

1939.  
NEW ZEALAND.

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# PUBLIC ACCOUNTS

FOR THE  
FINANCIAL YEAR 1938-1939.

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, 1939.

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## REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

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I HAVE the honour to submit my report for the year ended 31st March, 1939, in terms of subsection (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 form the subject of inquiry during each year. It will be readily understood that in the vast majority of cases where questions regarding ordinary transactions are raised by Audit any adjustment necessary is made or 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, Parts I and II of B.—1. Part I 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, whilst Part II shows certain of the receipts and payments in greater detail than they are shown in B.—1 [Pt. I]. The last-mentioned paper for the year ended 31st March, 1939, has already been laid before Parliament and it only remains necessary for me now to present Part II.

### Treatment of Exchange.

In the report of the Controller and Auditor-General each year since 1932 the attention of Parliament has been drawn to the unsatisfactory method which has been followed in connection with the treatment of exchange in the Public Accounts.

It is necessary to make remittances from time to time from New Zealand to London for the purpose of meeting the expenditure of the High Commissioner for Government services. By direction of the Minister of Finance, acting under the authority of the Finance Act, 1932, section 55, the cost of exchange on these remittances is charged to the Consolidated Fund, and any recoveries which are made are credited to that Fund.

The expenditure in London may be divided into two classes—(1) interest and (2) stores and material—and the following notes show the course which is followed in each case with reference to recovery of exchange:—

(1) *Interest.*—It was necessary to provide £5,283,000 during the year ended 31st March, 1939, for the payment of interest in London, and the exchange on this amounted to approximately £1,320,750. The interest, in the first place, is paid from the Consolidated Fund, and the various accounts concerned reimburse that Fund.

The cost of exchange on the interest was paid from the Consolidated Fund, but no recovery of any portion has been made.

For example, interest paid in London on capital borrowed for the Electric Supply Account, amounting to £382,906, was duly recovered to the Consolidated Fund. However, the exchange on this interest, amounting to approximately £95,726, was not recovered, and the expenditure of the Electric Supply Account has therefore been understated by this amount.

(2) *Stores and Material*.—With regard to the purchase of stores and material for which payment is made in London, the practice is to recover the cost of exchange from all the separate accounts within the Public Account against which the purchases have been debited. In the case, however, of the General Purposes Account of the Public Works Fund exchange is recovered only from the Post Office and Railways in respect of the purchases from the two votes—Telegraph Extension, and Railways Improvements and Additions to Open Lines. No exchange is recovered from Departments controlling the remaining votes in this account.

It should be stated that Consolidated Fund recovers the full cost of any remittances made for the services of Government accounts outside the Public Account (Post Office, State Fire Insurance, &c.).

As previously stated, the cost of exchange is charged to the Consolidated Fund under the authority of section 55, Finance Act, 1932, but no adjustments are made as regards exchange on the cost of material purchased from votes within the Consolidated Fund. Whilst this course does not affect the total expenditure from this Fund it has the effect of making the published figures of the votes in question misleading. The accounts of the Printing and Stationery Department provide an example and show clearly the effect of the non-charging of exchange. Some £102,287 was paid by this Department for overseas services during the year ended 31st March, 1939, but the cost of exchange thereon, approximating £25,572, remains as a charge against section 55, Finance Act, 1932, instead of a direct charge against the Department.

It is clear, therefore, that as the full cost of exchange is not brought to charge in the accounts of various Departments which are required to be prepared under the provisions of section 57, Finance Act, 1932, or in the accounts of a number of the commercial undertakings of the Government these accounts fail to disclose the true position.

In order to overcome the difficulty it is suggested that, instead of appropriating one sum for exchange in the Ordinary Revenue Account, each Department should be required to take a separate item in its estimates to cover the full amount of its exchange charges, and adjustment could then be made periodically with the exchange item which is a permanent charge under section 55, Finance Act, 1932.

This system would call for no far-reaching changes in the method of keeping the Public Accounts, and Consolidated Fund would as at present bear the original charge for exchange, but only until the adjustments are made with the votes or accounts concerned.

The departmental and commercial accounts would then show accurately the total cost of each undertaking.

### 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 the total of the amount as redeemed to 31st March, 1939 :—

Rate of Interest.	Total to 31st March, 1938.		Nominal Value of Securities.				Total Cost of Redemption.	
			Year 1938-39.		Total to 31st March, 1939.			
Per Cent.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
3 .. ..	471,491	3 1	1,740,097	11 7	2,211,588	14 8	2,211,588	14 8
3½ .. ..	476,960	0 0	..	..	476,960	0 0	476,960	0 0
3¾ .. ..	0	12 0	..	..	0	12 0	0	12 0
4 .. ..	3,036,433	0 0	..	..	3,036,433	0 0	3,024,745	9 1
4½ .. ..	2,070,940	0 0	16,520	0 0	2,087,460	0 0	2,072,082	5 0
5 .. ..	5,423,735	0 0	..	..	5,423,735	0 0	5,423,181	5 0
5¼ .. ..	1,530,990	0 0	..	..	1,530,990	0 0	1,530,972	10 0
5½ .. ..	1,033,110	0 0	..	..	1,033,110	0 0	1,030,694	12 2
6 .. ..	2,633,588	9 9	..	..	2,633,588	9 9	2,612,292	8 8
	16,677,248	4 10	1,756,617	11 7	18,433,865	16 5	18,382,517	16 7*

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

In my last report I pointed out that for the first time since the inception of the present debt-repayment scheme the Public Debt Commission had redeemed debt on which interest was payable at a lower rate than  $3\frac{1}{2}$  per cent. During the year ended 31st March, 1939, further securities, amounting altogether to £1,740,097 11s. 7d., bearing interest at 3 per cent. have been redeemed.

The contribution payable by the Ordinary Revenue Account to the Public Debt Repayment Account in terms of section 11 (b) of the Repayment of the Public Debt Act, 1925, is computed at the rate of  $3\frac{1}{2}$  per cent. on the amount of the public debt redeemed under the provisions of this Act.

There will be no saving made by Ordinary Revenue Account on the amount of £1,740,097 11s. 7d. 3-per-cent. debt redeemed, as the payment required to be made from that Account to the Public Debt Repayment Account will, in view of the terms of the above section, be £8,700 9s. 9d. in excess of the amount previously required for the payment of interest.

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, 1939 :—

	£	s.	d.
<b>Debt subject to the Repayment of the Public Debt Act, 1925</b> .. ..	230,650,302	10	8
<b>Debt not subject to the Repayment of the Public Debt Act, 1925—</b>			
Loans for which special sinking funds are provided—			
	£	s.	d.
State Coal-mines Account ..	154,718	6	8
Electric Supply Account ..	13,902,944	1	0
Nauru and Ocean Islands Account	317,850	0	0
Westport Harbour Account ..	614,250	0	0
Samoan Loans Suspense Account	87,130	0	0
	-----		
		15,076,892	7 8
Funded Debt to the Imperial Govern- ment—			
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
State Advances Account .. ..		34,142,877	14 3
		-----	
		73,319,969	12 6
Total debt as at 31st March, 1939 (see B.-1 [Pt. III], page 8) ..		£303,970,272	3 2

With reference to the portions of the debt which are not subject to the Repayment of Public Debt Act particulars of the transactions of the sinking funds of the loans for which special sinking funds are provided will be found in Tables V and VI, B.-1 [Pt. III].

Particulars of the public debt funded as agreed upon by the Imperial Government on which by arrangement all instalments subsequent to 1st June, 1931, have been suspended will be found in Table IV, B.-1 [Pt. III].

The debt of the State Advances Account—£34,142,877 14s. 3d.—is the only portion of the public debt for which no special provision is made for repayment. This position arose as a result of the transfer of the securities of the State Advances Account to the State Advances Corporation in accordance with the provisions of section 36 of the State Advances Corporation Act, 1934-35, and full reference to the matter will be found in my last report.

### Summary Of Public Debt Transactions.

The transactions for the year of the Public Debt Accounts are detailed as follows :—

	£	s.	d.
Total debt as at 31st March, 1938 (see B.—1 [Pt. III], page 8)	290,201,341	19	5
<b>Additions during the year—</b>			
	£	s.	d.
Ordinary Revenue Account—			
Reserve Bank Account .. .. .	4,500	0	0
Public Works Fund—			
General Purposes Account .. .. .	9,622,279	2	0
Electric Supply Account .. .. .	180,000	0	0
Housing Account .. .. .	4,000,000	0	0
Main Highways Account .. .. .	2,675,600	0	0
State Coal-mines Account .. .. .	95,000	0	0
State Forests Account .. .. .	175,000	0	0
	<hr/>		
	16,752,379	2	0
	<hr/>		
	306,953,721	1	5
<b>Reductions during the year—</b>			
From Electric Supply Sinking Fund Account .. .. .	181,000	0	0
From State Coal-mines Sinking Fund Account .. .. .	9,525	0	0
From Loans Redemption Account—			
Ordinary Revenue applied in redemption of the securities of—			
Cold Storage Advances Account .. .. .	26,270	0	0
Fruit Preserving Industry Advances Account .. .. .	29,850	0	0
General Purposes Relief Account .. .. .	70,000	0	0
Reparation-moneys applied in redemption .. .. .	5,025	0	0
Discharged-soldier-settlement moneys applied in redemption .. .. .	539,192	6	8
Mining Advances Account moneys applied in redemption .. .. .	0	5	1
State Advances Account moneys applied in redemption .. .. .	71,865	14	11
Main Highways Account moneys applied in redemption .. .. .	253,205	0	0
Nauru and Ocean Islands Account moneys applied in redemption .. .. .	32,150	0	0
Samoan Loan Sinking Fund Account moneys applied in redemption .. .. .	5,355	0	0
From Public Debt Repayment Account—			
Ordinary Revenue Account : War Expenses .. .. .	1,756,617	11	7
Loans redeemed from loans raised in previous years for redemptions .. .. .	3,393	0	0
	<hr/>		
	2,983,448	18	3
	<hr/>		
Total debt as at 31st March, 1939 (see B.—1 [Pt. III], page 8)	£303,970,272	3	2

The foregoing statement shows that the total public debt has been increased during the year by £13,768,930 3s. 9d.

The long-term debt was reduced by £181,069 16s. 3d. and short-term Treasury bills increased by £13,950,000, as shown in the following summary :—

	£	s.	d.	£	s.	d.
Treasury bills as at 31st March, 1938 .. .. .	2,575,000	0	0			
Treasury bills as at 31st March, 1939 .. .. .	16,525,000	0	0			
	<hr/>			13,950,000	0	0
Increase .. .. .						
Long-term debt as at 31st March, 1938 .. .. .	287,626,341	19	5			
Long-term debt as at 31st March, 1939 .. .. .	287,445,272	3	2			
	<hr/>					
Decrease .. .. .				181,069	16	3
				<hr/>		
Increase as at 31st March, 1939 .. .. .				£13,768,930	3	9
				<hr/>		

This statement does not include the advances made by the Reserve Bank to the Government by way of overdraft under the authority of the Primary Products Marketing Act, 1936, and the Primary Products Marketing Amendment Act, 1937, which at 31st March, 1939, amounted to £7,235,461 15s. 2d.

It will be seen that the additions to the debt during the year amounted to £16,752,379 2s., and this sum, with the exception of £110,115 3½ per cent. stock issued to the vendors as the purchase-price of properties acquired by the Government, was borrowed from the Reserve Bank and from the various Government and semi-Government accounts.

The reductions amounted to £2,983,448 18s. 3d., of which £1,756,617 11s. 7d. was redeemed from the Public Debt Repayment Account. As mentioned previously, all the latter sum, with the exception of £16,520, was 3 per cent. debt, and the rates of interest on the debt redeemed from other sources—viz., £1,226,831 6s. 8d.—varied from 3 per cent. to 5 per cent.

The following statement shows the rates of interest on the new borrowings and on the debt which has been redeemed :—

<i>Redemptions.</i>			<i>New Borrowings.</i>		
	£	s. d.		£	s. d.
3 per cent. .. ..	2,222,546	8 6	1¼ per cent. .. ..	4,310,000	0 0
3½ per cent. .. ..	577,410	5 1	2 per cent. .. ..	400,000	0 0
3¾ per cent. .. ..	114,074	4 8	2½ per cent. .. ..	40,000	0 0
4 per cent. .. ..	21,398	0 0	3 per cent. .. ..	7,504,664	2 0
4½ per cent. .. ..	16,520	0 0	3½ per cent. .. ..	647,715	0 0
5 per cent. .. ..	31,500	0 0	4 per cent. .. ..	3,850,000	0 0
	<u>£2,983,448</u>	<u>18 3</u>		<u>£16,752,379</u>	<u>2 0</u>

The greater portion of new debt was raised on the security of Treasury bills.

Until 1st November, 1938, the interest payable by the Treasury to the Reserve Bank on Treasury bills was 1¼ per cent., but on that date the rate was increased to 2 per cent., and further increased to 4 per cent. on 22nd November. The rate of interest chargeable by the Reserve Bank should be the main determining factor in fixing the rate payable on the loan transactions between the various separate accounts of the Government, but no corresponding increases were made in the rate charged on transactions of this nature which took place after November.

As a result of this course being followed anomalies have arisen, inasmuch as advances have been made at lower rates than those which the lending accounts have had to pay for their borrowings.

Early in March, 1939, at the time when Ordinary Revenue Account was paying 4 per cent. to the Reserve Bank on moneys borrowed on the security of Treasury bills for revenue purposes, advances of £100,000 each were made from that account to the Main Highways and Housing Accounts at 2 per cent. These advances were outstanding at the close of the year and have since been repaid from moneys borrowed from the Reserve Bank at 4 per cent. The Public Account Cash Balance Investment Account, which is comprised of cash balances of all the accounts in the Public Account, in March, 1939, invested £1,000,000 in State Advances Corporation Stock at 3¼ per cent. maturing on 1st June, 1944. Each of these transactions amounts in effect to the granting of a subsidy from the lending account to the borrowing one, which is nowhere disclosed in the Public Accounts.

Other transactions calling for comment were loans at 3 per cent. made to two local authorities in March, 1939, by the Housing Account at a time when the account was required to pay 4 per cent. for all new money raised from the Reserve Bank.

#### Section 72, Public Revenues Act, 1926.

The above section reads as follows :—

“The Controller and Auditor-General may, with the consent of the Minister, dispense with the detailed audit of any accounts, but not with any appropriation audit of such accounts. The consent of the Minister shall be given only in those cases in which he considers that there are circumstances which render a detailed audit under this Act unnecessary: Provided that a list of such cases shall be comprised and published in the Controller and Auditor-General's report in each year.”

During the year the Audit Office, acting with the consent of the Honourable the Minister of Finance, dispensed with a detailed audit of wages paid to temporary employees of the Post and Telegraph Department. The precautionary checks

imposed by the General Post Office are designed to give complete control over wages paid in the several postal districts, and the experience of the Audit Office has been that the Department's internal check on wages is reliable. In the circumstances it was considered that the previously exhaustive Audit examination might safely be replaced by appropriate test checks.

This is the only instance in which the powers contained in section 72 have been invoked since my last report.

### Control of Expenditure.

The following is a quotation from an English authority on public finance relative to parliamentary control of expenditure :—

“ Direct charges on the consolidated fund are authorized by statute for the specific purposes and for such length of time, definite or indefinite, as are therein laid down. When once granted they become, in effect, continuing grants to the Treasury to be obtained on its requisition and issued for the purposes for which they are provided. They do not come up for annual review or criticism, and are to that extent removed from the control of the House of Commons after the statute has been passed. On the other hand, it is at any time within the power of Parliament to repeal such a statute and to transform the charge from a permanent to an annual one. The House therefore possesses continuously the potential right to exercise its supreme control in such cases. The fact, however, of the charges not being automatically brought under review necessarily withdraws them in a measure from the notice of Parliament, and there is a disinclination consequently to make such permanent charges in any cases which could be provided for without detriment by an annual vote. Such grants as those for the Civil List are advisedly charged directly on the Consolidated Fund with the specific intention of withdrawing them from annual criticism.”

In New Zealand there is a tendency to provide for expenditure by permanent appropriation, and during the year £14,332,573, being slightly more than two-fifths of the expenditure from the Consolidated Fund, was a charge against the permanent appropriations.

Prior to the year 1932–33 pensions were paid under the permanent appropriations contained in the various Acts authorizing payment of pensions, but from 1st April, 1932, after a recommendation from the National Expenditure Commission, these pensions were included in the estimates and made subject to annual appropriation by Parliament. The recommendation of the Commission published in the interim report is as follows :—

“ We consider that a change should be made in the method of providing each year for the amount required for pensions. In Great Britain the amount required for payment of pensions is voted annually by the Legislature, and we think that the system in New Zealand should be similar. This would ensure that the growing burden of pensions expenditure is subjected to parliamentary review each year.”

Section 106 (1) (a), Social Security Act, 1938, changes this procedure, and the benefits, which are now provided for under Part II of that Act, replace pensions and will be subject to a permanent appropriation. Pensions amounting to £6,752,983 were included in the estimates for the year and appropriated by Parliament. Of this total, £5,000,000, together with the sum representing the cost of the increased benefits conferred by the Social Security Act, will come under the permanent appropriations for the year ending 31st March, 1940.

In my last report reference was made to unauthorized expenditure, the limit of which was increased under the provisions of section 17 of the Finance Act, 1937, from £250,000 to £500,000 per annum, thus increasing the amount which the Government has power to make use of without immediately charging to a parliamentary appropriation.

This tendency to depart from the strict practice previously laid down by the legislation, by reducing the restrictions on the spending-power, no doubt allows greater freedom for the Government, but even the increased amount mentioned



above proved insufficient to meet the charges made against the Unauthorized Expenditure Account during the year just ended. When this became apparent the Prime Minister gave an undertaking that legislation validating any over-issue in the Unauthorized Expenditure Account would be introduced at the forthcoming session of Parliament.

The excess was caused to a great extent by the fact that the Employment Promotion Fund was not in a position to recoup the various votes with the amounts which had been expended from these votes on behalf of the Fund.

I drew attention last year to the fact that the amount of £10,959 19s. 9d. issued in excess of the limit existing in the year ended 31st March, 1937, had not been validated in accordance with the undertaking given by the Prime Minister, and it was explained to me by the Treasury that it was considered that the limit had not been exceeded. The difference of opinion arose from the fact that the Audit Office regarded section 58 of the Public Revenues Act, 1926, as applying to issues, whilst the Treasury regarded it as applying to net expenditure. The Crown Law Office has since advised that the limit of £500,000 now existing applies to the gross total of "sums issued," and that the fact that certain amounts may be recovered does not take such amounts out of the category "sums issued."

The details of the expenditure from the Unauthorized Expenditure Account appear in parliamentary paper B.—1 [Pt. I], which has already been laid before Parliament, and it will be seen that the statutory limit of £500,000 which may be issued has been exceeded by £624,470 4s. 9d.

### Surplus Credits-in-aid.

A further matter in connection with the control of expenditure by Parliament to which I desire to draw attention is that of the abnormal increase in the total of surplus credits-in-aid during the year. Section 51 (3), Public Revenues Act, 1926, provides that any surplus in respect of a vote arising from an excess of the moneys actually received as credits-in-aid over the amount estimated to be received may, with the approval of the Treasury, be temporarily applied for the purpose of that vote in defraying expenditure which is not adequately provided for by appropriation.

To enable control to be maintained, Parliament, by means of a vote, appropriates the net estimated expenditure and the estimated credits-in-aid *before* the expenditure is made by a Department, but by the use of excess credits-in-aid a great deal of expenditure may be made without the prior approval of Parliament. Control can be fully effective only when applied before expenditure is made, and although surplus credits applied are sanctioned by Parliament this is not done until the Appropriation Act of the next year is passed.

Surplus credits-in-aid applied during the year as shown in B.—1 [Pt. I] amounted to £1,602,572 14s. This sum, together with unauthorized expenditure of £1,124,470 4s. 9d., makes a total of £2,727,042 18s. 9d. that has been expended without the prior approval of Parliament. Of the expenditure from unauthorized, £24,787 3s. 11d. was recovered.

It is, of course, recognized that Parliament is unable to foresee and provide for every item of expenditure, and the Public Revenues Act, 1926, enables a limited amount of necessary and urgent expenditure to be made and later approved by Parliament, but it would appear from the above total that consideration should be given to the revision of the existing authority regarding the use of surplus credits-in-aid.

The following schedule shows the amount of surplus credits-in-aid applied for departmental expenditure during the last ten years :—

	£	s.	d.
Year ended 31st March, 1930 .. ..	8,330	17	6
Year ended 31st March, 1931 .. ..	16,959	15	3
Year ended 31st March, 1932 .. ..	19,611	10	3
Year ended 31st March, 1933 .. ..	Nil		
Year ended 31st March, 1934 .. ..	5,505	19	3
Year ended 31st March, 1935 .. ..	33,341	5	4
Year ended 31st March, 1936 .. ..	90,969	1	4
Year ended 31st March, 1937 .. ..	334,648	13	3
Year ended 31st March, 1938 .. ..	680,742	18	0
Year ended 31st March, 1939 .. ..	1,602,572	14	0

### Summary of the Transactions of the Ordinary Revenue Account.

The following statement, which shows the result of the transactions of the Ordinary Revenue Account for each year in the period from 1st April, 1912, to 31st March, 1939, should prove of interest. The cash balance at the beginning of the year has been added to the surplus and any deficit subtracted, and the manner in which the moneys remaining have been applied is also shown:—

Year.	Receipts.			Expenditure.								Balance at end of Year.
	Excess of Receipts over Expenditure.	Miscellaneous Receipts credited to Ordinary Revenue Account other than Income.	Transfers and Advances recovered.	Transfers to Public Works Fund.	Transfers to Discharged Soldiers Settlement Account.	Transfers to Bank of New Zealand Shares Account.	Advances to Rural Intermediate Credit Board.	Miscellaneous Advances and Transfers.	Transfers and Advances recoverable.	Redemption of Debt.		
	£	£	£	£	£	£	£	£	£	£	£	£
1911-12	..	..	..	..	..	..	..	..	..	..	..	807,270
1912-13	652,232	..	..	750,000	..	..	..	..	..	..	..	709,500
1913-14	392,397	..	..	675,000	..	..	..	..	..	..	..	426,900
1914-15	72,142	..	..	350,000	..	..	..	..	..	..	..	149,047
1915-16	2,017,030	..	..	..	..	..	..	..	..	..	..	2,166,077
1916-17	4,308,777	..	..	..	..	..	..	..	..	..	..	6,474,855
1917-18	5,085,934	..	..	..	..	..	..	..	..	..	..	11,560,785
1918-19	3,678,772	..	..	..	..	..	..	..	..	..	..	15,239,560
1919-20	2,299,416	..	..	..	..	..	..	..	..	..	..	17,538,970
1920-21	6,132,232	..	..	500,000	13,380,000	..	..	1,200,000	..	..	..	8,591,200
1921-22	<i>Dr.</i> 279,831	..	..	..	220,000	..	..	..	..	560,010	..	7,531,360
1922-23	1,315,683	..	..	..	50,000	..	..	..	..	3,159,960	..	5,637,090
1923-24	1,812,365	..	..	1,000,000	50,000	..	..	100,000	..	1,344,741	..	4,954,710
1924-25	1,248,222	..	..	1,000,000	..	..	..	..	..	1,052,130	..	4,150,800
1925-26	1,154,620	662,219	..	500,000	..	..	..	473,392	..	566,161	..	4,428,090
1926-27	587,129	39,307	..	..	..	808,594	..	..	26,000	538,468	..	3,681,460
1927-28	178,039	..	26,000	250,000	..	117,187	..	120,106	..	95,980	..	3,302,230
1928-29	<i>Dr.</i> 578,380	..	..	..	..	58,594	110,100	68,567	33,000	..	50	2,453,540
1929-30	147,040	..	33,000	..	..	..	162,000	115,244	..	..	..	2,356,330
1930-31	<i>Dr.</i> 1,639,111	..	..	..	..	..	127,900	310,725	..	..	..	278,600
1931-32	<i>Dr.</i> 2,140,819	3,030,000	..	..	..	..	..	..	..	..	..	1,167,780
1932-33	40,142	935,337	..	..	..	..	..	97	1,530,000	..	..	613,160
1933-34	<i>Dr.</i> 709,278	20,071,644	530,000	..	..	..	..	..	4,477,810	..	..	16,027,720
1934-35	1,626,498	..	5,477,810	..	..	..	..	..	..	22,927,193	..	204,830
1935-36	281,800	..	..	..	..	..	..	..	7,000	..	..	479,660
1936-37	472,030	..	7,000	..	..	..	..	..	..	..	..	958,660
1937-38	810,822	..	..	..	..	..	..	..	..	..	..	1,769,480
1938-39	809,367	..	..	..	..	..	..	39,000	..	..	..	2,539,850
	29,775,270	24,738,507	6,073,810	5,025,000	13,700,000	984,375	400,000	2,427,131	6,073,810	30,244,693	..	2,539,850

Except for the "Miscellaneous" items the statement will be found self-explanatory. The details of miscellaneous receipts show that in the year 1925-26, £475,992 was received from Consols Account, which was closed. The remainder of the amount received in that year—viz., £186,227—was credited on account of reparations, as also was £39,307 in the following year. The amounts received in the years 1931-32, 1932-33, and 1933-34 total £24,036,981 and represent the proceeds of Treasury bills issued under the provisions of the Public Revenues Act, 1926, and the Banks Indemnity Exchange Act, 1932-33. These bills were repaid from Ordinary Revenue Account, £21,326,981, and Public Debt Repayment Account, £2,710,000, in the year 1934-35. The latter payment does not, of course, appear in the statement, whilst the former is included in the item of £22,927,193 appearing in the column "Redemption of Debt."

Miscellaneous advances and transfers totalling £2,427,131 were made—£1,200,000 to Reserve Fund, £100,000 to Education Loans Account, £473,392 to Working Railways Account, £45,000 to State Forests Account, £5,000 to Westport Harbour Account, £531,416 for Unemployment Relief, and £33,323 for earthquake relief.

During the year a loan of £39,000 made to the Waikato Land Settlement Association was cancelled in terms of section 19, Reserve and other Lands Disposal Act, 1938.

### Departmental Accounts and Balance-sheets.

As mentioned at the commencement of this report, particulars of the receipts and payments of the Public Account in accordance with the provisions of the Public Revenues Act, 1926, will be found in B.—1 [Pts. I and II]. Under the provisions of section 57 of the Finance Act, 1932, all Government Departments are required to prepare income and expenditure accounts and balance-sheets which may be viewed as complementary to the above-mentioned cash accounts. The examination of these departmental accounts, which are produced in the form usually adopted in commercial practice, involves considerable work on the part of the Audit Office, and it has not so far been found practicable to complete it in time to permit of all the accounts for the year being laid before Parliament in the next ensuing session. The greater portion of the accounts for the year ended 31st March, 1938, was presented last session in parliamentary paper B.—1 [Pt. IV], and the remaining accounts will be found in B.—1 [Pt. IV, sup. to 1938], which will be laid before Parliament in the near future.

Considerable progress has been made of recent years in expediting the audit of these accounts, and, provided their preparation is not delayed, I am hoping that before long it will be possible to complete the examination for any year in such time as will permit of their being presented to Parliament during the ensuing session.

The departmental accounts reflect, of course, the receipt and payment of all public moneys, whether raised by loan or otherwise, and it will be noted that at the 31st March, 1939, the loan capital accounts in the balance-sheets referring to the following assets and undertakings correspond in total to the public debt—

	£
Railways .. .. .	68,245,952
Hydro-electric schemes .. .. .	13,902,944
Post and telegraph services .. .. .	15,183,733
Public buildings, schools, and sites .. .. .	16,627,048
Roads and highways .. .. .	35,773,210
Harbours and lighthouses .. .. .	2,140,217
State forests .. .. .	2,447,097
Housing .. .. .	6,458,945
Land settlement and improvement .. .. .	25,833,722
Shares in Bank of New Zealand .. .. .	875,000
Shares in Reserve Bank of New Zealand .. .. .	1,630,787
Investment in State Advances Corporation .. .. .	38,045,375
Share in Nauru and Ocean Island Phosphates .. .. .	317,850
Development of mining .. .. .	1,072,693
Tourist resorts .. .. .	719,930
Immigration .. .. .	3,317,380
War and defence .. .. .	63,143,292
Miscellaneous assets and services .. .. .	7,596,223
Cash and investments in hand .. .. .	638,874
	£303,970,272
	£303,970,272

At the date of the inauguration of the departmental accounts the actual cost of most assets or undertakings in connection with which loan-moneys had been expended was known and the relative loan capital accounts were opened with the correct figures, but, in cases where the cost was not ascertainable without incurring considerable expense in research, a valuation of the assets was made in order to establish the opening entries.

### Cases in which Provisions of the Law have not been carried out.

In my last report I drew attention to a number of instances where expenditure had been incurred for which no specific authority existed, but which, in order not to embarrass the Government unduly, the Audit Office agreed to pass on receiving from the Prime Minister his assurance that validating legislation would be introduced at an early date. In the following cases it was necessary for the Audit Office to agree to pass expenditure on receipt of undertakings of this nature :—

**Forests Act, 1921–1922.**

When the balance-sheet for the State Forests Department for the year ending 31st March, 1938, came before Audit it was observed that assets were included under the heading of a Tobacco Scheme, and it was further disclosed upon inquiry that further assets of a similar type were acquired from the Department of Agriculture. The Audit Office raised the question as to whether the Department had any legal authority to engage in the tobacco-growing industry, and it was decided, after securing the opinion of the Crown Law Office, that such authority did not exist.

On an assurance being given by the Prime Minister that validating legislation would be forthcoming at the next session of Parliament, the accounts were passed by the Audit Office.

**Electoral Act, 1927.**

A grant of £140 was paid by the Government to Mr. J. Hodgens, Member of Parliament, when proceeding to Australia for the purpose of engaging tradesmen for the building trade in New Zealand. As the payment contravened the provisions of the Electoral Act, 1927, the Audit Office was unable to pass the expenditure, but on an assurance being given by the Prime Minister that legislation validating the payment would be introduced the expenditure was passed by the Audit Office.

**Primary Products Marketing Act, 1936, and Amendments, 1937.**

Section 6 of the Primary Products Marketing Amendment Act, 1937, authorizes the Department to fix wholesale or retail prices at which dairy-produce and certain other foodstuffs may be bought or sold in New Zealand, and section 12 of the same Act provides for the equalization, as far as practicable, of the net returns received or payable in respect of dairy-produce or other foodstuffs to which section 6 applies by the payment of such sums as the Minister may approve in any case where—

- (a) Such dairy-produce or other foodstuffs have been acquired by the Department; or
- (b) The Department has fixed prices or conditions governing the purchase and sale of any such dairy-produce or other foodstuffs by or to persons other than the Department.

In July, 1938, a retrospective increase was made in the price of cheese manufactured and exported after 31st July, 1937, and in order to assure an equivalent net return to all cheese-manufacturers the Minister later approved of an equalizing payment of 0·21d. per pound being made in respect of cheese manufactured after 31st July, 1937, but not exported.

It was pointed out by the Audit Office that section 12 applied only to cases where the Department had acquired the dairy-produce or had fixed prices or conditions of purchase and sale, and as the Department had not fixed prices or conditions governing the purchase and sale of cheese which was not exported there was no authority for the additional payments in respect of the cheese which had not been acquired by the Department.

Audit, however, agreed to pass the expenditure involved on the assurance of the Minister that validating legislation would be introduced. The Minister has issued instructions for the Department to prepare the necessary clause for the next Finance Bill.

