

1945  
NEW ZEALAND

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# PUBLIC ACCOUNTS

FOR THE

FINANCIAL YEAR 1944-1945

PART II

PREPARED BY THE TREASURY DEPARTMENT

CERTIFIED TO BY THE CONTROLLER AND AUDITOR-GENERAL UNDER THE PUBLIC  
REVENUES ACT, 1926

ALSO

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

This publication is one of a series of four statements dealing with the Public Accounts, as under:—

- B.-1 [Pt. I].—Abstract of the Public Accounts and Supplementary Statements.
- B.-1 [Pt. II].—Report of Controller and Auditor-General and Details of Revenue and Expenditure.
- B.-1 [Pt. III].—Statement of the Public Debt and Transactions in connection therewith.
- B.-1 [Pt. IV].—Balance-sheets of various Government Departments.

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# PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 1945

## REPORT OF THE CONTROLLER AND AUDITOR-GENERAL

I HAVE the honour to submit my report for the year ended 31st March, 1945, in terms of the Public Revenues Act, 1926, section 89, which is set out hereunder. Subsections (2) and (3) of this section state the several headings under which the report is required to be presented :—

89. (1) The Treasury shall as soon as practicable after the end of every financial year prepare and send to the Audit Office a statement of the revenue and expenditure of the Public Account during that year.

(2) The Controller and Auditor-General shall forthwith examine that statement, and prepare and sign a report showing—

- (a) The particulars of any discrepancies between such statement and the books of the Treasury :
- (b) Full particulars of every case in which the provisions of this or any other Act, or the regulations or any forms, have not been carried out or adopted, or have in any manner been varied or departed from :
- (c) Every case of failure to deliver or send in accounts or to collect or account for any moneys or stores :
- (d) All sums allowed or disallowed without vouchers or with imperfect vouchers or upon incorrect certificates :
- (e) Any proceeding that may have been taken by or against any person in pursuance of the provisions of this Act or the regulations :
- (f) All unsatisfied surcharges which have been made by the Controller and Auditor-General and all surcharges disallowed by the Minister on appeal :
- (g) In what accounts the Controller and Auditor-General has, with the consent of the Minister, dispensed with a detailed audit :
- (h) Such other information as may be prescribed, or as the Controller and Auditor-General thinks desirable.

(3) The Controller and Auditor-General shall annex or append to the said report copies of all cases laid by him before the Attorney-General for his opinion, together with a copy of the opinion given in every such case.

(4) The Controller and Auditor-General shall lay the said statement, together with his report thereon, before Parliament within fourteen days after the signing of the report if Parliament is then in session, and if not, then within fourteen days after the commencement of the next ensuing session.

In reference to subsection (3), no cases were laid before the Attorney-General, and as to subsection (4), the full Statement of the Revenue and Expenditure of the Public Account is contained in two parliamentary papers—namely, B.-1 [Pt. I], which shows, under main headings, the receipts and payments of the funds and accounts comprised in the Public Account, and also shows details of the expenditure under the annual appropriations, Civil List, and the Unauthorized Expenditure Account; and B.-1 [Pt. II], which shows certain of the receipts and payments in greater detail than they are shown in B.-1 [Pt. I]. As the latter paper for 1944-45 has already been laid before Parliament, it is necessary for me to present only Part II with this report.

The requirements of subsection (2) (a-h) are satisfied as follows :—

### (a) DISCREPANCIES IN THE STATEMENT OF ACCOUNTS

There are no discrepancies between the statement of accounts and the books of the Treasury.

**(b) CASES IN WHICH THE PROVISIONS OF THE LAW HAVE NOT BEEN CARRIED OUT**

The Audit Office is required, in the exercise of its duties, to satisfy itself that all financial transactions of the State are supported by proper authority and that they contravene no provisions of the law. As stated in previous reports, circumstances arise which require or render it desirable that public moneys should be expended for purposes for which no specific authority exists and for which the statutory provisions governing "unauthorized expenditure" or "emergency expenditure" are not available, or not available to a sufficient amount. There are cases also in which circumstances may render it desirable that legislative restrictions should not apply.

Several cases covered by the foregoing explanation arose during the year, and the Audit Office, following past practice, agreed to pass the transactions on being informed by the Government that it would introduce at the earliest opportunity validating or amending legislation, or otherwise provide the authority required.

The necessary legislation in the following cases was passed during the financial year covered by this report :—

(1) The Finance Act 1944 (No. 3), section 6, which authorized payments at an increased rate from 1st October, 1944, of the family benefit payable under section 30 of the Social Security Act, 1938.

(2) The Education (Post-primary Teachers) Regulations 1945, which authorized the payment from 1st February, 1944, of salaries at an increased rate to teachers in secondary and technical schools.

(3) The Public Service Amending Regulations 1945, which authorized payment of lodging-allowances at an increased rate to officers, probationers, or persons temporarily employed in the Public Service who are stationed away from their homes.

(4) The Education Amending Regulations 1945, which authorized the payment from 1st September, 1944, of lodging-allowances at increased rates to training-college students.

Legislation giving retrospective effect to the regulations mentioned in above paragraphs (2), (3), and (4) was passed during the year and is contained in the Finance Act, 1944 (No. 3), sections 37 and 38.

In the following case the validating legislation was provided in the present parliamentary session :—

The Finance Act, 1945, section 5, authorized payment of increased remuneration to persons in receipt of retiring-allowances from the Public Service Superannuation Fund or the Teachers' Superannuation Fund and re-employed in the Public Service or Teaching Service without such increases being taken into consideration in fixing the maximum retiring-allowance payable in terms of sections 33 (2) and 78 (2) of the Public Service Superannuation Act, 1927.

My report last year referred to four cases in which validating legislation or other authority had not been provided at the date of the report. The transactions have been validated as follows :—

(1) The Finance Act, 1944 (No. 3), validated payment of benefits in excess of rates prescribed by section 17 of the National Provident Fund Act, 1926, to certain contributors who are incapacitated through illness or personal injury. (Section 7.)

(2) The Goods-service Charges Tribunal Emergency Regulations 1943, Amendment No. 2, provided for the payment to any member of the Tribunal who is an officer of the Public Service such remuneration as may from time to time be approved by the Minister of Finance.

(3) The Rehabilitation Amendment Act, 1944, provided for payment to members of the Rehabilitation Board appointed by the Governor-General such remuneration as the Minister of Finance approves in each case. (The provisions of the Public Service Act, 1912, do not now apply.) (Section 8.)

(4) Section 33 of the Finance Act, 1944 (No. 3), provided for the purchase by the Crown of the Tokaanu Hotel. (Authority, however, is required for carrying on the business in connection therewith.)

Validating or other authority is awaited in respect of the following transactions :

(1) Retrospective increase of rates of remuneration, including overtime, payable to employees of the Railways Department for periods between 30th June, 1944, and the dates of the various applications to the Tribunal (see section 18 of the Government Railways Amendment Act, 1944). Authority is also necessary for the retrospective increase of rates of remuneration, including overtime, payable to employees in the Public Service, Post and Telegraph Department, and Police and Education Services from 30th June, 1944. With regard to officers whose salaries are fixed by statute and to the administrative officers of each Service it will be necessary to make provision in the legislation for the amount payable in excess of the salaries fixed for the year 1944-45.

(2) Payment of £667,951 16s. 5d. in excess of the limit of £100,000 fixed by section 58 of the Public Revenues Act, 1926, as the limit of unauthorized for services in connection with the Railways Department, and of £1,660,976 6s. 9d. in excess of the limit of £500,000 fixed by the same section as the limit of unauthorized for other services.

**(c) STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES**

Included in this statement are six cases of misappropriation of public moneys by departmental officers involving the sum of £1,532 5s. 8d. Five of the misappropriations were committed by accounting officers, and forgery and falsification of entries were resorted to in four of the cases. The fifth case, the largest misappropriation reported, involving the sum of £1,245, occurred in the coin room of the Post and Telegraph Department, Auckland, and was committed by the officer responsible for accounting for each day's collections of coin collected from public call offices. Restitution of £1,092 4s. 3d. has been made. The Department's system of recording and accounting for revenue derived from this source was re-examined and further safeguards instituted with a view to preventing further losses.

As I have pointed out on previous occasions, the ordinary safeguards provided by internal checks are applied wherever possible to prevent irregularities, and the Audit Office, in the course of its duties, examines the accounting systems in operation and suggests improvements where necessary. The instances reported, apart from the Post Office loss, did not point to remediable weaknesses in the accounting procedure in the Departments concerned.

The number of cases reported to the Audit Office in which the recipients of pensions, sustenance, age, and other benefits obtained payment in excess of scale rates by failing to disclose material particulars of their circumstances to the Social Security Department was 116, as against 211 last year.

File No.	Nature of Irregularity.	Amount involved.	Action taken, and Result.
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NOTE.—In cases marked \* police inquiries were either unsuccessful or are incomplete.

**Agriculture Department**

IRREGULARITY BY DEPARTMENTAL OFFICER

		£	s.	d.	
A. 21/4/22	Misappropriation of moneys	218	2	11	Offender pleaded guilty and was sentenced to twelve months' imprisonment. Part recovery from superannuation moneys.

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

A. 21/4	Theft of stores, equipment, petrol, and gardening tools—eight instances	Not stated	*	
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**Air Department**

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

A. 21/101	Fraudulent cashing of allotment imprest cheques—eighteen instances	142	8	6	Each loss was investigated by the police and convictions obtained in two cases. Inquiries in respect of four other cases have not yet been completed.
A. 21/101/71	Theft of cash	5	13	0	*
A. 21/101/69	Moneys obtained by fraud	156	5	1	*
A. 21/101	Thefts or improper possession of stores, equipment, petrol, and arms—sixty-eight instances	Not stated			Each case was investigated by the police or by the Air Force authorities. Convictions were obtained in sixteen cases. Inquiries in respect of twenty-six other cases have not yet been completed.

## STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES—continued

File No.	Nature of Irregularity.	Amount involved.	Action taken, and Result.
<b>Army Department</b>			
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS			
A. 21/9/202	Theft of cash (Middle East Forces) ..	£ s. d. 116 15 0	Officer sentenced by General Court-martial to be cashiered and to be imprisoned with hard labour for one year. Restitution ordered.
A. 21/9/304	Theft of cash (Middle East Forces) ..	50 10 0	Officer sentenced by General Court-martial to ninety days' detention—reduced to the ranks.
A. 21/9/214	Theft of cash (Middle East Forces) ..	16 17 6	Officer responsible for its safe custody ordered to pay £6 5s. towards the loss.
A. 21/9/198	Loss of moneys ..	10 18 7	Court of Inquiry proceedings unsuccessful.
A. 21/9/209	Fraudulent cashing of final pay warrant ..	20 9 1	*
A. 21/9 ..	Fraudulent cashing of allotment and dependent's allowance warrants—thirty-six instances	275 5 10	Each loss was investigated by the police. Eight convictions were obtained and restitution of £84 7s. ordered. Inquiries in respect of seven of the cases are not yet complete.
A. 21/9 ..	Theft or improper possession of stores, equipment, petrol and arms—eighty-five instances	Not stated	Each case was investigated by the police or Military authorities. Convictions were obtained in eight cases. Inquiries in respect of twenty-one of the cases are not yet complete.
A. 21/9/286	Theft of motor tires and tubes ..	539 19 4	Action taken by police—no conviction recorded.
<b>Health Department</b>			
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS			
A. 21/14/33	Postal warrants negotiated by unauthorized persons—eight instances	9 2 6	Each case was investigated by the police and convictions obtained in three cases. Inquiries in respect of one case not yet complete.
<b>Justice and Prisons Department</b>			
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS			
A. 21/18/27	Theft of restitution-moneys ..	12 18 6	Amount of the loss has been recovered.
A. 21/94/3	Theft of remittance ..	2 0 0	Investigations unsuccessful.
<b>Labour Department</b>			
IRREGULARITY BY PERSON NOT DEPARTMENTAL OFFICER			
A. 21/102/4	Theft of tram tickets ..	2 9 6	*
<b>Lands and Survey Department</b>			
IRREGULARITY BY DEPARTMENTAL OFFICER			
A. 21/38/35	Misappropriation of moneys ..	19 0 8	Offender convicted and placed on probation for twelve months. Restitution ordered.
<b>Marine Department</b>			
IRREGULARITY BY DEPARTMENTAL OFFICER			
A. 21/23/6	Theft of stores, including stocks, dies, taps, oil-syringe, &c.	36 3 0	Offender sentenced to two months' imprisonment and fined £10, and ordered to make restitution of the sum of £1 3s.
IRREGULARITY BY PERSON NOT DEPARTMENTAL OFFICER			
A. 21/103/3	Theft of pay envelope ..	16 1 5	Police investigations unsuccessful. Officer responsible for its safe custody required to make good the loss.
<b>Marketing Department (Internal Marketing Division)</b>			
IRREGULARITY BY DEPARTMENTAL OFFICER			
A. 21/107/22	Theft of cash—Canteen Board ..	1 13 11	Offender admitted to probation for two years. Restitution made.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS			
A. 21/107/19 and 21	Theft of cash (RNZAF canteen)—two instances	61 0 0	*
A. 21/107/24	Theft of stock and cash (RNZAF canteen) ..	Not stated	Offender convicted and placed on probation for a period of two years.
A. 21/107/16	Theft of stores (RNZAF canteen) ..	Not stated	*
A. 21/107/23	Theft of stores (RNZAF canteen) ..	64 0 0	Offender convicted and placed on probation for a period of twelve months. Restitution and payment of costs of prosecution ordered.
A. 21/107/18	Theft of cash and stores—Army canteen ..	5 0 0	*
A. 21/107/17	Theft of cash—Navy canteen ..	8 10 0	*
<b>Mental Hospitals Department</b>			
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS			
A. 21/24/14	Theft of five wheels, tires, and tubes ..	Not stated	*
A. 21/24/13	Theft of hose and poultry (sixteen) ..	Not stated	*
A. 21/24/13	Theft of pump and poultry (twenty-one) ..	Not stated	*

## STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES—continued

File No.	Nature of Irregularity.	Amount involved.	Action taken, and Result.
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**Mines Department**

## IRREGULARITY BY PERSON NOT DEPARTMENTAL OFFICER

A. 21/25/27	Theft of petrol .. .. .	£ s. d. Not stated	*
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**Navy Department**

## IRREGULARITIES BY DEPARTMENTAL OFFICERS

A. 21/28/12	Theft of oil and wire rope .. .. .	Not stated	Offenders convicted and each placed on probation for a period of eighteen months. Restitution ordered.
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## IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

A. 21/28/11	Fraudulent cashing of allotment cheque .. .. .	0 14 0	Offender convicted and ordered to come up for sentence if called upon within twelve months. Restitution made.
A. 21/35/47	Theft of petrol .. .. .	Not stated	*

**Post and Telegraph Department**

## IRREGULARITIES BY DEPARTMENTAL OFFICERS

A. 21/30/766	Theft of postal packets .. .. .	Not stated	Offender convicted and sentenced to four months' imprisonment. Restitution made.
A. 21/30/775	Theft of postal packets .. .. .	Not stated	Offender convicted and placed on probation for two years. Restitution ordered.
A. 21/30/777	Misappropriation of moneys collected from slot telephones	1,245 0 0	Offender convicted and sentenced to nine months' imprisonment. Part restitution made.
A. 21/30/778	Theft of postal packets .. .. .	2 12 10	Offender was convicted and ordered to come up for sentence if called upon within twelve months. Restitution ordered.
A. 21/36/270	Theft of postal packets containing cash .. .. .	6 11 0	Offender convicted and discharged. Restitution made.
A. 21/30/776	Misappropriation of moneys! .. .. .	13 17 9	Two charges—offender convicted and sentenced to three months' imprisonment on one charge and convicted and discharged on the other charge. Restitution made.

## IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

A. 21/30/765	Fraudulent withdrawal from Post Office Savings-bank	9 0 0	Offender placed on probation for a period of eighteen months. Restitution ordered.
A. 21/30/767	Theft of cash .. .. .	12 0 0	*
A. 21/30/771	Theft of cash .. .. .	1 5 0	*
A. 21/30/772	Theft of cash and articles of value .. .. .	74 16 5	Two offenders—one sentenced to two years' imprisonment followed by twelve months' reformatory detention, and the other to two years' reformatory detention.
A. 21/30/773	Theft of cash .. .. .	17 18 7	Offender sentenced to nine months' reformatory detention. 5s. recovered.
A. 21/30/780	Fraudulent withdrawal from Post Office Savings-bank account	31 19 0	Offender admitted to probation for a period of two years and ordered to pay costs of prosecution. Restitution being made.
A. 21/30/770	Thefts from public call offices and stamp-vending machines	302 12 3	An investigation carried out in respect of each loss.
A. 21/30/779	Fraudulent withdrawal from Post Office Savings-bank account	10 0 0	*
A. 21/30/782	Fraudulent withdrawal from Post Office Savings-bank account	2 0 0	Offender placed on probation for a period of two years. Restitution ordered.

**Public Works Department**

## IRREGULARITY BY DEPARTMENTAL OFFICER

A. 21/35/44	Moneys obtained by fraud .. .. .	7 6 4	Offender convicted and placed on probation for two years. Restitution ordered.
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## IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

A. 21/35/46	Theft of twenty motor-tires .. .. .	107 6 0	*
A. 21/35/47	Theft of petrol .. .. .	Not stated	*
A. 21/9/237	Theft of axe and wire-cutter .. .. .	Not stated	*

**Railways Department**

## IRREGULARITIES BY DEPARTMENTAL OFFICERS

A. 21/36/267	Misappropriation of moneys .. .. .	35 17 10	Offender convicted and placed on probation for two years. Amount recovered.
A. 21/36/277	Failure to account for fare collected .. .. .	0 16 0	Police investigations proceeding. Officer dismissed the Service.
A. 21/36/282	Theft of moneys .. .. .	9 8 7	Charge dismissed under Offenders' Probation Act, 1920. Amount recovered.
A. 21/36/266	Misappropriation of moneys .. .. .	0 6 6	Offender placed on probation for a period of two years. Amount recovered.

STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES—*continued*

File No.	Nature of Irregularity.	Amount involved.	Action taken, and Result.
<b>Railways Department—<i>continued</i></b>			
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS			
A. 21/36/276	.. Theft of cash .. .. .	£ 9 19 8	*
A. 21/36/274	.. Theft of cigarettes and tobacco .. .. .	43 12 6	*
A. 21/36/272	.. Theft of cash .. .. .	10 10 0	Offender convicted and sentenced to eighteen months' reformatory detention.
A. 21/36/279	.. Theft of bag containing cheque and cash .. .. .	31 5 5	Police investigation unsuccessful. Officer responsible for its safe custody required to make good the loss of cash £10 17s. 5d.
A. 21/36/278	.. Theft of bag containing cash .. .. .	12 13 3	Police investigation unsuccessful. Officer responsible for its safe custody required to make good the loss.
A. 21/36/268	.. Theft of liquor .. .. .	73 6 9	Two offenders—one sentenced to four months' imprisonment, and the other convicted and placed on probation for two years. Compensation, £73 6s. 9d., was paid, and goods recovered realized £56 7s. 3d. Restitution, £13, ordered.
A. 21/36/271	.. Theft of cash .. .. .	13 17 8	Offender sentenced to eighteen months' reformatory detention. Restitution, £8 18s. 10d., made.
A. 21/36/265, 275, and 269	.. Theft of cash—three instances .. .. .	8 0 6	*

**Rehabilitation Department**

IRREGULARITY BY PERSON NOT DEPARTMENTAL OFFICER			
A. 21/116/2	.. Theft of tools .. .. .	6 4 3	*

**Scientific and Industrial Research Department**

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS			
A. 21/98/8	.. Theft of petrol .. .. .	Not stated	*
A. 21/98/11	.. Theft of 4,000 ft. of cab-tire flex .. .. .	100 0 0	Offender convicted and placed on probation for a period of eighteen months.
A. 21/98/7	.. Theft of radio equipment .. .. .	Not stated	Offender convicted and sentenced to four months' imprisonment.

**Social Security Department**

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS			
A. 21/2/87	.. Postal warrant negotiated by unauthorized person	4 0 0	Offender convicted and placed on probation for a period of eighteen months. Restitution ordered.
A. 21/2/89	.. Postal warrant negotiated by unauthorized person	1 0 0	*
A. 21/2/89	.. Postal warrant negotiated by unauthorized person	1 0 0	Offender convicted and fined £7 10s. Restitution ordered.
A. 21/2/89	.. Fraudulent cashing of postal warrants (2) .. .. .	4 6 6	In one case the offender was convicted and discharged, and in the other police investigations were unsuccessful.
A. 21/2/90	.. Benefits obtained by fraud .. .. .	429 0 9	Offender convicted and sentenced to four months' imprisonment.
A. 21/2/89	.. Postal warrant negotiated by unauthorized person	1 0 0	*
A. 21/88/44	.. One hundred and sixteen cases in which recipients of rehabilitation allowances, war pensions, unemployment, sickness, and other benefits obtained in excess of scale rates by failing promptly to disclose material particulars of their circumstances to the Social Security Department	1,946 1 9	Proceedings instituted in three cases involving the sum of £100 4s. 4d. resulted in four convictions being entered. Restitution of the sum of £100 4s. 4d. was ordered to be made. There were 112 other cases involving the sum of £1,845 17s. 5d. Except in a small number of cases where beneficiaries are on active service, in straitened circumstances, or deceased, efforts have been made to obtain refunds.

