

1885.
NEW ZEALAND.

ABSTRACT

OF THE

REVENUE AND EXPENDITURE

OF THE

PUBLIC ACCOUNT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 1885.

Presented to both Houses of the General Assembly pursuant to Section 66 of "The Public Revenues Act, 1878."

STATEMENT of the RECEIPTS and EXPENDITURE of the
ORDINARY REVENUE

RECEIPTS.	£ s. d.	£ s. d.	£ s. d.
Balance on 31st March, 1884,—			
Cash in the Public Account .. .. .	..	203,447 4 5	
Advances in the hands of Officers of the Government,—			
In the Colony	14,249 18 8		
In London	28,190 18 4		
		42,440 17 0	
			245,888 1 5
Ordinary Revenue,—			
Customs	1,411,102 8 11		
Stamps (including "Postal" Cash Receipts)	510,018 14 7		
Property-Tax	145,379 12 1		
Beer Duty	55,714 13 10		
Railways	1,050,742 18 6		
Telegraphic	95,787 18 11		
Registration and other Fees	36,449 8 3		
Marine	13,393 6 4		
Miscellaneous	57,729 16 3		
		3,376,318 17 8	
Territorial Revenue,—			
Depasturing Licenses, Rents, &c.	185,241 1 9		
Miscellaneous	7,934 4 1		
		193,175 5 10	
			3,569,494 3 6
Debentures issued under "The Consolidated Stock Act, 1884,"—			
For accretions of Sinking Fund for the current year	247,700 0 0		
For redemption of Debentures of "The General Purposes Loan Act, 1873"	20,900 0 0		
		268,600 0 0	
			3,838,094 3 6
Receipts in Aid,—			
Deficiency Bills issued under the Public Revenues Acts,—			
To provide for the deficit of the Year 1883-84 .. .. .	..	150,000 0 0	
On account of the current year .. .. .	..	200,000 0 0	
			350,000 0 0
			£4,433,982 4 11
Total .. .. .	..	..	£4,433,982 4 11

LAND FUND

Balance on 31st March, 1884,—			
Cash in the Public Account .. .. .	..	75,157 8 3	
Advances in the hands of Officers of the Government,—			
In the Colony	5,212 8 0		
In London	77 10 3		
		5,289 18 3	
			80,447 6 6
Land Sales,—			
For Cash .. .. .	..	92,431 19 7	
On Deferred Payments .. .. .	..	68,536 17 7	
			160,968 17 2
			£241,416 3 8
Total .. .. .	..	..	£241,416 3 8

CONSOLIDATED FUND for the Financial Year ended 31st MARCH, 1885.
ACCOUNT.

EXPENDITURE.		£	s.	d.	£	s.	d.	£	s.	d.
Permanent Appropriations,—										
Civil List		31,597	17	4						
Interest and Sinking Fund		1,570,988	11	10						
Under Special Acts of the Legislature		61,943	12	1						
Ellesmere and Forsyth Reclamation and Akaroa Railway Trust		59	18	7						
Endowments under "The Greymouth Harbour Board Act, 1884"		2,420	0	0						
Endowments under "The Westport Harbour Board Act, 1884"		670	0	0						
					1,667,679	19	10			
Annual Appropriations,—										
Class I.—Legislative		66,943	5	11						
" II.—Colonial Secretary		251,762	18	2						
" III.—Colonial Treasurer		58,166	11	11						
" IV.—Minister of Justice		117,404	14	2						
" V.—Postmaster-General		255,160	15	3						
" VI.—Commissioner of Trade and Customs		80,978	10	10						
" VII.—Commissioner of Stamps		25,964	1	11						
" VIII.—Minister of Education		334,196	17	6						
" IX.—Minister of Native Affairs		17,933	16	0						
" X.—Minister of Mines		15,585	9	2						
" XI.—Minister for Public Works		714,845	14	6						
" XII.—Minister of Defence		182,586	9	2						
					2,121,529	4	6			
Services not provided for					5,981	17	8			
Debentures of "The General Purposes Loan Act, 1873" redeemed								3,795,191	2	0
Deficiency Bills redeemed								20,900	0	0
								393,000	0	0
Balance on 31st March, 1885,—										
Cash in the Public Account					186,397	11	10			
Advances in the hands of Officers of the Government,—										
In the Colony		14,457	17	11						
In London		19,035	13	2						
					33,493	11	1			
								219,391	2	11
Total								£4,433,982	4	11

ACCOUNT.