**Failure to promote Validating or Amending Legislation in Terms of an Undertaking by the Government.**

In my report of last year I drew attention to the inherent dangers which exist in following the practice referred to under the previous heading, and I am pleased to be able to report that there are no cases this year in which the Government has omitted to introduce validating legislation where it was promised; but I regret

to have to report that legislation has not been introduced to provide the requisite authority for the Post and Telegraph Department legally to control the creation and issue of revenue stamps, reference to which was made in the last three reports.

### **Dairy-produce Act, 1923.**

The accounts of the New Zealand Dairy Board for the year ended 31st July, 1938, contain an item "Guaranteed Price Investigation (Part), £456 5s. 8d.", which represents expenditure incurred by the Board in collecting data and in the preparation of evidence for submission to the Guaranteed Prices Advisory Committee, 1938. Audit was unable to find any statutory authority which would enable it to pass the expenditure incurred in connection with this investigation, and accordingly an exception to this effect was included in the audit certificate on the balance-sheet. The Minister of Finance has advised the Board that legislation will be introduced during the present session of Parliament to validate this expenditure.

### **Statement of Royalties payable to the Crown and unpaid at the 31st March, 1939.**

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."

These provisions were first imported into the statutes by section 24 of the Public Revenues Amendment Act, 1913, but as far as I can ascertain no attempt was made to comply with the requirements of this section until 1927.

In that year the Controller and Auditor-General drew attention in his report to this omission, and mentioned that he had obtained the necessary information from the respective Departments, but that he had experienced many difficulties in preparing a return which would comply with the Act and at the same time avoid unfairness to the individuals whose names were required to be published.

On that occasion the information was shown in an abridged form, and a similar course has been followed each year. Since 1927 suggestions have been made from time to time that the law should be amended, and when dealing with the matter in my report of last year I stated that in future I proposed to follow the requirements of the statute by publishing details as to the names of persons by whom royalties are owing and outstanding at the end of the year unless Parliament indicated otherwise. The statutory position has not been altered, however, but on further consideration of the question I feel that some injustice may be done by publishing this information.

Examination of the accounts reveals that quite a considerable proportion of the debts have been liquidated since the 31st March, and in the case of one Department, in respect of which a total amount of £2,378 4s. 11d. was outstanding, the sum of £1,826 1s. 3d. has been paid by debtors up to the 31st May, 1939, whilst further small payments have been since received. It seems, therefore, quite invidious and unreasonable to publish such particulars concerning debts arising from royalties without publishing like particulars of any of the numerous other debts due to the Crown.

I have come to the conclusion that the procedure which was adopted in the past of publishing the amounts only of royalties due has been satisfactory, but it is highly desirable that Parliament should give some indication as to whether it wishes the detailed information to be supplied.

Department.	Amount unpaid.					
	£	s.	d.	£	s.	d.
Forestry—						
Auckland Region .. ..	45	6	7			
Rotorua Region .. ..	124	3	11			
Wellington Region .. ..	110	3	3			
Nelson Region .. ..	249	15	2			
Westland Region .. ..	693	18	9			
				1,223	7	8
Lands and Survey—						
North Auckland District .. ..	1,191	13	4			
Auckland District .. ..	15	10	0			
Napier District .. ..	76	11	9			
Nelson District .. ..	555	19	3			
Westland District .. ..	734	2	6			
Southland District .. ..	149	6	0			
				2,723	2	10
Marine .. ..				601	19	1
Mines .. ..				6,943	5	2
Native .. ..				1,994	18	7
Public Works .. ..				28	7	6
State coal-mines .. ..				2,378	4	11
				£15,893	5	9

### Audit of Public Stores.

During the period under review Inspectors examined 399 financial and store accounts in the following Government Departments: Prisons, Public Works, Health, Navy, Army, Air, Education, Marine, Mines, State Forest Service, Industries and Commerce, Tourist and Publicity, Agriculture, Mental Hospitals, Native, Railways, Post and Telegraph Stores, Lands and Survey, Internal Affairs, Printing and Stationery, and Transport. In addition, a continuous audit has been made of the various financial and store accounts of the New Zealand Division of the Royal Navy.

The position in regard to the audit of offices and accounts has been maintained during the year, but due to the increase in the volume of financial and store transactions in various Departments, it has not been possible to reduce the outstanding work to any appreciable extent. I may say that, while all cash transactions are checked in detail by my Inspectors, the audit of store transactions must of necessity be confined to a test check with the object of ascertaining, *inter alia*, whether the accounting systems are functioning satisfactorily and the various rules and regulations are being observed. In some cases Departments have adopted suggestions made by the Audit Office to strengthen the internal check and improve the systems of accounting for stores.

Several cases involving the misappropriation of public stores were dealt with by the Audit Office during the year. In each case the matter was placed in the hands of the police for investigation and appropriate action. The detection of misappropriation of public stores presents many difficulties, but in all cases where losses have occurred under circumstances indicative of theft the Departments concerned have been required to obtain reports from the police in connection with the losses. Particulars of these losses are contained in the statement of irregularities in connection with public moneys and stores which is included in my report in accordance with the provisions of section 89 (2) (c) of the Public Revenues Act, 1926.

I am pleased to be able to report that in most Departments adequate records are maintained to record the receipt and issue of stores.

### Audit of Accounts of Local Authorities.

Although a considerable amount of extra work devolved on the inspecting staff by reason of an increase in State activities during the year under review, the satisfactory position outlined in my report last year regarding the auditing of accounts of local authorities has been maintained.

The Local Bodies' Finance Act, 1921-22, was enacted to ensure that local authorities should provide for their ordinary obligations and engagements in any year out of their revenues for that year, and it is regrettable that in the year under review thirty-one of them failed to live up to the statutory requirements. There are certain weaknesses in the Act which have contributed to its failure to act always as a brake on excessive borrowings and commitments, but as they have been commented on in reports by my predecessor it is unnecessary to refer further to them here than to say that they still obtain. It has also been stated in the past that the application of strict budgetary control of expenditure would assist local authorities to avoid financial difficulties, and I am in agreement with that statement.

Under the provisions of section 3 of the Local Authorities (Members' Contracts) Act, 1934, thirteen members of local authorities were disqualified from acting as members by reason of their interest in contracts entered into by their local authorities. The action which the Audit Office takes respecting disqualifying contracts may often appear harsh to the local authority concerned, especially to the member on whom disqualification falls. In most cases it seems clear that no moral turpitude is involved and that the breach of the statute is the result of inadvertence or ignorance of the law, but the Audit Office does not possess any discretion in applying the relative statutory provisions.

During the year the Audit Office was required to deal with four cases of misappropriation of funds by local-body officials, the particulars of which were in each case referred to the police for any necessary action by them. The total sum involved in these misappropriations was £1,310 8s. 2d., while the largest sum misappropriated by any one official was £748 14s. 5d.

As previously reported, several County Councils within the Taranaki Provincial District have adopted the practice of refraining from the collection of heavy-traffic-license fees in respect of farmers' private motor-lorries used in carting milk to factories. These fees are properly payable in terms of the Heavy Motor-vehicle Regulations and should be collected, but the Audit Office has no statutory power to surcharge the Councillors responsible for the non-collection of the fees, although it appears open for any interested ratepayer to take appropriate action in the Courts to compel the Councils to collect the fees. If the Legislature deems it wise that local authorities should have an option of collection or non-collection, it is desirable that the law should provide accordingly.

As a result of the local-body elections held in May, 1938, and by reason of the difficulties experienced by local authorities in reaching an agreement as to the reasonable additional costs payable by Electric-power Boards and Harbour Boards in those cases where the elections for such Boards were held in conjunction with the elections of Borough or County Councils, the Audit Office was on numerous occasions requested to determine costs which were in dispute. The matter has been made more difficult by an effort on the part of County Clerks, acting as returning officers at the elections, to charge on the basis of a scale agreed upon among themselves in respect of returning officers' fees, irrespective of many different circumstances ruling in different cases.

Breaches of law relating to the accounts of local authorities with which the Audit Office was concerned during the year are detailed below in Schedule A. Other matters which, although not breaches of law on the part of the local authorities, the Audit Office felt called upon to refer to in its certificates to the several accounts are set out in Schedule B. In regard to these matters the necessary action was taken by the Audit Office to obtain an adjustment of the accounts or a recovery of moneys which had been unlawfully expended except in those cases (comprising Schedule C below) where assurances were given by the local authorities concerned that they would make application for the introduction of legislation validating the irregularities. In numerous instances during the early part of the year exception was taken to the

expenditure by local authorities in connection with the King George V Memorial Fund, the Coronation Celebrations, the New Zealand Centennial Exhibition, and, in the case of Rabbit Boards, the destruction of rabbits on private lands, but as in each case the necessary provision was subsequently made by legislation they have been omitted from the schedules.

*Schedule A.*

Accounts not prepared in form required by statute .. .. .	1
Agreements entered into without lawful authority .. .. .	1
Contracts of insurance with mutual insurance companies .. .. .	1
Depreciation in trading accounts, absence or inadequacy of .. .. .	1
Disqualification of local-body members on account of breaches of law .. .. .	12
Expenditure without legal authority .. .. .	3
Expenditure from endowment income without approval of Minister .. .. .	2
Expenditure on break-up expenses, &c., in excess of or without approval .. .. .	2
Expenditure without approval of Minister as required by section 33 (8) (a), Education Act, 1914 (Statutes Reprint) .. .. .	1
Failure to provide for expenditure of year out of revenue .. .. .	31
Fidelity security for staff, absence of .. .. .	6
Finance Act, 1934, section 20, moneys not dealt with in terms of .. .. .	8
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 .. .. .	1
Hospitals and Charitable Institutions Act, 1926, section 75 (3): Approval of Minister not obtained to capital expenditure .. .. .	1
Investments contrary to law .. .. .	9
Local Bodies' Loans Act, 1926, offences under—	
(a) Loan-moneys illegally expended .. .. .	9
(b) Loan-moneys not placed in separate bank account .. .. .	6
(c) Sinking funds not established and instalments in arrear .. .. .	3
(d) Bridge rates not banked in separate bank account .. .. .	2
(e) Miscellaneous .. .. .	1
Moneys not banked as required by law .. .. .	9
Overdrafts without or in excess of statutory authority .. .. .	23
Purchase on terms or by instalments, and payment of interest thereon .. .. .	7
Rate-book or minute-book not signed as required by law .. .. .	6
Rates, dues, fees, &c., not levied or collected according to law .. .. .	28
Refunds, rebates, or remissions contrary to law .. .. .	8
Reserves for depreciation, &c., not invested .. .. .	3
Separate accounts established without lawful authority .. .. .	12
Transactions incorrectly included in accounts .. .. .	1
Transactions not included in accounts .. .. .	4
Travelling expenses and allowances in excess of or without statutory authority .. .. .	13
Trust-moneys wrongly applied, and other breaches of trustee law .. .. .	3
“Unauthorized expenditure” in excess of legal limits .. .. .	6
Unclaimed Moneys Act, 1908, not complied with .. .. .	1
Unlawful transfers between accounts and charging of amounts to wrong accounts .. .. .	13
Miscellaneous .. .. .	19
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 .. .. .	17
(b) Breaches of trustee law .. .. .	1
(c) Charging fees for camping-sites and/or parking-places without Ministerial approval .. .. .	5
(d) Contract of accident insurance with mutual insurance company .. .. .	1
(e) Disqualification of Domain Board members .. .. .	4
(f) Expenditure without statutory authority .. .. .	25
(g) Failure to bank moneys as required by law .. .. .	59
(h) Granting of leases without consent of Minister .. .. .	3
(i) Reductions of rental without Ministerial approval .. .. .	2
(j) Unauthorized loans or investments by Domain Boards .. .. .	2
(k) Miscellaneous .. .. .	4
Cemetery Trustees—	
(a) Borrowing without authority of law, and unlawful payment of interest .. .. .	3
(b) Failure to bank as required by law .. .. .	15
(c) Failure to keep a Register of Burials as required by law .. .. .	14
(d) Expenditure without statutory authority .. .. .	1



*Schedule B.*

Unsatisfactory system of accounts—								
(a) Financial	..	..	..	..	..	..	..	11
(b) Stores	..	..	..	..	..	..	..	26
Stores on hand accepted on the certificates of officers	..	..	..	..	..	..	..	13
Excessive sundry debtors, laxity in collecting rates, &c.	..	..	..	..	..	..	..	9
Profit and Loss Account: Balance incorrectly stated	..	..	..	..	..	..	..	3
Receipts and other items not verified owing to inadequacy or non-production of supporting evidence	..	..	..	..	..	..	..	20
Payments unsupported by receipts and/or vouchers	..	..	..	..	..	..	..	39
Inability to certify wholly to accounts owing to destruction of records by fire, &c.	..	..	..	..	..	..	..	11
Failure to keep an essential book of record	..	..	..	..	..	..	..	4
Cheques signed in blank form	..	..	..	..	..	..	..	3
Liabilities not included in accounts	..	..	..	..	..	..	..	5
Payments not certified or passed for payment by local authority	..	..	..	..	..	..	..	4
Miscellaneous	..	..	..	..	..	..	..	12

*Schedule C.*

Cambridge Electric-power Board	..	Payment of interest on loan-moneys in respect of a period not authorized by the consenting Order in Council.
Christchurch City Council	..	Investment by the Council in certain of its own debentures resulted in the cancellation of those debentures, and legislation is required to effect their reissue.
New Plymouth Fire Board	..	Compassionate grant to widow of employee.
Pahiatua County Council	..	Expenditure incurred in replacing bridge by a culvert unlawfully charged to Bridges Loan.
Prebbleton Domain Board	..	Disqualification of member of the Board under section 3, Local Authorities (Members' Contracts) Act, 1934, and unlawful payment of £17 made to such member by the Board.
South Canterbury Electric-power Board	..	Payment of interest on loan-moneys in respect of a period not authorized by the consenting Order in Council.
Westport Borough Council	..	Donation to Cawthron Institute.

**Surcharges.**

Pursuant to the provisions of section 69 of the Public Revenues Act, 1926, it is necessary for me to surcharge any person who, through his default, negligence, or error, may be considered responsible for any deficiency or loss of public moneys or stores. Section 69 is mandatory in its terms, but section 71 provides that, upon appeal, the Minister of Finance may give full or partial relief in respect of any surcharge.

During the financial year I found it necessary to issue the following surcharges:—

—	Number of Officers surcharged.	Number of Surcharges.	Amount.
Department of Labour .. ..	17	12	£ s. d. 295 14 4
Department of Agriculture .. ..	2	2	11 0 11
Department of Lands and Survey .. ..	1	1	2 10 7
Transport Department .. ..	1	1	11 1 0
Post and Telegraph Department .. ..	1	1	14 18 3
	22	17	£335 5 1

Two officers elected to meet their surcharges without appeal, the Minister of Finance directed full payment in one case, gave total relief in respect of fourteen surcharges, and partial relief in respect of another.

The following table explains how the surcharges were satisfied:—

—	Without Appeal.	Upon Appeal to Minister.		Total.
		Confirmed.	Waived.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Department of Labour .. ..	1 2 6	2 5 3	292 6 7	295 14 4
Department of Agriculture .. ..	..	..	11 0 11	11 0 11
Department of Lands and Survey .. ..	..	..	2 10 7	2 10 7
Transport Department .. ..	..	..	11 1 0	11 1 0
Post and Telegraph Department .. ..	..	..	14 18 3	14 18 3
	£1 2 6	£2 5 3	£331 17 4	£335 5 1

I have to report that all surcharges issued prior to 31st March, 1939, have been satisfied.

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

Nature of Irregularity.	Amount involved.	Action taken, and Result.
<b>External Affairs Department.</b>		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Theft of liquor and tobacco from the m.v. "Maui Pomare"	£ s. d. 13 19 0	Police inquiries unsuccessful.
<b>Labour Department: Employment Promotion Fund.</b>		
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
One thousand six hundred and eleven cases in which relief recipients 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	6,989 0 8	Proceedings instituted, 180 cases involving the sum of £3,368 12s. 10d., whereof 153 convictions have been entered, imprisonment and/or fines totalling £1,942 18s. 4d inflicted, costs amounting to £69 5s. imposed, and restitution of £242 5s. 5d. ordered by the Court. During the year there were 1,430 ordinary excess relief cases, the amount of the excess totalling £3,618 12s. 10d. £2,438 5s. 5d. of this amount has been liquidated or otherwise dealt with, and of the remaining 339 cases no recovery has been effected from 162 of them, and a substantial reduction has been achieved from the others. As a result of the tightening-up and increased strength of the inquiry system there were 1,646 fewer cases reported than was the case the previous year, and the reduction in the amount involved was £12,789 1s.
<b>Lands and Survey Department.</b>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Loss of pay envelope .. .. .	7 14 8	Police notified. Amount recovered from officer responsible.
Failure to account for proceeds from sale of stores	6 4 0	Officer responsible reprimanded. No loss to Department.
<b>Native Department.</b>		
IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.		
Theft of fencing-wire .. .. .	46 10 0	Offender admitted to probation for two years and ordered to make restitution.
<b>Pensions Department.</b>		
IRREGULARITY BY A DEPARTMENTAL OFFICER.		
Fraudulent manipulation of pension warrants and failure to account for departmental moneys	217 2 2	Offender convicted and admitted to probation for 3 years, ordered to make restitution and to pay costs £5.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Fraudulent manipulation of a pension warrant	3 9 4	Police inquiries unsuccessful.
False declarations regarding earnings .. .. .	628 4 7	Offender sentenced to six months' imprisonment. Recovery is being made.
<b>Post and Telegraph Department.</b>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Thefts from postal packets .. .. .	3 10 0	Offender sentenced to three months' imprisonment.
Thefts from postal packets .. .. .	16 11 0	Offender admitted to probation for two years. Restitution made.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Theft of stamps by burglar .. .. .	2 12 0	Offender admitted to probation for two years on this and other charges.
Theft of cash by burglars .. .. .	1 3 1	Police inquiries unsuccessful.
Theft of cash and stamps by burglars .. .. .	81 1 9	Offenders sentenced to eighteen months' reformatory detention and two years hard labour respectively. Loss to Department £79 13s. 9d.
Theft of cash and values by burglars .. .. .	29 11 10	Police inquiries unsuccessful.
Theft of cash by burglars .. .. .	49 16 2	Police inquiries unsuccessful.
Theft of stamps from mail-bag .. .. .	17 13 4	Police inquiries unsuccessful.
Theft of stores by burglars .. .. .	1 19 0	Police inquiries unsuccessful.
Theft of cash .. .. .	1 5 0	Police inquiries unsuccessful.
Thefts of cash and stamps by burglar .. .. .	183 4 5	Offender sentenced to twelve months' imprisonment with hard labour. Loss to Department £100 13s. 3d.
Fraudulent withdrawal from Post Office Savings-bank	45 0 0	Police inquiries unsuccessful.

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

Nature of Irregularity.	Amount involved.	Action taken, and Result.
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**Post and Telegraph Department—continued.**

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS—continued.

	£	s.	d.	
Theft of cash by burglars .. .. .	3	3	7	Police inquiries unsuccessful.
Obtaining the amount of a money-order telegram by false pretences .. .. .	14	18	3	Offender sentenced to six months' reformatory detention.
Theft of cash and valuables .. .. .	4	19	7	Police inquiries unsuccessful.
Loss of postal packet .. .. .	1	0	0	Departmental inquiries unsuccessful.
Theft of contents of registered letter .. .. .	23	0	0	Offender sentenced to three months' imprisonment.
Thefts from public-call boxes and stamp-vending machines .. .. .	61	4	11	Police investigations resulted in one offender being convicted and sentenced to twelve months' imprisonment, another was sentenced to nine months' imprisonment, and another was convicted and discharged. A recovery of £8 11s. 3d. was effected.
Theft of departmental bicycle .. .. .	Not stated			Bicycle recovered. Offender convicted and fined £3, of which £1 was paid to Department to cover cost of repairs.
Fraudulent withdrawal from Post Office Savings-bank .. .. .	20	0	0	Offender convicted and admitted to probation for three years and ordered to make restitution.
Fraudulent negotiation of letter of credit .. .. .	10	0	0	Offender convicted and admitted to probation for two years.
Theft of adding-machine .. .. .	25	0	0	Police inquiries unsuccessful.
Theft of motor-spirit .. .. .	0	15	0	Police inquiries unsuccessful.
Fraudulent negotiation of money-order .. .. .	6	3	9	Police inquiries unsuccessful.
Theft of cash and stamps by burglars .. .. .	175	14	1	Police investigation not yet complete.

**Public Works Department.**

IRREGULARITIES BY DEPARTMENTAL OFFICERS.

Obtaining compensation and medical expenses by false pretences .. .. .	28	8	10	Offender convicted and ordered to come up for sentence if called upon.
Misappropriation of departmental moneys .. .. .	9	14	0	Offender convicted and placed on probation for twelve months. Restitution made.
Theft of stores .. .. .	24	15	0	Departmental investigations proceeding.

IRREGULARITY BY PERSON NOT A DEPARTMENTAL OFFICER.

Theft of money by burglars .. .. .	10	19	0	Police inquiries unsuccessful.
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**Railways Department.**

IRREGULARITIES BY DEPARTMENTAL OFFICERS.

Theft of scrap-brass .. .. .	1	6	8	Offender convicted, admitted to probation for two years, and ordered to repay the amount involved.
Misappropriation of departmental moneys .. .. .	89	9	8	Officer convicted and sentenced to four months' imprisonment. Restitution made.
Theft of timber from workshops .. .. .	Not stated			Offenders convicted and ordered to come up for sentence if called upon. No loss to Department.
Misappropriation of departmental moneys .. .. .	1	0	0	Offender convicted and placed on probation for twelve months.
Theft of stores .. .. .	2	15	8	Offender convicted and ordered to come up for sentence if called upon. Restitution made.
Theft of coal .. .. .	Not stated			Offender convicted and admitted to probation for a period of twelve months.
Misappropriation of departmental moneys .. .. .	1	0	0	Offender appeared in the Magistrate's Court and was admonished and discharged. Restitution made.
Theft of stores .. .. .	4	15	0	Offender admitted to probation for eighteen months.
Shortage in the cash in a Post Office administered by the department .. .. .	5	0	0	Officer dismissed the service. Amount repaid.
Misappropriation of departmental moneys .. .. .	11	10	0	Offender convicted and placed on probation for two years. Restitution made.
Theft of stores .. .. .	Not stated			Offender convicted and placed on probation for two years. The stores have been recovered.
Theft of stores .. .. .	Not stated			Offender convicted and discharged. No loss to the Department.
Theft from goods-shed .. .. .	1	11	0	Offender convicted and fined £7 and costs, £5 ls. 11d., and ordered to make restitution.
Theft of motor accessories .. .. .	44	0	0	Offender admitted to probation for two years. No loss to the Department.
Theft of motor-car battery .. .. .	6	10	0	Offender convicted and ordered to come up for sentence if called upon. No loss to Department.

IRREGULARITY BY PERSONS NOT DEPARTMENTAL OFFICERS.

Theft of money by burglars .. .. .	6	17	6	Police inquiries unsuccessful.
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The foregoing statement of irregularities is presented pursuant to the requirements of section 89 (2) (c) of the Public Revenues Act, 1926. The irregularities by departmental officers are fewer in number and smaller in amount than those reported last year, and there should be very little ultimate loss of public moneys in connection therewith when restitution orders have been satisfied. Six irregularities occurred in the branches of the Public Service under control of the Public Service Commissioner, only one of which was of any magnitude. This was the case of an officer of the Pensions Department who withheld departmental receipts to a value of £155 and embezzled a further £62 by forging signatures to vouchers. The irregularities in the Post and Telegraph Department were both small and cannot be regarded as pointing to weaknesses in the accounting system. Of the fifteen irregularities in the Railways Department all were small with the exception of one case of misappropriation of cash and another involving the theft of stores. In neither of these cases was there an ultimate loss of public moneys, nor were they made possible through deficiencies in the accounting system.

It is not necessary for me to comment on the irregularities shown as having been committed by persons other than departmental officers except to state that every case has been placed in the hands of the police for inquiry and action.

However deplorable these breaches of trust may be, it is inevitable that from time to time there will be losses of public moneys and stores by peculation on the part of departmental employees. No system of accounting, however perfect, can prevent embezzlement, but much can be done, by means of internal checks, towards detection in its early stages.

The Audit Office, in the course of its duties, examines the systems of internal check operating in Government offices, and I propose, wherever possible, to require regular periodical certificates from the officers who are responsible for seeing that the internal check instituted by the Department is being maintained.

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

Department and Particulars.	Reason.	Amount.	Total Amount.
<b>Agriculture.</b>			
Garage allowances .. .. .	Receipts unobtainable .. .. .	£ s. d. 1 1 0	£ s. d. 1 1 0
<b>Air.</b>			
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	6 11 0	6 11 0
<b>Customs.</b>			
Travelling-expenses, official representative travelling in Canada and the United States of America .. .. .	Receipts unobtainable .. .. .	180 12 8	
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	0 10 0	181 2 8
<b>Health.</b>			
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	3 14 6	3 14 6
<b>Industries and Commerce, Tourist and Publicity.</b>			
Travelling-expenses, officer travelling in Europe .. .. .	Receipts unobtainable .. .. .	47 7 10	
Wages and salaries .. .. .	Receipts lost .. .. .	75 1 2	122 9 0
<b>Internal Affairs.</b>			
Advance to stranded New-Zealander .. .. .	Receipts unobtainable .. .. .	1 0 0	
Refund of passport fee .. .. .	Receipts unobtainable .. .. .	0 10 0	
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	33 10 6	
Wages .. .. .	Receipts lost .. .. .	9 5 6	44 6 0
<b>Justice and Prisons.</b>			
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	27 8 9	27 8 9
<b>Labour.</b>			
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	0 9 0	0 9 0
<b>Labour (Employment Division).</b>			
Subsidy under Scheme 4B .. .. .	Receipt lost .. .. .	19 13 9	19 13 9
<b>Lands and Survey.</b>			
Droving charges .. .. .	Receipts unobtainable .. .. .	17 13 0	
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	21 19 3	39 12 3
<b>Marine.</b>			
Purchase of publications .. .. .	Receipts unobtainable .. .. .	3 9 7	3 9 7
<b>National Commercial Broadcasting.</b>			
Cost of cables .. .. .	Receipts unobtainable .. .. .	6 3 0	6 3 0
<b>Native.</b>			
Cost of provisioning .. .. .	Receipts unobtainable .. .. .	68 18 9	
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	17 5 0	
Wages .. .. .	Receipts unobtainable .. .. .	12 6 0	98 9 9
<b>Post and Telegraph.</b>			
Purchase of stores .. .. .	Voucher lost .. .. .	1 9 0	
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	2 0 0	3 9 0
<b>Primary Products Marketing.</b>			
Travelling-expenses, officer travelling in the United Kingdom .. .. .	Receipts unobtainable .. .. .	1 4 0	1 4 0
<b>Printing and Stationery.</b>			
Purchase of publications .. .. .	Receipts unobtainable .. .. .	0 17 0	0 17 0
<b>Public Trust.</b>			
Freight and cartage .. .. .	Receipts unobtainable .. .. .	2 0 0	2 0 0
<b>Public Works.</b>			
Subsidy for work done .. .. .	Voucher lost .. .. .	200 0 0	
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	0 17 6	200 17 6
<b>Scientific and Industrial Research.</b>			
Travelling-expenses incurred in Australia .. .. .	Receipts unobtainable .. .. .	11 3 9	11 3 9
<b>State Forest Service.</b>			
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	0 6 0	0 6 0
<b>Treasury.</b>			
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	1 12 1	1 12 1
<b>Railways.</b>			
Refund of unused tickets .. .. .	Receipts unobtainable .. .. .	0 10 10	
Travelling-expenses .. .. .	Receipts unobtainable .. .. .	0 11 0	1 1 10
			<b>£777 1 5</b>

**Staff.**

I would like to place on record my appreciation of the able and willing manner in which the officers of the Audit Department have met their responsibilities during the past year. Whilst all officers have discharged their onerous duties to my complete satisfaction, I should like to make special reference to the loyal support and assistance I have received from my Deputy and the senior officers of the Department. Although the volume and complexity of Government expenditure shows a steady upward trend, the staff of the Audit Department has not been materially increased since my last report. The loss of experienced officers by resignation, retirement, transfer, and death has been barely counter-balanced numerically by the recruitment of junior officers, and in these circumstances the desirability of increasing the Department's present strength of trained officers will require serious consideration in the future. I have considered it sound policy that as far as possible additional staff should be recruited as juniors who would receive early training in the specialized requirements of the Department, and I am confident that a continuance of this policy will be in the best interests of the Audit Office.

One pleasing manifestation of the zeal of the younger officers is the yearly increase in the number of those who have qualified themselves by examination for recognition as accountants, while many officers have continued their studies to include a University degree. I have been happy to encourage officers to improve their opportunities and at the same time to enhance their value as servants of the State.

I referred in my last report to the success of the conference of Audit Inspectors, and during the past year I was able to arrange a conference of officers who are examining Government accounts in the larger centres, and I am satisfied that the efficiency of these officers will be considerably increased as a result of the interchange of ideas and of the instruction received at the conference.

I wish, finally, to acknowledge the valuable assistance rendered to the Audit Office by the Law Officers of the Crown and to state that the Permanent Heads of Government Departments have consistently met Audit representations with every courtesy.

J. H. FOWLER,

Controller and Auditor-General.

Audit Office, Wellington, 8th August, 1939.

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## APPENDIX.

