

1937.  
NEW ZEALAND.

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# PUBLIC ACCOUNTS

FOR THE

FINANCIAL YEAR 1936-1937.

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, 1937.

## REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

I HAVE the honour to submit my report for the year ended 31st March, 1937, 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 affecting the Public Accounts which come under the notice of Audit 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 reference to be made to these cases in the reports 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 1936-37 has already been laid before Parliament, it only remains necessary for me now to present Part II in accordance with the usual practice.

### **Treatment of Exchange in the Public Accounts.**

Attention has been drawn from time to time to the method of treating exchange in the Public Accounts, and I have to state that the position is still unsatisfactory. A slight improvement was made during the year, exchange costs having been recovered from Post Office and Railways on overseas expenditure made from Public Works Fund votes for these two Departments. This improvement has little effect on the general position, as the greater portion of the exchange cost results from the payment of interest in London and is paid from the Consolidated Fund. No charge is made against the separate accounts for exchange on interest payments, the whole amount being borne by the Ordinary Revenue Account. It can readily be seen that this procedure has the effect of understating the expenditure of the accounts affected, and the published figures do not disclose the true position of the various undertakings. No adjustment for exchange is made in any of the departmental accounts within the Consolidated Fund, and although this does not affect the position of the Fund as a whole, the departmental accounts and balance-sheets of those Departments whose expenditure is made through the Consolidated Fund are misleading and inaccurate.

### **Method of showing Transfers between Accounts within the Public Account.**

Since 1928 the Controller and Auditor-General has each year in his annual report to Parliament drawn attention to the method adopted by the Treasury of showing in the published accounts investments and transfers between accounts within the Public Account. The Audit Office raises no objection to these transfers, which are provided for in the Public Revenues Act, 1926, but considers that the result of showing the transactions in this manner is misleading. No payment is shown in the lending sub-account although the receipt is shown in the borrowing sub-account, with the result that the amount of the transfer remains in the balance of the lending sub-account as an investment, and appears again in the balance of the borrowing sub-account as cash, thus causing the total of the balances of the sub-accounts which make up the balance of Public Account to be inflated by the amount of the transfers.

The Treasury has authority under section 16, Finance Act, 1927 (No. 2), to treat these transactions in this manner, and contends that the balances of the Public Accounts are shown properly in the published figures. As this matter has been brought to the notice of Parliament on numerous occasions, and has been discussed by the Public Accounts Committee at various times, I do not in the meantime propose to pursue the subject any further.

### 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, 1937 :—

Rate of Interest.	Nominal Value of Securities.			Total Cost of Redemptions.				
	Total to 31st March, 1936.	Year 1936-37.	Total to 31st March, 1937.					
Per Cent.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
3½ .. ..	56,460	0 0	..	..	56,460	0 0	56,460	0 0
3¾ .. ..		0 12 0	..	..		0 12 0		0 12 0
4 .. ..	2,301,763	0 0	..	..	2,301,763	0 0	2,290,075	9 1
4½ .. ..	2,070,940	0 0	..	..	2,070,940	0 0	2,055,562	5 0
5 .. ..	5,415,215	0 0	..	..	5,415,215	0 0	5,414,661	5 0
5¼ .. ..	1,530,990	0 0	..	..	1,530,990	0 0	1,530,972	10 0
5½ .. ..	953,980	0 0	500	0 0	954,480	0 0	952,064	12 2
6 .. ..	942,900	0 0	1,690,688	9 9	2,633,588	9 9	2,612,292	8 8
	13,272,248	12 0	1,691,188	9 9	14,963,437	1 9	*14,912,089	1 11

\* This figure does not include cost of exchange on remittances.

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, 1937 :—

<b>Debt subject to the Repayment of the Public Debt Act, 1925 .. ..</b>	£	s. d.	215,232,294	4	5
<b>Debt not subject to the Repayment of the Public Debt Act, 1925—</b>					
Loans raised in respect of the State					
Advances Account—					
Advances to Settlers Branch ..	£	s. d.	18,485,401	5	6
Advances to Workers Branch ..			11,989,026	8	1
Advances to Local Authorities Branch .. .. .			2,778,690	15	7
			33,253,118	9	2
Loans for which special sinking funds are provided—					
State Coal-mines Account ..			78,423	6	8
Electric-supply Account ..			13,905,509	1	0
Nauru and Ocean Islands Account ..			389,675	0	0
Westport Harbour Account ..			614,250	0	0
Samoan Loans Suspense Account ..			96,730	0	0
			15,084,587	7	8
Funded Debt to the Imperial Government—					
Ordinary Revenue Account—					
Naval Defence Act Account ..			577,446	11	5
War Expenses Account ..			23,320,196	17	0
Public Works Fund—					
General Purposes Account ..			169,109	15	3
Land for Settlements Account ..			33,446	6	11
			24,100,199	10	7
Exempted under Finance Act, 1931 (No. 4), section 7 (2): Deed of hypothecation .. .. .			2,700,000	0	0
Total debt not subject to the Act ..			75,137,905	7	5
<b>Total debt as at 31st March, 1937 (see B.-1 [Pt. III], 1937, page 10)</b>			<b>£290,370,199</b>	<b>11</b>	<b>10</b>

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 £4,909,101 12s. 1d., detailed as follows:—

	£	s.	d.			
Total debt as at 31st March, 1936 (B.-1 [Pt. III], page 8)	285,461,097	19	9			
<b>Increase during the Year—</b>						
Consolidated Fund—						
Ordinary Revenue Account—	£	s.	d.	£	s.	d.
Reserve Bank Account .. .. .	626,081	5	0			
State Advances Corporation Account	1,031,708	9	0			
War Expenses Account .. .. .	118,462	15	5			
Public Works Fund—						
General Purposes Account .. .. .	3,879,705	2	10			
Electric Supply Account .. .. .	1,750,666	14	4			
Housing Account .. .. .	100,000	0	0			
Main Highways Account .. .. .	853,500	0	0			
State Advances Account—						
Settlers Branch .. .. .	5,861	2	5			
State Forests Account .. .. .	136,434	15	9			
	8,502,420	4	9			
<b>Decrease during the Year—</b>						
From Ordinary Revenue Account—						
Public Works Fund—General Purposes Account .. .. .	5	0	0			
From Electric Supply Sinking Fund Account .. .. .	4,669	8	4			
From State Coal-mines Sinking Fund Account .. .. .	8,820	0	0			
From Discharged Soldiers Settlement Account—						
Dead of hypothecation under the Finance Act, 1931 (No. 4), section 7 (2) .. .. .	200,000	0	0			
From Loans Redemption Account—						
War credits applied in redemption .. .. .	35,305	14	7			
Reparation-moneys .. .. .	8,400	0	0			
Nauru and Ocean Islands moneys .. .. .	21,240	0	0			
Samoan Loan Sinking Fund moneys .. .. .	8,270	0	0			
Main Highways moneys .. .. .	641,070	0	0			
State Advances moneys .. .. .	974,350	0	0			
From Public Debt Repayment Account—						
Ordinary Revenue Account—						
War Expenses Account .. .. .	483,521	10	5			
Public Works Fund—						
General Purposes Account .. .. .	1,205,892	6	6			
State Forests Account .. .. .	1,774	12	10			
	3,593,318	12	8			
Increase for year .. .. .				4,909,101	12	1
Total debt as at 31st March, 1937 (B.-1 [Pt. III], page 10)				£290,370,199	11	10

### Method of showing Receipts from State Advances Corporation in the Public Accounts.

During the year the sum of £1,224,817 14s. 11d. was paid to Public Account by the State Advances Corporation under the provisions of the State Advances Corporation of New Zealand Act, 1934–35. This amount represents £1,010,947 6s. 8d. interest on stock issued to the Minister of Finance in terms of section 38 (1), £142,996 6s. 11d. balance of profit for the year ended 31st March, 1936, payable in terms of section 42 (a), and £70,874 1s. 4d. on account of interest on the General Reserve Fund payable under section 35 (2). These amounts do not show in the

Public Accounts as a credit from the State Advances Corporation, but are included therein under the following headings :—

Ordinary Revenue Account (Expenditure)—		
Credits in reduction of expenditure—		
Debt services—		£ s. d.
Interest .. .. .	1,067,750	2 9
Other special Acts—		
Rural Advances Act, 1926 .. .. .	132,745	5 2
Ordinary Revenue Account (Receipts)—		
Interest—		
On Public Debt Redemption Fund .. .. .	24,322	7 0

In the opinion of the Audit Office the whole of the amount should be shown as “Receipts” in the Ordinary Revenue Account, so that the total received from the Corporation may be clearly seen.

### Control of Expenditure.

In previous reports the attention of Parliament has been drawn to the tendency in recent legislation to depart from certain established methods which have been built up during a long period of years with a view to ensuring proper and efficient control over public expenditure.

I should like to make reference to the legislation which was introduced last session to enable the Crown to acquire the farm training-station Flock House from the trustees of the New Zealand Sheepowners' Acknowledgment of Debt to British Seamen Fund. The appropriation provision in section 32 of the Reserves and other Lands Disposal Act, 1936, gave the Minister of Finance power to pay the purchase price of the land and other property acquired out of such fund or account as the Minister in his discretion might determine.

The Minister of Finance may reasonably be expected to exercise a wise discretion in such matters, but the duty of deciding which fund is to bear the expenditure should rest with Parliament.

The Public Accounts of New Zealand contain many separate funds or accounts wherein moneys have been set aside for the purpose of promoting trading activities or developmental schemes fostered by the Government. Any of these moneys could have been legally used for the purchase-money if the Minister so desired, and the action could not have been questioned.

### Internal Marketing of Primary Produce.

In December of last year the Government decided to undertake the internal marketing of butter, cheese, bacon, and other foodstuffs, so that fluctuations in price to consumers caused by speculation would be minimized, and purchased the business of Picot Bros., Ltd., Wellington. The legal and financial advisers of the Government expressed some doubt on the question of whether this undertaking was authorized by the Primary Products Marketing Act, 1936, and it was decided to charge the capital expenditure and working-expenses of the purchased business to Unauthorized Expenditure Account. This course was agreed to by the Audit Office on the undertaking by the Prime Minister that the Government would promote any validating legislation which might be necessary.

### Unauthorized Expenditure Account.

Section 58 of the Public Revenues Act, 1926, authorizes the Government to expend money in excess of or without the appropriation of Parliament, and provision is made therein whereby sums not exceeding £250,000 may be *issued* for services other than the services of Government Railways Department in respect of which special provision is made.

It was anticipated as the result of the operations in connection with the internal marketing of produce to which reference is made above that the limit of £250,000 would prove insufficient to meet requirements for the year, as the statutory provision governing “Unauthorized Expenditure” does not allow any

recoveries on account of "Unauthorized Expenditure" to be reissued. The Prime Minister accordingly gave an undertaking to have any over-issue validated.

In the Abstract of the Unauthorized Expenditure Account appearing in B.—I [Pt. I] the recoveries, including £13,381 4s. 10d. receipts from marketing, have been shown as deductions, with the result that the net expenditure, excluding Working Railways, appears as £232,795 17s. 8d. The total, however, issued from the Unauthorized Expenditure Account was £260,959 19s. 9d., and the excess of £10,959 19s. 9d. requires to be validated.

### Delay in Publication of Annual Accounts.

One of the reasons that has been offered for the delay in the publication of the annual accounts is that the audited figures were not available. This statement might reasonably give rise to an impression that the delay was attributable largely to the work of examination and not to the method of public accounting in New Zealand, which, in actual fact, is the real reason for the late presentation of the figures.

This matter was the subject of comment in the Controller and Auditor-General's report of 1934, when a comparison of the British and New Zealand systems disclosed the difficulties of ascertaining the result of the year's operations in New Zealand as expeditiously as in Great Britain.

A considerable amount of the delay could be avoided, however, by the Treasury's observance of statutory requirements and more timely action on the part of Departments.

The Public Revenues Act, 1926, section 85 (1), requires the Treasury to send an Abstract of the Public Account to the Audit Office within thirty days after the end of each financial year. This year the Treasury kept its books open for a considerable period after the 31st March, with the result that the accounts were not submitted for audit until the 18th May, almost three weeks later than the time allowed by statute. The delay is largely due to the fact that Imprestees' vouchers received subsequently to 31st March were included in the accounts for the financial year, although the law provides that payments by Imprestees shall be deemed to be made on the day on which the accounts of the same are received at the Treasury. If the Treasury books were closed on the 31st March and Departments were advised by the Treasury to submit all transactions prior to this date, the accounts could be finalized and the figures made available much earlier than at present.

The abstract of the accounts was examined and returned to the Treasury for revision four days after receipt in the Audit Office, which is ample evidence that the delay is not in the examination of the accounts, but is rather due to the system which is followed. The Treasury has under consideration a scheme for amalgamating certain particulars in the abstract and publishing a simpler and more concise form that will show clearly the main features of the year's operations. Particular attention should be paid to items of public expenditure which are provided for by special or permanent appropriation, as these items could with advantage be brought within the ambit of an annual vote.

Apart from condensing the accounts, it is sound financial policy to establish more effective parliamentary control and criticism over Government expenditure by appropriating grants annually. A large proportion of the expenditure in New Zealand is appropriated without estimates being submitted to Parliament. Sir Otto Niemeyer referred to this unusual arrangement, and suggested that a number of the services could be more suitably provided. In England direct or recurring charges on the Consolidated Fund are authorized by special statutory provision, but there is a disinclination to use permanent appropriations in any cases which could satisfactorily be provided for by an annual vote.

I may add that the Audit Office is anxious to assist the Government in every possible way by expediting the publication of the public accounts and by dealing with them as promptly as possible.

**Cases in which Provisions of the Law have not been carried out.****Electoral Act, 1927.**

A sum of £500 sterling in respect of expenses of transit to London was paid to Mr. Jordan, now High Commissioner for New Zealand, while he was still a member of the Legislature, and as the payment contravened the provisions of the Electoral Act, 1927, the Audit Office was unable to pass the voucher.

On an assurance being given by the Acting Prime Minister that legislation validating the payment would be introduced the voucher was passed by the Audit Office.

In connection with the Coronation Celebrations three members of the House of Representatives and one member of the Legislative Council were appointed to represent New Zealand. Grants of £200 each were approved by Cabinet, and, on the undertaking of the Prime Minister that validating legislation would be provided during the coming session, the payments were passed by the Audit Office.

**Native Trustee Act, 1930.**

It was desired to make a payment of £500 from the Native Trustee's Account towards the cost of erection of a Maori meeting-house as a memorial to the late Sir James Carroll, but, as there was no authority to expend the moneys of the account for this purpose, the Audit Office was unable to pass the payment.

On receiving an undertaking from the Prime Minister that validating legislation would be introduced, the Audit Office agreed to pass the voucher.

**Discharged Soldiers Settlement Act, 1915.**

In December, 1936, the Government decided to transfer to the Housing Account administered by the State Advances Corporation certain properties bought in by the Discharged Soldiers Settlement Account and held as assets by that account.

There was no statutory authority by which the transfer of these assets to the Housing Account could be effected, but the Audit Office agreed to the transaction being proceeded with on an assurance being given by the Government that validating legislation would be introduced during the next ensuing session of Parliament.

**Pensions Act, 1926, and War Pensions Act, 1915.**

It is provided in the statute governing the payment of Civil pensions and in the regulations prescribed under the War Pensions Act for the payment of war pensions that pensions the due date of which is the 1st day of the month may be paid on the 23rd day of the month preceding the due date of payment. Following upon representations made by the Minister in charge of the Department that payment of pensions be arranged from and including the preceding Friday when the pension-pay day falls on a Sunday, the Audit Office agreed to pass pension warrants paid before the prescribed due date on receiving an assurance from the Minister that the necessary validating legislation would be introduced during the next ensuing session of Parliament.

The legislation in respect of Civil pensions is now provided in section 30 of the Pensions Amendment Act, 1936, but amending regulations in respect of war pensions have not, as yet, been prescribed.

**National Provident Fund Act, 1926.**

During the year cases occurred where employees of Hospital Boards who were contributors to superannuation schemes under the National Provident Fund took up duty in State institutions, but there is no authority of law under which these employees could continue their membership. As it was desired by the Government that they should be allowed to continue their contributions, the Audit Office agreed to pass the relative entries in the accounts of the National Provident Fund on receipt of an assurance from the Government that the necessary legislative authority would be introduced.



**Reserves and other Lands Disposal Act, 1936.**

Section 32 (3) of the Reserves and other Lands Disposal Act, 1936, authorized the Government to acquire the property known as "Flock House" from the trustees of the New Zealand Sheepowners' Acknowledgment of Debt to British Seamen Fund, but this legislation did not confer the authority necessary to enable the trustees to sell the chattels thereon, which the Crown desired to buy.

On receiving an undertaking from the Prime Minister that any validating legislation required would be introduced during the next ensuing session of Parliament, the Audit Office agreed to pass the payments made from the Public Account in connection therewith.

**Traffic Regulations, 1936, and Motor-vehicles Fitness Fees Regulations, 1937.**

These regulations were made pursuant to the Motor-vehicles Act, 1924, and prescribed the fees that were payable by owners of vehicles for every warrant of fitness that was issued by the examining officials.

Where the examination was conducted by an officer of the Crown the fees were to be credited to Public Account, but civic authorities who were rendering a similar service to the Government were permitted to retain the regulation fees.

The regulations which were framed to meet public expediency and convenience were found, however, to conflict with the provisions of section 24 of the Motor-vehicles Act, 1924, which required the payment of all fees into the Main Highways Account. The Audit Office, on grounds of equity, agreed to raise no objection to the compliance of the regulations provided the Hon. the Acting Prime Minister gave an undertaking that the necessary validating legislation would be introduced next session, and this assurance was duly given.

In three other cases in which the Audit Office agreed to pass payments for which there was no authority of law, the necessary validating legislation was obtained last session.

**Statement of Royalties payable to the Crown and unpaid at the 31st March, 1937.**

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."

It has not been the practice to publish the names of debtors in respect of unpaid royalties, although the Act requires that this shall be done, and, if Parliament does not require this information, it is desirable that the law be amended. In the figures hereunder are included all amounts which were shown in the books of Departments as owing and unpaid on the 31st March last. Many of the amounts have since been paid, and returns received from the various Departments concerned show that steps are being taken to collect moneys which are still owing. No good purpose appears to be served by publishing these particulars in my report each year, and it does not seem to be reasonable to draw a distinction between amounts owing to the Crown by way of royalties and other debts :—

Department.				Amount unpaid.					
Forestry—				£	s.	d.	£	s.	d.
Auckland Region	..	..		87	17	1			
Rotorua Region	..	..		15	5	5			
Wellington Region	..	..		333	1	11			
Nelson Region	..	..		2,988	6	10			
Westland Region	..	..		369	3	0			
				3,793 14 3					
Lands and Survey—									
North Auckland District	..	..		707	6	3			
Auckland District	..	..		11	17	6			
Gisborne District	..	..		0	13	0			
Hawke's Bay District	..	..		167	1	9			
Nelson District	..	..		283	5	11			
Westland District	..	..		1,381	6	11			
Southland District	..	..		133	14	4			
				2,685 5 8					
Marine	..	..	..				604	6	2
Mines	..	..	..				7,487	5	0
Native	..	..	..				1,994	18	7
Public Works	..	..	..				27	0	6
State Coal-mines	..	..	..				2,243	2	6
				2,685 5 8					
Total				..	..	..	£18,835	12	8

### Creation and Issue of Adhesive Stamps.

Sections 10 and 11 of the Stamp Duties Act, 1923, vest the authority for the creation of stamps for revenue and postage purposes in the Stamp Duties Department, whilst the creation of stamps by the Postmaster-General for postage purposes only is permitted by section 13 of the Post and Telegraph Act, 1928.

In August, 1935, the then Prime Minister advised the Audit Office that it had been decided to entrust the sole creation of adhesive stamps for revenue and postage purposes to the Post and Telegraph Department, and he promised that any necessary legislation would be placed before Parliament during the next ensuing session.

The omission to present the necessary measure during the session of 1935 was the subject of comment in the Controller and Auditor-General's report of last year, and I have again to draw attention to the fact that the change of control has not yet been sanctioned by Parliament.

### Audit of Accounts of Public Stores.

During the year Stores Audit Inspectors made inspections of 349 financial and store accounts in the following Government Departments: Prisons, Public Works, Health, Printing and Stationery, Naval Defence, Defence, Air Department, Education, Marine, Mines, State Forest Service, Industries and Commerce, Tourist and Publicity, Agriculture, Legislative, Police, Mental Hospitals, Native, Railway Workshops and Stores, Post and Telegraph Workshops and Stores, Lands and Survey, Internal Affairs, Scientific and Industrial Research, and External Affairs.

More offices and accounts were inspected than in the previous year, but owing to the increase in departmental activities and the shortage of trained officers it has not been possible to examine all the accounts subject to audit by this Branch. All matters arising out of inspections and calling for comment have been brought to the notice of the Departments concerned and the Treasury and, where necessary, suggestions have been made for the improvement of the systems in force in respect to the financial accounts and accounting for Government stores.

A continuous audit of the expenditure and the financial and store accounts of the New Zealand Division of the Royal Navy has been carried out, but owing to an increase in the accounting work of the Naval Defence Department it has not been possible to keep this section of the work as up to date as I would desire. It is proposed to remedy the position by an increase in the staff.

I am pleased to be able to report that the examinations carried out by this Branch did not disclose any major defalcations in connection with public moneys or stores. Certain irregularities regarding Government stores and the use of services for private purposes were reported during the year, but in practically every case the irregularities were attributable to insufficient supervision being exercised over the officers concerned.

Departments generally are fully alive to the necessity for keeping accurate store and cost accounts, and, on the whole, have complied with the provisions of the Departmental Stores Rules and Regulations, Treasury Regulations, Stores Control Board Regulations, and the Public Revenues Act, 1926, in connection with the accounting for public moneys and stores. The Departments have afforded the Audit Office every assistance in the discharge of its duties.

### **Audit of Accounts of Local Authorities.**

I am pleased to report that the satisfactory position with regard to the auditing of the accounts of local authorities has been well maintained during the year. In only one or two districts were the arrears of work at the 31st March last of any moment.

Last year attention was drawn to the fact that it was desirable that County Councils should be given the power to establish depreciation and renewal funds in respect of plant and other depreciable assets. By section 20 of the Statutes Amendment Act, 1936, County Councils were given power to set aside moneys to establish funds for the repair, renewal, replacement, &c., of property, plant, fixtures, or appliances vested in them, or for purchasing additional such property. In view of the fact that the daily-plant-hire rates fixed by the Main Highways Board in connection with the calculation of subsidy to local authorities include an allowance for depreciation of the plant, the Audit Office is of opinion that it would be desirable for legislation to be enacted to make it compulsory, in every case where a main-highway subsidy is received, for the County Council or other local authority receiving the subsidy to set aside moneys to establish a renewal fund in respect of the plant used on the main highways.

Recently a committee has been set up by the Municipal Association of New Zealand to investigate the desirability of the standardization of the accounts of municipal corporations, and to suggest improvements to the existing methods of recording the financial transactions and of presenting the accounts of such bodies. There has been a need for more uniformity in the form of presenting local authority accounts, and the Audit Office has notified the association that it is prepared to give any necessary assistance in connection with the matter. The question of standardization could be extended to other classes of local authority with considerable advantage.

In a previous report reference was made to the practice of local-body members signing blank cheque forms and leaving the details to be filled in by the respective officials concerned, and also to the dangers arising therefrom. While there has been an improvement in the position since then, instances are still being reported to the Audit Office where the practice obtains. However, in all cases where the existence of the practice has come to the notice of the Audit Office action has been taken to ensure that it is discontinued.

As stated last year, difficulty has been experienced at arriving at any decision as to what is the reasonable additional cost of holding an election of members of a Harbour Board or an Electric-power Board when it is held simultaneously with an election of members of Borough or County Councils, and as to what proportions of the cost of preparing and printing the district electors' roll of a Borough Council are to be borne under the provisions of section 16 of the Municipal Corporations Act, 1933, by other local authorities entitled to use the roll. A Supreme Court decision during the year clarified the position in the latter regard somewhat, but the position is still unsatisfactory, and the previous remarks in regard to the situation are still applicable.

During the year many questions arose in connection with the travelling-allowances and refunds of expenses payable to members of local authorities in respect of their attendance at meetings of or their travelling on business of the local

authorities, and it has become more and more apparent to the Audit Office that the entire statutory provisions and regulations relating to such allowances and expenses require revising. Not only do the provisions vary widely from class to class of local authority and require placing upon a uniform basis, but also anomalies exist through the fact that many of the regulations, having been drawn up many years ago before the more recent developments in transport methods, are not entirely suitable for present-day conditions.

During the year fourteen members of local authorities were notified by the Audit Office that they had automatically forfeited their seats on account of their having been concerned or interested in contracts of the local authorities of which they were members. In these cases the disqualifications arose under the provisions of the Local Authorities (Members' Contracts) Act, 1934. In one other case a member of a local authority was disqualified on account of his holding a place of profit under or in the gift of the local authority. In each case the Audit Office took appropriate action in regard to the matter. In two cases legislation was subsequently introduced that validated the irregularities and enabled the gentlemen concerned to continue as members of their respective local authorities. In one case the validating legislation was introduced because of an anomaly in the Local Authorities (Members' Contracts) Act having worked the disqualification, and the other case was validated because of the peculiar circumstances having operated to constitute an exceptional hardship on the member concerned.

When the Local Authorities (Members' Contracts) Act, 1934, was passed it was anticipated by the Audit Office that the passing of the Act would remove many of the anomalies that previously existed in regard to the disqualification of members of local authorities. However, although the consolidation in this Act of the provisions relating to disqualification of members contracting with their local authorities was an undoubted improvement on the earlier state of affairs, difficulties have been experienced by local-body members, who do not generally have expert knowledge of the law, in interpreting some of these provisions. Many of the large number of disqualifications during the past year can be attributed to this cause, and it is felt desirable that action should be taken to have the provisions regarding the disqualification of local-body members set out more fully and clearly. It is understood that the matter is receiving consideration.

The Audit Office dealt during the year with seven cases involving the misappropriation of moneys by local-body officials or cash shortages in local-body offices. In each of six of the cases the matter was placed in the hands of the police for the appropriate action by them. In the seventh case no action could be taken in view of the death of the officer responsible before the discovery of the shortage. The total aggregate sum of all the misappropriations and shortages during the year was £1,508 19s. 4d., and the largest misappropriation by any one official involved a sum of £598 2s. 10d. In another case the amount involved was £390 6s. 9d.

The Audit Office was called upon to deal with numerous breaches of the law relating to the accounts of local authorities, and those which actually resulted during the year in the qualification of the certificates of the Audit Office to those accounts are detailed below (Schedule A).

Attention was drawn in Audit certificates during the year to the following matters which relate to the accounts of local authorities, but which are not breaches of law (Schedule B).

In each case where the Audit Office was required to take action an adjustment of accounts or a recovery of moneys, as the case might be, was obtained, except 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 introduced to validate the irregularities. A list of the special cases where the waiver conditional upon the obtaining of legislation was granted is set out below (Schedule C).

*Schedule A.*

Accounts not prepared in form required by statute	..	..	..	..	..	2
Contracts of insurance taken out with mutual insurance companies	..	..	..	..	..	2
Consolidated rates not dealt with in accordance with law	..	..	..	..	..	2
Depreciation in trading accounts, absence or inadequacy of charge for	..	..	..	..	..	5
Depreciation Fund Commissioners: Moneys handed over without lawful authority	..	..	..	..	..	1

Disqualification of local-body members on account of breaches of law .. .. .	10
Expenditure without legal authority .. .. .	8
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 .. .. .	21
Failure to claim subsidy under section 28, Finance Act (No. 3), 1934, and section 20, Finance Act, 1935 .. .. .	2
Failure to make claims within prescribed time for refunds of tax under Motor-spirits Taxation Act, 1927 .. .. .	6
Fidelity securities for staff (absence of) .. .. .	7
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 .. .. .	3
Finance Act, 1933 (No. 2), section 43, deficiencies in special area special rates not made good from general account .. .. .	5
Finance Act, 1934, section 20, moneys not dealt with in accordance with .. .. .	7
Harbours Act, 1923, section 68: Credit given without security for period in excess of that provided .. .. .	2
Heavy-traffic license fees not collected in respect of farmers' motor-lorries .. .. .	4
Heavy-traffic license fees: Regulations not complied with .. .. .	6
Hospitals and Charitable Institutions Act, 1926, section 75 (3): Approval of Minister not obtained to capital expenditure .. .. .	2
Imprest Accounts: Restrictions imposed upon not complied with .. .. .	2
Interest on temporary loans paid in excess of authorized rate .. .. .	1
Investments contrary to law .. .. .	6
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 .. .. .	1
(b) Loan-moneys illegally expended .. .. .	4
(c) Loan-moneys not placed in separate bank account .. .. .	6
(d) Sinking funds not established and instalments in arrear .. .. .	11
(e) Miscellaneous .. .. .	6
Main Highways Board advances not placed in separate bank account .. .. .	2
Moneys not banked as required by law .. .. .	14
Overdrafts without or in excess of statutory authority .. .. .	25
Overdrafts without consent of Minister .. .. .	1
Purchase on terms or by instalments and payment of interest thereon .. .. .	7
Rates, dues, fees, &c., not levied or collected according to law .. .. .	20
Refunds, rebates, or remissions contrary to law .. .. .	2
Reserves for depreciation, &c., not invested .. .. .	8
Separate accounts established without lawful authority .. .. .	14
Transactions incorrectly included in accounts .. .. .	3
Transactions not included in accounts .. .. .	4
Travelling expenses and allowances in excess of or without statutory authority .. .. .	6
Trust-moneys wrongly applied and other breaches of trustee law .. .. .	5
“ Unauthorized expenditure ” in excess of legal limits .. .. .	10
Unclaimed Moneys Act, 1908, not complied with .. .. .	3
Unlawful sinking and other funds .. .. .	2
Unlawful transfers between accounts and charging of amounts to wrong accounts .. .. .	4
Miscellaneous .. .. .	20
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 and unlawful payment of interest .. .. .	20
(b) Breaches of trustee law .. .. .	10
(c) Failure to bank moneys as required by law .. .. .	54
(d) Expenditure without statutory authority .. .. .	28
(e) Reductions of rental without Ministerial approval .. .. .	4
(f) Disqualification of Domain Board member .. .. .	1
(g) Miscellaneous .. .. .	3

## Cemetery Trustees—

(a) Borrowing without authority of law, and unlawful payment of interest .. .. .	3
(b) Failure to bank as required by law .. .. .	19
(c) Failure to keep a Register of Burials as required by law .. .. .	1
(d) Expenditure without statutory authority .. .. .	3
(e) Miscellaneous .. .. .	4

*Schedule B.*

## Unsatisfactory systems of accounts—

(a) Financial .. .. .	13
(b) Stores .. .. .	19
Excessive sundry debtors, laxity in collecting rates, &c. .. .. .	23
Profit and Loss Account: Balance incorrectly stated .. .. .	4
Receipts and other items not verified owing to inadequacy or non-production of supporting evidence .. .. .	17
Payments unsupported by receipts and/or vouchers .. .. .	33
Inability to certify wholly to accounts owing to destruction of records by fire, &c. .. .. .	3
Failure to keep an essential book of record .. .. .	2
Cheques signed in blank form .. .. .	5
Liabilities not included in accounts .. .. .	4
Payments not certified or passed for payment by local authority .. .. .	3
Miscellaneous .. .. .	16

*Schedule C.*

Green Island Borough Council ..	“ Unauthorized ” expenditure in excess of legal limit. Expenditure on jubilee of borough.
Greymouth Borough Council ..	“ Unauthorized ” expenditure in excess of legal limit. Making of grant to Mayor’s Relief Fund.
Kairanga County Council ..	“ Unauthorized ” expenditure in excess of legal limit. Share of expenditure in connection with opening of Fitzherbert Bridge.
Mangapu Drainage Board ..	Rate levied in excess of the maximum provided by the Land Drainage Act and amendments.
Napier Borough Council ..	Disqualification of Councillor on account of interest in freight contracts under co-ordinated road and rail scheme in excess of lawful limit.
Nelson Hospital Board ..	Bank overdraft in excess of lawful limit.
Paparua County Council ..	Payment of compassionate grant to widow of late employee.
Patea Borough Council ..	Expenditure on erection of shops of proceeds of land sold, contrary to provisions of special legislation in that behalf.
Pongaroa Rabbit Board ..	Refunding of rates to Native Trustee to be expended on destruction of rabbits.
Raetihi Borough Council ..	Disqualification of Councillor on account of amount of contract plus deposit thereon being in excess of £10.
South Canterbury Hospital Board ..	Payment of travelling-expenses incurred in attending meetings by members of the Waimate Hospital Management Committee.
Taumarunui Hospital Board ..	Bank overdraft in excess of lawful limit.
Tauranga Borough Council ..	Wiring of electric ranges free of charge.
Thames County Council ..	Expenditure of loan-moneys raised for forming, &c., main and subsidiary roads in the county, upon a main highway.
Timaru Borough Council ..	“ Unauthorized ” expenditure in excess of legal limit. Supply of milk to school-children.

