

(No. 50.)



1870.

T A S M A N I A.

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**CLARENCE MUNICIPAL ACCOUNTS,**

AS AUDITED BY MESSRS. PARKER AND LEWIS.

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Laid upon the Table by the Colonial Treasurer, August 31, 1870, and ordered by  
the House to be printed.



CLARENCE MUNICIPAL ACCOUNTS AS AUDITED BY MESSRS.  
PARKER AND LEWIS.

R E P O R T.

*Hobart Town, 20th July, 1870.*

WE have now the honor to report that the following Books and Papers of your Municipality were handed to us on the 2nd ultimo; viz., Ledger, Cash Book, Bank Pass Book, Cancelled Cheques, and Manuscript Abstracts of Accounts for Years 1861 to 1869, inclusive, accompanied by a Resolution of your Council of 28th May.

Moved by Councillor Morrisby, and seconded by Councillor Stanfield—"That Messrs. Browne and Webster having declined to go into the Clarence Accounts, agreeably to a Resolution of this Council, the matter be now left to Messrs. Lewis and Parker, and that the Warden communicate with them accordingly." Put and passed.

In compliance therewith we at once proceeded to the investigation.

Finding at the outset that your Cash Book gave no detail of Rates received, that no Assessment, Rate Book, or any other means of showing what Rates have or have not been paid were in your possession, we procured from the *Gazette* the amount of each year's assessment, and from your Warden the annual rating thereon, in order to ascertain what Rates, if any, were unaccounted for. At the same time we obtained a statement of all moneys paid by the Colonial Treasury to your Municipality during the period over which our investigation was to extend.

With these materials we have made a complete and searching scrutiny, and find—

1st. That upon the 31st December, 1869, there should have been in the hands of your Treasurer in cash the sum of £468 9s. 5d. instead of £74 18s. 9d., as shown by your Cash Book. (See Appendix A. and B.)

2nd. That the amount of Rates either not collected or unaccounted for was £237 16s. 10d. (see Appendix D.); and that your Municipality instead of being in debt on the 31st December, 1869, £46 15s. 5d., as shown by the published abstract of that date, should have had in hand an available balance of £637 11s. 10d. (See Appendix E.)

The Cash Book has not only been kept upon an exploded system but is full of errors, as will be seen upon reference to Appendix A., Nos. 1 and 2. We are of opinion that the errors in addition at folios 122 and 124,—viz. £20 10s. 2d. and £6—have been occasioned by the insertion of those sums subsequently to the addition of the columns, and the same with the error of £80 at folio 145.

In the absence of any Rough or Daily Cash Book, or any other check, we have taken all the sums credited to be correct, adding the sum of £14 11s. 8d. which had been admitted in 1869, and for which the Treasurer is entitled to take credit. The only additions on the debit side made by us, excepting cheques drawn and paid but not credited in the proper year, are the item of £125 3s. 6d. paid by the Treasury, 8th August, 1865, in aid of Roads, and the sums of 4s. 6d. and 7s. 4d. folios 81 and 117.

On the credit side we see no reason to object to more than one item, although there is in no one instance any other voucher than the cancelled cheque for the credit. The item we have expunged is £209 6s. charged in the year 1866, being the balance standing to the debit of the Police Fund in the Ledger at the time that account was closed in 1865. The proper entries to have made were to debit the Municipal Fund and credit the Police Fund in the Ledger only. Neither the Cash Account nor state of the affairs of your Municipality could be affected by this simple transfer entry. If all the items on both sides of this Police Fund Account were merged into the Municipal Fund Account, it is obvious that the effect would be the same.

In the Bank Account (Appendix C., 4 and 5) will be found an error of £20 in 1864, the non-discovery of which up to the present time is remarkable.

The error arises from a cheque of £37 19s. being debited in the Bank Pass Book £57 19s. The difference £20, with compound interest due thereon £10 2s. 3d., is now (July, 1870,) passed to the credit of the Municipality.

Upon the numerous other errors and discrepancies no special remark is called for; but the labour involved in unravelling and explaining them, without compiling an entirely new set of Books, has been very great.

