

1940.  
NEW ZEALAND.

---

# PUBLIC ACCOUNTS

FOR THE

FINANCIAL YEAR 1939-1940.

PRESENTED TO PARLIAMENT IN ACCORDANCE WITH THE PUBLIC REVENUES  
ACT, 1926, AND THE NEW ZEALAND CONSTITUTION ACT, 1852.

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ABSTRACT

OF THE

REVENUE AND EXPENDITURE

OF THE

PUBLIC ACCOUNT

OF

NEW ZEALAND

FOR THE

YEAR ENDED 31ST MARCH, 1940.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of the CONSOLIDATED FUND for the  
ORDINARY REVENUE

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.		YEAR ENDED 31ST MARCH, 1940.	
£	s. d.			£	s. d.
998,923	10 3	Balances at beginning of Year--		1,492,554	10 7
172,406	5 2	Cash .. .. .		86,524	3 7
		Imprests outstanding .. .. .			
1,171,329	15 5			1,579,078	14 2
		Investment Account--			
598,157	8 3	Securities held .. .. .			960,775 15 4
		Taxation,--	£	s.	d.
10,650,427	16 5	Customs .. .. .	9,946,857	12 9	
1,076,796	4 10	Beer Duty .. .. .	1,378,999	9 11	
3,555,695	11 10	Sales Tax .. .. .	3,510,129	11 3	
85,882	6 3	Film-hire Tax .. .. .	93,117	8 2	
100,011	9 3	Gold-export Duty .. .. .	116,888	17 7	
3,659,989	7 0	Highways .. .. .	2,997,441	0 10	
3,409,440	8 3	Stamp and Death Duties .. .. .	3,469,012	18 1	
1,058,498	15 1	Land-tax .. .. .	1,019,084	8 4	
9,303,495	4 3	Income-tax .. .. .	10,271,352	1 3	
5,535	5 7	Miscellaneous .. .. .	7,715	11 1	
32,305,772	8 9				32,810,598 19 3
		Interest,--			
		On Capital Liability--			
701,063	9 11	Working Railways .. .. .	1,189,031	6 1	
588,000	0 0	Postal and Telegraph .. .. .	639,000	0 0	
392,486	1 1	On the Public Debt Redemption Fund .. .. .	445,556	8 8	
445,896	5 7	On other Public Monies .. .. .	635,158	4 0	
2,127,445	16 7				2,908,745 18 9
		Other Receipts,--			
290,104	2 1	Registration and other Fees .. .. .	308,282	16 6	
147,393	19 8	National-endowment Revenue .. .. .			
319,244	6 10	Territorial Revenue .. .. .	395,488	13 3	
196,502	14 1	External Affairs .. .. .	159,203	2 8	
164,117	7 10	Justice .. .. .	172,765	5 8	
167,850	6 3	Marine .. .. .	159,456	2 10	
5,748	6 11	Native .. .. .	5,658	10 5	
344,402	10 0	Printing and Stationery .. .. .	300,827	2 8	
202,293	10 10	Profits of Trading Institutions .. .. .	420,142	13 3	
66,797	12 3	Stamp Duties .. .. .	63,188	4 5	
126,228	11 3	Tourist and Health Resorts .. .. .	114,962	15 6	
113,094	5 11	Miscellaneous .. .. .	129,971	14 5	
4,843	14 5	Recoveries on account of Expenditure of previous Years .. .. .	18,563	16 3	
206	0 0	Recoveries on account of Unauthorized Expenditure of previous Years .. .. .	6,303	3 0	
2,148,827	9 7				2,254,814 0 10
36,582,045	13 11				37,974,158 18 10
38,351,532	17 7	Carried forward .. .. .			40,514,013 8 4

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939.

## ACCOUNT.

YEAR ENDED 31ST MARCH, 1939.		EXPENDITURE.	YEAR ENDED 31ST MARCH, 1940.					
Net.			Gross.		Credits.		Net.	
£	s. d.		£	s. d.	£	s. d.	£	s. d.
30,127	8 0	Permanent Appropriations,— Under Special Acts of the Legislature— Civil List .. .. .	27,032	17 11	..	..	27,032	17 11
7,500,514	11 2	Debt Services—						
		Interest .. .. .	10,914,864	8 7	2,932,359	3 11	7,982,505	4 8
10,858	15 0	Amortization of Debt—						
		Sinking Fund .. .. .	10,858	15 0	..	..	10,858	15 0
1,754,123	4 8	Repayment of the Public Debt Act, 1925, Section 11 ..	1,892,377	10 6	..	..	1,892,377	10 6
		Transfer to Loans Redemption Account .. .. .	252,331	7 7	..	..	252,331	7 7
50,311	2 11	Administration and Management .. .. .	334,814	1 6	4,745	19 5	330,068	2 1
Cr. 4,863	11 10	Payments on Guaranteed Loans .. .. .	651	5 0	3,163	18 2	Cr. 2,512	13 2
9,310,944	1 11	Total, Debt Services .. .. .	13,405,897	8 2	2,940,269	1 6	10,465,628	6 8
1,422,084	14 8	Other Services—						
		Exchange .. .. .	2,436,513	10 2	731,797	2 8	1,704,716	7 6
761,411	12 4	Highways—						
		Tire Tax, Fees and Fines transferred to Main Highways Account .. .. .	722,382	7 7	..	..	722,382	7 7
2,083,277	11 8	Tax on motor spirits transferred to Main Highways Account .. .. .	2,057,000	17 7	..	..	2,057,000	17 7
7,474	8 0	Motor-vehicles: Mileage Tax and Penalties transferred to Main Highways Account .. .. .	10,715	2 8	..	..	10,715	2 8
176,417	0 6	Tax on Motor spirits paid to Boroughs .. .. .	181,367	19 6	..	..	181,367	19 6
492	15 2	Motor-vehicles: Mileage Tax and Penalties paid to Boroughs .. .. .	801	19 0	..	..	801	19 0
26,021	4 7	Expenses of collecting and making Refunds .. .. .	27,541	4 11	..	..	27,541	4 11
3,055,094	12 3	Total, Highways .. .. .	2,999,809	11 3	..	..	2,999,809	11 3
101,721	5 8	Education—						
		Grants and Subsidies—						
		Transfers to Vote Education .. .. .	..	..	..	..	..	..
47,347	12 3	Grants and Subsidies—						
		Payments to Racing Clubs of Proportion of Totalizator Duty .. .. .	46,737	18 0	..	..	46,737	18 0
200,000	0 0	Subsidies to Superannuation Funds .. .. .	200,000	0 0	..	..	200,000	0 0
6,558	10 7	Miscellaneous Grants and Subsidies .. .. .	6,292	18 0	..	..	6,292	18 0
253,906	2 10	Total, Education .. .. .	253,030	16 0	..	..	253,030	16 0
45,722	10 7	Salaries and Honoraria—						
		Legislative .. .. .	45,366	1 3	..	..	45,366	1 3
21,335	13 2	Justice .. .. .	19,427	15 8	..	..	19,427	15 8
7,946	10 2	Other Salaries .. .. .	6,800	0 0	..	..	6,800	0 0
75,004	13 11	Total, Salaries and Honoraria .. .. .	71,593	16 11	..	..	71,593	16 11
Cr. 6,749	12 1	Advances .. .. .	77,341	7 1	74,496	9 7	3,144	17 6
..	..	Defence .. .. .	2,287,825	13 0	..	..	2,287,825	13 0
90,439	11 7	Other Special Acts .. .. .	29,824	17 2	3 17 9	..	29,820	19 5
4,991,501	8 10	Total, Other Services .. .. .	8,155,939	11 7	805,997	10 0	7,349,942	1 7
14,332,572	18 9	Total, Permanent Appropriations .. .. .	21,588,869	17 8	3,746,266	11 6	17,842,603	6 2
14,332,572	18 9	Carried forward .. .. .	21,588,869	17 8	3,746,266	11 6	17,842,603	6 2

PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of the CONSOLIDATED FUND for the  
ORDINARY REVENUE

YEAR ENDED 31ST MARCH, 1939.	RECEIPTS	YEAR ENDED 31ST MARCH, 1940.	
£ s. d.		£ s. d.	£ s. d.
38,351,532 17 7	Brought forward..	..	40,514,013 8 4
38,351,532 17 7	Carried forward	40,514,013 8 4	

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—continued.

## ACCOUNT—continued.

YEAR ENDED 31ST MARCH, 1939.		EXPENDITURE.	YEAR ENDED 31ST MARCH, 1940.					
Net.			Gross.		Credits.		Net.	
£	s. d.		£	s. d.	£	s. d.	£	s. d.
14,332,572	18 9	Brought forward .. .. .	21,588,869	17 8	3,716,266	11 6	17,842,603	6 2
98,791	2 3	Annual Appropriations,— Vote— Legislative .. .. .	107,371	13 0	1,890	6 0	105,481	7 0
24,643	11 11	Prime Minister's Department .. .. .	26,800	8 9	555	16 9	26,244	12 0
47,270	17 10	Finance— Treasury .. .. .	59,034	10 2	9,823	12 6	49,210	17 8
137,753	6 1	Customs .. .. .	187,759	17 5	29,370	4 2	158,389	13 3
135,105	19 3	Land and Income Tax .. .. .	267,341	10 7	112,085	6 1	155,259	4 6
105,537	7 11	Stamp Duties .. .. .	99,601	19 1	2,070	15 8	97,531	3 5
39,452	6 10	Audit .. .. .	74,657	16 0	40,845	15 11	33,812	0 1
465,119	17 11	Total—Finance .. .. .	688,398	13 3	194,195	14 4	494,202	18 11
13,589	15 4	General Administration— Public Service Commissioner's Office .. .. .	14,359	8 2	905	1 7	13,454	6 7
499,861	4 8	Internal Affairs .. .. .	644,476	5 3	126,076	2 4	518,400	2 11
207,796	19 11	External Affairs .. .. .	238,661	10 11	30,448	6 5	208,213	4 6
302,016	1 5	Printing and Stationery .. .. .	250,818	5 4	..	..	250,818	5 4
179,405	15 0	Marine .. .. .	191,918	13 6	12,492	12 10	179,426	0 8
134,757	10 0	Labour .. .. .	2,893,665	8 9	11,757	10 5	2,881,907	18 4
122,932	9 3	Native .. .. .	561,511	0 3	25,766	11 10	535,744	8 5
49,069	9 1	Valuation .. .. .	68,595	13 3	20,092	7 9	48,503	5 6
114,640	19 11	Electoral .. .. .	10,580	3 8	128	12 3	10,451	11 5
33,937	17 11	Census and Statistics .. .. .	36,305	17 10	2,455	16 4	33,850	1 6
1,658,008	2 6	Total—General Administration .. .. .	4,910,892	6 11	230,123	1 9	4,680,769	5 2
337,071	3 11	Law and Order— Justice and Prisons .. .. .	371,149	13 6	91,686	19 5	279,462	14 1
8,279	6 11	Crown Law Office .. .. .	8,579	8 10	178	5 5	8,401	3 5
607,390	5 1	Police .. .. .	633,154	14 2	5,653	2 11	627,501	11 3
952,740	15 11	Total—Law and Order .. .. .	1,012,883	16 6	97,518	7 9	915,365	8 9
835,331	4 10	Defence— Navy .. .. .	185,277	0 1	16,137	19 5	169,139	0 8
706,752	19 1	Army .. .. .	564,698	7 0	22,728	19 10	541,969	7 2
557,204	12 2	Air .. .. .	246,416	4 10	30,912	5 8	215,503	19 2
2,099,288	16 1	Total—Defence .. .. .	996,391	11 11	69,779	4 11	926,612	7 0
724,286	9 1	Maintenance of Public Works and Services .. .. .	4,564,595	17 0	3,473,997	14 0	1,090,598	3 0
300,241	0 10	Development of Primary and Secondary Industries— Lands and Survey .. .. .	377,092	4 0	70,911	10 2	306,180	13 10
1,078,425	13 4	Agriculture .. .. .	1,121,323	4 8	150,985	6 11	970,337	17 9
444,215	16 8	Industries and Commerce, Tourist, and Publicity .. .. .	402,394	18 0	51,511	6 10	350,883	11 2
158,785	5 7	Scientific and Industrial Research .. .. .	204,742	1 8	47,692	17 4	157,049	4 4
33,716	8 2	Mines .. .. .	84,256	19 9	9,772	2 8	74,484	17 1
81,698	16 8	Transport .. .. .	97,111	10 9	14,048	14 11	83,062	15 10
2,097,083	1 3	Total—Development of Primary and Secondary Industries .. .. .	2,286,920	18 10	344,921	18 10	1,941,999	0 0
1,362,757	8 11	Social Services— Health .. .. .	1,594,137	8 3	74,998	8 1	1,519,139	0 2
417,482	9 11	Mental Hospitals .. .. .	658,290	3 2	354,537	6 5	303,752	16 9
4,097,546	4 7	Education .. .. .	4,660,945	6 2	189,136	13 1	4,471,808	13 1
6,933,818	10 9	Pensions .. .. .	..	..	..	..	..	..
..	..	War and other Pensions .. .. .	2,021,459	3 9	4,647	19 8	2,016,811	4 1
..	..	Social Security .. .. .	1,000,000	0 0	..	..	1,000,000	0 0
133,958	18 7	National Provident and Friendly Societies .. .. .	120,063	14 5	446	0 5	119,617	14 0
12,945,563	12 9	Total—Social Services .. .. .	10,054,895	15 9	623,766	7 8	9,431,129	8 1
374,579	19 8	Unauthorized Expenditure— Services not provided for .. .. .	362,131	2 8	162,317	0 1	199,814	2 7
21,440,105	9 4	Total, Annual Appropriations .. .. .	25,011,282	4 7	5,199,065	12 1	19,812,216	12 6
35,772,678	8 1	Carried forward .. .. .	46,600,152	2 3	8,945,332	3 7	37,654,819	18 8

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of the CONSOLIDATED FUND for the  
ORDINARY REVENUE

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.		YEAR ENDED 31ST MARCH, 1940.	
£	s. d.			£	s. d.
38,351,532	17 7	Brought forward	.. .. .	40,514,013	8 4
		Repayment of Advance to Native Land Settlement Account	.. .. .	2,700	0 0
9,120,000	0 0	Public Revenues Act, 1926, Section 41,— Treasury Bills issued (including issues in renewal)	.. .. .	7,270,000	0 0
<u>£47,471,532</u>	<u>17 7</u>	<b>Totals</b>	.. .. .	<u>£47,786,713</u>	<u>8 4</u>

		DEPOSITS	
£	s. d.	£	s. d.
Balances at beginning of Year,—			
595,667	18 0	67,205	10 2
255,196	1 1	255,868	14 11
850,863	19 1	323,074	5 1
3,090,382	15 1	3,726,942	0 3
2,653,270	9 4	3,258,291	19 8
<u>£6,594,517</u>	<u>3 6</u>	<u>£7,308,308</u>	<u>5 0</u>



## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—continued.