**Surcharges.**

The Controller and Auditor-General is required by section 69 of the Public Revenues Act, 1926, to surcharge any officer who may be considered responsible for the loss of public moneys or stores. I have again found it necessary to issue a number of surcharges on account of monetary losses from the Employment Promotion Fund, and during the year twelve such surcharges were issued against officers of the Labour Department (Employment Division). The amount involved in these surcharges totalled £446 12s. 7d., of which £1 10s. was confirmed by the Minister of Finance and the balance remitted by the Minister under the authority contained in section 71 of the Public Revenues Act, 1926. I mentioned in my last report that I

am fully aware of the difficulties which the Labour Department is experiencing in the administration of the employment-promotion legislation, and I recognize that in some cases reasonable excuse exists for error. The Audit Office has no alternative under existing legislation but to impose surcharges despite the circumstances, but no surcharge may be imposed without the right of recourse to the Minister of Finance by way of appeal.

An officer of the Post and Telegraph Department was surcharged with a loss amounting to £16 10s. following upon an irregular withdrawal from the Post Office Savings-bank. The Minister of Finance relieved the officer concerned to the extent of £15 10s. and partially confirmed the surcharge by imposing a nominal penalty of £1.

Certain surcharges were mentioned last year as being unsatisfied, and I have to report that the following action has been taken with regard to them:—

Of the surcharges amounting to £233 8s. 3d. against officers of the Labour Department, £9 1s. 11d. was recovered on account of the overpayments, £223 6s. 4d. was remitted as a result of appeals to the Minister of Finance, and £1 was confirmed by way of penalty.

The loss sustained by the Pensions Department is being liquidated by instalments, and action in connection with the surcharge is meantime being withheld by the Minister.

The surcharges imposed upon officers of the Government Life Insurance Department and the Public Works Department have been remitted by the Minister.

#### STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES.

Nature of Irregularity.	Amount involved.	Action taken, and Result.
<b>Defence Department.</b>		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
	£ s. d.	
Theft of stores .. .. .	12 16 0	Police investigation unsuccessful.
<b>Labour Department.</b>		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Theft of official stamps .. .. .	4 0 0	Inquiries unsuccessful.
<b>Labour Department : Employment Promotion Fund.</b>		
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
One thousand nine hundred and sixty-one cases in which relief workers obtained moneys in excess of scale rates by making false statements to the Labour Department or by failing to disclose material particulars of their circumstances	11,267 5 4	Recovery being made in 1,539 cases involving the sum of £5,407 10s. 1d. In cases where the Department prosecuted, fines totalling £1,779 0s. 3d. inflicted, costs amounting to £166 0s. 5d. ordered to be paid, and restitution of £1,539 11s. 10d. ordered by the Court.
Theft of cash by bureau-worker .. .. .	3 5 0	Convicted, placed on probation for twelve months, and ordered to make restitution.
Theft of cash by bureau-worker .. .. .	0 14 2	Refund obtained.
Theft of stores .. .. .	6 1 0	Police inquiries unsuccessful.
<b>Land and Deeds Department.</b>		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Theft of money by burglar .. .. .	26 10 0	Police investigation unsuccessful.
<b>Lands and Survey Department.</b>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
	£ s. d.	
Misappropriation of employment-tax moneys .. .. .	6 19 6	Offender admitted to probation for a period of twelve months and ordered to make restitution.
Irregularities in dealing with stock .. .. .	Not stated	Officer dismissed the Service.
<b>Mental Hospitals Department.</b>		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Theft of stores .. .. .	2 14 11	Offender admitted to probation for a period of two years and ordered to make restitution.

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

Nature of Irregularity.	Amount involved.	Action taken, and Result.
<b>Mines Department.</b>		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Valueless cheque cashed .. .. .	6 19 6	Offender sentenced to nine months imprisonment. No loss to Department.
<b>Native Department.</b>		
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Theft of pedigree stock .. .. .	5 0 0	Offender admitted to probation for a period of twelve months and ordered to make restitution of the amount involved.
False pretences and impersonation .. .. .	61 8 6	Offenders (two) admitted to probation for period of one year and ordered to make restitution of £57 11s. 1d.
<b>Post and Telegraph Department.</b>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Theft of postal packets .. .. .	Nil	Offender ordered to come up for sentence if called upon within three years and to pay costs of prosecution.
Theft of money .. .. .	2 0 0	Offender admitted to probation for a period of three years and ordered to make restitution.
Misappropriation of employment-tax moneys ..	101 0 0	Offender admitted to probation for period of two years. Restitution made.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Fraudulent withdrawal from Post Office Savings-bank	1 3 8	Offender sentenced to three years' reformatory detention.
Thefts from public-call offices and stamp-vending machines	14 5 2	Police investigations resulted in eight offenders being sentenced to varying terms of imprisonment and four convicted and discharged. Recovery of £2 2s. 9d. made.
Loss of parcel receptacle .. .. .	15 12 6	Police inquiries unsuccessful. Loss to Department, £15 12s. 6d.
Theft of money by burglar .. .. .	0 12 0	Police inquiries unsuccessful. Loss to Department, 12s.
Sustenance payment made to person other than rightful claimant	1 16 0	Inquiries unsuccessful. Loss to Department, £1 16s.
Fraudulent withdrawals from Post Office Savings-bank	34 10 0	Police investigations unsuccessful. Loss to Department, £34 10s.
Theft of money by burglar .. .. .	3 12 6	Offender sentenced to one month's imprisonment. Restitution made.
Theft of School Savings-bank money by burglars	1 9 6	Offenders (two) sentenced to imprisonment. Loss to Department, £1 9s. 6d.
Theft of money by burglar .. .. .	34 19 5	Police investigation unsuccessful. Loss to Department, £34 19s. 5d.
Theft of money by burglar .. .. .	27 4 10	Police investigation unsuccessful. Loss to Department, £27 4s. 10d.
Fraudulent negotiation of money-order ..	3 15 0	Police investigation unsuccessful. No loss to Department.
Suspected theft of money by burglar ..	10 0 0	Police investigation unsuccessful. Loss to Department, £10.
Theft of mail by burglars .. .. .	Not stated	Police investigating.
Forgery of sustenance vouchers .. .. .	4 5 0	Police inquiries unsuccessful. Loss to Department, £4 5s.
Theft of money by burglar .. .. .	0 10 0	Police inquiries unsuccessful. Loss to Department, 10s.
Theft of money by burglar .. .. .	0 2 0	Police investigations unsuccessful. Loss to Department, 2s.
<b>Public Trust Office.</b>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Misappropriation of departmental moneys ..	24 7 11	Offender admitted to probation for a term of two years and ordered to make restitution.
Misappropriation of departmental moneys ..	390 8 8	Offender sentenced to two years' reformatory detention. It is anticipated that portion of the moneys misappropriated will be restored to the Account.
<b>Public Works Department.</b>		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Compensation obtained by false pretences ..	£ s. d. 8 16 0	Offender admitted to probation for a period of twelve months and ordered to make restitution.
<b>Railways Department.</b>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Irregularity in cash of a Post Office administered by the Department	20 0 0	Officer dismissed. Amount restored.
Misappropriation of departmental moneys ..	0 1 7	Officer dismissed. Restitution made.
Theft of departmental property .. .. .	1 1 0	Officer dismissed. Property recovered.



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

Nature of Irregularity.	Amount involved.	Action taken, and Result.
<b>Railways Department—continued.</b>		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Forgery of receipt for wages .. .. .	1 14 6	Police inquiries unsuccessful. Amount restored by pay clerk concerned.
<b>Stamp Duties Department.</b>		
IRREGULARITY BY DEPARTMENTAL OFFICER.		
Misappropriation of departmental moneys .. .	2 4 7	Offender discharged without conviction. Restitution made.

From the foregoing statement which I am required to present in terms of section 89 (2) (c) of the Public Revenues Act, 1926, it will be seen that a very satisfactory feature of the accounts under review is the diminution in the number of cases of misappropriations by officers of the Public Service.

Nine cases of irregularities involving the theft of public moneys and stores by Government officials came under the notice of the Audit Office during the year, and it is satisfactory to know that the losses in these cases were not attributable to any deficiencies in the regulations and instructions governing accounting procedure.

The largest sum embezzled in any one case was £390 8s. 8d., which amount was misappropriated by an officer who controlled an Accounts Section in the Public Trust Office in Wellington. This fraud was perpetrated by the aid of forgery, and an investigation of the case revealed that the accounting methods are satisfactory. The Supreme Court sentenced the offender to reformatory detention for a period of two years. It is anticipated that portion of the moneys will be recovered.

An officer of the Post and Telegraph Department stationed at the High Street Post-office, Christchurch, appeared before the Magistrate's Court for failure to account for registration levies amounting to £101. He was admitted to probation for two years on condition that he made restitution within fourteen days.

In addition to the irregularities in which departmental officers were involved, numerous thefts were committed by persons other than departmental officers. An unsatisfactory feature is the large increase in the number of cases in which moneys have been obtained from the Employment Promotion Fund by means of false pretences. In the course of the year, 1,961 such cases were reported in connection with which moneys totalling £11,267 5s. 4d. had been paid from the Fund. The Department has effected considerable improvement in the direction of increasing the staff of inspecting officers whose duties are to satisfy themselves by appropriate means of the correctness and of the propriety of the transactions embodied in the accounts.

**SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE, UNDER  
AUTHORITY OF SECTIONS 73 AND 75, PUBLIC REVENUES ACT, 1923.**

Department and Particulars.	Reason.	Amount.	Total Amount.
<b>Agriculture.</b>			
Travelling-expenses .. .. .	Receipts not obtained .. ..	£ s. d. 34 4 0	
Travelling-expenses .. .. .	Receipts unobtainable .. ..	10 11 0	44 15 0
<b>Customs.</b>			
Travelling-expenses, officers travelling in Canada and United States of America	Receipts unobtainable .. ..	222 5 8	222 5 8
<b>Defence.</b>			
Refund excess exchange .. .. .	Receipts unobtainable .. ..	239 15 3	
Travelling-expenses, officer travelling in England ..	Receipts unobtainable .. ..	8 2 0	247 17 3
<b>Education.</b>			
Travelling-expenses .. .. .	Receipts not obtained .. ..	0 8 6	
Boarding-out allowance .. .. .	Receipt lost .. .. .	2 14 2	3 2 8
<b>Health.</b>			
Travelling-expenses .. .. .	Receipts not obtained .. ..	2 16 11	
Wages .. .. .	Receipts not obtained .. ..	3 3 2	6 0 1
<b>Industries and Commerce, Tourist, and Publicity.</b>			
Cost of shoeing horses .. .. .	Receipt lost .. .. .	0 17 0	
Wages .. .. .	Receipts lost .. .. .	168 11 3	
Transfer expenses .. .. .	Receipts lost .. .. .	1 4 10	
Travelling-expenses .. .. .	Receipts lost .. .. .	2 4 9	
Travelling-expenses, officers travelling in Australia ..	Receipts unobtainable .. ..	11 16 3	
Postages, &c., in Australia .. .. .	Receipts unobtainable .. ..	3 0 0	
Postages, &c., distribution of booklets .. .. .	Receipts unobtainable .. ..	1 6 2	189 0 3
<b>Internal Affairs.</b>			
Travelling-expenses .. .. .	Receipts not obtained .. ..	4 13 5	4 13 5
<b>Labour (Employment Division).</b>			
Subsidy Scheme No. 5 .. .. .	Receipt unobtainable .. ..	0 4 0	
Wages and horse-hire .. .. .	Receipt lost .. .. .	22 0 0	22 4 0
<b>Lands and Survey.</b>			
Wages .. .. .	Receipts unobtainable .. ..	12 0 0	12 0 0
<b>Marine.</b>			
Travelling-expenses .. .. .	Receipt not obtained .. ..	0 18 0	0 18 0
<b>Native.</b>			
Travelling-expenses .. .. .	Receipt not obtainable .. ..	1 10 0	1 10 0
<b>Post and Telegraph.</b>			
Publications .. .. .	Receipt lost .. .. .	1 17 0	1 17 0
<b>Printing and Stationery.</b>			
Publications .. .. .	Receipt unobtainable .. ..	0 3 9	0 3 9
<b>Public Works.</b>			
Publications .. .. .	Receipt unobtainable .. ..	0 6 5	
Travelling-expenses .. .. .	Receipt unobtainable .. ..	0 7 6	
Wages .. .. .	Receipt not obtained .. ..	2 18 11	3 12 10
<b>Scientific and Industrial Research.</b>			
Travelling expenses, officer travelling in United States of America	Receipts not obtained .. ..	26 16 3	26 16 3
<b>State Forest.</b>			
Wages .. .. .	Receipts not obtainable .. ..	1 0 6	1 0 6
<b>Transport.</b>			
Travelling-expenses .. .. .	Receipts not obtained .. ..	6 10 0	6 10 0
<b>Treasury.</b>			
Travelling-expenses, Conference <i>re</i> Conversion ..	Receipts not obtained .. ..	4 18 7	4 18 7
			<b>£799 5 3</b>

## 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.
<i>Agriculture.</i>			
		£ s. d.	£ s. d.
Value of stores .. .. .	Stolen .. .. .	0 10 1	.. .. .
Value of stores .. .. .	Deficient, broken, &c. .. .. .	126 0 6	.. .. .
Value of live-stock .. .. .	Died and destroyed .. .. .	411 6 8	.. .. .
Value of publications .. .. .	Issued gratuitously .. .. .	3 10 0	.. .. .
Value of stores .. .. .	Loss on realization .. .. .	18 17 6	.. .. .
Fees for fruit-destruction, slaughtering, inspection, and translations	Debtors unfinancial or deceased .. .. .	.. .. .	2 1 7
Quarantine fees reduced .. .. .	Stock died .. .. .	.. .. .	21 18 0
Wine and seed sales .. .. .	Debtors unfinancial .. .. .	.. .. .	61 14 6
<i>Audit.</i>			
Value of stores .. .. .	Broken .. .. .	0 14 8	.. .. .
<i>Census and Statistics.</i>			
Fee overpaid to Sub-enumerator .. .. .	Distress warrant returned <i>nulla bona</i> .. .. .	.. .. .	3 0 0
<i>Defence.</i>			
Value of stores .. .. .	Deficient, broken, and destroyed by fire	911 3 2	.. .. .
Value of stores .. .. .	Stolen .. .. .	68 4 5	.. .. .
Value of stores .. .. .	Loss on realization .. .. .	18,620 17 5	.. .. .
Value of stores .. .. .	Issued gratuitously .. .. .	11 11 11	.. .. .
Value of live-stock .. .. .	Died .. .. .	271 2 6	.. .. .
Value of aeroplanes .. .. .	Crashed .. .. .	107 13 10	.. .. .
Damage to car .. .. .	Nugatory expenditure .. .. .	.. .. .	4 5 10
Rent .. .. .	Debtors unfinancial; remission in consideration of improvements	.. .. .	71 14 9
<i>Education.</i>			
Value of stores .. .. .	Lost, deficient .. .. .	139 0 8	.. .. .
Value of live-stock .. .. .	Died .. .. .	72 14 1	.. .. .
Fares .. .. .	Money lost by inmate .. .. .	.. .. .	0 10 0
Maintenance fees .. .. .	Debtors deceased, unfinancial, or untraceable	.. .. .	7,186 13 10
Tuition fees .. .. .	Debtors unfinancial .. .. .	.. .. .	3 7 6
<i>External Affairs.</i>			
Value of stores .. .. .	Deficient, unserviceable .. .. .	225 8 2	.. .. .
Value of live-stock .. .. .	Died .. .. .	10 0 0	.. .. .
Value of buildings .. .. .	Loss on realization .. .. .	1,577 8 4	.. .. .
Value of buildings .. .. .	Loss on demolition .. .. .	82 0 0	.. .. .
Damage to clothes .. .. .	Nugatory expenditure .. .. .	.. .. .	5 0 0
Goods supplied .. .. .	Debtor deceased .. .. .	.. .. .	0 19 11
Rent .. .. .	Debtors unfinancial .. .. .	.. .. .	739 3 1
<i>Health.</i>			
Value of stores .. .. .	Lost, deficient, unserviceable .. .. .	309 13 11	.. .. .
Value of live-stock .. .. .	Destroyed .. .. .	22 1 0	.. .. .
Value of live-stock .. .. .	Loss on realization .. .. .	18 10 0	.. .. .
Value of stores .. .. .	Stolen .. .. .	125 7 5	.. .. .
Value of vehicles .. .. .	Loss on realization .. .. .	56 6 2	.. .. .
Maintenance and treatment .. .. .	Debtors unfinancial and untraceable .. .. .	.. .. .	4,350 16 3
Repairs to cars damaged in accidents	Nugatory expenditure .. .. .	.. .. .	127 12 3
Sera supplied .. .. .	Debtor unfinancial .. .. .	.. .. .	0 15 10
<i>Industries and Commerce, Tourist, and Publicity.</i>			
Value of stores .. .. .	Lost, deficient, unserviceable .. .. .	590 0 5	.. .. .
Value of stores .. .. .	Stolen .. .. .	2 16 7	.. .. .
Value of stores .. .. .	Loss on realization .. .. .	66 1 6	.. .. .
Value of live-stock .. .. .	Died .. .. .	57 10 4	.. .. .
Value of buildings .. .. .	Tarawera Bath-house abandoned .. .. .	257 19 9	.. .. .
Accommodation .. .. .	Gratuitous—approved by Minister; special circumstances	.. .. .	90 3 6
Defalcation .. .. .	Debtor unfinancial .. .. .	.. .. .	9 3 0
Dishonoured cheques .. .. .	Debtor unfinancial .. .. .	.. .. .	6 3 3
Electric and water charges .. .. .	Debtors unfinancial and untraceable .. .. .	.. .. .	144 16 7
Freight .. .. .	Nugatory expenditure; package wrongly addressed	.. .. .	5 12 4
Sanatorium X-ray fees .. .. .	Debtors unfinancial and untraceable .. .. .	.. .. .	129 6 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>Internal Affairs.</i>			
Value of stores .. .. .	Stolen .. .. .	1 16 0	.. .. .
Value of stores .. .. .	Deficient .. .. .	0 17 2	.. .. .
Value of stores .. .. .	Loss on realization .. .. .	2 8 7	.. .. .
Advances by High Commissioner .. .. .	Debtors unfinancial .. .. .	.. .. .	92 17 9
Cost of headstone .. .. .	Debtor unfinancial .. .. .	.. .. .	3 6 9
Film fees, <i>Gazette</i> extracts .. .. .	Debtors unfinancial; lost in transit .. .. .	.. .. .	1 11 7
<i>Justice and Prisons.</i>			
Value of stores .. .. .	Deficient, unserviceable .. .. .	299 11 7	.. .. .
Value of live-stock .. .. .	Died .. .. .	1,571 2 4	.. .. .
Value of motor-vehicles .. .. .	Loss on realization .. .. .	5 3 6	.. .. .
Value of buildings .. .. .	Loss on demolition .. .. .	350 7 7	.. .. .
Value of buildings .. .. .	Loss on realization .. .. .	271 0 0	.. .. .
Court costs and fines .. .. .	Debtors unfinancial or deceased .. .. .	.. .. .	18 5 0
Quarry metal sold .. .. .	Debtors unfinancial .. .. .	.. .. .	55 14 1
Service fee .. .. .	Service ineffective .. .. .	.. .. .	3 3 0
Rent of pig-farm .. .. .	Debtor unfinancial .. .. .	.. .. .	1 6 8
<i>Labour.</i>			
Value of stores .. .. .	Lost and unserviceable .. .. .	493 13 0	.. .. .
Value of stores .. .. .	Stolen .. .. .	13 9 6	.. .. .
Value of stores .. .. .	Loss on realization .. .. .	115 7 4	.. .. .
Value of buildings .. .. .	Destroyed by fire .. .. .	27 13 6	.. .. .
Balance of loan .. .. .	Reduced by authority of Minister of Finance .. .. .	.. .. .	7,500 0 0
Damage to cars; equipment lost .. .. .	Nugatory expenditure .. .. .	.. .. .	12 16 0
Excess relief .. .. .	Debtors unfinancial, untraceable, deceased, in prison, in mental hospitals, hardship .. .. .	.. .. .	2,985 15 7
Fares .. .. .	Debtors unfinancial, untraceable, deceased; bogus telephone call .. .. .	.. .. .	321 15 4
Goods and equipment supplied .. .. .	Debtors unfinancial and untraceable .. .. .	.. .. .	96 19 11
Loans, principal and interest .. .. .	Remitted in special circumstances .. .. .	.. .. .	357 10 0
Petrol-tax lost .. .. .	Delay in submitting claim .. .. .	.. .. .	0 7 7
Reimbursement of cost of installing pump .. .. .	Nugatory expenditure .. .. .	.. .. .	50 0 0
Subsidies for work done under Scheme 8 on private property and on fruit-cases .. .. .	Debtors unfinancial, company in liquidation, reductions in special circumstances .. .. .	.. .. .	2,602 0 5
<i>Land and Income Tax.</i>			
Value of stores .. .. .	Loss on realization .. .. .	65 11 10	.. .. .
Income-tax .. .. .	Debtors deceased, untraceable, or unfinancial .. .. .	.. .. .	1,023 12 11
<i>Lands and Survey.</i>			
Value of stores .. .. .	Deficient, unserviceable .. .. .	904 2 10	.. .. .
Value of stores and equipment .. .. .	Loss on realization .. .. .	2,029 13 7	.. .. .
Value of stores .. .. .	Stolen .. .. .	29 12 4	.. .. .
Value of lithographs .. .. .	Obsolete .. .. .	286 15 3	.. .. .
Value of live-stock .. .. .	Died and missing .. .. .	3,413 5 4	.. .. .
Advances under Discharged Soldiers Settlement Act .. .. .	Loss on realization of securities .. .. .	72,713 1 7	.. .. .
Advances—			
Deteriorated Lands Act .. .. .	Loss on realization .. .. .	.. .. .	72 13 5
Discharged Soldiers Settlement Act .. .. .	Loss on realization; debtors unfinancial or untraceable .. .. .	.. .. .	8,483 2 6
Land for Settlements Act .. .. .	Loss on realization; debtors unfinancial or untraceable .. .. .	.. .. .	2,383 2 11
Small-farms plan .. .. .	Loss on realization; debtors unfinancial or untraceable .. .. .	.. .. .	7,342 4 3
Current Account .. .. .	Debtors unfinancial .. .. .	.. .. .	199 19 10
Grazing fees, legal costs, lithos sold, erroneous payment to Native, petrol-tax refund lost .. .. .	Debtors unfinancial or deceased; delay .. .. .	.. .. .	23 8 10
Interest on deferred-payment licenses .. .. .	Debtors unfinancial or untraceable .. .. .	.. .. .	581 12 0
Kauri-gum, shingle, and timber royalties .. .. .	Rebates for prompt payment; debtors unfinancial .. .. .	.. .. .	203 19 10
Principal, interest, rent .. .. .	Voluntary adjustment under Rural Mortgages Final Adjustment Act, 1934-35 .. .. .	.. .. .	8,592 7 11
Rents .. .. .	Debtors unfinancial, bankrupt, untraceable, or deceased .. .. .	.. .. .	14,562 19 8
Survey liens and interest; cost of boring well .. .. .	Debtors unfinancial; special circumstances .. .. .	.. .. .	557 10 7
<i>Marine.</i>			
Value of stores .. .. .	Lost, broken, deficient .. .. .	30 16 3	.. .. .
Exchange on cheques .. .. .	Claims abandoned .. .. .	.. .. .	0 9 6
Inspection fees .. .. .	Debtors unfinancial or untraceable .. .. .	.. .. .	35 15 2
Light dues, pilotage, whaling-license fees .. .. .	Remitted; claim abandoned; debtor unfinancial .. .. .	.. .. .	37 1 7
Rent, royalty, and guarantee under lease .. .. .	Debtor insolvent .. .. .	.. .. .	800 13 0
Rental of foreshore .. .. .	Debtors unfinancial .. .. .	.. .. .	39 11 8
Repatriation expenses .. .. .	Debtors unfinancial .. .. .	.. .. .	19 16 0

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

Department and Particulars.	Reason for writing off.	Value of Stores.	Cash.
		£ s. d.	£ s. d.
<i>Mental Hospitals.</i>			
Value of stores .. .. .	Deficient, unserviceable, lost, broken ..	2,150 9 5	..
Value of live-stock .. .. .	Died .. .. .	1,099 18 0	..
Value of live-stock .. .. .	Stolen .. .. .	322 18 3	..
Fruit and meat sold .. .. .	Debtors unfinancial .. .. .	..	14 15 6
<i>Mines.</i>			
Value of stores .. .. .	Deficient and unserviceable .. .. .	83 7 9	..
Value of stores .. .. .	Stolen .. .. .	14 2 6	..
Value of coal shortages .. .. .	Due to handling, stone, and evaporation ..	1,320 14 9	..
Value of live-stock .. .. .	Died .. .. .	14 13 4	..
Value of live-stock .. .. .	Loss on realization .. .. .	8 7 1	..
Cost of boring operations .. .. .	Debtors unfinancial .. .. .	..	112 17 2
Goods sold, goods wrongly delivered ..	Debtors unfinancial and untraceable ..	..	6 2 3
Rent .. .. .	Debtors unfinancial .. .. .	..	71 13 4
<i>Native.</i>			
Value of stores .. .. .	Deficient and lost; unserviceable .. .. .	881 14 7	..
Value of live stock .. .. .	Died .. .. .	8,663 3 0	..
Value of live-stock .. .. .	Loss on realization .. .. .	4 7 0	..
Interest on mortgages and current-account advances	Balance of concession given at 31st May, 1932	..	1,469 6 11
Meat supplied .. .. .	Debtor untraceable .. .. .	..	0 14 0
Sheep killed by dogs .. .. .	Debtor deceased .. .. .	..	3 15 0
<i>Naval Defence.</i>			
Value of stores .. .. .	Deficient; unserviceable .. .. .	1,071 18 8	..
Value of stores .. .. .	Stolen .. .. .	5 16 4	..
Value of stores .. .. .	Issued at less than cost .. .. .	397 6 5	..
Damage done by "Wakakura" .. .. .	Nugatory expenditure .. .. .	..	52 0 0
<i>Pensions.</i>			
Value of typewriter .. .. .	Loss on realization .. .. .	2 14 3	..
Pensions overpaid .. .. .	Debtors deceased, unfinancial, in indigent circumstances	..	160 14 4
<i>Police.</i>			
Value of stores .. .. .	Deficient .. .. .	5 11 11	..
Value of buildings .. .. .	Loss on demolition .. .. .	658 1 0	..
<i>Post and Telegraph.</i>			
Value of stores .. .. .	Destroyed by fire, broken, deficient, un-serviceable	928 8 5	..
Value of telephones .. .. .	Destroyed by fire .. .. .	782 2 1	..
Value of stores .. .. .	Stolen .. .. .	142 15 7	..
Value of stores .. .. .	Cost of repairs to lines damaged ..	15 11 2	..
Value of buildings .. .. .	Destroyed by fire .. .. .	50 0 0	..
Advertising in telephone directory ..	Debtors unfinancial and untraceable ..	..	49 11 3
Damage to cars .. .. .	Nugatory expenditure .. .. .	..	182 3 8
Fraudulent manipulation of stamp-vending machines; money stolen from call-boxes	Recovery not possible .. .. .	..	26 8 0
Removal of telephones and other services ..	Debtors unfinancial and untraceable ..	..	42 4 6
Salary overpaid .. .. .	Officer left service, and unfinancial ..	..	1 4 2
Toll accounts .. .. .	Debtors unfinancial and untraceable ..	..	249 1 1
<i>Printing and Stationery.</i>			
Value of stores .. .. .	Deficient .. .. .	305 14 8	..
Publications .. .. .	Debtor unfinancial .. .. .	..	0 18 2
<i>Public Trust.</i>			
Value of stores .. .. .	Loss on realization .. .. .	122 7 8	..
Value of buildings .. .. .	Loss on realization .. .. .	2,958 0 0	..
Loans .. .. .	Loss on realization .. .. .	..	39,361 6 5
<i>Public Works.</i>			
Value of stores .. .. .	Deficient, lost, unserviceable .. .. .	2,043 18 7	..
Value of stores .. .. .	Stolen .. .. .	182 12 5	..
Value of stores .. .. .	Loss on realization .. .. .	496 13 10	..
Value of buildings .. .. .	Destroyed by fire .. .. .	467 12 6	..
Value of live-stock .. .. .	Died .. .. .	40 2 6	..
Mako Mako sawmill .. .. .	Loss on realization .. .. .	200 0 6	..
Value of motor-car .. .. .	Handed over to Y.M.C.A. .. .. .	50 0 0	..
Value of work .. .. .	Performed on Watt Bi-centenary .. .. .	0 9 0	..
Amount owing to canteen, and cartage ..	Debtors killed by avalanche .. .. .	..	19 16 10
Damage to cars .. .. .	Nugatory expenditure .. .. .	..	312 1 2
Damage to fence .. .. .	Debtor unfinancial .. .. .	..	0 10 0
Electricity .. .. .	Debtors unfinancial, untraceable, or deceased	..	11 13 0
Fares, tent-hire, inspection fees .. .. .	Debtors unfinancial and untraceable ..	..	5 4 5
Rent .. .. .	Debtors unfinancial and untraceable ..	..	377 7 2
Water rates .. .. .	Remitted; area unsuited to irrigation ..	..	778 0 0
<i>Railways.</i>			
Value of rolling-stock .. .. .	Damaged .. .. .	3,899 14 7	..
Freight, rent, &c. .. .. .	Debtors unfinancial, untraceable, or unable to pay owing to sickness	..	1,089 10 7

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>Scientific and Industrial Research.</i>			
Value of stores .. .. .	Unserviceable .. .. .	64 14 8	..
<i>Stamp Duties.</i>			
Value of stores .. .. .	Lost, broken .. .. .	4 11 7	..
Estate duty .. .. .	Irrecoverable; solicitor beneficiary un- employed	..	262 10 11
License duty arrears .. .. .	Erroneous interpretation of statute ..	..	52 3 7
<i>State Advances.</i>			
Housing rents .. .. .	Debtors unfinancial .. .. .	..	1,586 3 3
Loans on mortgage—			
Repatriation Branch .. .. .	Loss on realization .. .. .	..	19,503 15 7
Rural Advances Branch .. .. .	Loss on realization .. .. .	..	2,602 16 3
Settlers Branch .. .. .	Loss on realization .. .. .	..	10,920 8 1
Workers Branch .. .. .	Loss on realization .. .. .	..	1,329 9 0
<i>State Fire and Accident Insurance.</i>			
Interest .. .. .	Remission under agreement for sale and purchase	..	398 0 0
<i>State Forest Service.</i>			
Value of stores .. .. .	Deficient; unserviceable .. .. .	996 13 6	..
Value of live-stock .. .. .	Died .. .. .	50 5 0	..
Value of trees .. .. .	Destroyed .. .. .	272 2 5	..
Value of seed .. .. .	Reduced in value .. .. .	274 13 5	..
Value of trees .. .. .	Issued gratuitously to Acro Club ..	0 4 8	..
Damage to cars .. .. .	Nugatory expenditure .. .. .	..	4 1 0
Rent .. .. .	Debtors unfinancial .. .. .	..	18 15 0
Royalties on timber .. .. .	Balance of purchase-price, debtor not able to shift timber; debtor unfinancial	..	95 17 10
<i>Treasury.</i>			
Fire relief loans .. .. .	Debtors unfinancial .. .. .	..	1,985 14 5
Earthquake relief loans .. .. .	Debtors unfinancial .. .. .	..	1,187 2 4
Lime assistance loans .. .. .	Debtors unfinancial .. .. .	..	2,733 11 7
Loans to Land Settlement Association ..	Debtor unfinancial .. .. .	..	55 0 2
Totals .. .. .	..	137,844 13 1	159,162 17 8
		£297,007 10s. 9d.	

