

1935.
NEW ZEALAND.

PUBLIC ACCOUNTS

FOR THE

FINANCIAL YEAR 1934-1935.

PART II.

PREPARED BY THE TREASURY DEPARTMENT.

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

ALSO

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

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PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 1935.

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

I HAVE the honour to submit my report for the year ended 31st March, 1935, in terms of subsections (2), (3), and (4) of section 89 of the Public Revenues Act, 1926.

In connection with these reports, which the Controller and Auditor-General is required to submit to Parliament year by year, it is desirable that I should explain that it is necessary to comment only on a very small percentage of the matters which come under the notice of Audit affecting the Public Accounts during each year. It will be readily understood that in the vast majority of cases where questions regarding ordinary transactions are raised by Audit a settlement is arrived at after discussion with the Treasury or the Department concerned, and there is no occasion therefore for further reference to be made to these cases in the annual report to Parliament.

The full Statement of the Receipts and Payments of the Public Account is contained in two parliamentary papers—namely, (1) B.-1 [Pt. I], which shows, under main headings, the receipts and payments of the funds and accounts comprising the Public Account, and also shows details of the expenditure under the annual appropriations, Civil List, and the Unauthorized Expenditure Account, and (2) B.-1 [Pt. II], which shows certain of the receipts and payments in greater detail than they are shown in B.-1 [Pt. I], and as the last-mentioned paper for 1934-35 has already been laid before Parliament, it is only necessary for me now to present Part II in accordance with the usual practice.

Audit Status in relation to Parliament and the Public Accounts Committee.

With a view of obtaining an expression of opinion from the Public Accounts Committee regarding the constitutional relationship which should exist between the Controller and Auditor-General and that Committee, and also with Parliament, the Controller and Auditor-General last session addressed a memorandum to the Chairman of the Committee, dated 28th September, 1934, in which he dealt fully with this subject.

The following matters were discussed in the above memorandum and also in subsequent memoranda dated 17th and 23rd October, 1934, respectively:—

- (a) Parliamentary control over expenditure.
- (b) Parliamentary control over the form of Public Accounts.
- (c) Statutory position of the Controller and Auditor-General.
- (d) System on which the Public Accounts are based.
- (e) The functions of statements of receipts and payments as compared with departmental revenue accounts and balance-sheets.
- (f) Distinction between an appropriation audit and a commercial audit.

When these matters came before the Committee for discussion it was pointed out by the Chairman that, as the subject of the Audit representations had not been specifically referred by Parliament to the Committee, any decision come to by the Committee could not, in view of the terms of the resolution of the House appointing the Committee, be reported to Parliament. The Committee, however, very kindly consented to hear and give consideration to the Audit review of the position, and I wish to acknowledge the courtesy of the Committee in devoting so much time to these matters, notwithstanding the absence of specific authority.

I do not propose now to enter into details concerning the subjects then submitted by Audit, but I may mention that in the course of discussion important differences were found to exist between the procedure and functions of the Public Accounts Committee of the House of Commons and the procedure and functions of the corresponding Committee of the New Zealand House of Representatives.

As these questions very closely affect the very important principle of the control of public expenditure by Parliament through its Committee, and also through the Controller and Auditor-General, who is an officer of Parliament, and as they also affect the constitutional position of the Controller and Auditor-General *vis-à-vis* the Public Accounts Committee and Parliament, I feel it desirable that the attention of Parliament should be called to the action taken by the Controller and Auditor-General in the hope that consideration may be given to the anomalies which appear to exist and which would seem to require early adjustment.

Non-compliance with Law.

In my report for last year, B.-1 [Pt. II], page iv, paragraphs 3, 4, and 5, attention was drawn to certain matters in which the provisions of the law had not been complied with. As these irregularities were then dealt with in detail, I do not propose to reiterate the objections referred to. No action has been taken, however, to remedy the position either by altering the present system so as to comply with the law or by amending the law so as to bring it into line with existing practice.

Reference was also made in my last report, page xii, to the fact that payments made in London by the High Commissioner under the authority of section 20, Finance Act, 1928, are not being submitted for audit as is the case with other payments. This practice still obtains and Audit can therefore accept no responsibility for the correctness of these payments.

Changes in the Form of the Public Accounts.

In my report for last year, B.-1 [Pt. II], page xi, I drew attention to important changes in the form of the Public Accounts for the year 1933-34, and it is noted that still further changes have been made in the form of these Accounts for the year 1934-35.

As pointed out last year it is the rule in the United Kingdom that no important alteration should be made in the form of the Public Accounts or Estimates unless such alteration has been approved by Parliament through the Public Accounts Committee. Frequent alterations in the form of the Public Accounts are undesirable, as they tend to reduce parliamentary control, and it is indicated by the highest authorities that the presentation of the accounts in a similar form year by year to enable proper comparisons to be made is of such importance that, even though an alteration may in itself be thought desirable, it should be made only after the gravest consideration and after the consent of the Public Accounts Committee has been obtained. I therefore again bring this matter under notice in the hope that steps may be taken by Parliament to require that no important alterations in the form of the Public Accounts or Estimates shall be made until such have been submitted to and approved by the Public Accounts Committee.

Repayment of the Public Debt.

The following table gives particulars of the amount of securities redeemed during the year under the provisions of the Repayment of the Public Debt Act, 1925, and also of the total amount so redeemed to 31st March, 1935:—

Rate of Interest.	Nominal Value of Securities.						Total Cost of Redemptions.	Annual Saving of Interest.*					
	Total to 31st March, 1934.		Year 1934-35.		Total to 31st March, 1935.								
Per Cent.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
3½	900	0	0	55,560	0	0	56,460	0	0	56,460	0	0	..
3¾	..	..	..	0	12	0	0	12	0	0	12	0	..
4	2,290,863	0	0	..	..	..	2,290,863	0	0	2,279,175	9	1	11,454 6 3
4½	2,070,940	0	0	..	..	..	2,070,940	0	0	2,055,562	5	0	20,709 8 0
5	2,596,400	0	0	1,567,000	0	0	4,163,400	0	0	4,162,846	5	0	62,451 0 0
5¼	1,353,090	0	0	500	0	0	1,353,590	0	0	1,353,572	10	0	23,687 16 6
5½	953,780	0	0	100	0	0	953,880	0	0	951,464	12	2	19,077 12 0
6	942,900	0	0	..	..	..	942,900	0	0	921,603	18	11	23,572 10 0
	10,208,873	0	0	1,623,160	12	0	11,832,033	12	0	11,780,685	12	2	160,952 12 9

* Difference between the rate of interest which the securities bore and the rate (3½ per cent.) payable by the Consolidated Fund to the Public Debt Repayment Account on the amount of securities redeemed under the Act.

It will be seen that an annual saving of interest amounting to £160,952 12s. 9d. has now been effected by the operation of the Act. The following figures show how this saving increases year by year as the cumulative effect of the sinking fund becomes apparent:—

Annual saving of interest on securities redeemed to—						£	s.	d.
31st March, 1926	..	..	..	..	..	8,137	10	3
31st March, 1927	..	..	..	..	..	27,043	9	3
31st March, 1928	..	..	..	..	..	39,592	0	4
31st March, 1929	..	..	..	..	..	46,782	0	4
31st March, 1930	..	..	..	..	..	57,218	13	7
31st March, 1931	..	..	..	..	..	69,198	9	3
31st March, 1932	..	..	..	..	..	90,816	3	3
31st March, 1933	..	..	..	..	..	109,236	2	3
31st March, 1934	..	..	..	..	..	137,436	17	9
31st March, 1935	..	..	..	..	..	160,952	12	9

Of the £1,623,160 12s. redeemed during the year, £1,530,000 consisted of Treasury bills issued under the Banks Indemnity (Exchange) Act, 1932–33, and, as explained in my report for last year, the effect of redeeming these bills out of the Public Debt Repayment Account was to free an equal amount of credit in the Ordinary Revenue Account for the purposes of the latter account.

The following statement shows the amount of loans subject to the repayment of the Public Debt Act, 1925, and of those not subject to the Act, as at 31st March, 1935:—

Debt subject to the Repayment of the Public Debt Act, 1925	..	..	..	..	..	208,599,968	4	2
Debt not subject to the Repayment of the Public Debt Act, 1925—								
Loans raised in respect of the—								
State Advances Account—								
			£	s.	d.	£	s.	d.
Advances to Settlers Branch	..	..	19,588,020	8	5			
Advances to Workers Branch	..	..	12,117,444	10	4			
Advances to Local Authorities Branch	..	..	2,778,690	15	7			
						34,484,155	14	4
Loans for which special sinking funds are provided—								
State Coal-mines Account	..	..	105,833	6	8			
Electric Supply Account	..	..	12,140,335	11	1			
Nauru and Ocean Islands Account	..	..	431,475	0	0			
Westport Harbour Account	..	..	614,250	0	0			
Samoan Loans Suspense Account	..	..	105,000	0	0			
						13,396,893	17	9
Funded debt to the Imperial Government—								
Land for Settlements Account	..	..	33,446	6	11			
Naval Defence Act Account	..	..	577,446	11	5			
Public Works Fund—General Purposes Account	..	..	169,109	15	3			
War Expenses Account	..	..	23,320,196	17	0			
						24,100,199	10	7
						71,981,249	2	8
Exempted under Finance Act, 1931 (No. 4), section 7 (2): Deed of hypothecation								
Total debt not subject to the Act	..	..				3,850,000	0	0
						75,831,249	2	8
Total debt as at 31st March, 1935 (see B.-1 [Pt. III], 1935, page 8)	..	..				£284,431,217	6	10†

† N.B.—This does not include loans under Rural Advances Act, 1926, amounting to £4,213,050, which are not treated by the Treasury as forming part of the public debt.

Increase and Decrease of the Debt.

The public debt accounts disclose a decrease for the year of £22,410,778 17s. 1d., detailed as follows:—

	£		s. d.	
Total debt as at 31st March, 1934 (B.-1 [Pt. III], page 7)	..	..	..	..
			306,841,996	3 11
INCREASE—				
New loans raised during the year for purposes of various accounts—	£	s. d.	£	s. d.
Consolidated Fund—Ordinary Revenue Account (for payment to Reserve Bank) ..	..		1,000,000	0 0
Public Works Fund—General Purposes Account ..	..		1,506,000	0 0
Public Works Fund—Electric Supply Account ..	..		141,400	0 0
Land for Settlements Account ..	..		160,635	0 0
Main Highways Account ..	..		431,500	0 0
State Forests Account ..	..		60,000	0 0
Loans Redemption Account: Part II, Conversion Account. Securities issued to cover premiums on conversion allocated to various accounts ..	..		25	0 0
			3,299,560	0 0
DECREASE—				
Loans paid off during the year—				
From Consolidated Fund—Ordinary Revenue Account—				
Public Revenues Act, 1926, section 41—				
Treasury bills redeemed	11,973,131	4 8		
Less Treasury bills issued	8,521,022	4 8		
			3,452,109	0 0
Banks Indemnity (Exchange) Act, 1932-33—				
Treasury bills redeemed	25,122,622	0 0		
Less Treasury bills issued	7,247,756	0 0		
			17,874,872	0 0
Various loans ..			1,600,212	5 1
			22,927,193	5 1
From Electric Supply Sinking Fund Account ..	..		148,035	0 0
From State Coal-mines Sinking Fund Account ..	..		8,400	0 0
From Loans Redemption Account—				
Nauru and Ocean Island moneys ..	..		47,725	0 0
State Advances moneys ..	..		754,275	0 0
Reparation moneys ..	..		750	0 0
From Public Debt Repayment Account ..	..		1,623,160	12 0
From Discharged Soldiers Settlement Account: Deed of hypothecation under the Finance Act, 1931 (No. 4), section 7 (2)—				
Repayments of advances ..	..		200,000	0 0
Loans redeemed from loans raised in previous years for redemptions ..	..		800	0 0
			25,710,338	17 1
Decrease for year ..	..		22,410,778	17 1
Total debt as at 31st March, 1935 (B.-1 [Part III], page 8)	..	..	£284,431,217	6 10

The above figures do not include loans raised under the Rural Advances Act, 1926, as those loans, though raised by the Government, are not brought into the public debt accounts. The amount of such loans outstanding as at 31st March, 1935, was £4,213,050.

The decrease in the debt during the year was effected principally by the application of the proceeds of surplus sterling assets sold to the Reserve Bank.

Treatment of Investments in the Public Accounts.

The discrepancies between the Treasury books and the published accounts to which I have called attention in previous reports still continue. Negotiations have taken place between this office and the Treasury on the matter, but an agreement acceptable to the Audit Office has not been reached, though the Treasury has made an alteration in the summary following the abstract of the Public Account, B.-1 [Pt. I], which is a step in the right direction. If the Treasury can see its way to carry the matter a step further and sever the investments from the Receipts and Payments accounts, the objections raised by the Audit Office would to a large extent be removed.

In some cases the abstract of the Public Account shows amounts as balances at the end of the year under the heading "Securities held," though in fact no securities are held representing such amounts.

Treatment of Exchange in the Public Accounts.

The position to which I drew attention in previous reports—see B.-1 [Pt. II], 1933, p. xvi, and B.-1 [Pt. II], 1934, page ix—still continues. Generally speaking, the method of treating exchange is to charge the cost to the Ordinary Revenue Account of the Consolidated Fund and to credit any premiums received from exchange to the same account, irrespective of whether or not the transactions in respect of which the exchange arose were transactions of this account. The effect is to place a heavier burden than necessary on the Consolidated Fund and to relieve other accounts of their due proportion of the cost. The authority quoted for this procedure is section 55 of the Finance Act, 1932, which provides that the Minister of Finance may exercise discretionary power in the matter of charging the exchange. It is therefore possible for the Minister in compliance with that section to allocate the exchange to the appropriate accounts if so desired.

As an example of the effect on an Appropriation Account I would quote a case in which expenditure amounting to £414 18s. 9d. was made in New Zealand out of vote, "Scientific and Industrial Research," the whole of such expenditure being recoverable in London. The equivalent of the £414 18s. 9d. was duly recovered in London, the amount being £333 5s. 8d. sterling. As the amount recovered in London was equal in value to the amount expended in New Zealand it is clear that the net amount chargeable against the vote was nil. Owing to the failure to make proper allowance for the difference in exchange, however, the vote, after being debited with £414 18s. 9d., was credited with £333 5s. 8d. only, and therefore showed a net debit of £81 13s. 1d. in respect of this transaction, and was clearly overcharged to this extent.

The above comments refer to the cash accounts only. As regards the departmental Income and Expenditure Accounts and Balance-sheets published in B.-1 [Pt. IV] the exchange charges are entirely omitted, and this renders these accounts, which are required to be drawn up on a commercial basis, incapable of fulfilling their purpose.

The net cost of exchange for the year amounted to £1,450,000 and was paid from and charged to Ordinary Revenue Account. A very substantial portion of this amount should, in the opinion of Audit, have been charged to the various appropriate accounts.

Interest on Public Account Cash-balance Investments.

I have on previous occasions drawn attention to the practice adopted by the Treasury of allocating interest derived from investments of moneys belonging to certain of the accounts within the Public Account to all of those accounts instead of to those only which have provided the money for the investments.

It will be recognized that by this method certain accounts receive credit for interest which they did not earn while others are deprived of part of the interest which they did earn. In so far as the Ordinary Revenue Account is thus affected the Budget balance is also affected.

Conversion of Securities.

Investment securities of a nominal value of £442,110 held as an investment of the Post Office Savings-bank funds bearing interest at $3\frac{1}{2}$ per cent., $3\frac{3}{4}$ per cent., and 4 per cent. were converted into Government stock bearing interest at 3 per cent. An annual loss of interest to the Post Office amounting to £2,927 19s. was the result, although such conversion meant a corresponding saving of interest to the Consolidated Fund. As the entries were legally in order they were duly passed by the Audit Office after the attention of the Director-General of the Post and Telegraph Department had been called to the matter.

Reserve Fund Investments in London.

During the year the Treasury decided to dispose of India stocks, which had been held in London for many years as investments of the Reserve Fund and of the Post Office, and to purchase with the proceeds Imperial Treasury bonds, which it was considered would be more readily realizable should an urgent necessity arise.

India stocks of a face value of £576,495 and bearing interest at $3\frac{1}{2}$ per cent., 3 per cent., and $2\frac{1}{2}$ per cent. were sold, the net proceeds being £452,755.

Of these proceeds a sum of £452,737 was invested in British Treasury bonds of a face value of £448,300 and bearing interest at 2 per cent.

The transaction involved an annual loss of income to the Government amounting to £8,767.

Imprests Outstanding.

In examining the abstract of the Public Account for the year 1934-35 as submitted for audit it was found that imprests which were shown as outstanding in the Dominion were in fact not all held in the Dominion, but in some cases were outstanding in Australia, Samoa, Canada, and the United States of America. The Audit Office requested that the amounts should be shown as outstanding in the country in which they were actually held. The Treasury, however, did not concur, and, moreover, ceased showing the amount of imprests outstanding in London as has been customary for many years, and showed all the imprests outstanding under each account without any indication as to the country in which they were held.

Owing to differences in exchange the amounts of imprests held in the different countries are of different values, even though they may be stated under units of account bearing the same name—the pound for example. For this reason it appears to the Audit Office desirable, if not essential, that the country in which the imprests are held should be stated in the Public Accounts. In order that the information may be available I append a statement of the imprests outstanding at 31st March, 1935, under each account, showing where such imprests were held :—

Account.	Imprests outstanding.													
	London.		New Zealand.		Australia.		Samoa.		Canada.		United States.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Ordinary Revenue Account	82,672	5 5	18,577	15 7	14,418	8 11	1,231	17 6	144	0 8	1,055	15 6	118,100	3 7
Deposits Account	8,517	13 0	11,260	5 0	..	..	..	..	..	..	..	..	19,777	18 0
Public Works Fund—														
General Purposes Account	6,165	16 5	2,176	13 8	..	..	..	..	..	..	..	..	8,342	10 1
Electric Supply Account	2,058	5 9	250	0 0	..	..	..	..	..	..	..	..	2,308	5 9
Discharged Soldiers Settlement Account	..	..	7,666	0 5	..	..	..	..	..	..	..	..	7,666	0 5
Main Highways Account—Revenue Fund	1,295	12 10	..	..	..	..	..	..	..	..	..	..	1,295	12 10
Unemployment Fund	585	1 9	191	1 2	..	..	..	..	..	..	..	..	776	2 11
Working Railways Account	39,247	16 7	1	7 0	2,796	18 9	..	..	..	..	..	..	42,046	2 4
	140,542	11 9	40,123	2 10	17,215	7 8	1,231	17 6	144	0 8	1,055	15 6	200,312	15 11

Departmental Accounts and Balance-sheets.

The accounts and balance-sheets for the year 1933-34 of all Departments have been submitted and examined by the Audit Office. The examination showed that the system of accounting and internal checks have been well maintained throughout the year.

A State balance-sheet was again produced and the ground-work prepared for the production of a State Income and Expenditure Account, which it is hoped will be submitted for Audit examination next year.

It is fifteen years since the system of preparing departmental accounts on commercial lines was introduced, and it is now possible to make deductions from a survey of the position as annually shown.

It has been recognized that the rates of depreciation charged in the past have in nearly all cases been too high, and there is no doubt that many assets, which have been written down to the extent of practically their full original value, still possess many more years of useful life. In the case of the general departmental accounts the depreciation reserves provided to 31st March, 1934, are being written off as at 1st April, 1934, against the respective assets with a corresponding reduction in capital account, thus reducing the charge for interest on capital.

For the year ended 31st March, 1935, the depreciation will be calculated on the annually reducing value of the assets instead of on the original value as formerly, and new and reduced rates will be laid down for ensuing years.

The Audit Office suggests that it would be more satisfactory to have a revaluation made of the various assets controlled by each Department, and to fix the rates to be charged annually on a basis to be determined by a review of the records of each Department from the date of the inception of the system.

The omission of all mention of exchange in the departmental accounts has been fully dealt with under another heading in this report as well as in previous reports.

In connection with the examination of these departmental accounts and balance-sheets difficulty is experienced in checking the dissections of capital and revenue expenditure made by the Departments concerned. I again make the suggestion that this difficulty could be readily overcome if the Departments were required to prepare their estimates in such a way as to distinguish between the capital and revenue items. Audit would then be able to satisfy itself by detailed examination of every voucher that proper allocations have been made. It has been claimed that this would involve a large increase in the size of the estimates, but in the cases of most Departments it would not involve much additional space, and the advantage of being able to secure a proper check is, in the opinion of the Audit Office, of primary importance.

I am not altogether satisfied that the basis of inter-departmental charges is uniform as between Departments. For instance, Cabinet decided that Departments undertaking work in connection with the small-farm scheme were not to recover administrative charges incurred therewith other than a reduced charge for the erection of cottages and milking-sheds. This, of course, refers to the cash accounts, and the Audit Office does not press the matter as regards these cash accounts, but is of opinion that the value of the services rendered should be shown in the respective Income and Expenditure Accounts of the Departments concerned, such as the Departments of Agriculture, Public Works, and Valuation. Otherwise the respective accounts would be shown as bearing a part of cost of administering the Unemployment Fund through the small-farm scheme.

I have drawn attention in previous years to the fact that some Departments do not charge interest on the cost of works under construction. This practice is not in accord with Audit views, and is far-reaching in its effects, as Departments holding assets constructed out of Public Works Fund (General Purposes Account) do not reflect in their balance-sheets the true capital cost of the works, and the revenue accounts of such Departments will also not reflect the true amount of interest chargeable. The practice is also inconsistent with the system in force in the Electric Supply Account, in which case interest during construction *is* being charged.

Audit of Government Stores.

The principles of stores accountancy appear to be well established now in all parts of the Service, and the result of the Audit inspection during the year has been on the whole satisfactory. Owing to shortage of trained officers, however, I have been unable to make a complete audit of the Railway and Post and Telegraph Departments during the year. It will be recognized that a complete audit of all Government stores and material in New Zealand entails a very considerable amount of work, and I am now providing for the training of additional officers, and hope to be able to keep pace with the work in the early future.

Audit of Accounts of Local Authorities.

The satisfactory position of the work of auditing the accounts of local authorities which was recorded in last year's report has been well maintained during the year.

It is the aim of the Audit Office to audit the accounts of all local authorities within a reasonable time after the close of the financial year, and I am pleased to report that the majority of local-authority officials show a commendable desire to have their accounts audited with promptitude, and consequently prepare their accounts expeditiously. With a view of expediting the work it has been found necessary to increase the inspectional staff by the appointment of two additional Inspectors.

A great deal of extra work has been thrown on the Audit staff in connection with the conversion of local bodies' loans under Part II of the Local Authorities Interest Reduction and Loans Conversion Act, 1932-33.

During the year there were thirty-six instances where local authorities had contravened the statutory provisions governing borrowing on overdraft, and there were twenty-six instances where they had incurred liabilities, additional to overdraft liabilities, in excess of their current year's revenues.

As pointed out in my previous reports, the present economic position has disclosed the inadequacy of the provisions of section 3 of the Local Bodies' Finance Act, 1921-22, as a safeguard against excessive borrowing. It would appear that at the present time the limits of overdraft, as fixed by section 3, are excessive in cases where arrears of rates include any large proportion of uncollectable rates. Many local authorities take full advantage of the present law to expend moneys in anticipation of the receipt of the rates levied by them for the year, which experience has shown cannot in many cases be collected to an amount sufficient to recoup that expenditure.

The tendency of some local authorities to endeavour to economize at the expense of their debenture-holders by refraining from meeting their obligations in respect of the payment of sinking-fund instalments was again evident during the year. The accounts of no less than seventeen local bodies disclosed that they had failed, either to establish sinking funds, or to make the annual payments to the Sinking Fund Commissioners.

During the year the Audit Office dealt with fifteen cases of misappropriation of funds by local-body officials, particulars of which were in every instance placed in the hands of the police. The defaulters were all dealt with by Criminal Court action, and a sentence was imposed by the Court in each instance. The total sum involved in the defalcations amounted to £2,435, and the largest sum misappropriated by any one official was £995. In one instance, where the amount misappropriated was £716, the misappropriation was made easy by the practice of the local-body members signing blank cheque forms and leaving them to be completed by the official concerned. Audit Inspectors have on quite a considerable number of occasions reported instances where this practice obtained in the offices of local authorities. In all cases where the practice has been reported to the Audit Office by the Inspectors steps have been taken to ensure its discontinuance immediately.

Eight members of local authorities automatically forfeited their seats during the year on account of being concerned or interested in contracts with the local authorities, of which they were members, to an extent in excess of the statutory contractual limits, or on account of their holding an office or place of profit under or in the gift of such local authorities. In all instances the members concerned appear to have acted in ignorance of the law.

In several of my previous reports I referred to the unsatisfactory state of the law governing the disqualification of members of local authorities, and I am pleased to note that the anomalies then existing in the law have now been removed by the passing during last session of Parliament of the Local Authorities (Members' Contracts) Act, 1934. The new Act provides for uniformity in the conditions which constitute disqualification of the members of the various types of local authorities.

It becomes more obvious each year that some clearly expressed statutory rule should be laid down regarding what constitutes the reasonable additional costs of holding an Electric-power Board or Harbour Board election when such election is conducted simultaneously with the election of a Borough or County Council. Many disputes have arisen in the past between local authorities as to the interpretation to be placed on the words "reasonable additional costs," and the disputes have been determined by the Audit Office. In order to remove the cause of the disputes a clear definition of what constitutes "reasonable additional costs" is advisable.

Although many local authorities have established stores systems by which an efficient control is maintained over the receipt and issue of stores, I again desire to draw attention to the fact that there are yet a considerable number who fail to realize the many advantages to be obtained by keeping an accurate stores accounting system. Many of these local authorities contend that the amount and nature of their stores transactions do not warrant the expense of establishing and maintaining a stores system. It is not suggested that such local authorities should be required to establish elaborate systems of stores control. The wishes of the Audit Office would in such cases be met so long as the stores records kept by the local authorities afforded an adequate check over the receipt and issue of the stores. At present there is no statutory obligation on local bodies to keep accurate stores accounts, and, as stated in previous reports, it is desirable in the interests of the ratepayers that the keeping of stores records by the responsible officials of local authorities should be made compulsory by statute. The services of the Audit Inspectors are available to local authorities desirous of introducing systems of stores control into their accounts, and a number of local bodies have already sought their advice in this matter.

Several of the County Councils within the Taranaki Provincial District have for a number of years past omitted to collect the heavy-traffic license fees in respect of all farmers' private motor-lorries used in carting milk to factories and in respect of which such fees are payable under the regulations. The Audit Office has no statutory power to compel these Councils to collect the license fees in question, and attention is therefore drawn to the matter.

The Audit Office was during the year called upon to deal with numerous breaches of the law relating to the accounts of local authorities, as detailed below (Schedule A). In each case where the Audit Office had power to take action an adjustment of accounts or a recovery of the moneys was required, excepting where a satisfactory explanation was made or where special circumstances were such that an adjustment or recovery was waived conditionally on legislation being obtained to validate the irregularities. A list of special cases where this conditional waiver was granted is set out in Schedule B.

Schedule A.

Depreciation in trading accounts, absence or inadequacy of charge for	9
Disqualification of local-body members on account of breaches of law	8
Expenditure without legal authority	24
Expenditure made by education authorities out of endowment income without approval of Minister	11
Failure to provide for expenditure for year out of revenue	26
Failure to make claims within prescribed time for refunds of tax under Motor-spirits Taxation Act, 1927	6
Fidelity securities for staff (absence of)	4
Finance Act, 1931 (No. 2), section 45 (2), and Finance Act, 1932, section 39 (3)—	
Rebates on rates not allowed in terms of	3
Approval of Minister not obtained for disposal of balance of subsidy received	1
Harbours Act, 1923, section 68—Credit given for period in excess of that provided	4
Heavy traffic license fees not collected in respect of farmers' motor-lorries	5
Investments contrary to law	7
Loans raised without compliance with section 3 (1), Local Authorities' Loans (Rates of Interest) Act, 1931	1
Local Bodies' Loans Act, 1926 (offences under)—	
(a) Loans raised in excess of or without legal authority	2
(b) Loan-moneys illegally expended	9
(c) Loan-moneys not placed in separate bank account	11
(d) Sinking funds not established and instalments in arrear	17
(e) Interest paid in excess of authorized rate	1
(f) Miscellaneous	7

Schedule A—continued.

Moneys not banked as required by law	10
Overdrafts without or in excess of statutory authority	36
Overdrafts without consent of Minister	4
Purchase on terms or by instalments and payment of interest thereon	5
Rates, dues, fees, &c., not levied or collected according to law	15
Refunds, rebates, or remissions contrary to law	4
Reserves for depreciation, &c., not invested	14
Separate accounts established without lawful authority	15
Separate accounts not kept as required by law	2
Transactions not included in accounts	3
Travelling expenses and allowances in excess of or without statutory authority	7
Trust-moneys wrongly applied	4
“ Unauthorized expenditure ” in excess of legal limits	2
Unlawful sinking and other funds	4
Unlawful transfers between accounts and charging of amounts to wrong accounts	6
Miscellaneous	12
Domain Boards—	
(a) Borrowing without authority of law	8
(b) Breaches of trustee law	2
(c) Failure to bank moneys as required by law	37
(d) Payments without statutory authority	22
(e) Reductions of rental without Ministerial approval	10
(f) Transactions not included in accounts	2
(g) Miscellaneous	4
Cemetery Trustees—	
(a) Failure to bank as required by law	34
(b) Failure to keep a Register of Burials as required by law	2
(c) Investment without statutory authority	1
(d) Payments contrary to trustee law	3
(e) Transactions not included in accounts	1

Attention has been drawn during the year to the following matters which relate to the accounts of local authorities but which are not breaches of law :—

Unsatisfactory systems of accounts—	
(a) Financial	16
(b) Stores	11
Excessive sundry debtors, laxity in collecting rates, &c.	26
Profit and Loss Account : Balance incorrectly stated	2
Receipts and other items not verified owing to inadequacy or non-production of supporting evidence	33
Payments unsupported by receipts and/or vouchers	33
Failure to keep an essential book of record	2
Miscellaneous	2
Liability and corresponding asset overstated in accounts	2

Schedule B.—Breaches of Law passed subject to Validation of Irregularities.