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

Department and Particulars.	Reason for writing off.	Value of Stores.	Cash.
		£ s. d.	£ s. d.
<i>Agriculture.</i>			
Value of stores .. .. .	Deficient, lost, broken, unserviceable, and destroyed by fire	41 14 2	..
Value of stores .. .. .	Stolen .. .. .	0 15 10	..
Value of stores .. .. .	Gratuitously issued .. .. .	3 13 0	..
Value of publications .. .. .	Gratuitously issued .. .. .	25 8 6	..
Value of machinery .. .. .	Loss on realization .. .. .	936 7 8	..
Value of live-stock .. .. .	Died, destroyed, and deficient	1,747 9 0	..
Repairs to cars and trucks damaged in accidents	Nugatory expenditure .. .. .	..	27 11 10
Nursery registration fee .. .. .	Unable to collect .. .. .	..	0 10 0
Cost of cable .. .. .	Unable to collect .. .. .	..	0 12 10
Slaughtering and inspection fees .. .. .	Debtor bankrupt .. .. .	..	0 13 2
Cost of freight .. .. .	Unable to collect .. .. .	..	0 3 0
Students' farm training fees .. .. .	Remitted .. .. .	..	4 10 0
<i>Air.</i>			
Value of stores .. .. .	Deficient, lost, broken, and unserviceable	259 17 1	..
Value of stores .. .. .	Stolen .. .. .	15 19 4	..
Value of boat .. .. .	Destroyed in accident .. .. .	25 3 6	..
Value of aeroplane .. .. .	Destroyed in crash .. .. .	238 5 2	..
Value of airframe .. .. .	Destroyed in crash .. .. .	733 5 0	..
Value of aeroplane engine .. .. .	Damaged in crash .. .. .	29 12 0	..
Value of aeroplane spare parts .. .. .	Obsolete .. .. .	8,030 12 2	..
<i>Army.</i>			
Value of stores .. .. .	Deficient, lost, broken, unserviceable, destroyed by fire, and loss on realization	806 11 5	..
Value of stores .. .. .	Stolen .. .. .	14 17 8	..
Value of clothing and equipment .. .. .	Stolen .. .. .	16 9 0	..
Value of clothing and equipment on issue to trainees	Lost, unserviceable, irrecoverable, and destroyed by fire	153 19 9	..
Value of rifles .. .. .	Loss on realization .. .. .	338 0 0	..
Value of ammunition .. .. .	Loss on realization .. .. .	296 12 1	..
Value of Main Ordnance Depot assets .. .. .	Reduction in book value .. .. .	3,775 13 7	..
Value of buildings .. .. .	Loss on demolition .. .. .	1,169 11 6	..
Value of musical instruments and cases .. .. .	Gratuitously issued .. .. .	17 15 7	..
Value of horses .. .. .	Died and destroyed .. .. .	20 5 2	..
Unexpired portion of outfit grants .. .. .	Debtors untraceable and/or deceased .. .. .	..	7 3 8
Repairs to lorries damaged in accidents	Nugatory expenditure .. .. .	..	52 18 1
<i>Customs.</i>			
Customs duty .. .. .	Debtors insolvent; final dividend received	..	305 0 9
<i>Education.</i>			
Value of stores .. .. .	Deficient, lost, and broken .. .. .	153 7 1	..
Value of live-stock .. .. .	Died .. .. .	73 1 9	..
Value of live-stock .. .. .	Stolen .. .. .	86 15 0	..
Value of haystack .. .. .	Destroyed by fire .. .. .	180 0 0	..
Sale of goods .. .. .	Debtor untraceable .. .. .	..	0 3 4
Repairs to cars damaged in accidents	Nugatory expenditure .. .. .	..	68 8 0
Compensation for loss of stores .. .. .	Nugatory expenditure .. .. .	..	1 9 8
Maintenance orders .. .. .	Debtors unfinancial and untraceable .. .. .	..	4,806 16 8
<i>External Affairs.</i>			
Value of stores .. .. .	Deficient, broken, lost, and unserviceable	101 16 1	..
Value of stores .. .. .	Stolen .. .. .	21 4 0	..
Value of buildings .. .. .	Loss on demolition .. .. .	264 14 0	..
Freight on timber shortlanded .. .. .	Claim waived .. .. .	..	10 14 8
Rents and sundry book debts .. .. .	Debtors unfinancial and deceased .. .. .	..	382 4 5
<i>Health.</i>			
Value of stores .. .. .	Deficient, lost, broken, unserviceable, and loss on realization	491 7 1	..
Value of live-stock .. .. .	Died and loss on realization .. .. .	36 10 0	..
Value of motor-car .. .. .	Loss on realization .. .. .	24 0 2	..
Value of publications .. .. .	Obsolete .. .. .	0 5 0	..
Maintenance and treatment .. .. .	Debtors unfinancial .. .. .	..	2,609 18 2
Repairs to motor-cars damaged in accidents	Nugatory expenditure .. .. .	..	40 14 10

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>Immigration.</i>							
Loans for passage money .. .. .	Debtors unfinancial .. .. .	..	..	..	28	1	6
<i>Industries and Commerce, Tourist and Publicity.</i>							
Value of stores .. .. .	Deficient, broken, unserviceable, and loss on realization	358	17	9	..	..	..
Value of stores .. .. .	Stolen .. .. .	1	2	3	..	..	..
Value of equipment .. .. .	Obsolete .. .. .	7	4	9	..	..	..
Value of hut .. .. .	Unserviceable .. .. .	3	19	0	..	..	..
Rotorua Sanatorium fees .. .. .	Debtors unfinancial .. .. .	..	..	..	124	10	11
Water supply charges .. .. .	Debtors unfinancial .. .. .	..	..	..	7	16	3
Sales of electric energy .. .. .	Debtors untraceable and discounts remitted	..	..	..	12	11	1
Sale of photographic prints .. .. .	Debtor untraceable .. .. .	..	..	..	0	5	6
Compensation for loss of luggage .. .. .	Nugatory expenditure .. .. .	..	..	..	15	7	0
Fee for transfer of petrol pump .. .. .	Waived by Minister of Finance	..	..	..	5	0	0
<i>Internal Affairs.</i>							
Value of stores .. .. .	Deficient, lost, unserviceable, stolen, and loss on realization	126	19	5	..	..	..
Value of horse .. .. .	Destroyed .. .. .	7	8	9	..	..	..
Value of building .. .. .	Destroyed by fire .. .. .	68	0	0	..	..	..
Advances to stranded New-Zealanders .. .. .	Debtors unfinancial .. .. .	..	..	..	139	17	6
Compensation for loss of stores .. .. .	Nugatory expenditure .. .. .	..	..	..	2	10	0
<i>Justice and Prisons.</i>							
Value of stores .. .. .	Deficient, lost, broken, unserviceable, and loss on realization	189	14	7	..	..	..
Value of live-stock .. .. .	Died, destroyed and condemned .. .. .	2,494	19	11	..	..	..
Value of publications .. .. .	Lost in post .. .. .	1	5	0	..	..	..
Fines and Court costs .. .. .	Debtors unfinancial and/or deceased .. .. .	..	..	..	51	7	0
Sale of surplus stores .. .. .	Company in liquidation .. .. .	..	..	..	1	5	4
<i>Labour.</i>							
Value of stores .. .. .	Deficient, lost, broken, unserviceable, abandoned, and loss on realization	737	16	4	..	..	..
Value of stores .. .. .	Stolen .. .. .	1	6	1	..	..	..
Value of stores .. .. .	Handed over to School of Mines, Reefton	422	18	5	..	..	..
Value of motor-car .. .. .	Loss on realization .. .. .	47	13	1	..	..	..
Value of office appliances .. .. .	Loss on realization .. .. .	9	18	0	..	..	..
Value of horses .. .. .	Destroyed .. .. .	17	0	0	..	..	..
Penalties for breaches of awards and Court costs	Debtors unfinancial and/or untraceable	..	..	..	111	11	10
Repairs to motor-cars damaged in accidents	Nugatory expenditure .. .. .	..	..	..	65	4	10
Loans for passage-money .. .. .	Debtor unfinancial .. .. .	..	..	..	38	3	9
<i>Labour (Employment Division).</i>							
Contributions under Scheme No. 5 .. .. .	Debtors unfinancial and amounts remitted by adjustment commissions	..	..	..	1,014	0	5
Excess relief and fares .. .. .	Debtors convicted and fined, and unfinancial; errors by bureau officers; surcharges waived by Minister of Finance. Officers responsible left the Service	..	..	..	4,116	19	6
Subsidies under Scheme 8B .. .. .	Claims abandoned; companies in liquidation: waived by Minister of Finance	..	..	..	722	19	3
Gold-prospecting equipment .. .. .	Debtors unfinancial and untraceable .. .. .	..	..	..	30	9	10
Fines and legal costs .. .. .	Debtors imprisoned .. .. .	..	..	..	369	11	10
Compensation for loss of packhorse .. .. .	Nugatory expenditure .. .. .	..	..	..	25	0	0
Packing charges and stores .. .. .	Irrecoverable .. .. .	..	..	..	4	7	4
Advances for geophysical surveys .. .. .	Companies in liquidation .. .. .	..	..	..	442	10	0
Loans under Scheme 4B .. .. .	Remitted by adjustment commission .. .. .	..	..	..	1,462	18	2
Misappropriation of sustenance payments .. .. .	Irrecoverable .. .. .	..	..	..	236	14	0
Value of cash stolen .. .. .	Irrecoverable .. .. .	..	..	..	2	2	8
Loans, principal, and interest .. .. .	Debtors unfinancial and amounts remitted by Minister of Finance	..	..	..	1,623	17	6
<i>Land and Income Tax.</i>							
Income Tax .. .. .	Debtors untraceable .. .. .	..	..	..	2,467	18	11
<i>Lands and Survey.</i>							
Value of stores .. .. .	Deficient, lost, broken, unserviceable, and loss on realization	258	0	5	..	..	..
Value of lithos .. .. .	Obsolete .. .. .	24	8	6	..	..	..
Value of live-stock .. .. .	Died and deficient .. .. .	8,004	14	6	..	..	..
Value of tents .. .. .	Unserviceable .. .. .	11	5	0	..	..	..
Value of plant and machinery .. .. .	Reduction in book value .. .. .	9,302	10	6	..	..	..
Value of buildings .. .. .	Reduction in book value .. .. .	103	2	11	..	..	..
Value of Land Drainage Department assets	Reduction in book value .. .. .	5,968	17	9	..	..	..
Value of motor-car .. .. .	Loss on realization .. .. .	100	19	1	..	..	..
Advances under Discharged Soldiers Settlement Account	Loss on realization of securities .. .. .	33,350	4	1	..	..	..
Rents .. .. .	Debtors unfinancial, untraceable, and deceased	..	..	..	8,400	0	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>Lands and Survey—continued.</i>			
Kauri-gum control .. .. .	Debtors unfinancial .. .. .	.. .. .	487 13 10
Interest on deferred-payment licenses .. .. .	Debtors unfinancial .. .. .	.. .. .	1,670 12 5
Advances, small farms .. .. .	Debtors unfinancial .. .. .	.. .. .	8,258 5 8
Rent, small farms .. .. .	Debtors unfinancial .. .. .	.. .. .	540 2 2
Advances Lands for Settlement Act .. .. .	Debtors unfinancial .. .. .	.. .. .	7,864 9 10
Survey liens and interest .. .. .	Debtors unfinancial .. .. .	.. .. .	53 18 4
Timber royalties .. .. .	Debtors unfinancial .. .. .	.. .. .	48 11 1
Grazing, sale of lithos, and insurance premiums	Debtors unfinancial .. .. .	.. .. .	15 0 11
Repairs to motor-cars damaged in accidents	Nugatory expenditure .. .. .	.. .. .	66 16 5
Interest on advances, Deteriorated Lands Act	Debtor unfinancial .. .. .	.. .. .	9 19 0
Interest on advances, Discharged Soldiers Settlement Act	Interest rate reduced .. .. .	.. .. .	2 2 11
<i>Legislative.</i>			
Value of stores .. .. .	Deficient and broken .. .. .	373 18 5	..
<i>Marine.</i>			
Value of stores .. .. .	Deficient and broken .. .. .	81 19 5	..
Inspection fees .. .. .	Debtors unfinancial .. .. .	.. .. .	18 12 8
Rental of foreshore .. .. .	Debtors unfinancial .. .. .	.. .. .	52 17 2
Excess light dues on bunker coal .. .. .	Claim abandoned .. .. .	.. .. .	59 16 0
Compensation for loss of effects and injuries sustained	Nugatory expenditure .. .. .	.. .. .	8 14 1
<i>Mental Hospitals.</i>			
Value of stores .. .. .	Deficient, broken, lost, obsolete, un-serviceable, and destroyed by fire	3,498 10 6	..
Value of stores .. .. .	Stolen .. .. .	1 0 0	..
Value of live-stock .. .. .	Died and deficient .. .. .	718 9 0	..
Value of machinery .. .. .	Obsolete .. .. .	12 0 0	..
Credit due on returned containers .. .. .	Company in liquidation .. .. .	.. .. .	2 0 0
Refund of railage on coal shortloaded .. .. .	Nugatory expenditure .. .. .	.. .. .	4 0 4
<i>Mines.</i>			
Value of stores .. .. .	Deficient, lost, and unserviceable .. .. .	114 10 5	..
Value of coal shortages .. .. .	Due to handling and stone .. .. .	1,268 12 4	..
Value of buildings .. .. .	Damaged by fire .. .. .	3 15 0	..
Sales of coal, &c. .. .. .	Debtors unfinancial and untraceable .. .. .	.. .. .	121 15 7
Court costs .. .. .	Debtors unfinancial .. .. .	.. .. .	11 3 0
Repairs to private property and motor-cars ..	Nugatory expenditure .. .. .	.. .. .	7 12 9
Rent, registration fees, rescue-station levy, and refunds under section 155 (3), Mining Act, 1926	Debtors unfinancial and amounts irrecoverable .. .. .	.. .. .	10 5 1
Refund of railage paid by the Rimu Gold Dredging Co. .. .. .	Nugatory expenditure .. .. .	.. .. .	5 10 6
<i>National Commercial Broadcasting Service.</i>			
Value of stores .. .. .	Unserviceable, deficient, and stolen .. .. .	17 11 6	..
Radio advertising .. .. .	Debtors unfinancial .. .. .	.. .. .	456 17 10
Compensation for injuries sustained and replacement of damaged recordings	Nugatory expenditure .. .. .	.. .. .	37 10 4
Toll calls .. .. .	Irrecoverable .. .. .	.. .. .	2 5 5
Value of linoleum removed .. .. .	Offset against contract price .. .. .	.. .. .	13 16 0
<i>Native.</i>			
Value of stores .. .. .	Deficient, lost, broken, unserviceable, and loss on realization .. .. .	227 2 0	..
Value of stores .. .. .	Stolen .. .. .	8 18 8	..
Value of live-stock .. .. .	Died, deficient, and missing .. .. .	4,905 0 5	..
Value of horse .. .. .	Died .. .. .	40 0 0	..
Value of mats .. .. .	Gift to Mahinarangi Meeting House .. .. .	85 0 0	..
Replacement of stores lost .. .. .	Nugatory expenditure .. .. .	.. .. .	41 8 9
Advances and interest on mortgages .. .. .	Loss on realization and amounts remitted under voluntary agreements .. .. .	.. .. .	10,039 14 3
<i>Navy.</i>			
Value of stores .. .. .	Deficient .. .. .	920 9 10	..
Value of provisions—			
H.M.S. "Achilles" .. .. .	Issued at less than cost .. .. .	102 16 4	..
H.M.S. "Dunedin" .. .. .	Issued at less than cost .. .. .	12 8 11	..
H.M.S. "Leander" .. .. .	Issued at less than cost .. .. .	18 16 5	..
H.M.S. "Philomel" .. .. .	Issued at less than cost .. .. .	5 15 3	..
H.M.S. "Wakakura" .. .. .	Issued at less than cost .. .. .	2 18 6	..
Value of clothing—			
H.M.S. "Achilles" .. .. .	Issued at less than cost .. .. .	743 7 6	..
H.M.S. "Dunedin" .. .. .	Issued at less than cost .. .. .	70 11 3	..
H.M.S. "Leander" .. .. .	Issued at less than cost .. .. .	174 12 3	..
H.M.S. "Philomel" .. .. .	Issued at less than cost .. .. .	236 16 1	..
Value of medical stores—			
H.M.S. "Achilles" .. .. .	Deficient and broken .. .. .	0 10 5	..
H.M.S. "Dunedin" .. .. .	Deficient and broken .. .. .	52 19 8	..
H.M.S. "Leander" .. .. .	Deficient and broken .. .. .	1 16 10	..
Value of armament stores—			
H.M.S. "Diomedé" .. .. .	Deficient .. .. .	119 16 1	..
H.M.S. "Dunedin" .. .. .	Deficient .. .. .	96 1 5	..
Overpayment of subsistence allowance .. .. .	Irrecoverable .. .. .	.. .. .	0 16 8

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

Department and Particulars.	Reason for writing off.	Value of Stores.	Cash.
<i>Pensions.</i>			
Value of stores .. .. .	Loss on realization .. .. .	£ s. d. 3 4 0	£ s. d. .. .. .
Pensions overpaid .. .. .	Debtors deceased .. .. .	..	261 13 6
<i>Police.</i>			
Value of stores .. .. .	Stolen .. .. .	0 11 5	.. .. .
Rent of cottage and reserves .. .. .	Debtors unfinancial .. .. .	..	18 4 8
<i>Post and Telegraph.</i>			
Value of stores .. .. .	Deficient, lost, broken, unserviceable, obsolete and destroyed by fire	1,271 16 9	.. .. .
Value of stores .. .. .	Stolen .. .. .	89 17 7	.. .. .
Value of telephones .. .. .	Destroyed by fire .. .. .	940 15 3	.. .. .
Value of equipment .. .. .	Destroyed by fire .. .. .	813 9 5	.. .. .
Repairs to motor-cars damaged in accidents	Nugatory expenditure .. .. .	..	163 2 7
Toll accounts .. .. .	Debtors unfinancial and untraceable .. .. .	..	173 3 8
Telephone connections and other services .. .. .	Debtors unfinancial and untraceable .. .. .	..	211 16 3
Fraudulent manipulation of stamp-vending machines and telephone-box receipts	Irrecoverable .. .. .	..	14 3 9
<i>Primary Products Marketing.</i>			
Value of stores .. .. .	Deficient and unserviceable .. .. .	2 10 8	.. .. .
Sale of goods .. .. .	Debtors bankrupt .. .. .	..	21 7 5
<i>Printing and Stationery.</i>			
Value of stores .. .. .	Broken and unserviceable .. .. .	2,022 16 5	.. .. .
Sale of publications .. .. .	Debtors untraceable .. .. .	..	0 17 8
<i>Public Trust.</i>			
Value of stores .. .. .	Loss on realization .. .. .	282 17 2	.. .. .
Loans on mortgage .. .. .	Loss on realization .. .. .	..	8,018 5 10
<i>Public Works.</i>			
Value of stores .. .. .	Deficient, lost, broken, unserviceable, obsolete, destroyed by fire, and loss on realization	4,042 17 9	.. .. .
Value of stores .. .. .	Stolen .. .. .	479 12 11	.. .. .
Value of accommodation huts, tents, and buildings	Destroyed by fire and loss on demolition	2,181 2 10	.. .. .
Value of boat .. .. .	Swamped .. .. .	7 0 0	.. .. .
Value of live-stock .. .. .	Died .. .. .	5 12 0	.. .. .
Value of horses .. .. .	Destroyed .. .. .	7 0 0	.. .. .
Sales of electric energy .. .. .	Debtors unfinancial .. .. .	..	69 6 6
Costs of electrical installations .. .. .	Remitted by Adjustment Commission .. .. .	..	833 15 3
Cost of partitions erected in the State Fire Insurance building	Irrecoverable .. .. .	..	728 5 6
Repairs to motor-cars and compensation for damage to private property	Nugatory expenditure .. .. .	..	368 14 11
Rents .. .. .	Debtors unfinancial .. .. .	..	67 17 4
Water rates .. .. .	Remitted by the Minister .. .. .	..	2,714 0 3
Sales of goods and value of fares advanced .. .. .	Debtors unfinancial and untraceable .. .. .	..	6 18 1
Southland Electric-power Board rates .. .. .	Remitted by Adjustment Commission .. .. .	..	1,017 9 7
Sales of land, balance of interest, and principal	Losses or resale and amounts remitted by Adjustment Commission	..	141 6 3
Contribution towards cost of roading and fencing	Irrecoverable .. .. .	..	122 7 6
<i>Railways.</i>			
Value of stores .. .. .	Deficient, lost, broken, obsolete, and unserviceable	3,722 17 7	.. .. .
Value of stores .. .. .	Stolen .. .. .	1 15 9	.. .. .
Value of cars, vans, and wagons .. .. .	Damaged .. .. .	5,337 14 7	.. .. .
Rents .. .. .	Debtors unfinancial .. .. .	..	505 14 3
Freights and repairs .. .. .	Debtors unfinancial .. .. .	..	86 11 6
Contribution to cost of overbridge.. .. .	Debtors unfinancial .. .. .	..	19 19 8
<i>Scientific and Industrial Research.</i>			
Value of stores .. .. .	Broken, unserviceable, lost, deficient, and loss on realization	29 17 1	.. .. .
Value of plant .. .. .	Loss on realization .. .. .	0 7 5	.. .. .
Compensation for destruction of fruit-trees .. .. .	Nugatory expenditure .. .. .	..	2 9 2
Value of official stamps lost .. .. .	Irrecoverable .. .. .	..	1 6 3
<i>Stamp Duties.</i>			
License duty .. .. .	Company in liquidation .. .. .	..	225 0 0
Conveyance duty .. .. .	Irrecoverable .. .. .	..	63 0 0
Penalties .. .. .	Debtor unfinancial .. .. .	..	10 0 0
<i>State Advances Corporation of New Zealand (Housing Branch).</i>			
Housing rents .. .. .	Debtors unfinancial .. .. .	..	2,842 14 4

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

Department and Particulars.	Reason for writing off.	Value of Stores.	Cash.
<i>State Forest Service.</i>			
Value of stores .. .. .	Deficient, lost, broken, unserviceable, and destroyed by fire	£ 599 18 4	£ .. .. .
Value of stores .. .. .	Stolen .. .. .	1 18 4	.. .. .
Value of live-stock .. .. .	Died .. .. .	30 0 0	.. .. .
Value of tents .. .. .	Destroyed by fire .. .. .	1 0 0	.. .. .
Value of trees .. .. .	Gratuitously issued .. .. .	176 11 4	.. .. .
Value of publications .. .. .	Gratuitously issued .. .. .	27 5 11	.. .. .
Royalty on timber .. .. .	Debtor unfinancial .. .. .	.. .. .	15 18 2
Rents .. .. .	Debtor unfinancial .. .. .	.. .. .	5 19 1
Repairs to tractor .. .. .	Nugatory expenditure .. .. .	.. .. .	1 10 3
Sale of publications .. .. .	Debtor unfinancial .. .. .	.. .. .	0 16 6
<i>Transport.</i>			
Repairs to motor-cars damaged in accidents	Nugatory expenditure .. .. .	.. .. .	246 8 10
Passenger and continuous goods service licenses	Debtors unfinancial .. .. .	.. .. .	24 7 6
<i>Treasury.</i>			
Value of stores .. .. .	Broken .. .. .	2 10 6	.. .. .
Loans on mortgage—			
Repatriation .. .. .	Loss on realization .. .. .	.. .. .	42,233 6 3
Workers .. .. .	Loss on realization .. .. .	.. .. .	357 8 6
Settlers .. .. .	Loss on realization .. .. .	.. .. .	2,834 6 1
Loans to land-settlement associations .. .. .	Deficiency on winding up .. .. .	.. .. .	2,822 0 11
Advances, fruit-preserving .. .. .	Company in liquidation .. .. .	.. .. .	4,218 15 4
Advances Hawke's Bay Earthquake Act, 1931	Irrecoverable .. .. .	.. .. .	347 0 10
		117,750 9 10	131,570 14 6
		£249,321 4 4	



## PUBLIC ACCOUNTS, 1938-1939.

## INTEREST, CONVERSION, AND REDEMPTION REMITTANCE ACCOUNTS.

	Balances as at 31st March, 1938.				Transactions, 1938-1939.				Balances as at 31st March, 1939.			
	Debit.		Credit.		Debit.		Credit.		Debit.		Credit.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Interest Remittance Account—												
Bank of England .. .. .	..	..	5,085,098 15 1	5,258,911 18 8	..	..	5,256,976 5 5	5,093,163 1 10	..	..	..	..
High Commissioner .. .. .	..	..	1,089 13 1	25,802 1 6	..	..	25,892 13 5	1,180 5 0	..	..	..	..
Conversion Remittance Account—												
Bank of England .. .. .	..	..	10 16 8	6 1 8	..	..	..	..	..	..	..	4 15 0
High Commissioner .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
Redemption Remittance Account—												
Bank of England .. .. .	..	..	12,250 9 11	4,284 0 2	..	..	..	7,966 9 9	..	..	..	..
High Commissioner .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
Suspense Remittance Account .. .. .	..	..	5,108,449 14 9	5,282,868 18 10	..	..	5,289,004 2 0	5,102,314 11 7	..	..	..	..
Totals .. .. .	..	..	£5,108,449 14 9	£10,571,873 0 10	£10,571,873 0 10	£10,571,873 0 10	£10,571,873 0 10	£5,102,314 11 7	£5,102,314 11 7	£5,102,314 11 7	£5,102,314 11 7	£5,102,314 11 7

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1939.

TAXATION :—	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
CUSTOMS .. .. .	10,723,163	9 2	72,735	12 9	10,650,427	16 5
BEER DUTY .. .. .	1,076,891	15 2	95	10 4	1,076,796	4 10
SALES TAX .. .. .	3,588,010	8 8	32,314	16 10	3,555,695	11 10
FILM-HIRE TAX .. .. .	85,882	6 3	..	..	85,882	6 3
GOLD-EXPORT DUTY .. .. .	100,031	2 8	19	13 5	100,011	9 3
HIGHWAYS,—						
Tire-tax .. .. .	150,433	16 10	83	10 8	150,350	6 2
Fees and Fines (Section 24, Motor-vehicles Act, 1924) ..	613,204	7 11	809	5 4	612,395	2 7
Petrol-tax .. .. .	2,490,645	10 8	201,525	19 5*	2,289,119	11 3
Mileage-tax and Penalties (Motor-vehicles Amendment Act, 1934-35, Section 4 (6))—						
Electrically-propelled Motor-vehicles .. .. .	119	12 6	..	..	119	12 6
Other Motor-vehicles .. .. .	13,341	4 1	5,336	9 7	8,004	14 6
	3,267,744	12 0	207,755	5 0	3,059,989	7 0†
STAMP AND DEATH DUTIES,—						
Adhesive Stamps .. .. .	337,621	9 5	274,629	10 1	62,991	19 4
Duty on Instruments .. .. .	395,773	18 11	2,155	10 4	393,618	8 7
Estate Duty .. .. .	1,409,946	1 9	36,759	7 1	1,373,186	14 8
Succession Duty .. .. .	337,148	17 3	7,654	4 8	329,494	12 7
Gift Duty .. .. .	115,605	11 4	574	4 9	115,031	6 7
Fines and Penalties .. .. .	2,071	14 7	8	19 10	2,062	14 9
Impressed Stamps .. .. .	234,391	6 11	960	17 2	233,430	9 9
Licenses to Companies .. .. .	90,650	4 4	198	19 10	90,451	4 6
Sharebrokers' Licenses .. .. .	1,861	19 6	0	5 0	1,861	14 6
Duties payable by Racing Clubs .. .. .	666,573	17 8	5,130	9 11	661,443	7 9
Amusements-tax .. .. .	93,023	17 4	30	16 11	92,993	0 5
Lottery Duty .. .. .	20,388	8 0	..	..	20,388	8 0
Overseas Passenger Duty .. .. .	30,598	7 9	..	..	30,598	7 9
Miscellaneous .. .. .	49	16 11	4	12 10	45	4 1
Receipts under Section 4, Mortgagees' Indemnity (Workers' Charges) Act, 1927 .. .. .	1,843	7 0	0	12 0	1,842	15 0
	3,737,548	18 8	328,108	10 5	3,409,440	8 3
LAND-TAX .. .. .	1,065,666	17 2	7,168	2 1	1,058,498	15 1
INCOME-TAX .. .. .	9,366,746	12 0	63,251	7 9	9,303,495	4 3
MISCELLANEOUS,—						
Interest-tax (Finance Act, 1932-33, Section 5) ..	154	16 0	..	..	154	16 0
Interest-tax (Finance Act, 1932-33, Section 6) ..	14,175	2 4	14,131	2 4	44	0 0
Residue, Mileage-tax and Penalties under Motor-vehicles Amendment Act, 1934-35, Section 4 (6) (b)	5,336	9 7	..	..	5,336	9 7
	19,666	7 11	14,131	2 4	5,535	5 7
TOTAL, TAXATION .. .. .	33,031,352	9 8	725,580	0 11	32,305,772	8 9
Carried forward .. .. .	33,031,352	9 8	725,580	0 11	32,305,772	8 9

\* Refunds by Customs Department of Revenue incorrectly received or credited .. .. . £ 75 2 6  
 Rebates by Post Office in respect of motor-spirits used otherwise than as fuel for motor-vehicles, in terms of section 8 of the Motor-spirits Taxation Act, 1927 .. . 201,450 16 11

£201,525 19 5

† £612,395 2s. 7d. of this amount consists of fees, fines, &c., which are not taxation.