**Staff.**

I desire to record the loyalty and assistance rendered during the year by the Audit Office staff.

The work and responsibility devolving upon the staff increase progressively with the creation of new departmental activities and the ever-widening scope of legislative enactments, and during the year the officers discharged their onerous duties to my entire satisfaction.

A word of commendation is due to those members of the staff who have devoted much of their leisure-time to acquiring the special accounting knowledge essential to the efficient carrying-out of their duties. More than one-third of the officers of the Department have now passed their final Accountants' Professional Examination.

I wish to thank the Crown Law Office which gave me very valuable aid during the year, as it was frequently called upon for legal advice, which was at all times freely and readily given.

Government Departments and local bodies are required by statute to give all information and explanations which the Audit Office may at any time require, and I am pleased to be in a position to say that they have given every assistance to Audit Inspectors and Examiners.

**The Late Controller and Auditor-General.**

I desire to take this opportunity of placing on record the loss which the Dominion has sustained as a result of the death, on 3rd March, 1937, of my predecessor, Colonel G. F. C. Campbell. Colonel Campbell, who was in office during almost the whole of the period to which this report relates, had a distinguished career in the Public Service of this Dominion extending over a period of nearly sixty-three years, during which time he filled many responsible positions with credit, including that of Controller and Auditor-General for over fifteen years.

J. H. FOWLER,  
Controller and Auditor-General.

Audit Office, Wellington, 12th October, 1937.





## PUBLIC ACCOUNTS, 1936-1937.

## INTEREST, CONVERSION, AND REDEMPTION REMITTANCE ACCOUNTS.

	Balances as at 31st March, 1936.				Transactions, 1936-1937.				Balances as at 31st March, 1937.			
	Debit.		Credit.		Debit.		Credit.		Debit.		Credit.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Interest Remittance Account—												
Bank of England .. .. .	..	..	5,628,189	2 1	5,689,407	15 0	5,261,516	16 9	..	..	5,200,298	3 10
High Commissioner .. .. .	..	..	1,233	13 9	32,555	14 0	32,571	2 7	..	..	1,249	2 4
Conversion Remittance Account—												
Bank of England .. .. .	..	..	..	..	83,508	7 10	83,587	17 9	..	..	79	9 11
High Commissioner .. .. .	..	..	..	3 18 4	..	..	..	..	..	..	..	..
Redemption Remittance Account—												
Bank of England .. .. .	..	..	2,655,536	17 11	4,562,020	1 1	4,064,788	15 6	..	..	2,158,305	12 4
High Commissioner .. .. .	..	..	..	..	83,114	0 2	83,114	0 2	..	..	..	..
Suspense Remittance Account .. .. .	..	..	8,284,963	12 1	9,525,578	12 9	10,450,609	16 5	7,359,932	8 5	..	..
Totals .. .. .	..	..	£8,284,963	12 1	£19,976,188	9 2	£19,976,188	9 2	£7,359,932	8 5	£7,359,932	8 5

## PUBLIC ACCOUNTS, 1936-1937.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1937.

TAXATION :—	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
CUSTOMS .. .. .	9,583,180	7 0	83,926	1 7	9,499,254	5 5
BEER DUTY .. .. .	841,641	17 2	57	7 5	841,584	9 9
SALES TAX .. .. .	3,051,249	14 2	6,637	3 8	3,044,612	10 6
FILM-HIRE TAX .. .. .	72,208	16 8	..		72,208	16 8
GOLD-EXPORT DUTY .. .. .	108,796	11 0	3	4 10	108,793	6 2
HIGHWAYS,—						
Tire-tax .. .. .	139,774	8 1	51	9 7	139,722	18 6
Fees and Fines (Section 24, Motor-vehicles Act, 1924)..	494,187	5 10	561	0 6	493,626	5 4
Petrol-tax .. .. .	2,032,621	16 5	166,436	3 10*	1,866,185	12 7
Mileage-tax and Penalties (Motor-vehicles Amendment Act, 1934-35, Section 4 (6))—						
Electrically-propelled Motor-vehicles .. .. .	2,701	13 5	..		2,701	13 5
Other Motor-vehicles .. .. .	1,458	14 9	584	1 0	874	13 9
	2,670,743	18 6	167,632	14 11	2,503,111	3 7†
STAMP AND DEATH DUTIES,—						
Adhesive Stamps .. .. .	390,777	5 11	236,250	13 5	154,526	12 6
Duty on Instruments .. .. .	351,009	9 9	3,271	5 3	347,738	4 6
Estate Duty .. .. .	1,301,096	13 2	31,006	18 9	1,270,089	14 5
Succession Duty .. .. .	357,419	12 4	11,262	4 0	346,157	8 4
Gift Duty .. .. .	109,481	17 7	594	5 3	108,887	12 4
Fines and Penalties .. .. .	1,558	11 9	51	17 8	1,506	14 1
Impressed Stamps .. .. .	211,733	11 10	583	7 6	211,150	4 4
Stamp Duty on Interest .. .. .	0	14 6	98	15 0	Dr. 98	0 6
Licenses to Companies .. .. .	87,846	5 10	75	7 0	87,770	18 10
Sharebrokers' Licenses .. .. .	2,073	5 6	5	0 6	2,068	5 0
Bank Composition .. .. .	14,287	11 8	..		14,287	11 8
Duties payable by Racing Clubs .. .. .	511,227	14 6	7,572	17 1	503,654	17 5
Amusements-tax .. .. .	70,614	5 1	50	11 3	70,563	13 10
Lottery Duty .. .. .	20,152	12 6	..		20,152	12 6
Overseas Passenger Duty .. .. .	22,148	10 10	0	10 9	22,148	0 1
Miscellaneous .. .. .	23	1 0	10	10 0	12	11 0
Receipts under Section 4, Mortgagees' Indemnity (Workers' Charges) Act, 1927 .. .. .	1,885	4 6	0	4 0	1,885	0 6
	3,453,336	8 3	290,834	7 5	3,162,502	0 10
LAND-TAX .. .. .	1,051,669	2 2	3,792	2 2	1,047,877	0 0
INCOME-TAX .. .. .	6,662,815	11 11	44,099	19 8	6,618,715	12 3
MISCELLANEOUS,—						
Interest-tax (Finance Act, 1932-33, Section 5) ..	1,418	7 8	..		1,418	7 8
Interest-tax (Finance Act, 1932-33, Section 6) ..	40,183	15 0	..		40,183	15 0
Residue, Mileage-tax and Penalties under Motor-vehicles Amendment Act, 1934-35, Section 4 (6) (b)	583	2 4	..		583	2 4
	42,185	5 0	..		42,185	5 0
TOTAL, TAXATION .. .. .	27,537,827	11 10	596,983	1 8	26,940,844	10 2
Carried forward .. .. .	27,537,827	11 10	596,983	1 8	26,940,844	10 2

\* Refunds by Customs Department of Revenue incorrectly received or credited .. .. . £ s. d.  
 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.. 166,425 18 4

£166,436 3 10

† £493,626 5s. 4d. of this amount consists of fees, fines, &c., which are not taxation.

## PUBLIC ACCOUNTS, 1936-1937.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1937—continued.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	27,537,827	11 10	596,983	1 8	26,940,844	10 2
<b>INTEREST:—</b>						
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)—						
Year 1936-37 .. .. .	2,309,754	6 4				
Less reduction made in terms of Finance Act, 1930 (No. 2), Section 14 .. .. .	1,405,896	2 7				
	903,858	3 9			903,858	3 9
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, 1936, together with interest at the rate of £2 2s. 6d. per cent. on the net amount applied for the purposes of the Department out of the Public Works Fund during the year)—						
Year 1935-36 (balance) .. .. .	10,111	4 6				
Year 1936-37 (on account) .. .. .	555,888	15 6				
	566,000	0 0			566,000	0 0
ON THE PUBLIC DEBT REDEMPTION FUND (details on separate statement) .. .. .						
	385,855	4 3			385,855	4 3
ON OTHER PUBLIC MONEYS (details on separate statement)						
	532,427	9 10	1,023	0 9	531,404	9 1
TOTAL, INTEREST .. .. .	2,388,140	17 10	1,023	0 9	2,387,117	17 1
<b>OTHER RECEIPTS:—</b>						
REGISTRATION AND OTHER FEES,—						
Air Navigation Act, 1931 .. .. .	438	6 0	8	3 0	430	3 0
Animals Protection and Game Act, 1921-22 .. .. .	6	0 0	2	9 6	3	10 6
Animals Protection and Game Act, 1921-22 (Part III)	7,310	0 10	152	11 6	7,157	9 4
Apprentices Act, 1923 .. .. .	21	10 11			21	10 11
Arms Act, 1920 .. .. .	3,418	2 6			3,418	2 6
Births, Deaths, and Marriages .. .. .	24,222	19 1	3	7 6	24,219	11 7
British Nationality and Status of Aliens (in New Zealand) Act, 1928 .. .. .	765	17 0	14	8 6	751	8 6
By-laws Act, 1910 .. .. .	6	6 0			6	6 0
Cemeteries Act, 1908 .. .. .	13	12 0			13	12 0
Cinematograph Films Act, 1928 .. .. .	2,664	15 0	61	15 0	2,603	0 0
Coal-mines Act, 1925 .. .. .	178	6 6	0	2 0	178	4 6
Crown Grant Fees .. .. .	2	11 0	7	0 0	Dr. 4	9 0
Customs Act, 1913 .. .. .	13,278	1 9	725	1 7	12,553	0 2
Dairy Industry Act, 1908 .. .. .	2,409	5 6	29	10 6	2,379	15 0
Dentists Act, 1908 .. .. .	32	17 0	0	5 0	32	12 0
Distillation Act, 1908 .. .. .	64	0 0			64	0 0
Education Act, 1914 .. .. .	1	1 0			1	1 0
Electrical Wiremen's Registration Act, 1925 .. .. .	726	1 6	6	13 10	719	7 8
Engineers Registration Act, 1924 .. .. .	29	11 6			29	11 6
Explosive and Dangerous Goods Act, 1908 .. .. .	7,358	17 0	26	17 0	7,332	0 0
Factories Act, 1921-22 .. .. .	3,917	8 0	3	3 0	3,914	5 0
Fertilizers Act, 1927 .. .. .	532	19 0	0	15 0	532	4 0
Finance Act, 1915 (Part III), (Beer Duty) .. .. .	1,537	19 7	60	16 0	1,477	3 7
Fisheries Act, 1908 .. .. .	1,168	16 3			1,168	16 3
Friendly Societies Act, 1909 .. .. .	1	14 0			1	14 0
Health Act, 1920 .. .. .	25	5 0			25	5 0
Hospitals and Charitable Institutions Act, 1926 .. .. .	601	15 0	0	5 0	601	10 0
Industrial Conciliation and Arbitration Act, 1925 .. .. .	644	5 5	2	2 6	642	2 11
Inspection of Machinery Act, 1928 .. .. .	20,808	2 10	95	5 2	20,712	17 8
Land Agents Act, 1921-22 .. .. .	4,822	19 6	482	6 0	4,340	13 6
Licensing Act, 1908 .. .. .	56	0 0			56	0 0
Life Insurance Act, 1908 .. .. .	0	10 0			0	10 0
Margarine Act, 1908 .. .. .	3	0 0			3	0 0
Masseurs Registration Act, 1920 .. .. .	231	11 0	0	10 0	231	1 0
Carried forward .. .. .	97,300	7 8	1,683	7 7	95,617	0 1
Carried forward .. .. .	29,925,968	9 8	598,006	2 5	29,327,962	7 3

## PUBLIC ACCOUNTS, 1936-1937.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1937—*continued*.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	29,925,968	9 8	598,006	2 5	29,327,962	7 3
<b>OTHER RECEIPTS—<i>continued</i>.</b>						
Brought forward .. .. .	97,300	7 8	1,683	7 7	95,617	0 1
<b>REGISTRATION AND OTHER FEES—<i>continued</i>.</b>						
Medical Practitioners Act, 1914 .. .. .	551	3 8	14	8 0	536	15 8
Mining Act, 1926 .. .. .	1,159	13 6	2	12 0	1,157	1 6
Money-lenders Act, 1908 .. .. .	1,600	0 0	48	15 0	1,551	5 0
Native Land Act, 1931 .. .. .	8	8 6	..	..	8	8 6
Native Land Amendment and Native Land Claims Adjustment Act, 1926, Section 14 (Taupo Waters)—						
Fees, Licenses, and Camp-sites .. .. .	2,623	17 6	2	7 6	2,621	10 0
Fines and Penalties .. .. .	17	2 0	..	..	17	2 0
New Zealand Loans Act, 1932 .. .. .	1,968	17 6	1	5 0	1,967	12 6
Nurses and Midwives Registration Act, 1925 ..	7,006	7 1	9	4 4	6,997	2 9
Opticians Act, 1928 .. .. .	258	15 0	1	10 0	257	5 0
Orchard and Garden Diseases Act, 1928 .. ..	1,573	2 6	4	2 6	1,569	0 0
Patents, Designs, and Trade-marks Act, 1921-22	13,104	5 5	32	14 1	13,071	11 4
Plumbers Registration Act, 1912 .. .. .	608	13 0	4	10 6	604	2 6
Poisons Act, 1934 .. .. .	161	14 0	11	2 0	150	12 0
Sales Tax Act, 1932-33 .. .. .	696	0 0	1	0 0	695	0 0
Second-hand Dealers Act, 1908 .. .. .	354	5 0	..	..	354	5 0
Servants' Registry Offices Act, 1908 .. .. .	35	15 0	..	..	35	15 0
Slaughtering and Inspection Act, 1908 .. ..	46,139	5 1	..	..	46,139	5 1
Stock Act, 1908 .. .. .	953	0 6	9	5 0	943	15 6
Stock Remedies Act, 1934 .. .. .	142	17 0	3	3 6	139	13 6
Stone-quarries Act, 1910 .. .. .	162	15 0	..	..	162	15 0
Timber Export Act, 1908 .. .. .	8	18 7	..	..	8	18 7
Timber-floating Act, 1908 .. .. .	16	0 0	..	..	16	0 0
Tobacco Act, 1908 .. .. .	698	1 11	..	..	698	1 11
Trade-unions Act, 1908 .. .. .	0	6 0	..	..	0	6 0
Tramways Act, 1908 .. .. .	145	0 0	1	0 0	144	0 0
Transport Licensing Act, 1931 .. .. .	23,453	0 0	278	14 6	23,174	5 6
Valuation of Land Act, 1925 .. .. .	44,145	1 11	73	17 0	44,071	4 11
Veterinary Surgeons Act, 1926 .. .. .	6	11 0	..	..	6	11 0
Weights and Measures Act, 1925 .. .. .	8,680	14 11	7	2 6	8,673	12 5
	253,579	19 3	2,190	1 0	251,389	18 3
<b>NATIONAL ENDOWMENT REVENUE,—</b>						
Amounts transferred from State Forests Account in terms of section 39 (2) of the Forests Act, 1921-22	10,934	1 7	..	..	10,934	1 7
Rents, Royalties, &c. .. .. .	137,390	9 10	1,070	8 4	136,304	12 1
Refunds arising out of operation of section 6, Deteriorated Lands Act, 1925 .. .. .	..	..	15	9 5	..	..
Interest on Sales .. .. .	2,244	5 1	..	..	2,244	5 1
Interest under section 13, Land Laws Amendment Act, 1930 .. .. .	3,149	5 1	..	..	3,149	5 1
	153,718	1 7	1,085	17 9	152,632	3 10
<b>TERRITORIAL REVENUE,—</b>						
Rents, Royalties, and Miscellaneous Receipts from lands—						
Agriculture Department .. .. .	17	19 0	..	..	17	19 0
Customs Department .. .. .	1	0 0	..	..	1	0 0
Defence Department .. .. .	2,254	5 3	4	13 4	2,249	11 11
Education Department .. .. .	127	3 4	..	..	127	3 4
Health Department .. .. .	3	10 0	..	..	3	10 0
Internal Affairs Department .. .. .	15	0 0	..	..	15	0 0
Justice and Prisons Department .. .. .	346	13 10	..	..	346	13 10
Lands and Survey Department—						
Crown lands .. .. .	274,128	11 9	4,613	2 8	269,515	9 1
Refunds arising out of the operation of section 6 of the Deteriorated Lands Act, 1925 .. ..	..	..	46	13 3	Dr. 46	13 3
Hauraki Plains lands .. .. .	9,793	4 4	158	15 7	9,634	8 9
Swamp Drainage lands .. .. .	454	11 1	..	..	454	11 1
Small-farms Scheme .. .. .	6,393	0 11	592	12 0	5,800	8 11
Miscellaneous Fees .. .. .	3,008	5 6	520	3 6	2,488	2 0
Marine Department .. .. .	165	5 7	..	..	165	5 7
Mines Department .. .. .	8,634	7 9	1,194	14 2	7,439	13 7
Native Department .. .. .	5	0 0	..	..	5	0 0
Police Department .. .. .	86	17 6	..	..	86	17 6
Public Works Department .. .. .	507	11 1	..	..	507	11 1
	305,942	6 11	7,130	14 6	298,811	12 5
Carried forward .. .. .	713,240	7 9	10,406	13 3	702,833	14 6
Carried forward .. .. .	29,925,968	9 8	598,006	2 5	29,327,962	7 3

## PUBLIC ACCOUNTS, 1936-1937.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1937—*continued*.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	29,925,968	9 8	598,006	2 5	29,327,962	7 3
<b>OTHER RECEIPTS—<i>continued</i>.</b>						
Brought forward .. .. .	713,240	7 9	10,406	13 3	702,833	14 6
<b>EXTERNAL AFFAIRS,—</b>						
New Zealand Reparation Estates .. .. .	58,470	5 3	337	2 5	58,133	2 10
Export of Bananas from Samoa .. .. .	95,995	12 2	1	15 9	95,993	16 5
	154,465	17 5	338	18 2	154,126	19 3
<b>JUSTICE,—</b>						
Court Fees, Fines, and Bankruptcy Commission .. .. .	147,538	7 9	5,869	14 3	141,728	13 6
<b>MARINE,—</b>						
Pilotage Rates and Harbour Fees .. .. .	1,695	10 1	3	14 3	1,691	15 10
Shipping and Seamen Act, 1908 .. .. .	104,902	18 2	394	10 10	104,508	7 4
Rents of Foreshores, Royalties, &c... .. .	2,395	14 10	12	9 6	2,383	5 4
Sale of Oysters under Fisheries Act, 1908 .. .. .	4,992	14 5	8	19 0	4,983	15 5
Rents from Toheroa Areas.. .. .	391	3 4	..	..	391	3 4
Westport Harbour .. .. .	33,504	1 7	82	11 5	33,421	10 2
Whaling Industry License Fees .. .. .	100	0 0	..	..	100	0 0
	147,982	2 5	502	5 0	147,479	17 5
<b>NATIVE,—</b>						
Fees collected in Stamps under the provisions of the Native Land Act, 1931 .. .. .	6,236	14 2	..	..	6,236	14 2
<b>PRINTING AND STATIONERY,—</b>						
General Receipts .. .. .	234,512	2 0	3,181	3 9	231,330	18 3
<b>STAMP DUTIES,—</b>						
Land Registry and Deeds Register Office Fees .. .. .	64,254	1 7	0	10 0	64,253	11 7
<b>TOURIST AND HEALTH RESORTS,—</b>						
Receipts in respect of Reserves under the Tourist and Health Resorts Control Act, 1908 .. .. .	101,958	18 4	150	1 6	101,808	16 10
<b>MISCELLANEOUS (details on separate statement)</b> .. .. .	259,356	18 8	186	18 7	259,170	0 1
<b>RECOVERIES ON ACCOUNT OF EXPENDITURE OF PREVIOUS YEARS (details on separate statement)</b> .. .. .	13,912	11 11	3,656	19 0	10,255	12 11
<b>TOTAL, OTHER RECEIPTS</b> .. .. .	1,843,458	2 0	24,233	3 6	1,819,224	18 6
<b>TOTAL REVENUE</b> .. .. .	31,769,426	11 8	622,239	5 11	31,147,187	5 9

## PUBLIC ACCOUNTS, 1936-1937

STATEMENT of INTEREST on the PUBLIC DEBT REDEMPTION FUND for the FINANCIAL YEAR ended 31st MARCH, 1937.

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 .. .. .	.. .. .	96,876	7	11
		<b>£385,855</b>	<b>4</b>	<b>3</b>

DETAIL STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1937.

INTEREST ON OTHER PUBLIC MONEYS:—	£	s.	d.	£	s.	d.	£	s.	d.
On investments made in respect of the—									
Deposits Account .. .. .	..	..	..	2,435	8	2			
Loans Redemption Account .. .. .	..	..	..	569	19	8			
Loans Redemption Account (Main Highways moneys) .. .. .	..	..	..	11,491	11	2			
Ordinary Revenue Account .. .. .	..	..	..	6,593	1	7			
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, 1936 .. .. .	68,750	0	0						
Interim dividend on 1,375,000 £1 preference B shares for year ended 31st March, 1937 .. .. .	31,250	0	0						
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 31st March, 1936 .. .. .	7,031	5	0						
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 30th September, 1936 .. .. .	7,031	5	0						
				164,062	10	0			
Public Works Fund, General Purposes Account .. .. .	..	..	..	63,200	18	8			
Receiver-General's Deposit Account .. .. .	..	..	..	3,349	9	2			
Reserve Fund Account .. .. .	..	..	..	15,603	15	1			
Silver and Bronze Coin Account .. .. .	..	..	..	9,409	12	8			
Public Account Cash Balance Investment Account, being amounts allocated in respect of the balances of the—									
Deposits Account .. .. .	105	4	6						
Loans Redemption Account .. .. .	337	11	9						
Local Bodies' Account .. .. .	8	15	5						
Ordinary Revenue Account .. .. .	44	5	4						
Public Works Fund, General Purposes Account .. .. .	358	4	5						
Reserve Fund Account .. .. .	30	5	8						
Silver and Bronze Coin Account .. .. .	187	15	7						
Suspense Account .. .. .	1,230	6	0						
				2,302	8	8			
							279,018	14	10
On £1,226,000 appropriated out of Public Works Fund and paid to Main Highways Account in terms of paragraph (b), section 16, Main Highways Act, 1922—									
Finance Act, 1930, section 36 .. .. .	..	..	..	..	..	..	61,300	0	0
On £463,354, net profits of the Cheviot Estate Account, in terms of section 19 (4) of the Finance Act, 1930 (No. 2) .. .. .	..	..	..	..	..	..	18,534	3	0
On amount due from the Public Works Fund—General Purposes Account, in terms of section 38 (3), Native Land Amendment Act, 1936, on account of Native Land Development (on account) .. .. .	..	..	..	..	..	..	26,508	4	0
On capital moneys received from sale of Crown lands and paid into the Land for Settlements Account, Land Laws Amendment Act, 1926, section 13—									
Year 1935-36 (on account) .. .. .	..	..	..	..	..	..	34,062	5	2
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 1935-36 .. .. .	..	..	..	..	..	..	8,477	12	0
On loans to earthquake sufferers in terms of section 49, Hawke's Bay Earthquake Act, 1931 .. .. .	..	..	..	..	..	..	3,116	9	9
On loans to earthquake sufferers—Pahiatua earthquake .. .. .	..	..	..	..	..	..	12	18	0
On loans to local bodies under Local Bodies' Loans Act, 1908 .. .. .	..	..	..	..	..	..	58,960	15	5
Carried forward .. .. .	..	..	..	..	..	..	489,991	2	2

## PUBLIC ACCOUNTS, 1936-1937.

DETAIL STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1937—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..			..			489,991	2	2
<b>INTEREST ON OTHER PUBLIC MONEYS—<i>continued.</i></b>									
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.. .. .	..			..			1,932	6	7
On loans under section 26, Agriculture (Emergency Powers) Act, 1934 .. .. .	..			..			555	6	6
On miscellaneous advances—									
For erection of hostels, &c.—									
Auckland Grammar School .. .. .	50	0	0						
New Plymouth High School .. .. .	303	12	4						
Timaru High School .. .. .	243	18	0						
Wairarapa High School .. .. .	42	0	0						
Whangarei High School .. .. .	39	7	6						
							678	17	10
For Native Land Settlement Account—Survey liens ..	..			..			920	9	6
From Vote "Agriculture," to various agricultural associations .. .. .	..			..			82	9	9
To discharged soldiers under Repatriation Act, 1918 ..	..			..			383	1	1
To Eastbourne Borough Council for drainage works ..	..			..			110	4	2
To Egmont National Park Board .. .. .	..			..			9	5	11
To Land Settlement Associations—									
Angland .. .. .	154	13	8						
Auchmore .. .. .	82	11	5						
Blairgowrie .. .. .	1,124	5	3						
Bruce .. .. .	158	7	10						
Chastleton .. .. .	268	7	7						
Clarkin .. .. .	271	17	3						
Clifton Grove .. .. .	696	3	5						
Eiffelton .. .. .	495	10	0						
Glencairn .. .. .	928	7	4						
Glenariff .. .. .	104	14	11						
Gleniffer .. .. .	177	0	2						
Hari Hari .. .. .	123	0	6						
Kelman .. .. .	104	1	6						
Lake Alice .. .. .	191	9	8						
Lansdowne .. .. .	36	0	6						
Matamau .. .. .	611	0	0						
Melville Downs .. .. .	92	12	6						
Moorfield .. .. .	169	5	8						
Nikau Grange .. .. .	25	8	6						
Otauri .. .. .	976	15	11						
Owersby .. .. .	623	2	10						
Quiltown .. .. .	884	4	9						
Trentham .. .. .	120	18	8						
Waipa .. .. .	92	3	10						
Wentnor .. .. .	189	0	5						
Woodside .. .. .	20	6	11						
							8,721	11	0
To Maori Land Boards, under section 340, Native Land Act, 1931 .. .. .	..			..			35	1	3
To Native Trustee .. .. .	..			..			934	9	10
To Mount Cook and Southern Lakes Tourist Co., Ltd (lease of Hermitage, Mount Cook) .. .. .	..			..			728	8	10
To Otanomomo River Board, on account of stop-bank..	..			..			96	10	6
To Rotorua Golf Club .. .. .	..			..			143	13	6
To Taupiri Drainage Board (protective works) .. .. .	..			..			152	12	3
To Thames Borough Council, on account of pumping-plant .. .. .	..			..			40	10	7
To Southland Electric-power Board, in terms of section 34, Finance Act, 1928 .. .. .	..			..			264	0	0
To Waipapu Hospital Board .. .. .	..			..			26	4	10
To Waitaki Hospital Board .. .. .	..			..			59	19	2
Under the Native Land Act, 1931—									
Section 521 (2).. .. .	4,680	6	0						
Section 522 (7).. .. .	136	12	4						
							4,816	18	4
Under the Native Land Amendment Act, 1936, section 48 ..	..			..			44	6	8
Under the Small-farm Plan .. .. .	..			..			10,763	13	9
Under the Village-homestead Settlement Scheme .. .. .	..			..			154	18	6
Under section 383 (5), Mining Act, 1926, credited under Finance Act, 1932, section 12 (2).. .. .	..			..			103	0	0
							29,270	7	3
Miscellaneous interest on—									
Balance of Post-office Savings-bank Accounts used by Child Welfare Branch, Education Department .. .. .	..			..			1	14	1
Compensation for improvements, credited under Finance Act, 1932, section 50 .. .. .	..			..			12	8	5
Carried forward .. .. .	..			..			14	2	6
							526,211	12	6