- Thames Borough Council—Purchase of certain properties in satisfaction of rates due and distribution *pro rata* of rents received in respect of such properties with Thames Harbour Board.
- Auckland Transport Board—Entering into an agreement with certain persons for the running of an omnibus service by them, such agreement being *ultra vires* the Board.
- New Plymouth Harbour Board—Paying expenses of repaying a loan and of raising a new one out of sinking fund without obtaining the precedent consent of the Local Government Loans Board.
- Roxburgh Borough Council—Non-compliance with repayment provisions in Order in Council authorizing the raising of a loan.

Schedule B.—Breaches of Law passed subject to Validation of Irregularities—continued.

- North Canterbury Hospital Board—Borrowing to pay off liabilities incurred before the raising of the loan.
- Great Barrier Island County Council—Using moneys received in respect of county wharves for general county purposes, and failing to reimburse Wharf Account to extent of such moneys used.
- Massey Agricultural College Board—Borrowing by way of advance from the Public Trustee against a legacy due from an estate.
- Christchurch Drainage Board—Creating a Machinery Renewals Reserve Account without authority of law.
- Gisborne Harbour Board—Contributing out of general revenues to a staff-insurance scheme.
- Piako County Council—Failing to comply with provisions of section 3 (1), Local Authorities Loans' (Rates of Interest) Act, 1931, in respect of certain loans.
- Canterbury Agricultural College Board—Borrowing by way of overdraft in excess of the statutory limit.
- Palmerston North City Council—Refunding to General Account from a Loan Account moneys expended on the loan works prior to the raising of the loan.

Statement of Royalties payable to the Crown and unpaid at the 31st March, 1935.

Section 91 (2) of the Public Revenues Act, 1926, reads as follows:—

“The Controller and Auditor-General shall include in the report to be prepared by him pursuant to subsection two of section eighty-nine hereof a statement as to all royalties payable to the Crown and for the time being unpaid, setting forth in respect of such royalties:—

“(a) The name of the person by whom the same are payable;

“(b) The amount payable by each such person; and

“(c) The steps (if any) that have been taken to recover the said royalties, and, if no such steps have been taken, the reasons for allowing the said royalties to remain outstanding.”

Following the course previously adopted, the names of those in arrear are not published, although so required by the Act, but in the figures hereunder are included all amounts which were shown on the Department's books as owing and unpaid at the 31st March last. No attempt has been made to distinguish between the persons who have reasonable grounds for non-payment and those who have not:—

Department.	Amount unpaid.					
				£	s.	d.
Forestry—						
Auckland Region	30	14	6
Nelson Region	2,946	4	11
Rotorua Region	758	10	0
Wellington Region	274	7	0
Westland Region	207	8	0
				————— 4,217 4 5		
Lands and Survey—						
North Auckland District	1,136	11	8
Auckland District	306	6	10
Gisborne District	667	6	4
Hawke's Bay District	281	3	4
Wellington District	1,200	13	9
Nelson District	96	1	6
Canterbury District	9	8	9
Westland District	1,637	7	4
Southland District	144	6	5
				————— 5,479 5 11		
Marine	736	4	8
Mines	4,796	13	10
Native	1,994	18	7
Public Works	3	15	0
State Coal-mines	2,404	10	3
				—————		
				£19,632 12 8		
				—————		

STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES.

Nature of Irregularity.	Amount involved.	Action taken, and Result.
Defence Department.		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Misappropriation of departmental stores ..	£ s. d. 15 4 0	Offender convicted and admitted to probation for six months and ordered to make restitution.
Education Department.		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Misappropriation of departmental stores ..	6 10 8	Restitution being made.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Postal note lost in transit	0 19 1	Inquiries not yet finalized. No loss to Department.
Theft of money-order	15 2 3	Offender fined and part restitution ordered.
Cash lost in transit	5 0 0	Departmental instructions revised. No loss to Department.
Lands and Survey Department.		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Official postage stamps lost	0 8 4	Inquiry made without result.
Misappropriation of departmental moneys ..	4 4 0	Officer left the Service.
Justice Department.		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Misappropriation of departmental moneys ..	19 15 6	Offender convicted and admitted to two years' probation. Restitution made.
Native Department.		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Misappropriation of departmental moneys ..	19 15 0	Offender convicted and fined £7 10s. Restitution made.
Native Trust Office.		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Trust money illegally obtained	18 1 4	Offender convicted and admitted to two years' probation, and ordered to pay £5 towards costs. Restitution made.
Post and Telegraph Department.		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Misappropriation of departmental moneys ..	29 12 9	Offender convicted and admitted to two years' probation. Restitution made.
Misappropriation of departmental moneys ..	8 11 2	Officer dismissed the Service. Restitution made.
Loss of registered letter	5 10 0	Disciplinary action taken. Loss to Department, £5 10s.
Misappropriation of departmental moneys ..	65 1 7	Offender convicted and admitted to two years' probation. Recovery made.
Loss of registered letter	3 0 0	Disciplinary action taken. Loss to Department, £3.
Misappropriation of departmental moneys ..	0 3 3	Officer dismissed. Restitution made.
Theft of stamps and moneys	1 9 11	Offender convicted and fined £10. Restitution ordered.
Misappropriation of departmental moneys ..	119 15 7	Offender convicted and sentenced to twelve months' reformatory detention on one charge and admitted to probation for eighteen months on remaining charges. Restitution made.
Misappropriation of departmental moneys ..	9 3 5	Officer deceased. Recovery being made.
Loss of unemployment stamps	40 0 0	Refund made by officer.
Misappropriation of departmental moneys ..	11 0 3	Offender convicted and admitted to probation for twelve months. Restitution made.
Misappropriation of departmental moneys ..	30 9 0	Offender convicted and admitted to probation for two years. Restitution made.
Theft of letters containing remittances ..	5 18 11	Offender convicted and sentenced to six months' imprisonment. Restitution made.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Loss of remittance	49 5 0	Police investigation unsuccessful. Loss to Department, £42.
Theft of cash by burglar	61 0 0	Offender convicted and sentenced to ten years' hard labour. £39 10s. recovered.
Theft of cash by burglar	0 18 4	Police investigation unsuccessful.
Theft of cash and stamps by burglar ..	1 17 4	Police investigation unsuccessful.
Forgery of pass-book and withdrawal-slip ..	5 10 0	Offender convicted and sentenced to two years' reformatory detention. No loss to Department.

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

Nature of Irregularity.	Amount involved.	Action taken, and Result.
Post and Telegraph Department—continued.		
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS—continued.		
	£ s. d.	
Thefts from public call offices and stamp-vending machines	25 5 2	Police investigations unsuccessful except in three cases in which the offenders were convicted and sentenced—(a) Two months' imprisonment with hard labour; (b) three months' imprisonment; (c) ordered to be detained in a Borstal institution for a period not exceeding two years.
Forgery of authority to collect mail	1 16 5	Offender convicted and sentenced to nine months' hard labour. No loss to Department.
Theft of money by burglars	5 16 11	Police investigation unsuccessful.
Theft of money by burglars	31 17 1	Police investigation unsuccessful.
Theft of money and stamps by burglars	43 16 9	Case against three suspects dismissed on account of lack of evidence.

Public Works Department.

IRREGULARITY BY DEPARTMENTAL OFFICER.

Misappropriation of departmental moneys	6 15 0	Convicted and admitted to two years' probation. Restitution ordered and Police costs to be paid.
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Railways Department.

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.

Forged bank-note	1 0 0	Inquiries unsuccessful.
Theft of bag containing departmental moneys	108 10 9	Police inquiries unsuccessful.

State Advances Department.

IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.

Advance obtained by false pretence	50 0 0	Case dismissed. £38 recovered and endeavour being made to collect balance.
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Unemployment Board.

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.

Seventy-five cases in which relief workers obtained moneys in excess of relief rates by making false statements to the Unemployment Board, or by failing to disclose material particulars of their circumstances	1,719 13 11	Recovery being obtained. In nine cases offenders convicted and fines amounting to £54 12s. imposed, and costs totalling £7 12s. 6d. ordered to be paid.
Forgery of voucher	24 15 0	Police inquiries unsuccessful.

SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE, UNDER AUTHORITY OF SECTIONS 73 AND 75, PUBLIC REVENUES ACT, 1926.

Department and Particulars.	Reason.	Amount.	Total Amount.
Agriculture.			
Travelling-expenses, officers travelling in Australia	Receipts not obtained	£ s. d. 21 3 4	
Travelling-expenses, non-public servant visiting Wellington on Government business	Receipts not obtained	0 10 0	21 13 4
Customs.			
Travelling-expenses and postages, officers travelling in United States of America and Canada	Receipts unobtainable	181 10 0	
Travelling-expenses of officer travelling abroad ..	Receipts unobtainable	1 7 2	182 17 2
Defence.			
Refund of exchange to contractor	Receipts unobtainable	214 9 6	
Out-of-pocket expenses, officer travelling to New Zealand	Receipts unobtainable	16 4 1	230 13 7
Education.			
Travelling-expenses	Receipts not obtained	13 1 9	13 1 9
Health.			
Exchange payment to officer travelling abroad ..	Receipts not obtainable	6 12 9	6 12 9
Industries and Commerce, Tourist, and Publicity.			
Postages and telegrams, officer travelling in New Zealand	Receipts unobtainable	4 8 3	
Purchase of stamps, Melbourne and United States of America	Receipts unobtainable	15 14 11	20 3 2

**SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE, UNDER
AUTHORITY OF SECTIONS 73 AND 75, PUBLIC REVENUES ACT, 1926—continued.**

Department and Particulars.	Reason.	Amount.	Total Amount.
		£ s. d.	£ s. d.
Internal Affairs.			
Taxi fares	Receipt not obtained	2 6 0	
Refund of passport fee	Receipt unobtainable	1 0 0	
Travelling-expenses, members of Commissions ..	Receipts not obtained	474 15 5	
Travelling-expenses and cables, officer travelling in Australia	Receipts unobtainable	6 4 7	
Out-of-pocket expenses, members of Commissions	Receipts not obtained	14 5 9	498 11 9
Marine.			
Travelling-expenses, representative attending conference abroad	Receipts not obtained	14 11 3	14 11 3
Mental Hospitals.			
Postages on films	Receipts unobtainable	4 12 8	4 12 8
Native.			
Drovers charges	Receipts not obtained	1 0 11	
Benzine	Receipts not obtained	0 15 0	1 15 11
Naval Defence.			
Allotment of pay	Receipt unobtainable	2 0 0	2 0 0
Pensions.			
War pensions, instalments of	Receipts unobtainable	4 13 11	4 13 11
Post and Telegraph.			
Radio news	Receipts unobtainable	1 3 9	
Salary and allowances	Receipts unobtainable	63 8 5	
Interest on lost coupons	Paid on receipt of indemnity	7 10 0	
Travelling-expenses	Receipts unobtainable	0 14 0	
Travelling-expenses, World Power Conference ..	Receipts not obtained	30 12 3	
Travelling-expenses, representative in Europe ..	Receipts not obtained	60 8 5	163 16 10
Railways.			
Travelling-expenses, representative in Europe ..	Receipts not obtained	61 6 7	61 6 7
Transport.			
Travelling-expenses	Receipts unobtainable	1 15 0	
Telegrams	Receipts unobtainable	1 5 4	3 0 4
Treasury.			
Travelling-expenses	Receipts unobtainable	3 11 7	
Maintenance-moneys (Childrens Welfare Board) ..	Receipts not obtained	1 0 0	
Expenses in connection with silver coinage ..	Receipts not obtained	25 17 3	
Expenses of member of Commission	Receipts not obtained	1 0 0	31 8 10
Unemployment Board.			
Subsidy (originals lost)	Receipts unobtainable	6 15 0	
Railage and droving charges on stock	Receipts unobtainable	215 16 5	
			222 11 5
			£1,483 11 3

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

Appended is a statement of the items representing moneys and stores which require the authority of Parliament for their final writing-off and discharge from the Public Account.

Staff.

I have to record my appreciation of the excellent service rendered by the staff of the Audit Department during the past financial year. The year has not been without the usual problems which the Audit Office is called upon from time to time to deal with, but it is very gratifying to know that the staff has given its services unsparingly in solving these problems.

With a view to increasing the efficiency of the staff it has been laid down that no officer will be promoted to Class II until he has passed the Accountants' Professional Examination, the completion of which is of paramount importance to Audit officers, whose duties require that they should possess a complete knowledge of accounting practice and procedure. On the staff of the Audit Office there are now fifty-seven officers who have completed the examination, and many others who have several subjects to their credit.

It is with much satisfaction that I have also to record my appreciation of the manner in which the various Government Departments and local bodies have co-operated with the Audit Office in the carrying-out of its duties.

My special thanks are due to the Crown Law Office for its very helpful advice on the many legal points which the Audit Office had occasion to refer for decision during the year.

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

Audit Office, Wellington, 19th September, 1935.

APPENDIX.

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

Department and Particulars.	Reason for writing off.	Value of Stores.		Cash.	
		£	s. d.	£	s. d.
<i>Agriculture.</i>					
Value of stores	Loss on realization, deficient, and obsolete	147	18 5	..	..
Value of stores	Stolen	0	0 6	..	..
Value of live-stock	Died and destroyed	365	5 2	..	..
Value of publications	Gratuitously issued	8	6 0	..	..
Value of buildings	Loss on demolition	29	17 1	..	..
Stores supplied	Debtors unfinancial .. .. .	..	..	6	19 6
Slaughtering and inspection fees	Fees remitted to unemployment relief organization	..	..	2	18 6
Nursery registration fees	Debtor unfinancial .. .. .	..	..	1	0 0
Veterinary and inspection fees	Fees reduced owing to special circumstances	..	..	19	15 0
Charges on condemned fruit destroyed	Claim abandoned .. .. .	..	..	0	3 6
<i>Audit.</i>					
Value of office equipment	Loss on realization	1	15 6	..	..
<i>Customs.</i>					
Value of stores	Lost	0	5 0	..	..
<i>Defence.</i>					
Value of stores	Deficient, lost, unserviceable, or destroyed by fire	1,232	17 3	..	..
Value of stores	Stolen	69	13 4	..	..
Value of stores	Gratuitously issued	5	17 0	..	..
Value of equipment	Loss on realization	13,194	11 3	..	..
Value of clothing and equipment on issue to trainees	Destroyed by fire or untraceable	188	4 0	..	..
Value of horses	Died or destroyed	111	7 0	..	..
Balance war gratuity overpaid	Debtor unfinancial .. .. .	..	..	18	6 0
Rent	Debtors unfinancial .. .. .	..	..	55	11 5
Hire of tents	Hire remitted owing to special circumstances	..	..	21	1 7
<i>Education.</i>					
Value of stores	Lost, broken, deficient, or obsolete	160	11 10	..	..
Value of live-stock	Died or destroyed	95	1 9	..	..
Advertising	Debtor bankrupt .. .. .	..	..	1	3 5
Clothing, books, and stationery	Debtor unfinancial or untraceable .. .. .	..	..	25	12 6
Maintenance fees	Debtors unfinancial, deceased, or untraceable	..	..	4,389	14 0
Tuition fees	Debtors unfinancial or untraceable .. .. .	..	..	13	15 0
Interest on purchase-price of land	Debtor in poor circumstances .. .. .	..	..	16	4 0
<i>External Affairs.</i>					
Value of stores	Deficient	98	0 10	..	..
Value of buildings	Deficient or loss on demolition	4,159	2 10	..	..
Rent	Debtors unfinancial .. .. .	..	..	206	3 9
Allowance to purchaser	Loss on experimental shipment of bananas	..	..	180	0 0
Advance, New Zealand Reparation Estates	Debtor unfinancial .. .. .	..	..	64	3 11
<i>Health.</i>					
Value of stores	Broken, lost, unserviceable, or loss on realization	468	18 9	..	..
Value of stores	Stolen	1	18 0	..	..
Value of clothing	Gratuitously issued to relief workers	2	19 8	..	..
Value of equipment	Handed over to Health Camp Associations	175	6 9	..	..
Value of King George V Hospital	Handed over to Waikato Hospital Board	42,729	5 9	..	..
Value of live-stock	Died, destroyed, or loss on realization	75	15 0	..	..
Maintenance, treatment, and X-ray fees	Debtors in poor circumstances, untraceable, or deceased	..	..	7,551	12 2
Repairs to car damaged in accident	Nugatory expenditure .. .. .	..	..	22	10 0
Sera supplied	Debtor unfinancial .. .. .	..	..	0	10 1
<i>Industries and Commerce, Tourist, and Publicity.</i>					
Value of stores	Deficient, lost, or unserviceable	796	17 10	..	..
Value of stores	Stolen	0	0 9	..	..
Value of live-stock	Died or destroyed	91	14 9	..	..
Value of buildings	Loss on demolition or realization	729	4 3	..	..
Advertising charges	Company in liquidation, debtors unfinancial	..	..	515	18 11
Sanatorium and X-ray fees	Debtors in poor circumstances, untraceable, or deceased	..	..	154	5 6

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

Department and Particulars.	Reason for writing off.	Value of Stores.	Cash.
<i>Industries and Commerce, Tourist, and Publicity</i>			
—continued.			
Rents	Debtors unfinancial	£ s. d.	£ s. d.
Fares	Company in liquidation .. .. .	..	87 2 10
Electricity and water supply	Debtors unfinancial; discounts for prompt payment .. .. .	..	40 8 10
Photographs	Debtors untraceable .. .. .	..	189 15 0
<i>Internal Affairs.</i>			
Value of stores	Deficient or unserviceable	4 13 5	..
Advances by High Commissioner	Debtors unfinancial or untraceable .. .. .	..	48 14 9
Opossum royalty	Debtor deceased .. .. .	..	0 2 0
Repatriation of New-Zealander stranded in foreign country	Debtor unfinancial .. .. .	..	9 16 8
<i>Justice and Prisons.</i>			
Value of stores	Deficient, lost, or unserviceable	98 4 5	..
Value of live-stock	Died, destroyed, or missing	1,913 8 11	..
Value of buildings	Loss on demolition	139 18 0	..
Fees, fines, and costs	Company insolvent; estate insolvent; debtor deceased; fees short-collected .. .. .	..	5 7 6
Dental and medical treatment	Claim unenforceable; debtors unfinancial, untraceable, or deceased .. .. .	..	9 1 5
Vegetables supplied	Debtor unfinancial .. .. .	..	0 9 6
<i>Labour.</i>			
Value of equipment	Broken, lost, or unserviceable	70 18 11	..
Fares of workmen	Debtors unfinancial or untraceable .. .. .	..	14 2 11
Weights and measures fees	Debtors unfinancial .. .. .	..	1 5 6
Penalty for breach of award	Debtor unfinancial .. .. .	..	0 10 0
<i>Land and Income Tax.</i>			
Income-tax	Debtors unfinancial, untraceable, or deceased .. .. .	..	974 10 0
Interest allowed	No authority of law to validate action .. .. .	..	76 18 4
<i>Lands and Survey.</i>			
Value of stores	Broken, loss on realization, or deficient	751 1 4	..
Value of stores	Stolen	1 2 9	..
Value of lithographs	Damaged or obsolete	1,134 3 6	..
Value of motor-vehicles	Loss on realization	17 19 7	..
Value of buildings	Loss on demolition	11 13 0	..
Advances under Deteriorated Lands Act	Loss on realization .. .. .	..	0 7 7
Advances under Lands for Settlement Act	Loss on realization .. .. .	..	13 17 3
Advances under Small Farms Plan	Debtors unfinancial or loss on realization .. .. .	..	2,351 5 1
Advances from Waimarino Bush Fire Relief Fund	Debtors unfinancial .. .. .	..	1,298 0 3
Advances under Discharged Soldiers Settlement Act	Loss on realization of securities .. .. .	..	79,286 2 2
Drainage rates	Debtors unfinancial .. .. .	..	2 2 8
Interest on survey liens	Debtors unfinancial; remission of survey liens owing to special circumstances .. .. .	..	93 15 10
Interest on deferred payment licenses	Debtors unfinancial, bankrupt, deceased, or untraceable .. .. .	..	1,819 17 6
Sundry debtors for miscellaneous services	Debtors unfinancial, untraceable, or deceased .. .. .	..	29 11 2
Kauri-gum	Loss on realization .. .. .	..	1,588 6 10
Posts and firewood	Debtors unfinancial .. .. .	..	97 17 11
Opossum-trapping license fee	Debtor unfinancial .. .. .	..	4 0 0
Timber royalties	Debtors unfinancial; rebates allowed for prompt payment .. .. .	..	542 3 0
Rents	Debtors unfinancial, bankrupt, deceased, or untraceable .. .. .	..	21,156 5 2
<i>Legislative.</i>			
Value of stores	Broken or deficient, 1931-32 and 1932-33	635 12 3	..
<i>Marine.</i>			
Value of stores	Deficient, lost, or obsolete	72 16 11	..
Machinery and boiler inspection fees and foreshore license	Debtors in poor circumstances, or untraceable .. .. .	..	94 18 5
Scrap metal supplied	Debtor imprisoned .. .. .	..	12 18 0
<i>Mental Hospitals.</i>			
Value of stores	Broken, deficient, or lost	752 5 4	..
Value of stores	Stolen	7 12 1	..
Value of live-stock	Died or destroyed	187 3 6	..
Value of machinery	Loss on realization or unserviceable	1,936 14 6	..
<i>Mines.</i>			
Value of stores	Deficient, loss on realization, or unserviceable	47 14 1	..
Value of stores	Stolen	0 10 0	..
Value of coal shortages	Due to handling, evaporation, or stone	863 13 5	..
Value of buildings	Damaged by slip	90 0 0	..
Coal supplied	Debtors unfinancial .. .. .	..	102 16 11
Court costs	Debtors unfinancial .. .. .	..	2 4 0

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

Department and Particulars.	Reason for writing off.	Value of Stores.	Cash.
<i>National Provident Fund.</i>			
Value of stores	Unserviceable	£ s. d. 0 6 0	£ s. d.
Value of stores	Stolen	4 5 3	.. .. .
<i>Native.</i>			
Value of stores	Deficient	6 17 3	.. .. .
Value of live-stock	Died or deficient	8,060 19 1	.. .. .
Value of farm	Loss on realization	7 17 11	.. .. .
Value of improvements	Land handed over free of charge to Lands and Survey Department	88 0 0	.. .. .
Repairs to motor-cars damaged in accidents	Nugatory expenditure .. .. .	.. .. .	10 0 0
Compensation for damage caused by fire	Nugatory expenditure .. .. .	.. .. .	50 0 0
Advance for improvements	Debtor unfinancial .. .. .	.. .. .	17 8 6
Advances on contracts and wages	Debtors unfinancial .. .. .	.. .. .	11 15 9
Mortgage and legal costs	Debtor unfinancial .. .. .	.. .. .	271 13 8
<i>Native Trust.</i>			
Mortgage interest	Debtors unfinancial .. .. .	.. .. .	20 0 0
<i>Naval Defence.</i>			
Value of stores	Deficient or unserviceable	894 13 1	.. .. .
Value of stores	Stolen	3 14 7	.. .. .
Value of clothing	Issued at less than cost	966 3 9	.. .. .
Rents	Debtors unfinancial .. .. .	.. .. .	20 17 6
<i>New Zealand Government Railways.</i>			
Value of stores	Lost or unserviceable	860 17 1	.. .. .
Value of stores	Stolen	113 19 7	.. .. .
Value of wagons	Damaged in accidents	1,056 14 0	.. .. .
Rent, fares, and freight	Debtors unfinancial, untraceable, or deceased	.. .. .	3,188 14 5
<i>Pensions.</i>			
Value of stores	Deficient or unserviceable	2 8 2	.. .. .
<i>Police.</i>			
Value of stores	Deficient or lost	76 2 4	.. .. .
Value of buildings	Loss on realization	128 19 11	.. .. .
Rent	Debtor unfinancial .. .. .	.. .. .	80 3 3
<i>Post and Telegraph.</i>			
Value of stores	Broken, deficient, destroyed by fire, lost, obsolete, or unserviceable	2,949 8 5	.. .. .
Value of stores	Stolen	159 17 4	.. .. .
Value of telephones	Destroyed by fire	763 4 9	.. .. .
Toll fees	Debtors unfinancial or untraceable .. .. .	.. .. .	305 19 0
<i>Printing and Stationery.</i>			
Value of stores	Deficient or obsolete	221 11 5	.. .. .
Publications supplied	Debtors unfinancial or untraceable .. .. .	.. .. .	2 13 4
<i>Public Service Superannuation.</i>			
Advances on freehold property	Loss on realization .. .. .	.. .. .	6,569 3 7
Overpayment of retiring allowance	Debtor deceased .. .. .	.. .. .	1 11 11
<i>Public Trust.</i>			
Value of furniture	Loss on realization	43 3 4	.. .. .
Mortgages and properties acquired by foreclosure	Loss on realization .. .. .	.. .. .	14,141 5 5
<i>Public Works.</i>			
Value of stores	Deficient, destroyed by fire, lost, loss on realization, or unserviceable	13,041 14 5	.. .. .
Value of stores	Stolen	211 16 10	.. .. .
Value of buildings	Destroyed by storm	62 0 0	.. .. .
Value of buildings	Handed over as compensation	32 0 0	.. .. .
Value of live-stock	Destroyed or died	26 8 6	.. .. .
Advance to charitable organization	Remission of cost of returning equipment from camps	.. .. .	39 7 10
Freight and fares	Debtors unfinancial .. .. .	.. .. .	9 4 6
Cost of repairs	Pole destroyed by accident .. .. .	.. .. .	12 11 7
Sale of steam engine	Company insolvent .. .. .	.. .. .	101 12 0
Hire of engine and drill	Debtors unfinancial .. .. .	.. .. .	25 0 0
Rent	Debtors unfinancial .. .. .	.. .. .	51 9 2
Stores and electricity	Debtors unfinancial or untraceable .. .. .	.. .. .	15 9 10
Water rates	Debtors unfinancial .. .. .	.. .. .	9,255 0 2
<i>Scientific and Industrial Research.</i>			
Value of stores	Broken, lost, or loss on realization	221 17 2	.. .. .
Cost of replacing mirror accidentally broken while blasting	Nugatory expenditure .. .. .	.. .. .	2 10 11
<i>Stamp Duties.</i>			
Value of stores	Loss on realization and unserviceable	145 14 3	.. .. .
Penal interest	Debtor unfinancial .. .. .	.. .. .	883 8 0
<i>State Advances.</i>			
Value of office appliances	Loss on realization	23 4 6	.. .. .
Loans on mortgage	Loss on realization .. .. .	.. .. .	2,720 1 8

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

Department and Particulars.	Reason for writing off.	Value of Stores.	Cash.
		£ s. d.	£ s. d.
<i>State Fire and Accident Insurance.</i>			
Rent	Company in liquidation .. ..	.. ..	21 1 2
Remission of interest	Debtors unfinancial .. .. .	.. ..	199 0 0
<i>State Forest Service.</i>			
Value of stores	Deficient, loss on realization, or un- serviceable	332 9 7	..
Value of stores	Stolen	11 1 8	..
Value of trees	Issued gratuitously to local bodies	3,571 17 6	..
Value of plantations	Loss on realization	1,384 10 3	..
Value of live-stock	Died	40 0 0	..
Value of library	Destroyed by fire, Wellington	441 13 5	..
Value of buildings	Loss on demolition	30 0 0	..
Rents and timber royalties	Rebates for prompt payment; debtors unfinancial; company insolvent	.. ..	5,333 5 11
Reduction of survey fees	Debtor in poor circumstances .. ..	.. ..	4 18 7
Repairs to motor-cars damaged in accidents	Nugatory expenditure .. .. .	.. ..	32 11 11
Timber sales	Debtor unfinancial .. .. .	.. ..	665 10 6
<i>Treasury.</i>			
Value of stores	Loss on realization or unserviceable	65 9 0	..
Fire relief loan	Debtor unfinancial .. .. .	.. ..	215 14 7
Frost relief loan	Debtor unfinancial .. .. .	.. ..	337 14 5
Miscellaneous investments, Reserve Fund	Loss on realization .. .. .	.. ..	74,731 12 4
<i>Transport.</i>			
License fees	Debtor untraceable .. .. .	.. ..	1 10 0
<i>Unemployment Board.</i>			
Value of stores	Deficient or unserviceable	249 19 2	..
Value of stores	Stolen	6 9 11	..
Value of live-stock	Died or destroyed	11 15 0	..
<i>Valuation.</i>			
Cost of special valuation	Rebate allowed to local body owing to special circumstances	.. ..	7 2 3
		109,997 6 7	242,579 11 5
		£352,576 18s. 0d.	

PUBLIC ACCOUNTS, 1934-1935.

SUMMARY of TRANSACTIONS and BALANCES for the FINANCIAL YEAR ended 31st MARCH, 1935.
CASH ACCOUNTS, ADVANCE ACCOUNTS, AND INVESTMENT ACCOUNTS.