Permanent Appropriations,—										
One-third of proceeds of land sold on Deferred Payments paid to Local Bodies		18,802	12	3						
New Plymouth Harbour Board Endowment		3,132	0	4						
Ellesmere and Forsyth Reclamation and Akaroa Railway Trust		4,053	2	3						
					25,987	14	10			
Annual Appropriations,—										
Class XIII.—Minister of Lands		145,444	19	4						
" XIV.—Rates on Crown and Native Lands		37,585	2	3						
					183,030	1	7			
Services not provided for					467	0	0			
								209,484	16	5
Balance on 31st March, 1885,—										
Cash in the Public Account					27,792	0	6			
Advances in the hands of Officers of the Government,—										
In the Colony		3,429	6	9						
In London		710	0	0						
					4,139	6	9			
								31,931	7	3
Total								£241,416	3	8

STATEMENT of the RECEIPTS and EXPENDITURE of the

ACCOUNTS OF

RECEIPTS.					£	s.	d.	£	s.	d.	£	s.	d.
Balance on 31st March, 1884,—													
Cash in the Public Account .. .. .					..			..			4,604	9	11
Revenue appropriated to Local Bodies,—													
Fees, Fines, &c.						3,246	4	7					
Gold Fields Revenue						17,790	16	0					
Gold Duty						23,255	17	10					
Harbour Board Endowments						3,694	9	3					
								47,987	7	8			
Counties Separate Accounts,—													
Revenue of Counties in which "The Counties Act, 1876," is not in full operation .. .. .					..			306	19	2			
											48,294	6	10
Total .. .. .					..			..			<u>£52,898</u>	<u>16</u>	<u>9</u>

DEPOSIT

Balance on 31st March, 1884,—													
Cash in the Public Account .. .. .					..			54,575	4	9			
Advances in the hands of Officers of the Government,—													
In the Colony						500	0	0					
In London						19,095	8	0					
								19,595	8	0			
											74,170	12	9
Lodgments,—													
Armed Constabulary Reward Fund								151	9	10			
Auckland Museum Endowment								959	0	0			
Consolidated Stock Act, 1884, Conversion								359,500	0	0			
Coromandel Gold Fields, European								19	10	0			
General Assembly Library Fund								100	0	0			
Miscellaneous								74,790	16	6			
Nelson Rifle Prize Fund								61	2	5			
New Zealand University Endowment, Canterbury								150	0	0			
New Zealand University Endowment, Westland								15	5	0			
Te Aroha Gold Fields, European								89	18	6			
Thames Gold Fields, European								831	7	0			
Thames Gold Fields, Suspense								11	14	0			
Thermal-Springs Districts Act, 1881								592	10	0			
Westland Loan Act Redemption								93	10	0			
											437,866	3	3
Total .. .. .					..			..			<u>£511,536</u>	<u>16</u>	<u>0</u>

Treasury, Wellington, 22nd April, 1885.

CONSOLIDATED FUND for the Financial Year ended 31st MARCH, 1885.

LOCAL BODIES.

EXPENDITURE.	£	s.	d.	£	s.	d.	£	s.	d.
Revenue paid over to Local Bodies,—									
Fees, Fines, &c.	3,223	18	8						
Gold Fields Revenue	18,248	14	6						
Gold Duty	24,921	0	0						
Harbour Board Endowments	113	19	0						
							46,507	12	2
Counties Separate Accounts,—									
Amount distributed amongst Road Boards where "The Counties Act, 1876," is not in full operation							196	9	2
Advance Account,—									
Net amount paid on behalf of Local Bodies							25	10	3
									46,729 11 7
Balance on 31st March, 1885,—									
Cash in the Public Account							6,168	1	11
Advances in the hands of Officers of the Government,—									
In the Colony							1	3	3
									6,169 5 2
Total									<u>£52,898 16 9</u>

ACCOUNTS.