D. LEWIS, }  
THOS. PARKER, } *Auditors.*

*To the Warden, Rural Municipality of Clarence.*

## APPENDIX A.

### MUNICIPALITY OF CLARENCE.

*ABSTRACT of corrected Cash Account from November, 1860, to 31st December, 1869.*

Dr.							Cr.			
<b>1861.</b>										
Dec. 31. To Receipts .....	£	s.	d.	£	s.	d.		£	s.	d.
Cheques .....	..			1209	4	5	Dec. 31. By Expenditure .....	1234	6	0
	..			1215	5	5	Deposits .....	1133	19	0
				2424	9	10	Balance .....	56	4	10
				2424	9	10		2424	9	10
<b>1862.</b>										
Jan. 1. To balance per Cash Book .....	44	14	10					1394	2	9
Cheque 84, 9 Nov. 1861 .....	11	10	0				Deposits .....	1195	8	2
				56	4	10	Balance .....	136	17	9
Cheques .....	..			1293	10	11		2726	8	8
Cheques .....	..			1376	12	11		2726	8	8
				2726	8	8				
<b>1863.</b>										
Jan. 1. To balance per Cash Book .....	125	7	9					1375	10	2
Cheque as above .....	11	10	0				Deposits .....	1351	9	7
				136	17	9	Balance .....	61	14	3
Cheques .....	..			1352	3	7		2788	14	0
Cheques .....	..			1299	12	8		2788	14	0
				2788	14	0				
<b>1864.</b>										
Jan. 1. To balance per Cash Book .....	5	18	6					1036	10	9
Interest 1862, charged 1864 .....	7	17	3				Deposits .....	1125	3	3
Ditto 1863, ditto .....	16	9	4				Balance .....	105	1	6
Cheque 84, as above .....	11	10	0					2266	15	6
Errors in addition, Cash Book, folio 53 & 59 .....	19	19	2	61	14	3		2266	15	6
				1184	9	0				
Cheques .....	..			1020	12	3				
				2266	15	6				
<b>1865.</b>										
Jan. 1. To balance per Cash Book .....	1	8	7					1190	8	9
Errors as above .....	19	19	2				Deposits .....	1123	19	0
Interest 1865, charged 1866 .....	10	16	11				Balance .....	241	5	6
Cheque 84 as above .....	11	10	0					105	6	0
Ditto 1865, charged 1866 .....	61	11	4	105	6	0				
				105	6	0				

	<i>Less</i> —Cheque 1864 charged as £9 9s.; correct amount £9 4s. 6d. ....	0 4 6	
Dec. 31. Receipts .....		105 1 6	
Cheques .....		1276 14 0	
		1173 17 9	
		<u>2555 13 3</u>	

2555 13 3

**1866.**

Jan. 1. To balance per Cash Book .....	15 3 2	
Amount received from Treasury not credited .....	125 3 6	
Errors as above .....	19 19 2	
Ditto C. B. Page .....	0 1 0	
Cheques 1865, charged 1866 .....	81 3 2	
	<u>241 10 0</u>	
<i>Less</i> —Difference Cheque as above ....	0 4 6	
Dec. 31. Receipts .....	241 5 6	
Cheques .....	993 11 5	
	891 9 5	
	<u>2126 6 4</u>	

Dec. 31. By Expenditure .....	939 3 10
Deposits .....	825 10 0
Balance .....	361 12 6

2126 6 4

**1867.**

Jan. 1. To balance as per Cash Book .....	26 9 6	
Errors as above .....	20 0 2	
Erroneous debit, 1866 .....	209 6 0	
Amount not credited, 1865 .....	125 3 6	
Interest 1866, charged 1867 .....	5 8 0	
Maum, cheque rectified in 1867 .....	2 0 0	
	<u>388 7 2</u>	
<i>Less</i> —Errors contra to date .....	26 14 8	
Dec. 31. Receipts .....	361 12 6	
Cheques .....	1189 2 6	
	916 19 7	
	<u>2467 14 7</u>	

Dec. 31. By Expenditure .....	931 16 10
Deposits .....	1084 1 5
Balance .....	451 16 4

2467 14 7

**1868.**

Jan. 1. To Balance as per Cash Book .....	54 6 6	
Errors as above .....	209 6 0	
Ditto .....	20 0 2	
Ditto .....	125 3 6	
Cheques charged in 1868 .....	69 7 6	
Interest 1867, not credited to Bank till 1868 .....	8 12 7	
Error 1866, Cheque .....	59 8 0	
Should be .....	59 0 8	
	<u>0 7 4</u>	
	487 3 7	
<i>Less</i> —Errors contra .....	26 14 8	
Ditto .....	8 12 7	
	<u>35 7 3</u>	
Dec. 31. Receipts .....	451 16 4	
Cheques .....	769 9 0	
	806 5 2	
	<u>2027 10 6</u>	

Dec. 31. By Expenditure .....	869 15 4
Deposits .....	696 3 0
Balance .....	461 12 2

2027 10 6

1869.

