

SESSION II.  
1923.  
NEW ZEALAND.

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# PUBLIC ACCOUNTS

FOR THE

FINANCIAL YEAR 1922-1923.

PART II.

PREPARED BY THE TREASURY DEPARTMENT.

CERTIFIED TO BY THE CONTROLLER AND AUDITOR-GENERAL UNDER THE PUBLIC  
REVENUES ACT, 1910.

ALSO

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

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NOTE.—Accounts relating to the Public Debt, Statements of Sinking Funds, and Detailed Statement of Disbursements in respect of Interest and Sinking Fund will appear in B.—1 [Part III].

# PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 1923.

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## REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

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IN ACCORDANCE with the provisions of section 84 of the Public Revenues Act, 1910, I have the honour to submit to Parliament the statement of accounts as prepared by the Treasury for the financial year ended 31st March, 1923, and to make the following comments in regard to these accounts, and to the work of the Audit Department generally in connection with the carrying-out of its duties under the above-named Act.

The work of the Audit Department may, for the purposes of this report, be classified under the following five headings:—

- (1.) Audit of the receipts and expenditure of Government Departments.
- (2.) Audit of Government loans and public debt.
- (3.) Audit of Government stores and property.
- (4.) Audit of Departmental balance-sheets.
- (5.) Audit of the accounts of all local authorities.

### (1.) AUDIT OF RECEIPTS AND EXPENDITURE OF GOVERNMENT DEPARTMENTS.

In last year's report mention was made of my intention, if possible, to alter the system of checking details of receipts and expenditure in certain Departments where there is a complete and reliable local audit within the Department itself. Progress has been made in this direction by arranging with certain Departments for the submission and acceptance of periodic certificates from the recognized responsible officers that the system of internal departmental audit has been duly carried out. A certain amount of duplication is thus avoided and the services of some of the audit officers engaged on this work have been made available for other duties.

There is, I regret to say, still a considerable amount of arrears of work in connection with the audit of some of the Departmental accounts which is due to insufficiency of staff, but arrangements are now being made to further supplement the staff with the object of bringing the work up to date.

Improvement is noticed in the manner in which expenditure vouchers of the various Departments are being prepared, though in many cases there is still failure to furnish full information concerning the circumstances in which the expenditure has been incurred, with the result that delays sometimes occur in the passing of the claims until the particulars and supporting documents are supplied. The Audit Department has endeavoured at every opportunity to promote a better understanding of the requirements of the Public Revenues Act in relation to the preparation of vouchers and accounts.

It will be seen from the list of misappropriations and losses of public moneys included in this report that there has been a considerable increase in the number of prosecutions as compared with the number listed in my report of last year.

It must be remembered, however, that, for the convenience of the public, there are public officers in every part of New Zealand who are authorized to receive and pay out public moneys, and the proportion of those committing defalcations is really not very large. It is commonly supposed that the number of prosecutions of Government officers indicates that the standard of business morality in the Service is lower than that which obtains in outside employment. I am, however, satisfied that such is not the case. The provisions of the Public Revenues Act regarding prosecutions of public officers are mandatory, and the Audit Office has no option but to prosecute in every case of defalcation. It is thus obvious that in all cases of misappropriation in the Service the particulars must come before the public, whereas in the case of private employers there is no corresponding obligation to take legal proceedings against offenders, and prosecutions do not always follow offences.

I am pleased to be able to report that the methods of internal departmental check both as regards cash and stores are gradually becoming more efficient. Audit must necessarily rely very largely upon internal check for the prevention of irregularities. It is impossible for any system of audit in itself to entirely prevent dishonesty. Any attempt to introduce such a system would necessitate an enormous staff to watch the everyday operations of the various paying and receiving officers throughout the Dominion, including local-body officers.

Attention is called to the fact that in a number of the cases of misappropriation recorded elsewhere the delinquents resorted to forgery in order to possess themselves of public funds, and it should be recognized that even when proper care is taken in the Audit and in the approved scheme of internal departmental check, there is great difficulty in detecting this class of misdemeanour, and doubtless many cases go undetected.

It has been found that in the case of some Departments items which are in the nature of revenue rather than true recoveries of expenditure have been credited to the annual votes in reduction of the expenditure thereunder. In the interests of better accounting an amendment to section 48 of the Public Revenues Act, 1910, was made in 1922, which, it is hoped, will ensure that items of this nature will be more correctly shown in the accounts. Fuller and more accurate information will be given if such items are shown as revenue, instead of as credits in the estimates of expenditure. The change in the system will involve larger annual appropriations in the case of some Departments, as the gross expenditure instead of the net expenditure will require to be voted, but the actual amount appropriated will not be increased, as the permanent appropriation under subsection (3) of section 48 of the Public Revenues Act will be correspondingly reduced.

I find it necessary to again refer to the recoupment of interest and sinking-fund charges from separate accounts in cases where insufficient revenue has been received to meet such charges, and the recoupment therefore results in interest and sinking fund being paid out of loan-moneys. Such recoupments should not, in my opinion, be made until there is revenue available in the separate account to meet the charge, unless authority exists for the interest to be capitalized, as in the case of interest chargeable during construction. Owing to the wording of section 4 of the Finance Act, 1919, the Audit Office is not in a position to insist that this principle be adhered to. In this connection I would quote for example the Land for Settlements Account (Discharged Soldiers Settlement Account). Of £164,000 loan-moneys credited to this account for the year 1922-23, only some £60,000 was applied towards the acquirement of and expenses in connection with estates, while some £104,000 was applied to recoup interest and sinking-fund payments made out of the Consolidated Fund. To meet a recoupment of £148,000, revenue amounting to only £44,000 was received during the year.

There have been instances of failure on the part of the responsible officers to see that proper security against loss by fire has been provided in cases where State moneys have been advanced to soldiers for business or farm purposes. In one case a loss of over £200 occurred as a result of failure to insure a motor-lorry under mortgage to the Government which was burnt, but as the person who in the first instance should have arranged the necessary insurance had acted in an honorary capacity only, and as the officials on whom the blame rested had left the Department, no recovery was possible.

The authority of the Minister of Finance was obtained in terms of section 69 of the Public Revenues Act, 1910, for the passing of certain claims without the production of supporting vouchers, on the grounds (1) that the receipts were not obtained, (2) that it was not possible to obtain them, or (3) that they were lost and could not be replaced. The total of claims so passed was £4,731 6s. 5d., the details of which appear in a schedule hereto.

The Audit Office was enabled by authority contained in section 70 of the Public Revenues Act, 1910, to pass certain vouchers as shown in the schedule attached, which were defective for want of certificates or other relative documents.

Pursuant to the State Advances Amendment Act, 1922, the balance of the following separate accounts have been transferred from the Public Account during the year: The Fruit-preserving Industry Advances Account, the Cold Storage Advances Account, the Fishing Industry Promotion Account, and the Housing Account. These accounts now form part of the Advances Account, and are administered by the Superintendent instead of by the Treasury. The Superintendent has also, from the 1st April, 1923, collected all moneys payable to the Crown in respect of loans made under the Repatriation Act, 1918. These moneys, after deducting the cost of collection, are paid by him into the Public Account.

A schedule of losses or deficiencies in cash, stores, or supply, for which parliamentary authority will be required before such can be written off, is attached to this report. The total amount is £39,545 0s. 5d. The reason for writing-off is in each case stated in the schedule. The items contained in the schedule to which I would specially direct attention are as follow:

*Department of Agriculture.*

Balance of amount advanced to the Nelson District Fruit-packers (Limited), irrecoverable owing to the company having been dissolved .. .. .	£ s. d. 971 11 2
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*Defence Department.*

Overpayments by Financial Assistance Board to soldiers after discharge owing to dislocation of arrangements at Trentham and Featherston arising from the influenza epidemic .. .. .	775 6 1
Value of articles in military hospitals and depots broken, lost, or destroyed .. .. .	1,798 16 0
Stock deficient on completion of sale of surplus military stores, Wellington, for which responsibility cannot be attached to any individual .. .. .	505 15 10
Value of stores and equipment of various units found deficient at stock-taking, in respect to which responsibility cannot be fixed .. .. .	3,982 0 5
Petrol supplied to the N.Z. Aero Transport Company from the Imperial Government gift stock, in consideration of flying operations carried out whilst not in receipt of a subsidy .. .. .	1,185 16 3

*Health Department.*

Amounts owing by patients who were treated at Rotorua, Pukeora, Otaki, Trentham, and Hanmer Hospitals and Sanatoria, and at the office of the Assistant Director Medical Services, Wellington .. .. .	£	s.	d.
	11,337	7	8

*Mines Department.*

Balance of principal and interest owing by the Taranaki (N.Z.) Oil-wells (Limited)..	1,714	10	7
Rent owing on coal leases by Seaford Coal Company (Limited) (in liquidation) ..	640	14	6
Shortage of firewood stocks and various articles at Government Firewood Depot— articles worn out or stolen .. .. .	3,297	6	0

(When the wood was all sold out a shortage in stocks was revealed of 1,148½ cords. It was impossible to account for the shortage. The Coal Control Department commenced operations July, 1919, and the yard was taken over by Mines Department on 1st September, 1921. It was closed down on 28th September, 1922. The shortages therefore occurred before the Mines took over control. The Coal Control officers are not now in the Government service.)

Shortage in coal stocks at Wellington and Christchurch State Coal depots, due to losses in handling, evaporation, and stone .. .. .	683	5	7
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*Post and Telegraph Department.*

Value of materials deficient at stock-taking, damaged, or condemned as useless ..	5,905	11	11
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*Repatriation Department.*

Loans granted to discharged soldiers under Repatriation Act, 1918, irrecoverable by reason of debtors being bankrupt, wasters, or deceased .. .. .	3,454	9	5
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## MISAPPROPRIATIONS OF PUBLIC MONEYS.

*Defence Department.*

Sergeant-major Sanders, of the Defence Department, Marton, was demobilized in January, 1920, and was entitled to have his furniture removed to New Plymouth at the expense of the Department. Tenders were called for the removal and packing of the furniture, and in June, 1920, Sanders submitted a voucher for £47 15s. certified by him to the effect that the contract had been satisfactorily carried out. Payment to Sanders was made, but it later became known that the furniture had never been packed or removed from Marton. The police took the matter up, with the result that Sanders was found guilty and sentenced to two months' hard labour.

*Education Department.*

J. C. McGill Nutt, clerk, Education Department, Wellington, was found by the Audit Inspector to be short in his cash accounts in respect to wages of industrial-school inmates. Before the police could prosecute Nutt absconded to Australia, but as other larger amounts were subsequently found to have been misappropriated, he was brought back from Sydney, and was charged with the theft of £267 1s. 3d. and sentenced to three years' reformatory detention by the Supreme Court. Recovery of the amount was made from Nutt's estate, which was managed by the Public Trustee. Dismissed from the Service.

Ralph Emery Small, clerk in the Education Department, Wellington, was reported by the Audit Inspector as having, when called upon for an explanation, admitted the theft of £32 19s. 3d., trust moneys of an industrial-school inmate. The matter was taken up by the police, and in the Supreme Court Small was admitted to probation for two years. Restitution of the amount was made.  
Dismissed from the Service.

F. Marryatt, Education Department: Marryatt was manager of the Boys' Training-farm at Weraroa. The Department reported certain suspected irregularities to Audit, and an investigation of the accounts by Audit disclosed the fact that he had misappropriated approximately £300, portion of which consisted of moneys entrusted to his care by boys of the institution. The matter was handed to the police, with the result that Marryatt was found guilty by the Supreme Court and sentenced to six months' hard labour. Dismissed from the Service.

*Justice Department.*

J. Stanaway, cadet in the Justice Department, Invercargill, failed to account for £10 handed to him by the Clerk of Court, Invercargill, for payment to a firm of solicitors. He was prosecuted for theft, convicted, and sentenced at the Supreme Court to twelve months' reformatory treatment. Restitution was made. Dismissed from the Service.

Constable Harry Thomas Smith, clerk, Stipendiary Magistrate's Court, Kawhia, was reported by the Audit Inspector as having his records in a very unsatisfactory state, stamps to the extent of £5 12s. 6d. were short and irregularities in the treatment of cash were apparent. In the Supreme Court he was charged with having committed nine thefts in respect to moneys paid into Court. He was found guilty, and sentenced to three years' reformatory treatment. Dismissed from the Service.

*Public Works Department.*

George King, overseer in Public Works Department at Aria, was suspended in August, 1922, owing to doubt as to the genuineness of signatures appearing on some vouchers prepared by him. The matter was placed in the hands of the police, and on the 11th January, 1923, King was charged in the Stipendary Magistrate's Court on thirty separate indictments covering charges of forgery and theft of Government moneys, and reserved his defence. He was committed to the Supreme Court. On the 2nd March one charge was taken, and he was held to be not guilty. On 19th June, 1923, he was found guilty on two charges, sentenced to eighteen months' imprisonment, and ordered to pay £150 towards the cost of prosecution. Dismissed from the Service.

*Land and Deeds Department.*

William Neville Ward, clerk in the Land and Deeds Department, Wellington, was called upon whilst on his final leave prior to retirement, to explain the absence of a number of instruments affecting Native land presented for registration. Following the issue of a search warrant, some 150 deeds were discovered at his residence, and Ward was then charged with theft, found guilty, and sentenced to two years' reformatory treatment.

*New Zealand Government Railways Department.*

David Hodges, clerk, Goods Office, Hastings, failed to account for sums totalling £76 5s. 7d. He appeared before the Supreme Court, was found guilty, and sentenced to six months' hard labour. Restitution of the amount was made. Dismissed from the Service.

T. W. Phaup, booking clerk, Napier, failed to account for amounts totalling £202 received in January, 1923. Phaup, who after arrest admitted the theft, was sentenced at the Supreme Court to nine months' imprisonment. Dismissed from the Service.

J. P. Delaney, clerk, Booking Office, Hastings, was prosecuted for embezzlement of various sums totalling £36 6s. He pleaded guilty, and was admitted to probation for twelve months. Restitution was made. Dismissed from the Service.

J. L. McKay, clerk, Foxton, pleaded guilty in the Magistrate's Court to failure to account for two sums totalling £3 9s. 2d. collected by him, and he was committed to the Supreme Court for sentence. Restitution was made, and McKay has been dismissed from the Service.

*Post and Telegraph Department.*

Douglas Lionel Gray, a telegraphist at Feilding, admitted having appropriated certain Post Office Savings-bank deposits and State Advances receipts. At the Magistrate's Court he pleaded guilty to the theft of £70 2s., and was admitted to two years' probation by the Supreme Court. Restitution of the money was made. Dismissed from the Service.

Lindsay Dickie, whilst acting as counter-clerk at the Chief Post-office, Oamaru, was shown to have several cash deficiencies, which he made up at the time they were reported. He was committed for trial on three charges of theft. Convicted and admitted to three years' probation. Dismissed from the Service.

E. H. K. Hughes, an officer employed in the Post-office at Dunedin, was reported to have misappropriated £1,000 lodged for investment in New Zealand inscribed stock. The police obtained a confession from Hughes that he had misappropriated the money, part of which he placed in a business. He was sentenced to three years' reformatory treatment. A sum of £250 has been recovered from the Official Assignee in the prisoner's estate, and there is a possibility of a further small recovery. Dismissed from the service.

J. Murray, telegraphist, Timaru, was suspended for failure to account for £62 10s. handed to him for lodgment to a Post Office Savings-bank account. He has been committed for trial at the Supreme Court. Dismissed from the Service.

J. H. Love, Postmaster, Tokaanu, was on the 21st May, 1923, suspended on account of a deficiency in his cash of £375. On 20th June, 1923, he was charged in the Magistrate's Court with forgery and theft of £300, and remanded. Another charge is pending involving the loss of £275. A cheque for £475 has been handed to the Department to cover deficiencies.

A. E. Sanders, clerk in the Post and Telegraph Department, Dunedin North, confessed to the theft of £20 from the Post Office Savings-bank. He came before the Supreme Court and was sentenced to twelve months' detention for reformatory treatment. Dismissed from the Service.

*Public Trust Office.*

F. W. Dufaur, Office representative at Pukekohe, failed to account for two sums of £5 and £9 respectively which formed part of two larger amounts received by him as estate-moneys. Restitution was made, but the matter was handed to the police. Dufaur appeared in the Magistrate's Court, pleaded guilty, and was admitted to three years' probation. Dismissed from the Service.

*Repatriation Department.*

A. H. D. MacDougall, clerk, Repatriation Department, Dunedin, who was mentioned in last year's report as having been convicted of forgery and defalcation and admitted to three years' probation, was as the result of further investigations brought before the Supreme Court charged with theft of £172 and sentenced to two years' reformatory detention. Dismissed from the Service.

E. W. McCardell, formerly accountant, District Repatriation Office, Wellington, on being called upon to explain apparent shortages in various rental accounts, admitted responsibility. The facts were supplied to the police, and an admission was obtained from McCardell that he had forged nineteen

vouchers for furniture loans to discharged soldiers who had made no application, representing a sum of £1,050. He was arrested, and remanded pending the result of further inquiries. A fidelity-guarantee policy exists, which operates to the 1st July, 1923. In the Magistrate's Court he pleaded guilty, and was sentenced by the Supreme Court to eighteen months' imprisonment with hard labour.

G. Telford, temporary clerk in the District Repatriation Office, Wellington, left the Department on the 31st January, 1923, but when the matter of E. W. McCardell's shortages reported above was being looked into payors in three cases produced receipts signed by Telford for amounts which had not been accounted for. The police have the matter in hand.

F. V. N. Coull, an officer formerly employed in the Wellington District Repatriation Office, was on the 20th June, 1923, charged in the Magistrate's Court with forging an application for a furniture loan of £50, and with conspiring to defraud the Government in connection with three other furniture loans of £50 each. Accused pleaded not guilty, and was committed to the Supreme Court for trial.

Thomas Wintringham, clerk, Repatriation Office, Christchurch, was reported to have been guilty of irregular practices, and the matter was referred to the police, who prosecuted on three charges of forgery. At the Supreme Court Wintringham was acquitted.

#### *Stamp Duties Department.*

R. C. Barkle, Correspondence and Record Clerk, Head Office, Stamp Duties Department, was called upon to explain various shortages in respect to incorporated societies' and companies' fees received by him. The matter was placed in the hands of the police, and at the Supreme Court Barkle pleaded guilty to theft of £5, and was admitted to probation for a period of two years, and ordered to pay the costs of the prosecution. Dismissed from the Service.

#### *Department of Tourist and Health Resorts.*

S. R. Edwards, senior clerk, Tourist Department, Rotorua, was discovered by the Audit Inspector to be £80 short in cash belonging to the Rotorua Town Account. He admitted the fact and made restitution. Following the usual practice, the matter was reported to the police, with the result that Edwards was sentenced in the Supreme Court to twelve months' reformatory treatment. Dismissed from the Service.

A. B. Saunders, clerk, Department of Tourist and Health Resorts, was found by the Audit Inspector to have applied to his own use certain Government moneys, and the matter was placed in the hands of the police. Saunders appeared in the Supreme Court charged with the theft of £8, and was sentenced to six months' imprisonment. Further defalcations amounted to £34 1s. 3d. Dismissed from the Service.

#### *Valuation Department.*

Benjamin Carter, a clerk in the Valuation Department at Auckland, was suspended by his Permanent Head for absenting himself without leave and for disregard of instructions. On the Audit Inspector making investigations he discovered that the books and documents had been manipulated and falsified, and that shortages of valuation fees existed to the extent of £233 4s. 6d. The matter was placed in the hands of the police, and at the Magistrate's Court Carter pleaded guilty, and was subsequently sentenced by the Supreme Court to eighteen months' imprisonment with hard labour. Dismissed from the Service.

#### *Lands and Survey Department.*

William Holland Makin, farmer, Leonard Walter Makin, grocer, and Percy Dowling Hawkins, farmer, were charged in the Magistrate's Court, Wellington, with forgery and with theft of blank cheques alleged to have been stolen from the Discharged Soldiers Settlement Office, Wellington. They forged cheques and opened accounts at various branches of different banks, where they lodged the amounts of the forged cheques to the extent of nearly £12,000. The accused pleaded guilty, and were brought up in the Supreme Court; the Makins were sentenced to two years' imprisonment with hard labour, and Hawkins to reformatory detention for twelve months.

#### *Pensions Department.*

Frank Smith, news vendor, Christchurch, aged seventy years, when lodging an application for an old-age pension, failed to declare £150 which he had in the Savings-bank. He consequently was overpaid £18 by way of pension, which, with a penalty of £18, he paid to the Department when required to do so. In the Magistrate's Court he was convicted and ordered to come up for sentence when called upon. Payment of pension was stopped.

Emily Wood, Invercargill, when her widow's pension was under review by the Stipendiary Magistrate in March, 1923, was shown to have knowingly collected a pension to which she was not entitled. The police took the matter up, and she was convicted and ordered to come up for sentence when called upon and to refund £58.

James Stuart, farmer, of Pohangina, by impersonating his deceased brother, fraudulently obtained two instalments of war pension amounting to £15 3s. 4d. He pleaded guilty, and was committed to the Supreme Court, where he was admitted to twelve months' probation. The amount was recovered.

Mary O'Donoghue and Jeremiah O'Donoghue, of Timaru, fraudulently obtained old-age pensions to the extent of £55 10s. in excess of the amount to which they were entitled under the Pensions Act, 1913. The wife was prosecuted, but owing to advanced age (seventy-eight years) and apparent mental limitations, the Magistrate did not convict. He, however, gave judgment for the amount overpaid (£55 10s.), which has been refunded and paid to Public Account.

*New Zealand Waterside Workers' Federation, Wellington Branch.*

At the request of the Commissioner of Police, and with the approval of the Minister of Justice, the Audit Office also made an examination of the books of the Wellington Branch of the New Zealand Waterside Workers' Federation. The report, which disclosed a total deficiency of £1,035 14s. 10d. up to the 21st July, 1922, was forwarded to the police, following which the secretary was charged with theft of £846 union funds, found guilty, and sentenced to eighteen months' hard labour.

## LOSSES AND OTHER IRREGULARITIES.

*Repatriation Department.*

Owing to the failure to provide insurance on a motor-lorry, for the purchase of which £300 had been loaned by the Repatriation Board, a loss of £219 9s. 9d. was sustained through the destruction of the lorry by fire. As the departmental officers concerned in the transaction had left the Department, and the failure to insure in the first instance was due to the omission of an honorary secretary, no recovery could be made. The amount requires to be written off.

*Prisons Department.*

A warder of the Terrace Prison, Wellington, was reported by the Prisons Department for alleged attempt to defraud by supporting a voucher for refund of travelling-expenses with a bogus receipt. The police, on inquiry into the matter, were not satisfied that there was intent to defraud, and the Solicitor-General agreed with the recommendation that there be no prosecution. The warder was dismissed from the Service.

*Customs Department.*

The Comptroller of Customs reported a loss of £100 from the cash-drawer in the office of the Collector of Customs at Auckland. The matter was placed in the hands of the police, but they were unable to account for the loss of the money. There was nothing to indicate that the clerk in charge was guilty of anything worse than carelessness, and he was accordingly fined £25. The remaining £75 requires to be appropriated by Parliament.

*Department of Health.*

Owing to a case of sickness at Tongoi the Medical Officer of Health, Napier, obtained the assistance of the Health Inspector to drive him there on Sunday, 31st December. After dealing with the case they returned, and the next day the Inspector missed £10, which is supposed to have dropped from his coat-pocket. Five pounds of this amount represented Government imprest moneys which he was required to make good to the Treasury. He could not be absolved from a certain amount of carelessness, but the Department, after taking all the facts into consideration, is providing an item on the estimates for refund of this amount to him.

*Native Trust Office.*

The Native Trustee, on the 20th April, 1923, reported that the sum of £10 6s. 2d. had been stolen from the cashier's cash-box. The matter was reported to the police, who made exhaustive inquiries without arriving at a conclusion as to the culprit. The Cashier has been called upon to pay 25 per cent. of the amount into the Native Trust Account, as the loss is held to be due to failure on his part to place the keys in security. The remainder will be written off.

*Public Works Department.*

A loss of cash when paying workmen from Wairoa sub-office, amounting to £40, was reported by the District Engineer, Gisborne. The pay cheque, of some £1,000, had been duly cashed, and the money parcelled by three officers in envelopes for the respective workmen; one of these envelopes when opened, after having passed through several hands, contained £19 0s. 9d. instead of £59 0s. 9d. The police were unable to ascertain the culprit, but the matter was settled by the staff subscribing £40 to cover the loss.

*State Fire Insurance Department.*

An officer of the State Fire Insurance Department, New Plymouth, was discovered, when the Head Office Accountant was auditing the New Plymouth Branch, to be £2 5s. short in his cash. He was suspended, but, as there was no evidence of criminal intent, and as the Solicitor-General considered the case was not one for prosecution under section 65 (3) of the Public Revenues Act, no further action was taken.

F. A. F. Bone, State Fire Insurance agent at Kawakawa, was reported by the General Manager to have disappeared, leaving a shortage of £13 or £14. He is stated to owe large sums to various creditors, and a warrant has been issued for his arrest.



## SURCHARGES.

Particulars of a number of irregular transactions necessitating the issue of surcharges under section 65 of the Public Revenues Act are as follows :—

*Health Department.*

The Accountant, Health Department, Wellington, was surcharged with the amount of 16s. 3d. in respect of a loss of discount due to his failure to promptly pass for payment an account of £42 5s. He appealed to the Minister of Finance under Section 67 of the Public Revenues Act, 1910, but was not granted relief, and the amount was paid.

*Lands and Deeds Department.*

The clerk in charge of the deposit stock of stamps in the Auckland Land and Deeds Office, was surcharged with £5, being a shortage which occurred as a result of his neglect whilst the said stock was in his care. The amount was paid.

*Lands and Survey Department.*

The Chief Draughtsman, Head Office, Lands and Survey Department, Wellington, was surcharged £50 in respect of a sum of this amount received by him in payment for a theodolite, which sum, owing to neglect whilst it was in his care, was stolen and not recovered. He appealed to the Minister of Finance, and was relieved from payment to the extent of £37 10s. The amount of £12 10s. was paid by him.

*Marine and Inspection of Machinery Department.*

An Inspector of Machinery, Auckland, was surcharged with £222 2s. 4d., representing a loss of public moneys arising through his failure to make a sufficiently careful inspection of the launch "Colleen" and engine. An advance was made on the security of the said properties, which on realization resulted in the loss stated. The Minister of Finance, on being appealed to, remitted the amount with the exception of £50, which was paid.

*Wheat Controller's Office.*

The Assistant Wheat Controller, Christchurch, who was mentioned in last year's report as having been surcharged £70 in respect of the cost of repairs to a departmental motor-car which he permitted to be used by persons without authority, appealed to the Minister of Finance, who waived the surcharge, but expressed the opinion that the responsible officers did not exhibit that care which was necessary to protect the valuable property of the State entrusted to their charge.

