

FIRST REPORT OF PUBLIC ACCOUNTS COMMITTEE.

Mr. Speaker :

The Committee have examined into the large outstanding balance of account due by the Assessor and Collector of the Lillooet District, and find as follows :

1. That the Assessor and Collector, Mr. Allen, was appointed by an Order in Council of August, 1876, at a commission of five per cent. on the Assessment Roll of 1876, and 10 per cent. on subsequent Rolls.

2. That on the 17th June, 1878, the Provincial Secretary (Mr. Elliott), by letter to Mr. Allen, agreed to allow him 25 per cent. commission from date of appointment until 30th June, 1878, and 20 per cent. thereafter for assessing, collecting and payment of expenses connected therewith.

3. That no Order in Council was passed authorizing such commissions to be paid to Mr. Allen.

4. That the School Act limits the commission to 10 per cent. and such travelling expenses as the Government may consider reasonable.

As the good faith of the Government with its servants should be kept, and the commissions of 25 per cent. and 20 per cent. cannot legally be paid, the Committee respectfully recommend the following settlement with the Assessor and Collector of Lillooet: A commission of 10 per cent. on total sum collected; a deduction of sundry small accounts amounting to \$26 50, and an allowance for expenses sufficient to balance.

The Committee have examined the statements, memoranda and correspondence relating to the accounts of the Gold Commissioner at Cassiar.

Part of the expenditure in Cassiar was made without authority, but taking into consideration the remoteness of the District and unforeseen circumstances arising, your Committee are of opinion that much of it could not be avoided.

The Committee are of opinion that there is no necessity for the Gold Commissioner retaining on hand \$6,000 or \$7,000 of public moneys. They recommend that the revenue collected should be sent down from time to time, and that no large balance should be retained.

In case of extraordinary emergency, merchants would readily make advances to the Government Agent, and take orders on the Treasury at Victoria in payment.

The Committee find it impossible to ascertain the exact amount owing the Province for lands sold.

The Committee beg to hand in as follows:—

1. Return of Assessment Rolls for 1878, showing amounts of rolls in each district, sums collected, and balances outstanding 31st December, 1878.

2. Return of indemnity and mileage paid members during 1878.

3. Return showing dates salaries were paid after 30th June, 1878.

4. Return (approximate only) of amounts due Treasury on lands disposed of.

Yours respectfully,

WM. WILSON,
Chairman.

3rd March, 1879.

RETURN showing Amount charged to the Assessors under "Assessment Act, 1876," and the amount of Assessed Taxes collected.

District.	Nature of Taxes.	Amount on each	Amount
		Assessment Roll.	collected.
		\$ cts.	\$ cts.
Victoria City District A. C. McKenzie.	Real Property Tax, 1878.....	3,115 92	8,094 57
	Personal " ".....	6,014 57	5,679 30
	Income Tax, " ".....	818 00	788 12
	Balance on 31st December, 1878.....		386 50
		14,948 49	14,948 49
Victoria District..... A. C. McKenzie.	Real Property Tax, 1878.....	2,360 77	2,188 12
	Personal " ".....	317 71	291 45
	Wild Land Tax, " ".....	392 35	210 05
	Balance on 31st December, 1878.....		381 21
		3,070 83	3,070 83
Esquimalt District..... A. C. McKenzie.	Real Property Tax, 1878.....	1,590 50	1,461 39
	Personal " ".....	86 79	75 88
	Wild Land " ".....	322 30	185 05
	Income " ".....	9 50	9 50
	Balance on 31st December, 1878.....		277 27
	2,009 09	2,009 09	
Cowichan District..... J. Morley.	Real Property Tax, 1878.....	375 51	349 03
	Personal " ".....	70 30	65 56
	Wild Land " ".....	73 00	14 50
	Balance on 31st December, 1878.....		89 72
		518 81	518 81
Salt Spring Island District..... F. Poord.	Real Property Tax, 1878.....	151 39	} No Return.
	Personal " ".....	37 04	
	Wild Land " ".....	25 00	
		223 43	
Nanaimo District..... E. G. Prior.	Real Property Tax, 1878.....	1,734 87	1,602 21
	Personal " ".....	442 83	376 74
	Wild Land " ".....	110 10	102 70
	Income " ".....	83 75	83 75
	Balance on 31st December, 1878.....		226 15
	2,371 55	2,371 55	
Comox District..... J. Rodello.	Real Property Tax, 1878.....	262 21	262 21
	Personal " ".....	33 93	33 93
	Wild Land " ".....	26 70	26 70
	Income " ".....	5 00	5 00
		327 84	327 84
New Westminster District..... J. C. Hughes.	Real Property Tax, 1878.....	3,937 06	3,480 63
	Personal " ".....	810 29	764 37
	Wild Land " ".....	4,065 85	3,479 48
	Income " ".....	46 50	40 50
	Balance on 31st December, 1878.....		1,093 72
	8,858 70	8,858 70	
Yale-Hope Division..... W. Teague.	Real Property Tax, 1878.....	408 81	304 33
	Personal " ".....	199 33	197 75
	Wild Land " ".....	58 24	55 25
	Income " ".....	7 50	7 50
	Balance on 31st December, 1878.....		109 05
	673 88	673 88	
Yale-Nicola Lake Division..... J. Clapperton.	Real Property Tax, 1878.....	57 28	} 200 00
	Personal " ".....	268 27	
	Balance on 31st December, 1878.....		
		325 55	
	325 55	325 55	
Yale-Lytton Division..... G. Coxon.	Real Property Tax, 1878.....	328 53	} 584 07
	Personal " ".....	277 14	
	Wild Land " ".....	30 90	
	Income " ".....	7 50	
	Balance on 31st December, 1878.....		
	\$ 644 37	\$ 644 37	