Jan. 1. To Balance as per Cash Book .....	£ s. d.	£ s. d.	£ s. d.	Dec. 31. By Expenditure.....	£ s. d.	£ s. d.
Errors as above .....	0 16 1			Deposits .....	659 11 2	
Ditto .....	209 6 0			Balance.....	646 0 9	
Ditto .....	20 0 2					
Ditto .....	125 3 6					
Ditto .....	0 7 4					
Error in addition of Cash Book, folio 145 ..	80 0 0					
Cheques 1868 not charged in Cash Book till 1869 .....	52 13 9					
	<hr/>					
Less—Errors to contra.....	488 6 10					
	26 14 8					
	<hr/>					
Dec. 31. Receipts .....	..	461 12 2				
Cheques .....	..	663 10 7				
		648 18 7				
		<hr/>				
		1774 1 4				
To Balance as per Cash Book .....	74 18 9					
Errors forward .....	209 6 0					
Ditto .....	20 0 2					
Ditto .....	125 3 6					
Ditto .....	0 7 4					
Ditto .....	80 0 0					
	<hr/>					
Less—Errors contra.....	509 15 9					
	41 6 4					
	<hr/>					
		468 9 5				
		<hr/>				
		1774 1 4				
		<hr/>				

APPENDIX B.

TABULAR Abstract of Cash Account.

YEAR.	Receipts.		Deposits.		Payments.		Cheques.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1861 .....	1209	4 5	1133	19 0	1234	6 0	1215	5 5
1862 .....	1293	10 11	1195	8 2	1394	2 9	1376	12 11
1863 .....	1352	3 7	1351	9 7	1375	10 2	1299	12 8
1864 .....	1184	9 0	1125	3 3	1036	10 9	1020	12 3
1865 .....	1276	14 0	1123	19 0	1190	8 9	1173	17 9
1866 .....	993	11 5	825	10 0	939	3 10	891	9 5
1867 .....	1189	2 6	1084	1 5	931	16 10	916	19 7
1868 .....	769	9 0	696	3 0	869	15 4	806	5 2
1869 .....	663	10 7	646	0 9	659	11 2	648	18 7
	<hr/>		<hr/>		<hr/>		<hr/>	
	£9931	15 5	9181	14 2	9631	5 7	9349	13 9

TOTAL—Receipts above .....	£ s. d.	£ s. d.	
Deposits .....	9931 15 5	9181 14 2	
			750 1 3
Payments .....	9631 5 7		
By Cheque .....	9349 13 9		
			<hr/>
			281 11 10 Excess being payments in Cash.
Short deposited to 31st December, 1869.....	..	468 9 5	
		<hr/>	

## APPENDIX C.

**Dr.**

*ABSTRACT of corrected Bank Account from November, 1860, to 31st December, 1869.*

**Cr.**

1861.			1862.			1863.			1864.			1865.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Dec. 31. To Deposits ..			1133	19	0	Jan. 1. By Balance, as per Pass Book ..			4	9	3	Jan. 1. By Balance, as per Pass Book ..		
Balance ..			81	6	5	Less—Cheques 1861, unpaid ..			85	15	8	Cheques 1863, unpaid ..		
			1215	5	5				81	6	5	Less—Maum's Cheque ..		
						Dec. 31. Cheques ..			1376	12	11	Reward Fund ..		
									272	11	2	Dec. 31. Cheques ..		
									10	0	0			
									262	11	2			
									1299	12	8			
									193	4	8			
									79	6	6			
									222	14	3			
									12	0	0			
									210	14	3			
									1020	12	3			
									136	8	9			
									86	5	6			
									222	14	3			
									12	0	0			
									1020	12	3			
									1291	6	6			
									54	11	11			
									81	11	4			
									136	3	3			
									30	0	0			
									106	3	3			
									1173	17	9			
									1280	1	0			
									1280	1	0			