Withdrawals,—									
Armed Constabulary Reward Fund							122	0	4
Auckland Museum Endowment							911	16	3
Canterbury Surplus Land Revenue							202	9	10
Consolidated Stock Act, 1884, Conversion							356,500	0	0
Coromandel Gold Fields, European							19	10	0
General Assembly Library Fund							100	0	0
Miscellaneous							71,492	11	10
Nelson Rifle Prize Fund							115	10	0
New Zealand University Endowment, Taranaki							32	17	4
Otago Educational Reserve							3,128	17	9
Receiver-General's Deposits							3,000	0	0
Te Aroha Gold Fields, European							89	18	6
Thames Gold Fields, European							900	0	6
Thames Gold Fields, Suspense							423	14	4
Thermal-Springs Districts Act, 1881							515	0	0
Westland Loan Act Redemption							119	17	6
Working Railways Deposits							23	14	0
									437,697 18 2
Balance on 31st March, 1885,—									
Cash in the Public Account							46,931	14	8
Advances in the hands of Officers of the Government,—									
In the Colony							330	12	8
In London	26,576	10	6						
							26,907	3	2
									73,838 17 10
Total									<u>£511,536 16 0</u>

JAMES C. GAVIN,
Secretary to the Treasury.

JAMES B. HEYWOOD,
Accountant to the Treasury.

Examined and found correct:

JAMES EDWARD FITZGERALD,
Controller and Auditor-General.

STATEMENT of the RECEIPTS and EXPENDITURE of the PUBLIC

ORDINARY LOAN

RECEIPTS.		£	s.	d.	£	s.	d.	£	s.	d.
Balance on 31st March, 1884.—										
Cash in the Public Account					142,428	8	5			
Advances in the hands of Officers of the Government,—										
In the Colony		45,940	14	7						
In London		156,543	8	10						
Investments,—					202,484	3	5			
Imperial Guaranteed Debentures, unissued		50,000	0	0						
Treasury Bills, 1879 and 1880, 5 per cent. Scrip convertible into 4 per cent.		74,000	0	0						
Duntroon and Hakateramea Railway Company Debentures		20,000	0	0						
					144,000	0	0			
New Zealand Loan Act, 1882,—								488,912	11	10
Balance of Second Million Loan		389,000	0	0						
Instalments on account of Third Million Loan		845,000	0	0						
Deficiency Bills issued under "The Public Revenues Act, 1884"					1,234,000	0	0			
Special receipts under section 9 of "The Railways Construction Act, 1878"					100,000	0	0			
Temporary advances					4,113	0	10			
					500,000	0	0			
								1,838,113	0	10
Total								£2,327,025	12	8

THE MAIN ROADS

		£	s.	d.	£	s.	d.	£	s.	d.
Amounts transferred,—										
From Vote No. 109, Class V., Roads					109,674	18	3			
Under section 3 of "The Roads and Bridges Construction Act, 1882"					10,503	12	4			
								120,178	10	7
Debentures due 1st May, 1884,—										
Paid by Counties,—										
Bruce		57	2	6						
Clutha		232	15	0						
Cook		292	11	0						
Manawatu		322	16	0						
Oroua		167	5	6						
Piako		109	6	6						
Rangitikei		189	2	9						
Taranaki		56	5	0						
Thames		313	7	0						
Waihemo		75	0	0						
Waikato		175	9	11						
Waipa		21	11	6						
Wairarapa East		235	4	10						
Wairarapa West		73	7	0						
					2,371	4	6			
Paid by Boroughs,—										
Hamilton					3	15	0			
Paid by Road Boards,—										
Eden Terrace		8	9	0						
Howick		1	17	6						
Paparua		1	17	6						
Pokeno		18	15	0						
Pukekohe		37	10	0						
Wairoa		7	10	0						
					75	19	0			
								2,450	18	6
Carried forward								122,629	9	1

WORKS FUND for the Financial Year ended 31st MARCH, 1885.

ACCOUNT.

