outstanding balance unadjusted on the account of the Treasurer's Advance Votes at the close of 1892 was £350,000. Of that amount there have been accounted for to the Revenue, within the year 1893, £50,000 on account of the Advance Vote for 1891, and £220,000 on account of the like Votes for 1892, thus leaving £80,000 for adjustment in 1893.

47. In consequence of an irregular procedure of the Treasury in regard to the Advance Vote for 1893, it became necessary to disallow the whole of the issues from it as charged to a Trust Fund Account. The circumstances are these: The practice for many years has been that on the passing of the Annual Vote of £200,000 (advance to Treasurer), a Warrant for the whole Vote has been certified as legally available and applicable to the Service. On obtaining such Warrant, duly signed by the Governor, the Warrant was used for transferring the whole amount to a Trust Fund Account. Upon such transfer being made the Treasury requested and, on producing the usual credit voucher duly completed, obtained a second Warrant for the whole amount as payable from the Trust Fund.

48. In the present case, before the Governor had signed a first Warrant for its issue, the Treasury made the usual transfer by cheque on the Public Account, and for sixteen days thereafter proceeded to draw cheques for sums exceeding £70,000, all of course without the sanction of the Governor's Warrant. The

Treasury

Treasury was informed in due course that those and any subsequent payments of the same kind, if made from Trust Funds, were and would be disallowed, but it was suggested that their error might so far be set right if the original erroneous credit was cancelled and a transfer be made on the 17th February, the date of the Governor's signature, but that, failing such correction, I should consider all payments under the Governor's Warrant of 17th February as made from the Consolidated Revenue Fund in terms of the appropriation. This was not acceded to, and thus no further Warrants were granted for recredits, the transactions connected therewith being wholly irregular.

49. The Treasury, nevertheless, proceeded to recredit recoveries of Advances to the Trust Fund, not however by way of correcting the original erroneous credit, but for the purpose of reissuing the same as usual. Warrants for such reissues were applied for, but in the circumstances certificates of legal availability in accordance with the Audit Act could not be given. Notwithstanding the absence of the Governor's Warrant for such reissues, they were continued to be made to the amount of £163,004 9s. 5d. Over and above these illegal drafts upon the Public Account, the Treasurer made use of the balance, £80,000, of his Vote for 1892 to the extent of £61,676 9s. 9d., preventing its adjustment until the present year.

50. As the whole of the operations on the Treasurer's Advance Vote were irregular, and have been disallowed, there is appended a detailed statement of them showing issues to the amount of £424,680 19s. 2d. [*Vide Appendix F.*] Inasmuch, however, as the Governor's Warrant for £200,000, under date 17th February, was issued as against the Consolidated Revenue Fund for drafts upon the "Public Account," and that sum is charged as one of "Other Payments" to be accounted for, credit has been allowed the Treasurer in his Certificates of Discharge for that entry. In other words credit has been allowed for drafts on the Public Account to the amount of £200,000 under the Governor's Warrant, such drafts being charged not as against the Trust Fund but against the Consolidated Revenue Fund.

51. The whole question of the mode of dealing with the Annual Advance Vote to the Treasurer has been opened up by the irregular action above stated. It had long been felt and acknowledged by the Treasury and this Department that the use made by the Treasurer of his Advance Vote was not in accordance with the purposes set forth in the terms of it. The Vote is granted in the following words:—"Advance to Treasurer to enable him (1) to make Advances to Public Officers; (2) to make Advances on account of other Governments; (3) to pay expenses of an unforeseen nature, which will afterwards be submitted for Parliamentary appropriation. The whole amount to be adjusted not later than the 31st December" of the year following the Vote.

52. A comparison of the actual payments, as set forth in Appendix F already referred to, with the terms of the Vote as just quoted, shows that in a majority of cases the payments actually made do not properly come within those terms, and the liberty given to the Treasurer to expend so large a sum as £200,000 over and above the sums finally voted on the General Estimates of the year has no doubt influenced the preparation of those Estimates and helped in a considerable degree to create the large deficiency now existing on the Revenue Account.

53. A different arrangement is so far being carried out with the Advance Vote for 1894, inasmuch as it has not been transferred to a Trust Fund in consequence of the representations which I have felt called upon to make to the Treasurer on the subject. As the question giving rise to this change is but a continuation of the controversy as respects the 1893 Vote, it appears to me that the correspondence should be appended to this Report, although referring to this year's operations. I have accordingly, and pursuant to clause 39 of the Audit Act, placed it with Appendix I, as it involves several important points, on which references have been made by the Treasurer and myself to the Attorney-General, and whose opinions form part of the papers. Special attention is requested to that correspondence.

54. I would again urge upon the attention of Parliament the consideration of the arrangement adopted by the Imperial Treasury for meeting cases of advances and other contingencies not covered by votes, and to which reference was made in paragraphs 33 to 35 of my Report on the Accounts of 1884. On this occasion I take the liberty of appending copies of one of the Annual Accounts laid before the House of Commons of the Imperial Civil Contingencies Fund, showing its operations. [*Appendix J.*]

THE GENERAL LOAN ACCOUNT.

55. The year opened with a balance to the debit of the General Loan Account of £618,791 2s. 2d., and with an undischarged liability account, so far as related to balances of appropriations then unapplied, of £15,061,258 18s. 8d. At the same time the amount of securities outstanding for moneys borrowed and expended was £51,955,889 9s. 2d., bearing an annual charge on the Revenue for interest of £1,983,745 11s. 6d. Those figures have been modified during the year, as shown in following paragraphs.

56. The credits to the General Loan Account during 1893 were:—

Part proceeds of an Additional Loan of £2,500,000,			
negotiated in London in October	£1,835,000	0	0
Proceeds of Inscribed Stock for £30,000, sold in London	27,887	10	0
Proceeds of sale of Funded Stock sold in the Colony			
for £1,829,400	1,827,850	0	0
Proceeds of sale of Treasury Bills in London for			
£1,000,000	994,330	7	3
Transfers of Expenditure to the Revenue Account ...	1,553	1	4
	<hr/>		
	£4,686,620	18	7
	<hr/>		

Of those credits there were applied—

To Expenditure under Loans Appropriations	£1,955,432	14	7
„ Debit Balance, 31st December, 1892	618,791	2	2
„ Correction of an Over Credit		1	12
		9	
	<hr/>		
	£2,574,225	9	6
	<hr/>		
Balance Cash Credit, 31st December, 1893	£2,112,395	9	1
	<hr/>		

57. The total net disbursements for Loan Services to 31st December, 1893, were for the following classes of services, viz. :—

Head of Service.	Expenditure in 1893.	Expenditure prior to 1893.	Total to 31st December, 1893.
	£ s. d.	£ s. d.	£ s. d.
Railways and Tramways	1,143,330 5 1	37,417,318 16 2	38,560,649 1 3
Electric Telegraphs	15,984 19 1	801,330 2 9	817,315 1 10
Immigration ... ..	.....	194,429 13 10	194,429 13 10
Harbours and Rivers Navigation ...	147,832 4 10	3,314,961 17 7	3,462,794 2 5
Roads and Bridges	63,305 0 11	791,308 12 5	854,613 13 4
Sewerage Works	147,553 0 1	1,844,867 9 5	1,992,420 9 6
Water Supply	190,377 3 9	4,031,536 10 3	4,221,913 14 0
Works and Buildings (Government Architect)	118,460 9 2	1,301,442 15 9	1,419,903 4 11
Fortifications, Military and Naval Works	51,797 9 9	1,096,529 15 2	1,148,327 4 11
Buildings for Public Instruction Purposes	34,482 10 2	696,031 11 1	730,514 1 3
Agricultural Colleges and Stations ...	2,009 11 9	14,550 18 8	16,560 10 5
Renewal of Loans	40,300 0 0	5,862,430 6 2	5,902,730 6 2
Public Works, Queensland, prior to 10th December, 1859 ... ..	.....	49,855 8 6	49,855 8 6
	1,955,432 14 7	57,416,593 17 9	59,372,026 12 4

58. The Liabilities so far as relate to appropriations of Loans raised or not raised stood at the close of 1893 as follow :—

Amount brought forward from 1892	£15,061,258 18 8
Additional appropriation by Loan Act, 56 Vic. No. 24	879,806 0 0
	<hr/>
	£15,941,064 18 8
Disbursements during 1893, as detailed on pages 81 to 93 ...	£1,955,432 14 7
Balances of appropriations for Railways under Acts 38 Vic. No. 2, 41 Vic. No. 4, and 43 Vic. No. 11, written off... ..	402,263 1 2
Appropriation for acquisition of Land for Public Parks under Act 54 Vic. No. 33 (abandoned)	25,000 0 0
	<hr/>
	2,382,695 15 9
	<hr/>
Balance unapplied at 31st December, 1893...	£13,558,369 2 11

The distribution of that balance to Services is as follows :—

Railways and Tramways	...	...	...	...	£10,757,569	0	0
Harbours and Rivers Navigation	...	...	...	...	487,067	1	6
Roads and Bridges	...	...	...	...	219,820	1	8
Sewerage Works	...	...	...	...	1,495,145	10	6
Water Supply	...	...	...	...	134,443	0	6
Miscellaneous Public Works and Buildings and other Services	...	...	...	...	463,724	8	9
Renewal of Loans	...	...	...	...	600	0	0
					£13,558,369	2	11

59. The outstanding liabilities, as far as relate to the Public Debt, have been increased to £57,254,789 9s. 2d., thus :—

Balance of Debt, 31st December, 1892	...	...	...	...	£51,955,889	9	2
Additional Securities issued for Loans during 1893—							
Negotiated in London	...	...	...	£3,530,000			
Negotiated in the Colony	...	...	...	1,829,400			
					5,359,400	0	0
Borough of Newcastle's Debt for Water Supply Works taken over	...	...	...	...	16,000	0	0
					£57,331,289	9	2
Debentures paid off	...	...	...	...	76,500	0	0
Balance of Public Debt, 31st December, 1893					£57,254,789	9	2

The annual interest payable on the above balance of Public Debt from the 1st January, 1894, is computed to amount to £2,194,971 11s. 6d.

60. The distribution of this debt to the services for which it was incurred, as well as the interest payable from the 1st January, 1894, is shown in *Appendix K*, so far as such distribution can be arrived at; but, in the absence of any information as to the destination or application of the sums raised by the issue of Treasury Bills to the amount of £4,000,000 under Act 55 Victoria No. 7, and by the sale in the Colony of Funded Stock to the amount of £2,056,400 under Act 56 Victoria No. 1, it is impossible to say for what specific appropriations the securities for those two sums—£6,056,400 in all—were negotiated. This matter was referred to at some length in my Report on the General Loan Account for the year 1892, and it is to be regretted that this branch of the Public Account still continues in such an anomalous condition as has been repeatedly brought under notice.

61. An effort was made to obtain an authority for the specific application of the proceeds of sales of Funded Stock in the Colony under clause 8 of the Act 56 Victoria No. 1. The Treasury obtained an Executive Council Minute, assigning those proceeds to the two Loan Acts 55 Victoria No. 35, and 56 Victoria No. 24, but the total amount required to be raised to meet appropriations by those Acts reached only £2,070,082 0s. 1d. On this being pointed out, and a further authority requested for

for the balance up to £3,000,000, or £929,917 19s. 11d., the Treasury withdrew the Executive Minute, or rather postponed the distribution of the proceeds of Funded Stock until the whole amount should have been raised. That arrangement can hardly be considered a satisfactory one especially as the further sale of Funded Stock has been recently stopped. [*Vide Appendix L.*]

62. The fact that large expenditure had taken place for Loan Services prior to loans for those services having been raised, suggested the question whether, until the money "appropriated" to Loan Services was actually placed to the credit of the Public Account, I was justified in certifying to the Governor that moneys asked for by the Treasurer in such circumstances were legally available and applicable to the purpose for which they were asked.

63. A case was therefore submitted for the opinion of the Attorney-General, and upon his reply further information was sought in relation thereto. The Attorney-General (Mr. Barton) advised that I could legally certify as to availability, notwithstanding the apparently adverse clauses of the Loan Acts quoted in the correspondence, but, as the question did not turn upon the fact, or otherwise, of funds being at the credit of the Loan Fund, the Crown Solicitor (Mr. E. A. Smith) advised that in such a case a warrant ought not to issue, but suggested a further reference to the Attorney-General upon the point, through the Colonial Treasurer. By letter, dated 12th January, it was intimated to me that as the Treasury did not intend to dispute the point raised as to certifying warrants for Loan Services in the absence of Loan Funds available therefor, the suggested reference to the Attorney-General would not be made. The correspondence on the subject will be found in *Appendix L.*

64. The apparently wide scope of the Loans Fund Amalgamation Act of 1879 has, it is to be feared, given rise to much of the anomalous and irregular proceedings in regard to loan moneys. The interpretation put upon the Act that it was meant to convey that moneys raised for one purpose were to be drawn upon for other and different purposes, merely because all such moneys were classed as loan moneys and lodged to one account, can hardly be maintained. The sole object of the Act referred to was to close nine separate Loan Funds which had been created under as many special Acts (quoted in the Schedule to it), and to prevent the opening of separate Loan Fund Accounts for any future loans that might be authorised, either in connection with the nine Acts quoted or with any future special Acts; but, while providing for the unification of those nine separate Loan Funds, special care is taken that in drawing upon such unified or amalgamated fund no larger sum shall be drawn than "is or shall be expressly appropriated or set apart therefor."

65. It will be seen that the provision only applies to the sums of money actually borrowed, or to be hereafter borrowed, for only such sums as are actually raised can be "appropriated" or "set apart," and only such sums could be amalgamated into a General Loan Account. All the Loan Acts require that the sums authorised to be borrowed under them shall be "borrowed" and "placed to credit" as a preliminary step to their being "appropriated and applied" to the services for which said sums are borrowed. The obvious meaning of the amalgamation of the "Funds," not of the appropriations be it remarked, is that in reference to the nine separate funds a cheque drawn (say) for a service under 35 Victoria No. 5, or under 41 Victoria No. 7, shall be equally payable from the unified account, not on the ground that funds

at

at the credit of the one Act are available for expenditure under the other, but on the ground that funds are at the credit of the particular service drawn against. The same illustration will apply to all subsequent Loan Acts.

66. It need scarcely be said that it is a clear and well understood principle that a sum of money cannot be "appropriated" to two services at the same time, and this principle is enunciated in the proviso to clause 4 of the Loans Fund Amalgamation Act, which was intended to meet the objection which gave rise to the establishment of the nine separate funds, with their severely specific conditions, namely, that Loan Money if allowed to be mixed with Revenue Money was in danger of being diverted from Loan to Revenue services. Be that as it may, it will be difficult to show in the light of the circumstances at the time, or indeed without such reference, that the Act really authorises a double service for moneys raised for specific well-defined purposes.

67. The recent Loan Act, it is observed, introduces after the general terms of appropriation the words "and to other purposes as authorised by the Loans Fund Amalgamation Act of 1879." If the former part of the clause be carried out there can be no room for the latter part, and in view of foregoing remarks, I venture to submit, for the consideration of Parliament, that the words now for the first time introduced into a Loan Act are inaccurate, and contradictory to the principles on which the appropriation of public moneys has hitherto proceeded.

68. What is really wanted in the Loan Acts is a proviso for the application of any balance that may happen to remain unexpended of any Loan, by reason of the service costing less than the sum appropriated to it, or of the service not being carried out at all. Obviously, the first and natural course would be to carry such balance to the credit of the account responsible for the repayment of the Loan (of which such balance forms a part), that is the Consolidated Revenue Fund, there being no inherent obligation in such Loan balances to be expended for Loan Services. But, *if so enacted*, such balance might reasonably enough be applied to make good any deficiency that might arise in case a Loan should be raised at such a discount that the proceeds fall short of the amount required to meet the liability incurred under actual appropriation to service. In this latter case there is already provision for issuing securities to the amount necessary to secure the receipt of the total amount authorised by any of the Loan Acts now in force.

69. Adverting to the statement given above, of liabilities under "Appropriations," attention is again requested to the fact that of the sums quoted as for Railways and Tramways, £10,757,569, no less than £9,801,245 belongs to the Act 48 Victoria No. 26. The whole amount of such liability has substantially been actually raised, but as no authorising Acts have been passed under the Public Works Act of 1888 to give effect to the "appropriations," the money could not be spent as "appropriated," but has been spent on other services.

70. It is very necessary that some legislation should take place in regard to this matter. The Act 48 Victoria No. 26 was passed ten years ago; and it is all but certain that many of the services, for which so large a sum of money has been borrowed and spent otherwise, will not be carried out. In the circumstances it would seem necessary to repeal or amend the Act 48 Victoria No. 26, so far as not
hitherto

hitherto operated upon as regards expenditure, and reappropriate the amount improvidently borrowed to like services under subsequent Acts, for which no loans have as yet been raised. As it now stands, if any of the sums included in the Act referred to were to be authorised there would be no funds to carry it out, although the money has been borrowed for it years ago.

71. The additional loan of £2,500,000 was negotiated in London in October, 1893, bearing interest at 4 per cent. from 1st July, 1893. The gross receipts, as per tenders for that Loan, were £2,514,861 9s. 6d., from which there fall to be deducted the amount included therein for accrued interest from the 1st July to the respective dates at which the instalments of the Loan were paid in terms of the prospectus, viz., £42,643 16s. 8d. The gross proceeds of the Loan proper were, therefore, £2,472,217 12s. 10d.; but being subject to the usual charges for negotiation and collection, amounting in this case to £38,288 6s. 10d., the net proceeds available for expenditure under appropriations were £2,433,929 6s. 0d., showing a net rate of £97 7s. 1½d. per cent. for produce, and involving a rate of interest for a currency of forty years computed at £4 2s. 6d. per cent. nearly.

THE RAILWAY ACCOUNTS.

72. The gross amount of collections for Railway and Tramway Tolls and Miscellaneous Receipts in connection therewith credited during the year 1893 is shown at page 10 as £3,253,271 11s. 2d., against which there have to be set off refunds under various heads, as detailed at page 40, £27,054 1s. 11d., thus giving a net income of £3,226,217 9s. 3d.

73. The expenditure out of Revenue for the same period for working and all other expenses chargeable to the Railways and Tramways Account, less recredits, amounted to £1,992,413 1s. 0d., and shows a net credit balance on the year's operations of £1,233,804 8s. 3d. The interest upon the money borrowed and expended for the service of the Railways and Tramways for 1893 is computed at £1,451,762 8s. 6d., thus exceeding the credit balance on the year's income by £217,958 0s. 3d. This result is an improvement on the condition of the account for 1892 to the extent of £70,403 19s. 11d. [*Vide Appendix M.*] The account should, however, have the benefit of interest on the Railway Loan Redemption Fund created by the Act 53 Victoria No. 24, but while the balance at its credit is neither applied nor invested there are no means of allowing such benefit. The Fund in question is now in credit to the amount of £225,000.

74. Further payments for Railway Loan Services were made during 1893 to the extent of £1,143,330 5s. 1d., making a total up to 31st December of £38,560,649 1s. 3d.

LOCAL INSPECTION OF RAILWAY AND TRAMWAY STATION ACCOUNTS.

75. By way of supplement to the foregoing figures which, according to the Treasurer's Statements, represent only the realised earnings and the expenditure, as actually brought to account within the year, the following statement shows the
total

total Railway earnings as ascertained by my Inspectors engaged in the local examinations of the Railway Station Accounts, and showing also how the earnings account stood at the close of the year :—

Dr. To net outstandings at 31st December, 1892	...	£128,683	2	6
„ Earnings for the year 1893	... ..	3,221,095	7	1
		<hr/> £3,349,778 9 7 <hr/>		
Cr. By cash remittances to the Treasury through the				
Public Account	... ..	£3,058,270	2	1
„ Accounts for services paid by Public Departments through the Treasury. [<i>Vide Appendix N</i>]...	... ..	151,082	7	1
„ Special credits allowed under authority, as a set-off against earnings and refunds of excessive charges made from the cash takings prior to remittance	... ..	29,115	18	2
„ Uncollected and outstanding	... ..	111,310	2	3
		<hr/> £3,349,778 9 7 <hr/>		

76. The whole of the details making up the above figures have as usual been subjected to the closest possible scrutiny, the collections of tolls and charges for passenger and goods traffic having been carefully tested as far as practicable by the tariff rates fixed by the bye-laws published with the sanction of the Governor and Executive Council under the Railway Act. Changes of rates are necessarily often required to be made but for all such alterations special authority is obtained, and where asked for by query from this Department, the Railway Commissioners take steps at once to supply it. [*Appendix O.*] Indeed the relationship between the Commissioners and this Department continues to be of a very satisfactory character.

77. The number and situation of the collecting stations have been somewhat changed during the year, resulting in a net addition of 3 and now making 312 open to the end of the year. Of these 14 remained unvisited until the present year. It is gratifying to be able to state that the improvement noticed in last Report as having taken place in the condition and management of the business entrusted to the station-masters and their assistants has been more than fully maintained. Out of 312 visits only two cases occurred of grave complaint—a deficiency of £8 9s. 3d. appearing in one case and £4 6s. 2d. in the other—in both cases the money was recovered, one officer was dismissed and the other disgraced. The general improvement is attributable doubtless, to the periodical inspections which are now applied under new arrangements to the station accounts by the Traffic Audit Inspectors, and by the Inspectors attached to this Department, but it is also due to the action of the Commissioners in retaining for the important duties of collecting the Railway Revenue the best officers available.

78. The Inspecting Officers furnish after the inspection of each station very full reports of its condition and new points of examination are continually coming under notice. In addition to the matters to which the Inspectors give their attention as described in last year's Report their work now includes a review of the
extensive

extensive accounts of railway advertising, a source of Revenue withdrawn from public contract and carried on by the Commissioners' own officers since April, 1892. There are no sufficient means of ascertaining the advantage derived from the change, but the new arrangement is understood to be a much more profitable one to the Department than the former contract system.

MISCELLANEOUS.

79. The usual Certificates of Discharge have been issued to the Treasurer under clause 28 of the Audit Act. The amounts disallowed are specified in *Appendix P*. Under the "Treasury Indemnity Act, 1893," 56 Victoria No. 29, however, the Treasurer has been relieved of those disallowances to the extent of £159,473 0s. 8d.

80. The Mint Bullion Accounts and the Accounts of the Government Savings Bank have been examined and certified to agree with the books and vouchers representing the same.

81. The Statements of Receipts and Disbursements by the Commissioners of the Wollongong Harbour Trust for the period 1st January to 31st December, 1892, were compared on the spot with the Commissioners' books and supporting documents. Copies of those statements, with my certificate to their correctness, have already been laid before Parliament on 8th November last.

82. The following Special Statements are also appended for information, viz. :—

Statement of Advances to Public Officers and others awaiting adjustment.

[*Appendix Q.*]

Statement of Surcharges raised and recovered upon the Expenditure and Revenue Accounts. [*Appendix R.*]

Statement of Authorities granted by the Governor and Executive Council in relief of Public Accountants under sections 30 and 31 of the Audit Act. [*Appendix S.*]

Statement of Authorities given by the Governor and Executive Council under the 18th section of the Audit Act applying unexpended Balances of Votes to other Services. [*Appendix T.*]

Statement of the Registration of Brands Account, 30 Victoria No. 12. [*Appendix U.*]

83. The following cases of default have been ascertained since the List given in Report for 1892, viz. :—

Mr. George Rhynehart, Railway Goods Clerk, Cowra. Deficiency, £35 19s. 4d. Recovered, £11 11s. 1d. from salary, £24 8s. 3d. from Treasury Guarantee Fund.

Mr. Robert A. Byron, Post and Telegraph Station Master, Ashfield. Deficiency, £243 14s. 7d. Recovered, £1 0s. 4d. from salary, £242 14s. 3d. from Treasury Guarantee Fund. Prosecuted. Sentenced to two years and six months imprisonment.

Mr. J. W. S. Isaacs, Post and Telegraph Station Master, Millie. Deficiency, £54 8s. 4d. Recovered, £4 9s. 5d. from salary, £49 18s. 11d. from Treasury Guarantee Fund. Died.

Mr.

- Mr. A. J. Boake, Bailiff, District Court, Ballina. Deficiency, £28 18s 4d. Recovered, £16 6s. 3d. from salary, £12 12s. 1d. from Treasury Guarantee Fund. Prosecuted. Sentenced, two years imprisonment.
- Mr. L. Vermeesch, Clerk, General Post Office. Deficiency, £119 2s. 10d. Recovered, £13 16s. 10d. from salary—£105 6s. from Treasury Guarantee Fund. Prosecuted. Sentenced, three years imprisonment.
- Mr. A. C. Logan, Clerk of Petty Sessions, Kiama. Additional deficiency, £10. Recovered from Treasury Guarantee Fund.

84. Subject to the above stated corrections, explanations, and observations, to the disallowances specified in *Appendix P*, and subject to all outstanding advances and queries being satisfactorily accounted for, the abstracts now submitted of the Treasurer's Receipts and Disbursements within the year 1893 are considered to be correct.

85. The Statements marked F and G, together with the detailed Statement of the Public Debt, being, however, outside the requirements of the 22nd clause of the Audit Act, do not come under the examination and report required by the 36th clause, and their contents rest, therefore, on the responsibility of the Treasurer.

EDWARD A. RENNIE,
Auditor-General.

Department of Audit,
Sydney, 30th August, 1894.

APPENDIX A.

SPECIFICATION of the Liabilities of the Consolidated Revenue Fund proper for 1893.

	£	s.	d.
Annual Appropriation Act, 56 Vic. No. 19	7,327,407	16	5
Appropriation under Supply Act, 56 Vic. No. 9	57,500	0	0
Other Statutory Appropriations and Charges—	£	s.	d.
Schedule A, Imperial Act 18 and 19 Vic., cap. 54	18,050	0	0
Schedule A, Supplement, Colonial Acts	14,350	0	0
Schedule B, Imperial Act 18 and 19 Vic., cap 54	8,700	0	0
Schedule B, Supplement, Colonial Acts	3,780	0	0
Schedule C, Imperial Act, 18 and 19 Vic., cap 54	8,743	0	0
	53,623	0	0
Judicial Salaries and Pensions, 22 Vic. No. 18, 46 Vic. No. 16	12,125	0	0
President and Members, Land Appeal Court, 55 Vic. No. 26	4,000	0	0
	16,125	0	0
Pensions, Superannuation Repeal Act of 1873	3,533	0	11
Pension under Railway Act, 51 Vic. No. 35	937	10	0
Fees to Civil Service Board, 48 Vic. No. 24	500	0	0
	4,970	10	11
Endowments of Educational Establishments	9,500	0	0
Women's College Building Fund, 53 Vic. No. 10	5,000	0	0
St. Andrew's College Building Fund	1,900	0	0
	16,400	0	0
Mint Annuity	15,000	0	0
Endowments—			
Endowment and Preliminary Expenses of Municipalities... ..	44,687	12	2
Additional Endowment under 56 Vic. No. 9	65,000	0	0
Under Fire Brigades Act, 47 Vic. No. 3	6,095	19	9
Wollongong Harbour Trust, 53 Vic. No. 19	5,000	0	0
	120,783	11	11
Parliamentary—			
Election Expenses, 44 Vic. No. 13	973	15	0
Witnesses' Expenses, 45 Vic. No. 5	70	1	0
Representatives' Allowances, 53 Vic. No. 12	39,267	3	6
Public Works Committee, 53 Vic. No. 11	1,134	9	0
	41,445	8	6
Fees to Commissioners of Customs	600	0	0
Salaries of the Railway Commissioners, 51 Vic. No. 35, 52 Vic. No. 5	6,000	0	0
Metropolitan Water and Sewerage Board, 43 Vic. No. 32, 51 Vic. No. 28	9	13	9
Australasian Naval Force Act, 51 Vic. No. 22	37,655	0	0
Newcastle Sanddrift Reclamation, 50 Vic. No. 22	923	18	6
Refunds under Crown Rents Act, 54 Vic. No. 11	322	18	1
Interest do do do	68	14	4
Drawbacks and Refunds of Duties	52,215	3	9
Other Refunds	154,224	14	9
Charges on Collections	600	16	0
	252,621	19	2
	520,969	10	6
Reduce by—			
Advance to Treasurer	200,000	0	0
Advance to Railway Commissioners	3,000	0	0
Prevention of Scab in Sheep	19,904	0	0
Church and School Lands	2,026	0	0
	224,930	0	0
	7,680,947	6	11

GENERAL LIABILITIES ON ACCOUNT OF PREVIOUS YEARS:—

Balance 1st January, 1893, as per Appendix A, page 162, of Report on Accounts of 1892	1,840,639	5	6
Supplementary Appropriation under 56 Vic. No. 19, for 1892 and Previous years	411,278	1	11
Savings restored	170	6	5
	2,252,087	13	10
Interest and Extinction of the Public Debt (as per following Statement)	2,403,736	12	2
	12,336,771	12	11
Gross Final Payments, as per Folio 41, Treasurer's Statement	10,269,267	16	11
Balances no longer required	329,034	6	9
	10,598,302	3	8
Balance	£1,738,469	9	3

INTEREST

INTEREST AND EXTINCTION OF THE PUBLIC DEBT.

		£	s.	d.	£	s.	d.
Twenty-second Annual Instalment of the Million Loan and Interest for 1893,							
31 Vic. No. 11		70,000	0	0			
General Interest on the Public Debt, for the period from 1st January to 31st December, 1893, as follows, viz.:—							
On Debentures for £40,000 at 5 per cent., from 1st January to 30th June, 1893		1,000	0	0			
„ Debentures for £3,884,100 at 5 per cent., from 1st January to 31st December, 1893		194,205	0	0			
„ Debentures for £8,239,600 at 4 per cent., from 1st January to 31st December, 1893		329,584	0	0			
„ Funded Stock inscribed in the Colony under 36 Vic. No. 21, for £530,189 9s. 2d. at 4 per cent., from 1st January to 31st December, 1893		21,207	11	6			
„ Funded Stock inscribed in the Colony under 56 Vic. No. 1, for £1,380,270 at 4 per cent., various dates between 8th November, 1892, and 9th August, 1893		24,689	0	2			
„ Inscribed Stock in London for £7,186,300 at 4 per cent., from 1st January to 31st December, 1893... ..		287,452	0	0			
„ Inscribed Stock in London for £30,000 at 3½ per cent., from 1st March to 1st September, 1893		525	0	0			
„ Inscribed Stock in London for £11,794,200 at 3½ per cent., from 1st September, 1892, to 31st August, 1893		412,797	0	0			
„ Inscribed Stock in London for £16,500,000 at 3½ per cent., from 1st October, 1892, to 30th September, 1893		577,500	0	0			
„ City of Sydney Water Works Debentures taken over from the Municipal Council of Sydney for £80,000, at 4, 5, and 6 per cent., viz., upon:—							
£30,000 at 6 per cent., from 1st January to 31st December, 1893		1,800	0	0			
£20,000 at 5 per cent., from 1st January to 31st December, 1893		1,000	0	0			
£30,000 at 4 per cent., from 1st January to 31st December, 1893		1,200	0	0			
„ City of Sydney Sewerage Debentures taken over from the Municipal Council of Sydney for £100,000, at 5 and 6 per cent., viz., upon—							
£62,000 at 6 per cent., from 1st January to 31st December, 1893		3,720	0	0			
£38,000 at 5 per cent., from 1st January to 31st December, 1893		1,900	0	0			
„ Municipal Council of Redfern Sewerage Debentures, taken over from the Municipal Council, for £30,000 at 4 per cent., from 1st January to 31st December, 1893		1,200	0	0			
„ Municipal Council of Newcastle Water Supply Debentures, taken over from the Council, for £16,000 at 5 per cent., from 1st December, 1892, to 30th November, 1893		800	0	0			
					1,860,579	11	8
							1,930,579 11 8

TREASURY BILLS.

On Treasury Bills for £2,052,884 at 4 per cent., from 1st January to 31st December, 1893, 53 Vic. No. 9		82,115	7	2			
„ Treasury Bills sold in London for £2,250,000 at 4 per cent., from 1st January to 31st December, 1893, 55 Vic. No. 7... ..		90,000	0	0			
Additional amount required for Interest on Treasury Bills sold in London for £1,250,000 at 4 per cent., from 1st January to 31st December, 1892, 55 Vic. No. 7, having been deducted from appropriation in 1892 accounts, on account of it having been dealt with as a Trust Fund Deposit in that year, but transferred to Revenue Account in 1893, as per Auditor-General's letter of 14th September, 1893		4,166	13	4			
On Treasury Bills sold in London, 55 Vic. No. 7, for £1,000,000 at 4 per cent., 1st October, 1892, to 30th September, 1893		40,000	0	0			
„ Treasury Bills for £750,000, sold in Sydney at 4½ per cent., various dates between 25th July, 1892, and 7th December, 1893, 55 Vic. No. 7... ..		31,875	0	0			
Towards redemption of Treasury Bills, 53 Vic. No. 9		150,000	0	0			
							398,157 0 6
Towards reduction of Public Debt for Railways, 53 Vic. No. 24... ..							75,000 0 0
							£2,403,736 12 2

SUPPLEMENT TO APPENDIX A.

STATEMENT showing how the Balances of Votes for 1892 and previous years, at 31st December, 1892, were disposed of during the year 1893.

Item No. and Year.	Account.	Balances, 1st January, 1893.			Expended, 1893.			Balances Surrendered, 1893.			Balances, 1st January, 1894.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1876	Interest and Extinction Million Loan	960	0	0*	.....	.....	.....	.....	.....	.....	960	0	0
1877	Do do	267	10	0	.....	.....	.....	.....	.....	.....	267	10	0
1878	Do do	1,752	10	0	.....	.....	.....	.....	.....	.....	1,752	10	0
1879	Do do	315	0	0	.....	.....	.....	.....	.....	.....	315	0	0
1880	Do do	827	10	0	.....	.....	.....	.....	.....	.....	827	10	0
1881	Do do	1,912	10	0	.....	.....	.....	.....	.....	.....	1,912	10	0
1882	Do do	1,092	10	0	.....	.....	.....	.....	.....	.....	1,092	10	0
1883	Do do	1,020	0	0	.....	.....	.....	.....	.....	.....	1,020	0	0
1884	Do do	1,547	10	0	.....	.....	.....	.....	.....	.....	1,547	10	0
1885	Do do	1,820	0	0	.....	.....	.....	.....	.....	.....	1,820	0	0
1886	Do do	2,210	0	0	.....	.....	.....	.....	.....	.....	2,210	0	0
1887	Do do	2,467	10	0	.....	.....	.....	.....	.....	.....	2,467	10	0
1888	Do do	1,717	10	0	.....	.....	.....	.....	.....	.....	1,717	10	0
1889	Do do	1,695	0	0	.....	.....	.....	.....	.....	.....	1,695	0	0
1890	Do do	5,135	0	0	.....	.....	.....	.....	.....	.....	5,135	0	0
1891	Ordnance and Barrack Department	396	18	3	300	0	0	96	18	3	.....	.....	.....
147	Special Grant, Country and Suburban Municipalities.....	111	14	8	.....	.....	.....	111	14	8	.....	.....	.....
148	Protectorate of New Guinea	670	0	0	.....	.....	.....	670	0	0	.....	.....	.....
173	Purchase of Revolvers for Police	200	6	3	.....	.....	.....	200	6	3	.....	.....	.....
218	Repairs, &c., Tarpeian Way	2,100	0	0	.....	.....	.....	2,100	0	0	.....	.....	.....
226	Stores and Stationery	195	4	4	7	0	3	5	9	4	182	14	9
291	Purchase of Land for Park, Murrurundi	532	0	0	.....	.....	.....	.....	.....	.....	532	0	0
Supplementary Estimate.	Inquiry, re Barque "Ellen"	30	8	0	.....	.....	.....	30	8	0	.....	.....	.....
	Fifty copies Year Book	11	5	0	.....	.....	.....	11	5	0	.....	.....	.....
	London Mining Exhibition.....	106	9	3	.....	.....	.....	106	9	3	.....	.....	.....
	Drainage, Naval Depot	25	0	0	.....	.....	.....	25	0	0	.....	.....	.....
	Land at Moss Vale for Police.....	100	0	0	.....	.....	.....	100	0	0	.....	.....	.....
	Grant for Sufferers Influenza, Parramatta	50	0	0	.....	.....	.....	50	0	0	.....	.....	.....
	Adams v. Richardson, Verdict and Costs	15	10	1	.....	.....	.....	15	10	1	.....	.....	.....
	To establish Institute, Railways	24	5	3	.....	.....	.....	24	5	3	.....	.....	.....
	Frauds, Imperial Pension Office.....	8,206	19	6	8,206	19	6	.....	.....	.....	.....	.....	.....
	Expenses, Burnside v. McMillan	3	0	0	.....	.....	.....	3	0	0	.....	.....	.....
	Do prosecuting Collectors of Revenue	26	5	4	.....	.....	.....	26	5	4	.....	.....	.....
	Attorney-General <i>ats</i> Robison, Lady Stuart's Will	44	3	0	.....	.....	.....	44	3	0	.....	.....	.....
	Resumption of Land at Kiama for Park	2,863	17	11	1,083	9	8	.....	.....	.....	1,780	8	3
	Relief to Sufferers by Floods	136	7	3	.....	.....	.....	136	7	3	.....	.....	.....
297	Harbours and Rivers	32	15	6	32	15	6	.....	.....	.....	.....	.....
299	Architect	6,590	15	3	4,320	15	3	.....	.....	.....	2,270	0	0
300	Roads and Bridges	30	2	5	7	5	0	22	17	5	.....	.....	.....
344	Abatement, E. W. Booty	167	17	4	.....	.....	.....	167	17	4	.....	.....	.....
374	Maps, &c.	120	14	8	.....	.....	.....	120	14	8	.....	.....	.....
375	Educational Institutions.....	409	2	4	76	17	7	332	4	9	.....	.....	.....
378	Mines Department	444	1	2	232	11	9	211	9	5	.....	.....	.....
387	Stock Reserves	1,500	0	0	.....	.....	.....	1,500	0	0	.....	.....	.....
388	Post Office.....	2	8	5	2	8	5	.....	.....	.....	.....	.....	.....
390	Electric Telegraphs	1	0	0	1	0	0	.....	.....	.....	.....	.....	.....
...	Interest and Extinction, Million Loan	14,337	10	0	12	10	0	.....	.....	.....	14,325	0	0
1892	Schedule A	36	6	8	36	6	8	.....	.....	.....	.....	.....	.....
...	Do B	733	6	8	733	6	8	.....	.....	.....	.....	.....	.....
...	Do B (Supplement)	315	0	0	315	0	0	.....	.....	.....	.....	.....	.....
...	Do C	1,377	19	7	647	10	5	730	9	2	.....	.....	.....
1	Do B (Supplement)	236	5	0	94	11	6	141	13	6	.....	.....	.....
2	His Excellency the Governor	4	2	8	2	1	4	2	1	4	.....	.....	.....
3	Executive Council	3	17	10	3	9	4	0	8	6	.....	.....	.....
4	Legislative Council	280	5	11	11	7	8	268	18	3	.....	.....	.....
5	Do Assembly	158	9	2	86	8	3	72	0	11	.....	.....	.....
6	Do Council and Assembly	5	4	9	1	1	8	4	3	1	.....	.....	.....
7	Parliamentary Library.....	421	18	5	294	3	1	127	15	4	.....	.....	.....
8	Do Reporting Staff	389	17	7	26	12	3	363	5	4	.....	.....	.....
9	Colonial Secretary	33	16	8	12	7	1	21	9	7	.....	.....	.....
10	Department of Audit	289	12	0	52	17	0	236	15	0	.....	.....	.....
11	Registrar-General.....	2,645	14	5	2,437	2	11	208	11	6	.....	.....	.....
12	Director-General of Forests.....	1,902	17	8	1,707	18	7	194	19	1	.....	.....	.....
13	Vice-President Executive Council, &c.	57	10	0	32	10	0	25	0	0	.....	.....	.....
14	Aborigines Protection Board	707	15	4	547	12	0	160	3	4	.....	.....	.....
15-23	Military Expenditure	19,266	8	6	16,883	3	10	1,055	2	2	1,328	2	6
24	Naval Brigade	279	16	6	245	10	5	34	6	1	.....	.....	.....
25	Naval Artillery Volunteers.....	56	3	7	46	18	3	9	5	4	.....	.....	.....
26	"Wolverene"	17	6	5	17	3	1	0	3	4	.....	.....	.....
27	Torpedo Defence	9	17	3	9	0	8	0	16	7	.....	.....	.....
28	Police	7,264	15	7	6,907	6	8	357	8	11	.....	.....	.....
29	Official Visitors	55	0	0	55	0	0	.....	.....	.....	.....	.....	.....
30	Hospitals for Insane generally	91	4	8	45	3	4	46	1	4	.....	.....	.....

* This sum was transferred to Trust Fund in 1878 to close accounts of 1876, but was repaid to the Revenue in 1879 with original liability to expend the same.