**1866.**

Dec. 31. To Deposits ..	825 10 0	Jan. 1. By Balance, as per Pass Book ..	73 16 10	
Balance ..	222 1 5	Cheques 1865, unpaid ..	112 5 2	
			<u>186 2 0</u>	
		Less—Errors as above.....	20 0 0	
		Reward Fund .....	10 0 0	
			<u>30 0 0</u>	
	<u>1047 11 5</u>	Dec. 31. Cheques ..	..	156 2 0
				<u>891 9 5</u>
				<u>1047 11 5</u>

**1867.**

Dec. 31. To Deposits ..	1084 1 5	Jan. 1. By Balance, as per Pass Book ..	189 13 6	
Balance ..	54 19 7	Cheques 1866, unpaid ..	62 7 11	
			<u>252 1 5</u>	
		Less—Error as above .....	20 0 0	
		Reward Fund .....	10 0 0	
			<u>30 0 0</u>	
	<u>1139 1 0</u>	Dec. 31. Cheques ..	..	222 1 5
				<u>916 19 7</u>
				<u>1139 1 0</u>

**1868.**

Dec. 31. To Deposits ..	696 3 0	Jan. 1. By Balance, as per Pass Book.....	9 16 1	
Balance ..	165 1 9	Cheques 1867, unpaid ..	70 3 6	
			<u>79 19 7</u>	
		Less—Error as above .....	20 0 0	
		Reward Fund .....	5 0 0	
			<u>25 0 0</u>	
	<u>861 4 9</u>	Dec. 31. Cheques ..	..	54 19 7
				<u>806 5 2</u>
				<u>861 4 9</u>

**1869.**

Dec. 31. To Deposits ..	646 0 9	Jan. 1. By Balance, as per Pass Book ..	131 7 0	
Balance ..	167 19 7	Cheques 1868, unpaid ..	53 14 9	
			<u>185 1 9</u>	
		Less—Error as above rectified in 1870 .	20 0 0	
	<u>814 0 4</u>	Dec. 31. Cheques ..	..	165 1 9
				<u>648 18 7</u>
				<u>814 0 4</u>
		By Balance, as per Bank Pass Book .....	131 17 11	
		Cheques 1869, unpaid till 1870.....	56 1 8	
			<u>187 19 7</u>	
		Less—Error as above rectified in 1870 .	20 0 0	
				<u>167 19 7</u>

## APPENDIX D.

STATEMENT of Rates as per Valuation Roll, and Amount said to be collected thereon, from 1 January, 1861, to 31 December, 1869.

		<b>1861.</b>				<b>1861.</b>			
		Assessment, £10,257.				Assessment, £10,257.			
	£ s. d.	£ s. d.		£ s. d.		£ s. d.	£ s. d.		£ s. d.
To Rates, Police, at 3d.	128 4 3			By Cash	510 0 0				
Road, at 9d.	384 12 9			Rates unaccounted for	2 17 0				
		512 17 0					512 17 0		
		<b>1862.</b>				<b>1862.</b>			
		Assessment, £10,269.				Assessment, £10,269.			
To Rates, Police, at 3d.	128 7 3			By Cash	420 0 0				
Road, at 9d.	385 1 9			Rates unaccounted for	93 9 0				
		513 9 0					513 9 0		
		<b>1863.</b>				<b>1863.</b>			
		Assessment, £10,279.				Assessment, £10,279.			
To Rates, Police, at 4½d.	192 14 8			By Cash	492 17 0				
Road, at 7½d.	321 4 5			Rates unaccounted for	21 2 1				
		513 19 1					513 19 1		
		<b>1864.</b>				<b>1864.</b>			
		Assessment, £10,279.				Assessment, £10,279.			
To Rates, Police, at 6d.	256 19 6			By Cash	498 18 0				
Road, at 6d.	256 19 6			Rates unaccounted for	15 1 0				
		513 19 0					513 19 0		
		<b>1865.</b>				<b>1865.</b>			
		Assessment, £10,279.				Assessment, £10,279.			
To Rates, Police, at 6d.	256 19 6			By Cash	489 10 0				
Road, at 6d.	256 19 6			Rates unaccounted for	24 9 0				
		513 19 0					513 19 1		
		<b>1866.</b>				<b>1866.</b>			
		Assessment, £10,107.				Assessment, £10,107.			
To Rates, Police, at 6d.	252 13 6			By Cash	490 14 0				
Road, at 6d.	252 13 6			Rates unaccounted for	14 13 0				
		505 7 0					505 7 0		
		<b>1867.</b>				<b>1867.</b>			
		Assessment, £10,107.				Assessment, £10,107.			
To Rates, Police, at 9d.	379 0 3			By Cash	501 9 0				
Road, at 3d.	126 6 9			Rates unaccounted for	3 18 0				
		505 7 0					505 7 0		
		<b>1868.</b>				<b>1868.</b>			
		Assessment, £10,107.				Assessment, £10,107.			
To Police Rate, at 9d.	..	379 0 3		By Cash	370 16 9				
		379 0 3		Rates unaccounted for	8 3 6				
							379 0 3		
		<b>1869.</b>				<b>1869.</b>			
		Assessment, £10,107.				Assessment, £10,107.			
To Police Rate, at 9d.	..	379 0 3		By Cash	324 16 0				
		379 0 3		Rates unaccounted for	54 4 3				
							379 0 3		