Return showing amounts charged to Assessors, &c.—*Concluded.*

District.	Nature of Taxes.	Amount on each Assessment Roll.	Amount collected.
		\$ cts.	\$ cts.
Yale—Okanagan Division	Real Property Tax, 1878	203 37	} No Return.
T. McK Lambly.	Personal ,, ,,	222 60	
	Wild Land ,, ,,	32 00	
		457 97	<i>Nil.</i>
Yale—Kamloops Division	Real Property Tax, 1878	568 91	568 27
J. Ussher.	Personal ,, ,,	589 47	548 08
	Wild Land ,, ,,	263 55	263 55
	Balance on 31st December, 1878		44 03
		1,421 93	1,421 93
Lillooet District, Williams Lake Division	Real Property Tax, 1878	913 17	837 14
E. Allen.	Personal ,, ,,	1,009 69	718 06
	Wild Land ,, ,,	1,449 48	1,414 48
	Balance on 31st December, 1878		402 66
		3,372 34	3,372 34
Cariboo District	Real Property Tax, 1878	897 80	397 25
G. Byrnes.	Personal ,, ,,	939 77	939 90
Keithley Division.	Wild Land ,, ,,	7 50	7 50
W. Stephenson.	Income ,, ,,	95 75	95 75
	Balance on 31st December, 1878		42
		1,440 82	1,440 82
Kootenay District	Real Property Tax, 1878	11 84	9 00
W. Fernie.	Personal ,, ,,	41 22	39 24
	Balance on 31st December, 1878		4 82
		53 06	53 06
Cascade District—J. L. Crimp	Real Property Tax, 1878	16 31	16 16
McDaines Creek—R. Poole	Personal ,, ,,	226 60	221 60
Stickeen—P. Brady	Income ,, ,,	12 50	12 50
	Balance on 31st December, 1878		5 15
		\$ 255 41	\$ 255 41
Total amount of Rolls		\$ 41,036 19	
Total amount collected		37,168 24	
Total to be collected on 31st December, 1878		\$ 3,867 95	

APPROXIMATE ESTIMATE of Assets of the Province of British Columbia, derived from the Sale of Lands up to 31st December, 1878.

New Westminster District	\$24,526
Kamloops Division of Yale District	17,080
Osoyoos Division of Yale District	13,023
Lillooet District	12,482
Other Districts (say)	7,389
	\$75,000

APPROXIMATE ESTIMATE of Revenue to be derived from Land Sales, from sums now due, and falling due in 1879.

District	1878.	1879.	Total.
	Amount due 31st December.	Amount falling due in.	
New Westminster District	\$13,872	4,599	\$18,471
Osoyoos Division of Yale District	4,900	340	4,240
Kamloops Division of Yale District	4,500	1,021	5,521
Lillooet District	6,716	5,766	12,482
	\$29,088	11,626	40,714

Return shewing Indemnity and Mileage paid during the year 1878.

To whom paid.	Indemnity.	Mileage.	Indemnity.	Mileage.
Humphreys, Hon. T. B.	\$ 400 00			
Smith, R.	400 00	\$ 179 00		
McGillivray, D.			\$ 400 00	\$ 61 00
Bennett, P.			400 00	204 00
Elliott, Hon. A. C.	400 00			
Vernon, Hon. F. G.	400 00		400 00	105 25
Gordon, D. W.	394 00	40 00		
Harris, W.			400 00	43 50
Brown, E.	400 00	37 50	400 00	37 50
Mara, J. A.	400 00	179 00	400 00	179 00
Pimbury, E.	400 00	40 00	400 00	37 50
Tolmie, W. F.	400 00	75		
Mellinoyl, J.			400 00	13 50
Evans, J.	400 00	280 00	400 00	280 00
Beaven, R.	400 00			
Armstrong, W. J.	382 00	37 50		
Abrams, J.			400 00	37 50
Morrison, W.	400 00	203 00		
Saul, J.			400 00	181 00
Douglas, J. W.	394 00			
Helgesen, H.			400 00	12 50
Smith, Hon. W.	400 00		400 00	30 00
Dickinson, R.	382 00	37 50		
Wilson, W.			400 00	
Williams, F.	400 00	2 50	400 00	2 50
Gallagher, C.	400 00	400 00	400 00	400 00
Cowan, C.	394 00	280 00	400 00	280 00
Brown, W. M.	400 00	181 00	400 00	181 00
Trimble, Hon. J.	400 00			
Galbraith, R. L. T.	400 00	400 00	400 00	400 00
Walkem, G. A.	400 00			
Fisher, W.	400 00	2 50		
Ash, J.	400 00		400 00	
Drummond, J. S.			400 00	
Williams, J. W.			400 00	
	\$ 9,946 00	2,300 25	8,800 00	2,485 75

RETURN shewing dates that Salaries were paid after 30th June, 1878.