	BALANCES ON 31st MARCH, 1934.		TRANSACTIONS, 1934-1935.		BALANCES ON 31st MARCH, 1935.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
CONSOLIDATED FUND:—						
ORDINARY REVENUE ACCOUNT	£	s. d.	£	s. d.	£	s. d.
ACCOUNTS OF LOCAL BODIES	148,067,180	9 9	132,244,295	14 0
DEPOSITS ACCOUNT	53,674	1 0	49,124	10 11
PUBLIC WORKS FUND:—	3,114,184	8 10	3,666,319	15 2
GENERAL PURPOSES ACCOUNT	2,457,928	13 7	2,825,299	15 3
ELECTRIC SUPPLY ACCOUNT..	1,205,550	16 3	1,121,749	2 6
ELECTRIC SUPPLY SINKING FUND ACCOUNT	148,035	0 0	41,832	19 1
BANK OF NEW ZEALAND SHARES ACCOUNT	164,062	10 0	164,062	10 0
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	1,271,037	13 2	1,437,216	18 7
LAND FOR SETTLEMENTS ACCOUNT	678,113	19 8	875,525	16 3
LOANS REDEMPTION ACCOUNT	26,052,640	0 0	26,114,559	8 11
LOANS REDEMPTION ACCOUNT PART II CONVERSION ACCOUNT..	12,675	0 0	12,675	0 0
MAIN HIGHWAYS ACCOUNT REVENUE FUND	1,714,679	8 5	1,566,340	9 9
MAIN HIGHWAYS ACCOUNT CONSTRUCTION FUND	372,726	16 10	486,355	11 5
PUBLIC DEBT REPAYMENT ACCOUNT	1,623,160	12 0	1,578,667	7 4
REMITTANCES FROM LONDON ACCOUNT	21,208,136	0 11	21,208,136	0 11
REMITTANCES TO LONDON ACCOUNT	1,000,000	0 0	1,000,000	0 0
RESERVE FUND ACCOUNT	95,892	1 11	28,428	0 3
SILVER AND BRONZE COIN ACCOUNT	37,988	1 5	573,700	0 0
STATE ADVANCES LOAN ACCOUNT	19,641	9 6	19,641	9 6
STATE COAL-MINES ACCOUNT	66,101	7 4	192,712	11 8
STATE COAL-MINES SINKING FUND ACCOUNT	8,422	8 7	8,568	5 1
STATE FORESTS ACCOUNT	25,792	7 0	136,939	12 11
UNEMPLOYMENT FUND	621,517	11 8	4,656,229	16 1
WORKING RAILWAYS ACCOUNT	1,731,560	1 6	6,738,715	7 0
TOTALS	£	s. d.	£	s. d.	£	s. d.
	220,189,231	12 11	206,747,076	2 7
			10,702,676	2 11

PUBLIC ACCOUNTS, 1934-1935.

SUMMARY OF TRANSACTIONS and BALANCES—continued.
SUMMARY OF BALANCES OF CASH ACCOUNTS, ADVANCE ACCOUNTS, AND INVESTMENT ACCOUNTS ON 31st MARCH, 1935.

	Dr.	£	s.	d.		Cr.	£	s.	d.	
PUBLIC ACCOUNT, WELLINGTON	..	5,129,649	7	1	..	New Zealand Public Account, London	..	335	8	8*
CONSOLIDATED FUND:—						CONSOLIDATED FUND	..	1,563,680	3	0
ORDINARY REVENUE ACCOUNT INVESTMENT ACCOUNT	..	55,935	3	11	..	PUBLIC WORKS FUND	..	1,527,458	5	11
DEPOSITS ACCOUNT INVESTMENT ACCOUNT	..	1,176,705	0	0	..	BANK OF NEW ZEALAND SHARES ACCOUNT	..	1,859,375	0	0
PUBLIC WORKS FUND:—						DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	..	594,147	19	0
GENERAL PURPOSES ACCOUNT INVESTMENT ACCOUNT	..	375,294	4	1	..	LAND FOR SETTLEMENTS ACCOUNT	..	269,981	8	7
BANK OF NEW ZEALAND SHARES ACCOUNT INVESTMENT ACCOUNT	..	1,859,375	0	0	..	LOANS REDEMPTION ACCOUNT	..	476,399	18	5
LAND FOR SETTLEMENTS ACCOUNT INVESTMENT ACCOUNT	..	17,865	0	0	..	MAIN HIGHWAYS ACCOUNT REVENUE FUND	..	33,568	8	1
LOANS REDEMPTION ACCOUNT INVESTMENT ACCOUNT	..	343,105	0	0	..	MAIN HIGHWAYS ACCOUNT CONSTRUCTION FUND	..	182,135	17	9
PUBLIC WORKS FUND INVESTMENT ACCOUNT	..	57,077	0	0	..	PUBLIC DEBT REPAYMENT ACCOUNT	..	3,469	9	6
MAIN HIGHWAYS ACCOUNT CONSTRUCTION FUND INVESTMENT ACCOUNT	..	324,907	9	3	..	RESERVE FUND ACCOUNT	..	339,228	8	10
RESERVE FUND ACCOUNT INVESTMENT ACCOUNT	..	62,800	0	0	..	SILVER AND BRONZE COIN ACCOUNT	..	558,425	14	8
STATE COAL-MINES ACCOUNT INVESTMENT ACCOUNT	..	615,985	11	4	..	STATE ADVANCES LOAN ACCOUNT	..	170	10	0
WORKING RAILWAYS ACCOUNT INVESTMENT ACCOUNT	..	484,000	0	0	..	STATE COAL-MINES ACCOUNT	..	71,072	13	2
PUBLIC ACCOUNT CASH BALANCE INVESTMENT ACCOUNT	..	200,312	15	11	..	STATE COAL-MINES SINKING FUND ACCOUNT	..	8,590	13	8
DOMINION AND FOREIGN ADVANCES	STATE FORESTS ACCOUNT	..	41,852	4	0
						UNEMPLOYMENT FUND	..	1,332,945	15	7
						WORKING RAILWAYS ACCOUNT	..	1,840,173	12	9
TOTAL	..	£10,703,011	11	7	..	TOTAL	..	£10,703,011	11	7

* See note on page 2.

PUBLIC ACCOUNTS, 1934-1935.

INTEREST, CONVERSION, AND REDEMPTION REMITTANCE ACCOUNTS.

	Balances as at 31st March, 1934.		Transactions, 1934-1935.		Balances as at 31st March, 1935.	
	Debit.	Credit.	Debit.	Credit.	Debit.	Credit.
Interest Remittance Account—	£	s. d.	£	s. d.	£	s. d.
Bank of England .. .. .	..	..	5,880,039 14 0	5,742,340 6 8	..	5,750,117 9 3
High Commissioner .. .. .	..	..	40,997 6 7	47,046 15 9	..	6,393 12 4
Conversion Remittance Account—						
Bank of England .. .. .	..	..	4 0 0	..	..	..
High Commissioner .. .. .	..	..	3 6 1	0 19 8	..	3 18 4
Redemption Remittance Account—						
Bank of England .. .. .	..	..	4,996,616 13 4	1,487,835 1 8	..	1,506,940 5 3
High Commissioner .. .. .	..	..	..	37,000 0 0	..	37,000 0 0
Suspense Remittance Account	10,903,893 1 5	..	7,314,223 3 9	10,917,661 0 0	7,300,455 5 2	..
Totals	10,903,893 1 5	10,903,893 1 5	18,231,884 3 9	18,231,884 3 9	7,300,455 5 2	7,300,455 5 2

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1935.

TAXATION :—	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
CUSTOMS	7,446,163	13 8	22,566	6 3	7,423,597	7 5
BEER DUTY	671,265	5 3	257	2 7	671,008	2 8
SALES TAX	2,175,066	9 0	4,563	0 3	2,170,503	8 9
FILM-HIRE TAX	44,490	15 8	..	..	44,490	15 8
GOLD-EXPORT DUTY	102,622	12 10	5	16 3	102,616	16 7
HIGHWAYS,—						
Tire-tax	92,735	15 0	149	0 4	92,586	14 8
Fees and Fines (Section 24, Motor-vehicles Act, 1924)..	392,011	13 11	351	3 2	391,660	10 9
Petrol-tax	1,584,787	16 6	159,978	9 1*	1,424,809	7 5
Mileage-tax and Penalties (Finance Act, 1932-33 (No. 2), Section 19)—						
Electrically-propelled Motor-vehicles	1,045	16 0	..	..	1,045	16 0
Other Motor-vehicles	590	10 8	240	12 9	349	17 11
	2,071,171	12 1	160,719	5 4	1,910,452	6 9†
STAMP AND DEATH DUTIES,—						
Adhesive Stamps	337,455	12 1	211,501	1 6	125,954	10 7
Duty on Instruments	240,223	8 10	2,130	9 10	238,092	19 0
Estate Duty	1,765,075	11 8	24,758	1 4	1,740,317	10 4
Succession Duty	430,708	3 3	11,035	15 9	419,672	7 6
Gift Duty	45,477	2 4	73	4 1	45,403	18 3
Fines and Penalties	1,462	0 1	199	12 11	1,262	7 2
Impressed Stamps	187,062	13 6	322	0 3	186,740	13 3
Stamp Duty on Interest	69	19 8	2	9 2	67	10 6
Licenses to Companies	85,493	1 0	1,637	9 5	83,855	11 7
Sharebrokers' Licenses	2,060	0 6	9	0 0	2,051	0 6
Bank Composition	218,017	3 3	..	..	218,017	3 3
Duties payable by Racing Clubs	372,004	8 11	18	19 0	371,985	9 11
Amusements-tax	49,563	4 9	36	16 2	49,526	8 7
Lottery Duty	17,999	14 7	..	..	17,999	14 7
Overseas Passenger Duty	18,459	7 1	4	8 6	18,454	18 7
Miscellaneous	1,787	9 10	1,782	9 10	5	0 0
Receipts under Section 4, Mortgagees' Indemnity (Workers' Charges) Act, 1927	1,316	8 0	0	15 0	1,315	13 0
	3,774,235	9 4	253,512	12 9	3,520,722	16 7
LAND-TAX	495,707	4 11	3,181	5 5	492,525	19 6
INCOME-TAX	3,860,364	3 6	63,887	6 2	3,796,476	17 4
MISCELLANEOUS,—						
Interest-tax (Finance Act, 1932-33, Section 5) ..	2,493	16 5	1	1 2	2,492	15 3
Interest-tax (Finance Act, 1932-33, Section 6) ..	42,486	3 0	..	..	42,486	3 0
Residue, Mileage-tax and Penalties under Section 19, Finance Act, 1932-33 (No. 2)	233	5 3	..	..	233	5 3
	45,213	4 8	1	1 2	45,212	3 6
TOTAL, TAXATION	20,686,300	10 11	508,693	16 2	20,177,606	14 9
Carried forward	20,686,300	10 11	508,693	16 2	20,177,606	14 9

	£	s.	d.
* Refunds by Customs Department of Revenue incorrectly received or credited ..		9	12 9
Rebates by Post Office in respect of motor-spirits used otherwise than as fuel for motor-vehicles, in terms of Section 8 of the Motor-spirits Taxation Act, 1927	159,968	16	4
	<u>£159,978</u>	<u>9</u>	<u>1</u>

† £391,660 10s. 9d. of this amount consists of fees, fines, &c., which are not taxation.

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1935—continued.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	20,686,300	10 11	508,693	16 2	20,177,606	14 9
INTEREST :—						
ON CAPITAL LIABILITY, WORKING RAILWAYS (interest at £4 5s. per cent. on capital expenditure from Public Works Fund, reduced by £10,400,000 in terms of the Government Railways Amendment Act, 1931, Section 23, and at £4 13s. 3d. per cent. on capital expenditure from the Railways Improvement Authorization Act 1914 Account, as provided by Orders in Council under the Government Railways Act, 1926)—						
Year 1933-34 (balance)	558	16 4	..	..	558	16 4
Year 1934-35	2,330,885	11 7	..	..	..	..
Less reduction made in terms of the Finance Act, 1930 (No. 2), Section 14	1,243,394	12 10	..	..	..	..
	1,087,490	18 9	..	..	1,087,490	18 9
	1,087,490	18 9	..	..	1,087,490	18 9
	1,088,049	15 1	..	..	1,088,049	15 1
ON CAPITAL LIABILITY, POSTAL AND TELEGRAPH (interest as determined under Section 95 of the Post and Telegraph Act, 1928, at £4 5s. per cent. on the amount of the capital liability as at 1st April, 1934, together with interest at the rate of £2 2s. 6d. per cent. on the net amount applied for the purposes of the Department out of the Public Works Fund during the year)—						
Year 1934-35 (balance)	537,693	11 3	..	..	..	..
Year 1935-36 (in advance)	8,306	8 9	..	..	..	..
	546,000	0 0	..	..	546,000	0 0
ON THE PUBLIC DEBT REDEMPTION FUND (details on separate statement)	632,065	9 11	..	..	632,065	9 11
ON OTHER PUBLIC MONEYS (details on separate statement)	666,091	10 8	1,961	19 10	664,129	10 10
TOTAL, INTEREST	2,932,206	15 8	1,961	19 10	2,930,244	15 10
OTHER RECEIPTS :—						
REGISTRATION AND OTHER FEES,—						
Air Navigation Act, 1931	504	4 3	6	2 0	498	2 3
Animals Protection and Game Act, 1921-22	45	1 0	37	1 0	8	0 0
Animals Protection and Game Act, 1921-22 (Part III)	12,429	3 3	11	10 0	12,417	13 3
Apprentices Act, 1923	9	15 10	..	..	9	15 10
Arms Act, 1920	2,895	12 6	..	..	2,895	12 6
Births, Deaths, and Marriages	18,866	17 7	0	13 6	18,866	4 1
British Nationality and Status of Aliens (in New Zealand) Act, 1928	352	1 1	9	3 0	342	18 1
By-laws Act, 1910	3	3 0	..	..	3	3 0
Cemeteries Act, 1908	42	0 0	..	..	42	0 0
Cinematograph Films Act, 1928	2,788	0 4	30	0 6	2,757	19 10
Coal-mines Act, 1925	162	2 6	..	..	162	2 6
Crown Grant Fees	8	0 0	9	1 3	Dr. 1	1 3
Customs Act, 1913	12,240	9 10	41	6 3	12,199	3 7
Dairy Industry Act, 1908	2,934	7 6	5	12 6	2,928	15 0
Dentists Act, 1908	26	15 0	1	0 0	25	15 0
Distillation Act, 1908	64	0 0	..	..	64	0 0
Education Act, 1914	5	0 6	..	..	5	0 6
Electrical Wiremen's Registration Act, 1925	494	5 6	8	0 0	486	5 6
Engineers Registration Act, 1924	21	3 0	..	..	21	3 0
Explosive and Dangerous Goods Act, 1908	6,181	12 4	17	13 0	6,163	19 4
Factories Act, 1921-22	3,302	16 0	1	13 0	3,301	3 0
Fertilizers Act, 1927	483	16 0	7	8 0	476	8 0
Finance Act, 1915 (Part III), (Beer Duty)	1,158	17 3	30	10 8	1,128	6 7
Fisheries Act, 1908	409	4 1	0	7 0	408	17 1
Friendly Societies Act, 1909	3	12 0	..	..	3	12 0
Health Act, 1920	20	0 0	..	..	20	0 0
Hospitals and Charitable Institutions Act, 1926	590	5 4	..	..	590	5 4
Industrial Conciliation and Arbitration Act, 1925	240	2 6	1	0 0	239	2 6
Carried forward	66,282	8 2	218	1 8	66,064	6 6
Carried forward	23,618,507	6 7	510,655	16 0	23,107,851	10 7

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1935—*continued*.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	23,618,507	6 7	510,655	16 0	23,107,851	10 7
OTHER RECEIPTS—<i>continued</i>.						
Brought forward	66,282	8 2	218	1 8	66,064	6 6
REGISTRATION AND OTHER FEES—<i>continued</i>.						
Inspection of Machinery Act, 1928	19,381	15 9	91	12 1	19,290	3 8
Land Agents Act, 1921-22	6,683	10 0	669	14 0	6,013	16 0
Licensing Act, 1908	50	0 0	..	..	50	0 0
Life Insurance Act, 1908	0	5 0	..	..	0	5 0
Margarine Act, 1908	4	0 0	1	0 0	3	0 0
Masseurs Registration Act, 1920	157	12 0	1	10 0	156	2 0
Medical Practitioners Act, 1914	399	19 4	11	15 6	388	3 10
Mining Act, 1926	2,188	9 0	4	1 0	2,184	8 0
Money-lenders Act, 1908	1,933	15 0	68	15 0	1,865	0 0
Native Land Amendment and Native Land Claims Adjustment Act, 1926, Section 14 (Taupo Waters)—						
Fees, Licenses, and Camp-sites	2,392	3 2	2	15 6	2,389	7 8
Fines and Penalties	14	5 0	..	..	14	5 0
New Zealand Loans Act, 1932	2,181	19 6	10	1 6	2,171	18 0
Nurses and Midwives Registration Act, 1925	6,245	16 3	10	7 6	6,235	8 9
Opticians Act, 1928	248	7 0	..	..	248	7 0
Orchard and Garden Diseases Act, 1928	1,513	15 5	8	13 11	1,505	1 6
Patents, Designs, and Trade-marks Act, 1921-22	12,558	5 5	42	13 10	12,515	11 7
Plumbers Registration Act, 1912	558	8 6	6	12 0	551	16 6
Sales Tax Act, 1932-33	593	0 0	5	0 0	588	0 0
Servants' Registry Offices Act, 1908	30	6 0	..	..	30	6 0
Slaughtering and Inspection Act, 1908	45,435	16 0	3	7 6	45,432	8 6
Stock Act, 1908	779	8 0	1	15 0	777	13 0
Stone-quarries Act, 1910	101	0 0	..	..	101	0 0
Timber Export Act, 1908	5	0 3	..	..	5	0 3
Timber-floating Act, 1908	8	10 0	..	..	8	10 0
Tobacco Act, 1908	705	19 0	9	0 0	696	19 0
Tramways Act, 1908	4	0 0	..	..	4	0 0
Transport Licensing Act, 1931	20,110	18 5	196	19 7	19,913	18 10
Valuation of Land Act, 1925	30,325	7 8	70	18 3	30,254	9 5
Veterinary Surgeons Act, 1926	2	7 0	..	..	2	7 0
Weights and Measures Act, 1925	9,103	8 8	2	8 0	9,101	0 8
	229,999	15 6	1,437	1 10	228,562	13 8
NATIONAL ENDOWMENT REVENUE,—						
Amounts transferred from State Forests Account in terms of Section 39 (2) of the Forests Act, 1921-22	3,435	10 4	..	..	3,435	10 4
Rents, Royalties, &c.	140,431	8 1	1,347	16 7	139,045	7 11
Refunds arising out of operation of Section 6, Deteriorated Lands Act, 1925 .. .. .	..	..	38	3 7		
Interest on Sales	2,626	6 10	2	0 0	2,624	6 10
Interest under Section 13, Land Laws Amendment Act, 1930	2,656	0 8	..	..	2,656	0 8
	149,149	5 11	1,388	0 2	147,761	5 9
TERRITORIAL REVENUE,—						
Rents, Royalties, and Miscellaneous Receipts from lands—						
Agriculture Department	14	18 0	..	..	14	18 0
Customs Department	1	0 0	..	..	1	0 0
Defence Department	2,030	12 11	..	..	2,030	12 11
Education Department	104	1 9	..	..	104	1 9
Health Department	4	5 0	..	..	4	5 0
Internal Affairs Department	38	2 8	..	..	38	2 8
Justice and Prisons Department	422	16 0	..	..	422	16 0
Lands and Survey Department—						
Crown lands	272,796	10 2	3,272	15 9	269,456	17 1
Refunds arising out of the operation of Section 6 of the Deteriorated Lands Act, 1925 .. .. .	..	..	66	17 4		
Hauraki Plains lands	8,384	19 8	85	15 6	8,299	4 2
Swamp Drainage lands	315	9 2	..	..	315	9 2
Small Farms Scheme	2,824	0 10	279	19 9	2,544	1 1
Marine Department	127	16 2	..	..	127	16 2
Mental Hospitals	3	0 0	..	..	3	0 0
Mines Department	7,542	5 5	10	2 8	7,532	2 9
Native Department	5	0 0	..	..	5	0 0
Police Department	83	19 9	..	..	83	19 9
Public Works Department	431	18 2	..	..	431	18 2
	295,130	15 8	3,715	11 0	291,415	4 8
Carried forward	674,279	17 1	6,540	13 0	667,739	4 1
Carried forward	23,618,507	6 7	510,655	16 0	23,107,851	10 7

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1935—*continued.*

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	23,618,507	6 7	510,655	16 0	23,107,851	10 7
OTHER RECEIPTS—<i>continued.</i>						
Brought forward	674,279	17 1	6,540	13 0	667,739	4 1
EXTERNAL AFFAIRS,—						
New Zealand Reparation Estates	41,843	4 4	21	10 6	41,821	13 10
Export of bananas from Samoa	55,288	11 4	0	2 6	55,288	8 10
	97,131	15 8	21	13 0	97,110	2 8
JUSTICE,—						
Court fees, fines, and bankruptcy commission	151,612	3 1	7,415	4 8	144,196	18 5
MARINE,—						
Pilotage Rates and Harbour Fees	1,521	18 11	..	..	1,521	18 11
Shipping and Seamen Act, 1908	98,300	7 5	72	18 7	98,227	8 10
Rents of Foreshores, Royalties, &c... .. .	2,040	17 9	5	0 0	2,035	17 9
Sale of Oysters under Fisheries Act, 1908	5,930	3 5	4	16 0	5,925	7 5
Rents from Toheroa Areas	316	0 0	..	..	316	0 0
Westport Harbour	30,547	19 0	6	7 5	30,541	11 7
Whaling Industry License Fees	600	0 0	..	..	600	0 0
	139,257	6 6	89	2 0	139,168	4 6
NATIVE,—						
Fees collected in stamps under the provisions of the Native Land Act, 1931	5,204	9 6	..	..	5,204	9 6
POST AND TELEGRAPH DEPARTMENT'S PROFITS,—						
Profits other than Post Office Savings-bank profits received from the Post Office Account in terms of section 95 (1) (d) of the Post and Telegraph Act, 1928—	£	s. d.				
Profit, year 1933-34	164,447	6 0				
Less paid over 1933-34	132,770	9 10				
	31,676	16 2				
Less owing, 31st March, 1935	18,676	16 2				
Year 1934-35 (on account)	13,000	0 0	..	..	13,000	0 0
PRINTING AND STATIONERY,—						
General receipts	179,109	5 3	3,453	5 5	175,655	19 10
STAMP DUTIES,—						
Land Registry and Deeds Register Office fees	45,047	17 1	..	..	45,047	17 1
TOURIST AND HEALTH RESORTS,—						
Receipts in respect of Reserves under the Tourist and Health Resorts Control Act, 1908	77,462	4 2	154	11 10	77,307	12 4
MISCELLANEOUS (details on separate statement)	1,630,217	17 0	1,440	10 9	1,628,777	6 3
RECOVERIES ON ACCOUNT OF EXPENDITURE OF PREVIOUS YEARS (details on separate statement)	24,573	11 11	21	12 1	24,551	19 10
RECOVERIES ON ACCOUNT OF UNAUTHORIZED EXPENDITURE OF PREVIOUS YEARS	482	13 7	..	..	482	13 7
TOTAL, OTHER RECEIPTS	3,037,379	0 10	19,136	12 9	3,018,242	8 1
TOTAL REVENUE	26,655,886	7 5	529,792	8 9	26,126,093	18 8

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of INTEREST on the PUBLIC DEBT REDEMPTION FUND for the FINANCIAL YEAR ended 31st MARCH, 1935.

REPAYMENT OF THE PUBLIC DEBT ACT, 1925, SECTION 12 (a) :—		£	s.	d.
Interest earned by the capital moneys of the Public Debt Redemption Fund held by—				
Public Trustee		288,978	16	4
State Advances Office		143,086	13	7
Interest at 4 per cent. on amount transferred from Consolidated Fund to Discharged Soldiers Settlement Account—				
		£	s.	d.
Balance due to 1st March, 1932, on £10,850,000		84,000	0	0
From 1st March, 1932, to 18th March, 1932, on £10,850,000		20,213	14	0
On account of £400,273 19s. 5d. due for the period 18th March, 1932, to 1st March, 1933		95,786	6	0
		200,000	0	0
		632,065	9	11

DETAIL STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1935.

INTEREST ON OTHER PUBLIC MONEYS :—	£	s.	d.	£	s.	d.	£	s.	d.
On credit balances of—									
Foreign Imprest Account, London				162	12	7			
New Zealand Public Account, London				202	9	9			
Public Debt Charges Account, London				6	4	5			
Public Account, Wellington				620	17	1			
Receiver-General's Deposit Account				61	12	4			
							1,053	16	2
On investments made in respect of the—									
Deposits Account				446	16	0			
Loans Redemption Account				3,516	14	3			
Loans Redemption Account (Main Highways moneys)				7,326	3	8			
New Zealand Government Indemnity Exchange Account				5,763	13	10			
Ordinary Revenue Account				41,961	0	5			
Bank of New Zealand Shares Account : Dividends transferred to Ordinary Revenue Account in terms of section 8 (3), Finance Act, 1926—									
Dividend on 500,000 £1 preference A shares	50,000	0	0						
Final dividend on 1,375,000 £1 preference B shares for year ended 31st March, 1934	68,750	0	0						
Interim dividend on 1,375,000 £1 preference B shares for year ended 31st March, 1935	31,250	0	0						
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 31st March, 1934	7,031	5	0						
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 30th September, 1934	7,031	5	0						
				164,062	10	0			
Public Works Fund, General Purposes Account				10,344	19	7			
Receiver-General's Deposit Account				3,360	2	7			
Reserve Fund Account				15,028	0	9			
Public Account Cash Balance Investment Account, being amounts allocated in respect of the balances of the—									
Deposits Account	3,628	14	6						
Loans Redemption Account	14,403	4	9						
Local Bodies' Account	90	7	1						
Ordinary Revenue Account	69,334	0	11						
Public Works Fund, General Purposes Account	9,117	19	10						
Reserve Fund Account	65	15	8						
Silver and Bronze Coin Account	612	17	4						
Suspense Account	23,581	13	5						
				120,834	13	6			
							372,644	14	7
On £1,226,000 appropriated out of Public Works Fund and paid to Main Highways Account Construction Fund, in terms of paragraph (b), section 16, Main Highways Act, 1922—									
Finance Act, 1930, section 36							61,300	0	0
On £462,701, net profits of the Cheviot Estate Account, in terms of section 19 (4) of the Finance Act, 1930 (No. 2)							18,508	0	10
On amount due from the Public Works Fund—General Purposes Account, in terms of section 12 (2), Native Land Amendment Act, 1932, on account of Native Land Development (on account)							28,750	0	0
							482,256	11	7
Carried forward									

PUBLIC ACCOUNTS, 1934-1935.

DETAIL STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1935—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	..	482,256	11	7
INTEREST ON OTHER PUBLIC MONEYS—<i>continued.</i>									
On advances from the Public Works Fund—General Purposes Account, to the Native Trustee—									
On £91,600 .. .. .	..	..	..	..	..	..	2,266	10	2
On capital moneys received from sale of Crown lands and paid into the Land for Settlements Account (section 13, Land Laws Amendment Act, 1926)—									
Interest for year 1933-34 (balance) .. .. .	..	..	..	14,482	10	2			
Interest for year 1934-35 (on account) .. .. .	..	..	..	40,000	0	0			
On value of Crown lands declared to be subject to the Land for Settlements Act, 1925, and former Land for Settlements Acts—							54,482	10	2
Land Laws Amendment Act, 1929 (section 47)—									
Year 1934-35 .. .. .	..	..	..	..	..	..	8,477	12	0
On loans to earthquake sufferers in terms of section 49, Hawke's Bay Earthquake Act, 1931 .. .. .	..	..	..	..	..	..	12,767	18	5
On loans to local bodies under Local Bodies' Loans Act, 1908 .. .. .	..	..	..	..	..	..	67,480	18	3
On loans to Samoan Treasury in terms of section 33, Samoa Act, 1921 .. .. .	..	..	..	..	..	..	4,462	10	0
On loan of £79,800 to Taieri River Trust in terms of section 3, Taieri River Improvement Amendment Act, 1932-33 .. .. .	..	..	..	..	..	..	4,326	19	9
On miscellaneous advances—									
For erection of hostels—									
Auckland Grammar School	80	0	0						
New Plymouth High School	303	12	4						
Timaru High School	213	18	0						
Wairarapa High School	67	10	0						
Whangarei High School	13	2	6						
For Native Land Settlement Account—Survey liens .. .. .	..	..	..	678	2	10			
From Vote "Agriculture," to various agricultural associations .. .. .	..	..	..	557	6	2			
To discharged soldiers under Repatriation Act, 1918 .. .. .	..	..	..	124	13	4			
To Eastbourne Borough Council for drainage works' .. .. .	..	..	..	756	2	11			
To Gore Borough Council (protective works) .. .. .	..	..	..	197	5	10			
To Land Settlement Associations, in terms of section 13 (5), Land Settlement Finance Act, 1909—				13	8	1			
Auchmore	235	12	10						
Blairgowrie	507	18	2						
Bruce	216	10	8						
Chastleton	279	7	4						
Clifton Grove	422	8	2						
Glencairn	1,313	4	3						
Glengariff	66	10	7						
Gleniffer	158	11	9						
Kelman	82	14	4						
Lansdowne	68	0	1						
Matamau	836	16	3						
Melville Downs	158	12	2						
Moana Vale	33	18	3						
Moorfield	101	4	1						
Nikau Grange	327	12	0						
Otauri	318	13	8						
Owersby	302	15	7						
Quiltowen	263	0	9						
Waipa	101	5	11						
Waitohi Downs	333	12	1						
Walton	43	12	7						
Wentnor	293	4	1						
Woodside	101	15	11						
To Maori Land Boards, under section 274, Native Land Act, 1909 .. .. .	..	..	..	6,567	1	6			
To Mount Cook Tourist Co.—Lease of Hermitage, Mount Cook .. .. .	..	..	..	151	7	3			
To Otanomomo River Board, on account of stop-bank .. .. .	..	..	..	608	0	0			
To Rotorua Golf Club .. .. .	..	..	..	114	10	3			
To Taupiri Drainage Board (protective works) .. .. .	..	..	..	158	7	4			
To Thames Borough Council, on account of pumping-plant .. .. .	..	..	..	15	9	1			
To Southland Electric-power Board, in terms of section 34, Finance Act, 1928 .. .. .	..	..	..	57	18	0			
Under the Native Land Act, 1931—							660	0	0
Section 521 (2).. .. .	4,132	9	3						
Section 522 (7).. .. .	101	16	9						
Under the Small-farm Plan .. .. .	..	..	..	4,234	6	0			
Under the Village-homestead Settlement Scheme .. .. .	..	..	..	6,705	14	11			
Under section 383 (5), Mining Act, 1926, credited under Finance Act, 1932, section 12 (2) .. .. .	..	..	..	168	18	10			
	..	..	..	227	0	0			
Carried forward .. .. .	..	..	..	..	..	..	21,995	12	4
							658,517	2	8

PUBLIC ACCOUNTS, 1934-1935.