Year.	Assessment.	Abstract.	Cash Book.	Rates unaccounted for.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1861.....	512 17 0	508 0 0	510 0 0	2 17 0
1862.....	513 9 0	500 0 0	420 0 0	93 9 0
1863.....	513 19 1	492 17 0	492 17 0	21 2 1
1864.....	513 19 0	498 18 0	498 18 0	15 1 0
1865.....	513 19 0	489 10 0	489 10 0	24 9 0
1866.....	505 7 0	490 14 0	490 14 0	14 13 0
1867.....	505 7 0	515 9 0	501 9 0	3 18 0
1868.....	379 0 3	370 16 9	370 16 9	8 3 6
1869.....	379 0 3	324 16 0	324 16 0	54 4 3
	4336 17 7	4191 0 9	4099 0 9	237 16 10



## APPENDIX E.

*ABSTRACT of Accounts from November, 1860, to 31st December, 1869.*

<b>1860 and 1861.</b>															
Receipts.				Expenditure.											
	£	s.	d.		£	s.	d.		£	s.	d.				
To Bonus.....				370	18	5		By Salaries—Municipal .....							
Grant in Aid .....				604	7	5		Police .....		245	5 10				
Road Rates .....				384	12	9		Stationery, &c. ....		539	0 2				
Police Rates .....				128	4	3		Expenditure upon Roads .....		35	11 6				
Licences .....				93	13	1		Erecting Stables .....		369	18 3				
Fees, Fines, &c. ....				21	1	6		Election Expenses .....		16	0 0				
Sundries .....				4	0	3		Sundries .....		8	17 6				
Amount overcharged against Road Trust ..				1	0	0		Balance .....		19	12 9				
Reward Fund .....				7	12	6				381	4 2				
				1615 10 2								1615 10 2			
<b>1862.</b>															
Jan. 1. To corrected cash balance .....		56	4 10					By repayment to Treasury on account							
Due by Government .....		403	8 9					Licences .....		100	0 0				
Rates unaccounted for .....		2	17 0					Salaries—Municipal .....		230	0 0				
								Police .....		488	17 0				
								Expenditure upon Roads .....		529	6 11				
								Advertising, &c. ....		8	17 6				
								Sundries .....		23	7 7				
								Registration Fees .....		3	12 0				
								Costs, &c. ....		2	4 6				
								Interest on over-draft .....		7	17 3				
								Balance .....		275	5 2				
				381 4 2								1669 7 11			
												1669 7 11			
<b>1863.</b>															
Jan. 1. To corrected cash balance.....		136	17 9					By Salaries—Municipal .....		230	0 0				
Due by Government .....		304	12 7					Police .....		476	12 0				
Rates unaccounted for .....		96	6 0					Fees, &c. ....		5	7 0				
								Sundries .....		29	7 2				
								Rent of Room .....		2	0 0				
								Expenditure upon Roads .....		535	6 8				
								Expenditure upon Police Buildings .....		75	8 0				
								Reward Fund .....		5	0 0				
								Interest on over-draft .....		16	9 4				
				275 5 2								1375 10 2			
												1375 10 2			
												1375 10 2			

**1864.**

To Grants in Aid .....	467 10 0
Fees, Fines, &c. ....	21 17 6
Licences .....	65 5 0
Road Rate .....	256 19 6
Grant in Aid of Roads .....	124 14 6
Reward Fund .....	6 4 0
Police Rate .....	256 19 6
	<hr/>
	1199 10 0