## ACCOUNT—continued.

YEAR ENDED 31ST MARCH, 1939. Net.	EXPENDITURE.	YEAR ENDED 31ST MARCH, 1940.					
		Gross.		Credits.		Net.	
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
35,772,678 8 1	Brought forward .. .. .	46,600,152 2 3	8,945,332 3 7	37,654,819 18 8			
9,120,000 0 0	Public Revenues Act, 1926, Section 41,— Treasury Bills redeemed (including redemptions by renewal)	..	..	7,270,000 0 0			
39,000 0 0	Reserves and other Lands Disposal Act, 1938, Section 19— Liability of Waikato Land Settlement Society (Incorporated) cancelled .. .. .	..	..	..			
..	Finance Act, 1939, Section 7,— Surplus for 1938/39 transferred to the Social Security Fund	..	..	809,367 5 10			
1,492,554 10 7	Balances at end of Year,—						
86,524 3 7	Cash*			309,121 12 11			
1,579,078 14 2	Imprests outstanding .. .. .			232,241 19 1		541,363 12 0	
960,775 15 4	Investment Account— Securities held .. .. .			..		1,511,162 11 10	
£47,471,532 17 7	Totals .. .. .			£47,786,713 8 4			

## ACCOUNT.

£ s. d.		£ s. d.	£ s. d.	£ s. d.
2,544,500 18 2	Deposits refunded .. .. .	..	..	3,462,279 19 4
67,205 10 2	Balances at end of Year,—			
255,868 14 11	Cash*			81,142 1 1
323,074 5 1	Imprests outstanding .. .. .			55,142 19 7
3,726,942 0 3	Investment Accounts— Securities held† .. .. .			3,709,743 5 0
£6,594,517 3 6	Totals .. .. .			£7,308,308 5 0

\* This includes Public Account Cash Balance Investments, which it is not possible to allocate to the individual accounts  
† Against these investments there is a liability of £2,093,743 9s. represented by Stock issued.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of the PUBLIC WORKS FUND for the  
GENERAL PURPOSES

YEAR ENDED 31ST MARCH, 1939.	RECEIPTS.			YEAR ENDED 31ST MARCH, 1940.
£ s. d.			£ s. d.	£ s. d.
	Balances at beginning of Year,—			
65,915 13 10	Cash .. .. .		441,069 14 0	
71,099 18 7	Imprests outstanding .. .. .		168,959 10 5	610,029 4 5
137,015 12 5				
	Investment Account—			
16,845 0 0	Securities held .. .. .			28,845 0 0
	New Zealand Loans Act, 1932, —			
	Finance Act (No. 2), 1936, Section 2 (Public Works)—			
2,580,355 6 1	Stock issued .. .. .			
	Debentures issued .. .. .			
	Finance Act, 1937, Section 11 (Public Works)			
2,900,000 0 0	Stock issued .. .. .			
3,100,000 0 0	Treasury Bills issued .. .. .			
	Finance Act, 1938, Section 2 (Public Works)			
641,923 15 11	Stock issued .. .. .		1,715,477 18 1	
	Stock issued to cover Charges and Expenses of raising Loans .. .. .		137,598 6 0	
	Debentures issued .. .. .		1,500,000 0 0	
400,000 0 0	Treasury Bills issued .. .. .		605,000 0 0	
	Finance Act, 1939, Section 2 (Public Works)			
	Stock issued .. .. .		420,945 0 0	
	Treasury Bills issued .. .. .		1,105,000 0 0	
	Treasury Notes issued .. .. .		881,800 0 0	
9,622,279 2 0				9,365,821 4 1
	Finance Act, 1932, Section 55—			
	Premium on Exchange .. .. .			365,625 0 0
	Capital Receipts.—			
66,439 8 10	Settlement of Unemployed Workers .. .. .			59,797 5 0
	Agriculture (Emergency Powers) Act, 1934, Section 26.—			
1,761 4 5	Repayment of Loans .. .. .			832 5 5
	Receipts under the Native Housing Act, 1935 .. .. .			
1,960 7 4				5,716 2 0
	Finance Act, 1932, Section 7 (4)—			
18,357 6 6	Proceeds from the Sale of Lands subject to the Hauraki Plains Act, 1926 .. .. .			14,215 9 11
	Finance Act, 1932 (No. 2), Section 6,—			
	Transfer from Land for Settlements Account adjusting Small Farms Account interest in Settlement lands now declared Crown lands under Section 49 of the Land for Settlements Act, 1925, and Section 10 (1) of the Land Laws Amendment Act, 1935 .. .. .			
696 8 1				1,160 10 0
	Transfer from Land for Settlements Account in respect of Advances made under the Village Homestead Special Settlement Scheme .. .. .			
				52 2 6
	Recoveries on account of Expenditure of previous Years .. .. .			
36,556 9 11				75,345 12 10
£9,901,910 19 6	Totals .. .. .			£10,527,439 16 2

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939.

## ACCOUNT.

YEAR ENDED 31ST MARCH, 1939.		EXPENDITURE.	YEAR ENDED 31ST MARCH, 1940.					
Net.			Gross.		Credits.		Net.	
£	s. d.		£	s. d.	£	s. d.	£	s. d.
216,016	7 7	Annual Appropriations,—						
1,234,646	5 0	Vote Public Works, Departmental .. .. .	602,282	1 8	454,821	6 7	147,460	15 1
2,563,436	6 11	„ Railways-construction .. .. .	1,253,868	1 7	75,092	1 10	1,178,775	19 9
1,425,627	4 11	„ Railways Improvements and Additions .. .. .	3,048,686	15 1	62,046	19 0	2,986,639	16 1
660,666	9 8	„ Public Buildings .. .. .	966,077	8 0	14,983	11 0	951,093	17 0
33,850	0 6	„ Education Buildings .. .. .	851,726	3 6	7,600	1 0	844,126	2 6
24,551	13 2	„ Lighthouses and Harbour-works .. .. .	23,776	16 4	1,258	2 2	22,518	14 2
1,290,837	19 8	„ Development of Tourist Resorts .. .. .	26,169	16 0	1,278	1 5	24,891	14 7
575,943	11 8	„ Roads, &c. .. .. .	1,169,850	17 7	45,260	14 5	1,124,589	3 2
134,976	12 11	„ Telegraph Extension .. .. .	693,569	2 2	276,790	12 5	416,778	9 9
164,480	19 11	„ Lands, Miscellaneous .. .. .	194,347	9 5	21,822	2 7	172,525	6 10
5,324	3 6	„ Irrigation, Water-supply, and Drainage .. .. .	444,837	17 0	28,400	10 9	416,437	6 3
344,681	3 4	„ Swamp Land Drainage .. .. .	19,073	0 4	16,376	16 7	2,696	3 9
493,695	7 8	„ Settlement of Unemployed Workers .. .. .	613,241	18 9	166,543	14 2	446,698	4 7
		„ Native Land Settlement .. .. .	1,052,777	11 8	694,958	2 7	357,819	9 1
9,168,737	6 5	Total, Annual Appropriations .. .. .	10,960,284	19 1	1,867,232	16 6	9,093,052	2 7
74	14 2	Unauthorized Expenditure— Services not provided for .. .. .	5,664	5 6	687	17 11	4,976	7 7
9,168,812	0 7		10,965,949	4 7	1,867,920	14 5	9,098,028	10 2
		N.Z. Loans Act, 1932, Section 61,— Charges and expenses of raising loans: New issues .. .. .	137,609	2 9	..	..	137,609	2 9
		Finance Act, 1932 (No. 2), Section 6,— Transfer to Land for Settlements Account of value of land now subject to the Hauraki Plains Act, 1926 .. .. .	4	0 0	..	..	4	0 0
		Transfer to Land for Settlements Account: Sales and Capital Receipts: Land Act, 1924, Section 20— Adjusting value of Crown lands interests disposed of under Small Farms (Relief of Unemployment) Act, 1932-33 .. .. .	60	0 0	..	..	60	0 0
		In respect of portion of Government Buildings, Tauranga, handed over .. .. .	2,746	19 11	..	..	2,746	19 11
			2,810	19 11	..	..	2,810	19 11
94,050	0 0	Reserves and other Lands Disposal Act, 1936, Section 32,— Part purchase-price of Flock House Estate by issue of Government Stock .. .. .	..	..	..	..	..	..
174	14 6	Expenses of the Purchase of Flock House Estate .. .. .	..	..	..	..	..	..
94,224	14 6		..	..	..	..	..	..
441,069	14 0	Balances at end of Year,— Cash* .. .. .	..	..	787,892	12 10	..	..
168,959	10 5	Imprests outstanding .. .. .	..	..	246,926	17 2	..	..
610,029	4 5		..	..	..	..	1,034,729	10 0
28,845	0 9	Investment Account— Securities held .. .. .	..	..	..	..	254,261	13 4
99,901,910	19 6	Totals .. .. .	..	..	..	..	10,527,439	16 2

\* This includes Public Account Cash Balance Investments, which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of the PUBLIC WORKS FUND for the ELECTRIC SUPPLY

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.	YEAR ENDED 31ST MARCH, 1940.	
£	s. d.		£	s. d.
44,198	7 10	Balances at beginning of Year,—	7,000	5 9
18,856	18 2	Cash .. .. .	8,926	5 2
63,055	6 0	Imprests outstanding .. .. .		
				15,926 10 11
		N.Z. Loans Act, 1932,—		
46,290	0 0	Electric-power Works Loan Act, 1919 —		
		Stock issued .. .. .		
133,710	0 0	Finance Act, 1930 (No. 2), Section 3—		
		Stock issued .. .. .		
		Treasury Bills issued .. .. .	110,000	0 0
		Finance Act, 1934 (No. 3), Section 3 —		
		Stock issued .. .. .	560,738	9 11
		Treasury Bills issued .. .. .	75,000	0 0
		Treasury Notes issued .. .. .	93,500	0 0
180,000	0 0			839,238 9 11
		Public Revenues Act, 1926, Section 40,—		
210,000	0 0	Temporary transfers from other Accounts .. .. .		175,000 0 0
		State Supply of Electrical Energy Act, 1917, Section 8,—		
1,602,267	5 1	Sales of Electrical Energy .. .. .	1,777,692	6 4
20,490	2 3	Miscellaneous Receipts .. .. .	16,545	2 3
1,622,457	7 7			1,794,237 8 7
		Recoveries on account of Expenditure of previous Years .. .. .		
935	15 7			
1,081	16 3	Interest on Investments .. .. .		
£2,077,560	5 5	Totals .. .. .		£2,824,402 9 5

## ELECTRIC SUPPLY

£	s. d.		£	s. d.
11,679	15 1	Balances at beginning of Year,—		
		Cash .. .. .		2,115 2 3
		Investment Account—		
		Securities held .. .. .		8,206 0 0
		State Supply of Electrical Energy Act, 1917, Section 12,—		
179,644	7 2	Transfer from Electric Supply Account .. .. .		585,130 11 8
		Interest on Investments .. .. .		179 13 2
£191,324	2 3	Totals .. .. .		£595,631 10 1

STATEMENT of the RECEIPTS and EXPENDITURE of SEPARATE ACCOUNTS for the BANK OF NEW

£	s. d.		£	s. d.
		Balance at beginning of Year,—		
1,859,375	0 0	Investment Account—		
		Securities held .. .. .		1,859,375 0 0
		Finance Act, 1926, Section (8) (3)—		
161,062	10 0	Dividends received in terms of Bank of New Zealand Act, 1926, Section 13 .. .. .		161,062 10 0
£2,020,437	10 0	Totals .. .. .		£2,020,437 10 0

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—continued.

## ACCOUNT.

YEAR ENDED 31st MARCH, 1939.		EXPENDITURE.	YEAR ENDED 31st MARCH, 1940.					
Net.			Gross.		Credits.		Net.	
£	s. d.		£	s. d.	£	s. d.	£	s. d.
1,337,784	8 9	Annual Appropriation,— Vote—Development of Water-power .. .. .	1,485,511	6 3	59,793	0 4	1,225,718	5 11
544,207	18 7	Interest and other charges on Loans and Capital Liability .. .. .	..	..	..	..	552,666	7 8
..	..	Public Revenues Act, 1926, Section 40,— Temporary Transfers from other Accounts repaid .. .. .	..	..	..	..	210,000	0 0
179,641	7 2	Transfer to Electric Supply Sinking Fund Account .. .. .	..	..	..	..	585,130	14 8
7,006	5 9	Balances at end of Year,— Cash* .. .. .	..	..	50,887	1 2	..	..
8,926	5 2	Imprests outstanding .. .. .	..	..	..	..	50,887	1 2
15,926	10 11		..	..	..	..	..	..
£2,077,530	5 5	Totals .. .. .	..	..	..	..	£2,824,402	9 5

## SINKING FUND ACCOUNT.

£	s. d.		£	s. d.	£	s. d.	£	s. d.
1,000	0 0	Securities redeemed at maturity,— Stock .. .. .	..	..	..	..	10,195	0 0
..	..	Death Duty Stock .. .. .	..	..	..	..	10,195	0 0
130,000	0 0	Securities redeemed before maturity,— Stock .. .. .	..	..	..	..	560,788	9 11
..	..	Advances to Southland Electric-power Board repaid .. .. .	..	..	..	..	12,000	0 0
2,115	2 3	Balances at end of Year,— Cash* .. .. .	..	..	..	..	7,648	0 2
8,206	0 0	Investment Account,— Securities held .. .. .	..	..	..	..	5,000	0 0
£191,321	2 3	Totals .. .. .	..	..	..	..	£595,631	10 1

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939.

## ZEALAND SHARES ACCOUNT.

£	s. d.		£	s. d.	£	s. d.	£	s. d.
164,062	10 0	Finance Act, 1926, Section 8 (3),— Transfer to Ordinary Revenue Account of Dividends received in terms of the Bank of New Zealand Act, 1926, Section 13 .. .. .	..	..	..	..	164,062	10 0
1,859,375	0 0	Balance at end of Year,— Investment Account— Securities held .. .. .	..	..	..	..	1,859,375	0 0
£2,023,437	10 0	Totals .. .. .	..	..	..	..	£2,023,437	10 0

\* This includes Public Account Cash Balance Investments which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of SEPARATE ACCOUNTS for the EMPLOYMENT

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.								YEAR ENDED 31ST MARCH, 1940.	
£	s. d.									£	s. d.
431,238	5 7	Balances at beginning of Year,—								32,123	2 4
2,602	1 3	Cash .. .. .								420	18 3
		Imprests outstanding .. .. .									
433,890	6 10										
		Investment Account—									
725,000	0 0	Securities held .. .. .									175,000 0 0
468,587	15 11	Registration Levy .. .. .									
4,992,614	3 6	Employment Charge .. .. .									
43,253	14 4	Miscellaneous .. .. .									
5,504,455	13 9										
		Interest on Investments .. .. .									
18,006	6 4										
96,681,352	6 11	Totals .. .. .									£207,544 0 7

		LAND FOR SETTLEMENTS									
£	s. d.									£	s. d.
114,498	10 5	Balances at beginning of Year,—								182,831	9 4
		Cash .. .. .								5	19 5
		Imprests outstanding .. .. .									
554,305	0 0	Investment Account—									722,945 0 0
		Securities held .. .. .									
290,786	4 4	Sales and Capital Receipts .. .. .									232,208 11 6
449,063	17 7	Rents and Interest .. .. .									400,196 10 3
129,267	15 8	Sales of Produce, Live-stock, and Miscellaneous Receipts .. .. .									97,855 14 11
12,751	8 10	Finance Act, 1932, Section II (2) (a),— Receipts from Hutt Valley Settlement Lands applied towards purchase-money expended for the acquisition of land subject to the Hutt Valley Land Settlement Act, 1925, or in respect of the preparation of the lands for disposal .. .. .									42,105 11 7
		Finance Act, 1932 (No. 2), Section 6,— Transfer from General Purposes Account of value of land now subject to the Hauaki Plains Act, 1926 .. .. .									4 0 0
8,893	1 8	Interest on Investments .. .. .									24,050 16 0
		Recoveries on account of expenditure of previous years .. .. .									27 14 4
£1,559,479	1 6	Totals .. .. .									£1,702,231 7 4

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—*continued*.