## PUBLIC ACCOUNTS, 1936-1937.

DETAIL STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1937—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..			14	2	6	526,211	12	6
<b>INTEREST ON OTHER PUBLIC MONEYS—<i>continued</i>.</b>									
<i>Miscellaneous interest on—continued.</i>									
Debentures under the Hutt Road Act, 1915 .. .. .	..			2,400	0	0			
Debentures, shares, and mortgages held as security for payment of tax .. .. .	..			136	16	2			
Deposits by High Commissioner .. .. .	..			0	12	8			
Mortgages due to Reparation Estates .. .. .	..			538	19	7			
Purchase-moneys in connection with sales of land and buildings—									
Department of Agriculture .. .. .			1	14	7				
Education Department .. .. .			73	18	1				
Department of Lands and Survey .. .. .			34	8	3				
Public Works Department .. .. .			194	18	11				
						304	19	10	
Purchase-moneys in connection with sales of plant—									
Public Works Dept. .. .. .						35	10	6	
Purchase price Waimea-Kumara water-race .. .. .						85	16	10	
									3,516 18 1
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 .. .. .	..			..		..			1,675 18 6
									<b>£531,404 9 1</b>

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

	£	s.	d.	£	s.	d.	£	s.	d.
<b>TREASURY DEPARTMENT—</b>									
Conscience-money .. .. .	..			58	17	7			
Exchange, commission, discount, &c. .. .. .	..			<i>Dr.</i> 0	1	0			
<b>Unclaimed moneys—</b>									
<b>Under Public Revenues Act, 1926, section 30—</b>									
Courts of Law Trust .. .. .	..			58	4	2			
Employment deposits .. .. .	..			0	6	6			
Goldfields deposits .. .. .	..			101	11	9			
Labour deposits .. .. .	..			34	8	5			
Land revenue deposits .. .. .	..			7	16	0			
Marine deposits .. .. .	..			0	4	0			
Mines deposits .. .. .	..			0	9	5			
Official Assignees' deposits .. .. .	..			32	1	7			
Patents deposits .. .. .	..			1	16	4			
Probation Officers' deposits .. .. .	..			1	0	0			
Stamp Duty deposits .. .. .	..			0	5	6			
<b>Under Public Revenues Act, 1926, section 95—</b>									
General estates .. .. .	..			2,826	5	2			
Bankruptcy Act, 1908 .. .. .	..			712	14	0			
Rating Act, 1925 .. .. .	..			520	0	8			
Unclaimed land balances .. .. .	..			21	15	0			
<b>Transfers from Deposits Account—</b>									
Miscellaneous deposits .. .. .	..			10	7	7			
Unclaimed earnings .. .. .	..			592	12	7			
Unpresented cheques .. .. .	..			199	12	5			
<b>Dividends unclaimed for over 10 years—</b>									
4-per-cent. 1929 stock .. .. .	..		206	15	9				
3½-per-cent. 1940 stock .. .. .	..		16	11	4				
4-per-cent. 1943-63 stock .. .. .	..		43	9	8				
4½-per-cent. 1940 stock .. .. .	..		18	0	0				
3-per-cent. 1945 stock .. .. .	..		4	10	0				
						289	6	9	
Bank of England fractions of interest .. .. .	..			169	15	8			
Cash seized in gaming raids .. .. .	..			1	5	0			
Excess cash at Government offices .. .. .	..			1	2	2			
Interest unclaimed on stock and debentures issued in New Zealand .. .. .	..			4,825	15	4			
Money found by or handed to police officers, &c., not claimed .. .. .	..			14	1	6			
Money found in Government institutions .. .. .	..			0	9	9			
Donation received through Pensions Department .. .. .	..			30	0	0			
Donation towards reduction of public debt .. .. .	..			1	1	0			
Duty on scrap gold and jewellers' sweepings .. .. .	..			2,717	9	6			
Forfeited deposits: Land revenue deposits .. .. .	..			8	14	1			
Carried forward .. .. .	..			13,239	8	5			



## PUBLIC ACCOUNTS, 1936-1937.

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1937—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	13,239	8	5						
<b>TREASURY DEPARTMENT—<i>continued.</i></b>									
Half Public Trust Office profits credited in terms of section 24 (1) of the Finance Act, 1929—									
For year 1935-36 .. .. .	2,709	12	8						
Interest received from State Advances Corporation of New Zealand .. .. .	130	2	9						
Miners' rights and prospecting licenses—									
Fiord County .. .. .		7	10						
Sounds County .. .. .		0	10						
		8	0						
New Zealand Government's share of profits from Bank of International Settlements .. .. .	61	18	10						
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 1935-36 (balance) .. .. .	22,683	6	10						
For year 1936-37 (on account) .. .. .	17,316	13	2						
	40,000	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—									
For year 1935-36 .. .. .	3,297	14	10						
Reserve Bank of New Zealand profits—									
Balance of profits for year 1935-36, credited in terms of section 36 (c), Reserve Bank of New Zealand Act, 1933	3,012	7	2						
For year 1936-37 (on account), credited in terms of section 11, Finance Act, 1934 .. .. .	100,000	0	0						
Gold coin confiscated under section 6, Finance Act, 1934 (No. 3) .. .. .	55	10	0						
Gold forfeited under section 9, Gold Duty Act, 1908 ..	483	4	2						
Silver coin confiscated under section 12 (3), Finance Act, 1931 (No. 2) .. .. .	22	12	6						
Surplus funds, Land Settlement Associations—									
Waitangi .. .. .	60	16	1						
Woodside .. .. .	78	13	5						
	139	9	6						
				163,160	0	10			
<b>CUSTOMS DEPARTMENT :—</b>									
Fine under Immigration Restriction Act, 1908 ..	200	0	0						
Rents of buildings .. .. .	78	0	0						
Sale of goods seized by Customs, and fees for redemption	4	3	2						
				282	3	2			
<b>LAND AND INCOME TAX DEPARTMENT :—</b>									
Unclaimed moneys—									
Under Unclaimed Moneys Act, 1908, section 6, and Finance Act, 1932, section 30 .. .. .							7,654	7	2
<b>DEPARTMENT OF INTERNAL AFFAIRS :—</b>									
Fees and fines, Rotorua Acclimatization District ..	14	0	0						
Fees for—									
Camp sites, licenses, &c. .. .. .	44	12	6						
Documentary evidence .. .. .	1	1	0						
Slipway .. .. .	12	12	0						
Storage of powder .. .. .	1,774	9	4						
Passport fees .. .. .	4,688	0	4						
Rents of—									
Boat-shed sites .. .. .	17	19	0						
Buildings .. .. .	133	19	7						
Sale of—									
Fishing and game licenses, Rotorua Acclimatization District .. .. .	2,724	6	5						
Publications .. .. .	18	10	9						
Waste paper .. .. .	11	3	11						
				9,440	14	10			
<b>MARINE DEPARTMENT :—</b>									
Rents of buildings .. .. .							64	13	2
<b>DEPARTMENT OF LABOUR :—</b>									
Rents of buildings .. .. .	58	10	0						
Sale of scales (confiscated) .. .. .	0	12	6						
				59	2	6			
Carried forward .. .. .				180,661	1	8			

## PUBLIC ACCOUNTS, 1936-1937.

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1937—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	180,661	1	8			
<b>NATIVE DEPARTMENT :—</b>									
Repayments on account of loans made from Civil List, Part V .. .. .	..	..	..	35	8	4			
<b>DEPARTMENT OF JUSTICE AND PRISONS :—</b>									
Estreated recognizances .. .. .	2,032	10	0						
Forfeited deposits under section 65, Local Elections and Polls Act, 1925 .. .. .		1	18	0					
King's Counsel fees .. .. .		7	7	0					
Rents of buildings .. .. .	148	17	5				2,190	12	5
<b>POLICE DEPARTMENT :—</b>									
Rents of buildings .. .. .	483	9	11						
Sale of—									
Firearms (confiscated) .. .. .		25	17	2					
Liquor (confiscated) .. .. .		43	4	6			552	11	7
<b>NAVAL DEFENCE DEPARTMENT :—</b>									
Forfeited deferred pay .. .. .	885	11	10						
Purchase of discharge by New Zealand ratings .. .. .	155	0	0						
Rents of buildings .. .. .	358	8	0				1,398	19	10
<b>DEFENCE DEPARTMENT :—</b>									
Fines .. .. .		1	3	8					
Hire of equipment, &c. .. .. .		71	1	9					
Purchase of discharges .. .. .		220	0	0					
Rents of buildings .. .. .	5,148	15	8				5,441	1	1
<b>PUBLIC WORKS DEPARTMENT :—</b>									
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. .. .. .	290	13	3						
Contributions under sections 17 and 18, Waihou and Ohinemuri Rivers Improvement Act, 1910—									
Gold-mining companies .. .. .	1,065	1	1						
Consolidated Fund—									
For year 1935-36 .. .. .	1,177	5	9						
Gold duty—									
Ohinemuri County .. .. .	726	11	10						
Waihi Borough .. .. .	200	2	8						
	926	14	6						
Payment for privilege of draining into pipe-line, Ellerslie Police-station site .. .. .		1	10	0					
Receipts from irrigation and water-supply schemes .. .. .	19,682	10	7						
Rents of buildings .. .. .	3,708	2	3						
Water-power license revenue .. .. .	1,471	8	6				28,323	5	11
<b>DEPARTMENT OF LANDS AND SURVEY :—</b>									
Hauraki Plains Act, 1926—									
Rates .. .. .	1,277	10	11						
Miscellaneous receipts .. .. .	685	1	5						
Kauri-gum Industry Account—									
Miscellaneous receipts .. .. .		13	17	6					
Proceeds sale of Rutherglen Hall .. .. .		5	9	6					
Rangitaiki Land Drainage Act, 1910—									
Rates .. .. .	14,267	11	5						
Miscellaneous receipts .. .. .	3,559	15	8						
Scenery Preservation receipts .. .. .	1,120	0	0						
Swamp Land Drainage Act, 1915—Miscellaneous receipts .. .. .		285	10	10					
Swamp Land Drainage Amendment Act, 1928, section 2—									
General rate for administration and maintenance .. .. .	1,102	17	5						
Special rate for interest and repayment of loans .. .. .	1,593	16	5				23,911	11	1
Carried forward .. .. .	..	..	..				242,514	11	11

## PUBLIC ACCOUNTS, 1936-1937.

DETAIL STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR  
ended 31st MARCH, 1937—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	242,514	11	11			
DEPARTMENT OF AGRICULTURE :—									
Rents of buildings .. .. .	..	..	..	1,414	6	6			
DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY :—									
Overcharges on bookings, &c., unclaimed .. .. .	..	..	..	194	15	0			
Profit on sale of wheat .. .. .	..	..	..	11,020	13	2			
Rents of buildings .. .. .	..	..	..	449	5	7			
				11,664	13	9			
DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH :—									
Fees for analyses .. .. .	..	..	..	..	175	16	9		
MINES DEPARTMENT :—									
Commission on coal and goldfields revenue collected ..	..	..	..	549	6	11			
Forfeited deposits .. .. .	..	..	..	56	13	0			
Hire of drills, &c. .. .. .	..	..	..	542	10	1			
Rents of buildings .. .. .	..	..	..	23	12	6			
Rent of plant .. .. .	..	..	..	38	7	6			
Sales under section 226, Mining Act, 1926 .. .. .	..	..	..	16	2	6			
				1,226	12	6			
DEPARTMENT OF HEALTH :—									
Rents of buildings .. .. .	..	..	..	..	432	2	2		
MENTAL HOSPITALS DEPARTMENT :—									
Rents of buildings .. .. .	..	..	..	..	21	8	3		
EDUCATION DEPARTMENT :—									
Fees for teachers' certificates, licenses, &c. .. .. .	..	..	..	67	0	0			
Rents of buildings .. .. .	..	..	..	1,520	13	7			
Unclaimed earnings .. .. .	..	..	..	132	14	8			
				1,720	8	3			
							£259,170	0	1

## PUBLIC ACCOUNTS, 1936-1937

DETAIL STATEMENT of OTHER RECEIPTS, RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

## Ordinary Revenue Account.

	£	s.	d.	£	s.	d.	£	s.	d.
LEGISLATIVE DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	17	5	10		
TREASURY DEPARTMENT :—									
Repayment of loans to agricultural associations ..	288	1	7						
Sale of surplus and obsolete stores .. .. .	1,487	0	4	1,775	1	11			
CUSTOMS DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	2	16	5		
STAMP DUTIES DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	33	8	1		
DEPARTMENT OF INTERNAL AFFAIRS :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	171	9	10		
DEPARTMENT OF EXTERNAL AFFAIRS :—									
Refund of insurance on copra-drier destroyed by fire ..	594	5	1						
Sale of surplus and obsolete stores .. .. .	166	5	9	760	10	10			
MARINE DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	224	2	1		
DEPARTMENT OF LABOUR :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	106	3	7		
NATIVE DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	37	18	9		
VALUATION DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	18	0	0		
ELECTORAL DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	0	10	0		
DEPARTMENT OF JUSTICE AND PRISONS :—									
Sale of surplus and obsolete stores .. .. .	..	..	..	..	124	10	9		
POLICE DEPARTMENT :—									
Recovery of extradition expenses .. .. .	..	..	..	45	0	0			
Sale of—									
Surplus and obsolete stores .. .. .	..	..	..	361	18	7			
Troop horses .. .. .	..	..	..	96	9	0	503	7	7
NAVAL DEFENCE DEPARTMENT :—									
Refund balance of advances to Admiralty, 31st March, 1936 .. .. .	..	..	..	..	1,010	13	9		
DEFENCE DEPARTMENT :—									
Amount incorrectly charged to vote "Defence" in previous years .. .. .	..	..	..	..	54	12	2		
Carried forward .. .. .	..	..	..	..	4,840	11	7		

## PUBLIC ACCOUNTS, 1936-1937.

DETAIL STATEMENT of OTHER RECEIPTS, RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st March, 1937—*continued.*

Ordinary Revenue Account—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	4,840	11	7			
<b>PUBLIC WORKS DEPARTMENT :—</b>									
Balance of superannuation moneys applied in part restitution of defalcations, Wairoa office .. .. .	106	14	10						
Sale of surplus and obsolete stores .. .. .	100	0	0	206	14	10			
<b>DEPARTMENT OF LANDS AND SURVEY :—</b>									
Payment for services rendered during period 1918-23 .. .. .	<i>Dr.</i> 4	14	0						
Sale of surplus and obsolete stores .. .. .	1,144	19	1	1,140	5	1			
<b>DEPARTMENT OF AGRICULTURE :—</b>									
Refund of loss on fertilizers for farmers .. .. .	17	0	0						
Repayment of loans, Poroti Block .. .. .	11	4	5						
Sale of surplus and obsolete stores .. .. .	629	5	11	657	10	4			
<b>DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY :—</b>									
Instalments on account of advance to Rotorua Golf Club	130	7	4						
Recovery of passenger-booking moneys written off in previous years .. .. .	18	17	5						
Sale of—									
Live-stock .. .. .	22	2	3						
Surplus and obsolete stores .. .. .	136	13	11	308	0	11			
<b>DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH :—</b>									
Sale of surplus and obsolete stores .. .. .	..	..	..	32	0	0			
<b>MINES DEPARTMENT :—</b>									
Recovery of expenses in obtaining mineral-prospecting warrant over asbestos .. .. .	112	12	2						
Repayment of subsidies—									
Big River Gold Mines, Ltd. .. .. .	1,313	19	6						
Golden Dawn Gold Mines, Ltd. .. .. .	549	9	9						
Sale of surplus and obsolete stores .. .. .	39	0	0	2,015	1	5			
<b>TRANSPORT DEPARTMENT :—</b>									
Refund in connection with railway passes not used .. .. .	80	7	7						
Sale of surplus and obsolete stores .. .. .	0	4	0	80	11	7			
<b>DEPARTMENT OF HEALTH—</b>									
Sale of surplus and obsolete stores .. .. .	..	..	..	323	12	5			
<b>MENTAL HOSPITALS DEPARTMENT :—</b>									
Sale of surplus and obsolete stores .. .. .	..	..	..	151	12	3			
<b>EDUCATION DEPARTMENT :—</b>									
Refund of amounts overclaimed on account of school buildings, &c. .. .. .	51	4	11						
Sale of surplus and obsolete stores .. .. .	190	14	10	241	19	9			
<b>PENSIONS DEPARTMENT :—</b>									
Sale of surplus and obsolete stores .. .. .	..	..	..	1	0	0			
<b>NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT :—</b>									
Sale of surplus and obsolete stores .. .. .	..	..	..	2	11	6			
<b>UNAUTHORIZED EXPENDITURE OF PREVIOUS YEARS.</b>									
<b>DEPARTMENT OF INTERNAL AFFAIRS :—</b>									
Refund of insurance on property at Pahiatua .. .. .	..	..	..	18	5	1			
<b>DEPARTMENT OF AGRICULTURE :—</b>									
Refund part grant to Massey Agricultural College for river-protection work .. .. .	..	..	..	235	16	2			
							254	1	3
							<b>£10,255</b>	<b>12</b>	<b>11</b>

## PUBLIC ACCOUNTS, 1936-1937.

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, 1937.

## Debt Services—Interest.

Nature of Security.	Maturity Date.	Rate per Cent.	Gross Interest due and charged to Ordinary Revenue Account for Year ended 31st March, 1937.	
			£	s. d.
Debentures .. .. .	15th December, 1925 .. .. .	4 $\frac{1}{2}$	72	18 11
Debentures .. .. .	1st August, 1926 .. .. .	6	34	10 0
Debentures .. .. .	1st August, 1927 .. .. .	5 $\frac{1}{4}$	1	6 3
Stock and Debentures .. .. .	15th November, 1927 .. .. .	5	475	3 4
Stock .. .. .	20th April, 1929 .. .. .	5	32	10 0
Debentures .. .. .	1st July, 1930 .. .. .	5 $\frac{1}{4}$	32	16 3
Stock .. .. .	15th July, 1930 .. .. .	5	7	10 0
Debentures .. .. .	1st September, 1930 .. .. .	4 $\frac{1}{2}$	1,001	5 0
Debentures .. .. .	15th December, 1930 .. .. .	4 $\frac{1}{2}$	0	4 6
Stock and Debentures .. .. .	15th December, 1930 .. .. .	5 $\frac{1}{2}$	0	5 6
Stock and Debentures .. .. .	1st August, 1931 .. .. .	6	13	19 3
Stock .. .. .	15th February, 1932 .. .. .	5 $\frac{1}{4}$	0	1 1
Stock and Debentures .. .. .	15th January, 1933 .. .. .	5 $\frac{1}{2}$	376	3 2
Stock and Debentures .. .. .	15th August, 1933 .. .. .	5 $\frac{1}{4}$	22	8 7
Debentures .. .. .	15th December, 1935 .. .. .	4 $\frac{1}{2}$	0	1 4
Stock and Debentures .. .. .	1st February, 1936 .. .. .	5 $\frac{1}{2}$	40	18 5
Stock and Debentures .. .. .	15th February, 1937 .. .. .	5 $\frac{1}{8}$	43	11 8
Stock and Debentures .. .. .	15th February, 1937 .. .. .	5 $\frac{1}{2}$	24	5 7
Stock .. .. .	1st September, 1937 .. .. .	5	1	2 3
Stock and Debentures .. .. .	1st September, 1937 .. .. .	5 $\frac{1}{2}$	78	5 1
Stock and Debentures .. .. .	15th November, 1938 .. .. .	4 $\frac{1}{2}$	2,144	8 8
Stock and Debentures .. .. .	20th April, 1939 .. .. .	4 $\frac{1}{2}$	248	19 3
Stock and Debentures .. .. .	15th January, 1940 .. .. .	4	2,418	3 11
Stock and Debentures .. .. .	15th June, 1940 .. .. .	5	5	4 1
Debentures .. .. .	15th December, 1940 .. .. .	4 $\frac{1}{2}$	3	7 6
Debentures .. .. .	1st January, 1941 .. .. .	4 $\frac{1}{2}$	2	5 0
Debentures .. .. .	1st September, 1941 .. .. .	4 $\frac{1}{2}$	330	4 0
Stock .. .. .	1st September, 1941 .. .. .	5 $\frac{1}{4}$	185	19 3
Stock and Debentures .. .. .	15th November, 1941 .. .. .	3 $\frac{3}{4}$	7	6 3
Stock .. .. .	15th March, 1943 .. .. .	3 $\frac{1}{2}$	7,480	6 3
Stock and Debentures .. .. .	15th February, 1946 .. .. .	4	2,887	4 9
Stock and Debentures .. .. .	15th April, 1949 .. .. .	4	494	18 11
Stock .. .. .	15th May, 1952 .. .. .	3 $\frac{1}{2}$	412	6 8
Stock and Debentures .. .. .	15th June, 1955 .. .. .	4	1,048	17 10
Totals in respect of previous years .. .. .			19,928	18 6
Debentures .. .. .	Various .. .. .	4 $\frac{1}{4}$	2,631	10 6
Stock and Debentures .. .. .	15th February, 1937 .. .. .	5 $\frac{1}{2}$	23,986	11 0
Stock .. .. .	15th February, 1937 .. .. .	5 $\frac{1}{2}$	13,103	15 0
Stock .. .. .	15th April, 1937 .. .. .	3	15,000	0 0
Stock .. .. .	1st September, 1937 .. .. .	5	571	0 0
Stock .. .. .	1st September, 1937 .. .. .	5 $\frac{1}{2}$	6,147	18 0
Stock .. .. .	28th February, 1938 .. .. .	3 $\frac{1}{2}$	7,700	0 0
Stock .. .. .	15th May, 1938 .. .. .	3 $\frac{1}{4}$	7,812	10 0
Stock .. .. .	15th November, 1938 .. .. .	3	84	6 0
Stock .. .. .	15th November, 1938 .. .. .	4 $\frac{1}{2}$	743	8 0
Stock .. .. .	20th April, 1939 .. .. .	4 $\frac{1}{2}$	117	0 0
Stock .. .. .	1st January, 1940 .. .. .	3 $\frac{1}{2}$	601,178	12 4
Stock .. .. .	15th January, 1940 .. .. .	3 $\frac{3}{4}$	333	15 0
Stock and Debentures .. .. .	15th January, 1940 .. .. .	4	497,075	0 0
Stock .. .. .	15th September, 1940 .. .. .	3 $\frac{1}{4}$	16,250	0 0
Debentures .. .. .	1st July, 1941 .. .. .	4 $\frac{1}{2}$	463	10 0
Debentures .. .. .	1st August, 1941 .. .. .	4 $\frac{1}{2}$	315	0 0
Stock .. .. .	1st September, 1941 .. .. .	5 $\frac{1}{4}$	131	5 0
Stock and Debentures .. .. .	15th November, 1941 .. .. .	3 $\frac{3}{4}$	143,730	3 4
Stock .. .. .	1st March, 1942 .. .. .	4	1,480	0 0
Stock .. .. .	15th March, 1943 .. .. .	3 $\frac{1}{2}$	478,546	8 6
Stock .. .. .	15th March, 1943 .. .. .	4	293	8 0
Stock .. .. .	1st March, 1944 .. .. .	4 $\frac{1}{2}$	330,284	10 6
Debentures .. .. .	15th February, 1945 .. .. .	5	9,975	0 0
Stock .. .. .	1st March, 1945 .. .. .	4 $\frac{1}{2}$	341,140	16 8
Stock .. .. .	1st April, 1945 .. .. .	3	188,236	2 8
Stock .. .. .	1st January, 1946 .. .. .	5	644,305	10 2
Stock and Debentures .. .. .	15th February, 1946 .. .. .	4	393,705	0 0
Stock .. .. .	1st April, 1946 .. .. .	3	5,882	14 11
Stock .. .. .	1st April, 1946 .. .. .	4	10,203	11 3
Stock .. .. .	1st November, 1947 .. .. .	4 $\frac{1}{2}$	504,972	7 10
Debentures .. .. .	1st January, 1949 .. .. .	4	420	0 0
Stock and Debentures .. .. .	15th April, 1949 .. .. .	4	358,687	16 0
Stock .. .. .	15th December, 1949 .. .. .	5	375,000	0 0
Carried forward .. .. .			4,980,508	10 8

## PUBLIC ACCOUNTS, 1936-1937.

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.	Gross Interest due and charged to Ordinary Revenue Account for Year ended 31st March, 1937.	
			£	s. d.
Brought forward .. .. .			4,980,508	10 8
Debentures .. .. .	1st June, 1950 .. .. .	4½		5 14 3
Stock .. .. .	15th December, 1950 .. .. .	3½	8,750	0 0
Stock and Debentures .. .. .	1st February, 1951 .. .. .	5½	112,345	17 2
Stock .. .. .	1st August, 1951 .. .. .	6	176,099	13 1
Stock .. .. .	15th May, 1952 .. .. .	3½	437,226	1 1
Stock .. .. .	15th May, 1952 .. .. .	4		58 14 0
Stock .. .. .	14th July, 1952 .. .. .	4	10,400	0 0
Stock .. .. .	1st February, 1954 .. .. .	3½	175,000	0 0
Stock and Debentures .. .. .	15th June, 1955 .. .. .	4	399,109	8 5
Stock .. .. .	1st July, 1955 .. .. .	3	290,000	0 0
Stock and Debentures .. .. .	1st January, 1956 .. .. .	3	10,584	6 0
Debentures .. .. .	1st January, 1956 .. .. .	3½	129	14 2
Stock .. .. .	1st January, 1956 .. .. .	4	4,000	0 0
Debentures .. .. .	29th April, 1956 .. .. .	4½		3 18 0
Stock .. .. .	15th January, 1957 .. .. .	2½	35,425	0 0
Stock and Debentures .. .. .	15th January, 1957 .. .. .	3	1,407	0 0
Stock .. .. .	15th January, 1953-57 .. .. .	3½	2,021	16 11
Stock .. .. .	15th January, 1957 .. .. .	3½	79,861	13 4
Stock .. .. .	1st February, 1957 .. .. .	3	8,621	11 0
Stock .. .. .	15th May, 1957 .. .. .	2½	35,425	0 0
Stock .. .. .	15th May, 1957 .. .. .	3	15,072	16 0
Stock .. .. .	15th May, 1957 .. .. .	3½	83,550	13 6
Stock .. .. .	15th August, 1957 .. .. .	2½	35,425	0 0
Stock .. .. .	15th August, 1957 .. .. .	3	170,177	18 10
Stock .. .. .	15th August, 1957 .. .. .	4	64,088	4 10
Stock .. .. .	15th February, 1958 .. .. .	2½	35,425	0 0
Stock .. .. .	15th February, 1958 .. .. .	3½	78,054	15 9
Stock .. .. .	1st March, 1958 .. .. .	4½	865,145	18 6
Stock .. .. .	15th June, 1958 .. .. .	2½	35,425	0 0
Stock .. .. .	15th June, 1958 .. .. .	3½	84,000	0 0
Stock .. .. .	15th September, 1958 .. .. .	2½	35,425	0 0
Stock .. .. .	15th September, 1958 .. .. .	3½	84,000	0 0
Stock .. .. .	15th December, 1958 .. .. .	2½	35,425	0 0
Stock .. .. .	15th December, 1958 .. .. .	3	102,080	2 3
Stock .. .. .	15th March, 1959 .. .. .	3	106,859	4 3
Stock .. .. .	15th March, 1959 .. .. .	3½	84,000	0 0
Stock .. .. .	15th March, 1959 .. .. .	4	1,624	18 4
Stock .. .. .	15th July, 1959 .. .. .	3	137,339	16 2
Stock .. .. .	15th July, 1959 .. .. .	3½	14,250	0 0
Stock .. .. .	15th October, 1959 .. .. .	3	51,600	0 0
Stock .. .. .	15th November, 1959 .. .. .	3	127,366	1 0
Stock .. .. .	15th October, 1960 .. .. .	3½	139,618	10 0
Stock .. .. .	1st February, 1963 .. .. .	4	435,385	2 2
Stock .. .. .	1st November, 1971 .. .. .	5	250,000	0 0
Floating Debt— <i>i.e.</i> , Treasury Bills .. .. .			58,254	5 7
Deed of Hypothecation .. .. .			86,268	9 10
Total interest charged to Ordinary Revenue Account in respect of 1936-37 .. .. .			9,982,845	15 1
Grand total .. .. .			10,002,774	13 7
Less amounts recovered from other accounts .. .. .			2,398,306	2 1
Net amount of interest charged to Ordinary Revenue Account for year ended 31st March, 1937 .. .. .			£7,604,468	11 6

## Domicile of Gross Interest paid, 1936-37.

	£	s.	d.
London .. .. .	5,294,087	19	4
Australia .. .. .	79,771	11	5
New Zealand .. .. .	4,628,915	2	10
	<u>£10,002,774</u>	<u>13</u>	<u>7</u>

## PUBLIC ACCOUNTS, 1936-1937.

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, 1937.

## 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) ..	10,002,774	13 7	2,398,306	2 1	7,604,468	11 6
<b>AMORTIZATION OF DEBT.</b>						
<b>Sinking Fund.</b>						
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, 1936, for redemption of loans .. .. .	3,858	15 0	..	..	3,858	15 0
Total, Sinking Fund .. .. .	10,858	15 0	..	..	10,858	15 0
<b>Repayment of Funded Debt.</b>						
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*	..	..	..	..	..	..
<b>Repayment of the Public Debt Act, 1925.</b>						
REPAYMENT OF THE PUBLIC DEBT ACT, 1925 :—						
Section 11 (a),—						
Amount transferred to the Public Debt Repayment Account, being contribution for the Year 1936-37 of ½ per cent. on the public debt within the meaning of the Act outstanding at 31st March, 1936 (½ per cent. on £210,862,371 0s. 9d.) .. .. .						
	1,054,311	17 1	..	..	1,054,311	17 1
Amount transferred to the Public Debt Repayment Account, being contribution of ½ per cent. on £13,272,248 12s., debt redeemed under the Act to 31st March, 1936 .. .. .						
	66,361	4 10	..	..	66,361	4 10
Section 11 (b),—						
Amount transferred to the Public Debt Repayment Account, being contribution of 3½ per cent. on £13,272,248 12s., debt redeemed under the Act to 31st March, 1936 .. .. .						
	464,528	14 0	..	..	464,528	14 0
Amount transferred to the Public Debt Repayment Account, being contribution of 3½ per cent. on £1,691,188, 9s. 9d., debt redeemed under the Act during the year 1936-37, computed from the dates of redemption to 31st March, 1937 .. .. .						
	39,306	0 4	..	..	39,306	0 4
Total, Repayment of the Public Debt Act, 1925	1,624,507	16 3	..	..	1,624,507	16 3
<b>SECURITIES REDEEMED.</b>						
NEW ZEALAND LOANS ACT, 1932 :—						
General Purposes Account,—						
4½-per-cent. debenture matured 15th December, 1925..						
	5	0 0	..	..	5	0 0
<b>Repayment of Advances in Terms of Deed of Hypothecation dated 15th February, 1933.</b>						
FINANCE ACT, 1931 (No. 4), SECTION 7 (2) :—						
Repayment of portion of amounts advanced .. .. .						
	200,000	0 0	200,000	0 0	..	..
Total, Repayment of Advances .. .. .	200,005	0 0	200,000	0 0	5	0 0
Carried forward .. .. .	11,838,146	4 10	2,598,306	2 1	9,239,840	2 9

\* Payments suspended following Hoover proposals regarding war debts.