Jan. 1. By corrected cash balance .....	61 14 3
Rates unaccounted for .....	117 8 1
	<hr/>
	179 2 4
Less—Bank over-draft .....	220 14 3
Deduct—Balance Superannua- tion Fund .....	10 0 0
	<hr/>
	210 14 3
Salaries—Municipal .....	31 11 11
Police .....	230 0 0
Expenditure upon Roads .....	462 7 0
Repairs, Police Buildings .....	302 10 10
Fees, &c. ....	3 0 0
Sundries .....	9 17 6
Reward Fund .....	12 18 6
Interest on over-draft .....	5 0 0
Balance .....	10 16 11
	<hr/>
	181 7 4

1199 10 0

**1865.**

Jan. 1. To corrected cash balance .....	105 1 6
Rates unaccounted for .....	132 9 1
	<hr/>
	237 10 7
Less—Bank over-draft .....	116 3 3
Deduct—Balance Superannua- tion Fund .....	10 0 0
	<hr/>
	106 3 3
Dec. 31. Grant in Aid .....	131 7 4
Fees, Fines, &c. ....	566 0 0
Licences .....	26 5 0
Road Rate .....	64 5 0
Police Rate .....	256 19 6
Reward Fund .....	256 19 6
Grant in Aid of Roads .....	4 4 0
Sundries .....	125 3 6
	<hr/>
	1 6 6

Dec. 31. By Salaries—Municipal .....	208 6 8
Police .....	500 4 2
Expenditure upon Roads .....	434 15 5
Insurance .....	1 12 6
Election Expenses .....	2 2 6
Reward Fund .....	5 0 0
Fees, &c. ....	9 19 0
Sundries .....	23 8 6
Balance .....	242 1 7

1432 10 4

**1866.**

Jan. 1. To corrected cash balance .....	241 5 6
Rates unaccounted for .....	156 18 1
	<hr/>
	398 3 7
Less—Bank over-draft .....	166 2 0
Deduct—Balance Superannua- tion Fund .....	10 0 0
	<hr/>
	156 2 0
Dec. 31. Grant in Aid .....	242 1 7
Fees, Fines, &c. ....	566 0 0
Licences .....	19 11 0
Road Rate .....	57 15 0
Police Rate .....	252 13 6
Grant in Aid of Roads .....	252 13 6
	<hr/>
	125 6 3

Dec. 31. By Salaries .....	707 1 1
Expenditure upon Roads .....	190 2 7
Fees, &c. ....	11 6 0
Sundries .....	16 4 9
Insurance .....	1 10 0
Reward Fund .....	6 10 0
Interest on over-draft .....	5 8 0
Balance .....	577 18 5

1516 0 10

Jan. 1.	To corrected cash balance.....	£	s.	d.				
	Rates unaccounted for .....	361	12	6				
	Due from Government.....	171	11	1				
		266	16	3				
		<hr/>						
	Less—Bank over-draft.....	232	1	5				
	Deduct—Balance Superannua- tion Fund.....	10	0	0				
		<hr/>			799	19	10	

					£	s.	d.	£	s.	d.
Dec. 31.	Grant in Aid .....	..	..	..	577	18	5			
	Fees, Fines, &c. ....	..	..	..	353	8	6			
	Licences .....	..	..	..	26	17	3			
	Road Rate .....	..	..	..	61	0	0			
	Police Rate.....	..	..	..	126	6	9			
	Grant in aid of Roads .....	..	..	..	379	0	3			
		..	..	..	64	8	7			
		<hr/>						1588	19	9

Jan. 1.	To corrected cash balance.....	451	16	4				
	Rates unaccounted for .....	175	9	1				
	Due by Government .....	84	17	1				
		<hr/>			712	2	6	

	Less—Bank over-draft.....	79	19	7						
	Deduct—Balance, Reward Fund £5; Errorrectified in 1870, £20	25	0	0						
		<hr/>			54	19	7			
Dec. 31.	Grant in Aid.....	..	..	..	657	2	11			
	Fees, Fines, &c. ....	..	..	..	191	13	11			
	Licences .....	..	..	..	17	17	6			
	Police Rate .....	..	..	..	59	0	0			
	Grant in aid of Watch-house .....	..	..	..	379	0	3			
	Sundries .....	..	..	..	100	0	0			
		..	..	..	0	17	8			
		<hr/>						1405	12	3

Jan. 1.	To corrected cash balance.....	461	12	2				
	Rates unaccounted for .....	183	12	7				
	Due by Government .....	61	13	11				
		<hr/>			706	18	8	