*Public Works Department.*

The Storekeeper, Public Works Department, Greymouth, was surcharged with £113 15s., the value of stores lost through neglect to keep proper records of stores issued. The amount was paid.

## (2.) AUDIT OF GOVERNMENT LOANS, AND PUBLIC DEBT.

The total amount of loans outstanding at the 31st March, 1923, was £218,953,324, showing a net decrease in the total debt during the year of £101,061. This is explained as follows :—

Total loans outstanding, 31st March, 1922—		£	£
Public debt .. .. .	.. .. .	206,434,435	
State Advances debt .. .. .	.. .. .	12,619,950	
		-----	219,054,385
Decrease—			
Loans paid off during the year—		£	
Public debt .. .. .	.. .. .	5,339,421	
State Advances debt .. .. .	.. .. .	57,000	
		-----	5,396,421
Increase—			
Public debt—			
New loans raised during the year ..	.. .. .	5,245,340	
Raised for redemptions due in 1923-24	.. .. .	50,020	
		-----	5,295,360
Net decrease—			
Public debt .. .. .	.. .. .	44,061	
State Advances .. .. .	.. .. .	57,000	
		-----	101,061
			-----
			218,953,324
Total loans outstanding, 31st March, 1923—			
Public debt .. .. .	.. .. .	206,390,374	
State Advances debt .. .. .	.. .. .	12,562,950	
		-----	£218,953,324

The amount of loans paid off, £5,396,421, was met as follows :—

	£	£
Public debt loans—		
From cash in Ordinary Revenue Account .. .. .	3,159,960	
From cash in Electric Supply Account .. .. .	500,000	
From cash in Cold Storage Advances Account .. .. .	38,000	
From cash in Discharged Soldiers Settlement Account .. .. .	45,210	
From cash in Land for Settlements Account .. .. .	250,100	
From cash in War Expenses Account .. .. .	1,033,945	
	5,027,215	
From Ordinary Revenue Account (for reduction of debt funded with Imperial Government) .. .. .	141,171	
From moneys raised in 1921–22 for redemptions in 1922–23 .. .. .	157,870	
Redeemed out of premiums on loans raised for redemptions .. .. .	300	
Discount on securities redeemed below par .. .. .	12,865	
	5,339,421	
State Advances loans—		
From State Advances Sinking Fund .. .. .		57,000
		£5,396,421

In addition to the transactions above stated, public-debt loans amounting to £6,589,706 were renewed during the year by the issue of new securities of an equal amount, loans amounting to £3,069,780 were paid off out of the proceeds of issue of securities of an equal amount, and securities to the amount of £3,078,060 were issued in conversion or replacement of securities of an equal nominal value. State Advances loans amounting to £750,000 were renewed by the issue of new securities of an equal amount.

#### SINKING FUNDS.

During the year war and other advances from the Imperial Government to the amount of £27,532,163 17s. 10d. were funded under the authority of section 8 of the Finance Act, 1922, on the basis of an annual payment of £6 per centum of the amount funded. Interest is fixed by the agreement at the rate of £4 19s. 5·88d. per cent. per annum. The annual charge in respect of the loans so funded works out at £1,651,930, and this annual payment, it is estimated, will redeem the debt in about thirty-six years.

With regard to the balance of the public debt, a proposal has been made for the consideration of the Government that the debt should be funded (excepting certain of the loans which have their own separate sinking funds, such as the State Advances loans) on the same principle as that which has been followed in the case of the Imperial Government Advances mentioned above, but based on a very much lower rate of annual payment from the Consolidated Fund, and that some of our loan securities should be repurchased annually and cancelled. The present system of investing sinking funds in mortgages of real property of the Dominion or in local-body debentures is unsatisfactory, owing to the difficulty of realizing the investments except at considerable loss, and also owing to the fact that no immediate relief to the Consolidated Fund is obtained as a result of the annual contributions made by it. The general effect of the present system is that, notwithstanding large annual contributions towards sinking fund by the Consolidated Fund, our national debt gradually increases, necessitating still larger annual payments for interest and sinking fund. The amended proposal would ensure a continuous annual reduction of debt to compensate for the increase, and at a reduced annual charge on the Consolidated Fund.

During the year the separate sinking fund for State Coal-mines loans has, as a result of Audit action, been placed on a satisfactory basis by the opening of a separate Sinking Fund Account. The sinking fund moneys were hitherto allowed to remain in the State Coal-mines Account, and could be used for the general purposes of that account.

#### (3.) AUDIT OF GOVERNMENT STORES AND PROPERTY.

In my last report I drew the attention of Parliament to the importance of this branch of the Audit duties and the necessity for strengthening the inspectional staff. Since then Inspectors have been appointed at Christchurch and Auckland, and arrangements have been made for the appointment of another at Dunedin. I am pleased to say that, although a great deal remains to be done before it can be said that the main principles governing the control and disposal of Government stores and property are generally understood and carried out, yet a considerable advance has been made in some Departments of the Service.

In another part of this report there appears in schedule form a list of the various items representing losses requiring to be written off by Parliament. The Treasury Regulations contain very full and clear instructions as to the manner in which shortages of stores or supplies, losses and debts irrecoverable shall be provisionally written off by Audit for Departmental convenience and finally written off when sanctioned by Parliament. The investigation by Audit of all items included in departmental applications to write off is not made merely for the purpose of giving the Departments concerned a clearance, but is a responsibility placed on the Audit Office for safeguarding the interests of the public. It does not appear to be generally recognized that the functions of Audit are performed on behalf of Parliament, and not on behalf of any Department, and that the Audit investigation in no way relieves the Departments of their responsibility.

Besides ascertaining that all moneys possible have been collected from debtors, it is incumbent on Audit to see that losses of stores or cash have not resulted from the carelessness or neglect of an official or from want of system. It may be mentioned that a better observance of the instructions

regarding writings-off is noticeable, with the result that larger lists of amounts to be written off are being annually submitted to Parliament for final approval. I may here explain that Audit does not concur in the provisional writing-off of any stores unless it has been fully established that the items have been lost beyond recovery, or have become unserviceable, through circumstances other than negligence, fraud, default, or error on the part of a public officer.

The examination of the ledgers of the ships "Chatham" and "Philomel" has been brought up to date, and the matters connected with the audit of stores of these vessels has also received attention at the hands of the Stores Auditor. Included in the above examination has been the checking of allotments paid in England and in New Zealand.

#### (4.) AUDIT OF DEPARTMENTAL BALANCE-SHEETS.

The past year showed an increase in the number of Departmental balance-sheets dealt with as compared with the previous year. Income and expenditure accounts and balance-sheets of thirty-nine Departments were examined and certified, while those relating to seven Departments were not completed in time for publication. In addition, statements of receipts and payments of five Departments were examined and certified for inclusion in annual departmental reports to Parliament. Some of the difficulties mentioned in my previous report under the above heading have since been overcome or minimized. For instance, the necessary valuations of Post and Telegraph assets is nearly completed, and a satisfactory method has been determined of apportioning the revenue collected by sale of stamps between the Stamp Duties and Justice and Post and Telegraph Departments. The Patent Office system of accounting for revenue by means of stamps instead of cash has been altered. Several difficulties, however, are yet to be overcome. For example, the correct assessment for the value of interdepartmental services still presents some difficulties; so also does the separation of capital from revenue expenditure, which it is considered would be much simplified if each class were shown separately in the annual parliamentary appropriations.

While in a number of Departments considerable improvement is disclosed in the form of their accounts, there are several subsidiary undertakings which should prepare separate profit and loss accounts and working accounts if these balance-sheets are to be of any real value. This is especially noticeable in the case of such Departments as Education and Agriculture and others where separate and distinct activities are carried on under the one central control. Unless entirely separate accounts are prepared in such cases, it will be impossible to ascertain the effect of different methods of administration; and the value of the comparison of one year's results with another will be entirely lost.

#### (5.) AUDIT OF ACCOUNTS OF LOCAL AUTHORITIES.

The audit of local authorities' accounts for the year that has elapsed has not been attended by any striking features, but the demand for audit services consequent on the ever-increasing powers and rapid extension of operations of local bodies is such as to make more adequate staff provision imperative.

During the period under review the Audit Office has been called upon to take action in consequence of breaches of the statutes governing the local authorities whose accounts are subject to its examination as follows:—

Breaches of trustee law	..	..	..	..	..	..	..	2
Defalcations	..	..	..	..	..	..	..	5
Disqualifications	..	..	..	..	..	..	..	11
Excess interest-payments	..	..	..	..	..	..	..	2
Illegal borrowing	..	..	..	..	..	..	..	2
Illegal expenditure and payments	..	..	..	..	..	..	..	6
Illegal grant	..	..	..	..	..	..	..	1
Illegal transfers of moneys	..	..	..	..	..	..	..	2
Loan poll expenses wrongly charged	..	..	..	..	..	..	..	2
Loan-moneys illegally used	..	..	..	..	..	..	..	3
Recovery of fines	..	..	..	..	..	..	..	2
Recovery of harbour dues	..	..	..	..	..	..	..	2
Travelling-expenses illegal or excessive	..	..	..	..	..	..	..	11
"Unauthorized" excess	..	..	..	..	..	..	..	7

So far there has not been any serious difficulty experienced with regard to the application of the requirements of the Local Bodies' Finance Act, 1921-22, relating to the determination of the antecedent liability, save in one instance, where, however, an agreement was eventually come to. It is anticipated that some time must elapse before local authorities will readily adapt themselves to the altered conditions.

There is room for reform in relation to the collection of hospital fees in many cases, the yearly writings-off of which involve larger sums than would appear to be warranted if ordinary business care and energy were applied to the matter. This remark is made with a full consideration of present financial conditions.

I desire to take this opportunity of again stressing the necessity for enacting some uniform provision regarding disqualifications, which will be applicable to members of every local authority. At the present time a person may be disqualified for acts in respect of one local body of which he is a member, while no disqualification would ensue for a similar act in another local body. Similarly, there is a lack of uniformity in the provisions for paying travelling-expenses to members of the different local authorities which might with advantage be remedied.

I also venture to express the hope that satisfactory provision will be made in the new harbours legislation in regard to the proportion of electoral expenses which shall be borne by Harbour Boards, as the position is now rather a vexed one, with which none of the parties concerned appears to be content.

One of the greatest causes of trouble in connection with the Audit of local authorities is that many of the gentlemen who become members fail to make themselves thoroughly acquainted with the statutory rules and conditions which govern their actions and the actions of the officers under them.

It is not too much to say that a reasonable familiarity by members of local authorities with the terms of the Acts which they are called upon to administer would prevent at least 50 per cent. of the irregularities both of practice and conduct which now occur, and would thus result in considerable advantages both to the members themselves and to Audit. As the matter stands now the Audit Office is frequently arraigned, without opportunity of retort, for being harsh or absurd in its methods because it insists on the observance of the law which is mandatory in its terms and allows no discretion to the Controller and Auditor-General.

#### Staff.

Last year's report showed that the Audit staff consisted of 123 officers, of whom 109 were permanent and fourteen were temporary officers. During the year under review one permanent officer died, whilst six others and also six temporary officers resigned. Only one new officer was appointed. The present staff is composed of—one Deputy Controller and Auditor-General, who is also Chief Clerk and Chief Inspector; one Audit Officer and one Assistant, London; twenty-two Audit Inspectors; one Stores Auditor; one Local Bodies Audit Supervisor; one Officer in Charge Loans and Controls; one Chief Examiner; eleven Audit Inspectors' assistants; three Stores Audit Inspectors; sixty-eight examiners, clerks, &c.: total, 111.

In order to cope with arrears and with the continual increase in volume of current work arising from legislation which has widened the scope of local-body and departmental activities, it has been necessary to transfer officers from the indoor to the outdoor inspectional staff. Further additions will require to be made to the latter before it will be in a position to keep pace with all the work and I am now arranging for suitable officers to take up duties of this nature. Attention is also being given to the indoor examination staff, with a view to strengthening it as there is at present a shortage of examiners of experience. I cannot speak too highly of the zeal displayed by the staff in the discharge of duties which in many cases are not of the pleasantest description, and in the carrying-out of which the officers do not always receive that assistance and co-operation which is so necessary for the detection of irregularities.

G. F. C. CAMPBELL,  
Controller and Auditor-General.

Audit Office, 26th June, 1923.

#### SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE UNDER AUTHORITY OF SECTION 69, PUBLIC REVENUES ACT, 1910.

1. Receipts not obtained.
2. Impossible to obtain receipts.
3. Receipts lost and cannot be replaced.

Name.	Particulars.	No.	Amount.	Total Amount.
<i>Agriculture Department.</i>				
Sands, G. A. E. .. .. .	Travelling-expenses .. .. .	1	£ 3 12 2	£ 3 12 2
<i>Cook Islands Department.</i>				
Brodrick, N. .. .. .	Travelling-expenses, medical certificate .. .. .	2	2 2 6	10 17 6
Hould, K. .. .. .	Travelling-expenses .. .. .	2	7 17 0	
Pattle, E. M. .. .. .	Cartage, medical certificate .. .. .	2	0 18 0	
<i>Defence Department.</i>				
McConkey, P. M. .. .. .	Steamer fares .. .. .	1	0 17 6	0 17 6
<i>Education Department.</i>				
Newman, M. S. .. .. .	Motor-hire .. .. .	1	0 10 0	47 0 2
Shakespear, D. .. .. .	" .. .. .	1	0 17 6	
Noonan, K. .. .. .	Purchase sundry exhibits .. .. .	1	0 8 6	
Roydhouse, A. P. .. .. .	Freight on motor-cycle .. .. .	1	1 5 11	
McDonald, G. A. .. .. .	Steamer fares .. .. .	1	2 13 0	
Perrin, M. C. .. .. .	" .. .. .	1	1 12 6	
Reid, K. C. .. .. .	Freight on motor-cycle .. .. .	1	0 14 0	
Moore, A. L. .. .. .	Sleeping-berth .. .. .	1	0 12 6	
Smailes, E. .. .. .	School-books .. .. .	1	0 16 9	
Fowler, L. A. .. .. .	Annuitant, deceased .. .. .	2	7 12 0	
Henderson, G. M. .. .. .	Sleeping-berth .. .. .	1	0 12 6	
Smythe, V. L. .. .. .	Coach fare .. .. .	1	1 0 0	
Fletcher, J. .. .. .	Steamer fare .. .. .	1	1 5 0	
McCallum, L. .. .. .	Board .. .. .	1	10 12 6	
Law, N. H. S. .. .. .	Sleeping-berths .. .. .	1	1 5 0	
Crawford, C. E. .. .. .	Buggy-hire .. .. .	2	1 10 0	
Thornhill, R. B. .. .. .	Travelling-expenses .. .. .	1	1 7 6	
Cousins, H. G. .. .. .	" .. .. .	1	1 5 0	
Purchase, J. E. .. .. .	" .. .. .	1	3 0 0	
Shelley, J. .. .. .	" .. .. .	1	3 0 0	
Davidson, W. .. .. .	" .. .. .	1	3 5 0	
Dunlop, D. W. .. .. .	" .. .. .	1	1 5 0	
Leck, J. .. .. .	Taxi-hire .. .. .	2	0 10 0	

## SCHEDULE OF IMPERFECT VOUCHERS PASSED, ETC.—continued.

Name.	Particulars.	No.	Amount.	Total Amount.
<i>External Affairs Department.</i>				
Marshall, P. .. .. .	Hotel expenses .. .. .	2	£ s. d. 1 7 6	
Hamann, A. .. .. .	Travelling-expenses .. .. .	2	18 0 9	19 8 3
<i>Health Department.</i>				
S. V. Trask's Imprest Account .. .. .	Wages-sheets lost, Pukeora Sanatorium .. .. .	3	805 6 5	
Valentine, T. H. A. .. .. .	Rent of room .. .. .	2	1 7 6	
Kendall, A. H. .. .. .	Travelling-expenses .. .. .	2	3 6 6	
Reid, K. I. .. .. .	" .. .. .	1	10 10 0	820 10 5
<i>Industries and Commerce Department.</i>				
McDonald, W. G. .. .. .	Taxi-hire .. .. .	2	0 15 0	0 15 0
<i>Internal Affairs Department.</i>				
Arcus, J. L. .. .. .	Travelling-expenses .. .. .	1	7 5 0	
Stewart, G. .. .. .	" .. .. .	1	7 0 0	
Mousley, Captain E. O. .. .. .	Travelling-expenses in America .. .. .	2	54 5 8	
Cameron, H. C. .. .. .	Payments to Railway officers embarking immigrants, London .. .. .	2	2 0 0	70 10 8
<i>Justice Department.</i>				
Hamilton, A. .. .. .	Cartage .. .. .	2	0 17 6	0 17 6
<i>Land for Settlements Department.</i>				
Rule, J. H., and Kelly, H. .. .. .	Board whilst driving sheep .. .. .	2	16 10 0	
Reid, A. .. .. .	Travelling-expenses .. .. .	1	3 10 6	
McFelin, R., and others .. .. .	Receipt for wages .. .. .	1	9 0 0	29 0 6
<i>Lands and Survey Department.</i>				
Brook, T. .. .. .	Steamer fare .. .. .	1	1 5 0	1 5 0
<i>Mines Department.</i>				
James, I. A. .. .. .	Car-hire .. .. .	2	0 16 8	0 16 8
<i>Naval Defence Department.</i>				
Sale, J. R. (Imprest Account) .. .. .	Travelling-expenses .. .. .	2	15 7 10	15 7 10
<i>Police Department.</i>				
Commissioner of Police, Queensland .. .. .	Expenses, escorting prisoners .. .. .	2	27 1 9	27 1 9
<i>Post and Telegraph Department.</i>				
Morrow, W. M. .. .. .	Board .. .. .	2	4 10 0	4 10 0
<i>Pensions Department.</i>				
Forman, E. .. .. .	Horse-hire .. .. .	3	1 10 0	1 10 0
<i>Prisons Department.</i>				
Reece, W. .. .. .	Steamer fares .. .. .	1	6 0 0	
Fenwick, Sir G. .. .. .	Travelling-expenses .. .. .	1	9 17 8	
Stout, Sir R. .. .. .	Motor-hire .. .. .	2	1 16 6	17 14 2
<i>Public Works Department.</i>				
McNamara, W. .. .. .	Cartage .. .. .	2	0 11 6	
Boys, W. H. .. .. .	Travelling-expenses .. .. .	2	26 0 0	26 11 6
<i>Railway Department.</i>				
Winter, J. C. .. .. .	Cab-hire and cartage .. .. .	2	1 4 0	
Hammond, A. M. .. .. .	Refreshments while travelling .. .. .	2	3 3 0	
Mason, G. W. .. .. .	" .. .. .	2	1 6 0	
Slyfield, R. G. .. .. .	Boat fares .. .. .	1	5 1 6	
Murphy, F. H. .. .. .	Deck-cabins, meals .. .. .	2	0 15 0	
Lloyd, E. L. .. .. .	Taxi-hire .. .. .	2	0 6 0	
Macker and others .. .. .	Receipted pay-sheets lost .. .. .	3	3506 16 2	
Aekins, R. .. .. .	Taxi-hire, cablegram .. .. .	2	2 2 8	
General Railway Signal Company, Melbourne .. .. .	Expenses of signals expert .. .. .	1	29 1 10	3,549 16 2
<i>State Forest Service.</i>				
Hansson, A. .. .. .	Launch-hire .. .. .	1	0 10 0	0 10 0
<i>Stamp Duties Department (Lands and Deeds Registry).</i>				
Hawke, G. H., and others .. .. .	Salary abstract lost .. .. .	3	49 8 0	49 8 0
<i>Tourist Department.</i>				
Hardie, H. J. .. .. .	Steamer fare .. .. .	1	2 10 0	2 10 0
<i>Treasury Department.</i>				
Post Office Account .. .. .	Interest coupons lost .. .. .	3	2 5 0	
Flux, H. G., and Spiers, P. J. M. .. .. .	Coach fares .. .. .	2	1 0 0	3 5 0
<i>War Expenses Account.</i>				
Johnson, J. S. .. .. .	Salary voucher lost .. .. .	3	20 15 8	
Carter, Captain R. E. .. .. .	Wages, Chinese military cooks, Samoa .. .. .	2	6 15 0	27 10 8
Total .. .. .				£4,731 6 5

SCHEDULE OF VOUCHERS PASSED UNDER SECTION 70 OF THE PUBLIC REVENUES ACT, 1910 (DEFECTIVE IN RESPECT TO CERTIFICATE OR OTHER PARTICULARS).

Name.	Particulars.	Amount.	Total.
<i>Defence Department.</i>		£ s. d.	£ s. d.
Richardson and Co. (Limited) ..	Steamer warrants missing .. ..	15 14 7	
L. Clapson's Imprest Account ..	Original voucher lost: details not available ..	0 7 6	
Union Steamship Company ..	Steamer warrants missing .. ..	4 10 0	20 12 1
<i>Immigration Department.</i>			
Levin and Co. .. ..	Order for steamer fare lost .. ..	40 0 0	40 0 0
<i>Tourist Department.</i>			
Labour Department .. ..	Steamer fare, W. Scott; order missing .. ..	3 0 0	3 0 0
<i>War Expenses Account.</i>			
Levin and Co. .. ..	Bill of lading missing (£4 4s. 2d.) .. ..	131 19 10	131 19 10
Total .. ..			£195 11 11

STATEMENT SHOWING THE DETAIL OF SUMS IRRECOVERABLE BY THE CROWN, OR VALUE OF STORES ETC., REQUIRED TO BE WRITTEN OFF DEPARTMENTAL ACCOUNTS.

Department and Particulars.	Reason for Writing off.	Claims abandoned.	
		Value of Stores, Rents, &c.	Cash.
<i>Agriculture.</i>		£ s. d.	£ s. d.
Sundry debtors: Supplies for the destruction of rabbits	Persons cannot be traced or are deceased ..	88 16 11	..
Amount advanced to Nelson District Fruit-packers (Limited)	Company struck off the Register and dissolved	..	971 11 2
<i>Customs.</i>			
Shortage in cash of Customs clerk ..	Matter investigated by Police and Audit, but loss found inexplicable	..	75 0 0
<i>Defence.</i>			
Value of various articles in military hospitals and depots	Broken, lost, destroyed, &c. .. ..	1,798 16 0	..
Stock deficient on completion of sale of surplus military stores, Wellington	Impossible to attach the responsibility to any individual	505 15 10	..
Value of stores and equipment of various units found deficient at stocktaking	Unable to allocate responsibility for losses	3,982 0 5	..
Petrol supplied to the New Zealand Aero Transport Company from the Imperial Government gift stock	Aero Company has carried out considerable flying operations whilst not in receipt of subsidy	1,185 16 3	..
Overpaid financial assistance to soldiers ..	Owing to dislocation by influenza epidemic of arrangements at Trentham and Featherston Camps for advising Financial Assistance Board of discharges at time of the Armistice, overpayments resulted	..	775 6 1
Rent of Field Artillery Barracks, Nelson ..	Irrecoverable owing to lengthy illness and death of tenant	55 0 0	..
Hire charges on marquee and tents, Island Bay Presbyterian Orphanage fete	Misapprehension <i>re</i> terms of loan of tentage, and fete proceeds having been already disbursed	5 2 11	..
Hire charges on marquee tents, Honi Wi Kaitiaki	Waived by Cabinet .. ..	28 17 7	..
<i>Education.</i>			
Salary of Physical Instructor paid for unauthorized period of absence.	Debtor untraceable .. ..	..	5 4 9
<i>Health.</i>			
Hire of car to take patient from St. Helens Hospital, Wellington, to Porirua	Unable to pay .. ..	..	2 10 0
Maintenance of patients treated in St. Helens Hospitals	Debtors in poor circumstances and unable to pay	..	14 13 0
Formalin supplied to Coronation Shipping Company	The company is in liquidation and without assets	0 5 3	..
Value of hospital stores at King George V Hospital and Pukeora Sanatorium	Destroyed by fire, rendered unserviceable, &c.	264 15 7	..
Value of hospital stores at King George V Hospital and Pukeora Sanatorium	Unserviceable through fair wear-and-tear	248 15 2	..
Travelling-allowance of Dr. E. A. Sands overpaid	Debtor has left the service and is residing abroad	1 14 10	..
Grant by North Canterbury Hospital Board towards cottage for district nurse to Natives, Tuahiwi	Board is no longer health authority for the district and did not renew grant	..	24 0 0
Amounts owing on account of out-patients' treatment, Queen Mary Hospital, Hanmer	Debtors left the country or addresses unknown	..	17 11 11
Amounts owing by patients treated at Rotorua, Pukeora, Otaki, Trentham, and Hanmer Hospitals and Sanatoria, and at the A.D.M.S. Office, Wellington	Debtors unable to pay .. ..	..	11,337 7 8

