

1936.
NEW ZEALAND.

PUBLIC ACCOUNTS

FOR THE

FINANCIAL YEAR 1935-1936.

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, 1936.

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

I HAVE the honour to submit my report for the year ended 31st March, 1936, 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 perhaps advisable 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 1935-36 has already been laid before Parliament, it only remains necessary for me now to present Part II in accordance with the usual practice.

I regret that it is necessary for me once again to call the attention of Parliament to the unsatisfactory methods adopted in the compilation of some portions of the Public Accounts for presentation to Parliament.

In the opinion of Audit the Public Accounts as published do not in some respects represent the true position of the Public funds of the Dominion, and although I am pleased to acknowledge that the Treasury has recently made some improvements, the main objections raised by Audit in previous years still remain unsettled. I propose, therefore, to touch briefly on the more urgent of these matters which appear to require adjustment.

Incorrect Method of showing Transactions between Accounts within the Public Account.

The Treasury is empowered under the Public Revenues Act to make temporary transfers between the various sub-accounts of the Public Account when required. No objection is raised to this practice, which is quite sound.

When the year's accounts are published, however, these transactions are not shown as payments in the Cash Account of the lending sub-account, although they are shown correctly as cash received in the borrowing sub-account.

The result is that the amount is reflected in the balances of both sub-accounts, and as the sub-accounts are both within the Public Account the total balance of the latter Account is thus shown as having been increased by the amount of the transfer every time a transfer is made, whereas no increase in the Public Account has actually taken place.

The inflation thus shown has in some years amounted to many millions. The Treasury is under no obligation to prepare securities for these transactions, but, in any case, whether there is security or not, the balance of the Public Account will always be improperly shown as having been increased by these transfers unless the transfer is entered as a payment in the lending sub-account.

I would like to make it clear that the transactions themselves are quite legitimate and are made with the full authority of the law. It is to the misleading method of recording them for the information of Parliament and the public that Audit takes exception.

Treatment of Exchange in the Public Accounts.

I have from time to time called the attention of Parliament to the method of treating exchange in the Public Accounts of the Dominion. Under the existing practice the burden of the exchange costs of the Government is borne by the Consolidated Fund instead of being shared amongst the individual accounts incurring the exchange. The position is still unsatisfactory, although I have received notice from the Treasury to the effect that it has been decided in future to charge against the separate accounts the amount paid by the Consolidated Fund on their behalf for exchange on moneys remitted overseas for the purchase of stores and material.

The bulk of the exchange charges is, however, incurred on remittances for interest payments in London, and the above proposals of the Treasury will affect the position to a very minor extent, as it is ascertained that for the past year the amount recovered under these proposals was £22,136 only. The total gross sum incurred for exchange for the year was £2,309,629, but of this sum £584,815 was in connection with the redemption of a loan and was capitalized and added to the Public Debt.

The present practice of charging the bulk of the exchange against the Ordinary Revenue Account of the Consolidated Fund has the effect of understating the departmental expenditure.

It also has the effect of rendering the departmental commercial accounts inaccurate. By way of exemplification I may cite the case of the Printing and Stationery Department's Profit and Loss Account for the year 1934-35, which shows a net profit of £12,055, whereas, as a matter of fact, if the exchange costs had been shown in the Account the profit would have been £547 only.

Amongst other cases in which accounts are relieved of the charge for exchange on payments in London are those of the State Advances Account, £122,523; Working Railways Account, approximately £500,000; Electric Supply Account, £110,000; and Lands for Settlement Account, £21,000.

It is of course recognized that some of the separate accounts may be unable to find the cash out of revenue with which to pay the full amount of their exchange costs, but the Audit Office contends that the full amount of the charge and the amount of the assistance received from the Consolidated Fund should be clearly shown in the Accounts even in cases where recoveries cannot be made.

These difficulties would be overcome if, instead of appropriating a single sum in the ordinary revenue estimates to cover the whole of the Government exchange costs, each Department were required to take a separate item on its estimates to cover the exchange charges pertaining to that Department alone. The departmental accounts would then show accurately the amounts actually disbursed for the cost of exchange.

Control of Expenditure : Form of Public Accounts.

The guiding principle in the system of public finance is stated to be the supreme control by Parliament over its grants, appropriated for specific purposes, and covering given periods. To achieve this object Parliament either makes statutory provisions of a permanent nature or appropriates moneys annually to cover the expenditure. Control is exercised firstly by parliamentary procedure when supplies are granted, and, secondly, by the supervision of the Audit Office, which, in carrying out its investigations on behalf of Parliament, is required to see that moneys appropriated have been applied in conformity with the direction of Parliament.

The accounts are approved by Parliament in such form as will ensure proper control. The system of control by Parliament is greatly assisted by publicity and by the simplicity of the form in which the details of the accounts are shown. It is laid down by the highest authorities that no important alteration should be made in the form of the accounts without the sanction of the Public Accounts Committee being first obtained. I fear that this rule has not always been observed in New Zealand, and that many important alterations have been made without the authority of Parliament.

Continuity in the form of accounts is also held to be of great assistance in the control of expenditure, as it enables comparisons to be made between the annual expenditures of present and past years. It is even laid down by authorities on the subject that in some cases an admitted improvement in the accounts from an administrative point of view should not be adopted if the proposal necessitates a breach of continuity.

I bring this matter to the notice of Parliament solely for the purpose of pointing out a principle which seems frequently to have been overlooked, and in doing this I do not wish it to be inferred that Audit necessarily condemns all of the alterations which have of recent years been made without the authority of Parliament.

Interest on Cash Balance Investment Account.

The principle adopted of allocating interest on cash balances which are invested per medium of the Cash Balance Investment Account has certain undesirable features to which I have already drawn attention in previous reports. The object of this account is to enable the aggregate balances of the various separate sub-accounts of the Public Account to be pooled for the purpose of investment, which is, of course, a desirable object. It is to the system adopted for the allocation of the interest earned to the various accounts to which Audit takes exception, as no provision is made for allocating the interest to the accounts in proportion to the amount supplied for investment. This practice results in some accounts being credited with interest which they did not earn, while other accounts are deprived of interest which they did earn.

In the case of very insignificant amounts the present practice may, perhaps, be excused, but in cases where large sums are involved Audit is of opinion that the interest earned should be credited only to the account which provided the money for the investment.

Irregular Methods.

I have previously drawn attention to the following instances where the law is not being strictly complied with and which I would like to see remedied:—

- (1) Under section 84, Public Revenues Act, 1926, the Bank of New Zealand, London, is required to submit twice a month to Audit and Treasury statements showing the entries made in the Foreign Imprest Account. This has not been done hitherto. If the Treasury is of opinion that it is unnecessary, the Act should be amended; but, whilst the statutory requirements exist, the law should be complied with.
- (2) There are two accounts kept by the High Commissioner's Office which are not authorized by law—namely, the High Commissioner's Deposit Account and the Finance Officer's Imprest Account. Audit has pointed out on previous occasions that these accounts should either be abolished or made statutory as the Treasury may determine. They should not be left high and dry as at present.

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, 1936 :—

Rate of Interest.	Nominal Value of Securities.						Total Cost of Redemptions.	Annual Saving of Interest.*	
	Total to 31st March, 1935.		Year 1935-36.		Total to 31st March, 1936.				
Per Cent.	£	s.	d.	£	s.	d.	£	s.	d.
3½	56,460	0	0	..	..	56,460	0	0	..
3¼	0	12	0	..	..	0	12	0	..
4	2,290,863	0	0	10,900	0	0	2,301,763	0	0
4½	2,070,940	0	0	..	..	2,070,940	0	0	2,055,562
5	4,163,400	0	0	1,251,815	0	0	5,415,215	0	0
5¼	1,353,590	0	0	177,400	0	0	1,530,990	0	0
5½	953,880	0	0	100	0	0	953,980	0	0
6	942,900	0	0	..	..	942,900	0	0	921,603
	11,832,033	12	0	1,440,215	0	0	13,272,248	12	0
							13,220,900	12	2†
									182,890
									17
									3

* 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.

† This figure does not include cost of exchange on remittances.

It will be seen that an annual saving of interest amounting to £182,890 17s. 3d. 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
31st March, 1927
31st March, 1928
31st March, 1929
31st March, 1930
31st March, 1931
31st March, 1932
31st March, 1933
31st March, 1934
31st March, 1935
31st March, 1936

The provision for debt-repayment by annual contributions from the Consolidated Fund is estimated to extinguish the debt in about sixty years, and has certain advantages over the ordinary system of sinking funds, as moneys are applied for an immediate repayment of debt, thus reducing the annual interest charges. The difficulty inherent in realizing large amounts of investments as and when required for redemption purposes is thus obviated.

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, 1936 :—

Debt subject to the Repayment of the Public Debt Act, 1925	..	..	..	£	s.	d.
				210,862,371	0	9
Debt not subject to the Repayment of the Public Debt Act, 1925—						
Loans raised in respect of the—						
State Advances Account—						
Advances to Settlers Branch	..	..	..	£	s.	d.
Advances to Workers Branch	..	..	..	19,344,970	3	1
Advances to Local Authorities Branch	..	..	..	12,097,946	8	1
				2,778,690	15	7
				34,221,607	6	9
Loans for which special sinking funds are provided						
State Coal-mines Account	..	..	..	87,243	6	8
Electric Supply Account	..	..	..	12,159,511	15	0
Nauru and Ocean Islands Account	..	..	..	410,915	0	0
Westport Harbour Account	..	..	..	614,250	0	0
Samoan Loans Suspense Account	..	..	..	105,000	0	0
				13,376,920	1	8
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
				71,698,726	19	0
Exempted under Finance Act, 1931 (No. 4), section 7 (2): Deed of hypothecation						
Total debt not subject to the Act	..	..	..	2,900,000	0	0
				74,598,726	19	0
Total debt as at 31st March, 1936 (see B.-1 [Pt. III], 1936, page 8)	..	..	..	£285,461,097	19	9*

* N.B.—These figures do 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 an increase in the public debt for the year of £1,029,880 12s. 11d., detailed as follows :—

		£	s.	d.
Total debt as at 31st March, 1935 (B.-1 [Pt. III], page 8)		284,431,217		6 10
INCREASE DURING THE YEAR—				
Consolidated Fund—		£	s.	d.
Ordinary Revenue Account		87,868	10	2
Greymouth Harbour Board liability taken over ..		260,000	0	0
War Expenses Account		219,246	19	0
Public Works Fund—				
General Purposes Account		2,982,975	13	4
Electric Supply Account		19,976	3	11
Discharged Soldiers Settlement Account		9,988	2	0
Main Highways Account		150,000	0	0
State Advances Account—Settlers Branch		98,529	14	8
State Forests Account		7,990	9	10
Loans Redemption Account—				
Part II: Conversion Account—				
Securities issued to cover premiums on conversion allocated to various accounts		15	0	0
		3,836,590	12	11
DECREASE DURING THE YEAR—				
From Electric Supply Sinking Fund Account		800	0	0
From State Coal-mines Account		10,000	0	0
From State Coal-mines Sinking Fund Account		8,590	0	0
From Discharged Soldiers Settlement Account Deed of hypothecation (Finance Act, 1931, No. 4, section 7 (2))		950,000	0	0
From Public Debt Repayment Account		1,440,215	0	0
From Loans Redemption Account—				
Nauru and Ocean Islands moneys		20,560	0	0
Reparation moneys		3,330	0	0
State Advances moneys		373,215	0	0
		2,806,710	0	0
Increase for year				1,029,880 12 11
Total debt as at 31st March, 1936 (B.-1 [Pt. III], page 8)		£285,461,097	19	9*

Interest payable by Railways Department.

I have, in the preceding comments on the treatment of exchange, mentioned that the Railways Department has during the year been relieved of exchange costs to the extent of approximately £500,000. On the other hand, it would appear that the Department has been charged with interest in excess of the actual amount paid by the Treasury on the Railways loan capital.

Taking the figures as they stood at 31st March, 1936, the following seems to be the position :—

The Railways capital is £54,170,548. The rate of interest actually paid by the General Purposes Account on £134,440,909 (which includes the above £54,170,548) amounted to 3·97 per cent., and at this rate the Railways Department should have been charged with £2,150,570 as interest on its capital, whereas it was actually charged under the existing regulations made under section 40 of the Government Railways Act, 1926, the sum of £2,302,224, or an excess of £151,654. In these figures exchange has been omitted.

It will be seen, therefore, that as an offset against the exchange of approximately £500,000 paid by the Consolidated Fund on behalf of Railways there has been an excess of £151,654 charged for interest against the Railways. The regulation does not seem to be equitable.

Creation and Issue of Adhesive Stamps.

The creation and issue of adhesive stamps is authorized by two enactments. Sections 10 and 11 of the Stamp Duties Act, 1923, provide that stamps for revenue or postage purposes shall be created in accordance with regulations made under that Act or under the directions of the Minister of Stamp Duties, while section 13 of the Post and Telegraph Act, 1928, states that "the Postmaster-General may cause to be made and sold postage-stamps"

In August, 1935, the then Prime Minister advised the Audit Office that the Government had decided to place the responsibility for the creation of stamps with the Post and Telegraph Department instead of with the Stamp Duties Department, as the division of control was considered inadvisable.

On the Prime Minister's undertaking that any legislation required to give effect to this decision would be submitted to Parliament in due course, the Audit Office agreed to raise no objection to the arrangement, and since then the Post Office has assumed control.

After the final parliamentary session of 1935, advice was received from the Post Office to the effect that, although the Department had taken the usual steps to procure the promised legislation, it had not been possible to introduce the necessary measure owing to pressure of business, and at the date of this report the matter has not been regularized.

I may add by way of explanation that there are occasions when, in cases of urgency and to avoid inconvenience to the Government, the Audit Office consents to raise no objections to irregularities such as this on the written promise of the Head of the Government that the matter would be validated at the next session of Parliament. This is the first occasion in my experience where the validation has not been provided in accordance with the promise of the Government.

* N.B.—These figures do 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.

Unemployment Amendment Act, 1932.

Many applications have been submitted to this Office by the Lands and Survey Department recently for authority to write off losses incurred in connection with the settlement of unemployed workers under the Unemployment Amendment Act, 1932, and Audit investigations disclose that some of the "small farms" provided for the settlement of the unemployed have involved the Crown in considerable losses.

In the cases which have come under Audit notice it would seem that in the early stages of the scheme, and prior to the date when the Lands and Survey Department assumed the administration of that scheme, certain properties acquired under the Act were quite unsuitable for the purposes intended; and that, as a consequence, these properties have been abandoned to the original owners, and the improvements effected thereon by the Crown have been sacrificed or disposed of at a considerably less amount than their cost.

Writing off of Losses on Securities taken over by the State Advances Corporation.

Pursuant to the provisions of section 36 of the Mortgage Corporation of New Zealand Act, 1934-35, all the mortgages formerly vested in the State Advances Superintendent were transferred to the Mortgage Corporation. As consideration for the mortgages so transferred, the Corporation issued to the Crown interest-bearing stock of an amount of approximately 80 per cent. of the aggregate amount secured by the transferred mortgages, and the balance of 20 per cent. constitutes a contingent liability of the Corporation to the Crown.

By section 38 (4) of the Act all ascertained losses suffered by the Corporation in respect of the mortgages so transferred are deductible from the Corporation's contingent liability to the Crown, and that liability is deemed to be reduced accordingly.

The Audit Office raised the question as to whether these losses should not be written off by Parliament in the usual way through the Appropriation Act, but the Solicitor-General ruled that in terms of section 38 (4) of the Act the writing-off by the Corporation concludes the matter. The asset of the Crown is thus being reduced at the option of the debtor Corporation, and the Crown has no say in the writing-off of its losses.

The position is not altogether satisfactory from the viewpoint of the taxpayer, as it would appear that Parliament has unintentionally weakened its control over the expenditure by altering the customary procedure in regard to the writing-off of debts due to the Crown.

Defalcations and other Irregularities in Connection with Public Moneys and Stores.

The serious nature of some of the thefts and misappropriations of public moneys and stores that were brought to light during the year clearly indicates how necessary it is that the rules and regulations that have been framed for the purpose of ensuring a satisfactory internal check should be strictly enforced in all Departments.

During the year there were fifteen cases brought under the notice of the Audit Office where Government officials had been found guilty of irregularities involving the theft of public moneys or stores. This number is approximately the same as that of each of the two previous years, but a feature of the irregularities for this year is the large amounts involved in several cases, in two instances running into four figures and in six other instances ranging between £100 and £400.

The largest sum stolen in any one instance was £4,550, this being the amount of a theft of Post Office Savings-bank funds committed by an employee of the Savings-bank by means of forging withdrawal slips. These, with passbooks altered to suit each case, were presented in ordinary course for cashing.

A portion of the £4,550, amounting to £3,725, was recovered subsequently, and a sentence of three years' imprisonment with hard labour imposed on the offender.

Thefts of tin of the approximate value of £1,100 from the Railway Main Store at Woburn, and subsequent sales thereof, were discovered by the Stores Audit Inspector following on inquiries made by him into ledger entries recording inter-store transfers of tin which could not be substantiated by other documents. The employee responsible for the thefts was sentenced to reformatory detention for a period not exceeding two years. Action was also taken against the purchaser of this material with the result that he was convicted and sentenced to reformatory detention for a period not exceeding one year.

Charges of theft involving an amount of £395 were preferred against a Fields Officer of the Lands and Survey Department, Te Kuiti, who during the year was discovered to have been guilty of misappropriations in connection with transactions affecting the Crown. Most of this sum was obtained by the officer by the sale of live-stock, the property of the Crown, and conversion of the sale proceeds to his own use. A sentence of two years' reformatory detention was imposed by the Court.

A defalcation by another officer in the Lands and Survey Department occurred in the Christchurch District Office, in which case cash amounting to £200 was misappropriated by the assistant cashier by manipulating or withholding the office copies of receipts for moneys received by him over the counter during the absence of the cashier. The officer in this instance was admitted to probation for a period of two years.

The Audit Office was also advised during the year that an officer of the Mental Hospitals Department employed at the Sunnyside Mental Hospital's farm had been selling live-stock belonging to the farm and converting the proceeds from the sales to his own use. Investigation into the peculations of this officer disclosed that they involved an amount of £327, and on a charge of the theft of this amount the officer was sentenced to twelve months' reformatory detention.

In addition to thefts by departmental officers, numerous thefts of public moneys and stores, principally from the Post and Telegraph Department, were committed during the year by persons not in the employ of the Government.

In the case of the Unemployment Fund, no fewer than 357 cases were reported where relief workers had during the year obtained moneys in excess of relief rates by making false statements to the Unemployment Board or by non-disclosure of material particulars of their circumstances. This represents an increase of 282 cases in comparison with the preceding year. Since the 31st March a further 528 similar cases have been recorded, making a total of 885 from 1st April, 1935, to date of this report.

The defalcations by local authority officials have been referred to in another section of my report under the heading of "Audit of Local Authorities' Accounts."

Surcharges.

Section 69 of the Public Revenues Act, 1926, requires the Controller and Auditor-General to surcharge any officer who is responsible for loss of public moneys or stores with the amount of such loss. A noticeable feature in connection with the examination of the year's expenditure of Public Account was the number of surcharges which I found it necessary to issue on account of losses of moneys from the Unemployment Fund, which were caused apparently by the negligence of departmental officers. I had occasion to issue twenty-seven surcharges against officers of the Labour Department. The amount involved in these surcharges totalled £324 19s. 8d., three of which, totalling £48 8s. 4d., have been withdrawn pending completion of action taken for recovery, while two surcharges amounting to £27 8s. 2d. have been satisfied, and two amounting to £17 8s. 9d. have been remitted by the Minister of Finance. I fully recognize that the Labour Department has been called upon to deal with very heavy expenditure on new activities, and there may be reasonable excuses for errors in some cases. The Audit Office has, however, no option but to impose a surcharge under the circumstances, but no surcharge can be imposed without carrying with it the right of appeal to the Minister of Finance.

Two officers of the Government Life Insurance Department were surcharged with the loss of £42 15s. 6d., which was apparently caused by the negligence of those officers. They have, however, lodged an appeal with the Minister of Finance for relief in accordance with the provisions of section 71 of the Public Revenues Act.

In connection with a surcharge amounting to £6 8s. 2d. issued against an officer of the Post Office following on a wrongful withdrawal from the Post Office Savings-bank, the Minister of Finance allowed the officer's appeal.

A surcharge was issued against an officer of the Railways Department who was held responsible for the loss of £25 2s. 9d. cash which had been removed from the office of a railway-station while the officer was temporarily absent. The amount involved was repaid.

An officer of the Public Works Department was surcharged with the loss of £1 15s., being air freight on goods which were required urgently and which he had omitted to order at the proper time.

An officer of the Pensions Department was surcharged with the amount of £34 9s. 4d., being the contents of a cash-bag which was stolen from an office of the Department while the officer was busily engaged on other duties. Action in connection with the surcharge has been postponed by the Minister of Finance pending restitution of the amount by the person who was convicted on a charge of stealing the sum involved.

Two officers of the Native Department who were surcharged with the loss of £2 17s. resulting from an overpayment of wages appealed to the Minister of Finance, who waived the surcharges.

Departmental Accounts and Balance-sheets.

The income and expenditure accounts and balance-sheets of all Departments for the year 1934-35 have been submitted to and examined by the Audit Office.

The examination showed that the system of accounting and internal check have been well maintained during the year. These accounts will be found included in parliamentary paper B.-1 [Pt. IV].

A semi-continuous audit of the accounts of the Meat Producers' Board, Dairy Produce Control Board, Fruit-export Control Board, Poultry Board, Broadcasting Board, and Wheat Committee has been maintained.

State Balance-sheet and Income and Expenditure Account.

The State Balance-sheet has been prepared by the amalgamation of the balance-sheets of all the Government Departments and Special Accounts, excepting the various Insurance, Trust and Superannuation Fund Accounts. As the funds of these latter accounts are the property of the policyholders, clients or contributors, they are not taken into the State Balance-sheet, which therefore represents the assets and liabilities of the State only.

In past years the depreciation charged has been credited to Depreciation Reserve, the assets being shown at the original value. During the year ended 31st March, 1935, a change was made in the case of departmental accounts whereby the amount of the depreciation charged to date was taken off the value of the assets, thus accounting for the decrease as compared with the previous year in many of the Asset Accounts and in the Depreciation Reserve.

The assets showing increases are those in respect of developmental and expanding services such as roads, railways, telegraphs, and electric-supply schemes.

The big reduction in the public debt is the result of the paying-off of the large amount of Treasury bills outstanding at the commencement of the year. Portion of these redemptions was made from the increase resulting from the transfer of sterling funds to the Reserve Bank in exchange for New Zealand currency.

Appropriations of profits for sinking funds or the payments made to the Public Debt Repayment Account are not included as expenditure.

For the forthcoming year it is hoped to link up completely the State Income and Expenditure Account with the State Balance-sheet, the balance of the Income and Expenditure Account, together with any capital losses or profits, being transferred to the account for the "Surplus of Assets over Liabilities."

I have agreed to the discontinuance of the practice of placing footnotes on each account with reference to the fact that the accounts include charges against the Departments for which the Departments possess no Parliamentary appropriation, provided that the Treasury prefaced parliamentary paper B.—1. [Pt. IV] with an explanatory statement setting out the general methods adopted in compiling these accounts.

Stores Audit Section.

This branch of Audit was founded in May, 1920, and from that date up to the present day the section has gradually grown and the work has increased until to-day it occupies a very important branch of Audit work.

Prior to the above date and, in fact, for some time afterwards, when the system of control by Audit was in process of inauguration hundreds of thousands of pounds of public money were expended in the purchase of Government stores annually, and, apart from the auditing of the payment vouchers and authorities, no complete system of check upon the receipt, custody, or issue of these stores was maintained.

The initiation of a new system of control by Audit and the uprooting of old established methods naturally at first occasioned some opposition in certain parts of the Service. I am, however, very pleased to be in a position to report that throughout the various Departments of State the new system has fully justified itself, and that concrete records linking up the ordering, purchasing, receipt, custody, issue, and final consumption or use of stores are now in existence, and on the whole are well maintained. I am also pleased to be able to report that every assistance by Departments is being afforded to Audit Inspectors in the discharge of their duties.

The task of auditing Government stores differs materially from that of auditing cash, and experience shows that it is much more difficult to detect and prove misappropriation of stores than of cash.

It is difficult at times to draw the line between matters of administration and matters of account, which latter are the subject of Audit examination. It is, however, a well established principle that Audit investigation must not be withheld from matters of pure administration if losses have occurred to the State through lax administration.

Modern accounting authorities stress the importance of maintaining thorough stock records combined with the keeping of an up-to-date costing system, and in this respect our State Departments are not lacking.

Irregularities in accounting for stores at Mental Hospital Institutions and Railway Workshops have recently been reported by Audit Inspectors. I attribute these irregularities, not to the weakness of the stores systems which have been installed, but to the lack of observance of the details of the systems as laid down by regulations.

Owing to the general improvement of store accounting in the various Departments of State and to the increase in the Stores Audit staff, I have been able during the year to undertake the inspection of the Railway Department's stores and workshops at Otahuhu, Woburn, and Hillside.

I am pleased to be able to say that there has been a considerable improvement in the method of accounting for stores used on the development schemes under the control of the Native Department since the Audit complaints of two years ago were investigated and disposed of. There is still, however, room for improvement in the Rotorua district, but here difficult problems are met which do not present themselves to the same extent in other districts.

As a result of Audit investigations during 1934–35 it was ascertained that certain stores in the Native Department had been improperly issued to persons other than those connected with development schemes, and although the debits have been established, the cash received in reduction of these outstandings has been negligible and ultimate recovery seems doubtful.

During the course of their work Inspectors have reported numerous cases of the irregular use of departmental motor-vehicles by departmental officers. The use of Government cars for private purposes results in a direct loss to the State, and should on no account be permitted. It is, however, very difficult to detect irregularities of this nature. This matter will be brought under the notice of the Public Service Commissioner.

Stores Audit inspections have been made throughout the year of offices and institutions of the following Departments, and Audit is of opinion that the stores systems existing in these Departments are satisfactory:—

Prisons, Public Works, Health, Printing and Stationery, Naval Defence, Defence, Education, Marine, Mines, State Forest Service, Industries and Commerce, Tourist and Publicity, Agriculture, Legislative, Police, Mental Hospitals, Native, Railway Workshops, and Post and Telegraph Workshops.

Audit of Local Authorities' Accounts.

The auditing of the accounts of local authorities constitutes a very important branch of the work of the Audit Office.

The total number of bodies coming within the statutory definition of "local authority" for purpose of audit is no less than 1,983, and the task of auditing the accounts of these bodies statutorily devolves upon the Audit Office.