Item No. and Year.	Account.	Balances, 1st January, 1893.			Expended, 1893.			Balances Surrendered, 1893.			Balances, 1st January, 1894.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1892													
31	Hospital for Insane, Gladesville	1,671	3	2	1,300	16	7	370	6	7			
32	Do do Parramatta	4,293	6	2	2,234	19	6	1,949	6	8	109	0	0
33	Do do Rydalmere	1,957	2	4	674	1	0	1,283	1	4			
34	Reception House, Darlinghurst	500	7	3	68	0	7	432	6	8			
35	Hospital for Insane, Newcastle	913	2	3	362	11	3	550	11	0			
36	Do do Callan Park	2,224	15	11	1,337	6	0	887	9	11			
37	Lunatic Patients	1,506	14	0	1,388	1	6	118	12	6			
38	Master in Lunacy	171	3	0	6	13	8	164	9	4			
39	Medical Board	8	6	8	8	6	8						
40	Medical Adviser	1,681	12	1	1,592	1	10	89	10	3			
41	Coast Hospital	834	2	4	587	5	8	246	16	8			
42	Analytical Branch	99	9	11	15	5	2	84	4	9			
43	Dairies Supervision Act	243	6	7	238	14	1	4	12	6			
44	Maintenance of Sick Paupers	714	8	7	714	8	7						
45	Government Statistician	280	4	11	198	2	10	82	2	1			
46	Agent-General	1,573	7	0	1,571	15	0	1	12	0			
48	City Improvement Board	51	3	4	18	7	8	32	15	8			
49	Charitable Institutions	3	16	8	3	16	8						
50	Asylums for Infirm and Destitute	1,097	3	5	416	16	8	680	6	9			
51	State Children's Relief	2,264	15	0	1,812	6	8	452	8	4			
52	Fisheries Commission	1,119	4	3	171	9	3	947	15	0			
53	Fire Brigades	4,587	17	10	4	17	0	4,583	0	10			
54	Civil Service Board	236	16	0	46	16	0	190	0	0			
55	Botanic Gardens	123	10	9	97	16	2	30	14	7			
56	Nursery Garden, Campbelltown	43	6	10	0	13	4	42	13	6			
57	Government Domains	1	15	2	0	19	8	0	15	6			
58	Garden Palace Grounds	101	11	2	8	3	10	93	7	4			
59	Centennial Park	2	18	7	2	7	1	0	11	6			
62	Support of Women and Children, Benevolent Asylum, &c..	601	10	0	601	10	0						
63	Charitable Institutions	5,773	5	6	5,741	16	5	31	9	1			
66	Building Funds, Country Hospitals	7,068	1	7	2,821	2	2	4,246	19	5			
67	Surgical Instruments for Hospitals	1	0	0				190	0	0			
68	Infants' Home, Ashfield	90	10	0	57	9	0	33	1	0			
71	Carrington Centennial Hospital	493	17	5	154	3	2	339	14	3			
74	Completion, Sydney Hospital	14,304	11	4	14,304	11	4						
80	Support of Women and Children, Benevolent Asylum, &c..	1,000	0	0	862	0	0	138	0	0			
90	Electoral Lists and Rolls	1	0	4	0	10	0	0	10	4			
91	Newspapers, Almanacs, &c.	2	1	10	1	4	11	0	16	11			
92	Burial, Destitute Persons	135	19	4	106	14	7	29	4	9			
93	Maintenance, Deserted Children, &c.	2	14	6	0	16	10	1	17	8			
94	Rewards, Apprehension of Offenders	410	0	0	100	0	0	310	0	0			
96	Animals Protection Society	124	9	2	96	14	6	27	14	8			
97	Zoological Society	500	0	0	64	0	0	436	0	0			
99	Lord Howe Island	148	14	6				148	14	6			
106	Rent, "Moorecliff"	33	6	8	33	6	8						
100	Municipal Rates, Government Buildings	2,201	4	8				2,201	4	8			
101	Wages for Gardener, &c., East Maitland Reserve	3	10	2				3	10	2			
103	Formation and maintaining Gardens, Railway Stations	31	13	3	26	13	1	5	0	2			
104	Rent, Medical and Pharmacy Board	62	10	0	62	10	0						
105	Do Victoria Lodge	33	6	8	33	6	8						
109	Country and Suburban Municipalities	36	8	0				36	8	0			
110	Protectorate, New Guinea	3,170	0	0							3,170	0	0
111	Clerk, Trades Unions and Friendly Societies	62	10	0				62	10	0			
112	Rent, Caretaker, Friendly Societies' Records	19	10	0				19	10	0			
113	Office-keeper, Trades Unions, &c., Records	25	0	0				25	0	0			
114	Counsel Fees, Engrossing, Searching, &c.	143	11	4	3	4	0	140	7	4			
116	Preparatory Work, Local Government and Electoral Bills..	158	0	10				158	0	10			
117	Subsidising Steam Service, New Hebrides	184	12	2	184	12	2						
118	Do Inter-Island Communication, New Hebrides ..	230	15	0	230	15	0						
119	Tree-planting, Country and Suburban Municipalities	445	4	6	223	1	3	222	3	3			
120	Expenses, Public Buildings and Grounds, Rookwood	3	1	8				3	1	8			
121	Expenses, carrying by rail Paupers at Funerals	30	0	0				30	0	0			
122	Counsel for advising questions, Municipalities and other Acts	125	0	0				125	0	0			
127	Site, Fire Brigades Station, Balmain	1,200	0	0							1,200	0	0
129	Columbian Exposition, Chicago	21	9	7				21	9	7			
130	Contribution, Royal Geographical Society Antarctic Ex- pedition	1,500	0	0							1,500	0	0
131	Agricultural Societies	6,515	13	9	6,508	11	8	7	2	1			
180	Alstonville Rifle Corps	50	0	0	50	0	0						
197	Conveyance of Unemployed	0	14	2				0	14	2			
199	Adelaide Jubilee Exhibition	0	16	4				0	16	4			
201	Salary, Inspector of Scaffolding	0	13	4	0	13	4						
202	National Convention	0	10	0				0	10	0			
203	Verdict and Costs, Cape v. Treasurer	982	0	0				982	0	0			
207	Government Labour Bureau	7	7	4				7	7	4			
209	Rookwood Reformatory	5,000	0	0	932	11	7				4,067	8	5
211	Rent of Premises, Bent-street	116	0	0				116	0	0			
214	Centennial Park	655	15	2	600	0	0	55	15	2			
216	Treasury	436	0	2	82	15	11	353	4	3			
217	Stamp Duties	84	12	9	52	7	3	32	5	6			
218	Customs	2,112	15	2	170	4	10	1,942	10	4			
219	Gold Receivers	147	1	0	47	10	0	100	0	0			
220	Gold and Escort	1,241	7	2	65	0	6	1,176	6	8			
222	Stores and Stationery	367	7	11	34	18	1	332	9	10			
223	Board of Health	1,415	7	3	1,414	9	9	0	17	6			

Item No. and year.	Account.	Balances, 1st January, 1893.			Expended, 1893.			Balances Surrendered, 1893.			Balances, 1st January, 1894.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1892													
224	Board of Pharmacy	10	0	0	10	0	0	.....	.....	.....	.....	.....	.....
225	Shipping Masters	52	2	4	9	12	4	42	10	0	.....	.....	.....
226	Glebe Island Abattoirs	408	3	1	26	5	10	381	17	3	.....	.....	.....
227	Marine Board, Sydney	89	19	8	83	18	8	1	1	0	.....	.....	.....
228	Do Newcastle	47	12	3	4	14	3	42	18	0	.....	.....	.....
229	Harbour Masters	51	11	4	51	11	4	.....	.....	.....	.....	.....	.....
230	Colonial Light-houses	224	5	4	153	7	6	70	17	10	.....	.....	.....
231	Sea and River Pilots	646	2	3	173	3	3	472	19	0	.....	.....	.....
232	Boatmen	104	15	6	72	16	7	31	18	11	.....	.....	.....
233	Telegraph Stations	22	12	9	20	12	9	2	0	0	.....	.....	.....
234	Australian Coast Light-houses	2,500	0	0	2 500	0	0	.....	.....	.....	.....	.....	.....
235	Miscellaneous	320	11	9	320	0	9	0	11	0	.....	.....	.....
236	Life-boats	181	8	3	52	3	4	129	4	11	.....	.....	.....
237	Public Wharves	397	18	4	7	17	5	390	0	11	.....	.....	.....
238	Postage	232	6	10	79	14	5	152	12	5	.....	.....	.....
239	Advertising	1,064	13	7	922	2	7	142	11	0	.....	.....	.....
241	Commission on Payments in England	448	19	2	448	19	2	.....	.....	.....	.....	.....	.....
242	Insurance to English Shipments	1,474	2	1	657	0	7	817	1	6	.....	.....	.....
243	Management, &c., of Inscribed Stock, Bank of England	9,400	4	3	9,400	4	3	.....	.....	.....	.....	.....	.....
244	Exchange on Remittances	3,878	13	2	3,865	17	11	12	15	3	.....	.....	.....
245	Postage and Stationery, C.S.P.S., &c.	301	5	2	299	13	4	1	11	10	.....	.....	.....
246	Commissions on Payments, Debentures and Interest in Sydney	156	4	0	.....	.....	.....	156	4	0	.....	.....	.....
247	Relief, &c., Distressed Seamen	263	9	8	42	11	3	220	18	5	.....	.....	.....
249	To subsidise Tug-boats, Northern Rivers, &c.	785	9	11	530	6	8	255	3	3	.....	.....	.....
250	Do Tug-boat, Clarence River	252	0	0	68	0	0	184	0	0	.....	.....	.....
252	Unforeseen Expenses	413	6	4	395	9	10	0	12	6	17	4	0
253	Water, Public Offices	630	5	1	.....	.....	.....	630	5	1	.....	.....	.....
255	Interest, Uninvested Funds, Government Savings Bank ..	5,000	0	0	5,000	0	0	.....	.....	.....	.....	.....	.....
256	Do Civil Service Superannuation Account	2,776	16	8	2,652	8	10	124	7	10	.....	.....	.....
257	Do Municipal Council of Sydney Sinking Fund	100	0	7	107	0	7	.....	.....	.....	.....	.....	.....
258	Do Bankruptcy Unclaimed Dividends Fund	57	14	6	46	4	1	11	10	5	.....	.....	.....
259	Do do Estates Account	140	7	9	140	7	9	.....	.....	.....	.....	.....	.....
262	Legal Expenses, Treasury Department	243	12	3	66	4	3	177	8	0	.....	.....	.....
263	Abatement due on Pensions	0	2	6	.....	.....	.....	0	2	6	.....	.....	.....
264	Gratuities, Officers' Services dispensed with	0	2	9	.....	.....	.....	0	2	9	.....	.....	.....
265	Engrossing and Searches	75	0	0	.....	.....	.....	75	0	0	.....	.....	.....
266	Imperial Pensions	6	2	8	4	15	5	1	7	3	.....	.....	.....
268	Railway Working Expenses	14,979	10	5	3,443	13	1	11,535	17	4	.....	.....	.....
270	Gratuities, Officers' Services dispensed with	1,028	19	11	30	11	1	998	8	10	.....	.....	.....
271	Abatement due on Pensions	23	1	2	.....	.....	.....	23	1	2	.....	.....	.....
272	Gratuities, Relatives of Fatally Injured	1,075	0	0	250	0	0	825	0	0	.....	.....	.....
274	Attorney-General	36	19	9	12	9	3	24	10	6	.....	.....	.....
275	Parliamentary Draftsman	424	12	5	115	4	6	309	7	11	.....	.....	.....
276	Crown Solicitor	845	6	3	773	0	7	72	5	8	.....	.....	.....
277	Quarter Sessions	2,056	17	6	19	18	4	2,036	19	2	.....	.....	.....
278	Department of Lands	21,336	13	4	3,273	10	2	18,063	3	2	.....	.....	.....
279	Minor Roads	732	15	8	254	3	0	478	12	8	.....	.....	.....
280	Compensation—Land taken for Roads	294	12	0	65	14	10	141	17	2	87	0	0
281	Land Agents, Appraisers, and others	7,397	1	6	5,460	11	6	1,936	10	0	.....	.....	.....
282	Land Court	262	8	10	34	3	8	228	5	2	.....	.....	.....
283	Public Cemeteries	473	15	0	450	13	5	23	1	7	.....	.....	.....
284	Fees, Commissioners Court of Claims	75	4	0	.....	.....	.....	75	4	0	.....	.....	.....
285	Legal Expenses	1,003	14	6	449	6	9	554	7	9	.....	.....	.....
286	Improvements to Public Parks and Recreation Grounds ..	2,410	0	0	1,522	3	10	887	16	2	.....	.....	.....
292	Lighting Wentworth Park	45	1	3	27	6	3	17	15	0	.....	.....	.....
293	Destruction, Bathurst Burr on Crown Lands	126	12	0	.....	.....	.....	126	12	0	.....	.....	.....
294	A. Westcott, Compensation for Improvements	0	1	2	.....	.....	.....	0	1	2	.....	.....	.....
295	A. Watts, do do	0	17	9	.....	.....	.....	0	17	9	.....	.....	.....
296	Acquisition of Land for Public Parks	9,915	9	1	3,201	14	1	.....	.....	.....	6,713	15	0
297	Rabbit-proof Fencing for Railways, &c.	5,579	15	1	4,635	18	10	943	16	3	.....	.....	.....
298	Survey of Lands	30,281	17	3	15,663	9	4	14,613	7	11	.....	.....	.....
299	Triangulation Survey	1,162	12	8	31	3	8	1,131	9	0	.....	.....	.....
300	Detailed Survey, City and Suburbs	1,181	0	5	40	7	9	1,140	12	8	.....	.....	.....
301	Department of Public Works	2,002	3	9	1,142	13	0	859	10	9	.....	.....	.....
302	Dock Establishment	843	14	11	135	2	2	708	12	9	.....	.....	.....
303	Dredge Service	338	9	1	317	19	1	20	10	0	.....	.....	.....
304	Harbours and Rivers Navigation, &c.	22,102	2	3	22,102	2	3	.....	.....	.....	.....	.....	.....
305	Architect	91,762	5	6	59,261	12	8	32,128	4	10	372	8	0
306	Roads and Bridges	261,430	0	2	222,459	13	10	30,238	6	2	8,732	0	2
307	Sewerage	1,686	18	10	228	6	8	1,458	12	2	.....	.....	.....
308	Military Works	4,843	14	1	4,737	12	8	106	1	5	.....	.....	.....
309	Parliamentary Standing Committee on Public Works	151	2	11	10	16	7	140	6	4	.....	.....	.....
310	Water Supply and Sewerage Board	76	2	5	76	2	5	.....	.....	.....	.....	.....	.....
311	Gratuities to dispensed Temporary Officers	69	17	4	.....	.....	.....	69	17	4	.....	.....	.....
312	Abatement in connection with Pensions	93	12	0	.....	.....	.....	93	12	0	.....	.....	.....
313	Gratuities to retired Officers	0	9	0	.....	.....	.....	0	9	0	.....	.....	.....
314	Compensation to Maintenance Men	0	19	10	.....	.....	.....	0	19	10	.....	.....	.....
315	Expenses of Engrossing and Searching	200	0	0	.....	.....	.....	200	0	0	.....	.....	.....
316	Special Grant to J. Whitton, Esq., &c.	1,357	0	0	1,357	0	0	.....	.....	.....	.....	.....	.....
317	Department of Justice	124	5	6	28	18	10	95	6	8	.....	.....	.....
318	Master-in-Equity	119	5	6	107	11	5	11	14	1	.....	.....	.....
319	Prothonotary	11	18	4	11	18	4	.....	.....	.....	.....	.....	.....
320	Divorce Court	0	13	4	0	13	4	.....	.....	.....	.....	.....	.....
321	Curator	117	8	9	4	8	4	113	0	5	.....	.....	.....
322	Sheriff	319	12	6	316	10	10	3	1	8	.....	.....	.....
323	Bankruptcy Court	82	11	2	9	0	0	73	11	2	.....	.....	.....

Item No. and Year.	Account.	Balances, 1st January, 1893.			Expended, 1893.			Balances Surrendered, 1893.			Balances, 1st January, 1894.		
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1892.													
324	Probate Office	253	9	5	6	13	0	246	16	5			
325	District Courts	800	9	9	593	9	5	207	0	4			
326	Coroners.....	249	9	2	173	9	6	75	19	8			
327	Petty Sessions	6,069	13	11	3,568	17	5	2,500	16	6			
328	Prisons	5,887	11	2	4,561	2	11	1,326	8	3			
329	Shaftesbury Reformatory.....	107	13	5	40	5	11	67	7	6			
330	Patents and Copyright.....	43	4	9	4	1	5	39	3	4			
331	Necropolis	750	0	0	750	0	0						
332	Allowances under Licensing Act	737	16	6	685	8	4	52	8	2			
333	Almanacs, Newspapers, Law Books	82	10	8	50	15	0	31	15	8			
335	Discharged Prisoners' Aid Society.....	50	0	0	50	0	0						
336	Boundaries, Police Districts, &c.....	79	10	0	25	0	0	54	10	0			
338	Australian Magistrate	139	0	0	104	19	6	34	0	6			
339	Supreme Court Law Reports	105	0	0	105	0	0						
340	Rent of Temporary Central Police Court, &c.	148	6	8				148	6	8			
342	Gore Hill Cemetery	100	0	0				100	0	0			
343	Long Bay Cemetery	100	0	0				100	0	0			
344	South Head Cemetery	200	0	0				200	0	0			
348	Abatement of Pensions	0	12	0				0	12	0			
350	Gratuities to Retired Officers	0	17	3				0	17	3			
351	Law Books.....	1,162	0	4	834	6	0	277	14	4			
352	Rent of Probate Office.....	71	10	0	71	10	0						
353	Public Instruction	43,855	14	0	25,815	7	6	18,040	6	6			
354	Nautical s.s. "Vernon"	1,218	6	1	622	15	4	595	10	9			
355	Industrial School for Girls.....	704	9	0	202	13	7	501	15	5			
356	Observatory	372	7	1	371	3	1	1	4	0			
357	Museum.....	177	18	10	177	18	10						
358	Free Public Library.....	1,412	18	2	1,034	2	9	378	15	5			
360	Apparatus for Medical School	200	0	0	200	0	0						
361	Scientific Apparatus.....	500	0	0	500	0	0						
362	Additional Endowment, University	1,734	6	5	1,734	6	5						
365	Matriculation and other Fees	800	0	0	800	0	0						
366	Additional Works, Engineering School.....	430	0	0	430	0	0						
367	Machinery and Furniture, Engineering School	1,250	0	0	1,250	0	0						
368	Apparatus, Department of Physics	125	0	0	125	0	0						
369	Do Department of Chemistry	125	0	0	125	0	0						
370	Purchase of Works of Art, Art Gallery	2,500	0	0	2,500	0	0						
373	Linnean Society	100	0	0	100	0	0						
375	Geographical Society	100	0	0	45	2	0	54	18	0			
380	Instruction to the Blind	500	0	0	500	0	0						
381	Maps, &c., Mechanics' Institutes	43	17	1	5	7	0	43	10	1			
382	In aid of Educational Institutes	8,137	4	7	4,543	13	3	3,574	5	10			19 5 6
386	Department of Mines	18,070	9	9	3,511	9	9	14,559	0	0			
388	Imported Stock.....	356	0	6	110	14	10	245	5	8			
389	Registration of Brands	108	13	10	13	1	0	95	12	10			
390	Pounds and Commons	115	14	2	97	7	0						18 7 2
391	Water Conservation, &c.	2,617	8	5	1,641	10	3	748	9	7			227 8 7
392	Agricultural Department.....	41,940	3	10	8,275	17	2	27,112	9	1			6,551 17 7
393	School of Mines, &c.	9,370	3	6	1,238	17	0	1,000	6	3			7,131 0 3
394	Pastures and Stock Protection Act	4,713	7	2	3,122	3	11	0	0	7			1,591 2 8
395	Cultivation of Virus of Pleuro-Pneumonia	376	2	7	95	1	9	281	0	10			
396	Stock and Camping Reserves	2,928	1	6	892	11	9						2,035 9 9
397	Newcastle Sand Drift	3	13	4	3	13	4						
398	Post Office.....	40,020	8	2	32,937	14	10	7,082	13	4			
399	Money Order and Savings Bank Branch	1,655	2	7	252	19	10	1,402	2	9			
400	Electric Telegraph Department	17,734	8	7	4,096	18	8	13,637	9	11			
401	Telephone Branch	2,138	4	1	550	17	9	1,587	6	4			
402	Electric Lights	3,467	5	2	619	18	11	2,847	6	3			
403	British and Australian Cable Subsidy	5,702	16	8	5,702	16	8						
1884.													
	Court-house and Lock-up, Tenterfield (included in error in Liabilities for 1884)	32	0	0				32	0	0			
1892.													
	Interest on Debentures and Funded Stock	731,180	2	4	700,941	12	10				30,238	9	6
	Do and Extinction "Million" Loan	54,262	10	0	28,502	10	0				25,760	0	0
	Do on Treasury Bills, 53 V. 9	44,057	13	7	44,057	13	7						
	Do do 55 V. 7	65,740	0	0	45,720	0	0	20,000	0	0			20 0 0
	Endowment, Affiliated Colleges	83	6	8	83	6	8						
	Pensions, District Court Judges.....	150	0	0	150	0	0						
	Do Superannuation Act Repeal	487	4	7	450	3	11	37	0	8			
	Pension, Railway Act	78	2	6	78	2	6						
	Commissioners of Customs	50	0	0	50	0	0						
	Parliamentary Representatives Allowances	576	12	3	276	12	3	300	0	0			
		1,029,364	17	6	879,741	3	7	76,068	5	7			73,555 8 4
	Grand Total	£ 1,841,599	5	6	1,412,598	5	9	284,280	17	8			144,720 2 1

APPENDIX B.

ABSTRACTS of Transactions in London as shown in the Accounts of the Bank of England and the London and Westminster Bank in connection with the "Public Account" of New South Wales.

The London and Westminster Bank in account with the Government of New South Wales, 1st September, 1892, to 31st October, 1893.

Dr.

Cr.

Receipts.	Amount.	Disbursements.	Amount.
	£ s. d.		£ s. d.
To Balance, 1st September, 1892 ...	111,175 16 10	By Charges, as per Bank Sheets ...	1,350,880 16 9
" Receipts, as per Bank Sheets ...	1,567,466 9 3	" Transfers to Bank of England ...	1,438,981 6 8
" Remittances from the Colony ...	1,082,250 0 0	" Balance, 31st October, 1893 ...	271,030 2 8
" Transfers from Bank of England...	300,000 0 0		
£ 3,060,892 6 1		£ 3,060,892 6 1	

The Bank of England in account with the Government of New South Wales, 1st September, 1892, to 17th November, 1893.

Dr.

Cr.

Receipts.	Amount.	Disbursements.	Amount.
	£ s. d.		£ s. d.
To Balance, 1st September, 1892 ...	32,860 1 2	By Payments, as per Bank Sheets ...	1,950,413 16 11
" Receipts, as per Bank Sheets ...	2,223,124 9 7	" Transfers to London and Westminster Bank ...	300,000 0 0
" Transfers from London and Westminster Bank ...	1,438,981 6 8	" Loans to Market ...	650,000 0 0
" Loan to Market repaid ...	150,000 0 0	" Amount deducted from Proceeds of Loan of £2,500,000 not adjusted until 1894 ...	5,248 15 0
£ 3,844,965 17 5		" Balance ...	*939,303 5 6
		£ 3,844,965 17 5	

* This balance will be increased by repayment of £500,000 lent to Market.

The London and Westminster Bank in account with the Government of New South Wales, 1st November to 31st December, 1893.

Dr.

Cr.

Receipts.	Amount.	Disbursements.	Amount.
	£ s. d.		£ s. d.
To Balance, 1st November, 1893 ...	271,030 2 8	By Payments, as per detailed Statement ...	38,259 19 7
" Receipts, as per detailed Statement ...	2,099 11 11	" Balance ...	1,684,869 15 0
" Transfers from Bank of England...	1,450,000 0 0		
£ 1,723,129 14 7		£ 1,723,129 14 7	

The Bank of England in account with the Government of New South Wales, 18th November to 31st December, 1893.

Dr.

Cr.

Receipts.	Amount.	Disbursements.	Amount.
	£ s. d.		£ s. d.
To Balance, 18th November, 1893 ...	939,303 5 6	By Transfer to London and Westminster Bank ...	1,450,000 0 0
" Receipts, as per detailed Statement ...	1,055 2 8	" Stamp duty on Loan of £2,500,000 ...	2,894 7 6
" Proceeds of Inscribed Stock ...	440,000 0 0	" Interest paid on Inscribed Stock...	193,726 0 0
" Loan to Market repaid ...	500,000 0 0	" Balance, 31st December, 1893 ...	233,738 0 8
£ 1,880,358 8 2		£ 1,880,358 8 2	

STATEMENT of Receipts in London which have been transferred to Sydney Account, and are included under their respective heads in the Treasurer's Statement for 1893.

CONSOLIDATED REVENUE FUND RECEIPTS.

	£	s.	d.	£	s.	d.
Interest on Bank Deposits ... ..	...	...	...	1,235	15	8
Repayments to Credit of Votes:—						
Commanding Engineer, 1891	20	0	0			
Interest on Advances by Banks in London, 1891	10	5	9			
Relief of Distressed Seamen, 1892	52	4	4			
Volunteers, 1892... ..	4	0	4			
Unforeseen expenses, 1893	0	4	6			
				86	14	11
Other Miscellaneous Receipts ... ..	...	...	...	36	1	7
				£1,358	12	2

TRUST FUND.

Advances by Banks in London ... ..	...	...	...	900,000	0	0
Civil Service Superannuation Fund ... ..	...	...	...	140	8	0
Immigration remittances ... ..	...	...	...	95	0	0
Over Issues:—						
Advertising (C.R.F. Services), 1892	16	12	7			
Interest on Debentures, &c. (C.R.F. Services), 1892	3,500	0	0			
Do do do 1893	6,475	0	0			
				9,991	12	7
Fortifications, &c., 52 Vic. No. 17 (Loan Service) ... ..	...	...	...	4,575	6	8
Sundry Deposits:—						
Accrued Interest on Debentures	12,241	18	2			
Imperial Institute	50	0	0			
Interest on Treasury Bills, 55 Vic. No. 17	2,199	3	4			
Royal Agricultural Society	10	0	0			
				14,501	1	6
Railway Store Account ... ..	...	...	...	1,017	18	11
Treasurer's Advance Account:—						
Advances on account other Governments repaid	1,476	4	0			
Commanding Engineer, 1892	28	10	0			
Stores and Stationery, 1892	0	17	9			
				1,505	11	9
				£931,826	19	5

GENERAL LOANS FUND.

Proceeds of Sale of Treasury Bills, 55 Vic. No. 7 ... ..	...	...	...	994,330	7	3
Do Inscribed Stock, 54 Vic. No. 33 ... ..	...	...	...	27,887	10	0
Do do 54 Vic. No. 33, and 55 Vic. No. 35 ... ..	...	...	...	1,835,000	0	0
				£2,857,217	17	3

Grand Total

£3,790,403 8 10

STATEMENT of payments made in London which have been transferred to Sydney Account, and are included under their respective heads in the Treasurer's Statement for 1893.

CONSOLIDATED REVENUE FUND.

	£	s.	d.
Audit Department, 1893	1	4	5
✓ Agent-General, 1892	1,571	15	0
Do 1893	4,960	13	11
✓ Artillery Force, 1892	490	13	7
Do 1893... ..	916	14	3
✓ Australasian Naval Defence Force, 1893	5,525	6	6
✓ Advertising, 1892	30	6	9
Do 1893	80	14	8
✓ Agricultural Department, 1892	136	1	3
Do 1893	5	2	6
Actuarial assistance in preparation of Statistics re Colonial Assets Publication, 1892... ..	20	0	0
✓ British and Australian Cable Subsidy, 1892	16,936	2	2
Do do 1893	9,097	3	7
Colonial Secretary, 1892	11	7	3
Chicago Exhibition, 1892	16	6	4
Do 1893	5,000	0	0
✓ Commanding Engineer, 1892	33	6	8
✓ Commission on payments in England, &c., 1892	448	19	2
Do do 1893	774	1	8

L. W. Bank 1567.466.9.3

Bank of Engl. 2223.124.9.7

3790.590.18.10 See page 184.

Less 200⁺ from Repts 187.10.0

3790.403.8.10

CONSOLIDATED REVENUE FUND—*continued.*

	£	s.	d.
Dredge "Samson," New Boilers, &c., &c., 1892	52	16	0
Do do 1893	22	1	9
Dredge Service, 1892	129	13	6
Electric Telegraph Department, 1892	56	13	5
Frauds, Imperial Pension Office, 1891	8,206	19	6
Interest on Advances by Banks in London, 1892	4,338	16	7
Interest on Treasury Bills, 1892	724	0	0
Do 1893	128,990	0	0
Interest on Debentures, 1893	1,780,142	0	0
Do 1892	288,750	0	0
Interest on extinction of Railway Million Loan, 31 Vic. No. 11, 1891	12	10	0
Do do do 1892	28,502	10	0
Do do do 1893	24,260	0	0
Insurance on English Shipments, 1892	142	16	10
Immigration, 1892	514	5	11
Do 1893	1,030	14	9
Institutions for Insane generally, 1892	17	3	10
Imperial Institute, London, Exhibit, 1892	125	0	0
Do do 1893	268	9	1
Lunatic Patients, 1892	211	9	0
Do 1893	79	17	6
Law Books for Circuit Court towns, 1892	884	6	0
Military Instructors, 1893	91	13	4
Medical Adviser, 1892	2	2	0
Do 1893	0	14	5
Marine Board, Miscellaneous, 1892	202	16	4
Management, &c., and payment of Dividends on Inscribed Stock, 1892	18,998	19	11
Mines Department, 1892	38	0	0
Do 1893	56	1	0
Nautical School Ship "Sobraon," 1893	41	19	0
Newspapers, Almanacs, &c., 1892	29	12	0
Do do 1893	89	13	7
Observatory, 1892	80	16	0
Do 1893	42	19	3
Ordnance and Barrack Department, Warlike Stores, 1892	2,569	12	2
Do do do 1893	5,879	18	11
Parliamentary Library, 1892	81	15	10
Do 1893	1	7	0
Public Works Establishment, 1893	4	16	0
Postage, 1892	83	14	5
Do 1893	32	10	8
Public Instruction, Technical Education, 1892	2,080	11	0
Patents and Copyright Act, 1893	6	18	3
Post Office, 1892	2,279	15	4
Do 1893	2,000	0	0
Purchase of Works of Art for National Gallery, 1892	2,500	0	0
Do do 1893	1,300	0	0
Pensions under Superannuation Act Repeal Act of 1873, 1893	225	0	0
Pymont Bridge—Premiums for Designs, 1893	1,000	0	0
Roads and Bridges—Balance Account, Schedule D, 1893	15	5	10
Revenue Refunded, 1893	2	2	0
Schedule B—Pensions to Political Officers, 1892	375	0	0
Do do 1893	675	0	0
Do Supplement, Pensions to Superannuated Officers, &c., 1892	42	15	5
Do do 1893	97	10	0
Stores and Stationery, 1892	898	11	3
Do 1893	2,756	14	8
Survey of Lands, 1892	101	1	0
Do 1893	50	2	0
School of Mines and Assay Works, 1892	72	7	9
Telephones, 1893	60	12	0
Telegraphic Messages, 1893	858	12	8
Unforeseen Expenses, 1892	66	14	11
Do 1893	490	16	4
Volunteers, 1892	414	2	10
Do 1893	273	16	2
Warlike Stores, 1892	5,223	8	10
Do 1893	1,526	19	2
Works of Defence, 1892	155	18	11
	£2,367,397	1	6

TRUST FUND.

Advances by Banks in London	650,000	0	0
Civil Service Superannuation Fund	2,936	18	4
Police Superannuation Fund	609	17	10
Railway Store Account	124,658	0	2
Railway Construction Store Advance Account	1,225	10	3

TRUST FUND—continued.

Sundry Deposits Account:—

	£	s.	d.
Appliances for Reclaiming Land by Sand-pump Dredges, 54 Vic. No. 33 ..	63	10	0
British and Australian Cable Subsidy (Unexpended Balances, 1891 and previous years) ...	7,446	14	1
Construction of New Sewers, 54 Vic. No. 33 ...	10	3	0
Do and Extension of Telegraph Lines generally, 54 Vic. No. 33 ...	1,355	4	2
Do do do 55 Vic. No. 35 ...	7,037	15	9
Do of Railway, Marrickville to Burwood, 54 Vic. No. 33 ...	3,016	3	10
Dredge, Clarence River, 54 Vic. No. 33 ...	1,306	8	11
Estate of J. McCarthy ...	34	9	4
Interest on Treasury Bills, 55 Vic. No. 7 ...	20	0	0
Money Orders due in London ...	52,590	10	9
Newcastle Borough Council—Loan Interest Account ...	400	0	0
Railway, Lismore to The Tweed, 48 Vic. No. 26 ...	1,980	10	4
Redfern Borough Council—Sewerage Interest Account ...	1,200	0	0
Repayment of Loans, 52 Vic. No. 16 ...	400	0	0
Do 54 Vic. No. 33 ...	100	0	0
Do 56 Vic. No. 24 ...	23,600	0	0
Richmond River Improvements, 54 Vic. No. 33 ...	1,595	0	0
Do do 52 Vic. No. 17 ...	2,690	18	4
Sewerage, Western Suburbs Main Scheme, 53 Vic. No. 23 ...	12,463	10	3
Sydney University ...	159	15	0
Telephone Account ...	6,678	17	5
Trial Bay Harbour Works, 54 Vic. No. 33 ...	1,837	2	4
Over-issues:—			
Agricultural Department, 1893 ...	5	1	3
Chicago Exhibition, 1892 ...	96	11	0
Interest on Debentures, 1893 ...	3,107	0	0
Railway Working Expenses, 1892 ...	25	12	8
Water Supply and Sewerage Store Advance Account ...	524	18	11
Treasurer's Advance Account:—			
Agent-General, 1892 ...	144	2	9
Do 1893 ...	56	14	8
Actuarial assistance in preparation of Statistics re Colonial Assets Publication, 1892 ...	30	0	0
Advertising, 1892 ...	80	10	9
British and Australian Cable Subsidy, 1892 ...	81	10	7
Customs International Bureau, 1891 ...	173	18	4
Do do 1892 ...	123	5	2
Do do 1893 ...	123	5	2
Customs, 1893 ...	19	12	6
Chicago Exhibition, 1892 ...	6,200	0	0
Do 1893 ...	2,131	5	0
Discount on Bill of £200,000 ...	498	7	9
Fortifications—Warlike Materials, 52 Vic. No. 17 ...	5,655	18	9
Frauds, Imperial Pension Fund Office, 1891 ...	538	6	1
General Staff, 1893 ...	161	18	6
Immigration, 1892 ...	872	7	8
Imperial Institute, London—Exhibit, 1893 ...	64	0	0
Interest on Advances by Banks in London, 1892 ...	2,655	1	7
Do do 1893 ...	12,808	10	0
Management Half-yearly Dividends on Inscribed Stock, 1892 ...	196	16	7
Newspapers, Almanacs, &c., 1892 ...	17	1	10
Official History, N.S.W., 1891 ...	61	12	0
Do 1892 ...	951	13	0
Police, 1891 ...	310	3	6
Postage, 1893 ...	66	19	9
Premium on Debentures—Million Loan, 1892 ...	50	9	6
Do do 1893 ...	641	2	0
Professional Charges (R. C. Want), 1893 ...	500	0	0
Report on Grading Butter and other Colonial Dairy Produce, 1893 ...	159	9	9
Rifle Cartridges, Spare Fittings, 1892 ...	180	14	11
Services rendered in England, 1892 ...	77	10	0
Stamps on Bill discounted, 1893 ...	105	0	0
Stores and Stationery, 1891 ...	1,094	3	2
Do 1892 ...	1,850	13	0
Do 1893 ...	744	15	2
Telegraphic Messages, 1892 ...	281	8	4
Warlike Stores, 1891 ...	1,151	9	9
Do 1892 ...	1,226	5	3
	£951,262	6	8

GENERAL LOAN FUND.

Extension Sydney Water Supply, 56 Vic. No. 24 ...	234	2	6
New Dredge, Clarence River, 54 Vic. No. 33 ...	3,649	7	0
	£3,883	9	6
Grand Total ...	£3,322,542	17	8

STATEMENT of Receipts in London not adjusted until after 31st December, 1893 :—

CONSOLIDATED REVENUE FUND.										£	s.	d.
Interest on Bank Deposits	...	...	...	...	...	...	...	...	...	2,748	18	1
TRUST FUND.												
Advances on account of other Governments repaid	...	...	...	...	...	...	...	...	...	405	16	6
LOANS.												
Proceeds of Sale of Inscribed Stock...	...	...	...	...	...	...	...	...	...	440,000	0	0

STATEMENT of Payments made in London not adjusted at 31st December, 1893 :—

CONSOLIDATED REVENUE FUND.										£	s.	d.
Advertising, 1894	..	...	...	...	...	...	...	...	...	4	9	0
Agent-General, 1893	...	...	...	...	...	...	...	...	...	703	6	1
Artillery Force, 1893	...	...	...	...	...	...	...	...	...	19	16	8
British and Australasian Cable Subsidy, 1893...	...	...	...	...	...	...	...	...	...	3,470	12	4
Commission on Payments in England, 1893	...	...	...	...	...	...	...	...	...	538	7	7
Exchange on Remittances, 1894	...	...	...	...	...	...	...	...	...	12	10	0
Exhibit, Imperial Institute, 1893	...	...	...	...	...	...	...	...	...	68	6	8
Immigration, 1893	...	...	...	...	...	...	...	...	...	2	7	6
Insurance on English Shipments, 1893	...	...	...	...	...	...	...	...	...	92	6	6
Interest on Treasury Bills, 55 Vic. No. 7, 1894	...	...	...	...	...	...	...	...	...	826	0	0
Do Debentures, 1894	...	...	...	...	...	...	...	...	...	194,029	0	0
Interest and Extinction, Million Loan, 31 Vic. No. 11, 1893	...	...	...	...	...	...	...	...	...	1,102	10	0
Newspapers, Books, Almanacs, 1893	...	...	...	...	...	...	...	...	...	33	14	2
Ordnance and Barrack Department, Warlike Stores, 1893	...	...	...	...	...	...	...	...	...	3,729	12	9
Postage, 1894	...	...	...	...	...	...	...	...	...	9	6	2
Permanent Medical Staff Corps, 1892	...	...	...	...	...	...	...	...	...	118	13	7
Public Works Department, 1893	...	...	...	...	...	...	...	...	...	6	1	6
Railway Working Expenses, 1894	...	...	...	...	...	...	...	...	...	26	10	0
Schedule B—Political Officers, Pensions, 1893	...	...	...	...	...	...	...	...	...	150	0	0
Do Supplement—Pensions, 1893	...	...	...	...	...	...	...	...	...	13	6	8
Stores and Stationery, 1894	...	...	...	...	...	...	...	...	...	28	4	7
Survey of Lands, 1893	...	...	...	...	...	...	...	...	...	25	1	0
Telegraphic Messages, 1893	...	...	...	...	...	...	...	...	...	109	9	0
Volunteer Force, 1893	...	...	...	...	...	...	...	...	...	125	3	1
Treasurer's Advance Account, 1894—										£	s.	d.
Chicago Exhibition, 1894	...	...	...	...	...	...	...	...	...	49	9	2
Expenses, Drawing, &c., Debentures Million Loan, 31 Vic. No. 11	...	...	...	...	...	...	...	...	...	18	18	0
Interest on Advances by Banks in London, 1893	...	...	...	...	...	...	...	...	...	3,851	19	0
Official History New South Wales	...	...	...	...	...	...	...	...	...	119	5	7
Premium on Debentures, Million Loan, 31 Vic. No. 11	...	...	...	...	...	...	...	...	...	55	1	0
Preparation of Report on prospects of Colonial Honey Trade...	...	...	...	...	...	...	...	...	...	40	0	0
Professional Charges (R. C. Want)	...	...	...	...	...	...	...	...	...	67	16	0
Stores and Stationery, 1893	...	...	...	...	...	...	...	...	...	223	6	9
Searching London Papers for Notices relating to the Colony	...	...	...	...	...	...	...	...	...	2	10	0
										4,428	5	6
Total	...	...	...	...	...	...	...	...	...	209,673	0	4

TRUST FUND.										£	s.	d.
Civil Service Superannuation Fund	...	...	...	...	...	...	...	...	...	283	19	6
Police Superannuation Fund	...	...	...	...	...	...	...	...	...	31	10	4
Railway Store Account	...	...	...	...	...	...	...	...	...	12,760	4	11
Sundry Deposits—												
Money Orders due in London	...	...	...	...	...	...	...	...	...	8,045	14	0
Newcastle Borough Council Loan Interest Account	...	...	...	...	...	...	...	...	...	400	0	0
										8,445	14	0
Over-issues—Consolidated Revenue Fund Votes—Agent-General, 1893	...	...	...	...	...	...	...	...	...	10	19	2
Total	...	...	...	...	...	...	...	...	...	21,532	7	11

GENERAL LOANS.												
Naval Stations, 54 Vic. No 33...	...	...	...	...	...	...	...	...	750	0	0
Expenses in connection with Sale of Inscribed Stock				{	September, 1891	£1,062	10	0	{	3,987	8	10
					November, 1893	30	11	4				
					December, 1893	2,894	7	6				
Total				4,737	8	10	
Grand Total...				£235,942	17	1	

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MEMORANDUM of Reconciliation—London Accounts, 1892–1893 :—

	£	s.	d.	£	s.	d.
Receipts as per Bank Sheets, London and Westminster Bank ...	1,567,466	9	3			
Do do Bank of England ...	2,223,124	9	7			
				3,790,590	18	10
Receipts as per detailed Statement ...				3,790,403	8	10
Showing a difference, being amount for Stamp Duty deducted from Receipts, being part of a charge of £1,250 in September, 1891 ...						
				187	10	0
Payments as per Bank Sheets, London and Westminster Bank ...	1,350,880	16	9			
Do do Bank of England ...	1,950,413	16	11			
				3,301,294	13	8
Amount as per detailed Statement ...				3,322,542	17	8
				£21,248	4	0

Showing a difference, being sums charged in Bank Accounts prior to 1st September, 1892, not adjusted until 1893 :—

London and Westminster Bank, June, 1892 ...	£7,303	0	8
July, 1892 ...	2,375	6	4
Aug., 1892 ...	11,569	17	0
	£21,248	4	0

APPENDIX C.

STATEMENT of transfers of unexpended Balances of Revenue Votes to credit of "Special Deposits"—Trust Fund in 1893.

Item.	Service.	Amounts transferred to Sundry Deposits.	Amount expended from Sundry Deposits in 1893.	Balance, 1st January, 1894.
	1890.	£ s. d.	£ s. d.	£ s. d.
193	Crookwell Court-house—Erection	258 6 10	258 6 10	.....
	1891.			
226	Stores and Stationery generally	199 17 7	17 2 10	182 14 9
Sup. Ests.	Department of Lands—Cost resumption of land for Public Park at Kiama	2,863 17 11	1,083 9 8	1,780 8 3
291	Purchase land for Park, Murrurundi	532 0 0	.....	532 0 0
299	Architect—Repairs, &c. to 24 Boatmen's Cottages, Newcastle	2,130 0 0	1,360 0 0	770 0 0
Sup. Ests.	Architect—Purchase land, Parramatta, for Post and Telegraph premises	1,500 0 0	.....	1,500 0 0
Sup. Ests.	British and Australian Cable Subsidy—Reduced rates	7,446 14 1	7,446 14 1	.....
	Tasmanian Cable Subsidy	1,136 9 10	1,136 9 10	.....
	Refunds to Lessees—Crown Rents Act, 1890	241 11 9	153 7 7	88 4 2
	Newcastle Sand-drift, 50 Victoria No. 22	1,141 1 10	565 0 4	576 1 6
	Interest on and extinction of Railway Loan.....	14,325 0 0	.....	14,325 0 0
		£ 31,774 19 10	12,020 11 2	19,754 8 8
	Transferred by Voucher 33,028/93	17,449 19 10		
	Do do 33,147/93	14,325 0 0		
		£ 31,774 19 10		

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 1 November, 1893.

With reference to your reply to my query on a transfer of £17,449 19s. 10d., dated 20th September last, forming Pay Voucher No. 33,028 to the Treasurer's disbursements from the Consolidated Revenue Fund for that date, I have the honor to state, for the information of the Treasurer, that I cannot recognise any sums that may be quoted in Statements of Ways and Means as appropriations of the revenue except such as form parts of sums included in the annual Appropriation Acts, or in any other Act which specifies and limits the sums to be expended.

As I have already had occasion to point out, there can be no balances of appropriations under the 5th clause of the Act 50 Victoria No. 22, nor under the 6th clause of the Act 54 Victoria No. 11, inasmuch as no specific sums are there stated to be set apart for the expenditure otherwise sanctioned by those clauses when claims may be ripe for payment, and consequently no book entry of merely estimated expenditure can be recognised as an authority equivalent to a specific appropriation by Parliament.

The sums of £241 11s. 9d. and of £1,141 1s. 10d. included in the voucher must therefore be disallowed on the grounds above stated.

