

REPORT OF PUBLIC ACCOUNTS COMMITTEE.

MR. SPEAKER:

Your Committee beg to present the following returns:—

1. Revenue from 1st January to 31st December, 1879.
2. Balances, various.
3. Outstanding on lands, 31st December, 1880.
4. School tax collected in 1880 from whites and Chinese.
5. Amounts due by Municipalities to Provincial Government, 31st December, 1880.
6. Road tolls collected in Cassiar, 1879 and 1880.
7. Balances, various.
8. Assets of the Province 31st December, 1880.

Return No. 4 shows the amount of school tax collected from the Chinese throughout the Province. A return by Districts was applied for at the Treasury, but not obtained. Such a return would be of some value, as it would assist members with a knowledge of the Districts they represent in forming an intelligent opinion as to whether a large number of Chinese are, as has been asserted, evading the payment of this tax.

In the Revenue returns, the custom exists of combining New Westminster City with New Westminster District. Your Committee are of opinion that they should be separated so that the revenue collected from each of these Electoral Districts can be known.

As the financial year does not now terminate until the 30th June, it is quite impossible for your Committee (sitting in March) to form any opinion as to the accuracy of the estimates of revenue and expenditure passed last session.

For the future your Committee consider that any supplementary sums required to make good the expenditure of the current financial year should be brought down early in the session, and before the estimates for the ensuing year are considered by the Legislature.

It is also desirable that an estimate by the Finance Minister of the balance with which the current financial year will close should be brought down with the supplementary sums above referred to, so that members, before voting the ensuing year's Estimates, may have some idea of the financial situation.

Your Committee have examined into the two claims of Mr. E. Allen against the Government, consisting of one sum of \$94 for services rendered *re* "Scotty," and another of \$91.12 arising from his accounts with the Treasury when acting as Collector for the Lillooet District. They find that the sum of \$91 was paid Mr. Allen, on account of the former, in February last, so that that claim may be considered as substantially settled. With regard to the latter, they find that it mainly arose from a clerical error in Mr. Allen's statement,—an under-estimate of the amount of School Tax collected by him in 1879, as shown by the counterfoils sent by him to the Treasury. The claim of Mr. Allen in this respect is therefore groundless.

It appears, however, that in the settlement made by the Treasury with Mr. Allen, in August last, he is charged with the sum of \$73.77, under the heading of miscellaneous receipts. This, it is claimed by the Department, was done at Mr. Allen's special request. Your Committee are of opinion that, had Mr. Allen understood the accounts, he would not have done this, as the Treasury had already charged him with all that could be fairly charged against him from the Assessment Rolls and counterfoils of School Tax and Mining Receipts. The corrections made by the Treasury, from time to time, in Collectors' statements, show that the rule of the Department, very properly, is to be governed by the figures of its own audit, and not by those of the Collectors. To this rule the intrusion into Mr. Allen's account of the \$73.77, above referred to, is certainly an exception.

It appears that Mr. Allen has received \$7.37 as 10 per cent. commission on the \$73.77, and has also had credit for delinquent tax \$1, Edward Nelson, collected by him.

After a careful consideration of the whole matter, your Committee are of opinion that the difference between the \$73.77 and \$11.37, amounting to \$62.40, is owing by the Treasury to Mr. Allen.

WM. WILSON,
Chairman.

No. 1.

Return of Revenue received from 1st January to 31st December, 1879.

DOMINION OF CANADA:	
Half-yearly Interest	\$25,093 56
Do. Subsidy	35,000 00
Grant per Capita	48,000 00
Payment for Lands	100,000 00
Land Sales	39,455 76
Land Revenue	3,234 44
Rents, exclusive of Land	815 00
Do. Pastoral Leases	25 56
Do. Ferries	80 00
Do. Timber Leases	869 14
Free Miners' Certificates	9,130 00
Mining Receipts General	5,001 50
Licences	21,870 19
Fines, Forfeitures, and Fees	2,261 50
Fees of Office	150 75
Assay Fees	659 00
Sale of Government Property	677 70
Reimbursements in Aid	457 84
Miscellaneous Receipts	148 16
Sale of School Books	127 82
Marriage Licences	530 00
Road Tolls	30,031 85
Arrears Real Estate Tax	71 99
School Tax	21,099 00
Real Property Tax	12,692 36
Personal Property Tax	13,018 54
Income Tax	914 80
Wild Land Tax	7,367 93
Delinquency	2,085 02
Printing Office Receipts	406 35
Supreme Court Fees	1,622 64
County Court Fees	1,466 30
Registry Fees	5,145 08
Immigration Refunds	401 30
Interest	575 62
Survey Fees	552 50
Guarantee Premium Refunds	29 55
Revenue Service Refunds	294 14
Sale of Consolidated Statutes	25 00
Road Tax	27 37
Two and half per cent. Commission on Tax Sales	33 44
Assessment Act Suspense Account	218 80
Sumass Dyking Scheme	1,748 39
Lunatic Asylum	413 31
Victoria City Tax	55
Real Estate Tax Redemption	2 19
	\$393,331 94

(Signed) JAS. JUDSON YOUNG,
Deputy Treasurer.