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1935—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	7,013	19	0	0	3	0			
TREASURY DEPARTMENT—<i>continued</i>.									
Unclaimed moneys— <i>continued</i> .									
Dividends unclaimed for over 10 years—	£	s.	d.						
4-per-cent. 1929 stock	204	7	4						
4-per-cent. 1933-43 stock	9	6	0						
3½-per-cent. 1940 stock	16	13	6						
4-per-cent. 1943-63 stock	42	5	8						
4½-per-cent. 1944 stock	0	10	11						
3-per-cent. 1945 stock	2	5	0						
3-per-cent. 1955-60 stock	2	13	10						
				278	2	3			
Bank of England fractions of interest	167	16	10						
Excess cash at Government offices	0	19	0						
Money found by or handed to police officers, not claimed	16	4	10						
Money found in Government institutions	6	8	9						
Amount received in connection with prosecution under the Gold Coin Regulations, 1933	4	0	0						
Duty on scrap gold and jewellers' sweepings	3,081	6	9						
Forfeited deposits—									
Immigration Restriction Act, 1908	10	0	0						
Land revenue deposits	9	16	1						
Half Public Trust Office profits credited in terms of section 24 (1) of the Finance Act, 1929—	£	s.	d.						
For year 1932-33	1,523	8	4						
For year 1933-34	658	18	6						
				2,182	6	10			
Miners rights and prospecting licenses—	£	s.	d.						
Fiord County	12	15	0						
Taupo County	1	5	0						
				14	0	0			
New Zealand Government's share of profits from Bank of International Settlements	236	18	5						
Post Office Savings-bank profits received from the Post Office Account in terms of section 95 (1) (c), Post and Telegraph Act, 1928—	£	s.	d.						
For year 1933-34 (balance)	120,723	1	10						
For year 1934-35 (on account)	25,026	18	2						
				145,750	0	0			
Profits on sale of gold coin	1,364,118	3	9						
Profit on redemption of stock held by Public Works Fund—General Purposes Account—Investment Account	201	12	0						
Savings in salaries paid to the Consolidated Fund in terms of section 5, Finance Act, 1931 (No. 2)—	£	s.	d.						
Government Accident Insurance Account	293	13	4						
Government Insurance Account	916	6	0						
Native Trustee's Account	283	8	6						
Public Trustee's Account	23,120	16	0						
State Fire Insurance Account	870	19	5						
				25,485	3	3			
Silver coin confiscated under section 12 (3), Finance Act, 1931 (No. 2)	536	18	3						
Surplus funds—Moana Vale Land Settlement Association	115	6	8						
							1,549,229	2	8
CUSTOMS DEPARTMENT :—									
Rents of buildings	78	0	0						
Sale of goods seized by Customs and fees for redemption	8	0	9						
							86	0	9
LAND AND INCOME TAX DEPARTMENT :—									
Unclaimed moneys—									
Under Unclaimed Moneys Act, 1908, section 6, and Finance Act, 1932, section 30							4,817	11	1
DEPARTMENT OF INTERNAL AFFAIRS :—									
Fees and fines, Rotorua Acclimatization District	16	0	0						
Fees for—									
Camp licenses and sites	148	18	0						
Documentary evidence—Export of hides	7	7	0						
Pump inspection	1	0	0						
Slipway	13	12	0						
Storage of powder	1,566	17	7						
Passport fees	3,616	19	5						
Rents of buildings	2,426	14	7						
Sale of—									
Confiscated gear	3	12	0						
Fishing and game licenses, Rotorua Acclimatization District	2,200	15	9						
Godwit licenses	1	8	0						
Publications	50	4	9						
Waste paper	18	4	10						
							10,071	13	11
Carried forward							1,564,204	11	5

PUBLIC ACCOUNTS, 1934-1935.

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1935—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward				1,564,204	11	5			
MARINE DEPARTMENT :—									
Rents of buildings				41	1	0			
DEPARTMENT OF LABOUR :—									
Rents of buildings	59	3	3						
Sale of scales (confiscated)	1	11	0				60	14	3
NATIVE DEPARTMENT :—									
Repayments on account of loan made from Civil List, Part V							20	5	0
DEPARTMENT OF JUSTICE AND PRISONS :—									
Estreated recognizances	3	0	0						
King's counsel fees	10	10	0						
Rents of buildings	220	15	3				234	5	3
POLICE DEPARTMENT :—									
Rents of buildings	444	15	0						
Sale of—									
Firearms (confiscated)	158	8	2						
Liquor (confiscated)	159	0	8				762	3	10
NAVAL DEFENCE DEPARTMENT :—									
Forfeited deferred pay	601	18	9						
Purchase of discharge by New Zealand ratings	61	0	0						
Rents of buildings	383	9	6				1,046	8	3
DEFENCE DEPARTMENT :—									
Fines	6	15	10						
Hire of equipment, &c.	101	7	10						
Rents of buildings	5,152	15	10				5,260	19	6
PUBLIC WORKS DEPARTMENT :—									
Amounts credited in terms of section 16 (2) of the Finance Act, 1930 (No. 2)—									
Receipts under section 17 (4) (c), Waihou and Ohinemuri Rivers Improvement Act, 1910—									
Rents, royalties, &c.	360	9	7						
Contributions under sections 17 and 18, Waihou and Ohinemuri Rivers Improvement Act, 1910—									
Gold-mining companies	1,112	4	0						
Consolidated Fund—									
On account of year—									
1930-31	1,180	8	10						
1931-32	1,222	12	6						
1932-33	1,112	4	0						
1933-34	936	4	6				4,451	9	10
Gold duty—									
Ohinemuri County	968	16	6						
PiaKo County	0	6	1						
Waihi Borough	4,856	13	2				5,825	15	9
Payment for privilege of draining into pipe-line, Ellerslie									
Police-station site				1	10	0			
Receipts from irrigation and water-supply schemes	19,686	17	5						
Rents of buildings	4,174	5	4						
Water-power license revenue	1,303	0	10				36,915	12	9
DEPARTMENT OF LANDS AND SURVEY :—									
Hauraki Plains Act, 1926—									
Rates	1,196	11	6						
Miscellaneous receipts	624	8	11						
Kauri-gum Industry Account—									
Miscellaneous receipts	931	0	3						
Rangitaiki Land Drainage Act, 1910—									
Rates	4,773	16	8						
Miscellaneous receipts	519	19	4						
Scenery Preservation receipts	2,492	19	11						
Swamp Land Drainage Act, 1915—Miscellaneous receipts	311	7	4						
Swamp Land Drainage Amendment Act, 1928, section 2—									
General rate for administration and maintenance	1,454	15	9						
Special rate for interest and repayment of loans	2,466	18	8				14,771	18	4
DEPARTMENT OF AGRICULTURE :—									
Rents of buildings							1,497	3	8
Carried forward							1,624,815	3	3

PUBLIC ACCOUNTS, 1934-1935.

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR
ended 31st MARCH, 1935—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	1,624,815	3	3			
DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY :—									
Overcharges on bookings, &c., unclaimed	144	12	9						
Rents of buildings	463	10	0						
				608	2	9			
DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH :—									
Fees for analyses				319	17	8			
MINES DEPARTMENT :—									
Commission on coal and goldfields revenue collected ..	505	19	4						
Deposit on mineral prospecting warrant transferred for non-compliance with regulations under Mining Act, 1926	50	0	0						
Hire of drills, &c.	450	8	0						
Rents of buildings	29	10	0						
Rent of plant	31	4	8						
Sales under section 226, Mining Act, 1926	153	10	0						
				1,220	12	0			
DEPARTMENT OF HEALTH :—									
Rents of buildings				437	11	8			
MENTAL HOSPITALS DEPARTMENT :—									
Rents of buildings				9	5	4			
EDUCATION DEPARTMENT :—									
Fees for teachers' certificates, licenses, &c.	51	8	6						
Rents of buildings	888	4	6						
Unclaimed earnings	427	0	7						
				1,366	13	7			
							£1,628,777	6	3

PUBLIC ACCOUNTS, 1934-1935

DETAIL STATEMENT of OTHER RECEIPTS, RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1935.

Ordinary Revenue Account.

	£	s.	d.	£	s.	d.	£	s.	d.
LEGISLATIVE DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	31	9	0		
TREASURY DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	2	12	3		
CUSTOMS DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	0	15	0		
STAMP DUTIES DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	59	1	6		
AUDIT DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	2	19	6		
PUBLIC SERVICE COMMISSIONER'S OFFICE :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	4	0	0		
DEPARTMENT OF INTERNAL AFFAIRS :—									
Balance of superannuation moneys applied in part restitution of defalcations in High Commissioners Office ..				532	14	8			
Credit balance paid over by Imperial War Graves Commission	20,000	0	0						
Sale of surplus and obsolete stores		29	2	0					
					20,561	16	8		
DEPARTMENT OF EXTERNAL AFFAIRS :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	358	4	9		
MARINE DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	49	3	1		
DEPARTMENT OF LABOUR :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	24	9	10		
NATIVE DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	48	14	0		
VALUATION DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	4	10	3		
ELECTORAL DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	0	10	0		
DEPARTMENT OF JUSTICE AND PRISONS :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	5	17	6		
CROWN LAW OFFICE :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	0	12	6		
POLICE DEPARTMENT :—									
Sale of—									
Publications .. .. .	..	..	..	..	0	5	7		
Surplus and obsolete stores .. .. .	..	..	..	..	237	7	3		
Troop horses .. .. .	..	..	..	..	19	0	0		
					256	12	10		
NAVAL DEFENCE DEPARTMENT :—									
Refund balance of advances to Admiralty, 31st March, 1934 .. .. .	..	..	..	..	45	18	5		
Carried forward .. .. .	..	..	..	..	21,457	7	1		

PUBLIC ACCOUNTS, 1934-1935.

DETAIL STATEMENT of OTHER RECEIPTS, RECOVERIES on ACCOUNT of EXPENDITURE
of PREVIOUS YEARS—*continued.*Ordinary Revenue Account—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	21,457	7	1			
DEFENCE DEPARTMENT :—									
Sale of—									
Publications	1	2	3						
Surplus and obsolete stores	27	0	0						
							28	2	3
DEPARTMENT OF LANDS AND SURVEY :—									
Adjustment of amount charged in error in 1933-34 ..	165	15	0						
Repayment of advances in respect of village-homestead settlement lands	5	0	0						
Sale of surplus and obsolete stores	418	13	2						
							589	8	2
DEPARTMENT OF AGRICULTURE :—									
Refund of loss on fertilizers for farmers	35	0	0						
Repayment of loans to agricultural associations, &c. ..	277	6	6						
Sale of—									
Land and buildings	19	8	2						
Live-stock	7	10	0						
Surplus and obsolete stores	359	2	7						
							698	7	3
DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY :—									
Instalments on account of advance to Rotorua Golf Club	112	11	8						
Sale of—									
Live-stock	78	19	9						
Surplus and obsolete stores	136	8	11						
							328	0	4
DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH :—									
Sale of surplus and obsolete stores .. .. .	..	..	..				31	7	6
MINES DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..				31	15	0
TRANSPORT DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..				188	10	0
DEPARTMENT OF HEALTH :—									
Sale of surplus and obsolete stores .. .. .	..	..	..				195	17	5
MENTAL HOSPITALS DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..				15	15	0
EDUCATION DEPARTMENT :—									
Amount received on account of casement windows, Wellington College	751	16	0						
Sale of—									
Live-stock	5	10	0						
Surplus and obsolete stores	214	1	4						
							971	7	4
PENSIONS DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..				14	0	0
NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..				2	2	6
									24,551 19 10
UNAUTHORIZED EXPENDITURE OF PREVIOUS YEARS.									
TREASURY DEPARTMENT :—									
Recovery on account of preliminary expenses—Reserve Bank .. .. .	..	..	..				481	3	7
DEPARTMENT OF INTERNAL AFFAIRS :—									
Recovery of part fees and expenses—Government Monetary Commission .. .. .	..	..	..				1	10	0
									482 13 7
									£25,034 13 5

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) under SPECIAL ACTS of the LEGISLATURE, and of RECOVERIES in respect of such DISBURSEMENTS, for the FINANCIAL YEAR ended 31st MARCH, 1935.

Debt Services—Interest.

Nature of Security.	Maturity Date.	Rate per Cent.	Interest Due and Payable.*		Interest unclaimed as at 31st March, 1935.*		Gross Interest charged to Ordinary Revenue Account for Year ended 31st March, 1935.	
			£	s. d.	£	s. d.	£	s. d.
Debentures	15 December, 1925	4½	72	18 11	72	18 11	..	..
Debentures	1 August, 1926 ..	6	34	10 0	34	10 0	..	..
Debentures	1 August, 1927 ..	5½	1	6 3	1	6 3	..	..
Stock and Debentures	15 November, 1927	5	496	8 4	496	8 4	..	..
Stock	1 February, 1928	5½	5	5 0	5	5 0	..	..
Stock	20 April, 1929 ..	5	60	0 0	60	0 0	..	..
Debentures	1 July, 1930 ..	5½	32	16 3	32	16 3	..	..
Stock	15 July, 1930 ..	5	10	0 0	10	0 0	..	..
Debentures	1 September, 1930	4½	1,110	7 6	1,001	5 0	109	2 6
Debentures	15 December, 1930	4½	0	4 6	0	4 6	..	..
Stock and Debentures	15 December, 1930	5½	11	5 6	11	5 6	..	..
Stock and Debentures	1 August, 1931 ..	6	13	9 3	13	9 3	..	..
Stock	15 February, 1932	5½	14	14 6	13	11 6	1	3 0
Stock and Debentures	15 January, 1933	5½	584	1 8	484	15 8	99	6 0
Stock and Debentures	15 August, 1933 ..	5½	162	15 3	123	9 3	39	6 0
Stock	31 March, 1934 ..	3½	700	0 0	..	..	700	0 0
Debentures	1 April, 1934 ..	5	262	11 2	..	..	262	11 2
Debentures	9 October, 1934 ..	5½	110	5 0	110	5 0	..	..
Debentures	15 March, 1935 ..	5	925	0 0	..	..	925	0 0
Stock and Debentures	1 July, 1935 ..	5½	88	4 2	..	..	88	4 2
Debentures	15 December, 1935	4½	0	2 8	0	1 4	0	1 4
Stock and Debentures	1 February, 1936	5½	227	10 1	134	0 2	93	9 11
Stock and Debentures	15 February, 1937	5½	349	1 6	36	8 10	312	12 8
Stock and Debentures	15 February, 1937	5½	624	7 8	179	5 2	445	2 6
Stock and Debentures	1 September, 1937	5	1	5 3	1	2 3	0	3 0
Stock and Debentures	1 September, 1937	5½	874	0 2	77	13 6	796	6 8
Stock and Debentures	15 November, 1938	4½	3,202	14 10	2,479	7 5	723	7 5
Stock and Debentures	20 April, 1939 ..	4½	1,102	11 5	930	4 2	172	7 3
Stock and Debentures	15 January, 1940	4	2,635	19 5	189	17 11	2,446	1 6
Stock and Debentures	15 June, 1940 ..	5	60	0 0	12	2 2	47	17 10
Debentures	15 December, 1940	4½	7	6 8	3	7 6	3	19 2
Debentures	1 January, 1941	4½	2	5 0	2	5 0	..	..
Debentures	1 July, 1941 ..	4½	35	14 4	..	..	35	14 4
Debentures	1 September, 1941	4½	334	16 7	330	11 8	4	4 11
Stock	1 September, 1941	5½	233	9 5	231	4 10	2	4 7
Stock	15 November, 1941	3½	1	12 2	..	..	1	12 2
Stock	15 March, 1943 ..	3½	10,600	19 3	190	10 1	10,410	9 2
Stock	1 April, 1945 ..	3	43,336	8 8	..	..	43,336	8 8
Stock and Debentures	15 February, 1946	4	3,414	4 9	288	9 6	3,125	15 3
Debentures	1 January, 1949	4	249	17 2	..	..	249	17 2
Stock and Debentures	15 April, 1949 ..	4	801	13 2	162	19 8	638	13 6
Debentures	1 February, 1950	4	323	5 9	..	..	323	5 9
Stock	15 May, 1952 ..	3½	783	13 6	209	16 4	573	17 2
Stock and Debentures	15 June, 1955 ..	4	2,889	3 11	109	13 8	2,779	10 3
Debentures	15 January, 1957 ..	3	14	16 11	..	..	14	16 11
Totals in respect of previous years			76,803	3 6	8,040	11 7	68,762	11 11
Stock and Debentures	9 October, 1934 ..	5½	39,567	10 5	63	0 0	39,504	10 5
Stock	1 November, 1934	3½	544	12 0	..	..	544	12 0
Deed of Security	1 November, 1934	5½	11,156	5 0	..	..	11,156	5 0
Debentures	15 March, 1935 ..	5	1,850	0 0	..	..	1,850	0 0
Stock and Debentures	1 July, 1935 ..	5½	9,319	18 0	..	..	9,319	18 0
Stock and Debentures	1 February, 1936	5½	8,328	2 0	2	15 0	8,325	7 0
Stock	1 May, 1936 ..	4½	7	10 5	..	..	7	10 5
Stock and Debentures	15 February, 1937	5½	24,035	19 6	..	..	24,035	19 6
Stock and Debentures	15 February, 1937	5½	13,142	8 1	..	..	13,142	8 1
Stock	15 April, 1937 ..	3	3,123	5 9	..	..	3,123	5 9
Stock	1 September, 1937	5	571	0 0	20	0 0	551	0 0
Stock and Debentures	1 September, 1937	5½	6,171	19 9	251	3 4	5,920	16 5
Stock	28 February, 1938	3½	7,700	0 0	..	..	7,700	0 0
Stock	15 May, 1938 ..	3½	2,290	4 10	..	..	2,290	4 10
Stock	15 November, 1938	3	84	6 9	..	..	84	6 9
Stock	15 November, 1938	4½	770	11 2	..	..	770	11 2
Stock	20 April, 1939 ..	4½	117	0 0	..	..	117	0 0
Stock	1 January, 1940	3½	601,178	12 4	..	..	601,178	12 4
Stock	15 January, 1940	3½	333	15 0	..	..	333	15 0
Stock and Debentures	15 January, 1940	4	498,140	4 0	1,769	6 0	496,370	18 0
Stock	15 September, 1940	3½	10,172	18 11	..	..	10,172	18 11
Stock	1 June, 1941 ..	4½	2	5 4	..	..	2	5 4
Stock and Debentures	1 July, 1941 ..	4½	465	0 1	..	..	465	0 1
Debentures	1 August, 1941 ..	4½	315	0 0	..	..	315	0 0
Stock	1 September, 1941	5½	131	5 0	..	..	131	5 0
Stock and Debentures	15 November, 1941	3½	106,923	2 2	29	1 7	106,894	0 7
Carried forward			1,423,245	19 3	10,175	17 6	1,413,070	1 9

* As the law does not require interest due and payable, and interest unclaimed, to be audited, the Audit Office has not checked these figures.

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the LEGISLATURE—*continued.*Debt Services—Interest—*continued*

Nature of Security.	Maturity Date.	Rate per Cent.	Interest Due and Payable.*		Interest unclaimed as at 31st March, 1935.*		Gross Interest charged to Ordinary Revenue Account for Year ended 31st March, 1935.	
			£	s. d.	£	s. d.	£	s. d.
Brought forward ..	..	..	1,423,245	19 3	10,175	17 6	1,413,070	1 9
Stock	1 March, 1942 ..	4	1,480	0 0	..	..	1,480	0 0
Stock	1 January, 1943 ..	4	126,425	1 6	..	..	126,425	1 6
Stock	15 March, 1943 ..	3½	481,245	2 6	4,179	17 6	477,065	5 0
Stock	1 March, 1944 ..	4½	330,284	10 6	..	..	330,284	10 6
Debentures	15 February, 1945 ..	5	9,975	0 0	..	..	9,975	0 0
Stock	1 March, 1945 ..	4½	341,140	16 8	..	..	341,140	16 8
Stock	1 April, 1945 ..	3	289,799	8 0	43,336	8 8	246,462	19 4
Stock	1 July, 1945 ..	5	506,790	0 0	..	..	506,790	0 0
Stock	1 January, 1946 ..	5	644,305	10 2	..	..	644,305	10 2
Stock and Debentures	15 February, 1946 ..	4	412,388	9 6	2,396	6 0	409,992	3 6
Stock	1 November, 1947 ..	4½	504,972	7 10	..	..	504,972	7 10
Debentures	1 January, 1949 ..	4	420	0 0	..	..	420	0 0
Stock and Debentures	15 April, 1949 ..	4	379,676	5 5	558	4 0	379,118	1 5
Stock	15 December, 1949 ..	5	375,000	0 0	..	..	375,000	0 0
Stock	15 December, 1950 ..	3½	3,284	4 11	..	..	3,284	4 11
Stock and Debentures	1 February, 1951 ..	5½	135,575	0 0	..	..	135,575	0 0
Stock	1 August, 1951 ..	6	352,199	6 2	..	..	352,199	6 2
Stock	15 May, 1952 ..	3½	480,790	17 9	416	11 9	480,374	6 0
Stock	1 February, 1954 ..	3½	175,000	0 0	..	..	175,000	0 0
Stock and Debentures	15 June, 1955 ..	4	440,667	17 9	979	18 0	439,687	19 9
Stock and Debentures	1 January, 1956 ..	3	7,515	5 1	..	..	7,515	5 1
Debentures	1 January, 1956 ..	3½	129	14 2	..	..	129	14 2
Stock	1 January, 1956 ..	4	4,000	0 0	..	..	4,000	0 0
Stock	15 January, 1957 ..	2½	16,305	4 1	..	..	16,305	4 1
Stock and Debentures	15 January, 1957 ..	3	23,857	10 16	..	..	23,857	10 16
Stock	15 January, 1957 ..	3½	86,067	7 7	..	..	86,067	7 7
Stock	1 February, 1957 ..	3	7,373	3 9	..	..	7,373	3 9
Stock	15 May, 1957 ..	2½	10,384	17 3	..	..	10,384	17 3
Stock	15 May, 1957 ..	3	30,222	17 3	..	..	30,222	17 3
Stock	15 May, 1957 ..	3½	83,800	4 11	..	..	83,800	4 11
Stock	15 August, 1957 ..	2½	19,168	6 5	..	..	19,168	6 5
Stock	15 August, 1957 ..	3	68,186	13 9	..	..	68,186	13 9
Stock	15 August, 1957 ..	3½	38,344	8 1	..	..	38,344	8 1
Stock	15 August, 1957 ..	4	74,113	19 8	..	..	74,113	19 8
Stock	15 February, 1958 ..	2½	19,168	6 5	..	..	19,168	6 5
Stock	15 February, 1958 ..	3	19,333	6 3	..	..	19,333	6 3
Stock	15 February, 1958 ..	3½	84,115	1 0	..	..	84,115	1 0
Stock	15 February, 1958 ..	3½	1,025	6 2	..	..	1,025	6 2
Stock	1 March, 1958 ..	4½	865,145	18 6	..	..	865,145	18 6
Stock	15 June, 1958 ..	2½	13,296	10 1	..	..	13,296	10 1
Stock	15 June, 1958 ..	3	26,612	8 6	..	..	26,612	8 6
Stock	15 June, 1958 ..	3½	84,000	0 0	..	..	84,000	0 0
Stock	15 September, 1958 ..	2½	22,177	0 5	..	..	22,177	0 5
Stock	15 September, 1958 ..	3	16,072	5 6	..	..	16,072	5 6
Stock	15 September, 1958 ..	3½	84,000	0 0	..	..	84,000	0 0
Stock	15 December, 1958 ..	2½	13,296	10 1	..	..	13,296	10 1
Stock	15 December, 1958 ..	3	59,492	8 6	..	..	59,492	8 6
Stock	15 December, 1958 ..	3½	52,586	6 0	..	..	52,586	6 0
Stock	15 March, 1959 ..	3	41,691	10 3	..	..	41,691	10 3
Stock	15 March, 1959 ..	3½	84,000	0 0	..	..	84,000	0 0
Stock	15 March, 1959 ..	4	2,891	14 5	..	..	2,891	14 5
Stock	15 July, 1959 ..	3	93,427	13 8	..	..	93,427	13 8
Stock	15 July, 1959 ..	2½	45,784	0 6	..	..	45,784	0 6
Stock	15 July, 1959 ..	3½	13,146	11 6	..	..	13,146	11 6
Stock	15 November, 1959 ..	3	67,530	13 8	..	..	67,530	13 8
Stock	15 November, 1959 ..	3½	59,403	13 1	..	..	59,403	13 1
Stock	1 February, 1963 ..	4	435,385	2 2	..	..	435,385	2 2
Stock	1 November, 1971 ..	5	250,000	0 0	..	..	250,000	0 0
Floating Debt— <i>i.e.</i> , Treasury Bills .. .. .	..	..	397,404	2 5	..	..	397,404	2 5
Deed of Hypothecation .. .. .	..	..	160,658	4 4	..	..	160,658	4 4
			10,895,780	4 2	62,043	3 5	10,833,737	0 9
Less amounts recovered from other accounts .. .. .	..	..	..	..	..	..	2,809,924	10 3
Net amount of interest charged to Ordinary Revenue Account for year ended 31st March, 1935 .. .. .	..	..	..	..	..	..	£8,023,812	10 6

* As the law does not require interest due and payable, and interest unclaimed, to be audited, the Audit Office has not checked these figures.

Domicile of Gross Interest paid, 1934-35.

	£	s. d.
London	5,921,037	0 7
Australia	151,538	12 0
New Zealand	4,761,161	8 2
	£10,833,737	0 9

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) under SPECIAL ACTS of the LEGISLATURE and of RECOVERIES in respect of such DISBURSEMENTS for the FINANCIAL YEAR ended 31st MARCH, 1935.

Debt Services.

	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	s. d.	£	s. d.
Interest (details as shown in foregoing statement) ..	10,833,737	0 9	2,809,924	10 3	8,023,812	10 6
AMORTIZATION OF DEBT.						
Sinking Fund.						
FINANCE ACT, 1928, SECTION 13:—						
Westport Harbour Act, 1920,—						
Westport Harbour Board Act, 1884—						
Sinking Fund in respect of loans raised by Westport Harbour Board—						
Annual payment in terms of section 13 (4) (a) ..	7,000	0 0	..	..	7,000	0 0
Amount paid in terms of section 13 (4) (d), being 4½ per cent. in respect of £85,750 paid by the Public Trustee to 31st March, 1934, for redemption of loans	3,858	15 0	..	..	3,858	15 0
Total, Sinking Fund	10,858	15 0	..	..	10,858	15 0
Repayment of Funded Debt.						
REPAYMENT 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)*						
Total, Repayment of Funded Debt*	..	..	..	..	..	..
Repayment of the Public Debt Act, 1925.						
REPAYMENT OF THE PUBLIC DEBT ACT, 1925:—						
Section II (a),—						
Amount transferred to the Public Debt Repayment Account, being contribution for the Year 1934-35 of ½ per cent. on the public debt within the meaning of the Act outstanding at 31st March, 1934 (½ per cent. on £226,543,393 Is. 3d.)	1,132,716	19 4	..	..	1,132,716	19 4
Amount transferred to the Public Debt Repayment Account, being contribution of ½ per cent. on £10,208,873, debt redeemed under the Act to 31st March, 1934	51,044	7 4	..	..	51,044	7 4
Section II (b),—						
Amount transferred to the Public Debt Repayment Account, being contribution of 3½ per cent. on £10,208,873, debt redeemed under the Act to 31st March, 1934	357,310	11 1	..	..	357,310	11 1
Amount transferred to the Public Debt Repayment Account, being contribution of 3½ per cent. on £1,623,160 12s., debt redeemed under the Act during the year 1934-35, computed from the dates of redemption to 31st March, 1935	37,221	2 3	..	..	37,221	2 3
Total, Repayment of the Public Debt Act, 1925	1,578,293	0 0	..	..	1,578,293	0 0
SECURITIES REDEEMED.						
Repayment of Advances in Terms of Deed of Hypothecation dated 15th February, 1933.						
FINANCE ACT, 1931 (No. 4) SECTION 7 (2):—						
Repayment of portion of amounts advanced	200,000	0 0	200,000	0 0	..	..
Total, Repayment of Advances	200,000	0 0	200,000	0 0	..	..
Transfer to Loans Redemption Account.						
PUBLIC REVENUES ACT, 1926, SECTION 135 (4):—						
Amount transferred to the Loans Redemption Account for the redemption of Main Highways loans, representing proportion of the interest on the balance of the Loans Redemption Account earned by moneys held in that account for the redemption of Main Highways loans	7,326	3 8	..	..	7,326	3 8
Total, Transfer to Loans Redemption Account	7,326	3 8	..	..	7,326	3 8
Carried forward	12,630,214	19 5	3,009,924	10 3	9,620,290	9 2

* Payments suspended following Hoover proposals regarding war debts.