Date	Name	Amount	Date	Name	Amount
September 3	Hon. T B Humphreys, July & August	\$500 00	October 1	J E Trenaman..... July & August	\$100 00
"	T Elwyn.....	250 00	"	J W Thomson.....	100 00
"	E G Prior.....	300 00	"	W Abel.....	120 00
"	D Desay.....	145 00	"	R H Holding.....	120 00
"	R Wolfenden.....	300 00	"	C Phair.....	120 00
"	G Williams.....	180 00	"	E H Crense.....	120 00
"	R Butler.....	180 00	"	J W Sinclair.....	120 00
"	H Murray.....	160 00	"	E Fisher.....	100 00
"	C L Swanson.....	70 00	"	J Vundell.....	300 00
"	J E McMillan.....	250 00	"	E Young.....	120 00
"	R Tolmie.....	100 00	"	M E Polley.....	120 00
"	Hon. R Beaven.....	600 00	"	M E Mason.....	20 00
"	J J Young.....	300 00	"	K McGregor.....	20 00
"	W C Berkeley.....	280 00	"	J A Halliday.....	200 00
September 4	A C McKenzie.....	200 00	"	J Couits.....	120 00
"	C E Pooley.....	300 00	"	A Irwin.....	180 00
"	W L Boyle.....	150 00	"	A McKenzie.....	90 00
"	H Huxham.....	50 00	"	A Kern.....	100 00
"	Hon. G A Walkem.....	500 00	"	A W Struthers.....	115 00
"	A S Farwell.....	300 00	"	J L Phillips.....	140 00
"	J G Vinter.....	220 00	"	E A Stark.....	60 00
"	J J Austin.....	266 68	"	C Irvine.....	100 00
"	W S Gore.....	250 00	"	A Johnstone.....	100 00
"	F G Richards.....	180 00	"	J L Manion.....	120 00
October 1	J Thain.....	50 00	"	J L Atkinson.....	100 00
"	A J Young.....	55 00	"	E A Ward.....	12 50
"	T Leduc.....	150 00	"	C C McKenzie.....	200 00
"	Mrs. Schubert.....	100 00	"	J Kaye.....	160 00
"	O D Sweet.....	140 00	"	J H McLaughlin.....	195 00
"	A W H Holmes.....	100 00	"	R M Clementson.....	70 00
"	D McMillan.....	120 00	"	S Hayward.....	180 00
"	A M Robinson.....	100 00	"	E V V Wilson Brown.....	140 00
"	S F Crawford.....	100 00	"	L M Caldwell.....	140 00
"	W H Lomas.....	110 00	"	A C Richardson.....	90 00
"	A Dods.....	120 00	"	M J Holloway.....	40 00
"	J Newbury.....	120 00	"	J Pease.....	180 00
"	J E McCutchin.....	100 00	"	J Jessop.....	250 00
"	C Bayley.....	100 00	"	A J Polley.....	120 00
"	B A Wake.....	100 00	"	A S Bailey.....	120 00
"	C E Cordiner.....	110 00			

SECOND REPORT OF PUBLIC ACCOUNTS COMMITTEE.

MR. SPEAKER :

Your Committee have examined into the statement made by the Honourable Mr. Beaven, Finance Minister, when submitting the Public Accounts to the 31st December, 1878, viz. : "That a proper audit of Provincial Accounts to 30th June, 1878, does not appear to have been made," and beg to report as follows :—

That an error of \$1,000 was made in posting up the Sub-Accountant's account of Cariboo, in October, 1876, which remained undiscovered until the autumn of 1878.

That an error of \$550 was made in posting up the Sub-Accountant's account of Kootenay, in August, 1876, which also remained undiscovered until the autumn of 1878.

That the balance, Bank of British Columbia Graving Dock Account, \$35,647 35, on 31st December, 1876, was omitted to be brought down in the Treasury Ledger, on the 1st January, 1877, and that, on the 14th July, 1877, the sum of \$35,647 35 was posted in error to the Bank of British Columbia Current Account, instead of to the Bank of British Columbia Graving Dock Account, and that these mistakes were not detected by the Auditor.

That there was no pass book of the Bank of British Columbia Graving Dock Account, and that the pass book of the Bank of British Columbia Current Account was not periodically checked by the Auditor.

That counterfoils and accounts from many Collectors and Sub-Accountants throughout the Province, during the year 1877 and for the first half of 1878, have never been audited; and that many of the packages containing counterfoil receipts sent to the Treasury during that period were not even opened.

The Committee are of opinion that, in the interest of the public service, it is desirable that the responsible position of Finance Minister should at all times be held by a gentleman possessed of a knowledge of accounts.

WM. WILSON,
Chairman.

18th April, 1879.