9th February, 1881.

No. 2.

Statement of Balances.

BALANCES ON HAND 1ST JANUARY, 1879.

Bank of British Columbia, Deposit Account	\$25,000 00
Do. do. London	700 00
Balances in hands of Sub-Accountants and Collectors	11,363 59
Balance in hand at Treasury	7,966 47
	\$45,030 06

BALANCES ON HAND 1ST JULY, 1879.

Bank of British Columbia Deposit Account	\$25,000 00
Account Current Bank of British Columbia	6,029 17
Balance in hands of Sub-Accountants and Collectors	27,465 60
Balance in hand at Treasury	3,435 40
	\$61,930 17

BALANCES ON HAND 1ST JANUARY, 1881.

Account Current Bank of British Columbia	\$3,649 58
Balances in hands of Sub-Accountants and Collectors	12,895 34
Balance in hand at Treasury	640 62
	\$17,185 54

(Signed) JAS. JUDSON YOUNG,
Deputy Treasurer.

5th February, '881.

No. 3.

Approximate Estimate of Assets of the Province of British Columbia, derived from Land Sales, up to 31st December, 1880.

Assets up to 31st December, 1878	\$75,000
Land Sales from 31st December, 1878, to 31st December, 1880	17,128
Pre-emptions from 31st December, 1878, to 31st December, 1880	22,512
	\$114,640
Revenue received from Land Sales from 1st January, 1879, to 31st December, 1880	59,400
Assets up to 31st December, 1880	\$55,240

(Signed) W. S. GORE,
Surveyor-General.

Lands and Works Department,
10th February, 1881.

No. 4.

Statement of School Tax received and brought to account at Treasury from 1st January to 31st December, 1880, showing amount collected from Chinese separate from others.

Amount collected from Chinese	\$ 6,924 00
Do. from others	18,954 00
Total	\$25,878 00

(Signed) J. McB. SMITH,
Auditor.

Audit Office, 9th February, 1881.

No. 5.

Statements of amount due the Government for Licences and Keep of Prisoners by Municipalities, 31st December, 1880.

Victoria City	\$5,417 69
New Westminster	750 00
Nanaimo	No returns.
Cowichan	No returns.
Salt Spring	No returns.

(Signed) J. McB. SMITH,
Auditor.

9th February, 1881.

No. 6.

Statement of Road Tolls collected in Cassiar District, as brought to account at Treasury, from 1st January, 1879, to 31st December, 1880 (two years).

1879—1st January to 31st December.....	\$7,914 32
1880— Do. do.	5,378 53
Total.....	\$13,292 85

(Signed) J. McB. SMITH,
Auditor.

9th February, 1881.

No. 7.

Balances in hands of Sub-Accountants, Collectors, Treasurer, and Bank of British Columbia, 1st July, 1878.

Sub-Accountant, Cariboo.....	\$2,526 45
Do. Yale	2,367 49
Do. Kamloops	83 43
Do. Clinton.....	373 25
Do. Cassiar	243 99
Collector, Okanagan	309 28
Do. Osoyoos.....	170 01
Treasurer.....	3,452 09
Bank of British Columbia, Special Deposit	75,000 00
	\$84,525 99

Balances in hands of Sub-Accountants, Collectors, and Treasurer, on 1st July, 1880.

Sub-Accountant, New Westminster	\$2,482 29
Do. Kootenay	486 92
Do. Cariboo.....	1,074 60
Do. Kamloops	11 25
Do. Nanaimo	2,754 07
Collector, Lilloet	2 75
Do. Osoyoos	207 44
Do. Okanagan	309 28
Do. Rock Creek	94 15
C. Todd, Superintendent of Police	212 88
R. Jones, Assessor	13 58
E. Allen, late Collector, Clinton	3,091 50
Treasurer.....	3,297 10
	\$14,037 81

(Signed) JAS. JUDSON YOUNG,
Deputy Treasurer.

No. 8.

Return of Assets on 31st December, 1880, including approximate amount of Loan to Immigrants to be refunded; Arrears Real Estate Tax, V. I., 1864-65; Victoria City Tax, 1864-65; and Pastoral Lease Rents.