## PUBLIC ACCOUNTS, 1936-1937.

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 .. .. .	11,838,146	4 10	2,598,306	2 1	9,239,840	2 9
<b>SECURITIES REDEEMED—<i>continued.</i></b>						
<b>Transfer to Loans Redemption Account.</b>						
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 .. .. .						
	11,095	3 0	..	..	11,095	3 0
Amount transferred from Ordinary Revenue Account for redemption of loans,—						
Fruit-preserving Industry Account .. .. .	10,710	0 0				
Cold Storage Advances Account .. .. .	14,310	0 0				
General Purposes Relief Account .. .. .	30,000	0 0				
	55,020	0 0	..	..	55,020	0 0
Total, Transfer to Loans Redemption Account .. .. .	66,115	3 0	..	..	66,115	3 0
<b>ADMINISTRATION AND MANAGEMENT.</b>						
NEW ZEALAND LOANS ACT, 1932, SECTION 62 (3):—						
Stamp duty on transfers of New Zealand Consolidated Stock						
	5,823	12 6	..	..	..	..
<i>Less</i> Amounts recovered from—						
Electric Supply Account .. .. .	126	8 0				
Land for Settlements Account .. .. .	14	2 5				
State Advances Account—						
Settlers Branch .. .. .	494	10 2				
Workers Branch .. .. .	517	12 8				
	..	..	1,152	13 3	4,670	19 3
NEW ZEALAND LOANS ACT, 1932, SECTION 61:—						
Charges and expenses of raising loans.—						
Issues in renewal and conversion—						
Ordinary Revenue Account .. .. .	5,822	9 1	..	..	5,822	9 1
Public Works Fund—						
General Purposes Account .. .. .	6,967	0 10	..	..	6,967	0 10
Electric Supply Account .. .. .	858	11 11	858	11 11	..	..
Discharged Soldiers' Settlement Account .. .. .	1,411	15 10	1,411	15 10	..	..
Land for Settlements Account .. .. .	2,520	13 2	2,520	13 2	..	..
Main Highways Account .. .. .	747	0 0	747	0 0	..	..
State Advances Account—						
Advances to Settlers Branch .. .. .	2,486	11 11	..	..	2,486	11 11
Advances to Workers Branch .. .. .	2,429	14 1	..	..	2,429	14 1
State Forests Account .. .. .	599	5 8	599	5 8	..	..
War Expenses Account .. .. .	28	19 2	..	..	28	19 2
Westport Harbour Account .. .. .	0	0 3	..	..	0	0 3
	23,872	1 11	6,137	6 7	17,734	15 4
New Zealand Debt Conversion Act, 1932-33, Section 19 (3)—						
Costs, charges, and expenses of conversion—						
Premiums paid in cash .. .. .	31	17 5	..	..	31	17 5
	23,903	19 4	6,137	6 7	17,766	12 9
NEW ZEALAND LOANS ACT, 1932:—						
Section 24 (1),—						
Amount paid Bank of England for half years ended 31st October, 1935, 30th April, 1936, and 31st October, 1936, for management of New Zealand loans—						
Consolidated Stock .. .. .	59,054	13 9	..	..	..	..
Amount paid to the Reserve Bank of New Zealand for year ended 31st March, 1937, for management of New Zealand Government loans .. .. .						
	6,910	8 10	..	..	..	..
<i>Less</i> amounts recovered from—						
General Purposes Relief Account .. .. .	3	14 10				
Electric Supply Account .. .. .	4,388	11 11				
Discharged Soldiers' Settlement Account .. .. .	308	12 11				
Land for Settlements Account .. .. .	1,546	11 3				
Main Highways Account .. .. .	392	13 8				
State Coal-mines Account .. .. .	24	11 0				
State Forests Account .. .. .	195	0 5				
	..	..	6,859	16 0	59,105	6 7
Total, Administration and Management	95,692	14 5	14,149	15 10	81,542	18 7
Carried forward .. .. .	11,999,954	2 3	2,612,455	17 11	9,387,498	4 4

## PUBLIC ACCOUNTS, 1936-1937.

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 .. .. .	11,999,954	2 3	2,612,455	17 11	9,387,498	4 4
<b>PAYMENTS ON GUARANTEED LOANS.</b>						
LAND SETTLEMENT FINANCE ACT, 1909 :—						
Section 13 (1),—						
Interest and principal in arrear made good under Government guarantee—						
Angland Land Settlement Association .. .. .	5,209	9 9				
Hoururangi Land Settlement Association .. .. .		55 0 2				
Carried forward .. .. .	5,264	9 11				
<i>Less</i> Repayment by Associations under sub-section (5)—						
Angland Land Settlement Association .. .. .			96	5 2		
Auchmore Land Settlement Association .. .. .			10	4 4		
Blaigowrie Land Settlement Association .. .. .			29	6 11		
Clarkin Land Settlement Association .. .. .			1,663	6 3		
Glencairn Land Settlement Association .. .. .			3,653	12 0		
Hari Hari Land Settlement Association .. .. .			82	15 8		
Lake Alice Land Settlement Association .. .. .			588	7 2		
Lansdowne Land Settlement Association .. .. .			555	1 6		
Nikau Grange Land Settlement Association .. .. .			147	7 6		
Otauri Land Settlement Association .. .. .			2,565	4 8		
Owersby Land Settlement Association .. .. .				0 9 11		
Quiltown Land Settlement Association .. .. .			508	14 8		
Waipa Land Settlement Association .. .. .			1,818	17 8		
Woodside Land Settlement Association .. .. .			1,338	10 3		
			13,058	3 8		
					Cr. 7,793	13 9
LOCAL BODIES' LOANS AMENDMENT ACT, 1908 :—						
Section 10,—						
Subsidies on instalments of sinking fund—						
Cambridge Borough Council, due 30th April, 1936 ..	25	0 0				
Christchurch City Council, due 31st March, 1937 ..	71	5 0				
Grey Lynn Borough Council, due 1st April, 1936 ..	225	0 0				
Levin Borough Council, due 1st April, 1936 ..	135	0 0				
Port Chalmers Borough Council, due 31st March, 1937	17	10 0				
Taihape Borough Council, due 1st April, 1936 ..	106	5 0				
Taihape Borough Council, due 31st March, 1937 ..	18	15 0				
	598	15 0				
					598	15 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 .. .. .						
	5	0 0				
					5	0 0
Total, Payments on Guaranteed Loans	5,868	4 11	13,058	3 8	Cr. 7,189	18 9
TOTAL, DEBT SERVICES .. .. .	12,005,822	7 2	2,625,514	1 7	9,380,308	5 7

## PUBLIC ACCOUNTS, 1936-1937.

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, 1937.

## Other Services.

Act.	Gross Amount charged to Ordinary Revenue Account.		Recoveries.	Net Amount charged to Ordinary Revenue Account.	
	£	s. d.		£	s. d.
<b>EDUCATION.</b>					
<b>Grants and Subsidies.</b>					
<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, 1936, paid to the Universities under Section 32 of the New Zealand University Amendment Act, 1914 .. .. .	13,646	10 2			
<i>Education Boards, &amp;c.</i>					
LAND ACT, 1924 :— Section 297 (b),— Transfer to Vote, Education, of the residue to 31 March, 1936, of National-endowment Revenue .. .. .	81,879	1 1			95,525 11 3
TOTAL, EDUCATION .. .. .	95,525	11 3			95,525 11 3
<b>GRANTS AND SUBSIDIES.</b>					
<b>Payment to Racing Clubs of Proportion of Totalizator Duty.</b>					
FINANCE ACT, 1935 (No. 2), SECTION 17 :— Refunds to racing clubs of proportion of totalizator duty .. .. .	43,116	5 6			43,116 5 6
<b>Subsidies to Superannuation Funds.</b>					
FINANCE ACT, 1936 :— Section 23,— Government Railways Superannuation Fund .. .. . Public Service Superannuation Fund .. .. . Teachers' Superannuation Fund .. .. .	65,000	0 0			
	20,000	0 0			
	115,000	0 0			
	200,000	0 0			200,000 0 0
<b>Miscellaneous Grants and Subsidies.</b>					
LAND ACT, 1924 :— Sections 139 and 358,— Amount paid by Receivers of Land Revenue into Local Bodies' Deposit Accounts for payment to local authorities in respect of rents, royalties, &c. (" thirds," " fourths," and " halves ")—					
		£ s. d.			
National-endowment revenue .. .. .	3,579	6 4			
Territorial revenue .. .. .	5,445	14 6			
	9,025	0 10			9,025 0 10
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 1935-36 .. .. .	1,177	5 9			1,177 5 9
TOTAL GRANTS AND SUBSIDIES .. .. .	253,318	12 1			253,318 12 1
Carried forward .. .. .	348,844	3 4			348,844 3 4

## PUBLIC ACCOUNTS, 1936-1937.

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 .. .. .	348,844 3 4	..	844 3 4
<b>SALARIES AND HONORARIA.</b>			
<b>Legislative.</b>			
CIVIL LIST ACT, 1920 :—			
Part III, Section 16,—			
Speakers of both Houses and Chairmen of Committees .. .. .	£ s. d. 2,680 10 6		
Part III, Section 17,—			
Members of the Legislative Council ..	11,200 3 1		
Members of the House of Representatives .. .. .	29,207 12 6		
Part IV, Section 22,—			
Officers of Legislative Council and House of Representatives ..	2,152 17 6		
	45,241 3 7		
	45,241 3 7		
		..	45,241 3 7
<b>Justice.</b>			
JUDICATURE AMENDMENT ACT, 1920 :—			
Section 3,—			
The Judges—			
The Chief Justice—			
Myers, Sir M., P.C., G.C.M.G., K.B., salary, 1 April, 1936, to 31 March, 1937 .. .. .	2,250 0 0		
The Puisne Judges—			
Ostler, H. H., salary, 1 April, 1936, to 31 March, 1937	2,000 0 0		
Reed, Sir J. R., C.B.E., salary, 1 April, 1936, to 31 March, 1937 .. .. .	2,000 0 0		
Smith, D. S., salary, 1 April, 1936, to 31 March, 1937	2,000 0 0		
Blair, A. W., salary, 1 April, 1936, to 31 March, 1937	2,000 0 0		
Kennedy, R., salary, 1 April, 1936, to 31 March, 1937	2,000 0 0		
Fair, A., salary, 1 April, 1936, to 31 March, 1937 ..	2,000 0 0		
Callan, J. B., salary 1 April, 1936, to 31 March, 1937	2,000 0 0		
Northeroft, H. E., salary, 1 April, 1936, to 31 March, 1937 .. .. .	2,000 0 0		
	20,250 0 0		
	20,250 0 0		
		..	20,250 0 0
<b>Other Salaries.</b>			
INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1925 :—			
Section 64,—			
Judge of the Arbitration Court—			
Page, E., salary, 1 April, 1936, to 31 March, 1937 ..	2,000 0 0		
PUBLIC REVENUES ACT, 1926 :—			
Section 6,—			
Salary, Controller and Auditor-General (Campbell, G. F. C., C.M.G.), 1 April, 1936, to 31 March, 1937 ..	1,166 1 0		
FINANCE ACT, 1919 :—			
Section 23,—			
Acting Public Service Commissioner—			
Thomson, A. D., salary, 1 April, 1936, to 31 July, 1936	458 7 0		
Assistant Acting Public Service Commissioner—			
Mark, T., salary, 1 April, 1936, to 14 August, 1936 ..	447 17 5		
FINANCE ACT, 1936 :—			
Section 41 (2)—			
Public Service Commissioners—			
Boyes, J. H., salary, 15 August, 1936, to 31 March, 1937 .. .. .	786 5 11		
Mark, T., salary, 15 August, 1936, to 31 March, 1937	785 14 4		
	5,644 5 8		
	5,644 5 8		
		..	5,644 5 8
TOTAL, SALARIES AND HONORARIA ..	71,135 9 3	..	71,135 9 3
Carried forward .. .. .	419,979 12 7	..	419,979 12 7

## PUBLIC ACCOUNTS, 1936-1937.

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 .. .. .	419,979 12 7	..	419,979 12 7
<b>HIGHWAYS.</b>			
<b>Tire-tax, Fees, and Fines transferred to Main Highways Account.</b>			
FINANCE ACT, 1927 (No. 2):—			
Section 24 (1),—			
Transfer to Main Highways Account as under—	£ s. d.		
Tire-tax .. .. .	138,894 8 10		
Motor-vehicles fees, fines, &c. ..	493,626 5 4		
	632,520 14 2	..	632,520 14 2
<b>Tax on Motor-spirits transferred to Main Highways Account.</b>			
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, 1936, to 31 March, 1937 .. .. .			
	1,697,942 3 0	..	1,697,942 3 0
<b>Tax on Motor-spirits paid to Boroughs.</b>			
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, 1936, to 31 December, 1936 .. .. .			
	153,976 2 3	..	153,976 2 3
<b>Motor-vehicles : Mileage-tax and Penalties.</b>			
<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. 2,485 10 8		
Section 4 (6) (b), Other motor-vehicles .. .. .	804 14 3		
	3,290 4 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. 235 1 7		
Section 4 (6) (b), Other motor-vehicles .. .. .	53 15 11		
	288 17 6		
	3,579 2 5	..	3,579 2 5
<b>Expenses of collecting and making Refunds.</b>			
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 .. .. .			
	828 9 8		
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 March, 1936, to 31 December, 1936 .. .. .			
	£ s. d. 16,685 17 3		
Expenses of refunding tax on motor-spirits paid to the Post Office for the period 1 January, 1936, to 31 December, 1936 .. .. .			
	3,910 9 6		
	20,596 6 9		
	21,424 16 5	..	21,424 16 5
TOTAL, HIGHWAYS .. .. .	2,509,442 18 3	..	2,509,442 18 3
Carried forward .. .. .	2,929,422 10 10	..	2,929,422 10 10

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

## PUBLIC ACCOUNTS, 1936-1937.

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 .. .. .	2,929,422	10 10	..	..	2,929,422	10 10
<b>EXCHANGE.</b>						
FINANCE ACT, 1932 :—						
Section 55,—						
Exchange on remittances of public moneys to or from any country beyond New Zealand .. .. .	2,005,016	12 7	423,665	9 10	1,581,351	2 9
TOTAL, EXCHANGE .. .. .	2,005,016	12 7	423,665	9 10	1,581,351	2 9
<b>ADVANCES.</b>						
<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	<i>Cr.</i> 112	6 5
Canada .. .. .	61	12 7	221	12 10	<i>Cr.</i> 160	0 3
Commonwealth .. .. .	26,752	17 9	19,881	11 6	6,871	6 3
Falkland Islands .. .. .	771	11 6	700	19 9	70	11 9
Fiji .. .. .	1	1 0	..	..	1	1 0
Imperial Government .. .. .	26,875	10 11	21,396	13 3	5,478	17 8
Sarawak .. .. .	131	5 0	63	5 4	67	19 8
Tanganyika Territory .. .. .	107	9 0	107	9 0	..	..
	54,701	7 9	42,483	18 1	12,217	9 8
<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 .. .. .	..	..	400	0 0	<i>Cr.</i> 400	0 0
TOTAL, ADVANCES .. .. .	54,701	7 9	42,883	18 1	11,817	9 8
<b>OTHER SPECIAL ACTS.</b>						
PENSIONS.						
<i>Old-age Pensions.</i>						
LAND ACT, 1924 :—						
Section 298,—						
Application of national-endowment revenue in payment of old-age pensions .. .. .	40,939	10 6	..	..	40,939	10 6
<i>Other Pensions.</i>						
JUDICATURE ACT, 1908 :—						
Sections 12-14,—						
Superannuation allowances—						
Chapman, Sir F. R., 1 April, 1936, to 24 June, 1936	252	15 7	..	..	..	..
Stringer, Sir T. W., 1 April, 1936, to 31 March, 1937	750	0 0	..	..	..	..
Adams, A. S., 1 April, 1936, to 31 March, 1937 .. .. .	666	13 0	..	..	..	..
Herdman, Sir A. L., 1 April, 1936, to 31 March, 1937	1,083	7 0	..	..	..	..
	2,752	15 7	..	..	2,752	15 7
TOTAL, PENSIONS .. .. .	43,692	6 1	..	..	43,692	6 1
Carried forward .. .. .	43,692	6 1	..	..	43,692	6 1
Carried forward .. .. .	4,989,140	11 2	466,549	7 11	4,522,591	3 3

## PUBLIC ACCOUNTS, 1936-1937.

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 .. .. .	4,989,140	11	2	466,549	7	11	4,522,591	3	3
<b>OTHER SPECIAL ACTS—<i>continued.</i></b>									
Brought forward .. .. .	43,692	6	1	..	..	..	43,692	6	1
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 .. .. .									
	2,197	18	11	2	10	0	2,195	8	11*
FAMILY PROTECTION ACT, 1908 :—									
Section 34 (2),—									
Refund of death duties paid in excess .. .. .									
	130	5	2	..	..	..	130	5	2
FINANCE ACT, 1926 :—									
Section 16,—									
Refund of jury fees .. .. .									
	24	0	0	..	..	..	24	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 .. .. .									
	64	4	0	..	..	..	64	4	0
FINANCE ACT, 1932-33 :—									
Section 7,—									
Refund of taxation on interest—									
	40,388	5	0	..	..	..	..	..	..
On Rural Advances bonds .. .. .									
On Land Settlement Association's debentures .. .. .									
	99	0	0	..	..	..	..	..	..
	40,487	5	0	..	..	..	40,487	5	0
FINANCE ACT (No. 3), 1934 :—									
Section 8,—									
Interest on income-tax paid in advance .. .. .									
	7,153	3	5	..	..	..	7,153	3	5
LAND ACT, 1924 :—									
Section 295 (2),—									
Administration expenses of national-endowment land ..									
	6,853	8	0	..	..	..	6,853	8	0
MORTGAGEES' INDEMNIFY (WORKERS CHARGES) ACT, 1927, SECTION 5, AND FINANCE ACT, 1930, SECTION 53 :—									
Compensation to mortgagees .. .. .									
	12	0	0	..	..	..	12	0	0
NATIVE PURPOSES ACT, 1931 :—									
Section 51,—									
Thirteenth annual payment to Arawa District Trust Board for the benefit of the Arawa Tribe.. .. .									
	6,000	0	0	..	..	..	6,000	0	0
Section 54,—									
Tenth 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 .. .. .									
	2,114	0	0	..	..	..	2,114	0	0
Carried forward .. .. .	111,728	10	7	2	10	0	111,726	0	7
Carried forward .. .. .	4,989,140	11	2	466,549	7	11	4,522,591	3	3

\* See also £2,500 under Civil List, Part I (B.-1 (Pt. I)).

## PUBLIC ACCOUNTS, 1936-1937.

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 .. .. .	4,989,140	11	2	466,549	7	11	4,522,591	3	3
<b>OTHER SPECIAL ACTS—<i>continued.</i></b>									
Brought forward .. .. .	111,728	10	7	2	10	0	111,726	0	7
<b>MISCELLANEOUS—<i>continued.</i></b>									
RURAL ADVANCES ACT, 1926 :—									
Section 8 (2),—									
Interest paid on Rural Advances bonds—									
5-per-cent. bonds to mature 15 September, 1947—									
	£	s.	d.						
Interest due 15 September, 1933	1	5	0						
Interest due 15 March, 1934 ..	1	5	0						
Interest due 15 September, 1934	1	5	0						
Interest due 15 March, 1935 ..	1	5	0						
Interest due 15 September, 1935		8	15						
Interest due 15 March, 1936 ..	3,871	5	0						
Interest due 15 September, 1936	105,045	0	0						
Interest due 15 March, 1937 ..	101,121	5	0						
	210,051	5	0						
Less amount recovered from State Advances Office				167,245	5	2	42,805	19	10
5-per-cent. bonds to mature 15 September, 1938—									
	£	s.	d.						
Interest due 15 September, 1936	250	0	0						
Interest due 15 March, 1937 ..	250	0	0						
	500	0	0						
Less amount received from State Advances Office				500	0	0			
SOUTHLAND ELECTRIC POWER SUPPLY ACT, 1936 :—									
Section 8 (2) (f),—									
Interest on debentures .. .. .	2,594	17	11				2,594	17	11
TOTAL, OTHER SPECIAL ACTS .. .. .	324,874	13	6	167,747	15	2	157,126	18	4
TOTAL, OTHER SERVICES .. .. .	5,314,015	4	8	634,297	3	1	4,679,718	1	7



## PUBLIC ACCOUNTS, 1936-1937.

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..	Years. 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, 1937, in respect of PAYMENTS MADE from the CONSOLIDATED FUND on behalf of OTHER GOVERNMENTS.

Name of Government.	Balance outstanding at 31st March, 1937.	
	£	s. d.
Canada .. .. .	61	12 7
Commonwealth of Australia .. .. .	22,286	14 10
Falkland Islands .. .. .	70	11 9
Imperial Government—General Advances .. .. .	19,368	15 5
Sarawak .. .. .	67	19 8
Union of South Africa .. .. .	1	14 6
Total .. .. .	£41,857	8 9

NOTE.—Details of transactions are shown on page 22.

## STATEMENT of IMPRESTS of the CONSOLIDATED FUND (Ordinary Revenue Account) OUTSTANDING as at the 31st MARCH, 1937, showing the SERVICES for which they were issued.

CONSOLIDATED FUND:—		£	s. d.
Ordinary Revenue Account,—			
Votes—			
Customs .. .. .	.. .. .	237	12 7
Internal Affairs .. .. .	.. .. .	109	0 0
External Affairs .. .. .	.. .. .	2,031	10 9
Justice and Prisons .. .. .	.. .. .	25	12 3
Police .. .. .	.. .. .	2	8 6
Naval Defence .. .. .	.. .. .	5,367	18 3
Industries and Commerce, Tourist, and Publicity .. .. .	.. .. .	608	9 9
Education .. .. .	.. .. .	23	4 8
Pensions .. .. .	.. .. .	4,331	7 8
General Imprest .. .. .	.. .. .	4,155	10 8
General Services .. .. .	.. .. .	106,153	19 9
Total .. .. .	.. .. .	£123,046	14 10

## PUBLIC ACCOUNTS, 1936-1937.

SUMMARY of ACCOUNTS of LOCAL BODIES for the FINANCIAL YEAR ended 31st MARCH, 1937.

—	Balances on 1st April, 1936.		Receipts.		Payments and Transfers.		Balances on 31st March, 1937.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
ENDOWMENTS OF LAND.								
HARBOUR BOARD —								
(Greymouth Harbour Board Act, 1884, Section 7)—								
Greymouth .. .. .	91	17 0	1,512	9 5	1,233	16 11	370	9 6
COUNTIES :—								
(Land Act, 1924, Sections 138 (b) and 357, and Finance Act, 1924, Sec- tion 17 (2))—								
Fiord .. .. .	161	7 0	..	..	..	..	161	7 0
Sounds .. .. .	1,263	16 10	0	16 2	59	9 7	1,205	3 5
Taupo .. .. .	720	0 7	259	1 6	150	3 4	828	18 9
	2,145	4 5	259	17 8	209	12 11	2,195	9 2
TOTAL, ENDOWMENTS OF LAND ..	2,237	1 5	1,772	7 1	1,443	9 10	2,565	18 8
GOLDFIELDS REVENUE.								
(Mining Act, 1926, Section 447.)								
COUNTIES :—								
Ashburton .. .. .	..	..	0	10 0	0	10 0	..	..
Bay of Islands .. .. .	..	..	11	10 6	3	2 6	8	8 0
Bruce .. .. .	0	5 0	0	15 0	1	0 0	..	..
Buller .. .. .	96	12 3	1,251	9 10	1,155	14 11	192	7 2
Clutha .. .. .	..	..	0	5 0	..	..	0	5 0
Collingwood .. .. .	46	4 6	239	6 8	272	9 8	13	1 6
Cook .. .. .	..	..	0	10 0	..	..	0	10 0
Coromandel .. .. .	27	9 0	335	14 7	301	18 7	61	5 0
Dannevirke .. .. .	0	5 0	..	..	0	5 0	..	..
Great Barrier Island .. .. .	0	5 0	39	16 3	23	18 9	16	2 6
Grey .. .. .	247	1 0	7,229	16 6	6,363	2 2	1,113	15 4
Hawke's Bay .. .. .	0	5 0	..	..	0	5 0	..	..
Hokianga .. .. .	..	..	1	0 0	0	5 0	0	15 0
Horowhenua .. .. .	0	5 0	0	15 0	1	0 0	..	..
Hutt .. .. .	..	..	0	5 0	0	5 0	..	..
Inangahua .. .. .	249	0 1	1,895	1 8	1,722	5 8	421	16 1
Kairanga .. .. .	..	..	0	5 0	0	5 0	..	..
Kowai .. .. .	..	..	0	5 0	0	5 0	..	..
Lake .. .. .	35	0 4	544	4 2	523	9 9	55	14 9
Makara .. .. .	..	..	0	15 0	0	15 0	..	..
Maniototo .. .. .	65	10 5	283	3 4	272	19 0	75	14 9
Marlborough .. .. .	40	2 9	255	10 6	252	9 6	43	3 9
Masterton .. .. .	0	10 0	..	..	0	10 0	..	..
Murchison .. .. .	23	2 11	462	15 9	413	9 9	72	8 11
Ohinemuri .. .. .	21	0 11	499	11 6	356	2 5	164	10 0
Piako .. .. .	..	..	15	13 7	15	8 7	0	5 0
Pohangina .. .. .	..	..	0	15 0	0	10 0	0	5 0
Selwyn .. .. .	0	15 0	19	1 8	19	16 8	..	..
Southland .. .. .	11	3 9	289	12 11	274	3 3	26	13 5
Stewart Island .. .. .	..	..	2	16 9	2	16 9	..	..
Taieri .. .. .	1	0 0	18	0 0	18	15 0	0	5 0
Takaka .. .. .	7	4 4	43	6 10	40	6 2	10	5 0
Thames .. .. .	7	5 0	273	10 7	256	0 9	24	14 10
Tuapeka .. .. .	18	18 3	718	1 10	646	9 7	90	10 6
Vincent .. .. .	43	10 0	1,256	14 7	1,252	16 6	47	8 1
Waihemo .. .. .	65	11 3	183	1 9	199	2 6	49	10 6
Waikouaiti .. .. .	0	5 0	0	10 0	0	5 0	0	10 0
Waimea .. .. .	3	8 9	64	14 11	57	17 9	10	5 11
Wairoa .. .. .	..	..	0	5 0	0	5 0	..	..
Waitaki .. .. .	14	1 9	88	14 3	90	15 0	12	1 0
Waitemata .. .. .	..	..	0	5 0	..	..	0	5 0
Waitomo .. .. .	..	..	1	5 0	0	10 0	0	15 0
Wallace .. .. .	4	1 0	91	12 11	86	13 11	9	0 0
Westland .. .. .	67	5 8	5,124	1 4	4,679	19 3	511	7 9
Whangarei .. .. .	1	5 0	34	7 9	29	16 6	5	16 3
Whangaroa .. .. .	..	..	0	5 0	0	5 0	..	..
	1,098	13 11	21,280	2 11	19,339	0 10	3,039	16 0
Carried forward ..	1,098	13 11	21,280	2 11	19,339	0 10	3,039	16 0

## PUBLIC ACCOUNTS, 1936-1937.

## SUMMARY of ACCOUNTS of LOCAL BODIES—continued.

	Balances on 1st April, 1936.	Receipts.	Payments and Transfers.	Balances on 31st March, 1937.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>GOLDFIELDS REVENUE—continued.</b>				
(Mining Act, 1926, Section 447.)				
Brought forward ..	1,098 13 11	21,280 2 11	19,339 0 10	3,039 16 0
<b>BOROUGHS :—</b>				
Alexandra .. .. .	0 5 0	0 5 0	0 10 0	..
Brunner .. .. .	..	8 17 6	1 7 6	7 10 0
Greymouth .. .. .	0 5 0	10 8 9	4 2 6	6 11 3
Hokitika .. .. .	..	3 2 6	2 2 6	1 0 0
Kumara .. .. .	3 0 0	8 10 0	9 15 0	1 15 0
Naseby .. .. .	0 5 0	0 5 0	0 10 0	..
Ross .. .. .	18 8 0	155 17 3	152 5 3	22 0 0
Runanga .. .. .	..	0 5 0	0 5 0	..
Te Aroha .. .. .	61 1 2	196 15 0	236 16 2	21 0 0
Thames .. .. .	7 12 4	182 14 9	170 2 4	20 4 9
Waihi .. .. .	48 18 3	1,095 11 4	930 1 10	214 7 9
	139 14 9	1,662 12 1	1,507 18 1	294 8 9
<b>TOTAL, GOLDFIELDS REVENUE ..</b>	<b>1,238 8 8</b>	<b>22,942 15 0</b>	<b>20,846 18 11</b>	<b>3,334 4 9</b>
<b>GOLD DUTY.</b>				
(Gold Duty Act, 1908, Section 12.)				
<b>COUNTIES :—</b>				
Coromandel .. .. .	0 19 5	38 1 7	36 5 10	2 15 2
Ohinemuri .. .. .	0 2 0	1,188 14 1	1,177 2 3	11 13 10
Thames .. .. .	8 1 0	83 14 5	86 15 11	4 19 6
	9 2 5	1,310 10 1	1,300 4 0	19 8 6
<b>BOROUGHS :—</b>				
Thames .. .. .	0 0 4	63 16 3	61 3 7	2 13 0
Waihi .. .. .	..	6,789 16 0	6,789 16 0	..
	0 0 4	6,853 12 3	6,850 19 7	2 13 0
	9 2 9	8,164 2 4	8,151 3 7	22 1 6
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	..
<b>TOTAL, GOLD DUTY ..</b>	<b>9 2 9</b>	<b>7,814 2 4</b>	<b>7,801 3 7</b>	<b>22 1 6</b>
<b>FEEES AND FINES.</b>				
(Auctioneers Act, 1928, Section 42.)				
<b>CITIES :—</b>				
Auckland .. .. .	..	1,212 0 0	1,212 0 0	..
Christchurch .. .. .	1,001 0 0	55 10 0	1,056 10 0	..
Dunedin .. .. .	731 10 0	326 10 0	1,058 0 0	..
Invercargill .. .. .	500 10 0	38 10 0	539 0 0	..
Nelson .. .. .	..	38 10 0	38 10 0	..
Palmerston North .. .. .	..	134 0 0	134 0 0	..
Wanganui .. .. .	154 0 0	192 10 0	192 10 0	154 0 0
Wellington .. .. .	..	1,979 0 0	286 10 0	1,692 10 0
	2,387 0 0	3,976 10 0	4,517 0 0	1,846 10 0
<b>COUNTIES :—</b>				
Akaroa .. .. .	77 0 0	..	77 0 0	..
Amuri .. .. .	77 0 0	..	77 0 0	..
Ashburton .. .. .	154 0 0	115 10 0	154 0 0	115 10 0
Bay of Islands .. .. .	..	47 0 0	47 0 0	..
Carried forward ..	308 0 0	162 10 0	355 0 0	115 10 0