STATEMENT SHOWING THE DETAIL OF SUMS IRRECOVERABLE BY THE CROWN, ETC.—*continued.*

Department and Particulars.	Reason for Writing off.	Claims abandoned.	
		Value of Stores, Rents &c.	Cash.
		£ s. d.	£ s. d.
<i>Immigration.</i>			
Cost of cables and telegrams sent on behalf of assisted immigrant who missed steamer at Colon	Debtor unable to pay .. .. .	..	9 16 2
<i>Internal Affairs.</i>			
Part advance to E. Ramsay whilst stranded in Sydney	Debtor in necessitous circumstances due to unemployment and illness	..	2 0 0
Value of one bicycle stolen .. .. .	Unable to trace .. .. .	12 0 8	..
Balance of advance by New Zealand Government Agent at Sydney to J. J. Armstrong	Debtor in necessitous circumstances .. .. .	..	2 0 0
<i>Labour.</i>			
Unrefunded portion of fares, board and lodging, and supplies advanced to persons proceeding to employment	Efforts to trace debtors have been unsuccessful	..	195 6 3
Passage-money incurred in repatriating Mrs. Perreau and family	Debtor unable to pay .. .. .	..	44 15 0
Amount of penalties and costs inflicted under the Industrial Conciliation and Arbitration Act, 1908	Efforts to trace debtors have been unsuccessful	..	301 3 2
Value of factory registration certificates ..	Lost by Inspectors of Factories at Waihi and Waikari—unable to trace	..	9 16 0
Fee for examining and comparing weighing-instrument: C. Taylor	Location of debtor unknown .. .. .	..	5 1 0
<i>Lands and Survey.</i>			
Value of fencing-posts .. .. .	Lost in flood .. .. .	12 0 0	..
<i>Marine.</i>			
Advances by High Commissioner to distressed New Zealand seamen	Addresses unknown .. .. .	..	82 19 6
Deficiency on realization of launch in connection with advance under the Fishing Industry Promotion Act, 1919	Mortgagor in poor circumstances and unable to pay	..	110 18 10
Value of seamen's collars .. .. .	Unsaleable, and of no further use .. .. .	51 0 11	..
<i>Mines.</i>			
Coal Lease No. 53, Cromwell: Outstanding rent	Lessee in poor circumstances and unable to pay	13 10 0	..
Value of stores and horses .. .. .	Stores worn out, stolen, &c.; horses destroyed owing to accident	50 5 3	..
Balance of principal and interest owing by Taranaki (N.Z.) Oil-wells (Limited)	Company has gone into liquidation .. .. .	..	1,714 10 7
Lignite license No. 20, Invercargill: Outstanding rent	License forfeited—unable to trace debtor	1 5 0	..
Costs due in suit for cancellation of a coal-prospecting license	Licensee cannot be traced .. .. .	..	0 4 0
Amount due by J. Manzoni for water supplied by Government water-races, Kumara	Mining claim abandoned—licensee unable to pay	17 14 0	..
Rent owing on coal leases by Seaford Coal Company (Limited)	Company in liquidation and has no assets	640 14 6	..
Shortage of firewood stocks and various articles at Government Firewood-depot	Shortage in firewood stocks—impossible to account for articles worn out and stolen. When wood was all sold out a shortage in stocks was revealed of 1,148½ cords. Impossible to account for shortage. Coal Control Department commenced operations July, 1919, and the yard was taken over by Mines Department 1st September, 1921. It was closed down 28th September, 1922. Shortages occurred before Mines took over control. The Coal Control officers are not now in Government service	3,297 6 0	..
Advances made to contractor for supply of firewood to Government Firewood-depot	Depot ceased taking firewood before advances repaid. Debtor unable to pay	..	72 1 10
Shortage in coal stocks at Wellington and Christchurch State Coal-depots	Loss due to handling, evaporation, and stone	683 5 7	..
Free issues of coal to depot managers and yard foremen	Concession now cancelled .. .. .	46 7 6	..
<i>Naval Defence.</i>			
Overpayment to seamen .. .. .	Error due to shortage of Accountancy Staff	..	17 18 0
Overpayment of allotment to able seaman W. Woodley	Irrecoverable—Woodley having been discharged prior to discovery of error	..	8 8 0
Stores lost in quarantine at Motuihi by ship's company of H.M.S. "Chatham"	Unable to trace responsibility for loss .. .. .	14 17 5	..
<i>Printing and Stationery.</i>			
Outstanding accounts .. .. .	Irrecoverable—Debtors deceased or addresses unknown	..	59 15 1

STATEMENT SHOWING THE DETAIL OF SUMS IRRECOVERABLE BY THE CROWN, ETC.—*continued.*

Department and Particulars.	Reason for Writing off.	Claims abandoned.					
		Value of Stores, Rents, &c.		Cash.			
		£	s.	d.	£	s.	d.
<i>Post and Telegraph.</i>							
Value of material deficient at stocktaking : Telephone fees and rentals	Material deficient, condemned as useless, or damaged, £5,905 11s. 11d. ; fees and rentals uncollectible, £21 12s. 10d.	5,927	4	9	..	..	..
<i>Public Works.</i>							
Value of freights due by workmen ..	Irrecoverable—workmen have left district	..	..	..	..	3	10 11
Canteen accounts and coach fares ..	Irrecoverable—debtor untraceable ..	..	..	..	..	8	13 6
Canteen stores, Chatto Creek and Beaumont	Depreciated in value .. .. .	17	0	7	..	..	..
Account for water supplied from Mount Ida irrigation scheme	Debtor in indigent circumstances ..	..	..	..	53	8	2
Value of articles in Burke Hut, Haast Pass Road	Stolen .. .. .	2	2	2	..	..	..
Goods and tools supplied to workmen ..	Debtors untraceable .. .. .	31	9	9	..	..	..
Rent of cottage : A. T. Holt .. .. .	Unable to pay .. .. .	14	2	6	..	..	..
Canteen stores, Whareraata .. .. .	Damaged, bad, unsaleable, &c. ..	24	12	2	..	..	..
<i>Railways.</i>							
Accounts for advertising in Time-table and rent of railway reserve	Debtors in indigent circumstances ..	22	17	6	..	..	..
<i>Repatriation.</i>							
Loans granted to discharged soldiers, Repatriation Act, 1918	Debtors bankrupt, wasters, or deceased ..	..	..	..	4,435	1	2
<i>Stamp-duties.</i>							
Value of stamps lost, Auckland Office ..	Officer surcharged, but amount remitted by Minister of Finance	..	..	..	20	0	0
<i>State Forest Service.</i>							
Value of field equipment .. .. .	Rendered useless by fire and storm ..	20	6	0	..	..	..
Value of stores .. .. .	Lost and stolen .. .. .	21	6	5	..	..	..
<i>Tourist.</i>							
Fees due for treatment at Rotorua Sana- torium	Debtor in indigent circumstances ..	..	..	..	43	2	0
Accounts for electric energy and water- supply	Debtors bankrupt or untraceable ..	..	..	..	31	10	9
<i>Treasury.</i>							
Cost of cables respecting destitute New- Zealander	No funds now held in debtor's estate ..	..	..	..	2	10	6
		19,087	5	5	20,457	15	0
Total .. .. .	..	£39,545		0	5	..	..



PUBLIC ACCOUNTS, 1922-1923.

GENERAL BALANCE-SHEET and SUMMARY of TRANSACTIONS for the FINANCIAL YEAR ended 31st MARCH, 1923.

CASH ACCOUNTS.

	BALANCES ON 31st MARCH, 1922.			TRANSACTIONS, 1922-1923.			BALANCES ON 31st MARCH, 1923.		
	DR.	CR.	£ s. d.	DR.	CR.	£ s. d.	DR.	CR.	£ s. d.
CONSOLIDATED FUND:—									
ORDINARY REVENUE ACCOUNT ..	..	..	7,531,366 19 2	30,223,720 3 2	28,329,442 17 10	..	..	5,637,089 13 10	..
STATE FORESTS ACCOUNT ..	..	..	9,376 10 7	110,553 13 0	280,966 8 6	..	..	179,789 6 1	..
STATE COAL-MINES ACCOUNT ..	..	..	55,191 2 5	254,958 18 8	230,112 8 10	..	..	30,344 12 7	..
STATE COAL-MINES SINKING FUND ACCOUNT ..	..	..	..	..	24,980 0 0	..	..	24,980 0 0	..
SCENERY PRESERVATION ACCOUNT ..	..	..	3,112 16 7	9,010 16 6	10,037 18 11	..	..	4,139 19 0	..
NAUKO AND OCEAN ISLANDS ACCOUNT ..	..	..	24,884 7 9	184,814 12 2	176,324 14 6	..	..	16,394 10 1	..
ACCOUNTS OF LOCAL BODIES ..	..	..	9,625 0 4	25,394 11 5	25,049 3 2	..	..	9,279 12 1	..
DEPOSITS ACCOUNT ..	..	..	994,086 7 0	1,267,306 15 3	718,200 1 0	..	..	444,979 12 9	..
PUBLIC WORKS FUND:—									
GENERAL PURPOSES ACCOUNT ..	..	..	429,682 9 7	4,712,885 18 8	4,724,757 7 9	..	..	441,553 15 8	..
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT ..	..	..	1,904,165 10 8	1,053,635 18 3	..	..	..	850,523 12 5	..
WAHOU AND OHINEWERA RIVERS IMPROVEMENT ACCOUNT ..	..	..	16,293 18 3	66,708 8 5	65,557 11 8	..	..	15,143 1 6	..
ELECTRIC SUPPLY ACCOUNT ..	..	..	2,171,116 19 1	1,196,448 7 8	978,250 1 10	..	..	1,952,918 13 3	..
CHEVOTI ESTATE ACCOUNT ..	..	..	173,839 12 10	10,335 19 7	25,563 12 7	..	..	189,067 5 10	..
LAND FOR SETTLEMENTS ACCOUNT ..	..	..	383,138 7 6	763,194 15 2	500,653 8 3	..	..	120,597 0 7	..
NATIVE LAND SETTLEMENT ACCOUNT ..	..	..	40,446 8 6	377,514 17 5	367,278 0 6	..	..	30,209 11 7	..
NATIONAL ENDOWMENT ACCOUNT ..	..	..	97,465 1 5	107,529 10 1	121,421 3 9	..	..	111,356 15 1	..
LAND FOR SETTLEMENTS ACCOUNT:—									
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT ..	..	..	10,903 7 7	208,558 8 4	208,379 16 9	..	..	10,724 16 0	..
OPENING UP CROWN LANDS FOR SETTLEMENT ACCOUNT ..	..	..	42 9 9	87,989 0 9	88,427 7 8	..	..	480 16 8	..
CONVERSION ACCOUNT ..	..	..	6,118 4 4	..	..	..	..	6,118 4 4	..
HAURAKI PLAINS SETTLEMENT ACCOUNT ..	..	..	8,347 15 2	110,868 16 1	111,570 7 4	..	..	9,043 6 5	..
RANGITAHI LAND DRAINAGE ACCOUNT ..	..	..	2,369 11 1	62,926 5 3	65,448 4 9	..	..	4,891 10 7	..
WORKERS' DWELLINGS ACCOUNT ..	..	..	52,100 0 0	..	..	..	..	..	..
HOUSING ACCOUNT ..	..	..	15,346 8 10	46,635 16 9	31,289 7 11	..	..	..	..
LAND REDEMPTION ACCOUNT ..	..	..	157,958 16 5	46,414,188 6 10	46,306,249 10 5	..	..	50,020 0 0	..
MINING ADVANCES ACCOUNT ..	..	..	551 19 7	5,827 1 0	7,893 9 4	..	..	2,618 7 11	..
LOANS TO EMPLOYERS FOR WORKERS' DWELLINGS ACCOUNT ..	..	..	129 15 6	191 16 11	338 17 10	..	..	276 16 5	..
FISHING INDUSTRY PROMOTION ACCOUNT ..	..	..	1,289 5 0	1,493 10 9	204 5 9	..	..	243,625 12 8	..
EDUCATION LOANS ACCOUNT ..	..	..	9,597 14 9	361,975 10 5	596,003 8 4	..	..	1,399 15 6	..
NATIONAL ENDOWMENT TRUST ACCOUNT ..	..	..	87 1 9	..	1,312 13 9	..	..	2,088 11 1	..
KAURI-GUM INDUSTRY ACCOUNT ..	..	..	1,945 6 2	33,657 7 6	33,800 12 5	..	..	..	..
FRUIT-PRESERVING INDUSTRY ADVANCES ACCOUNT ..	..	..	1,228 14 3	5,358 15 4	4,130 1 1	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT ..	..	..	882,754 16 9	2,241,475 9 9	1,764,502 11 1	..	..	355,781 18 1	..
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND ACCOUNT ..	..	..	101,774 15 4	..	54,164 11 4	..	..	155,939 6 8	..
MAIN HIGHWAYS ACCOUNT REVENUE FUND ..	..	..	..	..	121,412 16 1	..	..	121,412 16 1	..
MAIN HIGHWAYS ACCOUNT ..	..	..	..	74,417 14 1	74,417 14 1	..	..	..	..
SWAMP LAND DRAINAGE ACCOUNT ..	..	..	18,221 11 11	59,589 4 3	45,081 12 0	..	..	3,713 19 8	..
COLD-STORAGE ADVANCES ACCOUNT ..	..	..	36,532 12 6	42,771 9 3	6,238 16 9	..	..	..	..
WAIMARINO BUSH-FIRE RELIEF ACCOUNT ..	..	..	39,317 19 6	41,782 2 10	2,264 3 4	..	..	..	..
GENERAL PURPOSES RELIEF ACCOUNT ..	..	..	..	6,513 11 4	41,314 17 0	..	..	34,801 5 8	..
WESTPORT HARBOUR ACCOUNT ..	..	..	5,509 13 5	68,803 2 7	63,293 9 2	..	..	2,508,973 6 1	..
WAR EXPENSES ACCOUNT ..	..	..	3,710,439 5 5	1,202,574 18 9	1,108 19 5	..	..	1,371 2 9	..
HUNTER SOLDIERS ASSISTANCE TRUST ACCOUNT ..	..	..	183 8 8	37 0 8	1,224 14 9	..	..	74,231 6 4	..
LAND ASSURANCE FUND ACCOUNT ..	..	..	..	70 9 8	74,301 16 0	..	..	19,988 5 3	..
SAMOAN LOAN SUSPENSE ACCOUNT ..	..	..	..	10,000 0 0	10,000 0 0	..	..	..	..
ADVANCES TO OTHER GOVERNMENTS ACCOUNT ..	..	..	..	195,590 10 5	205,372 11 5	..	..	875,000 0 0	..
REMITTANCES TO LONDON ACCOUNT ..	..	..	..	150,000 0 0	150,000 0 0	..	..	2,000,000 0 0	..
REMITTANCES FROM LONDON ACCOUNT ..	..	..	..	750,000 0 0	750,000 0 0	..	..	475,991 14 0	..
BANK OF NEW ZEALAND ACCOUNT ..	..	..	..	..	..	..	..	..	..
RESERVE FUND ACCOUNT ..	..	..	..	..	..	..	..	..	..
NEW ZEALAND CONSOLS ACCOUNT ..	..	..	..	..	..	..	..	..	..
SILVER AND BRONZE COIN ACCOUNT ..	..	..	..	..	..	..	..	..	..
PUBLIC ACCOUNT CASH BALANCE INVESTMENT ACCOUNT ..	..	..	..	..	..	..	..	..	..
TOTALS ..	..	..	22,215,214 19 3	95,475,993 4 7	90,277,179 18 7	..	..	17,016,401 13 3	..

PUBLIC ACCOUNTS, 1922-1923.

GENERAL BALANCE-SHEET AND SUMMARY OF TRANSACTIONS—continued.  
CASH ACCOUNTS—continued.

	BALANCES ON 31ST MARCH, 1922.			TRANSACTIONS, 1922-1923.			BALANCES ON 31ST MARCH, 1923.		
	DR.		CR.	DR.		CR.	DR.		CR.
	£	s.	d.	£	s.	d.	£	s.	d.
<b>PUBLIC ACCOUNT:—</b>									
BANK OF NEW ZEALAND IN THE DOMINION	5,928,935	8	3	87,084,516	11	4	37,412,559	0	10
BANK OF NEW ZEALAND IN LONDON	263,978	9	9	11,614,341	6	6	11,947,249	9	3
<b>ADVANCE ACCOUNTS:—</b>									
MISCELLANEOUS IMPRESTS	200,623	18	11	21,971,597	15	8	21,899,416	4	10
FOREIGN IMPREST ACCOUNT	877,646	2	5	1,537,769	7	5	2,108,723	4	9
CONVERSION ACCOUNT—STOCK AGENTS	1,534	17	11	..	..	..	..	..	..
<b>INVESTMENT ACCOUNTS:—</b>									
<b>CONSOLIDATED FUND:—</b>									
ORDINARY REVENUE ACCOUNT	2,359,183	8	6	5,378,386	12	1	6,524,651	6	7
STATE FORESTS ACCOUNT	..	..	..	294,454	5	9	127,610	6	8
STATE COAL-MINES ACCOUNT	20,000	0	0	10,000	0	0	20,000	0	0
STATE COAL-MINES SINKING FUND ACCOUNT	..	..	..	24,980	0	0	..	..	..
DEPOSITS ACCOUNT	788,610	0	0	135,980	0	0	602,520	0	0
<b>PUBLIC WORKS FUND:—</b>									
GENERAL PURPOSES ACCOUNT	1,826,000	0	0	1,780,000	0	0	1,550,000	0	0
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT	2,104,460	0	0	300,000	0	0	1,820,000	0	0
ELECTRIC SUPPLY ACCOUNT	170,140	0	0	1,673,174	2	6	1,973,875	15	8
CHEVLOT ESTATE ACCOUNT	..	..	..	24,500	0	0	13,000	0	0
EDUCATION LOANS ACCOUNT	..	..	..	432,750	0	0	198,950	0	0
LAND FOR SETTLEMENTS ACCOUNT	316,400	0	0	250,500	0	0	537,550	0	0
LAND ASSURANCE FUND ACCOUNT	..	..	..	65,890	0	0	..	..	..
NATIONAL ENDOWMENT ACCOUNT	72,000	0	0	82,000	0	0	72,000	0	0
NATIVE LAND SETTLEMENT ACCOUNT	..	..	..	179,512	18	1	159,512	18	1
WORKERS' DWELLINGS ACCOUNT	52,100	0	0	20,000	0	0	72,100	0	0
COLD STORAGE ADVANCES ACCOUNT	32,690	0	0	38,000	0	0	70,690	0	0
LOANS REDEMPTION ACCOUNT	152,450	0	0	100,000	0	0	252,450	0	0
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	662,470	0	0	415,652	18	1	898,122	18	1
<b>DEPRECIATION FUND</b>									
ACCOUNT	100,000	0	0	50,000	0	0	..	..	..
WAIMARINO BUSH-FIRE RELIEF ACCOUNT	37,000	0	0	5,000	0	0	42,000	0	0
GENERAL PURPOSES RELIEF ACCOUNT	..	..	..	41,000	0	0	13,500	0	0
WAR EXPENSES ACCOUNT	3,498,000	19	6	3,109,991	14	10	4,132,329	13	6
MAIN HIGHWAYS ACCOUNT	..	..	..	50,000	0	0	50,000	0	0
MAIN HIGHWAYS ACCOUNT REVENUE FUND	..	..	..	160,000	0	0	50,000	0	0
BANK OF NEW ZEALAND ACCOUNT	875,000	0	0	2,874,596	3	5	2,874,596	3	5
PUBLIC ACCOUNT CASH BALANCE	2,000,000	0	0	..	..	..	..	..	..
RESERVE FUND ACCOUNT	475,985	0	0	..	..	..	..	..	..
NEW ZEALAND CONSOLS ACCOUNT	..	..	..	..	..	..	..	..	..
<b>NEW ZEALAND CONSOLS ACCOUNT:—</b>									
BANK OF NEW ZEALAND	6	14	0	..	..	..	..	..	..
<b>TOTALS</b>	22,215,214	19	3	89,654,593	15	8	94,853,407	1	8
							17,085,331	6	3
									68,929 13 0

Cash in Bank of New Zealand, London, as per last London Bank-sheet ... £ 5,767 5 5  
Add Cash in suspense ... 328,568 15 3  
**Debit:** Bank Orders against London... £ 399,374 1 0  
Undistributed (London) ... 3,931 12 8  
403,305 13 8  
**Cr.** £68,929 13 0

PUBLIC ACCOUNTS, 1922-1923.

GENERAL BALANCE-SHEET AND SUMMARY OF TRANSACTIONS—continued.  
SUMMARY OF BALANCES OF CASH ACCOUNTS ON 31ST MARCH, 1923.

	Dr.	£	s.	d.	Cr.	£	s.	d.
PUBLIC ACCOUNT	..	4,881,963	5	9	..	6,346,997	6	5
CONSOLIDATED FUND:—	..	1,212,918	14	0	..	8,260,145	5	10
ORDINARY REVENUE ACCOUNT INVESTMENT ACCOUNT	..	166,843	19	1	..	189,067	5	10
STATE FORESTS ACCOUNT INVESTMENT ACCOUNT	..	10,000	0	0	..	130,597	0	7
STATE COAL-MINES ACCOUNT INVESTMENT ACCOUNT	..	24,980	0	0	..	30,209	11	7
STATE COAL-MINES SINKING FUND ACCOUNT INVESTMENT ACCOUNT	..	322,070	0	0	..	10,724	16	0
DEPOSITS ACCOUNT INVESTMENT ACCOUNT	..	230,000	0	0	..	480	16	8
PUBLIC WORKS FUND:—	..	1,803,758	6	10	..	111,356	15	1
GENERAL PURPOSES ACCOUNT INVESTMENT ACCOUNT	..	806,000	0	0	..	1,399	15	6
NATIONAL ENDOWMENT ACCOUNT INVESTMENT ACCOUNT	..	181,640	0	0	..	6,118	4	4
ELECTRIC SUPPLY ACCOUNT INVESTMENT ACCOUNT	..	2,475,663	0	10	..	9,049	6	5
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT INVESTMENT ACCOUNT	..	2,000,000	0	0	..	50,020	0	0
MENT ACCOUNT	..	82,000	0	0	..	2,618	7	11
CHEVIOT ESTATE ACCOUNT INVESTMENT ACCOUNT	..	29,350	0	0	..	34,801	5	8
WAR EXPENSES ACCOUNT INVESTMENT ACCOUNT	..	250,000	0	0	..	2,508,973	6	1
RESERVE FUND ACCOUNT INVESTMENT ACCOUNT	..	150,000	0	0	..	2,048	11	1
NATIONAL ENDOWMENT ACCOUNT INVESTMENT ACCOUNT	..	20,000	0	0	..	355,751	18	1
LAND FOR SETTLEMENTS ACCOUNT INVESTMENT ACCOUNT	..	27,500	0	0	..	155,939	6	8
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT INVESTMENT ACCOUNT	..	233,800	0	0	..	74,231	6	4
ACCOUNT INVESTMENT ACCOUNT	..	65,890	0	0	..	3,713	19	8
NATIVE LAND SETTLEMENT ACCOUNT INVESTMENT ACCOUNT	..	110,000	0	0	..	243,625	12	8
GENERAL PURPOSES RELIEF ACCOUNT INVESTMENT ACCOUNT	..	875,000	0	0	..	121,412	16	1
EDUCATION LOANS ACCOUNT INVESTMENT ACCOUNT	..	581,032	12	9	..	875,000	0	0
LAND ASSURANCE FUND ACCOUNT INVESTMENT ACCOUNT	..	..	..	..	..	2,000,000	0	0
MAIN HIGHWAYS ACCOUNT REVENUE FUND INVESTMENT ACCOUNT	..	..	..	..	..	..	..	..
BANK OF NEW ZEALAND ACCOUNT INVESTMENT ACCOUNT	..	..	..	..	..	..	..	..
DOMINION AND FOREIGN ADVANCES	..	..	..	..	..	..	..	..
NEW ZEALAND CONSOLS ACCOUNT:—	..	..	..	..	..	..	..	..
BANK OF NEW ZEALAND	..	..	6	14	..	..	..	..
INVESTMENT ACCOUNT	..	..	475,985	0	..	..	..	..
TOTAL	..	£17,016,401	13	3	..	£17,016,401	13	3

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1923.

ORDINARY REVENUE:—	Receipts.			Refunds.			Net Revenue.		
	£	s.	d.	£	s.	d.	£	s.	d.
CUSTOMS .. .. .	6,157,394	6	5	125,101	19	0	6,032,292	7	5
STAMP AND DEATH DUTIES—									
Adhesive stamps .. .. .	98,104	13	5	25,729	8	3	72,375	5	2
Duty on Instruments .. .. .	545,719	5	6	7,993	8	0	537,725	17	6
Death Duty .. .. .	1,791,446	0	1	12,268	10	1	1,779,177	10	0
Gift Duty .. .. .	50,674	3	8	..	..	..	50,674	3	8
Crown and Native Rates .. .. .	412	13	0	..	..	..	412	13	0
Fines and Penalties .. .. .	3,003	1	1	25	0	0	2,978	1	1
Impressed Stamps .. .. .	122,851	9	5	254	16	4	122,596	13	1
Licenses .. .. .	58,157	14	2	51	8	2	58,106	6	0
Bank Composition .. .. .	210,576	12	8	..	..	..	210,576	12	8
Totalizator Revenue .. .. .	607,685	9	8	28	19	4	607,656	10	4
Amusement-tax .. .. .	138,396	13	4	850	19	7	137,545	13	9
Miscellaneous .. .. .	2,355	2	7	889	13	1	1,465	9	6
	3,629,382	18	7	48,092	2	10	3,581,290	15	9
*POSTAL AND TELEGRAPH,—									
Postal Revenue .. .. .	1,545,259	3	6	155,000	0	0	1,390,259	3	6
Telegraph Revenue .. .. .	724,803	7	7	..	..	..	724,803	7	7
Telephone Revenue .. .. .	589,967	0	2	..	..	..	589,967	0	2
	2,860,029	11	3	155,000	0	0	2,705,029	11	3
LAND-TAX .. .. .	1,561,076	8	1	19,574	7	11	1,541,502	0	2
INCOME-TAX .. .. .	3,989,290	1	2	157,358	8	3	3,831,931	12	11
BEER DUTY .. .. .	612,478	11	2	351	1	0	612,127	10	2
RAILWAYS .. .. .	7,133,421	18	7	413,557	16	11	6,719,864	1	8
REGISTRATION AND OTHER FEES,—									
Aliens Act, 1908 .. .. .	1,504	18	0	183	18	0	1,321	0	0
Animals Protection Act, 1908 .. .. .	0	12	0	..	..	..	0	12	0
Arms Act, 1908 .. .. .	1,758	15	0	3	14	0	1,755	1	0
Aviation Act, 1918 .. .. .	0	10	0	..	..	..	0	10	0
Births, Deaths, and Marriages .. .. .	16,032	8	6	40	13	7	15,991	14	11
By-laws Act, 1910 .. .. .	34	13	0	..	..	..	34	13	0
Cinematograph-film Censorship Act, 1916 .. .. .	1,261	19	6	5	5	0	1,256	14	6
Coal Mines Act, 1908 .. .. .	8	1	0	3	17	0	4	4	0
Copyright Act, 1913 .. .. .	1	4	0	..	..	..	1	4	0
Crown Grant Fees .. .. .	567	11	0	2	0	0	565	11	0
Customs Law Act, 1913 .. .. .	7,613	15	4	214	6	0	7,399	9	4
Dairy Industry Act, 1908 .. .. .	2,529	3	6	9	0	0	2,520	3	6
Dentists Act, 1908, and Amendment Act, 1911 .. .. .	19	2	0	..	..	..	19	2	0
Distillation Act, 1908 .. .. .	187	5	0	0	5	0	187	0	0
Explosives and Dangerous Goods Act, 1908 .. .. .	2,355	6	6	6	12	6	2,348	14	0
Factories Act, 1908 .. .. .	3,818	14	0	8	13	6	3,810	0	6
Finance Act, 1915 (Part III) .. .. .	1,569	12	8	15	0	0	1,554	12	8
Finance Act, 1920 (Section 49) .. .. .	0	19	0	..	..	..	0	19	0
Fisheries Act, 1908 .. .. .	8,028	9	0	2	0	0	8,026	9	0
Friendly Societies Act, 1909 .. .. .	61	5	0	11	1	0	50	4	0
Health Act, 1920 .. .. .	14	0	0	..	..	..	14	0	0
Hospitals and Charitable Institutions Act, 1909 .. .. .	154	3	0	..	..	..	154	3	0
Immigration Restriction Act, 1908 .. .. .	13,130	0	0	230	0	0	12,900	0	0
Incorporated Societies Act, 1908 .. .. .	..	..	..	0	10	0	Dr. 0	10	0
Industrial Conciliation and Arbitration Act, 1908 .. .. .	873	4	8	41	18	3	831	6	2
Inspection of Machinery Act 1908 Amendment Act, 1910 .. .. .	17,978	7	6	60	15	6	17,917	12	0
Land Agents Act, 1922 .. .. .	8,393	18	6	17	10	0	8,376	8	6
Licensing Act, 1908 .. .. .	148	18	9	..	..	..	148	18	9
Margarine Act, 1908 .. .. .	5	0	0	..	..	..	5	0	0
Masseurs Registration Act .. .. .	104	8	0	1	5	0	103	3	0
Medical Act, 1908 .. .. .	133	15	0	..	..	..	133	15	0
Midwives Act, 1908 .. .. .	5,959	9	7	5	10	0	5,953	19	7
Mining Act, 1908 .. .. .	187	3	0	..	..	..	187	3	0
Native Land Act, 1909 .. .. .	35	14	0	..	..	..	35	14	0
Native Land Court Fees .. .. .	40	16	0	..	..	..	40	16	0
New Zealand Consols Act, 1908 .. .. .	0	5	0	..	..	..	0	5	0
Carried forward .. .. .	94,513	7	0	863	14	7	93,649	12	5

\* NOTE.—The details of Postal and Telegraph revenue have been compiled from departmental returns, and have not been certified by Audit.