On

On further examination of the transaction to which the above question has naturally led, I find that it is altogether open to disallowance. It is not shown that the Trust Fund has any claim on the Consolidated Revenue Fund for the payment to it of the sums set forth in the voucher, and I am not aware of any Act that provides for the paying away of any part of the revenue to a Trust Fund for any purpose whatever, or that provides for the payment of its obligations in any other way than directly from itself.

Moreover, the 14th clause of the Audit Act distinctly prohibits the issue of any draft or cheque except in payment of accounts, and directs that the Treasurer at the time of paying such accounts shall obtain from the persons to whom the same were payable, acquittances under their hands.

The same provision is made in the Appropriation Acts, and without personal receipts from the parties to whom moneys are payable no credit can be allowed the Treasurer for such payments.

It cannot, therefore, be contended that the statement of sums paid to a Trust Fund Account and a formal receipt for the same from the Treasury Receiver constitutes an account for payment of services due to persons, without the conditions above indicated being complied with as laid down in the Audit and Appropriation Acts there is no alternative than to disallow the whole transaction.

I am quite aware that transfers of this kind have been made at various times for many years past, and doubtless because of that circumstance they have been allowed to pass as a matter of course and convenience without question, and this is much to be regretted. On some occasions they have been shown among "Other Payments," but latterly they have been lost sight of, having appeared as final payments under their respective heads of service in the year in which the transfers have been made, although not actually disbursed to persons for a long time afterwards, or not paid at all, and to that extent had finally to be retransferred to the Revenue Account. There is no doubt that the whole of those transfers were irregular, and instead of that mode of dealing with outstanding Votes if, as was likely enough to have been the case, it was considered convenient to close the books, the Votes themselves should have been absolutely closed, and if necessary, re-votes taken for so much as was actually required.

Now, however, that it clearly appears to have been an irregular course to make transfers of this kind, any balances that may now remain in the Trust Fund of such transfers should at once be replaced to the Revenue Account, including the whole of the transfer now under review.

I have, &c.,

E. A. RENNIE,
Auditor-General.

APPENDIX D.

CORRESPONDENCE with the Treasury respecting the mode of dealing with the provisions of the Million Railway Loan Act, 31 Vic. No. 11.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 16 August, 1893.

I have the honor to enclose, for the information of the Colonial Treasurer, a statement showing the operations under the provisions of the Million Loan Act of 1867, 31 Victoria No. 11, for the extinction of the Loan raised thereunder, so far as those operations are included in the Treasurer's Statements to the close of 1892, from which it will be seen that the balance available at that date for interest and extinction of the particular Loan in question was £93,340.

I have, &c.,

E. A. RENNIE,
Auditor-General.

MEMORANDUM showing the Appropriations, Payments, and Balances on Account of the Interest and Extinction of the Railway Loan 31 Victoria No. 11 to 31st December, 1892.

Year of Appropriation.	Amount of Appropriation.	Payments.	Balance.	Year of Appropriation.	Amount of Appropriation.	Payments.	Balance.
	£ s.	£ s.	£ s.		£ s.	£ s.	£ s.
1868	50,000 0	50,000 0	.....	1882	70,000 0	68,907 10	1,092 10
1869	50,000 0	50,000 0	.....	1883	70,000 0	68,980 0	1,020 0
1870	50,000 0	50,000 0	.....	1884	70,000 0	68,452 10	1,547 10
1871	50,000 0	50,000 0	.....	1885	70,000 0	68,180 0	1,820 0
1872	70,000 0	70,000 0	.....	1886	70,000 0	67,790 0	2,210 0
1873	70,000 0	70,000 0	.....	1887	70,000 0	67,532 10	2,467 10
1874	70,000 0	70,000 0	.....	1888	70,000 0	68,282 10	1,717 10
1875	70,000 0	70,000 0	.....	1889	70,000 0	68,305 0	1,695 0
1876	70,000 0	69,040 0	960 0	1890	70,000 0	64,865 0	5,135 0
1877	70,000 0	69,732 10	267 10	1891	70,000 0	55,662 10	14,337 10
1878	70,000 0	68,247 10	1,752 10	1892	70,000 0	15,737 10	54,262 10
1879	70,000 0	69,685 0	315 0				
1880	70,000 0	69,172 10	827 10	Total	£ 1,670,000 0	1,576,660 0	*93,340 0
1881	70,000 0	68,087 10	1,912 10				

* The whole of this balance has to be applied to the extinction of the loan and outstanding interest in fulfilment of the conditions under which the loan was authorised to be raised.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 6 September, 1893.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 16th ultimo, covering memorandum showing appropriations, payments, and balances on account of the interest and extinction of the Railway Loan, 31 Victoria No. 11, to 31st December, 1892; and to inform you, in reply, that all balances previous to 1891 have been written off in the books of the Treasury.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 9 September, 1893.

I have the honor to acknowledge receipt of your letter of the 6th instant, in reply to mine of 16th ultimo, respecting the position of the Million Loan of 1867, in reference to the operations for the redemption of the same, in which you state that all balances previous to 1891 have been written off in the books of the Treasury.

May I request to be informed whether the Colonial Treasurer has sanctioned such writing off, and if so, that I may be directed to the clause of the Act 31 Victoria No. 11, under which such sanction has been given, the conditions of the Loan being that the whole amount annually appropriated is to be applied after satisfying the claims for interest to the extinction of the Loan.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The following are copies of remarks by Treasury on the letters:—

The balance for 1890 (£15,205) was written off on 31st December, 1891, under approval of Mr. See. The balances of previous years were written off under former Treasurers. The balance of 1891 (£14,325) was written off on 31st August, 1893, but has since been restored and transferred to Trust Fund.—J.J.H., 14/9/93.

The balances up to 1890 inclusive, have, it is presumed, been written off with the approval of the Colonial Treasurer of the day. It is impossible for the present Treasurer to speak definitely. It would, it is thought, have been better had the amounts been transferred to a Trust Account, and this course has been adopted with respect to the 1891 balance.—F.K., 15/9/93.

Approved.—G.R.D., 18/9/93. The Auditor-General, 19/9/93.

There appears no advantage in the transfer to a Trust Account, but if so transferred, the amount must be all the same duly applied as directed by the law. The same course will have to be taken with the whole amount not yet so applied. The amount cannot be legally written off, and must, therefore, be restored.—E.A.R., B.C., 21/9/93. The Under Secretary for Finance and Trade.

Acc., 22/9/93.

The 1891 balance has been transferred to Trust Fund, so that the amount can be available for the extinction of the Loan. The balances written off have been treated as savings in the various Ways and Means Accounts, and can be made available by a re-vote when required. Irrespective of these balances, it may be practicable in 1898, when the Million Loan falls or should fall out, to place the necessary sum on the Estimates of that year.—J.J.H., 25/9/93.

The Auditor-General might be so informed.—F.K., 26/9/93. Approved.—G.R.D., 27/9/93.
The Auditor-General, 29/9/93. Received by Audit Office, 3/10/93. See Auditor-General's minute, 11/10/93.

Department of Audit, Sydney, 7 October, 1893.

Consolidated Revenue Fund, voucher 33,147, of 22nd September, 1893. Transfer of £14,325, balance Million Loan Account, 1891, to credit Sundry Depositors' Account Trust Fund. Voucher herewith.

REFERENCE is requested to the warrant and to the clause of the Act 31 Victoria No. 11, under which this payment has been made.

E. A. RENNIE.

The money has been actually paid from the Revenue Account by cheque. The query has not, therefore, been answered. See also B.C. Minute on Treasury, 93-543—A.-G., dated 11th instant.—E.A.R., B.C., 17/10/93. The Under Secretary for Finance and Trade.

The warrants quoted are inapplicable to the transaction disclosed by the voucher numbered 33,147, and which cannot be construed as sanctioned by the terms of clause 2 of the Act. Moreover, the payment must be seen to be such a one as credit cannot be allowed for to the Treasurer in terms of clause 5.—E.A.R., B.C., 31/10/93. The Under Secretary for Finance and Trade.

The payment is distinctly *ultra vires*, and is disallowed in consequence. All subsequent operations that may be based upon this transaction will likewise have to be disallowed.—E.A.R., B.C., 20/11/93. The Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

Department of Audit, New South Wales, Sydney, 11 October, 1893.

Unapplied balances of the annual provision of £70,000 for the interest and extinction of the Million Loan of 1867, 31 Victoria No. 11.

It is submitted for the further consideration of the Colonial Treasurer that there appears to be nothing in the provisions of the Act 31 Victoria No. 11, to justify the transfer to a Trust Account of the appropriation from the Consolidated Revenue Fund towards the interest and extinction of the Loan authorised

authorised by it. The warrants certified for the issue of moneys under the Act in question must be held to be for the direct application of those moneys to the purpose for which the Act was passed, and the diversion of those moneys to a Trust Account will place the funds provided in a false position, inasmuch as the payment for Debentures purchased can only be legally made direct from the Consolidated Revenue Fund on which they are secured. The transfer will accordingly have to be disallowed if not replaced to its original position in the Revenue Account.

The Auditor-General regrets that he feels compelled to again urge his opinion upon the consideration of the Colonial Treasurer, that it is quite illegal to write off, in any circumstances, such balances as have arisen, from whatever cause, on the sums expressly set apart for the redemption of the Debentures issued under 31 Victoria No. 11, and, moreover, that to postpone the issue of those balances, and to make it dependent upon the obtaining of Votes of Parliament for the purpose some five years hence will be a direct violation of the conditions on which the Loan was obtained from the lenders. Seeing also that those Debentures now bear interest at 5 per cent. the delay in their redemption has already involved a loss to the public of upwards of £8,000 for interest, a loss that will, of course, be considerably exceeded by the proposed mode of arranging for the application of the outstanding balances.

It is assumed, of course, in this computation that the Debentures were redeemable at par, but, in no case, it is believed, has a purchase been made of those Debentures except at a premium.

The Auditor-General takes this opportunity of again pointing out, in connection with this matter, that the revenue has been quite unnecessarily charged with the cost over par of the purchase of Debentures of the Million Loan by obtaining Votes of Parliament for that cost.

Reference has more than once been made to this point in the annual reports to Parliament upon the Treasurer's Accounts, and also in letters to the Treasury, to which no answer has been received. The amount of such extra charges to the end of 1892 reached the sum of £18,124 15s. 6d., which undoubtedly ought to come out of the annual appropriation of £70,000, and should still be transferred to that account out of the balances already reported as unapplied, and thus to that extent relieve the revenue of a liability that ought never to have been charged to it.

It ought to be added that the course taken with regard to the cost of purchase constituted a further violation of the conditions of the Loan by so far applying to its redemption a larger sum than the Act has provided, to the disadvantage of the holders of the debentures.

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 26 October, 1893.

I am directed by Sir George Dibbs to acknowledge receipt of your minute of the 11th instant, in further reference to the extinction of the Million Loan of 1867 (31 Vic. No. 11), and to hand you, enclosed, copy of an official minute which has been made in connection with such communication, by the Accountant to the Treasury.

Sir George desires me to say that he approves of the views expressed therein.

I have, &c.,

JAMES J. HINCHY

(For Under Secretary for Finance and Trade).

MEMORANDUM.

*Subject:—*Extinction of the Million Loan.

The Treasury (Account Branch), Sydney, 20 October, 1893.

THE balance has been transferred to Trust Fund, so that it can be operated upon when the Agent-General thinks it opportune to purchase debentures. It is advisable that the accounts of each year should be closed within two years after its expiry, and it has been the practice to carry to Trust Fund the unexpended balances of votes which were likely to be actually required. To apply the amount appropriated for extinction of loan, arbitrarily, would perhaps entail a much greater loss in payment of enhanced premiums than the loss of interest alluded to.

The Agent-General cannot force the market. The 5 per cent. debentures are regarded by the British public as very good security, and they are loth to part with them; consequently a high price is demanded if they are sought.

The transfer objected to by the Auditor-General is a mere book-keeping transaction, and will not interfere in the slightest with the provisions of the Act 31 Vic. No. 11. In fact it will help to carry them out more fully than hitherto.

Legitimately, there is no necessity, in my opinion, for a warrant to transfer the amount to Trust Fund, and it is only for purposes of audit that it is allowed to be a charge against the warrants.

As to the payment of debentures direct from the Consolidated Revenue Fund, it may be pointed out that in cases where debentures paid off in London are chargeable to Loan Acts, the funds are transferred to Trust Fund from the Loan Account in Sydney, and the London payments are then charged to Trust Fund.

This shows that the Trust Fund is used as an agency for the General Loan Account in payment of debentures, and, in this instance, it is being used to perform the same office for the Consolidated Revenue.

JAMES J. HINCHY,
Accountant.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 31 October, 1893.

I have the honor to acknowledge receipt of your letter of 26th inst., referring to the Treasury methods of dealing with the provisions of the Act 31 Vic. No. 11, for the extinction of the Million Loan raised under it for railway purposes, and to request that you will state for the information of Sir George Dibbs that I very much regret to be quite unable to concur in the views set forth in a minute accompanying your letter, and to which you inform me Sir George Dibbs has given his approval.

In

In the first place the provision of £70,000 annually for interest and extinction is not of the nature of ordinary appropriations made by the annual Appropriation Acts, but is an absolute dedication of the revenue to the specific purpose of redeeming the loan in question, and of paying the interest on such portions as may remain outstanding, and in such a way as to reduce the charge upon the revenue for the interest and principal.

No question of expediency as to closing accounts for book-keeping convenience can be allowed to operate against the express provision of the Act already quoted in the way of writing off sums not applied at any arbitrary date that may be fixed or in the way of writing them off at all.

Nor in the second place can the acknowledged difficulty of applying the moneys available for the purchase of the debentures afford any proper ground for absolutely paying away from the Revenue Fund to the Trust or any other Fund sums which can only be legally paid from the Revenue Fund for actual claims upon it, and for which receipts are required to be produced from the parties to whom such Funds may be paid.

Moreover, no warrants certified by me for operation on the funds provided by the Act 31 Vic. No. 11 can be legally used for such a transfer as has now been made, and as already indicated I must disallow any such a use of the said warrants, nor can I allow said warrants to be used for payments out of the sum so transferred to Trust Fund.

A third point is that the Revenue being always liable for the payment of interest and principal of the Debentures in question there can be no manner of use in employing the Trust Fund as a medium for discharging Revenue obligations. As the whole of the available funds have to be provided in London they ought to be placed there as a Revenue account for the purpose, whether by remittance from the Colony or by exchange of liabilities between the Colony and London, so that there be no intermediate channel by which the Revenue for this purpose goes out to its destination.

As to the cost of purchasing in the open market, while it is most probable that the question of paying premiums on such purchases was not contemplated when the Act was passed it is quite silent on the subject, but is read to mean that the purchases are to be made so far as the funds may suffice for the purpose when opportunities occur for such purchases—but not that they are to be forced at extravagant rates. But whatever the rates be above par, the excess undoubtedly is properly chargeable to the fund provided for the purpose unenlarged from any external sources.

I must therefore again request that the sums said to have been written off be restored as liabilities of the Revenue, inextinguishable, except as provided by the Act 31 Victoria No. 11, and also that the transfer of the balance unapplied of the 1891 provision to a Trust Fund Account be cancelled and replaced to the Revenue Account. I must also again urge that the Revenue be relieved of the amount already charged to it for premiums, viz., £18,124 15s. 6d. in excess of the annual provision of £70,000.

In another communication I have pointed out that the receipt for the payment of £14,325 from the Revenue, even if such payment were a legitimate one, is not such an acquittance as is required by the 14th clause of the Audit Act.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 10 November, 1893.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 31st ultimo, in reference to the alleged non-observance by the Treasury of the provisions of the Act 31 Victoria No. 11 for the extinction of the £1,000,000 Loan raised under it for railway purposes.

In reply, I am to inform you that, as every appropriation by Parliament is an "absolute dedication" of a portion of the Revenue for a specific purpose, Mr. See cannot concur in your view that the amount of £70,000 appropriated annually for the purpose of paying interest on and for the extinction of the Loan in question is not of the "nature" of ordinary appropriations made by the annual Appropriation Acts.

The point as to whether the annual appropriation for interest and extinction of the £1,000,000 Loan is or is not of the nature of an ordinary appropriation is, however, not material, as the obligation to extinguish the loan—that is, so far as the Revenue Appropriations permit of its being done—still exists, and has been duly recognised and provided for annually by letters of credit forwarded to the Agent-General, which are held by this Department to be equivalent to cash remittances to London for the creation there of a Revenue Account.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 13 November, 1893.

I have the honor to acknowledge receipt of your letter of 10th instant, in part reply to mine of the 31st ultimo, on the subject of the extinction of the Million Loan of 1867, 31 Victoria No. 11, from which I learn that the whole amount of the annual provision of £70,000 for the interest and extinction of the loan referred to has been remitted to London in the form of letters of credit to the Agent-General.

I conclude therefore that to the extent to which such letters of credit have not hitherto been applied, the Agent-General has funds available to meet the amount shown by my letter of 16th August last to have been at that date unapplied in terms of the Act 31 Victoria No. 11, and, further, that such unapplied amount is now considered to be a still existing obligation to be discharged by the Revenue.

I desire to add that there is this obvious distinction between the absolute dedication of £70,000 a year by the Act in question and the annual Appropriation Acts, that the appropriations by the latter are limited by the words "any sum or sums not exceeding," and by the lapsing provisions of the 17th clause of the Audit Act, and the 15th clause of the Appropriation Act, limitations which do not exist in nor can be applied to the Act 31 Victoria No. 11.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 23 November, 1893.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 13th instant, in further reference to the extinction of the Million Railway Loan (Act 31 Vic. No. 11),—and, in reply, to hand you, enclosed, copy Minute thereon by the Accountant to the Treasury,—with whose views upon the matter under notice, I am to say, Mr. See quite concurs.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

MINUTE.

Subject:—Extinction of the Million Loan.

The Treasury, Account Branch, Sydney, 17 November, 1893.

THE letter of credit does not convey the funds, but it invests the Agent-General with authority to expend the amount, his payments being chargeable through the Government Banking Account in London. There are, in fact, three letters of credit authorising payments in connection with the interest and extinction of the Million Loan, viz., for interest, for bonds drawn, and for bonds to be purchased.

It is obvious that it is impossible for the Agent-General to expend the exact amount set apart each year for such purposes, and balances must remain unexpended at the close of each year's account, in our books, which are liable, under the Audit and Appropriation Acts, to lapse.

It was to avoid such an occurrence that the £14,325 was transferred to Trust Fund to meet the extinction payments when they appeared in the London account.

The Auditor-General's contentions are raising difficulties, which I fear, as regards adjustment of the interest to be charged to each year under 31 Vic. No. 11, will place him in some confusion.

Can he now state how much interest on the Million Loan for each year, on account of the Appropriations, under Act 31 Vic. No. 11, was outstanding on 31st December, 1892, the interest paid being represented by the coupons of the Debentures issued under that Act, and charged to various years in accordance with their due dates, respectively.

I may state that the charging of the premium on bonds purchased to the Appropriation of £70,000 could not possibly have been contemplated in fixing that amount as the yearly contribution to a Sinking Fund (see statement herewith).

JAMES J. HINCHY,
Accountant.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 27 November, 1893.

In acknowledging the receipt of your further communication of the 23rd instant respecting the operation of the Million Railway Loan Act, 31 Victoria No. 11, and the action of the Treasury with respect thereto, I have the honor to request that you will be so good as to point out for the consideration of the Treasurer that the views which I have already repeatedly expressed on the subject are not in any way met by the additional minute which, you inform me, has Mr. See's entire approval, but which I am compelled to say is quite at variance with the terms and directions of the Act in question.

I have already stated that the lapsing clause of Audit Act cannot possibly apply to any part of the annual appropriation of £70,000, for every part of is under contract for expenditure on behalf of the lenders of the Loan raised in terms of clause 2 of the Act 31 Victoria No. 11, and that it is beyond question illegal to write off any portion of the obligation thus entered into.

The occurrence at the close of any year of an unapplied balance during that year does not affect in any way the obligation to apply it in the next, or it may be a future year, but it must be held sacred to the purposes for which it is appropriated. To pay it away to a Trust Fund is a course of proceeding for which the Act in question affords no justification, and creates a difficulty which can only be overcome by a repayment to the Revenue Account of liabilities.

The balance shown by the statement first submitted in my letter of 16th August last, as then under obligation, is exclusive of any sums which may remain outstanding through the holders of the debentures not presenting their coupons at due dates. It is, therefore, quite beside the question at issue to import into it an imaginary difficulty which, I am happy to say, no contention of mine creates; the confusion entirely arises from what, I am compelled to repeat, is the erroneous treatment by the Treasury of the whole matter.

With regard to the question of charging the cost of purchasing the debentures of the Loan it seems unaccountable that the Treasury should continue to force the Revenue to bear such cost over and above the annual provision of £70,000, and in the state of the Revenue Account should not reduce its liability by transferring the cost to the unapplied balances which have been erroneously written off. As reported in my last letter, the amount so unnecessarily charged to the Revenue Account is £18,124 15s. 6d. To this has to be added a further sum of £691 11s. 6d., which has been unnecessarily charged to the Treasurer's Advance Vote.

In support of this contention I enclose a copy of an opinion furnished to me some years ago by one of the oldest and most experienced stockbrokers of the city, to which I would invite the Colonial Treasurer's special attention. It will be observed that Mr. Mullens is very clear as to the course of procedure that should be adopted, and that whatever the cost of purchase may be, that cost must come out of the annual provision of £70,000, to meet the Government's engagements to the lenders.

The whole question resolves itself into whether faith is to be kept with the holders of the debentures issued as a security for the Loan of 1868 by a loyal observance of the terms of the contract entered into with them under the conditions of an Act of Parliament, or whether such terms of contract are to be overruled by mere book-keeping arrangements of the Treasury.

In

In conclusion, I must again urge upon the Colonial Treasurer that his accounts of the Million Loan of 1868 be rectified by the cancellation of the entries which purport to be writings off of balances of obligation arising out of the annual provision of £70,000 made by the Act 31 Victoria No. 11, by the cancellation of the erroneous transfers to Trust Fund of £14,325, and by charging the cost above par of the purchase of debentures of the loan in the open market to the balance now remaining unapplied in terms of the loan.

I have, &c.,

E. A. RENNIE,
Auditor-General.

[Enclosure.]

My dear Sir,

Eldon Chambers, 92, Pitt-street, Sydney, 4 November, 1884.

I have carefully perused the Act 31 Vic. No. 11, and read it as under:—

The sum of £20,000 is devoted to paying off the debentures at par by annual drawings. This leaves £1,000 per annum free to augment the operation of the Sinking Fund by purchase of the debentures of the loan.

During this year the interest required is, in round numbers, £35,000, leaving £35,000 available for Sinking Fund, of which £20,000 has to be applied by drawing debentures for payment at par.

I am clearly of opinion that the balance is to be applied to purchase in the open market at whatever price the debentures may be. The Act is peremptory as to the obligation, and is silent about the rate to be paid.

Yours, &c.,

E. A. Rennie, Esq., Auditor-General.

J. MULLENS.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 18 December, 1893.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 27th ultimo, in further reference to the operation of the £1,000,000 Railway Loan Act, 31 Vic. No. 11, and to inform you in reply that the requests therein made cannot be complied with.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

APPENDIX E.

CORRESPONDENCE with the Treasury on the subject of remission of Pilotage and Harbour and Light Dues, with opinions of the Law Officers of the Crown.

1. CASE OF THE BARQUE "WRESTLER."

The Auditor-General to The Sub-Collector of Customs, Grafton.

Department of Audit, 24 August, 1893.

June Quarter, 1893; Pilot's Return, Barque "Wrestler;" April 14th, Inward; May 13th, Outward; Pilotage; Return, herewith. To be returned.

THE Sub-Collector is requested to state the dates and numbers of the warrants on which these dues were paid.

E. A. RENNIE.

Explanation herewith on separate paper.—FRED. W. TWINE, Sub-Collector. The Auditor-General. The Collector of Customs, with reference to Sub-Collector's letter herewith.—E.A.R., Department of Audit, 3/10/93. The Collector of Customs. The Treasurer has remitted the pilotage in question, viz., £14 18s.—JAS P., 2/11/93. The Auditor-General. Papers showing Treasurer's remission of the pilotage requested for inspection.—E.A.R., Department of Audit, 10/11/93. The Collector of Customs. Authority herewith. Please return.—JAMES POWELL, Collector of Customs, 13/11/93. The Auditor-General.

Will the Under Secretary for Finance and Trade have the goodness to give a reference to the law or regulation under which the Treasurer has remitted the half pilotage, £7 9s., in the case of the "Wrestler," the other half being remitted only as a case of distress.—E.A.R., Department of Audit, 20/11/93. The Under Secretary for Finance and Trade.

The Sub-Collector of Customs, Grafton, to The Collector of Customs.

Sir,

Custom House, Grafton, 20 April, 1893.

I beg to submit for your consideration the accompanying letter from the master of the "Wrestler," who, on clearing for New Zealand, paid me his inward and outward pilotage, amounting to £14 18s.

The Captain intended calling at Woolgoolga to complete his cargo of timber, but he found that the Government moorings—essentially necessary for the safety of any ship lying there—had been carried away during the recent gales, and this, together with the prospect of bad weather coming on, necessitated the return of the ship to the Clarence. Mr. W. F. Pullen, of Woolgoolga, has, in conversation with me to-day, confirmed what the Captain has stated. The question, therefore, on which I desire your decision is, whether under these exceptional circumstances any further pilotage should be demanded? If so, what amount? It will probably prevent detention of the ship if you wire me your reply.

I have &c.,

F. W. TWINE,
Sub-Collector.
The

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 19 January, 1894.

I do myself the honour to request the favour of a reply to my B.C. of the 20th November last, asking that a reference to the law or regulation under which the Treasurer has remitted the half pilotage, £7 9s., in the case of the "Wrestler" barque.

I have, &c.,

E. A. RENNIE.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 5 March, 1894.

I have the honour to state that no reply has been received to my blank cover communication of 20th November last—reminded 19th January—asking that a reference might be given to the law or regulation under which the Colonial Treasurer has remitted the half pilotage, £7 9s., in the case of the barque "Wrestler."

May I again ask for an early reply.

I have, &c.,

E. A. RENNIE,

Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 7 March, 1894.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 5th instant, and, in reply thereto, to refer you to my letter to you of yesterday's date (A.G. No. 24).

I have, &c.,

F. KIRKPATRICK,

Under Secretary for Finance and Trade.

2. CASE OF THE S.S. "DUKE OF DEVONSHIRE."

The Auditor-General to The Collector of Customs.

Department of Audit, 31 October, 1893.

Import Entry, 5,134-23/10/93 herewith, to be returned.

THE Collector of Customs will be good enough to say why only half inward and half outward pilotage has been charged on the "Duke of Devonshire."

E. A. RENNIE.

The Acting Treasurer (Sir George Dibbs) directed that vessels entering the port requiring bunker coal only should be allowed to enter and clear at half-rates if the services of a pilot are engaged, and free of pilotage if pilot services are not rendered.—JAMES POWELL, Collector of Customs, 2/11/93.

Papers showing the decision of the Acting Treasurer requested for inspection.—E.A.R., Department of Audit, 20/11/93. The Collector of Customs. Papers herewith; please return.—JAMES POWELL, Collector of Customs, 21/11/93. The Auditor-General.

Papers returned; acknowledgment is requested hereon. The Navigation Act of 1871 does not permit of free pilotage where no pilot service is rendered, except in case of a Master holding an exemption certificate. The authority of the Treasurer cannot therefore be accepted as against the law, nor even that of the Executive Council. A communication has been made to the Treasury on the subject.—E.A.R., B.C., 24 November, 1893. The Collector of Customs, &c., &c.

Messrs. M'Iraith, M'Eacharn, & Co. (Limited), to The Collector of Customs.

Dear Sir,

Newcastle, N.S.W., 8 September, 1893.

We shall be obliged by your kindly informing us: In the instance of a steamer having taken in bunker coals at this port to proceed *via* Queensland ports to London, and finding it necessary, or more advantageous, to call in at your port after leaving Queensland to replenish her bunker requirements, instead of proceeding to New Zealand for that purpose, would you be prepared to refund half pilotage rates, providing full rates had been previously paid here.

Awaiting the favour of your early reply.

Yours, &c.,

M'ILWRAITH, M'EACHARN, & Co. (LTD.)

(J. COWEN.)

MEMORANDUM.

Mr. Miller,

24/10/93.

The s.s. "Duke of Devonshire" has only taken in bunker coal at this port of Sydney.

W. SMYTH, T.S.

MEMORANDUM.

The Collector of Customs to The Under Secretary for Finance and Trade.

I WOULD like this matter referred to the Treasurer. If a vessel enters a port simply to take bunker coal, it is needed as a propelling power, and any vessel being without such steam coal should be fairly considered in distress, and it would be fair to remit half the rates; also, in the event of *no service* being rendered by a pilot, I do not think any pilotage should be charged if a vessel enters for bunker coal only.

I take it that we want to sell our coal, and it seems queer policy to shut and bar the door with a charge against the vessel requiring that coal.

I think, however, that it is necessary to insist that no vessel shall be entitled to any privilege in the way of abatement of pilotage in the case of service, or the total remission when the services of a pilot are not asked for—if such vessel shall enter port for any other purpose whatever, such as shipping cargo, passengers, &c., than that of taking bunker coal for propelling the vessel.

I think the privilege sought is a fair one, and consistent with broad trade principles, if guarded against possible abuse.

The

The Treasurer will no doubt recall his expressed intention to deal generally with pilotage rates specially in connection with the coal trade, and although the Auditor-General has lately taken up what I regard as a most untenable position in regard to refunds of pilotage and harbour dues, I hold the opinion that the power to relax the law by a remission of dues is vested in the ministerial head of the Department, supported if necessary by Executive authority, and that such authority should be supreme.

Custom House, Sydney, 18th September, 1893.

JAMES POWELL,

Collector of Customs.

Approved.—G.R.D., 22/9/93.

The Collector of Customs.—F.K., 22/9/93.

Messrs. M'Ilwraith, M'Eacharn, & Co. (Limited), to The Collector of Customs.

Dear Sir,

Newcastle, New South Wales, 27 September, 1893.

We are favoured with yours of 26th instant, and thank you for the information regarding a concession of half pilotage rates to steamers putting into your port for the purpose of bunkering only, after having previously called in at other ports for cargo.

Yours, &c.,

M'ILWRAITH, M'EACHARN, & CO. (LIMITED.)

(J. COWEN).

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, 23 November, 1893.

I have the honor to state that, in reply to a query as to why one-half pilotage rates inwards and outwards were charged to the steamer "Duke of Devonshire," the Collector of Customs says that "the Acting Treasurer (Sir George Dibbs) directed that vessels entering the port, requiring bunker coal only, should be allowed to enter and clear at half rates if the services of a pilot are engaged, and *free of pilotage if pilot services are not rendered*" (Treasury, 93/7,990).

I shall feel obliged by a reference to the provisions in the Navigation Act, under which pilotage rates in half or in full are to be remitted where no service is rendered by a pilot except in the case of a master of a vessel having a valid pilotage certificate.

Clause 60 of the Navigation Act of 1871 imposes, besides the fixed pilotage dues, a penalty of £20 when, except in the case just stated of the master being exempt, he either does not take, or refuses to take, the services of a pilot in and out of port. It seems to me, therefore, that until the law be altered, there is no power to remit the pilotage in any circumstances beyond the half-rate allowed to vessels in distress, such distress being extended to mean want of coals to prosecute a voyage.

It is also submitted for the consideration of the Treasurer whether recommendations in cases of this kind should not come more properly from the Marine Board than from the Collector of Customs, the administration of pilot matters being apparently vested in the Marine Board by the Navigation Act of 1871.

I have, &c.,

E. A. RENNIE,

Auditor-General.

The Collector of Customs to The Under Secretary for Finance and Trade.

Sir,

Custom House, Sydney, 27 November, 1893.

I have the honor to return the Auditor-General's letters, dated the 20th and 21st November, and I forward you also a query paper from the Audit Office, dated the 24th.

In his memo. to me of the 24th the Auditor-General has written: "The authority of the Treasurer cannot, therefore, be accepted as against the law, nor even that of the Executive Council." I feel that nothing I can urge will be of any value in this matter, after the very positive refusal of the Auditor-General to accept Ministerial and Executive authority. I confess that I am at a loss to understand the action of Mr. Rennie when I call back to mind the number of instances in which revenue has been remitted under similar authority, and passed without objection by that gentleman.

I have, &c.,

JAMES POWELL,

Collector of Customs.

The Crown Solicitor might be asked to assist us in this matter by pointing out what further action, if any, can be taken.—F.K., 27/11/93. Approved.—J.S., 28/11/93. The Crown Solicitor.—F.K., 28/11/93.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, 13 January, 1894.

I have the honor to request the favour of a reply to my letter of 23rd November last, with reference to the charge of half pilotage rates inwards and outwards to the steamer "Duke of Devonshire."

I have, &c.,

E. A. RENNIE,

Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 17 January, 1894.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 13th instant, and to inform you, in reply, that the half pilotage rates inwards and outwards were charged to the steamer "Duke of Devonshire" on the authority of the Honorable the Chief Secretary, acting for the Honorable the Colonial Treasurer.

I have, &c.,

F. KIRKPATRICK,

Under Secretary for Finance and Trade.

The

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, 22 January, 1894.

I have the honor to acknowledge receipt of your letter of the 17th instant, addressed to me as a reply to my reminder of the 13th, and to point out, for the information of the Colonial Treasurer, that your letter merely states a fact on which my letter of the 23rd November was written, viz., that half pilotage rates had been charged to the steamer "Duke of Devonshire" on the authority of the Chief Secretary, acting for the Colonial Treasurer, and is no reply to the questions raised by me on that fact.

What I desired in my letter of 23rd November was a reference to the provision in the Navigation Act under which pilotage rates in half or in full are to be remitted where no service is rendered by a pilot, except in the case of a master of a vessel having a valid pilotage certificate, calling attention to the provisions of clause 60 of the Navigation Act of 1871, imposing, besides the fixed pilotage dues, a penalty of £20 where the master of a vessel (unless exempt) either does not take or refuses to take the services of a pilot in and out of port.

My letter further suggested inquiry why recommendations for remission of pilotage should not be made by the Marine Board, under the powers given to it by the Navigation Act of 1871.

May I again request to be informed on the points stated in the two previous paragraphs, and also whether the Marine Board have expressed any opinion thereupon, as points coming within the range of their administration of pilotage matters.

I have, &c.,

E. A. RENNIE,
Auditor-General.

3. CASE OF THE SHIP "ALEXANDER NEWTON."

Revenue Refunded—Harbour and Lights Rates.

The Collector of Customs to The Under Secretary for Finance and Trade.

Sir,

Custom House, Sydney, 31 July, 1893.

I have the honor to forward Refund Certificate from Wall and Molesworth for the return of £5 3s., duty overpaid. The proper officers having certified to the correctness of the statement, I beg to recommend that the amount be refunded.

I have, &c.,

JAMES POWELL,
Collector of Customs.

The Auditor-General, B.C. Treasury, for verification, 4/8/93.—J.C.W., for U.S.

Messrs. Wall and Molesworth to The Collector of Customs.

Sir,

Loftus-street, Sydney, 19 July, 1893.

The "Alexander Newton" was laid up at Newcastle for more than nine months. At the time of clearing at the Custom-house, Newcastle, on the 10th April, 1893, a demand was made, and harbour and light rates paid, for the period the vessel was laid up, and the receipt that should show the rates as covering from the 10th April, 1893, to 10th October, 1893, was made from the 27th January to 26th July, 1893.

We have now to request that you will grant us a refund for the payment covering the time from the 28th July, 1892, to 27th January, 1893, £5 3s., and that the receipt, W. 214, be altered so as to date forward from the 10th April, 1893. You will notice that both payments were made on the same day the vessel cleared.

We are, &c.,

WALL & MOLESWORTH,
(for CAPTAIN MURRY.)

Sub-Collector, Newcastle, for report.—J.W.P., 19/7/93.

The "Alexander Newtown" entered this port from Melbourne on 8th July, 1892, and after being laid up for nine months, cleared coastwise for Sydney on 10th April last. The harbour and light rates had been paid on 28th January, 1892, and therefore became due again on 28th July, 1892. When clearing, the rates were paid as covering the whole period the vessel was laid up, and two separate receipts were issued—Warrant 213, covering the time from 28th July, 1892, to 27th January, 1893, and Warrant 214, from 27th January to 26th July, 1893.—W.R.L., 20/7/93. The Collector of Customs, &c., &c.

[Newcastle.]

THIS is to certify that on the 10th day of April, 1893, an overpayment was made under the circumstances hereinafter described, the refund of which is now claimed by this certificate:—

"Alexander Newton."—Warrant No. 213.

Paid harbour and light dues on 309 tons at 4d.—£5 3s.—which was also paid on the 10th April, 1893, Warrant No. 214.

Examined.—JOHN F. CASHMAN, 22/7/93.

WALL & MOLESWORTH, Claimants.
WILLIAM R. LOGAN, Sub-Collector.

Correct.—GEO. G. HILL, 26/7/93.

JAMES POWELL.

RECEIVED the 20th day of October, 1893, from the Colonial Treasurer, the sum of £5 3s., in full of this debenture.

WALL & MOLESWORTH

£5 3s. 0d.

(per GEORGE WALL, JUN.).

The Auditor-General.—B.C., Treasury, for verification, 3/10/93. See Ex. Min. 93/117 herewith.—J.C.W., for U.S. The £5 3s. herein referred to, forms part of £109 7s. 4d., Cr. 17/4/93, harbour and light rates, Newcastle.—E.A.R., Department of Audit, 10th October, 1893. The Under Secretary for Finance and Trade.

The Auditor-General to The Collector of Customs.

Refund of £5 3s. Harbour and Light dues on ship "Alexander Newtown."

Department of Audit, 10 August, 1893.

No provision appears to exist in the act for the exemption of Harbour and Light dues while a ship is not working.

The clause 56, Marine Board Act, bearing on the matter, makes the rates payable half-yearly, from which it would appear that the intention is to spread the amounts payable over the whole year.

E. A. RENNIE.

I think the Navigation Act 35 Vic. No. 7, sec. 55, is meant. This section, amended by sec. 9 of 36 Vic. No. 30, refers to half-yearly Harbour and Light rates imposed by the amended section, the charge being for any half year for the period of six months from the date of such payment. If the period expires during the time a vessel remained in port, I am of opinion that a new period of six months payment does not commence until the vessel clears for sea.—JAMES POWELL, Collector of Customs, 11/8/93.

There is nothing in the Act 35 Vic. No. 7, clause 55, as amended by section 9 of 36 Vic. No. 30, or otherwise, to show that the Harbour and Light rates do not apply to vessels laid up in port.—E.A.R., Department of Audit, 15 August, 1893. The Collector of Customs.

The Crown Solicitor to The Under Secretary for Finance and Trade.

Sir,

Crown Solicitor's Office, Sydney, 31 August, 1893.

I have the honor to return herewith the papers No. 7,157 submitted to me for opinion as to whether Harbour and Light dues imposed by 35 Victoria No. 7, section 55, amended by section 9 of 36 Victoria No. 30, are payable continuously by a vessel irrespective of whether such vessel be working or laid up.

The question has arisen in connection with the claim made by the owners of the "Alexander Newton" for a refund in respect of rates paid at the port of Newcastle.

It appears that the ship entered the port of Newcastle on the 28th July, 1892, having paid on the 28th January, 1892, the Harbour and Light rates (I suppose) at some other port. She was then laid up at Newcastle for nine months, and cleared for Sydney on the 10th April, 1893. When clearing the rates were demanded and paid for the whole period the vessel was laid up, and two separate receipts were issued, one covering the time from 28th July, 1892, to 27th January, 1893, and the other from 27th January, 1893, to 26th July, 1893.

The owners have applied for a refund of the first-mentioned payment, namely from 28th July, 1892, to 27th January, 1893, and that the second receipt be altered so as to date forward from the 10th April, 1893. The Collector of Customs has recommended this refund, but the Auditor-General has taken the objection that no provision appears in the Act for the exemption from Harbour and Light dues while the ship is not working.

Section 55 of the Navigation Act, 35 Vic. No. 7, which imposes this Harbour and Light rate is in the following terms:—"There shall be payable and paid at every place at which there shall be a pilot establishment upon every registered vessel a *half-yearly* Harbour and Light rate of 4d. per ton, and the payment of such half-yearly rate shall be made *on or before the 30th June and the 31st day of December in each year* to the Collector of Customs."

By section 9 of the Amending Act, 36 Victoria No. 30, it is provided that the payment in respect of any ship in pursuance of the provisions of the 55th section of the principal Act at any port of the half-yearly Harbour and Light rate imposed by the said section, shall exempt such ship from any further charge at any such port for Harbour and Light rates for the period of six calendar months from the date of such payment.

Reading these two sections together it is, in my opinion, perfectly clear that what the Legislature has done is to impose on every registered ship, at any port, a half-yearly rate or tax, and that this rate is to be paid on or before the 30th June or 31st day of December in each year.

The payment so made exempts the ship from any further charge for Harbour and Light rates for the period of six calendar months from the date of such payment.

In the case submitted, therefore, in my opinion, the claim to a refund cannot, as a matter of law, be sustained.

As pointed out by the Auditor-General, there is no provision in either of the Acts for exemption from this rate simply on the ground that ship was laid up; but I understand it has been the invariable practice for twenty years and upwards to demand these rates only from ships as they enter and leave the harbour. The payment on entering the harbour would thus exempt a ship from any further payment in the event of her leaving within six months from the date of such payment. If she cleared outwards at any time after the expiration of such six months, she would only be charged one half-yearly rate, no matter how long an interval may have elapsed, and that without regard to where a ship has been laid up, or has simply been waiting for cargo or detained on other grounds. The Collector of Customs urges that to administer the Act in any other way would involve hardship and absurdities, that there are many ships which have been lying in Sydney harbour, for instance, for many years (in some cases for fifteen years), and it would be an absurdity if any one of these ships left the port she was charged fifteen years Harbour and Light rates.

Considerations of this kind may afford good ground for granting a refund in the particular case under consideration; but Executive sanction should be obtained, and it seems to me that the Act should be amended if it is desired to make it accord with the practice that has so long prevailed.

I have, &c.,

ERNEST A. SMITH,

Crown Solicitor.

I beg to recommend that Executive sanction be obtained for the refund as suggested by the Crown Solicitor.—JAS. P., 6/9/93. The Under Secretary, Finance and Trade.

Approved.—
J.S., 8/9/93.Mr. Ross.—F.K.,
8/9/93.Ex. Min.—M.R.,
11/9/93.

MINUTE PAPER FOR THE EXECUTIVE COUNCIL.

Subject:—Refund of £5 3s. overpayment on the ship "Alexander Newton."

The Treasury, New South Wales, Sydney, 11 September, 1893.

THE Colonial Treasurer recommends that Executive authority be given to permit of a refund of £5 3s. being made to Messrs. Wall and Molesworth, on account of Harbour and Light dues, paid on the 10th April, 1893, at Newcastle, on the ship "Alexander Newton" (309 tons, at 4d. per ton), Warrant, No. 213; which sum was also paid on the 10th April, 1893, Warrant, No. 214. JOHN SEE.