The classes and numbers respectively of "local authorities" are as follows:—

Borough Councils	..	..	..	124	Rabbit Boards	..	..	..	63
County Councils	..	..	..	125	River Boards	..	..	..	41
Drainage Boards	..	..	..	54	Road Boards	..	..	..	16
Educational bodies	..	..	..	67	Town Boards	..	..	..	64
Electric-power Boards	..	..	..	44	Miscellaneous bodies	..	..	..	53
Fire Boards	..	..	..	54	Cemetery Trustees	..	..	..	333
Harbour Boards	..	..	..	45	Domain Boards, Public Hall Boards, &c...	..	..	..	847
Hospital Boards	..	..	..	53					

There appears to have been a considerable growth of public opinion in recent years in favour of reducing the number of local authorities with the object of lessening the cost of local government. The Audit Office is of opinion that there are cases where, by a judicious readjustment of boundaries or amalgamation, the system could be rendered less complex and more economical than at present.

A distinct step towards enabling County Councils to administer county finances more simply and more economically was taken in 1931, when legislation was passed empowering a Council to abolish riding accounts and levy uniform general rates over the county as a whole in place of, as in the past, levying the general rates differentially and separately in each riding, and keeping separate accounts of the transactions in respect of each riding.

Up to the present date forty-two County Councils, representing one-third of the total number of such bodies, have availed themselves of this power.

Notwithstanding that the legislation of recent years affecting the finances of local authorities has created additional work for the Audit inspecting staff the position of the work of auditing these accounts is most satisfactory.

During the year visits of inspection to the District Audit Inspectors were made by myself in the North Island and by my Deputy in the South Island. Twenty districts in all were visited with satisfactory results, and the opportunity was taken whilst in the districts to visit the offices of many of the local authorities and discuss Audit matters with them.

The services of the Audit Office have been freely availed of during the year to determine the many accountancy and legal problems arising from the legislation governing the administration and finances of local authorities.

As stated in my previous report some clearly expressed statutory rule should be laid down defining what constitutes the reasonable additional costs of holding Electric-power Board or Harbour Board elections, when the elections are conducted simultaneously with the elections of Borough or County Councils.

The governing statutes provide that the reasonable additional costs incurred by Borough or County Councils in holding simultaneously with their own elections, the elections of members of Electric-power Boards and Harbour Boards, shall be paid by such Boards.

During the year the Audit Office has been called upon to determine many matters in dispute regarding these "reasonable additional costs," and it is clear from the submissions made by the local authorities concerned that a considerable diversity of opinion exists amongst them as to what expenses can reasonably be treated as "additional costs."

It is obviously unsatisfactory that the position should be in doubt, and in order to remove the cause of dispute, it is suggested that when opportunity offers the law should be amended to enable regulations to be made prescribing a clear definition of what constitutes the reasonable additional costs of an election for members of Electric-power Boards and Harbour Boards when held simultaneously with the election for members of Borough or County Councils.

The Audit Office was also called upon during the year to determine many disputes arising out of the provisions of section 16 of the Municipal Corporations Act, 1933, and to decide what proportions of the cost of preparing and printing the district electors' rolls of Borough Councils were to be borne by certain local authorities.

This is also a matter where there appears to be need for an amendment of the law to indicate more precisely which local authorities are liable and the extent of their liabilities under the section.

There appears to be a general desire among County Councils that the power to establish depreciation and renewal funds which has been given to Borough Councils and Electric-power Boards should be extended to County Councils to enable them to set aside moneys for the purpose of providing for renewal and replacement of plant and other depreciable assets.

The Audit Office is of the opinion that the desire should be given effect to by appropriate legislation.

During the year the Audit Office dealt with thirteen cases of misappropriation of funds by local-body officials, particulars of which were in every instance placed in the hands of the police, and the defaulters were all dealt with by Criminal Court action.

The largest sum misappropriated by any one official in the thirteen cases mentioned was £236 19s. 3d., and the total aggregate sum of all the misappropriations during the year was £699 7s. 10d.

Four members of local authorities automatically forfeited their seats during the year on account of having been concerned or interested in contracts with the local authorities of which they were members. In three cases the amount involved was in excess of the statutory contractual limits, and in the fourth case the member was disqualified for holding a place of profit under or in the gift of the local authority. In one instance proceedings were taken by the Audit Office against a member for recovery of penalties under section 5 of the Local Authorities (Members' Contracts) Act, 1934, and the defendant was fined £2 with costs amounting to £4 16s. 6d.

Since the 31st March nine further cases of disqualification have been ascertained by Audit.

In connection with the disqualification of members of local bodies, I would like to make the position of Audit perfectly clear. The law regarding disqualification is necessarily very strict, and no discretionary powers are given to the Audit Office in cases where breaches of the law have been committed. I am satisfied that in some of the cases of disqualification members have acted without full knowledge of the provisions of the Act and have not been actuated by a desire to act fraudulently. As a breach of the law automatically results in disqualification, it is obvious that the Audit Office is unable to remove or modify the disqualification when once it has been incurred.

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 was required to take action, an adjustment of accounts or a recovery of the moneys was obtained, excepting where a satisfactory explanation was made or where in view of the special circumstances of the case an adjustment or recovery was waived conditionally on legislation being obtained to validate the irregularities. A list of special cases where the conditional waiver was granted is set out below (Schedule "B").

Schedule A.

Accounts not prepared in form required by statute	1
Contracts of insurance with mutual insurance companies	4
Consolidated rates not dealt with in accordance with law	4
Depreciation in trading accounts, absence or inadequacy of charge for	13
Depreciation Fund Commissioners: Moneys handed over without lawful authority	2
Disqualification of local-body members on account of breaches of law	4
Expenditure without legal authority	14
Expenditure made by education authorities out of endowment income without approval of Minister	7
Expenditure made by education authorities on break-up expenses, &c., without approval of Minister	3
Failure to provide for expenditure for year out of revenue	16
Failure to claim subsidy under section 28, Finance Act (No. 3), 1934	2
Failure to make claims within prescribed time for refunds of tax under Motor-spirits Taxation Act, 1927	5
Fidelity securities for staff (absence of)	4
Finance Act, 1934, section 20, moneys not dealt with in accordance with	6
Finance Act, 1931 (No. 2), section 45 (2), and Finance Act, 1932, section 39 (3): Approval of Minister not obtained for disposal of balance of subsidy received	2
Harbours Act, 1923, section 68: Credit given without security for period in excess of that provided	8
Heavy traffic license fees not collected in respect of farmers' motor-lorries	4
Interest on temporary loans paid in excess of unauthorized rate	2
Investments contrary to law	11
Local Authorities Interest Reduction and Loans Conversion Act, 1932-33: Non-compliance with terms of conversion order	2
Local Bodies' Loans Act, 1926 (offences under)—	
(a) Loans raised in excess of or without legal authority	3
(b) Loan-moneys illegally expended	5
(c) Loan-moneys not placed in separate bank account	7
(d) Sinking funds not established and instalments in arrear	11
(e) Brokerage paid in excess of authorized rate	2
(f) Interest paid in excess of authorized rate	1
(g) Miscellaneous	9
Main Highways Board advances not placed in separate bank account	2
Moneys not banked as required by law	23
Overdrafts without or in excess of statutory authority	29
Overdrafts without consent of Minister	1
Purchase on terms or by instalments and payment of interest thereon	9
Rates, dues, fees, &c., not levied or collected according to law	23
Refunds, rebates, or remissions contrary to law	5
Reserves for depreciation, &c., not invested	9
Separate accounts established without lawful authority	12
Transactions incorrectly included in accounts	12
Transactions not included in accounts	5
Travelling expenses and allowances in excess of or without statutory authority	2
Trust-moneys wrongly applied	6
"Unauthorized expenditure" in excess of legal limits	2
Unclaimed Moneys Act, 1908, not complied with	2
Unlawful sinking and other funds	2
Unlawful transfers between accounts and charging of amounts to wrong accounts	9
Miscellaneous	16
Domain Boards, Scenic Boards, miscellaneous Boards under Part I of the Public Reserves, Domains, and National Parks Act, 1928, &c.—	
(a) Borrowing without authority of law	6
(b) Breaches of trustee law	9
(c) Failure to bank moneys as required by law	52
(d) Payments without statutory authority	23
(e) Reductions of rental without Ministerial approval	5
(f) Miscellaneous	2
Cemetery Trustees—	
(a) Failure to bank as required by law	25
(b) Failure to keep a Register of Burials as required by law	2
(c) Payments contrary to trustee law	1
(d) Transactions not included in accounts	2
(e) Miscellaneous	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	12
(b) Stores	12
Excessive sundry debtors, laxity in collecting rates, &c.	24
Profit and Loss Account: Balance incorrectly stated	3
Receipts and other items not verified owing to inadequacy or non-production of supporting evidence	23
Payments unsupported by receipts and/or vouchers	18
Inability to certify wholly to accounts owing to destruction of records by fire, &c.	6
Failure to keep an essential book of record	2
Miscellaneous	6
Cheques signed in blank form	5
Liabilities not included in accounts	5
Payments not certified or passed for payment by local authority	3

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

Auckland Harbour Board: Expenditure incurred in connection with reception of Australian Squadron.

Buller County Council: Borrowing by way of overdraft in excess of statutory limit and entering into an invalid agreement with the bank in respect of that borrowing.

Christchurch City Council: Free installation of electric cookers and fittings in private premises and granting of concessions to consumers purchasing electric ranges from private firms trading in electrical supplies.

Christchurch City Council—Sinking Fund Commissioners: Payment of remuneration to Sinking Fund Commissioners.

Christchurch Domains Board: Expenditure of moneys in sending exhibits to Dunedin National Show and travelling-expenses of Board's Curator at a conference held in conjunction with that show.

Hastings Borough Council: Handing over Depreciation Fund Commissioners' moneys to Hawke's Bay Electric-power Board on sale of electricity undertaking to Board.

Hokianga Harbour Board: Purchase of wharf by instalments extending over period of years.

Lyttelton and Heathcote Domain Board: Entering into agreement to lease a Railway Reserve.

Statement of Royalties payable to the Crown and unpaid at the 31st March, 1936.

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 departments' books as owing and unpaid on 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	141	5	10
Nelson Region	3,118	7	7
Rotorua Region	158	0	0
Wellington Region	384	10	7
Westland Region	710	13	8
			4,512 17 8
Lands and Survey—			
North Auckland District	992	14	10
Auckland District	111	4	11
Gisborne District	281	17	1
Hawke's Bay District	115	14	10
Wellington District	1,200	13	9
Nelson District	304	1	2
Canterbury District	8	4	5
Westland District	1,581	14	6
Southland District	139	11	3
			4,735 16 9
Marine			582 6 9
Mines			7,402 13 1
Native			1,994 18 7
Public Works			7 9 0
State Coal-mines			1,264 1 0
			£20,500 2 10

STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES.

Nature of Irregularity.	Amount involved.	Action taken, and Result.
Agriculture Department.		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
	£ s. d.	
Loss of postal-note	0 10 0	Departmental inquiry unsuccessful.
Customs Department.		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Misappropriation of departmental moneys ..	4 13 8	Offender resigned the Service.
Defence Department.		
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Theft of ammunition	13 2 2	Police investigation unsuccessful.
Theft of rifles, slings, and ground-sheets ..	Not stated	Police notified.
Theft of rifles	Not stated	Recovery made.
Theft of rifles, ammunition, belts, &c. ..	Not stated	Police notified.
Health Department.		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Theft of public moneys	2 17 6	Police investigation unsuccessful.
Justice Department.		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Withholding of departmental moneys ..	107 2 0	Offender resigned the Service. Restitution made.
Lands and Survey Department.		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Misappropriation of departmental moneys ..	200 11 1	Offender admitted to probation for two years. Recovery of £51 14s. 9d. made.
Misappropriation of departmental moneys ..	395 2 9	Offender sentenced to two years' reformatory detention.
Mental Hospitals Department.		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Theft of departmental moneys and stores ..	327 2 3	Offender sentenced to reformatory detention for a period not exceeding one year.
Native Department.		
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Theft of cheque	14 7 6	Offender committed to the Supreme Court for sentence.
Forgery of voucher	4 13 9	Police inquiries not complete.
Pensions Department.		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Theft of cash bag	34 9 4	Offender convicted and ordered to make restitution.
Post and Telegraph Department.		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Fraudulent withdrawals from Post Office Savings-bank ..	4,550 0 0	Offender sentenced to three years' hard labour. Recovery of £3,725 9s. 4d. made.
Misappropriation of departmental moneys ..	106 6 3	Offender admitted to probation for two years. Restitution made.
Theft of departmental moneys	270 0 0	Offender admitted to probation for a period of two years. Recovery of £185 made.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Thefts from public call offices and stamp-vending machines ..	19 4 11	Police investigations resulted in six offenders being convicted, while four others have been arrested.
Fraudulent withdrawal from Post Office Savings-bank ..	8 15 0	Offender admitted to probation for two years and ordered to make restitution.
Theft of money by burglars	66 15 11	Police inquiries unsuccessful.
Theft of mail bag and contents	Not stated	Offenders (three) sentenced to varying terms of imprisonment.
Fraudulent withdrawal from Post Office Savings-bank ..	50 0 0	Offender sentenced to reformatory detention for twelve months. Restitution made.
Fraudulent negotiation of money-order ..	3 4 0	Offender convicted and fined £4. No loss to Department.
Theft of mail by burglars	12 10 0	Police investigation unsuccessful. No loss to Department.
Theft of money by burglar	5 8 7	Offender sentenced to two years' reformatory detention. No loss to Department.
Fraudulent use of window envelopes ..	Not stated	Offender convicted and fined £5 and costs. No loss to Department.
Fraudulent withdrawal from Post Office Savings-bank ..	27 10 0	Police investigating. 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.	
Theft of money and stamps by burglars ..	24 10 9	Police investigations unsuccessful.
Theft of postal-note by burglar ..	0 2 6	Offender sentenced to two years' Borstal detention.
Fraudulent withdrawal from Post Office Savings-bank	10 0 0	Suspect acquitted.
Fraudulent withdrawal from Post Office Savings-bank	50 0 0	Offenders (two) sentenced to twelve months' probation and to two years' hard labour respectively.
Theft of postal-notes and stamps by burglars ..	62 4 4	Police inquiries unsuccessful.
Loss of mail-bag ..	0 18 6	Police inquiries unsuccessful.
Theft of money by burglars ..	3 17 7	Police inquiries unsuccessful.
Loss of Post Office Savings-bank deposit ..	10 0 0	Inquiries unsuccessful.
Fraudulent withdrawal from Post Office Savings-bank	1 4 9	Offender convicted, admitted to probation for two years, and ordered to pay costs and make restitution.
Theft of mail by burglars ..	0 12 4	Police inquiries unsuccessful.
Theft of mail by burglars ..	3 2 6	Offenders (two) convicted and sentenced to two years' Borstal detention and two years' probation respectively, and ordered to make restitution.
Theft of postal packet ..	14 9 11	Offender placed on probation for three years.
Fraudulent withdrawal from Post Office Savings-bank	20 0 0	Police inquiries unsuccessful.
Fraudulent negotiation of money-order telegram	15 0 0	Police inquiries unsuccessful.
Loss of mail-bag ..	1 1 0	Police prosecuting inquiries.
Fraudulent withdrawal from Post Office Savings-bank	10 0 0	Offender sentenced to two years' Borstal detention. Recovery of £3 11s. 10d. made.
Theft of money by burglars ..	4 6 7	Police inquiries unsuccessful.
Public Service Superannuation Fund.		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Widow's annuity obtained by false pretences ..	119 1 8	Offender convicted and placed on probation for three years, and ordered to make restitution.
Railways Department.		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Misappropriation of departmental money ..	0 1 6	Officer dismissed. Restitution made.
Misappropriation of departmental money ..	7 0 3	Offender convicted and discharged. Dismissed the Service. No loss to Department.
Theft of departmental stores ..	1,113 8 10	Offender sentenced to reformatory detention for a period not exceeding two years, and ordered to return part proceeds of stolen property.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Theft of money by burglars ..	18 5 9	Police inquiries unsuccessful. Loss to Department, £3 8s. 7d.
Theft of money by burglars ..	0 1 11	Police inquiries unsuccessful. Loss to Department, 1s. 11d.
Theft of departmental money ..	25 2 9	Police inquiries unsuccessful. Officer responsible surcharged and loss made good by him.
Theft of stores by burglars ..	1 5 10	Police inquiries unsuccessful.
Theft of money by burglars ..	8 2 1	Police inquiries unsuccessful.
Theft of stores by burglars ..	2 10 0	Police inquiries unsuccessful.
Tourist Department.		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Misappropriation of departmental moneys ..	24 11 9	Offender admitted to probation for a period of two years. Restitution made.
Misappropriation of departmental moneys ..	25 0 9	Offender convicted and ordered to come up for sentence if called upon within two years. Restitution to be made.
Misappropriation of departmental moneys ..	20 10 2	Offender fined £25, admitted to two years' probation, and ordered to make restitution.
Unemployment Fund.		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Misappropriation of departmental moneys ..	12 9 4	Offender convicted and admitted to probation for a period of eighteen months and ordered to make restitution.
Misappropriation of departmental moneys ..	19 17 6	Offender convicted and admitted to probation for a period of two years and ordered to make restitution.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Three hundred and fifty-seven 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	3,368 8 7	Recovery being made. Offenders prosecuted in fifty-eight cases, nine being convicted and ordered to refund amounts totalling £205 7s.; forty-nine convicted and fined amounts totalling £224 6s. and costs £27 13s.
Forgery of cheque endorsement ..	1 8 9	Police inquiries unsuccessful.
Theft of stores by relief worker ..	Not stated	Offender convicted and fined £2 5s.

**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.			
Wages	Receipts unobtainable	£ s. d. 10 1 0	£ s. d. 10 1 0
Customs.			
Travelling-expenses: Officers travelling in United States of America and Canada	Receipts unobtainable	241 18 9	241 18 9
Defence.			
Refund of excess exchange to contractors	Receipts unobtainable	293 5 1	
Travelling-expenses in England	Receipts unobtainable	1 13 9	
Travelling-expenses in Singapore	Receipts unobtainable	2 11 4	297 10 2
Education.			
Transfer expenses	Receipts not obtained	2 9 0	
Travelling-expenses	Receipts unobtainable	0 6 6	2 15 6
Health.			
Transfer expenses	Receipt lost	1 5 0	1 5 0
Industries and Commerce, Tourist, and Publicity.			
Postages, &c., in Australia	Receipts unobtainable	4 0 0	
Advertising	Receipts unobtainable	3 0 0	7 0 0
Internal Affairs.			
Telegrams and bureau charges	Receipts not obtained	1 10 4	
Expenses incurred on voyage to London	Receipts unobtainable	50 0 0	
Gratuities: Royal tour	Receipts unobtainable	68 0 0	119 10 4
Justice and Prisons.			
Travelling-expenses	Receipts not obtained	0 15 0	
Refund Court fees	Receipts unobtainable	11 5 8	
Luggage checks, &c.	Receipts not obtained	3 14 0	15 14 8
Lands and Survey.			
Travelling-expenses	Receipts not obtained	1 11 0	1 11 0
Native.			
Travelling-expenses	Receipts not obtained	6 2 5	
Travelling-expenses	Receipts unobtainable	13 0 10	
Balance due on contract	Receipt unobtainable	28 0 0	47 3 3
Pensions.			
Refund cost of medicine	Receipt lost	16 0 0	16 0 0
Post and Telegraph.			
Publications	Receipts unobtainable	6 14 9	
Key blanks	Receipts unobtainable	2 15 5	9 10 2
Prime Minister's Department.			
Expenses in connection with Jubilee celebrations ..	Receipts unobtainable	49 4 11	49 4 11
Public Works.			
Transfer expenses	Receipts lost	7 10 6	7 10 6
Scientific and Industrial Research.			
Cost of cables	Receipts not obtained	3 7 4	3 7 4
Transport.			
Travelling-expenses	Receipts unobtainable	4 10 0	4 10 0
Treasury.			
Travelling-expenses	Receipts not obtained	34 4 0	
Expenses in connection with silver coinage ..	Receipts lost	12 17 1	47 1 1
Unemployment Board.			
Subsidies under building scheme	Receipts lost	87 9 9	
Grocery rations	Receipts lost	0 12 6	88 2 3
			£969 15 11

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.

Increased work and responsibility is thrown on the Audit Office year by year by new legislation, which necessitates an increased number of trained auditors to comply with requirements. It has been found very difficult to provide an efficient staff to keep pace with the work, and at present there is a shortage of trained officers. Officers with Audit experience are frequently offered, by local bodies and Government Departments, positions involving promotion and increased salaries, and the Audit Office then finds it necessary to obtain, through the Commissioner, the transfer of officers with some experience from other Departments.

It is with much satisfaction that I have to record my appreciation of the high standard of efficiency achieved by the staff in carrying out the work entailed in examining the revenue and expenditure of Government accounts and accounts of local bodies. I am indebted to the various Government Departments and local authorities for their co-operation and for the facilities provided, by which Inspectors and Examiners were able to carry out their duties smoothly and expeditiously. My special thanks are due to the Crown Law Office, to which many involved legal questions were referred for decision during the year, and also to the officers of the Police Department for their ready and valuable assistance in all cases which called for Court action.

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

Audit Office, Wellington, 13th August, 1936.

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, broken, obsolete, and destroyed by fire	94 17 7	..
Value of stores	Stolen	7 7 1	..
Value of live-stock	Died and destroyed	361 3 9	..
Value of publications	Gratuitously issued	2 9 0	..
Advances for stock fodder	Debtors unfinancial .. .. .	..	65 9 8
Cost of clearing ragwort	Company insolvent .. .. .	..	5 0 0
Laboratory testing fees	Debtor unfinancial .. .. .	..	2 2 0
Sale of live-stock and implements	Debtor unfinancial .. .. .	..	37 7 6
Slaughtering and inspection fees	Debtors unfinancial .. .. .	..	2 0 6
Students' fees	Debtors unfinancial .. .. .	..	38 18 6
<i>Audit.</i>			
Audit fee	Debtors unfinancial .. .. .	..	261 2 0
<i>Customs.</i>			
Replacement of goods lost in transit	Nugatory expenditure .. .. .	..	0 12 6
<i>Defence.</i>			
Value of stores	Deficient, broken, and destroyed by fire	1,462 7 1	..
Value of stores	Stolen	65 18 7	..
Value of stores	Gratuitously issued	30 18 7	..
Value of stores	Loss on realization	56,004 10 4	..
Value of aeroplanes	Crashed	3,274 9 10	..
Value of live-stock	Died and destroyed	121 14 2	..
Cheque fraudulently cashed	Offender untraceable .. .. .	..	10 0 0
Clothing and equipment	Debtors unfinancial .. .. .	..	3 6 3
Badges and shields	Claim abandoned owing to special circumstances	..	44 14 4
Hire of hall	Debtors unfinancial .. .. .	..	6 6 0
<i>Education.</i>			
Value of stores	Loss on realization, deficient, broken, and lost	122 17 1	..
Value of stores	Stolen	0 4 6	..
Value of live-stock	Died and destroyed	52 7 5	..
Maintenance fees	Debtors unfinancial, untraceable, or deceased	..	6,006 5 2
Publications supplied	Debtors unfinancial .. .. .	..	1 7 2
Rent	Debtors unfinancial .. .. .	..	87 2 4
<i>External Affairs.</i>			
Value of stores	Deficient	9 17 11	..
Value of stores	Stolen	1 17 1	..
Value of buildings	Loss on realization	551 7 3	..
Sale of land	Original charge excessive .. .. .	..	50 0 0
Rent	Debtors unfinancial or deceased .. .. .	..	74 1 6
Replacement of cutlery lost	Nugatory expenditure .. .. .	..	0 15 0
<i>Health.</i>			
Value of stores	Deficient, broken, unserviceable, and lost	471 19 4	..
Value of stores	Gratuitously issued to Sunshine Associations	249 1 8	..
Value of stores	Stolen	1 2 9	..
Value of live-stock	Died and destroyed	75 8 2	..
Cash stolen	Offender untraceable .. .. .	..	2 17 6
Maintenance and treatment	Debtors in poor circumstances, untraceable, or deceased	..	5,996 7 1
Repairs to departmental cars damaged in accidents	Nugatory expenditure .. .. .	..	36 11 1
<i>Immigration.</i>			
Passage-moneys	Debtors untraceable, unfinancial, or deceased	..	177 16 3