EXPENDITURE.				£	s.	d.	£	s.	d.	£	s.	d.			
Annual Appropriations,—															
Class	I.—Immigration	..	..	57,148	9	2							
"	II.—Public Works, Departmental	..	..	30,149	11	5							
"	III.—Railways	..	..	645,212	4	6							
"	IV.—Surveys of New Lines	..	..	17,851	3	1							
"	V.—Roads	..	..	167,060	19	3							
"	VI.—Waterworks on Gold Fields	..	..	8,029	1	9							
"	VII.—Land Purchases	..	..	70,571	13	0							
"	VIII.—Telegraph Extension	..	..	25,799	4	9							
"	IX.—Public Buildings	..	..	117,861	2	0							
"	X.—Lighthouses and Harbour Works	..	..	34,033	7	0							
"	XI.—Charges and Expenses of raising Loans	..	..	13,521	8	5							
Services not provided for							1,186,738	4	4						
Transfers under "The Roads and Bridges Construction Act, 1882,"—										6	13	9			
	From Vote 109, Class V., Roads	..	..	123,075	9	2							
	Under section 3 of the Act	..	..	10,503	12	4							
	Under section 21 of the Act	..	..	16,403	0	4				149,982	1	10	
Balance on 31st March, 1885,—															
	Cash in the Public Account	..	..				527,992	3	1				
Advances in the hands of Officers of the Government,—															
	In the Colony	..	..	14,248	11	7							
	In London	..	..	237,158	18	1				251,407	9	8	
Investments,—															
	Imperial Guaranteed Debentures, unissued	..	..	15,000	0	0							
	4 per cent. Consolidated Stock	..	..	121,000	0	0							
	Stock Agents Conversion Account, London, Advances in respect of Conversion into 4 per cent. Stock	..	..	54,898	15	0							
	Duntroon and Hakateramea Railway Company Debentures	..	..	20,000	0	0				210,898	15	0	
												990,298	7	9	
Total													£2,327,025	12	8

ACCOUNT.

				£	s.	d.	£	s.	d.	£	s.	d.	
Payments to Counties,—													
	Akaroa—In respect of Grant of	£750	..	750	0	0							
	Ashburton	£430	..	430	0	0							
	Bay of Islands	£253	..	253	0	0							
	"	£759	..	441	0	0							
	Bruce	£640	..	640	0	0							
	"	£375	..	375	0	0							
	"	£253	..	253	0	0							
	"	£132	..	132	0	0							
	Clutha	£11,292	..	5,270	17	10							
	"	£1,084	..	1,084	0	0							
	Cook	£10,316	..	694	0	0							
	"	£1,000	..	1,000	0	0							
	Geraldine	£159	..	159	0	0							
	"	£92	..	92	0	0							
	"	£2,938	..	2,938	0	0							
	Grey	£470	..	470	0	0							
	Hawera	£3,301	..	2,430	11	4							
	"	£320	..	320	0	0							
	"	£929	..	929	0	0							
	"	£400	..	400	0	0							
	Hawke's Bay.	£570	..	570	0	0							
	"	£180	..	180	0	0							
	Hobson	£650	..	650	0	0							
	Hutt	£454	..	454	0	0							
	Inangahua	£51	..	51	0	0							
	Kaikoura	£876	..	552	0	0							
	Lake	£750	..	750	0	0							
	Mackenzie	£363	..	363	0	0							
	Manawatu	£900	..	900	0	0							
	"	£1,350	..	1,350	0	0							
	"	£75	..	75	0	0							
	"	£75	..	75	0	0							
	"	£40	..	40	0	0							
	Maniototo	£2,812	..	1,903	7	4							
	"	£600	..	520	15	0							
	"	£750	..	750	0	0							
	Mongonui	£750	..	750	0	0							
	Oroua	£323	..	323	0	0							
	"	£314	..	314	0	0							
Carried forward							29,632	11	6				

STATEMENT of the RECEIPTS and EXPENDITURE of the PUBLIC
THE MAIN ROADS

RECEIPTS.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward			122,629	9	1
Carried forward			122,629	9	1

WORKS FUND for the Financial Year ended 31st MARCH, 1885.

ACCOUNT—continued.