PUBLIC ACCOUNTS, 1934-1935.

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

	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	12,630,214	19 5	3,009,924	10 3	9,620,290	9 2
ADMINISTRATION AND MANAGEMENT.						
NEW ZEALAND LOANS ACT, 1932, SECTION 62 (3):—						
Stamp duty on transfers of New Zealand Consolidated Stock						
	8,881	2 6	..		..
<i>Less</i> Amounts recovered from—						
Electric Supply Account	£	s. d.				
	309	15 8				
Discharged Soldiers Settlement Account	114	8 4				
Land for Settlements Account	5	0 8				
State Advances Account—						
Settlers Branch	513	14 2				
Workers Branch	372	14 5				
State Forests Account	91	10 7				
	..		1,407	3 10	7,473	18 8
NEW ZEALAND LOANS ACT, 1932, SECTION 61:—						
Charges and expenses of raising loans,—						
Fresh issues—						
In respect of—						
Public Works Fund—General Purposes Account	470	17 9			470	17 9
Public Works Fund—Electric Supply Account	110	5 7	110	5 7	..	
Main Highways Account	471	16 10	471	16 10	..	
State Forests Account	48	13 0	48	13 0	..	
	1,101	13 2	630	15 5	470	17 9
Issues in renewal and conversion—						
Public Works Fund—General Purposes Account	£	s. d.				
	72,241	17 5				
Education Loans Account	25	0 0				
Land for Settlements Account	37	10 0				
Swamp Land Drainage Account	12	10 0				
War Expenses Account	7	5 0				
	72,324	2 5	..		72,324	2 5
New Zealand Debt Conversion, 1933	1,380	2 5	..		1,380	2 5
New Zealand Debt Conversion Act, 1932-33, Section 19 (3)—						
Costs, charges, and expenses of conversion—						
Premiums paid in cash	109	11 5	..		109	11 5
	74,915	9 5	630	15 5	74,284	14 0
NEW ZEALAND LOANS ACT, 1932:—						
Section 24 (1),—						
Amount paid Bank of England for year ended 31st October, 1934, for management of New Zealand loans—						
Consolidated Stock	£	s. d.				
	39,706	3 4				
Bonds	208	4 4				
	39,914	7 8	..		..
<i>Less</i> amounts recovered from—						
Electric Supply Account	£	s. d.				
	1,387	1 3				
Discharged Soldiers Settlement Account	39	5 1				
Land for Settlements Account	360	6 5				
Main Highways Account	82	9 3				
State Coal-mines Account	7	14 10				
State Forests Account	31	13 6				
State Advances Department—						
Settlers Branch	1,264	19 11				
Workers Branch	617	7 6				
Local Authorities Branch	149	8 10				
	..		3,940	6 7	35,974	1 1
Total, Administration and Management	123,710	19 7	5,978	5 10	117,732	13 9
PAYMENTS ON GUARANTEED LOANS.						
LAND SETTLEMENT FINANCE ACT, 1909:—						
Section 13 (1),—						
Interest and principal in arrear made good under Government guarantee—						
Blairgowrie Land Settlement Association	19,241	3 7				
Bruce Land Settlement Association	5,825	16 4				
Eiffelton Land Settlement Association	101	3 5				
Kelman Land Settlement Association	7,085	3 4				
Lansdowne Land Settlement Association	4	1 0				
Carried forward	32,257	7 8				
Carried forward	12,753,925	19 0	3,015,902	16 1	9,738,023	2 11

PUBLIC ACCOUNTS, 1934-1935.

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

—	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	12,753,925	19 0	3,015,902	16 1	9,738,023	2 11
PAYMENTS ON GUARANTEED LOANS—<i>continued.</i>						
Brought forward	32,257	7 8				
LAND SETTLEMENT FINANCE ACT, 1909—<i>continued.</i>						
Section 13 (1)— <i>continued.</i>						
Interest and principal in arrear made good under Government guarantee— <i>continued.</i>						
Otauri Land Settlement Association	12,809	4 10				
Trentham Land Settlement Association	8,318	7 11				
Woodside Land Settlement Association		2 19 5				
	53,387	19 10				
<i>Less</i> Repayment by Associations under sub-section (5)—						
Auchmore Land Settlement Association			1,622	13 5		
Blairgowrie Land Settlement Association				194 10 8		
Bruce Land Settlement Association			1,049	7 9		
Glencorm Land Settlement Association			3,050	0 11		
Glengariff Land Settlement Association				4 9 10		
Lansdowne Land Settlement Association			1,577	13 7		
Moana Vale Settlement Association			1,421	10 1		
Moorfield Land Settlement Association				55 19 4		
Nikau Grange Land Settlement Association			385	13 1		
Otauri Land Settlement Association				55 18 10		
Owersby Land Settlement Association				32 16 5		
Trentham Land Settlement Association			106	2 1		
Waipa Land Settlement Association				8 17 3		
Walton Land Settlement Association			981	5 11		
Woodside Land Settlement Association			977	9 0		
			11,524	8 2		
					41,863	11 8
LOCAL BODIES' LOANS AMENDMENT ACT, 1908 :—						
Section 10.—						
Subsidies on instalments of sinking fund—						
Cambridge Borough Council, due 30th April, 1934 ..	25	0 0				
Christchurch City Council, due 31st March, 1935 ..	71	5 0				
Grey Lynn Borough Council, due 1st April, 1934 ..	225	0 0				
Levin Borough Council, due 1st April, 1934 ..	135	0 0				
Taihape Borough Council, due 1st April, 1934 ..	106	5 0				
Taihape Borough Council, due 31st March, 1935 ..	18	15 0				
	581	5 0				
					581	5 0
LOCAL BODIES' LOANS ACT, 1926, SECTION 76 :—						
Payments to State Advances Office by way of subsidy on instalments due by local authorities in respect of loans for roading outlying districts						
	160	6 0			160	6 0
Total, Payments on Guaranteed Loans	54,129	10 10	11,524	8 2	42,605	2 8
TOTAL, DEBT SERVICES	12,808,055	9 10	3,027,427	4 3	9,780,628	5 7

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) under SPECIAL ACTS of the LEGISLATURE and RECOVERIES in respect of such DISBURSEMENTS for the FINANCIAL YEAR ended 31st MARCH, 1935.

Other Services.

Act.	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	s. d.	£	s. d.
EDUCATION.						
Grants and Subsidies.						
<i>University Colleges.</i>						
LAND ACT, 1924 :—						
Section 297 (a),—						
Transfer to Vote, Education, of that portion of the National-endowment Revenue for the Year ended 31 March, 1934, paid to the Universities under Section 32 of the New Zealand University Amendment Act, 1914	12,458	3 2				
<i>Education Boards, &c.</i>						
LAND ACT, 1924 :—						
Section 297 (b),—						
Transfer to Vote, Education, of the residue to 31 March, 1934, of National-endowment Revenue	74,748	18 11				
					87,207	2 1
TOTAL, EDUCATION	87,207	2 1			87,207	2 1
GRANTS AND SUBSIDIES.						
Payment to Racing Clubs of Proportion of Totalizator Duty.						
FINANCE ACT, 1931 (No. 4) :—						
Section 20 (1),—						
Refunds to racing clubs of proportion of totalizator duty	27,289	5 6				
					27,289	5 6
Contribution towards Cost of Singapore Naval Base.						
FINANCE ACT, 1927 (No. 2) :—						
Section 5	100,000	0 0				
					100,000	0 0
Subsidies to Superannuation Funds.						
FINANCE ACT (No. 2), 1934 :—						
Section 17,—						
Government Railways Superannuation Fund	87,000	0 0				
Public Service Superannuation Fund	5,000	0 0				
Teachers' Superannuation Fund	108,000	0 0				
	200,000	0 0				
					200,000	0 0
Miscellaneous Grants and Subsidies.						
LAND ACT, 1924 :—						
Sections 139 and 358,—						
Amount paid by Receivers of Land Revenue into Local Bodies' Deposit Accounts for payment to local authorities in respect of rents, royalties, &c. (" thirds," " fourths," and " halves ")—						
		£ s. d.				
National-endowment revenue		3,548 18 10				
Territorial revenue		7,659 2 4				
Scenery-preservation receipts		0 8 0				
			11,208	9 2		
					11,208	9 2
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, SECTION 17 (4) (d), AND APPROPRIATION ACT, 1916, SECTION 27 :—						
Contributions towards interest and cost of administration and maintenance of Waihou and Ohinemuri Rivers Improvement Works,—						
		£ s. d.				
On account of year 1930-31		1,180 8 10				
On account of year 1931-32		1,222 12 6				
On account of year 1932-33		1,112 4 0				
On account of year 1933-34		936 4 6				
			4,451	9 10		
					4,451	9 10
TOTAL GRANTS AND SUBSIDIES	342,949	4 6			342,949	4 6
Carried forward	430,156	6 7			430,156	6 7

PUBLIC ACCOUNTS, 1934-1935.

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

Act.	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	430,156	6 7	..	..	430,156	6 7
SALARIES AND HONORARIA.						
Legislative.						
APPROPRIATION ACT, 1926 :—						
Section 24 (2).—						
Salary of Minister for Cook Islands in excess of the amount appropriated under the Civil List Act, 1920—						
1 April, 1934, to 31 March, 1935	84	7 0*	..	..	..	..
CIVIL LIST ACT, 1920 :—						
Part III, Section 16.—						
Speakers of both Houses and Chairmen of Committees	£	s. d.	..	..	..	..
.. .. .	2,182	17 0	..	..	..	..
Part III, Section 17.—						
Members of the Legislative Council	6,601	15 8	..	..	..	..
Members of the House Representatives	26,515	2 2	..	..	..	..
Part IV, Section 22.—						
Officers of Legislative Council and House of Representatives	2,007	15 1	..	..	..	..
	37,307	9 11	..	..	..	..
	37,391	16 11	..	..	37,391	16 11
Justice.						
JUDICATURE AMENDMENT ACT, 1920 :—						
Section 3.—						
The Judges—						
The Chief Justice—						
Myers, Sir M., K.C.M.G., K.B., salary, 1 April, 1934, to 31 March, 1935	2,198	11 10†	..	..	..	..
The Puisne Judges—						
Herdman, Sir A. L., salary, 1 April, 1934, to 31 March, 1935	2,000	0 0	..	..	..	..
Ostler, H. H., salary, 1 April, 1934, to 31 March, 1935	2,000	0 0	..	..	..	..
Reed, J. R., salary, 1 April, 1934, to 31 March, 1935	2,000	0 0	..	..	..	..
Smith, D. S., salary, 1 April, 1934, to 31 March, 1935	2,000	0 0	..	..	..	..
Blair, A. W., salary, 1 April, 1934, to 31 March, 1935	2,000	0 0	..	..	..	..
Kennedy, R., salary, 1 April, 1934, to 31 March, 1935	2,000	0 0	..	..	..	..
Johnston, H. F., salary, 1 April, 1934, to 31 March, 1935	2,000	0 0	..	..	..	..
Fair, A., salary, 14 April, 1934, to 31 March, 1935	1,927	15 7	..	..	..	..
MacGregor, W. C., salary, 1 to 13 April, 1934	72	4 5	..	..	..	..
	18,198	11 10	..	..	18,198	11 10
Other Salaries.						
INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1925 :—						
Section 64.—						
Judge of the Arbitration Court—						
Sir Francis Frazer, salary, 1 April, 1934, to 31 March, 1935	2,000	0 0	..	..	..	..
PUBLIC REVENUES ACT, 1926 :—						
Section 6.—						
Salary, Controller and Auditor-General (Campbell, G. F. C., C.M.G.), 1 April, 1934, to 31 March, 1935	1,074	19 0	..	..	..	..
PUBLIC SERVICE ACT, 1912, AND APPROPRIATION ACT, 1925, SECTION 20 (1) (c) :—						
Public Service Commissioner,—						
Verschaffelt, P. D. N., C.M.G., salary, 1 April, 1934, to 31 March, 1935	1,240	7 0	..	..	..	..
PUBLIC SERVICE ACT, 1912 :—						
Section 7 (4).—						
Deputy Public Service Commissioner—						
Thomson, A. D., salary, 17 April, 1934, to 19 July, 1934	318	6 2	..	..	..	..
	4,633	12 2	..	..	4,633	12 2
TOTAL, SALARIES AND HONORARIA	60,224	0 11	..	..	60,224	0 11
Carried forward	490,380	7 6	..	..	490,380	7 6

* Salary (£463 17s. 11d.) and house allowance (£105) also paid and charged under Civil List, Part II (see B.—1 [Pt. II]). † Half-pay for period 15th to 31st March, 1935, while acting as Administrator.

PUBLIC ACCOUNTS, 1934-1935.

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

Act.	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	490,380	7 6	..	..	490,380	7 6
HIGHWAYS.						
Tire-tax, Fees, and Fines transferred to Main Highways Account.						
FINANCE ACT, 1927 (No. 2):—						
Section 24 (1),—						
Transfer to Main Highways Account						
Revenue Fund as under—						
	£	s. d.				
Tire-tax	91,692	13 9				
Motor-vehicles fees, fines, &c. ..	391,660	10 9				
	483,353	4 6				
			..		483,353	4 6
Tax on Motor-spirits transferred to Main Highways Account.						
MOTOR-SPIRITS TAXATION ACT, 1927, SECTION 9 (1) (a):—						
Allocation of residue after deduction of expenses,*—						
92 per cent. of residue for period						
	£	s. d.				
1 April, 1934, to 31 March, 1935 ..	1,292,259	13 9				
<i>Less amount retained in Consolidated Fund</i>						
	321,753	13 0				
	970,506	0 9				
Amount transferred to Main Highways Account Revenue Fund	970,506	0 9				
			..		970,506	0 9
Tax on Motor-spirits paid to Boroughs.						
MOTOR-SPIRITS TAXATION ACT, 1927:—						
Section 9 (1) (b),—						
Allocation of residue after deduction of expenses,*—						
Residue paid to Borough Councils—						
8 per cent. for period 1 January, 1934, to 31 December, 1934						
	110,644	0 6				
			..		110,644	0 6
Motor-vehicles : Mileage-tax and Penalties.						
<i>Mileage-tax and Penalties transferred to Main Highways Account.</i>						
MOTOR-SPIRITS TAXATION ACT, 1927, SECTION 9 (1) (a), AND FINANCE ACT, 1932-33, (No. 2):—						
Section 19 (5) (a), Electrically-propelled vehicles						
	£	s. d.				
	962	2 8				
Section 19 (5) (b), Other vehicles ..	321	18 0				
	1,284	0 8				
			..			
<i>Mileage-tax and Penalties paid to Boroughs.</i>						
MOTOR-SPIRITS TAXATION ACT, 1927, SECTION 9 (1) (b), AND FINANCE ACT, 1932-33 (No. 2):—						
Section 19 (5) (a), Electrically-propelled vehicles						
	£	s. d.				
	70	11 2				
Section 19 (5) (b), Other vehicles ..	33	10 8				
	104	1 10				
	1,388	2 6				
			..		1,388	2 6
Expenses of collecting and making Refunds.						
FINANCE ACT, 1927 (No. 2):—						
Section 24 (3),—						
Transfer to the credit of Vote, Customs, in respect of the expenses incidental to the collection of tire-tax						
	894	0 11				
MOTOR-SPIRITS TAXATION ACT, 1927:—						
Section 7,—						
Expenses of collecting tax on motor-spirits paid to the credit of Vote, Customs for the period 1 January 1934, to 31 December, 1934						
	£	s. d.				
	16,231	16 3				
Expenses of refunding tax on motor-spirits paid to the Post Office for the period 1 January, 1934, to 31 December, 1934						
	3,947	9 4				
	20,179	5 7				
	21,073	6 6				
			..		21,073	6 6
TOTAL, HIGHWAYS	1,586,964	14 9	..	..	1,586,964	14 9
Carried forward	2,077,345	2 3	..	..	2,077,345	2 3

* No deduction has been made in respect of any expenses incidental to the allocation of the res. due.

PUBLIC ACCOUNTS, 1934-1935.

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

Act.	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	2,077,345	2 3	..	..	2,077,345	2 3
EXCHANGE.						
BANKS INDEMNITY (EXCHANGE) ACT, 1932-33 :—						
Sections 6 and 7,—						
Exchange on the purchase from banks of surplus sterling assets accumulated in London	1,453,054	17 0	262,790	0 0	1,190,264	17 0
FINANCE ACT, 1932 :—						
Section 55,—						
Exchange on remittances of public moneys to or from any country beyond New Zealand	314,080	6 6	45,186	8 5	268,893	18 1
TOTAL, EXCHANGE	1,767,135	3 6	307,976	8 5	1,459,158	15 1
ADVANCES.						
<i>On Account of other Governments.</i>						
FINANCE ACT, 1930 (No. 2) :—						
Section 7,—						
Advances made on behalf of other Governments—						
Canada	115	18 11	48	19 7	66	19 4
Commonwealth	24,354	3 1	24,047	4 4	306	18 9
Fiji	0	18 11	..	..	0	18 11
Imperial Government	18,088	14 1	24,299	0 6	Cr. 6,210	6 5
Sarawak	69	0 6	69	0 6	..	..
Union of South Africa .. .. .	..	..	112	7 10	Cr. 112	7 10
	42,628	15 6	48,576	12 9	Cr. 5,947	17 3
<i>Miscellaneous Advances.</i>						
EDUCATION RESERVES ACT, 1928 :—						
Section 29 (1),—						
Amount recovered from the Greymouth and Hokitika High Schools Deposits Account, being part of amount paid as compensation for improvements on Reserve 121B, Block V, Poerua Survey District, forming part of the endowments of the Greymouth and Hokitika High Schools, in respect of expenditure incurred during the year 1930-31 .. .. .	..	..	175	0 0	Cr. 175	0 0
TOTAL, ADVANCES	42,628	15 6	48,751	12 9	Cr. 6,122	17 3
OTHER SPECIAL ACTS.						
PENSIONS.						
<i>Old-age Pensions.</i>						
LAND ACT, 1924 :—						
Section 298,—						
Application of national-endowment revenue in payment of old-age pensions	37,374	9 5	..	..	37,374	9 5
<i>Other Pensions.</i>						
JUDICATURE ACT, 1908 :—						
Sections 12-14,—						
Superannuation allowances—						
Chapman, Sir F. R., 1 April, 1934, to 31 March, 1935	1,083	6 8	..	..	..	..
Stringer, Sir T. W., 1 April, 1934, to 31 March, 1935	750	0 0	..	..	..	..
Adams, A. S., 1 April, 1934, to 31 March, 1935 ..	666	13 8	..	..	..	..
MacGregor, W. C., 14 April, 1934, to 25 August, 1934	182	4 4	..	..	..	..
	2,682	4 8	..	..	2,682	4 8
TOTAL, PENSIONS	40,056	14 1	..	..	40,056	14 1
Carried forward	40,056	14 1	..	..	40,056	14 1
Carried forward	3,887,109	1 3	356,728	1 2	3,530,381	0 1

PUBLIC ACCOUNTS, 1934-1935.

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

Act.	Gross Amount charged to Ordinary Revenue Account.			Recoveries.			Net Amount charged to Ordinary Revenue Account.			
	£	s.	d.	£	s.	d.	£	s.	d.	
Brought forward	3,887,109	1	3	356,728	1	2	3,530,381	0	1	
OTHER SPECIAL ACTS—<i>continued.</i>										
Brought forward	40,056	14	1	..	..	..	40,056	14	1	
MISCELLANEOUS.										
HAWKE'S BAY EARTHQUAKE ACT, 1931 :—										
Section 58—										
Loan to Napier Borough Council for the erection of community retail shops .. .. .	..	..	..	10	9	1	Cr.	10	9	1*
Loan to Hastings Borough Council for the erection of community retail shops .. .. .	..	..	..	41	4	6	Cr.	41	4	6†
	..	..	..	51	13	7	Cr.	51	13	7
APPROPRIATION ACT, 1926 :—										
Section 15,—										
Travelling-expenses of His Excellency the Governor-General and staff in excess of amount provided under the Civil List Act, 1920	1,336	7	11	0	8	0		1,335	19	11‡
FINANCE ACT, 1930, SECTION 53 (4), AND FINANCE ACT, 1931 (No. 2), SECTION 25 (2) (b) :—										
Land assurance claims admitted and paid in connection with losses sustained through errors in the definitions of boundaries	15	0	0	..	..	..		15	0	0
FINANCE ACT (No. 3), 1934, SECTION 8 :—										
Interest on income-tax paid in advance	9,387	1	8	..	..	..		9,387	1	8
FINANCE ACT, 1932-33 :—										
Section 7,—										
Refund of taxation on interest—	£	s.	d.							
On Rural Advances bonds	35,583	7	6							
On Land Settlement Association's debentures	777	16	0							
On Rural Intermediate Credit Board's securities	1,579	12	0							
	37,940	15	6	..	..	..		37,940	15	6
FINANCE ACT (No. 3), 1934 :—										
Section 7,—										
Refunds to Departments of amounts representing savings in salaries paid to Public Account under terms of Finance Act, 1931 (No. 2), section 5—										
	£	s.	d.							
To the Native Trustee	283	8	6							
To the Government Life Insurance Department	916	6	0							
To the State Fire Insurance Department	870	19	5							
To the Government Accident Insurance	293	13	4							
	2,364	7	3	..	..	..		2,364	7	3
LAND ACT, 1924 :—										
Section 295 (2)—										
Administration expenses of national-endowment land..	7,115	15	4	..	..	..		7,115	15	4
MORTGAGEES' INDEMNITY (WORKERS' CHARGES) ACT, 1927, SECTION 5, AND FINANCE ACT, 1930, SECTION 53 :—										
Compensation to mortgagees	715	13	4	..	..	..		715	13	4
NATIONAL EXPENDITURE ADJUSTMENT ACT, 1932 :—										
Section 46 (7)—										
Refunds of stamp duty on interest	7	4	0	..	..	..		7	4	0
Carried forward	98,938	19	1	52	1	7		98,886	17	6
Carried forward	3,887,109	1	3	356,728	1	2		3,530,381	0	1

* Represents sale of material from demolition of community shops under Civil List, Part I (B.—1 [Pt. I]).

† Rent of community shops.

‡ See also £2,017 9s. 6d.

PUBLIC ACCOUNTS, 1934-1935.

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

Act.	Gross Amount charged to Ordinary Revenue Account.			Recoveries.			Net Amount charged to Ordinary Revenue Account.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	3,887,109	1	3	356,728	1	2	3,530,381	0	1
OTHER SPECIAL ACTS—<i>continued.</i>									
Brought forward	98,938	19	1	52	1	7	98,886	17	6
MISCELLANEOUS—<i>continued.</i>									
NATIVE PURPOSES ACT, 1931 :—									
Section 51,—									
Eleventh annual payment to Arawa District Trust Board for the benefit of the Arawa Tribe									
	£	s.	d.						
	6,000	0	0						
Less reduction made at the request of the Board									
	480	0	0						
	5,520	0	0				5,520	0	0
Section 54,—									
Eighth annual payment to Tuwharetoa Trust Board for benefit of Tuwharetoa Tribe in connection with Lake Taupo claims									
	3,000	0	0						
Less reduction made at the request of the Board									
				270	0	0			
							2,730	0	0
PUBLIC REVENUES ACT, 1926 :—									
Section 151,—									
Free issue of official postage-stamps to members of the House of Representatives and to members of the Legislative Council									
	2,119	10	0				2,119	10	0
RESERVE BANK OF NEW ZEALAND ACT, 1933 :—									
Section 26 (2),—									
Salary and allowances of the Governor and Deputy-Governor of the Reserve Bank of New Zealand									
	2,229	3	4						
Less amount recovered from the Reserve Bank									
				3,979	3	4*	Cr. 1,750	0	0
RURAL ADVANCES ACT, 1926 :—									
Section 8 (2),—									
Interest paid on Rural Advances bonds—									
5-per-cent. bonds to mature 15 September, 1947—									
	£	s.	d.						
Interest due 15 September, 1933	25	0	0						
Interest due 15 March, 1934	4,122	10	0						
Interest due 15 September, 1934	104,828	15	0						
Interest due 15 March, 1935	101,322	10	0						
	210,298	15	0						
Less amount recovered from State Advances Office									
				210,152	10	0			
							146	5	0
5-per-cent. bonds to mature 15 September, 1938—									
	£	s.	d.						
Interest due 15 September, 1934	250	0	0						
Interest due 15 March, 1935	250	0	0						
	500	0	0						
Less amount received from State Advances Office									
				500	0	0			
TOTAL, OTHER SPECIAL ACTS	322,606	7	5	214,953	14	11	107,652	12	6
TOTAL, OTHER SERVICES	4,209,715	8	8	571,681	16	1	3,638,033	12	7

* Includes £1,750 expended in the year 1933-34.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) on AMORTIZATION of DEBT.*

	Date of Maturity.	Rate per Cent.	Amount.	
			£	s. d.
AMORTIZATION OF DEBT :—				
New Zealand Loans Act, 1932, Section 58,—				
Securities redeemed before maturity—				
Stock—				
Public Works Fund—				
General Purposes Account	Feb. 1, 1957	3	6,280	0 0
General Purposes Account	Jan. 15, 1957	3½	200,000	0 0
General Purposes Account	Aug. 15, 1957	4	717	5 1
War Expenses Account	Nov. 15, 1959	3	1,200,000	0 0
War Expenses Account	March 15, 1943	3½	2,560	0 0
War Expenses Account	May 15, 1952	3½	2,515	0 0
War Expenses Account	Nov. 15, 1941	3¾	188,140	0 0
			£1,600,212	5 1

* See also page 19.

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) under the RURAL INTERMEDIATE CREDIT ACT, 1927, Section 16.

ADVANCES TO THE RURAL INTERMEDIATE CREDIT BOARD.

Date of Advance.	Term.	Date on which Repayment is due.	Date from which Interest becomes payable.	Two-thirds of Advance (in Cash) for the Purpose of carrying on Business under the Act.	One-third of Advance to be credited to the Rural Intermediate Credit Redemption Fund in Terms of Section 17 (1).	Total Advance in Terms of Section 16.
	Years.			£ s. d.	£ s. d.	£ s. d.
June 30, 1928..	20	June 29, 1948..	June 30, 1938	3,400 0 0	1,700 0 0*	5,100 0 0
June 30, 1928..	20	June 29, 1948..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
July 31, 1928..	20	July 30, 1948..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
Aug. 15, 1928..	20	Aug. 14, 1948..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
Aug. 21, 1928..	20	Aug. 20, 1948..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
Sept. 13, 1928..	20	Sept. 12, 1948..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
Oct. 3, 1928..	20	Oct. 2, 1948..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
Oct. 8, 1928..	20	Oct. 7, 1948..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
Oct. 19, 1928..	20	Oct. 18, 1948..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
Nov. 8, 1928..	20	Nov. 7, 1948..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
Dec. 21, 1928..	20	Dec. 20, 1948..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
April 10, 1929..	20	April 9, 1949..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
May 16, 1929..	20	May 15, 1949..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
May 27, 1929..	20	May 26, 1949..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
June 4, 1929..	20	June 3, 1949..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
June 27, 1929..	20	June 26, 1949..	" "	8,000 0 0	4,000 0 0*	12,000 0 0
June 28, 1929..	20	June 27, 1949..	" "	30,000 0 0	15,000 0 0*	45,000 0 0
Aug. 28, 1929..	20	Aug. 27, 1949..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
Sept. 16, 1929..	20	Sept. 15, 1949..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
Oct. 3, 1929..	20	Oct. 2, 1949..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
Oct. 24, 1929..	20	Oct. 23, 1949..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
Nov. 5, 1929..	20	Nov. 4, 1949..	" "	10,000 0 0	5,000 0 0*	15,000 0 0
April 16, 1930..	20	April 15, 1950..	" "	5,000 0 0	2,500 0 0*	7,500 0 0
May 1, 1930..	20	April 30, 1950..	" "	20,000 0 0	10,000 0 0*	30,000 0 0
May 30, 1930..	20	May 29, 1950..	" "	20,000 0 0	10,000 0 0*	30,000 0 0
June 17, 1930..	20	June 16, 1950..	" "	20,000 0 0	10,000 0 0*	30,000 0 0
June 30, 1930..	20	June 29, 1950..	" "	20,270 0 0	10,130 0 0*	30,400 0 0
Total amount advanced prior to 31st March, 1931 ..				£266,670 0 0	£133,330 0 0*	£400,000 0 0

* Securities issued in lieu of cash, in terms of subsection (4) of section 17.

NOTE.—In terms of the Rural Intermediate Credit Act, 1927, the amounts advanced and outstanding at any time shall not exceed in the aggregate the sum of £400,000. Every advance shall be free of interest for the period of ten years immediately succeeding the date on which the first such advance is made. After the expiration of the said period of ten years interest shall be payable half-yearly, at such rate as the Minister of Finance shall from time to time determine.

STATEMENT of BALANCES OUTSTANDING on 31st MARCH, 1935, in respect of PAYMENTS MADE from the CONSOLIDATED FUND on behalf of OTHER GOVERNMENTS.

Name of Government.	Balance outstanding at 31st March, 1935.
	£ s. d.
Canada	115 18 11
Commonwealth of Australia	14,412 4 1
Fiji	4 4 10
Imperial Government—General Advances	11,665 13 3
Total	£26,198 1 1

NOTE.—Details of transactions are shown on page 25.

STATEMENT of IMPRESTS of the CONSOLIDATED FUND (Ordinary Revenue Account) OUTSTANDING as at the 31st MARCH, 1935, showing the SERVICES for which they were issued.