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1923—*continued*

ORDINARY REVENUE— <i>continued</i> .	Receipts.			Refunds.			Net Revenue.		
	£	s.	d.	£	s.	d.	£	s.	d.
REGISTRATION AND OTHER FEES— <i>continued</i> .									
Brought forward .. .. .	94,513	7	0	863	14	7	93,649	12	5
New Zealand Inscribed Stock Act, 1917 .. .. .	1,210	5	0	11	5	0	1,199	0	0
Nurses Registration Act, 1908 .. .. .	277	10	0	..	..	..	277	10	0
Orchard and Garden Diseases Act, 1908 .. .. .	506	6	3	15	0	0	491	6	3
Orchard-tax Act, 1916 .. .. .	1,881	13	4	3	11	10	1,878	1	6
Patents, Designs, and Trade Marks Act, 1921-2 .. .. .	8,145	8	7	31	15	0	8,113	8	7
Plumbers Registration Act, 1912 .. .. .	356	10	0	1	2	6	355	7	6
Registration of Aliens Act, 1917 .. .. .	11	0	0	..	..	..	11	0	0
Servants' Registry Offices Act, 1908 .. .. .	37	10	0	..	..	..	37	10	0
Slaughtering and Inspection Act, 1908 .. .. .	26,278	5	9	0	11	1	26,277	14	8
Stock Act, 1908 .. .. .	1,024	2	9	8	0	0	1,016	2	9
Stone-quarries Act .. .. .	72	4	4	1	4	4	71	0	0
Timber-export Act, 1908 .. .. .	35	7	0	..	..	..	35	7	0
Timber-floating Act, 1908 .. .. .	57	11	0	..	..	..	57	11	0
Tobacco Act, 1908 .. .. .	33	5	0	4	11	9	28	13	3
Tramways Act 1908 Amendment Act, 1911 .. .. .	50	0	0	1	0	0	49	0	0
Valuation of Land Act, 1908 .. .. .	45,165	7	8	260	10	6	44,904	17	2
Weights and Measures Act, 1908 .. .. .	580	8	4	0	0	6	580	7	10
	180,235	17	0	1,202	7	1	179,033	9	11
MARINE,—									
Pilotage Rates and Harbour Fees .. .. .	642	5	9	..	..	..	642	5	9
Shipping and Seamen Act, 1908 .. .. .	48,748	19	4	60	8	2	48,688	11	2
Rents of Foreshores, Royalty, &c. .. .. .	1,248	17	3	1	0	0	1,247	17	3
	50,640	2	4	61	8	2	50,578	14	2
INTEREST ON PUBLIC MONEYS (details on separate statement) .. .. .	1,310,746	3	1	7,778	14	6	1,302,967	8	7
LOCAL BODIES LOANS ACT, 1908, SECTION 76,—									
Refund of cost of Roads and Bridges from proceeds of Disposal of Lands .. .. .	22,580	2	4	5	6	0	22,574	16	4
RENTS OF BUILDINGS .. .. .	20,375	13	6	29	7	5	20,346	6	1
TOURIST AND HEALTH RESORTS,—									
Receipts in respect of Reserves under the Tourist and Health Resorts Control Act, 1908 .. .. .	40,006	9	0	183	14	0	39,822	15	0
MISCELLANEOUS (details on separate statement) .. .. .	97,067	17	9	3,933	18	6	93,133	19	3
Totals of Ordinary Revenue .. .. .	27,664,726	0	3	932,230	11	7	26,732,495	8	8
TERRITORIAL REVENUE:—									
Rents from Leases .. .. .	164,503	0	0	4,008	17	4	160,494	2	8
Royalties .. .. .	23,295	11	1	3,332	16	6	19,962	14	7
Under Coal Mines Act, 1908,—									
Rents from Leases .. .. .	774	10	2	..	..	..	774	10	2
Royalties .. .. .	1,614	10	8	..	..	..	1,614	10	8
Rents from Licenses .. .. .	75	16	3	..	..	..	75	16	3
Miscellaneous .. .. .	10,246	19	10	982	8	7	9,264	11	3
Totals of Territorial Revenue .. .. .	200,510	8	0	8,324	2	5	192,186	5	7
NATIONAL ENDOWMENT REVENUE .. .. .	95,156	11	3	..	..	..	95,156	11	3
GRAND TOTALS .. .. .	27,960,392	19	6	940,554	14	0	27,019,838	5	6

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of ORDINARY REVENUE INTEREST on PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1923.

INTEREST ON PUBLIC MONEYS:—	£	s.	d.	£	s.	d.	£	s.	d.
On credit balances of—									
The Foreign Imprest Account, London .. .. .				2,274	10	2			
The New Zealand Public Account, London .. .. .				2,876	8	10			
The Public Debt Charges Account, London .. .. .				44	1	9			
The Public Account, Wellington .. .. .				19,743	9	9			
The Receiver-General's Deposit Account .. .. .				1,104	0	3			
							26,042	10	9
On account of investments made in respect of the—									
Bank of New Zealand Acts Account—									
Dividends in terms of the Bank of New Zealand Act, 1920, section 13—									
On £500,000 preference A shares for year ended 31st March, 1923 .. .. .	50,000	0	0						
On £625,000 preference B shares—									
Final dividend for year ended 31st March, 1922 .. .. .	40,625	0	0						
Interim dividend for half-year ended 30th September, 1922 .. .. .	25,000	0	0						
				115,625	0	0			
Deposits Account .. .. .				8,339	12	1			
Education Loans Account .. .. .				694	18	8			
Loans Redemption Account .. .. .				3,771	7	9			
New Zealand Consols Account .. .. .				17,854	11	3			
Ordinary Revenue Account .. .. .				639,559	13	3			
Public Account Cash Balance Investment Account .. .. .				42,244	11	9			
Public Works Fund .. .. .				11,190	15	1			
Railways Improvement Authorization Act 1914 Account .. .. .				69,410	11	2			
Reserve Fund Account .. .. .				86,119	5	9			
War Expenses Account .. .. .				123,027	8	7			
Workers' Dwellings Account .. .. .				1,759	8	4			
							1,119,597	6	8
On sinking funds held by the Public Trustee—									
Local Bodies' Loans Act, 1908, Sinking Fund Account .. .. .				35,982	0	0			
State Advances Act, 1913, section 26 (6) (d), Sinking Fund Account .. .. .				6,180	8	8			
War and Defence Loans Sinking Fund Account .. .. .				8,671	1	0			
							50,833	9	8
On account of miscellaneous advances—									
To Samoan Treasury .. .. .				928	3	3			
Taranaki oilfields by Mines Department .. .. .				16	0	4			
For grass-seed by Lands and Survey Department .. .. .				17	2	11			
To United Fire Brigade Association for purchase of hose .. .. .				4	4	4			
Land Settlement Finance Act, 1909—									
Quiltown Association .. .. .				7	19	1			
Blairgowrie Association .. .. .				17	12	2			
Melville Downs Association .. .. .				1	16	0			
Mangawara River Board .. .. .				82	16	1			
Gore Borough Council (Protective-work) .. .. .				181	4	11			
Kairuru Marble Company .. .. .				1,371	7	2			
By Lands and Survey for buildings .. .. .				31	17	6			
Motor-cars sold by Valuation Department .. .. .				87	18	4			
Motor-cars sold by Education Department .. .. .				2	7	9			
Debentures under Hutt Road Act, 1915 .. .. .				2,304	0	0			
Debentures, egg circle, Waikeria Reformatory .. .. .				0	2	5			
To W. J. Mathers, injured Railway employee .. .. .				16	17	6			
Discharged soldiers under Repatriation Act, 1918 .. .. .				11,889	3	2			
							16,960	12	11
On account of loans to local bodies under Local Bodies' Loans Act, 1908 .. .. .							89,418	6	11
Add Bank of England fractions of interest credited to Interest on Public Moneys and adjusted 1923-24 .. .. .							119	9	2
Less refund charged to Interest on Public Moneys, and adjusted 1923-24 .. .. .							1,302,971	16	1
							4	7	6
Total .. .. .							1,302,967	8	7

## PUBLIC ACCOUNTS 1922-1923.

## DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL YEAR ended 31st MARCH, 1923.

MISCELLANEOUS REVENUE:—	£	s.	d.	£	s.	d.	£	s.	d.
Request to New Zealand Government by late Robert Johnston .. .. .	..	..	..	..	..	..	30	0	0
Cash seized by Police and Customs .. .. .	..	..	..	..	..	..	22	15	9
Cash found on deceased soldiers .. .. .	..	..	..	..	..	..	8	2	7
Conscience-money .. .. .	..	..	..	..	..	..	97	14	0
Estreated recognizances .. .. .	..	..	..	..	..	..	56	18	6
Exchange, commission, discounts, &c. .. .. .	..	..	..	..	..	..	2,149	2	11
Profit on sale of investments .. .. .	..	..	..	..	..	..	3,415	4	1
Fees received in respect of—									
Affidavits .. .. .	..	..	..	1	4	0			
Analysis under Food and Drugs Act .. .. .	..	..	..	67	15	3			
Aviation licenses .. .. .	..	..	..	6	15	6			
King's Counsel .. .. .	..	..	..	6	6	0			
Licenses, Defence whares .. .. .	..	..	..	12	10	0			
Mining licenses .. .. .	..	..	..	1	5	0			
Passports .. .. .	..	..	..	1,656	18	11			
Redemptions, Customs Department .. .. .	..	..	..	26	7	11			
Searches, Wardens' Courts .. .. .	..	..	..	5	10	6			
Teachers' certificates, licenses, and examinations .. .. .	..	..	..	351	3	6			
Native Reserve, Urewera District .. .. .	..	..	..	1	0	0			
							2,136	16	7
Fines under—									
Banking Assessment Act, 1914 .. .. .	..	..	..	2	0	0			
Commercial Trusts Act, 1910 .. .. .	..	..	..	213	6	6			
Defence Act, 1909 .. .. .	..	..	..	35	5	8			
Public Revenues Act, 1910 .. .. .	..	..	..	1	0	0			
							251	12	2
Forfeited deposits of parliamentary candidates .. .. .	..	..	..	..	..	..	240	0	0
Freight on transports .. .. .	..	..	..	..	..	..	26,015	5	1
Goldfields revenue accrued in counties where the Act is not in operation—									
Fiord County .. .. .	..	..	..	0	11	0			
Sounds County .. .. .	..	..	..	2	12	10			
							3	3	10
Hire of equipment .. .. .	..	..	..	..	..	..	586	1	7
Receipts from Irrigation and water-supply schemes .. .. .	..	..	..	..	..	..	2,265	10	4
Poundage received by High Commissioner on income-tax on dividends .. .. .	..	..	..	..	..	..	24	0	3
Profit on sale of Government sugar .. .. .	..	..	..	..	..	..	40,000	0	0
Rent of Mokau Ferry .. .. .	..	..	..	..	..	..	40	0	0
Repayment by State Advances Office under Public Debt Extinction Act, 1910 (arrears) .. .. .	..	..	..	..	..	..	99	11	0
Repayment of advances for village homestead leases .. .. .	..	..	..	..	..	..	30	0	0
Sales of old buildings—									
Defence Department .. .. .	..	..	..	299	15	0			
Education Department .. .. .	..	..	..	1,347	12	8			
Public Works Department .. .. .	..	..	..	35	0	0			
							1,682	7	8
Sales, miscellaneous—									
Automatic pistols by Police Department .. .. .	..	..	..	119	1	6			
Confiscated liquor .. .. .	..	..	..	60	2	0			
Customs seizures .. .. .	..	..	..	25	3	2			
Films .. .. .	..	..	..	25	0	0			
Motor-cars, &c. .. .. .	..	..	..	137	17	0			
Opossum-skins .. .. .	..	..	..	187	9	1			
Obsolete stores .. .. .	..	..	..	3,685	18	1			
Publications and lantern slides from High Commissioner's Office .. .. .	..	..	..	35	11	8			
Trout .. .. .	..	..	..	101	12	3			
							4,377	14	9
Storage of powder .. .. .	..	..	..	..	..	..	1,627	3	9
Surplus cash at railway-stations .. .. .	..	..	..	..	..	..	90	17	10
Tolls collected Nine-mile Ferry .. .. .	..	..	..	..	..	..	312	9	8
Transfer of rates to Consolidated Fund under Hauraki Plains Amendment Act, 1922 .. .. .	..	..	..	..	..	..	714	0	9
Unclaimed moneys—									
Under Public Revenues Act, 1910—									
Courts of Law Trust .. .. .	906	14	3						
Customs deposits .. .. .	10	0	0						
Gaolers' deposits .. .. .	2	2	7						
Goldfields deposits .. .. .	76	17	0						
Intestate estates .. .. .	3,499	17	3						
Land revenue deposits .. .. .	85	0	6						
Marine deposits .. .. .	5	13	3						
Patent Office deposits .. .. .	51	13	1						
Receiver-General's deposits .. .. .	57	17	9						
							4,695	15	8
Under Unclaimed Moneys Act, 1908 .. .. .	..	..	..	..	..	..	830	8	3
							5,526	3	11
Water-power license revenue .. .. .	..	..	..	..	..	..	446	7	2
Water-race receipts .. .. .	..	..	..	..	..	..	1,359	11	10
Sundry small amounts .. .. .	..	..	..	..	..	..	9	19	11
Less refund of amounts credited to Miscellaneous Revenue in previous years .. .. .	..	..	..	..	..	..	93,618	15	11
							484	16	8
<b>Total .. .. .</b>							<b>493,133</b>	<b>19</b>	<b>3</b>

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of ORDINARY REVENUE ACCOUNT, RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1923.

	£	s.	d.	£	s.	d.
<b>AGRICULTURE DEPARTMENT :—</b>						
Sale of motor-cars and cycles .. .. .	1,207	15	0			
Miscellaneous sales, farm equipment, &c. .. .. .	1,051	19	10			
				2,259	14	10
<b>EDUCATION DEPARTMENT :—</b>						
Sale of motor-cars .. .. .	665	10	0			
Miscellaneous sales .. .. .	1	10	0			
Refunds of salaries .. .. .	3	11	8			
				670	11	8
<b>INTERNAL AFFAIRS DEPARTMENT :—</b>						
Sale of motor-cars, &c. .. .. .	315	18	3			
Refund of miscellaneous advances .. .. .	566	0	7			
Mint charges, transfer from Silver and Bronze Coin Account .. .. .	199	6	2			
Refund of Government contribution on account of national health and unemployment, stamps .. .. .	12	15	6			
				1,094	0	6
<b>JUSTICE DEPARTMENT :—</b>						
Refund value of cancelled stamps .. .. .					0	4
<b>LABOUR DEPARTMENT :—</b>						
Sale of motor-cycles, &c. .. .. .					18	5
<b>LANDS AND SURVEY DEPARTMENT :—</b>						
Refund of advances on account of grass-seed .. .. .	188	4	1			
Refunds of rent from reserves recovered from State Forests Department .. .. .	1,376	10	8			
Cost of surveys .. .. .	15	0	0			
Land for Settlements—						
Cost of surveys .. .. .	273	0	0			
Land for Settlement, Discharged Soldiers' Settlement—						
Depreciation of tractor .. .. .	49	16	8			
				1,902	11	5
<b>MARINE DEPARTMENT :—</b>						
Sale of "Amokura," buildings, and obsolete stores .. .. .	1,435	2	3			
Refund of travelling expenses by R. Duncan .. .. .	20	0	0			
				1,455	2	3
<b>MINES DEPARTMENT :—</b>						
Final settlement by Taranaki Oil-wells Company (Limited) .. .. .	1,600	0	0			
Sale of pipes and horse .. .. .	10	0	0			
Sale of buildings and plant, Government Firewood Depot .. .. .	130	18	2			
Deduction from subsidy due to Inangahua County Council for rent on mining claims .. .. .	1	17	8			
				1,742	15	10
<b>PERMANENT CHARGES, INTEREST AND SINKING FUND :—</b>						
Recoupment of interest from Workers Dwellings Account under section 4, Finance Act, 1919, up to 1st October, 1922 .. .. .					52,100	0
<b>POLICE DEPARTMENT :—</b>						
Sale of obsolete stores .. .. .					147	11
<b>POST AND TELEGRAPH DEPARTMENT :—</b>						
Transfer from Public Works Fund of amount expended on motor-garage .. .. .					3,808	10
<b>PRISONS DEPARTMENT :—</b>						
Sale of motor-cars .. .. .					475	0
<b>PUBLIC HEALTH DEPARTMENT :—</b>						
Sale of motor-cars, &c. .. .. .	298	0	0			
Sale of hospital equipment, plant, &c. .. .. .	1,149	3	5			
				1,447	3	5
<b>PUBLIC SERVICE COMMISSIONER'S OFFICE :—</b>						
Fees, Public Service Entrance Examinations .. .. .					1,538	15
<b>PUBLIC WORKS DEPARTMENT :—</b>						
Sale of partitions, &c. .. .. .					10	0
<b>TOURIST DEPARTMENT :—</b>						
Refund of salary .. .. .	45	11	9			
Sale of trap .. .. .	10	0	0			
				55	11	9
<b>TREASURY DEPARTMENT :—</b>						
Refund of amounts advanced by High Commissioner .. .. .	60	13	0			
Telegrams beyond Dominion .. .. .	44	0	0			
Amount in Foreign Imprest Account not collected .. .. .	0	11	0			
				105	4	0
<b>WESTPORT HARBOUR ACCOUNT :—</b>						
Compensation paid by Government Accident Insurance in respect of Thomas Mitchell .. .. .					439	12
<b>Total .. .. .</b>				<b>£69,270</b>	<b>14</b>	<b>11</b>



## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for INTEREST and SINKING FUND for the FINANCIAL YEAR ended 31st MARCH, 1923.

Act.	Gross Interest and Sinking Fund.		Recoveries.		Net Interest and Sinking Fund.	
	£	s. d.	£	s. d.	£	s. d.
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1896	9,375	0 0	..		9,375	0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1900	4,330	0 0	..		4,330	0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1901	4,394	10 0	..		4,394	10 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1902	8,800	10 0	..		8,800	10 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1903	24,074	1 7	..		24,074	1 7
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1904	22,620	0 0	..		22,620	0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1905	9,940	2 1	..		9,940	2 1
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1906	41,847	2 7	..		41,847	2 7
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1907	40,524	4 3	..		40,524	4 3
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1908	2,250	0 0	..		2,250	0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1910	9,048	12 6	..		9,048	12 6
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1911	5,960	0 0	..		5,960	0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1912	8,392	10 0	..		8,392	10 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1914	115,399	10 0	..		115,399	10 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1921	79,498	15 7	..		79,498	15 7
AID TO WATER-POWER WORKS ACT, 1910 .. .. .	19,380	0 0				
Less amount recovered from Electric Supply Account	..		19,380	0 0		
APPROPRIATION ACT, 1912 (IRRIGATION AND WATER-SUPPLY)	600	0 0	..		600	0 0
APPROPRIATION ACT, 1917 (SECTION 22), (COLD-STORAGE ADVANCES ACCOUNT)	3,369	4 1				
Less amount recovered from Cold-storage Advances Account	..		3,369	4 1		
APPROPRIATION ACT, 1918 (SECTION 33), (WAIMARINO BUSH-FIRE RELIEF)	3,000	0 0				
Less amounts recovered from Waimarino Bush-fire Relief Account and General Purposes Relief Account	..		3,000	0 0		
COAL-MINES ACT, 1908 .. .. .	6,150	0 0				
Less amount recovered from State Coal-mines Account	..		6,150	0 0		
COAL-MINES ACT AND APPROPRIATION ACT, 1912 ..	1,000	0 0				
Less amount recovered from State Coal-mines Account	..		1,000	0 0		
DISCHARGED SOLDIERS SETTLEMENT ACT, 1915, AND AMENDMENT ACT, 1916	4,500	0 0				
Less amount recovered from Discharged Soldiers Settlement Account	..		4,500	0 0		
DISCHARGED SOLDIERS SETTLEMENT ACT, 1915, AND FINANCE ACT, 1917 (SECTION 82)	16,100	0 0				
Less amount recovered from Discharged Soldiers Settlement Account	..		16,100	0 0		
DISCHARGED SOLDIERS SETTLEMENT ACT, 1919, (SECTION 4), (LAND FOR SETTLEMENTS)	129,140	19 6				
Less amount recovered from Discharged Soldiers Settlement Account	..		129,140	19 6		
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT, 1920 ..	99,855	18 10				
Less amount recovered from Discharged Soldiers Settlement Account	..		99,855	18 10		
DISTRICT RAILWAYS PURCHASING ACTS, 1885-86 ..	1,600	0 0	..		1,600	0 0
EDUCATION PURPOSES LOAN ACT, 1919 .. ..	34,682	5 11	..		34,682	5 11
ELECTRIC-POWER WORKS LOAN ACT, 1919 .. ..	3,043	0 4				
Less amount recovered from Electric Supply Account	..		3,043	0 4		
Carried forward .. .. .	708,876	7 3	285,539	2 9	423,337	4 6

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the DISBURSEMENTS in respect of INTEREST and SINKING FUND—*ctd.*

Act.	Gross Interest and Sinking Fund.		Recoveries.		Net Interest and Sinking Fund.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	708,876	7 3	285,539	2 9	423,337	4 6
FINANCE ACT, 1909 .. .. .	2,110	10 10	..		2,110	10 10
FINANCE ACT, 1915 (SECTION 105), (PUBLIC WORKS) .. Less portion of High Commissioner's Order No. 31, 9 October, 1919, and Order No. 35, 7 April, 1920, not required	84,284	2 4	18 0 0		84,266	2 4
FINANCE ACT, 1915 (SECTION 106) .. .. . Less— Amount recovered from Land for Settlements Account .. .. . 31,755 7 6 Amount recovered from State Ad- vances Account .. .. . 450 0 0 Amount recovered from Mining Ad- vances Account .. .. . 450 0 0	88,471	2 6	..		..	
			32,655	7 6	55,815	15 0
FINANCE ACT, 1916 (SECTION 35) .. .. . Less portion of bank orders not required— 7 April, 1920— No. 18, £2 5s.; No. 19, £4 10s. .. .. .	577,844	16 4	..		..	
			6 15 0		577,838	1 4
FINANCE ACT, 1916 (SECTION 35) AND APPROPRIATION ACT, 1917 (SECTION 27)	429	19 10	..		429	19 10
FINANCE ACT, 1916 (SECTION 49) .. .. .	42,375	0 0	..		42,375	0 0
FINANCE ACT, 1916 (SECTION 50) .. .. . Less amount recovered from State Forests Account ..	2,117	10 0	..		..	
			2,117	10 0		
FINANCE ACT, 1916 (SECTION 50) AND FINANCE ACT, 1920 (SECTION 16) Less amount recovered from State Forests Account ..	1,772	2 7	..		..	
			1,772	2 7		
FINANCE ACT, 1917 (SECTION 77) .. .. .	34,000	0 0	..		34,000	0 0
FINANCE ACT, 1918 (SECTION 10) .. .. .	572,337	19 10	..		572,337	19 10
FINANCE ACT, 1918 (No. 2), PART IV (WAR EXPENSES) ..	144,761	10 8	..		144,761	10 8
FINANCE ACT, 1918 (No. 2), (SECTION 6), (SINKING FUND)	553,455	0 0	..		553,455	0 0
FINANCE ACT, 1918 (No. 2), (SECTION 29), (AID TO PUBLIC WORKS)	102,750	0 0	..		102,750	0 0
FINANCE ACT, 1918 (No. 2), (SECTION 30). (COLD-STORAGE ADVANCES ACCOUNT) Less amount recovered from Cold-storage Advances Account	755	2 10	..		..	
			755	2 10		
FINANCE ACT, 1918 (No. 2), (SECTION 31), (DISCHARGED SOLDIERS) Less amount recovered from Discharged Soldiers Settlement Account	40,000	0 0	..		..	
			40,000	0 0		
FINANCE ACT, 1918 (No. 2), (SECTION 32), STATE FORESTS) Less amount recovered from State Forests Account	8,600	0 0	..		..	
			8,600	0 0		
FINANCE ACT, 1919 (SECTION 5), (PUBLIC WORKS) ..	6,750	0 0	..		6,750	0 0
FINANCE ACT, 1920 (SECTION 15), (PUBLIC WORKS) ..	124,964	7 8	..		124,964	7 8
FINANCE ACT, 1920 (SECTION 15), (NAURU AND OCEAN ISLANDS) Less amount recovered from Nauru and Ocean Islands Account	30,000	0 0	..		..	
			30,000	0 0		
FINANCE ACT, 1921 (SECTION 10), (PUBLIC WORKS) ..	13,241	2 0	..		13,241	2 0
FINANCE ACT, 1921-22 (SECTION 26) .. .. . Less amount recovered from the Samoan Administration	2,051	11 6	..		..	
			2,051	11 6		
Carried forward .. .. .	3,141,948	6 2	403,515	12 2	2,738,432	14 0

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the DISBURSEMENTS in respect of INTEREST and SINKING FUND—*ctd.*