EXPENDITURE.		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward		29,632	11	6						
Payment to Counties—continued.										
Patea	—In respect of Grant of	£264			264	0	0			
Piako	"	£514			114	0	0			
"	"	£840			840	0	0			
"	"	£400			400	0	0			
"	"	£1,875			375	0	0			
"	"	£400			400	0	0			
Rangitikei	"	£6,255			3,276	17	8			
"	"	£45			45	0	0			
"	"	£562 10s.			562	10	0			
"	"	£650 10s.			650	10	0			
"	"	£660			660	0	0			
"	"	£290			200	0	0			
"	"	£1,120			1,000	0	0			
Rodney	"	£906			306	0	0			
Southland	"	£15,799			3,809	0	0			
Taieri	"	£1,877			1,877	0	0			
"	"	£377			377	0	0			
Taranaki	"	£2,250			2,250	0	0			
"	"	£750			750	0	0			
Tauranga	"	£4,038			4,038	0	0			
"	"	£962			962	0	0			
Thames	"	£11,534			9,830	8	0			
"	"	£1,000			527	0	0			
Tuapeka	"	£6,767			3,206	0	9			
"	"	£1,240			1,200	0	0			
Vincent	"	£1,472			757	7	8			
"	"	£750			750	0	0			
Waihemo	"	£3,000			1,381	1	0			
"	"	£1,735			1,338	0	0			
"	"	£653			514	0	0			
Waikato	"	£563			563	0	0			
"	"	£1,713			263	0	0			
"	"	£1,474			150	0	0			
Waikouaiti	"	£397			103	11	10			
"	"	£750			750	0	0			
"	"	£2,250			2,250	0	0			
Waimate	"	£3,173			2,512	4	9			
"	"	£135			135	0	0			
"	"	£825			767	16	0			
"	"	£585			353	0	0			
Waimea	"	£2,000			1,699	0	0			
Waipa	"	£863			213	0	0			
"	"	£642			642	0	0			
Waipawa	"	£577			577	0	0			
"	"	£633			633	0	0			
Wairarapa East	"	£9,409 15s. 1d.			5,000	0	0			
"	"	£494			494	0	0			
"	"	£858			858	0	0			
Wairarapa West	"	£2,930			1,061	15	11			
"	"	£329			329	0	0			
"	"	£1,307			561	0	0			
"	"	£1,247			200	0	0			
Wairoa	"	£1,988			1,084	5	0			
"	"	£2,050			600	0	0			
"	"	£41			41	0	0			
Waitaki	"	£277			277	0	0			
"	"	£1,057			800	0	0			
"	"	£695			695	0	0			
"	"	£756			260	0	0			
Waitemata	"	£716			716	0	0			
Wallace	"	£776			744	0	0			
"	"	£3,937			2,656	0	0			
Wanganui	"	£1,240			640	0	0			
"	"	£360			360	0	0			
Westland	"	£747			747	0	0			
Whangarei	"	£810			810	0	0			
Clutha—Refund in respect of Debenture paid 1st May, 1884					0	9	0			
								102,839	9	1
Payments to Boroughs,—										
Blenheim—	In respect of Grant of	£169			169	0	0			
"	"	£281			281	0	0			
Gisborne	"	£1,500			1,000	0	0			
Greymouth	"	£5,000			5,000	0	0			
Kaipoi	"	£1,266			1,266	0	0			
"	"	£3,234			2,910	0	0			
Maori Hill	"	£1,700			1,700	0	0			
"	"	£800			800	0	0			
"	"	£30			30	0	0			
North-East Valley	"	£1,171			1,171	0	0			
								14,327	0	0
Carried forward								117,166	9	1

STATEMENT of the RECEIPTS and EXPENDITURE of the PUBLIC
THE MAIN ROADS

RECEIPTS.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward{..			122,629	9	1
Total			122,629	9	1

THE DISTRICT ROADS AND

Amounts transferred from Vote 109, Class V., Roads..	..			13,400	10	11			
Under section 21 of "The Roads and Bridges Construction Act, 1882" .. .. .	..			16,403	0	4			
							29,803	11	3
Debentures due 1st May, 1884,—									
Paid by Counties—									
Rangitikei .. .. .	..						27	0	0
Paid by Road Boards—									
Cambridge .. .. .	..			90	0	0			
Carrington No. 4 .. .. .	..			36	0	0			
Clinton .. .. .	..			315	0	0			
Hamilton .. .. .	..			31	10	0			
Kiwitea .. .. .	..			312	11	11			
Manchester .. .. .	..			1,623	0	0			
Masterton .. .. .	..			638	7	0			
Sandon and Carnarvon .. .. .	..			289	10	7			
Tamahere .. .. .	..			45	0	0			
Waitara .. .. .	..			18	0	0			
							3,398	19	6
									3,425 19 6
Total .. .. .	..			..			133,229	10	9

Treasury, Wellington, 22nd April, 1885.

WORKS FUND for the Financial Year ended 31st MARCH, 1885.

ACCOUNT—continued.