## PUBLIC ACCOUNTS, 1936-1937.

SUMMARY of ACCOUNTS of LOCAL BODIES—*continued.*

	Balance on 1st April, 1936.		Receipts.		Payments.		Balance on 31st March, 1937.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
FEES AND FINES— <i>continued.</i>								
(Auctioneers Act, 1928, Section 42.)								
COUNTIES— <i>continued.</i>								
Brought forward .. .. .	308	0 0	162	10 0	355	0 0	115	10 0
Chatham Islands .. .. .	..	..	8	10 0	8	10 0	..	..
Cheviot .. .. .	115	10 0	..	..	115	10 0	..	..
Clifton .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Ellesmere .. .. .	154	0 0	..	..	154	0 0	..	..
Geraldine .. .. .	38	10 0	..	..	38	10 0	..	..
Hauraki Plains .. .. .	..	..	38	10 0	38	10 0	..	..
Hawera .. .. .	77	0 0	38	10 0	77	0 0	38	10 0
Heathcote .. .. .	38	10 0	..	..	38	10 0	..	..
Hobson .. .. .	..	..	47	0 0	47	0 0	..	..
Horowhenua .. .. .	..	..	38	10 0	38	10 0	..	..
Hutt .. .. .	..	..	38	10 0	..	..	38	10 0
Inangahua .. .. .	..	..	38	10 0	..	..	38	10 0
Inglewood .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Kairanga .. .. .	..	..	38	10 0	38	10 0	..	..
Kawhia .. .. .	..	..	38	10 0	..	..	38	10 0
Kowai .. .. .	115	10 0	..	..	115	10 0	..	..
Levels .. .. .	..	..	38	10 0	..	..	38	10 0
Mackenzie .. .. .	115	10 0	77	0 0	115	10 0	77	0 0
Malvern .. .. .	38	10 0	..	..	38	10 0	..	..
Mangonui .. .. .	..	..	77	0 0	38	10 0	38	10 0
Maniototo .. .. .	38	10 0	..	..	38	10 0	..	..
Marlborough .. .. .	38	10 0	..	..	38	10 0	..	..
Masterton .. .. .	..	..	154	0 0	..	..	154	0 0
Matamata .. .. .	..	..	38	10 0	..	..	38	10 0
Oroua .. .. .	..	..	77	0 0	77	0 0	..	..
Oxford .. .. .	77	0 0	..	..	77	0 0	..	..
Patea .. .. .	38	10 0	77	0 0	38	10 0	77	0 0
Pialo .. .. .	38	10 0	..	..	38	10 0	..	..
Pohangina .. .. .	..	..	38	10 0	..	..	38	10 0
Rangiora .. .. .	..	..	38	10 0	..	..	38	10 0
Rodney .. .. .	38	10 0	..	..	38	10 0	..	..
Southland .. .. .	77	0 0	38	10 0	115	10 0	..	..
Springs .. .. .	38	10 0	..	..	38	10 0	..	..
Stratford .. .. .	77	0 0	77	0 0	77	0 0	77	0 0
Taranaki .. .. .	115	10 0	77	0 0	115	10 0	77	0 0
Tauranga .. .. .	..	..	38	10 0	..	..	38	10 0
Thames .. .. .	..	..	38	10 0	38	10 0	..	..
Tuapeka .. .. .	..	..	77	0 0	77	0 0	..	..
Waihemo .. .. .	38	10 0	..	..	38	10 0	..	..
Waikato .. .. .	77	0 0	38	10 0	77	0 0	38	10 0
Waimate .. .. .	38	10 0	115	10 0	38	10 0	115	10 0
Waipa .. .. .	38	10 0	..	..	38	10 0	..	..
Wairewa .. .. .	77	0 0	..	..	77	0 0	..	..
Wairoa .. .. .	17	0 0	17	0 0	25	10 0	8	10 0
Waitaki .. .. .	192	10 0	..	..	192	10 0	..	..
Waitomo .. .. .	..	..	38	10 0	..	..	38	10 0
Wanganui .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Whakatane .. .. .	..	..	38	10 0	..	..	38	10 0
Whangarei .. .. .	..	..	77	0 0	77	0 0	..	..
	2,173	0 0	1,890	10 0	2,746	0 0	1,317	10 0
BOROUGHS:—								
Alexandra .. .. .	..	..	38	10 0	38	10 0	..	..
Ashburton .. .. .	..	..	115	10 0	..	..	115	10 0
Balclutha .. .. .	192	10 0	115	10 0	231	0 0	77	0 0
Blenheim .. .. .	154	0 0	403	10 0	249	10 0	308	0 0
Cambridge .. .. .	115	10 0	115	10 0	115	10 0	115	10 0
Cromwell .. .. .	..	..	38	10 0	38	10 0	..	..
Dannevirke .. .. .	115	10 0	77	0 0	154	0 0	38	10 0
Dargaville .. .. .	..	..	77	0 0	77	0 0	..	..
Devonport .. .. .	..	..	38	10 0	38	10 0	..	..
Feilding .. .. .	115	10 0	154	0 0	154	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 .. .. .	77	0 0	154	0 0	231	0 0	..	..
Greymouth .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Hamilton .. .. .	231	0 0	192	10 0	231	0 0	192	10 0
Hastings .. .. .	77	0 0	154	0 0	231	0 0	..	..
Hawera .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Hokitika .. .. .	77	0 0	..	..	77	0 0	..	..
Inglewood .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Levin .. .. .	..	..	38	10 0	..	..	38	10 0
Lower Hutt .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Carried forward .. .. .	1,347	10 0	2,251	10 0	2,405	10 0	1,193	10 0

## PUBLIC ACCOUNTS, 1936-1937.

SUMMARY of ACCOUNTS of LOCAL BODIES—*continued.*

—	Balance on 1st April, 1936.		Receipts.		Payments.		Balance on 31st March, 1937.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>FEES AND FINES—<i>continued.</i></b>								
(Auctioneers Act, 1928, Section 42.)								
<b>Boroughs—<i>continued.</i></b>								
Brought forward .. .. .	1,347	10 0	2,251	10 0	2,405	10 0	1,193	10 0
Lyttelton .. .. .	38	10 0	..	..	38	10 0	..	..
Marton .. .. .	77	0 0	134	0 0	134	0 0	77	0 0
Masterton .. .. .	..	..	77	0 0	..	..	77	0 0
Matamata .. .. .	77	0 0	38	10 0	77	0 0	38	10 0
Milton .. .. .	77	0 0	77	0 0	154	0 0	..	..
Morrinsville .. .. .	38	10 0	154	0 0	77	0 0	115	10 0
Napier .. .. .	77	0 0	38	10 0	115	10 0	..	..
New Plymouth .. .. .	115	10 0	115	10 0	115	10 0	115	10 0
Ngaruawahia .. .. .	38	10 0	..	..	38	10 0	..	..
Oamaru .. .. .	115	10 0	38	10 0	154	0 0	..	..
Opotiki .. .. .	..	..	38	10 0	38	10 0	..	..
Otahuhu .. .. .	..	..	77	0 0	77	0 0	..	..
Pahiatua .. .. .	..	..	77	0 0	38	10 0	38	10 0
Palmerston .. .. .	..	..	38	10 0	38	10 0	..	..
Picton .. .. .	..	..	38	10 0	38	10 0	..	..
Pukekohe .. .. .	38	10 0	115	10 0	115	10 0	38	10 0
Raetihi .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Rangiora .. .. .	77	0 0	77	0 0	115	10 0	38	10 0
Riccarton .. .. .	115	10 0	..	..	115	10 0	..	..
Richmond .. .. .	..	..	38	10 0	38	10 0	..	..
Riverton .. .. .	38	10 0	..	..	38	10 0	..	..
Rotorua .. .. .	..	..	115	10 0	..	..	115	10 0
Stratford .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Taihape .. .. .	..	..	38	10 0	..	..	38	10 0
Tapanui .. .. .	..	..	38	10 0	38	10 0	..	..
Taumarunui .. .. .	231	0 0	..	..	231	0 0	..	..
Tauranga .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Te Aroha .. .. .	..	..	38	10 0	..	..	38	10 0
Te Awamutu .. .. .	154	0 0	192	10 0	192	10 0	154	0 0
Te Kuiti .. .. .	77	0 0	..	..	77	0 0	..	..
Te Puke .. .. .	..	..	38	10 0	38	10 0	..	..
Temuka .. .. .	38	10 0	115	10 0	77	0 0	77	0 0
Timaru .. .. .	269	10 0	363	10 0	325	0 0	308	0 0
Waimate .. .. .	38	10 0	115	10 0	38	10 0	115	10 0
Waipukurau .. .. .	77	0 0	192	10 0	269	10 0	..	..
Wairoa .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Waitara .. .. .	..	..	57	0 0	18	10 0	38	10 0
Westport .. .. .	38	10 0	..	..	38	10 0	..	..
Whakatane .. .. .	38	10 0	38	10 0	38	10 0	38	10 0
Whangarei .. .. .	..	..	77	0 0	77	0 0	..	..
Winton .. .. .	115	10 0	38	10 0	154	0 0	..	..
	3,503	10 0	5,039	0 0	5,732	0 0	2,810	10 0
<b>TOWN BOARDS:—</b>								
Edendale .. .. .	..	..	38	10 0	38	10 0	..	..
Hunterville .. .. .	38	10 0	..	..	38	10 0	..	..
Johnsonville .. .. .	..	..	115	10 0	..	..	115	10 0
Kaikohe .. .. .	..	..	38	10 0	38	10 0	..	..
Kaitiā .. .. .	..	..	8	10 0	8	10 0	..	..
Kamo .. .. .	..	..	38	10 0	38	10 0	..	..
Kaponga .. .. .	..	..	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	..	..
Putaruru .. .. .	..	..	77	0 0	38	10 0	38	10 0
Tuakau .. .. .	..	..	77	0 0	77	0 0	..	..
Wyndham .. .. .	77	0 0	..	..	77	0 0	..	..
	231	0 0	509	0 0	509	0 0	231	0 0
<b>TOTAL, FEES AND FINES ..</b>	<b>8,294</b>	<b>10 0</b>	<b>11,415</b>	<b>0 0</b>	<b>13,504</b>	<b>0 0</b>	<b>6,205</b>	<b>10 0</b>
<b>STAMP DUTY ON INTEREST.</b>								
(National Expenditure Adjustment Act, 1932, Section 47.)								
Various local bodies .. .. .	100	0 0	..	..	72	13 10	27	6 2
<b>ADVANCE ACCOUNTS.</b>								
(Public Revenues Act, 1926, Section 146.)								
Greymouth Harbour Board .. .. .	<i>Dr.</i>	0 4 2	11	13 7	11	9 5	..	..

## PUBLIC ACCOUNTS, 1936-1937.

SUMMARY of DEPOSITS ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1937.

Deposit Accounts.	Balances on 1st April, 1936.		Receipts.		Payments and Transfers.		Balances on 31st March, 1937.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Auctioneers Act, 1928, section 8 .. ..	191	2 11	64	11 10	255	14 9	..	..
Dairy-produce Export Levies .. ..	8,629	2 2	25,660	11 11	34,289	9 9	0	4 4
Deposits on Contracts .. ..	35	0 0	4,695	12 6	4,650	13 6	79	19 0
Distribution of Wool Profits .. ..	2,417	1 3	..	..	..	..	2,417	1 3
Earthquake Relief Fund (West Coast) ..	3	6 4	578	14 5	581	9 0	0	11 9
Education Reserves Act, 1928—								
Sales of Land under section 27—								
Primary Education Endowments .. ..	31,611	1 0	9,251	4 6	..	..	40,862	5 6
Secondary Education Endowments—								
Auckland Provincial District .. ..	827	19 9	7	0 0	..	..	834	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 .. ..	428	12 9	12	0 0	..	..	440	12 9
Primary Education Endowment Deposit Account .. ..	..	..	118,183	4 8	81,846	3 3	36,337	1 5
Secondary Education Endowment Deposit Account—								
Auckland Provincial District .. ..	956	15 6	3,666	6 1	3,577	14 9	1,045	6 10
Taranaki Provincial District .. ..	488	5 0	1,219	1 1	1,217	15 8	489	10 5
Wellington Provincial District .. ..	1,728	4 0	4,060	2 0	3,860	2 7	1,928	3 5
Hawke's Bay Provincial District .. ..	1,023	4 11	1,938	8 1	2,235	1 6	726	11 6
Nelson Provincial District .. ..	230	4 9	311	10 7	488	12 11	53	2 5
Marlborough Provincial District .. ..	26	2 6	77	11 3	73	16 3	29	17 6
Otago Provincial District .. ..	501	16 11	2,609	3 5	2,004	6 6	1,106	13 10
Fisheries Act, 1908 .. ..	0	0 6	..	..	..	..	0	0 6
General Assembly Library Fund .. ..	..	..	175	0 3	175	0 3	..	..
General Purposes Relief Account .. ..	25,430	19 5	1,088	5 0	4,220	3 11	22,299	0 6
Gold Duty Suspense Account .. ..	1,210	4 4	2,331	6 10	1,210	4 4	2,331	6 10
Greymouth and Hokitika High School Acts, 1883 .. ..	234	18 0	324	0 8	431	7 11	127	10 9
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 .. ..	1	12 10	453	1 3	417	9 4	37	4 9
Hospitals and Charitable Institutions Act, 1926	34	9 1	593	4 10	535	18 6	91	15 5
Hunter Soldiers' Assistance Trust Account ..	3,713	2 3	2,227	19 3	2,623	14 7	3,317	6 11
Immigration Restriction Act, 1908 .. ..	1,780	0 0	5,500	0 0	2,720	0 0	4,560	0 0
Imperial Pensions .. ..	34,440	6 6	210,180	0 0	205,863	16 6	38,756	10 0
Interest on Cash Balance Investments Account	221	4 1	4,357	5 8	3,886	18 10	691	10 11
Kauri-gum Industry Account .. ..	747	2 9	76	17 9	84	3 6	739	17 0
King George V. Memorial Fund Deposit Account .. ..	..	..	49	19 9	..	..	49	19 9
Meat-export Control Act, 1921-22 .. ..	2,594	16 2	46,756	5 6	46,776	3 4	2,574	18 4
Mining Act, 1926 .. ..	1,145	4 4	229	8 2	1,197	12 1	177	0 5
Miscellaneous .. ..	37,089	9 9	3,316,540	3 4	3,329,449	2 0	24,180	11 1
Money-order Settlement Account .. ..	4,707	2 10	85,529	1 10	66,877	13 4	23,358	11 4
Moumahaki Endowment—								
Revenue Account .. ..	74	1 0	666	8 11	731	12 5	8	17 6
Capital Account .. ..	994	12 10	..	..	..	..	994	12 10
Navy Office Deposit Account .. ..	3,737	8 3	20,429	1 4	21,320	6 3	2,846	3 4
Nelson Rifle Prize Fund .. ..	1,088	3 6	39	8 10	19	10 0	1,108	2 4
Nelson Rifle Prize Fund Investment .. ..	Dr. 1,000	0 0	..	..	..	..	Dr. 1,000	0 0
New Zealand Reparation Estates .. ..	57	15 11	457	10 9	282	13 0	232	13 8
New Zealand University Endowment—								
Westland .. ..	3,356	10 8	196	2 6	4	18 9	3,547	14 5
North Island Experimental Dairy School ..	11,601	14 5	505	17 6	507	17 6	11,599	14 5
Official Assignees' Balances .. ..	15,805	18 6	3,800	0 0	8,934	18 6	10,671	0 0
Orchard-tax Act, 1927 .. ..	1,440	12 1	2,258	11 6	2,320	5 7	1,378	18 0
Payments through the High Commissioner ..	7,705	3 6	791,430	8 11	592,904	12 5	206,231	0 0
Promotion of Health Fund .. ..	297	14 6	8,563	8 10	8,477	2 3	384	1 1
Receipts by the High Commissioner for Payment in New Zealand .. ..	3,716	1 4	42,954	18 4	45,751	14 8	919	5 0
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	203,325	0 0	..	..	1,203,325	0 0
Samoan Loan Sinking Fund Account .. ..	4,037	17 1	4,232	17 0	8,270	0 0	0	14 1
Samoan Notes Security Account .. ..	32,000	0 0	1,280	0 0	1,280	0 0	32,000	0 0
Samoan Treasury Account .. ..	31,257	11 11	49,091	6 7	48,884	2 4	31,464	16 2
State Advances Corporation Investment Account .. ..	..	..	890,418	9 0	..	..	890,418	9 0
Taranaki Scholarships Endowment Account ..	467	10 5	980	7 8	988	15 3	459	2 10
Tauranga Educational Endowment Reserves Act, 1896 .. ..	..	..	214	12 6	214	12 6	..	..
Trustee Act, 1908 .. ..	10,709	1 10	784	1 10	3,087	17 8	8,405	6 0
Unclaimed Earnings .. ..	719	13 9	1,990	15 11	1,642	10 7	1,067	19 1
Unpresented Cheques .. ..	237	15 7	332	16 8	276	18 1	293	14 2
Victoria College Endowments Deposit Account	26,19	6	29	2 6	28	8 8	27	13 4
Weraroa Agricultural Endowment Account—								
Revenue Account .. ..	4,778	7 7	1,644	11 5	81	0 7	6,341	18 5
Capital Account .. ..	772	6 0	..	..	..	..	772	6 0
Wheat Research Levies .. ..	748	12 8	2,761	17 4	3,019	1 9	491	8 3
Wool Industry Promotion Act, 1936 .. ..	..	..	11,739	16 4	7,452	17 6	4,286	18 10
TOTALS .. ..	1,383,388	16 10	5,888,874	14 7	4,558,041	15 4	2,714,221	16 1

## PUBLIC ACCOUNTS, 1936-1937.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended 31st MARCH, 1937.

—	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>AUCTIONEERS ACT, 1928, SECTION 8.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	191	2 11	..	..
Dividend in bankrupt estate .. .. .	64	11 10	..	..	64	11 10	..	..
Compensation for loss .. .. .	..	..	..	..	..	..	..	..
Costs and expenses .. .. .	..	..	..	..	..	..	255	14 9
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	..	..
					255	14 9	255	14 9
<b>DAIRY-PRODUCE EXPORT LEVIES.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	8,629	2 2	..	..
Levy on export .. .. .	25,660	11 11	..	..	25,660	11 11	..	..
Payments to Board .. .. .	..	..	33,946	12 6	..	..	..	..
Transfer to Vote "Customs"—Cost of collecting, &c. .. .. .	..	..	342	17 3	..	..	34,289	9 9
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	0	4 4
					34,289	14 1	34,289	14 1
<b>DEPOSITS ON CONTRACTS.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	35	0 0	..	..
Deposits on account of contracts .. .. .	4,695	12 6	..	..	4,695	12 6	..	..
Refunds of deposits on account of contracts .. .. .	..	..	4,650	13 6	..	..	4,650	13 6
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	79	19 0
					4,730	12 6	4,730	12 6
<b>EARTHQUAKE RELIEF FUND (WEST COAST).</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	3	6 4*	..	..
Interest on investments in the Common Fund of the Public Trustee— Year 1936-37 .. .. .	72	14 5	..	..	..	..	..	..
Realization of funds held by the Public Trustee .. .. .	506	0 0	..	..	578	14 5	..	..
Payment to Public Trustee for investment— Year 1936-37 .. .. .	..	..	72	14 5	..	..	..	..
Expenditure on restoration of earthquake damage, and towards replacement of loss, &c. .. .. .	..	..	508	14 7	..	..	581	9 0
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	0	11 9†
					582	0 9	582	0 9
<b>EDUCATION RESERVES ACT, 1928: SALES OF LAND UNDER SECTION 27.</b>								
<i>Primary Education Endowments.</i>								
Balance, 1st April, 1936—								
Cash .. .. .	19,761	1 0	..	..	..	..	..	..
Investments .. .. .	11,850	0 0	..	..	31,611	1 0	..	..
Sales of land .. .. .	8,771	4 6	..	..	..	..	..	..
Interest on sales .. .. .	6	0 0	..	..	..	..	..	..
Interest on investments .. .. .	474	0 0	..	..	9,251	4 6	..	..
Balance, 31st March, 1937—	..	..	..	..	..	..	..	..
Cash .. .. .	..	..	29,012	5 6	..	..	40,862	5 6
Investments .. .. .	..	..	11,850	0 0	..	..	..	..
					40,862	5 6	40,862	5 6

\* In addition to this cash balance, £2,343 12s. 8d. was held by the Public Trustee in the Common Fund at 1st April, 1936.

† In addition to this cash balance, £1,910 7s. 1d. was held by the Public Trustee in the Common Fund at 31st March, 1937.

## PUBLIC ACCOUNTS, 1936-1937.

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, 1936—								
Cash .. .. .	527	19 9						
Investments .. .. .	300	0 0			827	19 9		
Sales of land .. .. .	<i>Dr.</i> 5	0 0						
Interest on investments .. .. .	12	0 0			7	0 0		
Balance, 31st March, 1937—								
Cash .. .. .			534	19 9				
Investments .. .. .			300	0 0			834	19 9
					834	19 9	834	19 9
<i>Secondary Education Endowments: Otago Provincial District.</i>								
Balance, 1st April, 1936—								
Cash .. .. .	128	12 9						
Investments .. .. .	300	0 0			428	12 9		
Interest on investments .. .. .	12	0 0			12	0 0		
Balance, 31st March, 1937—								
Cash .. .. .			140	12 9				
Investments .. .. .			300	0 0			440	12 9
					440	12 9	440	12 9
PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT.								
Rents .. .. .	117,405	19 10						
Interest on funds held by Public Trustee .. .. .	777	4 10			118,183	4 8		
Payments under Education Reserves Act, 1928—								
Section 30 (2), transfer to Vote "Education" for primary-education purposes .. .. .			75,748	11 5				
Section 31 (1), administration expenses .. .. .			5,909	5 4				
Section 31 (3), maintenance, repairs, &c. .. .. .			102	9 4				
Section 31 (3), surveys and permanent improvements .. .. .			85	17 2			81,846	3 3
Balance, 31st March, 1937 .. .. .							36,337	1 5
					118,183	4 8	118,183	4 8
SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS.								
<i>Auckland Provincial District.</i>								
Balance, 1st April, 1936 .. .. .								
Rents .. .. .	3,666	6 1			956	15 6		
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools .. .. .			3,392	12 8				
Section 31 (1), administration expenses .. .. .			183	15 1				
Section 31 (3), maintenance, repairs, &c. .. .. .			1	7 0				
Balance, 31st March, 1937 .. .. .							3,577	14 9
					4,623	1 7	1,045	6 10
					4,623	1 7	4,623	1 7
<i>Taranaki Provincial District.</i>								
Balance, 1st April, 1936 .. .. .								
Rents .. .. .	1,191	3 11			488	5 0		
Interest on funds held by Public Trustee .. .. .	27	17 2						
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools .. .. .			1,112	16 7				
Section 31 (1), administration expenses .. .. .			59	9 11				
Section 31 (3), surveys and permanent improvements .. .. .			45	9 2				
Balance, 31st March, 1937 .. .. .							1,217	15 8
							489	16 5
					1,707	6 1	1,707	6 1



## PUBLIC ACCOUNTS, 1936-1937.

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.	
<b>SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS—<i>continued.</i></b>													
<i>Wellington Provincial District.</i>													
Balance, 1st April, 1936 .. .. .	..	..	..	..	..	..	1,728	4	0	..	..	..	
Rents .. .. .	4,060	2	0	..	..	..	4,060	2	0	..	..	..	
Payments under Education Reserves Act, 1928—													
Section 30 (3), payments to secondary schools ..	..	..	..	3,667	2	4	..	..	..	..	3,860	2	7
Section 31 (1), administration expenses ..	..	..	..	193	0	3	..	..	..	..	1,928	3	5
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	
							5,788	6	0		5,788	6	0
<i>Hawke's Bay Provincial District.</i>													
Balance, 1st April, 1936 .. .. .	..	..	..	..	..	..	1,023	4	11	..	..	..	
Rents .. .. .	1,938	8	1	..	..	..	1,938	8	1	..	..	..	
Payments under Education Reserves Act, 1928—													
Section 30 (3), payments to secondary schools ..	..	..	..	2,087	15	3	..	..	..	..	2,235	1	6
Section 31 (1), administration expenses ..	..	..	..	114	6	3	..	..	..	..	726	11	6
Section 31 (3), maintenance, repairs, &c. ..	..	..	..	33	0	0	..	..	..	..	..	..	
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	
							2,961	13	0		2,961	13	0
<i>Nelson Provincial District.</i>													
Balance, 1st April, 1936 .. .. .	..	..	..	..	..	..	230	4	9	..	..	..	
Rents .. .. .	311	10	7	..	..	..	311	10	7	..	..	..	
Payments under Education Reserves Act, 1928—													
Section 30 (3), payments to secondary schools ..	..	..	..	464	4	4	..	..	..	..	488	12	11
Section 31 (1), administration expenses ..	..	..	..	24	8	7	..	..	..	..	53	2	5
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	
							541	15	4		541	15	4
<i>Marlborough Provincial District.</i>													
Balance, 1st April, 1936 .. .. .	..	..	..	..	..	..	26	2	6	..	..	..	
Rents .. .. .	77	11	3	..	..	..	77	11	3	..	..	..	
Payments under Education Reserves Act, 1928—													
Section 30 (3), payments to secondary schools ..	..	..	..	70	2	5	..	..	..	..	73	16	3
Section 31 (1), administration expenses ..	..	..	..	3	13	10	..	..	..	..	29	17	6
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	
							103	13	9		103	13	9
<i>Otago Provincial District.</i>													
Balance, 1st April, 1936 .. .. .	..	..	..	..	..	..	501	16	11	..	..	..	
Rents .. .. .	2,609	3	5	..	..	..	2,609	3	5	..	..	..	
Payments under Education Reserves Act, 1928—													
Section 30 (3), payments to secondary schools ..	..	..	..	1,954	7	11	..	..	..	..	2,004	6	6
Section 31 (1), administration expenses ..	..	..	..	49	18	7	..	..	..	..	1,106	13	10
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	
							3,111	0	4		3,111	0	4
<b>GENERAL ASSEMBLY LIBRARY FUND.</b>													
Fees for Private Bills .. .. .	175	0	3	..	..	..	175	0	3	..	..	..	
Payment to General Assembly Library ..	..	..	..	175	0	3	..	..	..	..	175	0	3
							175	0	3		175	0	3

## PUBLIC ACCOUNTS, 1936-1937.

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.
<b>GENERAL PURPOSES RELIEF ACCOUNT.</b>								
Balance, 1st April, 1936—								
Cash .. .. .	14,530	19 5						
Investments .. .. .	10,900	0 0			25,430	19 5		
Finance Act, 1932, section 6 (4)—								
Repayment of advances—								
Fire relief .. .. .	111	11 8						
Flood relief .. .. .	59	16 5						
Frost relief .. .. .	38	15 4						
Stock losses .. .. .	57	18 1						
Waimarino bush-fire relief .. .. .	1	9 2						
In aid of works of production—								
Kauri-gum Control Board .. .. .	76	2 9						
Lime-supply .. .. .	121	5 11						
Interest on advances—								
Fire relief .. .. .	10	19 6						
Flood relief .. .. .	52	19 0						
Frost relief .. .. .	18	19 6						
Hailstorm relief .. .. .	0	12 8						
Stock losses .. .. .	2	0 8						
Storm damage .. .. .	4	7 9						
Waimarino bush-fire relief .. .. .	5	16 10						
In aid of works of production—								
Hikurangi Coal Co., Ltd. .. .. .	65	2 11						
Lime-supply .. .. .	60	17 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 .. .. .	5	7 8						
Interest on advances .. .. .	12	3 4						
Interest on investments .. .. .	381	18 10			1,088	5 0		
Finance Act, 1932, section 6 (3)—								
Advances—								
Storm damage .. .. .			2,991	9 1				
New Zealand Loans Act, 1932, section 24 (2)—								
Recoupment of management charges .. .. .			3	14 10				
Finance Act, 1932 (No. 2), section 5 (2)—								
Interest recouped to Consolidated Fund .. .. .			1,225	0 0			4,220	3 11
Balance, 31st March, 1937—								
Cash .. .. .			1,399	0 6				
Investments .. .. .			20,900	0 0			22,299	0 6
					26,519	4 5	26,519	4 5
<b>GOLD DUTY SUSPENSE ACCOUNT.</b>								
Balance, 1st April, 1936—								
Ohinemuri County .. .. .	1,010	1 8						
Waihi Borough .. .. .	200	2 8			1,210	4 4		
Amounts retained from Gold Duty towards satisfaction of charge under section 18 of Waihou and Ohinemuri Rivers Improvement Act, 1910—								
Ohinemuri County .. .. .	891	10 10						
Waihi Borough .. .. .	1,439	16 0			2,331	6 10		
Payment to local body of amount retained in excess of requirements—								
Ohinemuri County .. .. .			283	9 10				
Transfer to Consolidated Fund in terms of Finance Act, 1930 (No. 2), section 16 (2)—								
Ohinemuri County .. .. .			726	11 10			1,210	4 4
Waihi Borough .. .. .			200	2 8				
Balance, 31st March, 1937—								
Ohinemuri County .. .. .			891	10 10				
Waihi Borough .. .. .			1,439	16 0			2,331	6 10
					3,541	11 2	3,541	11 2