Act.	Gross Interest and Sinking Fund.		Recoveries.		Net Interest and Sinking Fund.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	3,141,948	6 2	403,515	12 2	2,738,432	14 0
FISHING INDUSTRY PROMOTION ACT, 1919 .. .. .	252	4 6				
Less amount recovered from Fishing Industry Promotion Account	..		252	4 6		
FRUIT-PRESERVING INDUSTRY ACT, 1913 .. .. .	751	10 0				
Less amount recovered from Fruit-preserving Industry Account	..		362	5 0	389	5 0
FRUIT-PRESERVING INDUSTRY ACT, 1913, AND FINANCE ACT, 1917 (SECTION 80)	2,184	8 0				
Less amount recovered from Fruit-preserving Industry Account	..		1,092	4 0	1,092	4 0
GOVERNMENT RAILWAYS ACT, 1908— Railways Improvement Authorization .. .. .	10,755	17 5			10,755	17 5
GOVERNMENT RAILWAYS ACT, 1908— Finance Act, 1909 .. .. .	2,595	14 6			2,595	14 6
GOVERNMENT RAILWAYS AMENDMENT ACT, 1910 .. .. .	7,049	6 1			7,049	6 1
GREYMOUTH HARBOUR BOARD ACT, 1884 .. .. .	4,004	0 0				
Less amount recovered from Greymouth Harbour Board	..		4,004	0 0		
HARBOURS ACT, 1908, AND GREYMOUTH HARBOUR LOANS CONSOLIDATION ACT, 1910, AND AMENDMENT ACT, 1910	10,400	0 0				
Less amount recovered from Greymouth Harbour Board	..		10,400	0 0		
HAURAKI PLAINS AMENDMENT ACTS, 1913-14 .. .. .	1,760	0 0				
Less amount recovered from Hauraki Plains Settlement Account	..		1,760	0 0		
HAURAKI PLAINS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 43)	3,370	0 0				
Less amount recovered from Hauraki Plains Settlement Account	..		3,370	0 0		
HAURAKI PLAINS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1919 (SECTION 18)	2,250	0 0				
Less amount recovered from Hauraki Plains Settlement Account	..		2,250	0 0		
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1920 (SECTION 16)	4,309	7 11				
Less amount recovered from Hauraki Plains Settlement Account	..		4,309	7 11		
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1922 (SECTION 17)	145	9 7				
Less amount recovered from Hauraki Plains Settlement Account	..		145	9 7		
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1921-22 (SECTION 32)	1,236	8 11				
Less amount recovered from Hauraki Plains Settlement Account	..		1,236	8 11		
HOUSING ACT, 1919 (SECTION 30) .. .. .	18,330	4 6				
Less amount recovered from the Housing Account ..	..		18,330	4 6		
HOUSING ACT, 1919 (SECTION 46) .. .. .	178	17 6				
Less amount recovered from the Housing Account..	..		178	17 6		
HUTT RAILWAY AND ROAD IMPROVEMENT ACTS, 1903, 1905, 1907, and 1910	13,146	7 5			13,146	7 5
IRRIGATION AND WATER-SUPPLY ACT, 1913 .. .. .	4,124	10 0			4,124	10 0
KAURI GUM INDUSTRY AMENDMENT ACT, 1914 .. .. .	2,165	0 0				
Less amount recovered from Kauri-gum Industry Account	..		3,247	10 0	Cr. 1,082	10 0
KAURI-GUM INDUSTRY AMENDMENT ACT, 1914, AND APPROPRIATION ACT, 1918 (SECTION 45)	1,058	11 8				
Less amount recovered from Kauri-gum Industry	..		1,343	0 6	Cr. 284	8 10
LANDS IMPROVEMENT AND NATIVE LANDS ACQUISITION ACT, 1894	18,000	0 0			18,000	0 0
Carried forward .. .. .	3,250,016	4 2	455,797	4 7	2,794,218	19 7

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the DISBURSEMENTS in respect of INTEREST and SINKING FUND--*ctd.*

Act.	Gross Interest and Sinking Fund.		Recoveries.		Net Interest and Sinking Fund.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	3,250,016	4 2	455,797	4 7	2,794,218	19 7
LAND FOR SETTLEMENTS ACT, 1908 .. .. .	94,369	10 2				
Less amount recovered from Land for Settlements Account			94,369	10 2		
LAND LAWS AMENDMENT ACT, 1913 .. .. .	68,583	15 3				
Less amount recovered from Land for Settlements Account			68,583	15 3		
LAND LAWS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 42) .. .. .	23,466	8 9				
Less amount recovered from Land for Settlements Account			23,466	8 9		
LOCAL BODIES' LOANS ACT, 1908, AND GOVERNMENT LOANS TO LOCAL BODIES ACT, 1886	10,012	0 0			10,012	0 0
LOCAL BODIES' LOANS ACT, 1908 .. .. .	83,215	0 0			83,215	0 0
MAORI LAND SETTLEMENT ACT, 1905 .. .. .	8,063	8 11			8,063	8 11
MAORI LAND SETTLEMENT AMENDMENT ACT, 1907 ..	2,250	0 0			2,250	0 0
MINING AMENDMENT ACT, 1913 .. .. .	482	10 0				
Less amount recovered from Mining Advances Account			482	10 0		
MINING AMENDMENT ACT, 1913, AND AMENDMENT ACT, 1919	1,072	7 0				
Less amount recovered from Mining Advances Account			1,072	7 0		
NATIVE LAND AMENDMENT ACT, 1913 .. .. .	82,916	12 8				
Less amount recovered from Native Land Settlement Account			82,916	12 8		
NATIVE LAND PURCHASE ACT, 1892 .. .. .	5,000	0 0			5,000	0 0
NAVAL DEFENCE ACT, 1909 .. .. .	45,625	18 9			45,625	18 9
NEW ZEALAND CONSOLS ACT, 1908 .. .. .	19,092	7 2			19,092	7 2
NEW ZEALAND LOANS ACT, 1908, AND CONSOLIDATED LOAN ACT, 1867	585	0 0			585	0 0
NEW ZEALAND LOANS ACT, 1908 :—						
Consolidated Stock Act, 1884 .. .. .	30,613	0 0			30,613	0 0
Defence and other Purposes Loan Act, 1870 ..	4,509	7 0			4,509	7 0
General Purposes Loan Act, 1873 .. .. .	2,436	0 0			2,436	0 0
Immigration and Public Works Loan Act, 1870 ..	1,255	10 0			1,255	10 0
New Zealand Consolidated Stock Act, 1877 (London Issue)	2,108,698	1 9				
Less—						
Interest recovered from Cheviot Estate Account .. .. .	£	s. d.				
Interest recovered from Land for Settlements Account .. .. .	38,217	11 4				
Interest recovered from State Advances Office .. .. .	135,381	9 1				
Interest recovered on stock created for purposes of Native Land Settlement Account .. .. .	149	4 6				
Interest recovered on stock created for purposes of State Coal-mines Account .. .. .	35	5 10				
			182,649	13 3	1,926,048	8 6
New Zealand Consolidated Stock Act, 1877 (London Issue, 1943-1963)	435,389	2 4				
Less—						
Interest recovered from State Advances Office on £2,834,521, one year to 1 February, 1923 ..	£	s. d.				
Interest recovered on stock inscribed for purposes of State Coal-mines Account .. .. .	2,066	13 4				
Interest recovered on stock inscribed for purposes of Native Land Settlement Account .. .. .	10,200	0 0				
Interest recovered from Land for Settlements Account in respect of inscribed stock created for conversion .. .. .	34,346	0 8				
			159,993	10 10	275,395	11 6
Carried forward .. .. .	6,277,652	3 11	1,069,331	12 6	5,208,320	11 5

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the DISBURSEMENTS in respect of INTEREST and SINKING FUND—*ctd.*

Act.	Gross Interest and Sinking Fund.		Recoveries.		Net Interest and Sinking Fund.		
	£	s. d.	£	s. d.	£	s. d.	
Brought forward .. .. .	6,277,652	3 11	1,069,331	12 6	5,208,320	11 5	
<b>NEW ZEALAND LOANS ACT, 1908—continued</b>							
New Zealand Consolidated Stock, 1935-1945—							
	£	s. d.					
Aid to Public Works and Land Settlement Act, 1902 .. .. .	750	0 0					
Aid to Public Works and Land Settlement Act, 1921 .. .. .	99,470	0 0					
Education Purposes Loans Act, 1919 .. .. .	17,762	10 0					
War Purposes Loan Act, 1917 .. .. .	17,762	10 0					
Discharged Soldiers Settlement Loans Act, 1920 .. .. .	8,881	5 0					
Electric-power Works Loan Act, 1919 .. .. .	17,762	10 0					
Finance Act, 1916 (Section 50), and Finance Act, 1920 (Section 16) .. .. .	7,105	0 0					
Native Land Amendment Act, 1913 .. .. .	8,881	5 0					
			178,375	0 0			
Less interest recovered from—							
Discharged Soldiers Settlement Account (Discharged Soldiers Settlement Loans Act, 1920) .. .. .	8,881	5 0					
Electric Supply Account—Electric-power Works Loan Act, 1919 .. .. .	17,762	10 0					
State Forests Account—Finance Act, 1916 (Section 50), and Finance Act, 1920 (Section 16) .. .. .	7,105	0 0					
Native Land Settlement Account (Native Land Amendment Act, 1913) .. .. .	8,881	5 0					
				42,630	0 0	135,745	0 0
<b>New Zealand Consolidated Stock, 1936-1951—</b>							
Electric-power Works Loan Act, 1919 .. .. .	64,616	6 2					
Finance Act, 1916 (Section 50), and Finance Act, 1920 (Section 16) .. .. .	106	9 6					
Finance Act, 1918 (No. 2), Part IV .. .. .	30,751	19 8					
Finance Act, 1920 (Section 15) .. .. .	48,462	4 8					
Finance Act, 1921 .. .. .	145,386	13 10					
Railways Improvement Authorization Act, 1914 .. .. .	64,616	6 2					
			353,940	0 0			
Less interest recovered from—							
Electric Supply Account—							
Electric-power Works Loan Act, 1919 .. .. .	64,616	6 2					
Finance Act, 1920 (Section 15), Electric Supply .. .. .	48,462	4 8					
	113,078	10 10					
State Forests Account—Finance Act, 1916 (Section 50), and Finance Act, 1920 (Section 16) .. .. .	106	9 6					
				113,185	0 4	240,754	19 8
<b>NEW ZEALAND INSCRIBED STOCK ACT, 1917:—</b>							
Aid to Public Works and Land Settlement Act, 1902 .. .. .	500	19 6			500	19 6	
Aid to Public Works and Land Settlement Act, 1903 .. .. .	1,023	16 0			1,023	16 0	
Aid to Public Works and Land Settlement Act, 1906 .. .. .	6	0 0			6	0 0	
Aid to Public Works and Land Settlement Act, 1907 .. .. .	1,419	5 5			1,419	5 5	
Aid to Public Works and Land Settlement Act, 1911 .. .. .	323	12 7			323	12 7	
Aid to Public Works and Land Settlement Act, 1914 .. .. .	6,155	9 6			6,155	9 6	
Aid to Public Works and Land Settlement Act, 1921 .. .. .	12,368	12 3			12,368	12 3	
Discharged Soldiers Settlement Loans Act, 1919 (Section 4), (Land for Settlements) .. .. .	9,313	0 2					
Less amount recovered from Land for Settlements Account (Discharged Soldiers Settlement Account) .. .. .				9,313	0 2		
Discharged Soldiers Settlement Loans Act, 1920 .. .. .	159,898	2 0					
Less amount recovered from Discharged Soldiers Settlement Account .. .. .				159,857	15 5	40	6 7
Education Purposes Loan Act, 1919 .. .. .	5,313	15 11					
Less amount recovered from Masterton Trust Lands Trustees .. .. .				149	1 0	5,164	14 11
Electric-power Works Loan Act, 1919 .. .. .	59,022	13 1					
Less amount recovered from Electric Supply Account .. .. .				59,022	13 1		
Carried forward .. .. .	7,065,312	10 4	1,453,489	2 6	5,611,823	7 10	

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the DISBURSEMENTS in respect of INTEREST and SINKING FUND—*ctd.*

Act.	Gross Interest and Sinking Fund.			Recoveries.			Net Interest and Sinking Fund.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	7,065,312	10	4	1,453,489	2	6	5,611,823	7	10
<b>NEW ZEALAND INSCRIBED STOCK ACT, 1917—<i>continued.</i></b>									
Finance Act, 1915 (Section 105) .. .. .	8,737	4	8	..	..	..	8,737	4	8
Finance Act, 1916 (Section 35) .. .. .	37,807	16	6	..	..	..	37,807	16	6
Finance Act, 1919 (Section 5) .. .. .	30,040	2	10	..	..	..	30,040	2	10
Finance Act, 1920 (Section 15) (Public Works) .. .. .	589	14	7	..	..	..	589	14	7
Government Railways Act, 1908—									
Railways Improvement Authorization .. .. .	30	0	0	..	..	..	30	0	0
Government Railways Act, 1908—Finance Act, 1909 .. .. .	1	4	2	..	..	..	1	4	2
Government Railways Amendment Act, 1910 .. .. .	4	4	10	..	..	..	4	4	10
Land for Settlements Act, 1908 .. .. .	1,819	5	2	..	..	..	1,819	5	2
Less amount recovered from Land for Settlements Account .. .. .	..	..	..	1,819	5	2	..	..	..
Land Laws Amendment Act, 1913 .. .. .	26	3	3	..	..	..	26	3	3
Less amount recovered from Land for Settlements Account .. .. .	..	..	..	26	3	3	..	..	..
Maori Land Settlement Act, 1905 .. .. .	7	12	9	..	..	..	7	12	9
New Zealand State-guaranteed Advances Act, 1909-10 (Guaranteed Mining Advances) .. .. .	16	19	5	..	..	..	16	19	5
Less amount recovered from Mining Advances Account .. .. .	..	..	..	16	19	5	..	..	..
New Zealand State-guaranteed Advances Act, 1909-10 (Land for Settlements Branch) .. .. .	436	3	10	..	..	..	436	3	10
Less amount recovered from Land for Settlements Account .. .. .	..	..	..	436	3	10	..	..	..
Railways Improvement Authorization Act, 1914 .. .. .	629	10	0	..	..	..	629	10	0
War Purposes Loan Act, 1917 .. .. .	5,029	10	9	..	..	..	5,029	10	9
War Expenses .. .. .	1,315,974	12	11	..	..	..	1,315,974	12	11
Less recoveries on account of previous years .. .. .	..	..	..	1	9	7	..	..	..
.. .. .	..	..	..	..	..	..	1,315,973	3	4
<b>NEW ZEALAND STATE-GUARANTEED ADVANCES ACT, 1909 :—</b>									
Guaranteed Mining Advances Branch .. .. .	187	10	0	..	..	..	187	10	0
Less amount recovered from Mining Advances Account .. .. .	..	..	..	187	10	0	..	..	..
Land for Settlements Branch .. .. .	18,500	0	0	..	..	..	18,500	0	0
Less amount recovered from Land for Settlements Account .. .. .	..	..	..	18,500	0	0	..	..	..
Native Land Settlement Branch .. .. .	19,799	15	0	..	..	..	19,799	15	0
Less amount recovered from Native Land Settlement Account .. .. .	..	..	..	19,799	15	0	..	..	..
Advances to Local Authorities Branch .. .. .	12,868	9	4	..	..	..	12,868	9	4
Less recovered from—	£	s.	d.	..	..	..	..	..	..
Hauraki Plains Settlement Account .. .. .	3,437	10	0	..	..	..	3,437	10	0
Rangitaiki Land Drainage Account .. .. .	1,450	0	0	..	..	..	1,450	0	0
Land for Settlements Account—	..	..	..	..	..	..	..	..	..
Opening up Crown Lands for Settlement Account .. .. .	7,980	19	4	..	..	..	7,980	19	4
.. .. .	..	..	..	..	..	..	12,868	9	4
<b>NEW ZEALAND STATE-GUARANTEED ADVANCES ACTS, 1909-1910 :—</b>									
Land for Settlements Branch .. .. .	61,562	10	2	..	..	..	61,562	10	2
Less amount recovered from Land for Settlements Account .. .. .	..	..	..	61,562	10	2	..	..	..
Native Land Settlement Branch .. .. .	3,125	0	0	..	..	..	3,125	0	0
Less amount recovered from Native Land Settlement Account .. .. .	..	..	..	3,125	0	0	..	..	..
<b>POST AND TELEGRAPH ACT, 1908 .. .. .</b>									
.. .. .	9,000	0	0	..	..	..	9,000	0	0
<b>PUBLIC DEBT EXTINCTION ACT, 1910 .. .. .</b>									
Less Sinking Fund recovered from—	£	s.	d.	373,628	6	1	..	..	..
Cheviot Estate Account .. .. .	826	14	5	..	..	..	826	14	5
Discharged Soldiers Settlement Account .. .. .	21,042	9	5	..	..	..	21,042	9	5
Hauraki Plains Settlement Account .. .. .	1,279	6	5	..	..	..	1,279	6	5
Kauri-gum Industry Account .. .. .	244	15	4	..	..	..	244	15	4
Land for Settlements Account .. .. .	20,781	12	11	..	..	..	20,781	12	11
Land for Settlements Account—	..	..	..	..	..	..	..	..	..
Discharged Soldiers Settlement Account .. .. .	9,980	3	4	..	..	..	9,980	3	4
Opening up Crown Lands for Settlement Account .. .. .	1,657	12	1	..	..	..	1,657	12	1
Loans to Employees for Workers' Dwellings Account .. .. .	12	19	5	..	..	..	12	19	5
Native Land Settlement Account .. .. .	9,154	8	5	..	..	..	9,154	8	5
State Forests Account .. .. .	935	18	2	..	..	..	935	18	2
State Advances Office .. .. .	6,296	12	6	..	..	..	6,296	12	6
General Purposes Relief Account .. .. .	244	15	4	..	..	..	244	15	4
Westport Harbour Account .. .. .	99	10	6	..	..	..	99	10	6
.. .. .	..	..	..	..	..	..	72,556	18	3
.. .. .	..	..	..	..	..	..	301,071	7	10
Carried forward .. .. .	8,965,174	6	7	1,644,389	6	6	7,320,745	0	1

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Act.	Gross Interest and Sinking Fund.		Recoveries.		Net Interest and Sinking Fund.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	8,965,134	6 7	1,644,389	6 6	7,320,745	0 1
PUBLIC REVENUES ACT, 1910, AND RESERVE FUND SECURITIES ACT, 1907	29,891	6 0	..	..	29,891	6 0
PUBLIC REVENUES ACT, 1910 (SECTION 39) .. ..	5,136	19 10	..	..	5,136	19 10
PUBLIC REVENUES AMENDMENT ACT, 1914 (SECTION 8): WAR EXPENSES	101,847	12 3	..	..	101,847	12 3
PUBLIC REVENUES AMENDMENT ACT, 1915 (SECTION 5): WAR EXPENSES	490,435	3 4	..	..	490,435	3 4
PUBLIC WORKS ACT, 1908:—						
Paeroa-Waihi Railway Act, 1903 .. .. .	3,450	0 0	..	..	3,450	0 0
Waikaka Branch Railway Act, 1905 .. .. .	2,406	8 4	..	..	2,406	8 4
RAILWAYS IMPROVEMENT AUTHORIZATION ACT, 1914 ..	41,695	9 2	..	..	41,695	9 2
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913 ..	400	0 0	..	..	..	..
Less amount recovered from Rangitaiki Land Drainage Account	..	..	400	0 0	..	..
RANGITAIKI LAND DRAINAGE AMENDMENT ACTS, 1913-1914	2,100	0 0	..	..	..	..
Less amount recovered from Rangitaiki Land Drainage Account	..	..	2,100	0 0	..	..
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913 AND AMENDMENTS	540	0 0	..	..	..	..
Less amount recovered from Rangitaiki Land Drainage Account	..	..	540	0 0	..	..
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1917 (SECTION 81)	1,200	0 0	..	..	..	..
Less amount recovered from Rangitaiki Land Drainage Account	..	..	1,200	0 0	..	..
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 44)	2,015	0 0	..	..	..	..
Less amount recovered from Rangitaiki Land Drainage Account	..	..	2,015	0 0	..	..
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1919 (SECTION 19)	2,700	0 0	..	..	..	..
Less amount recovered from Rangitaiki Land Drainage Account	..	..	2,700	0 0	..	..
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1920 (SECTION 16)	4,540	12 7	..	..	..	..
Less amount recovered from Rangitaiki Land Drainage Account	..	..	4,540	12 7	..	..
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1921-22 (SECTION 23)	998	2 8	..	..	..	..
Less amount recovered from Rangitaiki Land Drainage Account	..	..	998	2 8	..	..
SCENERY PRESERVATION ACT, 1908 .. .. .	4,111	11 4	..	..	..	..
Less amount recovered from Scenery Preservation Account	..	..	2,006	17 0	2,104	14 4
SCENERY PRESERVATION ACT, 1908, AND FINANCE ACT, 1921-22 (SECTION 21)	1,800	0 0	..	..	1,800	0 0
SCENERY PRESERVATION ACT, 1908, AND FINANCE ACT, 1921-22 (SECTION 23)	445	8 8	..	..	445	8 8
STATE ADVANCES ACT, 1913:—						
Advances to Settlers Branch .. .. .	22,928	0 0	..	..	..	..
Less amount recovered from State Advances Office ..	..	..	22,928	6 6	..	..
Advances to Workers Branch .. .. .	2,000	0 0	..	..	..	..
Less amount recovered from State Advances Office ..	..	..	2,000	0 0	..	..
Local Authorities Branch .. .. .	8,000	0 0	..	..	..	..
Less amount recovered from State Advances Office ..	..	..	8,000	0 0	..	..
SWAMP DRAINAGE ACT, 1915 .. .. .	1,907	10 0	..	..	..	..
Less amount recovered from Swamp Land Drainage Account	..	..	1,907	10 0	..	..
Carried forward .. .. .	9,695,683	10 9	1,695,725	8 9	7,999,958	2 0

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Act.	Gross Interest and Sinking Fund.		Recoveries.		Net Interest and Sinking Fund.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	9,695,683	10 9	1,695,725	8 9	7,999,958	2 0
SWAMP DRAINAGE ACT, 1915, AND APPROPRIATION ACT, 1918 (SECTION 46)	8,408	10 9				
Less amount recovered from Swamp Land Drainage Account	..		8,408	10 9		
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910	6,100	0 0	..		6,100	0 0
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, AND FINANCE ACT, 1919 (SECTION 6)	5,601	11 5	..		5,601	11 5
WAR PURPOSES LOAN ACT, 1917 .. .. .	357,462	13 3	..		357,462	13 3
WAR PURPOSES LOAN ACT, 1917 (SECTION 2), AND WAR PURPOSES LOAN ACT, 1917 (NO. 2)	291,670	4 5	..		291,670	4 5
WAR PURPOSES LOAN ACT, 1917, AND FINANCE ACT, 1917 (SECTION 68)	75,493	4 2	..		75,493	4 2
WELLINGTON AND MANAWATU RAILWAY PURCHASE ACT, 1908	22,500	0 0	..		22,500	0 0
WESTPORT HARBOUR ACT, 1920 :—						
Westport Harbour Board Act, 1884 .. .. .	£ 6,000	s. d. 0 0				
Sinking Fund, 1 per cent. on above .. .. .	£ 1,500	s. d. 0 0				
Less Amount recovered from Westport Harbour Account	7,500	0 0	7,500	0 0		
Westport Harbour Board Act, 1884, and	£	s. d.				
• Loan Acts, 1896, 1897, 1900 .. .. .	20,000	0 0				
Sinking Fund, 1 per cent. on above .. .. .	5,000	0 0				
Less amount recovered from Westport Harbour Account	25,000	0 0	25,000	0 0		
Westport Harbour Board Act, 1884 (Section 12), and Appropriation Act, 1919 (Section 32)	1,677	4 6				
Less amount recovered from Westport Harbour Account	..		1,677	4 6		
Westport Harbour Board Loan Act, 1908	£ 10,000	s. d. 0 0				
Sinking Fund, 1 per cent. on above .. .. .	£ 2,000	s. d. 0 0				
Less amount recovered from Westport Harbour Account	12,000	0 0	12,000	0 0		
STATE ADVANCES DEBT :—						
Government Advances to Settlers Act, 1894, and Extension Act, 1901	3,600	0 0				
Less amount recovered from State Advances Office ..	..		3,600	0 0		
Government Advances to Settlers Act, 1908: Advances to Settlers	10,641	0 0				
Less amount recovered from State Advances Office ..	..		10,641	0 0		
Government Advances to Settlers Act, 1908: Advances to Workers	1,225	0 0				
Less amount recovered from State Advances Office ..	..		1,225	0 0		
New Zealand State-guaranteed Advances Act, 1909-1910: Advances to Settlers	120,305	8 0				
Less amount recovered from State Advances Office ..	..		120,305	8 0		
New Zealand State-guaranteed Advances Act, 1909-1910: Advances to Workers	53,271	0 2				
Less amount recovered from State Advances Office ..	..		53,271	0 2		
	10,698,139	7 5	1,939,353	12 2	8,758,785	15 3

## SUMMARY.

Act.	Gross Interest.		Recoveries.		Net Interest.	
	£	s. d.	£	s. d.	£	s. d.
Interest .. .. .	9,762,556	1 4	1,858,296	13 11	7,904,259	7 5
Sinking Fund—						
War Loans (Finance Act, 1918) .. .. .	553,455	0 0	..		553,455	0 0
Public Debt Extinction Act, 1910 .. .. .	373,628	6 1	72,556	18 3	301,071	7 10
Westport Harbour Loans .. .. .	8,500	0 0	8,500	0 0	..	
Total Sinking Fund .. .. .	935,583	6 1	81,056	18 3	854,526	7 10
Total Interest and Sinking Fund .. .. .	10,698,139	7 5	1,939,353	12 2	8,758,785	15 3



## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1923, under SPECIAL ACTS of the GENERAL ASSEMBLY.