**Transport Department**

IRREGULARITY BY PERSON NOT DEPARTMENTAL OFFICER			
A. 21/35/47	.. Theft of petrol .. .. .	Not stated	*

**Treasury Department**

IRREGULARITY BY PERSON NOT DEPARTMENTAL OFFICER			
A. 21/116/1	.. Cheque cashed by unauthorized person .. .. .	1 10 4	*



## (d) SCHEDULE OF SUMS ALLOWED BY THE AUDIT OFFICE AS PAID, UNDER PROVISIONS OF SECTION 73, PUBLIC REVENUES ACT, 1926

Section 73, which requires the Audit Office to disallow any sum as paid where the voucher for the actual receipt and payment has not been produced, empowers the Minister, on satisfactory evidence being produced that the requisite papers have been lost or destroyed or that it is not possible to obtain or replace them, to order that the relative sum be allowed.

The powers of the Minister under section 73 have been delegated to the Secretary of the Treasury in terms of section 15 of the Finance Act, 1937, and the following payments have been passed by the Audit Office pursuant to orders made under the delegated powers :—

Department and Particulars.	Reason.	Amount.	Total Amount.	
<b>Agriculture</b>				
Advertising .. .. .	Receipt not obtained .. ..	£ s. d. 4 0 0	£ s. d. 225 14 4	
Salaries .. .. .	Voucher lost .. ..	206 0 8		
Travelling-expenses .. .. .	Receipts not obtained .. ..	15 13 8		
<b>Air</b>				
Freight charges .. .. .	Receipt lost .. ..	0 10 11	7,131 12 1	
Goods and services .. .. .	Vouchers lost .. ..	6,879 15 8		
Overtime .. .. .	Voucher lost .. ..	0 16 0		
Pay and allowances .. .. .	Vouchers lost .. ..	10 8 4		
Travelling-expenses .. .. .	Receipts not obtained .. ..	67 5 3		
Uniform grants .. .. .	Vouchers lost .. ..	170 15 8		
Wages .. .. .	Receipt not obtained .. ..	2 0 3		
<b>Army</b>				
Freight charges .. .. .	Receipts unobtainable .. ..	1 16 10		430 14 2
Goods and services .. .. .	Vouchers lost .. ..	48 2 0		
Medical treatment .. .. .	Voucher lost .. ..	11 13 6		
Postages, &c. .. .. .	Receipts unobtainable .. ..	5 3 10		
Publications .. .. .	Receipts unobtainable .. ..	2 3 6		
Repatriation expenses : Wives of returned service-men	Receipts not obtained .. ..	37 14 11		
Salaries and wages .. .. .	Vouchers lost .. ..	76 18 2		
Toll charges .. .. .	Vouchers lost .. ..	35 3 6		
Travelling-expenses .. .. .	Receipts not obtained .. ..	189 7 11		
Uniform grants .. .. .	Vouchers lost .. ..	22 10 0		
<b>Crown Law</b>				
Travelling-expenses .. .. .	Receipt not obtained .. ..	2 5 0	2 5 0	
<b>Customs</b>				
Purchase of distilled spirits .. .. .	Receipt not obtained .. ..	21 0 0	214 13 11	
Salaries .. .. .	Voucher lost .. ..	6 19 3		
Travelling-expenses of official representative travelling in United States of America	Receipts unobtainable .. ..	186 14 8		
<b>Education</b>				
Boarding-out fees .. .. .	Warrants lost .. ..	313 3 11	368 15 6	
Freight charges .. .. .	Receipt not obtained .. ..	5 9 3		
Publications .. .. .	Receipts unobtainable .. ..	28 10 3		
Toll charges .. .. .	Receipts not obtained .. ..	2 8 0		
Travelling-expenses .. .. .	Receipts not obtained .. ..	19 4 1		
<b>External Affairs</b>				
Miscellaneous payments, Washington Legation ..	Receipts not obtained .. ..	129 11 5	294 3 0	
Travelling-expenses .. .. .	Receipts not obtained .. ..	164 11 7		
<b>Health</b>				
Expenses of Health Committees .. .. .	Receipts lost .. ..	84 5 9	118 2 11	
Medical services .. .. .	Receipts lost .. ..	9 0 0		
Salaries .. .. .	Vouchers lost .. ..	15 17 7		
Travelling-expenses .. .. .	Receipts not obtained .. ..	8 19 7		
<b>Industries and Commerce, Tourist and Publicity</b>				
Bureau of Industry fees .. .. .	Voucher lost .. ..	4 11 10	1,566 7 0	
Film strips .. .. .	Receipts unobtainable .. ..	20 17 6		
Freight charges .. .. .	Receipts unobtainable .. ..	10 0 8		
Goods and services .. .. .	Receipts unobtainable .. ..	14 5 6		
Office supplies and requisites .. .. .	Receipts unobtainable .. ..	540 3 2		
Overtime .. .. .	Vouchers lost .. ..	107 19 8		
Publications .. .. .	Receipts unobtainable .. ..	0 12 5		
Tolls .. .. .	Receipt not obtained .. ..	0 7 6		
Travelling-expenses .. .. .	Receipts not obtained .. ..	419 16 0		
Wages .. .. .	Vouchers lost .. ..	447 12 9		

**SCHEDULE OF SUMS ALLOWED BY THE AUDIT OFFICE AS PAID, UNDER  
PROVISIONS OF SECTION 73, PUBLIC REVENUES ACT, 1926—continued**

Department and Particulars.	Reason.	Amount.	Total Amount.
<b>Internal Affairs</b>			
Goods and services .. .. .	Receipts unobtainable .. .. .	£ 207 11 11	£ s. d.
Miscellaneous expenses, Council of Sport .. .. .	Receipts unobtainable .. .. .	34 14 1	
Publications .. .. .	Receipt unobtainable .. .. .	0 3 5	
Salaries .. .. .	Voucher lost .. .. .	19 6 8	
Travelling-expenses .. .. .	Receipt not obtained .. .. .	9 6 3	271 2 4
<b>Island Territories</b>			
Travelling-expenses .. .. .	Receipts not obtained .. .. .	6 9 5	6 9 5
<b>Justice and Prisons</b>			
Maintenance .. .. .	Receipts unobtainable .. .. .	5 15 0	
Publications .. .. .	Vouchers lost .. .. .	10 6 4	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	24 1 0	40 2 4
<b>Labour</b>			
Salaries .. .. .	Voucher lost .. .. .	24 18 2	
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	47 14 4	72 12 6
<b>Land and Income Tax</b>			
Overtime .. .. .	Voucher lost .. .. .	1 9 6	
Refund of tax .. .. .	Receipts unobtainable .. .. .	11 3 11	12 13 5
<b>Lands and Survey</b>			
Freight charges .. .. .	Receipts unobtainable .. .. .	8 16 6	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	6 5 7	
Travelling-expenses .. .. .	Vouchers lost .. .. .	18 16 6	
Wages .. .. .	Vouchers lost .. .. .	488 10 1	522 8 8
<b>Marine</b>			
Toll charges .. .. .	Receipts not obtained .. .. .	12 11 0	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	1 12 6	14 3 6
<b>Marketing</b>			
Goods and services .. .. .	Vouchers lost .. .. .	6,457 12 5	6,457 12 5
<b>Mental Hospitals</b>			
Overtime .. .. .	Vouchers lost .. .. .	434 10 10	
Toll charges .. .. .	Receipts not obtained .. .. .	9 6 2	443 17 0
<b>Mines</b>			
Salaries and wages .. .. .	Vouchers lost .. .. .	76 13 5	76 13 5
<b>Ministry of Supply</b>			
Cable charges .. .. .	Receipts unobtainable .. .. .	294 6 9	
Freight charges .. .. .	Receipts unobtainable .. .. .	432 9 11	
General indents .. .. .	Vouchers lost .. .. .	51,698 0 7	
Canadian income-tax deductions .. .. .	Receipt not obtained .. .. .	16 0 5	
Office requisites, &c. . . . .	Receipts not obtained .. .. .	609 3 3	
Overtime .. .. .	Receipts not obtained .. .. .	2 10 9	
Publications .. .. .	Receipts unobtainable .. .. .	95 9 0	
Removal expenses of barbed wire plants .. .. .	Receipts unobtainable .. .. .	2,347 19 0	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	777 8 4	56,273 8 0
<b>National Service</b>			
Postage stamps .. .. .	Voucher lost .. .. .	5 8 4	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	21 9 1	
Wages and overtime .. .. .	Vouchers lost .. .. .	8 19 2	35 16 7
<b>Native</b>			
Goods and services .. .. .	Voucher lost .. .. .	8 17 11	
Travelling expenses .. .. .	Receipts not obtained .. .. .	10 13 0	19 10 11
<b>Navy</b>			
Freight charges .. .. .	Receipt unobtainable .. .. .	18 14 8	
Medical services .. .. .	Voucher lost .. .. .	1 1 0	
Naval stores .. .. .	Voucher lost .. .. .	334 4 1	
Pay and allowances .. .. .	Voucher lost .. .. .	5 15 4	
Publications .. .. .	Receipts unobtainable .. .. .	10 5 6	
Remittances .. .. .	Receipts unobtainable .. .. .	14 0 1	
Wages and overtime .. .. .	Vouchers lost .. .. .	167 15 1	551 15 9
<b>Post Office</b>			
Goods and services .. .. .	Vouchers lost .. .. .	492 13 3	492 13 3

**SCHEDULE OF SUMS ALLOWED BY THE AUDIT OFFICE AS PAID, UNDER  
PROVISIONS OF SECTION 73, PUBLIC REVENUES ACT, 1926—continued**

Department and Particulars.	Reason.	Amount.	Total Amount.
<b>Public Works</b>			
Contract, progress payment .. .. .	Voucher lost.. .. .	£ 2,911 3 8	£ s. d.
Freight charges .. .. .	Receipt unobtainable .. .. .	4 10 0	
Goods and services .. .. .	Vouchers lost .. .. .	61 8 1	
Legal costs .. .. .	Vouchers lost .. .. .	4 7 3	
Publications .. .. .	Receipts not obtained .. .. .	0 19 10	
Toll charges .. .. .	Receipts not obtained .. .. .	4 7 3	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	8 16 11	
Wages and salaries .. .. .	Vouchers lost .. .. .	149 4 2	3,144 17 2
<b>Railways</b>			
Goods and services .. .. .	Receipts unobtainable .. .. .	33 3 11	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	3 8 10	36 12 9
<b>Scientific and Industrial Research</b>			
Insurance charges .. .. .	Receipt unobtainable .. .. .	12 3 4	
Overtime .. .. .	Vouchers lost .. .. .	15 13 1	
Toll charges .. .. .	Receipts not obtained .. .. .	1 8 4	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	32 4 9	61 6 6
<b>Social Security</b>			
Benefit payments .. .. .	Voucher lost.. .. .	20 48 11	
Salaries .. .. .	Voucher lost.. .. .	4 9 5	
Toll charges .. .. .	Voucher lost.. .. .	2 15 0	
Travelling-expenses .. .. .	Voucher lost.. .. .	8 0 0	36 3 4
<b>State Forest Service</b>			
Salaries and wages .. .. .	Voucher lost.. .. .	20 15 7	
Travelling-expenses .. .. .	Receipt destroyed by fire .. .. .	2 7 6	23 3 1
<b>Treasury</b>			
Maintenance .. .. .	Receipts unobtainable .. .. .	10 0 0	
Petty expenses .. .. .	Receipts unobtainable .. .. .	1 16 0	
Publications .. .. .	Receipts unobtainable .. .. .	2 10 11	
Rent .. .. .	Receipt not obtained .. .. .	0 8 9	
Travelling-expenses .. .. .	Receipts not obtained .. .. .	138 15 6	
Wages (U.S.J.P.B.) .. .. .	Receipts not obtained .. .. .	129 13 3	283 4 5
			<b>£79,228 14 8</b>

**(e) PROCEEDINGS TAKEN AGAINST DEFAULTERS AND OTHERS**

Particulars of cases in which proceedings have been taken in pursuance of section 69 (3) of the Public Revenues Act, 1926, are included in the statement under para. (c), page v.

The Audit Office is required by the above-mentioned section to take all such steps as it thinks fit to prosecute according to law all defaulters in respect of any public moneys or stores, but the section does not prevent prosecutions in such cases by persons other than the Audit Office. The statement includes, therefore, prosecutions which were instituted by Departments concerned as well as those instituted by the Audit Office.

**(f) SURCHARGES**

Section 69 (1) of the Public Revenues Act, 1926, provides that the Controller and Auditor-General shall surcharge the person responsible wherever it appears to the Audit Office that public moneys or stores have been lost through the default, neglect, fraud, or error of any servant of the Crown.

In the past year it was found necessary to surcharge two officers, the surcharges being in respect of loss of money.

Any person surcharged has the right, under section 71 of the Act, to appeal to the Minister of Finance, and the Minister may thereupon confirm or waive the surcharge as he thinks fit. Each of the surcharges issued during the year was made the subject of an appeal and the appended table summarizes the surcharges issued and the results of the appeals :—

Department.	Number of Surcharges.	Upon Appeal.		Total.
		Confirmed.	Waived.	
		£ s. d.	£ s. d.	£ s. d.
Post and Telegraph .. ..	1	5 0 0	41 1 4	46 1 4
Railways .. ..	1	..	10 10 0	10 10 0
	2	5 0 0	51 11 4	56 11 4

(g) DETAILED AUDIT OF ACCOUNTS DISPENSED WITH

Section 72 of the Public Revenues Act, 1926, authorizes the Controller and Auditor-General, with the consent of the Minister, to dispense with a detailed audit of any accounts in circumstances which render a detailed audit unnecessary.

The Minister was not requested to make any new exercise of his power under this section during the year.

(h) GENERAL INFORMATION

Repayment of Public Debt

The following table gives particulars of the amount of securities redeemed under the provisions of the Repayment of the Public Debt Act, 1925, and the total cost of redemption :—

Rate of Interest, per Cent.	Nominal Value of Securities redeemed.			Total Cost of Redemptions.
	Total to 31st March, 1944.	Year 1944-45.	Total to 31st March, 1945.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Free of interest .. ..	..	780 0 0	780 0 0	780 0 0
1 $\frac{1}{4}$ .. ..	459,417 10 0	..	459,417 10 0	459,417 10 0
1 $\frac{1}{2}$ .. ..	1,760,437 0 0	..	1,760,437 0 0	1,760,437 0 0
2 $\frac{1}{2}$ .. ..	22,515 0 0	135,895 0 0	158,410 0 0	158,410 0 0
2 $\frac{3}{4}$ .. ..	199,200 0 0	..	199,200 0 0	199,200 0 0
3 .. ..	4,141,098 14 8	272,840 0 0	4,413,938 14 8	4,413,938 14 8
3 $\frac{1}{4}$ .. ..	532,850 0 0	59,980 0 0	592,830 0 0	592,830 0 0
3 $\frac{1}{2}$ .. ..	5,333,176 8 8	1,734,500 0 0	7,067,676 8 8	7,067,676 8 8
3 $\frac{3}{4}$ .. ..	288,111 7 4	..	288,111 7 4	288,111 7 4
4 .. ..	3,905,043 5 6	1,769,793 15 0	5,674,837 0 6	5,663,149 9 7
4 $\frac{1}{2}$ .. ..	2,104,760 0 0	..	2,104,760 0 0	2,089,382 5 0
5 .. ..	5,423,735 0 0	..	5,423,735 0 0	5,423,181 5 0
5 $\frac{1}{4}$ .. ..	1,530,990 0 0	..	1,530,990 0 0	1,530,972 10 0
5 $\frac{1}{2}$ .. ..	1,033,310 0 0	..	1,033,310 0 0	1,030,894 12 2
6 .. ..	2,633,588 9 9	..	2,633,588 9 9	2,612,292 8 8
	29,368,232 15 11	3,973,788 15 0	33,342,021 10 11	33,290,673 11 1

The opening balance of the Public Debt Repayment Account was £909,312 10s. 5d., and during the year £3,585,146 16s. 1d. was transferred from Consolidated Fund to that account. Securities valued at £3,973,788 15s., as shown above, were redeemed, leaving a balance in the account at 31st March of £520,670 11s. 6d.

The following statement shows the amounts of loans subject to the Repayment of the Public Debt Act, 1925, and those not subject to the Act, as at 31st March, 1945.

The amounts set opposite the several accounts, other than the Ordinary Revenue Accounts, War Expenses (1939), and National Development Loans Accounts represent also the amounts of capital liability due by such accounts to the Consolidated Fund in terms of section 6 of the National Development Loans Act, 1941.

As expenditure on housing construction is now made from Public Works Account, the Minister of Finance approved the division of public works capital liability in terms of the National Development Loans Act, 1941, section 6, and the Finance Act, 1944 (No. 3), section 3, in order to show the capital liability in respect of housing construction.

## Particulars.

## Loans subject to the Repayment of the Public Debt Act, 1925—

	£	s.	d.	£	s.	d.
Consolidated Fund: Ordinary Revenue Account—						
Discharged Soldiers Settlement Account .. .. .	177,985	1	0			
Greymouth Harbour Board Account .. .. .	148,000	0	0			
Mining Advances Account .. .. .	33,209	0	11			
Miscellaneous .. .. .	8,131,471	19	10			
Reserve Bank of New Zealand Account .. .. .	1,125,000	0	0			
State Advances Corporation Account .. .. .	1,030,728	9	0			
War Expenses Account (1914–18) .. .. .	58,297,465	16	6			
Exchange Account (Ordinary) .. .. .	36,028,095	14	9			
Public Works Account—						
Public Works .. .. .	170,612,299	6	5			
Housing Construction .. .. .	5,200,707	15	2			
Housing Account .. .. .	21,130,253	19	6			
Bank of New Zealand Shares Account .. .. .	875,000	0	0			
Iron and Steel Industry Account .. .. .	14,000	0	0			
Land for Settlements Account .. .. .	7,650,270	2	3			
Cheviot Estate Account .. .. .	160,918	0	0			
Main Highways Account .. .. .	12,967,918	11	8			
State Forests Account .. .. .	3,877,438	7	5			
War Expenses Account—						
War Expenses (1939) .. .. .	214,957,606	2	6			
Exchange Account (War Expenses) .. .. .	3,792,500	0	0			
National Development Loans Account not allocated to accounts .. .. .	15,000	0	0			
				546,225,868	6	11
Less loans represented by funded debt to the Imperial Government .. .. .				30,125,249	8	3
				516,100,618	18	8

## Loans not subject to the Repayment of the Public Debt Act, 1925—

	£	s.	d.			
Loans for which provision for repayment is provided—						
State Coal-mines Account .. .. .	1,521,591	3	0			
Electric Supply Account .. .. .	21,297,210	16	8			
Nauru and Ocean Islands Account .. .. .	192,044	7	3			
State Advances Account .. .. .	34,001,697	0	10			
				57,012,543	7	9
Funded debt due to the Imperial Government .. .. .				30,125,249	8	3
Total liability represented by debt as at 31st March, 1945 .. .. .				£603,238,411	14	8

## Increase and Decrease of the Public Debt

The following statement shows increases and decreases of the public debt during the year:—

	£	s.	d.
Total debt as at 31st March, 1944 .. .. .	566,494,017	7	4
<b>Increases during the year—</b>			
Consolidated Fund—Ordinary Revenue Account:			
Miscellaneous .. .. .	210,365	0	0
National Development Loans .. .. .	11,148,000	0	0
War Expenses .. .. .	54,418,343	1	0
	65,776,708	1	0
	632,270,725	8	4
<b>Decreases during the year—</b>			
War expenses debt redeemed .. .. .	24,152,169	5	0
Other debt redeemed .. .. .	4,880,144	8	8
	29,032,313	13	8
Total debt as at 31st March, 1945 .. .. .	£603,238,411	14	8

The statement shows that the total public debt has been increased during the year by £36,744,394 7s. 4d. The long-term debt was increased by £45,359,394 7s. 4d., while the short-term Treasury bills debt decreased by £8,615,000, as shown in the following summary :—

	£	s.	d.	£	s.	d.
Long-term debt as at 31st March, 1944 .. ..	510,879,017	7	4			
Long-term debt as at 31st March, 1945 .. ..	556,238,411	14	8			
Increase .. .. ..				45,359,394	7	4
Treasury bills as at 31st March, 1944 .. ..	55,615,000	0	0			
Treasury bills as at 31st March, 1945 .. ..	47,000,000	0	0			
Decrease .. .. ..				8,615,000	0	0
Increase to 31st March, 1945 .. .. ..				£36,744,394	7	4

The statement includes as long-term debt, transactions under the Memorandum of Security Agreement. The balance outstanding at 31st March, 1944, was £16,732,500, and a further amount of £8,480,000 was borrowed during the year, while £6,250,000 was repaid, leaving a balance outstanding at 31st March, 1945, of £18,962,500.

#### Departmental Balance-sheets

Certain Departments are required by their governing statutes to produce balance-sheets and supporting accounts for presentation to Parliament, and others have been directed to do so in terms of section 57 of the Finance Act, 1932. These balance-sheets and accounts, duly audited, will appear in due course either in parliamentary paper B.—1 [Pt. IV] or with the annual departmental reports to Parliament.

#### Marketing Department

*Export Division.*—A continuous audit has been maintained on the transactions of the Division, and the accounts for the year ended 31st July, 1944, have been certified as correct. In my last report it was mentioned that stabilization accounts for dairy-produce and for meat had been opened in the books of the Division, the intention being that the accounts should be credited with the proceeds arising from increases above the selling prices being received for these products at 15th December, 1942, and debited with any subsidies paid by the Government to maintain costs of production at the level ruling at that date. All debits to the stabilization accounts were to be agreed to by representatives of the relative industry, and Audit has concerned itself to see that debits are in accord with agreements. As the Division did not have statutory authority to pay the subsidies in question out of these accounts such subsidies were met from War Expenses Account until the necessary legislation was provided by section 2 of the Finance Act, 1945.