CONSOLIDATED FUND :—			
Ordinary Revenue Account,—			
Under Special Acts—			
		£	s. d.
Rural Advances Act, 1926 .. .. .	.. .. .	3,000	0 0
Interest on Loans .. .. .	.. .. .	11,872	17 2
New Zealand Government Debentures Redemption and Interest Account .. .. .	.. .. .	1,200	0 0
Votes—			
Customs .. .. .	.. .. .	1,055	15 6
Internal Affairs .. .. .	.. .. .	250	13 9
External Affairs .. .. .	.. .. .	1,231	17 6
Printing and Stationery .. .. .	.. .. .	679	13 3
Justice and Prisons .. .. .	.. .. .	17	4 6
Naval Defence .. .. .	.. .. .	11,435	0 2
Defence .. .. .	.. .. .	719	15 10
Lands and Survey .. .. .	.. .. .	434	0 1
Industries and Commerce, Tourist and Publicity .. .. .	.. .. .	145	10 2
Health .. .. .	.. .. .	746	0 0
Education .. .. .	.. .. .	12	6 0
Pensions .. .. .	.. .. .	11,663	9 3
General Imprest .. .. .	.. .. .	2,563	5 8
General Services .. .. .	.. .. .	71,072	14 9
Total .. .. .	.. .. .	£118,100	3 7

PUBLIC ACCOUNTS, 1934-1935.

SUMMARY of ACCOUNTS of LOCAL BODIES for the FINANCIAL YEAR ended 31st MARCH, 1935.

	Balances on 1st April, 1934.	Receipts.	Payments and Transfers.	Balances on 31st March, 1935.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ENDOWMENTS OF LAND.				
HARBOUR BOARD :— (Greymouth Harbour Board Act, 1884, Section 7)—				
Greymouth	59 10 4	1,650 8 2	1,700 8 6	9 10 0
COUNTIES :— (Land Act, 1924 Sections 138 (b) and 357, and Finance Act, 1924, Sec- tion 17 (2))—				
Fiord	184 18 7	..	..	184 18 7
Sounds	1,449 6 5	14 8 8	..	1,463 15 1
Taupo	707 10 7	20 2 10	42 18 11	684 14 6
	2,341 15 7	34 11 6	42 18 11	2,333 8 2
TOTAL, ENDOWMENTS OF LAND ..	2,401 5 11	1,684 19 8	1,743 7 5	2,342 18 2
GOLDFIELDS REVENUE. (Mining Act, 1926, Section 447.)				
COUNTIES :—				
Ashburton .. .. .	..	1 5 0	1 5 0	..
Ashley .. .. .	..	0 5 0	0 5 0	..
Bruce	0 10 0	2 10 0	3 0 0	..
Buller	156 0 10	1,705 12 8	1,581 16 8	279 16 10
Clifton .. .. .	..	0 10 0	0 10 0	..
Clutha	0 5 0	0 5 0	0 10 0	..
Collingwood	82 10 1	418 2 10	281 9 7	219 3 4
Coromandel	56 17 11	402 9 4	378 10 9	80 16 6
Ellesmere .. .. .	..	0 5 0	0 5 0	..
Great Barrier Island	36 5 0	37 15 9	68 15 9	5 5 0
Grey	757 1 10	5,692 14 4	5,093 4 4	1,356 11 10
Hauraki Plains .. .. .	..	0 5 0	0 5 0	..
Horowhenua .. .. .	..	0 10 0	0 10 0	..
Hutt .. .. .	..	1 0 0	1 0 0	..
Inangahua	568 14 9	2,605 7 5	2,342 17 9	831 4 5
Kairanga .. .. .	..	0 10 0	0 10 0	..
Kaitieke	0 10 0	..	0 10 0	..
Lake	196 0 1	868 15 2	981 2 6	83 12 9
Mackenzie .. .. .	..	0 5 0	..	0 5 0
Makara	1 5 0	..	1 5 0	..
Maniototo	151 3 8	529 8 11	518 16 10	161 15 9
Marlborough	20 8 0	372 5 10	310 8 4	82 5 6
Murchison	84 0 7	735 11 3	662 2 11	157 8 11
Ohinemuri	152 16 9	535 0 6	527 15 3	160 2 0
Peninsula .. .. .	..	0 10 0	0 5 0	0 5 0
Piako	19 5 6	32 18 0	51 8 6	0 15 0
Raglan .. .. .	..	0 5 0	0 5 0	..
Rotorua .. .. .	..	0 5 0	0 5 0	..
Southland	83 7 6	567 17 6	536 11 6	114 13 6
Selwyn .. .. .	..	20 16 0	20 16 0	..
Stewart Island .. .. .	..	2 6 2	2 6 2	..
Taiari	1 0 0	19 15 0	19 5 0	1 10 0
Takaka	22 19 5	131 6 0	115 1 8	39 3 9
Tauranga .. .. .	..	7 5 0	6 5 0	1 0 0
Thames	35 16 0	279 9 5	261 15 8	53 9 9
Tuapeka	70 1 0	610 17 1	510 13 7	170 4 6
Uawa .. .. .	..	1 15 0	1 15 0	..
Vincent	595 1 9	1,531 3 6	1,758 8 10	367 16 5
Waihemo	55 5 0	208 0 3	229 19 3	33 6 0
Waikouaiti	15 0 0	2 5 0	17 5 0	..
Waimea	15 6 9	84 4 7	75 17 7	23 13 9
Wairoa	0 5 0	0 5 0	0 10 0	..
Waitaki	86 19 0	257 0 10	328 3 10	15 16 0
Waitomo .. .. .	..	0 10 0	0 10 0	..
Wallace	30 9 5	210 14 11	213 18 4	27 6 0
Westland	243 4 4	4,827 13 5	4,770 0 10	300 16 11
Whangarei	6 10 1	30 10 5	26 5 3	10 15 3
Whangaroa .. .. .	..	0 5 0	..	0 5 0
	3,545 0 3	22,738 12 1	21,704 7 8	4,579 4 8

PUBLIC ACCOUNTS, 1934-1935.

SUMMARY of ACCOUNTS of LOCAL BODIES—*continued.*

	Balances on 1st April, 1934.	Receipts.	Payments and Transfers.	Balances on 31st March, 1935.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GOLDFIELDS REVENUE—<i>continued.</i>				
(Mining Act, 1926, Section 447.)				
BOROUGHS :—				
Alexandra .. .. .	..	3 11 3	..	3 11 3
Brunner .. .. .	..	7 19 0	..	7 19 0
Cromwell .. .. .	..	1 0 0	1 0 0	..
Greymouth .. .. .	..	1 0 0	0 15 0	0 5 0
Hokitika .. .. .	..	3 2 6	2 17 6	0 5 0
Kumara	0 15 0	23 7 0	20 4 0	3 18 0
Ross	21 4 9	155 13 1	153 12 10	23 5 0
Runanga .. .. .	..	2 1 0	..	2 1 0
Te Aroha	46 10 0	277 14 0	220 3 9	104 0 3
Thames	51 19 1	224 10 9	233 11 2	42 18 8
Waihi	83 4 4	998 16 6	972 0 10	110 0 0
	203 13 2	1,698 15 1	1,604 5 1	298 3 2
TOWN BOARD :—				
Cobden .. .. .	..	1 10 0	1 10 0	..
	..	1 10 0	1 10 0	..
TOTAL, GOLDFIELDS REVENUE ..	3,748 13 5	24,438 17 2	23,310 2 9	4,877 7 10
GOLD DUTY.				
(Gold Duty Act, 1908, Section 12.)				
COUNTIES :—				
Coromandel	0 6 7	58 4 2	52 7 5	6 3 4
Murchison .. .. .	..	0 0 6	0 0 6	..
Ohinemuri	14 9 1	1,218 6 0	1,205 13 9	27 1 4
Piako	0 1 7	..	0 1 7	..
Thames	20 12 0	27 3 8	47 15 1	0 0 7
	35 9 3	1,303 14 4	1,305 18 4	33 5 3
BOROUGHS :—				
Thames	5 13 11	80 10 9	80 2 9	6 1 11
Waihi .. .. .	..	6,023 9 0	5,948 18 9	74 10 3
	5 13 11	6,103 19 9	6,029 1 6	80 12 2
	41 3 2	7,407 14 1	7,334 19 10	113 17 5
Less adjustments between accounts, being amount transferred from Waihi Borough to Ohinemuri County in terms of Order in Council dated 21st July, 1913 ..	..	350 0 0	350 0 0	..
TOTAL, GOLD DUTY ..	41 3 2	7,057 14 1	6,984 19 10	113 17 5
FEES AND FINES.				
(Auctioneers Act, 1928, Section 42.)				
CITIES :—				
Auckland .. .. .	..	1,193 10 0	1,193 10 0	..
Christchurch	924 0 0	981 0 0	981 0 0	924 0 0
Dunedin .. .. .	..	1,001 0 0	1,001 0 0	..
Invercargill	423 10 0	577 10 0	1,001 0 0	..
Nelson	38 10 0	38 10 0	38 10 0	38 10 0
Palmerston North .. .. .	..	288 0 0	172 10 0	115 10 0
Wanganui	154 0 0	192 10 0	192 10 0	154 0 0
Wellington .. .. .	..	1,674 0 0	1,674 0 0	..
	1,540 0 0	5,946 0 0	6,254 0 0	1,232 0 0
COUNTIES :—				
Akaroa	115 10 0	77 0 0	115 10 0	77 0 0
Amuri	38 10 0	38 10 0	38 10 0	38 10 0
Ashburton	269 10 0	269 10 0	269 10 0	269 10 0
Bay of Islands .. .. .	..	17 0 0	17 0 0	..
Carried forward ..	423 10 0	402 0 0	440 10 0	385 0 0

PUBLIC ACCOUNTS, 1934-1935.

SUMMARY of ACCOUNTS of LOCAL BODIES—*continued.*

—	Balance on 1st April, 1934.		Receipts.		Payments.		Balance on 31st March, 1935.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
FEES AND FINES—<i>continued.</i>								
(Auctioneers Act, 1928, Section 42.)								
COUNTIES—<i>continued.</i>								
Brought forward ..	423	10 0	402	0 0	440	10 0	385	0 0
Cheviot ..	77	0 0	115	10 0	77	0 0	115	10 0
Clifton ..	38	10 0	77	0 0	38	10 0	77	0 0
Clutha ..	..	..	38	10 0	38	10 0	..	..
Ellesmere ..	115	10 0	115	10 0	115	10 0	115	10 0
Eltham ..	..	..	38	10 0	..	..	38	10 0
Geraldine ..	38	10 0	..	..	38	10 0	..	..
Halswell ..	38	10 0	..	..	38	10 0	..	..
Hauraki Plains ..	..	..	38	10 0	38	10 0	..	..
Hawera ..	77	0 0	77	0 0	77	0 0	77	0 0
Heathcote ..	..	..	38	10 0	..	..	38	10 0
Hobson ..	..	..	38	10 0	38	10 0	..	..
Hokianga ..	..	..	8	10 0	8	10 0	..	..
Horowhenua ..	..	..	38	10 0	..	..	38	10 0
Inangahua ..	..	..	77	0 0	77	0 0	..	..
Inglewood ..	38	10 0	154	0 0	38	10 0	154	0 0
Kairanga ..	..	..	77	0 0	38	10 0	38	10 0
Kawhia ..	38	10 0	..	..	38	10 0	..	..
Kiwitea ..	38	10 0	..	..	38	10 0	..	..
Kowai ..	77	0 0	115	10 0	77	0 0	115	10 0
Levels ..	38	10 0	..	..	38	10 0	..	..
Mackenzie ..	115	10 0	154	0 0	115	10 0	154	0 0
Malvern ..	77	0 0	38	10 0	77	0 0	38	10 0
Mangonui ..	..	..	17	0 0	17	0 0	..	..
Masterton ..	..	..	77	0 0	77	0 0	..	..
Opotiki ..	8	10 0	..	..	8	10 0	..	..
Oroua ..	..	..	38	10 0	38	10 0	..	..
Oxford ..	77	0 0	38	10 0	77	0 0	38	10 0
Paparua ..	38	10 0	..	..	38	10 0	..	..
Piako ..	38	10 0	..	..	38	10 0	..	..
Rodney ..	38	10 0	..	..	38	10 0	..	..
Southland ..	77	0 0	77	0 0	115	10 0	38	10 0
Stratford ..	38	10 0	77	0 0	38	10 0	77	0 0
Taranaki ..	38	10 0	..	..	38	10 0	..	..
Thames ..	..	..	77	0 0	77	0 0	..	..
Tuapeka ..	..	..	154	0 0	154	0 0	..	..
Waimarino ..	..	..	38	10 0	..	..	38	10 0
Waimate ..	38	10 0	77	0 0	77	0 0	38	10 0
Waipa ..	38	10 0	..	..	38	10 0	..	..
Waipara ..	..	..	38	10 0	..	..	38	10 0
Wairewa ..	77	0 0	77	0 0	77	0 0	77	0 0
Wairoa ..	8	10 0	34	0 0	25	10 0	17	0 0
Waitaki ..	192	10 0	192	10 0	192	10 0	192	10 0
Waitomo ..	38	10 0	57	0 0	95	10 0	..	..
Wanganui ..	38	10 0	..	..	38	10 0	..	..
Whakatane ..	8	10 0	8	10 0	8	10 0	8	10 0
Whangarei ..	..	..	85	10 0	85	10 0	..	..
	2,027	10 0	2,807	0 0	2,884	0 0	1,950	10 0
BOROUGHS:—								
Alexandra ..	..	..	38	10 0	38	10 0	..	..
Ashburton ..	154	0 0	115	10 0	154	0 0	115	10 0
Balclutha ..	..	..	231	0 0	192	10 0	38	10 0
Blenheim ..	..	..	231	0 0	231	0 0	..	..
Cambridge ..	115	10 0	115	10 0	192	10 0	38	10 0
Dannevirke ..	154	0 0	154	0 0	269	10 0	38	10 0
Dargaville ..	..	..	38	10 0	38	10 0	..	..
Devonport ..	..	..	38	10 0	38	10 0	..	..
Feilding ..	..	..	231	0 0	77	0 0	154	0 0
Geraldine ..	38	10 0	38	10 0	38	10 0	38	10 0
Gisborne ..	..	..	308	0 0	308	0 0	..	..
Gore ..	192	10 0	269	10 0	269	10 0	192	10 0
Greymouth ..	..	..	77	0 0	77	0 0	..	..
Hamilton ..	231	0 0	192	10 0	423	10 0	..	..
Hastings ..	154	0 0	269	10 0	308	0 0	115	10 0
Hawera ..	38	10 0	77	0 0	38	10 0	77	0 0
Hokitika ..	..	..	77	0 0	77	0 0	..	..
Levin ..	..	..	77	0 0	77	0 0	..	..
Lower Hutt ..	..	..	38	10 0	38	10 0	..	..
Carried forward ..	1,078	0 0	2,618	0 0	2,887	10 0	808	10 0

PUBLIC ACCOUNTS, 1934-1935.

SUMMARY of ACCOUNTS of LOCAL BODIES—continued.

	Balance on 1st April, 1934.		Receipts.		Payments.		Balance on 31st March, 1935.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
FEEES AND FINES—continued.								
(Auctioneers Act, 1928, Section 42.)								
BOROUGHES—continued.								
Brought forward	1,078	0 0	2,618	0 0	2,887	10 0	808	10 0
Lyttelton	38	10 0	38	10 0	38	10 0	38	10 0
Marton .. .. .	..	..	154	0 0	77	0 0	77	0 0
Masterton .. .. .	..	..	77	0 0	77	0 0	..	..
Milton .. .. .	..	..	38	10 0	38	10 0	..	..
Morrinsville	38	10 0	38	10 0	77	0 0	..	..
Motueka .. .. .	..	..	38	10 0	38	10 0	..	..
Napier	77	0 0	115	10 0	115	10 0	77	0 0
New Plymouth	38	10 0	77	0 0	38	10 0	77	0 0
Ngaruawahia .. .. .	..	..	38	10 0	38	10 0	..	..
Oamaru	115	10 0	115	10 0	115	10 0	115	10 0
Opotiki	8	10 0	17	0 0	8	10 0	17	0 0
Otahuhu .. .. .	..	..	38	10 0	38	10 0	..	..
Pahiatua	38	10 0	95	10 0	57	0 0	77	0 0
Picton .. .. .	..	..	38	10 0	38	10 0	..	..
Pukekohe .. .. .	..	..	115	10 0	77	0 0	38	10 0
Raetihi	38	10 0	..	..	38	10 0	..	..
Rangiora	115	10 0	115	10 0	115	10 0	115	10 0
Riccarton	115	10 0	154	0 0	154	0 0	115	10 0
Richmond .. .. .	..	..	38	10 0	38	10 0	..	..
Riverton	38	10 0	38	10 0	77	0 0	..	..
Rotorua .. .. .	..	..	115	10 0	115	10 0	..	..
Stratford .. .. .	..	..	38	10 0	..	..	38	10 0
Taihape .. .. .	..	..	77	0 0	77	0 0	..	..
Tapanui .. .. .	..	..	77	0 0	38	10 0	38	10 0
Taumarunui	154	0 0	38	10 0	192	10 0	..	..
Tauranga .. .. .	..	..	38	10 0	38	10 0	..	..
Te Aroha	38	10 0	38	10 0	38	10 0	38	10 0
Te Awamutu	115	10 0	192	10 0	308	0 0	..	..
Te Kuiti	38	10 0	38	10 0	38	10 0	38	10 0
Temuka	38	10 0	77	0 0	77	0 0	38	10 0
Timaru	308	0 0	308	0 0	346	10 0	269	10 0
Waihi	38	10 0	38	10 0	77	0 0	..	..
Waimate	38	10 0	115	10 0	115	10 0	38	10 0
Waipukurau	38	10 0	192	10 0	154	0 0	77	0 0
Wairoa .. .. .	..	..	77	0 0	28	10 0	48	10 0
Whakatane	8	10 0	8	10 0	8	10 0	8	10 0
Whangarei .. .. .	..	..	77	0 0	77	0 0	..	..
Winton	77	0 0	231	0 0	269	10 0	38	10 0
	2,635	0 0	5,780	10 0	6,185	10 0	2,230	0 0
TOWN BOARDS :—								
Bulls .. .. .	..	..	38	10 0	38	10 0	..	..
Edendale .. .. .	..	..	38	10 0	..	..	38	10 0
Johnsonville .. .. .	..	..	154	0 0	154	0 0	..	..
Kamo .. .. .	..	..	77	0 0	77	0 0	..	..
Kawakawa .. .. .	..	..	8	10 0	8	10 0	..	..
Leeston .. .. .	..	..	38	10 0	..	..	38	10 0
Matamata	38	10 0	38	10 0	77	0 0	..	..
Otautau .. .. .	..	..	115	10 0	115	10 0	..	..
Otorohanga .. .. .	..	..	77	0 0	38	10 0	38	10 0
Papakura .. .. .	..	..	77	0 0	77	0 0	..	..
Putaruru .. .. .	..	..	38	10 0	38	10 0	..	..
Te Puke .. .. .	..	..	77	0 0	77	0 0	..	..
Tuakau .. .. .	..	..	77	0 0	77	0 0	..	..
Wyndham	38	10 0	154	0 0	192	10 0	..	..
	77	0 0	1,009	10 0	971	0 0	115	10 0
TOTAL, FEES AND FINES ..	6,279	10 0	15,543	0 0	16,294	10 0	5,528	0 0
STAMP DUTY ON INTEREST.								
(National Expenditure Adjustment Act, 1932, Section 47.)								
Various local bodies	9,260	17 8	..	..	5,341	1 0	3,919	16 8
ADVANCE ACCOUNTS.								
(Public Revenues Act, 1926, Section 146.)								
Patea-Waitotara Rabbit Board ..	Dr. 400	0 0	400	0 0	..	..	..	..

PUBLIC ACCOUNTS, 1934-1935.

SUMMARY of DEPOSITS ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1935.

Deposit Accounts.	Balances on 1st April, 1934.			Receipts.			Payments and Transfers.			Balances on 31st March, 1935.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Auctioneers Act, 1928, section 8	47	7	2	..	..	..	..	..	..	47	7	2
Dairy-produce Export Control Act, 1923 ..	6,255	17	2	80,939	3	0	78,032	13	9	9,162	6	5
Deposits on Contracts	30	0	0	2,576	19	6	2,521	19	6	85	0	0
Distribution of Wool Profits	2,417	1	3	..	..	..	..	..	..	2,417	1	3
Earthquake Relief Fund (West Coast) ..	718	7	3	5,952	16	9	6,651	13	2	19	10	10
Education Reserves Act, 1928— Sales of Land under section 27—												
Primary Education Endowments	17,725	19	7	8,881	18	3	22	0	0	26,585	17	10
Secondary Education Endowments—												
Auckland Provincial District	459	19	9	12	0	0	..	..	..	471	19	9
Taranaki Provincial District	264	14	0	..	..	..	..	..	..	264	14	0
Hawke's Bay Provincial District	24	7	2	..	..	..	..	..	..	24	7	2
Otago Provincial District	404	12	9	12	0	0	..	..	..	416	12	9
Primary Education Endowment Deposit Account .. ..	..	..	..	121,761	1	3	121,761	1	3	..	..	..
Secondary Education Endowment Deposit Account—												
Auckland Provincial District	1,070	14	3	3,014	16	3	3,025	0	9	1,060	9	9
Taranaki Provincial District	442	13	4	1,150	13	7	1,125	10	8	467	16	3
Wellington Provincial District	1,156	19	0	5,435	10	0	4,744	1	9	1,848	7	3
Hawke's Bay Provincial District	865	2	6	2,068	9	6	2,156	18	6	776	13	6
Nelson Provincial District	225	7	11	496	19	1	649	6	4	73	0	8
Marlborough Provincial District	38	15	0	74	4	6	79	4	8	33	14	10
Otago Provincial District	1,140	11	0	1,984	17	4	2,178	6	6	947	1	10
Fisheries Act, 1908	0	0	6	..	..	..	..	..	..	0	0	6
General Assembly Library Fund	45	0	0	100	0	0	145	0	0	..	..	..
General Purposes Relief Account	24,341	3	5	1,779	2	0	2,674	11	9	23,445	13	8
Gold Duty Suspense Account	5,544	2	1	1,587	3	6	6,217	11	1	913	14	6
Greymouth and Hokitika High School Acts, 1883	5	15	8	260	10	7	211	7	10	54	18	5
Hauraki Plains Drains Deposit Account ..	10	0	0	..	..	..	..	..	..	10	0	0
Hawke's Bay Earthquake Relief Fund ..	..	..	..	4	11	4	4	11	4	..	..	..
Honey-export Control Act, 1924	1	13	9	316	3	3	314	1	4	3	15	8
Hospitals and Charitable Institutions Act, 1926	103	19	2	511	8	8	512	4	11	103	2	11
Hunter Soldiers' Assistance Trust Account ..	5,041	1	7	1,138	9	7	2,065	0	1	4,114	11	1
Immigration Restriction Act, 1908	1,340	0	0	1,840	0	0	1,800	0	0	1,380	0	0
Imperial Pensions	32,405	9	2	208,010	0	0	204,811	1	3	35,604	7	11
Imperial Stamps and Postal Orders	119	2	6	..	..	..	119	2	6	..	..	..
Interest on Cash Balance Investments Account	1,919	14	6	145,829	16	8	147,443	18	11	305	12	3
Kauri-gum Control Act, 1925	46	9	9	..	..	..	46	9	9	..	..	..
Kauri-gum Industry Account .. ..	..	..	..	1,643	5	4	84	19	5	1,558	5	11
Maori Unemployment .. ..	..	..	..	14,000	0	0	9,500	4	10	4,499	15	2
Meat-export Control Act, 1921-22	3,978	15	11	37,465	7	0	39,694	14	5	1,749	8	6
Mining Act, 1926	108	19	0	281	15	4	248	0	7	142	13	9
Miscellaneous	61,103	18	3	1,632,019	7	10	1,662,492	10	9	30,630	15	4
Money-order Settlement Account	26,757	19	4	77,899	17	2	103,243	2	4	1,414	14	2
Monmahaki Endowment—												
Revenue Account	89	11	8	751	3	9	750	5	6	90	9	11
Capital Account	994	12	10	..	..	..	..	..	..	994	12	10
Naval Radiograms .. ..	..	..	..	93	7	0	0	16	11	92	10	1
Naval Remittances	2,375	14	6	12,395	18	11	11,384	10	11	3,387	2	6
Naval Savings-bank Deposit Account	161	13	8	3,115	1	1	3,239	14	9	37	0	0
Nelson Rifle Prize Fund	1,089	5	5	39	9	3	40	0	0	1,088	14	8
Nelson Rifle Prize Fund Investment	Dr. 1,000	0	0	..	..	..	..	..	..	Dr. 1,000	0	0
New Zealand Reparation Estates .. ..	..	..	..	123	3	6	108	13	6	14	10	0
New Zealand University Endowment—												
Westland	2,970	14	8	168	10	9	4	7	9	3,134	17	8
North Island Experimental Dairy School ..	11,074	3	6	541	12	4	24	18	3	11,590	17	7
Official Assignees' Balances	17,727	8	6	7,240	18	0	12,513	0	11	12,455	5	7
Orchard-tax Act, 1927	870	5	11	1,291	10	0	1,477	18	8	683	17	3
Payments through the High Commissioner ..	13,790	9	9	54,872	16	9	56,041	18	5	12,621	8	1
Promotion of Health Fund .. ..	..	..	..	924	10	11	817	19	2	106	11	9
Receipts by the High Commissioner for Payment in New Zealand	112	15	0	50,960	13	3	48,466	3	8	2,607	4	7
Receiver-General's Deposit Account	96,000	0	0	..	..	..	10,000	0	0	86,000	0	0
Reserve Bank Investment Account .. ..	..	..	..	1,000,000	0	0	..	..	..	1,000,000	0	0
Reserve Bank Shares	384,520	0	0	130,587	0	0	515,107	0	0	..	..	..
Samoan Loan Sinking Fund Account	118	14	7	4,216	7	0	4,335	0	0	0	1	7
Samoan Notes Security Account	32,000	0	0	1,280	0	0	1,280	0	0	32,000	0	0
Samoan Treasury Account	17,163	2	9	32,066	14	10	38,368	8	7	10,861	9	0
Taranaki Scholarships Endowment Account ..	396	18	0	988	15	10	939	15	10	445	18	0
Tauranga Educational Endowment Reserves Act, 1896 .. ..	..	..	..	161	18	3	161	18	3	..	..	..
Thermal Springs Districts Act, 1910	65	8	9	..	..	..	65	8	9	..	..	..
Trustee Act, 1908	7,926	7	10	1	19	1	..	..	..	7,928	6	11
Unclaimed Earnings	599	0	0	1,221	0	3	1,116	6	2	703	14	1
Unpresented Cheques	128	15	9	507	3	0	447	17	6	188	1	3
Victoria College Endowment Deposit Account	28	9	6	118	3	9	141	9	8	5	3	7
Wairarapa Agricultural Endowment Account—												
Revenue Account	2,659	7	8	1,174	3	7	60	18	4	3,772	12	11
Capital Account	772	6	0	..	..	..	..	..	..	772	6	0
Wheat Research Levies	1,130	9	8	2,429	6	10	2,713	7	5	846	9	1
TOTALS	789,927	9	7	3,666,319	15	2	3,114,184	8	10	1,342,062	15	11

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended 31st MARCH, 1935.

	Particulars of Receipts.			Particulars of Disbursements.			Total Receipts for Year.			Total Disbursements for Year.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
DAIRY-PRODUCE EXPORT CONTROL ACT, 1923.													
Balance, 1st April, 1934 .. .. .	..	..	..	..	..	..	6,255	17	2	..	..	..
Levy on export	80,939	3	0	..	..	..	80,939	3	0	..	..	..
Payments to Board .. .. .	..	..	..	77,252	7	3	..	..	..	..	..	..
Transfer to Customs Vote—Cost of collecting, &c. .. .. .	..	..	..	780	6	6	..	..	..	78,032	13	9
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	..	..	..	9,162	6	5
							87,195	0	2		87,195	0	2
DEPOSITS ON CONTRACTS.													
Balance, 1st April, 1934 .. .. .	..	..	..	..	..	..	30	0	0	..	..	..
Deposits on account of contracts	2,576	19	6	..	..	..	2,576	19	6	..	..	..
Refunds of deposits on account of contracts .. .. .	..	..	..	2,521	19	6	..	..	..	2,521	19	6
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	..	..	..	85	0	0
							2,606	19	6		2,606	19	6
EARTHQUAKE RELIEF FUND (WEST COAST).													
Balance, 1st April, 1934 .. .. .	..	..	..	..	..	..	718	7	3*	..	..	..
Interest on investments in the Common Fund of the Public Trustee—													
Year 1934-35	60	19	9	..	..	..	..	..	..	..	..	..
Years 1929-34	5,891	17	0	..	..	..	5,952	16	9	..	..	..
Payments to Public Trustee for investment—													
Year 1934-35 .. .. .	..	..	..	672	10	11	..	..	..	..	..	..
Years 1929-34 .. .. .	..	..	..	5,891	17	0†	..	..	..	..	..	..
Expenditure on restoration of earthquake damage, and towards replacement of loss, &c. .. .. .	..	..	..	87	5	3	..	..	..	6,651	13	2
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	..	..	..	19	10	10‡
							6,671	4	0		6,671	4	0
EDUCATION RESERVES ACT, 1928: SALES OF LAND UNDER SECTION 27.													
<i>Primary Education Endowments.</i>													
Balance, 1st April, 1934—													
Cash	5,875	19	7	..	..	..	..	..	..	..	..	..
Investments	11,850	0	0	..	..	..	17,725	19	7	..	..	..
Sales of land	8,395	18	3	..	..	..	..	..	..	..	..	..
Interest on sales	12	0	0	..	..	..	..	..	..	..	..	..
Interest on investments	474	0	0	..	..	..	8,881	18	3	..	..	..
Purchase of land .. .. .	..	..	..	22	0	0	..	..	..	22	0	0
Balance, 31st March, 1935—													
Cash .. .. .	..	..	..	14,735	17	10	..	..	..	..	..	..
Investments .. .. .	..	..	..	11,850	0	0	..	..	..	26,585	17	10
							26,607	17	10		26,607	17	10
<i>Secondary Education Endowments: Auckland Provincial District.</i>													
Balance, 1st April, 1934—													
Cash	159	19	9	..	..	..	459	19	9	..	..	..
Investments	300	0	0	..	..	..	..	..	..	..	..	..
Interest on investments	12	0	0	..	..	..	12	0	0	..	..	..
Balance, 31st March, 1935—													
Cash .. .. .	..	..	..	171	19	9	..	..	..	..	..	..
Investments .. .. .	..	..	..	300	0	0	..	..	..	471	19	9
							471	19	9		471	19	9

* In addition to this cash balance, £1,591 17s. was held by the Public Trustee in the Common Fund at 1st April, 1934.