	£	s.	d.	£	s.	d.	£	s.	d.
THE APPROPRIATION ACT, 1916:—									
Section 9,—									
Payment of subsidies to local authorities .. .. .							178,841	4	4
THE APPROPRIATION ACT, 1917:—									
Section 24,—									
Interest at 3 per cent. per annum on £300,000 advanced on									
the security of Reserve Fund Securities—									
£50,000 from 20 April to 10 May, 1922 .. .. .							82	3	9
£50,000 from 25 April to 10 May, 1922 .. .. .							61	12	10
£200,000 from 28 April to 10 May, 1922 .. .. .							197	5	3
							341	1	10
THE APPROPRIATION ACT, 1920:—									
Section 12,—									
Subsidy on butter, 1920-1921 season .. .. .							13,161	8	9
THE APPROPRIATION ACT, 1920:—									
Section 16, subsection (1),—									
Public Service Commissioners—									
Salaries—									
Morris, W. R., 1 April, 1922, to 28 February, 1923 .. .. .							1,237	10	0
Verschaffelt, P. D. N., 1 April, 1922, to 31 March, 1923 .. .. .							1,092	0	0
							2,329	10	0
THE AUCKLAND UNIVERSITY COLLEGE ACT, 1882:—									
Grant for year to 31 March, 1923 .. .. .							4,000	0	0
THE CIVIL LIST ACT, 1920 (PARTS III AND IV):—									
Payment of Members of the Legislative Council .. .. .	10,995	6	3						
Payment of Members of the House of Representatives .. .. .	30,851	7	4						
Salaries, 1 April, 1922, to 31 March, 1923,—							41,846	13	7
Officers of Legislative Council .. .. .	2,448	15	0						
Officers of House of Representatives .. .. .	2,774	11	1				5,223	6	1
							47,069	19	8
THE CIVIL SERVICE ACT, 1908:—									
Allowances .. .. .							23,943	18	5
Compensation on Death or Retirement,—									
Post and Telegraph Department—									
H. W. Clare, Telegraphist, Christchurch .. .. .	1,071	2	3						
G. H. Frank, Postmaster, Methven .. .. .	1,301	3	0						
A. Roberts, Chief Postmaster, Hamilton .. .. .	440	8	6						
	2,812	13	9						
Less recoveries on account of expenditure of previous years ..	1,124	7	8				1,688	6	1
							25,632	4	6
THE DEFENCE ACT, 1909:—									
Pensions .. .. .							3,058	3	3
THE EDUCATION ACTS, 1908 AND 1914:—									
Education Boards,—									
Public Primary Schools—Subsidies .. .. .							13,287	6	6
Technical Instruction—Subsidies .. .. .							4,207	7	10
National Scholarships—Grants .. .. .							10,081	19	11
Secondary Schools—Subsidies .. .. .							408	0	10
							27,984	15	1
THE FINANCE ACT, 1918 (No. 2):—									
Section 8,—									
Free issue of postage-stamps to members of Parliament .. .. .							1,925	5	0
THE FINANCE ACT, 1919:—									
Section 14,—									
Police widows .. .. .							473	18	2
THE FINANCE ACT, 1920:—									
Section 21,—									
Interest on investment of canteen and regimental funds to									
1 March, 1923 .. .. .							1,440	3	2
THE FINANCE ACT, 1920:—									
Section 43,—									
Additional grant to Canterbury College .. .. .							1,614	0	0
THE FINANCE ACT, 1921-1922:—									
Section 13,—									
Transfer to Advances to other Governments Account .. .. .							22,692	19	0
THE FINANCE ACT, 1921-22:—									
Section 36,—									
Advance to the Council of the University of Otago .. .. .							4,000	0	0
Carried forward .. .. .							334,564	12	9

## PUBLIC ACCOUNTS, 1922-1923.

DISBURSEMENTS under SPECIAL ACTS of the GENERAL ASSEMBLY—continued.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	..	334,564	12	9
<b>THE FINANCE ACT, 1921-22:—</b>									
Section 38,—									
Instalment of amount payable to South Otago Hospital Board, re apportionment of assets between Otago and South Otago Boards .. .. .	..	..	..	..	..	..	1,744	15	0
<b>THE FINANCE ACT, 1922:—</b>									
Section 19,—									
Transfer to Electric Supply Account .. .. .	..	..	..	..	..	..	250,000	0	0
<b>THE FIRE BRIGADES ACT, 1908:—</b>									
Section 21,—									
Contributions payable .. .. .	..	..	..	..	..	..	2,010	19	6
<b>THE GERALDINE COUNTY RIVER DISTRICT ACT, 1921-22:—</b>									
Section 7,—									
Revenues accumulated to 31 March, 1922, derived from reserves .. .. .	..	..	..	..	..	..	1,901	18	4
<b>THE GREYMOUTH HARBOUR BOARD AMENDMENT ACT, 1920:—</b>									
Section 5,—									
Subsidy for interest, sinking fund, and other loan charges ..	..	..	..	..	..	..	15,000	0	0
<b>THE HIGH COMMISSIONER ACT, 1908:—</b>									
Allen, Hon. Sir J., salary, 1 February, 1922, to 31 December, 1922 ..									
..	..	..	..	..	..	..	1,833	6	8
<b>THE HOSPITALS AND CHARITABLE INSTITUTIONS ACT, 1909, AND AMENDMENT ACTS, 1910 AND 1913:—</b>									
Subsidies .. .. .									
..	..	..	..	..	..	..	429,443	13	3
<b>THE INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1908:—</b>									
Section 65,—									
Judge of the Arbitration Court—									
Frazer, F. V., salary, 1 April, 1922, to 31 March, 1923 ..	..	..	..	..	..	..	2,000	0	0
Section 74,—									
Members of the Arbitration Court—									
Scott, W., salary, 1 April, 1922, to 31 March, 1923 ..	..	..	717	10	0	..	..	..	..
Hunter, H., salary, 16 to 31 March, 1923 .. .. .	..	..	30	15	1	..	..	..	..
..	..	..	..	..	..	..	748	5	1
<b>THE JUDICATURE ACT, 1908:—</b>									
Pensions,—									
Edwards, Sir W. B., 1 April, 1922, to 31 January, 1923 ..	..	..	..	..	..	..	1,111	1	8
Cooper, T., 1 April, 1922, to 31 March, 1923 .. .. .	..	..	..	..	..	..	1,333	6	0
..	..	..	..	..	..	..	2,444	7	8
<b>THE JUDICATURE AMENDMENT ACT, 1920:—</b>									
The Judges,—									
The Chief Justice—									
Sir R. Stout, K.C.M.G., salary, 1 April, 1922, to 31 March, 1923 .. .. .	..	..	..	..	..	..	2,250	0	0
The Puisne Judges—									
Chapman, F. R., salary, 1 April, 1922, to 31 March, 1923 .. .. .	..	..	2,000	0	0	..	..	..	..
Hosking, J. H., salary, 1 April, 1922, to 31 March, 1923 ..	..	..	2,000	0	0	..	..	..	..
Sim, W. A., salary, 1 April, 1922, to 31 March, 1923 ..	..	..	2,000	0	0	..	..	..	..
Herdman, A. L., salary, 1 April, 1922, to 31 March, 1923 ..	..	..	2,000	0	0	..	..	..	..
Salmund, Sir J. W., salary, 1 April 1922, to 31 March, 1923	..	..	2,000	0	0	..	..	..	..
Stringer, T. W., salary, 1 April, 1922, to 31 March, 1923 ..	..	..	2,000	0	0	..	..	..	..
Reed, J. R., salary, 1 April, 1922, to 31 March, 1923 ..	..	..	2,000	0	0	..	..	..	..
Adams, A. S., salary, 1 April, 1922, to 31 March, 1923 ..	..	..	2,000	0	0	..	..	..	..
..	..	..	..	..	..	..	16,000	0	0
<b>THE LAND ACT, 1908:—</b>									
Amount paid over to Receivers of Land Revenue, Local Bodies' Deposit Accounts, for payment to local authorities in respect of rents, royalties, &c. .. .. .									
..	..	..	..	..	..	..	16,518	5	7
National Endowment Residue,—									
For Education purposes .. .. .	..	..	66,609	11	10	..	..	..	..
For Old-age Pensions .. .. .	..	..	28,546	19	5	..	..	..	..
..	..	..	..	..	..	..	95,156	11	3
<b>THE LAND SETTLEMENT FINANCE ACT, 1909:—</b>									
Section 13,—									
Deficiency in interest due—									
11 June, 1922—Owersby Land Settlement Association ..	..	..	109	11	0	..	..	..	..
10 February, 1923—Augland Land Settlement Association	..	..	55	0	0	..	..	..	..
..	..	..	..	..	..	..	164	11	0
Less recoveries on account of previous years—									
Quiltown Land Settlement Association .. .. .	..	..	105	1	5	..	..	..	..
Blairstown Land Settlement Association .. .. .	..	..	222	1	11	..	..	..	..
..	..	..	..	..	..	..	927	3	4
<b>THE LOCAL BODIES' LOANS AMENDMENT ACT, 1908:—</b>									
Section 10,—									
Subsidies on instalments of sinking fund—									
Cambridge Borough Council, due 30 April, 1922 .. .. .	..	..	..	..	..	..	25	0	0
Christchurch City Council, due 31 March, 1922 .. .. .	..	..	..	..	..	..	71	5	0
Christchurch City Council, due 31 March, 1923 .. .. .	..	..	..	..	..	..	71	5	0
Grey Lynn Borough Council, due 1 April, 1922 .. .. .	..	..	..	..	..	..	225	0	0
Levin Borough Council, due 1 April, 1922 .. .. .	..	..	..	..	..	..	135	0	0
Port Chalmers Borough Council, due 31 March, 1923 ..	..	..	..	..	..	..	17	10	0
Taihape Borough Council, due April 1, 1922 .. .. .	..	..	..	..	..	..	125	0	0
..	..	..	..	..	..	..	670	0	0
Carried forward .. .. .	..	..	..	..	..	..	1,172,124	2	9

## PUBLIC ACCOUNTS, 1922-1923.

DISBURSEMENTS under SPECIAL ACTS of the GENERAL ASSEMBLY—continued.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .							1,172,124	2	9
<b>THE LOCAL BODIES' LOANS ACT, 1913:—</b>									
Section 70, subsections (3) and (4),— Amount payable to the State Advances Office .. .. .							510	4	0
<b>THE MAGISTRATES' COURTS AMENDMENT ACT, 1920:—</b>									
Salaries of Magistrates .. .. .							23,196	17	8
<b>THE MARLBOROUGH HIGH SCHOOL ACT, 1899:—</b>									
Grant for the year 1922-1923 .. .. .							400	0	0
<b>THE MINER'S PHTHISIS ACT, 1915:—</b>									
Pensions .. .. .							30,876	4	6
<b>THE MUNICIPAL CORPORATIONS ACT, 1908:—</b>									
Section 73,— Subsidies .. .. .							15,926	12	9
<b>THE MUNICIPAL CORPORATIONS ACT, 1920:—</b>									
Section 72,— Subsidies .. .. .							11,965	11	2
<b>THE NATIONAL PROVIDENT FUND ACT, 1910:—</b>									
Section 25 .. .. .						31,625	17	2	
The Finance Act, 1916,— Maternity allowances (section 18) .. .. .						7,284	0	0	
Maternity allowances for friendly societies .. .. .						33,000	0	0	
Section 75,— Subsidy on total contributions from approved friendly societies for the year ended 31 December, 1922 .. .. .						1,120	10	10	
							73,030	8	0
<b>THE NEW PLYMOUTH HARBOUR BOARD ENDOWMENT ACT, 1874:—</b>									
25 per cent. of amount derived from land sales, rents, &c., to 31 December, 1922 .. .. .							4,072	8	3
<b>THE NEW ZEALAND INSTITUTE ACT, 1908, AND AMENDMENT ACT, 1920:—</b>									
Grant for the year 1922-23 .. .. .							1,000	0	0
<b>THE NEW ZEALAND LOANS ACT, 1908:—</b>									
The New Zealand Consolidated Stock Act, 1877,— Amount paid Bank of England for year ended 31 October, 1922, for management .. .. .	26,075	9	2						
Less amount recovered from—				£	s.	d.			
State Coal-mines Account .. .. .				18	17	2			
Cheviot Estate Account .. .. .				85	17	5			
Land for Settlements Account .. .. .				716	14	5			
Native Land Settlement Account .. .. .				121	3	0			
Electric Supply Account .. .. .				730	12	3			
State Advances Account .. .. .				2,362	10	9			
State Forests Account .. .. .				23	6	3			
Discharged Soldiers Settlement Account .. .. .				28	7	0			
	4,087	8	3						
The Public Debts Sinking Funds Act, 1868,— Salary of Secretary .. 12 Dec., 1921, to 12 March, 1922 .. .. .							21,988	0	11
							12	10	0
							22,000	10	11
<b>THE NEW ZEALAND UNIVERSITY ACT, 1908:—</b>									
Grant for the year 1922-23 .. .. .							3,833	15	0
<b>THE NEW ZEALAND UNIVERSITY AMENDMENT ACT, 1914, AND AMEND- MENT ACT, 1919 (SECTIONS 3 AND 4):—</b>									
University National Scholarships .. .. .						2,919	1	11	
University Bursaries .. .. .						10,217	11	11	
National Research Scholarships .. .. .						326	15	3	
Grants,—									
Auckland University College .. .. .	6,450	0	0						
Victoria University College .. .. .	6,450	0	0						
Canterbury College .. .. .	3,450	0	0						
University of Otago .. .. .	7,900	0	0						
University Colleges—						24,250	0	0	
Subsidies .. .. .						8,846	8	3	
Grant to Workers Extension Lectures .. .. .						2,000	0	0	
							48,559	17	4
<b>THE ORCHARD-TAX ACT, 1916:—</b>									
Section 4,— Advances .. .. .							1,800	0	0
<b>THE PENSIONS ACT, 1913:—</b>									
Old-age Pensions,—									
Pensions paid for the year 1922-23 .. .. .	753,585	17	3						
Less charged to National Endowment Residue .. .. .	28,546	19	5						
Military Pensions,—						725,038	17	10	
Pensions paid for the year 1922-23 .. .. .						34,109	15	0	
Widows' Pensions,— Pensions paid for the year 1922-23 .. .. .						187,871	19	6	
							947,020	12	4
Carried forward .. .. .							2,356,317	4	8

## PUBLIC ACCOUNTS, 1922-23.

DISBURSEMENTS under SPECIAL ACTS of the GENERAL ASSEMBLY—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .							2,356,317	4	8
THE PUBLIC REVENUES ACT, 1910:—									
Section 6,—									
Salary—									
Controller and Auditor-General—									
Campbell, G. F. C. . . . .	1 April, 1922, to 31 Mar., 1923			1,165	12	6			
Sections 16, 29, and 90,—									
Deposits refunded .. .. .				123	3	9			
							1,288	16	3
THE PUBLIC REVENUES AMENDMENT ACT, 1912:—									
Section 5,—									
Annual contribution for reinstating public buildings destroyed by fire .. .. .							10,000	0	0
THE PUBLIC SERVICE CLASSIFICATION AND SUPERANNUATION AMENDMENT ACTS, 1908, 1909, AND 1912, AND APPROPRIATION ACT, 1918 (SECTIONS 25 AND 26):—									
Annual contribution to the Public Service Superannuation Fund .. .. .				86,000	0	0			
Annual contribution to the Teachers' Superannuation Fund .. .. .				43,000	0	0			
Annual contribution to Government Railways Superannuation Fund .. .. .				25,000	0	0			
							154,000	0	0
THE RABBIT NUISANCE ACT, 1908:—									
Section 60,—									
Subsidies—									
East Coast Rabbit Board .. .. .				1,972	7	7			
Hairini Rabbit Board .. .. .				300	7	4			
Hawke's Bay Rabbit Board .. .. .				1,360	11	7			
Kahuwera Rabbit Board .. .. .				41	11	8			
Kawa West Rabbit Board .. .. .				50	6	1			
Lochiel Rabbit Board .. .. .				43	0	0			
Mangapiko Rabbit Board .. .. .				148	6	10			
Manuherikia Rabbit Board .. .. .				87	10	3			
Maungakawa Rabbit Board .. .. .				29	0	0			
Peria Rabbit Board .. .. .				63	4	9			
Whitehall Rabbit Board .. .. .				267	0	3			
							4,363	6	4
THE RESERVES AND OTHER LANDS DISPOSAL AND PUBLIC BODIES EMPOWERING ACT, 1916:—									
Section 67,—									
Compensation paid to Mrs. Ann Noble for loss of orchard .. .. .							75	12	7
THE SCHAFER, MCGUIRE, AND OTHERS PENSION ACT, 1872:—									
McGuire, E. . . . .	1 April, 1922, to 30 Sept., 1922						11	16	4
THE SLAUGHTERING AND INSPECTION ACT, 1908 (SECTION 59), AND AMENDMENT ACT, 1910:—									
Compensation paid to owners for condemned stock .. .. .							12,657	12	10
THE STOCK ACT, 1908:—									
Section 45,—									
Compensation for stock destroyed on account of disease .. .. .							11,831	0	10
THE VICTORIA COLLEGE ACT, 1905:—									
Grant for the year 1922-23 .. .. .							4,000	0	0
THE WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910 (SECTION 17 (d)), AND AMENDMENT ACT, 1912, AND APPROPRIATION ACT, 1916 (SECTION 27):—									
Contribution towards interest and sinking fund in terms of sections 17 and 27 .. .. .							1,112	1	11
THE WALSH AND OTHERS PENSIONS ACT, 1869:—									
Hewett, E. A. . . . .	1 April, 1922, to 31 March, 1923						50	0	0
THE WAR PENSIONS ACT, 1915:—									
Pensions and allowances .. .. .									
Section 3, Finance Act, 1920 -				1,433,725	6	10			
Additional pensions .. .. .				37,806	4	10			
							1,471,531	11	8
THE WESTPORT HARBOUR ACT, 1920, AND FINANCE ACT, 1921 (SECTION 4):—									
Transfer of amount to Westport Harbour Account .. .. .							17,884	16	1
Total .. .. .							£4,045,123	19	6

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for REDUCTION OF FUNDED DEBT for the FINANCIAL YEAR ended 31st MARCH, 1923.

## TRANSFER TO LOANS REDEMPTION ACCOUNT FOR REDUCTION OF FUNDED DEBT.

IN TERMS OF SECTION 8 OF THE FINANCE ACT, 1922, UNDER MEMORANDUM OF AGREEMENT WITH THE IMPERIAL GOVERNMENT DATED 6TH SEPTEMBER, 1922.

	£	s.	d.
Aid to Public Works and Land Settlement Act, 1910 .. .. .	979	8	1
Finance Act, 1916 (section 35) .. .. .	24,288	3	2
Finance Act, 1918 (section 10) .. .. .	33,841	10	0
Land for Settlements Act, 1908 .. .. .	193	14	1
Naval Defence Act, 1909 .. .. .	4,938	9	1
Public Revenues Amendment Act, 1914 (section 8) .. .. .	10,600	13	0
Public Revenues Amendment Act, 1915 (section 5) .. .. .	41,563	9	5
War Purposes Loan Act, 1917 .. .. .	24,765	16	6
	<u>£141,171</u>	<u>3</u>	<u>4</u>

STATEMENT of IMPRESTS of the CONSOLIDATED FUND (Ordinary Revenue Account) OUTSTANDING on the 31st MARCH, 1923, showing the SERVICES for which they were issued.

CONSOLIDATED FUND :—			
Ordinary Revenue :—			
Under Special Acts,—			
Defence Act, 1909 .. .. .	16	3	8
Finance Act, 1919 (Section 14),—			
Police Widows' Pensions .. .. .	18	8	4
War Pensions Act, 1915 .. .. .	19,000	0	0
Votes—			
6—Working Railways .. .. .	33,209	6	6
7—Post and Telegraph Working Expenses .. .. .	67,335	1	0
12—Native Department .. .. .	126	13	5
15—Department of Industries and Commerce .. .. .	121	16	2
16—Department of Justice .. .. .	39	8	0
17—Supreme and Magistrates' Courts .. .. .	620	7	0
18—Prisons Department .. .. .	71	17	0
20—Police Department .. .. .	3,268	13	1
21—Pensions Department .. .. .	84	5	10
23—Department of Internal Affairs .. .. .	903	14	3
24—Audit Department .. .. .	59	4	7
26—Printing and Stationery .. .. .	4,183	4	4
27—Mental Hospitals .. .. .	22	5	10
28—Department of Health .. .. .	186	1	4
29—Naval Defence .. .. .	42,376	15	6
30—Defence Department .. .. .	4,064	6	3
31—Customs Department .. .. .	137	8	1
32—Marine Department .. .. .	84	6	3
33—Department of Labour .. .. .	3	5	0
34—Department of Lands and Survey .. .. .	1,416	19	9
37—Department of Agriculture .. .. .	218	3	6
38—Tourist Department .. .. .	125	16	3
39—Education Department .. .. .	1,887	14	11
Unauthorized .. .. .	50	0	0
General Imprest .. .. .	7,984	7	2
General Services Account .. .. .	1,448	0	4
	<u>£189,063</u>	<u>13</u>	<u>4</u>

## PUBLIC ACCOUNTS, 1922-1923.

BALANCE-SHEET of ACCOUNTS of LOCAL BODIES for the FINANCIAL YEAR ended 31st MARCH, 1923.

	BALANCES ON 31 MARCH, 1922.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1923.
<b>REVENUE FROM FEES, FINES, ETC.</b>				
<b>COUNTIES :—</b>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Bay of Islands .. .. .	21 7 6	16 0 0	35 7 6	2 0 0
Cheviot .. .. .	..	10 0 0	10 0 0	..
Hokianga .. .. .	19 9 0	12 10 0	21 19 0	10 0 0
Kaikoura .. .. .	1 10 0	30 0 0	31 0 0	0 10 0
Waimea .. .. .	5 0 0	..	..	5 0 0
Whakatane .. .. .	5 0 0	20 0 0	25 0 0	..
	52 6 6	88 10 0	123 6 6	17 10 0
<b>BOROUGHS :—</b>				
Opotiki .. .. .	0 10 0	40 10 0	31 10 6	9 9 6
Whakatane .. .. .	5 0 0	20 0 0	25 0 0	..
	5 10 0	60 10 0	56 10 6	9 9 6
<b>TOWN BOARDS ..</b>				
Kaihohe .. .. .	..	10 0 0	..	10 0 0
Kawakawa .. .. .	10 0 0	30 0 0	20 0 0	20 0 0
Kohukohu .. .. .	..	10 0 0	..	10 0 0
	10 0 0	50 0 0	20 0 0	40 0 0
<b>ACCLIMATIZATION SOCIETIES :—</b>				
Ashburton .. .. .	..	78 8 0	78 8 0	..
Auckland .. .. .	46 19 6	6 6 0	53 5 6	..
Canterbury .. .. .	11 8 0	132 3 0	143 11 0	..
Feilding and District .. .. .	12 7 6	5 14 0	18 1 6	..
Grey District .. .. .	1 8 6	5 14 0	7 2 6	..
Hawke's Bay .. .. .	3 13 6	104 12 6	108 6 0	..
Lake District .. .. .	..	42 18 0	42 18 0	..
Marlborough .. .. .	10 16 0	19 16 0	30 12 0	..
Nelson .. .. .	41 8 0	35 13 0	77 1 0	..
Otago .. .. .	0 13 6	281 2 6	281 16 0	..
South Canterbury .. .. .	..	7 12 0	7 12 0	..
Southland .. .. .	8 4 0	116 16 0	125 0 0	..
Taranaki .. .. .	0 12 0	..	0 12 0	..
Tauranga .. .. .	9 19 6	..	9 19 6	..
Waitaki-Waimate—				
Waitaki Branch .. .. .	..	55 2 0	55 2 0	..
Wanganui .. .. .	..	23 8 0	23 8 0	..
Wellington .. .. .	84 1 0	139 4 0	223 5 0	..
Westland .. .. .	46 8 0	13 6 0	59 14 0	..
	277 19 0	1,067 15 0	1,345 14 0	..
<b>TOWN OF ROTORUA ..</b>	796 9 9	1,692 1 4	1,842 14 11	645 16 2
<b>TOTAL REVENUE FROM FEES, FINES, ETC.</b>	1,142 5 3	2,958 16 4	3,388 5 11	712 15 8

## PUBLIC ACCOUNTS, 1922-1923.

## BALANCE-SHEET of ACCOUNTS of LOCAL BODIES—continued.

	BALANCES ON 31 MARCH, 1922.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1923.
ENDOWMENTS OF LAND.				
COUNTIES :—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Awakino .. .. .	38 19 1	..	..	38 19 1
East Taupo .. .. .	142 18 9	9 15 1	..	152 13 10
Kawhia .. .. .	98 16 7	..	..	98 16 7
Manukau .. .. .	24 14 0	..	..	24 14 0
Rotorua .. .. .	293 18 6	..	..	293 18 6
Sounds .. .. .	621 11 6	..	5 0 0	616 11 6
Tauranga .. .. .	0 6 11	..	..	0 6 11
Thames .. .. .	6 18 0	..	..	6 18 0
West Taupo .. .. .	477 3 3	10 15 1	17 8 2	470 10 2
	1,705 6 7	20 10 2	22 8 2	1,703 8 7
BOROUGH :—				
Runanga .. .. .	1 0 0	1 0 0	..	2 0 0
HARBOUR BOARD :—				
Greymouth .. .. .	0 0 6	..	..	0 0 6
ISLANDS :—				
Great Barrier .. .. .	7 6 11	..	..	7 6 11
Kermadec .. .. .	15 15 11	..	..	15 15 11
	23 2 10	..	..	23 2 10
TOTAL ENDOWMENTS OF LAND .. .. .	1,729 9 11	21 10 2	22 8 2	1,728 11 11
GOLDFIELDS REVENUE.				
COUNTIES :—				
Ashburton .. .. .	0 5 0	1 0 0	1 5 0	..
Bruce .. .. .	2 5 0	0 5 0	2 10 0	..
Buller .. .. .	19 5 6	72 16 3	84 18 9	7 3 0
Clutha .. .. .	0 3 9	0 12 6	0 12 6	0 3 9
Collingwood .. .. .	58 4 0	427 17 4	482 0 11	4 0 5
Cook .. .. .	..	0 10 0	0 10 0	..
Coromandel .. .. .	0 12 0	103 7 11	103 19 11	..
Ellesmere .. .. .	0 15 0	3 7 6	3 2 6	..
Fiord .. .. .	0 10 0	0 1 0	0 11 0	..
Grey .. .. .	629 18 3	3,366 5 4	3,403 6 6	592 17 1
Hutt .. .. .	0 10 0	..	0 10 0	..
Inangahua .. .. .	72 16 0	1,971 18 2	1,743 14 5	300 19 9
Karamea .. .. .	0 10 0	..	..	0 10 0
Lake .. .. .	40 4 9	374 10 8	382 15 7	31 19 10
Maniototo .. .. .	57 2 1	190 11 10	189 5 2	58 8 9
Marlborough .. .. .	7 18 0	102 6 0	110 4 0	..
Murchison .. .. .	24 0 5	78 4 7	83 17 8	18 7 4
Ohinemuri .. .. .	1 19 0	645 14 11	645 14 11	1 19 0
Piako .. .. .	..	130 7 9	130 7 9	..
Rangitikei .. .. .	..	1 0 0	..	1 0 0
Rotorua .. .. .	..	2 10 0	2 10 0	..
Sounds .. .. .	0 10 0	2 2 10	2 12 10	..
Southland .. .. .	11 10 0	135 17 6	98 10 0	48 17 6
Stewart Island .. .. .	..	2 0 0	0 10 0	1 10 0
Taieri .. .. .	0 19 0	17 14 0	17 7 0	1 6 0
Takaka .. .. .	33 3 6	37 13 6	46 18 6	23 18 6
Tauranga .. .. .	1 10 0	25 5 2	26 10 2	0 5 0
Thames .. .. .	5 8 10	334 4 8	339 13 6	..
Tuapeka .. .. .	89 7 3	383 19 3	399 10 3	73 16 3
Vincent .. .. .	16 8 2	390 6 10	330 4 0	76 11 0
Waihemo .. .. .	22 7 6	34 4 3	56 4 5	0 7 4
Waikouaiti .. .. .	0 5 0	6 15 0	6 15 0	0 5 0
Waimea .. .. .	12 13 0	43 18 6	42 13 9	13 17 9
Waipawa .. .. .	0 5 0	..	..	0 5 0
Wairoa .. .. .	..	0 5 0	0 5 0	..
Waitaki .. .. .	2 15 0	10 16 0	10 16 0	2 15 0
Wallace .. .. .	53 8 0	180 17 8	181 16 9	52 8 11
Wanganui .. .. .	..	0 5 0	0 5 0	..
Westland .. .. .	111 0 6	2,183 2 5	2,136 4 6	157 18 5
Whangarei .. .. .	7 11 3	100 18 6	62 8 6	46 1 3
Carried forward .. .. .	1,286 0 9	11,362 12 10	11,131 1 9	1,517 11 10