*Internal Division.*—This Division is also subject to continuous audit, and the only difficulty experienced during the year has been a minor one in connection with the audit of the accounts governed by the Egg Marketing Regulations and the funding of the District and National Egg Pools. These matters have now been placed on a satisfactory basis, and the appointment by the Division of several pool auditors has assisted considerably in this direction.

Presentation of completed accounts of this Division for audit has been somewhat delayed, and those for the year ended 31st March, 1944, were only certified in June last. They have since been presented to Parliament.

#### Native Land Development

During his inspection of Native land development accounts in one district my Inspector drew attention to the large numbers of live-stock written out of the accounts of certain schemes as “ deaths ” and “ unaccounted for.” The Department set up a special committee to look into the position, and the committee has brought forward recommendations which it is hoped will reduce the losses. The recommendations were summarized into :—

- (1) The completion and repair and maintenance of all boundary and road fences :
- (2) The avoidance of overstocking :
- (3) The removal of cattle from unfenced country adjacent to bush areas when feed is short :
- (4) The close scrutiny of all travelling mobs of stock passing through properties.

### Social Security (Medical Benefits) Regulations 1941

My officers have satisfied themselves that revision has been satisfactorily maintained of Patients' Lists which determine the amount of fees payable from the Social Security Fund to medical practitioners giving services on a capitation basis.

### Public Stores

I have again to report that the inspection of the accounts of the General Branch of the Public Works Department has, through shortage of Audit Inspectors, been left to the Department's own staff. Their reports, which are made available to me, indicate that a satisfactory standard of accounting is being maintained.

Even with the relief so afforded, Audit Inspectors have been unable to inspect the stores accounts of all other Departments, but those examined have, with few exceptions, been found in order.

The position of the stores purchased or received for the use of the Armed Forces is separately dealt with in the War Expenses section of this report.

### Accounts of Local Authorities

Two cases of misappropriation of funds by local-body officials were reported during the year, as compared with seven in the previous year. In each case the matter was placed in the hands of the police for appropriate action, and restitution was made in respect of the sums involved.

Fifteen cases of disqualification of members of local authorities were dealt with by the Audit Office, as compared with nine during the previous year. All these cases arose from members being concerned or interested in contracts entered into by their respective local authorities in excess of the limits fixed by section 3 of the Local Authorities (Members' Contracts) Act, 1934.

Numerous breaches of law relating to Accounts were dealt with by Audit during the year, and an adjustment thereof or a recovery of moneys was required in all cases except where special circumstances were such that Audit requirement was waived conditionally on legislation being obtained to validate the irregularities.

The following is a list of cases where this waiver was granted :—

Waimumu Stream Drainage Board	Money borrowed in excess of lawful authority and rate levied after authority to levy such rate had expired.
Petone and Lower Hutt Gas Board	" Unauthorized " expenditure in excess of statutory limit.
Otago Education Board .. .. .	Investment of funds in other than trustee security.
Bluff Harbour Board .. .. .	Loan raised without precedent consent of the Governor-General in Council.
Masterton Fire Board .. .. .	" Unauthorized " expenditure in excess of statutory limit.
Half-moon and Horseshoe Bay Harbour Board	Conduct of a ferry service as agent for the Crown without statutory authority.

In the first three cases referred to the necessary legislation has already been obtained.

Although the number of officers on the inspecting staff remains below normal, I am pleased to report that the work of auditing the accounts of local authorities has not fallen unduly into arrear, but the time devoted to individual audits has of necessity been restricted.

### Patriotic Funds

The accounts of the National Patriotic Fund and six Provincial Patriotic Councils for the year ended 30th September, 1944, have been audited, and audit reports thereon have been submitted to the Minister of Internal Affairs as required by regulations. The audit of the accounts of a further three Councils for the same period is almost completed, but that of the remaining two has been delayed through lack of audit staff.

### Canteen Board

The turnover of the Board for the year ended 31st March, 1945, was £1,810,000, showing a reduction of some £400,000 from the previous year. This has been occasioned by the withdrawal of the Third Division from the Pacific Area and the reduction in the number of home-service personnel.

The accounting work of the Board has been brought up to date, and a re-organization of the accounting system has greatly facilitated the audit work for the current year.

Greater control is now being exercised by the officers of the Board over the canteens and stores in the Pacific area, and two supervisors conduct regular tours of inspection of these establishments. Losses by pillage, shortage on out-turn, and breakage are still in evidence, however, and a small percentage of loss arises from climatic conditions.

### WAR EXPENSES ACCOUNT

#### (a) "Lend-lease" Assistance

The basis on which lend-lease assistance by the United States to New Zealand is valued by Treasury for recording in the public accounts was set out in my last report. During the year the recorded value of this assistance was £24,248,092, and with £59,290,903 received to 31st March, 1944, a total of £83,538,995 has been included in the public accounts as the value of lend-lease assistance from the United States of America.

#### (b) Reverse "Lend-lease" Assistance

Reverse "lend-lease" assistance provided by New Zealand to the Armed Forces of the United States during the year amounted to £26,734,594 making a total of £58,173,980 from the commencement of the war to 31st March, 1945.

#### (c) Canada Mutual Aid

Canadian mutual aid to New Zealand recorded in the public accounts during the year amounted to £297,609.

#### (d) Civil Expenditure

Section 2 of the War Expenses Act, 1939, permits moneys in the War Expenses Account to be expended, without further appropriation than the section itself provides, on any purposes connected directly or indirectly with the war, and the Minister of Finance is empowered to decide any question which arises as to whether any purpose is one for which War Expenses Account may be used.

The net civil expenditure for the year ended 31st March, 1945, amounted to £4,889,811.

#### (e) Eastern Group Supply Council

Since my last report further claims totalling £3,684,433 5s. 2d. have been certified by the Audit Office and have been paid by the British Ministry of Supply. The total sum recovered to date is £8,624,530 0s. 10d., and substantial requisitions have yet to be fulfilled.

#### (f) Linen-flax Development

The trading accounts of the linen-flax industry have been audited to 31st March, 1944. The industry has been carried on at considerable loss, and, under agreement with the British Government, losses are to be shared by it and the New Zealand Government in proportion to the value of flax shipped to the United Kingdom and sold in New Zealand. The British Government has within the last few days remitted £150,000 sterling, approximately 90 per cent. of its portion of losses up to 31st March, 1943.

The question of the British Government bearing part of the loss on realization of capital assets was submitted to the British Ministry of Supply in 1943 and agreed to in principle with the exact terms to be decided upon later. In view of the closing-down of some of the factories this matter has been again raised with the Ministry by the Linen Flax Committee.

#### (g) Food Controller

Records of stock for which the Food Controller was responsible have been maintained satisfactorily throughout the year. Apart from Imperial Government supplies, practically all stocks have been disposed of, the policy now being to deliver direct ex-ship or ex-factory.



In a list of debtors to the Controller compiled as at 30th June the following amounts were in respect of debits outstanding for three months or more :—

	£	s.	d.
Government Departments .. .. .	5,311	10	6
Reverse lend-lease .. .. .	137,093	18	8
Other debtors .. .. .	2,825	1	8
Total .. .. .	£145,230	10	10

The debts included in the foregoing total have in many cases been outstanding a very long time. In reply to an earlier Audit representation on the matter of outstanding accounts the Food Controller stated that “the majority of the accounts outstanding are Government Departments’ accounts, and a particular review is being made at present with a view to adjustment of these outstanding claims. In future, outstandings, particularly private accounts, will be reviewed every month.”

In response to recent further Audit inquiries, the Food Controller stated that “this matter is well in hand and will be completed at the earliest possible moment.”

#### (h) Ministry of Supply

In my last report I mentioned that the Ministry had received certain supplies which were in excess of requirements or were not quite suitable for the purposes originally intended. Endeavours are being made to dispose of these supplies, and a considerable measure of success has been achieved. During the year ended 31st March, 1944, a Commodity Prices Committee of the Ministry was formed, and one of its duties is to prevent the importation of unsuitable supplies. An improvement in the matter of disposing of all supplies has since been noted. Losses in transit have occurred and are referred to later in the paragraph headed “Marine Insurance.”

Progress in accounting matters has been maintained by the Ministry and most of the relative problems have now been solved. There are still considerable arrears of work to be overtaken, but the volume of commodities handled has decreased and is still decreasing, and control is functioning satisfactorily. An internal Auditor and assistants have been appointed.

That some previous criticism of past accounting was justified is shown by the fact that refunds of some £14,500 were obtained during the year as a result of further Audit inquiries into transactions of previous years. A further amount of £8,670 was recovered by the Ministry itself as the result of an investigation made by it at Audit request.

The following are certain of the matters not yet finalized :—

- (a) Fixing the stabilized prices of bulk oils and petrol sold to oil companies since December, 1942.
- (b) Disposal of surplus stocks of the Ministry. (This is under definite action.)
- (c) Completion of inspection of books and stocks of agents of the Ministry. (NOTE.—For instance, the Ministry’s steel stocks are handled by a company specially formed for the purpose in the latter part of 1942. The Ministry has maintained no financial accounts to show the result of its trading in steel, nor has it yet checked the accounts of the company or the company’s agents to see that stocks are properly accounted for and the proceeds of all sales, less expenses, paid to the Public Account. Although no detailed general audit has been made by my Inspector, an investigation into the stock position revealed discrepancies between ledger balances and stocks on hand.)
- (d) Completion of the internal audit of the records of reserve stocks held by the Ministry itself, as distinct from agents, and reconciliation with physical stocktaking.

A stocktaking was attempted at 31st March, 1945, but in respect of certain commodities the large stocks held and the nature of the stacking imposed by their bulk did not permit of satisfactory examination.

**(i) Marine Insurance**

Section 134 of the Public Revenues Act, 1926, established a Government Stores Marine Insurance Fund into which Government Departments paid a small premium on supplies imported for them and out of which they were reimbursed the cost of goods lost at sea from perils defined in the Marine Insurance Act, 1908. The fund was not intended to be large, section 134 (6) providing that any excess balance over £50,000 may be transferred to the Consolidated Fund.

With the extension, however, of the commercial activities of the State the fund expanded and, at 31st March, 1945, totalled £512,688. The principal Department insured was the Ministry of Supply, which included marine-insurance premiums at commercial rates in the sale-price of goods imported by it for the commercial community.

In my last report I mentioned the delay in dealing with the payment of premiums to the fund and claims against it by the Ministry of Supply. During the year under review a successful effort was made to clear the arrears. The largest claim totalled some £11,000 and related to a shipment of corkboard damaged on the voyage from Portugal in 1941 when the Public Works Department was handling the supply on behalf of the Ministry. Audit made representations to the Ministry and to Treasury with a view to reducing the losses by, for instance, improved packing, or by prompt communication with ships or shippers, whose actions may have contributed to losses being incurred. There are some two hundred and fifty claims being dealt with at present.

**(j) Aviation Fuel, Motor-Spirits, &c.**

References have been made in my reports of the past two years to negotiations for review of the contract for the storage, handling, &c., of aviation fuel by two oil companies, and the probability of a very large recovery—some £250,000 is in question—being effected in respect of past payments. The negotiations between the Ministry of Supply and the two companies have continued, but progress has been slow. A recent reply, however, to Audit representations on the matter stated that there now seemed to be prospects of a reasonable settlement.

Bound up to some extent with the review of this contract is the price to be charged oil companies for motor-spirit and other petroleum products. For these products the companies, pending the final fixation of price by the Ministry of Supply, are being charged prices estimated to allow them the same margin between cost and selling prices as obtained in 1939.

**(k) Defence Works Camps**

These camps have continued in operation, and as at 28th June, 1945, were accommodating 476 men. The cost per man per week over the last quarter was 34s. 7-3d., as against 32s. 9-1d. for the previous quarter. The Public Works Department considers the cost would be reduced if one of the three camps now operating was closed, and a recommendation to that effect is now under consideration. The contemplated cost per man when the camps were opened was 30s. per week.

**(l) Contracts**

*General.*—In previous reports I have commented upon the number, volume, and variety of contracts let by various Government Departments since the outbreak of war. The quantity of the work to be done and the unusual nature of many of the products required for war purposes led contracting Departments to devise special types of contract—*e.g.*, target price and master schedule—or to rely upon the apparently more simple “cost plus” contract.

It was expected that these departures from the normal system of firm price contracts based upon competitive tenders would disappear as the immediate emergency receded, but for various reasons contracting Departments have continued to let contracts on such terms as price to be arranged, cost plus a percentage,

cost plus a fixed fee, and labour cost plus a percentage. The Public Works Department has let a number of the last-named type of contract, supplying materials (often salvaged from demolished camps) and allowing contractors a percentage on wages to cover profit, overhead, holiday pay, and insurance.

The Audit Office has inspected contractors' records in respect of a number of cost plus contracts, and Departments have made a similar examination in all other cases.

Two contracts have been brought to my notice in which the contract terms have been very vaguely defined, and in one of these the terms rested largely upon oral arrangements.

*Building Contracts.*—Under arrangements made about April, 1942, practically all timber used in the construction of defence buildings was ordered by contractors through the Timber Controller. Payment to sawmillers and timber merchants was made by the Timber Controller and recovery from contractors made by deductions from moneys due under the contracts. Difficulty has been experienced by the Public Works Department in reconciling the quantities of timber as measured into buildings by the Department's quantity surveyors with the quantities actually paid for by the Timber Controller. Many were in disagreement to a comparatively small extent, and by agreeing to a 5 per cent. tolerance on the quantity surveyor's figures the Department found it possible to settle with the great majority of contractors, but there are still six cases in which the sums in dispute are large and well outside the tolerance. Inquiry into these cases is being pursued by the Public Works Department and the contractors.

In my last report I indicated that undue profits had been earned on building contracts let on a master-schedule basis and that a Contracts Adjustment Committee had been set up to review these profits and renegotiate the contracts. I now have to report that the Committee has not functioned and that no adjustments on the grounds that master-schedule prices permitted contractors to earn excessive profits have been made.

The Audit Office was represented at several conferences of departmental officials on the matter mentioned in the foregoing paragraph, and as a result of exchange of views I am of opinion that the authority given by section 2 of the Finance Act (No. 3), 1943, to investigate Government contracts is unlikely to lead to the adjustment of excess profits unless such adjustment is specifically provided for in the relative contract itself. It appears, therefore, that the value of the statutory power to investigate will lie mainly in the direction of securing information which may enable Government Departments to negotiate future contracts on terms more favourable than might otherwise have been secured.

*Shipbuilding Contracts.*—The total volume of shipbuilding has been maintained, though a concentration on fewer types of vessel is evident. The ships at present under construction are being built to the orders of the United States and Fiji Governments and the Eastern Group Supply Council. Expenditure on ships constructed for the United States remains a charge on the New Zealand Government under "reverse lend-lease." Fiji is expected to pay in cash, and expenditure incurred on Eastern Group Supply Council orders will be recovered in full through the British Ministry of Supply.

All current shipbuilding contracts have been arranged on the basis of cost plus a percentage or cost plus a fixed fee per vessel.

The Audit Office has been able to keep up a reasonable check on current payments and has investigated the final results of contracts in selected cases.

Following an Audit investigation of one contract, the Shipbuilding Division and the Treasury Department agreed that the contractor's actual profit exceeded the figure contemplated by Government negotiators when the contract was let. This case has been referred to the Minister of Finance for decision, and an extension of the contract has been arranged upon terms which are expected to be more favourable to the Government.

*(m) Overseas Audits*

During the year the audit of the pay due to officers and men of the New Zealand Expeditionary Forces overseas and of other war expenditure incurred by the Forces has been maintained.

Replacements of staff consequent upon officers returning to New Zealand have been effected by the transfer to the Audit Branch of members of the staff of the Audit Office who were already serving with the Forces abroad.

The overseas activities of the National Patriotic Fund Board, Y.M.C.A., Church Army, Lowry Hut, and the various Forces clubs have again been subject to Audit examination.

In the United Kingdom the audit of the pay accounts of prisoners of war awaiting repatriation has been undertaken.

*(n) Army Stores*

*Ordnance.*—Referring particularly to the main depot, the chief point of criticism in my last report was that the stocktaking which was to serve as a starting-off point for stock control was proceeding too slowly. Since then Army has taken steps to speed up the work, and in a report just to hand my Inspector comments as follows :—

*Store Stocks.*—The checking of stocks has been continued during the period since the last audit, and has now progressed to the stage where the whole of the depot stocks, with the exception of ammunition, have been brought under review. The stocks on hand are now substantially in agreement with the ledger balances, although rechecks in some lines in which there is still considerable movement have disclosed subsequent discrepancies. The internal audit staff is now engaged on a continuous check.

The adjustment of ledger balances to bring them into agreement with stocks on hand has been effected, largely per medium of transfer and conversion vouchers—*i.e.*, deficiencies in one line have been set against surpluses in another. A condition of this procedure is that the two lines should be of so similar a nature that there is a probability that misdescription has led to debits or credits having been made to one line when they should have been made to the other. This condition has not been strictly applied, and whilst records and actual stocks are now in agreement, the correctness of a number of adjustments by which this result was achieved is open to question. At this stage, however, I consider that no worth-while object would be attained in further investigating the discrepancies or challenging the vouchers, although the methods adopted have resulted in shortages being disposed of in a manner other than through the correct channel of the Appropriation Act.

Having been permitted to make these adjustments, it now rests with Army to see that the accounts do not again lapse into their former unreliable state.

No. 2 Sub-depot, Palmerston North, was destroyed by fire on the night of 31st December, 1944, with stores valued at approximately £240,660. A Magisterial inquiry found that there was no reason to suspect sabotage or incendiarism.

No inspection of the remaining—No. 3—sub-depot has been made during the year.

*Area and Camp Clothing and Stores.*—Audit Inspectors have had time for relatively few inspections, and the remarks which follow are based, in the main, on reports of Army Stores Inspectors.

*Areas.*—Articles of clothing and equipment issued to soldiers are recorded on an individual card for each soldier, and specified items are returnable by the soldier on receiving his discharge. Some of them, such as greatcoats and blankets, have considerable value. The position as disclosed to the Audit Office is that the relative records do not control the situation, in that some thousands of cards are held for men who cannot readily be traced. In many cases also cards, each recording “issues,” “in possession,” and “returns” entries, are held for the one soldier in various units or areas, as many as five or six in some instances.

In such circumstances it is exceedingly difficult, if not impossible, to ascertain what articles of clothing or equipment are returnable by the soldier concerned.

Where the clothing cards are in order Army has made every endeavour to have the recorded articles collected, but inevitably there are large numbers of instances in each area where uniforms and equipment have not been returned in full. Much time and labour were being expended in the effort to retrieve the outstanding items, and as the cost was proving greater than the value of the recoveries Treasury and Audit agreed that no action would be taken to recover where the articles outstanding were of a less total value than 10s. or were of use for military purposes only.

Inspectors have been engaged mostly on the clearing of accounts of units disbanded, and as the personnel concerned have usually been discharged or are overseas difficulty has been experienced in getting full information relating to transactions in question or explanations in regard to what appear to be surpluses and deficiencies. In the circumstances, the net result of many of the inspections has been the production of lists of surpluses and deficiencies on which no action can be taken except to include the latter in applications to write off in compliance with section 3 (3) of the Public Revenues Act, 1926. The Chief Stores Inspector, Army Department, has pointed out the futility of the inspections, and in view of the cost and the unprofitable use of man-power consideration is being given to the question of allowing the accounts to stand uncleared.

*Camps and Headquarters.*—It was reported in respect of one camp that clothing over a period had been issued in bulk and that ledger entries were not supported by schedules of cards giving details of the issues made.

The accounts of two other camps will require much research before the actual position can be ascertained. At Headquarters stores ledger balances and stocks are widely at variance, and the Inspector is not satisfied that adequate steps are being taken to remedy the position.

*Mechanical Transport Stores.*—In the bulk store depots, which hold very large stocks of spare parts, accessories, and tools, the high standard of accounting reported last year has been maintained. Through shortage of staff the accounts of the two stores controlled by motor companies on behalf of Army have not been examined for a period of two years, but inspection is now in progress. For their services the companies are reimbursed all wages and expenses, including overhead, plus 5 per cent. plus a profit fee of £4,000. It would seem important that as early as possible Army transfer these stores to its own control.

The number of vehicles in use by Army is now so greatly reduced that the accounting for and the use of petrol does not give the same cause for concern as hitherto.

*3rd Division, N.Z.E.F.*—Army Headquarters advised the Audit Office that substantial losses of all types of stores occurred during the period the stores were in transit from New Caledonia to New Zealand. The losses include compasses, binoculars, watches, pistols, "Tommy" guns, and engineering tools. From the preliminary report of a Court of inquiry it would appear that the losses took place at New Caledonia, on ship, and after being landed in New Zealand. The Court has still to complete its inquiry.

#### (o) Air Force Stores

*Stations.*—The accounts of all stations have been examined either by the Chief Inspector of Equipment or by Audit Inspectors. I stated last year that a decided general improvement had been effected in the state of the stores accounts at stations and that if the rate of improvement continued it should be possible for me to report this year that the accounts are satisfactory. Unfortunately, I am unable so to report, as the accounts at some stations are still not up to the desired standard. As was the case last year, the main weakness lies in stores in use and not so much in stocks held in store.

*Stores Depots.*—The Air Department maintains four large stores depots to satisfy the requirements of all stations, and the accounts of all four have been examined by my Inspectors.