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>			
Value of stores	Deficient, broken, and lost	£ 354 3 9	£
Value of stores	Issued to rescue parties	2 9 4	.. ..
Value of stores	Stolen	48 5 11	.. ..
Value of equipment	Loss on realization	1,558 3 5	.. ..
Value of live-stock	Died and destroyed	13 17 7	.. ..
Advertising	Debtors unfinancial .. .. .	.. ..	3 16 0
Replacement of stolen clothing	Offender untraceable .. .. .	.. ..	2 0 0
Electricity and water-supply	Debtors unfinancial or untraceable .. ..	.. ..	37 0 0
Sanatorium and X-ray fees	Debtors unfinancial or untraceable .. ..	.. ..	134 2 3
Gratuitous accommodation	Searchers engaged on rescue operations .. ..	.. ..	12 9 6
<i>Internal Affairs.</i>			
Value of stores	Loss on realization, deficient, and lost	50 9 6	.. ..
Value of buildings	Loss on realization	6,161 6 1	.. ..
Advances by High Commissioner	Debtors unfinancial or untraceable .. ..	.. ..	239 0 2
<i>Justice and Prisons.</i>			
Value of stores	Deficient, broken, and lost	138 7 6	.. ..
Value of stores	Stolen	2 11 3	.. ..
Value of buildings	Loss on realization	897 1 5	.. ..
Value of live-stock	Died and destroyed	1,002 18 10	.. ..
Court costs	Debtors unfinancial or deceased; company insolvent .. ..	.. ..	20 11 0
Quarry metal and rent	Debtors unfinancial or untraceable .. ..	.. ..	8 17 9
<i>Labour.</i>			
Value of stores	Deficient and lost	581 17 11	.. ..
Value of stores	Stolen	40 4 8	.. ..
Value of live-stock	Died	1 15 0	.. ..
Court costs	Debtors in poor circumstances .. ..	.. ..	37 8 0
Excess subsidies, wages, and maintenance	Debtors unfinancial, untraceable, or deceased; offenders dealt with by Court; reduced owing to special circumstances .. ..	.. ..	959 0 2
Amount owing for sales of equipment	Debtor unfinancial .. .. .	.. ..	1 17 0
Discounts lost through late payment	Nugatory expenditure .. .. .	.. ..	4 4 2
Fares advanced	Debtors unfinancial or untraceable .. ..	.. ..	190 7 0
Penalties for breach of award	Debtors unfinancial, untraceable, or deceased .. ..	.. ..	135 4 3
<i>Land and Income Tax.</i>			
Income-tax	Debtors unfinancial or untraceable .. ..	.. ..	1,678 13 0
<i>Lands and Survey.</i>			
Value of stores	Deficient, lost, or unserviceable	845 7 6	.. ..
Value of stores	Stolen	2 11 2	.. ..
Value of lithographs	Obsolete	2,096 17 9	.. ..
Value of buildings	Loss on realization	106 13 4	.. ..
Value of live-stock	Died and destroyed	748 15 0	.. ..
Advances under Discharged Soldiers Settlement Act	Loss on realization of securities	92,160 4 5	.. ..
Advances under the Deteriorated Lands Act	Loss on realization .. .. .	.. ..	176 11 10
Advances under the Lands for Settlement Act	Loss on realization .. .. .	.. ..	303 18 9
Advances under Small Farms Plan	Debtors unfinancial or untraceable; loss on realization .. ..	.. ..	5,743 19 10
Interest on survey liens	Debtors unfinancial; amounts reduced owing to special circumstances .. ..	.. ..	373 3 11
Interest on deferred payment licenses	Debtors unfinancial or untraceable .. ..	.. ..	1,738 18 2
Kauri-gum, timber, and shingle royalties	Debtors unfinancial .. .. .	.. ..	1,328 9 5
Land purchase-moneys paid twice	Nugatory expenditure .. .. .	.. ..	476 2 10
Legal costs, lithographs, and excess wages	Debtors unfinancial .. .. .	.. ..	13 9 7
Rents	Debtors unfinancial, bankrupt, untraceable, or deceased .. ..	.. ..	18,974 14 3
<i>Legislative.</i>			
Value of stores	Deficient, broken, and lost	306 17 1	.. ..
<i>Marine.</i>			
Value of stores	Deficient and lost	10 5 5	.. ..
Value of buildings	Loss on realization	63 4 8	.. ..
Coal lease rent	Debtors unfinancial .. .. .	.. ..	62 14 0
Machinery and boiler inspection fees	Debtors unfinancial, untraceable, or deceased .. ..	.. ..	92 8 0
<i>Mental Hospitals.</i>			
Value of stores	Deficient, broken, and lost	2,079 17 1	.. ..
Value of stores	Stolen	11 13 6	.. ..
Value of live-stock	Died and destroyed	633 7 0	.. ..
Value of goods supplied	Debtors unfinancial or deceased; claim abandoned owing to special circumstances .. ..	.. ..	29 7 4
Grazing charges	Debtor unfinancial .. .. .	.. ..	5 17 0
Cash stolen	Offender dealt with at Supreme Court .. ..	.. ..	4 4 0
Repairs to motor-van damaged in accident	Nugatory expenditure .. .. .	.. ..	11 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.
		£ s. d.	£ s. d.
<i>Mines.</i>			
Value of stores	Deficient, unserviceable, and loss on realization	35 19 10	..
Value of coal shortages	Due to handling, stone, and evaporation	628 19 6	..
Value of coal	Loss on realization due to mutilation of telegram in transit	38 15 8	..
Cash stolen	Offender untraceable .. .. .	..	50 0 3
Coal supplied	Debtor unfinancial .. .. .	..	71 16 7
Court costs and fees	Debtor unfinancial .. .. .	..	5 1 6
Rent	Debtors unfinancial .. .. .	..	882 7 10
<i>Native.</i>			
Value of stores	Deficient, broken, and lost	1,045 14 2	..
Value of stores	Stolen	66 9 10	..
Value of live-stock	Died and destroyed	4,006 13 1	..
Contract-money overpaid	Debtor unfinancial .. .. .	..	3 10 0
Loan on mortgage	Loss on realization .. .. .	..	245 7 7
Repairs to departmental car damaged in accident	Nugatory expenditure .. .. .	..	3 0 0
<i>Naval Defence.</i>			
Value of stores	Deficient, broken, and lost	249 7 4	..
Value of stores	Stolen	0 8 7	..
Value of clothing and provisions	Issued at less than cost	355 9 9	..
Value of torpedo	Lost during manœuvres	2,155 5 6	..
Compensation for tool lost	Nugatory expenditure .. .. .	..	0 12 0
Repairs to French warship	Nugatory expenditure .. .. .	..	15 15 0
Stores sold	Debtor unfinancial .. .. .	..	16 15 3
Wages overpaid	Debtor untraceable .. .. .	..	0 12 2
<i>Pensions.</i>			
Value of stores	Unserviceable	1 0 0	..
<i>Police.</i>			
Value of stores	Loss on realization, broken, and lost	123 3 11	..
<i>Post and Telegraph.</i>			
Value of stores	Deficient, broken, and lost	668 16 2	..
Value of stores	Stolen	143 5 9	..
Value of telephones	Destroyed by fire	720 15 5	..
Advertising	Debtors unfinancial .. .. .	..	58 19 5
Interest on bonds	Delay in presentation for payment .. .. .	..	15 0 0
Investments	Loss on realization .. .. .	..	3,023 8 6
Postage-stamps	Stolen by fraudulent manipulation of stamp-vending machines	..	5 0 2
Toll fees	Debtors unfinancial, untraceable, or deceased; stolen from telephone boxes	..	246 12 8
Repairs to damaged telegraph poles	Debtors unfinancial .. .. .	..	5 9 1
<i>Printing and Stationery.</i>			
Value of stores	Deficient, broken, and lost	124 10 7	..
Publications	Debtors unfinancial .. .. .	..	1 11 10
<i>Public Service Commissioner.</i>			
Value of furniture	Broken	3 12 0	..
<i>Public Service Superannuation.</i>			
Investments	Loss on realization .. .. .	..	1,180 6 6
<i>Public Trust.</i>			
Value of stores	Deficient or loss on realization	77 10 7	..
Investments	Loss on realization .. .. .	..	13,856 1 8
<i>Public Works.</i>			
Value of stores	Deficient, broken, lost, and unserviceable	3,991 7 8	..
Value of stores	Loss on realization	4,060 18 4	..
Value of stores	Stolen	177 0 7	..
Value of live-stock	Died and destroyed	31 9 4	..
Value of building	Damaged by storm	112 4 0	..
Electricity and water supplied	Debtors unfinancial or untraceable; rebates for prompt payment	..	245 0 3
Rents and hire charges	Debtors unfinancial .. .. .	..	784 4 6
Refund petrol-tax	Lodgment of claim outside statutory period	..	10 7 3
Water-power license fee	Remitted on account of damage to plant by flood	..	5 0 0
Water and drainage rates	Debtors unfinancial .. .. .	..	7,723 12 6
<i>Railways.</i>			
Value of stores	Broken and lost	1,269 10 8	..
Value of stores	Stolen	1,266 7 1	..
Value of wagons	Damaged in accidents	1,948 8 1	..
Freight and rent	Debtors unfinancial or untraceable .. .. .	..	1,117 2 3

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>Scientific and Industrial Research.</i>			
Value of stores	Loss on realization, deficient, and un-serviceable	£ 138 s. 4 d. 11	£ .. s. .. d. ..
Postage-stamps	Accidentally destroyed .. .. .	..	1 10 0
<i>Stamp Duties.</i>			
Value of furniture and fittings	Loss on realization and un-serviceable ..	14 14 0	..
Annual license duties	Debtors unfinancial; fees waived owing to special circumstances	..	9,498 11 7
Estate duty	Interest remitted owing to special circumstances	..	33 11 1
<i>State Advances.</i>			
Rent, rates, and taxes	Debtors unfinancial or untraceable ..	..	782 17 6
Loans on mortgage—			
Settlers Branch	Loss on realization .. .. .	..	90,463 1 1
Workers Branch	Loss on realization .. .. .	..	4,581 4 4
Housing Branch	Loss on realization .. .. .	..	7,510 16 2
Repatriation Branch	Loss on realization .. .. .	..	6,407 5 0
Rural Advances Branch	Loss on realization .. .. .	..	17,513 0 4
Public Debt Sinking Fund Branch	Loss on realization .. .. .	..	1,136 18 11
<i>State Forest Service.</i>			
Value of stores	Loss on realization, broken, and lost ..	252 12 0	..
Value of stores	Stolen	0 3 0	..
Value of buildings	Loss on demolition	168 1 8	..
Value of horses	Died	21 0 0	..
Value of publications	Gratuitously issued	4 5 9	..
Value of trees	Gratuitously issued for unemployment relief	1,000 14 3	..
Grazing rents	Debtors unfinancial .. .. .	..	179 7 4
Repairs to motor-truck damaged in accident	Nugatory expenditure .. .. .	..	49 12 11
Sawmill license	Debtor deceased .. .. .	..	511 0 0
Timber royalties	Debtors unfinancial or untraceable; rebates for prompt payment	..	256 9 8
<i>Treasury.</i>			
Value of furniture and equipment	Loss on realization	2 10 11	..
Advance to Land Settlement Association	Debtors unfinancial .. .. .	..	1,259 10 8
Investments	Loss on realization .. .. .	..	253 15 3
Loans from General Purposes Relief Account	Debtors unfinancial .. .. .	..	414 16 3
		197,786 15 2	216,135 19 10
		£413,922 15s. 0d.	

PUBLIC ACCOUNTS, 1935-1936.

INTEREST, CONVERSION, AND REDEMPTION REMITTANCE ACCOUNTS.

	Balances as at 31st March, 1935.				Transactions, 1935-1936.				Balances as at 31st March, 1936.			
	Debit.		Credit.		Debit.		Credit.		Debit.		Credit.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Interest Remittance Account—												
Bank of England	5,750,117	9 3	5,811,200	12 4	5,689,272	5 2	..	..	5,628,189	2 1
High Commissioner	6,393	12 4	41,002	15 3	35,842	16 8	..	..	1,233	13 9
Conversion Remittance Account—												
Bank of England
High Commissioner	3 18	4	..	..	..	..	..	..	3 18	4
Redemption Remittance Account—												
Bank of England	1,506,940	5 3	1,495,105	0 9	2,643,701	13 5	..	..	2,655,536	17 11
High Commissioner	37,000	0 0	148,300	0 0	111,300	0 0	..	..	..	..
Suspense Remittance Account	7,300,455	5 2	8,480,116	15 3	7,495,608	8 4	8,284,963	12 1	..	..
Totals	7,300,455	5 2	15,975,725	3 7	15,975,725	3 7	8,284,963	12 1	8,284,963	12 1

PUBLIC ACCOUNTS, 1935-1936.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1936.

TAXATION :—	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
CUSTOMS	8,186,589	19 4	25,428	14 7	8,161,161	4 9
BEER DUTY	715,233	0 5	190	13 5	715,042	7 0
SALES TAX	2,468,600	5 9	5,998	16 5	2,462,601	9 4
FILM-HIRE TAX	60,656	19 2	..	..	60,656	19 2
GOLD-EXPORT DUTY	106,978	1 7	2	0 5	106,976	1 2
HIGHWAYS,—						
Tire-tax	94,121	18 9	51	5 9	94,070	13 0
Fees and Fines (Section 24, Motor-vehicles Act, 1924)..	432,311	19 7	416	8 1	431,895	11 6
Petrol-tax	1,761,796	3 8	165,388	19 4*	1,596,407	4 4
Mileage-tax and Penalties (Motor-vehicles Amendment Act, 1934-35, Section 4 (6))—						
Electrically-propelled Motor-vehicles	1,670	11 1	..	..	1,670	11 1
Other Motor-vehicles	143	7 9	57	14 0	85	13 9
	2,290,044	0 10	165,914	7 2	2,124,129	13 8†
STAMP AND DEATH DUTIES,—						
Adhesive Stamps	378,054	13 4	228,479	9 0	149,575	4 4
Duty on Instruments	279,882	9 9	2,441	16 5	277,440	13 4
Estate Duty	1,226,630	2 11	34,824	8 7	1,191,805	14 4
Succession Duty	328,169	14 11	9,102	13 5	319,067	1 6
Gift Duty	104,946	6 11	340	3 6	104,606	3 5
Fines and Penalties	2,435	7 10	416	19 9	2,018	8 1
Impressed Stamps	198,292	16 11	656	3 10	197,636	13 1
Stamp Duty on Interest	52	14 9	..	..	52	14 9
Licenses to Companies	88,676	17 6	895	8 6	87,781	9 0
Sharebrokers' Licenses	1,984	10 0	4	5 0	1,980	5 0
Bank Composition	34,389	5 10	..	..	34,389	5 10
Duties payable by Racing Clubs	381,186	17 3	2,335	19 9	378,850	17 6
Amusements-tax	56,649	10 10	142	7 1	56,507	3 9
Lottery Duty	17,761	15 11	..	..	17,761	15 11
Overseas Passenger Duty	29,727	18 4	9,043	0 9	20,684	17 7
Miscellaneous	18	16 2	14	15 0	4	1 2
Receipts under Section 4, Mortgagees' Indemnity (Workers' Charges) Act, 1927	1,625	4 0	21	12 0	1,603	12 0
	3,130,485	3 2	288,719	2 7	2,841,766	0 7
LAND-TAX	461,980	6 1	3,107	12 9	458,872	13 4
INCOME-TAX	4,633,729	7 1	52,401	8 8	4,581,327	18 5
MISCELLANEOUS,—						
Interest-tax (Finance Act, 1932-33, Section 5) ..	2,594	5 0	..	..	2,594	5 0
Interest-tax (Finance Act, 1932-33, Section 6) ..	41,229	5 0	..	..	41,229	5 0
Residue, Mileage-tax and Penalties under Motor-vehicles Amendment Act, 1934-35, Section 4 (6) (b)	57	2 6	..	..	57	2 6
	43,880	12 6	..	..	43,880	12 6
TOTAL, TAXATION	22,098,177	15 11	541,762	16 0	21,556,414	19 11
Carried forward	22,098,177	15 11	541,762	16 0	21,556,414	19 11

* Refunds by Customs Department of Revenue incorrectly received or credited 374 17 6
 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 165,014 1 10
 £165,388 19 4

† £431,895 11s. 6d. of this amount consists of fees, fines, &c., which are not taxation.

PUBLIC ACCOUNTS, 1935-1936.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1936—continued.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	22,098,177	15 11	541,762	16 0	21,556,414	19 11
INTEREST:—						
ON CAPITAL LIABILITY, WORKING RAILWAYS (interest at £4 5s. per cent. on the total amount of capital moneys deemed to be expended in respect of the railways, as provided by Order in Council under the Government Railways Act, 1926)—	£	s. d.				
Year 1935-36	2,300,050	15 10				
Less reduction made in terms of Finance Act, 1930 (No. 2), Section 14	1,248,573	16 6				
	1,051,476	19 4			1,051,476	19 4
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, 1935, 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)—	£	s. d.				
Year 1935-36 (balance)	531,228	9 8				
Year 1936-37 (in advance)	9,771	10 4				
	541,000	0 0			541,000	0 0
ON THE PUBLIC DEBT REDEMPTION FUND (details on separate statement)	615,020	1 0			615,020	1 0
ON OTHER PUBLIC MONEYS (details on separate statement)	514,702	7 8	753	2 0	513,949	5 8
TOTAL, INTEREST	2,722,199	8 0	753	2 0	2,721,446	6 0
OTHER RECEIPTS:—						
REGISTRATION AND OTHER FEES.—						
Air Navigation Act, 1931	444	16 0	7	8 0	437	8 0
Animals Protection and Game Act, 1921-22	8	11 6			8	11 6
Animals Protection and Game Act, 1921-22 (Part III)	5,122	8 6	0	9 6	5,121	19 0
Apprentices Act, 1923	12	19 0			12	19 0
Arms Act, 1920	3,024	0 0	1	17 6	3,022	2 6
Births, Deaths, and Marriages	21,404	13 10	2	19 6	21,401	14 4
British Nationality and Status of Aliens (in New Zealand) Act, 1928	723	8 0	24	12 6	698	15 6
By-laws Act, 1910	3	3 0			3	3 0
Cemeteries Act, 1908	50	15 0	10	10 0	40	5 0
Cinematograph Films Act, 1928	2,757	6 2	49	2 6	2,708	3 8
Coal-mines Act, 1925	156	1 6	2	7 0	153	14 6
Companies Act, 1934-35	2	0 0			2	0 0
Crown Grant Fees	7	0 0	4	0 0	3	0 0
Customs Act, 1913	12,633	14 10	139	2 8	12,494	12 2
Dairy Industry Act, 1908	2,599	4 6	11	11 0	2,587	13 6
Dentists Act, 1908	28	10 0			28	10 0
Distillation Act, 1908	76	0 0			76	0 0
Education Act, 1914	5	2 0			5	2 0
Electrical Wiremen's Registration Act, 1925	482	19 10	8	8 2	474	11 8
Engineers Registration Act, 1924	32	12 0			32	12 0
Explosive and Dangerous Goods Act, 1908	5,799	13 5	28	12 11	5,771	0 6
Factories Act, 1921-22	3,586	11 6	0	9 0	3,586	2 6
Fertilizers Act, 1927	505	3 0	4	19 0	500	4 0
Finance Act, 1915 (Part III), (Beer Duty)	1,301	3 0	10	0 0	1,291	3 0
Fisheries Act, 1908	413	2 6	0	10 0	412	12 6
Friendly Societies Act, 1909	1	13 0			1	13 0
Health Act, 1920	19	11 10			19	11 10
Hospitals and Charitable Institutions Act, 1926	595	10 4	0	15 0	594	15 4
Industrial Conciliation and Arbitration Act, 1925	513	3 0	0	5 0	512	18 0
Carried forward	62,310	17 3	307	19 3	62,002	18 0
Carried forward	24,820,377	3 11	542,515	18 0	24,277,861	5 11

PUBLIC ACCOUNTS, 1935-1936.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1936—*continued*.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	24,820,377	3 11	542,515	18 0	24,277,861	5 11
OTHER RECEIPTS—<i>continued</i>.						
Brought forward	62,310	17 3	307	19 3	62,002	18 0
REGISTRATION AND OTHER FEES—<i>continued</i>.						
Inspection of Machinery Act, 1928	20,338	17 9	104	15 0	20,234	2 9
Labour Disputes Investigation Act, 1913	58	0 0	..	..	58	0 0
Land Agents Act, 1921-22	7,744	2 0	774	8 2	6,969	13 10
Licensing Act, 1908	50	0 0	..	..	50	0 0
Life Insurance Act, 1908	1	5 0	..	..	1	5 0
Margarine Act, 1908	3	0 0	..	..	3	0 0
Masseurs Registration Act, 1920	171	14 6	..	..	171	14 6
Medical Practitioners Act, 1914	271	2 5	4	6 0	266	16 5
Mining Act, 1926	1,741	2 6	46	7 0	1,694	15 6
Money-lenders Act, 1908	3,643	15 0	21	5 0	3,622	10 0
Native Land Act, 1931	9	9 0	..	..	9	9 0
Native Land Amendment and Native Land Claims Adjustment Act, 1926, Section 14 (Taupo Waters)—						
Fees, Licenses, and Camp-sites	2,485	13 3	3	4 6	2,482	8 9
Fines and Penalties	11	8 0	..	..	11	8 0
New Zealand Loans Act, 1932	1,606	19 0	19	5 0	1,587	14 0
Nurses and Midwives Registration Act, 1925	6,209	1 5	10	9 0	6,198	12 5
Opticians Act, 1928	325	11 9	0	10 6	325	1 3
Orchard and Garden Diseases Act, 1928	1,669	18 10	7	0 0	1,662	18 10
Patents, Designs, and Trade-marks Act, 1921-22	12,925	0 1	32	5 1	12,892	15 0
Plumbers Registration Act, 1912	557	17 6	3	12 6	554	5 0
Poisons Act, 1934	322	17 0	7	10 0	315	7 0
Sales Tax Act, 1932-33	648	0 0	8	0 0	640	0 0
Second-hand Dealers Act, 1908	376	10 0	0	5 0	376	5 0
Servants' Registry Offices Act, 1908	39	10 0	..	..	39	10 0
Slaughtering and Inspection Act, 1908	44,782	11 9	55	6 9	44,727	5 0
Stock Act, 1908	913	5 6	3	15 0	909	10 6
Stock Remedies Act, 1934	442	8 0	4	5 0	438	3 0
Stone-quarries Act, 1910	81	0 0	..	..	81	0 0
Timber Export Act, 1908	2	19 0	..	..	2	19 0
Timber-floating Act, 1908	22	0 0	..	..	22	0 0
Tobacco Act, 1908	389	5 0	..	..	389	5 0
Tramways Act, 1908	6	0 0	..	..	6	0 0
Transport Licensing Act, 1931	20,726	17 6	262	16 0	20,464	1 6
Valuation of Land Act, 1925	37,280	14 0	74	15 5	37,205	18 7
Veterinary Surgeons Act, 1926	14	14 0	..	..	14	14 0
Weights and Measures Act, 1925	9,335	15 9	6	5 6	9,329	10 3
	237,519	2 9	1,758	5 8	235,760	17 1
NATIONAL ENDOWMENT REVENUE,—						
Amounts transferred from State Forests Account in terms of Section 39 (2) of the Forests Act, 1921-22	7,117	3 0	..	..	7,117	3 0
Rents, Royalties, &c.	135,318	7 9	1,275	12 6	134,042	15 3
Interest on Sales	2,731	18 3	9	7 7	2,722	10 8
Interest under Section 13, Land Laws Amendment Act, 1930	2,243	5 1	..	..	2,243	5 1
	147,410	14 1	1,285	0 1	146,125	14 0
TERRITORIAL REVENUE,—						
Rents, Royalties, and Miscellaneous Receipts from lands—						
Agriculture Department	16	16 0	..	..	16	16 0
Defence Department	2,345	3 1	..	..	2,345	3 1
Education Department	158	18 7	..	..	158	18 7
Health Department	3	10 0	..	..	3	10 0
Internal Affairs Department	25	0 0	..	..	25	0 0
Justice and Prisons Department	470	4 0	..	..	470	4 0
Lands and Survey Department—						
Crown lands	268,661	12 9	4,683	1 7	263,902	9 11
Refunds arising out of the operation of Section 6 of the Deteriorated Lands Act, 1925 .. .. .	..	..	76	1 3		
Hauraki Plains lands	9,089	1 5	81	9 9	9,007	11 8
Swamp Drainage lands	520	18 1	..	..	520	18 1
Small Farms Scheme	5,140	15 7	232	10 7	4,908	5 0
Marine Department	183	15 11	..	..	183	15 11
Mines Department	7,374	6 0	6	19 6	7,367	6 6
Native Department	5	0 0	..	..	5	0 0
Police Department	97	18 6	..	..	97	18 6
Public Works Department	465	10 8	..	..	465	10 8
	294,558	10 7	5,080	2 8	289,478	7 11
Carried forward	679,488	7 5	8,123	8 5	671,364	19 0
Carried forward	24,820,377	3 11	542,515	18 0	24,277,861	5 11

PUBLIC ACCOUNTS, 1935-1936.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1936—*continued*.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward	24,820,377	3 11	542,515	18 0	24,277,861	5 11
OTHER RECEIPTS—<i>continued</i>.						
Brought forward	679,488	7 5	8,123	8 5	671,364	19 0
EXTERNAL AFFAIRS,—						
New Zealand Reparation Estates	46,631	18 9	1,204	19 3	45,426	19 6
Export of bananas from Samoa	83,135	12 0	0	5 3	83,135	6 9
	129,767	10 9	1,205	4 6	128,562	6 3
JUSTICE,—						
Court fees, fines, and bankruptcy commission	155,094	1 2	5,727	9 3	149,366	11 11
MARINE,—						
Pilotage Rates and Harbour Fees	1,676	17 3	14	11 3	1,662	6 0
Shipping and Seamen Act, 1908	99,602	6 8	105	18 1	99,496	8 7
Rents of Foreshores, Royalties, &c... .. .	2,220	16 6	10	14 11	2,210	1 7
Sale of Oysters under Fisheries Act, 1908	3,763	11 2	1	5 6	3,762	5 8
Rents from Toheroa Areas... .. .	287	16 8	..	..	287	16 8
Westport Harbour	30,272	6 4	1	19 2	30,270	7 2
Whaling Industry License Fees	500	0 0	..	..	500	0 0
	138,323	14 7	134	8 11	138,189	5 8
NATIVE,—						
Fees collected in stamps under the provisions of the Native Land Act, 1931	5,372	1 2	..	..	5,372	1 2
PRINTING AND STATIONERY,—						
General receipts	192,947	14 4	3,366	12 4	189,581	2 0
STAMP DUTIES,—						
Land Registry and Deeds Register Office fees	54,886	2 0	0	10 0	54,885	12 0
TOURIST AND HEALTH RESORTS,—						
Receipts in respect of Reserves under the Tourist and Health Resorts Control Act, 1908	85,839	18 2	188	3 1	85,651	15 1
MISCELLANEOUS (details on separate statement)	463,608	0 11	536	5 2	463,071	15 9
RECOVERIES ON ACCOUNT OF EXPENDITURE OF PREVIOUS YEARS (details on separate statement)	8,557	1 7	96	3 0	8,460	18 7
TOTAL, OTHER RECEIPTS	1,913,884	12 1	19,378	4 8	1,894,506	7 5
TOTAL REVENUE	26,734,261	16 0	561,894	2 8	26,172,367	13 4

PUBLIC ACCOUNTS, 1935-1936.

STATEMENT of INTEREST on the PUBLIC DEBT REDEMPTION FUND for the FINANCIAL YEAR ended 31st MARCH, 1936.

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		126,041	4	8
Interest at 4 per cent. on amount transferred from Consolidated Fund to Discharged Soldiers Settlement Account—				
On account of £400,273 19s. 5d. due for the period 18th March, 1932, to 1st March, 1933 ..		200,000	0	0
		£615,020	1	0

DETAIL STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1936.

INTEREST ON OTHER PUBLIC MONEYS:—	£	s.	d.	£	s.	d.	£	s.	d.
On investments made in respect of the—									
Deposits Account				677	7	8			
Loans Redemption Account (Main Highways moneys)				13,987	2	11			
Ordinary Revenue Account				18,735	13	0			
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, 1935 ..	68,750	0	0						
Interim dividend on 1,375,000 £1 preference B shares for year ended 31st March, 1936 ..	31,250	0	0						
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 31st March, 1935 ..	7,031	5	0						
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 30th September, 1935 ..	7,031	5	0						
				164,062	10	0			
Public Works Fund, General Purposes Account ..				22,200	15	8			
Receiver-General's Deposit Account				3,368	12	6			
Reserve Fund Account				14,917	4	8			
Silver and Bronze Coin Account				7,906	16	10			
Public Account Cash Balance Investment Account, being amounts allocated in respect of the balances of the—									
Deposits Account	486	18	1						
Loans Redemption Account	1,045	15	7						
Local Bodies' Account	18	8	2						
Ordinary Revenue Account	598	6	9						
Public Works Fund, General Purposes Account ..	478	3	10						
Reserve Fund Account	39	6	8						
Silver and Bronze Coin Account	436	12	4						
Suspense Account	1,924	15	8						
				5,028	7	1			
							250,884	10	4
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)							22,384	9	11
On capital moneys received from sale of Crown lands and paid into the Land for Settlements Account, Land Laws Amendment Act, 1926, section 13.									
Interest for year 1934-35 (balance)							36,454	4	5
On value of Crown lands declared to be subject to the Land for Settlements Act, 1925, and former Land for Settlements Acts—									
Land Laws Amendment Act, 1929, section 47—									
Year 1934-35							8,477	12	0
On loans to earthquake sufferers in terms of section 49, Hawke's Bay Earthquake Act, 1931							12,716	9	11
Carried forward							410,725	7	5

PUBLIC ACCOUNTS, 1935-1936.