## PUBLIC ACCOUNTS, 1922-1923.

BALANCE-SHEET of ACCOUNTS of LOCAL BODIES—*continued.*

	BALANCES ON 31 MARCH, 1922.		RECEIPTS.		PAYMENTS AND TRANSFERS.		BALANCES ON 31 MARCH, 1923.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>GOLDFIELDS REVENUE—<i>continued.</i></b>								
Brought forward .. .. .	1,286	0 9	11,362	12 10	11,131	1 9	1,517	11 10
<b>BOROUGHS:—</b>								
Alexandra .. .. .	0	5 0	1	5 0	1	10 0	..	..
Brunner .. .. .	..	..	8	15 0	8	15 0	..	..
Cromwell .. .. .	0	10 0	3	15 0	4	5 0	..	..
Greymouth .. .. .	..	..	2	0 0	1	15 0	0	5 0
Hokitika .. .. .	1	0 0	10	0 0	10	5 0	0	15 0
Kumara .. .. .	0	5 0	1	1 0	0	11 0	0	15 0
Motueka .. .. .	0	5 0	0	4 0	0	4 0	0	5 0
Ross .. .. .	13	19 9	248	17 6	238	15 6	24	1 9
Roxburgh .. .. .	0	5 0	0	5 0	0	5 0	0	5 0
Te Aroha .. .. .	..	..	473	7 6	473	7 6	..	..
Thames .. .. .	1	3 0	310	10 11	311	13 11	..	..
Waihi .. .. .	<i>Dr.</i>	8 0 0	1,497	14 10	1,489	14 10	..	..
	9	12 9	2,557	15 9	2,541	1 9	26	6 9
<b>TOWN BOARDS:—</b>								
Cobden .. .. .	0	5 0	3	5 0	3	0 0	0	10 0
Opunake .. .. .	..	..	0	5 0	0	5 0	..	..
Haetihi .. .. .	..	..	0	5 0	0	5 0	..	..
	0	5 0	3	15 0	3	10 0	0	10 0
<b>HIGH SCHOOL COMMISSIONERS:—</b>								
Thames .. .. .	..	..	56	17 0	56	17 0	..	..
<b>CITY CORPORATIONS:—</b>								
Dunedin .. .. .	..	..	0	15 0	..	..	0	15 0
<b>NATIVE ACCOUNTS:—</b>								
Coromandel .. .. .	300	4 3	..	..	0	2 9	300	1 6
Ohinemuri .. .. .	132	7 7	1	0 0	85	13 7	47	14 0
Te Aroha .. .. .	29	4 5	..	..	..	..	29	4 5
Thames .. .. .	674	12 10	123	6 3	16	13 6	781	5 7
West Wanganui .. .. .	76	12 0	..	..	..	..	76	12 0
	1,213	1 1	124	6 3	102	9 10	1,234	17 6
<b>SUSPENSE ACCOUNT:—</b>								
Auckland District Goldfields .. .. .	4,097	4 5	2,881	7 4	3,616	17 3	3,361	14 6
	6,606	4 0	16,987	9 2	17,451	17 7	6,141	15 7
Less transfers within accounts .. .. .	..	..	3,684	12 9	3,684	12 9	..	..
<b>TOTAL GOLDFIELDS REVENUE</b> .. .. .	<b>6,606</b>	<b>4 0</b>	<b>13,302</b>	<b>16 5</b>	<b>13,767</b>	<b>4 10</b>	<b>6,141</b>	<b>15 7</b>
<b>GOLD DUTY.</b>								
<b>COUNTIES:—</b>								
Coromandel .. .. .	..	..	4	19 8	4	19 8	..	..
Great Barrier Island .. .. .	0	1 0	..	..	..	..	0	1 0
Ohinemuri .. .. .	169	2 5	398	2 5	473	4 10	94	0 0
Piako .. .. .	1	3 11	1	2 0	2	5 11	..	..
Tauranga .. .. .	46	2 9	1,431	6 8	1,023	10 8	453	18 9
Thames .. .. .	..	..	3	6 0	3	6 0	..	..
	216	10 1	1,838	16 9	1,507	7 1	547	19 9
<b>BOROUGHS:—</b>								
Paeroa .. .. .	..	..	0	3 8	..	..	0	3 8
Thames .. .. .	..	..	..	..	..	..	..	..
Waihi .. .. .	250	0 0	6,384	4 11	6,506	17 3	127	7 8
	250	0 0	6,384	8 7	6,506	17 3	127	11 4
<b>UNKNOWN ACCOUNT</b> .. .. .								
	15	7 1	77	3 8	..	..	92	10 9
	481	17 2	8,300	9 0	8,014	4 4	768	1 10
Less transfers within accounts .. .. .	..	..	353	6 0	353	6 0	..	..
<b>TOTAL GOLD DUTY</b> .. .. .	<b>481</b>	<b>17 2</b>	<b>7,947</b>	<b>3 0</b>	<b>7,660</b>	<b>18 4</b>	<b>768</b>	<b>1 10</b>



## PUBLIC ACCOUNTS, 1922-1923.

BALANCE-SHEET of ACCOUNTS of LOCAL BODIES—*continued.*

				BALANCES ON 31 MARCH, 1922.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1923.
				£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>COUNTIES SEPARATE ACCOUNT.</b>							
Ashley	..	..	..	44 16 8	..	..	44 16 8
Marlborough	..	..	..	..	110 4 0	92 9 8	17 14 4
Peninsula	..	..	..	1 19 6	..	..	1 19 6
<b>TOTAL COUNTIES SEPARATE ACCOUNT</b>				<b>46 16 2</b>	<b>110 4 0</b>	<b>92 9 8</b>	<b>64 10 6</b>
<b>ADVANCE ACCOUNT.</b>							
<b>COUNTIES :—</b>							
Bay of Islands	..	..	..	<i>Dr.</i> 0 2 6	0 15 0	0 12 6	..
Hokianga	..	..	..	<i>Cr.</i> 0 15 0	..	0 15 0	..
				<i>Cr.</i> 0 12 6	0 15 0	1 7 6	..
<b>TOWN BOARDS :—</b>							
Glen Eden	..	..	..	<i>Dr.</i> 18 8 10	..	51 18 0	<i>Dr.</i> 70 6 10
Henderson	..	..	..	..	..	49 5 5	<i>Dr.</i> 49 5 5
Kawakawa	..	..	..	..	0 15 0	0 15 0	..
Mangapapa	..	..	..	<i>Cr.</i> 1 0 0	..	..	<i>Cr.</i> 1 0 0
Tahunahanui	..	..	..	<i>Dr.</i> 23 3 6	23 3 6	..	..
				<i>Dr.</i> 40 12 4	23 18 6	101 18 5	<i>Dr.</i> 118 12 3
<b>ROAD BOARD :—</b>							
Mangaorongo	..	..	..	<i>Dr.</i> 0 15 0	..	..	<i>Dr.</i> 0 15 0
<b>HARBOUR BOARDS :—</b>							
Opunake	..	..	..	<i>Dr.</i> 26 1 3	..	..	<i>Dr.</i> 26 1 3
Tauranga	..	..	..	..	116 14 10	115 9 10	<i>Cr.</i> 1 5 0
Thames	..	..	..	<i>Dr.</i> 314 16 1	314 16 1	..	..
Wairoa	..	..	..	..	251 15 4	243 15 3	<i>Cr.</i> 8 0 1
Whakatane	..	..	..	..	0 13 6	0 13 6	..
				<i>Dr.</i> 340 17 4	683 19 9	359 18 7	<i>Dr.</i> 16 16 2
<b>TOTAL ADVANCE ACCOUNT</b>				<b><i>Dr.</i> 381 12 2</b>	<b>708 13 3</b>	<b>463 4 6</b>	<b><i>Dr.</i> 196 3 5</b>

## PUBLIC ACCOUNTS, 1922-1923.

BALANCE-SHEET of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended  
31st MARCH, 1923.

ACCOUNTS.	BALANCES ON 31 MARCH, 1922.		RECEIPTS.		PAYMENTS AND TRANSFERS.		BALANCES ON 31 MARCH, 1923.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Assets of Enemy Businesses ..	43	19 10	..	..	..	..	43	19 10
Canteen and Regimental Trust Board ..	41,425	9 10	37,732	0 0	52,034	3 8	27,123	6 2
Distribution of Wool Profits ..	23,194	16 11	910	2 4	266	17 10	23,838	1 5
Education Reserves Amendment Act, 1914,—								
Primary-education Endowments—								
Section 2 (Rents) .. .. .	..	..	108,375	11 3	108,375	11 3	..	..
Section 3 (Sales) .. .. .	3,343	5 2	758	3 3	..	..	4,101	8 5
Secondary-education Endowments: Section 2 (Rents)—								
Auckland Provincial District ..	739	2 5	2,121	4 9	2,252	18 3	607	8 11
Taranaki Provincial District ..	369	4 11	1,232	18 10	1,152	1 9	450	2 0
Wellington Provincial District ..	874	17 2	2,968	13 3	2,720	8 4	1,123	2 1
Hawke's Bay Provincial District ..	628	15 6	2,014	0 2	1,785	11 11	857	3 9
Nelson Provincial District ..	38	11 11	380	11 11	393	13 11	25	9 11
Marlborough Provincial District ..	40	12 6	92	11 0	89	2 0	44	1 6
Westland Provincial District ..	48	8 6	199	3 6	169	3 1	78	8 11
Otago Provincial District ..	338	16 3	1,123	11 0	1,118	15 3	343	12 0
Secondary-education Endowments: Section 3 (Sales)—								
Auckland Provincial District ..	60	10 7	..	..	..	..	60	10 7
Hawke's Bay Provincial District ..	24	7 2	..	..	..	..	24	7 2
Emigrants' Deposits .. .. .	3,989	6 10	37,889	2 0	40,767	3 0	1,111	5 10
Fisheries Act, 1908 .. .. .	3	1 1	..	..	..	..	3	1 1
General Assembly Library Fund ..	25	0 0	..	..	..	..	25	0 0
German Currency .. .. .	56,920	10 0	2,425	1 0	1,925	11 0	57,420	0 0
Gold Duty Suspense .. .. .	1,444	17 6	2,418	2 10	3,332	0 5	590	19 11
Greymouth Harbour Board Act, 1884:								
Special Coal-rate .. .. .	255	5 6	..	..	..	..	255	5 6
Hospitals and Charitable Institutions Act, 1909 .. .. .	78	4 6	354	9 1	265	4 3	167	9 4
Imperial Government Butter-supply ..	5,066	10 10	..	..	5,066	10 10	..	..
Imperial Government Hides-supply ..	..	..	13	13 0	..	13 0	..	..
Imperial Government Meat-supply ..	15,411	6 5	6,103	5 5	20,053	14 1	1,460	17 9
Imperial Government Scheelite-supply ..	8	17 4	..	..	8	17 4	..	..
Imperial Government Wool-supply ..	7,888	11 2	60,000	0 0	66,751	12 3	1,136	18 11
Land Transfer Act, 1908 .. .. .	5	0 0	..	..	..	..	5	0 0
Land Act, 1908,—								
Mining Districts Land Occupation ..	13,940	14 10	1,543	17 8	850	17 11	14,633	14 7
Loans Stamp Duty .. .. .	..	..	23,728	17 1	19,478	6 6	5,250	10 7
Maori Land Settlement Act, 1905 ..	346	1 4	..	..	..	..	346	1 4
Meat Export Control Act, 1921-22 ..	..	..	33,591	9 5	29,447	7 6	4,144	1 11
Miscellaneous .. .. .	125,320	10 4	210,394	8 1	180,620	13 4	155,094	5 1
Money-order Settlement .. .. .	8,055	11 8	126,435	9 8	129,300	19 8	5,190	1 8
Native Land Act, 1878 (No. 2) ..	58	0 0	..	..	..	..	58	0 0
Nelson Rifle Prize Fund .. .. .	1,051	0 0	44	0 0	..	..	1,095	0 0
Nelson Rifle Prize Fund Investment ..	Dr. 1,000	0 0	..	..	..	..	Dr. 1,000	0 0
New Zealand University Endowment,—								
Westland .. .. .	1,676	2 11	75	0 0	..	..	1,751	2 11
Ngatirahiri Compensation .. .. .	17	16 4	..	..	..	..	17	16 4
North Island Experimental Dairy School ..	6,363	5 11	170	0 0	..	..	6,533	5 11
Public Trust Office Remittance .. ..	27,991	4 9	109	17 3	19,307	4 8	8,793	17 4
Railways .. .. .	..	..	2,940	0 0	..	..	2,840	0 0
Receiver-General's Deposit .. .. .	85,000	0 0	..	..	20,000	0 0	65,000	0 0
Released Sinking Funds Suspense ..	2,146	7 0	..	..	..	..	2,146	7 0
Sale of Admiralty Stores .. .. .	26,900	11 7	..	..	..	..	26,900	11 7
Samoan Treasury .. .. .	30,924	17 4	30,840	11 11	55,824	1 10	5,941	7 5
State Advances Office .. .. .	485,000	0 0	18,594	18 11	503,594	18 11	..	..
Taranaki Scholarships Endowment ..	326	15 8	634	14 4	648	10 4	312	19 8
Tauranga Educational Endowment Reserves Act, 1896 .. .. .	279	10 2	209	16 2	..	..	489	6 4
Thermal Springs Districts Act, 1910 ..	9,880	19 4	90	1 6	37	19 6	9,933	1 4
Trentham Canteen Funds .. .. .	..	..	1,597	0 11	653	1 8	943	19 3
Trustee Act, 1908 .. .. .	6,639	8 0	187	13 6	..	..	6,827	1 6
Unclaimed New Zealand Bonds .. ..	900	0 0	..	..	..	..	900	0 0
TOTALS .. .. .	994,086	7 0	718,200	1 0	1,267,306	15 3	444,979	12 9

## PUBLIC ACCOUNTS, 1922-1923.

## STATEMENT of the EXPENDITURE under the EDUCATION RESERVES AMENDMENT ACT, 1914, DEPOSIT ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1923.

	£	s.	d.	£	s.	d.
PRIMARY EDUCATION:—						
Section 2,—						
Payments for Primary Education Purposes .. .. .	103,292	15	6			
Administration Charges, Maintenance and Upkeep .. .. .	4,942	11	6			
Refunds .. .. .	140	4	3			
				103,375	11	3
SECONDARY EDUCATION:—						
Section 2,—						
Payments to Secondary Schools .. .. .	9,085	4	1			
Administration Charges, Maintenance, and Upkeep .. .. .	474	12	11			
Refunds .. .. .	121	17	6			
				9,681	14	6
				£118,057	5	9

## DETAILS of the EXPENDITURE of the LAND ACT, 1908, MINING DISTRICTS LAND OCCUPATION DEPOSIT ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1923.

	£	s.	d.	£	s.	d.
Buller County Council .. .. .				13	7	6
Collingwood County Council .. .. .				0	18	9
Coromandel County Council .. .. .				26	4	4
Grey County Council .. .. .				60	11	5
Inangahua County Council .. .. .				0	16	11
Lake County Council .. .. .				20	17	1
Maniototo County Council .. .. .				25	18	1
Murchison County Council .. .. .				0	17	6
Ohinemuri County Council .. .. .				108	3	9
Southland County Council .. .. .				61	16	4
Tauranga County Council .. .. .				2	16	3
Thames County Council .. .. .				26	5	5
Tuapeka County Council .. .. .				100	14	8
Vincent County Council .. .. .				143	5	3
Waitaki County Council .. .. .				100	19	4
Wallace County Council .. .. .				24	8	5
Westland County Council .. .. .				1	7	9
Whangarei County Council .. .. .				84	19	3
Waihi Borough Council .. .. .				32	2	5
Pelorus Road Board .. .. .				3	17	6
Cobden Town Board .. .. .				10	10	0
				£850	17	11

PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of RECEIPTS and DISBURSEMENTS under the Trustee Act, 1908, to 31st MARCH, 1923, 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.)

		RECEIPTS.		DISBURSEMENTS.		BALANCE at CREDIT	
		£	s. d.	£	s. d.	£	s. d.
1922.							
April	1			Balances on 31st March, 1923,—		93	10 0
1922.				Estate of Susan Smallwood .. .. .		354	16 8
July	15	6,639	8 0	" Sarah Jane White .. .. .		414	3 3
				" J. Matheson and H. Gracie .. .. .		43	3 10
				" Mary McKay .. .. .		45	1 5
				" William Tattley .. .. .		287	11 1
				" Barthia Wilkie .. .. .		22	4 7
				" Robert Miller .. .. .		23	0 0
				" Paora Parau and W. R. Miller .. .. .		46	12 5
				" Francis Humphreys Heighway .. .. .		2,414	0 0
				" George Moore .. .. .		886	13 9
				" Richard Galway .. .. .		649	7 8
				" E. W. Alexander .. .. .		588	15 10
				" Edward Ruddock .. .. .		540	5 1
				" John Corey .. .. .		74	7 10
				" John Burk .. .. .		44	15 3
				" Geoffrey Arthur Harney .. .. .		65	16 2
				" Thomas Bacon .. .. .		187	13 6
				" Armandine de Francoeur .. .. .		16	7 8
				Moanatairi Extended Gold-mining Company .. .. .		33	5 10
				The Direct Supply Company (Limited), Auckland, .. .. .		95	9 8
				in liquidation .. .. .			
				Wellington-Manawatu Railway Company (Limited) .. .. .			
				Total .. .. .		6,827	1 6
		6,639	8 0			6,827	1 6
		187	13 6			£6,827	1 6

## PUBLIC ACCOUNTS, 1922-1923.

## STATEMENT of TRANSACTIONS of the ADVANCES TO OTHER GOVERNMENTS ACCOUNT during the Financial Year ended on 31st March, 1923.

	Balance at 31st March, 1922.	Transfers during the Year.	Repayments to Consolidated Fund.	Balance at 31st March, 1923.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Transfers from Consolidated Fund in terms of Section 13, Finance Act, 1921-22	60,533 1 3	22,692 19 0	..	83,226 0 3	83,226 0 3
	Balance at 31st March, 1922.	Repayments.	Advances.	Balance at 31st March, 1923.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Advances to other Governments—					
Bechuanaland ..	190 10 4	468 8 4	463 3 4	185 5 4	..
British Guiana ..	19 5 11	57 17 9	77 3 8	38 11 10	..
Canadian Government	47 7 6	116 18 6	224 10 5	154 19 5	..
Ceylon ..	485 7 0	890 2 5	998 9 0	593 13 7	..
Cook Islands ..	267 14 7	1,536 2 8	1,699 8 2	431 0 1	..
Commonwealth Government	16,756 10 1	28,113 12 3	27,068 16 2	15,711 14 0	..
East African Protectorate	168 9 2	392 3 0	318 13 10	95 0 0	..
Federated Malay States	886 8 0	2,083 13 1	1,836 1 10	638 16 9	..
Fiji ..	3,909 11 8	4,016 16 8	214 10 0	107 5 0	..
Gold Coast ..	7 13 10	15 11 0	7 17 2	..	..
Hong Kong ..	31 6 0	208 1 1	233 1 4	56 6 3	..
Imperial Government	17,138 7 2	18,375 11 3	18,696 11 4	17,459 7 3	..
Imperial pensions ..	9,958 4 6	124,705 16 11	140,234 19 4	25,487 6 11	..
India ..	..	..	15 6 9	15 6 9	..
Mauritius ..	289 14 6	643 12 6	587 15 11	233 17 11	..
Niue ..	28 18 7	156 6 9	437 2 5	309 14 3	..
Nigeria ..	37 16 3	113 8 9	362 13 2	287 0 8	..
Nyassaland ..	53 0 0	153 0 0	700 0 0	600 0 0	..
Straits Settlement ..	200 16 9	553 9 3	558 10 9	205 18 3	..
Trinidad ..	31 10 0	91 17 6	120 15 0	60 7 6	..
Union Government of South Africa	18 5 2	187 2 9	735 0 10	566 3 3	..
	50,526 17 0	182,879 12 5	195,590 10 5	63,237 15 0	63,237 15 0
Balance of Advances to other Governments Account at 31st March, 1923..					19,988 5 3

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT.

Acquirement of Estates—	Name of Estate.	Purchase-money.			Total.		
		£	s.	d.	£	s.	d.
Ardlussa .. .. .	.. .. .	225	0	0			
Clifton .. .. .	.. .. .	1,794	15	0			
Reparoa .. .. .	.. .. .	1	9	2			
Takahu-Whangape .. .. .	.. .. .	350	2	6			
					2,371	6	8
Expenses incidental to the Acquirement of Estates—		Incidental Expenses.					
		£	s.	d.			
Acton .. .. .	.. .. .	21	12	3			
Airedale .. .. .	.. .. .	49	5	5			
Albury .. .. .	.. .. .	118	3	7			
Allanholm .. .. .	.. .. .	28	2	7			
Allenby .. .. .	.. .. .	72	16	8			
Annan .. .. .	.. .. .	177	7	0			
Aorangi .. .. .	.. .. .	11	15	3			
Apata .. .. .	.. .. .	3	17	10			
Ardgowan .. .. .	.. .. .	59	5	6			
Ardlussa .. .. .	.. .. .	199	5	6			
Argyll .. .. .	.. .. .	207	7	5			
Armstrong .. .. .	.. .. .	2	7	3			
Ashley .. .. .	.. .. .	5	13	4			
Ashton Settlement .. .. .	.. .. .	16	13	11			
Ashwick .. .. .	.. .. .	72	8	1			
Avenel .. .. .	.. .. .	54	11	9			
Avenel Extension .. .. .	.. .. .	32	19	1			
Aviemore .. .. .	.. .. .	0	6	9			
Avonhead .. .. .	.. .. .	403	7	10			
Awamoa .. .. .	.. .. .	7	1	4			
Aylesbury .. .. .	.. .. .	29	17	0			
Bailey .. .. .	.. .. .	5	0	9			
Balachraggan .. .. .	.. .. .	6	0	4			
Barnogo .. .. .	.. .. .	35	11	3			
Bartholomew .. .. .	.. .. .	4	16	5			
Beach .. .. .	.. .. .	8	0	1			
Beattie .. .. .	.. .. .	22	8	0			
Beaumont .. .. .	.. .. .	112	15	9			
Bellamy .. .. .	.. .. .	10	16	11			
Benge .. .. .	.. .. .	3	3	4			
Bickerstaffe .. .. .	.. .. .	68	12	2			
Blind River .. .. .	.. .. .	28	16	3			
Bourndale .. .. .	.. .. .	28	7	1			
Braco .. .. .	.. .. .	6	17	3			
Braeburn .. .. .	.. .. .	20	11	6			
Brown .. .. .	.. .. .	4	12	11			
Bruce .. .. .	.. .. .	3	14	4			
Buckley Settlement .. .. .	.. .. .	42	0	4			
Buddo .. .. .	.. .. .	4	15	7			
Burke's Homestead .. .. .	.. .. .	0	18	11			
Cadman .. .. .	.. .. .	2	6	0			
Campbell .. .. .	.. .. .	12	7	2			
Cardrona .. .. .	.. .. .	0	1	9			
Carrington .. .. .	.. .. .	65	1	10			
Carroll .. .. .	.. .. .	1	16	0			
Chamberlain .. .. .	.. .. .	77	11	6			
Cherry Grove .. .. .	.. .. .	3	17	7			
Clandeboye .. .. .	.. .. .	24	2	1			
Clandeboye No. 2 .. .. .	.. .. .	14	6	9			
Clandon .. .. .	.. .. .	16	5	2			
Claremont .. .. .	.. .. .	54	5	0			
Clareview .. .. .	.. .. .	18	1	6			
Clayton .. .. .	.. .. .	36	12	6			
Clifford .. .. .	.. .. .	12	14	3			
Clifton .. .. .	.. .. .	13,514	10	11			
Cloverlea .. .. .	.. .. .	65	5	11			
Clydebank .. .. .	.. .. .	39	5	5			
Coldstream .. .. .	.. .. .	41	12	4			
Conical Hills .. .. .	.. .. .	59	14	0			
Copland .. .. .	.. .. .	14	15	0			
Corby .. .. .	.. .. .	7	6	7			
Corliss .. .. .	.. .. .	6	8	9			
Cradock .. .. .	.. .. .	0	4	1			
Craigmore .. .. .	.. .. .	19	9	9			
Cricklewood .. .. .	.. .. .	106	14	10			
Crosshill .. .. .	.. .. .	13	14	1			
Croucher .. .. .	.. .. .	4	13	8			
Croydon .. .. .	.. .. .	63	0	1			
Culverden .. .. .	.. .. .	208	8	7			
Dixon .. .. .	.. .. .	4	11	5			
Douglas .. .. .	.. .. .	74	4	9			
Doyleston .. .. .	.. .. .	9	19	0			
Drayton .. .. .	.. .. .	21	0	3			
Carried forward .. .. .	.. .. .	16,600	13	0	2,371	6	8

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued*.