Two years ago it was agreed to disregard past records and start afresh with opening balances of actual stocks on hand at the depots, and since that date the state of the records has shown steady improvement. Each depot maintains two independent sets of tally cards, and the balances of the cards are compared regularly to ensure the accuracy of postings. In addition, frequent stock tests are carried out and differences between ledger balances and stocks immediately investigated. This procedure has had the desired result, and to-day it can be reported that the ledgers are a reliable record of stores transactions and stocks in hand.

A recent report by the Chief Inspector of Equipment on No. 2 Depot drew attention to a failure to cancel outstanding orders on manufacturers for articles of clothing when the quantities held in store were already sufficient to satisfy Air Force requirements for some years ahead. Some examples are quoted :—

Item.	Stock.	Deliveries to come.	Issues Last Year.
Ties, black .. .. .	31,942	22,000	6,400 approximate
Vests, woollen .. .. .	21,437	12,000	4,100 „
Shirts, blue-grey .. .. .	31,902	6,000	8,000 „

The other depots also are reported by the Inspector to be overstocked in garments, and one of them is reported as having twenty thousand blankets available for disposal.

#### (p) Navy Stores

The accounts at the Naval Base have been the subject of adverse reports for the past two or three years, and Navy gave as a reason for an unsatisfactory state of affairs poor storage facilities and constantly changing and inexperienced staff. During the year further storage accommodation became available and the calibre of the staff was improved. My Inspector reports that to-day the position is greatly improved, though much still remains to be done. For instance, a test stocktaking by my Inspector of accumulators, batteries, and cells disclosed that out of 105 lines checked in only 14 cases did stock agree with the ledger.

In the establishment and operation of motor-launch bases the Navy spent approximately £20,000 on non-consumable stores, such as plant and tools, and consumable stores without taking proper accounting action. The consumable stores have been treated as having been issued for immediate use, and endeavours are being made to reconcile non-consumable stores on hand with purchases made.

#### (q) War Assets Realization Board

I remarked last year that the Services and Departments were holding large stocks and that it would appear desirable that disposal should be hastened, firstly, to effect a saving in storage expenses, and secondly, to take advantage of the present favourable market. Unfortunately, the Board has been seriously handicapped for want of staff, and disposal of stocks has not been as rapid as wished for.

Up to date the Ministry of Supply has acted for the Board in the sale of motor transport parts and accessories, and in accordance with Government policy all sales have been to the five importing and distributing companies. At the present rate of disposal it will be some years before a complete clearance is effected.

The salvage of camps is being undertaken in some districts by Army Troop Salvage Companies and in others by the Public Works Department. Materials will eventually be handed over to the Public Works Department as agents of the Board. In order to reduce accounting action, avoid reclassification of the materials, and

reduce transport, Audit suggested that the Public Works Department should salvage all camps, but the Department has advised the Board that it has insufficient man-power to undertake the work.

(r) **Nandi Aerodrome**

In 1941–42 the New Zealand Public Works Department constructed an airfield in Fiji on behalf of the Government of the United States of America. The full cost was £1,212,341, and of this sum £586,538 has been paid. Claim for payment of the balance of £625,803 involves questions of policy and has been postponed.

(s) **Home Guard Capitation Accounts**

Home Guard units were required to submit for audit annual cash statements showing the manner in which the capitation, boot repair, and ration allowances granted by Army had been expended. In the case of eight battalions disbursements varying from £30 to £289 were not supported by receipts, and when queried by Audit the battalions stated that because of the difficulty of tracing the Guardsmen to whom payment had been made it was not now possible to get acquittances. The accounts have been passed with a qualified certificate.

(t) **Unit Private Regimental Funds**

At the request of Army, the Audit Office has audited the private regimental funds accounts of units dating from 1st April, 1943. In eleven instances qualified certificates were placed on the annual statements, because of unsatisfactory accounting in connection with canteen cash or goods.

The ultimate disposal of unit funds is, I understand, at present under consideration by Army.

(u) **Barque "Pamir"**

This barque was seized by the New Zealand Government in 1941, and in March, 1942, commenced trading between New Zealand and the United States of America with the Union Steam Ship Co., Ltd., acting as local agent and a representative of that company as the overseas agent. During the year when vouchers came before the Audit Office for reimbursement to the agents of net expenditure they were found to be incomplete as to detail and supporting documents. Further inquiry revealed that three different Government Departments were concerned in the ship's administration but no particular Department had been made responsible for preparing voyage accounts. The matter was taken up with the Treasury Department, and the Marine Department was then appointed the accounting Department. The accounts of five voyages have now been prepared, but cannot be finally passed until certain documents are received from the Supply Mission, Washington. The excess of revenue over expenditure at 31st March, 1945, stands at approximately £30,000.

**MONEY OR STORES WRITTEN OFF**

**Section 3 (3), Public Revenues Act, 1926**

The above section provides that no moneys or stores may be finally written off and discharged from Public Account without the authority of Parliament, and the Treasury Regulations require that before presentation of relative items to Parliament the concurrence of the Audit Office and the Treasury shall have been obtained.

A statement of moneys and stores in respect of which Audit concurrence to writing off has been given since last report is shown as to the more important items in the Appendix hereto.

**ROLL OF HONOUR**

It is with deep regret that I record the death on active service of the under-mentioned Audit officers :—

Callow, Flying Officer H.	..	Killed on air operations, 21st July, 1944.
O'Connor, Private E. P.	..	Killed in action, 26th November, 1944.
Cave, Flying Officer V. G.	..	Killed on air operations, 31st March, 1945.

**CONCLUSION**

I have to express my appreciation of the zeal and efficiency with which the staff of the Audit Department has carried out its duties during the year, and also of the attention given by other Departments to Audit representations.

As I shall shortly retire from the office of Controller and Auditor-General, in terms of section 13 of the Finance Act, 1937, this is the last report I shall have the honour of submitting to Parliament. I should like, therefore, to take this opportunity to express my appreciation of the consideration which has at all times been extended to me by the Prime Minister, the Minister of Finance, and other Ministers of the Crown with whom I have come in contact in the course of my duties, and by the Public Accounts Committee when I have been called to give evidence before it.

CYRIL G. COLLINS,  
Controller and Auditor-General.

4th September, 1945.



## APPENDIX

ABRIDGED STATEMENT OF SUMS IRRECOVERABLE BY THE CROWN, AND VALUES OF STORES, ETC., IN RESPECT OF WHICH AUDIT CONCURRENCE HAS BEEN GIVEN SINCE LAST REPORT, FOR THE WRITING-OFF AND DISCHARGE FROM THE PUBLIC ACCOUNT

Department and Particulars.	Reason for writing off.	Value of Stores.	Cash.
		£ s. d.	£ s. d.
<i>Agriculture</i>			
Value of live-stock .. .. .	Died and missing .. .. .	3,069 3 0	..
Value of stores.. .. .	Lost, broken, &c. .. .. .	460 2 7	..
Repairs to motor-vehicles damaged in accidents	Nugatory expenditure .. .. .	..	132 13 0
<i>Education</i>			
Interest on loan for hostel building .. .. .	Remitted by Cabinet .. .. .	..	3,588 18 0
Maintenance fees .. .. .	Debtors unfinancial .. .. .	..	10,054 0 5
<i>Health</i>			
Value of stores.. .. .	Lost, broken, &c. .. .. .	2,428 16 11	..
Value of stores.. .. .	Loss on sales .. .. .	294 11 8	..
Contribution due by Dental Clinic Committee	Irrecoverable .. .. .	..	165 3 3
Maintenance fees .. .. .	Debtors unfinancial .. .. .	..	149 4 0
<i>Housing</i>			
Value of stores.. .. .	Lost, broken, &c. .. .. .	3,471 4 7	..
Rents .. .. .	Debtors unfinancial .. .. .	..	1,750 0 9
<i>Industries and Commerce, Tourist and Publicity (including Linen Flax Section and Ministry of Supply)</i>			
Value of stores.. .. .	Lost, broken, &c. .. .. .	356 11 11	..
Value of stores.. .. .	Destroyed by fire .. .. .	103 9 1	..
Rent .. .. .	Debtor unfinancial .. .. .	..	301 0 0
<i>Internal Affairs</i>			
Fishing licenses .. .. .	Complimentary issues to convalescent servicemen	..	295 15 0
<i>Island Territories</i>			
Value of stores.. .. .	Lost, broken, &c. .. .. .	688 2 6	..
<i>Justice and Prisons</i>			
Value of live-stock .. .. .	Died and missing .. .. .	1,974 14 8	..
Value of stores.. .. .	Lost, broken, &c. .. .. .	426 14 6	..
<i>Land and Income Tax</i>			
Income-tax .. .. .	Debtors unfinancial and untraceable .. .. .	..	3,962 6 1
<i>Lands and Survey</i>			
Value of live-stock .. .. .	Died and missing .. .. .	26,932 12 11	..
Value of stores.. .. .	Lost, broken, &c. .. .. .	584 15 2	..
Value of stores.. .. .	Loss on sales .. .. .	767 9 0	..
Advances, discharged soldiers' settlement .. .. .	Loss on realization .. .. .	..	134 16 8
Advances, land development .. .. .	Loss on realization .. .. .	..	721 14 0
Advances, small farms .. .. .	Loss on realization .. .. .	..	2,018 0 5
Interest, deferred-payment licenses .. .. .	Debtors unfinancial .. .. .	..	492 17 10
Rates, land drainage .. .. .	Remitted by Cabinet .. .. .	..	4,033 14 6
Rates, Native land .. .. .	Remitted by the Minister .. .. .	..	218 13 9
Rent .. .. .	Debtors unfinancial .. .. .	..	1,709 3 7
Repairs to motor-vehicles damaged in accidents	Nugatory expenditure .. .. .	..	135 12 4
Royalties .. .. .	Debtors unfinancial .. .. .	..	156 2 6
<i>Marine</i>			
Value of stores.. .. .	Lost, broken, &c. .. .. .	2,894 15 9	..
<i>Marketing</i>			
Penalty for exceeding term of use of cool store	Part payment accepted .. .. .	..	200 0 0
<i>Mental Hospitals</i>			
Value of live-stock .. .. .	Died and missing .. .. .	1,265 7 11	..
Value of stores.. .. .	Lost, broken, &c. .. .. .	1,603 7 11	..
<i>Mines</i>			
Value of stores.. .. .	Lost, broken, &c. .. .. .	2,501 5 0	..
Advances to mining companies .. .. .	Remitted by Cabinet .. .. .	..	18,344 10 6
Sales of coal, &c. .. .. .	Debtors unfinancial .. .. .	..	530 19 4
<i>Ministry of Supply</i>			
Value of stores.. .. .	Lost, broken, &c. .. .. .	473 8 4	..
<i>National Service</i>			
Value of stores.. .. .	Lost, broken, &c. .. .. .	626 7 5	..
Value of stores.. .. .	Destroyed by fire .. .. .	244 14 0	..
Fares advanced to workmen .. .. .	Debtors untraceable .. .. .	..	107 19 0

ABRIDGED STATEMENT OF SUMS IRRECOVERABLE BY THE CROWN, AND VALUE OF STORES,  
ETC.—*continued*

Department and Particulars.	Reason for writing off	Value of Stores.	Cash.
		£ s. d.	£ s. d.
<i>Native</i>			
Value of live-stock .. .. .	Died and missing .. .. .	12,763 15 5	..
Value of stores .. .. .	Lost, broken, &c. .. .. .	387 10 7	..
Value of stores .. .. .	Loss on sales .. .. .	227 13 0	..
<i>Native Trust</i>			
Advances on mortgage .. .. .	Loss on realization .. .. .	..	141 17 5
<i>Post and Telegraph</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	2,567 19 10	..
Value of stores .. .. .	Stolen .. .. .	380 19 4	..
Value of stores .. .. .	Destroyed by fire .. .. .	760 15 1	..
Repairs to motor-vehicles damaged in accidents, &c.	Nugatory expenditure .. .. .	..	1,784 5 8
Toll accounts .. .. .	Debtors unfinancial .. .. .	..	111 11 10
<i>Printing and Stationery</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	1,004 14 10	..
<i>Public Trust</i>			
Advances on mortgage .. .. .	Loss on realization .. .. .	..	42,700 7 10
<i>Public Works</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	4,499 2 11	..
Value of stores .. .. .	Stolen .. .. .	513 3 1	..
Value of stores .. .. .	Destroyed by fire .. .. .	278 11 0	..
Value of stores .. .. .	Loss on sales .. .. .	7,947 6 11	..
Contribution towards cost of river-protection works	Irrecoverable .. .. .	..	161 13 8
Sales of electric energy .. .. .	Remitted by the Minister .. .. .	..	419 10 11
Water rates .. .. .	Remitted by the Minister .. .. .	..	411 4 1
<i>Railways</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	3,706 7 6	..
Value of stores .. .. .	Stolen .. .. .	103 8 2	..
Value of stores .. .. .	Destroyed by fire .. .. .	2,360 0 8	..
Value of stores .. .. .	Loss on sales .. .. .	119 19 6	..
Rent .. .. .	Debtors unfinancial .. .. .	..	309 17 11
<i>Social Security</i>			
Benefits, pensions, and allowances overpaid	Debtors unfinancial and untraceable .. .. .	..	1,781 0 2
<i>State Forest Service</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	577 16 10	..
<i>Treasury (including War Assets Realization Board)</i>			
Advances, Hawke's Bay earthquake .. .. .	Loss on realization .. .. .	..	562 6 0
Advances to returned servicemen .. .. .	Loss on realization .. .. .	..	853 2 8
<i>War Expenses</i>			
<i>Air—</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	14,798 16 1	..
Value of stores .. .. .	Deficient .. .. .	37,180 3 7	..
Value of stores .. .. .	Stolen .. .. .	1,614 17 11	..
Value of stores .. .. .	Destroyed by fire .. .. .	813 2 7	..
Value of stores .. .. .	Unserviceable motor-vehicles .. .. .	413 7 11	..
Compensation for loss arising out of the taking over of buildings	Nugatory expenditure .. .. .	..	500 0 0
Compensation for loss on resale of chloro-sulphonic acid	Nugatory expenditure .. .. .	..	2,933 14 2
Pay and allowances overpaid .. .. .	Irrecoverable .. .. .	..	264 8 9
Theft of cheques .. .. .	Irrecoverable .. .. .	..	176 13 1
<i>Army—</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	28,856 9 3	..
Value of stores .. .. .	Deficient .. .. .	48,178 5 5	..
Value of stores .. .. .	Stolen .. .. .	2,695 10 8	..
Value of stores .. .. .	Destroyed by fire .. .. .	6,738 7 7	..
Value of stores .. .. .	Unserviceable motor-vehicles .. .. .	132 10 0	..
Value of stores .. .. .	Gratuitous issues .. .. .	226 8 11	..
Compensation for loss of personal effects	Nugatory expenditure .. .. .	..	163 3 0
Misappropriation of wages .. .. .	Irrecoverable .. .. .	..	1,657 7 1
Pay and allowances overpaid .. .. .	Irrecoverable .. .. .	..	3,463 12 7
Warrants and cheques cashed by unauthorized persons	Irrecoverable .. .. .	..	148 2 4
<i>3rd Division</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	18,117 5 5	..
Value of stores .. .. .	Deficient .. .. .	901 14 7	..
Value of stores .. .. .	Stolen .. .. .	326 10 8	..
Value of stores .. .. .	Destroyed by fire .. .. .	18,736 11 7	..
<i>Navy—</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	8,881 12 8	..
Value of stores .. .. .	Stolen .. .. .	461 19 1	..
Value of stores .. .. .	Destroyed by fire .. .. .	322 17 1	..
Value of stores .. .. .	Loss on issue .. .. .	1,818 16 9	..
Repairs to motor-vehicles damaged in accidents, &c.	Nugatory expenditure .. .. .	..	200 11 8
<i>Public Works</i>			
Value of stores .. .. .	Lost, broken, &c. .. .. .	1,128 8 0	..

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1945

TAXATION :—	Year ended 31st March, 1944.			
	£	s.	d.	£ s. d.
CUSTOMS .. .. .	..	..	..	8,471,679 2 8
BEER DUTY .. .. .	..	..	..	2,074,457 7 4
SALES TAX .. .. .	..	..	..	4,063,557 19 5
FILM-HIRE TAX .. .. .	..	..	..	128,157 6 11
HIGHWAYS .. .. .	..	..	..	1,929,618 2 8*†
STAMP DUTIES,—				
Adhesive Stamps .. .. .	226,125	12	11	
Duty on Instruments .. .. .	437,921	5	4	
Fines and Penalties .. .. .	1,508	15	7	
Impressed Stamps .. .. .	231,115	2	3	
Licenses to Companies .. .. .	92,520	14	2	
Sharebrokers' Licenses .. .. .	1,422	0	0	
Duties payable by Racing Clubs .. .. .	1,096,456	7	2	
Amusements-tax .. .. .	155,943	1	3	
Lottery Duty .. .. .	27,380	5	6	
Overseas Passenger Duty .. .. .	7,122	4	10	
Miscellaneous .. .. .	3,085	9	7	
Receipts under Section 4, Mortgagees' Indemnity (Workers' Charges) Act, 1927 .. .. .	1,551	7	0	
				2,282,152 5 7
LAND-TAX .. .. .	..	..	..	952,622 6 10
INCOME-TAX .. .. .	..	..	..	25,686,049 19 8
MISCELLANEOUS .. .. .	..	..	..	101,101 13 5
TOTAL TAXATION .. .. .	..	..	..	45,689,396 4 6
Carried forward .. .. .	..	..	..	45,689,396 4 6

\* Rebates in respect of motor-spirits used otherwise than as fuel for motor-vehicles in terms of section 6 of the Customs Amendment Act, 1939, amounted to £235,762 15s. 10d.

† £509,564 3s. 4d. of this amount consists of fees, fines, &c., which are not taxation.

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

	Year ended 31st March, 1945.							
	£		s. d.		£		s. d.	
Brought forward .. .. .						45,689,396	4	6
<b>INTEREST:—</b>								
<b>ON CAPITAL LIABILITY, WORKING RAILWAYS (interest at £4 per cent. on the total amount of capital moneys deemed to be expended in respect of the railways, as provided by Order in Council under the Government Railways Act, 1926)—</b>								
Year 1944-45 .. .. .	2,842,399	1	8					
Less reduction made in terms of Finance Act, 1930 (No. 2), section 14 .. .. .	1,642,925	18	5					
	1,199,473	3	3					
Less amount outstanding .. .. .	99,473	3	3					
				1,100,000	0	0		
<b>ON CAPITAL LIABILITY, POSTAL AND TELEGRAPH (interest as determined under section 95 of the Post and Telegraph Act, 1928, at £4 per cent. on the amount of the capital liability as at 1st April, 1945, together with interest at the rate of £2 per cent. on the net amount transferred from the National Development Loans Account during the financial year,—</b>								
Year 1943-44 (balance) .. .. .	576	5	7					
Year 1944-45 (on account) .. .. .	708,223	14	5					
				708,800	0	0		
<b>ON CAPITAL LIABILITY UNDER SECTION 6 OF THE NATIONAL DEVELOPMENT LOANS ACT, 1941, AS FOLLOWS,—</b>								
<b>Electric Supply Account—</b>								
Year 1944-45 .. .. .	778,581	16	8					
<b>Housing Account—</b>								
Year 1944-45 .. .. .	271,052	7	10					
<b>Housing construction—</b>								
Year 1944-45 .. .. .	72,225	5	1					
<b>Land for Settlements Account—</b>								
Year 1942-43 (on account) .. .. .	300,000	0	0					
<b>State Coal Mines Account—</b>								
Year 1944-45 .. .. .	45,145	17	1					
				1,467,005	6	8		
<b>ON THE PUBLIC DEBT REDEMPTION FUND,—</b>								
<b>Repayment of the Public Debt Act, 1925, section 12 (a)—</b>								
<b>Interest earned by the capital moneys of the Public Debt Redemption Fund held by—</b>								
Public Trustee .. .. .	266,092	1	11					
State Advances Office .. .. .	109,687	10	0					
				375,779	11	11		
<b>ON OTHER PUBLIC MONEYS,—</b>								
On State Advances Corporation Stock .. .. .	1,149,013	13	8					
On State's Contribution to General Reserve Fund of State Advances Corporation (section 35 (2), State Advances Corporation Act, 1934) .. .. .	106,000	1	5					
<b>On investments made in respect of the—</b>								
Ordinary Revenue Account .. .. .	34,309	6	10					
Deposits Account .. .. .	71,167	15	2					
<b>Bank of New Zealand Shares Account:</b>								
<b>Dividends transferred to Ordinary Revenue Account in terms of section 8 (3), Finance Act, 1926—</b>								
Dividend on 500,000 £1 preference A shares .. .. .	43,750	0	0					
Final dividend on 1,375,000 £1 preference B shares for year ended 31st March, 1944 .. .. .	25,000	0	0					
Interim dividend on 1,375,000 £1 preference B shares for year ended 31st March, 1945 .. .. .	18,750	0	0					
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 31st March, 1944 .. .. .	6,152	6	10					
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 30th September, 1944 .. .. .	6,152	6	10					
	99,804	13	8					
War Expenses Account .. .. .	33,865	9	3					
On amount due from the Public Works Account in terms of section 38 (3), Native Land Amendment Act, 1936, on account of Native Land Development (on account) .. .. .	93,099	17	5					
On loan of £400,000 to the Rural Intermediate Credit Board, year ended 30th June, 1944 .. .. .	12,000	0	0					
Carried forward .. .. .	1,599,260	17	5	3,651,584	18	7		
Carried forward .. .. .						45,689,396	4	6