## PROMOTION FUND.

YEAR ENDED 31ST MARCH, 1939. Net.	EXPENDITURE.					YEAR ENDED 31ST MARCH, 1940.					
						Gross.		Credits.		Net.	
						£	s. d.	£	s. d.	£	s. d.
299,985 0 0	Administration expenses	..	..	..	..	..	..	..	..	..	..
5,404,458 19 4	Grants and Payments	..	..	..	..	..	..	..	..	..	..
65,407 5 2	Loans	..	..	..	..	..	..	..	..	..	..
703,957 1 10	Allowances	..	..	..	..	..	..	..	..	..	..
6,473,808 6 4						207,544 0 7	..	..	..	207,544 0 7	
	Balances at end of Year,—										
32,123 2 4	Cash*	..	..	..	..	..	..	..	..	..	..
420 18 3	Imprests outstanding	..	..	..	..	..	..	..	..	..	..
32,544 0 7											
	Investment Account—										
175,000 0 0	Securities held	..	..	..	..	..	..	..	..	..	..
£6,681,352 6 11	Totals	..	..	..	..	..	..	..	..	..	£207,544 0 7

## ACCOUNT.

£	s. d.	Annual Appropriation,—	£	s. d.	£	s. d.	£	s. d.
193,217	18 1	Vote—Land for Settlements	178,232	15 10	24	2 6	178,208	13 4
447,430	9 9	Interest and other Charges on Loans and Capital Liability	..	..	..	..	536,521	14 8
13,038	8 0	Expenditure charged on proceeds of Sales of Lands,—	..	..	..	..	9,682	6 4
9 16 8		Crown Lands	..	..	..	..	..	..
13,048	4 8	National Endowment Lands	..	..	..	..	9,682	6 4
..	..	Finance Act, 1932 (No. 2), Section 6,—	..	..	..	..	..	..
..	..	Transfer of receipts from Hutt Valley Settlement Lands as a credit to Sales and Capital Receipts, Land Act, 1924, Section 20, in satisfaction of value of Crown Lands declared to be subject to the Hutt Valley Settlement Act, 1925	..	..	..	..	4,450	0 0
..	..	Amortization of Debt,—	..	..	..	..	..	..
..	..	Transfer to Loans Redemption Account	..	..	..	..	3,206	0 0
182,831	9 4	Balances at end of Year,—	..	..	..	..	..	..
5 19 5		Cash*	..	..	..	378,548	9 2	..
182,837	8 9	Imprests outstanding	..	..	..	228	8 1	378,776
722,945	0 0	Investment Account—	..	..	..	..	..	594,385
..	..	Securities held	..	..	..	..	..	15 9
£1,559,479	1 3	Totals	..	..	..	..	..	£1,702,231
								7 4

\* This includes Public Account Cash Balance Investments which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of SEPARATE ACCOUNTS for the  
LOANS REDEMPTION

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.	YEAR ENDED 31ST MARCH, 1940.	
£	s. d.		£	s. d.
759,623	17 8	Balance at beginning of Year,— Cash .. .. .	24,399	1 10
100,000	0 0	Investment Account— Securities held .. .. .	..	..
19,008,906	0 0	Securities issued in renewal or conversion of Loans .. .. .	69,786,119	3 9
..	..	Securities issued to cover costs, charges, and expenses of conversion .. .. .	190,472	15 1
12,155	0 0	Ordinary Stock issued in exchange or replacement of Death Duty Stock .. .. .	11,250	0 0
..	..	Death Duty Stock issued in replacement of Tax-free Death Duty Stock .. .. .	59,670	0 0
2,931,665	0 0	Stock issued in exchange for Debentures .. .. .	31,285	0 0
..	..	Stock issued in replacement of lost Debentures .. .. .	100	0 0
17,326,725	0 0	Ordinary Stock issued in replacement of Tax-free Stock .. .. .	6,263,780	0 0
7,256	0 6	Amount received in respect of War Expenses to be applied for redemption of War Loans .. .. .	3,759	10 8
1,282	19 0	Amount received on account of New Zealand's share of German Reparations .. .. .	1,335	8 9
..	..	Amount received from Ordinary Revenue Account for redemption of securities .. .. .	252,331	7 7
..	..	Proceeds sales of National Endowment lands .. .. .	400	14 10
150,601	0 0	Amount received from Main Highways Account for Redemption of securities .. .. .	223,860	0 0
136	10 7	Amount received for redemption of State Advances securities .. .. .	1,838	3 6
32,158	19 11	Amount received from the British Phosphate Commission for the redemption of Nauru and Ocean Islands securities .. .. .	33,435	14 6
4,855	0 0	Amount transferred from the Samoan Loan Sinking Fund for the redemption of securities issued in respect of Samoan Loan Suspense Account .. .. .	5,130	0 0
..	..	Amount of Mining Advances repaid to be applied for redemption of securities .. .. .	360	14 0
..	..	Transfer of balance of State Coal-mines Sinking Fund Account .. .. .	2	3 8
..	..	Amount received from State Coal-mines Account for redemption of securities .. .. .	5,500	0 0
..	..	Amount received from Land for Settlements Account for redemption of securities .. .. .	3,206	0 0
291	0 10	Amount received in respect of future instalments of Local Bodies' Inscribed Loans, to be applied for redemption of securities .. .. .	..	..
..	..	Interest on overdue instalments of the London loan 1940-45 .. .. .	0	17 5
..	..	Interest on temporary investments of receipts from the London loan 1940-45 .. .. .	72,462	15 8
£40,335,656	8 6	Totals .. .. .	£76,970,699	11 3



## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—continued.

## ACCOUNT.

YEAR ENDED 31ST MARCH, 1939.	EXPENDITURE.	YEAR ENDED 31ST MARCH, 1940.					
		Gross.		Credits.		Net.	
Net.		£	s. d.	£	s. d.	£	s. d.
19,007,799 0 0	Securities renewed or converted .. .. .	..	..	..	..	69,784,629	18 9
..	Premiums on conversion .. .. .	..	..	..	..	94,922	15 1
12,155 0 0	Death Duty Stock exchanged or replaced by Ordinary Stock .. .. .	..	..	..	..	11,250	0 0
2,934,665 0 0	Debentures exchanged for Stock .. .. .	..	..	..	..	31,285	0 0
..	Debentures lost and replaced by Stock .. .. .	..	..	..	..	100	0 0
17,326,725 0 0	Tax-free Stock replaced by Ordinary Stock .. .. .	..	..	..	..	6,263,780	0 0
..	Tax-free Death Duty Stock replaced by Death Duty Stock .. .. .	..	..	..	..	59,670	0 0
1,027,888 6 8	Securities redeemed at or before maturity .. .. .	..	..	..	..	214,229	18 0
..	War Credits applied in redemption of Loans .. .. .	..	..	..	..	2,700	0 0
5,025 0 0	Reparation-moneys applied in redemption of Loans .. .. .	..	..	..	..	805	0 0
..	Charges and expenses of raising loans .. .. .	..	..	..	..	168,013	13 1
24,399 4 10	Balance at end of Year,— Cash* .. .. .	..	..	..	..	339,313	6 4
£10,335,656 8 6	Totals .. .. .	..	..	..	..	£76,970,699	11 3

\* This includes Public Account Cash Balance Investments which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of SEPARATE ACCOUNTS for the  
MAIN HIGHWAYS

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.	YEAR ENDED 31ST MARCH, 1940.	
£	s. d.		£	s. d.
62,265	9 5	Balance at beginning of Year,—		164,788 6 0
		Cash .. .. .		
		New Zealand Loans Act, 1932,—		
		Finance Act (No. 2), 1936, Section 3—		
375,600	0 0	Stock issued .. .. .		
		Finance Act, 1937, Section 12—		
850,000	0 0	Stock issued .. .. .		
950,000	0 0	Treasury Bills issued .. .. .	300,000	0 0
		Finance Act, 1938, Section 3—		
406,000	0 0	Stock issued .. .. .	182,488	15 11
		Stock issued to cover Charges and Expenses of raising loans .. .. .	300	0 0
		Debentures .. .. .	500,000	0 0
100,000	0 0	Treasury Bills issued .. .. .	317,611	4 4
		Finance Act, 1939, Section 3—		
		Treasury Bills issued .. .. .	1,407,388	15 11
		Treasury Notes issued .. .. .	500	0 0
			2,607,888	15 11
		Finance Act, 1932, Section 55, —		
		Premium on exchange .. .. .		121,875 0 0
2,675,600	0 0			
		Amounts transferred from the Consolidated Fund,—		
149,016	9 9	Customs Duty on Tires .. .. .	102,706	5 7
612,395	2 7	Fees and Fines .. .. .	619,676	2 0
761,411	12 4		722,382	7 7
		Interest on Moneys expended on Purchase of Plant supplied to Local Bodies .. .. .		3,563 0 7
2,460	7 8			
		Amounts received from Local Bodies in respect of Advances,—		
25,807	4 5	Repayment of Advances .. .. .	27,797	18 0
3,925	1 7	Interest .. .. .	3,348	0 9
29,732	6 0		31,645	18 9
		Miscellaneous receipts .. .. .		1,565 4 9
972	18 8			
		Tax on Motor-spirits,—		
2,083,277	11 8	92 per cent. of Net Tax transferred from Consolidated Fund .. .. .		2,057,000 17 7
		Mileage Tax and Penalties,—		
		Electrically-propelled Motor-vehicles—		
110	1 4	92 per cent. of Net Tax transferred from Consolidated Fund .. .. .	84	1 7
		Other Motor-vehicles—		
7,364	6 11	92 per cent. of Residue transferred from Consolidated Fund .. .. .	10,630	18 4
7,474	8 0		10,715	2 8
		Recoveries on account of Expenditure of previous Years .. .. .		101 10 4
849	7 8			
		Interest on Investments .. .. .		1,461 13 11
54	15 10			
45,621,093	17 3	Totals .. .. .	55,722,987	17 10

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—continued.

## ACCOUNT.

YEAR ENDED 31ST MARCH, 1939. Net.		EXPENDITURE.	YEAR ENDED 31ST MARCH, 1940.					
£	s. d.		Gross.		Credits.		Net.	
£	s. d.		£	s. d.	£	s. d.	£	s. d.
5,149,316	16 4	Annual Appropriation,— Vote—Main Highways .. .. .	5,589,220	0 8	259,857	0 2	5,329,363	0 6
13,547	0 0	Advances to Local Authorities .. .. .	..	..	..	..	20,552	0 0
24,535	12 2	Payments to Wellington City Council .. .. .	..	..	..	..	23,503	5 7
1,488	0 11	Payments to Taranaki, Hawera, and Eltham County Councils ..	..	..	..	..	1,509	18 5
61,300	0 0	Interest paid to Consolidated Fund on £1,226,000 appropriated out of Public Works Fund and paid into Main Highways Account .. .. .	..	..	..	..	61,300	0 0
175,764	8 11	Subsidies to Local Bodies under Appropriation Act, 1916, Section 9 .. .. .	..	..	..	..	176,951	6 3
33,328	12 11	Subsidies to Local Bodies under Municipal Corporations Act, 1933, Section 71 .. .. .	..	..	..	..	29,635	3 0
209,093	1 10						206,586	9 3
164,788	6 0	Balance at end of Year,— Cash* .. .. .	..	..	..	..	80,173	4 1
£5,624,068	17 3	Totals .. .. .					£5,722,987	17 10

\* This includes Public Account Cash Balance Investments which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of **SEPARATE ACCOUNTS** for the  
PUBLIC DEBT

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.	YEAR ENDED 31ST MARCH, 1940.	
£	s. d.		£	s. d.
5,757	4 2	Balance at beginning of Year,—		
		Cash .. .. .		3,262 17 3
		Repayment of the Public Debt Act, 1925, Section II,—		
		Transfers from the Consolidated Fund in respect of the Public Debt within the meaning of the Act—		
1,084,252	7 8	Subsection (a), being one-half of 1 per cent. of the amount of the Public Debt outstanding at 31st March, 1939 .. .. .	1,153,251	10 3
83,386	4 10	Subsection (a), being one-half of 1 per cent. of the amount of the Public Debt redeemed to 31st March, 1939 .. .. .	92,169	6 6
583,703	12 9	Subsection (b), being 3½ per cent. of the amount of the Public Debt redeemed to 31st March, 1939 .. .. .	645,185	6 0
2,750	18 5	Subsection (b), being 3½ per cent. of the amount of the Public Debt cancelled during the year, computed from the dates of redemption .. .. .	1,771	7 9
1,774,133	4 8			1,892,377 10 3
£1,759,880	8 10	Totals .. .. .		£1,895,640 7 9

		REMITTANCES TO		
£	s. d.		£	s. d.
9,031,300	0 0	Amounts credited to New Zealand Public Account, London, being Amounts remitted from Public Account, Wellington .. .. .		8,445,700 0 0
£9,031,300	0 0	Totals .. .. .		£8,445,700 0 0

		RESERVE FUND		
£	s. d.		£	s. d.
865,173	9 0	Balances at beginning of Year,—		
		Cash .. .. .		31,597 4 6
375,897	0 10	Investment Account—		
		Securities held .. .. .		1,240,897 0 10
31,335	18 3	Hawke's Bay Earthquake,—		
434	14 9	Repayments of Loans made to Earthquake Sufferers .. .. .	27,994	11 0
		Repayment of Loans made to Local Authorities .. .. .	5,703	2 1
31,800	13 0			32,797 13 1
£1,272,876	2 10	Totals .. .. .		£1,305,291 18 5

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—continued.

## REPAYMENT ACCOUNT.

YEAR ENDED 31ST MARCH, 1939.				EXPENDITURE.				YEAR ENDED 31ST MARCH, 1940.					
Net.								Gross.		Credits.		Net.	
£	s.	d.		£	s.	d.		£	s.	d.	£	s.	d.
			Securities redeemed and cancelled in terms of Section 13 of the Repayment of the Public Debt Act, 1925,—				Nominal Value.						
			New Zealand Loans Act, 1932—				£ s. d.						
			Debtures .. .. .				5,000 0 0						5,000 0 0
1,756,617	11	7	Stock .. .. .				323,217 9 6						323,217 9 6
			Treasury Bills .. .. .				1,550,000 0 0						1,550,000 0 0
1,756,617	11	7					1,878,217 9 6						1,878,217 9 6
			Balance at end of Year,—										
3,262	17	3	Cash* .. .. .										17,422 18 3
1,759,880	8	10	Totals .. .. .										1,895,640 7 9

## LONDON ACCOUNT.

£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
9,031,300	0	0	Amounts withdrawn from Public Account, Wellington, for remittance to New Zealand Public Account, London .. .. .							8,445,700	0	0
9,031,300	0	0	Totals .. .. .							8,445,700	0	0

## ACCOUNT.

£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
500	0	0	Hawke's Bay Earthquake,—									
72,418	2	6	Assistance to Earthquake Sufferers .. .. .				231	0	3	56	11	6
			Administration Expenses .. .. .									
381	17	6					231	0	3	56	11	6
			Balances at end of Year,—									
31,597	0	0	Cash* .. .. .									64,210 10 10
1,240,897	0	10	Investment Account—									
			Securities held .. .. .									1,240,897 0 10
1,272,876	2	10	Totals .. .. .									1,305,291 18 5

\* This includes Public Account Cash Balance Investments which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of **SEPARATE ACCOUNTS** for the  
SOCIAL

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.	YEAR ENDED 31ST MARCH, 1940.	
£	s. d.		£	s. d.
..	..	Social Security Charge .. .. .	8,860,920	5 5
..	..	Registration fee .. .. .	635,440	8 11
..	..	Penalty for late payment of fee .. .. .	32,074	18 0
..	..	Fines .. .. .	1,157	11 8
..	..	Miscellaneous receipts .. .. .	101	7 1
				9,529,694 11 1
..	..	Transfer from the Consolidated Fund .. .. .	..	1,000,000 0 0
..	..	Transfer from the Consolidated Fund of the surplus for 1938-39 .. .. .	..	809,367 5 10
..	..	Interest on investments .. .. .	..	7,230 14 6
..	..	Receipts due to Employment Promotion Fund .. .. .	18,854	15 1
..	..	Interest on investments of Employment Promotion Fund .. .. .	1,976	10 11
				20,825 6 0
..	..	Totals .. .. .	..	£11,367,117 17 5

## STATE COAL-

£	s. d.		£	s. d.
11,956	5 2	Balance at beginning of Year,—	..	7,625 6 11
		Cash .. .. .		
95,000	0 0	New Zealand Loans Act, 1932,— Coal-mines Act, 1925, Section 179— Stock issued .. .. .	..	25,000 0 0
123	5 4	Recoveries on account of Expenditure of previous Years .. .. .	..	217 1 9
282,897	9 7	Rents, Royalties, Sale of Coal, Coke, Wood, &c. .. .. .	..	345,214 16 4
1,638	1 11	Housing Loans,— Repayment of Principal and Interest .. .. .	..	1,428 14 10
..	..	Finance Act, 1932 (No. 2), Section 6,— Transfer from Land for Settlements Account on account of value of land released from the operation of the Coal-mines Act, 1925 .. .. .	..	50 0 0
31	11 19	Interest on Investments .. .. .	..	..
£391,646	13 10	Totals .. .. .	..	£379,535 19 10

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—continued.