DETAIL STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1936—continued.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	..	410,725	7	5
INTEREST ON OTHER PUBLIC MONEYS—continued.									
On loans to local bodies under Local Bodies' Loans Act, 1908 .. .. .	..	..	..	..	..	..	62,063	13	2
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 .. .. .	..	..	..	..	..	..	2,867	5	3
On loans under section 26, Agriculture (Emergency Powers) Act, 1934 .. .. .	..	..	..	..	..	..	1	1	8
On miscellaneous advances—									
For erection of hostels, &c.—									
Auckland Grammar School	80	0	0						
New Plymouth High School	303	12	4						
Timaru High School	260	0	2						
Wairarapa High School	44	5	0						
Whangarei High School	26	5	0						
				714	2	6			
For Native Land Settlement Account—Survey liens .. .. .	..	..	..	775	3	0			
From Vote "Agriculture," to various agricultural associations .. .. .	..	..	..	101	0	0			
To discharged soldiers under Repatriation Act, 1918 .. .. .	..	..	..	964	17	9			
To Eastbourne Borough Council for drainage works .. .. .	..	..	..	496	18	1			
To Kaipara River Board .. .. .	..	..	..	16	0	0			
To Land Settlement Associations—									
Auchmore	190	5	9						
Blairgowrie	942	13	7						
Bruce	148	15	1						
Chastleton	81	7	7						
Clifton Grove	368	1	10						
Eiffelton	278	12	10						
Glencairn	1,105	15	5						
Glengariff	49	0	6						
Gleniffer	137	14	6						
Kelman	115	10	10						
Lake Alice	136	13	10						
Lansdowne	47	16	10						
Matamau	703	14	2						
Melville Downs	46	16	6						
Moorfield	201	11	11						
Nikau Grange	474	16	6						
Otauri	502	14	3						
Owersby	287	4	4						
Quiltowen	185	10	5						
Trentham	81	7	7						
Waipa	250	17	7						
Waitohi Downs	153	3	2						
Wentnor	240	1	4						
Woodside	56	0	10						
				6,786	7	2			
To Maori Land Boards, under section 340, Native Land Act, 1931 .. .. .	..	..	..	36	12	6			
To Otanomomo River Board, on account of stop-bank .. .. .	..	..	..	98	9	5			
To Rotorua Golf Club .. .. .	..	..	..	226	15	10			
To Taupiri Drainage Board (protective works) .. .. .	..	..	..	840	12	4			
To Thames Borough Council, on account of pumping-plant .. .. .	..	..	..	57	18	0			
To Southland Electric-power Board, in terms of section 34, Finance Act, 1928 .. .. .	..	..	..	594	0	0			
Under the Native Land Act, 1931—									
Section 521 (2)	5,626	9	7						
Section 522 (7)	218	8	0						
				5,844	17	7			
Under the Small-farm Plan .. .. .	..	..	..	9,333	11	7			
Under the Village-homestead Settlement Scheme .. .. .	..	..	..	169	14	4			
Under section 383 (5), Mining Act, 1926, credited under Finance Act, 1932, section 12 (2) .. .. .	..	..	..	215	0	0			
							27,272	0	1
Miscellaneous interest on—									
Balance of Post-office Savings-bank Account used by Child Welfare Branch, Education Department .. .. .	..	..	..	2	8	6			
Compensation for improvements, credited under Finance Act, 1932, section 50 .. .. .	..	..	..	10	0	0			
Debentures under the Hutt Road Act, 1915 .. .. .	..	..	..	2,445	0	0			
Debentures, shares, and mortgages held as security for payment of tax .. .. .	..	..	..	182	8	9			
Deposits by High Commissioner .. .. .	..	..	..	0	10	0			
Carried forward .. .. .	..	..	..	2,640	7	3	507,391	17	7

PUBLIC ACCOUNTS, 1935-1936.

DETAIL STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1936—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	2,640	7	3	507,391	17	7
INTEREST ON OTHER PUBLIC MONEYS—<i>continued</i>.									
Miscellaneous interest on—<i>continued</i>.									
Mortgages due to Reparation Estates	723	8	9			
Oturei mortgage	33	5	5			
Overdue instalments on £8,000,000 3-per-cent. 1952-55 London Loan	2	0	1			
Purchase-moneys in connection with sales of land and buildings—									
Department of Agriculture	1	17	9			
Education Department	175	18	9			
Department of Lands and Survey	148	19	2			
Public Works Department	194	0	11			
							520	16	7
Purchase-moneys in connection with sales of plant	68	8	9			
Purchase price Wainaea-Kumara water-race	436	0	6			
									4,424 7 4
Crown's proportion of Greymouth Harbour Board special coal rate: Credited as interest on sums of £114,439 1s. and £27,000 in terms of section 12 of the Greymouth Harbour Board Act, 1884			2,133 0 9
									£513,949 5 8

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1936.

	£	s.	d.	£	s.	d.	£	s.	d.
LEGISLATIVE DEPARTMENT:—									
Royalty on publications sold	0	5	8
TREASURY DEPARTMENT:—									
Conscience-money	30	1	4			
Exchange, commission, discount, &c.	0	6	3			
Unclaimed moneys,—									
Under Public Revenues Act, 1926, section 30—									
Courts of Law Trust	95	15	2			
Gaolers' deposits	0	2	0			
Goldfields deposits	33	11	9			
Land Revenue deposits	12	5	5			
Labour deposits	15	8	11			
Marine deposits	0	10	0			
Stamp Duty deposits	0	10	0			
Miscellaneous deposits	0	2	9			
Under Public Revenues Act, 1926, section 95—									
Shipping and Seamen Act, 1908	1	1	7			
General estates	1,142	10	9			
Bankruptcy Act, 1908	1,030	5	6			
Rating Act, 1925	252	16	9			
Unclaimed land balances	543	12	11			
Transfers from Deposits Account—									
Miscellaneous deposits	53	19	5			
Unclaimed earnings	568	2	9			
Unpresented cheques	183	3	8			
Dividends unclaimed for over 10 years—									
4-per-cent. 1929 stock	£ s. d.	290	13	8			
3½-per-cent. 1940 stock	16	15	7			
4-per-cent. 1943-63 stock	44	11	4			
4½-per-cent. 1945 stock	9	7	3			
3-per-cent. 1945 stock	4	10	0			
				365	17	10			
Dividends unclaimed on stock issued in New Zealand				26	0	5			
Bank of England fractions of interest	168	0	10			
Cash seized in gaming raids	6	13	4			
Excess cash at Government offices	0	12	0			
Money found by or handed to police officers, &c., not claimed	6	18	4			
Money found in Government institutions	3	8	8			
Duty on scrap gold and jewellers' sweepings	2,371	5	8			
Fee for extract of minutes: Executive Council	1	1	0			
Forfeited deposits: Land revenue deposits	46	4	5			
Half Public Trust Office profits credited in terms of section 24 (1) of the Finance Act, 1929—									
For year 1934-35	3,359	0	10			
Carried forward	10,324	10	3	0	5	8

PUBLIC ACCOUNTS, 1935-1936.

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1936—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	10,324	10	3	0	5	8			
TREASURY DEPARTMENT—<i>continued</i>.									
Miners rights and prospecting licenses—									
Fiord County	15	4	0						
Taupo County	0	10	0						
				15	14	0			
New Zealand Government's share of profits from Bank of International Settlements	255	19	1						
Payment received from the State Advances Office in terms of section 22 (3), Finance Act, 1926, on account of the Fishing Industry Promotion Account	645	0	0						
Post Office Savings-bank profits received from the Post Office Account in terms of section 95 (1) (c), Post and Telegraph Act, 1928—									
For year 1934-35 (balance)	54,482	8	4						
For year 1935-36 (on account)	20,517	11	8						
				75,000	0	0			
Post and Telegraph profits—									
Profits other than Post Office Savings-bank profits received from the Post Office Account in terms of section 95 (1) (d), Post and Telegraph Act, 1928—									
Owing on account of 1933-34	18,676	16	2						
Profit for year 1934-35	11,513	12	4						
				30,190	8	6			
Owing at 31/3/36 (on account previous year)	25,190	8	6						
Paid on account of 1933-34	5,000	0	0	5,000	0	0			
Profits on sale of gold coin	231,270	14	1						
Reserve Bank profits—									
To 31st March, 1935, credited in terms of section 36 (c), Reserve Bank of New Zealand Act, 1933	3,854	3	8						
For year 1935-36 (on account), credited in terms of section 11, Finance Act, 1934	70,000	0	0						
Gold coin confiscated under Banking Amendment Act, 1914, section 6	1	10	0						
Silver coin confiscated under section 12 (3), Finance Act, 1931 (No. 2)	6	7	6						
Surplus funds—Waitangi Land Settlement Association	47	5	2				396,421	3	9
CUSTOMS DEPARTMENT :—									
Rents of buildings	78	0	0						
Sale of goods seized by Customs and fees for redemption	2	5	6				80	5	6
LAND AND INCOME TAX DEPARTMENT :—									
Unclaimed moneys—									
Under Unclaimed Moneys Act, 1908, section 6, and Finance Act, 1932, section 30							3,091	2	1
DEPARTMENT OF INTERNAL AFFAIRS :—									
Fees and fines, Rotorua Acclimatization District	28	16	0						
Fees for—									
Camp sites, licenses, &c.	67	8	0						
Documentary evidence	1	11	6						
Slipway	12	8	0						
Storage of powder	1,660	2	9						
Passport fees	3,849	8	2						
Rents of—									
Boat-shed sites	17	11	9						
Buildings	2,134	19	10						
Sale of—									
Confiscated gear	3	16	6						
Fishing and game licenses, Rotorua Acclimatization District	2,224	18	4						
Godwit licenses	1	16	0						
Publications	34	4	8						
Waste paper	14	6	3						
							10,051	7	9
MARINE DEPARTMENT :—									
Rents of buildings							77	16	6
DEPARTMENT OF LABOUR :—									
Rents of buildings	58	10	0						
Sale of scales (confiscated)	0	6	0						
							58	16	0
NATIVE DEPARTMENT :—									
Contribution towards cost of Waikawa water-supply	66	13	11						
Repayments on account of loan made from Civil List, Part V	39	0	0						
							105	13	11
DEPARTMENT OF JUSTICE AND PRISONS :—									
Forfeited deposits, parliamentary candidates	730	0	0						
King's counsel fees	14	14	0						
Rents of buildings	202	1	10						
							946	15	10
Carried forward							410,833	7	0

PUBLIC ACCOUNTS, 1935-1936.

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1936—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	410,833	7	0			
POLICE DEPARTMENT :—									
Fines under Police Force Amendment Act, 1924, section 5	31	0	0						
Rents of buildings	433	8	10						
Sale of—									
Firearms (confiscated)	67	11	6						
Liquor (confiscated)	45	18	11						
				577	19	3			
NAVAL DEFENCE DEPARTMENT :—									
Purchase of discharge by New Zealand ratings ..	3	0	0						
Rents of buildings	392	9	6						
				395	9	6			
DEFENCE DEPARTMENT :—									
Fines	1	17	6						
Hire of equipment, &c.	70	14	6						
Purchase of discharges	75	0	0						
Rents of buildings	5,085	4	9						
				5,232	16	9			
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.	381	15	0						
Contributions under sections 17 and 18, Waihou and Ohinemuri Rivers Improvement Act, 1910—									
Gold-mining companies	2,093	15	0						
Consolidated Fund—									
For year 1934-35	1,150	7	2						
Gold duty—									
Ohinemuri County	610	1	5						
Payment for privilege of draining into pipe-line, Ellerslie									
Police-station site	1	10	0						
Receipts from irrigation and water-supply schemes ..	17,023	4	1						
Rents of buildings	4,052	9	11						
Water-power license revenue	1,695	17	7						
				27,009	0	2			
DEPARTMENT OF LANDS AND SURVEY :—									
Hauraki Plains Act, 1926—									
Rates	1,874	5	1						
Miscellaneous receipts	1,122	7	2						
Kauri-gum Industry Account—									
Miscellaneous receipts	20	0	0						
Rangitaiki Land Drainage Act, 1910—									
Rates	5,644	3	0						
Miscellaneous receipts	750	12	5						
Scenery Preservation receipts	457	5	4						
Swamp Land Drainage Act, 1915—Miscellaneous receipts	261	15	8						
Swamp Land Drainage Amendment Act, 1928, section 2—									
General rate for administration and maintenance ..	856	14	0						
Special rate for interest and repayment of loans ..	2,048	13	11						
				13,035	16	7			
DEPARTMENT OF AGRICULTURE :—									
Rents of buildings .. .. .	..	..	..	1,453	19	2			
DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY :—									
Overcharges on bookings, &c., unclaimed	201	6	5						
Rents of buildings	430	4	5						
				631	10	10			
DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH :—									
Fees for analyses .. .. .	..	..	..	252	11	3			
MINES DEPARTMENT :—									
Commission on coal and goldfields revenue collected ..	484	15	2						
Hire of drills, &c.	590	17	1						
Rents of buildings	27	15	0						
Rent of plant	5	7	6						
Sales under section 226, Mining Act, 1926	56	16	0						
				1,165	10	9			
DEPARTMENT OF HEALTH :—									
Rents of buildings .. .. .	..	..	..	404	5	3			
MENTAL HOSPITALS DEPARTMENT :—									
Rents of buildings .. .. .	..	..	..	9	5	2			
EDUCATION DEPARTMENT :—									
Fees for teachers' certificates, licenses, &c.	32	3	6						
Rents of buildings	986	5	1						
Unclaimed earnings	1,051	15	6						
				2,070	4	1			
							£463,071	15	9

PUBLIC ACCOUNTS, 1935-1936

DETAIL STATEMENT of OTHER RECEIPTS, RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1936.

Ordinary Revenue Account.

	£	s.	d.	£	s.	d.	£	s.	d.
LEGISLATIVE DEPARTMENT :—									
Sale of surplus and obsolete stores	26	11	9		
TREASURY DEPARTMENT :—									
Part repayment of advance to the Southland Electric Power Board	3,000	0	0	..		
Sale of surplus and obsolete stores	31	5	10	..		
							3,031	5	10
CUSTOMS DEPARTMENT :—									
Sale of surplus and obsolete stores	10	0	5		
LAND AND INCOME TAX DEPARTMENT :—									
Sale of surplus and obsolete stores	17	6	1		
STAMP DUTIES DEPARTMENT :—									
Sale of surplus and obsolete stores	64	11	0		
AUDIT DEPARTMENT :—									
Sale of surplus and obsolete stores	1	5	9		
DEPARTMENT OF INTERNAL AFFAIRS :—									
Sale of surplus and obsolete stores	123	7	7		
DEPARTMENT OF EXTERNAL AFFAIRS :—									
Sale of surplus and obsolete stores	310	5	11		
MARINE DEPARTMENT :—									
Sale of surplus and obsolete stores	115	6	0		
DEPARTMENT OF LABOUR :—									
Sale of surplus and obsolete stores	75	19	8		
NATIVE DEPARTMENT :—									
Recovery on account of amount recouped to the Public Works Fund in connection with expenditure incurred for relief of distress amongst Maoris	28	16	7			
Sale of surplus and obsolete stores	Dr. 5	12	6			
							23	4	1
VALUATION DEPARTMENT :—									
Sale of surplus and obsolete stores	0	17	6		
DEPARTMENT OF JUSTICE AND PRISONS :—									
Sale of surplus and obsolete stores	60	5	4		
CROWN LAW OFFICE :—									
Sale of surplus and obsolete stores	0	12	6		
POLICE DEPARTMENT :—									
Sale of—									
Surplus and obsolete stores	45	10	0			
Troop horses	26	12	0			
							72	2	0
NAVAL DEFENCE DEPARTMENT :—									
Refund balance of advances to Admiralty, 31st March, 1935	1,667	7	0		
Carried forward	5,600	8	5		

PUBLIC ACCOUNTS, 1935-1936.

DETAIL STATEMENT of OTHER RECEIPTS, RECOVERIES on ACCOUNT of EXPENDITURE
of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st March, 1936—*continued*.

Ordinary Revenue Account—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	5,600	8	5			
DEPARTMENT OF LANDS AND SURVEY :—									
Payment for services rendered during period 1918-23 ..		4	14	0					
Repayment of advances in respect of village-homestead settlement lands	Dr.	3	0	0					
Sale of surplus and obsolete stores		320	11	0			322	5	0
DEPARTMENT OF AGRICULTURE :—									
Refund of loss on fertilizers for farmers		20	0	0					
Repayment of loans to agricultural associations, &c. ..		702	8	11					
Sale of—									
Land and buildings		11	1	3					
Surplus and obsolete stores		486	2	2			1,219	12	4
DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY :—									
Instalments on account of advance to Rotorua Golf Club		181	17	2					
Sale of—									
Live-stock		92	17	4					
Surplus and obsolete stores		153	13	11			428	8	5
DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH :—									
Sale of surplus and obsolete stores .. .. .		..	..	..			0	2	6
MINES DEPARTMENT :—									
Recovery of rent—Blenheim Oil Wells Reclamation Co...		51	17	11					
Sale of surplus and obsolete stores		40	6	8			92	4	7
DEPARTMENT OF HEALTH :—									
Sale of surplus and obsolete stores .. .. .		..	..	..			576	13	7
MENTAL HOSPITALS DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .		..	..	..			76	15	0
EDUCATION DEPARTMENT :—									
Refund of amounts overclaimed on account of school buildings, &c.		49	0	2					
Sale of—									
Live-stock		0	18	6					
Surplus and obsolete stores		78	7	7			128	6	3
PENSIONS DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .		..	..	..			0	10	6
NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPART- MENT :—									
Refund of maternity benefits claimed in error		12	0	0					
Sale of surplus and obsolete stores		3	12	0			15	12	0
							£8,460	18	7

PUBLIC ACCOUNTS, 1935-1936.

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, 1936.

Debt Services—Interest.

Nature of Security.	Maturity Date.	Rate per Cent.	Interest Due and Payable.*		Interest unclaimed as at 31st March, 1936.*		Gross Interest charged to Ordinary Revenue Account for Year ended 31st March, 1936.	
			£	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	475	3 4	21	5 0
Stock	1 February, 1928 ..	5½	5	5 0	..	..	5	5 0
Stock	20 April, 1929 ..	5	60	0 0	32	10 0	27	10 0
Debentures	1 July, 1930 ..	5½	32	16 3	32	16 3	..	..
Stock	15 July, 1930 ..	5	10	0 0	7	10 0	2	10 0
Debentures	1 September, 1930	4½	1,001	5 0	1,001	5 0	..	..
Debentures	15 December, 1930	4½	0	4 6	0	4 6	..	..
Stock and Debentures	15 December, 1930	5½	11	5 6	0	5 6	11	0 0
Stock and Debentures	1 August, 1931	6	13	19 3	13	19 3	..	..
Stock	15 February, 1932 ..	5½	13	11 6	0	1 1	13	10 5
Stock and Debentures	15 January, 1933 ..	5½	484	15 8	376	3 2	108	12 6
Stock and Debentures	15 August, 1933 ..	5½	123	9 3	22	8 7	101	0 8
Debentures	9 October, 1934 ..	5½	173	5 0	..	..	173	5 0
Debentures	15 December, 1935	4½	0	1 4	0	1 4	..	..
Stock and Debentures	1 February, 1936 ..	5½	146	10 9	40	18 5	105	12 4
Stock and Debentures	15 February, 1937 ..	5½	54	9 4	43	11 8	10	17 8
Stock and Debentures	15 February, 1937 ..	5½	180	12 3	15	2 3	165	10 0
Stock	1 September, 1937	5	21	2 3	1	2 3	20	0 0
Stock and Debentures	1 September, 1937	5½	331	12 10	31	0 9	300	12 1
Stock and Debentures	15 November, 1938	4½	2,479	7 5	2,142	14 11	336	12 6
Stock and Debentures	20 April, 1939 ..	4½	928	8 0	254	19 10	673	8 2
Stock and Debentures	15 January, 1940 ..	4	2,002	1 11	390	13 11	1,611	8 0
Stock and Debentures	15 June, 1940 ..	5	12	2 2	5	4 1	6	18 1
Debentures	15 December, 1940	4½	3	7 6	3	7 6	..	..
Debentures	1 January, 1941 ..	4½	2	5 0	2	5 0	..	..
Debentures	1 September, 1941	4½	330	11 8	330	4 0	0	7 8
Stock	1 September, 1941	5½	231	4 10	185	19 3	45	5 7
Stock and Debentures	15 November, 1941	3¾	29	1 7	..	..	29	1 7
Stock	15 March, 1943 ..	3½	4,370	7 7	183	17 3	4,186	10 4
Stock and Debentures	15 February, 1946 ..	4	2,722	4 8	369	6 9	2,352	17 11
Stock and Debentures	15 April, 1949 ..	4	745	15 11	165	18 11	579	17 0
Stock	15 May, 1952 ..	3½	626	8 1	251	8 5	374	19 8
Stock and Debentures	15 June, 1955 ..	4	1,117	7 11	227	15 10	889	12 1
Totals in respect of previous years			18,870	3 5	6,716	14 2	12,153	9 3
Stock and Debentures	1 July, 1935 ..	5½	4,656	15 0	..	..	4,656	15 0
Stock and Debentures	1 February, 1936 ..	5½	8,328	2 0	..	..	8,328	2 0
Stock and Debentures	15 February, 1937 ..	5½	23,986	11 0	..	..	23,986	11 0
Stock and Debentures	15 February, 1937 ..	5½	13,103	15 0	9	3 4	13,094	11 8
Stock	15 April, 1937 ..	3	15,000	0 0	..	..	15,000	0 0
Stock	1 September, 1937	5	571	0 0	..	..	571	0 0
Stock	1 September, 1937	5½	6,147	18 0	46	15 0	6,101	3 0
Stock	28 February, 1938 ..	3½	7,700	0 0	..	..	7,700	0 0
Stock	15 May, 1938 ..	3½	7,812	10 0	..	..	7,812	10 0
Stock	15 November, 1938	3	84	6 0	..	..	84	6 0
Stock	15 November, 1938	4½	743	8 0	..	..	743	8 0
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 ..	3¾	333	15 0	..	..	333	15 0
Stock and Debentures	15 January, 1940 ..	4	497,360	18 8	2,005	4 0	495,355	14 8
Stock	15 September, 1940	3½	16,250	0 0	..	..	16,250	0 0
Debentures	1 July, 1941 ..	4½	463	10 0	..	..	463	10 0
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	3¾	146,595	8 3	7	6 3	146,588	2 0
Stock	1 March, 1942 ..	4	1,480	0 0	..	..	1,480	0 0
Stock	1 January, 1943 ..	4	218	0 0	..	..	218	0 0
Stock	15 March, 1943 ..	3½	479,876	6 8	7,296	9 0	472,579	17 8
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	..	..	289,799	8 0
Stock	1 July, 1945 ..	5	380,092	10 0	..	..	380,092	10 0
Stock	1 January, 1946 ..	5	644,305	10 2	..	..	644,305	10 2
Stock and Debentures	15 February, 1946 ..	4	406,549	2 8	2,517	18 0	404,031	4 8
Stock	1 November, 1947	4½	504,972	7 10	..	..	504,972	7 10
Debentures	1 January, 1949 ..	4	420	0 0	..	..	420	0 0
Carried forward			4,758,863	10 2	18,599	9 9	4,740,264	0 5

* 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, 1935-1936.

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, 1936.*		Gross Interest charged to Ordinary Revenue Account for Year ended 31st March, 1936.	
			£	s. d.	£	s. d.	£	s. d.
Brought forward ..	..	..	4,758,863	10 2	18,599	9 9	4,740,264	0 5
Stock and Debentures ..	15 April, 1949 ..	4	377,418	8 5	329	0 0	377,089	8 5
Stock	15 December, 1949 ..	5	375,000	0 0	..	..	375,000	0 0
Stock	15 December, 1950 ..	3½	8,750	0 0	..	..	8,750	0 0
Stock and Debentures ..	1 February, 1951 ..	5½	130,128	17 3	..	..	130,128	17 3
Stock	1 August, 1951 ..	6	352,199	6 2	..	..	352,199	6 2
Stock	15 May, 1952 ..	3½	478,110	19 2	160	18 3	477,950	0 11
Stock and Debentures ..	14 July, 1952 ..	4	7,814	7 3	..	..	7,814	7 3
Stock	1 February, 1954 ..	3½	175,000	0 0	..	..	175,000	0 0
Stock and Debentures ..	15 June, 1955 ..	4	416,179	12 8	821	2 0	415,358	10 8
Stock	1 July, 1955 ..	3	60,000	0 0	..	..	60,000	0 0
Stock and Debentures ..	1 January, 1956 ..	3	7,522	10 0	..	..	7,522	10 0
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	35,425	0 0	..	..	35,425	0 0
Stock and Debentures ..	15 January, 1957 ..	3	1,407	0 0	..	..	1,407	0 0
Stock	15 January, 1957 ..	3½	81,811	5 1	..	..	81,811	5 1
Stock	1 February, 1957 ..	3	8,650	19 5	..	..	8,650	19 5
Stock	15 May, 1957 ..	2½	35,425	0 0	..	..	35,425	0 0
Stock	15 May, 1957 ..	3½	83,728	18 10	..	..	83,728	18 10
Stock	15 August, 1957 ..	2½	35,425	0 0	..	..	35,425	0 0
Stock	15 August, 1957 ..	3	80,710	2 11	..	..	80,710	2 11
Stock	15 August, 1957 ..	4	65,249	8 7	..	..	65,249	8 7
Stock	15 February, 1958 ..	2½	35,425	0 0	..	..	35,425	0 0
Stock	15 February, 1958 ..	3½	83,149	5 10	..	..	83,149	5 10
Stock	1 March, 1958 ..	4½	865,145	18 6	..	..	865,145	18 6
Stock	15 June, 1958 ..	2½	35,425	0 0	..	..	35,425	0 0
Stock	15 June, 1958 ..	3½	84,000	0 0	..	..	84,000	0 0
Stock	15 September, 1958 ..	2½	35,425	0 0	..	..	35,425	0 0
Stock	15 September, 1958 ..	3½	84,000	0 0	..	..	84,000	0 0
Stock	15 December, 1958 ..	2½	35,425	0 0	..	..	35,425	0 0
Stock	15 December, 1958 ..	3	96,051	17 0	..	..	96,051	17 0
Stock	15 March, 1959 ..	3	70,778	12 3	..	..	70,778	12 3
Stock	15 March, 1959 ..	3½	84,000	0 0	..	..	84,000	0 0
Stock	15 March, 1959 ..	4	2,200	18 5	..	..	2,200	18 5
Stock	15 July, 1959 ..	3	134,395	18 1	..	..	134,395	18 1
Stock	15 July, 1959 ..	3½	14,250	0 0	..	..	14,250	0 0
Stock	15 October, 1959 ..	3	1,995	4 1	..	..	1,995	4 1
Stock	15 November, 1959 ..	3	123,482	9 9	..	..	123,482	9 9
Stock	15 October, 1960 ..	3½	139,618	10 0	..	..	139,618	10 0
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.e., Treasury Bills .. .. .	..	..	49,108	7 3	..	..	49,108	7 3
Deed of Hypothecation ..	..	..	114,768	9 10	..	..	114,768	9 10
Totals in respect of year 1935-36 .. .. .	..	..	10,334,110	9 10	13,193	15 10	10,320,916	14 0
Grand totals .. .. .	..	..	10,352,980	13 3	19,910	10 0	10,333,070	3 3
Less amounts recovered from other accounts .. .. .	..	..	..	..	..	..	2,602,876	9 7
Net amount of interest charged to Ordinary Revenue Account for year ended 31st March, 1936 .. .. .	..	..	..	..	..	..	£7,730,193	13 8

* 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, 1935-36.