Sinking Fund invested in Dominion Savings Bank against Loan of 1874	\$ 1,140 36
Do. do. in London do. 1877	46,048 32
British Columbia Loan Trustees	7,259 85
Dominion Savings Bank	10,279 62
Bank of British Columbia Account Current	3,649 58
Cache Creek Boarding School	1,968 13
The Government of the Territory of Washington	1,128 62
Corporation of the City of Victoria	5,417 69
Dominion Government	444 78
Do. Section 2, Terms of Union	500,382 53
Sumass Dyking Scheme	2,357 19
Attorney-General's Department	500 00
A. DeCosmos	1,000 00
Balance in hands of Sub-Accountants and Collectors	11,395 34
Cash balance in hand at Treasury	640 62
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	\$593,612 63
Loan to Immigrants to be refunded (approximate)—Charged to expenditure; a very small moiety of this amount will be collected	6,380 20
Arrears Real Estate Tax, V. I., 1865-66, and Victoria City Tax, 1864-65 (approximate). These taxes are only collected as the land against which they are registered is sold. A very small amount received each year from this source	3,456 00
Pastoral Lease Rents (approximate). Doubtful whether this amount can be collected, as the parties refuse to pay these rents on account of Wild Land Tax, Pre-emptions, &c.; many of the leases are abandoned	6,834 00

(Signed) JAS. JUDSON YOUNG,
Deputy Treasurer.

Memorandum of settlement with Edward Allen.

<i>Dr.</i>	
Collections made by E. Allen, as furnished by his own statements, viz. :—	
Amount of Collections to 30th June, 1878.	\$7,619 16
Do. do. from 30th June to 31st December, 1878.	5,730 86
Do. do. from 31st December, 1878, to 28th August, 1879	4,244 23
Cash advance from Treasury, June 1878	100 00
Cash on account of Commission	414 70
	<hr/>
Total	\$18,108 95
<i>Cr.</i>	
Payments received from E. Allen, as per Treasury Books, viz. :—	
Cash from date of appointment to 28th August, 1879.	\$14,602 75
Voucher on account of Commission	414 70
Voucher for balance of Commission	3,060 67
	<hr/>
	\$18,078 12
Balance due Treasury	\$30 83

Audit Office, 19th March, 1881.

Memorandum of amounts marked "Paid" on Lillooet Assessment Roll of 1877, for which no counterfoils of receipts have been received at the Treasury.

NO. ON ROLL.	NAMES.	REAL PROPERTY.	PERSONAL PROPERTY.	TOTAL.	REMARKS.
9	Thomas Morgan	\$6 67	\$10 00	\$16 67	This amount is published in the Delinquent List.
25	Long Tie	} 6 67	2 00	8 67	
26	Lum Sun				
29	Edward Nelson		4 00	4 00	
38	Michael McCarty		1 00	1 00	
66	John Veasey		5 20	5 20	
98	Min Quan	3 34	1 00	4 34	
106	John Tait		2 00	2 00	
112	A. B. Ferguson		3 00	3 00	
114	Lum Sing	1 00	1 00	2 00	
131	H. O. Bowe		2 00	4 00	
133	Frank Chimva	10 00	11 31	21 31	
140	Thomas Wotham		1 50	1 50	
143	Mun Gow		1 00	1 00	
Williams Lake, S	Joseph Quigley		2 00	2 00	
				\$76 69	

NOTE.—No counterfoils having been produced representing the above, it would appear that the amount was collected by Mr. Allen, but could not, in the absence of some proof showing the proper head of revenue, be brought to account, only under the head of "Miscellaneous Receipts."

Audit Office, 21st March, 1881.

Edward Allen, Collector of Revenue, in account with the Government of British Columbia.

Dr.	Cr.
To amount collected and brought to account at Treasury, as follows:	By payments received and brought to account at Treasury, as follows:
Real Property Tax	Sundry cash payments from date of appointment to 28th August, 1879
Personal do.	Voucher on account of Commission
Wild Land do.	Do. for balance of Commission
Income do.	Balance
School do.	
Delinquency on Taxes	
Interest do.	
Free Miners' Certificates	
Miscellaneous	
To cash advance from Treasury	
To cash on account of Commission	
1880.	
June 30—To balance	

Audit Office, 23rd March, 1881.

Number of Chinese who have paid School Tax for 1880.

COLLECTOR.	WHEN COLLECTED.	DISTRICT.	No.
N. Shakespeare.....	January 1st to December 31, 1880..	Victoria and Esquimalt	324
R. Jones.....	Do. do. do.	Do. do.	28
J. C. Hughes.....	Do. do. do.	New Westminster.....	208
C. Windsor.....	Do. do. do.	Skeena.....	84
T. McK. Lambly.....	Do. do. do.	Okanagan.....	18
Wm. Fernie.....	Do. do. do.	Kootenay.....	68
G. C. Tunstall.....	Do. do. do.	Kamloops.....	23
W. Livingston.....	Do. do. do.	Lillooet-Clinton.....	98
Messrs. Byrns, Archer, and Stephenson ..	Do. do. do.	Cariboo.....	753
J. L. Crimp and R. Poole.....	Do. do. do.	Cassiar.....	345
Wm. Teague.....	Do. do. do.	Yale.....	52
M. Bray.....	Do. do. do.	Nanaimo.....	307
			2,308

R. JONES,
Assessor, Victoria.