## SECURITY FUND.

YEAR ENDED 31ST MARCH, 1939.		EXPENDITURE.	YEAR ENDED 31ST MARCH 1940.					
Net.			Gross.		Credits.		Net.	
£	s. d.		£	s. d.	£	s. d.	£	s. d.
		Annual Appropriation,—						
		Vote—Administration Expenses and Emergency Benefits ..	592,612	11 5	56,713	17 11	535,898	13 6
		Vote—Medical, Hospital, &c., Benefits .. ..	1,058,048	17 2	1,349	11 0	1,056,699	3 2
		Unauthorized Expenditure—						
		Services not provided for .. .. .	121	8 8	35	3 10	86	4 10
			1,650,782	17 3	58,098	15 9	1,592,684	1 6
		Social Security Act, 1938, Section 106 (1),—						
		Monetary Benefits .. .. .						
		Age Benefits .. .. .	6,517,898	11 9	..	..	6,517,898	11 9
		Invalidity Benefits .. .. .	942,195	18 3	..	..	942,195	18 3
		Widows' Benefits .. .. .	785,951	16 0	..	..	785,951	16 0
		Sickness Benefits .. .. .	210,261	6 2	1,470	9 10	208,790	16 4
		Family Benefits .. .. .	252,562	9 2	..	..	252,562	9 2
		Miners' Benefits .. .. .	92,652	10 8	..	..	92,652	10 8
		Orphans' Benefits .. .. .	14,880	2 2	..	..	14,880	2 2
		Maori War Benefits .. .. .	1,103	9 4	..	..	1,103	9 4
		Unemployment Benefits .. .. .	434,516	3 11	19	7 0	434,496	16 11
			9,252,022	7 5	1,489	16 10	9,250,532	10 7
		Balances at end of Year,—						
		Cash* .. .. .			518,466	11 2		
		Imprests outstanding .. .. .			5,434	14 2		
							523,901	5 4
		Totals .. .. .					£11,367,117	17 5

## MINES ACCOUNT.

£	s. d.		£	s. d.	£	s. d.	£	s. d.
369,271	5 1	Annual Appropriation,—						
		Vote—State Coal-mines .. .. .	352,091	7 8	2,384	3 5	349,707	4 3
2,983	8 2	Interest and other charges on Loans and Capital Liability ..	..	..	..	..	5,409	18 0
6,022	0 5	Amortization of Debt,—						
		Finance Act, 1928, Section 22—						
		Transfer to State Coal-mines Sinking Fund Account—						
		Subsection (1)—2 per cent. of amount of Loans raised to 31st March, 1939, less amount redeemed otherwise than from the Sinking Fund .. .. .	..	..	..	..	..	..
5,474	6 2	Subsection (3)—4 per cent. of amount redeemed from Sinking Fund to 31st March, 1938 .. .. .	..	..	..	..	..	..
270	7 1	Subsection (3)—4 per cent. of amount redeemed from Sinking Fund during the Current Year .. .. .	..	..	..	..	..	..
11,766	13 8							
..		Transfer to Loans Redemption Account for redemption of securities ..	..	..	..	..	5,500	0 0
7,625	6 11	Balances at end of Year,—						
		Cash* .. .. .			18,774	10 6		
		Imprests outstanding .. .. .			144	7 1		
							18,918	17 7
£391,646	13 10	Totals .. .. .					£379,535	19 10

\* This includes Public Account Cash Balance Investments which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of SEPARATE ACCOUNTS for the  
STATE COAL-MINES SINKING

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.	YEAR ENDED 31ST MARCH, 1940.	
£	s. d.		£	s. d.
9,525	10 0	Balance at beginning of Year,—		11,767 3 8
		Cash .. .. .		
		Finance Act, 1928, Section 22,—		
		Transfer from State Coal-mines Account—		
6,022	0 5	Subsection (1)—2 per cent. of amount of Loans raised to 31st March, 1939, less amount redeemed otherwise than from the Sinking Fund .. .. .		
5,474	6 2	Subsection (3)—4 per cent. of amount redeemed from Sinking Fund to 31st March, 1938 .. .. .		
270	7 1	Subsection (3)—4 per cent. of amount redeemed from Sinking Fund during the Current Year .. .. .		
11,766	13 8			
£21,292	3 8	Totals .. .. .		£11,767 3 8

## STATE FORESTS

£	s. d.		£	s. d.
92,881	1 4	Balances at beginning of Year,—	52,698	8 0
10	6 2	Cash .. .. .	25	19 10
92,891	7 6	Imprints outstanding .. .. .		52,724 7 10
		New Zealand Loans Act, 1932,—		
		Forests Act, 1921-22—		
125,000	0 0	Finance Act, 1930 (No. 2), Section 5—		
50,000	0 0	Stock issued .. .. .	35,225	0 0
		Treasury Bills issued .. .. .	364,775	0 0
		Finance Act, 1938, Section 5,—		400,000 0 0
175,000	0 0	Treasury Bills issued .. .. .		
50,000	0 0	Public Revenues Act, 1926, Section 40,—		50,000 0 0
		Temporary Transfer from other Accounts .. .. .		
3,170	13 6	Recoveries on account of Expenditure of previous Years .. .. .		243 11 8
11,455	1 0	Receipts from Nurseries and Plantations .. .. .		10,496 8 10
5,555	16 4	Miscellaneous Receipts .. .. .		7,830 7 7
95,578	6 10	Receipts from Indigenous Forests .. .. .		97,443 19 1
40,125	15 3	Receipts from National Endowment Indigenous Forests .. .. .		43,416 4 11
1,021	12 8	Deduction for Administration Expenses in respect of Lands administered by the State Forest Service .. .. .		1,451 3 4
		Finance Act, 1932 (No. 2), Section 6,—		
		Transfer from Land for Settlements Account in respect of former State Forests lands now disposed of as Crown lands .. .. .		922 0 0
£474,798	13 1	Totals .. .. .		£664,528 3 3



## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—continued.

## FUND ACCOUNT.

YEAR ENDED 31ST MARCH, 1939. Net.	EXPENDITURE.	YEAR ENDED 31ST MARCH, 1940.		
		Gross.	Credits.	Net.
£ s. d.		£ s. d.	£ s. d.	£ s. d.
9,525 0 0	Securities redeemed before maturity,— Stock .. .. .	11,765 0 0	..	11,765 0 0
..	Finance Act, 1939 (No. 2), Section 3 (4),— Balance of account transferred to Loans Redemption Account ..	..	..	2 3 8
11,767 3 8	Balance at end of Year,— Cash* .. .. .	..	..	..
£21,292 3 8	Totals .. .. .	..	..	£11,767 3 8

## ACCOUNT.

£ s. d.		£ s. d.	£ s. d.	£ s. d.
403,083 15 3	Annual Appropriation,— Vote—State Forest Service .. .. .	559,327 13 10	6,254 6 11	553,073 6 11
..	Unauthorized expenditure— Services not provided for .. .. .	704 9 11	93 15 11	610 14 0
403,083 15 3		560,032 3 9	6,348 2 10	553,684 0 11
278 3 6	Interest and other charges on Loans and Capital Liability ..	..	..	1,585 7 0
..	Public Revenues Act, 1926, Section 40,— Temporary transfers from other Accounts repaid .. .. .	..	..	50,000 0 0
18,712 6 6	Forests Act, 1921-22, Section 39 (2),— Transfer to Consolidated Fund of National Endowment Revenue ..	..	..	14,415 15 9
..	Finance Act, 1936, Section 24 (1),— Transfer to Working Railways Account .. .. .	..	..	1,923 0 10
52,698 8 0	Balances at end of Year,— Cash* .. .. .	..	39,514 6 5	..
25 19 10	Imprests outstanding .. .. .	..	3,405 12 4	..
52,724 7 10		..	..	42,919 18 9
£474,798 13 1	Totals .. .. .	..	..	£664,528 3 3

\* This includes Public Account Cash Balance Investments, which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of  
WAR EXPENSES

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.	YEAR ENDED 31ST MARCH, 1940.	
£	s. d.		£	s. d.
		New Zealand Loans Act, 1932,—		
		War Expenses Act, 1939, Section 3—		
..		Stock issued .. .. .	350,000	0 0
..		Interest-free Stock issued .. .. .	1,381,854	8 6
..		Treasury Bills issued .. .. .	1,250,000	0 0
..		Treasury Notes issued .. .. .	104,200	0 0
				3,086,054 8 6
		Public Revenues Act, 1926, Section 40,—		
..		Temporary transfers from other Accounts .. .. .		200,000 0 0
		War Taxation,—		
..		Income Tax .. .. .	1,299,894	16 0
..		Estate Duty .. .. .	81,940	8 2
..		Succession Duty .. .. .	18,309	8 4
..		Gift Duty .. .. .	34,200	2 4
..		Customs Duties .. .. .	295,665	17 8
..		Beer Duty .. .. .	113,260	12 6
..		Gold Export Duty .. .. .	88,564	6 0
..		Postage .. .. .	250,000	0 0
				2,181,835 11 0
		Unexpended balances of appropriations for 1939-40 transferred from Consolidated Fund,—		
..		Vote—Navy .. .. .	750,830	19 4
..		Vote—Army .. .. .	1,052,498	12 10
..		Vote—Air .. .. .	484,496	0 10
				2,287,825 13 0
		Miscellaneous receipts,—		
..		Navy .. .. .	26,061	4 5
..		Army .. .. .	39,185	6 1
..		Air .. .. .	214,204	8 11
..		Donations .. .. .	24,347	14 4
..		Civil .. .. .		0 11 8
				303,799 5 5
		Totals .. .. .		£8,059,514 17 11

## PUBLIC ACCOUNTS 1939-1940

SEPARATE ACCOUNTS as at 31st MARCH, 1940.  
ACCOUNT.

YEAR ENDED 31ST MARCH, 1939.		EXPENDITURE.	YEAR ENDED 31ST MARCH, 1940.					
Net.			Gross.		Credits.		Net.	
£	s. d.		£	s. d.	£	s. d.	£	s. d.
..	..	War Expenses Act, 1939,— Subdivision I: Navy .. .. .	902,702	16 8	..	..	902,702	16 8
..	..	Subdivision II: Army .. .. .	3,572,532	7 3	..	..	3,572,532	7 3
..	..	Subdivision III: Air .. .. .	2,596,145	11 4	..	..	2,596,145	11 4
..	..	Subdivision IV: Civil .. .. .	34,754	8 7	..	..	34,754	8 7
..	..	Balances at end of Year,— Cash* .. .. .	..	..	776,274	10 7	..	..
..	..	Imprests outstanding .. .. .	..	..	177,105	3 6	..	..
		Totals .. .. .					953,379	14 1
							£8,059,514	17 11

\* This includes Public Account Cash Balance Investments, which it is not possible to allocate to the individual accounts.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the RECEIPTS and EXPENDITURE of **SEPARATE ACCOUNTS** for the  
WORKING RAIL-

YEAR ENDED 31ST MARCH, 1939.		RECEIPTS.										YEAR ENDED 31ST MARCH, 1940.			
£	s. d.											£	s. d.	£	s. d.
		Balances at beginning of Year,—													
630,239	3 9	Cash .. .. .										33,718	2 6		
130,079	12 5	Imprests outstanding .. .. .										36,999	10 7	70,717	13 1
760,318	16 2														
		Investment Account—													
250,000	0 0	Securities held .. .. .										150,000	0 0		
46,916	3 3	Securities held on behalf of Railways Employees' Sick Benefit Fund .. .. .										49,378	15 7	199,378	15 7
296,916	3 3														
8,894,461	5 4	Railway Revenue .. .. .												9,935,640	14 0
8,681	10 1	Interest on Investments .. .. .												7,674	13 2
		Railways Employees' Sick Benefit Fund,—													
8,000	0 0	Subsidy from Working Railways Account .. .. .										8,000	0 0		
1,662	12 4	Interest on Investments .. .. .										1,519	15 1	9,519	15 1
9,662	12 4														
£9,970,040	7 2	Totals .. .. .												£10,222,931	10 11

## PUBLIC ACCOUNT CASH BALANCE

£	s. d.											£	s. d.
Dr. 920,000	0 0	Balances at beginning of Year,—										Dr. 1,085,000	0 0
		Cash .. .. .											
920,000	0 0	Investment Account—										1,085,000	0 0
		Securities held .. .. .											
		Totals .. .. .											

## PUBLIC ACCOUNTS, 1939-1940.

Year ended 31st MARCH, 1940, compared with the Year ended 31st MARCH, 1939—*continued*.

## WAYS ACCOUNT.

YEAR ENDED 31ST MARCH, 1939.		EXPENDITURE				YEAR ENDED 31ST MARCH, 1940.			
£	s. d.					£	s. d.	£	s. d.
8,990,880	8 7	Annual Appropriation,—							
		Vote—Working Railways	..	..	..	11,027,363	12 6	2,997,387	0 3
		Unauthorized Expenditure—							
		Services not provided for	..	..	..	1,368	17 0	..	1,368 17 0
8,990,880	8 7					11,028,732	9 6	2,997,387	0 3
701,063	9 11	Interest on Capital Moneys expended on Railways (on account)..				1,189,031	6 1	..	1,189,031 6 1
8,000	0 0	Subsidy to Railways Employees' Sick Benefit Fund ..				8,000	0 0	..	8,000 0 0
		Balances at end of Year,—							
33,718	2 6	Cash*	..	..	..	..	..	930,385	15 2
36,999	10 7	Imprests outstanding	..	..	..	..	..	13,270	9 9
70,717	13 1								943,656 4 11
		Investment Account—							
150,000	0 0	Securities held	..	..	..	..	..	..	..
49,378	15 7	Securities held on behalf of Railways Employees' Sick Benefit Fund	..	..	..	..	..	50,898	10 8
199,378	15 7								50,898 10 8
£9,970,040	7 2	Totals	..	..	..	..	..	..	£10,222,931 10 11

## INVESTMENT ACCOUNT.

£	s. d.	Balances at end of Year,—				£	s. d.
Dr. 1,085,000	0 0	Cash	..	..	..	Dr. 1,250,000	0 0
		Investment Account—					
1,085,000	0 0	Securities held	..	..	..	1,250,000	0 0
		Totals	..	..	..	..	..