The Executive Council advise that authority be granted for the refund of the sum of £5 3s. to Messrs. Wall and Molesworth as herein recommended.—A. C. BUDGE, Clerk of Council. Min. 93/47, 19/9/93. Confirmed, 27/9/93. Approved.—R. W. DUFF, 19/9/93.

MEMORANDUM.

The Collector of Customs to The Under Secretary for Finance and Trade.

Custom House, Sydney, 17 August, 1893.

I UNDERSTAND the Auditor-General to demand the payment of Harbour and Light dues from vessels for any period during which they may be laid up in port.

This is a sudden departure from practice covering twenty-three years, and it appears to me an unreasonable and vexatious demand.

As I read the Act 35 Vic. No. 7, sec. 55, amended by sec. 9 of 36 Vic. No. 30, the Harbour and Light rate imposed is a half-yearly rate exempting any vessel for six months from the day of payment, whenever such payment may be made.

The Auditor-General now seeks to make the payments continuous without regard to circumstances, and according to his reading every ship now laid up may be liable to cumulative rates covering, in many instances, from five to twenty years.

On the old principle of payment for services only, I do not think it just to charge dues during the time a vessel is unemployed and laid up.

JAMES POWELL,

Collector of Customs.

I am quite in accord with the opinion expressed by the Collector of Customs, but as a point of law would seem to be involved, I would suggest the papers be referred to the Crown Solicitor.—F.K., 18/8/93. Approved.—J.S., 18/8/93 Will the Crown Solicitor kindly favour me with his view in this matter?—F.K., B.C., 18/8/93. The Crown Solicitor.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 21 November, 1893.

With further reference to my letter of 11th ultimo, and to your reply of the 19th idem, I have the honor to request that you will state for the information of the Treasurer that the refund of £5 3s., Harbour and Light Dues, on account of the "Alexander Newton," having been declared by the Crown Solicitor to be illegal, the payment under the authority of the Governor and Executive Council will require to be disallowed unless supported by a vote of Parliament, which it is suggested be taken on the Supplementary Estimates for the present year.

In this case the Crown Solicitor, in his opinion upon it, closes with the words "it seems to me that the Act should be amended if it is desired to make it accord with the practice that has so long prevailed"—and it was to endeavour in this case, as in the other of refund of half pilotage to the owners of the "Chiltonford," to get the law amended and thus harmonise it with practice, that my letter of the 11th October was written. It seems at the same time unreasonable that the harbour should be occupied by vessels laid up without their owners contributing to the expense of maintaining such harbour and its advantages for their benefit.

I have, &c.,

E. A. RENNIE,

Auditor-General.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 3 March, 1894.

I have the honor to invite your attention to my letter of 21st November last, respecting a refund of £5 3s., Harbour and Light Dues, on account of the "Alexander Newton," declared by the Crown Solicitor to be an illegal payment, and disallowed by me unless supported by a vote of Parliament, and to inquire whether any and what provision is being made to obtain a vote of Parliament to cover the refund alluded to.

I have, &c.,

E. A. RENNIE,

Auditor-General.

4. CASE OF THE SHIP "CHILTONFORD."

The Auditor-General to The Collector of Customs

Refund of Outward Pilotage on Ship "Chiltonford," £18 6s. 2d. Audit Office, No. 2,664, 3/8/93.

Department of Audit, 10 August, 1893.

THE Collector of Customs will be good enough to state if the master of the "Chiltonford" was exempt from pilotage under the 56th section of Marine Board Act, 35 Vic. No. 7. If not exempt, the refund of the outward pilotage would be contrary to the 54th section of the same Act, the ship only being charged half the usual pilotage rates as allowed to ships in distress.

E. A. RENNIE.

The master was not exempt. The Act was observed by the collection of half pilotage, which was subsequently remitted by the authority of the Treasurer.—JAMES POWELL, Collector, Customs, 11/8/93.

The

The Collector of Customs to The Under Secretary for Finance and Trade.

Pilotage—Revenue Refunded.

Sir,

Custom House, Sydney, 26 July, 1893.

I have the honor to forward refund certificate from Wall and Molesworth for the return of £18 6s. 2d., pilotage. The proper officers having certified to the correctness of the statement, I beg to recommend that the amount be refunded.

I have, &c.,

JAMES POWELL,

Collector of Customs.

The Auditor-General, for verification.—J.C.W. (for U.S.), B.C., Treasury, 31/7/93.

The refund of this £18 6s. 2d. appears quite contrary to the intention of section 54 of 35 Vic. No. 7. If the ship had paid full pilotage, being in distress, she would be entitled to a refund of half the rates; but as only half rates were paid, there is nothing legally available for refund. The law is explicit that ships in distress are liable for the amounts as paid on the "Chiltonford."—E.A.R., Department of Audit, 15/8/93. The Under Secretary for Finance and Trade.

Collector of Customs,—Please see the within memo. of the Auditor-General.—F.K., B.C., Treasury, 17/8/93.

Messrs. Wall and Molesworth to The Collector of Customs.

Sir,

18, Loftus-street, Sydney, 19 July, 1893.

We have the honor to direct your attention to the circumstances under which the "Chiltonford" from Cape Town, in ballast for Newcastle to load coal, was driven into this port to obtain a tug to enable her to reach the port of Newcastle, with a view to the refund of the money paid for pilotage.

The extracts from the daily papers, which are attached, will give an account of the difficulties the vessel encountered off the coast, and how she was compelled to run into this port to obtain assistance to enable her to reach the port of destination.

The vessel left this port in tow without the services of a pilot.

We are, &c.,

(For MASON BROS.),

WALL AND MOLESWORTH.

TRYING WEATHER OFF THE COAST.—Shipping bound to Sydney has found it hard to make the port lately owing to persistent contrary winds. In each instance yesterday the sailing vessels that arrived reported such weather. A powerful steel-built four-masted ship, the "Chiltonford," launched from Elder's Fairfield Yard, and built alongside the great "Cunarder Campania," came into port, though bound from Table Bay to Newcastle. She passed Tasmania nearly a month ago, and has thrashed her way up the coast against heavy head gales. Just a fortnight ago yesterday Sydney Heads was seen, and a week ago she was in the parallel of Newcastle, but could not fetch in there against the prevailing winds off shore. With the southerly set of the current the ship found herself off this port again, and a slant occurring she stood in and anchored for a tug to tow her to Newcastle, where it is intended to load. An almost equally vexatious experience was that of the barque "Loongana." Fifteen days ago she was within a few hours' sail of this coast, but was driven off, and had to work back, making but a few miles per day. The "Borough Belle," also, from the Islands, reports similar weather.—*S. M. Herald*, 18th July, 1893.

THE "CHILTONFORD"—A TRYING PASSAGE.—Vexatious weather beset the progress of the powerful, four-masted, heavily-sparred steel clipper "Chiltonford," now on her first voyage to the colonies. She has been nearly a month knocking about trying to make Newcastle, but with the winds persistently off the land was unable to do so. The ship, therefore, put in here yesterday, and was to leave in tow of one of Messrs. J. and A. Brown's tugs during the night. The "Chiltonford" left Cape Town on 11th May. Experienced very favourable winds and fine weather from S.W. to S., with exception of one week of easterly winds running down the easting. She was off Tasmania on 20th June, and thence had strong gales from the westward and N.W., with very squally thick weather and a heavy head sea. Fourteen days ago she was off Sydney Heads, and just a week ago yesterday was off Newcastle. Had a hard job to make the land again with the light westerly winds, and the ship being in very light trim. She is to load coal at Newcastle for San Francisco.

As this vessel entered the port in distress, and did not take a pilot outward, I beg to recommend the remission of the half outward pilotage paid.—J.P., 20/7/93. The Under Secretary Finance and Trade. Submitted.—F.K., 21/7/93. Approved, 21/7/93. The Collector of Customs.—F.K., 22/7/93.

[Port of Sydney.]

THIS is to certify, that on the 19th day of July, 1893, an overpayment was made under the circumstances hereinafter described, the refund of which is now claimed by this certificate:—

"Chiltonford," from Cape Town for Newcastle.—No. 4,485.

Paid half outward pilotage, 2,197 tons, £18 16s. 2d.

This ship called into the port in distress for a tug, to be towed to Newcastle without the services of a pilot.

Correct.—J.K.M.

WALL AND MOLESWORTH, Claimants.

JAMES POWELL,

Collector.

Received, the 20th day of October, 1893, from the Colonial Treasurer the sum of £18 6s. 2d., in full of this debenture.

Written off.—J. LAPPIN, 25/7/93.

WALL AND MOLESWORTH

(Per GEORGE WALL, JUNR.)

The Auditor-General for verification.—B.C., Treasury, 3/10/93. See Ex. Min. 93-116, herewith.—J.S.W. (for U.S.) The £18 6s. 2d., herein referred to, forms part of £36 12s. 4d. credited on 20th July, 1893 (pilotage).—E.A.R., Department of Audit, 10/10/93. The Under Secretary for Finance and Trade.

MINUTE PAPER FOR EXECUTIVE COUNCIL.

Subject.—Refund of £18 6s. 2d., half outward Pilotage, to owners of the ship "Chiltonford."

The Treasury, New South Wales, Sydney, 11 September, 1893.

IN pursuance of the custom to charge pilotage rates only in cases where the services of a pilot have been actually engaged, the Colonial Treasurer recommends for the approval of His Excellency the Governor in Council that a refund of £18 6s. 2d., half outward pilotage, be allowed to the owners of the ship "Chiltonford," from Capetown to Newcastle, she having entered Sydney harbour in distress, and been towed thereout to Newcastle without the services of a pilot.

JOHN SEE.

The Executive Council advises, as herein recommended, that authority be granted for the refund of the sum of £18 6s. 2d. to the owners of the ship "Chiltonford."—A. C. BUDGE, Clerk of the Council, 19/9/93.

Min. 93-47. Confirmed, 27/9/93. Approved.—R. W. DUFF, 19/9/93.

The Crown Solicitor to The Under Secretary for Finance and Trade.

Sir,

Crown Solicitor's Office, Sydney, 31 August, 1893.

I have the honor to return herewith papers No. 720, referred to me for opinion as to whether a refund of £18 6s. 2d., "half outward pilotage" should be allowed to the owners of the sailing ship "Chiltonford."

It appears that this vessel was driven into Port Jackson by stress of weather in order to obtain a tug to take her to Newcastle.

The ship has paid the pilotage rates prescribed by the Act in such cases, viz., half the inward and half the outward pilotage rates.

The owners now apply for a refund on the ground that the ship was towed out of Sydney Harbour to Newcastle without the services of a pilot.

There is no provision made in the Act for a return of pilotage rate so paid either inward or outward in any event of the kind mentioned, viz., that the vessel was towed out without the services of a pilot.

In my opinion the refund cannot legally be sustained. But I understand from the Collector of Customs that it has been the custom to charge these pilotage rates only in cases where the services of a pilot have been actually engaged, and it may be considered that this is a case in which a remission might be made.

A remission of this kind will require Executive sanction.

I have, &c.,

ERNEST A. SMITH,

Crown Solicitor.

The Collector of Customs.—F.K., J.S., 5/9/93. In view of the approval by the Treasurer of the minute made by the Under Secretary, I beg to recommend that Executive authority be obtained for the refund of the half outward pilotage charged.—J.P., 6/9/93. The Under Secretary for Finance and Trade. Approved.—J.S., 8/9/93.

MEMORANDUM.

The Collector of Customs to The Under Secretary for Finance and Trade.

Custom House, Sydney, 19 August, 1893.

THE Auditor-General objects to the refund of £18 6s. 2d. paid by the agents of the ship "Chiltonford," from Capetown, bound for Newcastle. The contention of the Auditor-General is, "if the ship had paid full pilotage, being in distress, she would be entitled to a refund of half the rates, but as only half rates were paid, there is nothing legally available for refund."

But the ship *did not* pay full pilotage; half pilotage was paid when the vessel entered inward, because she entered in distress, and when she cleared again, half pilotage was paid on continuation of the voyage.

The claim is made simply for the reason that the vessel left the port in tow, and did not take a pilot outward.

The Sydney shipping report attached to the papers states:—"The vessel has been nearly a month knocking about trying to make Newcastle, but with the wind persistently off the land, was unable to do so; fourteen days ago she was off Sydney Heads, and just a week ago she was off Newcastle."

This must surely be admitted as a case of distress, and whatever the law may be on the subject, it seems rather hard to charge the suffering owners pilotage in and out at Sydney, and pilotage in and out at Newcastle, with Harbour and Light dues added, and then when the captain hires a tug to take the ship to Newcastle, he is called upon to pay outward pilotage, without having service of any kind.

I consider that I was perfectly justified in recommending the refund of money for which no service was rendered, and I was glad to receive the sanction of the Treasurer.

Whether legal or illegal, I consider the claim fair and reasonable.

JAMES POWELL,

Collector of Customs.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 11 October, 1893.

Referring to the proposed refund of £18 6s. 2d. (Treasury No. 93/7,535) to the owners of the "Chiltonford" for half outward pilotage, under the authority of the Executive Council (No. 93/47), verified by me yesterday, I have the honor to draw your attention to the following paragraphs in the opinion of the Crown Solicitor, dated 31 August, 1893, attached to the above-quoted papers, viz.:—"The ship has paid the pilotage rates prescribed by the Act in such cases, viz., half the inward and half the outward pilotage rates." "The owners now apply for a refund on the ground that the ship was towed

towed out of Sydney Harbour to Newcastle without the services of a pilot." "There is no provision made in the Act for a return of the pilotage rate so paid, either inward or outward, in any event of the kind mentioned, viz., 'that the vessel was towed out without the services of a pilot.'" "In my opinion the claim for a refund cannot legally be sustained." "But I understand from the Collector of Customs that it has been the custom to charge these pilotage rates only in cases where the services of a pilot have been actually engaged, and it may be considered that this is a case in which a provision might be made;" and to point out that there is a discrepancy between the alleged practice and the express directions of the law; therefore, may I inquire whether any steps will be taken to bring practice and law into harmony?

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 19 October, 1893.

I am directed to acknowledge the receipt of your letter of 11th instant, referring to the proposed refund of £18 6s. 2d. to the owner of the "Chiltonford," and, in reply, to hand you (enclosed) copy report by the Collector of Customs on the subject. With whose views on this matter I am to say the Minister acting for the Colonial Treasurer quite concurs.

I have, &c.,

JAMES J. HINCHY,
For Under Secretary for Finance and Trade.

MEMORANDUM.

The Collector of Customs to The Under Secretary for Finance and Trade.

THIS seems to me a very simple matter. The vessel entered the port of Sydney in distress, took a pilot, and paid half inward dues. She cleared outward for Newcastle, and paid half outward dues, but did not have the services of a pilot, being in tow of a steam-tug.

It is admitted that the half rates were chargeable both inward and outward. As a matter of fact, the rates were collected, and I would not have cleared the vessel unless the half pilotage rates had been paid.

The agents subsequently petitioned for a remission of the outward half rate, on the ground that the ship did not receive the services of a pilot.

I recommended the petition, and the Treasurer was pleased to remit the amount. The Auditor-General took exception to the Treasurer's act (I am writing from memory), and then, I think, recommended that Executive authority for the refund be obtained.

I am quite aware that the claim for this refund cannot legally be sustained. The refund is an act of grace, and "practice" has nothing whatever to do with it.

There can be no occasion to bring practice and law into harmony (as suggested by the Auditor-General) in this case. The question was first one of distress, and half the rates were (by law) remitted. The second question was one of law, and the half rates were collected both inward and outward, although no service was rendered outward. The third question was one of grace, and the Executive Government remitted the half pilotage outward.

The express direction of the law has been expressly obeyed, and the allowance made has been expressly sanctioned by the Executive.

JAMES POWELL,
Collector of Customs.

Custom House, Sydney, 14 October, 1893.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 20 November, 1893.

I have the honor to acknowledge receipt of your letter of 19th ultimo, respecting the refund of pilotage, £18 6s. 2d., to the owners of the "Chiltonford," and to request that you will call the special attention of the Treasurer to clause 60 of the Navigation Act of 1871, 35 Victoria No. 7, from which it will be seen that unless the master of a ship "holds a valid certificate of pilotage," he is bound to get the services of a pilot under a penalty of £20 for not so doing over and above the amount payable for pilotage if such pilot services had been actually engaged. But if the master holds a certificate of pilotage and yet engages a pilot, he must pay the ordinary pilotage rate. Provided, however, that in case of a vessel being compelled to return to port, or to put into port through stress of weather, or for repairs, only half the ordinary pilotage rate shall be imposed.

The Crown Solicitor has distinctly stated that the refund of the half rate was illegal, and the Collector of Customs admits the same. His recommendation for the refund was based on the ground that the ship did not receive the services of a pilot. The ship went to sea, therefore, incurring a penalty of £20, and the plea of distress was legally met by the payment of half pilotage only. There being no provision in the Navigation Act for remission of pilotage or penalty for not obtaining a pilot, and it being admitted that the refund was illegal, it seems to me that the authority given by the Governor and Executive Council to remit the half pilotage was *ultra vires*, and that to replace the illegal refund a sum should be placed on the Supplementary Estimates for that purpose. The Crown Solicitor having stated that he understood from the Collector of Customs that it has been the custom to charge the pilotage rates only in cases where the services of a pilot have been actually engaged, and it thus appearing to be a clear case that the practice and the law are at variance, the object of my letter of 11th ultimo was the endeavour to get them reconciled by an amendment of the law. It is no reply to that suggestion to argue that the remission in question was an act of grace, and that it was a fair and reasonable thing to sanction it. As already indicated, the law provides for such acts of grace by remission of half rates and the refund now made of the remaining half rate, because the law was not observed in the obtaining the services of a pilot when going to sea, will probably be quoted inconveniently as the ground for exemption from pilotage dues when not taking a pilot on going to sea. In this particular case there does not appear any extraordinary ground for the remission of a statutory due.

I have, &c.,

E. A. RENNIE,
Auditor-General.
The

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 3 March, 1894.

I have the honor to invite your attention to my letter of 20th November last and previous correspondence respecting the refund of pilotage of £18 6s. 2d. to the owners of the "Chiltonford," and to inquire whether any and what provision is being made to obtain a vote of Parliament to cover the refund in question. I shall be glad to receive an early reply.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 6 March, 1894.

With reference to your letters (two) of 3rd instant, respecting a refund of £5 3s., harbour and light dues on account of the "Alexander Newton," and a refund of pilotage of £18 6s. 2d. to the owners of the "Chiltonford," I am directed by the Colonial Treasurer to inform you that the whole of the papers in such cases, and also those of the "Wrestler" and "Duke of Devonshire," have been submitted to the Attorney-General, who has made the following memorandum in connection with them, viz.:—

"I see that in the Special Appropriations for 1893 there is £260,000 for 'Revenue and Receipts returned,' and this refund has, no doubt, been paid out of this item. I should be glad of a statement from the Auditor-General of his reasons for regarding this appropriation as an insufficient justification for this payment."

I am, therefore, to request you to be good enough to furnish this Department with the information desired by the Attorney-General, in order that it may be forwarded to him.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 7 March, 1894.

In reply to your letter of the 6th instant, requesting me to state for the information of the Attorney-General my reasons for regarding a supposed special appropriation of £260,000 for 1893 for "Revenue and Receipts returned" as an insufficient justification for certain refunds of certain Pilotage and Harbour and Light Dues, I have the honor to state,—

- 1st. That what is described as a "Special Appropriation" for Revenue and Receipts returned is nothing more than an estimate in Ways and Means Statements of the amount which may have to be refunded either under regulations or in reduction of receipts which may be found to have been erroneously credited, and that for such refunds there is no "appropriation" by Parliament.
- 2nd. That if there were a distinct vote of Parliament for such disbursements, which would obviously be an anomaly in itself, inasmuch as no appropriation can be made of an incorrect and accidental credit to the Revenue Account, such vote could only be applied to legitimate refunds of money that formed no part of the proper revenue of the Colony, and could not be applied to refunds of money legitimately due to the revenue and duly collected and credited thereto under Revenue Statutes.
- 3rd. That the refunds in question of Pilotage and Harbour and Light Dues have obviously been made without any legal sanction for the same, and have been so declared to be illegal by the Crown Solicitor as fully set forth in my letters of the 20th and 21st November last.
- 4th. That whatever grounds there may be as a matter of policy or otherwise for relieving shipowners of the dues imposed upon them by Statute, such relief can only be afforded by the same authority which imposed such dues, or, in other words, any disbursement of the kind out of the public revenue can only be allowed under distinct votes of Parliament. The same rule will also apply to cases where the dues, instead of being collected and then refunded, are not collected at all, although expressly directed to be collected under the Navigation or other Acts of Parliament.
- 5th. A further reason may be assigned for the disallowance of such refunds as are now in question, viz., that the revenue cannot be legitimately burdened with sums not appropriated by Parliament, nor be reduced either by illegal drafts upon it or by any operation the effect of which is to prevent its being credited with its proper dues.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 20 April, 1894.

With reference to your letter of 6th ultimo, and to my reply of the following day respecting certain refunds of Pilotage and Harbour and Light Dues, and the necessity for provision by vote for such refunds as are not in accordance with the Navigation Acts.

I have the honor to request that, if given, I may be favoured with a copy of the Attorney-General's opinion which I learn from your letter had been solicited on the question.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Collector of Customs.—F.K., 23/4/94. Copy of Attorney-General's opinion, 6th April, 1894, herewith.—CHARLES E. GORDON, Acting Collector of Customs, 24/4/94. To the Under Secretary for Finance and Trade. The Auditor-General.—F.K. The Treasury, P.C., 25/4/94.

The Crown Solicitor to The Under Secretary for Finance and Trade.

Subject :—Objection taken by the Auditor-General to the half pilotage rates remitted by the Executive Council in the case of s.s. "Chiltonford."

Sir,

Crown Solicitor's Office, Sydney, 11 April, 1894.

I have the honor to return herewith the papers relating to the above matter which were forwarded to me from your Department on the 10th day of March, 1894, and to state that I have submitted them to Mr. Attorney-General Heydon, a copy of whose advising thereon will be found herewith.

I have, &c.,

GEO. COLQUHOUN,

Crown Solicitor.

OPINION.

THE question which I have to consider is whether "pilotage rates payable and paid" under section 54 of the Navigation Act, which have come to the hands of the Collector of Customs and gone to the Consolidated Revenue Fund in accordance with section 67 of the same Act, can be repaid, to the persons who paid them, without a special appropriation for the purpose by Act of Parliament.

I am clearly of opinion that they cannot.

The expression "payable and paid" in sections 54 and 55 and the very specific words of sections 67 and 68 show that all these fees must actually be paid and come into the Consolidated Revenue Fund, to there appear as, and form, part of the revenue of the Colony, for the year in which they are paid. Having gone into the Consolidated Revenue Fund they must, if repaid, come out of the Consolidated Revenue Fund again. But all payments out of that fund must be found by the Auditor-General to be "duly authorised" (section 14 of the Audit Act) and that phrase is defined (section 15 of the Audit Act) to mean any account which is "in accordance with any existing law or regulation or directly sanctioned by a responsible Minister, or the Governor, &c., and if chargeable on the Consolidated Revenue Fund is covered by any Appropriation Act in force at the time of payment."

This payment is a charge on the Consolidated Revenue Fund, and therefore should be covered by an Appropriation Act.

I have been referred to an item in the special appropriations for 1893 as follows :—"Revenue and receipts returns £260,000," as the appropriation authorising this refund. I do not think it does so. The expression "revenue and receipts returned" must mean revenue and receipts legally returned. It is not an authority to the Treasury to give away without sanction of law as much of the revenue of the Colony, up to £260,000, as they choose to give. On the proper interpretation of that item, therefore, I think the payment is not authorised. It should be more precise and show plainly the nature of the refund. The amount should, I think, be put on the Supplementary Estimates under some specific head, as, for instance, "amount required for refund of pilotage rates and dues paid under the Navigation Act." And if it is intended to continue the practice of refunding pilotage rates, there should be an amount, under some such heading as I have indicated, inserted in the Annual Estimates.

The intention of the Navigation Act is, however, so clear against these refunds—actually imposing a fine upon masters who do not use a pilot—that the course of collecting the dues under one Act and afterwards refunding them under another would seem rather inconsistent. It would be better, I think, to amend the Navigation Act.

CHAS. G. HEYDON, 6/4/94.

These papers might now be referred for the information of the Collector of Customs.—F.K., 12/4/94.
Approved.—J.S., 12/4/94. The Collector of Customs.—F.K., 12/4/94.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, 22 May, 1894.

Referring to the opinion of the Attorney-General, given on the 6th of April last, that the refunds of £18 6s. 2d., pilotage on ship "Chiltonford," and £5 3s., harbour and light dues on account of the "Alexander Newton," could not be paid out of the Consolidated Revenue Fund without a special appropriation of Parliament, I now beg to suggest that provision be made in the next Estimates to cover the amounts referred to.

I have also to request that I may be informed if the Marine Board has given any expression of opinion as to whether recommendations for remission of pilotage should not properly come from them instead of the Collector of Customs.

I have, &c.,

E. A. RENNIE,

Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 2 June, 1894.

I am directed by the Colonial Treasurer to acknowledge receipt of your letter of the 22nd ultimo, suggesting that provision be made in the next Estimates on account of the refunds of £18 6s. 2d., pilotage on ship "Chiltonford," and £5 3s. harbour and light dues on account of the "Alexander Newton."

In reply I am to say that provision for the service referred to will be made on the next Estimates.

I have, &c.,

F. KIRKPATRICK,

Under Secretary for Finance and Trade.

APPENDIX F.

ABSTRACT STATEMENT OF DISBURSEMENTS charged as made out of the Treasurer's Advance Votes for 1892 and 1893, and of their adjustment so far as completed at 31st December, 1893.

TREASURER'S ADVANCE VOTE FOR 1892 (BALANCES FROM 1892).

Heads of Service.	Balances unadjusted, 31st December, 1892.	Additional issues in 1893.	Amounts adjusted in 1893.	Balances (1892 Account) unadjusted, 31st December, 1893.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
EXECUTIVE AND LEGISLATIVE.				
Legislative Council and Assembly—Contingencies, 1892	162 0 5	.....	159 10 11	2 9 6
COLONIAL SECRETARY.				
Colonial Secretary—Contingencies, 1892...	.....	0 5 6	0 5 6	.....
Government Asylums—Contingencies, 1892	.....	32 9 7	32 9 7	.....
Randwick Rifle Range	.....	16 0 0	16 0 0	.....
Military Works—General Advance, 1892	600 0 0	.....	524 0 0	76 0 0
Flood Relief, 1892	894 17 1	.....	560 7 4	334 9 9
Total—Colonial Secretary	£ 1,494 17 1	48 15 1	1,133 2 5	410 9 9
TREASURER AND SECRETARY, FINANCE AND TRADE.				
Treasury—Contingencies, 1892	.....	12 10 0	12 10 0	.....
Customs—Contingencies, 1892	3,676 2 4	3 5 0	3,540 9 8	138 17 8
Stores and Stationery, 1892	.....	8 6 0	8 6 0	.....
Glebe Abattoir—Contingencies, 1892	.....	3 16 0	3 16 0	.....
Interest on daily Bank Balances, 1892	138 16 2	.....	44 15 6	94 0 8
Do Deposit, Citizens Life Assurance Co.	.....	199 11 2	199 11 2	.....
Do do Sydney University, Challis Bequest	.....	501 7 5	501 7 5	.....
Do do Trustees, Challis, J. H.	.....	67 18 10	67 18 10	.....
Insurance on English Shipments	.....	6 10 1	6 10 1	.....
Part deficiency in accounts of H. Mason	7 5 0	.....	.....	7 5 0
Total—Treasurer and Secretary, Finance and Trade	£ 3,822 3 6	803 4 6	4,385 4 8	240 3 4
ATTORNEY-GENERAL.				
Attorney-General—Contingencies, 1892	.....	3 5 6	3 5 6	.....
Crown Solicitor—General Advance, 1892	1,200 0 0	.....	.....	1,200 0 0
Total—Attorney-General	£ 1,200 0 0	3 5 6	3 5 6	1,200 0 0
SECRETARY FOR LANDS.				
Harrison, J., Compensation for Improvements	£	60 0 0	60 0 0	.....
SECRETARY FOR PUBLIC WORKS.				
Murray River punt	300 0 0	.....	.....	300 0 0
Alterations to "Sobraon"	.....	1 7 1	1 7 1	.....
Total—Secretary, Public Works	£ 300 0 0	1 7 1	1 7 1	300 0 0
ADMINISTRATION OF JUSTICE.				
Coroners' Contingencies, 1892	£	25 10 6	25 10 6	.....
SECRETARY FOR MINES AND AGRICULTURE.				
Water Conservation, 1892	£ 46 2 8	.....	.....	46 2 8
POSTMASTER-GENERAL.				
Post-Office Stables	£ 650 0 0	.....	.....	650 0 0
ADVANCES ON ACCOUNT OF LOAN SERVICES.				
Bridge at Mulwalla	113 19 2	.....	.....	113 19 2
Bridge at Corowa	3,343 10 3	.....	3 9 4	3,340 0 11
Total on account Loan Services	£ 3,457 9 5	.....	3 9 4	3,454 0 1
ADVANCES ON ACCOUNT OF OTHER GOVERNMENTS.				
Imperial Government	374 2 9	.....	63 19 0	310 3 9
Mauritius Government	.....	22 11 4	22 11 4	.....
Hong Kong Government	.....	15 2 1	15 2 1	.....
Trinity House Pensions	.....	2 9 0	2 9 0	.....
Total on account of other Governments	£ 374 2 9	40 2 5	104 1 5	310 3 9
ADVANCES TO BE RECOVERED FROM VARIOUS SOURCES.				
Husband, J. H.—Advance to	39 11 8	.....	.....	39 11 8
Cheques drawn on New Oriental Bank	10 7 2	1 5 0	.....	11 12 2
Total on account of Various Sources	£ 49 18 10	1 5 0	.....	51 3 10
TOTAL	£ 11,556 14 8	983 10 1	5,875 11 10	6,664 12 11

TREASURER'S ADVANCE VOTE FOR 1893.

Heads of Service.	Issues in 1893.	Amounts adjusted in 1893.	Balances unadjusted, 31st December, 1893.
SCHEDULE A.	£ s. d.	£ s. d.	£ s. d.
His Excellency the Governor, 1893... ..	19 17 10	19 17 10	.....
EXECUTIVE AND LEGISLATIVE.			
His Excellency the Governor—Salaries, 1893	68 17 5	.....	68 17 5
Do do Contingencies, 1893	197 4 1	.....	197 4 1
Do do do 1892	15 2 4	.....	15 2 4
Executive Council—Salaries, 1893	117 4 0	.....	117 4 0
Legislative do do 1893	317 13 11	.....	317 13 11
Do do Contingencies, 1892	7 18 0	7 18 0	.....
Do Assembly—Salaries, 1893	140 0 0	140 0 0	.....
Do Council and Assembly—Contingencies, 1892	8 5 0	.....	8 5 0
Do do do do 1893	330 17 8	77 5 6	253 12 2
Total—Executive and Legislative	£ 1,203 2 5	225 3 6	977 18 11
COLONIAL SECRETARY.			
Colonial Secretary—Contingencies, 1892	23 1 3	23 1 3	.....
Do do 1893	67 11 8	.....	67 11 8
Registrar-General do 1892	187 10 0	187 10 0	.....
Do do 1893	187 10 0	187 10 0	.....
Aborigines Protection Board, 1892	1,484 9 1	.....	1,484 9 1
General Military Staff—Salaries, 1893	73 0 0	33 6 8	39 13 4
Do Contingencies, 1893	339 10 10	.....	339 10 10
Defence Department—Salaries, 1893	688 5 9	688 5 9	.....
Do Contingencies, 1893	8 17 2	8 17 2	.....
Do do 1892	103 2 9	103 2 9	.....
Do Salaries, 1892	6 8 0	6 8 0	.....
Military Instructors, 1893	91 13 4	91 13 4	.....
Artillery do Salaries, 1893	1,000 0 0	1,000 0 0	.....
Do do Contingencies, 1892	191 3 11	84 0 0	107 3 11
Do do Salaries, 1891	18 5 0	.....	18 5 0
Commanding Engineer—Salaries, 1892	28 10 0	28 10 0	.....
Do Contingencies, 1893	75 0 0	75 0 0	.....
Permanent Submarine Miners—Contingencies, 1893	100 0 0	.....	100 0 0
Do do do Steam Launch	1,000 0 0	.....	1,000 0 0
Do Medical Staff Corps—Salaries, 1893	30 8 4	.....	30 8 4
Do do do Contingencies, 1893	16 1 11	.....	16 1 11
Volunteers—Contingencies, 1891	69 1 2	.....	69 1 2
Do do 1892	37 10 0	.....	37 10 0
Do do 1893	78 16 0	.....	78 16 0
Do Salaries, 1893	412 4 8	.....	412 4 8
Ordnance and Barrack Department—Contingencies, 1893	245 5 4	.....	245 5 4
Military Pensions, 1893	185 0 0	.....	185 0 0
Military Review, 1893	500 0 0	1 15 5	498 4 7
Albany Defence Works, 1893	4,401 12 11	.....	4,401 12 11
Gratuity on retiring to Captain Holmes	1,071 0 0	17 18 6	1,053 1 6
Military Survey, Newcastle	100 0 0	.....	100 0 0
Law Costs, &c., Newton v. Roberts	90 0 0	.....	90 0 0
Settlement of Action, Bloomfield v. Roberts	2,500 0 0	.....	2,500 0 0
Military Works Department—Advance, 1893	600 0 0	.....	600 0 0
Warlike Materials, 1893	5,655 18 9	.....	5,655 18 9
Do Stores, 1892	9,049 6 3	6,671 11 3	2,377 15 0
Do do 1893	78 16 9	78 16 9	.....
Spare parts of Rifles, 1892	5 9 11	.....	5 9 11
Cartridges, 1892	175 5 0	.....	175 5 0
Rankwick Rifle Range	6 12 9	.....	6 12 9
Naval Brigade—Salaries, 1892	103 16 0	.....	103 16 0
Naval Volunteer Artillery—Contingencies, 1893	88 8 10	.....	88 8 10
“Wolverene,” 1893	272 2 6	.....	272 2 6
Police Department—Contingencies, 1892	2,783 16 0	136 0 0	2,647 16 0
Do do 1893	7,161 17 2	7,161 17 2	.....
Do do 1891	310 3 6	.....	310 3 6

TREASURER'S ADVANCE VOTE FOR 1893—*continued.*

Heads of Service.	Issues in 1893.	Amounts adjusted in 1893.	Balances unadjusted, 31st December, 1893.
	£ s. d.	£ s. d.	£ s. d.
<i>COLONIAL SECRETARY—continued.</i>			
Police Quarters at Bourke ...	1,048 1 3	.....	1,048 1 3
Lunacy Department—Salaries, 1893 ...	24 18 4	.....	24 18 4
Medical Adviser—Salaries, 1893 ...	206 13 4	.....	206 13 4
Do Contingencies, 1892 ...	328 7 6	.....	328 7 6
Analytical Branch—Salaries, 1893 ...	5 7 11	5 7 11	.....
Coast Hospital—Contingencies, 1892 ...	481 10 6	481 10 6	.....
Dairies Supervision Act, 1893 ...	75 0 0	.....	75 0 0
Maintenance of Sick Paupers, 1892 ...	112 18 10	.....	112 18 10
Government Statistician—Contingencies, 1893 ...	683 0 6	.....	683 0 6
Do Census, 1893 ...	81 5 8	.....	81 5 8
Registrar of Friendly Societies, &c., 1893 ...	166 13 4	166 13 4	.....
Do do 1892 ...	1 13 4	1 13 4	.....
Agent-General—Contingencies, 1892 ...	144 2 9	.....	144 2 9
Do do 1893 ...	56 14 8	.....	56 14 8
City of Sydney Improvement Board, 1893 ...	190 0 0	.....	190 0 0
Government Asylums—Salaries, 1892 ...	104 17 2	100 0 0	4 17 2
Do do 1893 ...	145 0 0	.....	145 0 0
Do Contingencies, 1892 ...	8,574 6 8	5,857 13 7	2,716 13 1
Do do 1893 ...	3,485 0 4	.....	3,485 0 4
Children's Protection Act, 1893 ...	284 7 6	233 6 8	51 0 10
State Children's Relief Department, 1892 ...	2,025 0 0	2,000 0 0	25 0 0
Do do 1893 ...	108 0 2	.....	108 0 2
Fisheries Commission—Salaries, 1893 ...	840 8 4	.....	840 8 4
Do Contingencies, 1893 ...	73 5 8	.....	73 5 8
Gratuity to Inspector Mulhall ...	100 0 0	.....	100 0 0
Botanic Gardens, 1893 ...	60 1 5	.....	60 1 5
Government Domains, 1893 ...	232 11 3	.....	232 11 3
Centennial Park, 1893 ...	1,978 2 1	887 15 2	1,090 6 11
Grants in aid of Charitable Institutions, 1892 ...	1,160 9 11	.....	1,160 9 11
Do do 1893 ...	2,122 16 8	.....	2,122 16 8
Special Grant to Cowra Hospital ...	200 0 0	.....	200 0 0
Do Corowa Hospital ...	300 0 0	.....	300 0 0
Do Sydney Rescue Work Society ...	500 0 0	.....	500 0 0
Do Newcastle Soup Kitchen ...	100 0 0	.....	100 0 0
Do Bulli Benevolent Society ...	40 0 0	.....	40 0 0
Grants in aid Agricultural Societies, 1892 ...	8,581 19 9	.....	8,581 19 9
Special Grants to Municipalities, 1893 ...	1,906 7 5	.....	1,906 7 5
Relief to the Unemployed ...	11,363 2 2	246 3 10	11,116 18 4
Flood Relief ...	5,202 2 1	4,494 9 6	707 12 7
Inquiry re Director of Charitable Institutions ...	56 12 3	.....	56 12 3
Special Grant, Kiama Blow Hole Baths ...	200 0 0	.....	200 0 0
Royal Naval Home, purchase of Site ...	6,180 0 0	90 0 0	6,090 0 0
Gratuity to R. W. Poole, on retiring ...	24 9 7	.....	24 9 7
Maintenance of deserted Children, &c., 1893 ...	944 18 9	0 8 2	944 10 7
Preparation of Statistics re Colony ...	97 10 0	20 0 0	77 10 0
Official History of New South Wales ...	1,200 15 0	.....	1,200 15 0
Rookwood Public Buildings, 1893 ...	124 19 9	.....	124 19 9
Chicago Exhibition ...	13,331 5 0	1,304 11 6	12,026 13 6
Labour Bureau—Salaries, 1893 ...	15 12 6	.....	15 12 6
Allowance to J. Creer for Special Services ...	50 0 0	.....	50 0 0
Private Secretary to Premier, 1893 ...	200 5 6	.....	200 5 6
Inspector of Scaffolding, 1893 ...	20 0 0	20 0 0	.....
Immigration, 1892 ...	1,356 19 11	680 18 5	676 1 6
Do 1893 ...	397 11 7	.....	397 11 7
Compensation to Injured through collapse of West Sydney Hustings ...	570 0 0	.....	570 0 0
Board to revise Official History of N.S.W. ...	78 15 0	.....	78 15 0
Expenses re Local Government, 1892 ...	161 3 9	161 3 9	.....
Transmission of Paupers, &c., 1892 ...	148 8 2	78 5 8	70 2 6
Burials of Destitute Persons, 1892 ...	12 10 0	12 10 0	.....
Newspapers, &c., 1892 ...	207 11 6	200 0 0	7 11 6
Electoral Lists, &c., 1892 ...	0 10 0	0 10 0	.....
Law Expenses, Attorney-General v. M'Leod ...	5,007 9 5	.....	5,007 9 5
Do Champ v. Dibbs ...	275 0 0	.....	275 0 0
Commission of Inquiry re Administration of Chief Commissioner of Railways ...	294 0 0	.....	294 0 0
Imperial Institute ...	42 14 2	22 14 2	20 0 0

TREASURER'S ADVANCE VOTE FOR 1893—continued.