EXPENDITURE.		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward					117,166	9	1			
Payments to Road Boards,—										
Ashley—In respect of Grant of	£194	..			194	0	0			
"	£124	..			124	0	0			
Eden Terrace	£30	..			30	0	0			
Howick Town	£57	..			57	0	0			
Hunua	£92	..			92	0	0			
Kiwitea	£200	..			175	0	0			
"	£335	..			300	0	0			
Manawatu	£156	..			156	0	0			
"	£156	..			156	0	0			
Mount Albert	£960	..			960	0	0			
Opapeke	£92	..			92	0	0			
Oxford	£22	..			22	0	0			
"	£78	..			78	0	0			
Pakuranga	£178	..			178	0	0			
Papakura	£69	..			69	0	0			
Paparoa	£54	..			54	0	0			
Pokeno	£750	..			599	0	0			
Pukekohe East	£1,500	..			1,400	0	0			
"	£92	..			27	0	0			
Waipipi	£184	..			184	0	0			
Wairoa South	£300	..			300	0	0			
"	£92	..			92	0	0			
Waiuku	£84	..			84	0	0			
"	£40	..			40	0	0			
								5,463	0	0
										122,629 9 1
Total										£122,629 9 1

RIVER WORKS ACCOUNT.

Payments to Counties,—										
Ashburton—In respect of Grant of	£1,200	..			1,200	0	0			
Bruce	£833	..			833	0	0			
Clutha	£3,500	..			831	11	9			
Rangitikei	£300	..			300	0	0			
Southland	£1,305	..			438	0	0			
								3,602	11	9
Payments to Road Boards,—										
Carrington No. 4—In respect of Grant of	£200	..			200	0	0			
Clinton	£3,500	..			1,159	0	0			
Epsom	£515	..			153	12	0			
Featherston	£650	..			400	0	0			
"	£600	..			600	0	0			
Karioi	£367	..			367	0	0			
Kiwitea	£3,473 7s. 9d.	..			2,973	7	9			
Manawatu	£700	..			700	0	0			
"	£800	..			800	0	0			
Manchester	£18,033 2s. 6d.	..			11,534	0	0			
Masterton	£70 8s.	..			70	8	0			
"	£995	..			700	0	0			
"	£48	..			48	0	0			
"	£1,240	..			1,240	0	0			
"	£7,190 3s. 4d.	..			2,540	14	11			
"	£306	..			306	0	0			
"	£1,408	..			1,408	0	0			
Ngairie	£1,000	..			500	0	0			
Oero	£400	..			225	17	10			
Sandon and Carnarvon	£3,217	..			719	18	6			
Taotaoroa	£200	..			200	0	0			
Taratahi-Carterton	£1,651	..			1,651	0	0			
Waitara West No. 11	£200	..			130	0	0			
								28,626	19	0
Payments to Town Boards,—										
Kihikihi—In respect of Grant of	£200	..			..			200	0	0
Payments to River Boards,—										
Pukaka—In respect of Grant of	£845 18s.	..			200	0	0			
Spring Creek	£600	..			600	0	0			
								800	0	0
										33,229 10 9
Total										£33,229 10 9

JAMES C. GAVIN,
Secretary to the Treasury.
JAMES B. HEYWOOD,
Accountant to the Treasury.

Examined and found correct:
JAMES EDWARD FITZGERALD,
Controller and Auditor-General.

SUMMARY of BALANCES on 31st MARCH, 1885.

FUNDS.	—	BALANCES.	—	CONSOLIDATED FUND.	PUBLIC WORKS FUND.	SUSPENSE ACCOUNT.	BILLS RECEIVABLE.	TOTALS.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CONSOLIDATED FUND:—								
Ordinary Revenue Account	219,891 2 11			267,289 8 11	527,992 3 1	1,289 1 6	1,700 0 0	794,870 13 6
Land Fund Account	31,931 7 3			64,541 4 3	251,407 9 8	..	..	315,948 13 11
Accounts of Local Bodies	6,169 5 2			..	15,000 0 0	..	..	15,000 0 0
Deposit Accounts	73,838 17 10	331,880 13 2	Imperial Guaranteed Debentures 4-per-cent. Consolidated Stock Advances to Stock Agents' Conversion Account Duntroon and Hakateramea Railway Company Debentures	..	121,000 0 0	..	..	121,000 0 0
PUBLIC WORKS FUND:—								
Ordinary Loan Account	..	990,298 7 9		..	54,898 15 0	..	..	54,898 15 0
SUSPENSE ACCOUNT	..	1,289 1 6		..	20,000 0 0	..	..	20,000 0 0
BILLS RECEIVABLE	..	Dr. 1,700 0 0						
Total..	..	1,321,718 2 5	Totals	331,880 13 2	990,298 7 9	1,289 1 6	Cr. 1,700 0 0	1,321,718 2 5