\* This includes Public Account Cash Balance Investments, which it is not possible to allocate to the individual accounts.

B. C. ASHWIN,  
Secretary to the Treasury.A. R. F. MACKAY, M. Com. (N.Z.), Ph.D. (Lond.),  
Accountant to the Treasury.The Treasury, Wellington,  
7th June, 1940.

The foregoing accounts have been examined and found correct.

CYRIL G. COLLINS,  
Controller and Auditor-General.

10th June, 1940.

NOTE.—This certificate is given subject to the final audit of certain vouchers which, owing to the post-audit system provided for by the Public Revenues Act, 1926, cannot be completely audited before the date at which the abstract is required by the Act to be certified.

## PUBLIC ACCOUNTS, 1939-1940.

SUMMARY of CASH and IMPREST BALANCES at 31st MARCH, 1940.

ACCOUNT.	CASH.*		IMPRESTS.		TOTAL.	
	£	s. d.	£	s. d.	£	s. d.
<b>CONSOLIDATED FUND :—</b>						
Ordinary Revenue Account .. .. .	309,121	12 11	232,241	19 1	541,363	12 0
Deposits Account .. .. .	81,142	1 1	55,142	19 7	136,285	0 8
	390,263	14 0	287,384	18 8	677,648	12 8
<b>PUBLIC WORKS FUND :—</b>						
General Purposes Account .. .. .	787,892	12 10	246,926	17 2	1,034,729	19 0
Electric Supply Account .. .. .	50,887	1 2	..	..	50,887	1 2
Electric Supply Sinking Fund Account .. .. .	7,648	0 2	..	..	7,648	0 2
	846,337	14 2	246,926	17 2	1,093,264	11 4
<b>LAND FOR SETTLEMENTS ACCOUNT .. .. .</b>						
	378,548	9 2	228	8 1	378,776	17 3
<b>LOANS REDEMPTION ACCOUNT .. .. .</b>						
	339,313	6 4	..	..	339,313	6 4
<b>MAIN HIGHWAYS ACCOUNT .. .. .</b>						
	80,173	4 1	..	..	80,173	4 1
<b>PUBLIC DEBT REPAYMENT ACCOUNT .. .. .</b>						
	17,422	18 3	..	..	17,422	18 3
<b>RESERVE FUND ACCOUNT .. .. .</b>						
	61,219	19 10	..	..	61,219	19 10
<b>SOCIAL SECURITY FUND .. .. .</b>						
	518,466	11 2	5,434	14 2	523,901	5 4
<b>STATE COAL-MINES ACCOUNT .. .. .</b>						
	18,774	10 6	144	7 1	18,918	17 7
<b>STATE FORESTS ACCOUNT .. .. .</b>						
	39,514	6 5	3,405	12 4	42,919	18 9
<b>WAR EXPENSES ACCOUNT .. .. .</b>						
	776,274	10 7	177,105	3 6	953,379	14 1
<b>WORKING RAILWAYS ACCOUNT .. .. .</b>						
	930,385	15 2	13,270	9 9	943,656	4 11
<b>PUBLIC ACCOUNT CASH BALANCE INVESTMENT ACCOUNT .. .. .</b>						
	<i>Dr.</i> 1,250,000	0 0	..	..	<i>Dr.</i> 1,250,000	0 0
Totals .. .. .	3,149,694	19 8	733,900	10 9	3,883,595	10 5

\* This includes Public Account Cash Balance Investments which it is not possible to allocate to the individual accounts.

SUMMARY of INVESTMENTS held at 31st MARCH, 1940.

ACCOUNT.	GOVERNMENT SECURITIES.		OTHER SECURITIES.		TOTAL INVESTMENTS.	
	£	s. d.	£	s. d.	£	s. d.
<b>CONSOLIDATED FUND :—</b>						
Ordinary Revenue Account .. .. .	1,511,162	11 10	..	..	1,511,162	11 10
Deposits Account .. .. .	1,599,599	6 4	2,110,143	18 11	3,709,743	5 0
	3,110,761	17 11	2,110,143	18 11	5,220,905	16 10
<b>PUBLIC WORKS FUND :—</b>						
General Purposes Account .. .. .	250,416	13 4	3,845	0 0	254,261	13 4
Electric Supply Sinking Fund Account .. .. .	5,000	0 0	..	..	5,000	0 0
	255,416	13 4	3,845	0 0	259,261	13 4
<b>BANK OF NEW ZEALAND SHARES ACCOUNT .. .. .</b>						
	..	..	1,859,375	0 0	1,859,375	0 0
<b>LAND FOR SETTLEMENTS ACCOUNT .. .. .</b>						
	578,020	15 9	16,365	0 0	594,385	15 9
<b>RESERVE FUND ACCOUNT .. .. .</b>						
	865,000	0 0	375,897	0 10	1,240,897	0 10
<b>WORKING RAILWAYS ACCOUNT .. .. .</b>						
	..	..	50,898	10 8	50,898	10 8
<b>PUBLIC ACCOUNT CASH BALANCE INVESTMENT ACCOUNT .. .. .</b>						
	..	..	1,250,000	0 0	1,250,000	0 0
Totals .. .. .	4,809,199	7 0	5,665,524	10 5	10,475,723	17 5 <sup>1</sup>

\* Against these investments there is a loan liability of £4,809,199 7s. 0d. corresponding to the amount of investments in Government securities, and a further loan liability of £2,093,743 9s. represented by stock issued.

PUBLIC ACCOUNTS, 1939-1940.

STATEMENT showing the ISSUES from the CONSOLIDATED FUND for the FINANCIAL YEAR ended 31st MARCH, 1940, compared with the Sums voted under the Appropriation Act, 1939. (Under Section 86 of the Public Revenues Act, 1926.)

No.	ACCOUNT AND VOTE.	ANNUAL VOTE.			CREDITS-IN-AID VOTED.			EXPENDITURE.			AMOUNT UNISSUED.			ISSUED IN EXCESS.			CREDITS-IN-AID ESTIMATED.*			CREDITS-IN-AID RECEIVED IN EXCESS OF ESTIMATE.†			CREDITS-IN-AID ESTIMATED BUT NOT RECEIVED.					
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
<b>ORDINARY REVENUE ACCOUNT.</b>																												
1	Legislative .. .. .	109,995	0	0	111,288	0	0	107,371	13	0	3,916	7	0	..	..	..	..	..	..	..	..	..	..	..	..	..		
2	Prime Minister's Department .. .. .	26,000	0	0	26,000	0	0	26,800	8	9	..	..	..	800	8	9	..	..	..	..	..	..	..	..	..	..		
3	Treasury .. .. .	48,200	0	0	57,536	0	0	59,034	10	2	..	..	..	1,498	10	2	..	..	..	..	..	..	..	..	..	..		
4	Customs .. .. .	174,958	0	0	203,383	0	0	187,759	17	5	15,623	2	7	..	..	..	..	..	..	..	..	..	..	..	..	..		
5	Land and Income Tax .. .. .	167,690	0	0	279,685	6	1	267,344	10	7	12,340	13	6	..	..	..	..	..	..	..	..	..	..	..	..	..		
6	Stamp Duties .. .. .	163,778	0	0	104,978	0	0	99,601	19	1	5,376	0	11	..	..	..	..	..	..	..	..	..	..	..	..	..		
7	Audit .. .. .	42,979	0	0	79,979	0	0	74,657	16	0	5,321	4	0	..	..	..	..	..	..	..	..	..	..	..	..	..		
8	Public Service Commissioner's Office .. .. .	14,860	0	0	15,740	0	0	14,359	8	2	1,380	11	0	..	..	..	..	..	..	..	..	..	..	..	..	..		
9	Internal Affairs .. .. .	607,342	0	0	733,418	2	4	644,476	5	3	88,941	17	1	..	..	..	..	..	..	..	..	..	..	..	..	..		
10	External Affairs .. .. .	219,260	0	0	249,708	6	5	238,661	10	11	11,046	15	6	..	..	..	..	..	..	..	..	..	..	..	..	..		
11	Printing and Stationery .. .. .	299,200	0	0	299,200	0	0	250,818	5	4	48,381	14	8	..	..	..	..	..	..	..	..	..	..	..	..	..		
12	Marine .. .. .	204,112	0	0	209,077	0	0	191,918	13	6	17,158	6	6	..	..	..	..	..	..	..	..	..	..	..	..	..		
13	Labour .. .. .	2,723,443	0	0	2,735,200	10	5	2,893,665	8	9	..	..	..	158,464	18	4	..	..	..	..	..	..	..	..	..	..	..	
14	Native .. .. .	539,210	0	0	563,051	0	0	561,511	0	3	1,539	19	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
15	Valuation .. .. .	33,000	0	0	72,000	0	0	68,595	13	3	3,404	6	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
16	Electoral .. .. .	14,000	0	0	14,028	0	0	10,580	3	8	3,447	16	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
17	Census and Statistics .. .. .	36,600	0	0	38,800	0	0	36,305	17	10	2,494	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
18	Justice and Prisons .. .. .	308,000	0	0	387,137	0	0	371,149	13	6	15,987	6	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
19	Crown Law Office .. .. .	8,449	0	0	8,627	5	5	8,579	8	10	47	16	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
20	Police .. .. .	629,259	0	0	634,793	0	0	633,154	14	2	1,638	5	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
21	Navy .. .. .	919,970	0	0	936,107	19	5	185,277	0	1	750,830	19	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
22	Army .. .. .	1,594,468	0	0	1,617,196	19	10	564,698	7	0	1,052,498	12	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
23	Air .. .. .	760,000	0	0	730,912	5	8	246,416	4	10	484,496	0	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
24	Maintenance of Public Works and Services .. .. .	771,400	0	0	1,691,700	0	0	4,564,595	17	0	..	..	..	2,872,895	17	0	..	..	..	..	..	..	..	..	..	..	..	
25	Lands and Survey .. .. .	339,656	0	0	408,806	0	0	377,092	4	0	31,713	16	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
26	Agriculture .. .. .	1,032,954	0	0	1,169,549	0	0	1,121,323	4	8	48,225	15	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
27	Industries and Commerce, Tourist and Publicity .. .. .	371,729	0	0	423,240	6	10	402,394	18	0	20,845	8	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
28	Scientific and Industrial Research .. .. .	174,470	0	0	222,162	17	4	204,742	1	8	17,420	15	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
29	Mines .. .. .	50,000	0	0	99,772	2	8	84,256	19	9	15,515	2	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
30	Transport .. .. .	85,433	0	0	99,481	14	11	97,111	10	9	2,370	4	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
31	Health .. .. .	1,246,978	0	0	1,621,976	8	1	1,594,137	8	3	27,838	19	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
32	Mental Hospitals .. .. .	364,000	0	0	684,811	0	0	658,299	3	2	26,520	16	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
33	Education .. .. .	4,510,482	0	0	4,699,618	13	1	4,699,618	13	1	38,673	6	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
34	War and other Pensions .. .. .	2,080,000	0	0	2,083,130	0	0	2,021,459	3	9	61,670	16	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
35	Social Security .. .. .	2,000,000	0	0	2,000,000	0	0	1,000,000	0	0	1,000,000	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
36	National Provident and Friendly Societies .. .. .	124,467	0	0	124,472	0	0	120,063	14	5	4,408	5	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
..	Services not provided for .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
..	Less amounts recovered or transferred to votes .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Totals .. .. .		23,636,252	0	0	24,400,314	18	6	25,436,566	18	6	3,821,075	10	10	3,033,639	14	3	2,610,890	0	0	2,636,433	13	6	210,575	1	6	..		

\* These are the amounts shown in column 4 of the Schedule to the Appropriation Act, and are voted only to the extent to which they are actually received.  
† Excess credits as follow were made available in accordance with section 51, subsection (3), of the Public Revenues Act, 1926.  
‡ These credits have not been appropriated, and are not available for expenditure except under the provisions of section 51, subsection (3), of the Public Revenues Act, 1926: Vote No. 2, £553,697 14s. 0d.; No. 3, £487 12s. 6d.; No. 24, £2,553,697 14s. 0d.

PUBLIC ACCOUNTS, 1939-1940.

STATEMENT showing the ISSUES from the PUBLIC WORKS FUND for the FINANCIAL YEAR ended 31st MARCH, 1940, compared with the Sums voted under the Appropriation Act, 1939.

(Under Section 86 of the Public Revenues Act, 1926.)

VOTE NO.	ACCOUNT AND VOTE.	ANNUAL VOTE.			CREDITS-IN-AID VOTED.			TOTAL VOTED.			EXPENDITURE.			AMOUNT UNISSUED.			ISSUED IN EXCESS.			CREDITS-IN-AID RECEIVED IN EXCESS OF ESTIMATE.†			CREDITS-IN-AID ESTIMATED BUT NOT RECEIVED.					
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
37	GENERAL PURPOSES ACCOUNT.																											
37	Public Works, Departmental ..	210,000	0	0	330,588	0	0	540,588	0	0	602,282	1	8	61,694	1	8	330,588	0	0	124,233	6	7½	46,000	0	0	243,803	1	0
38	Railway-construction ..	1,255,000	0	0	46,000	0	0	1,301,000	0	0	1,253,868	1	7	47,131	18	5	46,000	0	0	29,092	1	10	305,850	0	0	1,816	9	0
39	Railways Improvements and Additions ..	3,300,000	0	0	62,046	19	0	3,362,046	19	0	3,048,686	15	1	298,906	3	0	16,800	0	0	..	..	..	7,000	0	0	..	..	..
40	Public Buildings ..	1,250,000	0	0	14,983	11	0	1,264,983	11	0	966,077	8	0	55,273	16	6	110	0	0	..	..	..	1,148	2	2	..	..	..
41	Education Buildings ..	990,000	0	0	7,000	0	0	997,000	0	0	851,726	3	6	18,433	3	8	500	0	0	..	..	..	778	1	5	..	..	..
42	Lighthouses and Harbour-works ..	42,100	0	0	110	0	0	42,210	0	0	23,776	16	4	24,330	4	0	75,000	0	0	..	..	..	26,790	12	5	..	..	..
43	Development of Tourist Resorts ..	1,400,000	0	0	50,000	0	0	1,450,000	0	0	1,169,850	17	7	275,409	16	10	250,000	0	0	..	..	..	29,739	5	7	..	..	..
44	Roads, &c. ..	600,000	0	0	45,260	14	5	1,445,260	14	5	693,569	2	2	156,430	17	10	22,200	0	0	..	..	..	..	..	..	..	..	..
45	Telegraph Extension ..	330,000	0	0	21,822	2	7	351,822	2	7	194,347	9	5	157,474	13	2	45,537	17	0	..	..	..	..	..	..	..	..	..
46	Lands, Miscellaneous ..	390,000	0	0	9,300	0	0	399,300	0	0	444,837	17	0	..	..	..	9,300	0	0	19,190	10	9½	..	..	..	..	..	..
47	Irrigation, Water-supply, and Drainage ..	14,000	0	0	7,450	0	0	21,450	0	0	19,073	0	4	2,376	19	8	7,450	0	0	8,926	16	7	..	..	..	..	..	..
48	Swamp Land Drainage ..	695,000	0	0	55,000	0	0	750,000	0	0	613,241	18	9	136,758	1	3	..	..	..	111,543	14	2	..	..	..	..	..	
49	Settlement of Unemployed Workers ..	675,000	0	0	675,000	0	0	1,350,000	0	0	1,052,777	11	8	297,222	8	4	675,000	0	0	19,958	2	7	..	..	..	..	..	..
50	Native Land Settlement ..	2,200,000	0	0	..	..	2,200,000	0	0	..	..	..	..	..	..	700,000	0	0	..	..	..	..	..	..	..	..		
51	Defence ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
..	Services not provided for ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
..	Less amounts recovered or transferred to votes ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
..	Totals ..	13,311,100	0	0	1,525,061	7	0	14,836,161	7	0	10,965,261	6	8	3,983,108	6	7	107,231	18	8	2,500,798	0	0	342,171	9	6	975,736	13	0
52	ELECTRIC SUPPLY ACCOUNT.																											
52	Development of Water-power ..	1,878,000	0	0	17,610	0	0	1,895,610	0	0	1,485,511	6	3	410,098	13	9	..	..	17,610	0	0	42,183	0	4	..	..	..	