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

	Year ended 31st March, 1945.								
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .							45,689,396	4	6
<b>INTEREST—<i>continued</i></b>									
Brought forward .. .. .	1,599,260	17	5	3,651,584	18	7			
<b>ON OTHER PUBLIC MONIES—<i>continued</i></b>									
On loans to earthquake sufferers in terms of section 49, Hawke's Bay Earthquake Act, 1931 .. .. .		12	1	10					
On loans to local bodies under Local Bodies' Loans Act, 1908 .. .. .	33,356	8	2						
On loans to Samoan Treasury in terms of section 33, Samoa Act, 1921 .. .. .	980	0	10						
On loan to Taieri River Trust in terms of section 3, Taieri River Improvement Amendment Act, 1939 ..	2,550	0	0						
On loans under section 26, Agriculture (Emergency Powers) Act, 1934 .. .. .	1,365	15	4						
On loan to Invercargill Licensing Trust .. .. .	833	19	3						
On £464,497 Is. 11d. net profits of the Cheviot Estate Account in terms of section 19 (4) of the Finance Act, 1930 (No. 2) .. .. .	18,579	17	7						
On value of Crown lands declared to be subject to the Land for Settlements Act, 1925, and former Land for Settlements Acts—Land Laws Amendment Act, 1929, section 47—									
1944-45 .. .. .	8,477	12	0						
On miscellaneous advances—									
For Native Land Settlement Account—Survey liens	658	10	6						
From Vote "Agriculture," to various agricultural associations .. .. .	8	4	3						
To Cook Islands Fruit Account .. .. .	246	11	5						
To Eastbourne Borough Council for drainage works	186	12	4						
To Gabriel's Gully Blue Spur Gold-mining Co., Ltd.	48	0	0						
To Mossbank Coal-mining Co., Ltd. .. .. .	6	3	5						
To Sylvia Mines Consolidated, Ltd. .. .. .	40	5	0						
To Brunner Collieries, Ltd. .. .. .	6,577	13	7						
To W. J. Morris for opencast coal-mining .. .. .	145	2	6						
By Mines Department for housing loans .. .. .	28	16	6						
For the erection of hostels—									
New Plymouth High School .. .. .	303	12	4						
Timaru High School .. .. .	641	14	0						
Wairarapa High School .. .. .	108	11	3						
To Catchment Boards .. .. .	5	5	10						
To Hospital Boards—	£	s.	d.						
Buller .. .. .	24	16	0						
Palmerston North .. .. .	355	3	10						
Patea .. .. .	7	7	11						
	387	7	9						
To Land Settlement Associations—									
Angland .. .. .	291	16	9						
Blairgowrie .. .. .	734	12	4						
Bruce .. .. .	73	2	11						
Chastleton .. .. .	170	15	0						
Clifton Grove .. .. .	347	14	6						
Eiffelton .. .. .	953	0	0						
Glencairn .. .. .	289	19	1						
Gleniffer .. .. .	139	19	0						
Hari Hari .. .. .	106	14	0						
Kelman .. .. .	212	0	0						
Matamau .. .. .	1,160	1	2						
Melville Downs .. .. .	240	18	11						
Nikau Grange .. .. .	193	13	10						
Otaikarangi .. .. .	64	14	8						
Otauri .. .. .	358	12	2						
Owersby .. .. .	388	13	2						
Quiltowen .. .. .	190	2	4						
Trentham .. .. .	200	0	7						
Waitohi Downs .. .. .	244	14	10						
Wentnor .. .. .	190	2	10						
	6,551	8	1						
To Lower Clutha River Trust .. .. .	76	4	0						
To Maori Land Boards, under section 340, Native Land Act, 1931 .. .. .	23	12	7						
To Point Elizabeth Coal Co., Ltd. .. .. .	20	2	6						
To Rotorua Golf Club .. .. .	77	18	5						
Under the Native Housing Act, 1935 .. .. .	4,000	0	3						
Under the Native Land Amendment Act, 1936—									
Section 48 .. .. .	326	2	1						
Under the Small-farm Plan .. .. .	20,642	13	0						
Under the Village-homestead Settlement Scheme ..	131	13	9						
Carried forward .. .. .	1,706,658	17	9	3,651,584	18	7			
Carried forward .. .. .							45,689,396	4	6

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

	Year ended 31st March, 1945.					
	£	s.	d.	£	s.	d.
Brought forward .. .. .						45,689,396 4 6
INTEREST— <i>continued</i>						
Brought forward .. .. .	1,706,658	17	9	3,651,584	18	7
ON OTHER PUBLIC MONEYS— <i>continued</i>						
Miscellaneous interest on—						
Balance of Post-office Savings-bank Accounts used by						
Child Welfare Branch, Education Department ..		2	18	4		
Debentures under the Hutt Road Act, 1915 ..	2,355	0	0			
Deposits by High Commissioner .. .. .		43	1	2		
Mortgages due to Reparation Estates .. .. .		2	7	10		
Penal interest: Loan repayments by local bodies ..		3	2	6		
Debentures, shares, and mortgages held as security						
for payment of tax .. .. .		23	19	0		
Purchase-moneys in connection with sales of land and						
buildings—						
Department of Lands and Survey .. .. .		91	3	1		
Public Works Department .. .. .		60	6	7		
		151	9	8		
Crown's proportion of Greymouth Harbour Board						
special coal rate: Credited as interest on sums of						
£114,439 1s. and £27,000 in terms of section 12 of						
the Greymouth Harbour Board Act, 1884 .. .. .	2,520	10	3			
Temporary transfers to other accounts—						
Public Revenues Act, 1926, section 61 .. .. .	460	5	5			
				1,712,221	11	11
TOTAL, INTEREST .. .. .						5,363,806 10 6
OTHER RECEIPTS:—						
REGISTRATION AND OTHER FEES,—						
Air Navigation Act, 1931 .. .. .				246	12	3
Animals Protection and Game Act, 1921-22 .. .. .				2	0	0
Animals Protection and Game Act, 1921-22 (Part III) ..				16,420	15	9
Apprentices Act, 1923 .. .. .				36	19	6
Arms Act, 1920 .. .. .				2,731	15	0
Births, Deaths, and Marriages .. .. .				27,218	2	10
British Nationality and Status of Aliens (in New Zealand)						
Act, 1928 .. .. .				18	10	1
By-laws Act, 1910 .. .. .				3	3	0
Cemeteries Act, 1908 .. .. .				15	14	6
Cinematograph Films Act, 1928 .. .. .				3,144	13	2
Coal-mines Act, 1925 .. .. .				97	19	6
Crown Grant Fees .. .. .				<i>Dr.</i>	3	0
Customs Act, 1913 .. .. .				15,313	19	6
Dairy Industry Act, 1908 .. .. .				2,711	10	6
Dentists Act, 1936 .. .. .				626	13	9
Distillation Act, 1908 .. .. .				224	0	0
Education Act, 1914 .. .. .				2	2	0
Electrical Wiremen's Registration Act, 1925 .. .. .				1,120	9	6
Engineers Registration Act, 1924 .. .. .				45	19	0
Explosive and Dangerous Goods Act, 1908 .. .. .				5,499	15	2
Factories Act, 1921-22 .. .. .				4,695	9	2
Fertilizers Act, 1927 .. .. .				333	17	0
Finance Act, 1915 (Part III), (Beer Duty) .. .. .				1,520	0	0
Fisheries Act, 1908 .. .. .				992	17	1
Friendly Societies Act, 1909 .. .. .				4	10	0
Health Act, 1920 .. .. .				12	5	0
Hospitals and Charitable Institutions Act, 1926 .. .. .				638	10	6
Industrial Conciliation and Arbitration Act, 1925 ..				390	15	0
Inspection of Machinery Act, 1928 .. .. .				23,999	17	5
Land Agents Act, 1921-22 .. .. .				5,483	16	0
Licensing Act, 1908 .. .. .				24	0	0
Margarine Act, 1908 .. .. .				3	0	0
Masseurs Registration Act, 1920 .. .. .				337	9	7
Meat Act, 1939 .. .. .				56,389	11	7
Medical Practitioners Act, 1914 .. .. .				521	15	1
Mining Act, 1926 .. .. .				365	13	6
Money-lenders Act, 1908 .. .. .				888	15	0
Motor-vehicles Act, 1924 .. .. .				89	5	0
Native Land Act, 1931 .. .. .				12	12	0
Native Land Amendment and Native Land Claims						
Adjustment Act, 1926, section 14 (Taupo Waters)—						
Fees, licenses, and camp-sites .. .. .				3,210	14	9
Fines and penalties .. .. .				43	4	6
New Zealand Loans Act, 1932 .. .. .				399	3	5
Nurses and Midwives Registration Act, 1925 .. .. .				13,008	18	11
Opticians Act, 1928 .. .. .				273	11	6
Orchard and Garden Diseases Act, 1928 .. .. .				1,164	6	1
Carried forward .. .. .				190,281	13	1
Carried forward .. .. .						51,053,202 15 0

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

	Year ended 31st March, 1945.					
	£	s.	d.	£	s.	d.
Brought forward .. .. .						51,053,202 15 0
<b>OTHER RECEIPTS—<i>continued</i></b>						
Brought forward .. .. .				190,281	13	1
<b>REGISTRATION AND OTHER FEES—<i>continued</i></b>						
Patents, Designs, and Trade-marks Act, 1921-22 .. .. .				15,901	0	6
Petroleum Act, 1937 .. .. .				3	5	0
Plumbers Registration Act, 1912 .. .. .				516	3	10
Poisons Act, 1934 .. .. .				224	19	10
Public Safety Conservation Act, 1932 .. .. .				56	5	0
Sales Tax Act, 1932-33 .. .. .				743	0	0
Second-hand Dealers Act, 1908 .. .. .				512	10	0
Servants' Registry Offices Act, 1908 .. .. .				8	5	0
Stallions Act, 1938 .. .. .				14	14	0
Stock Act, 1908 .. .. .				706	14	0
Stock Remedies Act, 1934 .. .. .				22	9	6
Stone-quarries Act, 1910 .. .. .				68	0	0
Timber Export Act, 1908 .. .. .				1	0	0
Timber-floating Act, 1908 .. .. .				2	10	0
Tobacco Act, 1908 .. .. .				1,529	2	0
Trade Unions Act, 1908 .. .. .				<i>Dr.</i> 0	10	9
Tramways Act, 1908 .. .. .				103	5	0
Transport Licensing Act, 1931 .. .. .				53,630	2	9
Valuation of Land Act, 1925 .. .. .				44,854	6	5
Veterinary Surgeons Act, 1926 .. .. .				21	0	0
Weights and Measures Act, 1925 .. .. .				7,365	7	5
						316,565 2 7
<b>TERRITORIAL REVENUE,—</b>						
Rents, Royalties, and Miscellaneous Receipts from lands—						
Agriculture Department .. .. .				3	2	1
Air Department .. .. .				1,995	12	6
Army Department .. .. .				2,239	16	2
Education Department .. .. .				493	16	4
Housing Department .. .. .				22,832	11	10
Internal Affairs Department .. .. .				20	0	0
Justice and Prisons Department .. .. .				412	10	0
Lands and Survey Department—						
Crown Lands .. .. .				338,884	6	6
Hauraki Plains land .. .. .				5,522	2	1
Swamp Drainage lands .. .. .				372	0	9
Small-farms Scheme .. .. .				3,252	11	8
Miscellaneous fees .. .. .				1,700	14	0
Marine Department .. .. .				177	5	0
Mental Hospitals Department .. .. .						
Mines Department .. .. .				13,524	18	6
Police Department .. .. .				116	6	0
Public Works Department .. .. .				1,855	14	9
Scientific and Industrial Research Department .. .. .				37	10	0
State Forest Service Department .. .. .				16,196	2	4
						409,637 0 6
<b>ISLAND TERRITORIES,—</b>						
New Zealand Reparation Estates .. .. .				152,727	5	3
Export of bananas from Samoa .. .. .				32,110	3	6
						184,837 8 9
<b>JUSTICE,—</b>						
Court fees, fines, and bankruptcy commission .. .. .						158,390 9 0
<b>MARINE,—</b>						
Pilotage rates and harbour fees .. .. .				480	7	4
Shipping and Seamen Act, 1908 .. .. .				59,902	14	9
Rents of foreshores, royalties, &c. .. .. .				1,944	5	3
Sale of oysters under Fisheries Act, 1908 .. .. .				9,591	16	9
Rents from toheroa areas .. .. .				482	13	4
Westport Harbour .. .. .				38,408	18	11
						110,810 16 4
<b>PROFITS OF TRADING INSTITUTIONS,—</b>						
Native Trust Office—						
One-third of profits credited in terms of section 49, Native Trustee Act, 1930—						
1942-43 .. .. .				2,961	11	4
Post and Telegraph Department—						
Post Office Savings-bank profits received from the Post Office Account in terms of section 95 (1) (c), Post and Telegraph Act, 1928—						
For year 1939-40 (balance) .. .. .				1,614	10	9
For year 1940-41 .. .. .				<i>Dr.</i> 7,887	2	0
For year 1941-42 .. .. .				40,658	2	4
				34,385	11	1
Carried forward .. .. .				37,347	2	5
Carried forward .. .. .						51,053,202 15 0

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

	Year ended 31st March, 1945.					
	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	51,053,202 15 0
OTHER RECEIPTS— <i>continued</i>						
Brought forward .. .. .	..	..	..	37,347	2 5	1,180,240 17 2
PROFITS OF TRADING INSTITUTIONS— <i>continued</i>						
Post and Telegraph Department— <i>continued</i>						
Profits other than Post Office						
Savings-bank profits received						
from the Post Office Account						
in terms of section 95 (1) (d),						
Post and Telegraph Act, 1928—						
For year 1940-41 .. .. .	159,195	4	0			
For year 1941-42 .. .. .	286,528	2	11			
				445,723	6 11	
Public Trust Office—						
Half of profits credited in terms of section 24 (1) of						
the Finance Act, 1929—						
For year 1943-44 .. .. .	..	..	..	6,303	18 8	
Reserve Bank of New Zealand—						
Profits credited in terms of section 36 (c), Reserve						
Bank of New Zealand Act, 1933 ..						
For year 1943-44 .. .. .	..	..	..	476,473	6 10	
State Advances Corporation—						
Profits credited in terms of section 41 (1), State						
Advances Corporation Act, 1936—						
For year 1943-44 .. .. .	..	..	..	20,770	17 1	
						986,618 11 11
NATIVE,—						
Fees collected in stamps under the provisions of the						
Native Land Act, 1931 .. .. .	..	..	..	..	..	6,312 8 1
PRINTING AND STATIONERY,—						
General receipts .. .. .	..	..	..	..	..	379,633 5 9
STAMP DUTIES,—						
Land Registry and Deeds Register Office fees ..	..	..	..	..	..	63,419 12 5
TOURIST AND HEALTH RESORTS,—						
Receipts in respect of reserves under the Tourist and						
Health Resorts Control Act, 1908 .. .. .	..	..	..	..	..	152,965 7 0
MISCELLANEOUS,—						
Agriculture—						
Rents of buildings .. .. .	2,318	13	0			
Sale of surplus and obsolete stores .. .. .	358	16	2			
				2,677	9 2	
Audit—						
Sale of surplus and obsolete stores .. .. .	..	..	..	..	1 11 10	
Customs—						
Rents of buildings .. .. .	..	80	17 8			
Sale of goods seized by Customs .. .. .	1,812	15	10			
Fines under Immigration Restriction Act, 1908 ..	200	0	0			
Sale of surplus and obsolete stores .. .. .	21	8	10			
				2,115	2 4	
Education—						
Rents of buildings .. .. .	4,666	16	1			
Unclaimed earnings .. .. .	152	6	10			
Fees for teachers' certificates, licenses, &c... ..	790	19	0			
Unclaimed money, Child Welfare Office .. .. .	2	16	5			
Sale of surplus and obsolete stores .. .. .	179	11	10			
				5,792	10 2	
Health—						
Rents of buildings .. .. .	1,299	9	0			
Sale of surplus and obsolete stores .. .. .	2,602	7	1			
				3,901	16 1	
Industries and Commerce, Tourist and Publicity—						
Rents of buildings .. .. .	303	15	10			
Instalments on account of advance to Rotorua Golf						
Club .. .. .	209	5	6			
Sale of surplus and obsolete stores .. .. .	157	10	2			
Recoveries on account wheat subsidy .. .. .	10,724	13	1			
				11,395	4 7	
Internal Affairs—						
Fees and fines, Rotorua Acclimatization District ..	76	19	0			
Fees for camp-sites, licenses, &c. .. .. .	87	4	0			
Fees for slipway .. .. .	16	16	0			
Fees for storage of powder .. .. .	1,569	3	2			
Passport fees .. .. .	1,317	17	7			
Rents of buildings .. .. .	502	16	3			
				3,570	16 0	
Carried forward .. .. .	..	..	..	25,883	14 2	2,769,190 2 4
Carried forward .. .. .	..	..	..	..	..	51,053,202 15 0



## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

	Year ended 31st March, 1945.					
	£		s.		d.	
Brought forward .. .. .	..	..	..	..	..	51,053,202 15 0
<b>OTHER RECEIPTS—<i>continued</i></b>						
Brought forward .. .. .	3,570	16	0	25,883	14	2,769,190 2 4
<b>MISCELLANEOUS—<i>continued</i></b>						
<b>Internal Affairs—<i>continued</i></b>						
Sale of fishing and game licenses, Rotorua Acclimatization District .. .. .	4,247	17	10			
Sale of publications .. .. .		10	0			
Sale of surplus and obsolete stores .. .. .		21	0			
				7,850	18	10
<b>External Affairs—</b>						
Sale of publications .. .. .		59	17			
Sale of waste-paper .. .. .		17	7			
				77	4	7
<b>Island Territories—</b>						
Sale of surplus and obsolete stores .. .. .		411	3			
Recovery under fire-insurance policy .. .. .		1,090	12			
				1,501	15	9
<b>Justice and Prisons—</b>						
Rents of buildings .. .. .		540	6			
King's Counsel fees .. .. .			2			
Sale of surplus and obsolete stores .. .. .		288	12			
Estreated recognizances .. .. .		290	0			
				1,121	1	1
<b>Labour—</b>						
Sale of surplus and obsolete stores .. .. .		800	11			
Recoveries of passage-moneys—						
Immigrant artisans .. .. .			71			
Nominated immigrants .. .. .	<i>Dr.</i>		6			
				865	6	1
<b>Land and Income Tax—</b>						
Unclaimed moneys under Unclaimed Moneys Act, 1908, section 6, and Finance Act, 1932, section 30 .. .. .				5,451	18	11
<b>Legislative—</b>						
Sale of publications .. .. .		10	15			
Sale of surplus and obsolete stores .. .. .		3	2			
				13	18	4
<b>Marine—</b>						
Rents of buildings .. .. .		108	4			
Sale of surplus and obsolete stores .. .. .		697	14			
Recoveries from Government Fire Insurance Fund .. .. .		2,942	0			
				3,747	18	2
<b>Mental Hospitals—</b>						
Rents of buildings .. .. .		18	12			
Sale of surplus and obsolete stores .. .. .		303	11			
				322	4	6
<b>Mines—</b>						
Recovery on account of expenditure incurred in assisting prospectors .. .. .		8	10			
Sale of surplus and obsolete stores .. .. .		18	15			
Rents of buildings .. .. .		7	11			
Repayment of advances to Brunner Collieries, Ltd. .. .. .	45,661		6			
Commission on coal and goldfields revenue collected .. .. .	953		0			
Sales under section 22, Mining Amendment Act, 1937 .. .. .	99		14			
Hire of drills, &c. .. .. .	1,334		16			
Rent of plant .. .. .		1	10			
				48,085	3	11
<b>Native—</b>						
Sale of surplus and obsolete stores .. .. .				669	7	9
<b>National Service—</b>						
Sale of surplus and obsolete stores .. .. .				5	9	4
<b>Police—</b>						
Rents of buildings .. .. .	1,292	14	4			
Sale of firearms (confiscated) .. .. .		169	16			
Sale of liquor (confiscated) .. .. .		347	5			
Sale of surplus and obsolete stores .. .. .		161	7			
Sale of petrol (confiscated) .. .. .		2	2			
				1,973	5	6
<b>Scientific and Industrial Research—</b>						
Fees for analyses .. .. .		221	5			
Rents of lands and buildings .. .. .		235	3			
Sale of surplus and obsolete stores .. .. .		96	2			
				552	11	9
<b>Stamp Duties—</b>						
Receipts under Companies Act, 1933, section 283 .. .. .		18	8			
Sale of surplus and obsolete stores .. .. .		9	10			
				27	18	0
<b>Electoral—</b>						
Forfeited deposits, parliamentary candidates .. .. .		70	0			
Sale of surplus and obsolete stores .. .. .		5	14			
				75	14	0
Carried forward .. .. .				98,225	10	8
						2,769,190 2 4
Carried forward .. .. .						51,053,202 15 0

