

# REPORT

OF THE

## SELECT STANDING COMMITTEE ON PUBLIC ACCOUNTS.

*Mr. Speaker,*—

Your Committee herewith submit the following Papers and Returns asked for in pursuance of their investigation into the Public Accounts:—

1. A return showing the greatest overdraft at the Bank at any time since the 30th June, 1883, as per Treasury accounts.
2. Statement of the overdraft at the Bank on the same date, viz., the 6th of October, 1883, as per the Bank books.
3. Statement of the travelling expenses of Edward Kelly, from Victoria to Kootenay, July, 1883.
4. Approximate statement of liabilities to 30th November, 1883, incurred on Public Works, vouchers for same not having been produced for payment to that date.
5. Expenditure on Graving Dock from 1st July to 30th November, 1883.
6. Amount of liabilities on account of Graving Dock at the 30th day of June, 1883, afterwards paid, and the payments included in the accounts presented up to that date.

Your Committee find that the bonds issued under the "Loan Act, 1881," are omitted from the Comparative Statement of Receipts and Expenditure, and recommend their insertion in that statement.

In the Provincial balance sheet for the fiscal year ending the 30th day of June, 1883, attention is directed to the overdraft at the Bank of British Columbia as being principally expenditure on account of Graving Dock.

Your Committee find that although the overdraft at the Bank, as per the Treasury accounts, is stated at \$171,689.76, the actual overdraft at that date, as per the Bank books, was \$146,382.80. Usually the difference between the amount of the overdraft in the Treasury books and the amount of the overdraft in the Bank books, is accounted for by cheques drawn, but not presented for payment at the date of the balance sheet; but Your Committee find that in this instance cheques for the greater part of the difference, viz., \$25,306.96, were not drawn until after the 30th day of June, but were entered in the Treasury books as having been drawn before that date in order to appropriate unexpended balances and pay liabilities incurred before the 30th June, for which liabilities, as in the case of the dock liabilities returned herewith, the vouchers had not been at the date of the balance sheet presented.

Your Committee further find that the expenditure on account of Graving Dock for the year ending the 30th June, 1883, amounts to \$131,527.24. Receipts on the same account for the same period, \$4,125.98, being a balance of expenditure over receipts of \$127,401.26; liabilities, as per return No. 6, \$2,827.96. Thus the overdraft at the Bank not on dock account on the 30th June, 1883, amounts to \$21,809.50.

The cash on hand at the Treasury, 30th June, 1883.....	\$ 9,790 26
Cash in hands of sub-accountants.....	8,770 53
Cash at Bank of British Columbia in London.....	553 16
	\$19,113 95

Your Committee find that the total amount granted by Supply Bills for the year ending 30th June, 1883, is as follows:—

Main estimates .....	\$627,176 14	
Supplementary .....	3,710 00	
Do. ....	49,718 18	
		\$680,604 32
Amount for dock, included in above.....		215,400 00
		\$465,204 32
Total expenditure for the year, including graving dock	\$594,101 92	
Amount expended on Dock .....	131,527 24	
		\$462,574 68
Total amount expended, exclusive of dock.....		\$ 2,629 64

CHARLES WILSON,  
*Chairman.*

STATEMENT No. 1.

Overdraft at Bank, 30th June, as per Treasury books.....	\$171,689 76
Overdraft at Bank, 30th June, as per Bank books for cheques paid to that date. ....	146,382 80
	\$25,306 96
Cheques drawn for 30th June, not presented at Bank on that date.....	\$ 9,790 26
Cash on hand, 30th June.....	8,770 53
	\$18,560 79
Cash in Bank of British Columbia, London.....	553 16
	\$19,113 95

STATEMENT No. 2.

Account Current Bank of British Columbia, as per Treasury books, on the 6th October, shows a credit balance of .....	\$ 95,554 66
Overdraft at Bank on 6th October, and the largest since 1st July, 1883.....	90,814 96

The difference between the two amounts, viz: \$4,739.70, is owing to cheques being issued from the Treasury but not presented to the Bank at that date.

TERMS:—Open account current obtained as required, without collateral.  
Interest, 6 per cent. per annum.

JAS. JUDSON YOUNG, *Deputy Treasurer.*

STATEMENT No. 3.

Statement of travelling expenses of Edward Kelly from Victoria to Kootenay, July, 1883.

Steamer North Pacific, through pass, Victoria to Portland.....	\$15 50
Wm. Thompson, meals and bed at Tacoma .....	1 50
Steamer R. R. Thompson, meals.....	50
J. H. Bremer, meals and bed, Portland.....	3 50
O. R. & N. Co., fare, Portland to Spokane .....	27 50
W. C. Gray, meals and bed at Spokane .....	2 00
Western Union Co., telegrams.....	1 25
N. P. R. Co., fare, Spokane to Sand Point.....	4 50
R. Dickson, meals at Sand Point.....	1 50
Jno. Russell, provisions, Sand Point to Kootenay.....	10 15
E. Kelly, horse hire, Sand Point to Bonner's Ferry.....	10 00
R. Fry, meals and ferriage.....	5 00
A. Follhery, hire of horses, Bonner's Ferry to Kootenay.....	28 00
John Blaney, packing and services, Sand Point to Bonner's Ferry.....	5 00

\$115 90

JAS. MCB. SMITH, *Auditor.*

## STATEMENT No. 4.

Approximate statement of liabilities incurred on Public Works to 30th November, 1883, vouchers for same not having been produced for payment to that date.

## WORKS AND BUILDINGS.—

Lytton School.....	800 00	
Victoria Gaol, repairs.....	200 00	
Public School, Nicola.....	395 00	
Public School, Victoria.....	152 00	
Repairs to Gaol, New Westminster.....	86 00	
Repairs to Asylum for the Insane.....	100 00	
Furniture for Government Offices.....	330 00	
		\$2,063 00

## ROADS, STREETS, BRIDGES AND WHARVES.—

Victoria District.....	\$ 450 00	
Esquimalt District.....	75 00	
Cowichan District.....	850 00	
Salt Spring Island.....	280 00	
Nanaimo District.....	520 00	
Comox District.....	600 00	
New Westminster District.....	5,000 00	
Yale District.....	750 00	
Lillooet District.....	33 00	
Cassiar District.....	500 00	
Main Trunk Road.....	4,000 00	
		13,058 00

## . SURVEYS.—

Exploratory Survey, Kootenay River Reclamation Scheme.....	3,005 89	
		\$18,126 89

JAS. McB. SMITH,  
*Auditor.*

## STATEMENT No. 5.

Expenditure on Graving Dock, from 1st July to 30th November, 1883.

Construction account.....	\$ 364 50	
Contract No. 3.....	1,684 87	
		\$2,049 37

JAS. McB. SMITH,  
*Auditor.*

## STATEMENT No. 6.

Liabilities on account of Graving Dock, 30th June, 1883.

Amount of June pay sheet.....	\$ 497 72	
Amount of Mr. Bennett's salary, June.....	182 75	
Amount of sundry bills paid subsequent to 30th June, in June account.....	2,147 49	
		\$ 2,827 96

The above are sums that were paid after the 30th June, 1883.