\* These are the amounts shown in column 4 of the Schedule to the Appropriation Act, and are voted only to the extent to which they are actually received.  
 † These credits have not been appropriated, and are not available for expenditure except under the provisions of section 51, subsection (3), of the Public Revenues Act, 1926.  
 ‡ Excess credits as follow were made available in accordance with section 51, subsection (3), of the Public Revenues Act, 1926: Vote No. 37 £01,694 ls. 8d.; No. 47, £19,100 10s. 8d.



## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT showing the ISSUES from SEPARATE ACCOUNTS for the FINANCIAL YEAR ended 31st MARCH, 1940, compared with the Sums voted under the Appropriation Act, 1939.

(Under Section 86 of the Public Revenues Act, 1926.)

Vote No.	ACCOUNT AND VOYE.	AMOUNT VOTED.						EXPENDITURE.	AMOUNT ISSUED.	ISSUED IN EXCESS.	CREDITS-IN-AID ESTIMATED,*	CREDITS-IN-AID RECEIVED IN EXCESS OF ESTIMATE.†	CREDITS-IN-AID ESTIMATED BUT NOT RECEIVED.	
		ANNUAL VOTE.	CREDITS-IN-AID VOTED.	TOTAL VOTED.	£	s.	d.							£
53	LAND FOR SETTLEMENTS ACCOUNT. Land for Settlements .. .. .	£ 287,800 0 0	£ 24 2 6	£ 287,824 2 6	£ 178,232 15 10	£ 109,591 6 8	£ 100 0 0	£ 100 0 0	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ 75 17 6		
54	MAIN HIGHWAYS ACCOUNT. Main Highways .. .. .	£ 5,517,200 0 0	£ 100,000 0 0	£ 5,617,200 0 0	£ 5,589,220 0 8	£ 27,979 19 4	£ 100,000 0 0	£ 159,857 0 2	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ ..		
55	SOCIAL SECURITY FUND. Administration Expenses and Benefits .. .. .	£ 563,225 0 0	£ 55,800 0 0	£ 619,025 0 0	£ 592,612 11 5	£ 26,412 8 7	£ 55,800 0 0	£ 913 17 11	£ 0 0 0	£ 0 0 0	£ 849 14 0	£ ..		
56	Medical, Hospital, &c., Benefits .. .. .	£ 1,194,400 0 0	£ 500 0 0	£ 1,194,900 0 0	£ 1,038,048 17 2	£ 136,851 2 10	£ 500 0 0	£ 849 14 0	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ ..		
..	Services not provided for .. .. .	£ 421 8 8	£ ..	£ 421 8 8	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..		
..	Less amount recovered .. .. .	£ 35 3 10	£ ..	£ 35 3 10	£ 86 4 10	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..		
	Totals .. .. .	£ 1,757,625 0 0	£ 56,300 0 0	£ 1,813,925 0 0	£ 1,650,747 13 5	£ 163,263 11 5	£ 56,300 0 0	£ 1,763 11 11	£ 0 0 0	£ 0 0 0	£ 1,763 11 11	£ ..		
57	STATE COAL-MINES ACCOUNT. State Coal-mines .. .. .	£ 338,363 0 0	£ 1,650 0 0	£ 340,013 0 0	£ 352,091 7 8	£ 12,078 7 8	£ 1,650 0 0	£ 734 3 5‡	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ ..		
58	STATE FORESTS ACCOUNT. State Forest Service .. .. .	£ 650,000 0 0	£ 6,254 6 11	£ 656,254 6 11	£ 559,327 13 10	£ 96,926 13 1	£ 10,362 0 0	£ 4,107 13 1	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ ..		
..	Services not provided for .. .. .	£ 704 9 11	£ 93 15 11	£ 797 14 10	£ 610 14 0	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..		
	Totals .. .. .	£ 650,000 0 0	£ 6,254 6 11	£ 656,254 6 11	£ 559,938 7 10	£ 96,926 13 1	£ 10,362 0 0	£ 4,107 13 1	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ ..		
59	WORKING RAILWAYS ACCOUNT. Working Railways .. .. .	£ 8,418,884 0 0	£ 2,749,150 0 0	£ 11,168,034 0 0	£ 11,027,363 12 6	£ 140,670 7 6	£ 2,749,150 0 0	£ 248,237 0 3	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ ..		
..	Services not provided for .. .. .	£ ..	£ ..	£ ..	£ 1,368 17 6	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..	£ ..		
	Totals .. .. .	£ 8,418,884 0 0	£ 2,749,150 0 0	£ 11,168,034 0 0	£ 11,028,732 9 6	£ 140,670 7 6	£ 2,749,150 0 0	£ 248,237 0 3	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ ..		

\* These are the amounts shown in column 4 of the Schedule to the Appropriation Act, and are voted only to the extent to which they are actually received.

† These credits have not been appropriated, and are not available for expenditure except under the provisions of section 51, subsection (3), of the Public Revenues Act, 1926.

‡ Excess credits as follows were made available in accordance with section 51, subsection (3), of the Public Revenues Act, 1926: Vote No. 57, £734 3s. 5d.

PUBLIC ACCOUNTS, 1939-1940

STATEMENT showing the ISSUES from ACCOUNTS OUTSIDE THE PUBLIC ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1940, compared with the Sums voted under the Appropriation Act, 1939.

(Under Section 86 of the Public Revenues Act, 1926.)

VOTE No.	ACCOUNT AND VOTE.	ANNUAL VOTE.		CREDITS-IN-AID VOTED.		TOTAL VOTED.		EXPENDITURE.		AMOUNT ISSUED.		ISSUED IN EXCESS.		CREDITS-IN-AID RECEIVED IN EXCESS OF ESTIMATE.†		CREDITS-IN-AID ESTIMATED BUT NOT RECEIVED.			
		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
60	Post Office ACCOUNT. Post and Telegraph Working-expenses Services not provided for .. ..	4,220,886	0 0	285,457	4 5	4,506,343	4 5	4,084,096	7 1	422,336	17 4	..	..	296,280	0 0	..	..	10,822	15 7
	Totals .. ..	4,220,886	0 0	285,457	4 5	4,506,343	4 5	4,085,262	7 1	422,336	17 4	..	..	296,280	0 0	..	..	10,822	15 7
61	PUBLIC TRUSTEE'S ACCOUNT. Public Trust Office .. .. Services not provided for .. ..	367,356	0 0	540	0 0	367,896	0 0	344,395	2 3	23,500	17 9	..	..	540	0 0	864	3 2	..	..
	Totals .. ..	367,356	0 0	540	0 0	367,896	0 0	344,649	13 10	23,500	17 9	..	..	540	0 0	864	3 2	..	..
62	NATIVE TRUSTEE'S ACCOUNT. Native Trust Office .. .. Services not provided for .. ..	16,700	0 0	..	..	16,700	0 0	13,832	18 6	2,867	1 6	..	..	..	..	..	..	..	..
	Totals .. ..	16,700	0 0	..	..	16,700	0 0	13,840	18 9	2,867	1 6	..	..	..	..	..	..	..	..
63	GOVERNMENT INSURANCE ACCOUNT. Government Insurance .. .. Services not provided for .. ..	223,139	0 0	342	11 4	223,481	11 4	155,753	7 1	67,728	4 3	..	..	500	0 0	..	..	157	8 8
	Totals .. ..	223,139	0 0	342	11 4	223,481	11 4	155,893	7 1	67,728	4 3	..	..	500	0 0	..	..	157	8 8
64	PUBLIC SERVICE SUPERANNUATION FUND ACCOUNT. Public Service Superannuation Fund Office .. .. Services not provided for .. ..	9,143	0 0	50	0 0	9,193	0 0	8,287	3 0	905	17 0	..	..	50	0 0	15	14 11	..	..
	Totals .. ..	9,143	0 0	50	0 0	9,193	0 0	8,310	18 0	905	17 0	..	..	50	0 0	15	14 11	..	..
65	STATE FIRE INSURANCE ACCOUNT. State Fire Insurance .. ..	190,838	0 0	21,611	0 0	212,449	0 0	98,259	7 7	119,189	12 5	..	..	22,250	0 0	..	..	639	0 0
66	GOVERNMENT ACCIDENT INSURANCE ACCOUNT. Government Accident Insurance .. ..	45,895	0 0	..	..	45,895	0 0	41,867	7 5	4,027	12 7	..	..	50	0 0	..	..	50	0 0

\* These are the amounts shown in column 4 of the Schedule to the Appropriation Act, and are voted only to the extent to which they are actually received. † These credits have not been appropriated, and are not available for expenditure except under the provisions of section 51, subsection (3), of the Public Revenues Act, 1926.

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT showing the ISSUES from ACCOUNTS OUTSIDE THE PUBLIC ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1940, compared with the Sums voted under the Appropriation Act, 1939—continued.  
(Under Section 86 of the Public Revenues Act, 1926.)

Vote No.	ACCOUNT AND VOTE.	AMOUNT VOTED.				EXPENDITURE.	AMOUNT UNISSUED.	ISSUED IN EXCESS.	CREDITS-IN-AID ESTIMATED.*		CREDITS-IN-AID RECEIVED IN EXCESS OF ESTIMATE.†		CREDITS-IN-AID ESTIMATED BUT NOT RECEIVED.			
		ANNUAL VOTE.	CREDITS-IN-AID VOTED.	TOTAL VOTED.					£	s.	d.	£	s.	d.	£	s.
67	Dairy Industry Account.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
..	Dairy Industry .. .. .	49,773	0	0	4,554	0	0	44,077	4	1	10,249	15	11	977	4	9
..	Services not provided for ..	..	..	..	..	..	..	93	7	6	..	..	..	..	..	..
	Totals .. .. .	49,773	0	0	4,554	0	0	44,170	11	7	10,249	15	11	977	4	9
..	Fruit Industry Account.	..	..	..	..	..	..	2,784	18	5	..	..	..	..	..	..
..	Services not provided for ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	Meat Industry Account.	..	..	..	..	..	..	12,819	8	9	..	..	..	..	..	..
..	Services not provided for ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	Wool Industry Account.	..	..	..	..	..	..	7,004	11	5	..	..	..	..	..	..
..	Services not provided for ..	£13,004	11	5	..	..	..	..	..	..	..	..	..	..	..	..
..	Less amounts recovered ..	6,000	0	0	..	..	..	..	..	..	..	..	..	..	..	..
..	Services not provided for ..	..	..	..	..	..	..	3,916	1	4	..	..	..	..	..	..
68	Internal Marketing Account.	116,388	0	0	200	0	0	73,119	17	10	43,468	2	2	200	0	0
..	Internal Marketing .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	Services not provided for ..	£6,976	0	8	..	..	..	..	..	..	..	..	..	136	8	0
..	Less amounts recovered or transferred to vote ..	6,781	2	9	..	..	..	194	17	11	..	..	..	..	..	..
	Totals .. .. .	116,388	0	0	200	0	0	73,314	15	9	43,468	2	2	200	0	0
69	Broadcasting Account.	176,540	0	0	20,384	2	2	146,991	13	8	49,932	8	6	26,500	0	0
..	Broadcasting .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	Services not provided for ..	..	..	..	..	..	..	3,312	9	11	..	..	..	..	..	..
..	Commercial Broadcasting ..	135,468	0	0	..	..	..	127,808	3	2	7,659	16	10	..	..	..
..	Services not provided for ..	..	..	..	..	..	..	75	0	0	..	..	..	1,893	19	1
	Totals .. .. .	312,008	0	0	20,384	2	2	278,187	6	9	57,592	5	4	26,500	0	0
70	Iron and Steel Industry Account.	225,076	0	0	200	0	0	31,759	12	10	194,116	7	2	200	0	0
..	Iron and Steel Industry .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
..	Services not provided for ..	..	..	..	..	..	..	592	14	11	..	..	..	..	..	..
	Totals .. .. .	225,076	0	0	200	0	0	31,759	12	10	194,116	7	2	200	0	0

\* These are the amounts shown in column 4 of the Schedule to the Appropriation Act, and are voted only to the extent to which they are actually received.  
† These credits have not been appropriated, and are not available for expenditure except under the provisions of section 51, subsection (3), of the Public Revenues Act, 1926.

Examined and found correct,

CYRIL G. COLLINS,  
Controller and Auditor-General.  
2nd July, 1940.

B. C. ASHWIN,  
Secretary to the Treasury.

A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.),  
Accountant to the Treasury.

The Treasury, Wellington, 1st July, 1940.

## PUBLIC ACCOUNTS, 1939-1940.

## STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) under the Civil List Act, 1920, Parts I, II, and V, for the Financial Year ended 31st March, 1940.

(Presented in terms of Section 65 of the Constitution Act, 1852.)

Permanent Appropriations under Special Acts of the Legislature.	£	s.	d.	£	s.	d.	£	s.	d.
<b>CIVIL LIST.</b>									
PART I.									
His Excellency the Governor-General:—									
Right Hon. Viscount Galway, P.C., G.C.M.G., D.S.O., O.B.E.,—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..			5,000	0	0			
Allowance, 1st April, 1939, to 31st March, 1940 .. .. .	..			2,500	0	0*			
							7,500	0	0
PART II.									
ESTABLISHMENT OF THE GENERAL GOVERNMENT:—									
Prime Minister, Minister of External Affairs, Native Minister, Minister for Cook Islands, and Minister in Charge of Native Trust, Legislative, Electoral, Audit, and High Commissioner's Departments,—									
Right Hon. M. J. Savage, P.C.—									
Salary, 1st April, 1939, to 29th February, 1940 .. .. .	..			1,650	0	0			
Minister of Education, Minister of Health, Minister of Marine, and Minister in Charge of Mental Hospitals, Police, and Inspection of Machinery Departments,—									
Hon. P. Fraser—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..	1,170	0	0					
House allowance, 1st April, 1939, to 31st March, 1940 .. .. .	..	200	0	0					
							1,370	0	0
Minister of Finance, Minister of Customs, Minister of Stamp Duties, and Minister in Charge of State Advances, Land and Income Tax, Public Service Superannuation, Public Trust, Government Life Insurance, State Fire Insurance, and Census and Statistics Department,—									
Hon. W. Nash—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..	1,170	0	0					
House allowance, 1st April, 1939, to 31st March, 1940 .. .. .	..	200	0	0					
							1,370	0	0
Minister of Industries and Commerce, Minister of Railways, and Minister in Charge of Scientific and Industrial Research Department,—									
Hon. D. G. Sullivan—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..	1,170	0	0					
House allowance, 1st April, 1939, to 31st March, 1940 .. .. .	..	200	0	0					
							1,370	0	0
Attorney-General, Minister of Justice, and Minister in Charge of Prisons and Registrar-General's Departments, and Patents, Designs, Trade-marks, and Copyright Offices,—									
Hon. H. G. R. Mason—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..			1,170	0	0			
Minister of Labour, Minister of Immigration, and Minister of Employment,—									
Hon. H. T. Armstrong—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..			1,170	0	0			
Minister of Public Works, Minister in Charge of Roads and Buildings, and Minister of Transport,—									
Hon. R. Semple—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..	1,170	0	0					
House allowance, 1st April, 1939, to 31st March, 1940 .. .. .	..	200	0	0					
							1,370	0	0
Minister of Internal Affairs, and Minister in Charge of Pensions, Museums, and Advertising Departments,—									
Hon. W. E. Parry—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..	1,170	0	0					
House allowance, 1st April, 1939, to 31st March, 1940 .. .. .	..	200	0	0					
							1,370	0	0
Minister of Mines and Minister in Charge of Printing and Stationery Department,—									
Hon. P. C. Webb—									
Salary, 1st April, 1939, to 31st March, 1940 .. .. .	..	1,170	0	0					
House allowance, 1st April, 1939, to 31st March, 1940 .. .. .	..	200	0	0					
							1,370	0	0
Carried forward .. .. .							12,210	0	0
							7,500	0	0

\* See also £4,891 1s. 0d. under "Other Special Acts, Miscellaneous," Appropriation Act, 1926, section 15. B.—1 [Pt. 11].