## PUBLIC ACCOUNTS, 1936-1937.

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.
<b>GREYMOUTH AND HOKITIKA HIGH SCHOOL ACTS, 1883.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	234	18 0	..	..
Rents .. .. .	324	0 8	..	..	324	0 8	..	..
Section 50 (3), Finance Act, 1932— Payments to Consolidated Fund under section 31, Education Reserves Act, 1928— Subsections (1) and (2)—Administration expenses .. .. .	..	..	17	5 6	..	..	..	..
Section 50 (1), Finance Act, 1932— Refund to Consolidated Fund in respect of amounts expended under section 29, Education Reserves Act, 1928— Principal .. .. .	..	..	400	0 0	..	..	431	7 11
Interest .. .. .	..	..	14	2 5	..	..	127	10 9
Balance, 31st March, 1937 .. .. .	..	..	..	..	558	18 8	558	18 8
<b>HAWKE'S BAY EARTHQUAKE RELIEF FUND.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	4	10 3	..	..
Payment to Public Trustee for investment .. .. .	..	..	4	10 3	..	..	4	10 3
					4	10 3	4	10 3
<b>HONEY-EXPORT CONTROL ACT, 1924.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	1	12 10	..	..
Levy on export .. .. .	453	1 3	..	..	453	1 3	..	..
Payments to Board .. .. .	..	..	396	11 9	..	..	417	9 4
Transfer to Vote "Customs"—Cost of collecting, &c. .. .. .	..	..	20	17 7	..	..	37	4 9
Balance, 31st March, 1937 .. .. .	..	..	..	..	454	14 1	454	14 1
<b>HOSPITALS AND CHARITABLE INSTITUTIONS ACT, 1926.</b>								
Balance, 1st April, 1936— Auckland Hospital Board .. .. .	23	17 4	..	..	34	9 1	..	..
Marlborough Hospital Board .. .. .	5	3 5	..	..	..	..	..	..
Waikato Hospital Board .. .. .	5	8 4	..	..	..	..	..	..
Rates collected— Auckland Hospital Board .. .. .	9	2 5	..	..	593	4 10	..	..
Marlborough Hospital Board .. .. .	218	19 9	..	..	..	..	535	18 6
Waikato Hospital Board .. .. .	365	2 8	..	..	..	..	..	..
Payments to Hospital Boards— Auckland Hospital Board .. .. .	..	..	32	19 9	..	..	..	..
Marlborough Hospital Board .. .. .	..	..	165	12 4	..	..	..	..
Waikato Hospital Board .. .. .	..	..	282	6 5	..	..	..	..
Transfer to Vote "Valuation" for cost of levying rates— Marlborough Hospital Board .. .. .	..	..	5	0 0	..	..	91	15 5
Waikato Hospital Board .. .. .	..	..	50	0 0	..	..	..	..
Balance, 31st March, 1937— Marlborough Hospital Board .. .. .	..	..	53	10 10	..	..	..	..
Waikato Hospital Board .. .. .	..	..	38	4 7	..	..	..	..
					627	13 11	627	13 11

## PUBLIC ACCOUNTS, 1936-1937.

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.
<b>HUNTER SOLDIERS' ASSISTANCE TRUST ACCOUNT.</b>								
Balance, 1st April, 1936—								
Cash .. .. .	478	2 3						
Investments .. .. .	3,235	0 0						
					3,713	2 3		
Rents .. .. .	859	1 0						
Repayment of advances .. .. .	1,071	11 2						
Interest on advances .. .. .	196	16 9						
Interest on investments .. .. .	100	10 4						
					2,227	19 3		
Hunter Gift for the Settlement of Discharged Soldiers Act, 1921—								
Section 6 (a), expenses .. .. .			75	0 9				
Section 6 (b), advances .. .. .			888	3 10				
Section 6 (b), grants .. .. .			1,660	10 0			2,623	14 7
Balance, 31st March, 1937—								
Cash .. .. .			1,317	6 11				
Investments .. .. .			2,000	0 0			3,317	6 11
					5,941	1 6	5,941	1 6
<b>IMMIGRATION RESTRICTION ACT, 1908.</b>								
Balance, 1st April, 1936 .. .. .								
Deposits made by aliens .. .. .	5,500	0 0			1,780	0 0		
					5,500	0 0		
Repayments to aliens .. .. .			2,720	0 0			2,720	0 0
							4,560	0 0
Balance, 31st March, 1937 .. .. .								
					7,280	0 0	7,280	0 0
<b>IMPERIAL PENSIONS.</b>								
Balance, 1st April, 1936 .. .. .								
Amounts received from Imperial Government for payment of pensions, &c. .. .. .	169,500	0 0			34,440	6 6		
Exchange .. .. .	40,680	0 0						
					210,180	0 0		
Pensions, &c., paid in New Zealand .. .. .			201,372	0 4				
Commission transferred to Vote "Pensions" .. .. .			3,367	6 11				
Commission paid to Post Office .. .. .			1,124	9 3				
							205,863	16 6
Balance, 31st March, 1937 .. .. .								
							38,756	10 0
					244,620	6 6	244,620	6 6
<b>INTEREST ON CASH BALANCE INVESTMENTS ACCOUNT.</b>								
Balance, 1st April, 1936 .. .. .								
Interest on investments in London .. .. .	4,220	0 6			221	4 1		
Interest on investments in New Zealand .. .. .	137	5 2						
					4,357	5 8		
Amounts credited to Ordinary Revenue Account .. .. .			2,302	8 8				
Amounts credited to other accounts .. .. .			1,584	7 10				
Amounts paid to the State Advances Office .. .. .			0	2 4				
							3,886	18 10
Balance, 31st March, 1937 .. .. .								
							691	10 11
					4,578	9 9	4,578	9 9

## PUBLIC ACCOUNTS, 1936-1937.

## 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.
<b>KAURI-GUM INDUSTRY ACCOUNT.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	747	2 9	..	..
Miscellaneous receipts .. .. .	76	17 9	..	..	76	17 9	..	..
Expenditure under Finance Act, 1933 (No. 2), section 23 (3) .. .. .	..	..	84	3 6	..	..	84	3 6
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	739	17 0
					824	0 6	824	0 6
<b>KING GEORGE V MEMORIAL FUND DEPOSIT ACCOUNT.</b>								
Donations .. .. .	49	19 9	..	..	49	19 9	..	..
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	49	19 9
					49	19 9	49	19 9
<b>MEAT-EXPORT CONTROL ACT, 1921-22.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	2,594	16 2	..	..
Levy on export .. .. .	46,756	5 6	..	..	46,756	5 6	..	..
Payments to Board .. .. .	..	..	46,308	11 11	..	..	46,776	3 4
Transfer to Vote "Customs"—Cost of collecting, &c. .. .. .	..	..	467	11 5	..	..	2,574	18 4
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	..	..
					49,351	1 8	49,351	1 8
<b>MINING ACT, 1926.</b>								
Balance, 1st April, 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	..	..	..	..	..	..
Goldfields revenue received under section 25 (c), Mining Act, 1926, payable to Native and European owners, and special endowments—					1,145	4 4	..	..
Section 447 (5), Mining Act, 1926—								
Thames and Coromandel Native Account	114	14 5	..	..	..	..	..	..
Thames and Coromandel European Account .. .. .	62	15 5	..	..	..	..	..	..
Section 6, Thames Boys' and Girls' High School Act, 1878—								
Thames High School .. .. .	28	1 4	..	..	..	..	..	..
Section 7, Greymouth Harbour Board Act, 1884—								
Greymouth Harbour Board .. .. .	23	17 0	..	..	..	..	..	..
Revenues paid over under section 447 (5), Mining Act, 1926, to—					229	8 2	..	..
Waikato-Maniapoto District Maori Land Board, in terms of section 544 of the Native Land Act, 1931—								
Thames and Coromandel Native Account European owners—	..	..	1,097	17 3	..	..	..	..
Thames and Coromandel European Account .. .. .	..	..	41	16 0	..	..	..	..
Section 6, Thames Boys' and Girls' High School Act, 1878—								
Thames High School .. .. .	..	..	45	0 1	..	..	..	..
Section 7, Greymouth Harbour Board Act, 1884—								
Greymouth Harbour Board .. .. .	..	..	12	18 9	..	..	1,197	12 1
Balance, 31st March, 1937—								
Thames and Coromandel Native Account	..	..	107	17 7	..	..	..	..
Thames and Coromandel European Account	..	..	48	3 3	..	..	..	..
Thames High School .. .. .	..	..	4	1 4	..	..	..	..
Greymouth Harbour Board .. .. .	..	..	16	18 3	..	..	177	0 5
					1,374	12 6	1,374	12 6

## PUBLIC ACCOUNTS, 1936-1937.

## 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.
<b>MISCELLANEOUS.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	37,089	9 9	..	..
Receipts .. .. .	3,316,540	3 4	..	..	3,316,540	3 4	..	..
Payments .. .. .	..	..	3,329,449	2 0	..	..	3,329,449	2 0
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	24,180	11 1
					3,353,629	13 1	3,353,629	13 1
<b>MONEY-ORDER SETTLEMENT ACCOUNT.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	4,707	2 10	..	..
Amounts received for settlement of money-order transactions on behalf of the Post Office .. .. .	85,529	1 10	..	..	85,529	1 10	..	..
Payments .. .. .	..	..	66,877	13 4	..	..	66,877	13 4
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	23,358	11 4
					90,236	4 8	90,236	4 8
<b>MOUMAHAKI ENDOWMENT.</b>								
<i>Revenue Account.</i>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	74	1 0	..	..
Reserves and other Lands Disposal and Public Bodies Empowering Act, 1924, section 130—	..	..	..	..	..	..	..	..
Rents from leases .. .. .	632	8 11	..	..	..	..	..	..
Interest on investments .. .. .	34	0 0	..	..	666	8 11	..	..
Refund to Vote "Agriculture" of expenditure on agricultural instruction chargeable against the endowment—	..	..	..	..	..	..	..	..
Section 130 (3), Reserves, &c., Act, 1924 ..	..	..	700	0 0	..	..	..	..
Administration expenses under Land Laws Amendment Act, 1927, section 4 ..	..	..	31	12 5	..	..	731	12 5
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	8	17 6
					740	9 11	740	9 11
<b>NAVY OFFICE DEPOSIT ACCOUNT.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	3,737	8 3	..	..
Fees held on behalf of Postmaster—	..	..	..	..	..	..	..	..
General for radiograms transmitted through Admiralty Wireless Station at Portishead ..	270	5 6	..	..	..	..	..	..
Remittances from officers and ratings of the New Zealand Division of the Royal Navy—	..	..	..	..	..	..	..	..
H.M.S. "Achilles" .. .. .	6,670	11 6	..	..	..	..	..	..
H.M.S. "Diomedes" .. .. .	1,460	3 9	..	..	..	..	..	..
H.M.S. "Dunedin" .. .. .	7,906	11 2	..	..	..	..	..	..
H.M.S. "Philomel" .. .. .	3,434	9 6	..	..	..	..	..	..
Lodgments to Naval Savings-bank Account by officers and ratings of the New Zealand Division of the Royal Navy—	..	..	..	..	..	..	..	..
H.M.S. "Achilles" .. .. .	30	0 0	..	..	..	..	..	..
H.M.S. "Dunedin" .. .. .	656	19 11	..	..	20,429	1 4	..	..
Fees paid to Postmaster-General for radiograms transmitted through Admiralty Wireless Station at Portishead ..	..	..	160	6 4	..	..	..	..
Remittances from officers and ratings of the New Zealand Division of the Royal Navy, paid through the Admiralty—	..	..	..	..	..	..	..	..
H.M.S. "Achilles" .. .. .	..	..	5,104	4 6	..	..	..	..
H.M.S. "Diomedes" .. .. .	..	..	3,265	15 1	..	..	..	..
H.M.S. "Dunedin" .. .. .	..	..	8,059	15 4	..	..	..	..
H.M.S. "Philomel" .. .. .	..	..	3,999	16 6	..	..	..	..
Withdrawals from Naval Savings-bank Account by officers and ratings of the New Zealand Division of the Royal Navy—	..	..	..	..	..	..	..	..
H.M.S. "Achilles" .. .. .	..	..	30	0 0	..	..	21,320	6 3
H.M.S. "Dunedin" .. .. .	..	..	700	8 6	..	..	2,846	3 4
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	..	..
					24,166	9 7	24,166	9 7

## PUBLIC ACCOUNTS, 1936-1937.

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.
<b>NELSON RIFLE PRIZE FUND.</b>								
Balance, 1st April, 1936—								
Cash .. .. .	88	3 6						
Investments .. .. .	1,000	0 0			1,088	3 6		
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 .. .. .			19	10 0			19	10 0
Balance, 31st March, 1937—								
Cash .. .. .			108	2 4				
Investments .. .. .			1,000	0 0			1,108	2 4
					1,127	12 4	1,127	12 4
<b>NEW ZEALAND REPARATION ESTATES.</b>								
Balance, 1st April, 1936 .. .. .					57	15 11		
Amounts received at Apia, to be repaid at Wellington .. .. .	457	10 9			457	10 9		
Amounts repaid at Wellington .. .. .			282	13 0			282	13 0
Balance, 31st March, 1937 .. .. .							232	13 8
					515	6 8	515	6 8
<b>NEW ZEALAND UNIVERSITY ENDOWMENT, WESTLAND.</b>								
Balance, 1st April, 1936—								
Cash .. .. .	1,056	10 8						
Investments .. .. .	2,300	0 0			3,356	10 8		
Rents from lands reserved under the University Endowment Act, 1868, for disposal under section 35 of the New Zealand University Act, 1908 .. .. .	104	2 6						
Interest on investments .. .. .	92	0 0			196	2 6		
Administration expenses under—								
New Zealand University Act, 1908, sections 34 and 35 .. .. .			4	18 9			4	18 9
Balance, 31st March, 1937—								
Cash .. .. .			1,247	14 5				
Investments .. .. .			2,300	0 0			3,547	14 5
					3,552	13 2	3,552	13 2
<b>NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL.</b>								
Balance, 1st April, 1936—								
Cash .. .. .	3,101	14 5						
Investments .. .. .	8,500	0 0			11,601	14 5		
Receipts from lands under Reserves and Crown Lands Disposal and Enabling Act 1896, section 8, and Waimate Agricultural Reserve Dairy School Act, 1906—Rents .. .. .	165	17 6						
Interest on investments .. .. .	340	0 0			505	17 6		
Administration expenses under Land Laws Amendment Act, 1927, section 4 .. .. .			8	5 11				
Expenditure under section 17, Reserves and other Lands Disposal Act, 1931—Cost of planting shelter-belt .. .. .			2	0 0				
Transfer to Vote "Agriculture," being recovery of grant to the Dairy Research Institute .. .. .			497	11 7			507	17 6
Balance, 31st March, 1937—								
Cash .. .. .			3,099	14 5				
Investments .. .. .			8,500	0 0			11,599	14 5
					12,107	11 11	12,107	11 11

## PUBLIC ACCOUNTS, 1936-1937.

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.
<b>OFFICIAL ASSIGNEES' BALANCES.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	15,805	18 6	..	..
Excess funds lodged to Public Account by Official Assignees .. .. .	3,800	0 0	..	..	3,800	0 0	..	..
Repayments to Official Assignees .. .. .	..	..	8,934	18 6	..	..	8,934	18 6
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	10,671	0 0
					19,605	18 6	19,605	18 6
<b>ORCHARD-TAX ACT, 1927.</b>								
Balance, 1st April, 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	..	..	..	..	..	..
Section 3, tax levied for general purposes .. .. .	2,153	13 6	..	..	1,440	12 1	..	..
Section 4, tax levied for protection from fireblight—								
Christchurch .. .. .	56	0 10	..	..	..	..	..	..
Gisborne .. .. .	12	16 0	..	..	..	..	..	..
Marlborough .. .. .	22	13 9	..	..	..	..	..	..
Rangiora .. .. .	10	19 0	..	..	..	..	..	..
Waimea .. .. .	2	8 5	..	..	..	..	..	..
Section 6, expenses of collection and administration transferred to Vote "Agriculture"—					2,258	11 6	..	..
Tax levied for general purposes .. .. .	..	..	545	9 7	..	..	..	..
Tax levied for protection from fireblight—								
Christchurch .. .. .	..	..	15	18 6	..	..	..	..
Marlborough .. .. .	..	..	2	7 6	..	..	..	..
Waimea .. .. .	..	..	2	7 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" .. .. .	..	..	829	11 4	..	..	..	..
Section 8, fireblight—								
Payments to Fireblight Committees—								
Christchurch .. .. .	..	..	48	1 2	..	..	..	..
Marlborough .. .. .	..	..	17	12 3	..	..	..	..
Waimea .. .. .	..	..	8	17 9	..	..	..	..
Balance, 31st March, 1937—							2,320	5 7
Tax levied for general purposes .. .. .	..	..	1,309	13 10	..	..	..	..
Tax levied for protection from fireblight—								
Christchurch .. .. .	..	..	26	2 2	..	..	..	..
Gisborne .. .. .	..	..	12	16 0	..	..	..	..
Marlborough .. .. .	..	..	19	7 0	..	..	..	..
Rangiora .. .. .	..	..	10	19 0	..	..	..	..
					..	..	1,378	18 0
					3,699	3 7	3,699	3 7
<b>PAYMENTS THROUGH THE HIGH COMMISSIONER.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	7,705	3 6	..	..
Amounts remitted to the High Commissioner for payment on behalf of various persons ..	791,430	8 11	..	..	791,430	8 11	..	..
Payments by the High Commissioner .. .. .	..	..	592,904	12 5	..	..	592,904	12 5
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	206,231	0 0
					799,135	12 5	799,135	12 5
<b>PROMOTION OF HEALTH FUND.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	297	14 6	..	..
Receipts from sale of Charity stamps .. .. .	7,678	13 3	..	..	..	..	..	..
Donations .. .. .	884	15 7	..	..	8,563	8 10	..	..
Transfer to Vote "Health" under section 34 (3), Finance Act, 1929 .. .. .	..	..	8,477	2 3	..	..	8,477	2 3
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	384	1 1
					8,861	3 4	8,861	3 4



## PUBLIC ACCOUNTS, 1936-1937.

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.
<b>RECEIPTS BY THE HIGH COMMISSIONER FOR PAYMENT IN NEW ZEALAND.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	3,716	1 4	..	..
Amounts received by High Commissioner for payment to various persons and bodies ..	42,954	18 4	..	..	42,954	18 4	..	..
Payments in New Zealand .. .. .	..	..	45,751	14 8	..	..	45,751	14 8
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	919	5 0
					46,670	19 8	46,670	19 8
<b>REMITTANCES TO IMMIGRANTS.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	5	0 0	..	..
Amounts remitted to immigrants through the High Commissioner .. .. .	..	..	5	0 0	..	..	5	0 0
					5	0 0	5	0 0
<b>RESERVE BANK INVESTMENT ACCOUNT.</b>								
Balance, 1st April, 1936—								
Investments .. .. .	..	..	..	..	1,000,000	0 0	..	..
Investment of the amount payable to the Reserve Bank of New Zealand in terms of section 11, Reserve Bank of New Zealand Act, 1933, and section 3 (1) and (2), Reserve Bank of New Zealand Amendment Act, 1936 .. .. .	203,325	0 0	..	..	203,325	0 0	..	..
Balance, 31st March, 1937—								
Investments .. .. .	..	..	..	..	..	..	1,203,325	0 0
					1,203,325	0 0	1,203,325	0 0
<b>SAMOAN LOAN SINKING FUND ACCOUNT.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	4,037	17 1	..	..
Sinking Fund contribution from Samoan Treasury under—								
Finance Act, 1932 (No. 2), section 4 (2) (a) ..	2,725	16 0	..	..	..	..	..	..
Finance Act, 1932 (No. 2), section 4 (2) (b) ..	1,507	1 0	..	..	4,232	17 0	..	..
Finance Act, 1932 (No. 2), section 4— 4½-per-cent. loan issued under Finance Act, 1921-22, section 26— Redeemed and cancelled as from 19th February, 1937— To mature 19th March, 1937 .. .. .	..	..	8,270	0 0	..	..	8,270	0 0
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	0	14 1
					8,270	14 1	8,270	14 1
<b>SAMOAN NOTES SECURITY ACCOUNT.</b>								
Balance, 1st April, 1936—								
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, 1937—								
Investments .. .. .	..	..	..	..	..	..	32,000	0 0
					33,280	0 0	33,280	0 0

## PUBLIC ACCOUNTS, 1936-1937.

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, 1936—								
Cash .. .. .	14,212	11 11						
Investments .. .. .	17,045	0 0						
					31,257	11 11		
Amounts received on behalf of the Samoan Treasury .. .. .	12,682	16 8						
Interest on investments .. .. .	628	9 11						
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 .. .. .	34,500	0 0						
					49,091	6 7		
Payments made on behalf of the Samoan Treasury .. .. .			39,053	11 10				
Interest paid on loans from New Zealand Government .. .. .			5,597	13 6				
Sinking Fund Contribution on loans .. .. .			4,232	17 0				
							48,884	2 4
Balance, 31st March, 1937—								
Cash .. .. .			6,425	10 1				
Investments .. .. .			25,039	6 1				
							31,464	16 2
					80,348	18 6	80,348	18 6
STATE ADVANCES CORPORATION INVESTMENT ACCOUNT.								
Investment in terms of section 8, State Advances Corporation Act, 1934-35, and sections 6 and 7, State Advances Corporation Act, 1936 .. .. .	890,418	9 0			890,418	9 0		
Balance, 31st March, 1937—							890,418	9 0
Investments .. .. .								
					890,418	9 0	890,418	9 0
TARANAKI SCHOLARSHIPS ENDOWMENT ACCOUNT.								
Balance, 1st April, 1936 .. .. .					467	10 5		
Rents .. .. .	980	7 8			980	7 8		
Payments to Public Trustee in terms of section 22, New Zealand University Amendment Act, 1914 .. .. .			939	15 1				
Administration expenses under section 4, Land Laws Amendment Act, 1927, and section 31 (2), Land Laws Amendment Act, 1929 .. .. .			49	0 2				
							988	15 3
Balance, 31st March, 1937 .. .. .							459	2 10
					1,447	18 1	1,447	18 1
TAURANGA EDUCATIONAL ENDOWMENT RESERVES ACT, 1896.								
Rents .. .. .	214	12 6			214	12 6		
Transfer to Vote "Education" in terms of section 7, Tauranga Educational Endowment Reserves Act, 1896 .. .. .			214	12 6			214	12 6
					214	12 6	214	2 6
TRUSTEE ACT, 1908.								
Balance, 1st April, 1936 .. .. .					10,709	1 10		
Receipts under section 66 of the Act .. .. .	784	1 10			784	1 10		
Disbursements .. .. .			3,087	17 8			3,087	17 8
Balance, 31st March, 1937 .. .. .							8,405	6 0
(Details on separate statement.)					11,493	3 8	11,493	3 8

## PUBLIC ACCOUNTS, 1936-1937.

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.
<b>UNCLAIMED EARNINGS.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	719	13 9	..	..
Workmen's earnings unclaimed and paid to Public Account .. .. .	1,990	15 11	..	..	1,990	15 11	..	..
Amounts paid to claimants .. .. .	..	..	1,049	18 0	..	..	..	..
Amount transferred to Miscellaneous Revenue (unclaimed) .. .. .	..	..	592	12 7	..	..	1,642	10 7
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	1,067	19 1
					2,710	9 8	2,710	9 8
<b>UNPRESENTED CHEQUES.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	237	15 7	..	..
Cheques unrepresented and paid to Public Account .. .. .	332	16 8	..	..	332	16 8	..	..
Amounts paid to claimants .. .. .	..	..	77	5 8	..	..	..	..
Amount transferred to Miscellaneous Revenue (unclaimed) .. .. .	..	..	199	12 5	..	..	276	18 1
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	293	14 2
					570	12 3	570	12 3
<b>VICTORIA COLLEGE ENDOWMENTS DEPOSIT ACCOUNT.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	26	19 6	..	..
Rents under sections 38 and 39, Victoria College Act, 1905 .. .. .	29	2 6	..	..	29	2 6	..	..
Administration expenses under section 39, Victoria College Act, 1905 .. .. .	..	..	1	9 2	..	..	..	..
Payment to Victoria College .. .. .	..	..	26	19 6	..	..	28	8 8
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	27	13 4
					56	2 0	56	2 0
<b>WERAROA AGRICULTURAL ENDOWMENT ACCOUNT.</b>								
<i>Revenue Account.</i>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	4,778	7 7	..	..
Receipts under section 12, Reserves and other Lands Disposal Act, 1928—Rents .. .. .	1,620	11 5	..	..	1,644	11 5	..	..
Interest on investments .. .. .	24	0 0	..	..	..	..	..	..
Administration expenses under section 4, Land Laws Amendment Act, 1927 .. .. .	..	..	81	0 7	..	..	81	0 7
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	6,341	18 5
					6,422	19 0	6,422	19 0
<b>WHEAT RESEARCH LEVIES.</b>								
Balance, 1st April, 1936 .. .. .	..	..	..	..	748	12 8	..	..
Levies received pursuant to Finance Act, 1927 (No. 2), section 27 (1), for research in connection with wheat and flour .. .. .	2,761	17 4	..	..	2,761	17 4	..	..
Amount transferred to Vote "Scientific and Industrial Research" in terms of the Finance Act, 1927 (No. 2), section 27 (1) .. .. .	..	..	3,019	1 9	..	..	3,019	1 9
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	491	8 3
					3,510	10 0	3,510	10 0
<b>WOOL INDUSTRY PROMOTION ACT, 1936.</b>								
Levy on export .. .. .	11,739	16 4	..	..	11,739	16 4	..	..
Payments to committee .. .. .	..	..	7,378	6 11	..	..	..	..
Transfer to Vote "Customs." Cost of collection, &c. .. .. .	..	..	74	10 7	..	..	7,452	17 6
Balance, 31st March, 1937 .. .. .	..	..	..	..	..	..	4,286	18 10
					11,739	16 4	11,739	16 4

PUBLIC ACCOUNTS, 1936-1937.

STATEMENT of RECEIPTS and DISBURSEMENTS under the Trustee Act, 1908, to 31st MARCH, 1937, with Particulars of the BALANCE at CREDIT in the DEPOSIT ACCOUNT on that Date. (Published in Terms of Section 72 of the Trustee Act, 1908.)

RECEIPTS.		DISBURSEMENTS.		BALANCE at CREDIT	
1936. June 30 Sept. 8	£ s. d.	1936. July 30 August 26 1937. March 31	£ s. d.	£ s. d.	£ s. d.
Balance on 1st April, 1936	.. .. .	Estate of Michael McKey	.. .. .	1,124 12 8	.. .. .
Estate of George Brown	.. .. .	" T. Phillips	.. .. .	1,963 5 0	.. .. .
" George Baker	.. .. .	Balances on 31st March, 1937—			3,087 17 8
		Estate of Susan Smallwood	.. .. .	93 10 0	
		" J. Matheson and H. Gracie	.. .. .	414 3 3	
		" Mary McKay	.. .. .	43 3 10	
		" William Tattley	.. .. .	45 1 5	
		" 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 Thurlof Field	.. .. .	24 8 1	
		" Michael McKey	.. .. .	1,124 12 8	
		" Martha Robinson	.. .. .	38 17 11	
		" John Bealy	.. .. .	49 17 1	
		" Ernest Groome Gresham	.. .. .	23 1 8	
		" John Walsh and Bridget Walsh	.. .. .	199 2 11	
		" Bartholomew Hannan	.. .. .	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	
		" George Brown	.. .. .	46 10 8	
		" George Baker	.. .. .	737 11 2	
		" Moanatairi Extended Gold-mining Co.	.. .. .	16 7 8	
		" Direct Supply Co., Ltd., Auckland (in liquidation)	.. .. .	33 5 10	
		" Wellington-Manawatu Railway Co., Ltd.	.. .. .	95 9 8	
		" Ingletwood Oil-boring and Prospecting Co., Ltd.	.. .. .	21 5 0	
		" Southland Woollen Mills, Ltd. (in liquidation)	.. .. .	38 2 4	
		" William Baker Fisher Bush Nursing Fund Trust	.. .. .	417 9 11	
		Total	.. .. .	8,405 6 0	
		Total	.. .. .	£11,493 3 8	

## PUBLIC ACCOUNTS, 1936-1937.

## PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

	£	s.	d.	£	s.	d.	£	s.	d.
<b>DEFENCE DEPARTMENT :—</b>									
Sale of—									
Land .. .. .	54	0	11						
Surplus and obsolete stores .. .. .	1	0	0						
							55	0	11
<b>DEPARTMENT OF LABOUR :—</b>									
Recovery of immigration passage-money .. .. .							146	0	3
<b>DEPARTMENT OF LANDS AND SURVEY :—</b>									
Recovery of Native Land Settlement expenditure—									
Survey liens .. .. .	8,426	16	11						
Repayment of advances in respect of village-homestead settlement lands .. .. .	198	0	5						
Sale of land and buildings .. .. .	9	12	6						
							8,634	9	10
<b>MINES DEPARTMENT :—</b>									
Instalment on loan to Thames Borough Council on account of pumping plant .. .. .							17	7	5
<b>NATIVE DEPARTMENT :—</b>									
Repayment of advances—									
To Maori Land Boards, under section 340, Native Land Act, 1931 .. .. .	40	8	9						
To Maori Land Boards, under section 522 (7), Native Land Act, 1931 .. .. .	400	0	0						
To Native Trustee, under section 521, Native Land Act, 1931 .. .. .	2,812	3	6						
Repayment of cost of surveys made for Maori Purposes Fund Board .. .. .	3	17	0						
Sale of surplus and obsolete stores .. .. .	166	19	0						
							3,423	8	3
<b>PUBLIC WORKS DEPARTMENT :—</b>									
Allocation of general "departmental" administration expenditure in accordance with Cabinet decision—									
For the year 1935-36—									
Electric Supply Account .. .. .	17,709	0	0						
Contribution towards cost of Waitangi Wharf, Chatham Islands .. .. .	2	5	0						
Instalments on loans to—									
Eastbourne Borough Council .. .. .	130	7	3						
Inter-Wanganui River Board .. .. .	100	0	0						
Otanomomo River Board .. .. .	42	15	11						
Taieri River Trust .. .. .	456	16	4						
Taupiri Drainage Board .. .. .	87	6	9						
Sale of—									
Land and buildings .. .. .	5,373	15	0						
Surplus and obsolete stores .. .. .	451	13	6						
							24,353	19	9
							£36,630	6	5

## PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

STATEMENT of IMPRESTS of the PUBLIC WORKS FUND (GENERAL PURPOSES ACCOUNT) OUTSTANDING as at the 31st MARCH, 1937, showing the SERVICES for which they were issued.

	£	s.	d.
<b>PUBLIC WORKS FUND :—</b>			
<b>General Purposes Account—</b>			
Vote			
—Railway-construction .. .. .		0	16 2
—Railways Improvements and Additions to Open Lines .. .. .		0	7 10
—Roads, &c. .. .. .	1,365	3	8
—Telegraph Extension .. .. .	26,713	14	8
—Swamp Land Drainage .. .. .	647	0	10
—Native Land Settlement .. .. .	65	0	5
			£28,792 3 7

## PUBLIC WORKS FUND.—ELECTRIC SUPPLY ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

	£	s.	d.
<b>PUBLIC WORKS FUND :—</b>			
<b>Electric Supply Account—</b>			
Sale of land .. .. .	92	9	9
	£92	9	9

## PUBLIC ACCOUNTS, 1936-1937.

## LAND FOR SETTLEMENTS ACCOUNT.

DETAIL STATEMENT of the RECEIPTS of LAND FOR SETTLEMENTS ACCOUNT for the YEAR ended 31st March, 1937.