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

	Year ended 31st March, 1945.					
	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	51,053,202 15 0
<b>OTHER RECEIPTS—<i>continued</i></b>						
Brought forward .. .. .	..	..	..	98,225 10 8	..	2,769,190 2 4
<b>MISCELLANEOUS—<i>continued</i></b>						
<b>Treasury—</b>						
Conscience-money .. .. .	155	10	7			
Exchange, commission, discount, &c .. .. .	135,307	16	7			
Repayment of loans to agricultural associations .. .. .	149	16	8			
Sale of surplus and obsolete stores .. .. .	0	6	4			
<b>Unclaimed moneys—</b>						
Under Public Revenues Act, 1926, section 30 ..						
Courts: Law trust moneys .. .. .	263	0	8			
Goldfields deposits .. .. .	0	2	0			
Labour deposits .. .. .	143	16	10			
Land Revenue deposits .. .. .	2	15	3			
Maori Land Board deposits .. .. .	7	5	6			
Marine deposits .. .. .	20	7	2			
Stamp duty deposits .. .. .	0	6	0			
Under Public Revenues Act, 1926, section 95 ..						
General estates .. .. .	3,962	1	0			
Bankruptcy Act, 1908 .. .. .	389	2	10			
Rating Act, 1925 .. .. .	125	7	2			
Unclaimed land balances .. .. .	106	19	5			
Surplus cash not identified .. .. .	17	0	2			
<b>Transfers from Deposits Account—</b>						
Miscellaneous .. .. .	79	3	10			
Unclaimed earnings .. .. .	1,382	0	9			
Unrepresented cheques .. .. .	1,748	0	3			
<b>Dividends unclaimed, New Zealand Government stock .. .. .</b>	77	13	1			
Excess cash at Government offices .. .. .	179	0	6			
Money found by or handed to police officers, &c., not claimed .. .. .	5	1	3			
Money found in Government institutions .. .. .	0	10	0			
Money found on prisoner (confiscated) .. .. .	16	19	11			
Bank of England fractions of interest .. .. .	180	3	9			
Dividends on shares, New Zealand Woolpacks and Textiles, Ltd. .. .. .	1,200	0	0			
Debts due to a company (in liquidation) collected by Official Assignee after the dissolution of the company .. .. .	56	6	5			
Unallocated credits, State Advances Corporation of New Zealand .. .. .	65	0	9			
Duty on scrap gold and jewellers' sweepings .. .. .	1,132	18	4			
Forfeited deposits: Land Revenue deposits .. .. .	11	1	0			
Surplus funds, Land Settlement Association .. .. .	117	7	3			
Difference between Government contract and retail price on tires and tubes sold for "mileage allowance" vehicles .. .. .	751	15	0			
				147,654 16 3		
<b>Public Works—</b>						
Sale of land .. .. .	130	2	6			
Transfers of stocks to War Expenses Account .. .. .	3,000	0	0			
Farm workers' accommodation .. .. .	7,149	16	1			
<b>Amounts credited in terms of section 16 (2) of Finance Act, 1930 (No. 2)—</b>						
Receipts under section 17 (4) (c), Waihou and Ohinemuri Rivers Improvement Act, 1910 ..						
Rents, royalties, &c. .. .. .	431	12	10			
Contributions under sections 17 and 18, Waihou and Ohinemuri Rivers Improvement Act, 1910—						
Gold mining companies .. .. .	1,671	1	5			
Gold duty—						
Ohinemuri County .. .. .	368	3	7			
Piako County .. .. .	0	17	3			
Consolidated Fund .. .. .	1,666	13	4			
Payment for privilege of draining into pipe line, Ellerslie police-station site .. .. .	1	10	0			
Receipts from irrigation and water-supply schemes ..	26,718	14	5			
Rents of buildings .. .. .	99,474	14	1			
Water power license revenue .. .. .	2,321	8	5			
				142,934 13 11		
<b>Lands and Survey—</b>						
Hauraki Plains Act, 1926—						
Rates .. .. .	3,672	5	10			
Miscellaneous receipts .. .. .	1,405	14	7			
Rangitaiki Land Drainage Act, 1910—						
Rates .. .. .	17,699	1	10			
Miscellaneous receipts .. .. .	4,044	13	7			
Scenery preservation receipts .. .. .	1,244	12	5			
Swamp Drainage Act, 1915—						
Miscellaneous receipts .. .. .	315	0	9			
Rates .. .. .	7,488	0	9			
Recovery of bad debt written off in previous years, Discharged Soldiers Settlement Account .. .. .	0	5	0			
Sale of surplus and obsolete stores .. .. .	720	14	9			
				36,590 9 6		
				..		425,405 10 4
<b>Total, Other Receipts .. .. .</b>	..	..	..	..	..	3,194,595 12 8
<b>Total Revenue .. .. .</b>	..	..	..	..	..	54,247,798 7 8

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1945

## DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the LEGISLATURE

## Civil List

For particulars, see B. 1 [Pt. I] .. .. . £ s. d.  
.. .. . 31,348 18 0

## Debt Services—Interest

Nature of Security.	Maturity Date.	Rate per Cent.	Gross Interest due and charged to Ordinary Revenue Account for Year ended 31st March, 1945.		
			£	s.	d.
Stock .. .. .	1st January, 1940-45 .. .. .	3½	91,358	15	0
Debentures .. .. .	15th February, 1945 .. .. .	5	12,499	11	6
Stock .. .. .	1st March, 1945 .. .. .	4½	426,426	0	10
Stock .. .. .	15th March, 1945 .. .. .	4	10,490	16	0
Stock .. .. .	1st April, 1945 .. .. .	3	362,226	13	6
Stock .. .. .	30th June, 1945 .. .. .	3	40,729	17	10
Stock .. .. .	15th July, 1945 .. .. .	3	64,347	6	0
Stock .. .. .	1st January, 1946 .. .. .	5	805,381	17	8
Stock and Debentures .. .. .	15th February, 1943-46 .. .. .	4	96,738	13	8
Stock .. .. .	1st April, 1946 .. .. .	3	41,743	18	10
Stock .. .. .	1st April, 1946 .. .. .	4	15,935	9	8
Stock .. .. .	30th June, 1946 .. .. .	3	24,169	3	2
Stock .. .. .	1st August, 1946 .. .. .	2½	82,961	16	10
Stock .. .. .	1st April, 1947 .. .. .	2½	10,000	0	0
Stock .. .. .	15th September, 1947 .. .. .	2½	143,970	17	9
Stock .. .. .	15th September, 1947 .. .. .	4	104,942	19	11
Debentures .. .. .	15th September, 1947 .. .. .	5	56,094	0	0
Stock .. .. .	1st November, 1947 .. .. .	4½	631,215	9	10
Stock .. .. .	15th May, 1948 .. .. .	2½	244,365	19	3
Stock .. .. .	15th September, 1946-48 .. .. .	3	202,771	10	1
Stock .. .. .	30th November, 1948 .. .. .	4	199,659	19	11
Stock and Debentures .. .. .	15th April, 1946-49 .. .. .	4	357,352	15	8
Stock .. .. .	15th June, 1947-49 .. .. .	2½	351,517	17	7
Stock .. .. .	15th December, 1949 .. .. .	5	468,750	0	0
Stock .. .. .	15th February, 1949-50 .. .. .	2½	107,265	11	5
Stock .. .. .	15th December, 1950 .. .. .	3½	8,750	0	0
Stock and Debentures .. .. .	1st February, 1951 .. .. .	5½	128,782	10	0
Stock .. .. .	15th April, 1949-51 .. .. .	2½	8,329	4	5
Stock .. .. .	15th May, 1949-52 .. .. .	4	500,572	12	10
Stock .. .. .	1st October, 1953 .. .. .	2½	246,471	9	10
Stock .. .. .	1st February, 1949-54 .. .. .	3½	299,314	0	9
Stock .. .. .	1st August, 1951-54 .. .. .	3	201,073	11	0
Stock and Debentures .. .. .	15th June, 1952-55 .. .. .	4	377,248	6	3
Stock .. .. .	1st July, 1952-55 .. .. .	3	450,000	0	0
Stock .. .. .	15th September, 1952-55 .. .. .	3	316,404	9	8
Stock and Debentures .. .. .	1st January, 1956 .. .. .	3	6,311	10	8
Stock .. .. .	1st January, 1956 .. .. .	4	1,512	6	6
Stock .. .. .	15th May, 1953-56 .. .. .	3	259,530	13	10
Stock .. .. .	15th December, 1953-56 .. .. .	3	573,616	6	11
Stock .. .. .	15th January, 1957 .. .. .	2½	39,227	13	0
Stock and Debentures .. .. .	15th January, 1953-57 .. .. .	3½	337,729	19	3
Stock .. .. .	15th January, 1957 .. .. .	3½	17,190	6	2
Stock .. .. .	15th May, 1957 .. .. .	2½	35,425	0	0
Stock .. .. .	15th May, 1957 .. .. .	3	171,131	3	8
Stock .. .. .	15th May, 1957 .. .. .	3½	48,828	0	2
Stock .. .. .	15th July, 1957 .. .. .	2½	7,825	6	9
Stock .. .. .	15th August, 1957 .. .. .	2½	965,049	19	0
Stock .. .. .	15th August, 1957 .. .. .	3	733,926	2	6
Stock .. .. .	15th August, 1957 .. .. .	4	62,095	10	4
Stock .. .. .	15th September, 1957 .. .. .	3	190,368	14	7
Stock .. .. .	15th February, 1958 .. .. .	2½	67,813	8	9
Stock .. .. .	15th February, 1955-58 .. .. .	3	285,590	11	5
Stock .. .. .	1st March, 1948-58 .. .. .	4½	1,081,432	8	2
Stock .. .. .	31st May, 1954-58 .. .. .	4	221,379	15	4
Stock .. .. .	15th June, 1958 .. .. .	2½	32,561	17	7
Stock .. .. .	15th June, 1958 .. .. .	3½	48,940	9	9
Stock .. .. .	15th September, 1958 .. .. .	2½	44,670	11	6
Stock .. .. .	15th November, 1958 .. .. .	3	2,736	19	7
Stock .. .. .	15th December, 1958 .. .. .	2½	65,307	12	0
Stock .. .. .	15th December, 1958 .. .. .	3	784,172	7	6
Stock .. .. .	15th January, 1956-59 .. .. .	3½	203,959	12	0
Stock .. .. .	15th March, 1959 .. .. .	2½	42,312	10	8
Stock .. .. .	15th March, 1959 .. .. .	3	4,112	12	8
Stock .. .. .	15th July, 1959 .. .. .	2½	62,369	13	8
Stock .. .. .	15th July, 1959 .. .. .	3½	11,927	1	1
Carried forward .. .. .	.. .. .	..	13,898,919	11	8
Carried forward .. .. .	.. .. .	..	31,348	18	0

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the LEGISLATURE—*continued*

Brought forward.. .. . £ s. d.  
.. 31,348 18 0

Debt Services—Interest—*continued*

Nature of Security.	Maturity Date.	Rate per Cent.	Gross Interest due and charged to Ordinary Revenue Account for Year ended 31st March, 1945.
Brought forward .. .. .	.. .. .	.. .. .	£ s. d. 13,898,919 11 8
Stock .. .. .	15th October, 1959 .. .. .	3	55,430 6 3
Stock .. .. .	15th November, 1959 .. .. .	3	127,366 1 0
Stock .. .. .	22nd May, 1960 .. .. .	3½	9,273 5 0
Stock .. .. .	15th September, 1957-60 .. .. .	3½	471,096 15 11
Stock .. .. .	15th October, 1955-60 .. .. .	3½	255,087 3 3
Stock .. .. .	1st February, 1943-63 .. .. .	4	540,445 0 0
Stock .. .. .	15th April, 1960-63 .. .. .	3	97,981 5 2
Stock .. .. .	1st March, 1960-64 .. .. .	3½	321,109 19 0
Stock .. .. .	1st November, 1956-71 .. .. .	5	312,500 0 0
Memorandum of Security .. .. .	.. .. .	3	509,478 1 10
Floating Debt— <i>i.e.</i> , Treasury Bills .. .. .	Various .. .. .	.. .. .	724,658 16 3
Carried forward .. .. .	.. .. .	.. .. .	17,323,346 5 4
Carried forward .. .. .	.. .. .	.. .. .	31,348 18 0

## Domicile of Gross Interest paid, 1944-45

(Nominal Amounts)

London .. .. .	£ s. d. 6,543,234 14 2
London (paid in New Zealand) .. .. .	108,333 3 2
Australia .. .. .	46,960 0 0
New Zealand .. .. .	10,624,818 8 0
	<u>£17,323,346 5 4</u>

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*

DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the LEGISLATURE—*continued*

	Gross Amount charged to Ordinary Revenue Account.	Recoveries.	Net Amount charged to Ordinary Revenue Account.
	£ s. d.	£ s. d.	£ s. d.
Brought forward .. .. .	31,348 18 0	..	31,348 18 0
<b>Debt Services</b>			
Brought forward .. .. .	17,323,346 5 4	..	17,323,346 5 4
<b>AMORTIZATION OF DEBT</b>			
<b>Repayment of the Public Debt Act, 1925</b>			
REPAYMENT OF THE PUBLIC DEBT ACT, 1925:—			
Section 11 (a),—			
Amount transferred to the Public Debt Repayment Account, being contribution for the year 1944-45 of $\frac{1}{2}$ per cent. on the public debt within the meaning of the Act outstanding at 31st March, 1944 ( $\frac{1}{2}$ per cent. on £482,083,494 2s. 0d.) .. .. .	2,410,417 9 5	..	2,410,417 9 5
Amount transferred to the Public Debt Repayment Account, being contribution of $\frac{1}{4}$ per cent. on £29,368,232 15s. 11d., debt redeemed under the Act to 31st March, 1944 .. .. .	146,841 3 4	..	146,841 3 4
Section 11 (b),—			
Amount transferred to the Public Debt Repayment Account, being contribution of $3\frac{1}{4}$ per cent. on £29,368,232 15s. 11d., debt redeemed under the Act to 31st March, 1944 .. .. .	1,027,888 3 4	..	1,027,888 3 4
Total, Repayment of the Public Debt Act, 1925	3,585,146 16 1	..	3,585,146 16 1
<b>Transfer to Loans Redemption Account</b>			
PUBLIC REVENUES ACT, 1926, SECTION 135 (4):—			
Transfer from Ordinary Revenue Account for redemption of loans .. .. .	182,546 5 0	..	182,546 5 0
Total, Transfer to Loans Redemption Account	182,546 5 0	..	182,546 5 0
<b>ADMINISTRATION AND MANAGEMENT</b>			
NEW ZEALAND LOANS ACT, 1932, SECTION 62 (3):—			
Stamp duty on transfers of New Zealand Consolidated Stock	3,453 9 5	..	3,453 9 5
NEW ZEALAND LOANS ACT, 1932, SECTION 61:—			
Charges and expenses of raising loans,—			
New issues .. .. .	78,749 4 5	..	78,749 4 5
Issues in renewal and conversion .. .. .	40,153 11 7	..	40,153 11 7
Premiums paid in cash .. .. .	68,999 15 4	..	68,999 15 4
	187,902 11 4	..	187,902 11 4
NEW ZEALAND LOANS ACT, 1932:—			
Section 24 (1),—			
Amount paid Bank of England for half-year ended 31st October, 1943, and year ended 31st October, 1944, for management of New Zealand loans—			
Consolidated Stock .. .. .	58,072 0 11	..	
Amount paid to the Reserve Bank of New Zealand for half-year ended 31st March, 1944, and year ended 31st March, 1945, for management of New Zealand Government loans .. .. .	47,177 10 2	..	105,249 11 1
Total, Administration and Management	296,605 11 10	..	296,605 11 10
<b>PAYMENTS ON GUARANTEED LOANS</b>			
LAND SETTLEMENT FINANCE ACT, 1909:—			
Section 13 (1),—			
Interest and principal in arrear made good under Government guarantee .. .. .	..	..	..
<i>Less</i> Repayment by Associations under subsection (5)—			
Angland Land Settlement Association .. .. .	..	1,041 2 5	Cr. 1,041 2 5
Blaigowrie Land Settlement Association .. .. .	..	1,573 7 6	Cr. 1,573 7 6
Harihari Land Settlement Association .. .. .	..	40 2 8	Cr. 40 2 8
Matamau Land Settlement Association .. .. .	..	64 16 5	Cr. 64 16 5
Otaikarangi Land Settlement Association .. .. .	..	1,228 2 11	Cr. 1,228 2 11
Total, Payments on Guaranteed Loans ..	..	Cr. 3,947 11 11	Cr. 3,947 11 11
TOTAL, DEBT SERVICES .. .. .	21,387,644 18 3	3,947 11 11	21,383,697 6 4
Carried forward .. .. .	21,418,993 16 3	3,947 11 11	21,415,046 4 4

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1945—continued

## DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the LEGISLATURE—continued

Act.	Gross Amount charged to Ordinary Revenue Account.	Recoveries.	Net Amount charged to Ordinary Revenue Account.
	£ s. d.	£ s. d.	£ s. d.
Brought forward .. .. .	21,418,993 16 3	3,947 11 11	21,415,046 4 4
<b>Other Services</b>			
<b>GRANTS AND SUBSIDIES</b>			
Payment to Racing Clubs of Proportion of Totalizator Duty			
FINANCE ACT (No. 2), 1935, SECTION 17 :— Refunds to racing clubs of proportion of totalizator duty	35,742 7 6	..	35,742 7 6
Subsidies to Superannuation Funds			
FINANCE ACT (No. 2), 1942 :— Section 3,—			
Government Railways Superannuation Fund .. .. .	110,900 0 0		
Public Service Superannuation Fund .. .. .	820 0 0		
Teachers' Superannuation Fund .. .. .	88,280 0 0		
	200,000 0 0		
Miscellaneous Grants and Subsidies		..	200,000 0 0
LAND ACT, 1924 :— Sections 139 and 358,— Amount paid by Receivers of Land Revenue into Local Bodies' Deposit Accounts for payment to local authorities in respect of rents, royalties, &c. ("thirds," "fourths," and "halves")— Territorial revenue .. .. .	4,268 12 0	..	4,268 12 0
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910; SECTION 17 (4) (d), AND APPROPRIATION ACT, 1916, SECTION 27 :— Contributions towards interest and cost of administration and maintenance of Waihou and Ohinemuri Rivers Improvement Works,— On account of year 1943-44 .. .. .	1,666 13 4	..	1,666 13 4
Total, Miscellaneous Grants and Subsidies..	5,935 5 4	..	5,935 5 4
TOTAL, GRANTS AND SUBSIDIES .. .. .	241,677 12 10		241,677 12 10
<b>SALARIES AND HONORARIA</b>			
<b>Legislative</b>			
CIVIL LIST ACT, 1920 :— Part III, Section 16,— Speakers of both Houses and Chairmen of Committees .. .. .	2,835 3 10		
Allowance to Chairman of Committee of House of Representatives under Finance Act, 1944 (No. 3), section 25 (2)	44 7 1		
Part III, Section 17,— Members of the Legislative Council .. .. .	10,031 10 2		
Members of the House of Representatives	28,907 1 3		
Allowance to Members of House of Representatives under Finance Act, 1944 (No. 3), section 24 (2) .. .. .	4,544 7 11		
Part IV, Section 22,— Officers of Legislative Council and House of Representatives.. .. .	1,739 16 11		
	48,102 7 2	..	48,102 7 2
Carried forward .. .. .	48,102 7 2	..	48,102 7 2
Carried forward .. .. .	241,677 12 10	..	241,677 12 10
Carried forward .. .. .	21,418,993 16 3	3,947 11 11	21,415,046 4 4

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the LEGISLATURE—*continued*

Act.	Gross Amount charged to Ordinary Revenue Account.	Recoveries.	Net Amount charged to Ordinary Revenue Account.
	£ s. d.	£ s. d.	£ s. d.
Brought forward .. .. .	21,418,993 16 3	3,947 11 11	21,415,046 4 4
<b>Other Services—<i>continued</i></b>			
Brought forward .. .. .	241,677 12 10	..	241,677 12 10
<b>SALARIES AND HONORARIA—<i>continued</i></b>			
Brought forward .. .. .	48,102 7 2	..	48,102 7 2
<b>Justice</b>			
JUDICATURE AMENDMENT ACT, 1920 :—			
Section 3,—			
The Judges—			
The Chief Justice—			
Myers, Sir M., P.C., G.C.M.G., K.B., salary, 1st April, 1944, to 14th March, 1945 .. .. .	2,145 14 7		
The Puisne Judges—			
Blair, A. W., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
Smith, D. S., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
Kennedy, R., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
Johnston, H. F., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
Fair, A., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
Callan, J. B., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
Northcroft, E. H., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
Finlay, G. P., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
Cornish, H. H., salary, 5th February, 1945, to 14th March, 1945 .. .. .	208 4 5		
	17,612 8 4	..	17,612 8 4
<b>Other Salaries</b>			
INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1925 :—			
Section 64,—			
Judge of the Arbitration Court—			
Tyndall, A., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
INDUSTRIAL CONCILIATION AND ARBITRATION AMENDMENT ACT (No. 2), 1937, SECTION 2, AND INDUSTRIAL CONCILIATION AND ARBITRATION AMENDMENT ACT (No. 3), 1937, SECTION 2 :—			
Judge of the Arbitration Court—			
Hunter, W. J., salary, 1st April, 1944, to 14th March, 1945 .. .. .	1,907 6 2		
PUBLIC REVENUES ACT, 1926 :—			
Section 6,—			
Controller and Auditor-General—			
Collins, C. G., salary, 1st April, 1944, to 31st March, 1945 .. .. .	1,300 0 0		
FINANCE ACT (No. 2), 1944, SECTION 12 (1) :—			
Public Service Commissioner—			
Boyes, J. H., salary, 1st April, 1944, to 28th March, 1945 .. .. .	1,523 19 7		
Assistant Public Service Commissioner—			
Bolt, G. T., salary, 3rd May, 1944, to 28th March, 1945 (includes payment of increase from 29th March to 1st April, 1945) .. .. .	1,064 1 10		
	2,588 1 5		
FINANCE ACT, 1940 :—			
Section 11 (1),—			
Members of War Cabinet—			
Hon. A. Hamilton, salary, 1st April, 1944, to 31st March, 1945 .. .. .	1,050 0 0		
Hon. A. McLagan, salary, 1st April, 1944, to 31st March, 1945 .. .. .	1,170 0 0		
Hon. W. Perry, salary, 1st April, 1944, to 31st March, 1945 .. .. .	1,170 0 0		
	3,390 0 0		
	11,092 13 9	..	11,092 13 9
TOTAL, SALARIES AND HONORARIA .. .. .	76,807 9 3	..	76,807 9 3
Carried forward .. .. .	318,485 2 1	..	318,485 2 1
Carried forward .. .. .	21,418,993 16 3	3,947 11 11	21,415,046 4 4

