

on account of the Parliamentary grant of the year ending 31st March, 1854, to the credit of the Colony; and there are the balances in the public chests, amounting, at the present time, on a fair estimate, to £22,500.

30. Where are those balances? Can you give us the balances in the several public chests in the Provinces?—Assuming the sales at Otago, of which I have no account, I think there would be about £3000 more to be added to the amount of £22,500. £25,500 would thus include all sums in the chests of the public accountants in the Provinces at the present date.

31. Do I understand the £25,500 includes all the sums in hand, without distinguishing the source from which they arise—whether ordinary or territorial revenue?—Yes, it includes the whole of the cash in hand.

32. Do you expect to receive remittances of that amount in aid of the liabilities?—I should think about £13,000 ought to be remitted to Auckland, unless the accountants have made remittances to England on account of the New Zealand Company's fourths. Directions were transmitted by the "Zingari" to send up the moneys remaining in the chests, after reserving such sums as may be required to meet current expenses and liabilities incurred up to the 30th instant.

33. Are there any payments to be made in the Provinces which would reduce that amount of £25,500; such as payments to Provincial Treasuries, current expenses, &c.?—There would be about £10,000 to set against the £25,500.

34. Then we might assume that the difference would be available towards the discharge of liabilities?—There would be £15,500 for the discharge of liabilities; but I think it would not be safe to estimate more than £13,000.

35. Have you included in your estimate of the sum payable to the New Zealand Company their fourths on the amount presumed to be in hand at Otago?—No, I have not; in that case the amount due to the Company would be about £28,500.

36. Have you included in these calculations the sums held in deposit?—I have included all sums, whether final or in deposit.

37. We have a statement furnished by you up to December, 1855, showing that in five Provinces there is a sum of £22,000 due from the Provinces to the General Government on overpayments, and £5000 due to one Province. Supposing the account to be carried down to the present time, have any, and what alterations, taken place in the state of that account?—The amount due to Auckland has been overpaid. The amount was £5000, and about £6000 has been paid on account of the distribution up to 31st December, 1855. At the present time the amount overpaid has been increased, and I think all the Provinces must have been overpaid.

38. Then in making up the accounts showing £5000 due to the Province of Auckland, you have not included the £6000 you now state to have been paid to that Province?—The account was made up to 31st December, 1855, and it is since then the payment of £6000 has been made to the Province on account of the distributable surplus for the period ending 31st December, 1855.

39. Am I right in understanding that the principle on which you have made up the Provincial accounts has been to take credit for the actual expenditure in each of the two first periods, ending respectively 30th September, 1853, and 30th June, 1854, and subsequently for the expenditure authorized by the Appropriation Act? The accounts of the Colony have been divided into four periods. For two of those periods, namely, nine months ending 30th September, 1853, and nine months ending 30th June, 1854, the revenue of the Colony are charged with the whole expenditure, without reference to the legal appropriation, though the accounts distinguish how much was spent according to appropriation, and how much for charges for which no appropriation was made. For the two subsequent periods, viz.—the year ending 30th June, 1855, and six months ending 31st December, 1855, the revenues have only been charged with those expenses for which there is a legal appropriation. Of course, in this statement, I am alluding to the statements laid on the table during the present session, and not to the accounts printed last year.

40. Have you taken credit in the period ending 30th June, 1855, for the whole amount of the Appropriation Act, being £36,000 odd, or only for the sums actually expended on the several services?—I have taken credit for the full amount of the Appropriation Act, without giving the revenue credit for any savings.

41. In round numbers, what may have been the amount of savings on appropriations for that period?—Nearly £6000.

42. Have you, in the accounts for the same period, set off against those savings the amount of excess of expenditure over votes on particular services, and if so, what was the amount of such excess?—I have not deducted the amount of excess of expenditure over votes, which amounted, in round numbers, to £2400.

43. In the account to 31st December, 1855, I observe that you take credit for the six months for £22,000, being the moiety of Appropriation Act, ending 30th June, 1856?—Yes, the moiety of the Appropriation Act.

44. So far as the accounts of the present year have hitherto gone, have there been savings on any of the votes?—I cannot say; because it is uncertain till after the expiration of the period; but I think there will be savings.

45. Do you estimate the savings on the present financial year will approximate to the savings on the last?—I think the savings will probably be about £2500, for the whole year.

46. Then averaging half for the six months ending 31st December, 1855, we might assume a probable saving in that period of £1250?—Yes.