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1939—continued.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	33,031,352	9 8	725,580	0 11	32,305,772	8 9
<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 1938-39 .. .. .	2,418,116	9 6				
Less reduction made in terms of Finance Act, 1930 (No. 2), Section 14.. .. .	1,717,052	19 7				
	701,063	9 11	..		701,063	9 11
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, 1938, 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 1938-39 (on account) .. .. .	588,000	0 0	..		588,000	0 0
ON THE PUBLIC DEBT REDEMPTION FUND (details on separate statement) .. .. .						
	392,486	1 1	..		392,486	1 1
ON OTHER PUBLIC MONEYS (details on separate statement)						
	446,222	2 11	325 17 4		445,896	5 7
TOTAL, INTEREST .. .. .	2,127,771	13 11	325 17 4		2,127,445	16 7
<b>OTHER RECEIPTS :—</b>						
REGISTRATION AND OTHER FEES,—						
Air Navigation Act, 1931 .. .. .	595 16 0		15 7 0		580 9 0	
Animals Protection and Game Act, 1921-22 .. .. .	6 0 0		..		6 0 0	
Animals Protection and Game Act, 1921-22 (Part III)	44 14 0		0 1 0		44 13 0	
Apprentices Act, 1923 .. .. .	33 10 0		..		33 10 0	
Arms Act, 1920 .. .. .	3,114 15 0		..		3,114 15 0	
Births, Deaths, and Marriages .. .. .	26,678 16 11		5 10 10		26,673 6 1	
British Nationality and Status of Aliens (in New Zealand) Act, 1928 .. .. .	1,658 15 9		10 10 0		1,648 5 9	
By-laws Act, 1910 .. .. .	3 3 0		..		3 3 0	
Cemeteries Act, 1908 .. .. .	31 11 0		5 4 6		26 6 6	
Cinematograph Films Act, 1928 .. .. .	3,504 5 2		30 15 0		3,473 10 2	
Coal-mines Act, 1925 .. .. .	154 18 0		0 2 6		154 15 6	
Companies Act, 1934-35 .. .. .	17 10 0		..		17 10 0	
Crown Grant Fees .. .. .	6 0 0		3 0 0		3 0 0	
Customs Act, 1913 .. .. .	12,556 8 6		295 11 3		12,260 17 3	
Dairy Industry Act, 1908 .. .. .	2,380 10 0		11 0 0		2,369 10 0	
Dentists Act, 1936 .. .. .	746 16 1		14 11 6		732 4 7	
Distillation Act, 1908 .. .. .	60 0 0		..		60 0 0	
Education Act, 1914 .. .. .	4 2 6		..		4 2 6	
Electrical Wiremen's Registration Act, 1925 .. .. .	952 4 3		10 9 8		941 14 7	
Engineers Registration Act, 1924 .. .. .	54 13 6		..		54 13 6	
Explosive and Dangerous Goods Act, 1908 .. .. .	6,839 15 4		72 3 10		6,767 11 6	
Factories Act, 1921-22 .. .. .	4,337 9 6		1 8 6		4,336 1 0	
Fertilizers Act, 1927 .. .. .	448 10 6		1 19 6		446 11 0	
Finance Act, 1915 (Part III), (Beer Duty) .. .. .	1,367 18 8		33 12 4		1,334 6 4	
Fisheries Act, 1908 .. .. .	1,927 0 11		0 2 6		1,926 18 5	
Friendly Societies Act, 1909 .. .. .	1 12 0		..		1 12 0	
Health Act, 1920.. .. .	22 0 0		..		22 0 0	
Hospitals and Charitable Institutions Act, 1926 .. .. .	611 5 1		2 5 0		609 0 1	
Industrial Conciliation and Arbitration Act, 1925 .. .. .	567 16 11		0 10 0		567 6 11	
Industrial Efficiency Act, 1936 .. .. .	13,895 17 3		60 9 0		13,835 8 3	
Inspection of Machinery Act, 1928 .. .. .	21,725 0 5		27 1 9		21,697 18 8	
Land Agents Act, 1921-22 .. .. .	7,611 6 6		1,704 15 3		5,906 11 3	
Licensing Act, 1908 .. .. .	42 0 0		..		42 0 0	
Life Insurance Act, 1908 .. .. .	0 5 0		..		0 5 0	
Margarine Act, 1908 .. .. .	3 0 0		..		3 0 0	
Masseurs Registration Act, 1920 .. .. .	194 1 6		1 17 4		192 4 2	
Carried forward .. .. .	112,199	9 3	2,308 8 3		109,891	1 0
Carried forward .. .. .	35,159,124	3 7	725,905 18 3		34,433,218	5 4

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1939—*continued.*

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	35,159,124	3 7	725,905 18 3		34,433,218	5 4
<b>OTHER RECEIPTS—<i>continued.</i></b>						
Brought forward .. .. .	112,199	9 3	2,308	8 3	109,891	1 0
<b>REGISTRATION AND OTHER FEES—<i>continued.</i></b>						
Medical Practitioners Act, 1914 .. .. .	425	5 6	27	4 0	398	1 6
Mining Act, 1926 .. .. .	778	18 10	0	2 0	778	16 10
Money-lenders Act, 1908 .. .. .	1,865	0 0	21	5 0	1,843	15 0
Motor-vehicles Act, 1924 .. .. .	103	17 0	2	0 0	101	17 0
Native Land Act, 1931 .. .. .	13	13 0	..		13	13 0
Native Land Amendment and Native Land Claims Adjustment Act, 1926, Section 14 (Taupo Waters)—						
Fees, Licenses, and Camp-sites .. .. .	3,476	14 9	9	13 11	3,467	0 10
Fines and Penalties .. .. .	39	1 0	..		39	1 0
New Zealand Loans Act, 1932 .. .. .	2,224	12 0	..		2,224	12 0
Nurses and Midwives Registration Act, 1925 ..	7,708	12 3	13	9 1	7,695	3 2
Opticians Act, 1928 .. .. .	256	6 0	4	2 0	252	4 0
Orchard and Garden Diseases Act, 1928 .. ..	8,583	19 4	6	2 6	8,577	16 10
Patents, Designs, and Trade-marks Act, 1921-22	15,152	16 0	23	10 0	15,129	6 0
Petroleum Act, 1937 .. .. .	106	0 0	..		106	0 0
Plumbers Registration Act, 1912 .. .. .	528	5 5	10	5 6	517	19 11
Poisons Act, 1934 .. .. .	186	6 6	2	16 0	183	10 6
Sales Tax Act, 1932-33 .. .. .	557	0 0	2	0 0	555	0 0
Second-hand Dealers Act, 1908 .. .. .	350	0 0	..		350	0 0
Servants' Registry Offices Act, 1908 .. .. .	23	0 0	..		23	0 0
Slaughtering and Inspection Act, 1908 .. ..	58,887	8 7	3	0 0	58,884	8 7
Stock Act, 1908 .. .. .	833	6 6	3	5 0	830	1 6
Stock Remedies Act, 1934 .. .. .	140	3 3	15	12 4	124	10 11
Stone-quarries Act, 1910 .. .. .	128	10 0	..		128	10 0
Timber Export Act, 1908 .. .. .	2	11 8	..		2	11 8
Timber-floating Act, 1908 .. .. .	12	10 0	..		12	10 0
Tobacco Act, 1908 .. .. .	650	5 0	..		650	5 0
Trade-unions Act, 1908 .. .. .	..		..		..	
Tramways Act, 1908 .. .. .	103	5 0	..		103	5 0
Transport Licensing Act, 1931 .. .. .	36,136	7 10	432	5 9	35,704	2 1
Valuation of Land Act, 1925 .. .. .	31,188	8 9	50	11 10	31,137	16 11
Veterinary Surgeons Act, 1926 .. .. .	25	4 0	2	7 0	22	17 0
Weights and Measures Act, 1925 .. .. .	10,355	18 10	0	14 0	10,355	4 10
	293,042	16 3	2,938	14 2	290,104	2 1
<b>NATIONAL ENDOWMENT REVENUE,—</b>						
Amounts transferred from State Forests Account in terms of section 39 (2) of the Forests Act, 1921-22	18,712	6 6	..		18,712	6 6
Rents, Royalties, &c. .. .. .	123,049	7 9	853	17 3	122,195	10 6
Interest on Sales .. .. .	2,135	1 2	3	10 2	2,131	11 0
Interest under section 13, Land Laws Amendment Act, 1930 .. .. .	4,354	11 8	..		4,354	11 8
	148,251	7 1	857	7 5	147,393	19 8
<b>TERRITORIAL REVENUE,—</b>						
Rents, Royalties, and Miscellaneous Receipts from lands—						
Agricultural Department .. .. .	16	4 8	..		16	4 8
Air Department .. .. .	80	0 0	..		80	0 0
Army Department .. .. .	1,723	13 9	..		1,723	13 9
Customs Department .. .. .	1	0 0	..		1	0 0
Education Department .. .. .	153	5 0	..		153	5 0
Health Department .. .. .	3	10 0	..		3	10 0
Internal Affairs Department .. .. .	20	0 0	..		20	0 0
Justice and Prisons Department .. .. .	455	0 0	..		455	0 0
Lands and Survey Department—						
Crown lands .. .. .	289,438	19 9	4,446	0 1	284,992	19 8
Hauraki Plains lands .. .. .	8,974	11 7	211	0 11	8,763	10 8
Swamp Drainage lands .. .. .	406	5 10	..		406	5 10
Small-farms Scheme .. .. .	8,483	10 5	381	8 7	8,102	1 10
Miscellaneous Fees .. .. .	3,115	17 4	738	2 1	2,377	15 3
Marine Department .. .. .	173	12 10	..		173	12 10
Mental Hospitals .. .. .	9	17 8	..		9	17 8
Mines Department .. .. .	11,257	19 1	38	11 4	11,219	7 9
Native Department .. .. .	2	10 0	..		2	10 0
Navy .. .. .	3	0 0	..		3	0 0
Police Department .. .. .	102	12 10	..		102	12 10
Public Works Department .. .. .	644	16 7	6	17 6	637	19 1
	325,066	7 4	5,822	0 6	319,244	6 10
Carried forward .. .. .	766,360	10 8	9,618	2 1	756,742	8 7
Carried forward .. .. .	35,159,124	3 7	725,905 18 3		34,433,218	5 4



## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1939—continued.

	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	35,159,124	3 7	725,905	18 3	34,433,218	5 4
<b>OTHER RECEIPTS—continued.</b>						
Brought forward .. .. .	766,360	10 8	9,618	2 1	756,742	8 7
<b>EXTERNAL AFFAIRS,—</b>						
New Zealand Reparation Estates .. .. .	62,228	0 7	139	0 4	62,089	0 3
Export of Bananas from Samoa .. .. .	134,429	17 3	16	3 5	134,413	13 10
	196,657	17 10	155	3 9	196,502	14 1
<b>JUSTICE,—</b>						
Court Fees, Fines, and Bankruptcy Commission .. .. .	172,290	10 7	8,173	2 9	164,117	7 10
<b>MARINE,—</b>						
Pilotage Rates and Harbour Fees .. .. .	1,570	11 10	..	..	1,570	11 10
Shipping and Seamen Act, 1908 .. .. .	115,187	11 10	56	1 7	115,131	10 3
Rents of Foreshores, Royalties, &c. . . . .	2,812	15 9	4	12 4	2,808	2 8
Sale of Oysters under Fisheries Act, 1908 .. .. .	6,784	16 7	10	17 6	6,773	19 1
Rents from Toheroa Areas .. .. .	320	16 8	..	..	320	16 8
Westport Harbour .. .. .	41,259	5 9	14	0 0	41,245	5 9
	167,935	17 8	85	11 5	167,850	6 3
<b>PROFITS OF TRADING INSTITUTIONS,—</b>						
Public Trust Office—						
Half of profits credited in terms of section 24 (1) of the Finance Act, 1929—						
For year 1937-38 .. .. .	6,482	7 3	..	..	6,482	7 3
Reserve Bank of New Zealand—						
Profits credited in terms of section 36 (c), Reserve Bank of New Zealand Act, 1933—						
For year 1937-38 .. .. .	195,811	3 7	..	..	195,811	3 7
	202,293	10 10	..	..	202,293	10 10
<b>NATIVE,—</b>						
Fees collected in Stamps under the provisions of the Native Land Act, 1931 .. .. .	5,748	6 11	..	..	5,748	6 11
<b>PRINTING AND STATIONERY,—</b>						
General Receipts .. .. .	348,830	7 1	4,427	17 1	344,402	10 0
<b>STAMP DUTIES,—</b>						
Land Registry and Deeds Register Office Fees .. .. .	66,798	2 6	0	10 0	66,797	12 6
<b>TOURIST AND HEALTH RESORTS,—</b>						
Receipts in respect of Reserves under the Tourist and Health Resorts Control Act, 1908 .. .. .	126,990	3 10	761	12 7	126,228	11 3
<b>MISCELLANEOUS (details on separate statement)</b> .. .. .	113,479	4 2	384	18 3	113,094	5 11
<b>RECOVERIES ON ACCOUNT OF EXPENDITURE OF PREVIOUS YEARS (details on separate statement)</b> .. .. .	5,179	5 11	335	11 6	4,843	14 5
<b>RECOVERIES ON ACCOUNT OF UNAUTHORIZED EXPENDITURE OF PREVIOUS YEARS (details on separate statement)</b> .. .. .	206	0 0	..	..	206	0 0
<b>TOTAL, OTHER RECEIPTS</b> .. .. .	2,172,769	18 0	23,942	9 5	2,148,827	8 7
<b>TOTAL REVENUE</b> .. .. .	37,331,894	1 7	749,848	7 8	36,582,045	13 11

## PUBLIC ACCOUNTS, 1938-1939.

## STATEMENT of INTEREST on the PUBLIC DEBT REDEMPTION FUND for the FINANCIAL YEAR ended 31st MARCH, 1939.

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	.. .. .	231,046	5	2
State Advances Office	.. .. .	161,439	15	11
		<b>£392,486</b>	<b>1</b>	<b>1</b>

## STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1939.

INTEREST ON OTHER PUBLIC MONEYS :—	£	s.	d.	£	s.	d.	£	s.	d.	
On investments made in respect of the—										
Deposits Account	.. .. .	3,517	9	0						
Loans Redemption Account	.. .. .	2,224	6	5						
Ordinary Revenue Account	.. .. .	4,885	4	4						
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, 1938	.. .. .	68,750	0	0						
Interim dividend on 1,375,000 £1 preference B shares for year ended 31st March, 1939	.. .. .	31,250	0	0						
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 31st March, 1938	.. .. .	7,031	5	0						
Half-yearly dividend on 234,375 £1 C long-term mortgage shares to 30th September, 1938	.. .. .	7,031	5	0						
					164,062	10	0			
Public Works Fund, General Purposes Account	.. .. .				5,605	3	8			
Receiver-General's Deposit Account	.. .. .				4,075	13	10			
Reserve Fund Account	.. .. .				32,902	4	11			
Silver and Bronze Coin Account	.. .. .				9,446	1	6			
								226,718	13	8
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 £465,782 10s. 2d., net profits of the Cheviot Estate Account, in terms of section 19 (4) of the Finance Act, 1930 (No. 2)	.. .. .							18,631	6	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)	.. .. .							35,494	10	0
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 1937-38	.. .. .							8,479	9	7
On loans to earthquake sufferers in terms of section 49, Hawke's Bay Earthquake Act, 1931	.. .. .							438	6	1
On loans to earthquake sufferers—Pahiatua earthquake	.. .. .							21	4	10
On loans to sufferers—Wairarapa storm	.. .. .							5	3	0
On loans to local bodies under Local Bodies' Loans Act, 1908	.. .. .							54,938	13	8
On loans to Samoan Treasury in terms of section 33, Samoa Act, 1921	.. .. .							1,965	4	5
On loan of £79,800 to Taieri River Trust in terms of section 3, Taieri River Improvement Amendment Act, 1932-33	.. .. .							2,389	2	11
On loans under section 26, Agriculture (Emergency Powers) Act, 1934	.. .. .							1,909	4	6
On miscellaneous advances—										
For erection of hostels, &c.—										
Auckland Grammar School	.. .. .	50	0	0						
New Plymouth High School	.. .. .	151	16	2						
Timaru High School	.. .. .	213	18	0						
Wairarapa High School	.. .. .	42	0	0						
					457	14	2			
Carried forward	.. .. .				457	14	2	412,290	18	8

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1939—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .				457	14	2	412,290	18	8
<b>INTEREST ON OTHER PUBLIC MONEYS—<i>continued</i>.</b>									
On miscellaneous advances— <i>continued</i> .									
For Native Land Settlement Account—Survey liens ..				878	5	10			
From Vote "Agriculture," to various agricultural associations .. .. .				40	19	6			
To Cook Islands Fruit Account .. .. .				930	1	3			
To discharged soldiers under Repatriation Act, 1918 ..				300	18	11			
To Eastbourne Borough Council for drainage works ..				227	6	4			
To Egmont National Park Board .. .. .				21	7	8			
To Hospital Boards—									
Auckland .. .. .	385	5	6						
Buller .. .. .	133	10	5						
Hawke's Bay .. .. .	89	7	8						
Marlborough .. .. .	28	12	0						
Opotiki .. .. .	9	0	0						
Palmerston North .. .. .	203	8	6						
Patea .. .. .	13	16	5						
Southland .. .. .	105	15	7						
Tauranga .. .. .	13	13	8						
Waipapu .. .. .	14	2	11						
Waikato .. .. .	63	0	0						
Waitaki .. .. .	3	18	10						
Westland .. .. .	27	18	6						
							1,091	10	0
To Land Settlement Associations—									
England .. .. .	211	17	2						
Blairgowrie .. .. .	364	17	8						
Bruce .. .. .	140	8	11						
Chastleton .. .. .	96	5	7						
Clarkin .. .. .	53	12	1						
Clifton Grove .. .. .	533	2	11						
Eiffelton .. .. .	426	0	0						
Glencairn .. .. .	299	2	8						
Glengariff .. .. .	433	9	4						
Gleniffer .. .. .	94	6	4						
Hari Hari .. .. .	49	5	1						
Kelman .. .. .	85	0	0						
Lake Alice .. .. .	160	1	3						
Matamau .. .. .	577	9	9						
Melville Downs .. .. .	68	11	0						
Moorfield .. .. .	158	16	7						
Nikau Grange .. .. .	251	2	7						
Otaikarangi .. .. .	28	15	0						
Otauri .. .. .	410	13	5						
Owersby .. .. .	349	13	6						
Quiltowen .. .. .	149	10	6						
Trentham .. .. .	226	5	0						
Waitohi Downs .. .. .	293	5	10						
Wentnor .. .. .	168	3	5						
							5,629	15	7
To Maori Land Boards, under section 340, Native Land Act, 1931 .. .. .							105	11	7
To Mount Cook and Southern Lakes Tourist Co., Ltd. (lease of Hermitage, Mount Cook) .. .. .				646	14	7			
To Otanomomo River Board, on account of stop-bank ..				92	6	1			
To Rotorua Golf Club .. .. .				129	18	6			
To Southland Electric-power Board .. .. .				1,056	0	0			
To Taupiri Drainage Board (protective works) .. .. .				13	7	5			
To Y.M.C.A.—									
For purchase of cinemas .. .. .				33	18	4			
For purchase of radio sets .. .. .				12	2	4			
Under the Native Housing Act, 1935 .. .. .				392	8	4			
Under the Native Land Act, 1931, section 521 (2) ..				1,275	0	0			
Under the Native Land Amendment Act, 1936, section 48 ..				386	2	2			
Under the Small-farm Plan .. .. .				14,966	1	4			
Under the Village-homestead Settlement Scheme .. .. .				125	2	9			
Under section 383 (5), Mining Act, 1926, credited under Finance Act, 1932, section 12 (2).. .. .				40	0	0			
							28,852	12	8
Miscellaneous interest on—									
Balance of Post-office Savings-bank Accounts used by Child Welfare Branch, Education Department .. .. .				2	19	0			
Debentures under the Hutt Road Act, 1915 .. .. .				2,400	0	0			
Debentures, shares, and mortgages held as security for payment of tax .. .. .				191	19	1			
Deposits by High Commissioner .. .. .				0	18	11			
Loan for purchase of motor-car .. .. .				0	8	0			
Loan under Fruit Preserving Industry Act, 1913 .. .. .				1	3	6			
Mortgages due to Reparation Estates .. .. .				273	1	2			
							2,870	9	8
Carried forward .. .. .							441,143	11	4

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of INTEREST on OTHER PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1939—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .				2,870	9	8	441,143	11	4
INTEREST ON OTHER PUBLIC MONEYS— <i>continued</i> .									
Miscellaneous interest on— <i>continued</i> .									
Purchase-moneys in connection with sales of land and buildings—									
Department of Agriculture .. .. .		0	9	2					
Education Department .. .. .	65	7	6						
Department of Lands and Survey .. .. .	60	7	10						
Public Works Department .. .. .	135	12	4						
				261	16	10			
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 .. .. .							3,132	6	6
							1,620	7	9
							<u>£445,896</u>	<u>5</u>	<u>7</u>

STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1939.

	£	s.	d.	£	s.	d.	£	s.	d.
LEGISLATIVE DEPARTMENT:—									
Hire of typewriters .. .. .						5	7	8	
TREASURY DEPARTMENT:—									
Conscience-money .. .. .	100	1	0						
Unclaimed moneys—									
Under Public Revenues Act, 1926, section 30—									
Courts of Law Trust .. .. .	80	18	8						
Forest Clerks' deposits .. .. .		0	2	6					
Gaolers' deposits .. .. .		3	2	3					
Goldfields deposits .. .. .		8	19	0					
Labour deposits .. .. .	215	14	7						
Land revenue deposits .. .. .	36	12	8						
Maori Land Board deposits .. .. .	24	1	4						
Marine deposits .. .. .		1	16	11					
Patent Office deposits .. .. .		9	19	6					
Probation Officers' deposits .. .. .		0	12	2					
Stamp Duty deposits .. .. .		0	4	0					
Transfers from Deposits Account—									
Miscellaneous .. .. .		23	10	5					
Unclaimed earnings .. .. .	720	19	7						
Unpresented cheques .. .. .	289	13	5						
Dividends unclaimed for over 10 years—									
N.Z. Government stock .. .. .	285	12	6						
Excess cash at Government offices .. .. .		0	15	0					
Money found by or handed to police officers, &c., not claimed .. .. .		32	10	2					
Money found in Government institutions .. .. .		0	2	6					
Money found on prisoner (confiscated) .. .. .		1	0	0					
Bank of England fractions of interest .. .. .	157	12	11						
Debts due to a company (in liquidation) collected by Official Assignee after the dissolution of the company .. .. .		0	5	1					
Cash seized in gaming raids .. .. .		2	3	0					
Commission on Public Service Association subscriptions collected .. .. .	142	13	10						
Donations to the Consolidated Fund .. .. .		1	5	0					
Duty on scrap gold and jewellers' sweepings .. .. .	2,563	0	4						
Forfeited deposits—Land Revenue deposits .. .. .		8	0	0					
Carried forward .. .. .	4,711	8	4			5	7	8	

## PUBLIC ACCOUNTS, 1938-1939

STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1939—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	4,711	8	4	5	7	8			
<b>TREASURY DEPARTMENT—<i>continued</i>.</b>									
Miners' rights and prospecting licenses—	£	s.	d.						
Fiord County .. .. .	0	4	9						
Taupo County .. .. .	0	5	0						
	0	9	9						
New Zealand Government's share of profits from Bank of International Settlements.. .. .	59	9	10						
Surplus funds, Waitangi Land Settlement Association ..	58	16	8				4,830	4	7
<b>CUSTOMS DEPARTMENT :—</b>									
Rents of buildings .. .. .	78	0	0						
Sale of goods seized by Customs .. .. .	24	10	1				102	10	1
<b>LAND AND INCOME TAX DEPARTMENT :—</b>									
Unclaimed moneys—									
Under Unclaimed Moneys Act, 1908, section 6, and Finance Act, 1932, section 30 .. .. .	..						2,928	4	11
<b>STAMP DUTIES DEPARTMENT :—</b>									
Received under Companies Act, 1933, section 283, from N.Z. Credits, Ltd. .. .. .	..						17	13	8
<b>DEPARTMENT OF INTERNAL AFFAIRS :—</b>									
Fees and fines, Rotorua Acclimatization District ..	16	0	0						
Fees for—									
Camp sites, licenses, &c. .. .. .	73	0	6						
Slipway .. .. .	12	12	0						
Storage of powder .. .. .	1,592	3	6						
Passport fees .. .. .	5,147	19	5						
Rents of Buildings .. .. .	205	7	5						
Sale of—									
Fishing and game licenses, Rotorua Acclimatization District .. .. .	3,299	3	11						
Godwit licenses .. .. .	4	0	0						
Publications .. .. .	41	11	3						
Waste paper .. .. .	5	4	7				10,397	2	7
<b>MARINE DEPARTMENT :—</b>									
Rents of buildings .. .. .	..						66	3	4
<b>DEPARTMENT OF LABOUR :—</b>									
Rents of buildings .. .. .	59	12	6						
Sale of scales (confiscated) .. .. .	1	0	0				60	12	6
<b>ELECTORAL DEPARTMENT :—</b>									
Forfeited deposits, Parliamentary candidates .. .. .	..						150	0	0
<b>DEPARTMENT OF JUSTICE AND PRISONS :—</b>									
King's Counsel fees .. .. .	4	4	0						
Rents of buildings .. .. .	316	7	3				320	11	3
<b>POLICE DEPARTMENT :—</b>									
Rents of buildings .. .. .	737	1	2						
Sale of—									
Firearms (confiscated) .. .. .	34	19	10						
Liquor (confiscated) .. .. .	146	11	6				918	12	6
<b>NAVY DEPARTMENT :—</b>									
Forfeited deferred pay .. .. .	1,910	0	3						
Purchase of discharges by New Zealand ratings .. .. .	89	0	0						
Rents of buildings .. .. .	546	4	7				2,545	4	10
<b>ARMY DEPARTMENT :—</b>									
Fines .. .. .	91	5	0						
Hire of equipment, &c. .. .. .	161	2	11						
Purchase of discharges .. .. .	120	0	0						
Rents of buildings .. .. .	3,068	3	8				3,440	11	7
<b>AIR DEPARTMENT :—</b>									
Purchase of discharges .. .. .	110	0	0						
Rents of buildings .. .. .	1,740	11	4				1,850	11	4
Carried forward .. .. .	..						27,633	10	10

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of OTHER RECEIPTS, MISCELLANEOUS, for the FINANCIAL YEAR ended 31st MARCH, 1939—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..			27,633	10	10			
<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. .. .. .	351	9	7						
Contributions under sections 17 and 18, Waihou and Ohinemuri Rivers Improvement Act, 1910—									
Gold-mining companies .. .. .	2,987	15	1						
Gold duty—									
Ohinemuri County .. .. .	730	19	4						
Waihi Borough .. .. .	457	14	11						
	1,188	14	3						
Consolidated Fund—									
For year 1937-38 .. .. .	1,595	9	0						
Payment for privilege of draining into pipe-line, Ellerslie									
Police-station site .. .. .		1	10	0					
Receipts from irrigation and water-supply schemes ..	26,139	17	6						
Rents of buildings .. .. .	9,166	10	5						
Water-power license revenue .. .. .	1,773	15	11						
				43,205	1	9			
<b>DEPARTMENT OF LANDS AND SURVEY :—</b>									
Hauraki Plains Act, 1926—									
Rates .. .. .	2,427	19	11						
Miscellaneous receipts .. .. .	2,207	3	3						
Rangitaiki Land Drainage Act, 1910—									
Rates .. .. .	13,070	12	6						
Miscellaneous receipts .. .. .	5,131	10	4						
Scenery Preservation receipts .. .. .	717	3	8						
Swamp Drainage Act, 1915—Miscellaneous receipts ..	285	16	9						
Swamp Drainage Amendment Act, 1928, section 2—									
General rate for administration and maintenance ..	2,176	6	4						
Special rate for interest and repayment of loans ..	2,780	0	1						
				28,796	12	10			
<b>DEPARTMENT OF AGRICULTURE :—</b>									
Rents of buildings .. .. .							1,397	8	3
<b>DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY :—</b>									
Profits on sale of Canadian and Australian wheat imported .. .. .	6,321	7	5						
Rents of buildings .. .. .	457	2	10						
				6,778	10	3			
<b>DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH :—</b>									
Fees for analyses .. .. .							236	4	6
<b>MINES DEPARTMENT :—</b>									
Commission on coal and goldfields revenue collected ..	1,321	7	3						
Forfeited deposits .. .. .		7	10	0					
Hire of drills, &c. .. .. .	468	16	9						
Rents of buildings .. .. .	21	2	6						
Rent of plant .. .. .		2	6						
Sales under section 22, Mining Amendment Act, 1937 ..	12	0	0						
				1,830	19	0			
<b>DEPARTMENT OF HEALTH :—</b>									
Rents of buildings .. .. .							339	6	8
<b>EDUCATION DEPARTMENT :—</b>									
Fees for teachers' certificates, licenses, &c. .. .. .	714	16	0						
Rents of buildings .. .. .	1,680	11	2						
Unclaimed money, Child Welfare Office .. .. .	481	4	8						
				2,876	11	10			
							£113,094	5	11

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of OTHER RECEIPTS, RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1939.

## Ordinary Revenue Account.

	£	s.	d.	£	s.	d.	£	s.	d.
LEGISLATIVE DEPARTMENT :—									
Sale of—									
Publications .. .. .	10	8	2						
Surplus and obsolete stores .. .. .	13	9	4						
				23	17	6			
TREASURY DEPARTMENT :—									
Repayment of loans to agricultural associations ..	116	19	8						
Sale of surplus and obsolete stores .. .. .	4	7	6						
				121	7	2			
CUSTOMS DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .				8	19	5			
STAMP DUTIES DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .				8	0	0			
AUDIT DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .				2	0	0			
DEPARTMENT OF INTERNAL AFFAIRS :—									
Recovery of expenditure incurred during the visit of H.R.H. the Duke of Gloucester to New Zealand ..	186	15	4						
Sale of surplus and obsolete stores .. .. .	89	13	11						
				276	9	3			
DEPARTMENT OF EXTERNAL AFFAIRS :—									
Payment in full settlement of claim <i>re</i> loss copra-drier, Apia .. .. .	500	0	0						
Sale of surplus and obsolete stores .. .. .	137	19	0						
				637	19	0			
MARINE DEPARTMENT :—									
Recovery of part cost erection power lines, Westport Harbour .. .. .	13	19	3						
Sale of surplus and obsolete stores .. .. .	178	5	11						
				192	5	2			
DEPARTMENT OF LABOUR :—									
Sale of—									
Land and buildings .. .. .	35	0	0						
Surplus and obsolete stores .. .. .	415	1	4						
				450	1	4			
NATIVE DEPARTMENT :—									
Repayments on account of loan made from Civil List, Part V .. .. .	1	10	6						
Sale of surplus and obsolete stores .. .. .	128	7	0						
				129	17	6			
VALUATION DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .				18	2	3			
DEPARTMENT OF JUSTICE AND PRISONS :—									
Sale of surplus and obsolete stores .. .. .				235	9	0			
POLICE DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .				163	2	9			
NAVY DEPARTMENT :—									
Refund of passage-money for Naval draft .. .. .	313	10	0						
Sale of surplus and obsolete stores .. .. .	203	15	9						
				517	5	9			
ARMY DEPARTMENT :—									
Recovery on account of private work done, Ordnance Workshops, Auckland .. .. .	3	2	6						
Sale of surplus and obsolete stores .. .. .	9	7	6						
				12	10	0			
AIR DEPARTMENT :—									
Sale of surplus and obsolete stores .. .. .				0	12	4			
PUBLIC WORKS DEPARTMENT :—									
Sale of land .. .. .				52	10	0			
DEPARTMENT OF LANDS AND SURVEY :—									
Recovery of—									
Bad debt written off in previous years, Discharged Soldiers Settlement Account .. .. .	0	5	0						
Insurance premiums paid out of Discharged Soldiers Settlement Account .. .. .	0	13	7						
Repayment of loan—Egmont National Park Board ..	45	0	0						
Sale of surplus and obsolete stores .. .. .	182	14	3						
				228	12	10			
Carried forward .. .. .				3,079	1	3			

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of OTHER RECEIPTS, RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1939—*continued*.Ordinary Revenue Account—*continued*.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..			3,079	1	3			
<b>DEPARTMENT OF AGRICULTURE :—</b>									
Repayment of loans, Poroti Block .. .. .	12	9	10						
Sale of surplus and obsolete stores .. .. .	204	11	4	217	1	2			
<b>DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY :—</b>									
Instalments on account of advance to Rotorua Golf Club	146	17	2						
Sale of—									
Live-stock .. .. .	<i>Dr.</i>	8	15	5					
Surplus and obsolete stores .. .. .	466	4	4	604	6	1			
<b>DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH :—</b>									
Sale of surplus and obsolete stores .. .. .				50	14	0			
<b>MINES DEPARTMENT :—</b>									
Recovery on account of expenditure incurred in assisting prospectors .. .. .	16	7	3						
Sale of surplus and obsolete stores .. .. .	9	19	6	26	6	9			
<b>TRANSPORT DEPARTMENT :—</b>									
Recovery of cost of removal expenses overcharged during the previous financial year .. .. .	268	4	10						
Sale of surplus and obsolete stores .. .. .	37	5	0	305	9	10			
<b>DEPARTMENT OF HEALTH :—</b>									
Sale of surplus and obsolete stores .. .. .				265	10	1			
<b>MENTAL HOSPITALS DEPARTMENT :—</b>									
Sale of surplus and obsolete stores .. .. .				171	8	3			
<b>EDUCATION DEPARTMENT :—</b>									
Sale of surplus and obsolete stores .. .. .				114	18	6			
<b>PENSIONS DEPARTMENT :—</b>									
Sale of surplus and obsolete stores .. .. .				8	18	6	4,843	14	5
<b>UNAUTHORIZED EXPENDITURE OF PREVIOUS YEARS.</b>									
<b>DEPARTMENT OF INTERNAL AFFAIRS :—</b>									
Refund of portion of grants to cover expenses of Hon. Minister of Internal Affairs and party whilst on visit to Australia .. .. .							206	0	0
							<b>£5,049</b>	<b>14</b>	<b>5</b>



## PUBLIC ACCOUNTS, 1938-1939.

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, 1939.