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the LEGISLATURE—*continued*

Act.	Gross Amount charged to Ordinary Revenue Account.			Recoveries.			Net Amount charged to Ordinary Revenue Account.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	21,418,993	16	3	3,947	11	11	21,415,046	4	4
<b>Other Services—<i>continued</i></b>									
Brought forward .. .. .	318,485	2	1	..	..	..	318,485	2	1
<b>HIGHWAYS</b>									
Transfers to Main Highways Account and payments to boroughs, &c. .. .. .	1,916,947	11	1	..	..	..	1,916,947	11	1
TOTAL, HIGHWAYS .. .. .	1,916,947	11	1	..	..	..	1,916,947	11	1
<b>ADVANCES</b>									
<i>On Account of other Governments</i>									
FINANCE ACT, 1930 (No. 2):—									
Section 7,—									
Advances made on behalf of other Governments—									
Canada .. .. .	3,819	2	11	33	12	2	3,785	10	9
Ceylon .. .. .	11	14	8	..	..	..	11	14	8
Commonwealth of Australia .. .. .	63,802	18	11	51,438	13	0	12,364	5	11
Federated Malay States .. .. .	4	5	6	13	2	6	Cr. 8	17	0
Fiji .. .. .	218,817	6	6	219,018	3	4	Cr. 200	16	10
Imperial Government .. .. .	260,752	18	0	127,502	0	10	133,250	17	2
India .. .. .	909	18	3	131	5	0	778	13	3
Uganda .. .. .	403	16	7	94	10	0	309	6	7
Union of South Africa .. .. .	1,375	10	1	..	..	..	1,375	10	1
Tonga .. .. .	469	6	8	4,771	17	3	Cr. 4,302	10	7
Western Pacific .. .. .	69,189	11	9	1,867	8	3	67,322	3	6
TOTAL, ADVANCES .. .. .	619,556	9	10	404,870	12	4	214,685	17	6
<b>OTHER SPECIAL ACTS</b>									
<b>PENSIONS</b>									
JUDICATURE ACT, 1908:—									
Sections 12-14,—									
Superannuation allowances—									
Herdman, Sir A. L., 1st April, 1944, to 31st March, 1945	1,083	7	0	..	..	..	..	..	..
Reed, Sir John, 1st April, 1944, to 31st March, 1945 ..	916	13	0	..	..	..	..	..	..
Stringer, Sir T. W., 1st April, 1944, to 30th November, 1945 .. .. .	500	0	0	..	..	..	..	..	..
TOTAL, PENSIONS .. .. .	2,500	0	0	..	..	..	2,500	0	0
<b>MISCELLANEOUS</b>									
APPROPRIATION ACT, 1926:—									
Section 15,—									
Travelling-expenses of His Excellency the Governor-General and staff in excess of amount provided under the Civil List Act, 1920 .. .. .	2,374	4	9	..	..	..	2,374	4	9
FINANCE ACT (No. 3), 1934:—									
Section 8,—									
Interest on income-tax paid in advance .. .. .	45,923	12	1	..	..	..	45,923	12	1
FINANCE ACT (No. 2), 1943:—									
Section 7:—									
Refund of disbursements made on behalf of diplomatic institutions .. .. .	4	11	0	..	..	..	4	11	0
INVERCARGILL LICENSING TRUST ACT, 1944:—									
Section 22 (3),—									
Advances to the Trust to provide for preliminary expenses	50,000	0	0	..	..	..	50,000	0	0
NATIVE PURPOSES ACT, 1931:—									
Section 51,—									
Annual payment to Arawa District Trust Board for the benefit of the Arawa Tribe .. .. .	6,000	0	0	..	..	..	6,000	0	0
Section 54,—									
Annual payment to Tuwharetoa Trust Board for benefit of Tuwharetoa Tribe in connection with Lake Taupo claims .. .. .	3,000	0	0	..	..	..	3,000	0	0
NGAITAHU CLAIMS SETTLEMENTS ACT, 1944:—									
Section 2,—									
Annual payment in respect of settlement of claim for £300,000 .. .. .	10,000	0	0	..	..	..	10,000	0	0
Carried forward .. .. .	117,302	7	10	..	..	..	117,302	7	10
Carried forward .. .. .	2,500	0	0	..	..	..	2,500	0	0
Carried forward .. .. .	2,854,989	3	0	404,870	12	4	2,450,118	10	8
Carried forward .. .. .	21,418,993	16	3	3,947	11	11	21,415,046	4	4



## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1945—*continued*DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the LEGISLATURE—*continued*

Act.	Gross Amount charged to Ordinary Revenue Account.			Recoveries.			Net Amount charged to Ordinary Revenue Account.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	21,418,993	16	3	3,947	11	11	21,415,046	4	4
<b>Other Services—<i>continued</i></b>									
Brought forward .. .. .	2,854,989	3	0	404,870	12	4	2,450,118	10	8
<b>OTHER SPECIAL ACTS—<i>continued</i></b>									
Brought forward .. .. .	2,500	0	0	..	..	..	2,500	0	0
<b>MISCELLANEOUS—<i>continued</i></b>									
Brought forward .. .. .	117,302	7	10	..	..	..	117,302	7	10
TARANAKI MAORI CLAIMS SETTLEMENTS ACT, 1944 :—									
Section 3,—									
Compensation in respect of Parihaka Pa: paid to Taranaki Maori Trust Board .. .. .									
	300	0	0	..	..	..	300	0	0
PUBLIC REVENUES ACT, 1926 :—									
Section 151,—									
Free issue of official postage-stamps to members of the House of Representatives and to members of the Legislative Council .. .. .									
	3,127	0	0	..	..	..	3,127	0	0
WAR EXPENSES ACT, 1939 :—									
Section 2 (4) (c),—									
Transfer to War Expenses Account .. .. .									
	4,000,000	0	0	..	..	..	4,000,000	0	0
TOTAL, MISCELLANEOUS .. .. .	4,120,729	7	10	..	..	..	4,120,729	7	10
TOTAL, OTHER SPECIAL ACTS .. .. .	4,123,229	7	10	..	..	..	4,123,229	7	10
TOTAL, OTHER SERVICES .. .. .	6,978,218	10	10	404,870	12	4	6,573,347	18	6
TOTAL PERMANENT APPROPRIATIONS .. .. .	28,397,212	7	1	408,818	4	3	27,988,394	2	10
ANNUAL APPROPRIATIONS (see B.—1 [Pt. I]) .. .. .	30,316,941	6	5	5,272,256	3	9	25,044,685	2	8
TOTAL APPROPRIATIONS .. .. .	58,714,153	13	6	5,681,074	8	0	53,033,079	5	6

STATEMENT of BALANCES OUTSTANDING on 31st MARCH, 1945, in respect of PAYMENTS MADE from the CONSOLIDATED FUND on behalf of OTHER GOVERNMENTS

Name of Government.	Balance outstanding at 31st March, 1945.		
	£	s.	d.
Canada .. .. .	5,211	13	2
Ceylon .. .. .	11	14	8
Commonwealth of Australia .. .. .	42,560	0	1
Federated Malay States .. .. .	4	5	6
Fiji .. .. .	31,156	19	7
Imperial Government .. .. .	292,102	16	10
India .. .. .	778	13	3
Uganda .. .. .	309	6	7
Union of South Africa .. .. .	1,375	10	1
Tonga .. .. .	Cr. 494	5	10
Western Pacific .. .. .	67,955	18	3
TOTAL .. .. .	£440,972	12	2

NOTE.—Details of transactions are shown on page 14.

STATEMENT of IMPRESTS of the CONSOLIDATED FUND (Ordinary Revenue Account) OUTSTANDING as at the 31st MARCH, 1945, showing the SERVICES for which they were issued

CONSOLIDATED FUND :—

Ordinary Revenue Account,—

Votes—

	£	s.	d.
External Affairs .. .. .	5,574	12	5
Customs .. .. .	676	11	6
Labour .. .. .	146	4	7
Native .. .. .	27	7	6
National Service .. .. .	62	5	11
Justice and Prisons .. .. .	87	0	7
Police .. .. .	38	9	0
Agriculture .. .. .	45	0	0
Industries and Commerce, Tourist and Publicity .. .. .	2,364	13	6
Scientific and Industrial Research .. .. .	21	17	6
Mines .. .. .	1,197	18	4
Transport .. .. .	37	2	7
Mental Hospitals .. .. .	9	9	0
Education .. .. .	1,227	12	1
War and other Pensions .. .. .	19,190	4	2
General Imprest .. .. .	55,683	16	8
General Services .. .. .	337,080	4	4
	£423,470	9	8

PUBLIC ACCOUNTS, 1944-1945

SUMMARY of DEPOSITS ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1945

Deposit Accounts.	Balances on 1st April, 1944.			Receipts.		Payments and Transfers.		Balances on 31st March, 1945.				
	£	s.	d.	£	s.	£	s.	£	s.			
Royal New Zealand Air Force .. .. .	5,949	6	1	4,260	14	6	892	11	6	9,317	9	1
Anderson Gift Trust Account .. .. .	250	0	0	302	14	9	34	5	0	518	9	9
Canadian Pensions Account .. .. .	<i>Dr.</i> 4	13	8	7,358	0	8	6,775	4	2	578	2	10
Canteen Profits .. .. .	11,582	13	1	21,000	0	0	23,039	14	11	9,542	18	2
Commercial Gardens Registration Act ..	1,952	16	6	2,462	18	3	4,028	3	11	387	10	10
Cook Islands Fruit Account .. .. .	16,789	7	6	29,413	1	8	27,526	9	5	18,675	19	9
Deposits on Contracts .. .. .	20	0	0	2,075	9	10	2,065	9	10	30	0	0
Education Reserves Act, 1928—												
Sales of Land under Section 27—												
Primary Education Endowments .. ..	52,291	2	1	2,359	9	11	..	..	..	54,650	12	0
Secondary Education Endowments—												
Auckland Provincial District .. ..	6,318	18	7	452	1	6	..	..	..	6,771	0	1
Taranaki Provincial District .. ..	264	14	0	..	..	..	..	..	..	264	14	0
Hawke's Bay Provincial District ..	24	7	2	..	..	..	..	..	..	24	7	2
Otago Provincial District .. .. .	346	0	0	..	..	..	..	..	..	346	0	0
Primary Education Endowment Deposit Account .. .. .	87,454	15	4	103,225	4	4	190,679	19	8	..	..	..
Secondary Education Endowment Deposit Account—												
Auckland Provincial District .. .. .	1,310	15	5	3,812	4	11	3,687	5	8	1,435	14	8
Taranaki Provincial District .. .. .	573	9	7	1,222	9	5	1,285	0	6	510	18	6
Wellington Provincial District .. ..	1,772	16	0	3,565	11	0	3,555	11	6	1,782	15	6
Hawke's Bay Provincial District .. .	858	10	10	1,692	0	11	1,768	11	6	782	0	3
Nelson Provincial District .. .. .	248	0	7	493	14	1	496	1	8	245	13	0
Marlborough Provincial District .. .	7	0	10	95	2	0	72	16	4	29	6	6
Otago Provincial District .. .. .	842	1	10	2,066	8	6	1,464	15	3	1,443	15	1
General Purposes Relief Account .. .. .	216,936	15	5	10,043	5	3	10,304	11	7	216,675	9	1
Gold Duty Suspense Account .. .. .	369	0	10	363	3	9	369	0	10	363	3	9
Greymouth and Hokitika High School Acts, 1883	115	14	7	451	4	2	220	8	10	346	9	11
Hides Emergency Regulations .. .. .	6,053	5	2	69,038	0	2	61,737	17	11	13,353	7	5
Honey-export Control Act, 1924 .. .. .	5	6	6	135	6	6	136	2	11	4	10	1
Hospitals and Charitable Institutions Act, 1926	445	6	11	796	14	7	796	9	3	324	12	3
Hunter Soldiers' Assistance Trust Account ..	5,949	7	5	631	10	9	1,013	6	6	5,567	11	8
Immigration Restriction Act, 1908 .. ..	69,310	2	6	1,400	0	0	1,350	0	0	69,360	2	6
Imperial Pensions .. .. .	49,891	15	6	255,590	12	6	196,772	12	2	108,709	15	10
Income Tax, Deferred Maintenance .. .. .	..	..	..	740,116	9	9	..	..	..	740,116	9	9
Interest on Cash Balance Investments Account	..	..	..	10,348	12	11	..	..	..	10,348	12	11
King George V Memorial Fund Deposit Account	120,338	13	6	5,829	9	2	10,069	18	5	116,098	4	3
Land Agents Act, 1921-22, Section 7 .. .	505	5	0	..	..	..	..	..	..	505	5	0
Linen Flax Growers' Insurance Fund .. .	4,562	8	0	10,946	5	6	13,129	7	6	2,379	6	0
Local Bodies' Account—												
Goldfields revenue .. .. .	4,880	13	8	13,609	4	9	14,309	9	8	4,180	8	9
Gold duty .. .. .	213	18	7	3,181	8	1	2,882	13	0	512	13	8
Fees and fines .. .. .	13,941	10	0	15,998	10	0	17,423	10	0	12,516	10	0
Endowment of land .. .. .	2,703	9	0	2,819	9	2	1,098	19	9	4,423	18	5
Marine Insurance (War Risks) Fund .. .	311,103	11	9	110,153	2	1	260	10	0	420,996	3	10
Meat Act, 1939 .. .. .	5,882	8	0	8,140	12	6	9,592	7	0	4,430	13	6
Mining Act, 1926 .. .. .	106	0	0	110	7	0	80	9	6	135	17	6
Miscellaneous .. .. .	784,806	7	7	1,506,828	19	8	2,054,269	0	8	237,366	6	7
Money-order Settlement Account .. .. .	19,851	15	4	30,799	10	3	49,445	15	10	1,205	9	9
Navy Office Deposit Account .. .. .	15,048	8	4	56,979	17	10	54,079	3	0	17,949	3	2
Nelson Rifle Prize Fund .. .. .	1,257	9	7	25	2	5	..	..	..	1,282	12	0
New Zealand Reparation Estates .. .. .	1,452	2	9	5,054	4	11	2,482	8	11	4,023	18	9
New Zealand University Endowment—												
Westland .. .. .	5,092	12	6	214	1	7	7	15	6	5,298	18	7
Niue Island Fruit Account .. .. .	..	..	..	732	6	4	..	..	..	732	6	4
North Island Experimental Dairy School ..	11,781	15	8	586	8	4	763	16	4	11,604	7	8
Official Assignees' Balances .. .. .	8,155	0	0	1,500	0	0	2,900	0	0	6,755	0	0
Orchard-tax Act, 1927 .. .. .	413	4	7	2,088	8	4	1,772	7	10	729	5	1
Payments through the High Commissioner ..	69,455	6	7	195,531	18	9	205,961	9	11	59,025	15	5
Promotion of Health Fund .. .. .	7,216	11	3	34,692	0	8	13,609	6	1	28,299	5	10
Public Service Association Account .. .. .	112	17	9	361	9	8	471	11	11	2	15	6
Receipts by the High Commissioner for Payment in New Zealand .. .. .	14,987	13	5	93,501	10	1	95,719	14	1	12,769	9	5
Receiver-General's Deposit Account .. .	188,550	0	0	61,450	0	0	..	..	..	250,000	0	0
Regimental Funds .. .. .	37,598	1	4	292,712	1	7	286,728	4	0	43,581	18	11
Regimental Funds Government Grants Trust Account .. .. .	2,060	19	1	137	0	8	736	12	4	1,461	7	5
Remittances from R.N.Z.A.F. Personnel .. .	3,880	9	10	180,744	7	3	163,852	2	3	20,772	14	10
Remittances from Soldiers Overseas .. .	14,853	12	7	481,823	9	10	495,782	3	0	894	19	5
Remittances to Immigrants .. .. .	5	0	0	..	..	..	..	..	..	5	0	0
Remittances to R.N.Z.A.F. Personnel .. .	18,085	2	7	53,473	5	5	60,049	19	11	11,508	8	1
Remittances to Soldiers .. .. .	116,240	15	11	344,374	19	3	413,334	12	2	47,281	3	0
Reserve Bank Investment Account .. .. .	1,203,325	0	0	..	..	..	..	..	..	1,203,325	0	0
Samoan Loan Sinking Fund Account .. .	3	3	5	..	..	..	3	3	5	..	..	..
Samoan Notes Security Account .. .. .	67,000	0	0	4,000	0	0	..	..	..	71,000	0	0
Samoan Treasury Account .. .. .	145,972	14	2	313,688	1	10	166,626	4	0	293,034	12	0
Silver and Bronze Coin Account .. .. .	1,727,357	6	9	144,640	0	0	49,780	12	7	1,822,216	14	2
State Advances Corporation Investment Account	890,418	9	0	..	..	..	..	..	..	890,418	9	0
Taranaki Scholarship Endowment Account ..	446	1	4	930	19	3	930	17	4	446	3	3
Tauranga Educational Endowment Reserve Act, 1896 .. .. .	..	..	..	326	6	6	326	6	6	..	..	..
Tobacco Research Association Account .. .	1,152	6	0	..	..	..	..	..	..	1,152	6	0
Trustee Act, 1908 .. .. .	8,549	18	10	..	..	..	..	..	..	8,549	18	10
Unclaimed Earnings .. .. .	1,773	16	11	7,689	17	6	3,344	5	2	6,119	9	3
Unpresented Cheques .. .. .	2,202	8	3	3,433	6	0	3,260	2	2	2,375	12	1
Victoria College Endowment Deposit Account..	9	10	0	20	0	0	19	10	0	10	0	0
Wheat Research Levies .. .. .	..	..	..	2,928	4	8	..	..	..	2,928	4	8
Wool Industry Act, 1944 .. .. .	1,743	15	6	11,445	11	11	10,775	9	5	2,413	18	0
Wool Manufacturers' Research Account .. .	488	6	0	1,146	4	2	6	1	1	1,628	9	1
<b>TOTALS .. .. .</b>	<b>6,373,514</b>	<b>16</b>	<b>11</b>	<b>5,279,299</b>	<b>9</b>	<b>6</b>	<b>4,745,958</b>	<b>11</b>	<b>1</b>	<b>6,906,855</b>	<b>15</b>	<b>4</b>

## PUBLIC ACCOUNTS, 1944-1945

## STATEMENT of RECEIPTS and DISBURSEMENTS under the Trustee Act, 1908, to the 31st MARCH, 1945, with Particulars of the BALANCE at CREDIT in the DEPOSIT ACCOUNT on that Date. (Published in Terms of Section 72 of the Trustee Act, 1908.)