† The realization of portion of these investments was shown in previous years.

‡ In addition to this cash balance, £2,264 7s. 11d. was held by the Public Trustee in the Common Fund at 31st March, 1935.

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

—	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
EDUCATION RESERVES ACT, 1928: SALES OF LAND UNDER SECTION 27— <i>continued.</i>								
<i>Secondary Education Endowments: Otago Provincial District.</i>								
Balance, 1st April, 1934—								
Cash	104	12 9						
Investments	300	0 0			404	12 9		
Interest on investments	12	0 0			12	0 0		
Balance, 31st March, 1935—								
Cash			116	12 9				
Investments			300	0 0			416	12 9
					416	12 9	416	12 9
PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT.								
Rents	121,005	17 5						
Interest on funds held by Public Trustee	755	3 10			121,761	1 3		
Payments under Education Reserves Act, 1928—								
Section 30 (2), transfer to Vote " Education " for primary-education purposes			115,264	8 1				
Section 31 (1), administration expenses			6,160	14 9				
Section 31 (3), maintenance, repairs, &c.			171	17 9				
Section 31 (3), surveys and permanent improvements			164	0 8			121,761	1 3
					121,761	1 3	121,761	1 3
SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS.								
<i>Auckland Provincial District.</i>								
Balance, 1st April, 1934					1,070	14 3		
Rents	3,014	16 3			3,014	16 3		
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools			2,873	13 0			3,025	0 9
Section 31 (1), administration expenses			151	7 9			1,060	9 9
Balance, 31st March, 1935					4,085	10 6	4,085	10 6
<i>Taranaki Provincial District.</i>								
Balance, 1st April, 1934					442	13 4		
Rents	1,122	16 5						
Interest on funds held by Public Trustee	27	17 2			1,150	13 7		
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools			1,069	12 2			1,125	10 8
Section 31 (1), administration expenses			54	17 8			467	16 3
Section 31 (3), maintenance, repairs, &c.			1	0 10				
Balance, 31st March, 1935					1,593	6 11	1,593	6 11
<i>Wellington Provincial District.</i>								
Balance, 1st April, 1934					1,156	19 0		
Rents	5,435	10 0			5,435	10 0		
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools			4,506	2 5			4,744	1 9
Section 31 (1), administration expenses			237	19 4			1,848	7 3
Balance, 31st March, 1935					6,592	9 0	6,592	9 0

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS—<i>continued.</i>								
<i>Hawke's Bay Provincial District.</i>								
Balance, 1st April, 1934 .. .. .	..	..	..	..	865	2 6	..	..
Rents	2,068	9 6	..	..	2,068	9 6	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	2,047	17 11				
Section 31 (1), administration expenses ..	..	..	109	0 7				
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	2,156	18 6
							776	13 6
					2,933	12 0	2,933	12 0
<i>Nelson Provincial District.</i>								
Balance, 1st April, 1934 .. .. .	..	..	..	..	225	7 11	..	..
Rents	496	19 1	..	..	496	19 1	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	616	17 0				
Section 31 (1), administration expenses ..	..	..	32	9 4				
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	649	6 4
					..	..	73	0 8
					722	7 0	722	7 0
<i>Marlborough Provincial District.</i>								
Balance, 1st April, 1934 .. .. .	..	..	..	..	38	15 0	..	..
Rents	74	4 6	..	..	74	4 6	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	75	5 5				
Section 31 (1), administration expenses ..	..	..	3	19 3				
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	79	4 8
					..	..	33	14 10
					112	19 6	112	19 6
<i>Otago Provincial District.</i>								
Balance, 1st April, 1934 .. .. .	..	..	..	..	1,140	11 0	..	..
Rents	1,984	17 4	..	..	1,984	17 4	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	2,122	4 7				
Section 31 (1), administration expenses ..	..	..	56	1 11				
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	2,178	6 6
					..	..	947	1 10
					3,125	8 4	3,125	8 4
GENERAL ASSEMBLY LIBRARY FUND.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	45	0 0	..	..
Fees for Private Bills	100	0 0	..	..	100	0 0	..	..
Payment to General Assembly Library ..	..	..	145	0 0	..	..	145	0 0
					145	0 0	145	0 0

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
GREYMOUTH AND HOKITIKA HIGH SCHOOL ACTS, 1883.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	5	15	8	..
Rents	260	10 7	..	..	260	10	7	..
Section 50 (3), Finance Act, 1932,— Payments to Consolidated Fund under section 31, Education Reserves Act, 1928— Subsections (1) and (2)—Administration expenses								
	..	..	10	17	10	..	..	..
Section 50 (1), Finance Act, 1932,— Refund to Consolidated Fund in respect of amounts expended under section 29, Education Reserves Act, 1928— Principal								
	..	..	175	0	0	..	..	211 7 10
Interest .. .. .	..	..	25	10	0	..	..	54 18 5
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	..	..
					266	6	3	266 6 3
HAWKE'S BAY EARTHQUAKE RELIEF FUND.								
Contributions,— Hawke's Bay								
	4	11 4	..	..	4	11	4	..
Payments to Public Trustee,— Hawke's Bay								
	..	..	4	11	4	..	..	4 11 4
					4	11	4	4 11 4
HONEY-EXPORT CONTROL ACT, 1924.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	1	13	9	..
Levy on export	316	3 3	..	..	316	3	3	..
Payments to Board								
	..	..	298	7	3	..	..	314 1 4
Transfer to Customs Vote—Cost of collecting &c.								
	..	..	15	14	1	..	..	3 15 8
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	..	..
					317	17	0	317 17 0
HOSPITALS AND CHARITABLE INSTITUTIONS Act, 1926.								
Balance, 1st April, 1934—								
Auckland Hospital Board	0	1 0	..	..	..	..	..	..
Marlborough Hospital Board	1	16 7	..	..	..	..	..	..
Waikato Hospital Board	102	1 7	..	..	103	19	2	..
Rates collected—								
Auckland Hospital Board	28	4 5	..	..	..	..	..	..
Marlborough Hospital Board	194	12 6	..	..	..	..	..	..
Waikato Hospital Board	288	11 9	..	..	511	8	8	..
Payments to Hospital Boards—								
Marlborough Hospital Board .. .. .	..	..	169	13	0	..	..	..
Waikato Hospital Board .. .. .	..	..	287	11	11	..	..	..
Transfer to Vote "Valuation" for cost of levying rates—								
Marlborough Hospital Board .. .. .	..	..	5	0	0	..	..	512 4 11
Waikato Hospital Board .. .. .	..	..	50	0	0	..	..	..
Balance, 31st March, 1935—								
Auckland Hospital Board .. .. .	..	..	28	5	5	..	..	103 2 11
Marlborough Hospital Board .. .. .	..	..	21	16	1	..	..	..
Waikato Hospital Board .. .. .	..	..	53	1	5	..	..	..
					615	7	10	615 7 10

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

	Particulars of Receipts.			Particulars of Disbursements.			Total Receipts for Year.			Total Disbursements for Year.				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
HUNTER SOLDIERS' ASSISTANCE TRUST ACCOUNT.														
Balance, 1st April, 1934—														
Cash	606	1	7											
Investments	4,435	0	0				5,041	1	7					
Rents	475	11	7											
Repayment of advances	420	7	10											
Interest on advances	89	12	0											
Interest on investments	152	18	2				1,138	9	7					
Hunter Gift for the Settlement of Discharged Soldiers Act, 1921—														
Section 6 (a), expenses					36	10	11							
Section 6 (b), advances					1,993	9	2							
Section 6 (b), grants					35	0	0				2,065	0	1	
Balance, 31st March, 1935—														
Cash					679	11	1							
Investments					3,435	0	0				4,114	11	1	
								6,179	11	2	6,179	11	2	
IMMIGRATION RESTRICTION ACT, 1908.														
Balance, 1st April, 1934								1,340	0	0				
Deposits made by aliens	1,840	0	0					1,840	0	0				
Repayments to aliens						1,800	0	0			1,800	0	0	
Balance, 31st March, 1935											1,380	0	0	
								3,180	0	0	3,180	0	0	
IMPERIAL PENSIONS.														
Balance, 1st April, 1934								32,405	9	2				
Amounts received from Imperial Government for payment of pensions, &c.	167,000	0	0											
Exchange	41,010	0	0					208,010	0	0				
Pensions, &c., paid in New Zealand					200,058	14	6							
Commission transferred to Vote "Pensions"					3,413	2	10							
Commission paid to Post Office					1,339	3	11				204,811	1	3	
Balance, 31st March, 1935											35,604	7	11	
								240,415	9	2	240,415	9	2	
IMPERIAL STAMPS AND POSTAL ORDERS.														
Balance, 1st April, 1934								119	2	6				
Postal orders paid						119	2	6				119	2	6
											119	2	6	
INTEREST ON CASH BALANCE INVESTMENTS ACCOUNT.														
Balance, 1st April, 1934								1,919	14	6				
Interest on investments in New Zealand	60	16	5											
Interest on investments in London	145,769	0	3					145,829	16	8				
Amounts credited to Ordinary Revenue Account					120,834	13	6							
Amounts credited to other accounts					26,607	10	1							
Amounts paid to the State Advances Office						1	15	4			147,443	18	11	
Balance, 31st March, 1935											305	12	3	
								147,749	11	2	147,749	11	2	
KAURI-GUM CONTROL ACT, 1925.														
Balance, 1st April, 1934								46	9	9				
Transfer to Customs Vote—Cost of Collection						0	9	4						
Transfer to Kauri-gum Industry Account						46	0	5				46	9	9
												46	9	9

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

—	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
KAURI-GUM INDUSTRY ACCOUNT.								
Balance of Kauri-gum Control Board's Account	1,214	10 2						
Balance of Kauri-gum Control Act 1925 Account	46	0 5						
Sales of gum	257	15 11						
Miscellaneous receipts	124	18 10						
					1,643	5 4		
Expenditure under Finance Act, 1933 (No. 2), section 23 (3)			84	19 5				
							84	19 5
Balance, 31st March, 1935							1,558	5 11
					1,643	5 4	1,643	5 4
MAORI UNEMPLOYMENT.								
Grants from Unemployment Board	14,000	0 0			14,000	0 0		
Subsidies on labour contracts			9,500	4 10			9,500	4 10
Balance, 31st March, 1935							4,499	15 2
					14,000	0 0	14,000	0 0
MEAT-EXPORT CONTROL ACT, 1921-22.								
Balance, 1st April, 1934					3,978	15 11		
Levy on export	37,465	7 0			37,465	7 0		
Payments to Board			39,320	8 4				
Transfer to Customs Vote—Cost of Collecting, &c.			374	6 1				
							39,694	14 5
Balance, 31st March, 1935							1,749	8 6
					41,444	2 11	41,444	2 11
MINING ACT 1926.								
Balance, 1st April, 1934—								
Thames and Coromandel Native Account	59	11 9						
Thames and Coromandel European Account	33	7 3						
Thames High School	16	0 0						
						108	19 0	
Goldfields revenue received under section 25 (c), Mining Act, 1926, payable to Native and European owners, and special endowments—								
Section 447 (5), Mining Act, 1926—								
Thames and Coromandel Native Account	153	14 2						
Thames and Coromandel European Account	92	6 2						
Section 6, Thames Boys' and Girls' High School Act, 1878—								
Thames High School	33	15 0						
Section 7, Greymouth Harbour Board Act, 1884—								
Greymouth Harbour Board	2	0 0						
						281	15 4	
Revenues paid over under section 447 (5), Mining Act, 1926, to—								
Waikato - Maniapoto District Maori Land Board, in terms of section 544 of the Native Land Act, 1931—								
Thames and Coromandel Native Account			128	9 10				
European owners—								
Thames and Coromandel European Account			81	5 9				
Section 6, Thames Boys' and Girls' High School Act, 1878—								
Thames High School			36	5 0				
Section 7, Greymouth Harbour Board Act, 1884—								
Greymouth Harbour Board			2	0 0				
								248 0 7
Balance, 31st March, 1935—								
Thames and Coromandel Native Account			84	16 1				
Thames and Coromandel European Account			44	7 8				
Thames High School			13	10 0				
								142 13 9
					390	14 4	390	14 4

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

—	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
MISCELLANEOUS DEPOSITS.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	61,103	18 3	..	..
Receipts	1,632,019	7 10	..	..	1,632,019	7 10	..	..
Payments .. .. .	..	..	1,662,492	10 9	..	..	1,662,492	10 9
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	30,630	15 4
					1,693,123	6 1	1,693,123	6 1
MONEY-ORDER SETTLEMENT ACCOUNT.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	26,757	19 4	..	..
Amounts received for settlement of money-order transactions on behalf of the Post Office	77,899	17 2	..	..	77,899	17 2	..	..
Payments .. .. .	..	..	103,243	2 4	..	..	103,243	2 4
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	1,414	14 2
					104,657	16 6	104,657	16 6
MOUMAHAKI ENDOWMENT.								
<i>Revenue Account.</i>								
Balance, 1st April, 1934 .. .. .	..	..	..	..	89	11 8	..	..
Reserves and other Lands Disposal and Public Bodies Empowering Act, 1924, section 130—								
Rents from leases	717	3 9	..	..	751	3 9	..	..
Interest on investments	34	0 0	..	..	..	..	..	..
Refund to Vote "Agriculture" of expenditure on agricultural instruction chargeable against the endowment—								
Section 130 (3), Reserves, &c., Act, 1924 ..	..	..	714	8 3	..	..	750	5 6
Administration expenses under Land Laws Amendment Act, 1927, section 4 .. .. .	..	..	35	17 3	..	..	90	9 11
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	840	15 5
					840	15 5	840	15 5
NAVAL RADIOGRAMS.								
Fees held on behalf of Postmaster-General for radiograms transmitted through Admiralty Wireless Station at Portishead ..	93	7 0	..	..	93	7 0	..	..
Payments to Postmaster-General .. .. .	..	..	0	16 11	..	..	0	16 11
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	92	10 1
					93	7 0	93	7 0
NAVAL REMITTANCES.								
Balance, 1st April, 1934—								
H.M.S. "Diomedé"	1,082	10 0	..	..	..	..	..	..
H.M.S. "Dunedin"	1,000	18 0	..	..	..	..	..	..
H.M.S. "Philomel"	292	6 6	..	..	2,375	14 6	..	..
Remittances from officers and ratings of the New Zealand Division of the Royal Navy—								
H.M.S. "Diomedé"	6,445	14 4	..	..	..	..	..	..
H.M.S. "Dunedin"	4,485	13 9	..	..	..	..	..	..
H.M.S. "Philomel"	1,464	10 10	..	..	12,395	18 11	..	..
Payments through the Admiralty—								
H.M.S. "Diomedé" .. .. .	..	..	5,676	11 4	..	..	11,384	10 11
H.M.S. "Dunedin" .. .. .	..	..	4,266	9 9	..	..	..	..
H.M.S. "Philomel" .. .. .	..	..	1,441	9 10	..	..	..	..
Balances, 31st March, 1935—								
H.M.S. "Diomedé" .. .. .	..	..	1,851	13 0	..	..	3,387	2 6
H.M.S. "Dunedin" .. .. .	..	..	1,220	2 0	..	..	..	..
H.M.S. "Philomel" .. .. .	..	..	315	7 6	..	..	..	..
					14,771	13 5	14,771	13 5

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
NAVAL SAVINGS-BANK DEPOSIT ACCOUNT.								
Balance, 1st April, 1934—								
H.M.S. "Diomedé"	67	19 1						
H.M.S. "Dunedin"	93	14 7			161	13 8		
Lodgments by officers and ratings of the New Zealand Division of the Royal Navy—								
H.M.S. "Diomedé"	1,274	19 7						
H.M.S. "Dunedin"	1,840	1 6			3,115	1 1		
Withdrawals—								
H.M.S. "Diomedé"			1,305	18 8				
H.M.S. "Dunedin"			1,933	16 1				
Balance, 31st March, 1935—								
H.M.S. "Diomedé"				37 0 0				3,239 14 9
								37 0 0
					3,276	14 9		3,276 14 9
NELSON RIFLE PRIZE FUND.								
Balance, 1st April, 1934—								
Cash	89	5 5						
Investments	1,000	0 0			1,089	5 5		
Interest on investments	38	0 0						
Exchange	1	9 3						
Finance Act, 1928, section 14—								
Payments on account of prizes for rifle shooting				40 0 0				
Balance, 31st March, 1935—								
Cash				88 14 8				
Investments				1,000 0 0				1,088 14 8
					1,128	14 8		1,128 14 8
NEW ZEALAND REPARATION ESTATES.								
Amounts received at Apia, to be repaid at Wellington	123	3 6			123	3 6		
Amounts repaid at Wellington				108 13 6				108 13 6
Balance, 31st March, 1935								14 10 0
					123	3 6		123 3 6
NEW ZEALAND UNIVERSITY ENDOWMENT, WESTLAND.								
Balance, 1st April, 1934—								
Cash	670	14 8						
Investments	2,300	0 0			2,970	14 8		
Rents from lands reserved under the University Endowment Act, 1868, for disposal under section 35 of the New Zealand University Act, 1908	76	10 9						
Interest on investments	92	0 0						
Administration expenses under—								
New Zealand University Act, 1908, sections 34 and 35				4 7 9				4 7 9
Balance, 31st March, 1935—								
Cash				834 17 8				
Investments				2,300 0 0				3,134 17 8
					3,139	5 5		3,139 5 5

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

—	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL.								
Balance, 1st April, 1934—								
Cash	3,574	3 6						
Investments	7,500	0 0			11,074	3 6		
Receipts from lands under Reserves and Crown Lands Disposal and Enabling Act, 1896, section 8, and Waimate Agricultural Reserve Dairy School Act, 1906—Rents ..	214	19 9						
Interest on investments	326	12 7			541	12 4		
Administration expenses under Land Laws Amendment Act, 1927, section 4.			10	14 11				
Expenditure under section 17, Reserves and other Lands Disposal Act, 1931—Cost of planting shelter-belt			14	3 4			24	18 3
Balance, 31st March, 1935—								
Cash			3,090	17 7				
Investments			8,500	0 0			11,590	17 7
					11,615	15 10	11,615	15 10
OFFICIAL ASSIGNEES' BALANCES.								
Balance, 1st April, 1934					17,727	8 6		
Excess funds lodged to Public Account by Official Assignees	7,240	18 0			7,240	18 0		
Repayments to Official Assignees				12,513 0 11			12,513	0 11
Balance, 31st March, 1935							12,455	5 7
					24,968	6 6	24,968	6 6
ORCHARD-TAX ACT, 1927.								
Balance, 1st April, 1934—								
Tax levied for general purposes	140	15 4						
Tax levied for protection from fireblight—								
Christchurch	9	12 8						
Gisborne	0	17 0						
Marlborough	22	1 2						
Rangiora	6	10 6						
Waimea	690	9 3			870	5 11		
Section 3, tax levied for general purposes ..	616	0 8						
Section 4, tax levied for protection from fireblight—								
Christchurch	80	11 9						
Gisborne	7	9 3						
Marlborough	53	7 11						
Rangiora	40	9 7						
Waimea	493	10 10			1,291	10 0		
Section 6, expenses of collection and administration transferred to Vote "Agriculture"—								
Tax levied for general purposes				100 2 6				
Tax levied for protection from fireblight—								
Christchurch				10 3 0				
Gisborne				3 0 6				
Marlborough				3 17 6				
Rangiora				4 15 0				
Waimea				7 5 6				
Section 7, tax levied for general purposes—								
Payment to New Zealand Fruitgrowers' Federation, Ltd.				535 18 10				
Section 8, fireblight—								
Payments to Fireblight Committees—								
Christchurch				51 13 1				
Gisborne				5 5 9				
Marlborough				39 12 11				
Rangiora				42 5 1				
Waimea				673 19 0			1,477	18 8
Balance, 31st March, 1935—								
Tax levied for general purposes				120 14 8				
Tax levied for protection from fireblight—								
Christchurch				28 8 4				
Marlborough				31 18 8				
Waimea				502 15 7			683	17 3
					2,161	15 11	2,161	15 11

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
PAYMENTS THROUGH THE HIGH COMMISSIONER.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	13,790	9 9	..	..
Amounts remitted to the High Commissioner for payment on behalf of various persons ..	54,872	16 9	..	..	54,872	16 9	..	..
Payments by the High Commissioner .. .. .	..	..	56,041	18 5	..	..	56,041	18 5
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	12,621	8 1
					68,663	6 6	68,663	6 6
PROMOTION OF HEALTH FUND.								
Receipts from sale of Charity stamps	924	10 11	..	..	924	10 11	..	..
Transfer to Vote "Health" under section 34 (3), Finance Act, 1929 .. .. .	..	..	817	19 2	..	..	817	19 2
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	106	11 9
					924	10 11	924	10 11
RECEIPTS BY THE HIGH COMMISSIONER FOR PAYMENT IN NEW ZEALAND.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	112	15 0	..	..
Amounts received by High Commissioner for payment to various persons and bodies ..	50,960	13 3	..	..	50,960	13 3	..	..
Payments in New Zealand .. .. .	..	..	48,466	3 8	..	..	48,466	3 8
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	2,607	4 7
					51,073	8 3	51,073	8 3
RECEIVER-GENERAL'S DEPOSIT ACCOUNT.								
Balance, 1st April, 1934—								
Cash	8,550	0 0	..	..	..	..	..	..
Investments	87,450	0 0	..	..	96,000	0 0	..	..
Investments realized and proceeds paid to the Receiver-General .. .. .	..	..	10,000	0 0	..	..	10,000	0 0
Balance, 31st March, 1935—								
Investments .. .. .	..	..	..	..	..	..	86,000	0 0
					96,000	0 0	96,000	0 0
RESERVE BANK INVESTMENT ACCOUNT.								
Transfer from Consolidated Fund, Ordinary Revenue Account, of proceeds of stock issued to Reserve Bank	1,000,000	0 0	..	..	1,000,000	0 0	..	..
Balance 31st March, 1935—								
Investments .. .. .	..	..	..	..	..	..	1,000,000	0 0
					1,000,000	0 0	1,000,000	0 0
RESERVE BANK SHARES.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	384,520	0 0	..	..
Application and instalment moneys lodged to Public Account	130,587	0 0	..	..	130,587	0 0	..	..
Excess lodgments refunded to applicants .. .. .	..	..	15,107	0 0	..	..	515,107	0 0
Moneys invested on behalf of the Reserve Bank .. .. .	..	..	500,000	0 0	..	..	..	..
					515,107	0 0	515,107	0 0
SAMOAN LOAN SINKING FUND ACCOUNT.								
Balance, 1st April, 1934 .. .. .	..	..	..	..	118	14 7	..	..
Interest on investments	197	16 2	..	..	..	..	..	..
Sinking Fund contribution from Samoan Treasury under—								
Finance Act 1932 (No. 2), section 4 (2) (a)	2,725	16 0	..	..	4,216	7 0	..	..
Finance Act 1932 (No. 2), section 4 (2) (b)	1,292	14 10	..	..	..	..	..	..
Finance Act, 1932 (No. 2), section 4—								
4½-per-cent. loan issued under Finance Act, 1926, section 4, redeemed and cancelled as from 31st March, 1935—								
To mature 7th July, 1937 .. .. .	..	..	3,000	0 0	..	..	4,335	0 0
To mature 26th August, 1937 .. .. .	..	..	1,335	0 0	..	..	0	1 7
Balance, 31st March, 1935 .. .. .	..	..	..	..	..	..	..	..
					4,335	1 7	4,335	1 7

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

—	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
SAMOAN NOTES SECURITY ACCOUNT.								
Balance, 1st April, 1934—								
Investments					32,000	0 0		
Interest on investments	1,280	0 0			1,280	0 0		
Transferred to Samoan Treasury Account—								
Interest on investments			1,280	0 0			1,280	0 0
Balance, 31st March, 1935—								
Investments							32,000	0 0
					33,280	0 0	33,280	0 0
SAMOAN TREASURY ACCOUNT.								
Balance, 1st April, 1934—								
Cash	7,013	2 9						
Investments	10,150	0 0			17,163	2 9		
Amounts received on behalf of the Samoan								
Treasury	6,730	14 10						
Interest on investments	406	0 0						
Interest on investments of the Samoan Notes								
Security Account	1,280	0 0						
Repayment in Wellington of amounts paid to								
New Zealand Reparation Estates in Apia ..	23,650	0 0			32,066	14 10		
Payments made on behalf of the Samoan								
Treasury			28,567	19 7				
Interest paid on loans from New Zealand								
Government			5,781	18 2				
Sinking Fund Contribution on loans			4,018	10 10			38,368	8 7
Balance, 31st March, 1935—								
Cash			2,361	9 0				
Investments			8,500	0 0			10,861	9 0
					49,229	17 7	49,229	17 7
TARANAKI SCHOLARSHIPS ENDOWMENT ACCOUNT.								
Balance, 1st April, 1934					396	18 0		
Rents	988	15 10			988	15 10		
Payments to Public Trustee in terms of								
section 22, New Zealand University Amend-								
ment Act, 1914			890	7 2				
Administration expenses under section 4, Land								
Laws Amendment Act, 1927, and section 31								
(2), Land Laws Amendment Act, 1929			49	8 8			939	15 10
Balance, 31st March, 1935							445	18 0
					1,385	13 10	1,385	13 10
TAURANGA EDUCATIONAL ENDOWMENT RESERVES ACT, 1896.								
Rents	161	18 3			161	18 3		
Transfer to Vote "Education" in terms of								
section 7, Tauranga Educational Endow-								
ment Reserves Act, 1896			161	18 3			161	18 3
					161	18 3	161	18 3
THERMAL SPRINGS DISTRICTS ACT, 1910.								
Balance, 1st April, 1934					65	8 9		
Payment to Waiariki District Maori Land								
Board for payment to Natives			65	8 9			65	8 9
					65	8 9	65	8 9

PUBLIC ACCOUNTS, 1934-1935.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—*continued.*

—	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
TRUSTEE ACT, 1908.								
Balance, 1st April, 1934 .. ..	..	..	..	..	7,926	7 10	..	..
Receipts under section 66 of the Act	1	19 1	..	..	1	19 1	..	..
Balance, 31st March, 1935 .. ..	..	..	..	..	..	..	7,928	6 11
(Details on separate statement.)					7,928	6 11	7,928	6 11
UNCLAIMED EARNINGS.								
Balance, 1st April, 1934 .. ..	..	..	..	..	599	0 0	..	..
Workmen's earnings unclaimed and paid to Public Account	1,221	0 3	..	..	1,221	0 3	..	..
Amounts paid to claimants .. ..	..	..	587	19 6	..	..	1,116	6 2
Amount transferred to Miscellaneous Revenue (unclaimed) .. ..	..	..	528	6 8	..	..	703	14 1
Balance, 31st March, 1935 .. ..	..	..	..	..	..	..	1,820	0 3
					1,820	0 3	1,820	0 3
UNPRESENTED CHEQUES.								
Balance, 1st April, 1934 .. ..	..	..	..	..	128	15 9	..	..
Cheques unpresented and paid to Public Account	507	3 0	..	..	507	3 0	..	..
Amounts paid to claimants .. ..	..	..	324	18 9	..	..	447	17 6
Amount transferred to Miscellaneous Revenue (unclaimed) .. ..	..	..	122	18 9	..	..	188	1 3
Balance, 31st March, 1935 .. ..	..	..	..	..	..	..	635	18 9
					635	18 9	635	18 9
VICTORIA COLLEGE ENDOWMENTS DEPOSIT ACCOUNT.								
Balance, 1st April, 1934 .. ..	..	..	..	..	28	9 6	..	..
Rents under sections 38 and 39, Victoria College Act, 1905	118	3 9	..	..	118	3 9	..	..
Administration expenses under section 39, Victoria College Act, 1905 .. ..	..	..	5	18 3	..	..	141	9 8
Payment to Victoria College .. ..	..	..	135	11 5	..	..	5	3 7
Balance, 31st March, 1935 .. ..	..	..	..	..	..	..	146	13 3
					146	13 3	146	13 3
WERAROA AGRICULTURAL ENDOWMENT ACCOUNT.								
<i>Revenue Account.</i>								
Balance, 1st April, 1934 .. ..	..	..	..	..	2,659	7 8	..	..
Receipts under section 12, Reserves and other Lands Disposal Act, 1928—Rents	1,150	3 7	..	..	1,174	3 7	..	..
Interest on investments	24	0 0	..	..	..	..	60	18 4
Administration expenses under section 4, Land Laws Amendment Act, 1927 .. ..	..	..	60	18 4	..	..	3,772	12 11
Balance, 31st March, 1935 .. ..	..	..	..	..	..	..	3,833	11 3
					3,833	11 3	3,833	11 3
WHEAT RESEARCH LEVIES.								
Balance, 1st April, 1934 .. ..	..	..	..	..	1,130	9 8	..	..
Levies received for research in connection with wheat and flour	2,429	6 10	..	..	2,429	6 10	..	..
Amount transferred to Vote "Scientific and Industrial Research" in terms of the Finance Act, 1927 (No. 2), section 27 (1) .. ..	..	..	2,713	7 5	..	..	2,713	7 5
Balance, 31st March, 1935 .. ..	..	..	..	..	..	..	846	9 1
					3,559	16 6	3,559	16 6

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of RECEIPTS and DISBURSEMENTS under the Trustee Act, 1908, to 31st MARCH, 1935, 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.)