	£	s. d.
London	5,725,115	1 10
Australia	97,563	3 10
New Zealand	4,510,391	17 7
	<u>£10,333,070</u>	<u>3 3</u>

PUBLIC ACCOUNTS, 1935-1936.

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, 1936.

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) ..	10,333,070	3 3	2,602,876	9 7	7,730,193	13 8
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, 1935, 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 11 (a),—						
Amount transferred to the Public Debt Repayment Account, being contribution for the Year 1935-36 of ½ per cent. on the public debt within the meaning of the Act outstanding at 31st March, 1935 (½ per cent. on £208,599,968 4s. 2d.)	1,042,999	16 10	..	..	1,042,999	16 10
Amount transferred to the Public Debt Repayment Account, being contribution of ½ per cent. on £11,832,033 12s., debt redeemed under the Act to 31st March, 1935	59,160	3 4	..	..	59,160	3 4
Section 11 (b),—						
Amount transferred to the Public Debt Repayment Account, being contribution of 3½ per cent. on £11,832,033 12s., debt redeemed under the Act to 31st March, 1935	414,121	3 6	..	..	414,121	3 6
Amount transferred to the Public Debt Repayment Account, being contribution of 3½ per cent. on £1,440,215, debt redeemed under the Act during the year 1935-36, computed from the dates of redemption to 31st March, 1936	26,805	7 2	..	..	26,805	7 2
Total, Repayment of the Public Debt Act, 1925	1,543,086	10 10	..	..	1,543,086	10 10
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	950,000	0 0	950,000	0 0	..	..
Total, Repayment of Advances	950,000	0 0	950,000	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	13,987	2 11	..	..	13,987	2 11
Total, Transfer to Loans Redemption Account	13,987	2 11	..	..	13,987	2 11
Carried forward	12,851,002	12 0	3,552,876	9 7	9,298,126	2 5

* Payments suspended following Hoover proposals regarding war debts.

PUBLIC ACCOUNTS, 1935-1936.

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	12,851,002 12 0	3,552,876 9 7	9,298,126 2 5
ADMINISTRATION AND MANAGEMENT.			
NEW ZEALAND LOANS ACT, 1932, SECTION 62 (3):—			
Stamp duty on transfers of New Zealand Consolidated Stock			
	6,575 12 6	..	..
<i>Less</i> Amounts recovered from—			
	£ s. d.		
Electric Supply Account	330 8 10		
Discharged Soldiers Settlement Account	120 1 1		
Land for Settlements Account	6 13 7		
State Advances Account—			
Settlers Branch	971 17 7		
Workers Branch	494 9 1		
State Forests Account	96 1 0		
	..	2,019 11 2	4,556 1 4
NEW ZEALAND LOANS ACT, 1932, SECTION 61:—			
Charges and expenses of raising loans,—			
Issues in renewal and conversion—			
Public Works Fund—General Purposes Account	11,194 14 2	..	..
Public Works Fund—Electric Supply Account	0 2 7	..	..
Discharged Soldiers Settlement Account	0 1 3	..	..
Education Loans Account	913 8 5	..	..
Land for Settlements Account .. .. .	..	37 10 0	..
Native Land Settlement Account	456 14 2	..	..
State Forests Account	0 1 0	..	..
	12,565 1 7	37 10 0	12,527 11 7
New Zealand Debt Conversion, 1933	11 12 7	..	11 12 7
New Zealand Debt Conversion Act, 1932-33, Section 19 (3)—			
Costs, charges, and expenses of conversion—			
Premiums paid in cash	30 4 10	..	30 4 10
Charges and expenses of redemptions—			
Education Loans Account	99 12 3	..	99 12 3
	12,706 11 3	37 10 0	12,669 1 3
NEW ZEALAND LOANS ACT, 1932:—			
Section 24 (1),—			
Amount paid Bank of England for half-year ended 30th April, 1935, for management of New Zealand loans—			
Consolidated Stock	19,969 10 3	..	..
<i>Less</i> amounts recovered from—			
	£ s. d.		
Electric Supply Account	2,807 13 11		
Discharged Soldiers Settlement Account	78 5 2		
Land for Settlements Account	719 13 10		
Main Highways Account	164 14 0		
State Coal-mines Account	15 8 9		
State Forests Account	63 3 0		
State Advances Account—			
Settlers Branch	2,527 8 3		
Workers Branch	1,235 0 10		
Local Authorities Branch	297 18 11		
	..	7,909 6 8	12,060 3 7
Total, Administration and Management	39,251 14 0	9,966 7 10	29,285 6 2
PAYMENTS ON GUARANTEED LOANS.			
LAND SETTLEMENT FINANCE ACT, 1909:—			
Section 13 (1),—			
Interest and principal in arrear made good under Government guarantee—			
Clarkin Land Settlement Association	5,482 15 0		
Eiffelton Land Settlement Association	11,231 8 6		
Hari Hari Land Settlement Association	2,501 1 4		
Carried forward	19,215 4 10		
Carried forward	12,890,254 6 0	3,562,842 17 5	9,327,411 8 7

PUBLIC ACCOUNTS, 1935-1936.

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	12,890,254	6 0	3,562,842	17 5	9,327,411	8 7
PAYMENTS ON GUARANTEED LOANS—<i>continued.</i>						
Brought forward	19,215	4 10				
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>						
Lake Alice Land Settlement Association	5,105	18 9				
Melville Downs Land Settlement Association		3 8 8				
	24,324	12 3				
<i>Less</i> Repayment by Associations under subsection (5)—						
Auchmore Land Settlement Association			2,206	14 6		
Chastleton Land Settlement Association			<i>Dr.</i>	1 16 0		
Eiffelton Land Settlement Association				87 7 2		
Glengariff Land Settlement Association			<i>Dr.</i>	13 19 8		
Lake Alice Land Settlement Association				986 8 7		
Lansdowne Land Settlement Association				39 13 1		
Matamau Land Settlement Association				1,492 8 11		
Moorfield Land Settlement Association			<i>Dr.</i>	77 13 0		
Nikau Grange Land Settlement Association				1,699 18 8		
Owersby Land Settlement Association			<i>Dr.</i>	3 10 0		
Waipa Land Settlement Association			<i>Dr.</i>	61 16 3		
Woodside Land Settlement Association				55 14 0		
				6,409 10 0		
					17,915 2 3	
LOCAL BODIES' LOANS AMENDMENT ACT, 1908 :—						
Section 10,—						
Subsidies on instalments of sinking fund—						
Cambridge Borough Council, due 30th April, 1935 ..	25	0 0				
Christchurch City Council, due 31st March, 1936 ..	71	5 0				
Grey Lynn Borough Council, due 1st April, 1935 ..	225	0 0				
Levin Borough Council, due 1st April, 1935 ..	135	0 0				
Port Chalmers Borough Council, due 31st March, 1935	17	10 0				
Port Chalmers Borough Council, due 31st March, 1936	17	10 0				
Taihape Borough Council, due 1st April, 1935 ..	106	5 0				
Taihape Borough Council, due 31st March, 1936 ..	18	15 0				
	616	5 0				
					616 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						
	11	3 9			11 3 9	
Total, Payments on Guaranteed Loans	24,952	1 0	6,409 10 0		18,542 11 0	
TOTAL, DEBT SERVICES	12,915,206	7 0	3,569,252 7 5		9,345,953 19 7	

PUBLIC ACCOUNTS, 1935-1936.

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, 1936.

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, 1935, paid to the Universities under Section 32 of the New Zealand University Amendment Act, 1914	13,709 13 2		
<i>Education Boards, &c.</i>			
LAND ACT, 1924 :—			
Section 297 (b),—			
Transfer to Vote, Education, of the residue to 31 March, 1935, of National-endowment Revenue	82,257 18 11		95,967 12 1
TOTAL, EDUCATION	95,967 12 1		95,967 12 1
GRANTS AND SUBSIDIES.			
Payment to Racing Clubs of Proportion of Totalizator Duty.			
FINANCE ACT, 1931 (No. 4), SECTION 20 (1), AND FINANCE ACT, 1935 (No. 2), SECTION 17 :—			
Refunds to racing clubs of proportion of totalizator duty	41,478 15 4		41,478 15 4
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, 1935 :—			
Section 19,—			
Government Railways Superannuation Fund	82,200 0 0		
Public Service Superannuation Fund	5,000 0 0		
Teachers' Superannuation Fund	112,800 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	2,918 18 9		
Territorial revenue	5,898 11 8		
Miscellaneous receipts	0 5 0		
	8,817 15 5		8,817 15 5
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, SECTION 17 (4) (d), AND APPROPRIATION ACT, 1916, SECTION 27 :—			
Contributions towards interest and cost of administration and maintenance of Waihou and Ohinemuri Rivers Improvement Works,—			
On account of year 1934-35	1,150 7 2		1,150 7 2
TOTAL GRANTS AND SUBSIDIES	351,446 17 11		351,446 17 11
Carried forward	447,414 10 0		447,414 10 0

PUBLIC ACCOUNTS, 1935-1936.

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	447,414 10 0	..	447,414 10 0
SALARIES AND HONORARIA.			
Legislative.			
CIVIL LIST ACT, 1920 :—			
Part III, Section 16,—			
Speakers of both Houses and Chairmen of Committees	£ s. d. 2,421 7 7		
Part III, Section 17,—			
Members of the Legislative Council ..	7,230 4 2		
Members of the House of Representatives	27,644 7 4		
Part IV, Section 22,—			
Officers of Legislative Council and House of Representatives	1,964 14 0		
	39,260 13 1		
	39,260 13 1		39,260 13 1
Justice.			
JUDICATURE AMENDMENT ACT, 1920 :—			
Section 3,—			
The Judges—			
The Chief Justice—			
Myers, Sir M., K.C.M.G., K.B., salary, 1 April, 1935, to 31 March, 1936	2,212 10 0*		
The Puisne Judges—			
Ostler, H. H., salary, 1 April, 1935, to 31 March, 1936	2,000 0 0		
Reed, Sir J. R., C.B.E., salary, 1 April, 1935, to 31 March, 1936	2,000 0 0		
Smith, D. S., salary, 1 April, 1935, to 31 March, 1936	2,000 0 0		
Blair, A. W., salary, 1 April, 1935, to 31 March, 1936	2,000 0 0		
Kennedy, R., salary, 1 April, 1935, to 31 March, 1936	2,000 0 0		
Fair, A., salary, 1 April, 1935, to 31 March, 1936 ..	2,000 0 0		
Callan, J. B., salary, 3 May, 1935, to 31 March, 1936	1,822 11 7		
Northcroft, H. E., salary, 14 May, 1935, to 31 March, 1936	1,763 8 10		
Herdman, Sir A. L., salary, 1 April, 1935, to 31 July, 1935	666 13 4		
Johnston, H. F., salary, 1 April, 1935, to 15 May, 1935	250 0 0†		
RURAL MORTGAGORS FINAL ADJUSTMENT ACT, 1934-35 :—			
Section 7,—			
Judge of the Court of Review—			
Johnston, H. F., salary, 16 May, 1935, to 31 March, 1936	1,750 0 0		
	20,465 3 9		20,465 3 9
Other Salaries.			
INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1925 :—			
Section 64,—			
Judge of the Arbitration Court—			
Frazer, Sir Francis, salary, 1 April, 1935, to 16 April, 1935	88 17 9		
Page, E., salary, 17 April, 1935, to 31 March, 1936 ..	1,911 2 3		
PUBLIC REVENUES ACT, 1926 :—			
Section 6,—			
Salary, Controller and Auditor-General (Campbell, G. F. C., C.M.G.), 1 April, 1935, to 31 March, 1936 ..			
	1,128 14 4		
PUBLIC SERVICE ACT, 1912, AND APPROPRIATION ACT, 1925, SECTION 20 (1) (a) :—			
Public Service Commissioner,—			
Verschaffelt, P. D. N., C.M.G., salary, 1 April, 1935, to 30 June, 1935	310 1 9		
PUBLIC SERVICE ACT, 1912 :—			
Section 7 (4)—			
Deputy Public Service Commissioner—			
Thomson, A. D., salary, 12 April, 1935, to 30 June, 1935	272 3 9		
FINANCE ACT, 1919 :—			
Section 23,—			
Acting Public Service Commissioner—			
Thomson, A. D., salary, 1 July, 1935, to 31 March, 1936	992 5 11		
Assistant Acting Public Service Commissioner—			
Mark, T., salary, 12 April, 1935, to 31 March, 1936 ..	920 10 6		
	5,623 16 3		5,623 16 3
TOTAL, SALARIES AND HONORARIA	65,349 13 1		65,349 13 1
Carried forward	512,764 3 1		512,764 3 1

* Half-pay for period 1st to 12th April, 1935, while acting as Administrator. † Salary for period 16th May, 1935, to 31st March, 1936 (£1,750), as Judge of the Court of Review, also paid and charged under Rural Mortgagors Final Adjustment Act, 1934-35, Section 7.

PUBLIC ACCOUNTS, 1935-1936.

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	512,764	3 1	..	..	512,764	3 1
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	93,308	9 11				
Motor-vehicles fees, fines, &c. ..	431,895	11 6				
	525,204	1 5				
			..		525,204	1 5
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 1 April, 1935, to 31 March, 1936						
	1,449,124	18 5				
			..		1,449,124	18 5
(Transfer to Main Highways Account Revenue Fund.)						
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, 1935, to 31 December, 1935						
	109,325	1 1				
			..		109,325	1 1
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 MOTOR-VEHICLES AMENDMENT ACT, 1934-35:—						
Section 4 (6) (a), Electrically-propelled motor-vehicles						
	£	s. d.				
	1,536	18 3				
Section 4 (6) (b), Other motor-vehicles						
	78	16 8				
	1,615	14 11				
<i>Mileage-tax and Penalties paid to Boroughs.</i>						
MOTOR-SPIRITS TAXATION ACT, 1927, SECTION 9 (1) (b), AND MOTOR-VEHICLES AMENDMENT ACT, 1934-35:—						
Section 4 (6) (a), Electrically-propelled motor-vehicles						
	£	s. d.				
	97	9 1				
Section 4 (6) (b), Other motor-vehicles						
	4	15 11				
	102	5 0				
	1,717	19 11				
			..		1,717	19 11
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						
	762	3 1				
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 1935, to 29 February, 1936						
	£	s. d.				
	17,262	1 9				
Expenses of refunding tax on motor-spirits paid to the Post Office for the period 1 January, 1935, to 31 December, 1935						
	4,009	7 0				
	21,271	8 9				
	22,033	11 10				
			..		22,033	11 10
TOTAL, HIGHWAYS	2,107,405	12 8	..	..	2,107,405	12 8
Carried forward	2,620,169	15 9	..	..	2,620,169	15 9

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

PUBLIC ACCOUNTS, 1935-1936.

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	2,620,169 15 9	..	2,620,169 15 9
EXCHANGE.			
FINANCE ACT, 1932 :—			
Section 55,—			
Exchange on remittances of public moneys to or from any country beyond New Zealand	1,724,813 12 3	131,277 4 11	1,593,536 7 4
TOTAL, EXCHANGE	1,724,813 12 3	131,277 4 11	1,593,536 7 4
ADVANCES.			
<i>On Account of other Governments.</i>			
FINANCE ACT, 1930 (No. 2) :—			
Section 7,—			
Advances made on behalf of other Governments—			
British Guiana	112 6 5	..	112 6 5
Canada	221 12 10	115 18 11	105 13 11
Commonwealth	26,450 7 5	25,447 2 11	1,003 4 6
Fiji	0 18 11	6 4 9	Cr. 5 5 10
Imperial Government	18,933 4 10	16,709 0 4	2,224 4 6
Union of South Africa	1 14 6	..	1 14 6
	45,720 4 11	42,278 6 11	3,441 18 0
<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 .. .. .	..	100 0 0	Cr. 100 0 0
TOTAL, ADVANCES	45,720 4 11	42,378 6 11	3,341 18 0
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	41,128 19 6	..	41,128 19 6
<i>Other Pensions.</i>			
JUDICATURE ACT, 1908 :—			
Sections 12-14,—			
Superannuation allowances—			
Chapman, Sir F. R., 1 April, 1935, to 31 March, 1936	1,083 6 8		
Stringer, Sir T. W., 1 April, 1935, to 31 March, 1936	750 0 0		
Adams, A. S., 1 April, 1935, to 31 March, 1936 ..	666 13 4		
Herdman, Sir A. L., 1 August, 1935, to 31 March, 1936	722 4 4		
	3,222 4 4	..	3,222 4 4
TOTAL, PENSIONS	44,351 3 10	..	44,351 3 10
Carried forward	44,351 3 10	..	44,351 3 10
Carried forward	4,390,703 12 11	173,655 11 10	4,217,048 1 1

PUBLIC ACCOUNTS, 1935-1936.

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.
Brought forward	4,390,703 12 11	173,655 11 10	4,217,048 1 1
OTHER SPECIAL ACTS—<i>continued.</i>			
Brought forward	44,351 3 10	..	44,351 3 10
MISCELLANEOUS.			
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	1,688 2 10	..	1,688 2 10*
FAMILY PROTECTION ACT, 1908 :—			
Section 34 (2),—			
Refund of death duties paid in excess	249 7 9	..	249 7 9
FINANCE ACT, 1926 :—			
Section 16,—			
Refund of Jury fees	4 0 0	..	4 0 0
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	70 0 0	..	70 0 0
FINANCE ACT, 1931 (No. 4) :—			
Section 24 (2),—			
Rents received from Post Office sites transferred to Post and Telegraph Department	25 5 0	..	25 5 0
FINANCE ACT (No. 3), 1934 :—			
Section 8,—			
Interest on income-tax paid in advance	6,858 17 5	..	6,858 17 5
FINANCE ACT, 1932-33 :—			
Section 7,—			
Refund of taxation on interest—	£ s. d.		
On Rural Advances bonds	44,541 10 0		
On Land Settlement Association's debentures	348 12 10		
On Rural Intermediate Credit Board's securities	901 17 2		
	45,792 0 0	..	45,792 0 0
GREYMOUTH HARBOUR BOARD AMENDMENT ACT, 1935 :—			
Section 3 (3),—			
Payment to Greymouth Harbour Board of subsidy equivalent to interest at 4 per cent. for the period 1st January, 1935, to 1st April, 1935, on £260,000 debentures issued by the Board, and maturing 14th July, 1952	2,585 12 9	..	2,585 12 9
HAWKE'S BAY EARTHQUAKE ACT, 1931 :—			
Section 58—			
Loan to Hastings Borough Council for the erection of community retail shops .. .. .	..	26 9 4	Cr. 26 9 4†
LAND ACT, 1924 :—			
Section 295 (2),—			
Administration expenses of national-endowment land ..	6,741 13 6	..	6,741 13 6
Carried forward	108,366 3 1	26 9 4	108,339 13 9
Carried forward	4,390,703 12 11	173,655 11 10	4,217,048 1 1

* See also £2,423 12s. 3d. under Civil List, Part I (B.-1 [Pt. I])

† Rent of community shops..

PUBLIC ACCOUNTS, 1935-1936.

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	4,390,703	12 11	173,655	11 10	4,217,048	1 1
OTHER SPECIAL ACTS—<i>continued.</i>						
Brought forward	108,366	3 1	26 9 4		108,339	13 9
MISCELLANEOUS— <i>continued.</i>						
NATIVE PURPOSES ACT, 1931 :—						
Section 51,—						
Twelfth annual payment to Arawa District Trust Board for the benefit of the Arawa Tribe.. .. .	6,000	0 0	..		6,000	0 0
Section 54,—						
Ninth annual payment to Tuwharetoa Trust Board for benefit of Tuwharetoa Tribe in connection with Lake Taupo claims	3,000	0 0	..		3,000	0 0
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	2,406	0 0	..		2,406	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 March, 1934	10	0 0				
Interest due 15 September, 1934	246	5 0				
Interest due 15 March, 1935	3,752	10 0				
Interest due 15 September, 1935	105,067	10 0				
Interest due 15 March, 1936	101,192	10 0				
	210,268	15 0				
Less amount recovered from State Advances Office .. .. .	..		171,084	4 9	39,184	10 3
5-per-cent. bonds to mature 15 September, 1938—						
	£	s. d.				
Interest due 15 September, 1935	250	0 0				
Interest due 15 March, 1936	250	0 0				
	500	0 0				
Less amount received from State Advances Office .. .. .	..		500	0 0	..	
TOTAL, OTHER SPECIAL ACTS	330,540	18 1	171,610	14 1	158,930	4 0
TOTAL, OTHER SERVICES	4,721,244	11 0	345,266	5 11	4,375,978	5 1

PUBLIC ACCOUNTS, 1935-1936.

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.	
				£	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, 1936, in respect of PAYMENTS MADE from the CONSOLIDATED FUND on behalf of OTHER GOVERNMENTS.

Name of Government.	Balance outstanding at 31st March, 1936.	
	£	s. d.
British Guiana	112	6 5
Canada	221	12 10
Commonwealth of Australia	15,415	8 7
Fiji	Cr. 1	1 0
Imperial Government—General Advances	13,889	17 9
Union of South Africa	1	14 6
Total	£29,639	19 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, 1936, showing the SERVICES for which they were issued.

CONSOLIDATED FUND :—		£	s. d.
Ordinary Revenue Account,—			
Under Special Acts—			
Rural Advances Act, 1926		3,000	0 0
Interest on Loans		23,145	3 7
Votes—			
Customs		794	18 7
External Affairs		10,629	19 3
Printing and Stationery		3,094	14 5
Native		30	19 4
Justice and Prisons		93	14 4
Police		534	0 0
Naval Defence		24,862	2 2
Defence		2	18 11
Lands and Survey		1,414	1 0
Industries and Commerce, Tourist, and Publicity		1,269	8 11
Mines		380	6 8
Health		904	0 0
Mental Hospitals		24	0 0
Education		32	5 5
Pensions		12,172	6 2
General Imprest		10,487	0 6
General Services		86,693	2 7
Total		£179,565	1 10

PUBLIC ACCOUNTS, 1935-1936.

SUMMARY of ACCOUNTS of LOCAL BODIES for the FINANCIAL YEAR ended 31st MARCH, 1936.

	Balances on 1st April, 1935.		Receipts.		Payments and Transfers.		Balances on 31st March, 1936.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
ENDOWMENTS OF LAND.								
HARBOUR BOARD —								
(Greymouth Harbour Board Act, 1884, Section 7)—								
Greymouth	9	10 0	1,790	9 2	1,708	2 2	91	17 0
COUNTIES:—								
(Land Act, 1924, Sections 138 (b) and 357, and Finance Act, 1924, Sec- tion 17 (2))—								
Fiord	184	18 7	..	..	23	11 7	161	7 0
Sounds	1,463	15 1	..	..	199	18 3	1,263	16 10
Taupo	684	14 6	35	6 1	..	..	720	0 7
	2,333	8 2	35	6 1	223	9 10	2,145	4 5
TOTAL, ENDOWMENTS OF LAND ..	2,342	18 2	1,825	15 3	1,931	12 0	2,237	1 5
GOLDFIELDS REVENUE.								
(Mining Act, 1926, Section 447.)								
CITY:—								
Dunedin .. .. .	..	..	0	10 0	0	10 0	..	..
	..	..	0	10 0	0	10 0	..	..
COUNTIES:—								
Ashburton .. .. .	..	..	1	5 0	1	5 0	..	..
Ashley .. .. .	..	..	0	5 0	0	5 0	..	..
Bay of Islands .. .. .	..	..	2	10 0	2	10 0	..	..
Bruce .. .. .	..	..	1	0 0	0	15 0	0	5 0
Buller	279	16 10	1,215	5 10	1,398	10 5	96	12 3
Collingwood	219	3 4	392	16 6	565	15 4	46	4 6
Coromandel	80	16 6	363	4 4	416	11 10	27	9 0
Dannevirke .. .. .	..	..	0	5 0	..	..	0	5 0
Franklin .. .. .	..	..	1	0 0	1	0 0	..	..
Great Barrier Island	5	5 0	15	17 6	20	17 6	0	5 0
Grey	1,356	11 10	5,784	0 0	6,893	10 10	247	1 0
Hauraki Plains .. .. .	..	..	..	..	..	..	..	..
Hawke's Bay .. .. .	..	..	0	5 0	..	..	0	5 0
Horowhenua .. .. .	..	..	1	5 0	1	0 0	0	5 0
Inangahua	831	4 5	2,226	1 6	2,808	5 10	249	0 1
Kairanga .. .. .	..	..	..	..	..	..	..	..
Kaitieke .. .. .	..	..	0	10 0	0	10 0	..	..
Lake	83	12 9	640	9 10	689	2 3	35	0 4
Mackenzie	0	5 0	..	..	0	5 0	..	..
Manawatu .. .. .	..	..	0	10 0	0	10 0	..	..
Maniototo	161	15 9	472	8 2	568	13 6	65	10 5
Marlborough	82	5 6	262	4 0	304	6 9	40	2 9
Masterton .. .. .	..	..	0	10 0	..	..	0	10 0
Murchison	157	8 11	542	5 2	676	11 2	23	2 11
Ohinemuri	160	2 0	534	13 9	673	14 10	21	0 11
Peninsula	0	5 0	0	5 0	0	10 0	..	..
Piako	0	15 0	30	18 3	31	13 3	..	..
Pohangina .. .. .	..	..	0	5 0	0	5 0	..	..
Rangitikei .. .. .	..	..	0	5 0	0	5 0	..	..
Selwyn .. .. .	..	..	1	10 0	0	15 0	0	15 0
Southland	114	13 6	416	6 5	519	16 2	11	3 9
Stewart Island .. .. .	..	..	3	3 3	3	3 3	..	..
Taieri	1	10 0	38	11 0	39	1 0	1	0 0
Takaka	39	3 9	63	19 2	95	18 7	7	4 4
Tauranga	1	0 0	2	10 0	3	10 0	..	..
Thames	53	9 9	306	7 8	352	12 5	7	5 0
Tuapeka	170	4 6	550	11 8	701	17 11	18	18 3
Vincent	367	16 5	1,453	5 5	1,777	11 10	43	10 0
Waihemo	33	6 0	195	1 1	162	15 10	65	11 3
Waikouaiti .. .. .	..	..	0	15 0	0	10 0	0	5 0
Waimarino .. .. .	..	..	0	5 0	0	5 0	..	..
Waimea	23	13 9	67	3 9	87	8 9	3	8 9
Waitaki	15	16 0	226	7 1	228	1 4	14	1 9
Waitemata .. .. .	..	..	0	10 0	0	10 0	..	..
Wallace	27	6 0	153	10 8	176	15 8	4	1 0
Westland	300	16 11	4,149	11 6	4,383	2 9	67	5 8
Whakatane .. .. .	..	..	0	10 0	0	10 0	..	..
Whangarei	10	15 3	24	5 8	33	15 11	1	5 0
Whangaroa	0	5 0	..	..	0	5 0	..	..
	4,579	4 8	20,144	9 2	23,624	19 11	1,098	13 11

PUBLIC ACCOUNTS, 1935-1936.