	Less—Bank over-draft.....	185	1	9						
	Deduct—Error rectified, 1870.	20	0	0						
		<hr/>			165	1	9			
Dec. 31.	Grant in aid.....	..	..	..	541	16	11			
	Fees, Fines, &c. ....	..	..	..	299	5	2			
	Licences .....	..	..	..	22	19	0			
	Police Rate .....	..	..	..	54	0	0			
	Sundries (Fees) .....	..	..	..	379	0	3			
		..	..	..	0	1	8			
		<hr/>						1297	3	0

	To corrected cash balance.....	468	9	5						
	Rates unaccounted for .....	237	16	10						
	Due by Government .....	99	5	2						
		<hr/>			805	11	5			
	Less—Bank over-draft.....	187	19	7						
	Deduct—Error rectified, 1870.	20	0	0						
		<hr/>			167	19	7			
		<hr/>						637	11	10

**1867.**

Dec. 31.	By Salaries .....	624	2	5
	Road Trust Expenditure.....	245	15	1
	Fees, &c. ....	9	1	0
	Sundries .....	25	10	3
	Insurance.....	1	10	0
	Tanks .....	8	18	0
	Audit .....	1	1	0
	Costs .....	2	6	6
	Reward Fund .....	5	0	0
	Interest on over-draft .....	8	12	7
	Balance .....	657	2	11

**1868.**

Dec. 31.	By Repayment to Government—Grant in excess .....	5	5	6
	Salaries .....	611	10	7
	Audit .....	3	3	0
	Sundries .....	35	6	2
	Road Trust Expenditure .....	143	5	10
	Watch-house .....	53	10	6
	Insurance.....	1	10	0
	Fees, &c. ....	1	1	0
	Reward Fund .....	5	0	0
	Interest on over-draft .....	4	2	9
	Balance .....	641	16	11

**1869.**

Dec. 31.	By Salaries .....	550	5	5
	Clothing .....	9	12	0
	Ferryage .....	10	0	0
	Revolvers.....	18	11	2
	Sundries .....	20	0	9
	Fees, &c. ....	14	12	11
	Gratuity .....	14	11	8
	Road Trust Expenditure .....	6	10	0
	Insurance.....	1	10	0
	Dog Licences credited in excess .....	1	15	0
	Interest on over-draft .....	12	2	3
	Balance .....	637	11	10

£	s.	d.	£	s.	d.
624	2	5			
245	15	1			
9	1	0			
25	10	3			
1	10	0			
8	18	0			
1	1	0			
2	6	6			
5	0	0			
8	12	7			
657	2	11			
<hr/>			1588	19	9

£	s.	d.	£	s.	d.
5	5	6			
611	10	7			
3	3	0			
35	6	2			
143	5	10			
53	10	6			
1	10	0			
1	1	0			
5	0	0			
4	2	9			
641	16	11			
<hr/>			1405	12	3

£	s.	d.	£	s.	d.
550	5	5			
9	12	0			
10	0	0			
18	11	2			
20	0	9			
14	12	11			
14	11	8			
6	10	0			
1	10	0			
1	15	0			
12	2	3			
637	11	10			
<hr/>			1297	3	0

## APPENDIX F.

## STATEMENT of Differences between Published and Amended Abstracts.

Dr.

Cr.