SALES AND CAPITAL RECEIPTS :—	£	s. d.	£	s. d.
<i>Sales of Land—</i>				
Estates .. .. .	78,712	6 6		
Hutt Valley Lands Settlement Act, 1925, Section 11 (1) .. .. .	8,662	3 3		
Land Laws Amendment Act, 1929, Section 8 (1)—Receipts from land developed under Section 6 of the Act .. .. .	2,482	1 11		
Land Act, 1924, Section 208—Capital value of land .. .. .	3,345	8 6		
Land Act, 1924, Section 20—Crown lands .. .. .	98,601	14 4		
Land Act, 1924, Section 302 (10)—Land excluded from the National Endowment .. .. .	14,254	9 4		
<i>Repayment of Advances,—</i>				
Deteriorated Lands Act, 1925, Section 12 (5) .. .. .	1,475	17 11		
Land Laws Amendment Act, 1929—				
Section 8 (1)—				
Receipts in respect of advances under Section 7 of the Act .. .. .	13,301	11 7		
Section 16—				
Receipts in respect of advances under Section 14 of the Act .. .. .	930	3 5		
Land for Settlements Act, 1925, Section 47—Finance Act, 1932 (No. 2), Section 14 .. .. .	37	2 2		
			221,802	18 11
<i>RENTS AND INTEREST :—</i>				
<i>Rents, &amp;c.,—</i>				
Receipts derived from estates—				
Rents .. .. .	440,086	9 2		
Interest on sales .. .. .	21,280	13 9		
Hutt Valley Lands Settlement Act, 1925, Section 11 (1)—				
Rents .. .. .	120	14 8		
Interest on sales .. .. .	5,617	3 11		
Land Laws Amendment Act, 1929—				
Section 8 (1)—				
Receipts from lands developed under Section 6 of the Act—				
Rents .. .. .	4,177	11 4		
Interest on sales .. .. .	651	2 5		
Interest on Advances,—				
Deteriorated Lands Act, 1925, Section 12 (5) .. .. .	365	15 9		
Land Laws Amendment Act, 1929—				
Section 8 (1)—				
Receipts in respect of advances under Section 7 of the Act .. .. .	7,005	5 8		
Section 16—				
Receipts in respect of advances under Section 14 of the Act .. .. .	1,236	12 10		
Land for Settlements Act, 1925, Section 47—				
Finance Act, 1932 (No. 2), Section 14 .. .. .	152	1 4		
			480,693	10 10
<i>SALES OF PRODUCE, LIVE-STOCK, AND MISCELLANEOUS RECEIPTS :—</i>				
<i>Estates,—</i>				
Seasonal farming receipts .. .. .	12,578	15 0		
Miscellaneous .. .. .	646	16 2		
<i>Land Laws Amendment Act, 1929,—</i>				
Section 6—				
Seasonal farming receipts .. .. .	23,996	19 10		
Miscellaneous receipts .. .. .	2,609	11 4		
Section 13—				
Seasonal farming receipts .. .. .	47,852	18 4		
Miscellaneous receipts .. .. .	13,375	10 9		
			101,060	11 5
<i>FINANCE ACT, 1932, SECTION 11 (2) (a) :—</i>				
Receipts from Hutt Valley Settlement Lands applied towards purchase-money expended for the acquisition of land subject to the Hutt Valley Lands Settlement Act, 1925, or in respect of the preparation of the land for disposal .. .. .			14,251	15 8
<i>RECOVERIES ON ACCOUNT OF EXPENDITURE OF PREVIOUS YEARS</i> .. .. .			87	0 0
<i>INTEREST ON INVESTMENTS</i> .. .. .			5,657	4 5
<b>Total</b> .. .. .			<b>£823,553</b>	<b>1 3</b>

## PUBLIC ACCOUNTS, 1936-1937.

DETAIL STATEMENT of the DISBURSEMENTS of LAND FOR SETTLEMENTS ACCOUNT for the YEAR ended 31st March, 1937.

VOYE :—	£	s.	d.	£	s.	d.
Land for Settlements .. .. .	..			169,888	0	3
<b>INTEREST AND OTHER CHARGES ON LOANS AND CAPITAL LIABILITY,—</b>						
Land Laws Amendment Act, 1926, Section 13,—						
Interest on amount paid into Land for Settlements Account as capital proceeds from sale of Crown Lands .. .. .	34,062	5	2			
Land Laws Amendment Act, 1929, Section 47—						
Interest on Crown lands declared to be subject to the Land for Settlements Act, 1925, and the former Land for Settlements Acts .. .. .	8,477	12	0			
Land Laws Amendment Act, 1930, Section 13—						
Interest on National Endowment Trust moneys paid to Consolidated Fund Finance Act, 1930 (No. 2), Section 19 (4)—	3,149	5	1			
Interest on Cheviot Estate accumulated funds paid to Consolidated Fund Finance Act, 1932 (No. 2), Section 5 (2)—	18,534	3	0			
Transfer to Consolidated Fund in respect of interest payable on capital liability .. .. .	420,913	0	10			
New Zealand Loans Act, 1932—						
Section 24 (2)—						
Recoupment to Consolidated Fund of management charges of New Zealand Government securities .. .. .	1,546	11	3			
Section 61 (3)—						
Charges and expenses of raising loans—						
Issues in renewal and conversion .. .. .	2,520	13	2			
Section 62 (4)—						
Recoupment of Stamp Duty on Transfers of 4½ per cent. 1944 Stock ..	14	2	5			
				489,217	12	11
<b>EXPENDITURE CHARGED ON PROCEEDS OF SALES OF LANDS,—</b>						
<i>Crown Lands—Sales under Land Act, 1924, Section 20—</i>						
Land Act, 1924, Section 139—						
“Thirds” and “Fourths” paid to Local Bodies’ Deposit Account from proceeds of sales of Crown lands .. .. .	39	0	8			
Land Laws Amendment Act, 1927, Section 20—						
Discharged Soldiers Settlement Act, 1923, Section 20 (5)—						
Payment to Discharged Soldiers Settlement Account in respect of amount added to Capital Value .. .. .	378	5	1			
Reserves and other Lands Disposal Act, 1934, Section 14 (2)—						
Purchase of land for Public Domain from proceeds of realization of Reserves in the Fendalton Riding of the Waimairi County .. .. .	67	0	0			
Finance Act, 1932 (No. 2), Section 6—						
Transfer to Discharged Soldiers Settlement Account of advances on Whangamomona Demonstration Farm .. .. .	1,754	16	8			
Finance Act, 1931 (No. 4), Section 24 (1)—						
Payment to Public Works Fund of value of lands set aside or acquired for the purposes of the Post and Telegraph Department but no longer required for such purpose .. .. .	2,032	14	0			
Native Purposes Act, 1934, Section 3 (2)—						
Acquisition of Native land .. .. .	123	5	5			
Land Laws Amendment Act, 1930, Section 15 (3)—						
Land for Settlements Act, 1925, Section 49 (1)—						
Settlement lands converted into ordinary Crown lands .. .. .	4,152	16	3			
				8,547	18	1
<i>National Endowment Lands—Sales under Land Act, 1924, Section 302 (10)—</i>						
Land Act, 1924, Section 139—						
“Thirds” and “Fourths” paid to Local Bodies’ Deposit Account from proceeds sale of National Endowment lands .. .. .	..				42	7 8
Total .. .. .	..			£667,695	18	11

## PUBLIC ACCOUNTS, 1936-1937.

DETAILED STATEMENT of the RECEIPTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31st MARCH, 1937.

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932 :—						
Section 14,—						
Securities issued in conversion of Loans—						
Debtures—						
Ordinary Revenue Account—War Expenses—						
To mature 15th July, 1941 .. .. .	214,000	0	0			
Ordinary Revenue Account—Westport Harbour						
To mature 15th July, 1941 .. .. .	100	0	0			
Public Works Fund—General Purposes Account—						
To mature 15th January, 1957 .. .. .	463,800	0	0			
				677,900	0	0
Stock—						
Ordinary Revenue Account—Reserve Bank of New Zealand—						
To mature 1st April, 1946 .. .. .	20,000	0	0			
Ordinary Revenue Account—State Advances Corporation of New Zealand—						
To mature 1st April, 1946 .. .. .	5,000	0	0			
Ordinary Revenue Account—Defence and Maori Wars—						
To mature 15th July, 1941 .. .. .	318,833	18	7			
Ordinary Revenue Account—Maori Land Settlement—						
To mature 15th July, 1941 .. .. .	3,750	0	0			
Ordinary Revenue Account—Mining Advances—						
To mature 15th July, 1941 .. .. .	2,510	0	0			
Ordinary Revenue Account—New Zealand Debt Conversion Act, 1932-33—						
To mature 15th July, 1941 .. .. .	4,105	15	7			
Ordinary Revenue Account—Revenue Deficiencies—						
To mature 15th July, 1941 .. .. .	12,675	12	9			
Ordinary Revenue Account—War Expenses—						
To mature 15th July, 1941 .. .. .	2,463,024	5	5			
Public Works Fund—General Purposes Account—						
To mature 15th July, 1941 .. .. .	1,052,735	7	8			
To mature 1st July, 1952-55 .. .. .	2,115,357	13	9			
To mature 15th January, 1957 .. .. .	1,320,189	12	4			
To mature 15th August, 1957 .. .. .	179,300	0	0			
Public Works Fund—Electric Supply Account—						
To mature 1st July, 1952-55 .. .. .	1,884,642	6	3			
To mature 15th January, 1957 .. .. .	449,575	0	0			
To mature 15th August, 1957 .. .. .	230,000	0	0			
Discharged Soldiers Settlement Account—						
To mature 15th January, 1957 .. .. .	739,235	0	0			
Land for Settlements Account—						
To mature 15th January, 1957 .. .. .	1,319,855	0	0			
Main Highways Account—						
To mature 15th January, 1957 .. .. .	391,140	0	0			
State Advances Account—Settlers Branch—						
To mature 15th January, 1957 .. .. .	1,302,020	0	0			
State Advances Account—Workers Branch—						
To mature 15th January, 1957 .. .. .	1,272,230	0	0			
State Forests Account—						
To mature 15th January, 1957 .. .. .	313,795	0	0			
				15,399,974	12	4
Death Duty Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th July, 1941 .. .. .	2,770	0	0			
Public Works Fund—General Purposes Account—						
To mature 15th January, 1957 .. .. .	20,975	0	0			
				23,745	0	0
Treasury Bills—						
Public Works Fund—General Purposes Account—						
To mature 19th April, 1937 .. .. .				925,000	0	0
Securities issued to cover costs, charges, and expenses of paying off £1,869,988 9s. 9d. and renewing £4,000,000 6-per-cent. 1936-51 London Loan—						
Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th August, 1957 .. .. .	118,462	15	5			
Public Works Fund—General Purposes Account—						
To mature 15th August, 1957 .. .. .	429,152	6	5			
Public Works Fund—Electric Supply Account—						
To mature 15th August, 1957 .. .. .	80,097	6	0			
State Forests Account—						
To mature 15th August, 1957 .. .. .	434	15	9			
				628,147	3	7
Interest on overdue Instalments 1st July, 1952-55 3-per-cent. London Loan—						
Public Works Fund—General Purposes Account .. .. .	3	4	4			
Public Works Fund—Electric-supply Account .. .. .	2	17	4			
				6	1	8
Carried forward .. .. .				17,654,772	17	7



## PUBLIC ACCOUNTS, 1936-1937.

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

	£	s. d.	£	s. d.
Brought forward .. .. .			17,654,772	17 7
<b>NEW ZEALAND LOANS ACT, 1932—<i>continued.</i></b>				
<i>Section 14—continued.</i>				
Securities issued in renewal of Loans—				
Stock—				
Ordinary Revenue Account—Defence and Maori Wars—				
To mature 15th August, 1957 .. .. .	55,200	0 0		
Ordinary Revenue Account—War Expenses—				
To mature 15th August, 1957 .. .. .	4,025	0 0		
Public Works Fund—General Purposes Account—				
To mature 15th August, 1957 .. .. .	197,850	0 0		
Land for Settlements Account—				
To mature 15th August, 1957 .. .. .	18,900	0 0		
State Forests Account—				
To mature 15th August, 1957 .. .. .	12,030	0 0		
			288,005	0 0
<i>Section 15,—</i>				
Securities issued in conversion of Loans—				
Stock—				
Public Works Fund—Electric-supply Account—				
To mature 15th June, 1955 .. .. .	132,921	12 4		
State Advances Account—Settlers Branch—				
To mature 15th May, 1957 .. .. .	33,000	0 0		
			165,921	12 4
Securities issued to cover costs, charges, and expenses of conversion—				
Stock—				
Public Works Fund—Electric-supply Account—				
To mature 15th June, 1955 .. .. .	3,678	7 8		
State Advances Account—Settlers Branch—				
To mature 15th May, 1957 .. .. .	5,861	2 5		
			9,539	10 1
<i>Section 40 (6)—</i>				
Ordinary Stock issued in replacement of Death Duty Stock—				
Ordinary Revenue Account—War Expenses—				
To mature 15th January, 1940 .. .. .	450	0 0		
To mature 15th March, 1943 .. .. .	2,785	0 0		
To mature 15th February, 1946 .. .. .	740	0 0		
To mature 15th May, 1952 .. .. .	17,210	0 0		
Discharged Soldiers Settlement Account—				
To mature 15th June, 1955 .. .. .	6,430	0 0		
State Advances Account—Settlers Branch—				
To mature 15th April, 1949 .. .. .	1,455	0 0		
			29,070	0 0
<i>Section 57—</i>				
Stock issued in exchange for Debentures—				
Ordinary Revenue Account—War Expenses—				
To mature 15th January, 1940 .. .. .	19,945	0 0		
To mature 15th July, 1941 .. .. .	1,500	0 0		
To mature 15th February, 1946 .. .. .	43,080	0 0		
To mature 15th April, 1949 .. .. .	39,870	0 0		
To mature 15th June, 1955 .. .. .	39,210	0 0		
Public Works Fund—General Purposes Account—				
To mature 15th February, 1937 .. .. .	3,700	0 0		
To mature 15th November, 1941 .. .. .	21,600	0 0		
State Advances Account—Settlers Branch—				
To mature 1st February, 1951 .. .. .	1,000	0 0		
			169,905	0 0
Stock issued in exchange for Death Duty Stock—				
Ordinary Revenue Account—War Expenses—				
To mature 15th January, 1940 .. .. .	4,900	0 0		
To mature 15th March, 1943 .. .. .	4,015	0 0		
To mature 15th February, 1946 .. .. .	5,180	0 0		
To mature 15th May, 1952 .. .. .	9,645	0 0		
Discharged Soldiers Settlement Account—				
To mature 15th June, 1955 .. .. .	10,255	0 0		
State Advances Account—Settlers Branch—				
To mature 15th April, 1949 .. .. .	9,275	0 0		
			43,270	0 0
<b>NEW ZEALAND DEBT CONVERSION ACT, 1932-33 :—</b>				
<i>Section 12,—</i>				
Securities issued in Conversion—				
Stock—				
Ordinary Revenue Account—War Expenses—				
To mature 15th January, 1940 .. .. .	100	0 0		
Public Works Fund—General Purposes Account—				
To mature 15th January, 1940 .. .. .	100	0 0		
			200	0 0
<i>Section 16,—</i>				
Ordinary Stock issued in replacement of Tax-free Stock—				
Ordinary Revenue Account—War Expenses—				
To mature 15th May, 1952 .. .. .			2,935	0 0
Carried forward .. .. .			18,363,619	0 0

## PUBLIC ACCOUNTS, 1936-1937.

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

	£	s. d.	£	s. d.
Brought forward .. .. .			18,363,619	0 0
<b>FINANCE ACT, 1925, SECTION 13 :—</b>				
Amount received in respect of War Expenses to be applied in repayment of War Loans—				
<i>Subsection (2),—</i>				
Miscellaneous Receipts .. .. .			0	4 0
<i>Subsection (3),—</i>				
Repatriation receipts paid in by the State Advances Office .. .. .			2,875	8 3
<b>PUBLIC REVENUES ACT, 1926, SECTION 135 :—</b>				
<i>Subsection (2),—</i>				
Amount received on account of New Zealand's share of German Reparations .. .. .			2,012	16 3
<i>Subsection (4),—</i>				
Amount transferred from Ordinary Revenue Account for the redemption of loans :—				
Cold Storage Advances Account .. .. .	14,310	0 0		
Fruit Preserving Industry Account .. .. .	10,710	0 0		
General Purposes Relief Account .. .. .	30,000	0 0		
Main Highways Account .. .. .	11,095	3 0		
Amount received from Main Highways Account for redemption of Main Highways Loans .. .. .	93,567	0 0		
Amount received from State Advances Office for redemption of securities at or before maturity—				
Settlers Branch .. .. .	864,730	0 0		
Workers Branch .. .. .	108,920	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 .. .. .	30,020	8 10		
Amount received from Samoan Loan Sinking Fund Account for redemption before maturity of securities issued in respect of Samoan Loan Suspense Account .. .. .	8,270	0 0		
			1,171,622	11 10
<b>Total .. .. .</b>			<b>£19,540,130</b>	<b>0 4</b>

## PUBLIC ACCOUNTS, 1936-1937.

STATEMENT of the DISBURSEMENTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31ST MARCH, 1937.

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932 :—						
<i>Section 14.</i> —						
Securities converted—						
Debentures—						
Ordinary Revenue Account—Maori Land Settlement—						
To mature 15th January, 1940 .. .. .	1,175	0	0			
Ordinary Revenue Account—Mining Advances Account—						
To mature 15th January, 1940 .. .. .	670	0	0			
Ordinary Revenue Account—War Expenses—						
To mature 15th January, 1940 .. .. .	464,845	0	0			
Ordinary Revenue Account—Westport Harbour Account—						
To mature 15th January, 1940 .. .. .	100	0	0			
Public Works Fund—General Purposes Account—						
To mature 15th January, 1940 .. .. .	474,280	0	0			
Public Works Fund—Electric Supply Account—						
To mature 15th January, 1940 .. .. .	31,980	0	0			
Discharged Soldiers Settlement Account—						
To mature 15th January, 1940 .. .. .	40,630	0	0			
Land for Settlements Account—						
To mature 15th January, 1940 .. .. .	100,880	0	0			
Main Highways Account—						
To mature 15th January, 1940 .. .. .	25,800	0	0			
State Advances Account—Settlers Branch—						
To mature 15th January, 1940 .. .. .	66,700	0	0			
State Advances Account—Workers Branch						
To mature 15th January, 1940 .. .. .	112,085	0	0			
State Forests Account—						
To mature 15th January, 1940 .. .. .	30,340	0	0			
				1,349,485	0	0
Stock—						
Ordinary Revenue Account—Defence and Maori Wars—						
To mature 15th January, 1940 .. .. .	318,833	18	7			
Ordinary Revenue Account—Maori Land Settlement—						
To mature 15th January, 1940 .. .. .	2,575	0	0			
Ordinary Revenue Account—Mining Advances—						
To mature 15th January, 1940 .. .. .	1,840	0	0			
Ordinary Revenue Account—New Zealand Debt Conversion Act, 1932-33—						
To mature 15th January, 1940 .. .. .	4,105	15	7			
Ordinary Revenue Account—Reserve Bank of New Zealand—						
To mature 1st April, 1946 .. .. .	18,918	15	0			
Ordinary Revenue Account—Revenue Deficiencies—						
To mature 15th January, 1940 .. .. .	12,675	12	9			
Ordinary Revenue Account—State Advances Corporation of New Zealand—						
To mature 1st April, 1946 .. .. .	4,020	0	0			
Ordinary Revenue Account—War Expenses—						
To mature 15th January, 1940 .. .. .	2,184,319	5	5			
Public Works Fund—General Purposes Account—						
To mature 15th January, 1940 .. .. .	3,078,420	0	0			
To mature 1st August, 1936-51 .. .. .	2,294,657	13	9			
To mature 15th May, 1957 .. .. .	150,000	0	0			
To mature 15th July, 1959 .. .. .	80,000	0	0			
Public Works Fund—Electric Supply Account—						
To mature 15th January, 1940 .. .. .	417,595	0	0			
To mature 1st August, 1936-51 .. .. .	1,884,642	6	3			
Discharged Soldiers Settlement Account—						
To mature 15th January, 1940 .. .. .	698,605	0	0			
Land for Settlements Account—						
To mature 15th January, 1940 .. .. .	1,218,975	0	0			
Main Highways Account—						
To mature 15th January, 1940 .. .. .	365,340	0	0			
State Advances Account—Settlers Branch—						
To mature 15th January, 1940 .. .. .	1,235,320	0	0			
State Advances Account—Workers Branch—						
To mature 15th January, 1940 .. .. .	1,160,145	0	0			
State Forests Account—						
To mature 15th January, 1940 .. .. .	283,455	0	0			
				15,414,443	7	4
Death Duty Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th January, 1940 .. .. .				30,630	0	0
Treasury Bills—						
Public Works Fund—Electric Supply Account—						
To mature 31st March, 1937 .. .. .				230,000	0	0
Loans renewed at maturity—						
Debentures—						
Ordinary Revenue Account—Defence and Maori Wars—						
Matured 15th February, 1937 .. .. .	25,000	0	0			
Public Works Fund—General Purposes Account—						
Matured 15th February, 1937 .. .. .	23,000	0	0			
Land for Settlements Account—						
Matured 15th February, 1937 .. .. .	1,500	0	0			
				49,500	0	0
Carried forward .. .. .				17,074,058	7	4

## PUBLIC ACCOUNTS, 1936-1937.

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

	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	17,074,058	7	4
NEW ZEALAND LOANS ACT, 1932— <i>continued.</i>						
<i>Section 14—continued.</i>						
Loans renewed at maturity— <i>continued.</i>						
Stock—						
Ordinary Revenue Account—Defence and Maori Wars—						
Matured 15th February, 1937 .. .. .	30,200	0	0			
Public Works Fund—General Purposes Account—						
Matured 15th February, 1937 .. .. .	174,850	0	0			
Land for Settlements Account—						
Matured 15th February, 1937 .. .. .	17,400	0	0			
State Forests Account—						
Matured 15th February, 1937 .. .. .	12,030	0	0			
				234,480	0	0
Death Duty Stock matured under Section 40 (3)—						
Ordinary Revenue Account—War Expenses—						
To mature 15th March, 1943 .. .. .	2,010	0	0			
To mature 15th May, 1952 .. .. .	2,015	0	0			
				4,025	0	0
<i>Section 15.—</i>						
Securities converted—						
Debentures—						
Public Works Fund—Electric Supply Account—						
To mature 1st May, 1964 .. .. .	..	..	..	132,921	12	4
Stock—						
State Advances Account—Settlers Branch—						
To mature 1st February, 1951 .. .. .	..	..	..	33,000	0	0
Premiums on Conversion—						
Public Works Fund—Electric Supply Account .. .. .	3,678	7	8			
State Advances Account—Settlers Branch .. .. .	5,861	2	5			
				9,539	10	1
<i>Section 40 (6).—</i>						
Death Duty Stock replaced by ordinary Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th January, 1940 .. .. .	450	0	0			
To mature 15th March, 1943 .. .. .	2,785	0	0			
To mature 15th February, 1946 .. .. .	740	0	0			
To mature 15th May, 1952 .. .. .	17,210	0	0			
Discharged Soldiers Settlement Account—						
To mature 15th June, 1955 .. .. .	6,430	0	0			
State Advances Account—Settlers Branch—						
To mature 15th April, 1949 .. .. .	1,455	0	0			
				29,070	0	0
<i>Section 57.—</i>						
Securities exchanged for ordinary Stock—						
Debentures—						
Ordinary Revenue Account—War Expenses—						
To mature 15th January, 1940 .. .. .	19,945	0	0			
To mature 15th July, 1941 .. .. .	1,500	0	0			
To mature 15th February, 1946 .. .. .	43,080	0	0			
To mature 15th April, 1949 .. .. .	39,870	0	0			
To mature 15th June, 1955 .. .. .	39,210	0	0			
Public Works Fund—General Purposes Account—						
To mature 15th February, 1937 .. .. .	3,700	0	0			
To mature 15th November, 1941 .. .. .	21,600	0	0			
State Advances Account—Settlers Branch—						
To mature 1st February, 1951 .. .. .	1,000	0	0			
				169,905	0	0
Death Duty Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th January, 1940 .. .. .	4,900	0	0			
To mature 15th March, 1943 .. .. .	4,015	0	0			
To mature 15th February, 1946 .. .. .	5,180	0	0			
To mature 15th May, 1952 .. .. .	9,645	0	0			
Discharged Soldiers Settlement Account—						
To mature 15th June, 1955 .. .. .	10,255	0	0			
State Advances Account—Settlers Branch—						
To mature 15th April, 1949 .. .. .	9,275	0	0			
				43,270	0	0
Carried forward .. .. .	..	..	..	17,730,269	9	9

## PUBLIC ACCOUNTS, 1936-1937.

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

	£	s.	d.	£	s.	d.
Brought forward.. .. .	..	..	..	17,730,269	9	9
<b>NEW ZEALAND LOANS ACT, 1932—<i>continued.</i></b>						
<i>Section 58,—</i>						
Securities redeemed before maturity—						
Stock—						
Ordinary Revenue Account—Nauru and Ocean Islands—						
To mature 15th January, 1957 .. .. .	12,600	0	0			
To mature 15th August, 1957 .. .. .	8,640	0	0			
Samoan Loan Suspense Account—						
To mature 15th August, 1957 .. .. .	2,590	0	0			
To mature 15th December, 1958 .. .. .	5,680	0	0			
Main Highways Account—						
To mature 15th November, 1941 .. .. .	212,105	0	0			
To mature 15th May, 1957 .. .. .	93,160	0	0			
To mature 15th August, 1957 .. .. .	64,655	0	0			
To mature 15th July, 1959 .. .. .	250,000	0	0			
State Advances Account—Settlers Branch—						
To mature 15th February, 1958 .. .. .	88,084	16	4			
To mature 15th March, 1959 .. .. .	491,915	3	8			
				1,229,430	0	0
Securities redeemed at maturity—						
Debentures—						
State Advances Account—Settlers Branch—						
Matured 15th February, 1937 .. .. .	5,000	0	0			
State Advances Account—Workers Branch—						
Matured 15th February, 1937 .. .. .	34,500	0	0			
				39,500	0	0
Stock—						
Main Highways Account—						
Matured 15th February, 1937 .. .. .	21,150	0	0			
State Advances Account—Settlers Branch—						
Matured 1st February, 1936 .. .. .	700	0	0			
Matured 15th February, 1937 .. .. .	279,730	0	0			
State Advances Account—Workers Branch—						
Matured 15th February, 1937 .. .. .	74,420	0	0			
				376,000	0	0
<i>Section 61,—</i>						
Charges and Expenses of raising Loans—						
Issues in renewal and conversion—						
Public Works Fund—General Purposes Account .. .. .						
Public Works Fund—Electric Supply Account .. .. .	72,214	4	6			
	64,338	0	11			
				136,552	5	5
Finance Act, 1932, Section 55—						
Exchange on Remittances beyond New Zealand—						
Ordinary Revenue Account—War Expenses .. .. .						
Public Works Fund—General Purposes Account .. .. .	118,462	15	5			
Public Works Fund—Electric Supply Account .. .. .	356,941	6	3			
State Forests Account .. .. .	15,762	2	5			
	434	15	9			
				491,600	19	10
<b>NEW ZEALAND DEBT CONVERSION ACT, 1932-33 :—</b>						
<i>Section 12,—</i>						
Securities converted—						
Debentures—						
Ordinary Revenue Account—War Expenses—						
To mature 15th November, 1938 .. .. .	100	0	0			
Public Works Fund—General Purposes—						
To mature 1st September, 1937 .. .. .	100	0	0			
				200	0	0
<i>Section 16,—</i>						
Tax-free Stock replaced by ordinary Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th May, 1952 .. .. .	..	..	..	2,935	0	0
<b>WAR CREDITS APPLIED IN REDEMPTION OF LOANS IN TERMS OF THE FINANCE ACT, 1925, SECTION 13 (1) :—</b>						
Stock—						
Ordinary Revenue Account—War Expenses—						
Securities redeemed at maturity—						
Matured 15th February, 1937 .. .. .	..	..	..	4,100	0	0
Securities redeemed before maturity—						
To mature 15th January, 1940 .. .. .	26,955	14	7			
To mature 15th June, 1955 .. .. .	4,250	0	0			
				31,205	14	7
<b>REPARATION-MONEYS APPLIED IN REDEMPTION OF LOANS IN TERMS OF THE PUBLIC REVENUES ACT, 1926, SECTION 135 (3),—</b>						
Securities redeemed before maturity—						
Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 1st September, 1941 .. .. .	2,500	0	0			
To mature 15th June, 1955 .. .. .	5,900	0	0			
				8,400	0	0
Total .. .. .	..	..	..	£20,050,193	9	7

## PUBLIC ACCOUNTS, 1936-1937.

## EMPLOYMENT PROMOTION FUND.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

	£	s.	d.
Recovery of expenditure for relief of unemployed Maoris .. .. .	279	13	4
Repayment of Maori unemployment labour loans .. .. .	33	14	4
Sale of surplus and obsolete stores .. .. .	90	0	0
	£403	7	8

## LAND FOR SETTLEMENTS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

	£	s.	d.
Adjustment of expenditure under section 10, Native Land Amendment Act, 1932, in connection with acquisition of land .. .. .	87	0	0

## MAIN HIGHWAYS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

	£	s.	d.
Adjustment of subsidy on rates paid to local authorities under section 28, Finance Act, 1934 (No. 3), &c. .. .. .	121	17	0
Amount received from the Matakaoa County Council in reduction of advances made .. .. .	3,002	1	3
Sale of surplus and obsolete stores .. .. .	27	14	3
	£3,151	12	6

## PUBLIC ACCOUNTS, 1936-1937.

## STATE COAL-MINES ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

Sale of—								£	s.	d.
Land and buildings	..	..	..	..	..	..	..	500	0	0
Plant	..	..	..	..	..	..	..	113	4	0
Surplus and obsolete stores	..	..	..	..	..	..	..	2	15	9
								£615 19 9		

## STATE FORESTS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1937.

Sale of—								£	s.	d.
Live-stock	..	..	..	..	..	..	..	2	10	0
Surplus and obsolete stores	..	..	..	..	..	..	..	601	9	2
								£603 19 2		

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, 1937.

Transfer to	Transfer from	Date of Transfer.	Rate of Interest.	Balance outstanding at 31st March, 1936.	Amount of Transfer.	Repayment due.	Amount repaid.	Date repaid.
Main Highways Account	Land for Settlements Account	23/3/36	Per Cent. 2	£ 100,000	£ 100,000	23/3/37	£ 100,000	10/6/36
Main Highways Account	Public Works Fund General Purposes Account	22/3/37	2	..	100,000	22/3/38	100,000	31/3/37
State Forests Account ..	Discharged Soldiers' Settlement Account	12/8/36	2	..	20,000	12/8/37	20,000	18/8/36
				£100,000	£220,000			£220,000

G. C. RODDA,  
Secretary to the Treasury.  
B. C. ASHWIN,  
Accountant to the Treasury.

Examined and found correct.

J. H. FOWLER,  
Controller and Auditor-General,  
12th October, 1937.

9th September, 1937.

*Approximate Cost of Paper.*—Preparation, not given; printing (605 copies), £132 10s.

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