## PUBLIC ACCOUNTS, 1939-1940.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .				12,210	0	0	7,500	0	0
ESTABLISHMENT OF THE GENERAL GOVERNMENT— <i>continued.</i>									
CIVIL LIST ACT, 1920.									
PART II— <i>continued.</i>									
Minister of Agriculture, and Minister in Charge of Friendly Societies and National Provident Fund Departments,— Hon. W. Lee Martin— Salary, 1st April, 1939, to 31st March, 1940 .. .. .				1,170	0	0			
Minister of Lands, Commissioner of State Forests, and Minister in Charge of Land for Settlements, Scenery Preservation, Discharged Soldiers' Settlement, Valuation, and Tourist and Publicity Departments,— Hon. F. Langstone— Salary, 1st April, 1939, to 31st March, 1940 .. .. .				1,170	0	0			
Member of the Executive Council without Portfolio,— Hon. M. Fagan— House allowance, 1st April, 1939, to 17th July, 1939 .. .. .				59	13	7			
Hon. D. Wilson— House allowance, 7th November, 1939, to 31st March, 1940 .. .. .				80	0	0			
				11,689	13	7			
CIVIL LIST ACT, 1920, AND CIVIL LIST ACT AMENDMENT ACT, 1936, SECTION 6 (1).									
Parliamentary Under-Secretary to the Minister of Finance in Charge of Housing— Hon. J. A. Lee— Salary, 1st April, 1939, to 21st December, 1939 .. .. .				433	17	5			
House allowance, 1st April, 1939, to 21st December, 1939 .. .. .				144	12	6			
				578	9	11			
							15,268	3	6
PART V.									
NATIVE :—									
Transfer to Vote "Health," being Civil List contribution towards,—									
Maori medical services .. .. .	3,000	0	0						
Medical services : Native nurses .. .. .	600	0	0						
Running-cost of motor-car : Native nurse .. .. .	32	10	0						
				3,632	10	0			
Food, clothing, &c., supplied to Natives .. .. .				262	3	9			
Funeral and tangi expenses of Natives .. .. .				85	0	0			
Flags for Natives .. .. .				10	18	10			
Native Hostel, New Plymouth—									
Household requisites and expenses .. .. .	15	10	3						
Lighting .. .. .	28	16	8						
Lease of reserve .. .. .	5	0	0						
Repairs and maintenance .. .. .	130	10	2						
				179	17	1			
Native Hostel, Tauranga—									
Repairs and upkeep .. .. .	17	4	7						
				17	4	7			
Water-supply—									
Tatahoata Village .. .. .				7	11	11			
Contribution towards cost of artificial limbs .. .. .				5	0	0			
Flood relief, Hawke's Bay .. .. .				64	8	3			
							4,264	14	5
							£27,032	17	11

Examined and found correct,

CYRIL G. COLLINS,  
Controller and Auditor-General.

2nd July 1940.

B. C. ASHWIN,  
Secretary to the Treasury.A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.),  
Accountant to the Treasury.

The Treasury, Wellington, 1st July, 1940.

## PUBLIC ACCOUNTS, 1939-1940.

## ABSTRACT of the UNAUTHORIZED EXPENDITURE ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1940.

(UNDER SECTION 58 OF THE PUBLIC REVENUES ACT, 1926.)	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<b>CONSOLIDATED FUND.</b>												
<b>Ordinary Revenue Account.</b>												
<b>FOR SERVICES NOT PROVIDED FOR.</b>												
<i>Prime Minister's Department :—</i>												
New Zealand contribution to Singapore Bureau, League of Nations .. .. .							250	0	0			
<i>Treasury Department :—</i>												
Income-tax misappropriated by G. W. Hynes, Clerk .. .. .	£	s.	d.									
.. .. .	280	12	3									
Less Credits in reduction .. .. .	..	..	..	22	7	0						
				258	5	3						
War-risk insurance on departmental purchases shipped from United Kingdom to New Zealand .. .. .	£	s.	d.									
.. .. .	16,792	17	4									
Less Credits in reduction .. .. .	..	..	..	16,619	2	9						
				173	14	7						
							431	19	10			
<i>Internal Affairs Department :—</i>												
Amount advanced to officers of the High Commissioner's staff to meet evacuation expenses .. .. .				735	0	0						
Expenses in connection with administration of Patriotic Purposes Emergency Regulations .. .. .				959	4	10						
Grant for expenses of the National Patriotic Fund until moneys come to hand .. .. .				1,000	0	0						
Grant for cost of visit of Hon. P. Fraser and party to Great Britain .. .. .				2,396	14	8						
Part payment of cost of actuarial examinations in connection with Public Service Superannuation Fund .. .. .				537	14	10						
Payment to R. R. Wright on account of forged cheque .. .. .				19	6	7						
Reimbursement of R.N.V.R. ratings who attended as Guard of Honour at the opening ceremony of the New Zealand Centennial Exhibition .. .. .				2	8	3						
Remittance to stranded New Zealanders, £ s. d. Bombay .. .. .	£	s.	d.	500	0	0						
.. .. .	..	..	..	487	12	5						
Less Credits in reduction .. .. .	..	..	..	..	..	..	12	7	7			
							5,662	16	9			
<i>External Affairs Department :—</i>												
Grant to W. H. Roberts to cover loss incurred through early transfer to New Zealand .. .. .							20	11	9			
<i>Printing and Stationery Department :—</i>												
Salary of officer for leave on retirement during a portion of the ensuing financial year .. .. .							16	5	0			
<i>Marine Department :—</i>												
Damage to motor-car caused by collision with departmental vehicle .. .. .							21	9	6			
<i>Labour Department :—</i>												
Allowances to members, Court of Arbitration, for special services .. .. .				200	0	0						
Expenses of members, Industrial Emergency Council .. .. .				196	14	10						
Expenses of members, National Emergency Disputes Committee .. .. .				58	16	3						
Increments to Conciliation Commissioners .. .. .				75	0	0						
Salary of Mr. Justice O'Regan, Judge of the Compensation Court, 9th to 31st March, 1940 .. .. .				123	13	1				654	4	2
<i>Justice and Prisons Department :—</i>												
Compassionate grant to widow of the late C. L. James, Custodian, Supreme Court, Christchurch .. .. .							108	0	0			
<i>Police Department :—</i>												
Compassionate grants to widows of deceased members of Police Force .. .. .												
Widow of Sergeant W. H. Almond .. .. .	£	s.	d.	32	10	3						
Widow of Constable N. T. Davis .. .. .	..	..	..	13	4	10						
				45	12	1						
Compensation, funeral, and medical expenses under Workers' Compensation Act of the late Constable W. J. Watt, who died from injuries received whilst on duty .. .. .				1,050	6	2				1,095	18	3
<i>Army Department :—</i>												
Ex gratia payment to mother of the late Gunner L. J. Bourke, killed on duty .. .. .							50	0	0			
<i>Public Works Department :—</i>												
Compensation and funeral expenses under Workers' Compensation Act of the late John Turner, who died as the result of an accident .. .. .				1,037	19	2						
Interest and exchange paid on cheques lodged as deposits on contracts .. .. .				29	19	3						
Payment to Government Fire Insurance Fund .. .. .				50,000	0	0						
Settlement of Air Travel (N.Z.), Ltd.'s, claim for damage sustained by aeroplane ZK-AGP .. .. .				475	3	10				51,543	2	3
Carried forward .. .. .							59,854	7	6			

## PUBLIC ACCOUNTS, 1939-1940.

ABSTRACT of the UNAUTHORIZED EXPENDITURE ACCOUNT—*continued*.

CONSOLIDATED FUND <i>continued</i> .		£	s.	d.	£	s.	d.	£	s.	d.
<b>Ordinary Revenue Account <i>continued</i>.</b>										
<b>FOR SERVICES NOT PROVIDED FOR—<i>continued</i>.</b>										
Brought forward .. .. .		..	..	..	59,854	7	6			
<i>Lands and Survey Department:—</i>										
Grant to Vote—Settlement of Unemployed Workers (Small Farms) subsidy on wages paid .. .. .		..	..	..	50,000	0	0			
<i>Agriculture Department:—</i>										
Compensation under Workers' Compensation Act paid to C. M. Anderson, injured in course of duty .. .. .		35	2	8						
Damages, costs, and expenses awarded in <i>Cox v. Crown</i> for property damaged by fire .. .. .		147	10	0						
<i>Ex gratia</i> payment to orchardists on account of frost damage to citrus-trees, Bay of Plenty .. .. .		337	14	6						
<i>Ex gratia</i> payment to R. Twining for loss of cow used for sterility experiment .. .. .		15	0	0						
Expenses incidental to investigations as to "In store" cost of handling wool .. .. .		22	0	0						
Expenses of members, Primary Production Council .. .. .		95	4	5						
Incidental expenses of district councils of Primary Production .. .. .		0	5	0						
Grant to David Jones, member of Executive Council of Agriculture, on retirement .. .. .		228	9	0						
Grant to tobacco-growers on account of losses on export tobacco, and to Buxton's Ltd. in full settlement of agreement <i>re</i> charges .. .. .		1,498	19	3						
Medical expenses of J. D. S. Heaton, injured in course of duty .. .. .		34	3	3						
Subsidy on raw materials used in manufacture of super-phosphate .. .. .		81,510	4	3						
					83,924	9	4			
<i>Department of Industries and Commerce, Tourist and Publicity:—</i>										
Amount irrecoverable from overseas tourist agency (New York) on account of passenger bookings .. .. .		43	10	2						
Expenses of investigating the marketing of New Zealand fruit-juice .. .. .		92	15	0						
Expenses of members, Controller of Foodstuffs Advisory Committee .. .. .		182	7	8						
					318	12	10			
<i>Transport Department:—</i>										
Allowance to officer for performing higher duties .. .. .		24	19	7						
Expenses incidental to tests made with producer-gas units .. .. .		10	12	6						
					35	12	1			
<i>Department of Health:—</i>										
Medical expenses of L. Craill, who was injured at Gisborne .. .. .		..	..	..	12	12	10			
<i>Education Department:—</i>										
Compassionate grant to widow of the late W. J. Bodey, Senior Inspector of Schools, Wangauiri .. .. .		..	..	..	377	0	0			
<i>Social Security Department:—</i>										
Annuity payment to S. G. Smith .. .. .		120	0	0						
Payment of Christmas bonus to unemployment beneficiaries .. .. .		5,460	2	8						
<i>Less</i> credits in reduction .. .. .		309	5	8						
		5,150	17	0						
Payment to G. A. Paterson on account of forged cheque .. .. .		29	16	0						
					5,291	7	0			
					199,814	2	7			
<b>FOR SERVICES IN EXCESS OF VOTES.</b>										
Vote 2—Prime Minister's department .. .. .					244	12	0			
Vote 3—Treasury .. .. .					1,010	17	8			
Vote 13—Labour .. .. .					153,464	48	4			
Vote 24—Maintenance Public Works and Services .. .. .					319,198	3	0			
					478,918	11	0			
					678,732	13	7			
<b>PUBLIC WORKS FUND.</b>										
<b>General Purposes Account.</b>										
<b>FOR SERVICES NOT PROVIDED FOR.</b>										
<i>Public Works Department:—</i>										
Compassionate grant to widow of the late R. G. Hart, storekeeper's assistant .. .. .					75	19	6			
Compensation for land purchased from the Bachelor Estate, Palmerston North, for Massey Agricultural College .. .. .					4,820	0	0			
Fees and disbursements of Crown Solicitor, Palmerston North, in connection with land purchased from Bachelor Estate .. .. .					20	6	8			
<i>Ex gratia</i> payment to J. D. Jones, for loss of two horses .. .. .					25	0	6			
Salaries of officers on leave on retirement during a portion of the ensuing financial year .. .. .					35	4	5			
					455	7	7			
Carried forward .. .. .					1,076	7	7			
					678,732	13	7			

## PUBLIC ACCOUNTS, 1939-1940.

ABSTRACT of the UNAUTHORIZED EXPENDITURE ACCOUNT—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<b>PUBLIC WORKS FUND</b> — <i>continued.</i>												
<b>General Purposes Account</b> — <i>continued.</i>												
FOR SERVICES IN EXCESS OF VOTES.												
Brought forward .. .. .	..	..	..	..	..	..	4,976	7	7	678,732	13	7
<i>Public Works Department</i> — <i>continued.</i>												
Vote 47—Irrigation, Water-supply, and Drainage .. .. .	..	..	..	..	..	..	26,437	6	3	31,413	13	10
<b>SEPARATE ACCOUNTS.</b>												
<b>Social Security Fund.</b>												
FOR SERVICES NOT PROVIDED FOR.												
<i>Social Security Department</i> .. .												
Compassionate grant to widow of the late B. Bell, Registrar, Wanganui .. .. .	..	..	..	..	..	..	50	4	10			
Grants to officers for damage to stored furniture .. .. .	..	..	..	..	..	..	36	0	0			
										86	4	10
<b>State Coal Mines Account.</b>												
FOR SERVICES IN EXCESS OF VOTE.												
Vote 57—State Coal-mines .. .. .	..	..	..	..	..	..	..	..	..	11,344	4	3
<b>State Forests Account.</b>												
FOR SERVICES NOT PROVIDED FOR.												
<i>Forestry Department</i> .. .												
Contribution towards cost of United Sawmillers' Exhibit at Centennial Exhibition .. .. .	..	..	..	..	..	..	500	14	0			
<i>Ex gratia</i> payment to widow of deceased holder of a sawmill licence on account of excess payment in relation to timber cut .. .. .	..	..	..	..	..	..	70	0	0			
Payment to owners of sheep for injuries inflicted by dogs .. .. .	..	..	..	..	..	..	40	0	0			
										610	14	0
<b>Working Railways Account.</b>												
FOR SERVICES NOT PROVIDED FOR.												
Expenses in connection with the engagement of overseas employees .. .. .	..	..	..	..	..	..	1,328	17	0			
Services rendered by Mr. R. E. Price as Conciliation Commissioner on behalf of the Government .. .. .	..	..	..	..	..	..	40	0	0			
										1,368	17	0
<b>ACCOUNTS OUTSIDE THE PUBLIC ACCOUNT.</b>												
<b>Post Office Account.</b>												
FOR SERVICES NOT PROVIDED FOR.												
Compassionate allowances to widows of deceased officers:—												
Widow of F. A. Baker .. .. .	..	..	..	..	..	..	146	0	0			
Widow of G. Diekie .. .. .	..	..	..	..	..	..	140	0	0			
Widow of M. Erkill .. .. .	..	..	..	..	..	..	115	0	0			
Widow of W. E. Evans .. .. .	..	..	..	..	..	..	97	0	0			
Widow of F. W. Fairey .. .. .	..	..	..	..	..	..	80	0	0			
Widow of G. F. McGregor .. .. .	..	..	..	..	..	..	115	0	0			
Widow of H. J. Partridge .. .. .	..	..	..	..	..	..	92	0	0			
Widow of T. B. Pickering .. .. .	..	..	..	..	..	..	44	0	0			
Widow of M. J. Sherlock .. .. .	..	..	..	..	..	..	102	0	0			
Widow of T. W. Thwaites .. .. .	..	..	..	..	..	..	158	0	0			
Widow of D. E. Tobin .. .. .	..	..	..	..	..	..	107	0	0			
										1,196	0	0
										724,752	7	6