1861.			
	£	s.	d.
To Balance original Abstract	438	11	10
Rates short credited	2	17	0
Fees and Fines ditto	0	3	6
Road Trust over debited	35	0	0
	<hr/>		
	476	12	4
	<hr/>		
	£	s.	d.
By Salaries short debited	15	6	4
Sundries ditto	10	4	6
Road Trust ditto	23	15	0
Grant in Aid credited in excess	46	2	4
Balance, amended Abstract, 31 Dec. 1861	381	4	2
	<hr/>		
	476	12	4
	<hr/>		
1862.			
To Balance original Abstract	380	5	0
Rates, short credited	13	9	0
Fees, ditto	0	7	0
Sundries, over debited	3	14	6
	<hr/>		
	397	15	6
	<hr/>		
	£	s.	d.
By repayment to Government	100	0	0
Difference in Balances	392	9	6
	381	4	2
	<hr/>		
	11	5	4
Interest, short debited	7	17	3
Road Trust, ditto	3	7	8
Grant, credited in excess	0	0	1
(31 Dec. 1862)—Balance, amended Abstract	275	5	2
	<hr/>		
	397	15	6
	<hr/>		
1863.			
To amount paid Treasury	100	0	0
Rates, short credited	21	2	1
Licences, ditto	3	5	0
Road Trust, over debited	1	9	4
Salaries, ditto	38	1	8
Balance, amended Abstract, 31 Dec. 1863	31	11	11
	<hr/>		
	195	10	0
	<hr/>		
	£	s.	d.
By Balance, original Abstract	71	17	4
Sundries, short debited	2	3	6
Interest, ditto	16	9	4
Difference in Balances	380	5	0
	275	5	2
	<hr/>		
	104	19	10
	<hr/>		
	195	10	0
	<hr/>		
1864.			
To Balance, original Abstract	46	1	3
Rates, short credited	15	1	0
Fees, ditto	0	0	6
Fees, over debited	7	1	0
Wages, ditto	40	1	5
Difference in Balances	71	17	4
	31	11	11
	<hr/>		
	40	5	5
	<hr/>		
	148	10	7
	<hr/>		
	£	s.	d.
By Road Trust, short debited	4	4	0
Sundries, ditto	2	2	4
Interest, ditto	10	16	11
Balance, amended Abstract, 31 Dec. 1864	131	7	4
	<hr/>		
	148	10	7
	<hr/>		
1865.			
To Balance, original Abstract	58	5	2
Fees, short credited	0	1	0
Rates, ditto	24	9	0
Items over debited—			
Salaries, Police	41	13	4
Road Trusts	14	19	3
Election expenses	3	5	6
Sundries	14	2	3
Difference in Balances	131	7	4
	46	1	3
	<hr/>		
	85	6	1
	<hr/>		
	242	1	7
	<hr/>		
	£	s.	d.
By Balance, amended Abstract, 31 Dec. 1865	242	1	7
	<hr/>		
	242	1	7
	<hr/>		
1866.			
To Rates, short credited	14	13	0
Grant in Aid, ditto	0	2	9
Difference in Balances	242	1	7
	58	5	2
	<hr/>		
	183	16	5
	<hr/>		
Items over debited—			
Salaries	0	6	4
Road Trusts	1	1	4
Sundries	4	9	6
Election expenses	2	16	0
Balance due Bank as per Pass Book	189	13	6
Transfer	209	6	0
	<hr/>		
	606	4	10
	<hr/>		
	£	s.	d.
By Balance, original Abstract	28	6	5
Balance, amended Abstract, 31 Dec. 1866	577	18	5
	<hr/>		
	606	4	10
	<hr/>		

1867.

		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
To Balance original Abstract, 1866 ...		159	7	10				By Rates over credited .....	10	2	0			
Ditto, 1866, amended Abstract ..		577	18	5				Grant in Aid .....	100	0	0			
Items over debited—								Items short debited—						
Salaries .....		6	13	0				Road Trusts .....	4	7	0			
Audit .....		1	1	0				Sundries .....	2	9	3			
Grant in Aid, repayment.....		5	5	6				Fees .....	2	4	6			
Balance original Abstract, 1866 ....		28	6	5				Costs .....	2	6	6			
								Balance amended Abstract, 31 Dec. 1867	657	2	11			
												778	12	2

1868.

To difference in balances	{	657	2	11				By Balance original Abstract .....	80	16	11			
	}	159	7	10				Grant in Aid over credited .....	0	4	0			
								Items short debited—						
								Sundries .....	7	2	3			
Grant in Aid, short credited .....		100	0	0				Audit .....	1	1	0			
Rates, ditto.....		8	3	6				Balance amended Abstract, 31 Dec.						
Items over debited—								1868 .....	541	16	11			
Watch-house .....		25	0	6										
Road Trusts .....		0	2	0										
												631	1	1

1869.

To Balance original Abstract .....		46	15	5				By Licences over credited .....	0	10	0			
Rates short credited .....		54	4	3				Fees .....	0	13	4			
Items over debited—								Items short debited—						
Searcher .....		5	0	0				Salaries .....	3	5	1			
Sundries .....		7	10	0				Fees ... ..	9	4	11			
Balance amended Abstract, 1868 ...		541	16	11				Gratuity .....	14	11	8			
Balance original Abstract, 1868 ....		17	0	3				Road Trusts .....	6	10	0			
								Balance amended Abstract, 31 Dec.						
								1869 .....	637	11	10			
												672	6	10

D. LEWIS, }  
 THOS. PARKER, } *Auditors.*