SUMMARY of ACCOUNTS of LOCAL BODIES—continued.

	Balances on 1st April, 1935.		Receipts.		Payments and Transfers.		Balances on 31st March, 1936.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
GOLDFIELDS REVENUE—continued.								
(Mining Act, 1926, Section 447.)								
BOROUGHS :—								
Alexandra	3	11 3	5	4 0	8	10 3	0	5 0
Brunner	7	19 0	6	7 6	14	6 6	..	..
Greymouth	0	5 0	3	7 6	3	7 6	0	5 0
Hokitika	0	5 0	2	12 6	2	17 6	..	..
Kumara	3	18 0	19	19 0	20	17 0	3	0 0
Naseby .. .. .	..	..	1	10 0	1	5 0	0	5 0
Ross	23	5 0	175	11 10	180	8 10	18	8 0
Runanga	2	1 0	..	..	2	1 0	..	..
Te Aroha	104	0 3	216	19 9	259	18 10	61	1 2
Thames	42	18 8	232	6 4	267	12 8	7	12 4
Timaru .. .. .	..	..	0	5 0	0	5 0	..	..
Waihi	110	0 0	903	8 0	964	9 9	48	18 3
	298	3 2	1,567	11 5	1,725	19 10	139	14 9
TOTAL, GOLDFIELDS REVENUE ..	4,877	7 10	21,712	10 7	25,351	9 9	1,238	8 8
GOLD DUTY.								
(Gold Duty Act, 1908, Section 12.)								
COUNTIES :—								
Coromandel	6	3 4	49	15 7	54	19 6	0	19 5
Ohinemuri	27	1 4	1,346	17 6	1,373	16 10	0	2 0
Piako .. .. .	..	..	..	..	..	..	..	..
Thames	0	0 7	94	12 3	86	11 10	8	1 0
	33	5 3	1,491	5 4	1,515	8 2	9	2 5
BOROUGHS :—								
Thames	6	1 11	61	0 1	67	1 8	0	0 4
Waihi	74	10 3	5,550	2 8	5,624	12 11	..	..
	80	12 2	5,611	2 9	5,691	14 7	0	0 4
	113	17 5	7,102	8 1	7,207	2 9	9	2 9
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 ..	113	17 5	6,752	8 1	6,857	2 9	9	2 9
FEES AND FINES.								
(Auctioneers Act, 1928, Section 42.)								
CITIES :—								
Auckland .. .. .	..	..	1,403	0 0	1,403	0 0	..	..
Christchurch	924	0 0	1,115	0 0	1,038	0 0	1,001	0 0
Dunedin .. .. .	..	..	1,789	10 0	1,058	0 0	731	10 0
Invercargill .. .. .	..	..	500	10 0	..	..	500	10 0
Nelson	38	10 0	38	10 0	77	0 0	..	..
Palmerston North	115	10 0	172	10 0	288	0 0	..	..
Wanganui	154	0 0	192	10 0	192	10 0	154	0 0
Wellington .. .. .	..	..	1,520	0 0	1,520	0 0	..	..
	1,232	0 0	6,731	10 0	5,576	10 0	2,387	0 0
COUNTIES :—								
Akaroa	77	0 0	77	0 0	77	0 0	77	0 0
Amuri	38	10 0	115	10 0	77	0 0	77	0 0
Ashburton	269	10 0	269	10 0	385	0 0	154	0 0
Bay of Islands .. .. .	..	..	17	0 0	17	0 0	..	..
Carried forward ..	385	0 0	479	0 0	556	0 0	308	0 0

PUBLIC ACCOUNTS, 1935-1936.

SUMMARY of ACCOUNTS of LOCAL BODIES—*continued.*

	Balance on 1st April, 1935.		Receipts.		Payments.		Balance on 31st March, 1936.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
FEEES AND FINES—<i>continued.</i>								
(Auctioneers Act, 1928, Section 42.)								
COUNTIES—<i>continued.</i>								
Brought forward ..	385	0 0	479	0 0	556	0 0	308	0 0
Bruce ..	..	..	38	10 0	38	10 0	..	..
Cheviot ..	115	10 0	115	10 0	115	10 0	115	10 0
Clifton ..	77	0 0	38	10 0	77	0 0	38	10 0
Clutha ..	..	..	38	10 0	38	10 0	..	..
Coromandel ..	..	..	38	10 0	38	10 0	..	..
Ellesmere ..	115	10 0	154	0 0	115	10 0	154	0 0
Eltham ..	38	10 0	..	..	38	10 0	..	..
Geraldine ..	..	..	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	38	10 0	38	10 0
Hobson ..	..	..	47	0 0	47	0 0	..	..
Hokianga ..	..	..	3	10 0	3	10 0	..	..
Horowhenua ..	38	10 0	38	10 0	77	0 0	..	..
Inangahua ..	..	..	38	10 0	38	10 0	..	..
Inglewood ..	154	0 0	38	10 0	154	0 0	38	10 0
Kaikoura ..	..	..	17	0 0	17	0 0	..	..
Kairanga ..	38	10 0	115	10 0	154	0 0	..	..
Kowai ..	115	10 0	115	10 0	115	10 0	115	10 0
Mackenzie ..	154	0 0	115	10 0	154	0 0	115	10 0
Malvern ..	38	10 0	38	10 0	38	10 0	38	10 0
Maniototo ..	..	..	38	10 0	..	..	38	10 0
Marlborough ..	..	..	38	10 0	..	..	38	10 0
Masterton ..	..	..	231	0 0	231	0 0	..	..
Murchison ..	..	..	38	10 0	38	10 0	..	..
Oxford ..	38	10 0	77	0 0	38	10 0	77	0 0
Patea ..	..	..	38	10 0	..	..	38	10 0
Piako ..	..	..	38	10 0	..	..	38	10 0
Rodney ..	..	..	77	0 0	38	10 0	38	10 0
Southland ..	38	10 0	77	0 0	38	10 0	77	0 0
Springs ..	..	..	38	10 0	..	..	38	10 0
Stratford ..	77	0 0	77	0 0	77	0 0	77	0 0
Taieri ..	..	..	38	10 0	38	10 0	..	..
Taranaki ..	..	..	115	10 0	..	..	115	10 0
Tuapeka ..	..	..	38	10 0	38	10 0	..	..
Waihemo ..	..	..	38	10 0	..	..	38	10 0
Waikato ..	..	..	115	10 0	38	10 0	77	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 ..	17	0 0	25	10 0	25	10 0	17	0 0
Waitaki ..	192	10 0	192	10 0	192	10 0	192	10 0
Wanganui ..	..	..	38	10 0	..	..	38	10 0
Whakatane ..	8	10 0	38	10 0	47	0 0	..	..
Whangarei ..	..	..	115	10 0	115	10 0	..	..
	1,950	10 0	3,344	0 0	3,121	10 0	2,173	0 0
BOROUGHS :—								
Alexandra ..	..	..	38	10 0	38	10 0	..	..
Ashburton ..	115	10 0	115	10 0	231	0 0	..	..
Balclutha ..	38	10 0	308	0 0	154	0 0	192	10 0
Blenheim ..	..	..	154	0 0	..	..	154	0 0
Cambridge ..	38	10 0	115	10 0	38	10 0	115	10 0
Dannevirke ..	38	10 0	154	0 0	77	0 0	115	10 0
Dargaville ..	..	..	77	0 0	77	0 0	..	..
Devonport ..	..	..	38	10 0	38	10 0	..	..
Feilding ..	154	0 0	192	10 0	231	0 0	115	10 0
Geraldine ..	38	10 0	38	10 0	38	10 0	38	10 0
Gisborne ..	..	..	346	10 0	346	10 0	..	..
Gore ..	192	10 0	115	10 0	231	0 0	77	0 0
Greymouth ..	..	..	38	10 0	..	..	38	10 0
Hamilton ..	..	..	269	10 0	38	10 0	231	0 0
Hastings ..	115	10 0	269	10 0	308	0 0	77	0 0
Hawera ..	77	0 0	38	10 0	77	0 0	38	10 0
Hokitika ..	..	..	77	0 0	..	..	77	0 0
Inglewood ..	..	..	38	10 0	..	..	38	10 0
Levin ..	..	..	38	10 0	38	10 0	..	..
Lower Hutt ..	..	..	115	0 0	77	0 0	38	10 0
Carried forward ..	808	10 0	2,579	10 0	2,040	10 0	1,347	10 0

PUBLIC ACCOUNTS, 1935-1936.

SUMMARY of ACCOUNTS of LOCAL BODIES—*continued.*

—	Balance on 1st April, 1935.		Receipts.		Payments.		Balance on 31st March, 1936.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
FEES AND FINES—<i>continued.</i>								
(Auctioneers Act, 1928, Section 42.)								
BOROUGHS—<i>continued.</i>								
Brought forward	808	10 0	2,579	10 0	2,040	10 0	1,347	10 0
Lyttelton	38	10 0	38	10 0	38	10 0	38	10 0
Marton	77	0 0	77	0 0	77	0 0	77	0 0
Masterton .. .. .	..	..	154	0 0	154	0 0	..	..
Matamata .. .. .	..	..	95	10 0	18	10 0	77	0 0
Milton .. .. .	..	..	154	0 0	77	0 0	77	0 0
Morrinsville .. .. .	..	..	77	0 0	38	10 0	38	10 0
Napier	77	0 0	77	0 0	77	0 0	77	0 0
New Plymouth	77	0 0	115	10 0	77	0 0	115	10 0
Ngaruawahia .. .. .	..	..	38	10 0	..	..	38	10 0
Oamaru	115	10 0	115	10 0	115	10 0	115	10 0
Opotiki	17	0 0	..	..	17	0 0	..	..
Pahiatua	77	0 0	..	..	77	0 0	..	..
Palmerston .. .. .	..	..	38	10 0	38	10 0	..	..
Picton .. .. .	..	..	38	10 0	38	10 0	..	..
Pukekohe	38	10 0	77	0 0	77	0 0	38	10 0
Raetihi .. .. .	..	..	38	10 0	..	..	38	10 0
Rangiora	115	10 0	77	0 0	115	10 0	77	0 0
Riccarton	115	10 0	154	0 0	154	0 0	115	10 0
Riverton .. .. .	..	..	38	10 0	..	..	38	10 0
Rotorua .. .. .	..	..	115	10 0	115	10 0	..	..
Roxburgh .. .. .	..	..	38	10 0	38	10 0	..	..
Stratford	38	10 0	38	10 0	38	10 0	38	10 0
Taihape .. .. .	..	..	..	..	..	..	..	..
Tapanui	38	10 0	..	..	38	10 0	..	..
Taumarunui .. .. .	..	..	500	10 0	269	10 0	231	0 0
Tauranga .. .. .	..	..	77	0 0	38	10 0	38	10 0
Te Aroha	38	10 0	38	10 0	77	0 0	..	..
Te Awamutu .. .. .	..	..	192	10 0	38	10 0	154	0 0
Te Kuiti	38	10 0	77	0 0	38	10 0	77	0 0
Temuka	38	10 0	38	10 0	38	10 0	38	10 0
Timaru	269	10 0	269	10 0	269	10 0	269	10 0
Waimate	38	10 0	115	10 0	115	10 0	38	10 0
Waipukurau	77	0 0	154	0 0	154	0 0	77	0 0
Wairoa	48	10 0	77	0 0	87	0 0	38	10 0
Westport .. .. .	..	..	77	0 0	38	10 0	38	10 0
Whakatane	8	10 0	57	0 0	27	0 0	38	10 0
Whangarei .. .. .	..	..	38	10 0	38	10 0	..	..
Winton	38	10 0	115	10 0	38	10 0	115	10 0
	2,230	0 0	6,004	10 0	4,731	0 0	3,503	10 0
TOWN BOARDS :—								
Bulls .. .. .	..	..	38	10 0	38	10 0	..	..
Edendale	38	10 0	..	..	38	10 0	..	..
Hunterville .. .. .	..	..	38	10 0	..	..	38	10 0
Johnsonville .. .. .	..	..	115	10 0	115	10 0	..	..
Kaikōhe .. .. .	..	..	38	10 0	38	10 0	..	..
Kamo .. .. .	..	..	38	10 0	38	10 0	..	..
Leeston	38	10 0	..	..	38	10 0	..	..
Otautau .. .. .	..	..	77	0 0	..	..	77	0 0
Otorohanga	38	10 0	38	10 0	38	10 0	38	10 0
Papakura .. .. .	..	..	38	10 0	38	10 0	..	..
Tuakau .. .. .	..	..	38	10 0	38	10 0	..	..
Wyndham .. .. .	..	..	77	0 0	..	..	77	0 0
	115	10 0	539	0 0	423	10 0	231	0 0
TOTAL, FEES AND FINES ..	5,528	0 0	16,619	0 0	13,852	10 0	8,294	10 0
STAMP DUTY ON INTEREST.								
(National Expenditure Adjustment Act, 1932, Section 47.)								
Various local bodies	3,919	16 8	..	..	3,819	16 8	100	0 0
ADVANCE ACCOUNTS.								
(Public Revenues Act, 1926, Section 146.)								
Greymouth Harbour Board .. .. .	..	..	115	16 9	116	0 11	Dr. 0	4 2

PUBLIC ACCOUNTS, 1935-1936.

SUMMARY of DEPOSITS ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1936.

Deposit Accounts.	Balances on 1st April, 1935.		Receipts.		Payments and Transfers.		Balances on 31st March, 1936.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Auctioneers Act, 1928, section 8	47	7 2	521	4 8	377	8 11	191	2 11
Dairy-produce Export Levies	9,162	6 5	76,453	18 6	76,987	2 9	8,629	2 2
Deposits on Contracts	85	0 0	4,598	0 6	4,648	0 6	35	0 0
Distribution of Wool Profits	2,417	1 3	..	..	..	..	2,417	1 3
Earthquake Relief Fund (West Coast) ..	19	10 10	79	4 9	95	9 3	3	6 4
Education Reserves Act, 1928—								
Sales of Land under section 27—								
Primary Education Endowments	26,585	17 10	5,025	3 2	..	..	31,611	1 0
Secondary Education Endowments—								
Auckland Provincial District	471	19 9	356	0 0	..	..	827	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	416	12 9	12	0 0	..	..	428	12 9
Primary Education Endowment Deposit Ac- count .. .. .	..	..	112,780	0 9	112,780	0 9	..	..
Secondary Education Endowment Deposit Account—								
Auckland Provincial District	1,060	9 9	3,232	15 4	3,336	9 7	956	15 6
Taranaki Provincial District	467	16 3	1,201	0 6	1,180	11 9	488	5 0
Wellington Provincial District	1,848	7 3	3,701	19 3	3,822	2 6	1,728	4 0
Hawke's Bay Provincial District	776	13 6	2,329	3 3	2,082	11 10	1,023	4 11
Nelson Provincial District	73	0 8	655	1 11	497	17 10	230	4 9
Marlborough Provincial District	33	14 10	68	11 4	76	3 8	26	2 6
Otago Provincial District	947	1 10	1,422	7 10	1,867	12 9	501	16 11
Fisheries Act, 1908	0	0 6	..	..	..	..	0	0 6
General Assembly Library Fund .. .. .	..	..	110	0 0	110	0 0	..	..
General Purposes Relief Account	23,445	13 8	3,577	12 8	1,592	6 11	25,430	19 5
Gold Duty Suspense Account	913	14 6	1,210	4 4	913	14 6	1,210	4 4
Greymouth and Hokitika High School Acts, 1883	54	18 5	303	2 6	123	2 11	234	18 0
Hauraki Plains Drains Deposit Account ..	10	0 0	..	..	..	..	10	0 0
Hawke's Bay Earthquake Relief Fund .. ..	..	..	4	10 3	..	..	4	10 3
Honey-export Control Act, 1924	3	15 8	609	3 4	611	6 2	1	12 10
Hospitals and Charitable Institutions Act, 1926	103	2 11	361	14 11	430	8 9	34	9 1
Hunter Soldiers' Assistance Trust Account ..	4,114	11 1	1,453	3 6	1,854	12 4	3,713	2 3
Immigration Restriction Act, 1908	1,380	0 0	2,040	0 0	1,640	0 0	1,780	0 0
Imperial Pensions	35,604	7 11	204,600	0 0	205,764	1 5	34,440	6 6
Interest on Cash Balance Investments Account	305	12 3	9,613	19 10	9,698	8 0	221	4 1
Kauri-gum Industry Account	1,558	5 11	66	4 0	877	7 2	747	2 9
Maori Unemployment	4,499	15 2	..	..	4,499	15 2	..	..
Meat-export Control Act, 1921-22	1,749	8 6	37,905	12 6	37,060	4 10	2,594	16 2
Mining Act, 1926	142	13 9	1,293	14 11	291	4 4	1,145	4 4
Miscellaneous	30,630	15 4	697,656	18 4	691,198	3 11	37,089	9 9
Money-order Settlement Account	1,414	14 2	49,634	1 3	46,341	12 7	4,707	2 10
Mortgage Corporation Shares .. .. .	..	..	373,373	9 5	373,373	9 5	..	..
Moumahaki Endowment—								
Revenue Account	90	9 11	749	6 5	765	15 4	74	1 0
Capital Account	994	12 10	..	..	..	..	994	12 10
Naval Radiograms	92	10 1	..	..	92	10 1	..	..
Naval Remittances	3,387	2 6	..	..	3,387	2 6	..	..
Naval Savings-bank Deposit Account	37	0 0	..	..	37	0 0	..	..
Navy Office Deposit Account .. .. .	..	..	27,689	11 7	23,952	3 4	3,737	8 3
Nelson Rifle Prize Fund	1,088	14 8	39	8 10	40	0 0	1,088	3 6
Nelson Rifle Prize Fund Investment	Dr. 1,000	0 0	..	..	..	..	Dr. 1,000	0 0
New Zealand Reparation Estates	14	10 0	1,348	16 1	1,305	10 2	57	15 11
New Zealand University Endowment—								
Westland	3,134	17 8	228	3 5	6	10 5	3,356	10 8
North Island Experimental Dairy School ..	11,590	17 7	547	18 9	537	1 11	11,601	14 5
Official Assignees' Balances	12,455	5 7	9,041	0 0	5,690	7 1	15,805	18 6
Orchard-tax Act, 1927	683	17 3	3,447	6 9	2,690	11 11	1,440	12 1
Payments through the High Commissioner ..	12,621	8 1	79,124	2 5	84,040	7 0	7,705	3 6
Promotion of Health Fund	106	11 9	3,920	14 5	3,729	11 8	297	14 6
Receipts by the High Commissioner for Pay- ment in New Zealand	2,607	4 7	32,203	9 5	31,094	12 8	3,716	1 4
Receiver-General's Deposit Account	86,000	0 0	..	..	..	..	86,000	0 0
Remittances to Immigrants .. .. .	..	..	5	0 0	..	..	5	0 0
Reserve Bank Investment Account	1,000,000	0 0	..	..	..	..	1,000,000	0 0
Samoan Loan Sinking Fund Account	0	1 7	4,037	15 6	..	..	4,037	17 1
Samoan Notes Security Account	32,000	0 0	1,280	0 0	1,280	0 0	32,000	0 0
Samoan Treasury Account	10,861	9 0	67,278	15 0	46,882	12 1	31,257	11 11
Taranaki Scholarships Endowment Account	445	18 0	984	3 5	962	11 0	467	10 5
Tauranga Educational Endowment Reserves Act, 1896 .. .. .	..	..	245	7 10	245	7 10	..	..
Trustee Act, 1908	7,928	6 11	2,780	14 11	..	..	10,709	1 10
Unclaimed Earnings	703	14 1	1,146	1 8	1,130	2 0	719	13 9
Unpresented Cheques	188	1 3	296	2 8	246	8 4	237	15 7
Valuation of Land Tenders .. .. .	..	..	136	18 4	136	18 4	..	..
Victoria College Endowments Deposit Account	5	3 7	80	1 3	58	5 4	26	19 6
Weraroa Agricultural Endowment Account—								
Revenue Account	3,772	12 11	1,581	6 4	575	11 8	4,778	7 7
Capital Account	772	6 0	..	..	..	..	772	6 0
Wheat Research Levies	846	9 1	1,670	1 10	1,767	18 3	748	12 8
TOTALS	1,342,062	15 11	1,836,112	10 4	1,794,786	9 5	1,383,388	16 10

PUBLIC ACCOUNTS, 1935-1936.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended 31st MARCH, 1936.

	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
AUCTIONEERS ACT, 1928, SECTION 8.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	47	7 2	..	..
Receipts from insurance companies under fidelity guarantee policies	500	0 0	..	..	..	..	..	..
Dividend in bankrupt estate	21	4 8	..	..	521	4 8	..	..
Compensation for loss .. .. .	..	..	334	8 11	..	..	377	8 11
Costs and expenses .. .. .	..	..	43	0 0	..	..	191	2 11
Balance, 31st March, 1936 .. .. .	..	..	..	..	568	11 10	568	11 10
DAIRY-PRODUCE EXPORT LEVIES.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	9,162	6 5	..	..
Levy on export	76,453	18 6	..	..	76,453	18 6	..	..
Payments to Board .. .. .	..	..	76,217	5 3	..	..	76,987	2 9
Transfer to Vote "Customs"—Cost of collecting, &c. .. .. .	..	..	769	17 6	..	..	8,629	2 2
Balance, 31st March, 1936 .. .. .	..	..	..	..	85,616	4 11	85,616	4 11
DEPOSITS ON CONTRACTS.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	85	0 0	..	..
Deposits on account of contracts	4,598	0 6	..	..	4,598	0 6	..	..
Refunds of deposits on account of contracts .. .. .	..	..	4,648	0 6	..	..	4,648	0 6
Balance, 31st March, 1936 .. .. .	..	..	..	..	4,683	0 6	4,683	0 6
EARTHQUAKE RELIEF FUND (WEST COAST).								
Balance, 1st April, 1935 .. .. .	..	..	..	..	19	10 10*	..	..
Interest on investments in the Common Fund of the Public Trustee—Year 1935-36	79	4 9	..	..	79	4 9	..	..
Payment to Public Trustee for investment—Year 1935-36 .. .. .	..	..	79	4 9	..	..	95	9 3
Expenditure on restoration of earthquake damage, and towards replacement of loss, &c. .. .. .	..	..	16	4 6	..	..	3	6 4†
Balance, 31st March, 1936 .. .. .	..	..	..	..	98	15 7	98	15 7
EDUCATION RESERVES ACT, 1928: SALES OF LAND UNDER SECTION 27.								
<i>Primary Education Endowments.</i>								
Balance, 1st April, 1935—								
Cash	14,735	17 10	..	..	26,585	17 10	..	..
Investments	11,850	0 0	..	..	..	..	..	..
Sales of land	4,542	3 2	..	..	5,025	3 2	..	..
Interest on sales	9	0 0	..	..	..	..	..	..
Interest on investments	474	0 0	..	..	..	..	..	..
Balance, 31st March, 1936—								
Cash .. .. .	..	..	19,761	1 0	..	..	31,611	1 0
Investments .. .. .	..	..	11,850	0 0	..	..	..	..
					31,611	1 0	31,611	1 0

* In addition to this cash balance, £2,264 7s. 11d. was held by the Public Trustee in the Common Fund at 1st April, 1935.

† In addition to this cash balance, £2,343 12s. 8d. was held by the Public Trustee in the Common Fund at 31st March, 1936.

PUBLIC ACCOUNTS, 1935-1936.

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: Auckland Provincial District.</i>				
Balance, 1st April, 1935—				
Cash	171 19 9			
Investments	300 0 0		471 19 9	
Sales of land	344 0 0			
Interest on investments	12 0 0		356 0 0	
Balance, 31st March 1936—				
Cash .. .. .	..	527 19 9		
Investments .. .. .	..	300 0 0		827 19 9
			827 19 9	827 19 9
<i>Secondary Education Endowments: Otago Provincial District.</i>				
Balance, 1st April, 1935—				
Cash	116 12 9			
Investments	300 0 0		416 12 9	
Interest on investments	12 0 0		12 0 0	
Balance, 31st March, 1936—				
Cash .. .. .	..	128 12 9		
Investments .. .. .	..	300 0 0		428 12 9
			428 12 9	428 12 9
PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT.				
Rents	111,977 7 8			
Interest on funds held by Public Trustee	802 13 1		112,780 0 9	
Payments under Education Reserves Act, 1928—				
Section 30 (2), transfer to Vote " Education " for primary-education purposes .. .. .	..	106,451 7 6		
Section 31 (1), administration expenses .. .. .	..	5,263 12 4		
Section 31 (3), maintenance, repairs, &c. .. .. .	..	203 5 6		
Section 31 (3), surveys and permanent improvements .. .. .	..	861 15 5		112,780 0 9
			112,780 0 9	112,780 0 9
SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS.				
<i>Auckland Provincial District.</i>				
Balance, 1st April, 1935			1,060 9 9	
Rents	3,232 15 4		3,232 15 4	
Payments under Education Reserves Act, 1928—				
Section 30 (3), payments to secondary schools .. .. .	..	3,174 11 10		3,336 9 7
Section 31 (1), administration expenses .. .. .	..	161 17 9		956 15 6
Balance, 31st March, 1936			4,293 5 1	4,293 5 1
<i>Taranaki Provincial District.</i>				
Balance, 1st April, 1935			467 16 3	
Rents	1,173 3 4			
Interest on funds held by Public Trustee	27 17 2		1,201 0 6	
Payments under Education Reserves Act, 1928—				
Section 30 (3), payments to secondary schools .. .. .	..	1,122 17 11		1,180 11 9
Section 31 (1), administration expenses .. .. .	..	57 13 10		488 5 0
Balance, 31st March, 1936			1,668 16 9	1,668 16 9

PUBLIC ACCOUNTS, 1935-1936.