Heads of Service.	Issues in 1893.	Amounts adjusted in 1893.	Balances unadjusted 31st December, 1893.
COLONIAL SECRETARY—continued.	£ s. d.	£ s. d.	£ s. d.
Portraits of Sir H. Parkes and Sir G. Dibbs	4 6 9	4 6 9	.....
Advance to Dr. Franklin	60 0 0	60 0 0	.....
Labour Settlements, 1893	2,887 14 7	.....	2,887 14 7
Reclamation, Doll's Point	114 0 0	.....	114 0 0
Sericulture, 1892	82 15 9	.....	82 15 9
Grant <i>re</i> Monument, Middle Head Disaster	25 0 0	.....	25 0 0
Fees to J. Plummer for Articles <i>re</i> Colony	94 1 8	.....	94 1 8
Royal Commission Inquiry <i>re</i> Registrar-General's Department ...	329 14 3	.....	329 14 3
Special Grant, Grafton Fire Brigade	75 0 0	.....	75 0 0
Broken Hill Municipal Council Endowment	7,143 14 9	7,143 14 9	.....
Rent of Premises for Sydney Hospital	270 16 8	.....	270 16 8
Customs International Bureau, Brussels, 1891	173 18 4	.....	173 18 4
Do do 1892	123 5 2	.....	123 5 2
Do do 1893	123 5 2	.....	123 5 2
Total—Colonial Secretary	£ 137,303 13 11	40,859 1 0	96,444 12 11
TREASURER AND SECRETARY FOR FINANCE AND TRADE.			
Treasury—Salaries, 1893	176 11 7	103 1 9	73 9 10
Do do 1892	0 7 4	0 7 4	.....
Do Contingencies, 1892	39 2 6	39 2 6	.....
Stamp Office—Contingencies, 1893	25 0 0	.....	25 0 0
Customs—Salaries, 1893	263 3 2	.....	263 3 2
Do Contingencies, 1893	2,939 9 4	.....	2,939 9 4
Do do 1892	78 6 6	.....	78 6 6
Advance to Customs Department, 1893	629 17 6	629 17 6	.....
Government Printer's Department—Salaries, 1893	9,621 18 6	.....	9,621 18 6
Do do Contingencies, 1893	2,522 0 10	.....	2,522 0 10
Do do Salaries, 1892	61 2 4	61 2 4	.....
Do do Contingencies, 1892	25 3 6	25 3 6	.....
Stores and Stationery, 1891	1,094 3 2	.....	1,094 3 2
Do do 1892	19,316 16 9	10,483 11 8	8,833 5 1
Do do 1893	17,316 1 5	.....	17,316 1 5
Board of Health—Salaries, 1893	218 6 8	218 6 8	.....
Do do 1892	0 19 0	0 19 0	.....
Maintenance of Lepers, 1892	245 12 9	245 12 9	.....
Diseases in Meat Act, 1892	147 0 8	147 0 8	.....
Do do 1893	344 16 0	344 16 0	.....
Shipping Master—Salaries, 1893	179 4 0	.....	179 4 0
Glebe Island Abattoirs—Contingencies, 1892	362 0 3	362 0 3	.....
Do do do 1893	321 9 9	.....	321 9 9
Do do Desiccating, 1893	326 19 11	.....	326 19 11
Do do Improvements, 1893	1,807 2 10	7 13 3	1,799 9 7
Marine Board—Salaries, 1892	108 13 4	48 13 4	60 0 0
Do Miscellaneous, 1893	228 17 3	.....	228 17 3
Colonial Light-houses, 1892	0 1 3	0 1 3	.....
Do do 1893	6 6 8	6 6 8	.....
Sea and River Pilots, 1892	0 1 4	0 1 4	.....
Do 1893	6 13 4	6 13 4	.....
Coast Light-houses, 1892	930 1 7	.....	930 1 7
Public Wharfs—Salaries, 1893	173 15 0	.....	173 15 0
Do Contingencies, 1893	502 6 9	.....	502 6 9
Postage—Public Departments, 1893	8,015 7 1	.....	8,015 7 1
Advertising, 1892	2,407 12 4	.....	2,407 12 4
Transmission—Telegraphic Message, 1892	297 4 4	.....	297 4 4
Insurance on Government Buildings	152 19 9	.....	152 19 9
Insurance on English Shipments	683 5 0	.....	683 5 0
Management of Inscribed Stock by Bank of England	196 16 7	.....	196 16 7
Premium on Debentures purchased on account of £1,000,000	.....	.....	.....
Railway Loan	691 11 6	.....	691 11 6
Discount and Stamps on London Drafts	603 7 9	.....	603 7 9
Exchange on Remittances, 1892	912 10 3	3 18 2	908 12 1
Do do 1893	3,735 6 5	50 18 3	3,684 8 2
Allowance for Stationery, &c., to Clerks of Petty Sessions, &c.,	.....	.....	.....
1892	552 17 11	400 0 0	152 17 11

TREASURER'S ADVANCE VOTE FOR 1893—*continued.*

Heads of Service.	Issues in 1893.	Amounts adjusted in 1893.	Balances unadjusted 31st December, 1893.
	£ s. d.	£ s. d.	£ s. d.
TREASURER AND SECRETARY FOR FINANCE AND TRADE—<i>continued.</i>			
Relief to Distressed Seamen...	1 16 0	1 16 0	.....
Interest on Advances by Banks in London, 1892 ...	6,993 18 2	4,338 16 7	2,655 1 7
Do do do 1893 ...	12,808 10 0	.....	12,808 10 0
Do on Deposits under Funded Stock Act ...	25 3 10	13 14 4	11 9 6
Do on Curator of Intestate Estates Account...	2,804 7 3	2,804 7 3	.....
Do on Funds Suitors-in-Equity and Lunacy Patients ..	2,865 18 5	1,900 0 0	965 18 5
Do on Overdrafts, 1892 ...	82 12 5	.....	82 12 5
Do on Advances by Banks in Sydney, 1893 ..	349 6 3	.....	349 6 3
Do on Treasury Bills, 1893 ...	95 8 4	95 8 4	.....
Do on Special Deposit by Government Savings Bank ...	198 5 0	.....	198 5 0
Do do Citizens Life Assurance Company ...	316 17 6	.....	316 17 6
Water and Sewerage Rates on Government Buildings, 1893 ...	2,786 18 0	.....	2,786 18 0
Privy Council Appeals, 1893 ...	500 0 0	.....	500 0 0
Legal Expenses, 1892 ...	8 8 2	8 8 2	.....
Do 1893 ...	63 1 4	.....	63 1 4
Part of Defalcations by late Clerk in charge of Imperial Pensions, 1892 ...	538 6 1	.....	538 6 1
Gratuity to E. Crimston, retiring from Treasury ...	152 11 7	.....	152 11 7
Gratuities to Officers retiring from Government Printing Office...	184 8 9	.....	184 8 9
Gratuity to W. Spalding do do do ...	32 14 2	.....	32 14 2
Do to N. M'Dougall, retiring from Public Wharfs Office ...	107 9 6	.....	107 9 6
Do to J. Norguay on account of Husband killed on duty under Marine Board ...	25 0 0	.....	25 0 0
Refund of Duties under various Departments, 1891 ...	330 11 8	.....	330 11 8
Do of part Deposit by Citizens Life Assurance Society ...	2,000 0 0	2,000 0 0	.....
Expenses—Funding New South Wales Debt ...	30 0 0	.....	30 0 0
Testing New South Wales Frozen Meat ...	14 0 0	.....	14 0 0
Reports on New South Wales Butter ...	159 9 9	.....	159 9 9
Advance to Treasury Paymaster, 1893 ...	900 0 0	.....	900 0 0
Total, Treasurer and Secretary for Finance and Trade ...	112,643 13 10	24,347 18 2	88,295 15 8
RAILWAYS.			
Costs in the Criminal Proceedings, Eddy v. Martin ...	332 0 0	.....	332 0 0
ATTORNEY-GENERAL.			
	£ s. d.	£ s. d.	£ s. d.
Attorney-General—Contingencies, 1892 ...	726 11 6	726 11 6	.....
Do do 1893 ...	164 17 0	.....	164 17 0
Parliamentary Draftsman—Salaries, 1892 ...	2 1 8	2 1 8	.....
Do do do 1893 ...	233 6 8	233 6 8	.....
Crown Solicitor—Salaries, 1892 ...	85 7 3	85 7 3	.....
Do do 1893 ...	285 5 0	164 12 4	120 12 8
Do Contingencies, 1893 ...	78 0 0	78 0 0	.....
Council of Conciliation—Salaries, 1892 ...	2 1 8	2 1 8	.....
Do do Contingencies, 1892 ...	61 16 4	61 16 4	.....
Do do Salaries, 1893 ...	578 6 8	578 6 8	.....
Do do Contingencies, 1893 ...	193 4 5	193 4 5	.....
Total—Attorney-General ...	£ 2,410 18 2	2,125 8 6	285 9 8
SECRETARY FOR LANDS.			
General Advance, Lands Department, 1893 ...	1,000 0 0	1,000 0 0	.....
Land Agents and others—Contingencies, 1894 ...	28 9 6	.....	28 9 6
Detail Survey—Salaries, 1893 ...	50 0 0	50 0 0	.....
Ireland, J. E., Compensation for Land ...	163 4 0	.....	163 4 0
Kelly, G. B. do do ...	20 0 0	.....	20 0 0
Keir, C. L., Refund Value Improvements ...	189 10 0	189 10 0	.....
M'Gregor, J., Compensation for Water Rights ...	20 0 0	.....	20 0 0
Clearing Liverpool Town Common ...	85 0 3	85 0 3	.....
Rushcutter's Bay Park, Improvements ...	250 0 0	.....	250 0 0
Total—Secretary for Lands ...	£ 1,806 3 9	1,324 10 3	481 13 6

TREASURER'S ADVANCE VOTE FOR 1893—continued.

Heads of Service.	Issues in 1893.	Amounts adjusted in 1893.	Balances unadjusted, 31st December, 1893.
SECRETARY FOR PUBLIC WORKS.	£ s. d.	£ s. d.	£ s. d.
Public Works—Salaries, 1893	13,137 11 5	70 16 8	13,066 14 9
Do Contingencies, 1893	1,056 3 2	.....	1,056 3 2
Do Salaries, 1892	1 1 0	1 1 0	.....
Gratuities to Retiring Officers, 1893	58 15 0	30 0 0	28 15 0
Law Costs, Whitton v. Lyne	31 10 0	.....	31 10 0
Advance to Public Works Tender Board	300 0 0	300 0 0	.....
Water Conservation, 1893	108 6 2	.....	108 6 2
Advance to Railway Construction Branch	500 0 0	.....	500 0 0
Dredge Service—Salaries, 1893	718 17 9	718 17 9	.....
Do Contingencies, 1892	130 11 1	130 11 1	.....
Do Tugs and Punts, 1892	140 0 0	140 0 0	.....
Expenses, Special Tugs, 1892	300 0 0	300 0 0	.....
Landing Silt, 1892	5 3 11	5 3 11	.....
Improvements, Queen's-street, Circular Quay	832 13 11	.....	832 13 11
Coff's Harbour Jetty	581 15 2	57 13 5	524 1 9
Woolgoola Bay Jetty	65 13 11	65 13 11	.....
Erskine-street Jetty	507 19 9	298 11 3	209 8 6
Balmain Ferry Waiting-room	382 19 5	.....	382 19 5
Stockton Jetty	183 7 6	183 7 6	.....
Repairs to Steam Barge "Castor"	933 19 6	.....	933 19 6
Incidental Expenses to Wharfs, 1892	431 14 11	431 14 11	.....
General Advance, Harbours and Rivers	2,000 0 0	.....	2,000 0 0
Compensation for Accidents to Employees, Harbours and Rivers			
Department	662 0 0	12 0 0	650 0 0
Alterations to "Sobraon"	829 10 8	829 10 8	.....
Cowper's Wharf, Goods-shed	398 17 0	398 17 0	.....
Circular Quay, Cargo-shed	359 0 0	.....	359 0 0
Repairs, Post and Telegraph Offices, 1892	3 10 0	3 10 0	.....
Post and Telegraph Offices, Minor Towns, 1892	1,558 14 8	401 18 4	1,156 16 4
Pymont Bridge, Designs, 1892	1,000 0 0	1,000 0 0	.....
Furniture and Fittings, Public Offices, 1892	0 7 6	0 7 6	.....
Do do do 1893	437 11 9	370 11 9	67 0 0
Additions to Parramatta Industrial School	50 10 0	50 0 0	0 10 0
Alteration to Bathurst Court-house Clock	229 16 0	229 16 0	.....
Repairs, Public Buildings, 1893	959 13 10	.....	959 13 10
Government House Additions, &c., 1893	1,468 9 10	.....	1,468 9 10
Hill View, Furniture, &c., 1893	1,815 1 9	.....	1,815 1 9
Completion, Raymond Terrace Lands Office	422 0 0	.....	422 0 0
Additions to Royal Mint	512 0 0	.....	512 0 0
Court-house, Additions, 1893	29 7 0	.....	29 7 0
Hard Labour Gaols, 1892	1,564 12 1	837 18 4	726 13 9
Gratuity to Widow of T. Weaver, late Roads and Bridges			
Department	100 0 0	.....	100 0 0
Sewerage Department—Contingencies, 1892	423 12 11	423 12 11	.....
Board of Water Supply and Sewerage—Summons Fees Account	500 0 0	.....	500 0 0
Do do Salaries, 1893	361 6 6	.....	361 6 6
Hunter District Water Supply and Sewerage Board—Contingencies, 1893	805 9 2	.....	805 9 2
Hunter District Water Supply and Sewerage Board—Contingencies, 1892	1,026 9 7	1,026 9 7	.....
Hunter District Water Supply and Sewerage Board—General Advance	1,000 0 0	500 0 0	500 0 0
Hunter District Water Supply and Sewerage Board—Summons Fees Account	300 0 0	120 5 0	179 15 0
Richmond Water Supply	152 1 7	.....	152 1 7
Compensation for Loss of Office (E. J. Pell)	37 10 0	.....	37 10 0
Total, Secretary for Public Works	£ 39,415 15 5	8,938 8 6	30,477 6 11
ADMINISTRATION OF JUSTICE.			
Department of Justice—Salaries, 1893	398 10 2	219 6 8	179 3 6
Do do Contingencies, 1893	360 11 8	.....	360 11 8
Do do Salaries, 1892	21 2 6	21 2 6	.....
Do do Contingencies, 1892	1 16 8	1 16 8	.....
Prothonotary—Salaries, 1893	190 0 0	190 0 0	.....
Do Contingencies, 1893	850 0 0	507 6 3	342 13 9
Do do 1892	174 10 0	69 10 0	105 0 0

TREASURER'S ADVANCE VOTE FOR 1893—*continued.*

Heads of Service.	Issues in 1893.	Amounts adjusted in 1893.	Balances unadjusted, 31st December, 1893.
ADMINISTRATION OF JUSTICE—<i>continued.</i>			
Curator of Intestate Estates—Salaries, 1893	£ 35 5 1	£ 20 0 0	£ 15 5 1
Do do do 1892	1 3 4	1 3 4	.....
Do do Contingencies, 1893	7 9 4	.....	7 9 4
Sheriff—Salaries, 1893	8 6 8	8 6 8	.....
Do Contingencies, 1892	761 3 3	761 3 3	.....
Bankruptcy Court—Salaries, 1893	891 11 3	11 13 4	879 17 11
Do do 1892	0 2 4	0 2 4	.....
District Court—Salaries, 1893	37 10 0	.....	37 10 0
Do Contingencies, 1893	991 17 11	.....	991 17 11
Do Salaries, 1892	18 15 0	18 15 0	.....
Coroners—Contingencies, 1892	446 19 4	446 19 4	.....
Petty Sessions—Salaries, 1893	199 7 9	21 13 4	177 14 5
Do do 1892	0 4 4	0 4 4	.....
Prisons—Salaries, 1893	121 0 0	121 0 0	.....
Do do 1892	0 16 0	0 16 0	.....
Patents and Copyright—Contingencies, 1892	152 2 0	63 8 2	88 13 10
Allowances to Inspectors under Licensing Act	323 17 5	.....	323 17 5
Total, Administration of Justice	£ 5,994 2 0	2,484 7 2	3,509 14 10
PUBLIC INSTRUCTION.			
Observatory—Contingencies, 1891	109 9 3	109 9 3	.....
Costs, &c., O'Neill v. Borough of Randwick	118 11 4	.....	118 11 4
Grants in aid of Public Institutions, 1892	876 14 0	876 14 0	.....
Endowment, Sydney Grammar School, 1893	375 0 0	375 0 0	.....
Gratuity on retiring, to Major Strong	900 0 0	.....	900 0 0
Total, Public Instruction	£ 2,379 14 7	1,361 3 3	1,018 11 4
SECRETARY FOR MINES AND AGRICULTURE.			
Department of Mines—Salaries, 1893	331 14 5	.....	331 14 5
Management of Pounds and Commons, 1893	100 0 0	.....	100 0 0
Advances to Inspectors of Public Watering Places	2,400 0 0	600 0 0	1,800 0 0
Agricultural Department—Salaries, 1893	1,505 3 2	21 18 4	1,483 4 10
Do do Contingencies, 1892	133 1 10	.....	133 1 10
Do do Salaries, 1892	0 6 8	0 6 8	.....
National prizes, 1893... ..	694 0 0	.....	694 0 0
Vine Diseases Board, 1893	318 6 3	.....	318 6 3
Forestry—Salaries, 1893	984 1 3	.....	984 1 3
Do Contingencies, 1893	354 13 3	.....	354 13 3
Do do 1892	262 5 4	262 5 4	.....
Compensation for cancellation of Mineral Leases	634 2 8	634 2 8	.....
Reclamation Newcastle sand drift	983 2 11	.....	983 2 11
Inquiry <i>re</i> Lead Poisoning at Broken Hill... ..	312 3 8	283 8 4	28 15 4
Subsidy under Rabbit Act, 1887	27 0 8	.....	27 0 8
Total, Secretary for Mines and Agriculture	£ 9,040 2 1	1,802 1 4	7,238 0 9
POSTMASTER-GENERAL.			
Postal Department—Salaries, 1893	1,119 12 4	341 19 6	777 12 10
Electric Telegraph Department—Salaries, 1893	1,120 14 2	11 13 4	1,109 0 10
Do do do 1892	0 2 4	0 2 4	.....
Money Order Office—Salaries, 1893	675 17 4	.....	675 17 4
Conveyance of Mails, 1893	3,333 6 8	.....	3,333 6 8
British-Australian Cable Subsidy, 1893	11,182 6 11	11,100 16 4	81 10 7
Fittings, &c., George-street North Post Office, 1893	140 11 11	.....	140 11 11
Total, Postmaster-General	17,572 11 8	11,454 11 6	6,118 0 2

TREASURER'S ADVANCE VOTE FOR 1893—continued.

Heads of Service.	Issues in 1893.	Amounts adjusted in 1893.	Balances unadjusted, 31st December, 1893.
ADVANCES ON ACCOUNT OF LOANS SERVICES.	£ s. d.	£ s. d.	£ s. d.
Railway—Nyngan to Cobar	74 19 4	74 19 4	.....
Do North Shore	1,849 18 9	868 13 3	981 5 6
Do Duplication, Strathfield to Ryde	8,225 5 7	8,225 5 7	.....
Do Lismore to Tweed	10,000 12 11	10,000 12 11	.....
New Steamer for Pilot Service	7,056 9 8	6,873 5 2	183 4 6
Newcastle Police Buildings	628 1 4	628 1 4	.....
Tocumwall do	850 0 0	850 0 0	.....
Grafton Gaol, Erection	786 0 0	786 0 0	.....
Public Works Office, Erection	6,199 19 11	6,199 19 11	.....
Sydney Hospital, Completion	8,255 0 0	8,255 0 0	.....
Cook's River, Reclamation	5,389 8 1	5,389 8 1	.....
Long Cove do	824 16 4	824 16 4	.....
Country Towns Water Supply	435 8 2	435 8 2	.....
Clarence River Dredge	3,649 7 0	3,649 7 0	.....
Tweed River Improvements	376 2 6	40 3 4	335 19 2
Trial Bay Harbour Works	186 3 10	4 12 10	181 11 0
Extension, Sydney Water Supply	2,953 8 1	2,248 11 6	704 16 7
Tintaldra Bridge	2,065 11 10	1,084 5 6	981 6 4
Wilcannia do	876 4 8	876 4 8	.....
Jingellic do	3,411 6 4	.....	3,411 6 4
Corowa do	4,688 9 7	0 1 0	4,688 8 7
Mulwalla do	86 5 11	.....	86 5 11
Sewerage—Darling Point	628 2 9	628 2 9	.....
Do Paddington	562 0 11	562 0 11	.....
Resumption of land for construction of Wharfs	2,254 12 9	1,428 12 4	826 0 5
Total on account of Loans Services ...	£ 72,313 16 3	59,933 11 11	12,380 4 4
ADVANCES ON ACCOUNT OF OTHER GOVERNMENTS.	£ s. d.	£ s. d.	£ s. d.
Imperial Government	66 13 4	33 6 8	33 6 8
Mauritius do	1,276 6 3	692 10 0	583 16 3
Hong Kong do	81 2 11	48 2 6	33 0 5
Sierra Leone do	82 3 4	58 0 0	24 3 4
Queensland do	60 4 6	60 4 6	.....
South Australian Government	34 11 5	34 11 5	.....
Trinity House Pensions	20 11 0	9 1 0	11 10 0
Total on account of other Governments ...	£ 1,621 12 9	935 16 1	685 16 8
ADVANCES ON ACCOUNT OF VARIOUS SOURCES.	£ s. d.	£ s. d.	£ s. d.
Penrith Municipal Council Loan	13,000 0 0	.....	13,000 0 0
Cheques drawn on late Oriental Bank	494 9 2	63 5 1	431 4 1
Police Superannuation Account	3,155 7 8	3,155 7 8	.....
Do Reward Fund	285 10 0	285 10 0	.....
Railway Store Advance Account	1,987 8 3	1,987 8 3	.....
Harbours and Rivers Department Advance Account	149 13 0	149 13 0	.....
Wages—Licensed Prisoners, Trial Bay	292 3 5	292 3 5	.....
Revenue Suspense Account	1,245 16 4	1,245 16 4	.....
Mineral Lease Survey Fee Account	13 6 8	13 6 8	.....
Total on account of Various Sources ...	£ 20,623 14 6	7,192 10 5	13,431 4 1
Grand Totals—31st December, 1893	£ 424,680 19 2	163,004 9 5	261,676 9 9
Total of Balances outstanding on Treasurer's Advance Vote for 1892. (Brought forward from page 201) ... ..	.....	.....	6,664 12 11
Cash Balance on 31st December, 1893 ... ..	.....	.....	268,341 2 8
Total Balances of Treasurer's Advance Votes for 1892 and 1893 unadjusted, 31st December, 1893 ... ..	£ .....	.....	11,658 17 4
Total Balances of Treasurer's Advance Votes for 1892 and 1893 unadjusted, 31st December, 1893 ... ..	£ .....	.....	280,000 0 0

APPENDIX G.

ABSTRACT STATEMENT showing the Net Amounts of Revenue available for Appropriation to the Public Service; the Statutory and Primary Liabilities thereupon; the Liabilities under the Annual Appropriation Acts; and the relation of the total Appropriations to the Net Revenue available; and the relation of the actual Disbursements both to the Revenue and to the Appropriations thereof for each year from 1887 to 1893 inclusive:—

Heads of Information.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Gross amount of Revenue	8,582,809 15 5	8,886,331 17 9	9,066,941 3 5	9,494,584 5 8	10,036,185 10 2	10,501,103 14 4	9,706,734 5 11	66,274,690 12 8
Less Refunds and Charges on Collections	205,854 4 4	172,148 0 8	191,211 3 9	188,893 9 1	263,067 3 4	435,501 15 9	207,363 12 7	1,664,039 9 6
Net Revenue available for Appropriation	8,376,955 11 1	8,714,183 17 1	8,875,729 19 8	9,305,690 16 7	9,773,118 6 10	10,065,601 18 7	9,499,370 13 4	64,610,651 3 2
Primary Liabilities for Interest upon and Redemption of the Public Debt	1,686,062 11 8	1,740,032 11 6	1,813,998 11 6	1,925,089 12 8	1,989,981 15 9	2,158,680 18 8	2,249,569 18 10	13,563,416 0 7
Schedules A, B, C, and other Statutory Liabilities. (See Supplements A and B to this Appendix)	171,739 12 6	176,957 8 9	186,649 0 4	195,932 7 10	208,143 19 6	306,558 8 4	313,605 17 11	1,559,586 15 2
Total Primary Liabilities	1,857,802 4 2	1,916,990 0 3	2,000,647 11 10	2,121,022 0 6	2,198,125 15 3	2,465,239 7 0	2,563,175 16 9	15,123,002 15 9
Balance of Revenue available for General Appropriation	6,519,153 6 11	6,797,193 16 10	6,875,082 7 10	7,184,668 16 1	7,574,992 11 7	7,600,362 11 7	6,936,194 16 7	49,487,648 7 5
Gross Annual General Appropriations, including Temporary Supply Acts.....	7,757,381 8 3	6,964,303 6 10	7,774,265 12 8	7,548,812 18 8	7,689,727 17 4	8,596,030 12 6	7,796,185 18 4	54,126,707 14 7
Less Temporary Items	532,905 0 0	225,458 0 0	224,092 10 0	223,310 0 0	225,675 0 0	225,665 0 0	224,930 0 0	1,882,035 10 0
Net Annual General Appropriations	7,224,476 8 3	6,738,845 6 10	7,550,173 2 8	7,325,502 18 8	7,464,052 17 4	8,370,365 12 6	7,571,255 18 4	52,244,672 4 7
Less Excess Balances of previous years' Appropriations written off	249,366 9 2	328,812 0 6	383,140 2 5	357,796 2 5	173,310 13 8	137,857 9 8	328,864 0 4	1,959,146 18 2
	6,975,109 19 1	6,410,033 6 4	7,167,033 0 3	6,967,706 16 3	7,290,742 3 8	8,232,508 2 10	7,242,391 18 0	50,285,525 6 5
Amount Appropriated in excess of Revenue.....	455,956 12 2	.....	291,950 12 5	.....	.....	632,145 11 3	306,197 1 5	1,686,249 17 3
Amount Appropriated less than Revenue .....	.....	387,160 10 6	.....	216,961 19 10	284,250 7 11	.....	.....	888,372 18 3
Net amount Appropriated in excess of Revenue .....	.....	.....	.....	.....	.....	.....	.....	797,876 19 0
Total Appropriations for the Year	9,082,278 12 5	8,655,835 7 1	9,550,820 14 6	9,446,524 19 2	9,662,168 12 7	10,835,604 19 6	10,134,431 15 1	67,367,665 0 4
Actual Disbursements for Services during the Year*	8,990,052 14 9	8,491,966 3 0	9,001,443 16 10	9,214,668 3 7	10,065,804 10 11	9,931,411 6 0	9,911,904 4 4	65,607,250 19 5
Disbursements { Less than Appropriated	92,225 17 8	163,869 4 1	549,376 17 8	231,856 15 7	.....	904,193 13 6	222,527 10 9	2,164,049 19 3
{ More than Appropriated .....	.....	.....	.....	.....	403,635 18 4	.....	.....	403,635 18 4
„ Net less than Appropriated .....	.....	.....	.....	.....	.....	.....	.....	1,760,414 0 11
Disbursements { In excess of Revenue	613,097 3 8	.....	125,713 17 2	.....	292,636 4 1	.....	412,533 11 0	1,444,030 15 11
{ Less than Revenue.....	.....	222,217 14 1	.....	91,022 13 0	.....	134,190 12 7	.....	447,430 19 8
„ Net in excess of Revenue .....	.....	.....	.....	.....	.....	.....	.....	996,599 16 3

* Inclusive of those shown in Supplement B to this Appendix.

SUPPLEMENT A TO APPENDIX G.

ABSTRACT of Statutory and Primary Liabilities chargeable to the Consolidated Revenue Fund (exclusive of Interest upon and Extinction of the Public Debt)
for the years 1887 to 1893 inclusive.

Head of Appropriation.	1887.	1888.	1889.	1890.	1891.	1892.	1893.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Schedule A—Imperial Act 18 and 19 Vic., Cap. 54	18,050 0 0	18,050 0 0	18,050 0 0	18,050 0 0	18,050 0 0	18,050 0 0	18,050 0 0
" Supplement—Colonial Acts	10,757 10 6	11,750 0 0	14,350 0 0	14,350 0 0	14,350 0 0	14,350 0 0	14,350 0 0
Schedule B—Imperial Act 18 and 19 Vic., Cap. 54	6,177 19 0	8,591 7 7	8,700 0 0	8,700 0 0	8,700 0 0	8,700 0 0	8,700 0 0
" Supplement—Colonial Acts	577 6 3	1,880 6 10	2,222 17 9	3,780 0 0	3,780 0 0	3,780 0 0	3,780 0 0
Schedule C—Imperial Act 18 and 19 Vic., Cap. 54	10,193 0 0	9,993 0 0	9,993 0 0	9,793 0 0	9,793 0 0	9,593 0 0	8,743 0 0
Judicial Salaries and Pensions, 22 Vic. No. 18, 46 Vic. No. 16, and 51 Vic. Nos. 12 and 19 President and Members of Land Appeal Court, 55 Vic. No. 26	12,999 9 2	13,100 0 0	10,187 10 0	11,250 0 0	11,221 15 4	12,000 0 0	12,125 0 0
Pensions—Superannuation Repeal Act of 1873	5,746 13 8	4,706 4 11	4,388 10 8	4,280 0 0	4,104 12 6	3,704 19 8	4,000 0 0
{ Pensions							3,533 0 11
{ Refunds	135 16 11				198 19 11		
Pension under Railway Act, 51 Vic. No. 35		100 16 2	937 10 0	937 10 0	937 10 0	937 10 0	937 10 0
Civil Service Superannuation Account, 48 Vic. No. 24	20,000 0 0	20,000 0 0	20,000 0 0				
Fees to Civil Service Board, 48 Vic. No. 24	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0	500 0 0
Endowments of Educational Establishments	9,000 0 0	9,000 0 0	9,000 0 0	9,000 0 0	9,000 0 0	9,452 11 8	9,500 0 0
" Women's College Building Fund, 53 Vic. No. 10							5,000 0 0
" St. Andrew's College Building Fund, 18 Vic. No. 37							1,900 0 0
Mint Annuity	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0
Endowment—Municipal Council of Sydney	25,000 0 0	25,000 0 0					
" and Preliminary Expenses of Municipalities	28,833 4 9	29,042 16 11	30,890 13 4	41,158 2 11	43,045 12 3	46,054 16 2	109,687 12 2
" under Fire Brigades Act, 47 Vic. No. 3	6,000 0 0	6,000 0 0	6,000 0 0	4,709 13 3	4,681 6 7	5,557 18 10	6,095 19 9
" Wollongong Harbour Trust, 53 Vic. No. 19			1,250 0 0	5,000 0 0	5,000 0 0	5,000 0 0	5,000 0 0
Parliamentary—Election Expenses (in excess of Votes)	2,154 8 3	852 4 9	13,939 1 2	835 8 10	16,796 6 4	784 2 1	973 15 0
" Witnesses' Expenses, 45 Vic. No. 5	14 4 0	8 14 0	24 12 9	21 10 0	6 0 0		70 1 0
" Representatives' Allowances, 53 Vic. No. 12			10,424 1 8	37,555 3 4	34,510 16 7	39,097 7 9	39,267 3 6
" Public Works Committee, 53 Vic. No. 11			4,191 3 0	4,271 8 0	1,854 9 0	5,085 18 0	1,134 9 0
Fees to Commissioners of Customs	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0	600 0 0
Salaries of the Railway Commissioners, 51 Vic. No. 35 and 52 Vic. No. 5		1,596 15 4	6,000 0 0	6,000 0 0	6,000 0 0	6,000 0 0	6,000 0 0
Metropolitan Water and Sewerage Board, 43 Vic. No. 32 and 51 Vic. No. 28		1,185 2 3		140 11 6	13 11 0	74 4 3	9 13 9
Hunter District Water and Sewerage Board, 55 Vic. No. 27						30 1 7	
Australasian Naval Force Act, 51 Vic. No. 22 (New South Wales)						69,470 13 6	37,656 0 0
Newcastle Sand Drift Reclamation, 50 Vic. No. 22						12,684 18 7	923 18 6
Interest on Deferred Refunds, 54 Vic. No. 11						20,050 6 3	68 14 4
ANNUAL TOTALS	171,739 12 6	176,957 8 9	186,649 0 4	195,932 7 10	208,143 19 6	306,558 8 4	313,605 17 11

SUPPLEMENT B TO APPENDIX G.

ABSTRACT of Disbursements on Account of Statutory and Primary Liabilities chargeable to the Consolidated Revenue Fund (exclusive of Interest upon and Extinction of the Public Debt) within each year from 1st January to 31st December, for the years 1887 to 1893 inclusive.

Head of Appropriation.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Schedule A—Imperial Act 18 and 19 Vic., Cap. 54.....	17,994 17 8	18,050 0 0	17,799 19 11	18,045 19 4	18,250 5 4	18,016 13 4	17,903 6 6	
„ Supplement and Colonial Acts.....	10,757 10 5	11,705 3 4	14,080 0 1	14,591 2 2	14,339 4 11	14,350 0 0	14,220 0 0	
Schedule B—Imperial Act 18 and 19 Vic., Cap. 54.....	6,023 15 8	8,337 4 3	8,787 10 0	8,520 0 0	8,605 12 10	8,550 0 0	8,850 0 0	
„ Supplement—Colonial Acts.....	513 2 11	1,687 16 10	2,024 3 4	3,859 14 5	3,729 3 10	3,780 0 0	3,780 0 0	
Schedule C—Imperial Act 18 and 19 Vic., Cap. 54.....	10,108 10 11	10,112 13 8	9,859 13 8	9,480 7 0	9,795 14 9	8,853 4 6	8,058 8 6	
Judicial Salaries and Pensions, 22 Vic. No. 18, 46 Vic. No. 16, and 51 Vic. Nos. 12 and 19.	12,422 16 10	13,100 0 0	10,125 0 0	11,250 0 0	11,125 0 0	12,009 5 4	11,937 10 0	
President and Members of Land Appeal Court, 55 Vic. No. 26.....							4,000 0 0	
Pensions—Superannuation Repeal Act of 1873	{ Pensions 5,416 6 9	4,916 5 1	4,484 2 8	4,192 4 5	4,203 2 7	3,668 0 10	3,623 15 0	
	{ Refunds 135 16 11				198 19 11			
Pension under Railway Act, 51 Vic. No. 35.....		100 16 2	937 10 0	937 10 0	937 10 0	937 10 0	937 10 0	
Civil Service Superannuation Account, 48 Vic. No. 24	20,000 0 0	20,000 0 0	20,000 0 0					
Fees to Civil Service Board, 48 Vic. No. 24	500 0 0	491 13 4	500 0 0	500 0 0	495 11 10	500 0 0	404 16 9	
Endowments of Educational Establishments	9,000 0 0	8,958 6 8	8,916 13 4	9,041 13 4	9,041 13 4	9,452 11 8	9,541 13 4	
„ Women's College Building Fund, 53 Vic. No. 10.....							5,000 0 0	
„ St. Andrew's College Building Fund, 18 Vic. No. 37							1,900 0 0	
Mint Annuity.....	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	15,000 0 0	
Endowment—Municipal Council of Sydney.....	31,250 0 0	25,000 0 0	6,250 0 0					
„ and Preliminary Expenses of Municipalities	28,833 4 9	29,042 16 11	30,890 13 4	41,158 2 11	43,045 12 3	46,054 16 2	109,665 4 1	
„ under Fire Brigades Act, 47 Vic. No. 3	5,394 5 0	3,840 17 6	3,950 19 7	4,709 13 3	4,681 6 7	5,557 18 10	6,095 19 9	
„ Wollongong Harbour Trust, 53 Vic. No. 19				6,250 0 0	5,000 0 0	5,000 0 0	5,000 0 0	
Parliamentary—Election Expenses (in excess of Votes).....	2,154 8 3	852 4 9	13,939 1 2	835 8 10	16,796 6 4	784 2 1	973 15 0	
„ Witnesses Expenses, 45 Vic. No. 5.....	14 4 0	8 14 0	24 12 9	21 10 0	6 0 0		70 1 0	
„ Representatives Allowances, 53 Vic. No. 12			9,373 5 0	37,797 7 6	34,311 11 11	38,745 15 6	39,051 12 2	
„ Public Works Committee, 53 Vic. No. 11			4,191 3 0	4,271 8 0	1,854 9 0	5,085 18 0	1,134 9 0	
Fees to Commissioners of Customs.....	597 4 5	600 0 0	600 0 0	600 0 0	600 0 0	700 0 0	500 0 0	
Salaries of the Railway Commissioners, 51 Vic. No. 35 and 52 Vic. No. 5.....		1,596 15 4	6,000 0 0	6,000 0 0	6,000 0 0	6,000 0 0	6,000 0 0	
Metropolitan Water and Sewerage Board, 43 Vic. No. 32 and 51 Vic. No. 28		1,185 2 3		140 11 6	13 11 0	74 4 3	9 13 9	
Hunter District Water and Sewerage Board, 55 Vic. No. 27.....						30 1 7		
Australasian Naval Force Act, 51 Vic. No. 22 (New South Wales)						69,470 13 6	5,525 6 6	
Newcastle Sand Drift Reclamation, 50 Vic. No. 22						12,684 18 7	923 18 6	
Interest on deferred Refunds, 54 Vic. No. 11						20,050 6 3	68 14 4	
ANNUAL TOTALS	£ 176,116 4 6	174,586 10 1	187,734 7 10	197,202 12 8	208,030 16 5	305,356 0 5	280,175 14 2	
Disbursements { Less than Appropriations		2,370 18 8			113 3 1	1,202 7 11	33,430 3 9	37,116 13 5
{ In excess of Appropriations	4,376 12 0		1,085 7 6	1,270 4 10				6,732 4 4
Net Disbursements less than Appropriations							£ 30,384 9 1	

APPENDIX H.

ANNUAL total rate of authorised Pensions under Civil Service Act that came on for actual payment in 1893.

Position.	Name.	Annual rate of Pension.		
		£	s.	d.
Guard, Railway Department	Atkins J.	123	3	0
School Attendance Officer	Apsey W.	85	6	0
Officer-in-Charge, Railways	Attwell J.	48	7	0
Station-master, Railways	Brain F.	124	19	0
Money Order Office	Bayley W. D.	118	13	0
School Attendance Officer	Bernard W. L.	122	11	0
Examiner, Money Order Office	Burnet W.	238	6	0
Shipping Office	Brown J. H. K.	150	14	0
Railway Department	Brown J.	73	3	0
Forests Department	Byron W.	52	6	0
Public Instruction Department	Brierly J. W.	102	7	0
Prisons Department	Carroll J.	164	10	0
Public Instruction Department	Clarke E. W.	70	0	0
First Clerk, Legislative Council	Cooper L. S.	222	7	0
Public School Teacher	Churchill R.	104	0	0
Guard, Railway Department	Clissold A.	106	5	0
Roads Department	Dyson E. D.	90	13	0
Government Printing Office	Dutton J.	190	8	0
School Attendance Officer	Dixon W. W.	99	19	0
Labourer, Railway Department	Davoren J.	39	13	0
" "	Finlay G.	57	9	0
" "	Fowler F.	140	7	0
Public Instruction Department	Flannery E.	121	10	0
" "	Fitzpatrick G. M.	62	19	0
School Attendance Officer	Fawcett F.	60	13	0
Public Instruction Department	Fletcher J.	66	1	0
Public School Teacher	Gordon H. M.	44	4	0
Harbours and Rivers Department	George W.	54	19	0
Public Instruction Department	George R.	111	17	0
Assistant Sub-Overseer, General Post Office	Hayes W.	176	12	0
Teacher, Public School	Higgins K.	188	16	0
Forests Department	Holdsworth P. J.	227	10	0
Department of Public Instruction	Hookins C.	278	16	0
Postmaster, General Post Office	Harrison C.	148	2	0
School Attendance Officer	Huggart W. J.	118	5	0
Assistant Under Secretary for Mines	Herring G. E.	418	1	0
Public Instruction Department	Huffer J.	241	17	0
Prisons Department	Hoye J.	64	18	0
Harbours and Rivers Department	Johns R. W.	54	12	0
Department of Agriculture	Jensen F.	67	8	0
School Attendance Officer	Justelius E.	80	19	0
Public School Teacher	Kemish S.	68	1	0
" "	King E. C.	183	5	0
Warder, Parramatta Gaol	Kelly J.	62	0	0
Government Architect's Department	Kay J.	159	9	0
Stipendiary Magistrate	Lee B.	247	11	0
Public School Teacher	Leer W. A.	62	16	0
Guard, Railway Department	Lock J.	87	7	0
School Attendance Officer	Ling A. S.	107	17	0
" "	Long W.	122	17	0
Clerk, General Post Office	Leon S. J.	97	14	0
Railway Department	Lewis R. W.	103	0	0

ANNUAL total rate of authorised Pensions under Civil Service Act that came on for actual payment
in 1893—*continued*.

Position.	Name.	Annual rate of Pension.
		£ s. d.
Chief Clerk, Government Architect's Department ...	McShane J. ...	271 9 0
Foreman, Railway Department ...	Minns G. ...	105 9 0
Warder, Parramatta Gaol ...	Morse R. ...	32 2 10
District Court, Nowra ...	Murray C. ...	24 10 0
Inspector of Schools ...	Murray J. H. ...	313 11 0
Pilot, Manning River ...	Muir J. ...	74 9 0
Engineer, Tug "Mikado" ...	McLachlan C. ...	63 3 0
Railway Department ...	McDonald D. ...	39 17 0
Public Instruction Department ...	Meyer C. ...	87 7 0
Inspector, Station Accounts, Railways ...	McClelland T. ...	137 7 0
School Attendance Officer ...	Mills L. M. B. ...	66 16 0
Senior Clerk, Post Office ...	Murdoch H. ...	208 18 0
Station-master, Railways ...	McGarrity Jno. ...	109 3 0
Mate, Dredge "Vulcan" ...	Morrison J. ...	91 1 0
Bailiff, District Court ...	Mayhew J. ...	22 8 0
Railway Department ...	McDonald J. A. ...	37 19 0
Public School Teacher ...	McClelland J. ...	18 17 0
Railway Department ...	Nicholls J. ...	132 12 0
Warder, Prisons Department ...	O'Shaughnessy M. ...	81 14 0
Legislative Council ...	Paynter H. ...	70 1 0
Station-master, Railways ...	Pass S. ...	124 4 0
Guard, Railways ...	Peir H. ...	73 15 0
Gardener, Hospital for Insane, Gladesville ...	Picard A. ...	48 4 0
Public School Teacher ...	Pryce E. ...	58 6 0
Chief Clerk, Forests Department ...	Piper W. F. ...	194 4 0
Ganger, Railways ...	Penn J. ...	86 2 0
Chief Clerk, Agricultural Department ...	Price A. ...	99 1 0
Immigration Officer ...	Phillips T. H. ...	108 7 0
Inspector of Stock, Mines Department ...	Ridley F. W. ...	124 15 0
Pilot, Twofold Bay ...	Russell B. ...	201 10 0
Public School Teacher ...	Roberts W. ...	104 19 0
" " ...	Reidy M. ...	27 15 0
School Attendance Officer ...	Russell S. ...	108 9 0
Inspector of Stock ...	Roper J. ...	120 4 0
Railway Department ...	Rodger J. ...	98 7 0
Pilot, Bellinger River ...	Stewart T. ...	131 8 0
Public School Teacher ...	Saunders J. ...	35 11 0
Station-master, Railways ...	Simpson R. ...	131 5 0
Public School Teacher ...	Studdy A. H. B. ...	94 15 0
" " ...	Suttie G. ...	207 4 0
" " ...	Smythe C. ...	70 11 0
School Attendance Officer ...	Swan D. ...	118 17 0
Public Instruction Department ...	Stratford C. ...	115 4 0
Forests Department ...	Stone C. ...	70 11 0
" " ...	Stevenson R. ...	59 1 0
Public Instruction Department ...	Thompson W. ...	98 2 0
" " ...	Thomson C. H. ...	122 4 0
Railway Department ...	Thomson R. P. ...	52 17 0
Public School Teacher ...	Vick J. W. ...	103 13 0
" " ...	Warren J. ...	46 18 0
" " ...	Wilson A. S. ...	37 17 0
Principal Librarian, Free Public Library ...	Walker R. C. ...	117 11 10
SCHEDULE B.		
Principal Librarian, Free Public Library ...	Walker R. C. ...	470 7 6
		12,065 15 2

List of Civil Service Pensions fallen in through deaths during the year 1893.

Situation.	Name.	Died.	Amount.		
			£	s.	d.
Public School Teacher	Anderson A. ..	7 Sept., 1893	67	4	0
Officer-in-Charge, Railways	Attwell J. ...	19 Nov., 1893	48	7	0
Draftsman, Railways... ..	Bayley, G. W. ...	1 Oct., 1893	174	8	0
Road Superintendent... ..	Coleman J. ...	13 Aug., 1892	111	2	0
Sub-Inspector, Railways	Coleman J. ...	25 June, 1893	75	5	0
Public School Teacher	Cooke F. ...	3 Feb., 1893	122	10	0
Railways	Duffy J. ...	20 June, 1893	160	3	0
"	Gonnell E. ...	1 Oct., 1893	36	12	0
Marine Board... ..	Gray H. ...	11 June, 1893	46	9	0
Lands Department	Hare H. ...	4 May, 1893	172	14	0
Marine Board... ..	Hinton A....	11 Nov., 1893	165	3	0
Survey Department	Johnson A. ...	8 May, 1893	173	17	0
Public School Teacher	Lawson E....	22 Dec., 1892	39	6	0
Postal Inspector	de Milhan G. ...	19 May, 1893	171	4	0
Survey Department	Müller W. ...	18 Oct., 1893	134	3	4
Pilot	Muir J. ...	24 June, 1893	74	9	0
"	Mayhew J. ...	27 Sept., 1893	22	8	8
Road Superintendent... ..	Meldrum J. B. ...	14 Aug., 1893	193	14	0
Inspector, Department of Public Instruction	McCredie J. ...	11 July, 1893	296	18	0
Lands Department	Newman J. E. L....	28 July, 1893	97	2	0
"	Patterson E. ...	17 Sept., 1893	117	1	0
Railways	Pearce W. ...	15 Oct., 1893	46	10	0
"	Sixsmith W. ...	24 Oct., 1893	69	10	0
Survey Department	Slade J. J. ...	27 July, 1893	149	12	0
Boatman, Macleay River	Tessier H....	16 Nov., 1892	49	9	0
Clerk of Petty Sessions, Wagga Wagga ...	Tompson E. H. ...	29 Mar., 1893	110	17	0
	Thomas E. R. ...	29 June, 1893	99	19	0
Tramways	Woods G....	7 Aug., 1893	89	9	0
SCHEDULE B.					
Principal Under Secretary	Halloran H. ...	19 May, 1893	800	0	0
	Lockhart C. G. ...	18 Feb., 1893	214	0	0
			£	4,129	6 0

	£	s.	d.
Total annual rates of Civil Service Pensions at 31st December, 1892 ...	66,510	6	6
Additional accrued in 1893... ..	12,065	15	2
	78,576	1	8
Deduct total amount lapsed through deaths, 1893	4,129	6	0
Total annual rates of Civil Service Pensions at 31st December, 1893 ...	74,446	15	8

APPENDIX I.