## PUBLIC ACCOUNTS, 1939-1940

ABSTRACT of the UNAUTHORIZED EXPENDITURE ACCOUNT—*continued.*

ACCOUNTS OUTSIDE THE PUBLIC ACCOUNT— <i>continued.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	..	..	..	..	..	..	724,752	7 6
<b>Public Trustee's Account.</b>								
FOR SERVICES NOT PROVIDED FOR— <i>continued.</i>								
Salary of officer for leave on retirement during a portion of the ensuing financial year .. .. .	..	..	..	..	183	6 8		
Grant to B. Hughes, agent of Public Trustee, Temuka, on retirement .. .. .	..	..	..	..	35	0 0		
Salaries of officers for portion of ensuing financial year .. .. .	..	..	..	..	27	4 11		
							245	11 7
<b>Native Trustee's Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
Moneys held in West Coast Settlement Reserve for Mere Harrison erroneously uplifted .. .. .	..	..	..	..	..	..	8	0 3
<b>Government Insurance Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
Compassionate grant to widow of the late H. B. Leaper, travelling agent .. .. .	..	..	..	..	..	..	140	0 0
<b>Public Service Superannuation Fund Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
Special allowance to officer for performing higher duties .. .. .	..	..	..	..	..	..	23	15 0
<b>Broadcasting Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
(1) Broadcasting— Purchase of <i>N.Z. Radio Record</i> .. .. .	..	..	..	..	3,312	9 11		
(2) Commercial Broadcasting— Grant to Mr. Sheil for official visit to Australia .. .. .	..	..	..	..	75	0 0		
							3,387	9 11
<b>Dairy Industry Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
Compassionate grant to the widow of the late H. R. Farwell, Chief Advertising Representative, London .. .. .	..	..	..	..	..	..	93	7 6
<b>Internal Marketing Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
Allowances and expenses of officers travelling to Australia .. .. .	..	..	..	..	109	8 5		
Grant to New Zealand Citrus Council for clerical and secretarial expenses .. .. .	..	..	..	..	35	0 0		
Special and general damages and legal expenses in <i>Miss Whitely v. The Crown</i> .. .. .	..	..	..	..	50	9 6		
							194	17 11
<b>Fruit Industry Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
Salaries and administrative expenses in connection with the Fruit Industry Account .. .. .	..	..	..	..	..	..	2,784	18 5
<b>Meat Industry Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
Salaries and administrative expenses in connection with the Meat Industry Account .. .. .	..	..	..	..	..	..	12,819	8 9
<b>Sundry Products Account.</b>								
FOR SERVICES NOT PROVIDED FOR.								
Salaries and administrative expenses in connection with the Sundry Products Account .. .. .	..	..	..	..	3,670	8 8		
Expenses of Mr. H. Turner to United Kingdom .. .. .	..	..	..	..	245	12 8		
							3,916	1 4
Carried forward .. .. .	..	..	..	..	..	..	748,365	18 2

## PUBLIC ACCOUNTS, 1939-1940.

ABSTRACT of the UNAUTHORIZED EXPENDITURE ACCOUNT—*continued.*

ACCOUNTS OUTSIDE THE PUBLIC ACCOUNTS— <i>continued.</i>	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .							718,365	18	2
<b>Wool Industry Account.</b>									
<b>FOR SERVICES NOT PROVIDED FOR.</b>									
Advance to New Zealand Woolbuyers' Association .. .. .				8,000					
Less credits in reduction .. .. .				6,000					
							2,000	0	0
Salaries and administrative expenses in connection with the Wool Industry Account .. .. .							5,001	11	5
									7,001 11 5
<b>Housing Account.</b>									
<b>FOR SERVICES NOT PROVIDED FOR.</b>									
Misappropriation of moneys by J. D. Tiffin .. .. .							5	2	5
Losses sustained in meeting claims under the Wages Protection and Contractors' Liens Act in connection with house construction contracts .. .. .							577	15	0
Damage to motor-vehicles caused by collisions with departmental cars .. .. .							9	17	6
									592 14 11
<b>Total .. .. .</b>							<b>£755,963</b>	<b>4</b>	<b>6</b>

## Surplus Credits-in-aid applied in Terms of Section 51, Subsection (3), of the Public Revenues Act, 1926.

Ordinary Revenue Account.	£	s.	d.	£	s.	d.	£	s.	d.
Vote 2—Prime Minister's Department .. .. .							555	16	9
Vote 3—Treasury .. .. .							487	12	6
Vote 24—Maintenance of Public Works and Services .. .. .							2,553,697	14	0
									2,554,741 3 3
<b>Public Works Fund.—General Purposes Account.</b>									
Vote 37—Public Works, Departmental .. .. .							61,694	1	8
Vote 47—Irrigation, Water-supply, and Drainage .. .. .							19,100	10	9
									80,794 12 5
<b>State Coal-mines Account.</b>									
Vote 57—State Coal-mines .. .. .									734 3 5
									<b>£2,636,269 19 1</b>

## SUMMARY.

Unauthorized Expenditure.	Unauthorized Authority.	Amount expended.				
	£	s.	d.	£	s.	d.
For services in connection with Working Railways under the control of the Government						
Railways Department .. .. .	100,000	0	0	1,368	17	0
For all other services .. .. .	500,000	0	0	754,594	7	6
<b>TOTAL UNAUTHORIZED EXPENDITURE .. .. .</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>755,963</b>	<b>4</b>	<b>6</b>
Surplus credits-in-aid expended .. .. .						2,636,269 19 1
<b>TOTAL EXPENDITURE IN EXCESS OF APPROPRIATION .. .. .</b>						<b>3,392,233 3 7</b>

Examined and found correct,

CYRIL G. COLLINS,  
Controller and Auditor-General.  
2nd July, 1940.

B. C. ASHWIN,  
Secretary to the Treasury.

A. R. F. MACRAY, M.Com. (N.Z.), Ph.D. (Lond.),  
Accountant to the Treasury.

The Treasury, Wellington, 1st July, 1940.

## PUBLIC ACCOUNTS, 1939-1940.

**SUMMARY of CERTIFIED STATEMENTS of LIABILITIES** as on 31st MARCH, 1940, as rendered by respective Departments in terms of Section 46 of the Public Revenues Act, 1926.

## CONSOLIDATED FUND, ORDINARY REVENUE ACCOUNT.

## PERMANENT CHARGES.

<i>Under special Acts :—</i>	£	s.	d.	£	s.	d.
Appropriation Act, 1926, Section 15 .. .. .	526	2	7			
Civil List Act, 1920, Part II .. .. .	130	12	11			
				656	15	6
 <i>Refunds of Revenue :—</i>						
	£	s.	d.			
Customs Duty .. .. .	10,588	14	5			
Sales Tax .. .. .	5,448	3	3			
Stamp and Death Duties .. .. .	30,986	8	3			
Births, Deaths, and Marriages .. .. .		3	4	8		
Cinematograph Films Act, 1928 .. .. .		1	0	0		
Explosives and Dangerous Goods Act, 1908 .. .. .		2	15	0		
Patents, Designs, and Trade-marks .. .. .		7	6	0		
Public Safety Conservation Act, 1932 .. .. .		1	0	0		
Department of Justice .. .. .		6	6	9		
				47,044	18	4

## VOTES.

Legislative .. .. .				976	12	6
Prime Minister's Department .. .. .				123	11	0
Treasury .. .. .				874	0	0
Customs .. .. .				2,179	6	2
Land and Income Tax .. .. .				33,827	9	8
Stamp Duties .. .. .				3,096	19	6
Audit .. .. .				1,727	13	0
Public Service Commissioner's Office .. .. .				104	5	11
Internal Affairs .. .. .				19,572	9	7
External Affairs .. .. .				4,104	19	1
Printing and Stationery .. .. .				14,298	0	10
Marine .. .. .				5,899	1	5
Labour .. .. .				161,698	0	9
Native .. .. .				2,356	5	5
Valuation .. .. .				1,564	13	11
Electoral .. .. .				199	8	6
Census and Statistics .. .. .				400	8	11
Justice and Prisons .. .. .				10,072	11	11
Police .. .. .				2,525	19	7
Maintenance of Public Works and Services .. .. .				347,310	9	6
Lands and Survey .. .. .				3,432	1	1
Agriculture .. .. .				81,918	9	0
Industries and Commerce, Tourist and Publicity .. .. .				8,529	16	7
Scientific and Industrial Research .. .. .				3,687	14	11
Mines .. .. .				5,995	13	0
Transport .. .. .				3,228	2	1
Health .. .. .				172,744	9	10
Mental Hospitals .. .. .				11,994	17	11
Education .. .. .				35,014	19	1
War and other Pensions .. .. .				83,961	6	2
National Provident and Friendly Societies .. .. .				1,287	14	0
				1,072,409	4	8
<i>Unauthorized :—</i>	£	s.	d.			
Treasury .. .. .	124	2	7			
Internal Affairs .. .. .	74	13	9			
				198	16	4

Total, Consolidated Fund, Ordinary Revenue Account .. £1,072,608 0 0

## PUBLIC ACCOUNTS, 1939-1940.

SUMMARY of CERTIFIED STATEMENTS of LIABILITIES as on 31st MARCH, 1940, as rendered by respective Departments in terms of Section 46 of the Public Revenues Act, 1926—*continued*.

## CONSOLIDATED FUND, DEPOSITS ACCOUNT.

	£	s.	d.
Orchard-tax Act, 1927 .. .. .	195	10	6
Unemployment Insurance Stamps .. .. .	44	11	6
Total, Consolidated Fund, Deposits Account .. .. .	£240	2	0

## PUBLIC WORKS FUND, GENERAL PURPOSES ACCOUNT.

	VOTES.			£	s.	d.
Public Works, Departmental .. .. .	..	..	..	9,413	18	10
Railway-construction .. .. .	..	..	..	109,546	17	5
Railways Improvements and Additions to Open Lines .. .. .	..	..	..	10,611	9	3
Public Buildings .. .. .	..	..	..	69,112	17	8
Education Buildings .. .. .	..	..	..	16,038	1	7
Lighthouses and Harbour Works .. .. .	..	..	..	3,507	0	7
Development of Tourist Resorts .. .. .	..	..	..	3,179	10	9
Roads, &c. .. .. .	..	..	..	79,819	0	9
Telegraph Extension .. .. .	..	..	..	247,452	0	0
Lands, Miscellaneous .. .. .	..	..	..	11,252	15	10
Irrigation, Water-supply, and Drainage .. .. .	..	..	..	34,775	18	0
Settlement of Unemployed Workers .. .. .	..	..	..	141	13	11
Native Land Settlement .. .. .	..	..	..	39,721	4	5
Total, Public Works Fund, General Purposes Account .. .. .	..	..	..	£634,572	9	0

	£	s.	d.
Public Works Fund—Electric Supply Account .. .. .	151,700	15	4
Land for Settlements Account .. .. .	2,905	18	3
Main Highways Account .. .. .	402,346	2	9
Social Security Fund .. .. .	293,910	13	5
State Coal-mines Account .. .. .	22,260	14	9
State Forests Account .. .. .	23,141	2	8
War Expenses Account—	£	s.	d.
Navy .. .. .	39,872	3	0
Army .. .. .	338,717	6	3
Air .. .. .	128,201	10	2
Civil .. .. .	760	15	10
Working Railways Account .. .. .	507,551	15	3
Government Insurance Account .. .. .	431,446	15	3
Government Accident Insurance Account .. .. .	2,576	19	4
Housing Account .. .. .	686	13	10
Post Office Account .. .. .	5,654	6	0
Public Service Superannuation Fund Account .. .. .	201,274	0	0
Public Trust Office Account .. .. .	363	14	2
Public Trust Office Account .. .. .	7,392	0	3
State Fire Insurance Account .. .. .	3,982	13	6
State Iron and Steel Industry Account .. .. .	423	19	10
Internal Marketing Account .. .. .	181,389	0	0
Broadcasting Account—	£	s.	d.
Subdivision I.—Broadcasting .. .. .	16,548	2	8
Subdivision II.—Commercial Broadcasting .. .. .	5,081	9	6
	21,632	12	2

## PUBLIC ACCOUNTS, 1939-1940.

SUMMARY of CERTIFIED STATEMENTS of LIABILITIES as on 31st MARCH, 1940, as rendered by respective Departments in terms of Section 46 of the Public Revenues Act, 1926—*continued*.

				SUMMARY.					
				£	s. d.	£	s. d.		
Consolidated Fund—									
Ordinary Revenue Account	..	..	..	1,072,608	1 0				
Deposits Account	..	..	..	240	2 0				
				<hr/>		1,072,848	3 0		
Public Works Fund—									
General Purposes Account	..	..	..	634,572	9 0				
Electric Supply Account	..	..	..	151,700	15 4				
				<hr/>		786,273	4 4		
Land for Settlements Account	..	..	..					2,905	18 3
Main Highways Account	..	..	..					402,346	2 9
Social Security Fund	..	..	..					293,940	13 5
State Coal-mines Account	..	..	..					22,260	14 9
State Forests Account	..	..	..					23,141	2 8
War Expenses Account—				£	s. d.				
Navy	..	..	..	39,872	3 0				
Army	..	..	..	338,717	6 3				
Air	..	..	..	128,201	10 2				
Civil	..	..	..	760	15 10				
				<hr/>				507,551	15 3
Working Railways Account	..	..	..					131,416	15 3
Government Insurance Account	..	..	..					2,576	19 4
Government Accident Insurance Account	..	..	..					686	13 10
Housing Account	..	..	..					5,654	6 0
Post Office Account	..	..	..					201,274	0 0
Public Service Superannuation Fund Account	..	..	..					363	14 2
Public Trust Office	..	..	..					7,392	0 3
State Fire Insurance Account	..	..	..					3,982	13 6
State Iron and Steel Industry Account	..	..	..					423	19 10
Internal Marketing Account	..	..	..					184,389	0 0
Broadcasting Account—				£	s. d.				
Subdivision I.—Broadcasting	..	..	..	16,548	2 8				
Subdivision II.—Commercial Broadcasting	..	..	..	5,084	9 6				
				<hr/>				21,632	12 2
Total, all accounts								<hr/>	<hr/>
								£3,971,090	8 9

NOTE.—As the law does not require these figures to be audited, the Audit Office has not examined this statement.