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>Wellington Provincial District.</i>								
Balance, 1st April, 1935 .. .. .	..	..	..	..	1,848	7 3	..	..
Rents	3,701	19 3	..	..	3,701	19 3	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	3,631	0 4	..	..	3,822	2 6
Section 31 (1), administration expenses ..	..	..	191	2 2	..	..	1,728	4 0
Balance, 31st March, 1936 .. .. .	..	..	..	..	5,550	6 6	5,550	6 6
<i>Hawke's Bay Provincial District.</i>								
Balance, 1st April, 1935 .. .. .	..	..	..	..	776	13 6	..	..
Rents	2,329	3 3	..	..	2,329	3 3	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	1,898	10 8	..	..	2,082	11 10
Section 31 (1), administration expenses ..	..	..	99	18 3	..	..	1,023	4 11
Section 31 (3), maintenance, repairs, &c. ..	..	..	84	2 11	..	..	..	..
Balance, 31st March, 1936 .. .. .	..	..	..	..	3,105	16 9	3,105	16 9
<i>Nelson Provincial District.</i>								
Balance, 1st April, 1935 .. .. .	..	..	..	..	73	0 8	..	..
Rents	655	1 11	..	..	655	1 11	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	473	0 0	..	..	497	17 10
Section 31 (1), administration expenses ..	..	..	24	17 10	..	..	230	4 9
Balance, 31st March, 1936 .. .. .	..	..	..	..	728	2 7	728	2 7
<i>Marlborough Provincial District.</i>								
Balance, 1st April, 1935 .. .. .	..	..	..	..	33	14 10	..	..
Rents	68	11 4	..	..	68	11 4	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	72	7 5	..	..	76	3 8
Section 31 (1), administration expenses ..	..	..	3	16 3	..	..	26	2 6
Balance, 31st March, 1936 .. .. .	..	..	..	..	102	6 2	102	6 2
<i>Otago Provincial District.</i>								
Balance, 1st April, 1935 .. .. .	..	..	..	..	947	1 10	..	..
Rents	1,422	7 10	..	..	1,422	7 10	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	1,814	12 7	..	..	1,867	12 9
Section 31 (1), administration expenses ..	..	..	53	0 2	..	..	501	16 11
Balance, 31st March, 1936 .. .. .	..	..	..	..	2,369	9 8	2,369	9 8
GENERAL ASSEMBLY LIBRARY FUND.								
Fees for Private Bills	110	0 0	..	..	110	0 0	..	..
Payment to General Assembly Library ..	..	..	110	0 0	..	..	110	0 0
					110	0 0	110	0 0

PUBLIC ACCOUNTS, 1935-1936.

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.
GENERAL PURPOSES RELIEF ACCOUNT.								
Balance, 1st April, 1935—								
Cash	12,545	13 8						
Investments	10,900	0 0						
					23,445	13 8		
Finance Act, 1932, section 6 (4)—								
Repayment of advances—								
Fire relief	341	12 0						
Flood relief	558	9 1						
Frost relief	70	8 6						
Hailstorm relief	37	1 1						
Stock losses	14	7 10						
Waimarino bush-fire relief	0	14 7						
In aid of works of production—								
Kauri-gum Control Board	867	5 11						
Lime-supply	505	3 1						
Interest on advances—								
Fire relief	124	17 4						
Flood relief	84	7 0						
Frost relief	102	5 4						
Hailstorm relief	5	11 11						
Stock losses	1	12 3						
Waimarino bush-fire relief	87	15 11						
In aid of works of production—								
Hikurangi Coal Co., Ltd.	325	14 7						
Lime-supply	4	10 0						
Receipts from sales or leases of land or interests in land or property acquired under mortgage or other security—								
In aid of works of production—								
Assistance to cider manufacturers—								
Repayment of advances	4	10 5						
Interest on advances	12	8 1						
Interest on investments	428	17 9						
					3,577	12 8		
Finance Act, 1932, section 6 (3)—								
Advances—								
Flood relief			248	7 0				
Stock replacement			117	2 5				
Hailstorm relief			1	17 6				
Finance Act, 1932 (No. 2), section 5 (2)—								
Interest recouped to Consolidated Fund			1,225	0 0			1,592	6 11
Balance, 31st March, 1936—								
Cash			14,530	19 5				
Investments			10,900	0 0			25,430	19 5
					27,023	6 4	27,023	6 4
GOLD DUTY SUSPENSE ACCOUNT.								
Balance, 1st April, 1935—								
Ohinemuri County					913	14 6		
Amounts retained from Gold Duty towards satisfaction of charge under section 18 of Waihou and Ohinemuri Rivers Improvement Act, 1910—								
Ohinemuri County	1,010	1 8						
Waihi Borough	200	2 8						
					1,210	4 4		
Payment to local body of amount retained in excess of requirements—								
Ohinemuri County				303	13 1			
Transfer to Consolidated Fund in terms of Finance Act, 1930 (No. 2), section 16 (2)—								
Ohinemuri County				610	1 5			
							913	14 6
Balance, 31st March, 1936—								
Ohinemuri County			1,010	1 8				
Waihi Borough			200	2 8			1,210	4 4
					2,123	18 10	2,123	18 10

PUBLIC ACCOUNTS, 1935-1936.

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, 1935							54	18	5				
Rents	303	2	6				303	2	6				
Section 50 (3), Finance Act, 1932—													
Payments to Consolidated Fund under section 31, Education Reserves Act, 1928—													
Subsections (1) and (2)—Administration expenses													
					13	2	11						
Section 50 (1), Finance Act, 1932—													
Refund to Consolidated Fund in respect of amounts expended under section 29, Education Reserves Act, 1928—													
Principal													
					100	0	0						
Interest													
					10	0	0						
Balance, 31st March, 1936										123	2	11	
										234	18	0	
							358	0	11				
HAWKE'S BAY EARTHQUAKE RELIEF FUND.													
Contributions—													
Hawke's Bay													
				4	10	3				4	10	3	
Balance, 31st March, 1936											4	10	3
							4	10	3				
										4	10	3	
HONEY-EXPORT CONTROL ACT, 1924.													
Balance, 1st April, 1935							3	15	8				
Levy on export	609	3	4				609	3	4				
Payments to Board													
					580	14	11						
Transfer to Vote "Customs"—Cost of collecting, &c.													
					30	11	3						
Balance, 31st March, 1936										611	6	2	
										1	12	10	
							612	19	0				
										612	19	0	
HOSPITALS AND CHARITABLE INSTITUTIONS ACT, 1926.													
Balance, 1st April, 1935—													
Auckland Hospital Board													
				28	5	5							
Marlborough Hospital Board													
				21	16	1							
Waikato Hospital Board													
				53	1	5							
Rates collected—													
Auckland Hospital Board													
				26	2	0							
Marlborough Hospital Board													
				108	16	8							
Waikato Hospital Board													
				226	16	3							
Payments to Hospital Boards—													
Auckland Hospital Board													
					30	10	1						
Marlborough Hospital Board													
					120	9	4						
Waikato Hospital Board													
					224	9	4						
Transfer to Vote "Valuation" for cost of levying rates—													
Marlborough Hospital Board													
					5	0	0						
Waikato Hospital Board													
					50	0	0						
Balance, 31st March, 1936—											430	8	9
Auckland Hospital Board													
					23	17	4						
Marlborough Hospital Board													
					5	3	5						
Waikato Hospital Board													
					5	8	4						
											34	9	1
							464	17	10				
										464	17	10	

PUBLIC ACCOUNTS, 1935-1936.

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, 1935—								
Cash	679	11 1						
Investments	3,435	0 0			4,114	11 1		
Rents	617	1 11						
Repayment of advances	503	5 10						
Interest on advances	69	2 4						
Interest on investments	137	8 0						
Land Act, 1924, section 139—								
Refund of "Thirds" over-deducted in 1933-34	126	5 5			1,453	3 6		
Hunter Gift for the Settlement of Discharged Soldiers Act, 1921—								
Section 6 (a), expenses			48	9 8				
Section 6 (b), advances			561	2 8				
Section 6 (b), grants			1,245	0 0			1,854	12 4
Balance, 31st March, 1936—								
Cash			478	2 3				
Investments			3,235	0 0			3,713	2 3
					5,567	14 7	5,567	14 7
IMMIGRATION RESTRICTION ACT, 1908.								
Balance, 1st April, 1935					1,380	0 0		
Deposits made by aliens	2,040	0 0			2,040	0 0		
Repayments to aliens			1,640	0 0			1,640	0 0
Balance, 31st March, 1936							1,780	0 0
					3,420	0 0	3,420	0 0
IMPERIAL PENSIONS.								
Balance, 1st April, 1935					35,604	7 11		
Amounts received from Imperial Government for payment of pensions, &c.	165,000	0 0						
Exchange	39,600	0 0			204,600	0 0		
Pensions, &c., paid in New Zealand			201,023	18 3				
Commission transferred to Vote "Pensions"			3,387	7 4				
Commission paid to Post Office			1,352	15 10			205,764	1 5
Balance, 31st March, 1936							34,440	6 6
					240,204	7 11	240,204	7 11
INTEREST ON CASH BALANCE INVESTMENTS ACCOUNT.								
Balance, 1st April, 1935					305	12 3		
Interest on investments in London	9,613	19 10			9,613	19 10		
Amounts credited to Ordinary Revenue Account			5,028	7 1				
Amounts credited to other accounts			4,666	11 3				
Amounts paid to the State Advances Office			3	9 8			9,698	8 0
Balance, 31st March, 1936							221	4 1
					9,919	12 1	9,919	12 1

PUBLIC ACCOUNTS, 1935-1936.

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, 1st April, 1935					1,558	5 11		
Miscellaneous receipts	66	4 0			66	4 0		
Expenditure under Finance Act, 1933 (No. 2), section 23 (3)			877	7 2			877	7 2
Balance, 31st March, 1936							747	2 9
					1,624	9 11	1,624	9 11
MAORI UNEMPLOYMENT.								
Balance, 1st April, 1935					4,499	15 2		
Balance of account transferred to Public Works Fund—Vote "Native Land Settlement"			4,499	15 2			4,499	15 2
					4,499	15 2	4,499	15 2
MEAT-EXPORT CONTROL ACT, 1921-22.								
Balance, 1st April, 1935					1,749	8 6		
Levy on export	37,905	12 6			37,905	12 6		
Payments to Board			36,680	16 6				
Transfer to Vote "Customs"—Cost of collecting, &c.			379	8 4			37,060	4 10
Balance, 31st March, 1936							2,594	16 2
					39,655	1 0	39,655	1 0
MINING ACT, 1926.								
Balance, 1st April, 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		
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	1,195	17 10						
Thames and Coromandel European Account	59	6 0						
Section 6, Thames Boys' and Girls' High School Act, 1878—								
Thames High School	31	10 1						
Section 7, Greymouth Harbour Board Act, 1884—								
Greymouth Harbour Board	7	1 0						
					1,293	14 11		
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 European owners—			189	13 6				
Thames and Coromandel European Account			76	9 10				
Section 6, Thames Boys' and Girls' High School Act, 1878—								
Thames High School			24	0 0				
Section 7, Greymouth Harbour Board Act, 1884—								
Greymouth Harbour Board			1	1 0			291	4 4
Balance, 31st March, 1936—								
Thames and Coromandel Native Account			1,091	0 5				
Thames and Coromandel European Account			27	3 10				
Thames High School			21	0 1				
Greymouth Harbour Board			6	0 0			1,145	4 4
					1,436	8 8	1,436	8 8

PUBLIC ACCOUNTS, 1935-1936.

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.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	30,630	15 4	..	..
Receipts	697,656	18 4	..	..	697,656	18 4	..	..
Payments .. .. .	..	..	691,198	3 11	..	..	691,198	3 11
Balance, 31st March, 1936 .. .. .	..	..	..	..	..	..	37,089	9 9
					728,287	13 8	728,287	13 8
MONEY-ORDER SETTLEMENT ACCOUNT.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	1,414	14 2	..	..
Amounts received for settlement of money-order transactions on behalf of the Post Office	49,634	1 3	..	..	49,634	1 3	..	..
Payments .. .. .	..	..	46,341	12 7	..	..	46,341	12 7
Balance, 31st March, 1936 .. .. .	..	..	..	..	..	..	4,707	2 10
					51,048	15 5	51,048	15 5
MORTGAGE CORPORATION SHARES.								
Receipts from applicants for shares	373,373	9 5	..	..	373,373	9 5	..	..
Application-money refunded .. .. .	..	..	123,383	9 5	..	..	..	..
Payments to Mortgage Corporation .. .. .	..	..	249,990	0 0	..	..	373,373	9 5
					373,373	9 5	373,373	9 5
MOUMAHAKI ENDOWMENT.								
<i>Revenue Account.</i>								
Balance, 1st April, 1935 .. .. .	..	..	..	..	90	9 11	..	..
Reserves and other Lands Disposal and Public Bodies Empowering Act, 1924, section 130—	..	..	..	..	..	..	..	..
Rents from leases	715	6 5	..	..	..	..	..	..
Interest on investments	34	0 0	..	..	749	6 5	..	..
Refund to Vote "Agriculture" of expenditure on agricultural instruction chargeable against the endowment—	..	..	..	..	..	..	..	..
Section 130 (3), Reserves, &c., Act, 1924 ..	..	..	730	0 0	..	..	765	15 4
Administration expenses under Land Laws Amendment Act, 1927, section 4 .. .. .	..	..	35	15 4	..	..	74	1 0
Balance, 31st March, 1936 .. .. .	..	..	..	..	..	..	839	16 4
					839	16 4	839	16 4
NAVAL RADIOGRAMS.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	92	10 1	..	..
Balance transferred to Navy Office Deposit Account .. .. .	..	..	92	10 1	..	..	92	10 1
					92	10 1	92	10 1
NAVAL REMITTANCES.								
Balance, 1st April, 1935—	..	..	..	..	..	..	..	..
H.M.S. "Diomedé"	1,851	13 0	..	..	..	..	..	..
H.M.S. "Dunedin"	1,220	2 0	..	..	..	..	..	..
H.M.S. "Philomel"	315	7 6	..	..	3,387	2 6	..	..
Balance transferred to Navy Office Deposit Account .. .. .	..	..	3,387	2 6	..	..	3,387	2 6
					3,387	2 6	3,387	2 6
NAVAL SAVINGS-BANK DEPOSIT ACCOUNT.								
Balance, 1st April, 1935—	..	..	..	..	37	0 0	..	..
H.M.S. "Diomedé" .. .. .	..	..	..	..	..	..	..	..
Balance transferred to Navy Office Deposit Account .. .. .	..	..	37	0 0	..	..	37	0 0
					37	0 0	37	0 0

PUBLIC ACCOUNTS, 1935-1936.

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.			
NAVY OFFICE DEPOSIT ACCOUNT.															
Fees held on behalf of Postmaster—															
General for radiograms transmitted through Admiralty Wireless Station at Portishead	213	2	2												
Remittances from officers and ratings of the New Zealand Division of the Royal Navy—															
H.M.S. "Diomedé"	11,733	10	11												
H.M.S. "Dunedin"	10,264	15	6												
H.M.S. "Philomel"	3,189	10	7												
Lodgments to Naval Savings-bank Account by officers and ratings of the New Zealand Division of the Royal Navy—															
H.M.S. "Diomedé"	1,270	3	0												
H.M.S. "Dunedin"	1,018	9	5												
									27,689	11	7				
Fees paid to Postmaster-General for radiograms transmitted through Admiralty Wireless Station at Portishead					92	17	0								
Remittances from officers and ratings of the New Zealand Division of the Royal Navy, paid through the Admiralty—															
H.M.S. "Diomedé"					9,909	19	7								
H.M.S. "Dunedin"					9,019	14	4								
H.M.S. "Philomel"					2,684	8	7								
Withdrawals from Naval Savings-bank Account by officers and ratings of the New Zealand Division of the Royal Navy—															
H.M.S. "Diomedé"					1,270	3	0								
H.M.S. "Dunedin"					975	0	10								
Balance, 31st March, 1936											23,952	3	4		
											3,737	8	3		
									27,689	11	7		27,689	11	7
NELSON RIFLE PRIZE FUND.															
Balance, 1st April, 1935—															
Cash	88	14	8												
Investments	1,000	0	0						1,088	14	8				
Interest on investments	38	0	0												
Exchange	1	8	10												
											39	8	10		
Finance Act, 1928, section 14—															
Payments on account of prizes for rifle shooting					40	0	0					40	0	0	
Balance, 31st March, 1936—															
Cash					88	3	6								
Investments					1,000	0	0					1,088	3	6	
									1,128	3	6		1,128	3	6
NEW ZEALAND REPARATION ESTATES.															
Balance, 1st April, 1935									14	10	0				
Amounts received at Apia, to be repaid at Wellington	1,348	16	1						1,348	16	1				
Amounts repaid at Wellington												1,305	10	2	
Balance, 31st March, 1936													57	15	11
									1,363	6	1		1,363	6	1
NEW ZEALAND UNIVERSITY ENDOWMENT, WESTLAND.															
Balance, 1st April, 1935—															
Cash	834	17	8												
Investments	2,300	0	0						3,134	17	8				
Rents from lands reserved under the University Endowment Act, 1868, for disposal under section 35 of the New Zealand University Act, 1908	136	3	5												
Interest on investments	92	0	0						228	3	5				
Administration expenses under—															
New Zealand University Act, 1908, sections 34 and 35									6	10	5				
Balance, 31st March, 1936—															
Cash					1,056	10	8								
Investments					2,300	0	0					3,356	10	8	
													3,363	1	1
									3,363	1	1		3,363	1	1

PUBLIC ACCOUNTS, 1935-1936.

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, 1935—								
Cash	3,090	17 7						
Investments	8,500	0 0			11,590	17 7		
Receipts from lands under Reserves and Crown Lands Disposal and Enabling Act 1896, section 8, and Waimate Agricultural Reserve Dairy School Act, 1906—Rents ..	207	18 9						
Interest on investments	340	0 0			547	18 9		
Administration expenses under Land Laws Amendment Act, 1927, section 4.			10	7 11				
Expenditure under section 17, Reserves and other Lands Disposal Act, 1931—Cost of planting shelter-belt				0 14 0				
Transfer to Vote "Agriculture," being recovery of grant to the Dairy Research Institute			526	0 0				
Balance, 31st March, 1936—							537	1 11
Cash			3,101	14 5				
Investments			8,500	0 0			11,601	14 5
					12,138	16 4	12,138	16 4
OFFICIAL ASSIGNEES' BALANCES.								
Balance, 1st April, 1935					12,455	5 7		
Excess funds lodged to Public Account by Official Assignees	9,041	0 0			9,041	0 0		
Repayments to Official Assignees			5,690	7 1			5,690	7 1
Balance, 31st March, 1936							15,805	18 6
					21,496	5 7	21,496	5 7
ORCHARD-TAX ACT, 1927.								
Balance, 1st April, 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		
Section 3, tax levied for general purposes ..	3,334	10 5						
Section 4, tax levied for protection from fireblight—								
Christchurch	62	17 2						
Marlborough	18	4 6						
Waimea	31	14 8			3,447	6 9		
Section 6, expenses of collection and administration transferred to Vote "Agriculture"—								
Tax levied for general purposes				511 12 2				
Tax levied for protection from fireblight—								
Christchurch				8 11 6				
Marlborough				3 12 0				
Waimea				9 10 6				
Section 7, tax levied for general purposes—								
Payment to New Zealand Fruitgrowers' Federation, Ltd.				850 0 0				
Transfer to Vote "Scientific and Industrial Research"				712 11 8				
Section 8, fireblight—								
Payments to Fireblight Committees—								
Christchurch				48 13 0				
Marlborough				29 18 2				
Waimea				516 2 11			2,690	11 11
Balance, 31st March, 1936—								
Tax levied for general purposes				1,381 1 3				
Tax levied for protection from fireblight—								
Christchurch				34 1 0				
Marlborough				16 13 0				
Waimea				8 16 10			1,440	12 1
					4,131	4 0	4,131	4 0

PUBLIC ACCOUNTS, 1935-1936.

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, 1935 .. .. .	.. .. .	.. .. .	12,621 8 1	.. .. .
Amounts remitted to the High Commissioner for payment on behalf of various persons ..	79,124 2 5	.. .. .	79,124 2 5	.. .. .
Payments by the High Commissioner .. .. .	.. .. .	84,040 7 0	.. .. .	84,040 7 0
Balance, 31st March, 1936 .. .. .	.. .. .	.. .. .	.. .. .	7,705 3 6
			91,745 10 6	91,745 10 6
PROMOTION OF HEALTH FUND.				
Balance, 1st April, 1935 .. .. .	.. .. .	.. .. .	106 11 9	.. .. .
Receipts from sale of Charity stamps	3,920 3 11	.. .. .	3,920 14 5	.. .. .
Donations	0 10 6	.. .. .	.. .. .	.. .. .
Transfer to Vote "Health" under section 34 (3), Finance Act, 1929 .. .. .	.. .. .	3,729 11 8	.. .. .	3,729 11 8
Balance, 31st March, 1936 .. .. .	.. .. .	.. .. .	.. .. .	297 14 6
			4,027 6 2	4,027 6 2
RECEIPTS BY THE HIGH COMMISSIONER FOR PAYMENT IN NEW ZEALAND.				
Balance, 1st April, 1935 .. .. .	.. .. .	.. .. .	2,607 4 7	.. .. .
Amounts received by High Commissioner for payment to various persons and bodies ..	32,203 9 5	.. .. .	32,203 9 5	.. .. .
Payments in New Zealand .. .. .	.. .. .	31,094 12 8	.. .. .	31,094 12 8
Balance, 31st March, 1936 .. .. .	.. .. .	.. .. .	.. .. .	3,716 1 4
			34,810 14 0	34,810 14 0
REMITTANCES TO IMMIGRANTS.				
Amounts paid in for remittance to immigrants through the High Commissioner	5 0 0	.. .. .	5 0 0	.. .. .
Balance, 31st March, 1936 .. .. .	.. .. .	.. .. .	.. .. .	5 0 0
			5 0 0	5 0 0
SAMOAN LOAN SINKING FUND ACCOUNT.				
Balance, 1st April, 1935 .. .. .	.. .. .	.. .. .	0 1 7	.. .. .
Sinking Fund contribution from Samoan Treasury under—				
Finance Act, 1932 (No. 2), section 4 (2) (a)	2,725 16 0	.. .. .	4,037 15 6	.. .. .
Finance Act, 1932 (No. 2), section 4 (2) (b)	1,311 19 6	.. .. .	.. .. .	.. .. .
Balance, 31st March, 1936 .. .. .	.. .. .	.. .. .	.. .. .	4,037 17 1
			4,037 17 1	4,037 17 1
SAMOAN NOTES SECURITY ACCOUNT.				
Balance, 1st April, 1935—				
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, 1936—				
Investments .. .. .	.. .. .	.. .. .	.. .. .	32,000 0 0
			33,280 0 0	33,280 0 0

PUBLIC ACCOUNTS, 1935-1936.

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 TREASURY ACCOUNT.								
Balance, 1st April, 1935—								
Cash	2,361	9 0						
Investments	8,500	0 0			10,861	9 0		
Amounts received on behalf of the Samoan Treasury	11,620	7 9						
Interest on investments	378	7 3						
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 ..	54,000	0 0			67,278	15 0		
Payments made on behalf of the Samoan Treasury			37,155	15 10				
Interest paid on loans from New Zealand Government			5,689	0 9				
Sinking Fund Contribution on loans			4,037	15 6			46,882	12 1
Balance, 31st March, 1936—								
Cash			14,212	11 11				
Investments			17,045	0 0			31,257	11 11
					78,140	4 0	78,140	4 0
TARANAKI SCHOLARSHIPS ENDOWMENT ACCOUNT.								
Balance, 1st April, 1935					445	18 0		
Rents	984	3 5			984	3 5		
Payments to Public Trustee in terms of section 22, New Zealand University Amendment Act, 1914			913	6 10				
Administration expenses under section 4, Land Laws Amendment Act, 1927, and section 31 (2), Land Laws Amendment Act, 1929 ..			49	4 2			962	11 0
Balance, 31st March, 1936							467	10 5
					1,430	1 5	1,430	1 5
TAURANGA EDUCATIONAL ENDOWMENT RESERVES ACT, 1896.								
Rents	245	7 10			245	7 10		
Transfer to Vote "Education" in terms of section 7, Tauranga Educational Endowment Reserves Act, 1896			245	7 10			245	7 10
					245	7 10	245	7 10
TRUSTEE ACT, 1908.								
Balance, 1st April, 1935					7,928	6 11		
Receipts under section 66 of the Act	2,780	14 11			2,780	14 11		
Balance, 31st March, 1936							10,709	1 10
(Details on separate statement.)					10,709	1 10	10,709	1 10
UNCLAIMED EARNINGS.								
Balance, 1st April, 1935					703	14 1		
Workmen's earnings unclaimed and paid to Public Account	1,146	1 8			1,146	1 8		
Amounts paid to claimants			561	19 3				
Amount transferred to Miscellaneous Revenue (unclaimed)			568	2 9			1,130	2 0
Balance, 31st March, 1936							719	13 9
					1,849	15 9	1,849	15 9

PUBLIC ACCOUNTS, 1935-1936.

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.
UNPRESENTED CHEQUES.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	188	1 3	..	..
Cheques unrepresented and paid to Public Account	296	2 8	..	..	296	2 8	..	..
Amounts paid to claimants .. .. .	..	..	63	4 8	..	..	..	..
Amount transferred to Miscellaneous Revenue (unclaimed) .. .. .	..	..	183	3 8	..	..	246	8 4
Balance, 31st March, 1936 .. .. .	..	..	..	..	..	..	237	15 7
					484	3 11	484	3 11
VALUATION OF LAND TENDERS.								
Deposits made with tenders for purchases of land under section 4 of the Valuation of Land Amendment Act, 1933	136	18 4	..	..	136	18 4	..	..
Refunds to depositors .. .. .	..	..	136	18 4	..	..	136	18 4
					136	18 4	136	18 4
VICTORIA COLLEGE ENDOWMENTS DEPOSIT ACCOUNT.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	5	3 7	..	..
Rents under sections 38 and 39, Victoria College Act, 1905	80	1 3	..	..	80	1 3	..	..
Administration expenses under section 39, Victoria College Act, 1905 .. .. .	..	..	4	0 1	..	..	58	5 4
Payment to Victoria College .. .. .	..	..	54	5 3	..	..	26	19 6
Balance, 31st March, 1936 .. .. .	..	..	..	..	..	..	..	..
					85	4 10	85	4 10
WERAROA AGRICULTURAL ENDOWMENT ACCOUNT.								
<i>Revenue Account.</i>								
Balance, 1st April, 1935 .. .. .	..	..	..	..	3,772	12 11	..	..
Receipts under section 12, Reserves and other Lands Disposal Act, 1928—Rents	1,557	6 4	..	..	1,581	6 4	..	..
Interest on investments	24	0 0	..	..	..	..	..	..
Transfer to Vote "Agriculture" in terms of Reserves and other Lands Disposal Act, 1928, section 12 (3) .. .. .	..	..	500	0 0	..	..	575	11 8
Administration expenses under section 4, Land Laws Amendment Act, 1927 .. .. .	..	..	75	11 8	..	..	4,778	7 7
Balance, 31st March, 1936 .. .. .	..	..	..	..	..	..	..	..
					5,353	19 3	5,353	19 3
WHEAT RESEARCH LEVIES.								
Balance, 1st April, 1935 .. .. .	..	..	..	..	846	9 1	..	..
Levies received pursuant to Finance Act, 1927 (No. 2), section 27 (1), for research in connection with wheat and flour	1,670	1 10	..	..	1,670	1 10	..	..
Amount transferred to Vote "Scientific and Industrial Research" in terms of the Finance Act, 1927 (No. 2), section 27 (1) .. .. .	..	..	1,767	18 3	..	..	1,767	18 3
Balance, 31st March, 1936 .. .. .	..	..	..	..	..	..	748	12 8
					2,516	10 11	2,516	10 11

PUBLIC ACCOUNTS, 1935-1936.