## 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, 1939.		
			£	s.	d.
Stock .. .. .	15th May, 1938 .. .. .	3½	3,906	5	0
Debentures .. .. .	15th September, 1938 .. .. .	5	250	0	0
Stock .. .. .	15th November, 1938 .. .. .	3	84	6	0
Stock .. .. .	15th November, 1938 .. .. .	4½	743	8	0
Stock .. .. .	20th April, 1939 .. .. .	4½	105	0	0
Stock .. .. .	15th May, 1939 .. .. .	3	3,750	0	0
Stock .. .. .	1st January, 1940 .. .. .	3½	601,178	12	4
Stock .. .. .	15th January, 1940 .. .. .	3¼	333	15	0
Debentures .. .. .	31st March, 1940 .. .. .	2½	250	0	0
Stock .. .. .	15th September, 1940 .. .. .	3½	16,250	0	0
Debentures .. .. .	1st July, 1941 .. .. .	4½	463	10	0
Stock and Debentures .. .. .	15th July, 1941 .. .. .	3	138,405	3	0
Debentures .. .. .	1st August, 1941 .. .. .	4½	315	0	0
Stock and Debentures .. .. .	15th November, 1941 .. .. .	3¼	122,603	18	2
Stock .. .. .	1st March, 1942 .. .. .	4	1,480	0	0
Stock .. .. .	15th March, 1943 .. .. .	3½	478,625	3	8
Stock .. .. .	15th March, 1943 .. .. .	4	293	8	0
Stock .. .. .	1st March, 1944 .. .. .	4½	330,284	10	6
Debentures .. .. .	15th February, 1945 .. .. .	5	9,975	0	0
Stock .. .. .	1st March, 1945 .. .. .	4½	341,140	16	8
Stock .. .. .	1st April, 1945 .. .. .	3	289,799	8	0
Stock .. .. .	1st January, 1946 .. .. .	5	644,305	10	2
Stock and Debentures .. .. .	15th February, 1946 .. .. .	4	393,698	16	0
Stock .. .. .	1st April, 1946 .. .. .	3	34,732	5	10
Stock .. .. .	1st April, 1946 .. .. .	4	20,121	3	7
Stock .. .. .	15th September, 1947 .. .. .	4	103,093	0	0
Debentures .. .. .	15th September, 1947 .. .. .	5	80,570	11	4
Stock .. .. .	1st November, 1947 .. .. .	4½	504,972	7	10
Debentures .. .. .	1st January, 1949 .. .. .	4	420	0	0
Stock and Debentures .. .. .	15th April, 1949 .. .. .	4	358,682	8	0
Stock .. .. .	15th December, 1949 .. .. .	5	375,000	0	0
Stock .. .. .	15th December, 1950 .. .. .	3½	8,750	0	0
Stock and Debentures .. .. .	1st February, 1951 .. .. .	5½	111,595	0	0
Stock .. .. .	15th May, 1952 .. .. .	3½	437,034	9	10
Stock .. .. .	15th May, 1952 .. .. .	4	122	13	9
Stock .. .. .	1st February, 1954 .. .. .	3½	175,000	0	0
Stock and Debentures .. .. .	15th June, 1955 .. .. .	4	376,187	5	8
Stock .. .. .	1st July, 1955 .. .. .	3	360,000	0	0
Stock and Debentures .. .. .	1st January, 1956 .. .. .	3	10,873	10	0
Debentures .. .. .	1st January, 1956 .. .. .	3½	128	10	0
Stock .. .. .	1st January, 1956 .. .. .	4	4,000	0	0
Stock .. .. .	15th January, 1957 .. .. .	2½	35,425	0	0
Stock and Debentures .. .. .	15th January, 1957 .. .. .	3	1,407	0	0
Stock and Debentures .. .. .	15th January, 1953-57 .. .. .	3½	300,461	5	0
Stock .. .. .	15th January, 1957 .. .. .	3½	32,992	18	3
Stock .. .. .	1st February, 1957 .. .. .	3	8,621	11	0
Stock .. .. .	15th May, 1957 .. .. .	2½	35,425	0	0
Stock .. .. .	15th May, 1957 .. .. .	3	166,437	13	8
Stock .. .. .	15th May, 1957 .. .. .	3½	56,059	8	9
Stock .. .. .	15th August, 1957 .. .. .	2½	35,425	0	0
Stock .. .. .	15th August, 1957 .. .. .	3	210,775	2	11
Stock .. .. .	15th August, 1957 .. .. .	4	59,455	11	0
Stock .. .. .	15th February, 1958 .. .. .	2½	35,425	0	0
Stock .. .. .	15th February, 1958 .. .. .	3½	76,644	4	8
Stock .. .. .	1st March, 1958 .. .. .	4½	865,145	18	6
Stock .. .. .	15th June, 1958 .. .. .	2½	35,425	0	0
Stock .. .. .	15th June, 1958 .. .. .	3½	53,243	15	0
Stock .. .. .	15th September, 1958 .. .. .	2½	35,425	0	0
Stock .. .. .	15th September, 1958 .. .. .	3½	44,149	0	0
Stock .. .. .	15th December, 1958 .. .. .	2½	69,341	19	0
Stock .. .. .	15th December, 1958 .. .. .	3	148,697	6	2
Stock .. .. .	15th March, 1959 .. .. .	3	80,449	17	11
Stock .. .. .	15th March, 1959 .. .. .	3½	55,029	2	0
Stock .. .. .	15th March, 1959 .. .. .	4	938	7	0
Stock .. .. .	15th July, 1959 .. .. .	3	104,354	12	3
Stock .. .. .	15th July, 1959 .. .. .	3¼	14,250	0	0
Carried forward .. .. .	.. .. .	..	8,900,529	9	5

## PUBLIC ACCOUNTS, 1938-1939.

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, 1939.	
			£	s. d.
Brought forward .. .. .	.. .. .	..	8,900,529	9 5
Stock .. .. .	15th October, 1959 .. .. .	3	51,524	17 8
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 .. .. .	.. .. .	..	254,140	15 7
Gross interest charged to Ordinary Revenue Account for year ended 31st March, 1939 .. .. .			10,158,564	15 10
<i>Less</i> amounts recovered .. .. .			2,658,050	4 8
Net amount of interest charged to Ordinary Revenue Account for year ended 31st March, 1939 .. .. .			£7,500,514	11 2

## Domicile of Gross Interest paid, 1938-39.

			£	s. d.
London .. .. .	.. .. .	.. .. .	5,282,868	18 10
London paid in New Zealand .. .. .	.. .. .	.. .. .	108,227	17 4
Australia .. .. .	.. .. .	.. .. .	47,934	0 0
New Zealand .. .. .	.. .. .	.. .. .	4,719,533	19 8
			<u>£10,158,564</u>	<u>15 10</u>

## PUBLIC ACCOUNTS, 1938-1939.

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, 1939.

## 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) ..	10,158,564	15 10	2,658,050	4 8	7,500,514	11 2
<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, 1938, 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 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 1938-39 of ½ per cent. on the public debt within the meaning of the Act outstanding at 31st March, 1938 (½ per cent. on £216,856,476 12s. 0d.) .. .. .	1,084,282	7 8	..	..	1,084,282	7 8
Amount transferred to the Public Debt Repayment Account, being contribution of ½ per cent. on £16,677,248 4s. 10d., debt redeemed under the Act to 31st March, 1938 .. .. .	83,386	4 10	..	..	83,386	4 10
Section 11 (b),—						
Amount transferred to the Public Debt Repayment Account, being contribution of 3½ per cent. on £16,677,248 4s. 10d., debt redeemed under the Act to 31st March, 1938 .. .. .	583,703	13 9	..	..	583,703	13 9
Amount transferred to the Public Debt Repayment Account, being contribution of 3½ per cent. on £1,756,617 11s. 7d., debt redeemed under the Act during the year 1938-39, computed from the dates of redemption to 31st March, 1939 .. .. .	2,750	18 5	..	..	2,750	18 5
Total, Repayment of the Public Debt Act, 1925 .. .. .	1,754,123	4 8	..	..	1,754,123	4 8
<b>ADMINISTRATION AND MANAGEMENT.</b>						
NEW ZEALAND LOANS ACT, 1932, SECTION 62 (3) :—						
Stamp duty on transfers of New Zealand Consolidated Stock .. .. .	3,817	0 0	..	..	..	..
Less Amounts recovered from—						
Electric Supply Account .. .. .	178	2 6	..	..	..	..
Land for Settlements Account .. .. .	6	5 6	..	..	..	..
	..	..	184	8 0	3,632	12 0
NEW ZEALAND LOANS ACT, 1932, SECTION 61 :—						
Charges and expenses of raising loans,—						
New Zealand Debt Conversion Act, 1932-33, Section 19 (3)—						
Costs, charges, and expenses of conversion—						
Premiums paid in cash .. .. .	7	14 4	..	..	7	14 4
Carried forward .. .. .	3,824	14 4	184	8 0	3,640	6 4
Carried forward .. .. .	11,923,546	15 6	2,658,050	4 8	9,265,496	10 10

## PUBLIC ACCOUNTS, 1938-1939.

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 .. .. .	11,923,546	15 6	2,658,050	4 8	9,265,496	10 10
Brought forward .. .. .	3,824	14 4	184	8 0	3,640	6 4
<b>ADMINISTRATION AND MANAGEMENT—<i>continued.</i></b>						
NEW ZEALAND LOANS ACT, 1932 :—						
Section 24 (1),—						
Amount paid Bank of England for half years ended 30th April, 1938, and 31st October, 1938, for management of New Zealand loans—						
Consolidated Stock .. .. .	38,895	4 8	..	..	..	..
Amount paid to the Reserve Bank of New Zealand for year ended 31st March, 1939, for management of New Zealand Government loans .. .. .						
	13,691	12 6	..	..	..	..
<i>Less</i> amounts recovered from—						
Nauru and Ocean Islands Account	34	9 9				
Electric Supply Account ..	3,298	11 9				
Land for Settlements Account ..	1,621	12 0				
Main Highways Account ..	664	3 7				
State Coal-mines Account ..	19	0 0				
State Forests Account ..	278	3 6				
	..	..	5,916	0 7	46,670	16 7
Total, Administration and Management	56,411	11 6	6,100	8 7	50,311	2 11
<b>PAYMENTS ON GUARANTEED LOANS.</b>						
LAND SETTLEMENT FINANCE ACT, 1909 :—						
Section 13 (1),—						
Interest and principal in arrear made good under Government guarantee—						
Otaikarangi Land Settlement Association ..	1,265	9 10				
<i>Less</i> Repayment by Associations under sub-section (5)—						
Clarkin Land Settlement Association ..	..	..	2,371	10 5		
Glengariff Land Settlement Association ..	..	..	732	18 7		
Lake Alice Land Settlement Association ..	..	..	175	19 6		
Otaikarangi Land Settlement Association ..	..	..	37	6 11		
Otauri Land Settlement Association ..	..	..	3,356	6 3		
			6,674	1 8		
					Cr. 5,408	11 10
LOCAL BODIES' LOANS AMENDMENT ACT, 1908 :—						
Section 10,—						
Subsidies on instalments of sinking fund—						
Cambridge Borough Council, due 30th April, 1938 ..	25	0 0				
Grey Lynn Borough Council, due 1st April, 1938 ..	225	0 0				
Levin Borough Council, due 1st April, 1938 ..	135	0 0				
Port Chalmers Borough Council, due 31st March, 1938 ..	17	10 0				
Port Chalmers Borough Council, due 31st March, 1939 ..	17	10 0				
Taihape Borough Council, due 1st April, 1938 ..	106	5 0				
Taihape Borough Council, due 31st March, 1939 ..	18	15 0				
	545	0 0	..	..	545	0 0
Total, Payments on Guaranteed Loans	1,810	9 10	6,674	1 8	Cr. 4,863	11 10
TOTAL, DEBT SERVICES .. .. .	11,981,768	16 10	2,670,824	14 11	9,310,944	1 11

## PUBLIC ACCOUNTS, 1938-1939.

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, 1939.

## Other Services.

Act.	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	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, 1938, paid to the Universities under Section 32 of the New Zealand University Amendment Act, 1914 .. .. .	14,532	0 0				
<i>Education Boards, &amp;c.</i>						
LAND ACT, 1924 :— Section 297 (b),— Transfer to Vote, Education, of the residue to 31 March, 1938, of National-endowment Revenue .. .. .	87,189	5 8			101,721	5 8
TOTAL, EDUCATION .. .. .	101,721	5 8			101,721	5 8
<b>GRANTS AND SUBSIDIES.</b>						
<b>Payment to Racing Clubs of Proportion of Totalizator Duty.</b>						
FINANCE ACT (No. 2), 1935, SECTION 17 :— Refunds to racing clubs of proportion of totalizator duty .. .. .	47,347	12 3			47,347	12 3
<b>Subsidies to Superannuation Funds.</b>						
FINANCE ACT, 1938 :— Section 9,— Government Railways Superannuation Fund .. .. .	52,000	0 0				
Public Service Superannuation Fund .. .. .	35,000	0 0				
Teachers' Superannuation Fund .. .. .	113,000	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 .. .. .		1,532 11 2				
Territorial revenue .. .. .		3,430 10 5				
	4,963	1 7			4,963	1 7
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 1937-38 .. .. .	1,595	9 0			1,595	9 0
TOTAL GRANTS AND SUBSIDIES .. .. .	253,906	2 10			253,906	2 10
Carried forward .. .. .	355,627	8 6			355,627	8 6

## PUBLIC ACCOUNTS, 1938-1939.

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 .. .. .	355,627	8 6	..	..	355,627	8 6
<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.				
	2,745	0 0				
Part III, Section 17,—						
Members of the Legislative Council ..	11,077	10 0				
Members of the House of Representatives .. .. .	29,700	0 7				
Part IV, Section 22,—						
Officers of Legislative Council and House of Representatives ..	2,200	0 0				
	45,722	10 7				
	45,722	10 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, 1938, to 31 March, 1939 .. .. .	2,250	0 0				
The Puisne Judges—						
Ostler, H. H., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
Reed, Sir J. R., C.B.E., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
Smith, D. S., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
Blair, A. W., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
Kennedy, R., salary, 1 April, 1938, to 28 February, 1939 .. .. .	1,822	4 4				
Fair, A., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
Callan, J. B., salary 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
Northeroft, H. E., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
Quilliam, J. H., salary, 14 May, 1938, to 31 December, 1938 .. .. .	1,263	8 10				
	21,335	13 2				
	21,335	13 2				
MORTGAGORS AND LESSEES REHABILITATION ACT, 1936 :—						
Section 12 (3).—						
Judge of the Court of Review—						
Johnston, H. F., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
	21,335	13 2				
	21,335	13 2				
<b>Other Salaries.</b>						
INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1925 :—						
Section 64.—						
Judge of the Arbitration Court—						
O'Regan, P. J., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
INDUSTRIAL CONCILIATION AND ARBITRATION AMENDMENT ACT (No. 2), 1937, SECTION 2, AND INDUSTRIAL CONCILIATION AND ARBITRATION AMENDMENT ACT (No. 3), 1937, SECTION 2 :—						
Judge of the Arbitration Court—						
Hunter, W. J., salary, 1 April, 1938, to 31 March, 1939 .. .. .	2,000	0 0				
PUBLIC REVENUES ACT, 1926 :—						
Section 6.—						
Salary, Controller and Auditor-General (Fowler, J. H.), 1 April, 1938, to 31 March, 1939 .. .. .						
	1,300	0 0				
PUBLIC SERVICE ACT, 1912, SECTION 8, AND SECTION 20 (1) (a), APPROPRIATION ACT, 1925 :—						
Public Service Commissioner—						
Mark, T., salary, 16 December, 1938, to 31 March, 1939 .. .. .	439	10 5				
Carried forward .. .. .	5,739	10 5				
Carried forward .. .. .	355,627	8 6				
	67,058	3 9				
	355,627	8 6				

## PUBLIC ACCOUNTS, 1938-1939.

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 .. .. .	355,627	8 6	..	..	355,627	8 6
<b>SALARIES AND HONORARIA—<i>continued.</i></b>						
Brought forward .. .. .	67,058	3 9	..	..	67,058	3 9
<b>Other Salaries—<i>continued.</i></b>						
Brought forward .. .. .	5,739	10 5	..	..	..	..
FINANCE ACT, 1936 :—						
Section 41 (2),—						
Public Service Commissioners—						
Boyes, J. H., salary, 1 April, 1938, to 15 December, 1938 .. .. .	883	14 8	..	..	..	..
Mark, T., salary, 1 April, 1938, to 15 December, 1938 .. .. .	883	14 8	..	..	..	..
SOCIAL SECURITY ACT, 1938 :—						
Section 107,—						
Chairman, Social Security Commission—						
Boyes, J. H., salary, 16 December, 1938, to 31 March, 1939 .. .. .	439	10 5	..	..	..	..
	7,946	10 2	..	..	7,946	10 2
TOTAL, SALARIES AND HONORARIA .. .. .	75,004	13 11	..	..	75,004	13 11
<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—						
Tire-tax .. .. .	149,016	9 9	..	..	..	..
Motor-vehicles fees, fines, &c. .. .. .	612,395	2 7	..	..	..	..
	761,411	12 4	..	..	761,411	12 4
<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, 1938, to 31 March, 1939 .. .. .	2,083,277	11 8	..	..	2,083,277	11 8
<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, 1938, to 31 December, 1938 .. .. .	176,417	0 6	..	..	176,417	0 6
<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 .. .. .	110	1 1	..	..	..	..
Section 4 (6) (b), Other motor-vehicles .. .. .	7,364	6 11	..	..	..	..
	7,474	8 0	..	..	..	..
<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 .. .. .	10	17 7	..	..	..	..
Section 4 (6) (b), Other motor-vehicles .. .. .	481	17 7	..	..	..	..
	492	15 2	..	..	..	..
	7,967	3 2	..	..	7,967	3 2
Carried forward .. .. .	3,029,073	7 8	..	..	3,029,073	7 8
Carried forward .. .. .	430,632	2 5	..	..	430,632	2 5

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

## PUBLIC ACCOUNTS, 1938-1939.

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

Act.	Gross Amount charged to Ordinary Revenue Account.		Recoveries.		Net Amount charged to Ordinary Revenue Account.	
	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	430,632	2 5	..	..	430,632	2 5
Brought forward .. .. .	3,029,073	7 8	..	..	3,029,073	7 8
<b>HIGHWAYS—<i>continued.</i></b>						
<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 ..	1,333	16 5	..	..	..	..
MOTOR-SPIRITS TAXATION ACT, 1927:—						
Section 7,—						
Expenses of collecting tax on motor-spirits paid to the credit of Vote, Customs, for the period 1 January, 1938, to 31 December, 1938 ..	20,797	7 8	..	..	..	..
Expenses of refunding tax on motor-spirits paid to the Post Office for the period 1 January, 1938, to 31 December, 1938 .. .. .	3,890	0 6	..	..	..	..
	24,687	8 2	..	..	..	..
	26,021	4 7	..	..	26,021	4 7
TOTAL, HIGHWAYS .. .. .	3,055,094	12 3	..	..	3,055,094	12 3
<b>EXCHANGE.</b>						
FINANCE ACT, 1932:—						
Section 55,—						
Exchange on remittances of public moneys to or from any country beyond New Zealand .. .. .	2,344,072	11 0	921,987	16 4	1,422,084	14 8
TOTAL, EXCHANGE .. .. .	2,344,072	11 0	921,987	16 4	1,422,084	14 8
<b>ADVANCES.</b>						
<i>On Account of other Governments.</i>						
FINANCE ACT, 1930 (No. 2):—						
Section 7,—						
Advances made on behalf of other Governments—						
Canada .. .. .	76	9 10	21	14 8	54	15 2
Commonwealth .. .. .	26,250	14 8	26,154	2 4	96	12 4
Falkland Islands .. .. .	..	..	8	7 8	Cr. 8	7 8
Federated Malay States .. .. .	0	10 6	..	..	0	10 6
Fiji .. .. .	8	13 2	37	5 6	Cr. 28	12 4
Imperial Government .. .. .	47,156	12 4	54,117	4 7	Cr. 6,960	12 3
Kenya .. .. .	110	16 6	..	..	110	16 6
Palestine .. .. .	278	6 6	50	0 0	228	6 6
Sarawak .. .. .	..	..	5	0 0	Cr. 5	0 0
Uganda .. .. .	..	..	241	3 10	Cr. 241	3 10
Union of South Africa .. .. .	3	3 0	..	..	3	3 0
TOTAL, ADVANCES .. .. .	73,885	6 6	80,634	18 7	Cr. 6,749	12 1
Carried forward .. .. .	5,903,684	12 2	1,002,622	14 11	4,901,061	17 3



## PUBLIC ACCOUNTS, 1938-1939.

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 .. .. .	5,903,684	12	2	1,002,622	14	11	4,901,061	17	3
<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 .. .. .	43,594	16	9	..	..	..	43,594	16	9
<i>Other Pensions.</i>									
JUDICATURE ACT, 1908 :— Sections 12-14,— Superannuation allowances— Stringer, Sir T. W., 1 April, 1938, to 31 March, 1939 .. .. .	750	0	0	..	..	..	..	..	..
Adams, A. S., 1 September, 1937, to 10 September, 1937 .. .. .	18	10	4	..	..	..	..	..	..
Herdman, Sir A. L., 1 April, 1938, to 31 March, 1939 .. .. .	1,083	6	8	..	..	..	..	..	..
	1,851	17	0	..	..	..	1,851	17	0
TOTAL, PENSIONS .. .. .	45,446	13	9	..	..	..	45,446	13	9
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 .. .. .	5,079	0	9	23	18	9	5,055	2	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 .. .. .	7	7	0	..	..	..	7	7	0
FINANCE ACT, 1932-33 :— Section 7,— Refund of taxation on interest— On Land Settlement Association's debentures .. .. .	44	0	0	..	..	..	44	0	0
FINANCE ACT (No. 3), 1934 :— Section 8,— Interest on income-tax paid in advance .. .. .	7,675	12	10	..	..	..	7,675	12	10
LAND ACT, 1924 :— Section 295 (2),— Administration expenses of national-endowment land .. .. .	6,047	17	5	..	..	..	6,047	17	5
NATIVE PURPOSES ACT, 1931 :— Section 51,— Fifteenth annual payment to Arawa District Trust Board for the benefit of the Arawa Tribe .. .. .	6,000	0	0	..	..	..	6,000	0	0
Section 54,— Twelfth 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
Carried forward .. .. .	27,853	18	0	23	18	9	27,829	19	3
Carried forward .. .. .	45,446	13	9	..	..	..	45,446	13	9
Carried forward .. .. .	5,903,684	12	2	1,002,622	14	11	4,901,061	17	3

## PUBLIC ACCOUNTS, 1938-1939.

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 .. .. .	5,903,684	12	2	1,002,622	14	11	4,901,061	17	3
<b>OTHER SPECIAL ACTS—<i>continued.</i></b>									
Brought forward .. .. .	45,446	13	9	..	..	..	45,446	13	9
<b>MISCELLANEOUS—<i>continued.</i></b>									
Brought forward .. .. .	27,853	18	0	23	18	9	27,829	19	3
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 .. .. .									
	2,453	0	0	..	..	..	2,453	0	0
RURAL ADVANCES ACT, 1926 :—									
Section 8 (2),—									
Interest paid on Rural Advances bonds—									
5-per-cent. bonds to mature 15th September, 1947—									
Interest due 15th March, 1938 .. .. .									
	3,000	0	0	..	..	..	3,000	0	0
SOCIAL SECURITY ACT, 1938 :—									
Section 107 (2),—									
Preliminary expenses .. .. .									
	11,709	18	7	..	..	..	11,709	18	7
TOTAL, MISCELLANEOUS .. .. .	45,016	16	7	23	18	9	44,992	17	10
TOTAL, OTHER SPECIAL ACTS .. .. .	90,463	10	4	23	18	9	90,439	11	7
TOTAL, OTHER SERVICES .. .. .	5,994,148	2	6	1,002,646	13	8	4,991,501	8	10

## PUBLIC ACCOUNTS, 1938-1939.

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.	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, 1939, in respect of PAYMENTS MADE from the CONSOLIDATED FUND on behalf of OTHER GOVERNMENTS.

Name of Government.	Balance outstanding at 31st March, 1939.
	£ s. d.
Canada .. .. .	76 9 10
Commonwealth of Australia .. .. .	15,144 14 6
Federated Malay States .. .. .	0 10 6
Fiji .. .. .	6 8 10
Imperial Government—General Advances .. .. .	33,792 13 2
Kenya .. .. .	110 16 6
Palestine .. .. .	228 6 6
Union of South Africa .. .. .	3 3 0
Total .. .. .	£49,363 2 10

NOTE.—Details of transactions are shown on page 21.

## STATEMENT of IMPRESTS of the CONSOLIDATED FUND (Ordinary Revenue Account) OUTSTANDING as at the 31st MARCH, 1939, showing the SERVICES for which they were issued.

CONSOLIDATED FUND :—		£	s.	d.
Ordinary Revenue Account,—				
Votes—				
Customs .. .. .	.. .. .	766	14	0
External Affairs .. .. .	.. .. .	5,340	18	3
Native .. .. .	.. .. .	31	10	0
Police .. .. .	.. .. .	35	0	0
Navy .. .. .	.. .. .	7,141	3	7
Lands and Survey .. .. .	.. .. .	162	9	9
Industries and Commerce, Tourist and Publicity .. .. .	.. .. .	1,468	4	5
Education .. .. .	.. .. .	3	12	0
Pensions .. .. .	.. .. .	4,035	15	10
General Imprest .. .. .	.. .. .	14,457	17	8
General Services .. .. .	.. .. .	53,080	18	1
Total .. .. .	.. .. .	£86,524	3	7

## PUBLIC ACCOUNTS, 1938-1939.

SUMMARY of DEPOSITS ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1939.

Deposit Accounts.	Balances on 1st April, 1938.		Receipts.		Payments and Transfers.		Balances on 31st March, 1939.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Cook Islands Fruit Account .. ..			65,126	7 2	43,327	4 11	21,799	2 3
Dairy-produce Export Levies .. ..	0	3 9		0 5 4		0 9 1		
Deposits on Contracts .. ..	64	19 6	6,347	13 3	6,340	2 9	72	10 0
Distribution of Wool Profits .. ..	2,414	12 2					2,414	12 2
Education Reserves Act, 1928—								
Sales of Land under section 27—								
Primary Education Endowments .. ..	41,579	1 6	689	15 1			42,268	16 7
Secondary Education Endowments—								
Auckland Provincial District .. ..	846	19 9	12	0 0			858	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 .. ..	452	12 9	12	0 0			464	12 9
Primary Education Endowment Deposit Account .. ..			116,033	8 5	100,883	15 2	15,149	13 3
Secondary Education Endowment Deposit Account—								
Auckland Provincial District .. ..	1,291	14 7	3,311	17 10	3,393	12 11	1,209	19 6
Taranaki Provincial District .. ..	515	5 4	1,248	17 3	1,208	8 7	555	14 0
Wellington Provincial District .. ..	1,853	12 9	3,645	13 0	3,892	9 6	1,606	16 3
Hawke's Bay Provincial District .. ..	620	0 6	1,830	2 4	1,775	19 2	674	3 8
Nelson Provincial District .. ..	243	15 6	306	3 0	483	11 11	66	6 7
Marlborough Provincial District .. ..	34	15 1	67	15 3	69	13 7	32	16 9
Otago Provincial District .. ..	792	12 11	1,808	11 3	1,662	16 8	938	7 6
Fisheries Act, 1908 .. ..	0	0 6					0	0 6
General Assembly Library Fund .. ..			25	0 0	25	0 0		
General Purposes Relief Account .. ..	23,062	13 4	2,633	6 6	5,829	15 6	19,869	4 4
Gold Duty Suspense Account .. ..	1,177	12 5	404	4 2	1,188	14 3	393	2 4
Greyhound and Hokitika High School Acts, 1883 .. ..	187	8 8	165	16 9	323	5 0	30	0 5
Honey-export Control Act, 1924 .. ..	131	3 2	834	19 2	963	8 5	2	4 11
Hospitals and Charitable Institutions Act, 1926 .. ..	59	4 2	506	6 3	519	10 11	45	19 6
Hunter Soldiers' Assistance Trust Account .. ..	2,677	0 6	1,137	10 2	1,264	8 0	2,550	2 8
Immigration Restriction Act, 1908 .. ..	5,242	0 0	4,130	0 0	5,112	0 0	4,260	0 0
Imperial Pensions .. ..	51,006	11 11	298,709	0 0	173,551	2 2	86,164	9 9
Interest or Cash Balance Investments Account .. ..			4,413	10 7			4,413	10 7
Kauri-gum Industry Account .. ..	64	5 0	65	17 9	22	18 2	107	4 7
King George V Memorial Fund Deposit Account .. ..	177,624	9 9	4,311	14 9			181,936	4 6
Land Agents Act, 1921-22, section 7 .. ..			500	0 0			500	0 0
Local Bodies' Account—								
Goldfields revenue .. ..	2,941	19 1	18,210	11 10	19,281	2 10	1,871	8 1
Gold duty .. ..	52	8 6	5,152	5 9	5,147	3 9	57	10 6
Fees and fines .. ..	11,567	0 0	17,835	0 0	17,319	0 0	12,103	0 0
Endowment of land .. ..	2,577	10 6	3,713	14 6	3,576	3 2	2,715	1 10
Stamp duty on interest .. ..	27	6 2			20	11 2	6	15 0
Advance Accounts .. ..	Dr. 75	0 0	75	0 0				
Meat-export Control Act, 1921-22 .. ..	1,796	6 2	74,593	13 3	71,903	7 4	4,486	12 1
Mining Act, 1926 .. ..	96	15 5	235	9 3	158	15 0	173	9 8
Miscellaneous .. ..	14,479	3 8	200,832	18 1	196,071	2 2	19,240	19 7
Money-order Settlement Account .. ..	36,476	4 11	174,665	10 3	159,646	3 7	51,495	11 7
Moumahaki Endowment—								
Revenue Account .. ..	0	18 10	629	19 1	630	17 11		
Capital Account .. ..	994	12 10			994	12 10		
Navy Office Deposit Account .. ..	2,438	13 2	22,635	0 10	22,880	11 4	2,193	2 8
Nelson Rifle Prize Fund .. ..	1,128	1 2	39	8 10	61	10 0	1,106	0 0
Nelson Rifle Prize Fund Investment .. ..	Dr. 1,000	0 0					Dr. 1,000	0 0
New Zealand Educational Institute .. ..			23	7 0	22	15 3	0	11 9
New Zealand Reparation Estates .. ..	36	0 0	920	14 10	752	3 9	204	11 1
New Zealand University Endowment—								
Westland .. ..	3,746	18 9	187	0 9	4	15 1	3,929	4 5
North Island Experimental Dairy School .. ..	11,600	18 1	541	5 0	540	1 4	11,602	1 9
Official Assignees' Balances .. ..	12,065	0 0	17,139	5 2	4,280	0 0	24,924	5 2
Orchard-tax Act, 1927 .. ..	1,890	17 8	2,331	8 19	2,409	5 6	1,813	1 0
Payments through the High Commissioner .. ..	234,662	4 11	1,445,301	4 10	1,509,930	3 7	170,003	6 2
Promotion of Health Fund .. ..	10,825	9 3	6,656	8 9	13,309	9 6	4,172	8 6
Public Service Association Account .. ..	503	2 7	5,404	12 2	5,824	8 10	83	5 11
Receipts by the High Commissioner for Payment in New Zealand .. ..	11,122	7 0	36,761	7 7	45,658	5 0	2,235	9 7
Receiver-General's Deposit Account .. ..	86,000	0 0	60,000	0 0			146,000	0 0
Remittances to Immigrants .. ..	0	12 6	55	5 0	53	12 6	2	5 0
Reserve Bank Investment Account .. ..	1,203,325	0 0					1,203,325	0 0
Samoan Loan Sinking Fund Account .. ..	4	11 9	4,852	3 2	4,855	0 0	1	14 11
Samoan Notes Security Account .. ..	32,000	0 0	1,280	0 0	1,280	0 0	32,000	0 0
Samoan Treasury Account .. ..	41,337	17 3	45,057	7 4	35,603	19 11	50,791	4 8
Silver and Bronze Coin Account .. ..	987,678	3 5	26,603	4 7	4,133	4 2	1,010,148	3 10
State Advances Corporation Investment Account .. ..	890,418	9 0					890,418	9 0
Taranaki Scholarships Endowment Account .. ..	458	16 4	893	12 4	963	0 2	359	8 6
Tauranga Educational Endowment Reserves Act, 1896 .. ..			292	3 9	292	3 9		
Tobacco Research Association Account .. ..	514	0 3			514	0 3		
Trustee Act, 1908 .. ..	7,995	2 5	18	2 10			8,013	5 3
Unclaimed Earnings .. ..	1,264	13 2	2,053	4 8	1,545	0 4	1,772	17 6
Unrepresented Cheques .. ..	374	1 5	342	18 8	373	0 3	343	19 10
Valuation of Land Tenders .. ..			27	0 0	27	0 0		
Victoria College Endowments Deposit Account .. ..	14	5 6	44	6 10	51	10 4	7	2 0
Weraroa Agricultural Endowment Account—								
Revenue Account .. ..	8,122	4 0	850	12 6	8,972	16 6		
Capital Account .. ..	772	6 0			772	6 0		
Wheat Research Levies .. ..	279	6 3	2,526	6 6	2,805	12 9		
Wool Industry Promotion Act, 1936 .. ..	7,729	10 6	20,674	16 5	23,693	4 8	4,711	2 3
Wool Manufacturers' Research Account .. ..	760	19 1	513	11 11	1,274	11 0		
TOTALS .. ..	3,941,246	14 2	2,628,270	9 4	2,519,500	18 2	4,050,016	5 4

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended 31st MARCH, 1939.