OPINIONS OF THE ATTORNEY-GENERAL.

*Subject :—*Modes of Dealing with the Treasurer's Advance Vote.

The Auditor-General to The Under Secretary for Finance and Trade.

[Urgent.]
Sir,

Department of Audit, Sydney, 19 January, 1894.

In view of the Colonial Treasurer obtaining in the Supply Bill for this month an Advance Vote as on former occasions, I desire to intimate that unless such Vote expressly sanction the issue of it in full on the passing of the Temporary Supply Bill, I shall feel obliged to object to such issue or for any sum beyond what may be required for the exigencies of the month in accordance with the Audit Act. I shall not consider among such exigencies any supposed necessity to transfer the whole amount to a Trust Account as has hitherto been the practice, and which I fear has led to the use of the Treasurer's Advance Vote for purposes outside of the terms on which the advance is granted to the Treasurer. Moreover such issue reduces the balance at the credit of the Consolidated Revenue Fund unduly, and, so far, misleads as to its true condition in the Quarterly or other periodical Statements of Revenue. The Advance is granted for exigencies that may arise during the whole year in the same way as grants for other and ordinary services are intended for application as claims arise during the currency of the year. Any claims that may so arise must be set out in specific vouchers before cheques can be drawn in satisfaction thereof, and such cheques can only be legitimately drawn against the Advance Vote direct. A transfer of the Advance Vote in full to a Trust Account cannot be said to constitute a claim under either of the classes of expenses to meet which the Advance Vote is to be applied, and as the Trust Fund is not a claimant for services rendered by it, no acquittance can be given entitling the Treasurer to a discharge for a payment from the Revenue to the Trust Fund.

The

The arrangement under which transfers of the kind referred to have hitherto been made was adopted many years ago as a means of providing for reissuable recoups to the Advance Account, which while dealt with as a Revenue Account, would not admit of reissues of recoups without Votes of Parliament. But for many years past also grave doubts have been entertained in this Department and elsewhere as to the propriety of the arrangement, and more recently as to the legality of it, inasmuch as advantage has been taken of it for operations which could not be characterised as coming legitimately within range of the purposes set forth in the annual grants for the temporary use by the Treasurer of the Consolidated Revenue Fund for such purposes.

I have no desire to embarrass the Treasurer, but I feel bound to state, in view of the foregoing observations, that unless supported by a legal opinion to the contrary, I shall have to object to certifying an instrument for the issue within one month, as explained in the 11th clause of the Audit Act, of the whole amount that may be voted for an advance to the Treasurer as hitherto described. Further, if any sums certified by me for issue from the Consolidated Revenue Fund for the purposes of the Advance Vote be used for transferring the same to a Trust Fund, I shall feel constrained to disallow the same as not having been used for the purposes for which it was certified to be legally available and applicable. I have frequently brought under the notice of Parliament the unsatisfactory conditions under which the Treasurer's Advance Vote is operated upon, and in connection therewith, I desire to draw the especial attention of the Treasurer to paragraphs 33, 34, and 35, of my report upon the Public Accounts of the year 1884, page 119.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 23 January, 1894.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 19th instant, in reference to the probable inclusion in the Supply Bill for the month of January instant of an "Advance" Vote.

I am to say, in reply, that such letter, with minutes thereon by Treasury officers, has been laid before Mr. See, who desires me to intimate that, after mature consideration, he has decided that the warrant must be sent on as usual.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

[Immediate.]

Sir,

Department of Audit, Sydney, 25 January, 1894.

I have the honor to acknowledge receipt of your letter of the 23rd instant, in reply to mine of the 19th, on the subject of the Treasurer's Advance Vote, in which you intimate that "Mr. See, after mature consideration, has decided that the warrant must be sent on as usual."

In reply, I have to state, for the information of the Colonial Treasurer, that the views expressed in my letter were arrived at after much anxious consideration of the whole subject, and to repeat that I have no desire to embarrass the Treasurer in the matter, but must, nevertheless, adhere to my former statement that without a legal opinion, that is to say, the opinion of the Attorney-General, to the contrary, I must decline to certify for the issue of the whole amount of the Vote of £200,000, which I perceive has been granted to the Treasurer on the usual terms.

Further, that without a similar opinion I must decline to recognise any transfer of the money voted for an advance to Treasurer to a Trust Fund Account for operation as hitherto.

I have, therefore, to request that in submitting for my certificate an instrument purporting to authorise the issue of the Treasurer's Advance Vote for £200,000 at once, as required for one month's service in terms of the Audit Act, the Treasurer will be good enough to accompany the same with the legal opinion I have asked for, or it will be my duty, on receipt of such an instrument, to submit the case for the opinion of the Attorney-General.

For the convenience of such reference it is suggested that the item of £200,000 be included in a separate instrument.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 30 January, 1894.

With reference to my letters of the 19th and 25th instant on the subject, I have the honor to state for the information of the Colonial Treasurer that, as instrument No. 15 asks only for £100,000 of his Advance Vote, I have certified the same as legally available and applicable to the purposes thereof as detailed in the terms of the Vote; but lest there should be any misunderstanding, the objections stated in my letters above quoted as applied to the transfer of the whole Vote to a Trust Fund will apply equally to the half or to any portion thereof.

Perhaps I may be allowed to suggest for the Treasurer's consideration that while Parliament is in Session advantage should be taken of the opportunity thus afforded of obtaining Votes for unforeseen claims to which the Advance Vote is considered to be properly applicable only when Parliament is not in Session, and thus avoid the charging of the same to and reducing the amount of the Advance Vote.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 30 January, 1894.

I am desired to acknowledge the receipt of your letter of 25th instant, and to inform you, in reply, that your sudden and unlooked-for decision to decline to certify to a warrant for the issue of the *whole* amount of the Advance to the Colonial Treasurer provided in the Supply Bill for the month of January instant is, in view of the precedents established and followed since the inception of the Vote, with your full concurrence, quite inexplicable, and is calculated to seriously, and, it would appear, needlessly, embarrass this Department.

The amount voted as an Advance to the Treasurer has hitherto been transferred to Trust Fund, and, as you are aware, used again and again as repayments to it were made.

This course is absolutely essential to prevent delays in making payments, and, if your attitude be maintained, it will be necessary to pay the whole amount to the Colonial Treasurer's credit in the bank, to form a separate banking account, where it may be operated upon in like manner to that now obtaining.

The above procedure will be objectionable for apparent reasons, but unless, as is hoped, you will, on maturer consideration, see your way to observe the precedents of the past twenty years—for which, as has already been observed, you, equally with the Treasury, are responsible—a resort to it will, in the public interest, be unavoidable.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 1 February, 1894.

I have the honor to acknowledge receipt of your letter of 30th ultimo, on the subject of the Treasurer's Advance Vote. That the operations hitherto upon the Advance Vote have been irregular and unsatisfactory has long been recognised by this Department, and has also been admitted by the Treasury, although such admission may not appear in any extant correspondence on the subject.

The purposes of the Advance Vote are clearly set out to be to enable the Treasurer to do certain specific things, viz.:—

1st. To make advances—

(a) To public officers.

(b) On account of other Governments.

2nd. To pay expenses of an unforeseen nature (such expenses to be afterwards submitted for Parliamentary appropriation).

If all the payments during any year hitherto made from the Advance Vote, which could not be properly classified under either of the headings specified in the terms of the Vote, were to be deducted from the gross amount of payments, the result would certainly show that the amount of expenses legitimately chargeable to the Advance Vote would come well within the total amount of it without recoups and reissues. Moreover, a very considerable proportion of the payments arise from deficiencies in Votes, temporary transactions, and other purposes for which the plea of urgency might well be doubted, and which in their nature can hardly be said to come under the class of unforeseen expenses, and which are certainly never submitted to Parliament for appropriation afterwards.

The condition of the Vote just referred to clearly implies that the revenue is not to be employed for purposes for which no Parliamentary appropriation is necessary to be applied for to cover afterwards, or, in other words, not for any purposes except those of a strictly emergent nature, and occurring while Parliament is not in Session. It would be in very extraordinary circumstances that a sum of £200,000 could be required at once, and it is obvious that the drawing of a cheque, or the power to draw a cheque for such an amount, and not for a service rendered as proposed to form a Trust Fund, is a condition of things fraught with danger. As already suggested, the Advance Vote is evidently meant to provide for the emergencies of the whole year, and, apart from the restriction imposed by the 14th clause of the Audit Act, affords in its terms no justification for the draught out of the Consolidated Revenue Fund of the whole amount, and placing it where it might not be subject to all the restrictions which surround the application of the public revenue by the Constitution Act and otherwise.

I am clearly of opinion that all cheques for the purposes of the Advance Vote should be drawn as against the Consolidated Revenue Fund only for emergencies as they arise, and to the amount only in all of that voted by Parliament. Even in the case partly suggested by your letter, of the Vote being considered an "advance" "to the Treasurer," it could hardly be contended that it should be issued to him *in globo* and not in portions as required monthly. In conclusion, as suggested in former communications, if the Colonial Treasurer will obtain and forward to me a legal opinion, viz., the opinion of the Attorney-General, in view of the representations made in this and former letters, to the effect that the whole vote of £200,000 may be drawn at once from the Consolidated Revenue Fund and placed to a Trust Fund Account, or to a separate Treasurer's Advance Fund Account to be operated upon by drafts and recoups reissuable under further warrants to the amount of such recoups as hitherto under the Trust Fund, or under any arrangement by which the Advance Vote is to be applied otherwise than in the strict terms of the Annual Votes, and direct from the Consolidated Revenue Fund, if such opinion be given, you will be good enough to state, for the information of the Colonial Treasurer, that then, of course, however I might differ from such opinion, I shall feel under an obligation to follow it, reserving at the same time my right to report and explain the whole matter to Parliament.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 7 May, 1894.

With reference to correspondence which has passed on the subject of dealing with annual advance of £200,000 to the Colonial Treasurer, I have the honor, by direction of the Colonial Treasurer, to inform you that the points at issue between the Treasury and yourself have been referred, with all the papers in the case, to the Attorney-General, copy of whose advising is now enclosed for your information.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

OPINION OF THE ATTORNEY-GENERAL.

Attorney-General's Department, Sydney, 1 May, 1894.

Subject:—Re Auditor-General's objection to transfer the whole amount of the "Advance to Colonial Treasurer" from the Consolidated Revenue Fund to Trust Fund in toto.

THE question raised by the Auditor-General is one of considerable importance, and I have carefully considered it.

It turns, it seems to me, upon the true meaning of the terms in which the Treasurer's Advance Account is voted. These terms are as follows:—

"Treasurer's Advance Account.—To enable the Treasurer to make advances to public officers, and on account of other Governments, and to pay expenses of an unforeseen nature, which will afterwards be submitted for Parliamentary appropriation—the whole amount to be adjusted not later than the 31st December £200,000."

The first question is whether this £200,000 should be paid or credited to the Treasurer in one lump, or whether, as in the case of other votes, the provisions of section 11 of the Audit Act should be complied with. I see no reason why the latter course should not be followed. No doubt the Treasurer's Advance Account is a vote of a peculiar and special character, and it may be much more difficult for the Treasurer to forecast the amount likely to be required from it for a month in advance than in the case of expenses of a more regular kind, but if he *can* make a forecast, however general, I think that he should do so, and draw only so much as under such forecast he may estimate will be required.

The next question is whether the Treasurer should be allowed to place the amount so drawn by him to the credit of a Trust Account to which he may credit any refunds which he may procure when the amounts paid by him out of such Trust Account are subsequently voted. In other words, is he limited to drawing £200,000 in all, or may he draw more than £200,000 so long as he never oversteps the limit of £200,000? May he draw cheques only to the amount of £200,000, or may he, like a bank customer having an overdraft of that limit, draw cheques to any amount, so long as by his credits he keeps his balance within the allowed amount?

After careful consideration, I have come to the conclusion that the practice which, it appears, has prevailed for the last twenty years, is not illegal, and may be continued. I think that the words "expenses of an unforeseen nature" were intended to have a wider meaning than that which the Auditor-General—with very proper caution—appears to think that they may bear. I think that not merely expenses whose occurrence as expenses was unforeseen, but expenses which may have been, in one sense, clearly foreseen, but as to which it was not foreseen that they would be unprovided for, are included. That salaries will fall due may be known, but that no provision will be made for them when due cannot be anticipated. In short, I think the word "unforeseen" does not mean only "unforeknown," but means "unprovided for beforehand."

There is another consideration which seems to point to the same result. What is the meaning of "unforeseen"? It indicates, strictly speaking, the absence of a certain *mental* operation. Now, how is it to be proved that this mental operation has or has not been performed? Is the Auditor-General to say that the House foresaw certain expenses which the House has not provided for, or that the Minister foresaw them; or is he to have power to ask questions to find out whether the Ministers or Departmental Heads did or did not foresee them? Any such suggestion seems equally absurd and impracticable. How then is it to be known that this mental operation of foreseeing has or has not been performed? What is the evidence of it? There is only one test, it seems to me, which can be applied. Have the persons, whose duty it was to foresee these expenses, *acted* as if they foresaw them? Have they, in short, *made provision* for them? If not, as it is impossible to cross-examine such persons, it must be assumed that they did not foresee them.

If I am right in this interpretation of the words—and I feel very little doubt upon the point—it follows that payments may often be made by the Treasurer out of the Advance Account, which will shortly afterwards be voted by Parliament. I cannot see why, when that is done, the amount should not be recredited to the Account. If a temporary payment is permitted why should not its temporary character be admitted and acted upon?

The conclusion to which I come is this—that the Treasurer's Advance Account may be kept by the Treasurer as a bank customer's overdrawn account is kept. So long as he never exceeds at any one time the limit of £200,000, he may draw cheques in excess of that amount, and recredit any of such payments as may afterwards be voted or otherwise become legally available.

In short, I think the present system, which has so long prevailed, under which the Treasurer pays his Advance Vote into a Trust Account, is not illegal.

CHAS. G. HEYDON,
Attorney-General.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 8 May, 1894.

I have the honor to request that I may be furnished with a copy of the case submitted by the Colonial Treasurer for the opinion of the Attorney-General, a copy of which is forwarded in your letter of yesterday's date, as that opinion does not appear to me to cover all the points raised in my letters on the subject.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 14 May, 1894.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 8th instant, and, in reply, to hand you enclosed copy "statement of the case" in the matter under notice, by the Treasury Accountant, which, with your letters of 19th, 25th, and 30th January last, and 1st February last (in which it is inferred the opinion of the Attorney-General is urged to be obtained), was submitted to the Attorney-General.

I have, &c.,

JAMES J. HINCHY,
For Under Secretary for Finance and Trade.

[Enclosure.]

STATEMENT OF THE CASE.

Subject:—The Treasurer's Advance Vote.

THE position now taken by the Auditor-General with respect to this account makes it impossible for the Treasury Department to carry out its business without infringing the terms of the Audit Act.

For the last twenty years, since 1871, the amount of the Treasurer's Advance Vote has every year been transferred *in globo* to the Trust Fund, to be used as required for payments without votes, or for which, although voted, warrants had not been obtained.

When recouped, the money was again reissued, but no more than the original sum was actually advanced.

For some reason the Auditor-General now declines to sign a warrant for the whole vote, but that is of no great consequence. He also declines to sign a warrant for the issue of the money from the Trust Fund if the amount be transferred thereto as before. I think the Auditor-General is clearly wrong in the course he is pursuing, but if he is not some other means must be adopted to enable the Treasurer to use the money.

The wording of the vote is: "To enable the Treasurer to make advances to public officers, and on account of other Governments, and to pay expenses of an unforeseen nature." Up to the present the vote has largely been used for services not provided for by appropriations, which were in consequence regarded as unforeseen, otherwise provision would have been made for them on the Estimates.

Working, as the Treasury often does, under Temporary Supply Acts, in which provision is made only for services on the basis of those provided for in the previous year, it is necessary to charge all new services (although provided for in the Estimates) to the Advance Vote. When the Appropriation Act is passed, the amounts paid on account of these new services are transferred to the respective votes, and the Advance Vote relieved accordingly, leaving the money free for other services. It may happen that before the Appropriation Act is passed, as sometimes it is not passed until late in the year, nearly the whole of the vote has gone for new services, and for services for which no warrants had been obtained. If, however, the Auditor-General's contention be correct, and this Department was not allowed again to use the money, the intention of Parliament, which was to give the vote for services not provided for, would be frustrated. Furthermore, if the Treasury could not use the repayments from the votes to the Treasurer's Account it would be unable to meet the expenses usually charged thereto.

The Auditor-General is bound by the Audit Act to sign the warrants if funds are legally available, which, in the case of the Consolidated Revenue Warrants means an appropriation, and in the case of the Trust Funds means balances at the credit of the respective accounts stated therein.

J.J.H., 6/2/94.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 18 May, 1894.

I have the honor to acknowledge receipt of your letter of 14th instant, enclosing a copy of the case put before the Attorney-General respecting the Treasurer's Advance Vote, and to request that you will be so good as to inform the Colonial Treasurer that as the opinion of the Attorney-General enclosed in your previous letter of the 7th instant is based apparently only on the case as put by the Treasury Accountant and does not cover the points taken in my letters on the subject, I do not consider it adequate to meet my objections and cannot therefore accept it for the present as such.

In a few days I will address a further communication explaining more fully how in my view the matter now stands.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 25 May, 1894.

Referring to my letter of 18th instant, I have now the honor to request that you will have the goodness to submit for the information and consideration of the Colonial Treasurer a *précis* of the points set forth in recent correspondence on the subject of the mode of dealing with the Treasurer's Advance Vote.

If, as I believe it is, the enclosed *précis* of the points at issue between the Treasury and myself be a correct one, then it is evident that the "statement of the case" by the Treasury Accountant, which I learn from your letter was submitted to the Attorney-General, omits all reference to the question raised by the 13th and 14th sections of the Audit Act, and introduces matter as to recoups and Second Warrants that are not discussed at all in my letters, which you inform me were also forwarded to the Attorney-General.

The "statement of the case," while thus differing widely from the view stated in my letters, is little more than a plea for infringement by the Treasury of the Audit Act, passed, be it remembered, "to regulate the receipt, custody, and issue of the public moneys," besides providing for "the audit of the public accounts," an Act whose provisions have been far from loyally observed by the Treasury.

The opinion of the Attorney-General is, consequently, limited to the subject matter of the Treasury Statement; but that Statement is defective in information which later correspondence would have furnished, and have served to explain more fully the state of the question. I cannot, therefore, accept that opinion as a settlement of the question at issue until fuller information has been laid before the Attorney-General. For that purpose a copy of this letter and a statement of the case, to be laid by myself before the Attorney-General, under the 37th section of the Audit Act, has under this date been forwarded to the Crown Solicitor.

I have, &c.,

E. A. RENNIE,
Auditor-General.

Précis of correspondence between the Auditor-General and the Under Secretary for Finance and Trade on the subject of the mode of dealing with the "Advance to Treasurer," as annually voted by Parliament.

1. *Letters from the Auditor-General to the Under Secretary for Finance and Trade.*

The points taken in the Auditor-General's letters of the 19th, 25th, and 30th January and 1st February last were the following:—

1. That the issue of the Advance Vote should in future, like other Votes, be regulated by the directions of the 11th section of the Audit Act.

2. That the Advance Vote being granted for exigences that may arise during *the whole of a year*, very special circumstances would need to be shown for its issue in full during any one month.

3. That the practice of transferring the whole Advance Vote, £200,000 (which means drawing that sum out of the Consolidated Revenue Fund), to a Trust Fund account unnecessarily reduces the balance at the credit of the Consolidated Revenue Fund, and thus so far misleads as to its condition.

4. That such a draft is not justifiable, inasmuch as it cannot be shown that a service has been rendered constituting a claim for which the Treasurer, by the Governor's warrant, can legitimately draw a cheque in terms of the 13th and 14th clauses of the Audit Act, and for which he can produce an acquittance entitling him to a discharge by the Auditor-General.

5. That the drawing of a cheque, or the power to draw a cheque, for a sum of £200,000, or any sum, except for a service actually rendered, is a condition of things obviously fraught with danger, and if placed in the Trust Fund the use of the money would not be subject to all the restrictions which surround the application of the public revenue by the Constitution Act and otherwise.

6. That, in view of the above points, the usual certificate of legal availability for the whole amount of the Advance Vote must be withheld, except under a legal opinion that a cheque can be drawn in terms of the Audit Act, withdrawing such whole amount from the Consolidated Revenue Fund, and placing the same to the credit of a trust fund for operation as hitherto.

7. That the effect of such mode of operation has been that transactions have occurred which could hardly be correctly classed as legitimate, in view of the terms in which the Advance Vote is granted; in short, that they have been of an irregular and unsatisfactory character, and admittedly so by both the Treasury and Audit Departments.

8. The operation referred to involves the certification of Warrants for the issue from the Trust Fund on its transfer to it of the Revenue Vote or of any recoups to it. The Auditor-General's letters do not mention the issue of second Warrants, although, of course, it is implied that the transfer to the Trust Fund being objected to, no Warrant beyond the first for operating the Advance Vote would be certified.

2 *Statement of case for opinion of the Attorney-General, enclosed in letter from the Under Secretary for Finance and Trade.*

The points taken by the Treasury are:—

1. That the Auditor-General's objection to the continuance of the system of dealing with the Advance Vote, which has prevailed for twenty years or more, would make it impossible for the Treasury to carry on its business without infringing the terms of the Audit Act.

2. That the object of the transfer of the Treasurer's Advance Vote (£200,000) to the Trust Fund is to enable it to be used for payments uncovered by appropriations of Parliament, or by the Governor's Warrants for such appropriations.

3. That when such payments are replaced the money so recovered becomes reissuable as Trust Funds, which it could not be if replaced to the credit of the Advance Account, if dealt with as a Revenue Account, but reissuable only to the extent of the sum transferred, that is of the vote of £200,000.

4. That it is of no great consequence whether the Auditor-General declines to sign a warrant for the whole vote or not, but that he is clearly wrong in declining to sign a second or more warrants for the issue of the money so transferred to the Trust Fund, or for the reissue of the sums replaced to it on adjustment of advances made from it.

5. That if such replacements be not reissuable the Treasury would be unable to meet the expenses usually chargeable to the Treasurer's Advance Vote, that is to say for services unprovided for by appropriation, or for new services on the Estimates awaiting appropriation, and thus frustrate the intention of Parliament.

6. That the Auditor-General is bound by the Audit Act to sign the warrants forwarded to him by the Treasury on the sole ground of funds being legally available, either under appropriation of the revenue by Parliament or by balances at the credit of Trust Fund Accounts.

7. That some means must be found to enable the Treasurer to use the recoups, if the Auditor-General declines to sign warrants for the purpose.

3. *Opinion of Attorney-General on case submitted by the Treasury.*

The opinion of the Attorney-General is given upon the following questions:—

1. As to whether the 11th section of the Audit Act should be complied with in respect of the Treasurer's Advance Vote, or whether the whole vote should be paid or credited to the Treasurer in one lump, and gives his opinion in favour of the former alternative, and agrees with the Auditor-General's first point, and to which the Treasury takes no exception, conditionally on being allowed to reissue recoups.

2. As to whether the Treasurer should be allowed to draw against his advance up to the limit of the vote of £200,000 only, or be allowed to draw any number or amount of cheques either for original drafts or for drafts against refunds provided he never draws more than £200,000 in all, and is of opinion that the practice of allowing refunds to be drawn upon up to any amount within a balance represented by the full amount of the vote as placed in a Trust Fund is not illegal and may be continued.

3. As to interpretation of the term "unforeseen," the Attorney-General has afforded some valuable remarks and definitions which may be applicable to some but not to all of the transactions hitherto arising in the manipulation of the Advance Vote.

4. The nature of the Treasurer's Advance Vote Account, being similar to that of a bank customers' overdrawn account, it may be kept in that manner, and that the Treasurer may draw cheques to any amount against the balance at the credit of the account arising from re-credits, but not beyond the limit of £200,000.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 30 May, 1894.

I have the honor, by direction of the Colonial Treasurer, to acknowledge the receipt of your letter of the 25th instant, in further reference to the mode of dealing with the Advance Vote.

I have, &c.,

F. KIRKPATRICK,

Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

[Immediate.]

Sir,

Department of Audit, 28 March, 1894.

I have the honor to request that you will have the goodness to invite the attention of the Colonial Treasurer to a payment of £252 made on the 13th instant under the provisions of the Act 53 Vict. No. 11, but as a transfer of a temporary payment of a similar amount made on the 2nd March from the vote for "Advance to Treasurer, 1894," to the credit of "Over Issues, Consolidated Revenue Fund Votes, Advance to Treasurer, 1894," and to state for the Treasurer's information that as the first payment referred to can in no sense be correctly described as an *Over Issue*, that is to say, a payment in excess or in error, I feel bound to disallow the entries of the 13th instant.

I desire to state further that in my judgment there was no necessity to use the Advance Vote in this case, inasmuch as the payment was provided for by statute, and also by the temporary Supply Acts, and the Governor's Warrants for the same.

Whether, however, the payment of the 2nd March, was correctly or incorrectly made from the Advance Vote, the mode adopted of now making it a charge on the Consolidated Revenue Fund, as it should have been originally, will not provide the Advance Vote with a credit in "Over Issues" of £252 for any other service than that for which it was originally paid, viz.:—For further payments to Members of the Parliamentary Standing Committee on Public Works in the same way as any other "Over Issue" is limited to the service in which it occurs. If the transfer in question was intended to provide an open credit of £252 on account of the Advance Vote, it should have taken the form of a *transfer of the expenditure* to the funds provided by the Act 53 Vic. No. 11, and thus relieve the Advance Vote, and the warrant for the same of the charge.

I understand that the temporary use of the Advance Vote for the purpose in question arose from the supposed want of a warrant sufficient to cover the amount, and that on obtaining such warrant the transfer now objected to was made. If so, and in any similar case, there would be virtually two warrants for the same issue from the Public Account; but, by the operation of the principle stated in the previous paragraph, the second warrant becomes a substitute for so much of the first warrant as has been temporarily (whether rightly or wrongly) used, and leaves it—the first warrant—operative to that extent for the purpose for which it was certified.

A book transfer, made of course on the basis of a warrant, is therefore all that is necessary in this and similar cases; and I would, therefore, urge upon the consideration of the Treasurer that such a transfer be substituted for the cash entries of the 13th instant, relieving me of the necessity otherwise of disallowing said entries. If this course be approved of, it would be most desirable that it be adopted before the present quarter's accounts are made up for publication in the *Government Gazette*.

I have, &c.,

E. A. RENNIE,

Auditor-General.

The

The Under Secretary for Finance and Trade to The Auditor-General.

Payment of £252, 13 March, 1894.

Sir,

The Treasury, New South Wales, Sydney, 6 April, 1894.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 28th ultimo, and to inform you, in reply, that the payment in question was made in the first instance from the Treasurer's Advance Vote, pending the obtaining of a Warrant for issue under the Act 53 Vic. No. 11, for "Remuneration to Parliamentary Public Works Committee."

When the Warrant had been obtained the payment was debited thereto, and the amount credited to "Advance to Treasurer" in "Over Issues Account." Had the amount been credited to the Treasurer's Advance Vote, Consolidated Revenue Fund, it would not, in terms of the Audit Act, be available for reissue.

I have, &c.,

F. KIRKPATRICK,

Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 9 April, 1894.

I have the honor to acknowledge receipt of your letter of the 6th instant in reply to mine of 28th ultimo, and to request that you will have the goodness to express my regret to the Treasurer that the course proposed by my letter in regard to the mode of dealing with the sum of £252, therein referred to, has not met with his approval.

I desire to point out for the Treasurer's further consideration that instead of my proposing (as seems to have been assumed) to credit the amount in question to the Treasurer's Advance Vote, Consolidated Revenue Fund, which, as stated in your letter, would have precluded its reissue, the course I proposed was to *transfer* the *expenditure* made (erroneously, as I contend) under the Warrant for operating on the Treasurer's Advance Vote of 1894 to the Warrant for payment of "Remuneration to Parliamentary Public Works Committee." The effect of such book transfer is exactly what appears to be desired, viz., to make the amount so transferred available for issue under the original Warrant for any purpose to which it was legitimately applicable, or, in other words, the *Warrant* and *not the Vote* becomes credited with the sum transferred to a Warrant given for the purpose to which the original payment was devoted. As stated already in my former letter, by the process adopted by the Treasury two Warrants have been used for the same issue from the Public Account.

It may be as well to recall attention in connection with this matter to the fact that the Warrants certified by me and signed by the Governor are so signed only for the issue of moneys from the Public Account to persons for services rendered by means of cheques drawn on the Bank keeping the Public Account, and such Warrants are not therefore applicable for transferring moneys in correction of erroneous or inadvertent entries. If, therefore, the sum in question (£252) remains as credited to Over Issues, no Warrant can properly be passed for operating upon it as such credit, and in the circumstances, as already explained in my former letter, I regret that I shall feel obliged to disallow the entries of the 13th ultimo in respect to it.

I have, &c.,

E. A. RENNIE,

Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 1 May, 1894.

I am directed by the Colonial Treasurer to acknowledge receipt of your letter of the 9th ultimo, in further reference to a payment of £252 made on the 28th March last under the provisions of the Act 53 Victoria No. 11, and, in reply thereto, to hand you enclosed copy of a memorandum upon the subject by the Accountant to the Treasury, with whose views in this matter Mr. See entirely concurs.

I have, &c.,

F. KIRKPATRICK,

Under Secretary for Finance and Trade.

MEMORANDUM.

Subject :—Treasurer's Advance Vote.

The Treasury, Account Branch, Sydney, 27 April, 1894.

I HAVE consulted with the Auditor-General, and he is desirous of knowing our objection to the course proposed by him. In the first place, there is a great objection to filling our books with transfers, rendering the adjustment of the quarterly and annual statements a matter of great difficulty. And I may point out that this system of transfer could only be applied to payments from the Revenue Vote of Advance to Treasurer on account of other Revenue Votes. The payments on account of Trust Funds and in anticipation of Loan Votes could not be adjusted by transfers, as the Cr. transfer would be shown in the Revenue balance-sheets, and the Dr. transfer would be shown either in the Loans or Trust Fund balance-sheets, so that though the credit would be shown in our Revenue Appropriation Ledger, there would be no corresponding debit, and a discrepancy would be created. This would be obviated by making the adjustment by a cash payment and receipt. In the case of an advance from the Revenue Advance Vote of (say) £300 for a specific service, and that service being carried out for (say) £250, there would have to be a cash repayment of £50. This could not be brought to the credit of the Vote except as a repayment, and then could not in terms of the Audit Act be reissued. It is therefore placed to Trust Fund Over Issues Cr. Advance to Treasurer, and is, I think, available for reissue for any service authorised to be charged to Treasurer's Advance Vote.

In connection with this point, take for instance the British and Australian Cable Subsidy Account (Revenue Vote), which has been exhausted. A further payment of some £600 has to be made, to be eventually recouped by recoveries from the Colonies concerned. The payment has been temporarily charged

charged to the Treasurer's Advance Vote, but as the recoupments are made I propose that they should be credited to the Over Issues Account referred to above, so that the Funds of the Advance Vote which have been temporarily used should be available for other purposes of the Vote.

The payments in anticipation of Loan Votes should be treated in the same manner.

Supposing that £100,000 was required immediately for an unprovided Loan Service, and that the Treasurer's Advance Vote was used to make up that sum, and the £100,000 is subsequently voted on the Loan Estimates, how could that amount be made available for the purposes of the Treasurer's Advance Vote, except through an account in Trust Fund, such as I propose?

The payments on account of Trust Fund Accounts should be similarly adjusted.

There may be an objection to use the Over Issues Account in Trust Fund for this purpose, but if that objection be sustained an account with another designation can be opened in Trust Fund.

JAMES J. HINCHY,
Accountant.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 5 May, 1894.

I have the honor to acknowledge receipt of your letter of the 1st instant, in reply to mine of the 9th ultimo, respecting the mode of dealing with sums recovered in adjustment of payments made from the Treasurer's Advance Vote, and to request that you will be so good as to inform the Colonial Treasurer that having read the memorandum of the Treasury Accountant enclosed with your letter, I am unable to see that in any of the cases stated there need be the slightest difficulty in adopting the course I have already shown in my former letters to be the one which, in my judgment, is the proper one in the circumstances.

In the first place, it seems to have been overlooked that the sums placed at the disposal of the Treasurer by the Parliament, although necessarily provided by the Revenue Fund, has always been considered available for Services ultimately chargeable to any Fund, whether Revenue, Trust, Loans, or any other. This has palpably been the case when the sum was transferred *in globo* to a Trust Fund, under which it was used for *any Service*, while ultimately the whole amount had to be replaced to the Revenue from the several Funds or Services to which it had been temporarily applied. This being so, the Warrant issued for drawing upon the Treasurer's Advance Vote, and *from the Public Account*, is held to be applicable to payments of all kinds made in anticipation of funds not available at the time, and is not, as treated in the Accountant's memorandum, a Revenue Vote in the sense of an *Appropriating Vote*, and for this reason, that the whole amount is to revert to the Revenue Fund after serving its temporary purpose. Hence, instead of charging the *Revenue Account* with all the payments made under the Warrant for operating upon the Treasurer's Advance Vote, those payments only should be so charged as are intended to be ultimately paid from it, and any other payments should in like manner be at once charged to the Fund or Service where ultimately it may be intended that the charge is to remain.

Thus in the case stated of the British and Australian Cable Subsidy Account if the excess over the Revenue Vote has to be recovered from other Governments, the £600 should appear as an excess payment posted to Trust Fund under the head of "Other Payments," as is done in the Revenue Fund Account, if to be covered by a Vote, as a payment from the Revenue Fund—in either case the payment of the excess is covered by the Warrant. If the recoup be by cash received from other Colonies, and so credited to the Trust Fund as "Advances repaid," the amount should, at the same time be credited to the Warrant relieving it of the amount which, so to say, it had been charged with to meet a payment for which at the time there were no other means of meeting. On the other hand, if the recoup be by a Vote, a Warrant issued under such Vote would cover the original amount temporarily drawn from the Public Account under the Warrant for the Treasurer's Advance Vote, and so relieve the latter Warrant of its charge for the temporary issue.

By this course, which is equally applicable to the other case supposed of temporary issues for Loan Services, the Warrant would at length be restored to its original amount, and die a natural death. The number of transfers would be reduced instead of increased, and only appear on what would be necessary, perhaps, for convenience, a Subsidiary Warrant Account for this particular purpose. All the payments and credits would occur naturally in their proper place, and obviate the anticipated difficulty of adjusting the quarterly and annual statements.

In the other case suggested of a repayment of a sum issued beyond requirements, such repayment would of course have to be dealt with as an over issue under whatever branch of the Public Account such *over* payment occurred, and under the specific head of service to which the original payment was charged. At the close of the year the balance of issue under the Warrant for operating upon the Treasurer's Advance Vote that might remain unrecouped, would then, as now, appear under the Revenue Account as "Other Payments," Treasurer's Advance, either as one sum, as now, or separately, as from Revenue, Trust, or Loan Services, and would thus correspond with the amounts shown (if any) as "Other Payments" under the Trust Fund or Loan Account with the balance as for Revenue purposes.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Auditor-General to The Crown Solicitor.

Sir,

Department of Audit, Sydney, 25 May, 1894.

I have the honor to enclose a statement of a case on which I am desirous of obtaining the opinion of the Attorney-General to enable me to comply with the directions of the 37th section of the Audit Act of 1870. The recent opinion given to the Treasury, you may observe, does not cover an important part of the question raised by me with that office, probably because it is not touched upon in the Treasury Statement of the case. I have, therefore, stated the whole question from my point of view, and enclose with this a copy of a letter I have addressed to the Treasury, covering a *précis* of the correspondence, up to the 1st February last, for reference. It may be useful to add, by way of illustration, an actual case which has formed the subject of correspondence with the Treasury subsequently to the 1st February last.

On

On the 1st of March a sum of £420 became payable to the members of the Parliamentary Public Works Committee, under the Statute 53 Victoria, No. 11, the Governor's Warrant then in the Treasurer's hands was short of the amount required by £252, that is for the specific service. At the same time (the date of actual payment having been the 2nd March) the Treasurer had a Warrant for the Supply Bill for February, and also the Warrant for a portion of his Advance Vote. Instead, however, of using his Supply Warrant as he might have done, the £252 was paid from his Advance Vote Warrant.

Several days afterwards the Treasurer obtained a further Warrant for £500 under the Act 53 Victoria, No. 11, to pay members of the Committee, and by that Warrant drew a cheque for £252 not in favour of the members (who had already been paid), but to transfer £252 to a Trust Account in favour of his Advance Vote for the purpose of being used *for any service*.

In ordinary course the Treasurer will ask me for a Warrant to draw this £252 simply as so much cash, without reference to the fact that he has drawn it for payment of members of the Committee, but for which he can produce no acquittance in terms of the 14th section of the Audit Act. To avoid this complication, I have suggested that on obtaining the Warrant for £500 above mentioned, instead of drawing another cheque for £252, all the Treasury required to do was to make a book entry transferring the expenditure in the first instance to the Warrant just mentioned, and relieve his Advance Vote Warrant of the amount. By this process the Treasurer's cash book and the bank account would be clear of the double transaction and the Treasurer's Advance Vote have, at the same time, all the benefit of a recoup, without swelling the Public Account beyond its legitimate dimensions, either in receipts or disbursements.

May I request the favour of an early reply.

I have, &c.,

E. A. RENNIE,
Auditor-General.

CASE FOR THE OPINION OF THE ATTORNEY-GENERAL.

Subject:—Transfer in globo from the Consolidated Revenue Fund of the amount of the Treasurer's Advance Vote, £200,000, to the Trust Fund, and its subsequent manipulation in the manner of a Bank customer's overdrawn account.

THE "Audit Act of 1870" was passed to regulate the receipt, custody, and issue of the public moneys, besides providing for the audit of the public accounts.

Section 10 directs the Treasurer to pay "into the bank keeping the Government account all moneys received into the Treasury," to an account to be called "The Public Account" (without distinction of funds contributing such moneys or constituting such account), such moneys to be disposed of "not otherwise" than directed by subsequent sections.

Section 11 directs that such moneys shall be drawn from "the Public Account" only upon an instrument setting forth the Treasurer's estimated requirements of money for the public service during one month after preparation of said instrument, which must be signed by the Treasurer, countersigned by the Auditor-General, and approved and signed by the Governor.

Section 12 directs that the counter signature of the Auditor-General is to depend upon the sums set forth in the instrument, prepared in the form of the second schedule, being ascertained to be legally available for, and applicable to, the service or purpose mentioned in such instrument.

Section 13 directs that the instrument, being so prepared and finally signed by the Governor (thus becoming a "Warrant"), the Treasurer may issue drafts or cheques upon "the Public Account," such drafts or cheques to be sufficient authority to the bank to debit the said "Public Account," with the amounts mentioned therein, "and no moneys shall be drawn or paid out of the said account in any other manner."

Section 14 directs that no draft or cheque drawn upon the "Public Account" shall be issued, "except" in payment "of such accounts as form part of expenditure which shall have been duly authorised," and, at the time of paying every such account, the Treasurer shall obtain from the persons to whom the same was payable acquittances under their hands.

The object of the sections above quoted was to prohibit the issue of the revenue of the Colony, under any less authority than a Vote of Parliament, and to protect the Governor from issuing his Warrants to draw upon the Public Account, except on the independent certificate of the Auditor-General, as set forth in section 12.

To provide for certain disbursements which section 12 would prevent being made in the ordinary way, such as expenses arising out of emergencies which could not be foreseen, such as Flood Relief, Flood Repairs, Quarantine expenses, rise in prices through prolonged drought or otherwise, Parliament grants the Treasurer power to draw upon the revenue to the extent of £200,000 during the year, or until such drafts, if made, be replaced by Votes for specific services, or otherwise, as circumstances may determine.

The terms of the Vote are—Advance to Treasurer to enable the Treasurer to make advances to public officers, and on account of other Governments, and to pay expenses of an unforeseen nature, which will afterwards be submitted for Parliamentary Appropriation. The whole amount to be adjusted not later than the 31st December (1895), £200,000; and the Vote forms part of the Annual Appropriation Act of 1894, the operations on which are made subject to the provisions of the Audit Act of 1870, by section 16. To give effect to the Advance Vote—to enable the Treasurer to exercise the power so given him—it has been the practice to certify at his request a Warrant for drawing the whole amount of £200,000 from the Consolidated Revenue Fund, as soon as available. Whereupon the Treasurer drew a cheque for the whole amount of £200,000 as revenue money from "the Public Account," and relodged the same to "the Public Account" as Trust Moneys. That being done the Treasurer asked for and obtained a second Warrant for drawing the whole amount of £200,000 from "the Public Account." Under this second Warrant only did the Treasurer begin to draw cheques in payment of services rendered for which there was no appropriation, although the money provided for such services was Revenue Money—not Trust Money. Further, when the Treasurer exhausts the power of drawing cheques given him by the second Warrant, and has by Vote of Parliament or otherwise, recovered and replaced the amount of those cheques, or any portion of them, it has been the practice to certify further Warrants for the reissue of such replacements, or in other words to renew the power given by the second Warrant to the extent to which it was exhausted, but restored by replacements. The replacements are in the great bulk

bulk of cases made by drafts upon Votes taken to cover cheques *drawn and paid away from* "the Public Account" for services rendered. Such Votes are, of course, only available by Warrants specifically certified in the usual way, but the cheques drawn by the Treasurer under such Warrants are not used for payments of services rendered at all, but for transfers of so much money to the credit of his Advance Vote.

Thus, for the final settlement of claims provided for by the Advance Vote, no less than three Warrants have been employed, each Warrant being given for drawing the same money, and if recoups occur more than once during the life of the Annual Vote so many more Warrants would have to issue. By this arrangement the actual payments charged to the Advance Vote, instead of £200,000, have appeared in the Treasurer's accounts as more than *double that sum annually* over and above the repayment annually from the Trust Fund to the Revenue Fund of £200,000 in replacement of the original transfer from it. The Auditor-General contends that only cheques drawn for payment of services rendered are legitimately chargeable to "the Public Account," and for which an acquittance can be produced from the person or persons rendering the service, and drawn of course pursuant to the Governor's warrants.