1934.		1935.		RECEIPTS.		DISBURSEMENTS.		BALANCE at CREDIT	
Sept.	29	£	s. d.	£	s. d.	£	s. d.	£	s. d.
		7,928	7 10	..	..	Balances on 31st March, 1935—	93	10	0
		1	19 1	..	..	Estate of Susan Smallwood	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
				Faora Parau and W. R. Miller	46	12	5
				Francis Humphreys Heighway	2,414	0	0
				George Moore	836	13	9
				Richard Galway	74	7	10
				John Burk	44	15	3
				Geoffrey Arthur Harney	162	12	0
				John Hewitt	150	0	0
				Mark Earl	24	8	1
				Edward Thurlow Field	2,249	5	4
				Michael McKey	38	17	11
				Martha Robinson	49	17	1
				John Bealy	23	1	8
				Ernest Groome Gresham	199	2	11
				John Walsh and Bridget Walsh	185	2	10
				Bartholomew Hannan	191	3	1
				Patrick O'Rourke	103	3	0
				William Patrick Molloy	1	19	1
				William A. Chandler	16	7	8
				Moanatairi Extended Gold-mining Co.	33	5	10
				Direct Supply Co., Ltd., Auckland (in liquidation)	95	9	8
				Wellington-Manawatu Railway Co., Ltd.	21	5	0
				Inglewood Oil-boring and Prospecting Co., Ltd.	38	2	4
				Southland Woollen Mills, Ltd. (in liquidation)			
				Total	7,928	6	11
					£7,928	6	11

PUBLIC ACCOUNTS, 1934-1935.

PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1935.

	£	s.	d.	£	s.	d.	£	s.	d.
EDUCATION DEPARTMENT :—									
Refund of amounts overclaimed in connection with additions, &c., to school buildings	196	10	4						
Sale of surplus and obsolete stores	20	3	0						
				216	13	4			
DEPARTMENT OF LABOUR :—									
Recovery of immigration passage-money	363	8	3						
Sale of surplus and obsolete stores	6	10	0						
				369	18	3			
DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY :—									
Sale of—									
Plant	700	0	0						
Surplus and obsolete stores	5	0	0						
				705	0	0			
DEPARTMENT OF LANDS AND SURVEY :—									
Recovery of Native Land Settlement expenditure—									
Survey liens	6,573	15	1						
Repayment of advances in respect of village-homestead settlement lands	41	0	0						
Sale of—									
Land and buildings	32	10	7						
Plant	27	10	0						
Surplus and obsolete stores	203	9	6						
				6,878	5	2			
NATIVE DEPARTMENT :—									
Adjustment of overpayment on trees for Haparangi Plantation	717	7	4						
Repayment of advances to Maori Land Boards—									
Under section 274, Native Land Act, 1909	90	9	3						
Under section 522 (7), Native Land Act, 1931	2,200	0	0						
Sale of land	80	0	0						
				3,087	16	7			
PUBLIC WORKS DEPARTMENT :—									
Allocation of general "departmental" administration expenditure in accordance with Cabinet decision,—									
For the year 1933-34—									
Electric Supply Account	31,154	0	0						
Deposit received in connection with purchase of premises at 429 The Strand, London	14,000	0	0						
Instalments,—									
In respect of—									
Oturei mortgage	74	0	3						
Access road	30	0	0						
On loans to—									
Ashley River Trust	125	0	0						
Eastbourne Borough Council	75	17	9						
Gore Borough Council	308	5	8						
Otanomomo River Board	35	18	8						
Taieri River Trust	367	5	0						
Taupiri Drainage Board	39	4	11						
Recovery of amount expended from Vote: Workers' dwellings	319,918	1	7						
Sale of—									
Land and buildings	1,216	10	6						
Surplus and obsolete stores	86	15	0						
				367,430	19	4			
							£378,688	12	8

PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

STATEMENT of IMPRESTS of the PUBLIC WORKS FUND (GENERAL PURPOSES ACCOUNT) OUTSTANDING as at the 31st MARCH, 1935, showing the SERVICES for which they were issued.

	£	s.	d.
PUBLIC WORKS FUND :—			
General Purposes Account,—			
Vote —Roads, &c.	1,376	5	3
—Telegraph Extension	5,437	3	8
—Plant, Material, and Services	728	12	9
—Settlement of Unemployed Workers	683	9	7
—Native Land Settlement	116	18	10
	£8,342	10	1

PUBLIC ACCOUNTS, 1934-1935.

LAND FOR SETTLEMENTS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1935.

	£	s.	d.
Land for Settlements Act, 1925, Section 47, and Finance Act, 1932 (No. 2), Section 14,—			
Recovery of charges for roading—			
On Benmore—Otago University	296	16	10
On Wanganui River Trust Loan Block	328	9	8
	<u>£625</u>	<u>6</u>	<u>6</u>

STATEMENT of EXPENDITURE from the CAPITAL PROCEEDS of the SALE of CROWN LANDS credited in terms of the LAND ACT, 1924, Section 20, for the FINANCIAL YEAR ended 31st March, 1935:—

	£	s.	d.	£	s.	d.
Finance Act, 1931 (No. 4), Section 24—						
Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department, but no longer required for such purposes	534	15	2			
Land Act, 1924, Section 20 (3)—						
Payment in respect of land obtained for Government works, now deemed to be Crown lands	442	10	0			
Land Act, 1924, Section 139—						
“Thirds” and “Fourth” paid to Local Bodies' Deposit Account	125	19	7			
Land Laws Amendment Act, 1927, Section 20, and Discharged Soldiers Settlement Amendment Act, 1923, Section 20 (5)—						
Payment to Discharged Soldiers Settlement Account in respect of amount added to capital value	16	5	11			
Native Land Purposes Act, 1934, Section 3 (2)—						
Acquisition of lands	1,227	16	8			
Public Reserves, Domains, and National Parks Act, 1928, Section 41—						
Purchase of land for the purposes of a public domain from the proceeds of the realization of Buffalo Domain	150	0	0			
				<u>2,497</u>	<u>7</u>	<u>4</u>

DETAIL STATEMENT of EXPENDITURE relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT and of CREDITS IN REDUCTION of such Expenditure for the Financial Year ended 31st MARCH, 1935.

Name of Estate.	Incidental Expenses.			Total.		
	£	s.	d.	£	s.	d.
Expenditure under the Land for Settlements Act, 1925, Section 45,—						
Expenses incidental to Estates—						
Apanui	26	11	3			
Aponga	2,036	12	10			
Ardkeen	6	13	11			
Arthurton	19	13	9			
Awamoa	1	16	0			
Awanui	4	16	8			
Bankfield	0	12	0			
Doyleston	1	16	4			
Erina	0	5	0			
Finlay Downs	2	8	0			
Galatea	370	13	3			
Gorton	2	14	11			
Hawtrey	1	0	10			
Heatherlea	1	4	4			
Hereford Park	2	10	1			
Horahia	0	18	6			
Hutt Valley	967	14	4			
Kohika No. 2	1	0	9			
Lindsay	7	16	0			
Makarao	569	4	3			
Motutara	4	4	7			
Normandale	109	2	3			
Norwegians	1	18	10			
Carried forward	4,141	8	8			

PUBLIC ACCOUNTS, 1934-1935.

DETAIL STATEMENT of EXPENDITURE relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT and of CREDITS IN REDUCTION of such Expenditure for the Financial Year ended 31st MARCH, 1935—*continued.*

Name of Estate.	Incidental Expenses.			Total.		
	£	s.	d.	£	s.	d.
Brought forward	4,141	8	8	..	..	..
Expenditure under the Land for Settlements Act, 1925, Section 45— <i>continued.</i>						
Expenses incidental to Estates— <i>continued.</i>						
Ohauiti	0	7	10			
Omaka	1	18	10			
Oronga	0	10	5			
Pui	15	2	9			
Puni	3	3	0			
Rangitaiki	1	6	9			
Remuera	0	11	3			
Reparoa	0	5	0			
Repongaere	15	19	8			
Rere	2	17	11			
Soland	1	11	2			
Tahaia	0	9	10			
Tangowahine	0	10	6			
Tapanui	456	9	2			
Tauraroa	3	1	4			
Te Pua	0	5	0			
Toschemaker	0	18	9			
Te Wera	907	1	1			
Tuturumuri	2	8	6			
Valverde	1	12	7			
Waiteitei	0	19	3			
Watea	3	0	0			
Whakata	1	1	1			
Wilden	1	2	2			
Administration Expenses of Estates .. .. .	..	..	..	5,564	2	6
Total expenditure .. .. .	..	..	..	11,637	7	8
				£17,201	10	2
Credits in reduction of Expenditure under the Land for Settlements Act, 1925, Section 45,—						
Acquirement of Estates—						
Dalmain	881	14	3			
Strathmore	76	3	7			
Tapuwae	950	0	0			
Tuturumuri	100	0	0			
Valverde	94	17	2			
Wairakau	21	15	11			
Wilden	2,295	4	0			
				4,419	14	11
Expenses incidental to Estates—						
Apanui	30	10	3			
Aponga	1,434	1	3			
Arthurton	1	13	0			
Awamoa	1	16	0			
Awanui	4	16	8			
Claremont	0	4	1			
Doyleston	0	0	7			
Gorton	5	14	11			
Hawtrey	0	8	6			
Heatherlea	1	4	4			
Heights	4	11	0			
Makarao	393	7	11			
Norwegians	1	18	10			
Ohauiti	0	7	7			
Omaka	1	18	10			
Osborne	2	16	0			
Parahi	2	17	6			
Rangitaiki	2	16	9			
Reparoa	3	8	2			
Soland	1	0	0			
Starborough	0	5	0			
Tangowahine	0	10	6			
Tauraroa	0	10	11			
Te Miro	0	6	1			
Valverde	0	8	0			
Waihou	0	12	8			
Waiteitei	1	15	6			
Whakata	1	1	1			
Wither	5	0	0			
				1,906	1	11
Total credits in reduction .. .. .	..	..	..	£6,325	16	10

PUBLIC ACCOUNTS, 1934-1935.

DETAILED STATEMENT of the RECEIPTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31ST MARCH, 1935.

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932 :—						
<i>Section 57,—</i>						
Stock issued in exchange for Debentures—						
Public Works Fund—General Purposes Account—						
To mature 1st September, 1937	3,500	0	0			
Land for Settlements Account—						
To mature 15th November, 1941	37,600	0	0			
State Advances Account (Workers Branch)—						
To mature 1st September, 1937	6,000	0	0			
State Forests Account—						
To mature 15th November, 1941	9,000	0	0			
War Expenses Account—						
To mature 1st September, 1937	400	0	0			
To mature 15th January, 1940	45,185	0	0			
To mature 15th November, 1941	44,750	0	0			
To mature 15th February, 1946	57,585	0	0			
To mature 15th April, 1949	56,925	0	0			
To mature 15th June, 1955	68,750	0	0			
				329,695	0	0
Ordinary Stock issued in exchange for Death Duty Stock—						
Public Works Fund—General Purposes Account—						
To mature 15th June, 1955	475	0	0			
Discharged Soldiers Settlement Account—						
To mature 15th June, 1955	3,370	0	0			
State Advances Account (Settlers Branch)—						
To mature 15th April, 1949	3,580	0	0			
War Expenses Account—						
To mature 15th January, 1940	2,930	0	0			
To mature 15th March, 1943	300	0	0			
To mature 15th February, 1946	3,695	0	0			
To mature 15th May, 1952	3,905	0	0			
				18,255	0	0
<i>Section 14,—</i>						
Securities issued in conversion of Loans—						
Stock—						
Public Works Fund—General Purposes Account—						
To mature 15th October, 1955-60	2,989,100	0	0			
To mature 15th January, 1957	1,417,000	0	0			
To mature 15th May, 1957	1,417,000	0	0			
To mature 15th August, 1957	1,417,000	0	0			
To mature 15th February, 1958	917,000	0	0			
To mature 15th June, 1958	1,417,000	0	0			
To mature 15th September, 1958	1,417,000	0	0			
To mature 15th December, 1958	1,417,000	0	0			
To mature 15th November, 1959	25,785	0	0			
Education Loans Account—						
To mature 15th November, 1959	2,099,480	0	0			
Hauraki Plains Settlement Account—						
To mature 15th July, 1959	700,000	0	0			
Kauri-gum Industry Account—						
To mature 15th August, 1957	57,000	0	0			
Land for Settlements Account—						
To mature 15th October, 1955-60	210,000	0	0			
To mature 15th July, 1959	65,000	0	0			
Land for Settlements (opening up Crown Lands) Account—						
To mature 15th December, 1958	217,740	0	0			
Loans to Local Bodies Account—						
To mature 15th August, 1957	2,120,225	0	0			
Maori Land Settlement Account—						
To mature 15th August, 1957	231,675	0	0			
Native Land Settlement Account—						
To mature 15th December, 1958	2,001,850	0	0			
Railways Account—						
Wellington-Manawatu Railway Purchase Account—						
To mature 15th February, 1958	500,000	0	0			
Wellington-Hutt Railway and Road Improvement Account—						
To mature 15th July, 1959	305,080	0	0			
Railways Improvement Authorization Act 1914 Account—						
To mature 15th July, 1959	985,500	0	0			
Railways Improvement Account—						
To mature 15th July, 1959	414,770	0	0			
Rangitaiki Land Drainage Account—						
To mature 15th December, 1958	78,000	0	0			
To mature 15th November, 1959	262,000	0	0			
Samoan Loan Suspense Account—						
To mature 15th December, 1958	102,410	0	0			
State Advances Account—						
Settlers Branch—						
To mature 15th October, 1955-60	40,000	0	0			
Workers Branch—						
To mature 15th October, 1955-60	750,000	0	0			
War Expenses Account—						
To mature 15th April, 1937	500,000	0	0			
To mature 15th December, 1958	520,000	0	0			
				24,594,615	0	0
Carried forward				24,942,565	0	0

PUBLIC ACCOUNTS, 1934-1935.

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

	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	24,942,565	0	0
NEW ZEALAND LOANS ACT, 1932—<i>continued.</i>						
<i>Section 14—continued.</i>						
Securities issued in renewal of Loans—						
Treasury Bills—						
Land for Settlements Account—						
To mature 3rd August, 1934	65,000	0	0			
To mature 31st March, 1935	65,000	0	0			
				130,000	0	0
Stock—						
Public Works Fund—General Purposes Account—						
To mature 15th November, 1941	1,900	0	0			
Electric Supply Account—						
To mature 1st February, 1957	64,465	0	0			
War Expenses Account—						
To mature 15th November, 1941	200	0	0			
				66,565	0	0
<i>Section 63,—</i>						
Stock issued in replacement of lost Debentures—						
Public Works Fund—General Purposes Account—						
To mature 15th February, 1937 .. .. .	..	..	..	1,000	0	0
<i>Section 40 (6),—</i>						
Ordinary Stock issued in replacement of Death Duty Stock—						
Public Works Fund—General Purposes Account—						
To mature 15th November, 1941	11,000	0	0			
Discharged Soldiers Settlement Account—						
To mature 15th June, 1955	15,000	0	0			
State Advances Account (Settlers Branch)—						
To mature 15th April, 1949	16,560	0	0			
War Expenses Account—						
To mature 15th January, 1940	4,355	0	0			
To mature 15th March, 1943	12,075	0	0			
To mature 15th February, 1946	10,290	0	0			
To mature 15th May, 1952	39,680	0	0			
				108,960	0	0
FINANCE ACT, 1925, SECTION 13 :—						
Amount received in respect of War Expenses to be applied in repayment of War Loans—						
Subsection (3)—Repatriation Receipts paid in by State Advances Office						
Subsection (2)—Miscellaneous Receipts	6,991	19	0			
	18	6	0			
				7,010	5	0
PUBLIC REVENUES ACT, 1926, SECTION 135 (2) :—						
Amount received on account of New Zealand Share of German Reparations						
	..	..	..	2,664	17	6
PUBLIC REVENUES ACT, 1926, SECTION 135 (4) :—						
Amount transferred from Ordinary Revenue Account for redemption of Main Highways Loans						
	7,326	3	8			
Amount received from Main Highways Account Revenue Fund for redemption of Main Highways Loans						
	75,576	0	0			
Amount received from State Advances Office for redemption of Securities at or before maturity—						
State Advances Account—						
Settlers Branch	724,600	0	0			
Workers Branch	27,300	0	0			
Loans to Employers for Workers Dwellings	2,575	0	0			
Amount received from the British Phosphate Commission for the redemption of Nauru and Ocean Islands Securities in terms of Section 13 (4) of the Finance Act, 1932						
	18,397	2	9			
				855,774	6	5
Total .. .. .	..	..	..	£26,114,539	8	11

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the DISBURSEMENTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31ST MARCH, 1935.

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932 :—						
Section 57,—						
Debentures exchanged for Stock—						
Public Works Fund—General Purposes Account—						
Due 1st September, 1937	3,500	0	0			
Land for Settlements Account—						
Due 15th November, 1941	37,600	0	0			
State Advances Account (Workers Branch)—						
Due 1st September, 1937	6,000	0	0			
State Forests Account—						
Due 15th November, 1941	9,000	0	0			
War Expenses Account—						
Due 1st September, 1937	400	0	0			
Due 15th January, 1940	45,185	0	0			
Due 15th November, 1941	44,750	0	0			
Due 15th February, 1946	57,585	0	0			
Due 15th April, 1949	56,925	0	0			
Due 15th June, 1955	68,750	0	0			
				329,695	0	0
Death Duty Stock exchanged for ordinary Stock—						
Public Works Fund—General Purposes Account—						
Due 15th June, 1955	475	0	0			
Discharged Soldiers Settlement Account—						
Due 15th June, 1955	3,370	0	0			
State Advances Account (Settlers Branch)—						
Due 15th April, 1949	3,580	0	0			
War Expenses Account—						
Due 15th January, 1940	2,930	0	0			
Due 15th March, 1943	300	0	0			
Due 15th February, 1946	3,695	0	0			
Due 15th May, 1952	3,905	0	0			
				18,255	0	0
Section 14,—						
Securities converted—						
Treasury Bills—						
Land for Settlements Account—						
Due 31st March, 1935				65,000	0	0
Stock—						
Public Works Fund—General Purposes Account—						
Due 1st January, 1943	1,874,240	0	10			
Due 15th January, 1957	1,417,000	0	0			
Due 15th May, 1957	1,417,000	0	0			
Due 15th August, 1957	1,417,000	0	0			
Due 15th February, 1958	917,000	0	0			
Due 15th June, 1958	1,417,000	0	0			
Due 15th September, 1958	1,417,000	0	0			
Due 15th December, 1958	1,417,000	0	0			
Due 15th November, 1959	25,785	0	0			
Electric Supply Account—						
Due 1st February, 1957	800	0	0			
Education Loans Account—						
Due 15th November, 1959	2,099,480	0	0			
Hauraki Plains Settlement Account—						
Due 15th July, 1959	700,000	0	0			
Kauri-gum Industry Account—						
Due 15th August, 1957	57,000	0	0			
Land for Settlements Account—						
Due 1st January, 1943	131,675	4	5			
Land for Settlements (opening up Crown Lands) Account—						
Due 15th December, 1958	217,740	0	0			
Loans to Local Bodies Account—						
Due 15th August, 1957	2,120,225	0	0			
Maori Land Settlement Account—						
Due 15th August, 1957	231,675	0	0			
Native Land Settlement Account—						
Due 15th December, 1958	2,001,850	0	0			
Railways Account—						
Wellington-Manawatu Railway Purchase Account—						
Due 15th February, 1958	500,000	0	0			
Wellington-Hutt Railway and Road Improvement Account—						
Due 15th July, 1959	305,080	0	0			
Railways Improvement Authorization Act 1914 Account—						
Due 15th July, 1959	985,500	0	0			
Railways Improvement Account—						
Due 15th July, 1959	414,770	0	0			
Rangitaiki Land Drainage Account—						
Due 15th December, 1958	78,000	0	0			
Due 15th November, 1959	262,000	0	0			
Samoan Loan Suspense Account—						
Due 15th December, 1958	102,410	0	0			
State Advances Account—						
Settlers Branch—						
Due 1st January, 1943	25,080	19	11			
Workers Branch—						
Due 1st January, 1943	470,268	13	2			
War Expenses Account—						
Due 15th June, 1955	520,000	0	0			
Due 15th March, 1959	500,000	0	0			
				23,042,579	18	4
Carried forward				23,455,529	18	4

PUBLIC ACCOUNTS, 1934-1935.

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

	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	23,455,529	18	4
NEW ZEALAND LOANS ACT, 1932—<i>continued.</i>						
<i>Section 14—continued.</i>						
Securities paid off by the issue of new Securities—						
Stock—						
Public Works Fund—General Purposes Account—						
Due 1st January, 1943	1,114,859	19	2			
Land for Settlements Account—						
Due 1st January, 1943	78,324	15	7			
State Advances Account (Settlers Branch)—						
Due 1st January, 1943	14,919	0	1			
State Advances Account (Workers Branch)—						
Due 1st January, 1943	279,731	6	10			
				1,487,835	1	8
Loans renewed at maturity—						
Treasury Bills—						
Land for Settlements Account—						
Due 1st August, 1934	65,000	0	0			
Due 3rd August, 1934	65,000	0	0			
Deeds of Security—						
Electric Supply Account—						
Due 1st November, 1934 .. .. .	..			130,000	0	0
				64,465	0	0
<i>Section 40 (3),—</i>						
Loans renewed at maturity—						
Death Duty Stock matured—						
Public Works Fund—General Purposes Account—						
Due 15th November, 1941	1,900	0	0			
War Expenses Account—						
Due 15th January, 1940	200	0	0			
				2,100	0	0
<i>Section 58,—</i>						
Securities redeemed at maturity—						
Debentures—						
State Advances Account (Settlers Branch)—						
Due 9th October, 1934	330,600	0	0			
Stock—						
State Advances Account (Settlers Branch)—						
Due 9th October, 1934	392,800	0	0			
State Advances Account (Workers Branch)—						
Due 9th October, 1934	27,300	0	0			
				750,700	0	0
Securities redeemed before maturity—						
Stock—						
State Advances Account—						
Loans to Employers for Workers Dwellings Account—						
Due 15th May, 1957	2,375	0	0			
Workers Branch—						
Due 15th February, 1958	1,000	0	0			
Nauru and Ocean Islands Account—						
Due 15th January, 1957	47,725	0	0			
				51,300	0	0
<i>Section 63,—</i>						
Debentures lost and replaced by Stock—						
Public Works Fund—General Purposes Account—						
Due 15th February, 1937 .. .. .	..			1,000	0	0
<i>Section 40 (6),—</i>						
Death Duty Stock replaced by ordinary Stock—						
Public Works Fund—General Purposes Account—						
Due 15th November, 1941	11,000	0	0			
Discharged Soldiers Settlement Account—						
Due 15th June, 1955	15,000	0	0			
State Advances Account (Settlers Branch)—						
Due 15th April, 1949	16,560	0	0			
War Expenses Account—						
Due 15th January, 1940	4,355	0	0			
Due 15th March, 1943	12,075	0	0			
Due 15th February, 1946	10,290	0	0			
Due 15th May, 1952	39,680	0	0			
				108,960	0	0
REPARATION MONEYS APPLIED IN REDEMPTION OF LOANS IN TERMS OF THE PUBLIC REVENUES ACT, 1926, SECTION 135 (3):—						
Securities redeemed at maturity,—						
Debentures—						
War Expenses Account—						
Due 15th November, 1927	300	0	0			
Due 1st September, 1930	250	0	0			
Securities redeemed before maturity,—						
Stock—						
War Expenses Account,—						
Due 15th January, 1940	100	0	0			
Due 15th February, 1946	100	0	0			
				750	0	0
Totals .. .. .	..	..	..	£26,052,640	0	0

PUBLIC ACCOUNTS, 1934-1935.

DETAILED STATEMENT of the RECEIPTS of LOANS REDEMPTION ACCOUNT,
PART II (CONVERSION ACCOUNT), YEAR 1934-35.

	£	s. d.	£	s. d.
NEW ZEALAND LOANS ACT, 1932 :—				
<i>New Zealand Debt Conversion Act, 1932-33,—</i>				
Section 9—				
Stock issued in exchange for debentures (dissented)—				
War Expenses Account—				
Due 20th April, 1939 .. .. .	..	..	100	0 0
Section 12—				
Securities issued in conversion—				
Debentures—				
Public Works Fund—General Purposes Account—				
Due 15th January, 1940	100	0 0		
Electric Supply Account—				
Due 15th February, 1946	100	0 0		
Education Loans Account—				
Due 15th February, 1946	100	0 0		
Land for Settlements Account—				
Due 15th January, 1940	100	0 0		
State Advances Account (Settlers Branch)—				
Due 15th January, 1940	950	0 0		
Due 15th February, 1946	605	0 0		
Due 15th April, 1949	150	0 0		
Due 15th June, 1955	150	0 0		
State Advances Account (Workers Branch)—				
Due 15th January, 1940	1,005	0 0		
Due 15th February, 1946	200	0 0		
Due 15th April, 1949	100	0 0		
Due 15th June, 1955	105	0 0		
State Forests Account—				
Due 15th January, 1940	300	0 0		
War Expenses Account—				
Due 15th January, 1940	1,700	0 0		
Due 15th February, 1946	800	0 0		
Due 15th April, 1949	700	0 0		
Due 15th June, 1955	705	0 0		
			7,870	0 0
Stock—				
Public Works Fund—General Purposes Account—				
Due 15th January, 1940	250	0 0		
Due 15th February, 1946	250	0 0		
Due 15th April, 1949	250	0 0		
Due 15th June, 1955	250	0 0		
Land for Settlements Account—				
Due 15th January, 1940	100	0 0		
State Advances Account (Workers Branch)—				
Due 15th January, 1940	100	0 0		
Due 15th February, 1946	100	0 0		
War Expenses Account—				
Due 15th January, 1940	900	0 0		
Due 15th March, 1943	1,100	0 0		
Due 15th February, 1946	400	0 0		
Due 15th May, 1952	1,005	0 0		
			4,705	0 0
Totals .. .. .	..	..	£12,675	0 0

PUBLIC ACCOUNTS, 1934-1935.

STATEMENT of the DISBURSEMENTS of LOANS REDEMPTION ACCOUNT, PART II
(CONVERSION ACCOUNT), YEAR 1934-35.

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932 :—						
<i>New Zealand Debt Conversion Act, 1932-33,—</i>						
Section 9—						
Debentures (dissented) exchanged for Stock—						
War Expenses Account—						
Due 20th April, 1939 .. .. .	..					100 0 0
Section 12—						
Securities converted—						
Debentures—						
Public Works Fund—General Purposes Account—						
Due 15th February, 1937	100	0	0			
Electric Supply Account—						
Due 1st September, 1937	100	0	0			
Education Loans Account—						
Due 15th August, 1933	100	0	0			
Land for Settlements Account—						
Due 1st September, 1937	200	0	0			
State Advances Account (Settlers Branch)—						
Due 1st February, 1936	1,350	0	0			
Due 1st September, 1937	500	0	0			
State Advances Account (Workers Branch)—						
Due 1st February, 1936	300	0	0			
Due 15th February, 1937	300	0	0			
Due 1st September, 1937	1,000	0	0			
State Forests Account—						
Due 15th August, 1933	200	0	0			
Due 15th February, 1937	100	0	0			
War Expenses Account—						
Due 15th August, 1933	500	0	0			
Due 1st February, 1936	500	0	0			
Due 1st September, 1937	100	0	0			
Due 15th November, 1938	3,700	0	0			
Due 30th April, 1939	2,000	0	0			
						11,050 0 0
Stock—						
Public Works Fund—General Purposes Account—						
Due 15th February, 1937	1,000	0	0			
War Expenses Account—						
Due 15th November, 1938	500	0	0			
						1,500 0 0
Premiums on Conversion—						
State Advances Account (Settlers Branch)	5	0	0			
State Advances Account (Workers Branch)	10	0	0			
War Expenses Account	10	0	0			
						25 0 0
Totals .. .. .	..					£12,675 0 0

PUBLIC ACCOUNTS, 1934-1935.

MAIN HIGHWAYS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1935.

REVENUE FUND.

	£	s.	d.
Amount received from the Matakaoa County Council in reduction of advances made	1,910	17	5
Sale of—			
Quarry	30	0	0
Surplus and obsolete stores	14	2	6
	<hr/>		
	£1,954	19	11

CONSTRUCTION FUND.

	£	s.	d.
Sale of—			
Land and buildings	20	0	0
Surplus and obsolete stores	3	15	11
	<hr/>		
	£23	15	11

PUBLIC ACCOUNTS, 1934-1935.

STATE COAL-MINES ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1935.

Sale of—											£	s.	d.
Plant											207	3	5
Surplus and obsolete stores											39	0	0
											£246	3	5

STATE FORESTS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1935.

Sale of—												£	s.	d.
Live-stock												9	0	0
Surplus and obsolete stores												113	1	8
												£122	1	8

UNEMPLOYMENT FUND.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1935.

Sale of surplus and obsolete stores												£	s.	d.
												121	10	0

G. C. RODDA,
Secretary to the Treasury.

B. C. ASHWIN,
Assistant Secretary to the Treasury.

Examined and found correct.

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

18th September, 1935.

10th September, 1935.

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