	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>COOK ISLANDS FRUIT ACCOUNT.</b>								
Balance of funds in Reserve Bank .. .. .	11,989	3 4						
Sales of fruit .. .. .	53,137	3 10						
					65,126	7 2		
Payments made on behalf of Cook Islands Fruit Account .. .. .			42,397	3 8				
Increase on advances from New Zealand Government .. .. .			930	1 3				
Balance, 31st March, 1939 .. .. .							43,327	4 11
							21,799	2 3
					65,126	7 2	65,126	7 2
<b>DAIRY-PRODUCE EXPORT LEVIES.</b>								
Balance, 1st April, 1938 .. .. .					0	3 9		
Levy on export .. .. .	0	5 4						
					0	5 4		
Payments to Board .. .. .			0	9 1				0 9 1
								0 9 1
					0	9 1	0	9 1
<b>DEPOSITS ON CONTRACTS.</b>								
Balance, 1st April, 1938 .. .. .					64	19 6		
Deposits on account of contracts .. .. .	6,347	13 3						
					6,347	13 3		
Refunds of deposits on account of contracts .. .. .			6,340	2 9				
Balance, 31st March, 1939 .. .. .							6,340	2 9
							72	10 0
					6,412	12 9	6,412	12 9
<b>EDUCATION RESERVES ACT, 1928: SALES OF LAND UNDER SECTION 27.</b>								
<i>Primary Education Endowments.</i>								
Balance, 1st April, 1938—								
Cash .. .. .	29,729	1 6						
Investments .. .. .	11,850	0 0						
					41,579	1 6		
Sales of land .. .. .	182	1 3						
Interest on sales .. .. .	31	12 9						
Interest on investments .. .. .	476	1 1						
Balance, 31st March, 1939—								
Cash .. .. .			418	16 7				
Investments .. .. .			41,850	0 0				
							42,268	16 7
					42,268	16 7	42,268	16 7
<i>Secondary Education Endowments: Auckland Provincial District.</i>								
Balance, 1st April, 1938—								
Cash .. .. .	546	19 9						
Investments .. .. .	300	0 0						
Interest on investments .. .. .	12	0 0			846	19 9		
Balance, 31st March, 1939—								
Cash .. .. .			8	19 9				
Investments .. .. .			850	0 0				
							858	19 9
					858	19 9	858	19 9

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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>EDUCATION RESERVES ACT, 1928: SALES OF LAND UNDER SECTION 27—<i>continued.</i></b>								
<i>Secondary Education Endowments: Otago Provincial District.</i>								
Balance, 1st April, 1938—								
Cash .. .. .	152	12 9						
Investments .. .. .	300	0 0			452	12 9		
Interest on investments .. .. .	12	0 0			12	0 0		
Balance, 31st March, 1939—								
Cash .. .. .			14	12 9				
Investments .. .. .			450	0 0			464	12 9
					464	12 9	464	12 9
<b>PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT.</b>								
Rents .. .. .	115,269	10 9						
Interest on funds held by Public Trustee .. .. .	783	17 8			116,033	8 5		
Payments under Education Reserves Act, 1928—								
Section 30 (2), transfer to Vote " Education " for primary-education purposes .. .. .			94,896	15 11				
Section 31 (1), administration expenses .. .. .			5,749	15 6				
Section 31 (3), maintenance, repairs, &c. .. .. .			160	17 3				
Section 31 (3), surveys and permanent improvements .. .. .			76	6 6			100,883	15 2
Balance, 31st March, 1939 .. .. .							15,149	13 3
					116,033	8 5	116,033	8 5
<b>SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS.</b>								
<i>Auckland Provincial District.</i>								
Balance, 1st April, 1938 .. .. .					1,291	14 7		
Rents .. .. .	3,311	17 10			3,311	17 10		
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools .. .. .			3,193	10 3				
Section 31 (1), administration expenses .. .. .			169	10 11				
Section 31 (3), maintenance, repairs, &c. .. .. .			4	4 11				
Section 31 (3), surveys and permanent improvements .. .. .			26	6 10			3,393	12 11
Balance, 31st March, 1939 .. .. .							1,209	19 6
					4,603	12 5	4,603	12 5
<i>Taranaki Provincial District.</i>								
Balance, 1st April, 1938 .. .. .					515	5 4		
Rents .. .. .	1,221	0 1						
Interest on funds held by Public Trustee .. .. .	27	17 2			1,248	17 3		
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools .. .. .			1,144	3 0				
Section 31 (1), administration expenses .. .. .			59	0 7				
Section 31 (3), maintenance, repairs, &c. .. .. .			5	5 9			1,208	8 7
Balance, 31st March, 1939 .. .. .							555	14 0
					1,764	2 7	1,764	2 7

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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, 1938 .. .. .	..	..	..	..	1,853	12 0	..	..
Rents .. .. .	3,645	13 0	..	..	3,645	13 0	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	3,697	17 0	..	..	3,892	9 6
Section 31 (1), administration expenses ..	..	..	194	12 6	..	..	1,606	16 3
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	..	..
					5,490	5 9	5,499	5 9
<i>Hawke's Bay Provincial District.</i>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	620	0 6	..	..
Rents .. .. .	1,830	2 4	..	..	1,830	2 4	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	1,687	1 8	..	..	1,775	19 2
Section 31 (1), administration expenses ..	..	..	88	17 6	..	..	674	3 8
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	..	..
					2,450	2 10	2,450	2 10
<i>Nelson Provincial District.</i>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	243	15 6	..	..
Rents .. .. .	306	3 0	..	..	306	3 0	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	459	8 4	..	..	483	11 11
Section 31 (1), administration expenses ..	..	..	24	3 7	..	..	66	6 7
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	..	..
					549	18 6	549	18 6
<i>Marlborough Provincial District.</i>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	34	15 1	..	..
Rents .. .. .	67	15 3	..	..	67	15 3	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	66	3 11	..	..	69	13 7
Section 31 (1), administration expenses ..	..	..	3	9 8	..	..	32	16 9
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	..	..
					102	10 4	102	10 4
<i>Otago Provincial District.</i>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	792	12 11	..	..
Rents .. .. .	1,808	11 3	..	..	1,808	11 3	..	..
Payments under Education Reserves Act, 1928—								
Section 30 (3), payments to secondary schools	..	..	1,608	9 0	..	..	1,662	16 8
Section 31 (1), administration expenses ..	..	..	54	7 8	..	..	938	7 6
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	..	..
					2,601	4 2	2,601	4 2
<b>GENERAL ASSEMBLY LIBRARY FUND.</b>								
Fees for Private Bills .. .. .	25	0 0	..	..	25	0 0	..	..
Payment to General Assembly Library ..	..	..	25	0 0	..	..	25	0 0
					25	0 0	25	0 0

## PUBLIC ACCOUNTS, 1938-1939.

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

—	Particulars of Receipts.		Particulars of Disbursements.		Total Receipt for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>GENERAL PURPOSES RELIEF ACCOUNT.</b>								
Balance, 1st April, 1938—								
Cash .. .. .	2,162	13 4						
Investments .. .. .	20,900	0 0						
					23,062	13 4		
Finance Act, 1932, section 6 (4)—								
Repayment of advances .. .. .	1,271	17 2						
Interest on advances .. .. .	602	11 0						
Interest on investments .. .. .	356	5 2						
Finance Act, 1938, section 44—								
Funds received from Waimarino Fire Relief Association .. .. .	405	13 2						
					2,636	6 6		
Finance Act, 1932, section 6 (3)—								
Advances .. .. .			5,829	15 6				
							5,829	15 6
Balance, 31st March, 1939—								
Cash .. .. .			2,369	4 4				
Investments .. .. .			17,500	0 0			19,869	4 4
					25,698	19 10	25,698	19 10
<b>GOLD DUTY SUSPENSE ACCOUNT.</b>								
Balance, 1st April, 1938—								
Ohinemuri County .. .. .	719	17 6						
Waihi Borough .. .. .	457	14 11						
					1,177	12 5		
Amounts retained from Gold Duty towards satisfaction of charge under section 18 of Waihou and Ohinemuri Rivers Improvement Act, 1910—								
Ohinemuri County .. .. .	404	4 2			404	4 2		
Transfer to Consolidated Fund in terms of Finance Act, 1930 (No. 2), section 16 (2)—								
Ohinemuri County .. .. .				730 19 4				1,188 14 3
Waihi Borough .. .. .				457 14 11				393 2 4
Balance, 31st March, 1939—								
Ohinemuri County .. .. .								
					1,581	16 7	1,581	16 7
<b>GREYMOUTH AND HOKITIKA HIGH SCHOOL ACTS, 1883.</b>								
Balance, 1st April, 1938 .. .. .					187	8 8		
Rents .. .. .	165	16 9			165	16 9		
Payments to Greymouth Technical High School .. .. .				153 9 5				
Payments to Hokitika High School .. .. .				153 9 5				
Section 50 (3), Finance Act, 1932—								
Payments to Consolidated Fund under section 31, Education Reserves Act, 1928—								
Subsections (1) and (2)—Administration expenses .. .. .				16 6 2				323 5 0
Balance, 31st March, 1939 .. .. .								30 0 5
					353	5 5	353	5 5
<b>HONEY-EXPORT CONTROL ACT, 1924.</b>								
Balance, 1st April, 1938 .. .. .					131	3 2		
Levy on export .. .. .	834	10 2			834	10 2		
Payments to Board .. .. .				915 5 3				
Transfer to Vote "Customs"—Cost of collecting, &c. .. .. .				48 3 2				963 8 5
Balance, 31st March, 1939 .. .. .								2 4 11
					965	13 4	965	13 4



## PUBLIC ACCOUNTS, 1938-1939.

## STATEMENT 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>HOSPITALS AND CHARITABLE INSTITUTIONS Act, 1926.</b>								
Balance, 1st April, 1938—								
Auckland Hospital Board .. ..		9 18 2						
Marlborough Hospital Board .. ..		3 17 0						
Waikato Hospital Board .. ..		45 9 0						
Rates collected—					59 4 2			
Auckland Hospital Board .. ..		1 10 0						
Marlborough Hospital Board .. ..		63 10 7						
Waikato Hospital Board .. ..		441 5 8						
Payments to Hospital Boards—					506 6 3			
Marlborough Hospital Board .. ..		..	62 7 7					
Waikato Hospital Board .. ..		..	402 3 4					
Transfer to Vote "Valuation" for cost of levying rates—								
Marlborough Hospital Board .. ..		..	5 0 0					
Waikato Hospital Board .. ..		..	50 0 0					
Balance, 31st March, 1939—							519 10 11	
Auckland Hospital Board .. ..		..	11 8 2					
Waikato Hospital Board .. ..		..	34 11 4					
							45 19 6	
					565 10 5		565 10 5	
<b>HUNTER SOLDIERS' ASSISTANCE TRUST ACCOUNT.</b>								
Balance, 1st April, 1938—								
Cash .. ..		677 0 6						
Investments .. ..		2,000 0 0						
Rents .. ..		457 17 5			2,677 0 6			
Repayment of advances .. ..		494 4 8						
Interest on advances .. ..		105 8 1						
Interest on investments .. ..		80 0 0						
Hunter Gift for the Settlement of Discharged Soldiers Act, 1921—					1,137 10 2			
Section 6 (a), expenses .. ..		..	43 18 8					
Section 6 (b), advances .. ..		..	204 9 4					
Section 6 (b), grants .. ..		..	1,016 0 0					
Balance, 31st March, 1939—							1,264 8 0	
Cash .. ..		..	550 2 8					
Investments .. ..		..	2,000 0 0				2,550 2 8	
					3,814 10 8		3,814 10 8	
<b>IMMIGRATION RESTRICTION ACT, 1908.</b>								
Balance, 1st April, 1938 .. ..		..			5,242 0 0			
Deposits made by aliens .. ..	4,130 0 0				4,130 0 0			
Repayments to aliens .. ..			5,112 0 0				5,112 0 0	
Balance, 31st March, 1939 .. ..		..					4,260 0 0	
					9,372 0 0		9,372 0 0	
<b>IMPERIAL PENSIONS.</b>								
Balance, 1st April, 1938 .. ..		..			51,006 11 11			
Amounts received from Imperial Government for payment of pensions, &c. .. ..	168,000 0 0							
Exchange .. ..	40,691 5 0							
Recovery of amounts incorrectly charged .. ..	17 15 0							
Pensions, &c., paid in New Zealand .. ..			169,237 8 10		208,709 0 0			
Commission transferred to Vote "Pensions" .. ..			3,096 5 4					
Commission paid to Post Office .. ..			1,217 8 0					
Balance, 31st March, 1939 .. ..		..					173,551 2 2	
							86,164 9 9	
					259,715 11 11		259,715 11 11	
<b>INTEREST ON CASH BALANCE INVESTMENTS ACCOUNT.</b>								
Interest on investments in London .. ..	4,413 10 7				4,413 10 7			
Balance, 31st March, 1939 .. ..		..	4,413 10 7				4,413 10 7	
					4,413 10 7		4,413 10 7	

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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, 1938 .. .. .	..	..	..	..	64	5 0	..	..
Miscellaneous receipts .. .. .	65	17 9	..	..	65	17 9	..	..
Expenditure under Finance Act, 1933 (No. 2), section 23 (3) .. .. .	..	..	22	18 2	..	..	22	18 2
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	107	4 7
					130	2 9	130	2 9
<b>KING GEORGE V MEMORIAL FUND DEPOSIT ACCOUNT.</b>								
Balance, 1st April, 1938—								
Cash .. .. .	89,624	9 9	..	..	177,624	9 9	..	..
Investments .. .. .	88,000	0 0	..	..	..	..	..	..
Donations .. .. .	12	19 9	..	..	..	..	..	..
Interest on investments .. .. .	4,298	15 0	..	..	4,311	14 9	..	..
Balance, 31st March, 1939—			2,316	4 6	..	..	181,936	4 6
Cash .. .. .	..	..	179,620	0 6	..	..	..	..
Investments .. .. .	..	..	..	..	..	..	..	..
					181,936	4 6	181,936	4 6
<b>LAND AGENTS ACT, 1921-22, SECTION 7.</b>								
Fidelity and guarantee bonds .. .. .	500	0 0	..	..	500	0 0	..	..
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	500	0 0
					500	0 0	500	0 0
<b>*LOCAL BODIES ACCOUNT.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	17,091	4 3	..	..
Receipts .. .. .	45,006	12 1	..	..	45,006	12 1	..	..
Payments .. .. .	..	..	45,344	0 11	..	..	45,344	0 11
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	16,753	15 5
					62,097	16 4	62,097	16 4
*See separate statement on pages 39-43.								
<b>MEAT-EXPORT CONTROL ACT, 1921-22.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	1,796	6 2	..	..
Levy on export .. .. .	74,593	13 3	..	..	74,593	13 3	..	..
Payments to Board .. .. .	..	..	71,154	13 10	..	..	71,903	7 4
Transfer to Vote "Customs"—Cost of collecting, &c. .. .. .	..	..	748	13 6	..	..	4,436	12 1
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	..	..
					76,389	19 5	76,389	19 5
<b>MINING ACT, 1926.</b>								
Balance, 1st April, 1938—								
Thames and Coromandel Native Account	51	6 7	..	..	..	..	..	..
Thames and Coromandel European Account	37	19 10	..	..	..	..	..	..
Thames High School .. .. .	3	17 9	..	..	..	..	..	..
Greymouth Harbour Board .. .. .	3	11 3	..	..	..	..	..	..
Goldfields revenue received under section 25 (c), Mining Act, 1926, payable to Native and European owners, and special endowments—					96	15 5	..	..
Section 447 (5), Mining Act, 1926—								
Thames and Coromandel Native Account	106	17 0	..	..	..	..	..	..
Thames and Coromandel European Account .. .. .	52	4 4	..	..	..	..	..	..
Section 6, Thames Boys' and Girls' High School Act, 1878—								
Thames High School .. .. .	28	15 9	..	..	..	..	..	..
Section 7, Greymouth Harbour Board Act, 1884—								
Greymouth Harbour Board .. .. .	47	12 2	..	..	235	9 3	..	..
Carried forward .. .. .	..	..	..	..	332	4 8	..	..

## PUBLIC ACCOUNTS, 1938-1939.

## STATEMENT 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.
Brought forward .. .. .	..	..	..	..	232	4 8	..	..
<i>MINING ACT, 1926—continued.</i>								
Revenues paid over under section 447 (5), Mining Act, 1926, to—								
Waikato - Maniapoto District Maori Land Board, in terms of section 544 of the Native Land Act 1931—			103	17 6				
Thames and Coromandel Native Account European owners—	..	..						
Thames and Coromandel European Account .. .. .	..	..	54	17 6			158	15 0
Balance, 31st March, 1939—					..	..		
Thames and Coromandel Native Account .. .. .	..	..	54	6 1				
Thames and Coromandel European Account .. .. .	..	..	35	6 8				
Thames High School .. .. .	..	..	32	13 6				
Greymouth Harbour Board .. .. .	..	..	51	3 5			173	9 8
					..	..		
					332	4 8	332	4 8
<i>MISCELLANEOUS.</i>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	14,479	3 8	..	..
Receipts .. .. .	200,832	18 1	..	..	200,832	18 1	..	..
Payments .. .. .	..	..	196,071	2 2	..	..	196,071	2 2
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	19,240	19 7
					215,312	1 9	215,312	1 9
<i>MONEY-ORDER SETTLEMENT ACCOUNT.</i>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	36,476	4 11	..	..
Amounts received for settlement of money-order transactions on behalf of the Post Office	174,665	10 3	..	..	174,665	10 3	..	..
Payments .. .. .	..	..	159,646	3 7	..	..	159,646	3 7
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	51,495	11 7
					211,141	15 2	211,141	15 2
<i>MOUMAHAKI ENDOWMENT.</i>								
<i>Revenue Account.</i>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	0	18 10	..	..
Reserves and other Lands Disposal and Public Bodies Empowering Act, 1924, section 130—								
Rents from leases .. .. .	609	19 11	..	..	609	19 11	..	..
Interest on investments .. .. .	19	19 2	..	..	19	19 2	..	..
Transfer of proceeds held to "Other Receipts Territorial Revenue," in terms of Reserves and other Lands Disposal Act, 1938, section 12 .. .. .	..	..	690	7 11	..	..	630	17 11
Administration expenses under Land Laws Amendment Act, 1927, section 4 .. .. .	..	..	30	19 0	..	..	630	17 11
					630	17 11	630	17 11
<i>Capital Account.</i>								
Balance, 1st April, 1938—								
Cash .. .. .	144	12 10	..	..	144	12 10	..	..
Investments .. .. .	850	0 0	..	..	850	0 0	..	..
Transfer of proceeds held to "Land for Settlements, Sales, and Capital Receipts," in terms of Reserves and other Lands Disposal Act, 1938, section 12 .. .. .	..	..	994	12 10	..	..	994	12 10
					994	12 10	994	12 10

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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>NAVY OFFICE DEPOSIT ACCOUNT.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	2,438	13 2	..	..
Fees held on behalf of Postmaster—								
General for radiograms transmitted through Admiralty Wireless Station at Portishead	250	10 1						
Remittances from officers and ratings of the New Zealand Division of the Royal Navy—								
H.M.S. "Achilles" .. .. .	13,811	18 11						
H.M.S. "Leander" .. .. .	6,031	10 3						
H.M.S. "Philomel" .. .. .	2,385	13 6						
Lodgments to Naval Savings-bank Account by officers and ratings of the New Zealand Division of the Royal Navy—								
H.M.S. "Achilles" .. .. .	155	8 1			22,635	0 10	..	..
Fees paid to Postmaster-General for radiograms transmitted through Admiralty Wireless Station at Portishead ..	..	..	244	15 3				
Remittances from officers and ratings of the New Zealand Division of the Royal Navy, paid through the Admiralty—								
H.M.S. "Achilles" .. .. .	..	..	13,705	1 3				
H.M.S. "Leander" .. .. .	..	..	6,391	13 3				
H.M.S. "Philomel" .. .. .	..	..	2,370	13 6				
Withdrawals from Naval Savings-bank Account by officers and ratings of the New Zealand Division of the Royal Navy—								
H.M.S. "Achilles" .. .. .	..	..	168	8 1	..	..	22,880	11 4
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	2,193	2 8
					25,073	14 0	25,073	14 0
<b>NELSON RIFLE PRIZE FUND.</b>								
Balance, 1st April, 1938—								
Cash .. .. .	128	1 2						
Investments .. .. .	1,000	0 0			1,128	1 2	..	..
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 .. .. .	..	..	61	10 0	..	..	61	10 0
Balance, 31st March, 1939—								
Cash .. .. .	..	..	106	0 0	..	..	1,106	0 0
Investments .. .. .	..	..	1,000	0 0	..	..	..	..
					1,167	10 0	1,167	10 0
<b>NEW ZEALAND EDUCATIONAL INSTITUTE.</b>								
Amounts deducted from salaries for subscriptions to New Zealand Educational Institute	23	7 0			23	7 0	..	..
Payments to New Zealand Educational Institute .. .. .	..	..	22	15 3	..	..	22	15 3
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	0	11 9
					23	7 0	23	7 0
<b>NEW ZEALAND REPARATION ESTATES.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	36	0 0	..	..
Amounts received at Apia, to be repaid at Wellington .. .. .	920	14 10			920	14 10	..	..
Amounts repaid at Wellington .. .. .	..	..	752	3 9	..	..	752	3 9
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	204	11 1
					956	14 10	956	14 10

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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>NEW ZEALAND UNIVERSITY ENDOWMENT, WESTLAND.</b>								
Balance, 1st April, 1938—								
Cash .. .. .	1,446	18 9						
Investments .. .. .	2,300	0 0			3,746	18 9		
Rents from lands reserved under the University Endowment Act, 1868, for disposal under section 35 of the New Zealand University Act, 1908 .. .. .	95	0 9						
Interest on investments .. .. .	92	0 0			187	0 9		
Administration expenses under— New Zealand University Act, 1908, sections 34 and 35 .. .. .			4	15 1				4 15 1
Balance, 31st March, 1939—								
Cash .. .. .			79	4 5				
Investments .. .. .			3,850	0 0			3,929	4 5
					3,933	19 6	3,933	19 6
<b>NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL.</b>								
Balance, 1st April, 1938—								
Cash .. .. .	3,100	18 1						
Investments .. .. .	8,500	0 0			11,600	18 1		
Receipts from lands under Reserves and Crown Lands Disposal and Enabling Act 1896, section 8, and Waimate Agricultural Reserve Dairy School Act, 1906—Rents .. .. .	201	5 0						
Interest on investments .. .. .	340	0 0			541	5 0		
Administration expenses under Land Laws Amendment Act, 1927 section 4 .. .. .			10	1 4				
Transfer to Vote "Agriculture," being recovery of grant to the Dairy Research Institute .. .. .			530	0 0				540 1 4
Balance, 31st March, 1939—								
Cash .. .. .			102	1 9				
Investments .. .. .			11,500	0 0			11,602	1 9
					12,142	3 1	12,142	3 1
<b>OFFICIAL ASSIGNEES' BALANCES.</b>								
Balance, 1st April, 1938 .. .. .					12,065	0 0		
Excess funds lodged to Public Account by Official Assignees .. .. .	17,000	0 0						
Interest on investments .. .. .	139	5 2			17,139	5 2		
Repayments to Official Assignees .. .. .			4,280	0 0			4,280	0 0
Balance, 31st March, 1939—								
Cash .. .. .			12,085	0 0				
Investments .. .. .			12,839	5 2			24,924	5 2
					29,204	5 2	29,204	5 2
<b>ORCHARD-TAX ACT, 1927.</b>								
Balance, 1st April, 1938—								
Tax levied for general purposes .. .. .	1,423	5 5						
Tax levied for protection from fireblight—								
Gisborne .. .. .	10	13 3						
Marlborough .. .. .	15	17 0						
Waikeia .. .. .	441	2 0			1,890	17 8		
Carried forward .. .. .								
					1,890	17 8		

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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.
Brought forward ..	..	..	..	..	1,890	17 8	..	..
<b>ORCHARD-TAX ACT, 1927—<i>continued.</i></b>								
Section 3, tax levied for general purposes ..	1,885	19 2						
Section 4, tax levied for protection from fireblight—								
Gisborne .. .. .	12	3 9						
Marlborough .. .. .	20	8 3						
Waimea .. .. .	412	17 8			2,331	8 10	..	..
Section 6, expenses of collection and administration transferred to Vote "Agriculture"—								
Tax levied for general purposes .. .. .	..	..	574	0 11				
Tax levied for protection from fireblight—								
Waimea .. .. .	..	..	10	9 0				
Section 7, tax levied for general purposes—								
Payment to New Zealand Fruitgrowers' Federation, Ltd. .. .. .	..	..	850	0 0				
Transfer to Vote "Scientific and Industrial Research" .. .. .	..	..	558	6 9				
Section 8, fireblight—								
Payments to Fireblight Committees—								
Waimea .. .. .	..	..	416	8 10	..	..	2,409	5 6
Balance, 31st March, 1939—								
Tax levied for general purposes .. .. .	..	..	1,326	16 11				
Tax levied for protection from fireblight—								
Gisborne .. .. .	..	..	22	17 0				
Marlborough .. .. .	..	..	36	5 3				
Waimea .. .. .	..	..	427	1 10	..	..	1,813	1 0
					4,222	6 6	4,222	6 6
<b>PAYMENTS THROUGH THE HIGH COMMISSIONER.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	234,662	4 11	..	..
Amounts remitted to the High Commissioner for payment on behalf of various persons ..	1,445,301	4 10	..	..	1,445,301	4 10	..	..
Payments by the High Commissioner .. .. .	..	..	1,509,960	3 7	..	..	1,509,960	3 7
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	170,003	6 2
					1,679,963	9 9	1,679,963	9 9
<b>PROMOTION OF HEALTH FUND.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	10,825	9 3	..	..
Receipts from sale of Charity stamps .. .. .	6,656	8 9	..	..	6,656	8 9	..	..
Payments to children's health camps .. .. .	..	..	10,282	1 3	..	..	..	..
Transfer to Vote "Health" under section 34 (3), Finance Act, 1929 .. .. .	..	..	3,027	8 3	..	..	13,309	9 6
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	4,172	8 6
					17,481	18 0	17,481	18 0
<b>PUBLIC SERVICE ASSOCIATION ACCOUNT.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	503	2 7	..	..
Amounts deducted from salaries for subscriptions to Public Service Association .. .. .	5,404	12 2	..	..	5,404	12 2	..	..
Payments to Public Service Association .. .. .	..	..	5,681	15 0	..	..	..	..
Commission transferred to "Other receipts, Miscellaneous" .. .. .	..	..	142	13 10	..	..	5,824	8 10
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	83	5 11
					5,907	14 9	5,907	14 9

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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, 1938 .. .. .	..	..	..	..	11,132	7 0	..	..
Amounts received by High Commissioner for payment to various persons and bodies ..	36,761	7 7	..	..	36,761	7 7	..	..
Payments in New Zealand .. .. .	..	..	45,658	5 0	..	..	45,658	5 0
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	2,235	9 7
					47,893	14 7	47,893	14 7
<b>RECEIVER-GENERAL'S DEPOSIT ACCOUNT.</b>								
Balance, 1st April, 1938—								
Investments .. .. .	..	..	..	..	86,000	0 0	..	..
Amounts paid in for investment .. .. .	60,000	0 0	..	..	60,000	0 0	..	..
Balance, 31st March, 1939—								
Investments .. .. .	..	..	..	..	..	..	146,000	0 0
					146,000	0 0	146,000	0 0
<b>REMITTANCES TO IMMIGRANTS.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	0	12 6	..	..
Amounts paid in for remittance to immigrants through the High Commissioner .. .. .	55	5 0	..	..	55	5 0	..	..
Amounts remitted to immigrants through the High Commissioner .. .. .	..	..	53	12 6	..	..	53	12 6
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	2	5 0
					55	17 6	55	17 6
<b>SAMOAN LOAN SINKING FUND ACCOUNT.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	4	11 9	..	..
Sinking Fund contribution from Samoan Treasury under—								
Finance Act, 1932 (No. 2), section 4 (2) (a) ..	2,610	6 0	..	..	4,852	3 2	..	..
Finance Act, 1932 (No. 2), section 4 (2) (b) ..	2,241	17 2	..	..	..	..	..	..
Finance Act, 1932 (No. 2), section 4—								
Amounts transferred to Loans Redemption Account for the redemption of 4½-per-cent. loan issued under Finance Act, 1921-22, section 26—								
Redeemed and cancelled as from 3rd June, 1938 .. .. .	..	..	4,625	0 0	..	..	4,855	0 0
Redeemed and cancelled as from 31st March, 1939 .. .. .	..	..	230	0 0	..	..	..	..
To mature 19th March, 1952.	..	..	..	..	..	..	..	..
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	1	14 11
					4,856	14 11	4,856	14 11
<b>SAMOAN NOTES SECURITY ACCOUNT.</b>								
Balance, 1st April, 1938—								
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, 1939—								
Investments .. .. .	..	..	..	..	..	..	32,000	0 0
					33,280	0 0	33,280	0 0

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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, 1938—								
Cash .. .. .	8,298	11 2						
Investments .. .. .	33,039	6 1			41,337	17 3		
Amounts received on behalf of the Samoan Treasury .. .. .	11,717	7 4						
Interest on investments .. .. .	1,060	0 0						
Interest on investments of the Samoan Notes Security Account .. .. .	1,280	0 0						
Repayment in Wellington of amounts paid to New Zealand Reparation Estates in Apia ..	29,000	0 0						
Receipts of amounts paid to Post-office, Apia ..	2,000	0 0			45,057	7 4		
Payments made on behalf of the Samoan Treasury .. .. .			27,652	0 2				
Interest paid on loans from New Zealand Government .. .. .			3,099	16 7				
Sinking Fund Contribution on loans .. .. .			4,852	3 2			35,603	19 11
Balance, 31st March, 1939—								
Cash .. .. .			12,751	18 7				
Investments .. .. .			38,039	6 1			50,791	4 8
					86,395	4 7	86,395	4 7
SILVER AND BRONZE COIN ACCOUNT.								
Balance, 1st April, 1938—								
Cash .. .. .	277,678	3 5						
Investments .. .. .	710,000	0 0			987,678	3 5		
Coinage Act, 1933—								
New Zealand coin handed to Reserve Bank—								
Sixpences .. .. .	7,500	0 0						
Threepences .. .. .	17,500	0 0						
Profit on Imperial coin forwarded to England ..	1,603	4 7			26,603	4 7		
Coinage Act, 1933—								
New Zealand coins imported from Royal Mint, £25,000 .. .. .								
Coinage Act, 1933, section 4 (3)—								
Expenses of importing New Zealand coin from Royal Mint .. .. .			4,132	4 2				
Finance Act, 1936 (No. 2), section 6—			1	0 0			4,133	4 2
Expenses of importing Imperial bronze coin .. .. .								
Balance, 31st March, 1939—								
Cash .. .. .			200,148	3 10				
Investments .. .. .			810,000	0 0			1,010,148	3 10
					1,014,281	8 0	1,014,281	8 0
TARANAKI SCHOLARSHIPS ENDOWMENT ACCOUNT.								
Balance, 1st April, 1938 .. .. .					458	16 4		
Rents .. .. .	893	12 4			893	12 4		
Payments to Public Trustee in terms of section 22, New Zealand University Amendment Act, 1914 .. .. .								
Administration expenses under section 4, Land Laws Amendment Act, 1927, and section 31 (2), Land Laws Amendment Act, 1929 ..			918	6 7				
			44	13 7			963	0 2
Balance, 31st March, 1939 .. .. .							389	8 6
					1,352	8 8	1,352	8 8



## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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>TAURANGA EDUCATIONAL ENDOWMENT RESERVES ACT, 1896.</b>								
Rents .. .. .	292	3 9			292	3 9		
Transfer to Vote "Education" in terms of section 7, Tauranga Educational Endowment Reserves Act, 1896 .. .. .				292 3 9				292 3 9
					292	3 9		292 3 9
<b>TOBACCO RESEARCH ASSOCIATION ACCOUNT.</b>								
Balance, 1st April, 1938 .. .. .					514	0 3		
Transfer to Vote "Scientific and Industrial Research," being recovery of expenditure on tobacco research .. .. .				514 0 3				514 0 3
					514	0 3		514 0 3
<b>TRUSTEE ACT, 1908.</b>								
Balance, 1st April, 1938 .. .. .					7,995	2 5		
Receipts under section 66 of the Act .. .. .	18	2 10			18	2 10		
Balance, 31st March, 1939 .. .. .								8,013 5 3
(Details on separate statement.)					8,013	5 3		8,013 5 3
<b>UNCLAIMED EARNINGS.</b>								
Balance, 1st April, 1938 .. .. .					1,264	13 2		
Workmen's earnings unclaimed and paid to Public Account .. .. .	2,053	4 8			2,053	4 8		
Amounts paid to claimants .. .. .				824 0 9				
Amount transferred to "Other Receipts, Miscellaneous" (unclaimed) .. .. .				720 19 7				
Balance, 31st March, 1939 .. .. .								1,545 0 4
								1,772 17 6
					3,317	17 10		3,317 17 10
<b>UNPRESENTED CHEQUES.</b>								
Balance, 1st April, 1938 .. .. .					374	1 5		
Cheques unrepresented and paid to Public Account .. .. .	342	18 8			342	18 8		
Amounts paid to claimants .. .. .				83 6 10				
Amount transferred to "Other Receipts, Miscellaneous" (unclaimed) .. .. .				289 13 5				
Balance, 31st March, 1939 .. .. .								373 0 3
								343 19 10
					717	0 1		717 0 1
<b>VALUATION OF LAND TENDERS.</b>								
Receipts under section 4 of the Valuation of Land Amendment Act, 1933 .. .. .	27	0 0			27	0 0		
Amounts paid to owners of land sold under section 4 of the above Act .. .. .				27 0 0				
								27 0 0
					27	0 0		27 0 0
<b>VICTORIA COLLEGE ENDOWMENTS DEPOSIT ACCOUNT.</b>								
Balance, 1st April, 1938 .. .. .					14	5 6		
Rents under sections 38 and 39, Victoria College Act, 1905 .. .. .	44	6 10			44	6 10		
Administration expenses under section 39, Victoria College Act, 1905 .. .. .				2 4 4				
Payment to Victoria College .. .. .				49 6 0				
Balance, 31st March, 1939 .. .. .								51 10 4
								7 2 0
					58	12 4		58 12 4

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT 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>WERAROA AGRICULTURAL ENDOWMENT ACCOUNT.</b>								
<i>Revenue Account.</i>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	8,122	4 0	..	..
Receipts under section 12, Reserves and other Lands Disposal Act, 1928—Rents ..	836	10 9	..	..	..	..	..	..
Interest on investments .. .. .	14	1 9	..	..	850	12 6	..	..
Administration expenses under section 4, Land Laws Amendment Act, 1927 ..	..	..	40	14 0	..	..	..	..
Transfer to "Other Receipts, Territorial Revenue," of proceeds held, in terms of Reserves and other Lands Disposal Act, 1938, section 12 .. .. .	..	..	8,932	2 6	..	..	8,972	16 6
					8,972	16 6	8,972	16 6
<i>Capital Account.</i>								
Balance, 1st April, 1938—								
Cash .. .. .	172	6 0	..	..	772	6 0	..	..
Investments .. .. .	600	0 0	..	..	..	..	..	..
Transfer of proceeds held to "Land for Settlements Account, Sales and Capital Receipts," in terms of Reserves and other Lands Disposal Act, 1938, section 12 ..	..	..	772	6 0	..	..	772	6 0
					772	6 0	772	6 0
<b>WHEAT RESEARCH LEVIES.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	279	6 3	..	..
Levies received pursuant to Finance Act, 1927 (No. 2), section 27 (1), for research in connection with wheat and flour ..	2,526	6 6	..	..	2,526	6 6	..	..
Amount transferred to Vote "Scientific and Industrial Research" in terms of the Finance Act, 1927 (No. 2), section 27 (1) ..	..	..	2,805	12 9	..	..	2,805	12 9
					2,805	12 9	2,805	12 9
<b>WOOL INDUSTRY PROMOTION ACT, 1936.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	7,729	10 6	..	..
Levy on export .. .. .	20,674	16 5	..	..	20,674	16 5	..	..
Payments to committee .. .. .	..	..	23,456	6 0	..	..	..	..
Transfer to Vote "Customs." Cost of collecting, &c. .. .. .	..	..	236	18 8	..	..	23,693	4 8
Balance, 31st March, 1939 .. .. .	..	..	..	..	..	..	4,711	2 3
					28,404	6 11	28,404	6 11
<b>WOOL MANUFACTURERS RESEARCH ACCOUNT.</b>								
Balance, 1st April, 1938 .. .. .	..	..	..	..	760	19 1	..	..
Levies .. .. .	513	11 11	..	..	513	11 11	..	..
Transfer to Vote "Scientific and Industrial Research," being recovery of expenditure on wool research .. .. .	..	..	1,274	11 0	..	..	1,274	11 0
					1,274	11 0	1,274	11 0

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of RECEIPTS and DISBURSEMENTS of DEPOSITS ACCOUNT, LOCAL BODIES' ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1939.

—	Balances on 1st April, 1938.		Receipts.		Payments and Transfers.		Balances on 31st March, 1939.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>ENDOWMENTS OF LAND.</b>								
HARBOUR BOARD:— (Greymouth Harbour Board Act, 1884, Section 7)—								
Greymouth .. .. .	765	15 11	3,546	13 4	3,539	6 7	773	2 8
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 .. .. .	1,063	0 5	9	16 4	6	8 7	1,066	8 2
Taupo .. .. .	587	7 2	157	4 10	30	8 0	714	4 0
	1,811	14 7	167	1 2	36	16 7	1,941	19 2
<b>TOTAL, ENDOWMENTS OF LAND ..</b>	<b>2,577</b>	<b>10 6</b>	<b>3,713</b>	<b>14 6</b>	<b>3,576</b>	<b>3 2</b>	<b>2,715</b>	<b>1 10</b>
<b>GOLDFIELDS REVENUE.</b> (Mining Act, 1926, Section 447.)								
COUNTIES:—								
Ashburton .. .. .	..	..	0	10 0	0	5 0	0	5 0
Bay of Islands .. .. .	..	..	0	14 3	0	14 3	..	..
Buller .. .. .	12	12 1	545	7 8	490	8 3	67	11 6
Castlepoint .. .. .	..	..	0	5 0	0	5 0	..	..
Clifton .. .. .	..	..	0	5 0	0	5 0	..	..
Clutha .. .. .	0	5 0	..	..	0	5 0	..	..
Collingwood .. .. .	4	13 0	46	13 6	46	19 6	4	7 0
Cook .. .. .	..	..	..	..	..	..	..	..
Coromandel .. .. .	32	6 10	248	0 4	239	0 0	41	7 2
Great Barrier Island .. .. .	..	..	13	6 0	7	12 0	5	14 0
Grey .. .. .	593	17 10	4,736	17 3	5,094	13 1	236	2 0
Hauraki Plains .. .. .	..	..	0	5 0	0	5 0	..	..
Hokianga .. .. .	..	..	..	..	..	..	..	..
Inangahua .. .. .	748	1 2	1,673	0 4	2,333	12 1	87	9 5
Kairanga .. .. .	0	5 0	0	5 0	0	10 0	..	..
Lake .. .. .	110	14 2	425	11 9	486	3 7	50	2 4
Maniototo .. .. .	52	15 9	164	8 4	173	19 6	43	4 7
Marlborough .. .. .	16	10 6	156	0 10	138	6 2	34	5 2
Murchison .. .. .	106	14 10	301	13 2	296	12 2	111	15 10
Ohinemuri .. .. .	72	6 7	442	6 5	443	7 11	71	5 1
Patangata .. .. .	..	..	..	..	..	..	..	..
Piako .. .. .	..	..	16	17 2	8	13 4	8	3 10
Pohangina .. .. .	..	..	..	..	..	..	..	..
Rotorua .. .. .	..	..	0	5 0	..	..	0	5 0
Selwyn .. .. .	..	..	0	14 6	0	14 6	..	..
Southland .. .. .	12	3 11	141	14 0	146	0 5	7	17 6
Stewart Island .. .. .	0	4 9	3	8 11	2	15 10	0	17 10
Taieri .. .. .	1	9 8	7	17 5	8	7 1	1	0 0
Takaka .. .. .	4	4 5	11	3 1	14	18 0	0	9 6
Taupo .. .. .	0	5 0	Dr. 0	5 0*	..	..	..	..
Thames .. .. .	43	3 7	218	6 10	197	19 5	63	11 0
Tuapeka .. .. .	108	8 4	647	5 3	631	13 5	124	0 2
Uawa .. .. .	..	..	0	5 0	..	..	0	5 0
Vincent .. .. .	192	6 3	1,292	9 11	1,313	10 6	171	5 8
Waihemo .. .. .	45	18 0	180	19 5	157	18 9	68	18 8
Waikouaiti .. .. .	..	..	..	..	..	..	..	..
Waimea .. .. .	4	0 2	46	0 10	43	8 2	6	12 10
Wairoa .. .. .	..	..	..	..	..	..	..	..
Waitaki .. .. .	18	0 1	23	6 4	33	3 3	8	3 2
Waitemata .. .. .	..	..	0	5 0	0	5 0	..	..
Waitomo .. .. .	..	..	0	5 0	0	5 0	..	..
Wallace .. .. .	42	14 9	167	6 9	191	5 5	18	16 1
Westland .. .. .	397	14 3	5,320	3 11	5,310	11 4	407	6 10
Whakatane .. .. .	0	5 0	..	..	0	5 0	..	..
Whangarei .. .. .	0	4 9	40	14 0	40	18 9	..	..
Woodville .. .. .	..	..	0	15 0	0	15 0	..	..
	2,622	5 8	16,875	8 2	17,856	11 8	1,641	2 2
Carried forward ..	2,622	5 8	16,875	8 2	17,856	11 8	1,641	2 2
<b>Carried forward ..</b>	<b>2,577</b>	<b>10 6</b>	<b>3,713</b>	<b>14 6</b>	<b>3,576</b>	<b>3 2</b>	<b>2,715</b>	<b>1 10</b>

\* Adjustment of amount credited in error March, 1938.

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of RECEIPTS and DISBURSEMENTS of DEPOSITS ACCOUNT, LOCAL BODIES' ACCOUNT—*continued.*

	Balances on 1st April, 1938.			Receipts.			Payments and Transfers.			Balances on 31st March, 1939.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward ..	2,577	10	6	3,713	14	6	3,576	3	2	2,715	1	10
<b>GOLDFIELDS REVENUE—<i>continued.</i></b>												
(Mining Act, 1926, Section 447.)												
Brought forward ..	2,622	5	8	16,875	8	2	17,856	11	8	1,641	2	2
<b>BOROUGHS :—</b>												
Alexandra .. .. .	..	..	..	3	1	9	2	12	3	0	9	6
Brunner .. .. .	..	..	..	7	2	6	7	2	6	..	..	..
Greymouth .. .. .	0	19	0	3	7	8	4	1	11	0	4	9
Hokitika .. .. .	..	..	..	2	5	2	2	5	2	..	..	..
Kumara .. .. .	0	19	0	7	7	3	5	9	3	2	17	0
Motueka .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
Naseby .. .. .	..	..	..	0	4	9	0	4	9	..	..	..
Ross .. .. .	10	18	3	117	8	11	99	5	3	29	1	11
Runanga .. .. .	0	4	9	..	..	..	0	4	9	..	..	..
Te Aroha .. .. .	30	18	9	232	3	9	220	7	6	42	15	0
Thames .. .. .	26	4	2	105	7	4	101	1	1	30	10	5
Waihi .. .. .	249	4	9	856	9	10	981	7	3	124	7	4
	319	8	8	1,334	18	11	1,424	1	8	230	5	11
<b>TOWN BOARD :—</b>												
Hikurangi .. .. .	0	4	9	0	4	9	0	9	6	..	..	..
	0	4	9	0	4	9	0	9	6	..	..	..
<b>TOTAL, GOLDFIELDS REVENUE</b>	<b>2,941</b>	<b>19</b>	<b>1</b>	<b>18,210</b>	<b>11</b>	<b>10</b>	<b>19,281</b>	<b>2</b>	<b>10</b>	<b>1,871</b>	<b>8</b>	<b>1</b>
<b>GOLD DUTY.</b>												
(Gold Duty Act, 1908, Section 12.)												
<b>COUNTIES :—</b>												
Coromandel .. .. .	3	0	3	45	12	1	48	12	4	..	..	..
Ohinemuri .. .. .	35	12	0	557	2	3	538	18	10	53	15	5
Thames .. .. .	12	2	11	68	0	8	77	0	3	3	3	4
	50	15	2	670	15	0	664	11	5	56	18	9
<b>BOROUGHS :—</b>												
Thames .. .. .	1	13	4	18	18	7	20	0	2	0	11	9
Waihi .. .. .	..	..	..	4,812	12	2	4,812	12	2	..	..	..
	1	13	4	4,831	10	9	4,832	12	4	0	11	9
	52	8	6	5,502	5	9	5,497	3	9	57	10	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>52</b>	<b>8</b>	<b>6</b>	<b>5,152</b>	<b>5</b>	<b>9</b>	<b>5,147</b>	<b>3</b>	<b>9</b>	<b>57</b>	<b>19</b>	<b>6</b>
<b>FEEES AND FINES.</b>												
(Auctioneers Act, 1928, Section 42.)												
<b>CITIES :—</b>												
Auckland .. .. .	..	..	..	1,193	10	0	1,193	10	0	..	..	..
Christchurch .. .. .	1,116	10	0	1,269	0	0	1,230	10	0	1,155	0	0
Dunedin .. .. .	924	0	0	924	0	0	924	0	0	924	0	0
Invercargill .. .. .	500	10	0	462	0	0	500	10	0	462	0	0
Nelson .. .. .	38	10	0	38	10	0	77	0	0	..	..	..
Palmerston North .. .. .	..	..	..	288	0	0	249	10	0	38	10	0
Wanganui .. .. .	..	..	..	192	10	0	192	10	0	..	..	..
Wellington .. .. .	1,771	0	0	1,768	0	0	1,845	0	0	1,694	0	0
	4,350	10	0	6,135	10	0	6,212	10	0	4,273	10	0
Carried forward ..	4,350	10	0	6,135	10	0	6,212	10	0	4,273	10	0
Carried forward ..	5,571	18	1	27,076	12	1	28,094	9	9	4,644	9	5

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of RECEIPTS and DISBURSEMENTS of DEPOSITS ACCOUNT, LOCAL BODIES' ACCOUNT—*continued.*

	Balance on 1st April, 1938.	Receipts.	Payments.	Balance on 31st March, 1939.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	5,571 18 1	27,076 12 1	28,004 9 9	4,644 0 5
<b>FEES AND FINES—<i>continued.</i></b>				
(Auctioneers Act, 1928, Section 42.)				
Brought forward ..	4,350 10 0	6,135 10 0	6,212 10 0	4,273 10 0
<b>COUNTIES :—</b>				
Akaroa .. .. .	77 0 0	77 0 0	77 0 0	77 0 0
Amuri .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Ashburton .. .. .	115 10 0	346 10 0	231 0 0	231 0 0
Bruce .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Chatham Islands .. .. .	..	3 10 0	3 10 0	..
Cheviot .. .. .	77 0 0	115 10 0	77 0 0	115 10 0
Clifton .. .. .	77 0 0	38 10 0	77 0 0	38 10 0
Clutha .. .. .	77 0 0	38 10 0	77 0 0	38 10 0
Coromandel .. .. .	38 10 0	38 10 0	77 0 0	..
Dannevirke .. .. .	..	..	..	..
Egmont .. .. .	..	77 0 0	..	77 0 0
Eketahuna .. .. .	38 10 0	..	38 10 0	..
Ellesmere .. .. .	154 0 0	154 0 0	154 0 0	154 0 0
Eltham .. .. .	..	38 10 0	..	38 10 0
Geraldine .. .. .	38 10 0	57 0 0	57 0 0	38 10 0
Hauraki Plains .. .. .	..	..	..	..
Hawera .. .. .	38 10 0	..	38 10 0	..
Hawke's Bay .. .. .	38 10 0	115 10 0	77 0 0	77 0 0
Heathcote .. .. .	77 0 0	77 0 0	77 0 0	77 0 0
Hobson .. .. .	..	25 10 0	17 0 0	8 10 0
Hokianga .. .. .	..	..	..	..
Horowhenua .. .. .	..	38 10 0	38 10 0	..
Hutt .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Inangahua .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Inglewood .. .. .	..	77 0 0	..	77 0 0
Kaikoura .. .. .	8 10 0	..	8 10 0	..
Kairanga .. .. .	..	38 10 0	38 10 0	..
Kawhia .. .. .	..	..	..	..
Kowai .. .. .	115 10 0	154 0 0	115 10 0	154 0 0
Levels .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Mackenzie .. .. .	77 0 0	154 0 0	115 10 0	115 10 0
Malvern .. .. .	77 0 0	77 0 0	77 0 0	77 0 0
Manawatu .. .. .	..	38 10 0	38 10 0	..
Mangonui .. .. .	38 10 0	..	38 10 0	..
Maniototo .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Masterton .. .. .	154 0 0	115 10 0	154 0 0	115 10 0
Matamata .. .. .	..	..	..	..
Opotiki .. .. .	..	38 10 0	38 10 0	..
Oxford .. .. .	115 10 0	38 10 0	115 10 0	38 10 0
Pahiatua .. .. .	38 10 0	115 10 0	77 0 0	77 0 0
Patea .. .. .	77 0 0	38 10 0	77 0 0	38 10 0
Piako .. .. .	..	38 10 0	..	38 10 0
Pohangina .. .. .	..	..	..	..
Raglan .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Rangiora .. .. .	..	..	..	..
Rodney .. .. .	38 10 0	..	38 10 0	..
Southland .. .. .	77 0 0	77 0 0	77 0 0	77 0 0
Springs .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Stratford .. .. .	115 10 0	77 0 0	115 10 0	77 0 0
Taieri .. .. .	..	38 10 0	..	38 10 0
Taranaki .. .. .	38 10 0	38 10 0	38 10 0	38 10 0
Tauranga .. .. .	..	..	..	..
Thames .. .. .	..	38 10 0	..	38 10 0
Tuapeka .. .. .	115 10 0	77 0 0	154 0 0	38 10 0
Waihemo .. .. .	77 0 0	..	77 0 0	..
Waikato .. .. .	38 10 0	77 0 0	38 10 0	77 0 0
Waimate .. .. .	77 0 0	77 0 0	115 10 0	38 10 0
Waimea .. .. .	38 10 0	..	38 10 0	..
Waipa .. .. .	..	38 10 0	..	38 10 0
Waipukurau .. .. .	..	38 10 0	38 10 0	..
Wairewa .. .. .	77 0 0	77 0 0	77 0 0	77 0 0
Wairoa .. .. .	8 10 0	51 0 0	34 0 0	25 10 0
Waitaki .. .. .	192 10 0	192 10 0	192 10 0	192 10 0
Waitomo .. .. .	..	77 0 0	38 10 0	38 10 0
Wanganui .. .. .	..	38 10 0	38 10 0	..
Whakatane .. .. .	..	38 10 0	..	38 10 0
Whangarei .. .. .	..	231 0 0	154 0 0	77 0 0
	2,750 10 0	3,756 0 0	3,585 0 0	2,921 10 0
Carried forward ..	2,750 10 0	3,756 0 0	3,585 0 0	2,921 10 0
Carried forward ..	5,571 18 1	27,076 12 1	28,004 9 9	4,644 0 5

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of RECEIPTS and DISBURSEMENTS of DEPOSITS ACCOUNT, LOCAL BODIES' ACCOUNT—*continued.*

—	Balance on 1st April, 1938.		Receipts.		Payments.		Balance on 31st March, 1939.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward ..	5,571	18 1	27,076	12 1	28,004	9 9	4,644	0 5
<b>FEES AND FINES—<i>continued.</i></b>								
(Auctioneers Act, 1928, Section 42.)								
Brought forward ..	2,750	10 0	3,756	0 0	3,585	0 0	2,921	10 0
<b>Boroughs:—</b>								
Alexandra .. .. .	..	..	38 10 0	..	38 10 0	..	..	..
Ashburton .. .. .	..	..	192 10 0	..	77 0 0	..	115 10 0	..
Balclutha .. .. .	154 0 0	..	192 10 0	..	154 0 0	..	192 10 0	..
Blenheim .. .. .	269 10 0	..	269 10 0	..	269 10 0	..	269 10 0	..
Cambridge .. .. .	115 10 0	..	134 0 0	..	134 0 0	..	115 10 0	..
Cromwell .. .. .	..	..	77 0 0	..	38 10 0	..	38 10 0	..
Dannevirke .. .. .	77 0 0	..	154 0 0	..	154 0 0	..	77 0 0	..
Dargaville .. .. .	..	..	115 10 0	..	115 10 0	..	..	..
Devonport .. .. .	..	..	38 10 0	..	38 10 0	..	..	..
Eketahuna .. .. .	..	..	38 10 0	..	..	..	38 10 0	..
Feilding .. .. .	77 0 0	..	326 10 0	..	249 10 0	..	154 0 0	..
Geraldine .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Gisborne .. .. .	..	..	385 0 0	..	385 0 0	..	..	..
Gore .. .. .	77 0 0	..	269 10 0	..	269 10 0	..	77 0 0	..
Greymouth .. .. .	38 10 0	..	95 10 0	..	77 0 0	..	57 0 0	..
Hamilton .. .. .	269 10 0	..	385 0 0	..	346 10 0	..	308 0 0	..
Hastings .. .. .	115 10 0	..	231 0 0	..	269 10 0	..	77 0 0	..
Hawera .. .. .	38 10 0	..	77 0 0	..	38 10 0	..	77 0 0	..
Hokitika .. .. .	77 0 0	..	77 0 0	..	77 0 0	..	77 0 0	..
Inglewood .. .. .	38 10 0	..	..	..	38 10 0	..	..	..
Levin .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Lower Hutt .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Lyttelton .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Marton .. .. .	77 0 0	..	115 10 0	..	115 10 0	..	77 0 0	..
Masterton .. .. .	77 0 0	..	77 0 0	..	77 0 0	..	77 0 0	..
Matamata .. .. .	38 10 0	..	38 10 0	..	77 0 0	..	..	..
Milton .. .. .	115 10 0	..	154 0 0	..	115 10 0	..	154 0 0	..
Morrinsville .. .. .	38 10 0	..	77 0 0	..	77 0 0	..	38 10 0	..
Mosgiel .. .. .	..	..	38 10 0	..	..	..	38 10 0	..
Napier .. .. .	154 0 0	..	154 0 0	..	192 10 0	..	115 10 0	..
New Plymouth .. .. .	154 0 0	..	115 10 0	..	154 0 0	..	115 10 0	..
Ngaruawahia .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Oamaru .. .. .	192 10 0	..	249 10 0	..	211 0 0	..	231 0 0	..
Otahuhu .. .. .	..	..	77 0 0	..	77 0 0	..	..	..
Paeroa .. .. .	..	..	38 10 0	..	38 10 0	..	..	..
Pahiatua .. .. .	..	..	77 0 0	..	38 10 0	..	38 10 0	..
Palmerston .. .. .	..	..	38 10 0	..	..	..	38 10 0	..
Papakura .. .. .	..	..	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	..	..	..
Rangiora .. .. .	115 10 0	..	115 10 0	..	115 10 0	..	115 10 0	..
Riccarton .. .. .	77 0 0	..	77 0 0	..	77 0 0	..	77 0 0	..
Riverton .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Rotorua .. .. .	115 10 0	..	115 10 0	..	115 10 0	..	115 10 0	..
Roxburgh .. .. .	..	..	..	..	..	..	..	..
Stratford .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Taihape .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Tapanui .. .. .	..	..	38 10 0	..	38 10 0	..	..	..
Taumarunui .. .. .	192 10 0	..	269 10 0	..	231 0 0	..	231 0 0	..
Tauranga .. .. .	..	..	38 10 0	..	38 10 0	..	..	..
Te Aroha .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Te Awamutu .. .. .	231 0 0	..	249 10 0	..	326 10 0	..	154 0 0	..
Te Kuiti .. .. .	38 10 0	..	77 0 0	..	115 10 0	..	..	..
Te Puke .. .. .	..	..	..	..	..	..	..	..
Temuka .. .. .	38 10 0	..	77 0 0	..	77 0 0	..	38 10 0	..
Thames .. .. .	..	..	38 10 0	..	38 10 0	..	..	..
Timaru .. .. .	308 0 0	..	326 10 0	..	326 10 0	..	308 0 0	..
Waihi .. .. .	38 10 0	..	..	..	38 10 0	..	..	..
Waimate .. .. .	192 10 0	..	154 0 0	..	269 10 0	..	77 0 0	..
Waipukurau .. .. .	38 10 0	..	192 10 0	..	154 0 0	..	77 0 0	..
Wairoa .. .. .	..	..	77 0 0	..	38 10 0	..	38 10 0	..
Waitara .. .. .	38 10 0	..	38 10 0	..	38 10 0	..	38 10 0	..
Westport .. .. .	..	..	..	..	..	..	..	..
Whakatane .. .. .	..	..	..	..	..	..	..	..
Whangarei .. .. .	..	..	211 0 0	..	95 10 0	..	115 10 0	..
Winton .. .. .	115 10 0	..	192 10 0	..	154 0 0	..	154 0 0	..
	4,119	10 0	7,213	10 0	6,810	0 0	4,523	0 0
Carried forward ..	4,119	10 0	7,213	10 0	6,810	0 0	4,523	0 0
Carried forward ..	5,571	18 1	27,076	12 1	28,004	9 9	4,644	0 5

## PUBLIC ACCOUNTS, 1938-39.

STATEMENT of RECEIPTS and DISBURSEMENTS of DEPOSITS ACCOUNT, LOCAL BODIES' ACCOUNT—*continued.*

	Balances on 1st April, 1938.	Receipts.	Payments.	Balances on 31st March, 1939.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	5,571 18 1	27,076 12 1	28,004 9 9	4,644 0 5
<b>FEES AND FINES—<i>continued.</i></b>				
(Auctioneers Act, 1928, Section 42.)				
Brought forward ..	4,119 10 0	7,213 10 0	6,810 0 0	4,523 0 0
<b>TOWN BOARDS:—</b>				
Bulls .. .. .	..	38 10 0	..	38 10 0
Edendale .. .. .	..	38 10 0	38 10 0	..
Johnsonville .. .. .	115 10 0	115 10 0	115 10 0	115 10 0
Kaikohe .. .. .	..	115 10 0	115 10 0	..
Kaitaia .. .. .	..	18 10 0	18 10 0	..
Kamo .. .. .	..	77 0 0	38 10 0	38 10 0
Kaponga .. .. .	..	..	..	..
Lumsden .. .. .	38 10 0	..	38 10 0	..
Otautau .. .. .	38 10 0	77 0 0	38 10 0	77 0 0
Otorohanga .. .. .	38 10 0	38 10 0	77 0 0	..
Papakura .. .. .	..	..	..	..
Putaruru .. .. .	..	38 10 0	..	38 10 0
Tinwald .. .. .	..	38 10 0	38 10 0	..
Tuakau .. .. .	..	77 0 0	77 0 0	..
Wyndham .. .. .	115 10 0	77 0 0	115 10 0	77 0 0
	346 10 0	750 0 0	711 10 0	385 0 0
<b>TOTAL, FEES AND FINES ..</b>	<b>11,567 0 0</b>	<b>17,855 0 0</b>	<b>17,319 0 0</b>	<b>12,103 0 0</b>
<b>STAMP DUTY ON INTEREST.</b>				
(National Expenditure Adjustment Act, 1932, Section 47.)				
Various local bodies .. .. .	27 6 2	..	20 11 2	6 15 0
<b>ADVANCE ACCOUNTS.</b>				
(Public Revenues Act, 1926, Section 146.)				
Turanga-o-Moana Rabbit Board ..	<i>Dr.</i> 75 0 0	75 0 0	..	..
<b>TOTAL, LOCAL BODIES ..</b>	<b>17,091 4 3</b>	<b>45,006 12 1</b>	<b>45,344 0 11</b>	<b>16,753 15 5</b>

PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of RECEIPTS and DISBURSEMENTS under the Trustee Act, 1908, to 31st MARCH, 1939, 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		
1939, March 9	1939, March 31	1939, March 9	1939, March 31	1939, March 9	1939, March 31	
£	s.	d.	£	s.	d.	
Balance on 1st April, 1938	..	..	Balances on 31st March, 1939—	93	10	0
Estate of Eliza Birrell	..	..	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 Thurlow 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
			" Bartholomew Hannan	185	2	10
			" Patrick O'Rourke	191	3	1
			" William Patrick Molloy	103	3	0
			" William A. Chandler	1	19	1
			" George Brown	46	10	8
			" George Baker	737	11	2
			" Duncan McLean	108	0	11
			" John Stephen Barrett	20	18	5
			" Eliza Birrell	18	2	10
			" Moanatairi Extended Gold-mining Co.	16	7	8
			" Direct Supply Co., Ltd., Auckland (in liquidation)	33	5	10
			" Wellington-Manawatu Railway Co., Ltd.	95	9	8
			" Inglewood Oil-boring and Prospecting Co., Ltd.	21	5	0
			" Southland Woollen Mills, Ltd. (in liquidation)	38	2	4
			" William Baker Fisher Bush Nursing Fund Trust	417	9	11
			Total	8,013	5	3
			Total	8,013	5	3



## PUBLIC ACCOUNTS, 1938-1939.

## PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1939.

	£	s. d.	£	s. d.	£	s. d.
<b>ARMY DEPARTMENT :—</b>						
Sale of land and buildings .. .. .	..		11,551	13 10		
<b>EDUCATION DEPARTMENT :—</b>						
Refund of amounts overclaimed on school buildings ..	..		186	18 3		
<b>JUSTICE AND PRISONS DEPARTMENT :—</b>						
Sale of surplus and obsolete stores .. .. .	..		132	15 0		
<b>DEPARTMENT OF LABOUR :—</b>						
Recovery of immigration passage-money .. .. .	..		107	13 1		
<b>DEPARTMENT OF LANDS AND SURVEY :—</b>						
Recovery of Native Land Settlement expenditure—						
Survey liens .. .. .	4,042	18 8				
Repayment of advances in respect of village-homestead settlement lands .. .. .	59	2 7				
Repayment of part of capital cost of drainage works, Waihi swamp .. .. .	2,582	0 0				
Sale of—						
Land and buildings .. .. .	16	9 6				
Surplus and obsolete stores .. .. .	18	0 0				
			6,718	10 9		
<b>NATIVE DEPARTMENT :—</b>						
Recovery of Christmas bonus payments .. .. .	212	0 0				
Repayment of advances—						
To Maori Land Boards, under section 340, Native Land Act, 1931 .. .. .	299	18 5				
To Native Trustee, under section 521, Native Land Act, 1931 .. .. .	2,438	16 4				
Under section 48, Native Land Amendment Act, 1936 .. .. .	90	10 6				
Sale of—						
Land .. .. .	189	15 0				
Surplus and obsolete stores .. .. .	155	16 10				
			3,386	17 1		
<b>PUBLIC WORKS DEPARTMENT :—</b>						
Contribution towards cost of Waitangi Wharf, Chatham Islands .. .. .	200	0 0				
Grant to officer travelling overseas, forfeited as terms of grant not complied with .. .. .	160	0 0				
Instalments on loans to—						
Eastbourne Borough Council .. .. .	141	16 0				
Otanomomo River Board .. .. .	48	1 9				
Taupiri Drainage Board .. .. .	96	0 7				
Royalty on kauri timber supplied to Railways Department	690	19 4				
Sale of—						
Land and buildings .. .. .	13,118	1 9				
Surplus and obsolete stores .. .. .	17	2 6				
			14,472	1 11		
					£36,556	9 11

## PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

STATEMENT of IMPRESTS of the PUBLIC WORKS FUND (GENERAL PURPOSES ACCOUNT) OUTSTANDING as at the 31st MARCH, 1939, showing the SERVICES for which they were issued.