STATEMENT of RECEIPTS and DISBURSEMENTS under the Trustee Act, 1908, to 31st MARCH, 1936, with Particulars of the BALANCE at CREDIT in the DEPOSIT ACCOUNT on that Date. (Published in Terms of Section 72 of the Trustee Act, 1908.)

RECEIPTS.		1936.		DISBURSEMENTS.		1936.		BALANCE at CREDIT	
1935.		£	s. d.	£	s. d.	£	s. d.	£	s. d.
Nov. 30	Balance on 1st April, 1935	..	..	7,928	6 11	Balances on 31st March, 1936—	93	10	0
Dec. 31	Estate of Laura S. Martin	..	..	400	0 0	J. Matheson and H. Gracie	414	3 3	
1936.	" T. Phillips	..	..	1,963	5 0	Mary McKay	43	3 10	
Jan. 23	" William Baker Fisher Bush Nursing Fund	..	..	417	9 11	William Tattley	45	1 5	
	Trust	..	..			Barthia Wilkie	287	11 1	
						Robert Miller	22	4 7	
						Paora Parau and W. R. Miller	23	0 0	
						Francis Humphreys Heighway	46	12 5	
						George Moore	2,414	0 0	
						Richard Galway	836	13 9	
						John Burk	74	7 10	
						Geoffrey Arthur Harney	44	15 3	
						John Hewitt	162	12 0	
						Mark Earl	150	0 0	
						Edward Thurlow Field	24	8 1	
						Michael McKey	2,249	5 4	
						Martha Robinson	38	17 11	
						John Bealy	49	17 1	
						Ernest Groomer Gresham	23	1 8	
						John Walsh and Bridget Walsh	199	2 11	
						Bartholomew Hamman	185	2 10	
						Patrick O'Rourke	191	3 1	
						William Patrick Molloy	103	3 0	
						William A. Chandler	1	19 1	
						Laura S. Martin	400	0 0	
						T. Phillips	1,963	5 0	
						Meanatairi Extended Gold-mining Co.	16	7 8	
						Direct Supply Co., Ltd., Auckland (in liquidation)	33	5 10	
						Wellington-Manawatu Railway Co., Ltd.	95	9 8	
						Inglewood Oil-boring and Prospecting Co., Ltd.	21	5 0	
						Southland Woollen Mills, Ltd. (in liquidation)	38	2 4	
						William Baker Fisher Bush Nursing Fund Trust	417	9 11	
						Total	10,709	1 10	
						Total	£10,709	1 10	

PUBLIC ACCOUNTS, 1935-1936.

PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1936.

	£	s.	d.	£	s.	d.	£	s.	d.
DEFENCE DEPARTMENT:—									
Sale of land							703	11	7
EDUCATION DEPARTMENT:—									
Refund of amounts overclaimed in connection with additions, &c., to school buildings		0	1	11					
Repayment of advances for hostel accommodation, &c. ..	933	6	8				933	8	7
DEPARTMENT OF LABOUR:—									
Recovery of immigration passage-money	284	1	8						
Sale of surplus and obsolete stores	78	1	5				362	3	1
DEPARTMENT OF LANDS AND SURVEY:—									
Recovery of Native Land Settlement expenditure—									
Survey liens	6,028	15	10						
Repayment of advances in respect of village-homestead settlement lands	50	13	6						
Sale of—									
Land and buildings	48	7	8						
Surplus and obsolete stores	232	17	11				6,360	14	11
MINES DEPARTMENT:—									
Instalment on purchase price, Waimea-Kumara Water-race	130	0	0						
Sale of surplus and obsolete stores	12	10	0				142	10	0
NATIVE DEPARTMENT:—									
Instalment in respect of Oturei mortgage	61	14	7						
Repayment of advances—									
To Maori Land Boards, under section 340, Native Land Act, 1931	38	17	6						
To Native Trustee, under section 521, Native Land Act, 1931	3,203	11	7						
Sale of surplus and obsolete stores	167	3	0				3,471	6	8
PUBLIC WORKS DEPARTMENT:—									
Allocation of general "departmental" administration expenditure in accordance with Cabinet decision,—									
For the year 1934-35—									
Electric Supply Account	28,178	0	0						
Balance of purchase price of premises at 429 The Strand, London	125,914	18	3						
Instalments on loans to—									
Eastbourne Borough Council	295	7	7						
Inter-Wanganui River Board	105	0	0						
Otanomomo River Board	40	7	6						
Taieri River Trust	434	16	1						
Taupiri Drainage Board	123	9	8						
Sale of—									
Land and buildings	7,908	13	0						
Surplus and obsolete stores	22	10	7						
Wharf	20	0	0						
							163,043	2	8
							£175,016	17	6

PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

STATEMENT of IMPRESTS of the PUBLIC WORKS FUND (GENERAL PURPOSES ACCOUNT) OUTSTANDING as at the 31st MARCH, 1936, showing the SERVICES for which they were issued.

	£	s.	d.
PUBLIC WORKS FUND:—			
General Purposes Account,—			
Vote —Roads, &c.	557	1	10
—Telegraph Extension	508	8	4
—Plant, Material, and Services	2,561	14	3
—Native Land Settlement	589	2	7
	£4,216	7	0

PUBLIC ACCOUNTS, 1935-1936.

LAND FOR SETTLEMENTS ACCOUNT.

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, 1936:—

	£	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	2,733	7	1			
Finance Act, 1932 (No. 2), Section 6— Transfer to Public Works Fund, adjusting capital amount in respect of land purchased for Small Farms Plan and no longer required for that purpose	43	6	8			
Land Act, 1924, Section 20 (3)— Payment in respect of land obtained for Government works, now deemed to be Crown lands	6	10	0			
Land Act, 1924, Section 139— “Thirds” and “Fourth” paid to Local Bodies’ Deposit Account	122	17	10			
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	65	19	5			
Land Laws Amendment Act, 1930, Section 15 (3)— Amount deducted from capital proceeds of the sale of Crown lands in respect of Settlement lands converted into ordinary Crown lands under Land for Settlements Act, 1925, Section 49 (1)	160	18	6			
Native Purposes Act, 1934, Section 3 (2)— Acquisition of lands	1,944	18	11			
Public Reserves, Domains, and National Parks Act, 1928, Section 41 (2)— Purchase of land for the purposes of a domain, or for the improvement and development of domains	172	18	0			
				£5,250	16	5

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, 1936.

Name of Estate.	Incidental Expenses.			Total.			
	£	s.	d.	£	s.	d.	
Expenditure under the Land for Settlements Act, 1925, Section 45,— Acquirement of Estates— Remuera					3	3	0
Expenses incidental to Estates— Apanui	14	16	6				
Aponga	369	17	9				
Ardkeen	18	15	0				
Awamoa	1	16	0				
Coldstream	6	4	9				
Doyleston	1	9	4				
Fernleigh	111	18	7				
Gorton	2	14	11				
Heatherlea	1	4	4				
Hikuai	0	15	9				
Huia	1	2	8				
Hutt Valley	2,298	14	8				
Kohika No. 2	1	0	9				
Kopuku	1	19	1				
Lindsay	0	6	6				
Makaraeo	414	2	11				
Makawai	12	3	6				
Monte Cristo	0	10	0				
Motutara	3	16	7				
Normandale	50	0	8				
Norwegians	1	18	10				
Carried forward	3,315	9	1	3	3	0	

PUBLIC ACCOUNTS, 1935-1936.

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, 1936—continued.

Name of Estate.	Incidental Expenses.	Total.
	£ s. d.	£ s. d.
Brought forward	3,315 9 1	3 3 0
Expenditure under the Land for Settlements Act, 1925, Section 45—continued.		
Expenses incidental to Estates—continued.		
Ohauti	0 5 0	
Omaka	1 18 10	
Oronga	0 19 11	
Parahi	2 17 6	
Rangitaiki	1 10 0	
Reparoa	27 13 5	
Rere	2 17 11	
Tangowahine	44 9 4	
Tapanui	54 14 11	
Teschemaker	0 18 9	
Te Wae Wae	0 10 6	
Tuturumuri	2 8 6	
Waihou	1 1 4	
Waikakahi	0 17 0	
Waimate	0 6 1	
Waiteitei	0 19 3	
Administration Expenses of Estates .. .. .	.. .. .	3,459 17 4 10,183 0 11
Total expenditure		£13,646 1 3
<hr/>		
Credits in reduction of Expenditure under the Land for Settlements Act, 1925, Section 45,—	Credits in Reduction of Purchase-money.	Total.
Acquirement of Estates—	£ s. d.	£ s. d.
Arthurton	20 0 0	
Tapanui	60 0 0	
Wilden	265 0 0	
		345 0 0
Expenses incidental to Estates—	Credits in Reduction of Incidental Expenses.	
Apanui	£ s. d. 30 0 0	
Aponga	252 17 0	
Arthurton	0 1 0	
Avenel Extension	0 3 5	
Finlay Downs	2 6 3	
Gorton	2 14 11	
Hereford Park	1 6 8	
Horahia	2 4 8	
Kopuku	1 19 1	
Makaraeo	473 6 7	
Motutara	3 14 9	
Normandale	1 9 11	
Norwegians	1 18 10	
Ohauti	0 5 0	
Oronga	0 9 6	
Parahi	2 17 6	
Reparoa	13 10 0	
Rere	6 0 1	
Soland	2 9 4	
Tahaia	0 9 10	
Tangowahine	0 9 7	
Tapanui	136 18 10	
Teschemaker	3 16 11	
Wilden	1 5 9	
Wither	4 0 0	
		946 15 5
Total credits in reduction		£1,291 15 5

PUBLIC ACCOUNTS, 1935-1936.

DETAILED STATEMENT of the RECEIPTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31ST MARCH, 1936.

	£	s. d.	£	s. d.
NEW ZEALAND LOANS ACT, 1932 :—				
Section 14,—				
Securities issued in conversion of Loans—				
Stock issued in respect of 3-per-cent. London Loan—				
Public Works Fund—General Purposes Account—				
To mature 1st July, 1952-55	6,262,628	6 7		
To mature 15th October, 1959	883,985	0 0		
Public Works Fund—Electric Supply Account—				
To mature 1st July, 1952-55	510,991	13 4		
Discharged Soldiers Settlement Account—				
To mature 1st July, 1952-55	255,495	16 8		
Education Loans Account—				
To mature 1st July, 1952-55	510,991	13 3		
Native Land Settlement Account—				
To mature 1st July, 1952-55	255,495	16 9		
State Forests Account—				
To mature 1st July, 1952-55	204,396	13 5		
			8,883,985	0 0
Securities issued to cover costs, charges, and expenses of paying off £2,135,800 and renewing £8,000,000 5-per-cent. 1935-45 London Loan—				
Stock—				
Public Works Fund—General Purposes Account—				
To mature 15th October, 1959	642,902	19 2		
Public Works Fund—Electric Supply Account—				
To mature 15th October, 1959	19,976	3 11		
Discharged Soldiers Settlement Account—				
To mature 15th October, 1959	9,988	2 0		
Education Loans Account—				
To mature 15th October, 1959	19,976	3 11		
Native Land Settlement Account—				
To mature 15th October, 1959	9,988	2 0		
State Forests Account—				
To mature 15th October, 1959	7,990	9 10		
War Expenses Account—				
To mature 15th October, 1959	125,192	19 2		
			836,015	0 0
Securities issued in renewal of Loans—				
Stock—				
Public Works Fund—General Purposes Account—				
To mature 1st January, 1956	111,200	0 0		
Railways Account—				
To mature 1st January, 1956	500	0 0		
			111,700	0 0
Section 15,—				
Securities issued in conversion of Loans—				
Stock—				
Ordinary Revenue Account—				
To mature 15th May, 1957	10,050	0 0		
To mature 15th December, 1958	383,860	0 0		
To mature 15th March, 1959	646,695	0 0		
Public Works Fund—General Purposes Account—				
To mature 15th May, 1957	174,495	0 0		
To mature 15th March, 1959	457,020	0 0		
State Advances Account (Settlers Branch)—				
To mature 15th May, 1957	8,000	0 0		
To mature 15th March, 1959	395,000	0 0		
War Expenses Account—				
To mature 15th May, 1957	335,120	0 0		
To mature 15th December, 1958	58,250	0 0		
To mature 15th March, 1959	902,375	0 0		
			3,370,865	0 0
Securities issued to cover costs, charges, and expenses of conversion—				
Stock—				
Ordinary Revenue Account—				
To mature 15th May, 1957	229	19 11		
To mature 15th December, 1958	35,877	8 9		
To mature 15th March, 1959	51,761	1 6		
Public Works Fund—General Purposes Account—				
To mature 15th May, 1957	12,578	9 8		
To mature 15th March, 1959	47,529	18 7		
State Advances Account (Settlers Branch)—				
To mature 15th May, 1957	1,614	11 0		
To mature 15th March, 1959	96,915	3 8		
War Expenses Account—				
To mature 15th May, 1957	20,465	12 8		
To mature 15th December, 1958	3,655	15 7		
To mature 15th March, 1959	69,932	11 7		
			340,560	12 11
Carried forward			13,543,125	12 11

PUBLIC ACCOUNTS, 1935-1936.

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

	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	13,543,125	12	11
NEW ZEALAND LOANS ACT, 1932—<i>continued.</i>						
<i>Section 40 (6),—</i>						
Ordinary Stock issued in replacement of Death Duty Stock—						
Discharged Soldiers Settlement Account—						
To mature 15th June, 1955	22,415	0	0			
Public Works Fund—General Purposes Account—						
To mature 15th November, 1941	825	0	0			
State Advances Account (Settlers Branch)—						
To mature 15th April, 1949	9,810	0	0			
War Expenses Account—						
To mature 15th January, 1940	4,855	0	0			
To mature 15th March, 1943	2,625	0	0			
To mature 15th February, 1946	7,260	0	0			
To mature 15th May, 1952	16,860	0	0			
				64,650	0	0
<i>Section 57,—</i>						
Stock issued in exchange for Debentures—						
Ordinary Revenue Account—						
To mature 15th January, 1940	11,430	0	0			
To mature 15th February, 1946	11,430	0	0			
To mature 15th April, 1949	11,425	0	0			
To mature 14th July, 1952	260,000	0	0			
To mature 15th June, 1955	11,425	0	0			
Education Loans Account—						
To mature 15th November, 1941	900	0	0			
Land for Settlements Account—						
To mature 15th November, 1941	2,900	0	0			
War Expenses Account—						
To mature 15th January, 1940	79,015	0	0			
To mature 15th February, 1946	162,465	0	0			
To mature 15th April, 1949	165,835	0	0			
To mature 15th June, 1955	142,425	0	0			
				859,250	0	0
Stock issued in exchange for Death Duty Stock—						
Discharged Soldiers Settlement Account—						
To mature 15th June, 1955	2,165	0	0			
State Advances Account (Settlers Branch)—						
To mature 15th April, 1949	1,580	0	0			
War Expenses Account—						
To mature 15th January, 1940	600	0	0			
To mature 15th February, 1946	1,190	0	0			
To mature 15th May, 1952	28,025	0	0			
				33,560	0	0
New Zealand Debt Conversion Act, 1932-33 :—						
<i>Section 16,—</i>						
Ordinary Stock issued in replacement of Tax-free Stock—						
War Expenses Account—						
To mature 15th March, 1943 .. .. .	..	..	..	7,335	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						
				5,964	4	6
PUBLIC REVENUES ACT, 1926, SECTION 135 (2) :—						
Amount received on account of New Zealand Share of German Reparations						
				6,542	7	6
PUBLIC REVENUES ACT, 1926, SECTION 135 (4) :—						
Amount transferred from Ordinary Revenue Account for redemption of Main Highways Loans						
	13,987	2	11			
Amount received from Main Highways Account, Revenue Fund for redemption of Main Highways Loans						
	85,419	0	0			
Amount received from State Advances Office for redemption of securities at or before maturity—						
Settlers Branch	341,190	0	0			
Workers Branch	19,500	0	0			
Miscellaneous Branch	12,125	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						
	20,560	1	8			
				492,781	4	7
Total .. .. .	..	..	..	£15,013,208	9	6

PUBLIC ACCOUNTS, 1935-1936.

STATEMENT of the DISBURSEMENTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31st MARCH, 1936.

	£	s. d.	£	s. d.
NEW ZEALAND LOANS ACT, 1932 :—				
<i>Section 14,—</i>				
Securities paid off by the issue of new Securities—				
Stock—				
Public Works Fund—General Purposes Account—				
Due 1st July, 1935-45	7,146,613	6 7		
Public Works Fund—Electric Supply Account—				
Due 1st July, 1935-45	510,991	13 4		
Discharged Soldiers Settlement Account—				
Due 1st July, 1935-45	255,495	16 8		
Education Loans Account—				
Due 1st July, 1935-45	510,991	13 3		
Native Land Settlement Account—				
Due 1st July, 1935-45	255,495	16 9		
State Forests Account—				
Due 1st July, 1935-45	204,396	13 5		
			8,883,985	0 0
Loans renewed at maturity—				
Stock—				
Public Works Fund—General Purposes Account—				
Due 1st February, 1936	111,200	0 0		
Railways Account—				
Due 1st February, 1936	500	0 0		
			111,700	0 0
<i>Section 15,—</i>				
Securities converted—				
Debentures—				
State Advances Account (Settlers Branch)—				
Due 1st February, 1951			34,500	0 0
Stock—				
Ordinary Revenue Account—				
Due 15th January, 1940	9,965	0 0		
Due 15th November, 1941	9,210	0 0		
Due 15th February, 1946	345,565	0 0		
Due 15th April, 1949	345,560	0 0		
Due 15th June, 1955	330,305	0 0		
Public Works Fund—General Purposes Account—				
Due 15th February, 1946	116,550	0 0		
Due 15th April, 1949	164,240	0 0		
Due 15th June, 1955	350,725	0 0		
State Advances Account (Settlers Branch)—				
Due 1st February, 1951	368,500	0 0		
War Expenses Account—				
Due 15th March, 1943	65,705	0 0		
Due 15th May, 1952	1,230,040	0 0		
			3,336,365	0 0
Premiums on conversion—				
Ordinary Revenue Account	87,868	10 2		
Public Works Fund—General Purposes Account	60,108	8 3		
State Advances Account (Settlers Branch)	98,529	14 8		
War Expenses Account	94,053	19 10		
			340,560	12 11
<i>Section 40 (6),—</i>				
Death Duty Stock replaced by Ordinary Stock—				
Public Works Fund—General Purposes Account—				
Due 15th November, 1941	825	0 0		
Discharged Soldiers Settlement Account—				
Due 15th June, 1955	22,415	0 0		
State Advances Account (Settlers Branch)—				
Due 15th April, 1949	9,810	0 0		
War Expenses Account—				
Due 15th January, 1940	4,855	0 0		
Due 15th March, 1943	2,625	0 0		
Due 15th February, 1946	7,260	0 0		
Due 15th May, 1952	16,860	0 0		
			64,650	0 0
<i>Section 57,—</i>				
Debentures exchanged for Stock—				
Ordinary Revenue Account—				
Due 15th January, 1940	11,430	0 0		
Due 15th February, 1946	11,430	0 0		
Due 15th April, 1949	11,425	0 0		
Due 14th July, 1952	260,000	0 0		
Due 15th June, 1955	11,425	0 0		
Education Loans Account—				
Due 15th November, 1941	900	0 0		
Land for Settlements Account—				
Due 15th November, 1941	2,900	0 0		
War Expenses Account—				
Due 15th January, 1940	79,015	0 0		
Due 15th February, 1946	162,465	0 0		
Due 15th April, 1949	165,835	0 0		
Due 15th June, 1955	142,425	0 0		
			859,250	0 0
Carried forward			13,631,010	12 11

PUBLIC ACCOUNTS, 1935-1936.

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

	£	s.	d.	£	s.	d.
Brought forward				13,631,010	12	11
NEW ZEALAND LOANS ACT, 1932—<i>continued.</i>						
<i>Section 57—continued.</i>						
Death Duty Stock exchanged for Ordinary Stock—						
Discharged Soldiers Settlement Account—						
Due 15th June, 1955	2,165	0	0			
State Advances Account (Settlers Branch)—						
Due 15th April, 1949	1,580	0	0			
War Expenses Account—						
Due 15th January, 1940	600	0	0			
Due 15th February, 1946	1,190	0	0			
Due 15th May, 1952	28,025	0	0			
				33,560	0	0
<i>Section 58,—</i>						
Securities redeemed before maturity—						
Stock—						
Nauru and Ocean Islands Account—						
Due 15th August, 1957	20,560	0	0			
Cold Storage Advances Account—						
Due 15th January, 1957	8,700	0	0			
Fishing Industry Promotion Account—						
Due 15th May, 1957	425	0	0			
Fruit-preserving Industry Account—						
Due 15th May, 1957	3,000	0	0			
State Advances Account (Settlers Branch)—						
Due 15th August, 1957	200,000	0	0			
Due 15th February, 1958	125,000	0	0			
				357,685	0	0
Securities redeemed at maturity—						
Debentures—						
State Advances Account (Settlers Branch)—						
Matured 9th October, 1934	1,200	0	0			
State Advances Account (Workers Branch)—						
Matured 1st February, 1936	7,300	0	0			
				8,500	0	0
Stock—						
State Advances Account (Settlers Branch)—						
Matured 1st February, 1936	15,390	0	0			
State Advances Account (Workers Branch)—						
Matured 1st February, 1936	12,200	0	0			
				27,590	0	0
New Zealand Debt Conversion Act, 1932-33—						
<i>Section 16,—</i>						
Tax-free Stock replaced by Ordinary Stock—						
War Expenses Account—						
Due 15th March, 1943				7,335	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—						
Matured 15th November, 1927	100	0	0			
Stock—						
War Expenses Account—						
Matured 1st February, 1936	3,230	0	0			
				3,330	0	0
NEW ZEALAND LOANS ACT, 1932, SECTION 61:—						
Charges and expenses of raising Loans,—						
Issues in renewal and conversion—						
Public Works Fund—General Purposes Account	642,902	19	2			
Public Works Fund—Electric Supply Account	19,976	3	11			
Discharged Soldiers Settlement Account	9,988	2	0			
Education Loans Account	19,976	3	11			
Native Land Settlement Account	9,988	2	0			
State Forests Account	7,990	9	10			
War Expenses Account	125,192	19	2			
				836,015	0	0
Total				£14,905,025	12	11

PUBLIC ACCOUNTS, 1935-1936.

DETAILED STATEMENT of the RECEIPTS of LOANS REDEMPTION ACCOUNT,
PART II (CONVERSION ACCOUNT), for the YEAR ended 31st MARCH, 1936.

	£	s. d.	£	s. d.
NEW ZEALAND LOANS ACT, 1932 :—				
<i>New Zealand Debt Conversion Act, 1932-33,—</i>				
Section 12—				
Securities issued in conversion—				
Debentures—				
Public Works Fund—General Purposes Account—				
To mature 15th January, 1940	200	0 0		
To mature 15th February, 1946	200	0 0		
To mature 15th April, 1949	100	0 0		
To mature 15th June, 1955	103	2 3		
State Advances Account (Settlers Branch)—				
To mature 15th January, 1940	250	0 0		
To mature 15th February, 1946	250	0 0		
To mature 15th April, 1949	250	0 0		
To mature 15th June, 1955	260	0 0		
State Advances Account (Workers Branch)—				
To mature 15th January, 1940	150	0 0		
To mature 15th February, 1946	50	0 0		
To mature 15th April, 1949	50	0 0		
To mature 15th June, 1955	51	17 9		
			1,915	0 0
Total			£1,915	0 0

STATEMENT of the DISBURSEMENTS of LOANS REDEMPTION ACCOUNT, PART II
(CONVERSION ACCOUNT), for the YEAR ended 31st MARCH, 1936.

	£	s. d.	£	s. d.
NEW ZEALAND LOANS ACT, 1932 :—				
<i>New Zealand Debt Conversion Act, 1932-33,—</i>				
Section 12—				
Securities converted—				
Debentures—				
Public Works Fund—General Purposes Account—				
Due 1st September, 1937	600	0 0		
State Advances Account (Settlers Branch)—				
Due 1st February, 1936	1,000	0 0		
State Advances Account (Workers Branch)—				
Due 1st February, 1936	100	0 0		
Due 15th February, 1937	200	0 0		
			1,900	0 0
Premiums on conversion—				
Public Works Fund—General Purposes Account	3	2 3		
State Advances Account (Settlers Branch)	10	0 0		
State Advances Account (Workers Branch)	1	17 9		
			15	0 0
Total			£1,915	0 0

PUBLIC ACCOUNTS, 1935-1936.

LAND FOR SETTLEMENTS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1936.

Land for Settlements Act, 1925, Section 47, and Finance Act, 1932 (No. 2), Section 14,—	£	s.	d.
Recovery of charges for roading on Wanganui River Trust Loan Block	Dr.	5	0 0
	Dr.	£5	0 0

MAIN HIGHWAYS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1936.

REVENUE FUND.

Adjustment of subsidy on rates paid to local authorities under Section 28, Finance Act, 1934 (No. 3), &c.	£	s.	d.
Amount received from the Matakaoa County Council in reduction of advances made		1,318	0 7
		£1,588	10 4

STATE COAL-MINES ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1936.

Sale of—	£	s.	d.
Plant		201	7 6
Surplus and obsolete stores		54	2 2
		£255	9 8

PUBLIC ACCOUNTS, 1935-1936.

STATE FORESTS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1936.

Sale of—										£	s.	d.
Land and buildings .. .. .	..	..	..	..	..	..	..	..	..	1,040	0	0
Live-stock .. .. .	..	..	..	..	..	..	..	..	..	140	0	0
Surplus and obsolete stores .. .. .	..	..	..	..	..	..	..	..	..	239	10	10
										<hr/>		
										£1,419	10	10

UNEMPLOYMENT FUND.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1936.

Part recovery of amount misappropriated in Auckland office .. .. .	..	..	..	..	..	..	..	..	..	£	s.	d.
Sale of surplus and obsolete stores .. .. .	..	..	..	..	..	..	..	..	..	100	0	0
										7	0	5
										<hr/>		
										£107	0	5

STATEMENT of TEMPORARY TRANSFERS between ACCOUNTS within the PUBLIC ACCOUNT in terms of Section 40 of the PUBLIC REVENUES ACT, 1926, during the FINANCIAL YEAR ended 31st MARCH, 1936.

Transfer to	Transfer from	Date of Transfer.	Rate of Interest.	Amount of Transfer.		Repayment due.	Balance outstanding at 31st March, 1936.	
				£	s. d.		£	s. d.
Main Highways Account Construction Fund	Land for Settlements Account	23 Mar., 1936	Per Cent. 2	100,000	0 0	23 Mar., 1937	100,000	0 0

G. C. RODDA,
Secretary to the Treasury.

B. C. ASHWIN,
Accountant to the Treasury.

Examined and found correct.

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

13th August, 1936.

13th August, 1936.

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