1944		1945		1945		1945		1945		
RECEIPTS		DISBURSEMENTS		March 31		March 31		March 31		
Balance on 1st April, 1944	£	s	d.	Balance on 31st March, 1945—	£	s	d.	£	s	d.
..	..	..	..	Estate of Susan Smallwood	93	10	0	..	..	..
..	..	..	..	J. Matheson and H. Gracie	414	3	3	..	..	..
..	..	..	..	Mary McKay	43	3	10	..	..	..
..	..	..	..	William Tattley	45	1	5	..	..	..
..	..	..	..	Bartha Wilkie	287	11	1	..	..	..
..	..	..	..	Robert Miller	22	4	7	..	..	..
..	..	..	..	Paora Parau and W. R. Miller	23	0	0	..	..	..
..	..	..	..	Francis Humphreys Heighway	46	12	5	..	..	..
..	..	..	..	George Moore	2,414	0	0	..	..	..
..	..	..	..	Richard Galway	836	13	9	..	..	..
..	..	..	..	John Burk	74	7	10	..	..	..
..	..	..	..	Geoffrey Arthur Harney	44	15	3	..	..	..
..	..	..	..	John Hewitt	162	12	0	..	..	..
..	..	..	..	Mark Earl	150	0	0	..	..	..
..	..	..	..	Edward Thurlow Field	24	8	1	..	..	..
..	..	..	..	Michael McKey	1,124	12	8	..	..	..
..	..	..	..	Martha Robinson	38	17	11	..	..	..
..	..	..	..	John Bealy	49	17	1	..	..	..
..	..	..	..	Ernest Croome Gresham	23	1	8	..	..	..
..	..	..	..	Bartholomew Hannan	185	2	10	..	..	..
..	..	..	..	Patrick O'Fourke	191	3	1	..	..	..
..	..	..	..	William Patrick Molloy	103	3	0	..	..	..
..	..	..	..	William A. Chandler	1	19	1	..	..	..
..	..	..	..	George Brown	46	10	8	..	..	..
..	..	..	..	George Baker	737	11	2	..	..	..
..	..	..	..	Duncan McLean	168	0	11	..	..	..
..	..	..	..	John Stephen Barrett	20	18	5	..	..	..
..	..	..	..	Eliza Birrell	18	2	10	..	..	..
..	..	..	..	Joseph Newzil	293	3	7	..	..	..
..	..	..	..	Margaret Pilling	23	1	6	..	..	..
..	..	..	..	John Gray	144	2	8	..	..	..
..	..	..	..	Julia Sarah Major	47	16	4	..	..	..
..	..	..	..	Harold Oliver Pine	2	6	0	..	..	..
..	..	..	..	Harriet Elizabeth Shakespear	26	3	6	..	..	..
..	..	..	..	Moanatairi Extended Gold-mining Co.	16	7	8	..	..	..
..	..	..	..	Direct Supply Co., Ltd., Auckland (in liquidation)	33	5	10	..	..	..
..	..	..	..	Wellington-Manawatu Railway Co., Ltd.	95	9	8	..	..	..
..	..	..	..	Inglewood Oil-boring and Prospecting Co., Ltd.	21	5	0	..	..	..
..	..	..	..	Southland Woollen Mills, Ltd. (in liquidation)	38	2	4	..	..	..
..	..	..	..	William Baker Fisher Bush Nursing Fund Trust	417	9	11	..	..	..
Total	£8,549	18	10	Total	£8,549	18	10			

## PUBLIC ACCOUNTS, 1944-1945

## PUBLIC WORKS ACCOUNT

STATEMENT of MISCELLANEOUS RECEIPTS for the FINANCIAL YEAR ended 31st MARCH, 1945

	£	s.	d.	£	s.	d.	£	s.	d.
EDUCATION DEPARTMENT :—									
Refund of amounts overclaimed on school buildings .. .. .	..	..	..	1,569	8	9			
Sale of land and buildings .. .. .	..	..	..	6,156	10	2			
							7,725	18	11
JUSTICE AND PRISONS DEPARTMENT :—									
Sale of land and buildings .. .. .	..	..	..	..			120	0	0
DEPARTMENT OF LABOUR :—									
Recovery of immigration passage-money .. .. .	..	..	..	..			28	1	3
POLICE DEPARTMENT :—									
Sale of land and buildings .. .. .	..	..	..	..			1,055	0	0
HOUSING DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..			195	4	6
PUBLIC WORKS DEPARTMENT :—									
Instalment on loans to—									
Eastbourne Borough Council .. .. .	..	..	..	182	10	0			
Kaipara River Board .. .. .	..	..	..	94	17	0			
Lower Clutha River Trust .. .. .	..	..	..	68	4	3			
Sale of land and buildings .. .. .	..	..	..	39,500	0	11			
							39,845	12	2
							£48,969	16	10

## PUBLIC WORKS ACCOUNT

STATEMENT of IMPRESTS of the PUBLIC WORKS ACCOUNT OUTSTANDING as at the 31st MARCH, 1945, showing the SERVICES for which they were issued

	£	s.	d.
PUBLIC WORKS ACCOUNT :—			
Vote—Housing Construction .. .. .	47,493	17	9
—Linen Flax Development .. .. .	321	5	6
General Services .. .. .	143,205	2	3
	£191,020	5	6

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the RECEIPTS of LAND FOR SETTLEMENTS ACCOUNT for the YEAR ended 31st MARCH, 1945

	£	s.	d.	£	s.	d.
<b>SALES AND CAPITAL RECEIPTS :—</b>						
<i>Sales of Land,—</i>						
Estates and developed areas .. .. .	133,242	10	8			
Land Act, 1924, Section 208—Capital value of land .. .. .	2,328	4	1			
Land Act, 1924, Section 20—Crown lands .. .. .	94,534	17	2			
Repayment of Advances .. .. .	26,175	12	6			
				256,281	4	5
<b>RENTS AND INTEREST :—</b>						
<i>Rents, &amp;c,—</i>						
Receipts derived from estates and developed areas .. .. .	376,638	2	3			
Interest on Advances .. .. .	9,719	3	5			
				386,357	5	8
<b>SALES OF PRODUCE, LIVE-STOCK, AND MISCELLANEOUS RECEIPTS .. .. .</b>						
<b>CAPITAL RECEIPTS : DEVELOPMENT OF SMALL FARMS .. .. .</b>						
<b>RECEIPTS UNDER NATIVE HOUSING ACT, 1935 .. .. .</b>						
<b>MISCELLANEOUS RECEIPTS :—</b>						
<i>Lands and Survey Department,—</i>						
Survey liens .. .. .	1,512	14	4			
Capital cost of drainage works .. .. .	96	0	0			
Sale of land and buildings .. .. .	187	6	8			
Village Homestead Scheme .. .. .	91	9	6			
				1,887	10	6
<i>Native Department,—</i>						
Repayment of advances .. .. .	1,235	18	2			
				3,123	8	8
<b>INTEREST ON INVESTMENTS .. .. .</b>						
				14,404	2	2
<b>TOTAL .. .. .</b>				<b>£961,651</b>	<b>9</b>	<b>5</b>

STATEMENT of the DISBURSEMENTS of LAND FOR SETTLEMENTS ACCOUNT for the YEAR ended 31st MARCH, 1945

	£	s.	d.	£	s.	d.
<b>VOTES :—</b>						
Land for Settlements .. .. .	183,063	14	4			
Small Farms Development .. .. .	1,038,630	19	6			
Native Land Settlement .. .. .	Cr. 6,870	17	8			
Unauthorized expenditure—						
Services not provided for .. .. .	2,951	8	1			
				1,217,775	4	3
<b>INTEREST AND OTHER CHARGES ON LOANS AND CAPITAL LIABILITY :—</b>						
<i>Land Laws Amendment Act, 1929, Section 47,—</i>						
Interest on Crown lands declared to be subject to the Land for Settlements Act, 1925, and the former Land for Settlements Acts .. .. .	8,477	12	0			
<i>Finance Act, 1930 (No. 2), Section 19 (4),—</i>						
Interest on Cheviot Estate accumulated funds paid to Consolidated Fund ..	18,579	17	7			
<i>National Development Loans Act, 1941, Section 6 (5),—</i>						
Transfer to Consolidated Fund in respect of interest payable on capital liability .. .. .	300,000	0	0			
				327,057	9	7
<b>EXPENDITURE CHARGED ON PROCEEDS OF SALES OF LAND :—</b>						
<i>Crown Lands : Sales under Land Act, 1924, Section 20,—</i>						
<i>Land Act, 1924, Section 139—</i>						
“Thirds” and “Fourth” paid to Local Bodies’ Deposit Account from proceeds of sales of Crown lands .. .. .	140	6	8			
<i>Land Act, 1924, Section 20 (3)—</i>						
Payment in respect of land obtained for Government works now deemed to be Crown lands .. .. .	980	0	0			
<i>Public Reserves, Domains, and National Parks Act, 1928, Section 41 (2)—</i>						
Acquisition of land for purposes of a domain .. .. .	150	0	0			
<i>Land Laws Amendment Act, 1930, Section 15 (3)—</i>						
<i>Land for Settlements Act, 1925, Section 49 (1)—</i>						
Settlement lands converted into ordinary Crown lands .. .. .	1,393	6	8			
<i>Finance Act, 1932 (No. 2), Section 6—</i>						
Transfers to War Expenses Account of value of land donated for war purposes .. .. .	£	s.	d.			
	150	0	0			
Transfer of expenditure represented by advances under the Land Laws Amendment Act, 1929 .. .. .	160	0	0			
Transfer from Crown Lands Account of value of improvements on Section 6, Block X, Ohura Survey District, Coles Block .. .. .	1,302	1	1			
				1,612	1	1
				4,275	14	5
<b>TOTAL .. .. .</b>				<b>£1,549,108</b>	<b>8</b>	<b>3</b>

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the RECEIPTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31st MARCH, 1945

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932:—						
<i>Section 14,—</i>						
Securities issued in conversion of loans—						
Stock—						
To mature 15th April, 1949-51 .. .. .	5,250,000	0	0			
To mature 15th January, 1953-57 .. .. .	3,367,100	0	0			
To mature 15th September, 1957 .. .. .	18,481,000	0	0			
To mature 15th October, 1957 .. .. .	16,438,000	0	0			
To mature 15th February, 1955-58 .. .. .	2,067,800	0	0			
To mature 15th April, 1960-63 .. .. .	1,949,850	0	0	47,553,750	0	0
Treasury Bills—						
To mature: Various .. .. .				9,335,000	0	0
Securities issued in renewal of loans—						
Stock—						
To mature 1st September, 1962-65 .. .. .				9,476,133	15	0
Treasury Bills—						
To mature: Various .. .. .				183,619,000	0	0
<i>Section 15,—</i>						
Securities issued in conversion of loans—						
Stock—						
To mature 15th September, 1946-48 .. .. .		150	0	0		
To mature 15th April, 1949-51 .. .. .	448,650	0	0			
To mature 1st February, 1949-54 .. .. .	868,972	10	0			
To mature 15th October, 1955-60 .. .. .	868,972	10	0			
To mature 15th September, 1957-60 .. .. .		225	0	0		
To mature 15th April, 1960-63 .. .. .	7,569,980	0	0	9,756,950	0	0
Death Duty Stock—						
To mature 15th September, 1946-48 .. .. .	Dr. 150	0	0			
To mature 15th April, 1949-51 .. .. .	500	0	0			
To mature 15th April, 1960-63 .. .. .	12,940	0	0	13,290	0	0
Securities issued to cover costs, charges, and expenses of conversion—						
Stock—						
To mature 15th April, 1949-51 .. .. .	2,450	0	0			
To mature 15th September, 1957-60 .. .. .		5	0	0		
To mature 15th April, 1960-63 .. .. .	207,580	0	0	210,035	0	0
Death Duty Stock—						
To mature 15th April, 1949-51 .. .. .		5	0	0		
To mature 15th April, 1960-63 .. .. .	325	0	0	330	0	0
Premiums received on conversion .. .. .				27,930	0	0
<i>Section 40 (6),—</i>						
Ordinary Stock issued in replacement of Death Duty Stock—						
To mature 1st August, 1946 .. .. .	500	0	0			
To mature 15th September, 1946-48 .. .. .	1,555	0	0			
To mature 15th April, 1946-49 .. .. .	1,505	0	0			
To mature 15th June, 1947-49 .. .. .	4,940	0	0			
To mature 15th September, 1947 .. .. .	1,360	0	0			
To mature 15th May, 1948 .. .. .	20	0	0			
To mature 15th February, 1949-50 .. .. .	50	0	0			
To mature 15th May, 1949-52 .. .. .	7,890	0	0			
To mature 1st August, 1951-54 .. .. .	3,500	0	0			
To mature 15th June, 1952-55 .. .. .	1,430	0	0			
To mature 15th September, 1952-55 .. .. .	5,230	0	0			
To mature 15th May, 1953-56 .. .. .	1,265	0	0			
To mature 15th December, 1953-56 .. .. .	9,195	0	0			
To mature 15th February, 1955-58 .. .. .	135	0	0			
To mature 15th September, 1957-60 .. .. .	44,425	0	0	83,000	0	0
<i>Section 57,—</i>						
Stock issued in exchange for Debentures—						
To mature 15th February, 1943-46 .. .. .	1,325	0	0			
To mature 15th April, 1946-49 .. .. .	9,715	0	0			
To mature 15th September, 1947 .. .. .	3,850	0	0			
To mature 15th June, 1952-55 .. .. .	13,390	0	0			
To mature 15th January, 1953-57 .. .. .	4,050	0	0	32,330	0	0
Stock issued in exchange for Death Duty Stock—						
To mature 1st August, 1946 .. .. .	4,850	0	0			
To mature 15th April, 1946-49 .. .. .	100	0	0			
To mature 15th June, 1947-49 .. .. .	17,170	0	0			
To mature 15th September, 1947 .. .. .	1,690	0	0			
To mature 15th May, 1948 .. .. .	1,210	0	0			
To mature 15th February, 1949-50 .. .. .	2,665	0	0			
To mature 15th May, 1949-52 .. .. .	8,735	0	0			
To mature 1st August, 1951-54 .. .. .	15,370	0	0			
To mature 15th June, 1952-55 .. .. .	6,310	0	0			
To mature 15th September, 1952-55 .. .. .	22,140	0	0			
To mature 15th May, 1953-56 .. .. .	9,530	0	0			
To mature 15th December, 1953-56 .. .. .	99,995	0	0			
To mature 15th February, 1955-58 .. .. .	23,630	0	0			
To mature 15th September, 1957-60 .. .. .	80,630	0	0	294,025	0	0
Death Duty Stock issued in exchange for Ordinary Stock—						
To mature 15th December, 1953-56 .. .. .	150	0	0			
To mature 15th September, 1957-60 .. .. .	985	0	0	1,135	0	0
Carried forward .. .. .				260,402,908	15	0

## PUBLIC ACCOUNTS 1944-1945

STATEMENT of the RECEIPTS of LOANS REDEMPTION ACCOUNT—*continued*

		£	s.	d.
Brought forward .. .. .	..	260,402,908	15	0
<b>NEW ZEALAND LOANS ACT, 1932—<i>continued</i></b>				
Premiums received on redemption of securities before maturity ..	..	2,924	5	8
<b>PUBLIC REVENUES ACT, 1926, SECTION 135:—</b>				
<i>Subsection (2),—</i>				
Amount received on account of New Zealand's share of German reparations ..	..	597	0	1
<i>Subsection (1),—</i>				
Amounts received for redemption of securities from—				
Electric Supply Account .. .. .	..	462,933	9	4
Housing Account .. .. .	..	535,646	0	6
Ordinary Revenue Account .. .. .	..	182,546	5	0
Proceeds of sales of National Endowment Lands .. .. .	..		9	1
Samoan Loan Sinking Fund .. .. .	..		3	3
Samoan Treasury Account .. .. .	..	9,241	16	7
State Coal-mines Account .. .. .	..	21,840	0	0
War Expenses Account .. .. .	..	6,250,000	0	0
Westport Harbour Sinking Fund .. .. .	..	249,701	18	8
Amount received from British Government being applied to redemption of war loan securities .. .. .	..	20,000,000	0	0
		<b>£288,118,351</b>	<b>15</b>	<b>6</b>

## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31st MARCH, 1945

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932 :—						
<i>Section 14,—</i>						
Securities converted—						
Stock—						
To mature 30th June, 1945 .. .. .	1,206,345	0	0			
To mature 1st April, 1946 .. .. .	1,238,743	9	0			
To mature 30th June, 1946 .. .. .	861,455	0	0			
To mature 15th September, 1947 .. .. .	729,850	0	0			
To mature 15th June, 1952-55 .. .. .	100,000	0	0			
To mature 15th January, 1957 .. .. .	2,458,689	7	2			
To mature 15th May, 1957 .. .. .	8,476,089	13	7			
To mature 15th August, 1957 .. .. .	2,695,710	0	0			
To mature 15th February, 1958 .. .. .	3,606,835	3	8			
To mature 15th June, 1958 .. .. .	2,938,250	0	0			
To mature 15th September, 1958 .. .. .	2,678,400	0	0			
To mature 15th December, 1958 .. .. .	3,262,000	0	0			
To mature 15th March, 1959 .. .. .	2,742,132	12	6			
To mature 15th July, 1959 .. .. .	3,360,679	0	0			
To mature 15th October, 1959 .. .. .	1,703,035	14	1			
To mature 15th November, 1959 .. .. .	4,245,535	0	0			
				42,303,750	0	0
Treasury Bills—						
To mature: Various .. .. .				14,585,000	0	0
Loans renewed at maturity—						
Stock—						
To mature 1st March, 1945 .. .. .				9,476,133	15	0
Treasury Bills—						
To mature: Various .. .. .				183,619,000	0	0
<i>Section 15,—</i>						
Securities converted—						
Debentures—						
To mature 15th February, 1943-46 .. .. .				545,670	0	0
Stock—						
To mature 1st January, 1939-45 .. .. .	1,765,875	0	0			
To mature 15th March, 1940-43 .. .. .	225	0	0			
To mature 15th February, 1943-46 .. .. .	7,472,960	0	0			
				9,239,060	0	0
Death Duty Stock—						
To mature 15th February, 1943-46 .. .. .				13,440	0	0
Premiums on conversion .. .. .				210,365	0	0
<i>Section 40 (6),—</i>						
Death Duty Stock replaced by Ordinary Stock—						
To mature 1st August, 1946 .. .. .	500	0	0			
To mature 15th September, 1946-48 .. .. .	1,555	0	0			
To mature 15th April, 1946-49 .. .. .	1,505	0	0			
To mature 15th June, 1947-49 .. .. .	4,940	0	0			
To mature 15th September, 1947 .. .. .	1,360	0	0			
To mature 15th May, 1948 .. .. .	20	0	0			
To mature 15th February, 1949-50 .. .. .	50	0	0			
To mature 15th May, 1949-52 .. .. .	7,890	0	0			
To mature 1st August, 1951-54 .. .. .	3,500	0	0			
To mature 15th June, 1952-55 .. .. .	1,430	0	0			
To mature 15th September, 1952-55 .. .. .	5,230	0	0			
To mature 15th May, 1953-56 .. .. .	1,265	0	0			
To mature 15th December, 1953-56 .. .. .	9,195	0	0			
To mature 15th February, 1955-58 .. .. .	135	0	0			
To mature 15th September, 1957-60 .. .. .	44,425	0	0			
				83,000	0	0
<i>Section 57,—</i>						
Securities exchanged for Ordinary Stock—						
Debentures—						
To mature 15th February, 1943-46 .. .. .	1,325	0	0			
To mature 15th April, 1946-49 .. .. .	9,715	0	0			
To mature 15th September, 1947 .. .. .	3,850	0	0			
To mature 15th June, 1952-55 .. .. .	13,390	0	0			
To mature 15th January, 1953-57 .. .. .	4,050	0	0			
				32,330	0	0
Death Duty Stock—						
To mature 1st August, 1946 .. .. .	4,850	0	0			
To mature 15th April, 1946-49 .. .. .	100	0	0			
To mature 15th June, 1947-49 .. .. .	17,170	0	0			
To mature 15th September, 1947 .. .. .	1,690	0	0			
To mature 15th May, 1948 .. .. .	1,210	0	0			
To mature 15th February, 1949-50 .. .. .	2,665	0	0			
To mature 15th May, 1949-52 .. .. .	8,735	0	0			
To mature 1st August, 1951-54 .. .. .	15,370	0	0			
To mature 15th June, 1952-55 .. .. .	6,310	0	0			
To mature 15th September, 1952-55 .. .. .	22,140	0	0			
To mature 15th May, 1953-56 .. .. .	9,530	0	0			
To mature 15th December, 1953-56 .. .. .	99,995	0	0			
To mature 15th February, 1955-58 .. .. .	23,630	0	0			
To mature 15th September, 1957-60 .. .. .	80,630	0	0			
				294,025	0	0
Carried forward .. .. .				260,401,773	15	0



## PUBLIC ACCOUNTS, 1944-1945

STATEMENT of the DISBURSEMENTS of LOANS REDEMPTION ACCOUNT—*continued*

	£	s.	d.	£	s.	d.
Brought forward .. .. .				260,401,773	15	0
<b>NEW ZEALAND LOANS ACT, 1932—<i>continued</i></b>						
<i>Section 57—continued</i>						
Ordinary Stock exchanged for Death Duty Stock—						
To mature 15th December, 1953-56 .. .. .	150	0	0			
To mature 15th September, 1957-60 .. .. .	985	0	0			
				1,135	0	0
<i>Section 58,—</i>						
Securities redeemed before maturity—						
Debentures—						
To mature 1st January, 1956 .. .. .				750	0	0
Stock—						
To mature 1st April, 1946 .. .. .	3,346	5	0			
To mature 15th April, 1946-49 .. .. .	505	0	0			
To mature 15th September, 1947 .. .. .	1,500,000	0	0			
To mature 15th June, 1947-49 .. .. .	8,533,830	0	0			
To mature 15th May, 1948 .. .. .	10	0	0			
To mature 15th February, 1949-50 .. .. .	50	0	0			
To mature 1st August, 1951-54 .. .. .	200,000	0	0			
To mature 15th June, 1952-55 .. .. .	510	0	0			
To mature 15th September, 1952-55 .. .. .	874,000	0	0			
To mature 1st October, 1953 .. .. .	11	5	0			
To mature 15th May, 1953-56 .. .. .	1,200,000	0	0			
To mature 15th December, 1953-56 .. .. .	1,620,100	0	0			
To mature 15th January, 1953-57 .. .. .	505	0	0			
To mature 15th February, 1955-58 .. .. .	123,365	0	0			
To mature 1st January, 1956 .. .. .	461,700	0	0			
To mature 15th January, 1957 .. .. .	2,830	7	9			
To mature 15th May, 1957 .. .. .	9,750	0	0			
To mature 15th August, 1957 .. .. .	288,500	0	0			
To mature 15th September, 1957 .. .. .	1,000	0	0			
To mature 15th November, 1958 (National Savings) .. .. .	77,748	0	0			
To mature 15th March, 1959 .. .. .	373	6	1			
To mature 15th April, 1960-63 .. .. .	520	0	0			
				14,898,654	3	10
Interest-free Stock—						
To mature: Various .. .. .				2,545	0	0
Memorandum of Security—						
To mature 15th August, 1955-65 .. .. .				6,250,000	0	0
Treasury Bills—						
To mature: Various .. .. .				3,365,000	0	0
Securities redeemed at maturity—						
Debentures—						
To mature 15th February, 1945 .. .. .				249,375	0	0
Stock—						
To mature 1st March, 1945 .. .. .		0	14	10		
To mature 15th March, 1945 .. .. .	262,270	0	0			
				262,270	14	10
Interest-free Stock—						
To mature: Various .. .. .				2,000	0	0
				<u>£285,433,503</u>	<u>13</u>	<u>8</u>

B. C. ASHWIN,  
Secretary to the Treasury.

C. J. ATKIN,  
Accountant to the Treasury.  
31st August, 1945

Examined and found correct.

CYRIL G. COLLINS,  
Controller and Auditor-General,  
31st August, 1945