Name of Estate.	Incidental Expenses.			Total.		
	£	s.	d.	£	s.	d.
Brought forward .. .. .	16,600	13	0	2,371	6	8
Expenses incidental to the Acquisition of Estates— <i>continued</i> .						
Duncan .. .. .	2	11	11			
Dyer .. .. .	96	4	3			
Earnsclough .. .. .	6	0	4			
Eccleston No. 1 .. .. .	18	11	5			
Eccleston No. 2 .. .. .	6	16	7			
Edendale .. .. .	137	10	6			
Elderslie .. .. .	143	7	2			
Elderslie No. 2 .. .. .	47	12	8			
Elsthorpe .. .. .	45	6	2			
Epuni .. .. .	6	13	8			
Erina .. .. .	30	1	7			
Ermedale .. .. .	17	2	5			
Evans .. .. .	7	7	8			
Fairfield .. .. .	20	6	5			
Falloon .. .. .	12	3	7			
Fencourt .. .. .	5	0	9			
Finlay Downs .. .. .	33	18	2			
Flaxbourne .. .. .	281	16	9			
Forest Gate .. .. .	57	16	8			
Fortification Hill .. .. .	8	13	10			
Four Peaks .. .. .	60	17	2			
Fyvie .. .. .	10	13	8			
Galloway .. .. .	3	0	10			
Gladbrook .. .. .	47	10	2			
Glenham .. .. .	44	17	10			
Glenmark .. .. .	195	15	10			
Glentanner .. .. .	4	1	5			
Gorton .. .. .	21	16	11			
Graham .. .. .	10	2	1			
Greenfield .. .. .	119	9	6			
Greystoke .. .. .	45	3	3			
Gwavas .. .. .	40	19	5			
Hadlow .. .. .	9	4	3			
Hall-Jones .. .. .	1,823	0	10			
Hardie .. .. .	2	10	9			
Harper .. .. .	20	16	4			
Hatuma .. .. .	200	14	7			
Hawke .. .. .	1	18	8			
Hawtrey .. .. .	4	8	0			
Heatherlea .. .. .	22	0	5			
Hekeao .. .. .	15	14	10			
Hereford Park .. .. .	335	14	6			
Hetana .. .. .	1	14	4			
Hewitt .. .. .	3	4	6			
Righbank .. .. .	88	8	4			
Hikawora .. .. .	21	13	6			
Hildorthorpe .. .. .	10	16	9			
Hillboro .. .. .	13	13	9			
Hillersden .. .. .	240	3	8			
Hillersden Bush .. .. .	0	4	0			
Homebrook .. .. .	33	8	9			
Horahora .. .. .	6	17	4			
Horahia .. .. .	17	3	9			
Hornby .. .. .	6	5	1			
Horrobin .. .. .	6	5	3			
Horsley Downs .. .. .	9	11	9			
Howard .. .. .	0	2	6			
Huinga .. .. .	81	3	8			
Hukutaia .. .. .	69	5	2			
Janefield .. .. .	7	17	11			
Johnson .. .. .	5	16	2			
Kaimahi .. .. .	6	4	9			
Kaipaki .. .. .	9	17	5			
Kairanga .. .. .	94	16	0			
Kakahu .. .. .	20	8	6			
Kanakanaia .. .. .	68	16	4			
Kapua .. .. .	7	17	2			
Kaputoho .. .. .	2	10	11			
Karapiro .. .. .	2	14	2			
Karu .. .. .	488	17	3			
Kauroo Hill .. .. .	227	13	0			
Kereta .. .. .	2	16	0			
Carried forward .. .. .	22,182	14	5	2,371	6	8

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued*.

Name of Estate.	Incidental Expenses.			Total.		
	£	s.	d.	£	s.	d.
Brought forward .. .. .	22,182	14	5	2,371	6	8
<i>Expenses incidental to the Acquisition of Estates—continued.</i>						
Kinlock .. .. .	177	17	4			
Kitchener .. .. .	0	15	9			
Knowsley Park .. .. .	15	9	0			
Kokatahi .. .. .	7	6	1			
Kohika .. .. .	49	5	2			
Kohika No. 2 .. .. .	7	5	10			
Kopane .. .. .	97	0	10			
Kota .. .. .	31	13	3			
Kowhatu .. .. .	28	9	3			
Kuku .. .. .	12	11	1			
Kumeroa .. .. .	51	11	8			
Kurow .. .. .	10	11	0			
Ladbrook .. .. .	19	19	4			
Lake .. .. .	29	3	4			
Lakoview .. .. .	1	1	6			
Lambert .. .. .	3	11	1			
Lamont .. .. .	7	7	7			
Langdale .. .. .	9	16	9			
Langley .. .. .	4	12	0			
Lansdowne .. .. .	38	6	8			
Lawry .. .. .	0	9	5			
Lean .. .. .	2	12	4			
Lees Valley .. .. .	41	2	6			
Leeston .. .. .	11	11	0			
Lewis .. .. .	1	5	1			
Lindsay .. .. .	145	9	2			
Linton .. .. .	10	8	3			
Littler .. .. .	0	11	0			
Longbush .. .. .	47	17	7			
Loughnan .. .. .	1	2	11			
Lyndhurst .. .. .	29	1	6			
Lyndon No. 1 .. .. .	25	1	3			
Lyndon No. 2 .. .. .	74	15	9			
Lynton Downs .. .. .	20	14	1			
Maerewhenua .. .. .	123	2	3			
Mahora .. .. .	34	9	5			
Mahupuku .. .. .	37	16	6			
Makareao and Extension .. .. .	89	3	6			
Makowai .. .. .	1,420	8	8			
Makowai Extension .. .. .	4	3	5			
Manga-a-toro .. .. .	77	17	4			
Mangaotoma .. .. .	10	0	2			
Mangatahi .. .. .	127	2	10			
Mangateparu .. .. .	237	2	1			
Mangawhero .. .. .	3	14	3			
Maori Hill .. .. .	37	5	8			
Marakeke .. .. .	24	14	11			
Maraweka .. .. .	37	15	0			
Marawiti .. .. .	23	4	3			
Marshall .. .. .	3	1	5			
Matakanui .. .. .	5	12	1			
Matamata .. .. .	43	7	0			
Matamua .. .. .	13	12	5			
Matane .. .. .	1	11	10			
Matuku .. .. .	17	8	9			
Maungaraki .. .. .	6	6	11			
Mavtown .. .. .	7	4	5			
McDonnell .. .. .	1	0	9			
McKenzie .. .. .	5	1	3			
Mead .. .. .	30	19	0			
Meadowbank .. .. .	26	13	10			
Meadows .. .. .	15	19	11			
Melling .. .. .	0	11	6			
Melville Park .. .. .	71	2	5			
Merrivale .. .. .	36	4	1			
Merrivale No. 1 .. .. .	24	1	8			
Merrivale No. 2 .. .. .	10	6	3			
Methuen .. .. .	1	16	1			
Milford .. .. .	3	2	0			
Mills .. .. .	25	18	0			
Carried forward .. .. .	25,837	12	7	2,371	6	8



## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued*.

Name of Estate.	Incidental Expense.			Total.		
	£	s.	d.	£	s.	d.
Brought forward .. .. .	25,837	12	7	2,371	6	8
Expenses incidental to the Acquisition of Estates— <i>continued</i> .						
Momona .. .. .	2	12	9			
Monte Cristo .. .. .	1	4	9			
Morice .. .. .	67	13	7			
Morten .. .. .	0	3	7			
Mount Nossing .. .. .	110	15	10			
Muhunoa .. .. .	2	9	1			
Narara .. .. .	13	0	2			
Neligan .. .. .	3	19	11			
Nesdale .. .. .	2	4	1			
Newpark .. .. .	28	1	6			
Ngahinepouri .. .. .	4	12	2			
Ngakaroro .. .. .	54	4	7			
Ngatapa .. .. .	77	16	3			
Normandale .. .. .	14	14	11			
Northbank .. .. .	18	11	11			
Oakleigh .. .. .	11	1	0			
Ohakea .. .. .	9	0	3			
Ohapi .. .. .	26	19	7			
Ohauti .. .. .	10	3	2			
Okauia .. .. .	0	4	3			
Omaka .. .. .	12	19	10			
Opouriao .. .. .	7	11	3			
Orakipaoa .. .. .	12	11	11			
Otahu .. .. .	7	19	8			
Otaio .. .. .	6	15	2			
Otamarakau .. .. .	153	12	3			
Otamauri .. .. .	85	10	9			
Otanomomo .. .. .	47	11	11			
Otarakaro .. .. .	2	5	9			
Otekaike .. .. .	174	15	9			
Oturoa .. .. .	27	8	4			
Otway .. .. .	11	11	6			
Paa Creek .. .. .	15	1	2			
Pakarau .. .. .	922	7	10			
Pakaraka .. .. .	20	17	8			
Palmer .. .. .	3	12	10			
Papaka .. .. .	27	5	0			
Paparangi .. .. .	7	7	5			
Parahi .. .. .	26	19	11			
Pareora No. 1 .. .. .	13	0	2			
Pareora No. 2 .. .. .	89	19	7			
Parkes .. .. .	23	6	1			
Patoa .. .. .	2	4	6			
Pawaho .. .. .	2	9	11			
Peaks .. .. .	5	4	7			
Pihautea .. .. .	145	3	2			
Pitt .. .. .	3	11	6			
Plumer .. .. .	0	13	7			
Plunket .. .. .	67	11	1			
Poorua .. .. .	7	1	2			
Pomahaka .. .. .	32	6	8			
Poroporo .. .. .	34	13	7			
Pouparae .. .. .	4	12	1			
Pourerere .. .. .	32	5	0			
Puhipuhi .. .. .	0	18	9			
Puhuka .. .. .	1	13	6			
Pukenamu .. .. .	30	4	8			
Puketapu .. .. .	5	12	5			
Puketi .. .. .	59	3	4			
Puketoi .. .. .	31	6	10			
Punaroa .. .. .	45	17	7			
Putorino .. .. .	42	17	0			
Raincliff .. .. .	2	19	8			
Rainford .. .. .	10	11	6			
Rakitairi .. .. .	34	10	1			
Rangiatea .. .. .	4	5	8			
Rangitaiki .. .. .	5	7	6			
Rapuwai .. .. .	17	18	10			
Raumati .. .. .	63	6	0			
Carried forward .. .. .	28,702	7	10	2,371	6	8

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued*.

Name of Estate.	Incidental Expenses.			Total		
	£	s.	d.	£	s.	d.
Brought forward .. .. .	28,702	7	10	2,371	6	8
<i>Expenses incidental to the Acquisition of Estates—continued.</i>						
Raureka .. .. .	9	11	6			
Rautawiri .. .. .	4	10	4			
Remuera Settlement .. .. .	100	11	11			
Reparoa .. .. .	4,527	4	0			
Rewi .. .. .	6	3	11			
Reynolds .. .. .	47	15	7			
Richmond Brook .. .. .	54	17	11			
Ringway .. .. .	1	9	5			
Roimata .. .. .	1	8	2			
Rosebrook .. .. .	8	7	11			
Rosewill .. .. .	427	18	0			
Ruapuna No. 2 .. .. .	67	15	7			
Ruatangata .. .. .	17	9	1			
Rugged Ridges .. .. .	1	4	3			
Sandilands .. .. .	3	2	7			
Scargill .. .. .	33	16	5			
Seafeld .. .. .	14	9	3			
Seaforth .. .. .	3	0	3			
Selwyn .. .. .	576	5	0			
Sherenden .. .. .	92	3	5			
Sherwood Downs .. .. .	194	18	2			
Soland .. .. .	0	16	1			
Spotswood .. .. .	35	12	11			
Springhill .. .. .	68	7	11			
Stalker .. .. .	19	2	6			
Stanley .. .. .	6	13	1			
Starborough .. .. .	233	1	10			
Steward .. .. .	158	18	6			
St. Helens .. .. .	7	12	3			
Stoke .. .. .	32	9	8			
Stokes .. .. .	0	1	5			
Strathmore .. .. .	13	7	1			
Streamlands .. .. .	226	10	9			
Studholme Junction .. .. .	2	1	10			
Tablelands .. .. .	28	1	5			
Tahaia .. .. .	13	7	1			
Tahawai .. .. .	1	0	8			
Taikorea .. .. .	6	12	7			
Tainui .. .. .	0	5	11			
Takitū .. .. .	59	11	3			
Tamai .. .. .	2	17	7			
Taniwha .. .. .	26	3	7			
Tapapa .. .. .	51	9	9			
Tara .. .. .	57	14	0			
Tarawahi .. .. .	3	2	8			
Tariki .. .. .	16	9	6			
Taumahi .. .. .	2	0	11			
Taumata .. .. .	24	12	3			
Tautari .. .. .	17	16	11			
Tawaha .. .. .	54	11	4			
Teanaraki .. .. .	8	14	4			
Teihoka .. .. .	6	17	6			
Te Aravi .. .. .	121	16	9			
Teasdale .. .. .	2	14	3			
Te Kura .. .. .	39	13	8			
Te Mata .. .. .	234	5	10			
Te Matua .. .. .	5	7	9			
Te Miro .. .. .	914	13	2			
Te Pua .. .. .	23	2	5			
Te Puke .. .. .	11	10	6			
Teschemaker .. .. .	55	13	11			
Teviot .. .. .	Cr. 17,041	16	7			
Timaunga .. .. .	95	14	2			
Timaunga Extension .. .. .	30	12	2			
Tiraumea .. .. .	9	7	1			
Tokaora .. .. .	27	18	2			
Tokarahi .. .. .	135	7	2			
Tokoiti .. .. .	21	9	0			
Tomoana .. .. .	1	10	7			
Tongoio .. .. .	63	3	9			
Totara .. .. .	85	10	1			
Carried forward .. .. .	20,920	9	5	2,371	6	8

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued.*

Name of Estate.	Incidental Expenses.		Total.	
	£	s. d.	£	s. d.
Brought forward .. .. .	20,920	9 5	2,371	6 8
Expenses incidental to the Aquirement of Estates— <i>continued.</i>				
Tripp .. .. .	62	14 10		
Tututawa .. .. .	10	9 10		
Upokonui .. .. .	297	5 10		
Valverde .. .. .	50	2 6		
Waari .. .. .	2	11 0		
Waddington .. .. .	249	14 7		
Wahren .. .. .	2	16 3		
Waiapi .. .. .	4	12 4		
Waiare .. .. .	16	6 5		
Waiarikiki .. .. .	16	0 3		
Waihau .. .. .	72	16 2		
Waihora .. .. .	3	19 0		
Waihoro .. .. .	1	14 1		
Waikakahi .. .. .	559	8 6		
Waimana .. .. .	21	14 9		
Waimarie .. .. .	9	14 9		
Waimata .. .. .	499	5 7		
Waimate .. .. .	40	7 9		
Waipapa .. .. .	23	2 7		
Waipuka .. .. .	9	11 2		
Wairere .. .. .	23	17 7		
Waitahuna .. .. .	2	12 4		
Waitahuna No. 2 .. .. .	16	12 10		
Waitakaruru .. .. .	8	14 11		
Waiteitei .. .. .	7	0 7		
Walker .. .. .	1	5 6		
Wangapeka .. .. .	21	1 2		
Warnock .. .. .	3	10 7		
Watea .. .. .	99	2 0		
Waterson .. .. .	9	1 4		
Westcott .. .. .	7	3 6		
Westmere .. .. .	24	0 3		
Wharenui .. .. .	4	11 6		
Whitehall .. .. .	0	16 1		
Wigan .. .. .	43	1 7		
Wilford .. .. .	2,787	9 4		
Willows .. .. .	18	8 3		
Winchester .. .. .	32	17 5		
Windsor Park No. 1 .. .. .	56	5 8		
Windsor Park No. 2 .. .. .	27	7 9		
Wither Run .. .. .	50	11 10		
Woulfe .. .. .	1	17 6		
Wright .. .. .	0	7 0		
Sections 36056 and 36057 .. .. .	0	10 0		
" 1862 .. .. .	0	2 3		
" 36226 .. .. .	0	3 6		
" 30791 .. .. .	0	7 11		
" 36278 .. .. .	0	7 9		
" 36469 .. .. .	0	17 4		
" 36231 .. .. .	2	2 4		
" 36228 .. .. .	0	13 6		
" 2682 .. .. .	0	1 6		
" 34430 and 34431, including part 29534 .. .. .	0	10 11		
Isolated Sections—				
Gordon No. 2 .. .. .	0	10 2		
Howard, Section 13, Block VI .. .. .	0	2 10		
			26,129	4 1
Total .. .. .			£28,500	10 9
Recoveries on account of Estates,—				
Allenton .. .. .	2	0 0		
Avonhead .. .. .	300	0 0		
Mangateparu .. .. .	4	11 0		
Marshall .. .. .	2	11 4		
McDonnell .. .. .	4	9 4		
Pukenamu .. .. .	9	6 5		
Reparoa .. .. .	557	4 9		
Starborough .. .. .	8	0 0		
Te Miro .. .. .	1	12 6		
Wairere .. .. .	86	17 3		
			876	12 7
Total .. .. .			£876	12 7

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT (Discharged Soldiers Settlement Account).

Name of Estate.	Purchase-money.			Total.		
	£	s.	d.	£	s.	d.
<b>Acquirement of Estates,—</b>						
Orongo .. .. .	25	0	0			
Spooner's .. .. .	9,882	18	6			
						9,907 18 6
	Incidental Expenses.					
<b>Expenses incidental to the Acquirement of Estates —</b>	£	s.	d.			
Ahiaruhe .. .. .	41	16	6			
Akitio .. .. .	167	16	1			
Alberton .. .. .	19	15	3			
Almadale .. .. .	94	12	7			
Araheke .. .. .	6	8	9			
Arawhata .. .. .	0	12	5			
Ardkeen .. .. .	279	4	7			
Armore .. .. .	35	7	9			
Bankfield .. .. .	19	18	8			
Blue Glen .. .. .	3	6	2			
Bomford .. .. .	5	13	2			
Braemore .. .. .	30	2	8			
Broadfields .. .. .	6	15	6			
Brooksdale .. .. .	9	12	1			
Calender .. .. .	0	7	11			
Clifton .. .. .	Cr.	3	6	9		
Crichton Park .. .. .		7	11	9		
Crownthorpe .. .. .	3,533	9	9			
Dalmain .. .. .	315	15	7			
Dawbin .. .. .	3	17	4			
Devonshire .. .. .	0	8	0			
Dromore .. .. .	4	10	0			
Eaglesham .. .. .	50	0	4			
Gee .. .. .	6	5	11			
Glencoe .. .. .	79	9	9			
Glengarry .. .. .	607	14	6			
Glenn .. .. .	16	15	0			
Goat Hills .. .. .	748	5	10			
Grange .. .. .	6	15	1			
Greves .. .. .	6	10	7			
Hammond .. .. .	6	14	10			
Haunui .. .. .	3	17	7			
Haunui No. 2 .. .. .	6	18	1			
Hawthorne .. .. .	24	14	2			
Hei Hei .. .. .	133	13	0			
Hikuai .. .. .	1,411	8	7			
Homebush .. .. .	13	19	4			
Huatoki .. .. .	1,602	19	0			
Huia .. .. .	47	10	1			
Isleworth .. .. .	972	9	5			
Katikara .. .. .	6	10	10			
Kelso .. .. .	75	5	10			
Kohatu .. .. .	150	10	1			
Kohura .. .. .	14	0	1			
Kopuku .. .. .	22	12	0			
Kopuku No. 2 .. .. .	61	17	7			
Koremea .. .. .	829	6	1			
Lambrook .. .. .	14	6	8			
Lauriston .. .. .	13	14	5			
Linkwater Dale .. .. .	16	6	8			
Mana .. .. .	10	10	5			
Mangamaire .. .. .	1	0	7			
Marama-a-Mau .. .. .	17	7	1			
Marco .. .. .	4	11	4			
Maruia .. .. .	752	10	8			
Mataikona .. .. .	8,809	4	1			
Matakitaki .. .. .	1,378	6	2			
McLean .. .. .	2	4	4			
Moorlands .. .. .	20	1	10			
Moroa .. .. .	44	9	2			
Morten .. .. .	1	4	3			
Motukai .. .. .	448	11	10			
Motutara .. .. .	1,850	17	11			
Mountford .. .. .	14	16	11			
Mount Pisa .. .. .	945	16	6			
Nesdale No. 2 .. .. .	0	5	6			
Neville .. .. .	4	13	1			
Ngahape .. .. .	29	2	7			
Carried forward .. .. .	25,870	1	4			9,907, 18 6

## PUBLIC ACCOUNTS, 1922-1923.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT (Discharged Soldiers Settlement Account)—*continued.*

Name of Estate.	Incidental Expenses.			Total.		
	£	s.	d.	£	s.	d.
Brought forward .. .. .	25,870	1	4	9,907	18	6
<b>Expenses incidental to the Acquirement of Estates—<i>continued.</i></b>						
Ngutu .. .. .	9	14	11			
Oakwood .. .. .	63	15	6			
Ohuka .. .. .	654	6	8			
Olliver .. .. .	14	1	5			
Olver .. .. .	4	2	4			
Omana .. .. .	434	10	11			
Omapu .. .. .	4	16	4			
Omeheu .. .. .	466	3	5			
Orongo .. .. .	8,795	16	0			
Oroua .. .. .	3	11	4			
Osborne .. .. .	30	11	3			
Otahome .. .. .	1,082	9	5			
Paremata .. .. .	697	11	10			
Parinui .. .. .	25	8	0			
Piu .. .. .	963	6	10			
Pohehe .. .. .	0	7	0			
Poplar Grove .. .. .	19	8	7			
Puahue .. .. .	493	16	8			
Pukeawa .. .. .	50	4	2			
Pukekoa .. .. .	28	15	0			
Pukenui .. .. .	41	5	8			
Pukemapou .. .. .	565	10	8			
Puni .. .. .	375	13	9			
Quillinan .. .. .	8	1	1			
Ratapiko .. .. .	14	19	6			
Raumaewa .. .. .	4	8	0			
Repongaere .. .. .	6	16	2			
Rissington .. .. .	28	12	0			
Riverina .. .. .	4	17	7			
Rollesby .. .. .	1	3	1			
Rotomanuka .. .. .	2	9	8			
Spooner's .. .. .	20	12	0			
Springwell .. .. .	38	12	7			
Strathvale .. .. .	28	14	8			
Tairua .. .. .	0	11	5			
Taitama .. .. .	16	5	2			
Tapuae .. .. .	77	10	4			
Tawhiwhi .. .. .	1,055	5	0			
Te Kaihi .. .. .	344	19	2			
Te Ore Ore .. .. .	1,398	12	9			
Te Whiti .. .. .	93	11	10			
Tikotu .. .. .	5	7	0			
Tilverstowe .. .. .	17	15	4			
Tokiri .. .. .	3	7	6			
Tutaki .. .. .	819	14	0			
Tuturumuri .. .. .	586	19	9			
Waikiwi .. .. .	9	1	3			
Wairuna .. .. .	95	1	7			
Waitohi Peaks .. .. .	375	17	8			
Wharekaka .. .. .	338	12	9			
Whatawhata .. .. .	1	8	9			
White .. .. .	5	17	0			
Wilder .. .. .	26	2	3			
Woodlaw .. .. .	3	1	6			
Youle .. .. .	0	18	4			
Totals .. .. .				46,130	15	8
<b>Recoveries on account of Estates—</b>						
Ahiaruhe .. .. .	8	15	1			
Devonshire .. .. .	2	10	7			
Hikuai .. .. .	268	0	0			
Kelso .. .. .	35	16	8			
Orongo .. .. .	25	0	0			
Osborne .. .. .	14	9	3			
Ratapiko .. .. .	1	19	2			
Tairua .. .. .	4	0	0			
Totals .. .. .				360	10	9
<b>Totals .. .. .</b>				<b>£56,038</b>	<b>14</b>	<b>2</b>
				<b>360</b>	<b>10</b>	<b>9</b>
				<b>£360</b>	<b>10</b>	<b>9</b>

## PUBLIC ACCOUNTS, 1922-1923.

## DETAIL STATEMENT of PUBLIC WORKS FUND (General Purposes Account): RECOVERIES on Account of EXPENDITURE of Previous Years for the Financial Year ended 31st MARCH, 1923.

	£	s.	d.	£	s.	d.	£	s.	d.
<b>DEFENCE DEPARTMENT:—</b>									
Refund of compensation paid twice in respect of rifle range .. .. .	208	6	6						
Sale of Defence property .. .. .	1,459	18	3						
				1,668	4	9			
<b>EDUCATION DEPARTMENT:—</b>									
Sale of furniture from Miramar Home .. .. .				284	1	11			
<b>EXTERNAL AFFAIRS DEPARTMENT:—</b>									
Overhead charges to cover administration of Samoa for year ended 31st March, 1921 .. .. .				15	15	0			
<b>HEALTH DEPARTMENT:—</b>									
Sale of buildings, furniture, &c., Te Waikato Sanatorium .. .. .				1,399	7	6			
<b>LANDS AND SURVEY DEPARTMENT:—</b>									
Cost of survey in respect of Smedley Estate .. .. .	34	15	4						
Lots reserved for State coal-mines .. .. .	1,384	4	0						
				1,418	19	4			
<b>MINES DEPARTMENT:—</b>									
Interest on purchase price of Thames-Hauraki buildings and allotment, to 31st March, 1922 .. .. .	57	18	0						
Sale of water-race, Erin-go-Bragh .. .. .	300	0	0						
Sale of stores .. .. .	35	0	0						
Sale of buildings .. .. .	8	0	0						
				400	18	0			
<b>POST AND TELEGRAPH DEPARTMENT:—</b>									
Sale of buildings .. .. .				139	5	0			
<b>PUBLIC WORKS DEPARTMENT:—</b>									
Sale of buildings .. .. .	733	0	0						
Sale of materials .. .. .	2,321	13	3						
Sale of buggy .. .. .	6	13	0						
Rents of cottages .. .. .	21	15	6						
Sale of sections .. .. .	30	0	0						
Refund of salaries .. .. .	81	13	0						
Sale of reserves .. .. .	100	10	0						
				3,295	4	9			
<b>RAILWAY DEPARTMENT:—</b>									
Sale of buildings .. .. .				125	15	0			
<b>ADJUSTMENTS BETWEEN VOTES:—</b>									
Amount debited to Public Works Fund, Vote Agricultural, in 1921-22, now transferred to Vote Lighthouses .. .. .	27	5	3						
Amount debited to Vote Immigration in 1921-22, now transferred to Deposits Account: Emigrants .. .. .	140	0	0						
Amount debited to Public Works Fund, Vote Railway Construction, in 1921-22, now transferred to Vote General .. .. .	100	2	9						
Amount debited to Public Works Fund, Vote Roads, in 1921-22, now transferred to Vote Harbour-works .. .. .	16	16	9						
Amount debited to Public Works Fund, Vote Courthouses, in 1921-22, now transferred to Vote Police-stations .. .. .	13	3	3						
				297	8	0			
							£9,044	19	3

## PUBLIC ACCOUNTS, 1922-1923.

STATEMENT of IMPRESTS of the PUBLIC WORKS FUND OUTSTANDING on the 31st MARCH, 1923, showing the SERVICES for which they were issued.

PUBLIC WORKS FUND :—		£	s.	d.
Vote 40—Public Works, Departmental ..	..	535	0	0
Vote 41—Railway-construction ..	..	26,348	8	1
Vote 42—Additions to open Lines ..	..	55,023	17	2
Vote 43—General ..	..	231	9	5
Vote 44—Courthouses ..	..	245	2	10
Vote 45—Prisons ..	..	638	7	10
Vote 49—Mental Hospitals ..	..	243	15	10
Vote 55—Tourist and Health Resorts ..	..	2,237	0	8
Vote 56—Department of Immigration ..	..	28,438	9	7
Vote 57—Roads, &c. ..	..	13,940	16	11
Vote 60—Telegraph Extension ..	..	53,910	6	9
Vote 61—Motor Transport Service ..	..	2,044	16	5
Vote 63—Lands, Miscellaneous ..	..	313	10	1
Vote 65—Plant, Material, and Stores ..	..	16,543	9	6
		<u>£200,694</u>	<u>11</u>	<u>1</u>

The Treasury, Wellington,

J. J. ESSON,  
Secretary to the Treasury.

R. E. HAYES,  
Accountant to the Treasury.

Examined and found correct.

G. F. C. CAMPBELL,  
Controller and Auditor-General.

Audit Office, Wellington, 26th June, 1923.