That such cheques, when drawn against the Warrant for operating on the Treasurer's Advance Vote, may be posted to any fund which contributes to "the Public Account" according to its certified character.

That when a Warrant becomes available for drawing from any fund to cover a cheque temporarily drawn under the Advance Vote Warrant, this latter Warrant should be relieved of the amount of said cheque by transferring the expenditure represented by it to the former, or its proper Warrant for the final charge to "the Public Account" under whatever fund or head of service it properly belongs.

This principle of adjustment secures to the Treasurer the full exercise of the power given him analogous to a cash credit given by a bank to a customer until the next annual Vote for his advance without the numerous transfers and adjustments which have so long disfigured the Public Accounts.

The Auditor-General, therefore, considers that when he has certified to a Warrant covering the whole of the Treasurer's Advance Vote whether in one sum or preferably in portions, under the 11th section of the Audit Act, such Warrant is all sufficient for the purpose, and that he ought not to be called upon to certify any other in whatever shape recoups of cheques drawn under it may be credited otherwise than to the Warrant itself.

The Auditor-General respectfully solicits the opinion of the Attorney-General as to whether or not he is right in his contention as set forth in the five foregoing paragraphs.
Department of Audit, 25th May, 1894.

The Crown Solicitor to The Auditor-General.

Subject :—The Auditor-General's objection to transfer the whole amount of the Vote "Advance to Treasurer" from the Consolidated Revenue Fund to Trust Fund *in toto*.

Sir,

Crown Solicitor's Office, Sydney, 13 August, 1894.

I have the honor to return herewith the papers relating to the above matter which were forwarded to me from your Department on the 25th day of May, 1894, and to state that I have submitted them to Mr. Attorney-General Heydon, a copy of whose advising thereon will be found upon the other side of this letter.

I have, &c,

GEO. COLQUHOUN,
Crown Solicitor.

OPINION.

HAVING given consideration to the somewhat troublesome questions submitted to me, I have come to the conclusion that the Auditor-General is in the main right in his contention.

The practice has been, it appears, for the Treasurer, upon the passing of the Appropriation Act, to obtain from the Auditor-General a certificate to a Warrant for the full amount of the Treasurer's Advance Vote, £200,000. He has then exhausted this Warrant at once by drawing a cheque for the same sum upon the Public Account; and he has then paid this cheque into the credit of the Public Account, which accordingly has been left exactly as it was before. At the same time he has, in his Treasury books, debited "Treasurer's Advance Account" with £200,000, and has credited "Treasurer's Advance Account Trust Account" with the same amount. He has next proceeded to operate upon this Trust Account by fresh Warrants and cheques, the earlier Warrant, as I have said, being regarded as exhausted by the £200,000 cheque.

This course seems to me to involve proceedings which, if not actually illegal, are at least questionable. The drawing of a cheque for the mere purpose of making a cross entry and opening a Trust Account may not be forbidden by section 14 of the Audit Act, but it is, at any rate, to be avoided where it is not absolutely necessary. Here it seems to me unnecessary. The Public Account in the Bank must no doubt be kept in accordance with the Act, but the Treasurer can keep his own books as he likes. Whether he chooses to call the account now in question "Treasurer's Advance Account" or "Treasurer's Advance Account Trust Account" can matter very little; the name can neither enlarge nor restrict his rights; he can pass the same entries in the one as in the other; his powers depend upon the nature of the thing, not upon the name attached to it. He can, therefore, open an account in his books quite as well without as with the preliminary Warrant and cheque which it has been the custom to draw out, and can operate upon it in exactly the same way.

Further, when money drawn under a Warrant containing items under the Treasurer's Advance Account has, by Vote of Parliament for the specific service, or by refund, or otherwise, become available for recoup of that account, it has been the practice to obtain a further Warrant, to draw under it a cheque on the Public Account, and to pay such cheque in to the Public Account, again leaving that account as if the cheque had not been drawn at all. Entries have then been passed in the Treasurer's books, debiting the special head of service, and crediting the "Treasurer's Advance Account Trust Account."

This

This course seems to me to be open to the same doubt as the other. The cheque is not drawn to pay any account, for the account has been already paid and the proper acquittance obtained; it is drawn merely to be paid in again, and to make cross-entries in the Public Account corresponding with cross-entries in the Treasurer's books. But, as I have already said, these entries can be made in the Treasurer's books just as well if they do not, as if they do, appear in the Public Account. Let me illustrate:—

Salaries to the amount of, say, £1,000 fall due before they are voted. A warrant is therefore made out by the Treasurer containing the item "Treasurer's Advance Account, £1,000." The Auditor-General having satisfied himself that there is £1,000 available under the Treasurer's Advance Vote, certifies that the said sum is "legally available for and applicable to" that head of service. The cheque is then drawn, the salaries paid, and acquittances obtained. Some time afterwards the Legislature votes the £1,000 for the payment of these salaries. A warrant is then drawn up, under the proper head of service, for the £1,000, but no cheque is wanted, because the salaries have been already paid. The better course now, I think, is that suggested by the Auditor-General, viz., to apply the former cheque and acquittances to this later warrant, to which they now properly belong, and to recredit the item to the former warrant and to the Treasurer's Advance Account in the Treasury books. Very probably there may be some awkwardness about this, but the system could, I have no doubt, be adjusted to it, and it would be much more logical and consistent with the wording of the Audit Act.

Again, some service has to be performed which is not yet provided for, and the precise cost of which is not known. A warrant and cheque for, say, £50, are drawn under the Treasurer's Advance Account, and the cash is forwarded to the proper officer. The service becomes unnecessary, or costs less than was anticipated, and a refund comes to the Treasury, whence it goes to the Public Account. This refund can then be recredited to the warrant, and to the Treasurer's Advance Account in the Treasury books, and becomes again available, without any fresh warrant or cheque.

I answer the Auditor-General's questions as follows:—

1. I do not say that cheques drawn merely to be paid in again—merely as vouchers, and not to draw money out or to pay any account—are prohibited by section 14. A mere authority to the Bank to make a cross-entry in the Public Account—which is all that the cheques complained of are—may not be cheques "issued"—notwithstanding the use of the word in the prior section—within the meaning of section 14, which seems only to contemplate cheques which are drawn really to pay accounts and to get acquittances. Suppose a sum of money were paid into the Public Account by mistake. It seems absurd to say that a cheque could not be drawn to rectify the error without violating section 14. However, I think it is safer, and more in accordance with the intention of the Act, to draw no cheques except for the actual payment of accounts, unless good occasion arises for doing so.
2. If I understand this properly—of which I am not sure—I think that cheques, when drawn under a Treasurer's Advance Account Warrant, may be charged first to that account, and afterwards, under a fresh warrant, to the specific head of service, as soon as that is available.
3. I think that this would be the preferable course.
4. It seems to me that the Auditor-General is right in supposing that the freedom of operating on the Treasurer's Advance Account would not be hampered by this method. If it could be shown to me that it would be hampered I should consider that fact a strong argument against the propriety of the course now suggested. The Treasurer has a legal right to operate upon that account, as explained in my former Opinion, and if he cannot do so under the proposed method that method stands condemned.
5. I certainly think, as at present advised, that this view is correct.

I wish to add that the questions raised are mixed questions of book-keeping and law. As to the law, I do not say that it is actually illegal to draw a cheque for a cross-entry, or to certify a second warrant when the cheque under the first has been used for a mere cross-entry. But I do say that doubt is avoided, the apparent intention of the Act more closely adhered to, and a more logical and consistent system set up by the method now suggested than by the existing practice.

CHAS. G. HEYDON.

2nd August, 1894.

I may add that this Opinion has been delayed through some inquiries which I found it necessary to make.

COPIES of an Annual Account of the Civil
FUND, 1881-82.

Dr. I.—AN ACCOUNT of the RECEIPTS and PAYMENTS in the Year ended 31st March, 1882,

	£	s.	d.	£	s.	d.
To Balance brought forward from the last Account	99,934	19	11			
To Repayments of Advances, &c., during the year ended 31st March, 1882, as follows:—						
1. On account of Services charged on the Consolidated Fund:—						
Nil.						
2. Out of Votes of Parliament:—						
Naval Funds	510	0	0			
CLASS II.						
Civil Service Commission	1,000	0	0			
Valuation and Boundary Survey, Ireland	2,022	0	0			
CLASS III.						
Law Charges, England	4,000	0	0			
Probate, &c., Registries, High Court of Justice	3,000	0	0			
Law Charges and Criminal Prosecutions, Ireland	8,000	0	0			
Constabulary, Ireland	7,000	0	0			
Irish Land Commission	28,934	11	7			
CLASS IV.						
Transit of Venus, 1882	193	9	1			
National Gallery, Ireland	606	0	0			
Queen's University, Ireland	472	0	0			
Royal University, Ireland	1,003	9	0			
CLASS V.						
Diplomatic Services	18,000	0	0			
Consular Services	3,500	0	0			
Grants in Aid of Expenditure in certain Colonies	2,700	0	0			
Subsidies to Telegraph Companies [... ..	5,525	3	10			
CLASS VII.						
Compensation to Edmund Galley	1,000	0	0			
Repayments to the Civil Contingencies Fund	6,213	18	4			
Transvaal, expenses connected with the	32	13	5	93,713	5	3
Carried forward	£193,648	5	2			

Contingencies Fund, as kept at the Imperial Treasury.

FUND, 1881-82.

connected with the Fund of £120,000 (established from 1st April, 1862).

Cr.

	£	s.	d.	£	s.	d.
By Advances, &c., made during the Year ended 31st March, 1882, as follows:—						
1. For Services charged on the Consolidated Fund:—						
Nil.						
2. In anticipation of Votes of Parliament:—						
CLASS I.						
Surveys of the United Kingdom	400	0	0			
CLASS II.						
Civil Service Commission	500	0	0			
Valuation and Boundary Survey, Ireland	2,022	0	0			
CLASS III.						
Law Charges, England	4,000	0	0			
Probate, &c., Registries, High Court of Justice	3,000	0	0			
Law Charges and Criminal Prosecutions, Ireland	8,000	0	0			
Constabulary, Ireland	7,000	0	0			
Irish Land Commission	28,934	11	7			
CLASS IV.						
Transit of Venus, 1882	193	9	1			
National Gallery, Ireland	606	0	0			
Queen's University, Ireland	472	0	0			
CLASS V.						
Diplomatic Services	18,000	0	0			
Consular Services	3,500	0	0			
Grants in aid of Expenditure in certain Colonies	2,700	0	0			
Subsidies to Telegraph Companies	5,525	3	10			
CLASS VII.						
Compensation to Edmund Galley	1,000	0	0			
Transvaal, Expenses connected with the	32	13	5	85,885	17	11
Carried forward	£85,885	17	11			

I.—ACCOUNT of the RECEIPTS and PAYMENTS in the Year ended 31st March, 1882.

	£	s.	d.	£	s.	d.
Brought forward	193,648	5	2			

To Repayments of Advances, &c., during the Year ended 31st March, 1882—*continued*.

3. Receipts, &c., from various Sources:—

	£	s.	d.
The Royal Society—Vouchers furnished for expenses in connection with the Transit of Venus (Vote for Transit of Venus, charged p.) ...	53	4	3
Repayment of Balance	46	15	9
	100	0	0
J. C. Meredith—Repayment of Balance of Advance to meet expenses in connection with the Royal University of Ireland	15	11	1
Further Repayments by the Dominican Government of part of the Expenses connected with the Detention of the "Telegrafo"	1,387	3	0
Fines, &c., received by Welsh Sheriffs—Repayment of Amount advanced in connection with a Forfeited Recognizance	23	2	6
Sir A. W. Woods—Vouchers furnished in respect of Expenses payable on the Installation of Knights of the Garter (Repayments to Civil Contingencies Fund charged, page .)	1,797	3	4
Major J. T. S. Richardson—Vouchers furnished in respect of Expenses payable on the Admission of H.R.H. the Duke of Cambridge into the Order of the Thistle (Repayments to Civil Contingencies Fund charged, page .)	245	0	0
Carey J. Knyvett—Vouchers furnished for Fees payable to the College of Arms, &c., for recording Arms, &c., of Sir F. S. Roberts and Sir D. M. Stewart on their creation as Baronets (Repayments to Civil Contingencies Fund charged, page .)	78	11	4

Expenses attendant on the Trial of Municipal Election Petitions:—

Borough of Darlington	7	7	0
City of Dublin	24	16	4
Borough of Kidderminster	147	16	3
City of Liverpool	560	13	2
Borough of Macclesfield	115	16	6
„ Maidstone	14	14	0
„ Sunderland	14	14	0
„ Wakefield	14	14	0
„ Warwick	301	1	4
	4,848	3	10

Carried forward £198,496 9 0

connected with the Fund of £120,000 (established from 1st April, 1862)—*continued*.

	£	s.	d.	£	s.	d.
Brought forward	85,885	17	11			

By Advances, &c., made during the year ended 31st March, 1882—*continued*.

3. Repayable, &c., from various Sources:—

Further Advances in respect of Pensions to—

Colonel T. H. Colvill, late Governor of Coldbath Fields Prison	450	0	0
W. Lane, late Warder, Southwell Prison	21	0	0
R. Walker, late Gatekeeper, ditto	10	0	0
J. Peet, late Cook, ditto	12	0	0

Notary's Charges for protesting Bill dishonoured by the Dominican Government ... 4 16 0

Imperial Ottoman Guaranteed Loan of 1855—Interest on Advances made by the Bank of England to meet Dividends 58 10 5

Newfoundland Government, &c.—Amount paid to the Government of the United States in full satisfaction of all Claims on account of the Interruption of Fishing on the Coasts of Newfoundland, &c. 15,000 0 0

Fines, &c., received by Welsh Sheriffs—Amount advanced in connection with a Forfeited Recognizance 23 2 6

Receiver-General, Jersey—Advance to enable him to meet the Expenses of the Jersey Census 125 10 3

Sir A. W. Woods, Garter King of Arms—Advances to pay Fees on the Installation of the following Knights of the Garter:—

	£	s.	d.
Emperor of Russia	479	13	4
King of Sweden and Norway	439	3	4
King of Spain	439	3	4
King of Saxony	439	3	4
	1,797	3	4

Major J. T. S. Richardson—Advance to pay fees on the Admission of H.R.H. the Duke of Cambridge into the Order of the Thistle 245 0 0

Carey J. Knyvett—Advance to pay Fees to the College of Arms, &c., for Recording the Arms, &c., of Sir F. S. Roberts and Sir D. M. Stewart on their creation as Baronets ... 78 11 4

Expenses attendant on the Trial of Municipal Election Petitions (recoverable under 35 and 36 Vict. c. 60):—

Borough of Barnstaple	7	7	0
„ Birmingham	268	11	8
„ Blackpool	7	7	0
„ Dartmouth	29	8	0
„ Kidderminster	56	9	1
City of Liverpool	354	8	2
Borough of Macclesfield	49	4	6
„ Nottingham	476	17	4
„ Sligo	34	4	8
„ Sunderland	14	14	0
„ Wakefield	14	14	0
„ Warwick	107	17	2
„ Worcester	14	14	0
	19,261	10	5

Carried forward £105,147 8 4

I.—ACCOUNT of the RECEIPTS and PAYMENTS in the Year ended 31st March, 1882,

	£	s.	d.	£	s.	d.
Brought forward ...	198,496	9	0			

TOTAL ... £198,496 9 0

198,496
120,000
78,496

connected with the Fund of £120,000 (established from 1st April, 1862)—continued.

	£	s.	d.	£	s.	d.
Brought forward ...	105,147	8	4			

By Advances, &c., made during the Year ended 31st March, 1882—continued.

4. Miscellaneous Advances repayable from the Vote for "Repayments to Civil Contingencies Fund," in Class VII of the Civil Service Estimates:—

I. For the Period from 1st April to 31st December, 1881:—

Knights of the Garter—Fees paid on the Installation of the Emperor of Russia, and of the Kings of Spain and Sweden ...	1,358	0	0			
Order of the Thistle—Fees paid on the admission of His Royal Highness the Duke of Cambridge ...	245	0	0			
Sir F. S. Roberts and Sir D. M. Stewart—Fees paid to the College of Arms, &c., for recording the Arms, &c., of; on their creation as Baronets ...	78	11	4			
Special Packets for the conveyance of Distinguished Persons ...	860	0	0			
Right Honorable H. Law—Equipage Money on appointment as Lord Chancellor of Ireland ...	923	1	6			
Dr. Livingstone (the late)—Gratuities paid to certain persons by Dr. Kirk on account of assistance rendered to ...	94	14	8			
The Honorable T. H. W. Pelham—Remuneration and expenses for Municipal Charter Inquiries (Heywood, Hyde, and Chorley) ...	151	19	1			
Lieutenant-Colonel W. D. Donnelly—Remuneration and expenses for Municipal Inquiry (Lewes) ...	33	19	0			
J. H. L. Rogers—Compensation for injury sustained at an Election Riot at Portarlinton in 1868 ...	150	0	0			
Expenses incurred by the French Consul at Haiphong in the salvage of Property recovered from the Wreck of the "Golden Spur," a British vessel ...	17	1	1			
				3,912	6	8

II. For the Period from 1st January to 31st March, 1882:—

Special Packets for conveyance of Distinguished Persons ...	80	0	0			
Expenses in connection with the illegal seizure and detention of the "Atalaya" for an alleged infringement of the Foreign Enlistment Act of 1870 ...	1,477	11	11			
Constable of the Tower—Miscellaneous Expenses on the Appointment of Sir R. J. Dacres, G.C.B., and Sir W. F. Williams ...	1	18	6			
Knights of the Garter—Fees paid on the Installation of the King of Saxony ...	439	3	4			
				1,998	13	9

*Balance ...	87,438	0	3			
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TOTAL ... £198,496 9 0

* In Paymaster-General's hands ...	87,454	4	3
Orders outstanding on the 31st March, 1882, since paid ...	16	4	0
	87,438	0	3

II.—AN ACCOUNT showing the DISTRIBUTION of the CAPITAL (£120,000)

	£	s.	d.	£	s.	d.
Amount on the 1st April, 1881 (as per former Account)	99,934	19	11			
Advances outstanding on 1st April, 1881, as detailed in the Account for 1880-81, repayable from the following Sources:—						
Votes of Parliament	2,013	9	0			
Various Sources	15,749	19	5			
Miscellaneous Advances	2,301	11	8			
	20,065	0	1			

£120,000 0 0

at the Commencement and Close of the Year ended 31st March, 1882.

	£	s.	d.	£	s.	d.
Advances outstanding on the 31st March, 1882, repayable from the following sources:—						
Votes of Parliament—						
Surveys of the United Kingdom	1881-82	400	0	0		
Various Sources—						
Dominican Government	1871-72 1872-73 1874-75 1878-79 1881-82	12,027	9	8		
Turkish Government (Imperial Ottoman Loan, 1855)	1881-82	58	10	5		
Receiver-General of Jersey	1881-82	125	10	3		
Government of Newfoundland, &c.	1881-82	15,000	0	0		
Colonel T. H. Colvill	1879-80 1880-81 1881-82	1,430	0	0		
J. H. Osborne	1880-81	20	0	0		
W. Lane	1880-81 1881-82	50	0	0		
R. Walker	1880-81 1881-82	22	10	0		
J. Peet	1880-81 1881-82	38	10	0		
Municipal Election Petition Expenses—						
Borough of Armagh	1878-79	49	12	2		
„ Barnstaple	1881-82	7	7	0		
„ Birmingham... ..	1881-82	268	11	8		
„ Blackpool	1881-82	7	7	0		
„ Chesterfield... ..	1880-81	36	15	0		
„ Dartmouth	1881-82	29	8	0		
City of Liverpool... ..	1881-82	22	1	0		
Borough of Maidenhead... ..	1874-75 1875-76	376	18	10		
„ Newry	1880-81	30	4	0		
„ Nottingham... ..	1881-82	476	17	4		
„ Sligo... ..	1881-82	34	4	8		
„ Southampton	1880-81	7	7	0		
„ Sunderland	1881-82	14	14	0		
„ Wakefield	1881-82	14	14	0		
„ Worcester	1881-82	14	14	0		
Miscellaneous Advances during the Quarter ended 31st March, 1882, repayable from the Vote for “Repayments to Civil Contingencies Fund,” in Class VII of the Civil Service Estimates		30,163	6	0		
		1,998	13	9		
* Balance		32,561	19	9		
		87,438	0	3		
		£120,000	0	0		

* For Particulars of Balance, see page

R. E. WELBY,
Accounting Officer.

ABSTRACT Statement of the Public Debt of the Colony of New South Wales as it stood at the 31st December, 1893, showing the and the annual rates and amounts of Interest as payable from the

Due dates.	Railways and Tramways.	Electric Telegraphs.	Immigration.	Harbours and Rivers Navigation.	Roads and Bridges.	Sewerage Works.	Water Supply.
	£	£	£	£	£	£	£
1894 ... ..	.....	.....	.....	.....	.....	.....	.....
1895	582,045	40,393	.....	160,374	21,013	.....	.....
1896	733,800	2,500	40,000	62,900	66,400	.....	.....
1897	33,000	3,900	.....	10,000	18,900	.....	.....
1898	7,130	61,170	.....	26,100	58,800	.....	.....
1899	70,000	21,300	.....	84,000	15,400	.....	.....
1900	279,000	5,100	.....	71,900	2,500	.....	.....
1901	300,060	1,000	.....	13,353	18,496	25,000	21,000
1902	185,254	48,546	.....	53,379	35,278	48,958	32,414
1903	1,901,500	.....	.....	.....	.....	.....	.....
1904 ... ..	.....	.....	.....	.....	.....	38,000	20,000
1905 ... ..	.....	.....	.....	.....	.....	2,300	.....
1906	71,567	93,027	.....	34,352	10,687	.....	.....
1908	1,255,409	10,709	.....	94,722	52,993	15,003	7,801
1909	1,464,225	12,491	.....	110,478	61,807	17,497	9,099
1910	2,351,127	.....	.....	.....	.....	94,861	257,712
1912 ... ..	.....	.....	.....	.....	.....	30,000	30,000
1918	8,693,932	97,859	204,241	400,594	144,274	857,501	717,951
1924	14,830,580	100,000	.....	838,910	60,120	109,332	374,664
1933	6,980,722	128,858	.....	377,431	61,926	844,576	1,045,940
Permanent ...	2,700	.....	.....	.....	.....	.....	.....
Interminable ...	48,188	57,431	52,002	171,148 9/2	60,322	33,801	17,577
Annual to 1897...	308,500	.....	.....	.....	.....	.....	.....
Totals £	40,098,739	684,284	296,243	2,509,641 9/2	688,916	2,116,829	2,534,158
Bearing interest— at 6 per cent...	.....	.....	.....	.....	.....	62,000	30,000
„ 5 „	2,501,489	183,909	40,000	482,006	236,787	52,258	43,414
„ 4½ „	.....	.....	.....	.....	.....	.....	.....
„ 4 „	14,072,738	302,516	52,002	788,131 9/2	247,735	1,035,738	1,368,129
„ 3½ „	23,524,512	197,859	204,241	1,239,504	204,393	966,833	1,092,616
Annual interest £	1,511,341 18/-	28,221 3/3	11,228 10/3	99,008 4/3	28,902 10/2	81,601 10/8	96,937 8/6

NOTE.—There were unrepresented due debentures to the amount of £850 at 31st December, 1893, but they

Services on account of which it has been incurred, the dates at which the Securities representing the debt fall due for redemption, 1st of January, 1894, under the respective heads of service.

Works and Buildings.	Fortifications—Military and Naval Works.	Buildings for Public Instruction.	Queensland prior to 11th December, 1859.	Tailings Loan of 1870.	Land for Public Parks.	Agricultural Colleges and Stations.	Not distributed to Services.*	Grand Totals.
£	£	£	£	£	£	£	£	£
.....	.....	.....	.....	.....	.....	.....	1,250,000	1,250,000
11,824	5,351	11,000	.....	.....	.....	.....	.....	832,000
50,800	15,000	6,000	.....	.....	.....	.....	2,750,000	3,727,400
.....	.....	.....	.....	.....	.....	.....	.....	65,800
24,000	.....	.....	.....	.....	.....	.....	.....	177,200
7,000	.....	.....	.....	.....	.....	.....	.....	197,700
48,600	.....	.....	.....	450,000	.....	.....	.....	857,100
11,997	29,994	.....	.....	.....	.....	.....	.....	420,900
26,752	9,127	.....	19,292	.....	.....	.....	.....	459,000
.....	.....	.....	.....	.....	.....	.....	.....	1,901,500
.....	.....	.....	.....	.....	.....	.....	.....	58,000
.....	.....	.....	.....	.....	.....	.....	.....	2,300
10,496	4,771	.....	.....	.....	.....	.....	.....	224,900
63,363	.....	.....	.....	.....	.....	.....	.....	1,500,000
73,903	.....	.....	.....	.....	.....	.....	.....	1,749,500
.....	160,000	.....	.....	.....	.....	.....	.....	2,863,700
.....	.....	.....	.....	.....	.....	.....	2,056,400	2,116,400
320,814	166,366	189,023	13,744	.....	.....	13,549	4,352	11,824,200
74,415	83,984	27,995	.....	.....	.....	.....	.....	16,500,000
130,701	38,552	66,650	.....	.....	.....	8,789	2,155	9,686,300
.....	.....	.....	.....	.....	.....	.....	.....	2,700
53,319	36,401	.....	.....	.....	.....	.....	.....	530,189 9/2
.....	.....	.....	.....	.....	.....	.....	.....	308,500
907,984	549,546	300,663	33,036	450,000	.....	22,338	6,062,907	57,255,289 9/2
.....	.....	.....	.....	.....	.....	.....	.....	92,000
180,973	59,472	17,000	19,292	450,000	.....	.....	.....	4,266,600
.....	.....	.....	.....	.....	.....	.....	750,000	750,000
331,782	239,724	66,650	.....	.....	.....	8,789	5,308,555	23,822,489 9/2
395,229	250,350	217,018	13,744	.....	.....	13,549	4,352	28,324,200
36,152 18/10	21,324 16/3	11,111 12/8	1,445 12/10	22,500	.....	825 15/5	244,369 10/5	2,194,971 11/6

bear no interest, and are not included in the above statement. * See correspondence with the Treasury under Appendix J (1892 report).

APPENDIX L.

OPINIONS of the Law Officers of the Crown respecting certificates by the Auditor-General as to the legal availability or applicability of sums appropriated for Loan Services in view of certain clauses of Loan Acts and of the absence of moneys actually raised for the purpose.

The Auditor-General to The Under Secretary for Finance and Trade.

Instrument No. 213.

INFORMATION is requested as to whether any, and if so what, sums have been raised under the Act 56 Vic. No. 24, as there are doubts, in view of clause 7 of the Act quoted, whether in the absence of moneys actually raised for the purpose a certificate of legal availability ought to issue.

Department of Audit, 21 November, 1893.

E. A. RENNIE.

No Loan has been raised under Act 56 Vic. No. 24.—J.J.H. The Auditor-General.—F.K., 23/11/93.

MEMORANDUM.

The Auditor-General to The Under Secretary for Finance and Trade.

Instruments Nos. 213, 219, 224, and 227.

THE question raised on these instruments has been referred for the opinion of the Attorney-General. Pending a reply, it is suggested that a minute of the Governor and Executive Council be obtained to apply so much of the moneys raised under the Funded Stock Act of 1892, 56 Victoria No. 1, as may be required to meet this and other demands under the Loan Acts 56 Vic. No. 24 and 55 No. 35, and thus give effect to clause 8 of the Act quoted, namely, 56 Vic. No. 1.

Department of Audit, 7 December, 1893.

E. A. RENNIE,
Auditor-General.

Accountant.—F.K., 8/12/93.

Clause 8 of the Funded Stock Act of 1892 runs thus:—"All sums of money raised by the sale of stock shall be carried by the Colonial Treasurer to the credit of the General Loan Account, and shall be applicable only to the purposes of such Loan Services as have been or may hereafter be authorised by Parliament." Is it necessary to obtain Executive authority when the law is so emphatic as to the application of the money raised by sale of stock?—J.J.H., 8/12/93.

I regret the Auditor-General should have submitted this matter to the Honorable the Attorney-General without giving the Treasury officers an opportunity of putting their views also before him. The clause 7 referred to was inserted in the Loan Act of 1888 by me at the instance of the Auditor-General, but it was not intended to cover the position now taken by the Auditor-General. The Loan Fund Amalgamation Act provides that moneys raised by Loan under any Loan Act shall be available for Loan Services authorised by any Act. It would be an unbusinesslike operation to pay interest on borrowed money which could not be used and at the same time borrow further sums to carry out works. Notwithstanding a similar clause to that quoted has appeared in each Loan Act since 1888, this is the first time the Auditor-General has demurred to signing warrants so far as I am aware. If the warrants are not signed we shall be put to serious inconvenience, as claims from contractors are always urgent.—F.K., 8/12/93.

Approved.—J.S., 9/12/93. Returned to Audit Department, 12 December, 1893.

The Auditor-General to The Under Secretary for Finance and Trade.

Remark on Reply, Treasury, No. 93/750, to Auditor-General's Memorandum of 7th December, 1893.

As the question referred to the Attorney-General affects the Auditor-General's own action under the Audit Act, it is not clear on what ground the Treasury claim to interpose. The Auditor-General is clearly of opinion that the application of any moneys raised under the Funded Stock Act 56 Victoria No. 1, in terms of clause 8, must interfere with any action that may be found necessary to take under the Loan Acts affected by that clause, and consequently it is of the utmost importance that there be an authoritative sanction to the specific application of the funds raised as indicated in clause 8.

As such an authority must sooner or later be furnished, it is again requested that a minute of the Governor and Executive Council be obtained as early as possible and thus give effect to clause 8.

The Auditor-General would feel obliged by a sight of the papers on which clause 7 of the Loan Act of 1888 was inserted at his instance.

12 December, 1893.

E. A. RENNIE,
Auditor-General.

MEMORANDUM.

The Under Secretary for Finance and Trade to The Auditor-General.

WITH regard to the clause inserted in the Loan Bill prepared by me in 1888, I am unable to find any papers in the matter. I am perfectly certain, however, that it would not have been inserted had not someone suggested it; and I was under the impression and believed it was so inserted at the instance of the Auditor-General. I shall be glad to hear from that officer that he did not make such a suggestion. As, however, difficulties have arisen thereunder not contemplated by me, the clause will be eliminated in future Bills. It was intended to settle the matter of the application of Loan moneys once and for all by the Loan Act Amalgamation Act of 1879; and as the clause now referred to would seem to be contrary to the provisions of that Act, it was an error to allow it to be inserted. It is somewhat remarkable that,
after

after signing warrants during the past five years without question as to the Acts under which moneys were raised, the Auditor-General should suddenly discover a legal technicality which, in his opinion, necessitated a reference to the Attorney-General.

Respecting this same reference, I may point out that the Treasury officers are more concerned in the signing of a warrant than the Auditor-General is or can possibly be. Consequently, being the persons most concerned in the matter, it surely would not be too much to expect that an opportunity of expressing their views should have been afforded, the more especially as opinions on *ex parte* statements are given with diffidence, and are liable to be qualified.

An Executive minute has now been prepared, not because it is thought necessary, but to expedite the signing of the warrants, the non-signing of which compels the Treasury to defer payment; and contractors are already murmuring over the delay in the settlement of their claims.

19/12/93.

F. KIRKPATRICK.

Approved.—J.S., 19/12/93.

The Auditor-General to The Crown Solicitor.

Sir,

Department of Audit, Sydney, 16 November, 1893.

I have the honor to request that you will have the goodness to submit, for the opinion of the Attorney-General, the enclosed statement of a case arising out of the terms of the 7th clause of the Loan Act of 1893, 56 Victoria No. 24, in connection with the 5th clause of the same Act and with the 12th clause of the Audit Act of 1870.

Seeing that no Loan has been raised under the Loan Act of 1893, I have considerable doubt as to how far in those circumstances I should be justified in certifying to the Governor that any amount which the Treasurer may set forth in any instrument in the form of the Second Schedule to the Audit Act of 1870 is legally available or applicable for the purpose for which it may be asked under the Act 56 Victoria No. 24.

It is right to say that hitherto such certificates have been issued with respect only to the fact that an appropriation has been made by Parliament for the sum certified to, and without respect to the question whether or not Loans have been actually raised for the purposes of such appropriations, and also in the belief that the Loan Fund Amalgamation Act, 42 Victoria No. 16, allowed of such certificates so long as any Loan money was supposed to be on hand for issue.

My attention, however, has been drawn to the fact that whatever may have been the intention of the Loans Fund Amalgamation Act, the operation of that Act is expressly excluded from being applied to the Act 56 Victoria No. 24 by the 7th clause already referred to. The same limitation clause exists also in all the Acts subsequent to 48 Victoria No. 26, excepting 52 Victoria No. 16.

Copies of Audit Act and Loan Act of 1893 enclosed for reference.

May I request your earliest attention to this matter.

I have, &c.,

E. A. RENNIE,
Auditor-General.

CASE for the opinion of the Attorney-General.

Subject :—Effect of the limitation clause No. 7, Loan Act of 1893, in connection with clause 5 of the same Act, upon the interpretation of the terms “legally available or applicable,” as employed in clause 12 of the Audit Act of 1870.

THE Loan Act of 1893 authorises the raising of sums of money not exceeding £879,806, for application to services specified therein (clause 1). All sums borrowed thereunder are to be appropriated and applied as required to the several services and purposes specified (clause 2).

All payments made by the Treasurer of such sums under the warrant of the Governor “shall be charged upon and payable *out of the sum so borrowed or applied*” (clause 5).

Clause 7 enacts that “Nothing in this Act, or in the ‘Loans Fund Amalgamation Act of 1879,’ shall authorise the use of any sums of money borrowed thereunder for works or services other than those named therein, and approved by Parliament in terms of the ‘Public Works Act of 1888.’”

Clause 12 of the Audit Act of 1870 contains the following proviso, viz.:—“Provided that in case the said Auditor-General shall find that the sums therein mentioned or any of them are not then legally available or applicable to the services or purposes therein set forth he shall return the said instrument to the Treasurer for correction, attaching thereto a paper setting forth in writing the sum or sums not found by him to be legally available or applicable as aforesaid.”

No Loan having been raised, so far as shown by the Treasury Accounts, pursuant to the Act 56 Victoria No. 24, the Auditor-General desires the opinion of the Attorney-General as to whether he would be justified in certifying to the Governor that sums asked for by the Treasurer in the form of the Second Schedule to the Audit Act for issue under the Act 56 Victoria No. 24 are “legally available for and applicable” to such service.

E. A. RENNIE,
Auditor-General.

16 November, 1893.

The Crown Solicitor to The Auditor-General.

Subject :—Effect of the limitation clause No. 7, Loan Act, 1893, in connection with clause 5 of the same Act upon the interpretation of the terms legally available or applicable as employed in clause 12 of the Audit Act of 1870.

Sir,

Crown Solicitor's Office, Sydney, 19 December, 1893.

I have the honor to return herewith the papers relating to the above matter, which were forwarded to me from your Department on the 16th day of November, 1893, and to state that I have submitted them to Mr. Attorney-General Barton, a copy of whose advising thereon will be found upon the other side of this letter.

I have, &c.,

ERNEST A. SMITH,
Crown Solicitor.

OPINION

OPINION of the Honorable the Attorney-General.

I AM of opinion that the Auditor-General will be justified in certifying to the Governor that the sums asked for by the Colonial Treasurer in the form of the Second Schedule to the Audit Act for issue under the Act 56 Vic. No. 24 (the Loan Act of 1893), are "legally available for and applicable to" the services authorised by that Act.

The Loan Act of 1893 must be read with the Loans Fund Amalgamation Act of 1879 (42 Vic. No. 16), for the terms of the last-mentioned Act seem to me to render such a course necessary unless the expressions contained in the later Act are so very strong as to amount to an implied repeal, and the question whether an implied repeal is intended by the Loan Act of 1893 appears to find an emphatic answer in the negative in the terms of section 7 of this Act, which, to my mind, carefully imports the "Loans Fund Amalgamation Act of 1879" as a prime factor in the consideration of the application of Loan Funds. By section 3 of that Act, the terms thereof are made applicable to all loans to be raised under the authority of any special Loan Act "hereafter,"—i.e., after the Act of 1879—"to be passed," and the "Loan Fund" may be applied to the services in any (then) future Act. This section, then, would apply to the Act of 1893 unless expressly, or by necessary implication, excluded, and section 7 of the Act of 1893 indicates the intention not to exclude but to import the whole Act.

Some difficulty may be raised by the terms of section 2 of the Loan Act of 1893, but looking at the strong prevailing intention of the two Statutes taken together, I think the provision at the end of this section must be read as directory to the Treasurer in respect of the keeping of his accounts, and whatever its operation may be as to the use of the loan authorised in 1893, when raised, it does not, in my opinion, prevent the application of portion of the General Loan Fund in the manner desired.

Section 5, on the whole, presents no difficulty in the way of the construction I adopt.

EDMUND BARTON,
Attorney-General, 6/12/93.

The Auditor-General to The Crown Solicitor.

Sir,

Department of Audit, Sydney, 22 December, 1893.

I have the honor to acknowledge receipt of your letter of 19th instant, covering opinion of Mr. Attorney-General Barton upon the case submitted by me in my letter of 16th ultimo, and to state that the case as put, and the opinion founded thereupon, implies the existence of Loan Funds on hand, however raised. I therefore desire to know further whether, in the event of there being no balance of cash at the credit of the General Loan Account, or in the event of that account being overdrawn, I should still be justified in issuing a certificate of legal availability or applicability.

The Loan Acts do not provide for any such contingency, but only, apparently for action after moneys are raised as authorised thereby.

It would thus appear, therefore, that a warrant of the Governor could not properly issue until loan moneys were in hand sufficient to meet it.

An early answer will oblige.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Crown Solicitor to The Auditor-General.

Sir,

Crown Solicitor's Office, Sydney, 23 December, 1893.

I have the honor to acknowledge the receipt of your letter of 22nd instant relating to the case submitted to Mr. Attorney-General Barton, and his opinion thereon, in which you state that the case as put, and the opinion founded thereupon, implies the existence of loan funds on hand, however raised, and you desire to know further whether, in the event of there being no balance of cash to the credit of the General Loan Account, or in the event of that account being overdrawn, you would still be justified in issuing a certificate of legal availability or applicability.

I may state that I am inclined to think that your view is the correct one, namely, that the Loan Acts do not provide for any such contingency as mentioned above, but only apparently for action after moneys are raised as authorised thereby, and that a warrant of the Governor could not properly issue until loan moneys were in hand sufficient to meet it.

It will be noticed that the Loan Act in question (56 Vic. No. 24) authorises the Governor, with the advice of the Executive Council, to raise by sale of Debentures or issue of Stock certain sums of money, and these sums are to be paid to the Colonial Treasurer, placed to a separate credit, and appropriated and applied as required. Section 5 then provides that the Treasurer shall issue and pay "the said several sums for the purpose mentioned," in such manner and in such proportions as the Governor by Warrant may from time to time order and direct.

The amount of the payment so made shall be a charge upon, and payable out of the sums "so borrowed or applied as aforesaid."

Under these provisions it seems to me clear that the Warrant is not to issue until the sum upon which it is charged, or out of which it is payable, has been borrowed and placed to the credit of the Loan Account as directed by the earlier section of the Act.

The provisions of the Audit Act, relating to the issue of your certificate, seem to point to the same conclusion. It provides (section 11) that all moneys "paid into the Bank" shall be drawn in a particular manner, namely, "A certain instrument in the form in the Second Schedule, setting forth the amount required, and this is to be signed by the Treasurer, and countersigned in the form prescribed by the Auditor-General (section 12)." Before countersigning, the Auditor-General is to ascertain that the sums therein mentioned are then legally available.

These provisions seem to show, that before countersigning this instrument the moneys should be standing to the credit of the account, otherwise it can hardly be said that they are legally available.

However,

However, as the matter was dealt with by the late Attorney-General, and it is no doubt of some importance, I should prefer that the above be not taken as a final opinion, but I would recommend that the question be referred through the Honorable the Colonial Treasurer for the consideration of the Honorable the Attorney-General. If this is done, and all papers are sent to me, I will take steps for bringing the case under the immediate notice of the Attorney-General, as the matter is apparently an urgent one.

I have, &c.,

ERNEST A. SMITH,
Crown Solicitor.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 20 December, 1893.

With reference to my memorandum of the 7th instant in connection with Instruments 213, 219, 224, and 227, I have now the honor to state, for the information of the Colonial Treasurer, that Mr. Attorney-General Barton having given me his opinion that I will be justified in certifying to the Governor the legal availability of the sums asked for to the services specified in the instruments quoted,—I am prepared, in accordance with that opinion, to certify accordingly; but I do so with some hesitation, as, however correct the opinion in question may be as a matter of law, I am not satisfied that it justifies the mode of accounting for loan moneys, which it implies.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 21 December, 1893.

I have now the honor, as intimated in my letter of yesterday's date, to return the instruments named therein certified as usual; but I am bound to say that I am far from being satisfied that, taking everything into account, it is altogether in accordance with the intention of Parliament. The introduction of the 7th clause into the Loan Act was not, so far as I can remember, suggested by me. The probability is that it was considered necessary in view of the Public Works Act of 1888. The clause had apparently been included in the Act 52 Victoria No. 16, but withdrawn while it is retained in the Act 52 Victoria No. 17. Whether eliminated or not in future Loan Bills as it stands it may still in some form be necessary in view of the Public Works Act of 1888.

I am glad to find that a minute has been prepared for the Executive Council in the matter of the 8th section of the Act 56 Victoria No. 1, and hope that you will be in a position to forward it to me before the close of the year.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 2 January, 1894.

Referring to my letters of the 20th and 21st ultimo, on the subject of my reference to the Attorney-General as to my being justified in issuing a certificate of legal availability to enable the Governor to sign certain warrants for issue of public moneys, I have the honor to state, for the information of the Colonial Treasurer, that I have considered it necessary to make a further reference to the Crown Solicitor on the subject.

I enclose his reply, from which you will perceive that he is of opinion that before countersigning an instrument in the form of the Second Schedule to the Audit Act for the issue of moneys raised by loan, those moneys must be standing to the credit of the account, otherwise it can hardly be said that they are legally available; and this view entirely coincides with that I have recently been led to entertain by a study of the several Loan Acts. Mr. Smith is, however, desirous of having his opinion confirmed by the Attorney-General, but in the meanwhile I shall feel bound to withhold my certificate whenever the Loan Fund is exhausted. I desire, at the same time, to state my firm conviction that until moneys are actually received for the purposes of a Loan Services Act and credited to the General Loan Account, the Loans Fund Amalgamation Act cannot be legitimately made to say that moneys raised under any Loan Act may be applied to services for which no money has been raised and placed to their credit.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 8 January, 1894.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of the 2nd instant, enclosing the opinion of the Crown Solicitor (which, it is observed, is tentative only) upon a point raised by you supplementary to the case submitted by you on 16th November last for the opinion of the Attorney-General, such point being stated by you in the following terms, namely:—"Whether, in the event of there being no balance of cash at the credit of the General Loan Account, or in the event of that account being overdrawn, I should still be justified in issuing a certificate of legal availability or applicability."

The Crown Solicitor's letter is, as requested, returned herewith.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

Am I to understand from this letter that the Colonial Treasurer does not intend to refer the matter to the Attorney-General, as suggested by the Crown Solicitor, or that he has no objection to my doing so?—E.A.R., B.C., 9/1/94. The Under Secretary for Finance and Trade.

The

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 12 January, 1894.

With reference to your communication of 9th instant ("B.C."), I have the honor, by direction of the Colonial Treasurer, to inform you that, as the Treasury officers do not intend to dispute the point raised, there is no necessity, in their opinion, to refer the matter to the Attorney-General. If the balance at credit of the Loan Account is insufficient a temporary transfer can, it is imagined, be made from the Public Account.

The Crown Solicitor's "Opinion" is again returned herewith.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 22 January, 1894.

In returning the enclosed Minute of the Executive Council, No. 93/66, respecting the application of moneys raised under the Funded Stock Act, 56 Victoria No. 1, I have the honor to point out for the information of the Colonial Treasurer that as the amount authorised to be raised by the Act 55 Victoria No. 35 is £1,190,276 Os. 1d., and the amount authorised to be raised by the Act 56 Victoria No. 24 is £879,806 the aggregate sum authorised to be raised by those Acts amounts only to £2,070,082 Os. 1d.

The Act 56 Victoria No. 1 providing for the issue of Funded Stock to the amount of £3,000,000, the authority given by the enclosed Minute, needs to be supplemented to the extent of £929,917 19s. 11d., the proceeds of the Funded Stock already issued only about covers the appropriations under the two Loan Acts above quoted.

May I request, therefore, that a Supplementary authority for the application of the balance £929,917 19s. 11d. as raised, to some other Loan Service Act, may be furnished to me as early as convenient.

I have, &c.,

E. A. RENNIE,
Auditor-General.

MINUTE PAPER FOR THE EXECUTIVE COUNCIL.

Subject:—Application of the proceeds of Sales of Funded Stock issued under the Act 56 Vic. No. 1 to Loan Services, authorised by the Acts 55 Vic. No. 35 and 56 Vic. No. 24.

The Treasury, New South Wales, Sydney, 18 December, 1893.

At the suggestion of the Auditor-General, the Colonial Treasurer recommends that the approval of His Excellency the Governor and the Executive Council be given to the application of moneys raised under the "Funded Stock Act of 1892" (56 Vic. No. 1) to Loan Services provided for under the Acts 55 Victoria No. 35 and 56 Victoria No. 24, and effect given to section 8 of the first-named Act.

JOHN SEE.

The Executive Council advise that authority be granted for the application of the Funded Stock referred to, to the Loan Services authorised by the Acts specified.—A. C. BUDGE, Clerk of the Council. Approved.—R. W. DUFF, 29/12/93. Min. 93/66, 29/12/93. Confirmed, 2/1/94.

Sir,

The Treasury, New South Wales, Sydney, 24 January, 1894.

I am directed by the Colonial Treasurer to acknowledge the receipt of your letter of 22nd instant, asking that further Executive authority may be obtained in the matter of the application of the proceeds of Sales of Funded Stock, issued under the Act 56 Vic. No. 1, to Loan Services, authorised by the Acts 55 Vic. No. 35 and 56 Vic. No. 24, and to inform you, in reply, that it has been decided to postpone the application to Loan Services of money raised under the "Funded Stock Act" until the whole amount of Stock authorised thereunder has been disposed of.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

The Auditor-General to The Under Secretary for Finance and Trade.

Sir,

Department of Audit, Sydney, 15 May, 1894.

With reference to your letter of 24th January last, and in view of the temporary suspension of issues under the Funded Stock Act 56 Victoria No. 1, which may possibly not be resumed for some considerable time, I have the honor to request that you will submit for the consideration of the Colonial Treasurer that the authority of the Governor and Executive Council, asked for by my letter of 22nd January last, should now be applied for to cover the whole amount credited to date as proceeds of sale of Funded Stock issued under the Act 56 Vic. No. 1.

I have, &c.,

E. A. RENNIE,
Auditor-General.

The Under Secretary for Finance and Trade to The Auditor-General.

Sir,

The Treasury, New South Wales, Sydney, 22 May, 1894.

I am directed to acknowledge the receipt of your letter of 15th instant, and to inform you, in reply, that your suggestion that supplementary Executive authority for the application to some Loan Services of the balance of the amount authorised to be raised under the "Funded Stock Act of 1892," should be obtained, cannot be considered until the whole amount authorised under that Act has been raised.

I have, &c.,

F. KIRKPATRICK,
Under Secretary for Finance and Trade.

APPENDIX M.

STATEMENT showing the progressive Expenditure and Income on account of the Railways and Tramways of the Colony of New South Wales from the commencement in 1850 to the close of the year 1893, based as closely as possible on the Annual Statements of the Public Accounts for those years respectively :—

Head of Information.	Totals, 1850 to 1892.*	Results to 31st Dec., 1893.	Totals, 1850 to 1893.
	£ s. d.	£ s. d.	£ s. d.
Income	39,277,499 19 5	3,226,217 9 3	42,503,717 8 8
Expenditure out of the Public Revenue ...	26,306,821 6 5	1,992,413 1 0	28,299,234 7 5
Net Balance, Cr.	12,970,678 13 0	1,233,804 8 3	14,204,483 1 3
Interest paid on Moneys Borrowed and Expended	19,930,875 8 3	1,451,762 8 6	21,382,637 16 9
Net Balance, Dr.	6,960,196 15 3	217,958 0 3	7,178,154 15 6
Expenditure out of Moneys Borrowed ...	37,417,318 16 2	1,143,330 5 1	38,560,649 1 3

* Vide Appendix L to Report for 1892.

SUPPLEMENT TO APPENDIX M.

ABSTRACT STATEMENT of the Annual Payments made from the Public Revenue of the Colony of New South Wales from the commencement in 1850 to the close of the year 1893 on account of Railways and Tramways, exclusive of payments made out of borrowed money for construction and other purposes.

Head of Information.	Total Payments 1850 to 1892.*	Payments in 1893.	Total Payments, 1850 to 1893.
	£ s. d.	£ s. d.	£ s. d.
General Establishment	216,016 6 9	6,000 0 0	222,016 6 9
Working Expenses (including compensations for accidents)	24,773,193 11 9	1,879,611 6 7	26,652,804 18 4
Railway Tickets and Material for Tramway Tickets	7,156 2 0	1,012 16 5	8,168 18 5
Printing Railway Tickets	18,467 6 6	1,253 13 9	19,721 0 3
General Printing	125,111 18 1	8,868 12 5	133,980 10 6
Stationery and Stores	33,398 1 8	695 8 4	34,093 10 0
Retiring Expenses	47,111 4 0	10,214 1 4	57,325 5 4
Works in Progress (including Valuation of Land)	332,355 6 3	7,621 11 3	339,976 17 6
Alterations, Additions, and other Works paid from Revenue	588,091 19 9	.....	588,091 19 9
Special Review Audit of Traffic Receipts ...	15,919 9 8	2,135 10 11	18,055 0 7
Instalments of £75,000 towards the redemption of £1,000,000 voted under the Loan Act, 53 Vic. No. 23	150,000 0 0	75,000 0 0	225,000 0 0
	£ 26,306,821 6 5	1,992,413 1 0	28,299,234 7 5

* Vide Supplement to Appendix L, Report for 1892.

APPENDIX N.

RAILWAY TOLLS credited at the Treasury by transfer during the year 1893, from the undermentioned accounts.

Item No.	Head of Service.	Amount.
CONSOLIDATED REVENUE FUND ACCOUNTS.		
1892.		£ s. d.
252	Unforeseen Expenses	11 18 5
304	Harbours and Rivers Navigation... ..	4 1 1
306	Roads and Bridges... ..	130 0 10
392	Agricultural Department	14 3 10
.....	Lead Poisoning Inquiry Board	42 19 2
1893.		
2	His Excellency the Governor	68 19 11
4	Legislative Council	0 12 0
9	Colonial Secretary	5 3 9
11	Registrar-General	9 5 0
13	Aborigines' Protection Board	1,008 4 5
17	Artillery	311 1 7
18	Commanding Engineer	40 0 0
19	Military and Defence Works	3 4 6
21	Permanent Medical Staff	31 9 0
22	Volunteer Force	3,094 1 0
23	Ordnance and Barrack Department	30 13 10
24	Naval Brigade	43 0 0
29	Police	3,788 2 7
32	Hospital for the Insane, Gladesville	17 0 0
33	" " Parramatta	4 16 4
38	Lunatic Patients	11 10 0
41	Medical Adviser	38 8 2
43	Analytical Branch	23 5 0
44	Dairies' Supervision Act	20 18 10
45	Maintenance of Sick Paupers	66 0 1
46	Government Statistician	40 0 5
48	Immigration	19 15 10
51	Asylums for Infirm and Destitute	1,095 16 10
52	State Children's Relief Branch	445 11 7
53	Fisheries' Commission	91 12 3
54	Fire Brigades	106 13 4
81	Expenses of New Electoral System	1 0 0
85	Maintenance of Deserted Children, &c.	1,136 11 4
101	Local Government... ..	27 4 2
116	Conveyance of Unemployed	1,044 6 7
125	Treasury	121 3 8
127	Customs	287 11 3
129	Gold and Escort	132 13 11
131	Stores and Stationery	3 10 6
132	Ordnance and Barrack Department	0 16 5
133	Board of Health	41 1 10
145	Marine Board	1 13 2
146	Life Boats	0 10 0
147	Public Wharfs	0 19 3
162	Unforeseen Expenses	285 15 1
163	Conveyance by Rail of Members of Parliament, &c.	25,000 0 0
180	Railways, Working Expenses	434 1 10
185	Attorney-General	126 6 1
187	Crown Solicitor	96 8 11
188	Quarter Sessions	436 4 5
189	Councils of Arbitration and Conciliation	2 2 5
190	Department of Lands	1,502 5 11
193	Land Agents, &c.	1,293 10 2
194	Land Appeal Courts	283 9 5
226	Survey of Lands	683 19 5
227	Trigonometrical Survey of the Colony	32 3 5
228	Detail Surveys	27 11 0

Item No.	Head of Service.	Amount.
CONSOLIDATED REVENUE FUND ACCOUNTS, 1893— <i>continued.</i>		£ s. d.
...	Relief to Sufferers by Recent Floods	58 11 10
229	Public Works	275 17 1
230	Dock Establishment	1 7 1
231	Dredge Service	75 4 2
232	Harbours and Rivers Navigation, &c.	17 1 9
233	Architect	152 8 9
234	Sewerage	6 11 9
235	Roads and Bridges... ..	4,259 16 11
237	Board of Water Supply and Sewerage	93 19 5
238	Hunter District Water Supply and Sewerage Board	1 2 7
...	Roads, Bridges, &c., Damaged by Floods	28 2 2
240	Department of Justice	15 16 4
244	Curator	5 3 9
245	Sheriff	90 7 0
248	District Courts	380 8 10
249	Coroners	2 14 0
250	Petty Sessions	506 19 6
251	Prisons	2,379 9 3
253	Patents and Copyrights	14 0 6
266	Nautical School Ship "Sobraon"	29 4 8
268	Observatory	5 0 0
294	Department of Mines	654 12 6
296	Imported Stock	13 0 0
299	Watering Places and Artesian Boring	331 10 8
300	Agricultural Department	1,069 17 9
301	Forestry	330 0 2
302	School of Mines and Assay Works	14 8 5
304	Cultivation of Virus of Pleuro-pneumonia	2 3 6
305	Control, &c., of Camping Reserves	0 4 2
308	Post Office	61,227 10 3
310	Electric Telegraph Department	2,467 14 8
...	Revenue Refunded... ..	1,328 13 6
		£ 119,460 12 8
LOAN SERVICES ACCOUNTS.		
Act.		
45 Vic. No. 22	Extension, Darling Harbour Wharf	1 0 0
48 " " 26	Railway—Inverell to Glen Innes	16 18 0
48 " " 26	Do Molong to Parkes	6,348 0 5
48 " " 26	Do Kiama to Nowra	505 13 8
48 " " 26	Do Culcairn to Corowa	163 13 0
48 " " 26	Do Lismore to Tweed	63 9 0
48 " " 26	Do South Grafton to Glen Innes	37 15 5
48 " " 26	Do Gundagai to Tumut	66 14 8
48 " " 26	Do Narrabri to Moree	54 13 11
48 " " 26	Do Tarago to Braidwood	30 15 10
48 " " 26	Do Wagga to Tumbarumba	62 15 10
52 " " 17	Do Homebush to Waratah	192 9 8
52 " " 17	Storage Reservoir, Potts' Hill	1 7 3
52 " " 17	Laying Second Pipe, Potts' Hill	0 9 0
52 " " 17	Bridge—Darling River at Wilcannia	3 7 6
53 " " 23	Do Hunter River at Aberdeen	35 19 1
53 " " 23	Sydney Water Supply	12 0 2
54 " " 33	Railway—Cootamundra to Temora	5,461 19 2
54 " " 33	Country Towns Water Supply	808 13 9
54 " " 33	Surveys, Gauging of Rivers, &c.	1,406 16 10
54 " " 33	Richmond River Improvements	0 12 6
54 " " 33	Tweed River Improvements	7 2 6
54 " " 33	Lake Macquarie Harbour Works... ..	1 0 0
54 " " 33	Naval Stations	1 11 0
54 " " 33	Rolling Stock, Tramways	8 8 4
54 " " 33	Bridges at Bullock Island, &c., &c.	0 3 0
55 " " 35	Railway—Milson's Point	69 7 4
55 " " 35	Do Culcairn-Corowa	111 16 2
55 " " 35	Do Trial Surveys	238 18 7
55 " " 35	Construction and Extension of Tramways	148 10 11
55 " " 35	Newcastle Harbour Improvements	88 17 1
55 " " 35	Bridge at Corowa	75 3 5

Item No.	Head of Service.	Amount.
LOAN SERVICES ACCOUNTS, 1893— <i>continued</i> .		£ s. d.
Act.		
55 Vic., No. 35	Bridge at Swan Hill	65 3 1
55 " " 35	Construction of Telegraphs	162 14 10
56 " " 24	Railway—Nyngan to Cobar	84 9 10
56 " " 24	Do Trial Surveys	207 19 4
56 " " 24	Do Cootamundra to Temora	75 4 1
56 " " 24	Construction of Tramways, &c.	474 3 2
56 " " 24	Do King-street Tramway	84 17 5
56 " " 24	Bridge at Cowra	669 13 4
56 " " 24	Do Forbes	316 13 10
56 " " 24	Do Wentworth	14 12 7
56 " " 24	Do Wilcannia	630 1 7
56 " " 24	Do Aberdeen	34 7 6
56 " " 24	Country Towns Water Supply	2,162 9 3
56 " " 24	Extension, Sydney do	350 17 3
Total		£ 21,359 10 1
TRUST FUND.		
.....	Over-issues, Consolidated Revenue Fund	1,435 9 1
.....	Do Loan Accounts	76 9 6
.....	Railway Store Account	445 19 9
.....	Do Construction Store Account	356 9 1
.....	Sheep Account	150 8 8
.....	Treasurer's Advance Account	7,796 11 7
.....	Sundry Deposits	0 16 8
Total		£ 10,262 4 4
Total Credited on Account of Tolls		£ 151,082 7 1
NOTE.—A further sum of £955 6s. 6d. was credited by transfer to Railway Revenue for services not coming under the ordinary head of Traffic Receipts, viz.—from Funds at the credit of the following heads of Service:—		
CONSOLIDATED REVENUE FUND ACCOUNTS.		
Item		
252	Unforeseen Expenses, 1892	4 10 0
230	Dock Establishment, 1893	650 0 0
237	Metropolitan Water and Sewerage Board, 1893	3 7 10
238	Hunter River District Water and Sewerage Board, 1893	0 4 0
308	Post Office, 1893	13 2 6
LOANS SERVICES ACCOUNTS.		
48 Vic. No. 26	Railway—Culcairn to Corowa	1 5 0
48 " " 26	Do Molong to Parkes	106 0 0
52 " " 17	Fortifications, &c....	21 0 0
53 " " 23	Sewerage, Western Suburbs	0 1 5
54 " " 33	Construction of New Sewers	37 5 1
54 " " 33	Richmond River Improvements	10 16 5
54 " " 33	Bridge, George's River	0 3 0
55 " " 35	Construction of Trams	42 14 4
55 " " 35	Railway, Milson's Point	22 16 9
55 " " 35	Construction of Electric Telegraphs	14 13 8
55 " " 35	Newcastle Harbour Improvements	6 19 11
56 " " 24	Construction of Trams	1 6 8
56 " " 24	Railway—Nyngan to Cobar	16 5 0
56 " " 24	Do Cootamundra to Temora	2 14 11
Amount Credited as Miscellaneous Receipts		£ 955 6 6
Amount Credited on Account of Tolls		£ 151,082 7 1
Grand Total		£ 152,037 13 7

APPENDIX O.

STATEMENT of Rates levied without the sanction of the Governor and Executive Council, as required by provisions of the Railway Act, but subsequently authorised by Special Minutes.

Particulars of Rates.	Number and Date of Audit Query.	Number and Date of Executive Council Minute.
Fares between Sydney and Adelaide—1st Excursion, £5; 2nd Excursion, £3 5s.; 1st Special Excursion, £6; 2nd Special Excursion, £4.	5,272 <i>a</i> , 12 Jan., 1893	93-47, 19 Sept., 1893.
Special Fares, West Maitland to Hawkesbury River.—Excursions—1st class, 7s. 6d.; 2nd class, 5s.	5,453 <i>a</i> , 7 Mar., 1893	93-27, 6 June, 1893.
Gold Coin, Sydney to Brisbane, 2s. 6d. for each £100	5,456 <i>a</i> , 7 Mar., 1893	93-27, 6 June, 1893.
Passengers by Huddart Parker's steamers to Launceston Exhibition, charged to Melbourne—1st single, £2 14s.; 1st return, £1 1s.	4,147 <i>a</i> , 30 June, 1892 5,519 <i>a</i> , 14 Mar., 1893	} 93-27, 6 June, 1893.
Theatrical Companies between Queensland and New South Wales—Reduction from 20 per cent. to 25 per cent. off 2nd class rates.	5,542 <i>a</i> , 16 Mar., 1893	93-27, 6 June, 1893.
Enfield Tram Sections (New Service, not provided for), 1d. each.	5,562 <i>a</i> , 20 Mar., 1893	93-27, 6 June, 1893.
Reduction of Charges for Class Goods on Yass Tram from 3s. to 2s. 6d. per ton, and minimum charge from 1s. to 9d.	6,183 <i>a</i> , 25 July, 1893	94-2, 16 Jan., 1894.
Fares, Sydney and Corowa—1st single, £3; 2nd single, £2 4s.; 1st return, £4 10s.; 2nd return, £3 5s.; 1st Holiday Excursion, £4 10s.; 2nd Holiday Excursion, £3 3s. 9d.	6,186 <i>a</i> , 25 July, 1893	94-23, 5 June, 1894.
Special Excursion Fares.—Sydney and Brisbane—1st class, £5; 2nd class, £3. Sydney and Adelaide—1st class, £7 6s. 3d.; second class, £4 19s.	6,253 <i>a</i> , 9 Aug., 1893	94-20, 15 May, 1894.
Potatoes, Goulburn to Darling Harbour, 8s. 6d. per ton, in 6-ton truck loads.	6,429 <i>a</i> , 19 Sept., 1893	93-58, 14 Nov., 1893.
Special Cheap Excursion Fares, Illawarra Line ...	6,436 <i>a</i> , 19 Sept., 1893	93-59, 21 Nov., 1893.
1st Class Fare by Special Trains, Hawkesbury Races, 6s. 6d.	6,437 <i>a</i> , 23 Sept., 1893	93-50, 5 Oct., 1893.
Rate for Explosives, Yass Tramway, 5s. per ton; minimum charge, 2s. 6d.	6,455 <i>a</i> , 25 Sept., 1893	94-3, 25 Jan., 1894.
Fruit from Darling Harbour, &c., to Melbourne, in 6-ton truck loads, at £1 6s. 8d. per ton.	6,579 <i>a</i> , 31 Oct., 1893	94-2, 16 Jan., 1894.
Fares, North Shore Electric Tram—two sections at 1d. each.	6,601 <i>a</i> , 7 Nov., 1893	94-2, 16 Jan., 1894.

APPENDIX P.

STATEMENT of Payments and Receipts withheld from Certificates of Discharge to Colonial Treasurer.

CONSOLIDATED REVENUE FUND.

Payments in anticipation of Appropriation.

	£	s.	d.
Expenditure Suspense Account (Sundry Services)...	159,473	0	8
City Improvement Board ...	11	13	4
Treasurer's Advance Account ...	200,000	0	0

Payments in anticipation of Warrant.

Sundry Services ...	541,871	14	5
Maintenance of Deserted Children, &c. ...	365	17	9
Cost and Conveyance of Unemployed ...	693	8	7
Current Accounts Depositors' Act ...	358,500	0	0
Customs ...	221	18	0
Analytical Branch ...	20	12	3
Schedule A ...	36	19	10

Payments from Votes inapplicable.

Artillery ...	50	0	0
Advertising ...	0	12	0
Railway Working Expenses ...	2	15	6

Payments improperly made.

Sundry Services, being transfers of Balances of Consolidated Revenue Votes to Trust Fund, 1890 and previous years ...	258	6	10
Do do do 1891 ...	31,516	13	0
TRUST			

TRUST FUND.

Payments in anticipation of Warrant.										£	s.	d.
Commissioners' Fund, Real Property Act	...	...	...	...	...	...	...	...	...	22	1	0
Seamen's Wages	...	...	...	...	...	...	...	...	...	250	0	0
Deposits, Scrub Leases	...	...	...	...	...	...	...	...	...	31	15	10
Treasurer's Advance Account, 1892	...	...	...	...	...	...	...	...	...	983	10	1
Treasury Notes, Withdrawal Account	...	...	...	...	...	...	...	...	...	346,446	0	0

Payment from Fund not applicable.

Civil Service Superannuation Fund	15	0	8
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Payments improperly made.

Sundry Deposits, Balances of Consolidated Revenue Votes, 1890 and previous years	258	6	10
Do do do 1891	...	...	...	...	...	...	...	...	...	11,762	4	4
Do London Account	...	...	...	...	...	...	...	...	...	57,456	6	11
Do Labour Bureau	...	...	...	...	...	...	...	...	...	1,517	14	11
Treasurer's Advance Account, 1893	...	...	...	...	...	...	...	...	...	224,680	19	2
Over Issues	...	...	...	...	...	...	...	...	...	36	13	4

GENERAL LOANS FUND.

Payment in anticipation of Warrant.

Repayment of Loans 54 Vic. No. 33	100	0	0
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Payments in anticipation of Warrant under Special Acts.

Circular Quay Improvements, 52 Vic. No. 17 and 52 Vic. No. 20	468	16	8
Storage Reservoir, Potts Hill, 52 Vic. No. 17 and 52 Vic. No. 27	...	...	...	...	...	...	...	...	...	1,131	1	10

TRUST FUND (RECEIPTS).

Improper Credits.

Sundry Deposits, Balances of Consolidated Revenue Votes, 1890 and previous years	...	...	...	...	...	...	...	...	...	258	6	10
Do do do 1891	...	...	...	...	...	...	...	...	...	31,516	13	0
Do London Account	...	...	...	...	...	...	...	...	...	57,456	6	11
Do Labour Bureau	...	...	...	...	...	...	...	...	...	2,621	2	5
Treasurer's Advance Account, 1893	...	...	...	...	...	...	...	...	...	363,004	9	5
Over Issues, Loan Services	...	...	...	...	...	...	...	...	...	1,490	17	9

APPENDIX Q.

(No. 1.)

SCHEDULE of Advances to Roads and other Trustees up to 31st December, 1892, which remain wholly, or in part, unadjusted on the 21st August, 1894.

AUTHORISED BY DEPARTMENT OF LANDS, 1886.

J. Johnston, R. Clyde, and H. Taylor	24	7	6
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AUTHORISED BY DEPARTMENT OF LANDS, 1887.

T. Wilson	2	5	9
J. Green and Z. G. Bice	128	3	0
G. W. Holmes and A. W. Simpson	...	...	...	...	...	...	...	...	...	100	0	0
J. Black, J. Windred, and J. M'Grodin	...	...	...	...	...	...	...	...	...	100	0	0
Hons. J. Norton and C. Moore	...	...	...	...	...	...	...	...	...	13	0	0
W. Vance, J. T. Hayter, and W. Barrett	...	...	...	...	...	...	...	...	...	50	0	0
S. Kearney, F. Lowe, and W. J. Hawthorne	...	...	...	...	...	...	...	...	...	50	0	0

AUTHORISED BY DEPARTMENT OF PUBLIC WORKS, 1887.

J. Prince, H. V. Jackson, and A. Adams	2	10	0
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AUTHORISED BY DEPARTMENT OF LANDS, 1888.

A. J. Hood, A. Cameron, and W. R. Baker	30	0	0
C. W. Pratt, G. W. Biles, and P. Whitall	...	...	...	...	...	...	...	...	...	30	0	0
W. Vance, J. T. Hayter, and W. Barrett	...	...	...	...	...	...	...	...	...	150	0	0

AUTHORISED BY DEPARTMENT OF LANDS, 1889.

J. C. Ryall, J. J. Richards, and C. Campbell	...	...	...	...	...	...	...	...	...	1	4	6
Randwick Borough Council	...	...	...	...	...	...	...	...	...	2	18	6
Yass Municipal Council	...	...	...	...	...	...	...	...	...	50	0	0

AUTHORISED BY DEPARTMENT OF PUBLIC WORKS, 1889.

F. A. Kenyon, J. Anthony, and S. Critchley, jun.	2	12	0
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AUTHORISED BY DEPARTMENT OF LANDS, 1890.

J. Bruce, J. Higgins, and J. E. Spurr	30	0	0
Armidale Municipal Council	...	...	...	...	...	...	...	...	...	49	1	4

AUTHORISED

AUTHORISED BY DEPARTMENT OF LANDS, 1891.

	£	s.	d.
A. Campbell, T. Woodward, and F. A. Franklin	1	9	0
P. J. Martin, W. Brydon, and C. Murray	40	0	0

AUTHORISED BY DEPARTMENT OF PUBLIC WORKS, 1891.

Canterbury Municipal Council	120	0	0
F. W. A. Downes, T. C. Barker, and T. Cummings	0	10	0
S. M. Green, P. Felton, and G. Mobbs	40	0	0
Do do do	14	10	0
J. O'Hare, D. Campbell, and T. M'Kay	25	0	0

AUTHORISED BY DEPARTMENT OF LANDS, 1892.

T. Connolly, J. C. L. Veness, and J. T. Wearne	2	10	0
T. Rowe, and R. Holdsworth	20	12	0
Woollahra Borough Council	62	17	1
W. R. Mead, L. A. Hewitt, and W. E. Cole	3	3	9
J. Bourke, T. A. Barnes, and A. Aiken	3	14	4
Woollahra Borough Council	53	13	6
C. Norman, W. H. Wright, and A. Gray	45	17	3
J. Peard, J. J. Hore, and W. Burleton	25	0	0
A. Mitchell, E. W. Jones, and J. W. R. Horne	3	11	0
Penrith Municipal Council	25	0	0
Ashfield Borough Council	100	0	0
W. C. Lannen, A. Little, and L. Stehr	50	0	0
C. Collins, L. Malone, and J. Moseley	50	0	0
Cobar Municipal Council	50	0	0
T. R. Smith, J. T. Ryan, and G. H. Dempsey	50	0	0
Hons. H. Copeland and E. Greville, and Sir W. P. Manning	0	1	1
J. Carter, L. J. Dargan, and J. H. Gannon	30	0	0
Waverley Borough Council	250	0	0
T. Rawlinson, M. J. Peden, and A. French	12	10	0
Hons. H. Copeland and E. Greville, and Sir W. P. Manning	0	5	4
H. W. T. Lee, J. Anderson, and C. Gralton	3	7	0
O. O. Dangar, S. Verge, and A. Cochrane	45	0	0
R. Napier, T. Viles, and J. Mealing	36	0	0
J. Blackford, J. Kelly, and W. Booth	4	15	0
M. Chisler, W. G. Shearer, and J. Ford	51	10	10
F. Turnrock, J. H. Haydon, and T. King	4	0	0

AUTHORISED BY COLONIAL SECRETARY'S DEPARTMENT, 1892.

J. W. Hosking, W. J. Wiseman, and T. A. Beatson'... ..	8	9	1
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AUTHORISED BY DEPARTMENT OF PUBLIC WORKS, 1892.

J. Jackson, J. B. Smith, and F. Ford	90	0	0
H. N. Gibson, J. J. Williams, and M. Reidy	149	19	10
W. D. Loveridge, J. H. Stephenson, and J. H. Stewart	32	10	0
W. D. Loveridge, R. Hilliard, and H. A. Brigg	65	0	0
C. Anlezark, L. Gallard, and T. Thompson	19	19	0
J. Payne, J. F. Hurt, and W. Hurt	233	8	4
T. Bridge, W. Pescud, and G. Smith	259	12	0
Do do do	264	14	2

APPENDIX Q.

(No. 2.)

SCHEDULE of Amounts advanced from the Treasury to 31st December, 1893 (exclusive of Sums issued to Trustees for Roads and other Services), for which no accounts have been received in adjustment up to the 21st August, 1894.

	£	s.	d.
1892 Colonel H. W. Renny Tailyour... ..	1	0	0
1893 Do do	52	4	4
1893 C. Solomon	3,868	14	9
1893 J. Martin, M.L.A.	700	0	0
1893 R. A. Young (Thelah)	1,500	0	0
1893 H. Wood	575	0	0
1893 H. Deane	500	0	0
1893 Pitt Town Labour Settlement Board	289	5	1
1893 A. G. Kenway	0	7	0
1893 Grafton Benevolent Society	500	0	0
1893 Discharged Prisoners Aid Society	50	0	0
1893 G. E. Brodie	12	13	6
1893 C. W. Darley (Harbours and Rivers Department)	3,020	0	0
1893 Do (Water Supply and Sewerage Board)	79	2	1
1893 W. L. Vernon	10	0	0
1893 E. A. Smith	600	0	0
1893 E. Johnson	1,280	1	0
1893 H. F. Barton	1	0	11

APPENDIX R.

(No. 1.)

STATEMENT of Surcharges raised during 1893, on account of Disbursements, and recovered in 1893-94.

Accounting Officer.	Raised.			Explained.			Recovered.			Outstanding.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Assistant C.-General of Ordnance ...	1	11	4	0	17	1	0	14	3			
Borough Council, Willoughby ...	0	9	0	0	9	0						
Do Wagga Wagga ...	0	11	8	0	11	8						
Crown Solicitor ...	29	8	3	0	3	1	26	10	10	2	14	4
Collector of Customs ...	0	19	9	0	7	8	0	12	1			
Commander, N.S.S. "Sobraon" ...	1	6	0	0	2	0	1	4	0			
Comptroller-General of Prisons ...	21	3	5	4	14	8	10	2	1	6	6	8
Clerk of Parliaments ...	3	1	9				3	1	9			
Commissioner, Roads and Bridges ...	101	6	3	54	3	2	47	3	1			
Controller-General of Stores ...	15	11	10	13	2	3	2	9	7			
Captain Commanding Naval Forces ...	2	15	0	2	9	0	0	6	0			
Clerk of the Peace ...	13	18	3	13	9	3	0	9	0			
City Coroner ...	0	10	0	0	10	0						
Director-General of Forests ...	0	18	0				0	18	0			
Director, Military Works ...	8	5	9	3	0	5	5	5	4			
Deputy Postmaster-General ...	7	10	4	6	9	6	1	0	10			
Director, Government Asylums ...	26	15	8	1	12	2	25	3	6			
Do Botanic Gardens ...	1	9	4	1	9	4						
Engineer-in-Chief, Harbours and Rivers ...	34	4	4	16	8	9	17	15	7			
Do Railway Construction ...	4	11	6	3	9	2	1	2	4			
Government Architect ...	11	15	6	8	0	0	3	15	6			
Do Printer ...	0	4	0	0	4	0						
Do Astronomer ...	1	17	6				1	17	6			
Inspector-General of Insane ...	28	2	4	26	12	0	1	10	4			
Do of Police ...	11	12	7				11	12	7			
Librarian, Free Public Library ...	35	14	0	35	4	0	0	10	0			
Manager, Public Wharfs ...	15	5	10				15	5	10			
Do Bank of Australasia ...	0	11	9				0	11	9			
Do A.J.S. Bank ...	0	1	5				0	1	5			
Do Commercial Bank ...	12	4	6				12	4	6			
Do Bank of New South Wales ...	0	1	0	0	1	0						
Mayor, Orange ...	0	7	1	0	4	6	0	2	7			
Do Botany ...	0	5	9				0	5	9			
Master in Equity ...	2	15	0	2	15	0						
Municipal Council, Randwick ...	1	16	6	1	16	6						
Do East Maitland ...	0	8	4	0	8	4						
Medical Supt., Hospital for Insane, Newcastle ...	3	9	7	1	18	11	1	10	8			
Do do Parramatta ...	10	11	1	10	1	10	0	9	3			
Do do Gladesville ...	16	13	6	0	2	6	10	3	6	6	7	6
Do do Callan Park ...	30	19	3	17	17	4	13	1	11			
Do do Rydalmere ...	2	14	1	0	12	6	2	1	7			
Military Secretary ...	2	10	0	2	10	0						
Medical Adviser ...	17	6	0	17	2	0	0	4	0			
Matron Supt., Shaftesbury Reformatory ...	0	6	7	0	6	7						
President, Hunter District Water Supply ...	4	6	9	4	6	9						
Do Water Supply and Sewerage Board ...	1	12	7	1	2	7	0	10	0			
Do Board of Health ...	1	17	6	1	0	0	0	17	6			
Do Marine Board ...	6	3	5	0	18	2	5	5	3			
Principal Under Secretary ...	21	17	8	18	4	5	3	3	3	0	10	0
Police Magistrate, Tamworth ...	2	17	9				2	17	9			
Principal Shorthand Writer ...	0	3	9	0	3	9						
Prothonotary ...	0	9	6				0	9	6			
President, State Children's Relief Department ...	14	3	2	4	7	8	9	15	6			
Do Chicago Exhibition Commission ...	11	9	9	4	4	0	7	5	9			
Railway Commissioners ...	253	18	3	34	10	3	218	9	2	18	10	0
Registrar-General ...	0	1	0	0	1	0						
Registrar, University ...	5	9	6	3	19	9	1	9	9			
Returning Officer, Macleay ...	0	10	6				0	10	6			
Sheriff ...	3	18	6				3	18	6			
Superintendent of Abattoirs ...	5	17	8	0	4	2	5	13	6			
Do Industrial School for Girls ...	1	0	0				1	0	0			
Do Electric Telegraphs ...	14	3	5	11	16	0	2	7	5			
Do Reception House, Darlinghurst ...	0	5	0				0	5	0			
Secretary, Fisheries Commission ...	2	10	0	0	4	0	2	6	0			
Do to Attorney-General ...	0	17	6				0	17	6			
Staff Paymaster, Military Forces ...	98	1	9	60	18	8	37	3	1			
Trustees, Australian Museum ...	0	7	4	0	7	4						
Do Road from Cassilis and Ready Creek ...	0	10	6				0	10	6			
Do Reclaiming Land Drift, Lady Robinson's Beach.	0	5	2	0	5	2						

Accounting Officer.	Raised.	Explained.	Recovered.	Outstanding.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Trustees, Road from Captain's Flat and Morongo	0 16 5	0 16 0	0 0 5	.....
Do Cook Park, Botany	0 1 4	.....	0 1 4	.....
Do Victoria Park, Newtown Road ...	0 1 0	0 1 0	.....	.....
Do Recreation Reserve, Robertson ...	0 15 0	0 15 0	.....	.....
Do National Park	0 1 6	.....	0 1 6	.....
Under Secretary for Justice	1 10 6	1 5 0	0 5 6	.....
Do Public Instruction	4 12 2	4 12 2	.....	.....
Do Finance and Trade	45 10 6	5 12 9	39 17 9	.....
Do Lands	31 2 9	23 7 1	7 15 8	.....
Do Mines	64 12 10	12 3 10	52 2 6	0 6 6
Do Public Works	0 1 10	.....	0 1 10	.....
£	1,086 4 4	444 11 8	624 8 10	17 3 10
<i>Recapitulation.</i>				£ s. d.
Surcharges Recovered ... ..	...	...	624 8 10	
Do Explained ... ..	...	...	444 11 8	
Do Outstanding ... ..	...	...	17 3 10	
				£1,086 4 4

APPENDIX R.
(No. 2.)

STATEMENT of moneys recovered by Surcharges and otherwise under queries upon Revenue and Receipts
Accounts credited during 1893.

Public Accountants.	Amount.	Public Accountants.	Amount.
	£ s. d.		£ s. d.
Under Secretary—Finance and Trade	1 14 4	Customs Surcharges recovered—	
Do Mines	1,306 0 0	Albury	1 5 0
Total	£ 1,307 14 4	Bourke	0 2 8
Warden's Clerks—		Brewarrina	1 9 11
Lionsville... ..	5 0 0	Cobram	0 1 6
Picton	0 1 11	Corowa	4 4 0
Total	£ 5 1 11	Deniliquin	3 15 8
Crown Lands Agents—		Grafton	2 0 4
Armidale	2 6 5	Moama	0 4 0
Bathurst	5 3 0	Morpeth	0 8 7
Burrowa	22 3 10	Newcastle	1 0 1
Carcoar	0 10 0	Silverton	0 8 3
Corowa	9 0 0	Sydney	96 7 7
Dungog	0 17 3	Tocumwal... ..	0 11 6
Forbes	1 2 4	Wallangarra	0 3 1
Grafton	6 10 9	Wentworth	3 13 10
Gundagai... ..	8 19 4	Willyama... ..	0 11 7
Gunning	5 2 6	Total	£ 116 7 7
Hay	52 16 0		
Hillston	6 10 10	Railway Commissioners' Recoveries—	
Inverell	5 1 4	Surcharges on Special Credits ...	21 10 7
Kempsey	0 12 6	Undercharges on Live Stock Traffic	9 6 2
Lithgow	44 2 6	Do Platform do	2 7 8
Maitland	0 2 6	Do H. C. & D. do	18 14 9
Milton	0 2 6	Do Parcels do	10 6 6
Moree	28 16 6	Do Coaching do	15 8 0
Moss Vale	0 6 8	Do Goods do	23 0 9
Orange	3 2 7	Do Tramway do	5 6 1
Parkes	3 2 0	Total Recoveries, Railway Revenue,	
Rylstone	4 5 0	1893	£ 106 0 6
Scone	2 0 0		
Tamworth	7 16 8		
Wagga Wagga	10 8 5		
Walcha	1 2 0		
Walgett	14 1 3		
Warialda	16 15 3		
Wentworth	0 8 0		
Wollombi... ..	3 0 0		
Total	£ 266 7 11		

APPENDIX S.

STATEMENT of Authorities granted by the Governor-in-Council under the 30th and 31st sections of the Audit Act of 1870, for the relief of Public Accountants from Surcharge, and for the Allowance of Expenditure without written vouchers.

Accounting Officers.	Amounts.	Year of Service.	No. of Executive Minute.	Service.	Reason why Vouchers are deficient or Relief from Surcharge granted.
	£ s. d.				
Trustees of Victoria Park, Gulgong	4 18 10	1886	60 of 1893	Improvement of Park	Vouchers not obtainable.
Do Randwick Park	2 2 3	1886	59 „ 1893	do do	Acquittance not obtainable.
Deputy Postmaster-General	146 8 10	1886-94	24 „ 1894	Post Office Collections	Losses and thefts—irrecoverable.
Trustees of Various Roads	1,898 9 11	1887-89	54 „ 1893	Improvement of Roads	Vouchers not obtainable.
Do Construction of Island Creek Weir, Lachlan River.	250 0 0	1889	19 „ 1894	Construction of Weir	do do
Trustees of Various Roads, &c.	1,597 17 2	1890	61 „ 1893	Improvement of Roads, clearing Little Cattai Creek, and enlarging and repairing Public Baths, Wollongong.	do do
Railway Commissioners	596 12 6	1890-93	16 „ 1894	Railway Freight, &c.	Amounts irrecoverable.
Do do	{ 16 13 3 5 18 3 2 15 0 }	1891	3 „ 1894	Do Collections, Discounts granted to Fire Brigades.	Receipts missing.
Trustees of Road from Raymond Terrace-Hinton Road to Seaham.	75 0 0	1892	42 „ 1893	Repairing Road	Vouchers and documents lost during floods.
Under Secretary for Mines and Agriculture ...	20 0 0	1892	46 „ 1893	Destruction of Flying-foxes	Acquittances not obtainable.
Captain Bridges, Artillery Force	42 0 0	1892	44 „ 1893	Witnessing Military Manœuvres in France and Germany.	Vouchers not obtainable.
Trustees, Recreation Reserve, Yamba	30 0 0	1892	3 „ 1894	Improvement of Reserve	do lost in transit.
Railway Commissioners	{ 1 19 0 0 18 8 }	1892	3 „ 1894	Railway Collections (Refunds)	Receipts not obtainable.
Do do	27 6 7	1893	60 „ 1893	do do	Cash-bag stolen from Goulburn Station.
Police Magistrate, Hay	79 6 9	1893	13 „ 1894	Witnesses' Expenses	Vouchers lost in transit.
Coroner at Tumbarumba	3 6 0	1893	9 „ 1894	Jurors' Fees	do do
Board of Health	1 7 0	1893	22 „ 1894	Supplies to Quarantine Station	Error in form of tender.
Coroner at Braidwood	0 14 0	1893	24 „ 1894	Jurors' Fees	Misinterpretation of regulations and difficulty in recovering amounts.

APPENDIX T.

MEMORANDUM of Minutes of the Proceedings of the Governor-in-Council relative to the application of Surplus Balances of Grants authorised by the 18th section of the "Audit Act of 1870."

Date of Minute.	Transfer authorised.		Amount.
	From Grants for	To supplement Grants for	
29 December, 1892..	Mines Department, 1892... ..	Sand Drift, Newcastle, 1892	£ s. d. 50 0 0
14 February, 1893..	Coast Hospital, 1892	Medical Adviser, 1892	1,000 0 0
16 January, 1894..	Mines Department	Forestry	1,000 0 0
16 do 1894..	Mines Department	Agricultural Department	1,500 0 0
10 March, 1894..	Mines Department	Agricultural Department	230 0 0

APPENDIX U.

REGISTRATION OF BRANDS.—30 VIC., No. 12.

Particulars of Receipts.	Amounts.	Particulars of Disbursements.	Amounts.
	£ s. d.		£ s. d.
To Amount of Collections during the year 1893	1,239 3 0	By Balance, 31st December, 1892..	14,764 2 4
„ Balance, 31st December, 1893	15,295 1 0	„ Salaries and Contingencies paid under section 22 of the Act 30 Vic., No. 12	1,770 1 8
	£ 16,534 4 0		£ 16,534 4 0