PUBLIC WORKS FUND :—		£	s. d.
General Purposes Account—			
Vote :—	Telegraph Extension .. .. .	15,785	15 7
	—Settlement of Unemployed Workers .. .. .	1,650	13 1
	—Native Land Settlement .. .. .	344	1 1
General Services .. .. .		151,179	0 8
		£168,959	10 5

## PUBLIC WORKS FUND.—ELECTRIC SUPPLY ACCOUNT.

STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1939.

	£	s. d.
Sale of land and buildings .. .. .	965	15 7

## PUBLIC ACCOUNTS, 1938-1939.

## PUBLIC WORKS FUND.—ELECTRIC SUPPLY ACCOUNT.

STATEMENT of DISBURSEMENTS for the YEAR ended 31st MARCH, 1939.

	Gross.		Credits.		Net.	
	£	s. d.	£	s. d.	£	s. d.
<b>VOTE :—</b>						
Development of Water-power .. .. .	1,364,594	10 4	26,810	1 7	1,337,784	8 9
<b>INTEREST AND OTHER CHARGES ON LOANS AND CAPITAL LIABILITY,—</b>						
State Supply of Electrical Energy Act, 1917, section 12—						
Transfer to Electric Supply Sinking Fund Account—						
North Island scheme .. .. .	154,938	7 9	..	..	154,938	7 9
South Island scheme .. .. .	24,702	19 5	..	..	24,702	19 5
Public Revenues Act, 1926, section 40—						
Interest on temporary transfers from other accounts ..	473	19 6	..	..	473	19 6
Finance Act (No. 2), 1932, section 5 (2)—						
Transfer to Consolidated Fund in respect of interest payable on capital liability .. .. .	540,257	4 10	..	..	540,257	4 10
New Zealand Loans Act, 1932, section 62 (4)—						
Recoupment of stamp duty on transfers of New Zealand Consolidated Stock .. .. .	178	2 6	..	..	178	2 6
New Zealand Loans Act, 1932, section 24 (2)—						
Recoupment to Consolidated Fund of management charges on New Zealand Government securities ..	3,298	11 9	..	..	3,298	11 9
	723,849	5 9	..	..	723,849	5 9
	£2,088,443	16 1	£26,810	1 7	£2,061,633	14 6

## EMPLOYMENT PROMOTION FUND.

STATEMENT of MISCELLANEOUS RECEIPTS for the YEAR ended 31st MARCH, 1939.

	£	s. d.
<b>RECEIPTS UNDER EMPLOYMENT PROMOTION ACT, 1936 :—</b>		
Fines .. .. .	4,239	5 10
Penalties for late payment of levies .. .. .	26,691	3 2
Repayment of loans under section 35 .. .. .	2,424	1 1
Repayment of loans under section 36 .. .. .	7,715	19 10
Repayment of loans under section 38 .. .. .	Dr. 0	2 6
Interest on loans under section 35 .. .. .	1,336	2 11
Interest on loans under section 36 .. .. .	583	1 6
Miscellaneous .. .. .	264	2 6
	£43,253	14 4

STATEMENT of DISBURSEMENTS for the YEAR ended 31st MARCH, 1939.

	Gross.		Credits.		Net.	
	£	s. d.	£	s. d.	£	s. d.
Administration Expenses .. .. .	299,985	0 0	..	..	299,985	0 0
<b>EMPLOYMENT PROMOTION ACT, 1936, SECTION 34 :—</b>						
Grants and payments—						
Grants under section 36—						
Promotion of full-time employment, &c. ..	5,312,969	0 10	29,054	7 11	5,283,914	12 11
Payments under section 35—						
Assistance to Industries, &c. .. .. .	121,626	8 1	3,160	10 2	118,465	17 11
Payments under section 38—						
Purchase of food and clothing .. .. .	2,761	1 10	682	13 4	2,078	8 6
	5,437,356	10 9	32,897	11 5	5,404,458	19 4
Loans—						
Loans under section 35—						
Industries .. .. .	58,577	19 11	..	..	58,577	19 11
Loans under section 36—						
Land development .. .. .	7,323	2 3	493	17 0	6,829	5 3
	65,901	2 2	493	17 0	65,407	5 2
Allowances—						
Allowances under section 37—						
Sustenance allowances .. .. .	667,150	4 9	1	4 6	667,149	0 3
Allowances under section 38—						
Bonuses to workers, &c. .. .. .	37,820	5 4	1,012	3 9	36,808	1 7
	704,970	10 1	1,013	8 3	703,957	1 10
	£6,508,213	3 0	£34,404	16 8	£6,473,808	6 4

## PUBLIC ACCOUNTS, 1938-1939.

## LAND FOR SETTLEMENTS ACCOUNT.

STATEMENT of the RECEIPTS of LAND FOR SETTLEMENTS ACCOUNT for the YEAR ended 31st MARCH, 1939.

	£	s.	d.	£	s.	d.
<b>SALES AND CAPITAL RECEIPTS :—</b>						
<i>Sales of Land,—</i>						
Estates .. .. .	102,635	2	1			
Hutt Valley Lands Settlement Act, 1925, Section 11 (1) .. .. .	7,384	13	7			
Land Laws Amendment Act, 1929, Section 8 (1)—Receipts from land developed under Section 6 of the Act .. .. .	1,590	0	8			
Land Act, 1924, Section 208—Capital value of land .. .. .	2,372	1	3			
Land Act, 1924, Section 20—Crown lands .. .. .	139,640	7	6			
Land Act, 1924, Section 302 (10)—Land excluded from the National Endowment .. .. .	11,156	19	7			
<i>Repayment of Advances,—</i>						
Deteriorated Lands Act, 1925, Section 12 (5) .. .. .	487	8	0			
Land Laws Amendment Act, 1929—						
Section 8 (1)—						
Receipts in respect of advances under Section 7 of the Act .. .. .	20,049	11	4			
Section 16—						
Receipts in respect of advances under Section 14 of the Act .. .. .	5,421	10	8			
Land for Settlements Act, 1925, Section 47—Finance Act, 1932 (No. 2), Section 14 .. .. .	48	9	8			
				290,786	4	4
<b>RENTS AND INTEREST :—</b>						
<i>Rents, &amp;c.,—</i>						
<i>Receipts derived from estates—</i>						
Rents .. .. .	400,670	16	11			
Interest on sales .. .. .	26,510	14	11			
Hutt Valley Lands Settlement Act, 1925, Section 11 (1)—						
Rents .. .. .	172	9	0			
Interest on sales .. .. .	5,388	12	9			
Land Laws Amendment Act, 1929—						
Section 8 (1)—						
Receipts from lands developed under Section 6 of the Act—						
Rents .. .. .	5,069	17	8			
Interest on sales .. .. .	662	11	6			
<i>Interest on Advances,—</i>						
Deteriorated Lands Act, 1925, Section 12 (5) .. .. .	399	0	6			
Land Laws Amendment Act, 1929—						
Section 8 (1)—						
Receipts in respect of advances under Section 7 of the Act .. .. .	8,714	5	7			
Section 16—						
Receipts in respect of advances under Section 14 of the Act .. .. .	1,326	1	9			
Land for Settlements Act, 1925, Section 47—						
Finance Act, 1932 (No. 2), Section 14 .. .. .	149	7	0			
				449,063	17	7
<b>SALES OF PRODUCE, LIVE-STOCK, AND MISCELLANEOUS RECEIPTS :—</b>						
<i>Estates,—</i>						
Seasonal farming receipts .. .. .	12,110	14	8			
Miscellaneous .. .. .	1,650	19	4			
<i>Land Laws Amendment Act, 1929,—</i>						
Section 6—						
Seasonal farming receipts .. .. .	13,575	11	0			
Miscellaneous receipts .. .. .	2,912	0	6			
Section 13—						
Seasonal farming receipts .. .. .	66,520	0	6			
Miscellaneous receipts .. .. .	32,498	9	8			
				129,267	15	8
<b>FINANCE ACT, 1932, SECTION 11 (2) (a) :—</b>						
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 .. .. .				12,754	8	10
<b>INTEREST ON INVESTMENTS .. .. .</b>						
				8,893	4	8
Total .. .. .				£890,765	11	1

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of the DISBURSEMENTS of LAND FOR SETTLEMENTS ACCOUNT for the YEAR ended 31st MARCH, 1939.

VOTE:—	£	s. d.	£	s. d.
Land for Settlements .. .. .	..		193,217	18 4
<b>INTEREST AND OTHER CHARGES ON LOANS AND CAPITAL LIABILITY,—</b>				
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 .. .. .	8,479	9 7		
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)—	4,354	11 8		
Interest on Cheviot Estate accumulated funds paid to Consolidated Fund Finance Act, 1932 (No. 2), Section 5 (2)—	18,631	6 0		
Transfer to Consolidated Fund in respect of interest payable on capital liability .. .. .	414,337	5 0		
New Zealand Loans Act, 1932—				
Section 24 (2)—				
Recoupment to Consolidated Fund of management charges of New Zealand Government securities .. .. .	1,621	12 0		
Section 62 (4)—				
Recoupment of Stamp Duty on Transfers of 4½ per cent. 1944 Stock	6	5 6	447,430	9 9
<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 “Fourth” paid to Local Bodies’ Deposit Account from proceeds of sales of Crown lands .. .. .	94	15 1		
Finance Act, 1932 (No. 2), Section 6—				
Recoupment of deteriorated lands interest in Crown lands on redisposal Transfer to the Small Farms Account the value of its interest in land now declared Crown lands under Section 49, Lands for Settlements Act, 1925, and Section 10 (1), Land Laws Amendment Act, 1935 ..	48	13 3		
Land Act, 1924, Section 20 (3)—				
Payment in respect of land obtained for Government works now deemed to be Crown lands .. .. .	556	17 0		
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 .. .. .	7,534	9 4		
Native Purposes Act, 1934, Section 3 (2)—				
Acquisition of Native land .. .. .	5	3 6		
Land Laws Amendment Act, 1930, Section 15 (3)—				
Land for Settlements Act, 1925, Section 49 (1)—				
Settlement lands converted into ordinary Crown lands .. .. .	4,102	1 9	13,038	8 0
<i>National Endowment Lands—Sales under Land Act, 1924, Section 302 (10)—</i>				
Land Act, 1924, Section 139—				
“Thirds” and “Fourth” paid to Local Bodies’ Deposit Account from proceeds of sale of National Endowment lands .. .. .			9	16 8
<b>Total</b> .. .. .			<b>£653,696</b>	<b>12 9</b>

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of the RECEIPTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31ST MARCH, 1939.

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932 :—						
Section 14.—						
Securities issued in conversion of Loans—						
Stock—						
Ordinary Revenue Account—Reserve Bank of New Zealand—						
To mature 1st April, 1946 .. .. .	30,000	0	0			
Ordinary Revenue Account—State Advances Corporation of New Zealand—						
To mature 1st April, 1946 .. .. .	5,000	0	0			
Land for Settlements Account—						
To mature 15th December, 1958 .. .. .	3,206	0	0			
				38,206	0	0
Treasury Bills—						
Public Works Fund—General Purposes Account—						
To mature 1st November, 1938 .. .. .	1,650,000	0	0			
To mature 20th January, 1939 .. .. .	500,000	0	0			
To mature 25th January, 1939 .. .. .	150,000	0	0			
To mature 27th January, 1939 .. .. .	150,000	0	0			
To mature 3rd February, 1939 .. .. .	700,000	0	0			
To mature 7th February, 1939 .. .. .	150,000	0	0			
To mature 14th February, 1939 .. .. .	150,000	0	0			
To mature 17th February, 1939 .. .. .	400,000	0	0			
To mature 22nd February, 1939 .. .. .	100,000	0	0			
To mature 7th March, 1939 .. .. .	350,000	0	0			
To mature 9th March, 1939 .. .. .	200,000	0	0			
To mature 13th March, 1939 .. .. .	250,000	0	0			
To mature 15th March, 1939 .. .. .	100,000	0	0			
To mature 16th March, 1939 .. .. .	400,000	0	0			
To mature 23rd March, 1939 .. .. .	750,000	0	0			
To mature 6th April, 1939 .. .. .	100,000	0	0			
To mature 19th April, 1939 .. .. .	150,000	0	0			
To mature 13th June, 1939 .. .. .	100,000	0	0			
To mature 15th June, 1939 .. .. .	150,000	0	0			
To mature 28th June, 1939 .. .. .	50,000	0	0			
To mature 30th June, 1939 .. .. .	300,000	0	0			
Main Highways Account—						
To mature 12th May, 1939 .. .. .	100,000	0	0			
To mature 28th June, 1939 .. .. .	75,000	0	0			
				7,025,000	0	0
Securities issued in renewal of Loans—						
Stock—						
Ordinary Revenue Account—Reserve Bank of New Zealand—						
To mature 15th May, 1939 .. .. .				250,000	0	0
Treasury Bills—						
Public Works Fund—General Purposes Account—						
To mature 15th July, 1938 .. .. .	800,000	0	0			
To mature 15th October, 1938 .. .. .	800,000	0	0			
To mature 13th January, 1939 .. .. .	800,000	0	0			
To mature 31st January, 1939 .. .. .	60,000	0	0			
To mature 1st February, 1939 .. .. .	1,650,000	0	0			
To mature 20th April, 1939 .. .. .	500,000	0	0			
To mature 25th April, 1939 .. .. .	150,000	0	0			
To mature 27th April, 1939 .. .. .	150,000	0	0			
To mature 28th April, 1939 .. .. .	60,000	0	0			
To mature 1st May, 1939 .. .. .	1,725,000	0	0			
To mature 3rd May, 1939 .. .. .	850,000	0	0			
To mature 5th May, 1939 .. .. .	150,000	0	0			
To mature 12th May, 1939 .. .. .	150,000	0	0			
To mature 17th May, 1939 .. .. .	400,000	0	0			
To mature 22nd May, 1939 .. .. .	100,000	0	0			
To mature 1st June, 1939 .. .. .	200,000	0	0			
To mature 7th June, 1939 .. .. .	350,000	0	0			
To mature 8th June, 1939 .. .. .	100,000	0	0			
To mature 9th June, 1939 .. .. .	200,000	0	0			
To mature 13th June, 1939 .. .. .	250,000	0	0			
To mature 15th June, 1939 .. .. .	250,000	0	0			
To mature 16th June, 1939 .. .. .	500,000	0	0			
To mature 22nd June, 1939 .. .. .	200,000	0	0			
To mature 23rd June, 1939 .. .. .	950,000	0	0			
Main Highways Account—						
To mature 3rd May, 1939 .. .. .	100,000	0	0			
To mature 22nd May, 1939 .. .. .	100,000	0	0			
To mature 16th June, 1939 .. .. .	50,000	0	0			
To mature 22nd June, 1939 .. .. .	100,000	0	0			
				11,695,000	0	0
Carried forward .. .. .				19,008,206	0	0

## PUBLIC ACCOUNTS, 1938-1939.

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

	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	19,008,206	0	0
<b>NEW ZEALAND LOANS ACT, 1932—<i>continued.</i></b>						
<i>Section 40 (6),—</i>						
Ordinary Stock issued in replacement of Death Duty Stock—						
Public Works Fund—Electric Supply Account—						
To mature 15th April, 1949 .. .. .	250	0	0			
To mature 15th June, 1955 .. .. .	250	0	0			
Main Highways Account—						
To mature 15th February, 1946 .. .. .	1,315	0	0			
To mature 15th April, 1949 .. .. .	1,400	0	0			
To mature 15th June, 1955 .. .. .	2,400	0	0			
				5,615	0	0
<i>Section 57,—</i>						
Stock issued in exchange for Debentures—						
Ordinary Revenue Account—State Advances—						
To mature 15th September, 1947 .. .. .	2,850,550	0	0			
Ordinary Revenue Account—War Expenses—						
To mature 15th July, 1941 .. .. .	500	0	0			
Ordinary Revenue Account—Westport Harbour—						
To mature 1st January, 1949 .. .. .	10,500	0	0			
Public Works Fund—General Purposes Account—						
To mature 15th November, 1941 .. .. .	13,150	0	0			
To mature 15th February, 1946 .. .. .	24,775	0	0			
To mature 15th April, 1949 .. .. .	15,770	0	0			
To mature 15th June, 1955 .. .. .	11,120	0	0			
To mature 15th January, 1957 .. .. .	5,300	0	0			
				2,931,665	0	0
Stock issued in exchange for Death Duty Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th March, 1943 .. .. .	2,305	0	0			
To mature 15th May, 1952 .. .. .	1,255	0	0			
Main Highways Account—						
To mature 15th February, 1946 .. .. .	150	0	0			
To mature 15th April, 1949 .. .. .	1,905	0	0			
To mature 15th June, 1955 .. .. .	650	0	0			
To mature 15th January, 1957 .. .. .	275	0	0			
				6,540	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 March, 1943 .. .. .	..	..	..	700	0	0
<i>Section 16,—</i>						
Ordinary Stock issued in replacement of Tax-free Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th March, 1943 .. .. .	7,881,535	0	0			
To mature 15th May, 1952 .. .. .	9,287,490	0	0			
				17,169,025	0	0
Death Duty Stock issued in replacement of Tax-free Death Duty Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th March, 1943 .. .. .	35,370	0	0			
To mature 15th May, 1952 .. .. .	122,330	0	0			
				157,700	0	0
<b>PUBLIC REVENUES ACT, 1926, SECTION 135 :—</b>						
<i>Subsection (2),—</i>						
Amount received on account of New Zealand's share of German Reparations .. .. .						
				1,282	19	0
<i>Subsection (4),—</i>						
Amount received from Main Highways Account for redemption of Main Highways loans .. .. .						
	150,601	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 .. .. .						
	32,158	19	11			
Amount received from Samoan Loan Sinking Fund Account for redemption before maturity of securities issued in respect of Samoan Loan Suspense Account .. .. .						
	4,855	0	0			
Amounts received in respect of future instalments of Local Bodies' Inscribed Loans. To be applied in redemption of loans .. .. .						
	291	0	10			
Amount received for redemption of State Advances securities at or before maturity .. .. .						
	136	10	7			
Miscellaneous receipts received on account of war expenses for repayment of war loans .. .. .						
	13	2	0			
Repayment of capital moneys advanced under Repatriation Act, 1918 .. .. .						
	7,242	18	6			
				195,298	11	10
Total .. .. .	..	..	..	£39,476,032	10	10

## PUBLIC ACCOUNTS, 1938-1939.

STATEMENT of the DISBURSEMENTS of LOANS REDEMPTION ACCOUNT for the YEAR ended 31st MARCH, 1939.

	£	s.	d.	£	s.	d.
NEW ZEALAND LOANS ACT, 1932:—						
Section 14,—						
Securities converted—						
Debentures—						
Land for Settlements Account—To mature 1st January, 1956 ..				3,206	0	0
Stock—						
Ordinary Revenue Account—Reserve Bank of New Zealand—						
To mature 1st April, 1946 .. .. .	25,500	0	0			
Ordinary Revenue Account—State Advances Corporation of New Zealand—						
To mature 1st April, 1946 .. .. .	8,393	0	0			
Public Works Fund—General Purposes Account—						
To mature 15th May, 1957 .. .. .	125,000	0	0			
To mature 15th August, 1957 .. .. .	1,650,000	0	0			
To mature 15th December, 1958 .. .. .	3,575,000	0	0			
				5,383,893	0	0
Treasury Bills—						
Public Works Fund—General Purposes Account—						
To mature 13th January, 1939 .. .. .	800,000	0	0			
To mature 3rd February, 1939 .. .. .	150,000	0	0			
To mature 17th February, 1939 .. .. .	400,000	0	0			
To mature 3rd May, 1939 .. .. .	150,000	0	0			
Main Highways Account—						
To mature 3rd May, 1939 .. .. .	100,000	0	0			
To mature 22nd May, 1939 .. .. .	75,000	0	0			
				1,675,000	0	0
Loans renewed at maturity—						
Stock—						
Ordinary Revenue Account—Reserve Bank of New Zealand—						
Matured 15th May, 1938 .. .. .				250,000	0	0
Treasury Bills—						
Public Works Fund—General Purposes Account—						
To mature 19th April, 1938 .. .. .	800,000	0	0			
To mature 1st May, 1938 .. .. .	75,000	0	0			
To mature 15th July, 1938 .. .. .	800,000	0	0			
To mature 15th October, 1938 .. .. .	800,000	0	0			
To mature 29th October, 1938 .. .. .	60,000	0	0			
To mature 1st November, 1938 .. .. .	1,650,000	0	0			
To mature 20th January, 1939 .. .. .	500,000	0	0			
To mature 25th January, 1939 .. .. .	150,000	0	0			
To mature 27th January, 1939 .. .. .	150,000	0	0			
To mature 31st January, 1939 .. .. .	60,000	0	0			
To mature 1st February, 1939 .. .. .	1,650,000	0	0			
To mature 3rd February, 1939 .. .. .	850,000	0	0			
To mature 7th February, 1939 .. .. .	150,000	0	0			
To mature 14th February, 1939 .. .. .	150,000	0	0			
To mature 17th February, 1939 .. .. .	400,000	0	0			
To mature 22nd February, 1939 .. .. .	100,000	0	0			
To mature 1st March, 1939 .. .. .	200,000	0	0			
To mature 7th March, 1939 .. .. .	350,000	0	0			
To mature 8th March, 1939 .. .. .	100,000	0	0			
To mature 9th March, 1939 .. .. .	200,000	0	0			
To mature 13th March, 1939 .. .. .	250,000	0	0			
To mature 15th March, 1939 .. .. .	250,000	0	0			
To mature 16th March, 1939 .. .. .	500,000	0	0			
To mature 22nd March, 1939 .. .. .	200,000	0	0			
To mature 23rd March, 1939 .. .. .	950,000	0	0			
Main Highways Account—						
To mature 3rd February, 1939 .. .. .	100,000	0	0			
To mature 22nd February, 1939 .. .. .	100,000	0	0			
To mature 16th March, 1939 .. .. .	50,000	0	0			
To mature 22nd March, 1939 .. .. .	100,000	0	0			
				11,695,000	0	0
Section 40 (6),—						
Death Duty Stock replaced by ordinary Stock—						
Public Works Fund—Electric Supply Account—						
To mature 15th April, 1949 .. .. .	250	0	0			
To mature 15th June, 1955 .. .. .	250	0	0			
Main Highways Account—						
To mature 15th February, 1946 .. .. .	1,315	0	0			
To mature 15th April, 1949 .. .. .	1,400	0	0			
To mature 15th June, 1955 .. .. .	2,400	0	0			
				5,615	0	0
Carried forward..				19,012,714	0	0

## PUBLIC ACCOUNTS, 1938-1939.

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

	£	s.	d.	£	s.	d.
Brought forward .. .. .				19,012,714	0	0
<b>NEW ZEALAND LOANS ACT, 1932—<i>continued.</i></b>						
<i>Section 57,—</i>						
Securities exchanged for Ordinary Stock—						
Debentures—						
Ordinary Revenue Account—State Advances—						
To mature 15th September, 1947 .. .. .	2,850,550	0	0			
Ordinary Revenue Account—War Expenses—						
To mature 15th July, 1941 .. .. .	500	0	0			
Ordinary Revenue Account—Westport Harbour—						
To mature 1st January, 1949 .. .. .	10,500	0	0			
Public Works Fund—General Purposes Account—						
To mature 15th November, 1941 .. .. .	13,150	0	0			
To mature 15th February, 1946 .. .. .	24,775	0	0			
To mature 15th April, 1949 .. .. .	15,770	0	0			
To mature 15th June, 1955 .. .. .	11,120	0	0			
To mature 15th January, 1957 .. .. .	5,300	0	0			
				2,931,665	0	0
Death Duty Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th March, 1943 .. .. .	2,305	0	0			
To mature 15th May, 1952 .. .. .	1,255	0	0			
Main Highways Account—						
To mature 15th February, 1946 .. .. .	150	0	0			
To mature 15th April, 1949 .. .. .	1,905	0	0			
To mature 15th June, 1955 .. .. .	650	0	0			
To mature 15th January, 1957 .. .. .	275	0	0			
				6,540	0	0
<i>Section 58,—</i>						
Securities redeemed before maturity—						
Debentures—						
Ordinary Revenue Account—State Advances—						
To mature 15th September, 1947 .. .. .				21,500	0	0
Stock—						
Ordinary Revenue Account—Cold-storage Advances—						
To mature 15th January, 1957 .. .. .	26,270	0	0			
Ordinary Revenue Account—Discharged Soldiers Settlement—						
To mature 15th November, 1941 .. .. .	113,074	4	8			
To mature 15th January, 1957 .. .. .	416,130	0	0			
To mature 15th October, 1959 .. .. .	9,988	2	0			
Ordinary Revenue Account—Fruit-preserving Industry—						
To mature 15th May, 1957 .. .. .	29,850	0	0			
Ordinary Revenue Account—General Purposes Relief—						
To mature 15th May, 1957 .. .. .	70,000	0	0			
Ordinary Revenue Account—Mining Advances—						
To mature 15th January, 1957 .. .. .	0	5	1			
Ordinary Revenue Account—Nauru and Ocean Islands Account—						
To mature 15th January, 1957 .. .. .	32,150	0	0			
Ordinary Revenue Account—State Advances—						
To mature 15th May, 1957 .. .. .	40,365	14	11			
Main Highway Account—						
To mature 15th August, 1957 .. .. .	152,260	0	0			
To mature 15th December, 1958 .. .. .	96,740	0	0			
Samoa Loan Suspense Account—						
To mature 15th December, 1958 .. .. .	5,355	0	0			
				992,183	6	8
Securities redeemed at maturity—						
Debentures—						
Ordinary Revenue Account—State Advances—						
Matured 15th September, 1938 .. .. .				10,000	0	0
Death Duty Stock matured under section 40 (3)—						
Main Highways Account—						
To mature 15th April, 1949 .. .. .	1,210	0	0			
To mature 15th June, 1955 .. .. .	1,995	0	0			
To mature 15th January, 1957 .. .. .	1,000	0	0			
				4,205	0	0
<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 .. .. .				700	0	0
Carried forward .. .. .				22,979,507	6	8



## PUBLIC ACCOUNTS, 1938-1939.

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

	£	s.	d.	£	s.	d.
Brought forward .. .. .				22,979,507	6	8
<b>NEW ZEALAND DEBT CONVERSION ACT, 1932-33—<i>continued.</i></b>						
<i>Section 16,—</i>						
Tax-free Stock replaced by Ordinary Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th March, 1943 .. .. .	7,881,535	0	0			
To mature 15th May, 1952 .. .. .	9,287,490	0	0			
				17,169,025	0	0
Tax-free Death Duty Stock replaced by Death Duty Stock—						
Ordinary Revenue Account—War Expenses—						
To mature 15th March, 1943 .. .. .	35,370	0	0			
To mature 15th May, 1952 .. .. .	122,330	0	0			
				157,700	0	0
<b>REPARATION-MONEYS APPLIED IN REDEMPTION OF LOANS IN TERMS OF THE PUBLIC REVENUES ACT, 1926, SECTION 135 (3),—</b>						
Securities redeemed at maturity—						
Death Duty Stock matured under section 40 (3), New Zealand Loans Act, 1932—						
Ordinary Revenue Account—War Expenses—						
To mature 15th May, 1952 .. .. .				5,025	0	0
Total .. .. .				£40,311,257	6	8

## PUBLIC ACCOUNTS, 1938-1939.

## MAIN HIGHWAYS ACCOUNT.

STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1939.

	£	s.	d.
Adjustment of subsidy on rates paid to local authorities under section 28, Finance Act, 1934 (No. 3), &c. .. .. .	81	8	0
Contributions toward cost of—			
Improvements to Dunedin-Invercargill Main Highway at junction Clarksville-Springvale	243	19	8
Main Highway .. .. .	414	0	0
Pleasant River Bridge .. .. .	80	0	0
Sale of land and buildings .. .. .			
	£819	7	8

## STATE COAL-MINES ACCOUNT.

STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1939.

	£	s.	d.
Sale of—			
Plant .. .. .	60	14	9
Surplus and obsolete stores .. .. .	62	10	7
	£123	5	4

STATEMENT of DISBURSEMENTS of STATE COAL-MINES ACCOUNT for the YEAR ended 31st MARCH, 1939.

	Gross.		Credits.		Net.	
	£	s. d.	£	s. d.	£	s. d.
<b>VOTE :—</b>						
State Coal-mines .. .. .	370,963	1 9	1,691 16 8		369,271	5 1
<b>INTEREST AND OTHER CHARGES ON LOANS AND CAPITAL LIABILITY :—</b>						
New Zealand Loans Act, 1932, Section 24 (2),—						
Recoupment to Consolidated Fund of management charges on New Zealand Government securities ..	19	0 0	..		19	0 0
Finance Act (No. 2), 1932, Section 5 (2),—						
Transfer to Consolidated Fund in respect of interest payable on capital liability .. .. .	2,964	8 2	..		2,964	8 2
	2,983	8 2	..		2,983	8 2
<b>AMORTIZATION OF DEBT :—</b>						
Finance Act, 1928, Section 22,—						
Transfer to State Coal-mines Sinking Fund Account—						
Subsection (1): 2 per cent. of amount of loans raised to 31st March, 1939, less amount redeemed, otherwise than from the Sinking Fund .. .. .	6,022	0 5	..		6,022	0 5
Subsection (3): 4 per cent. of amount redeemed from Sinking Fund to 31st March, 1938 .. .. .	5,474	6 2	..		5,474	6 2
Subsection (3): 4 per cent. of amount redeemed from Sinking Fund during the current year .. .. .	270	7 1	..		270	7 1
	11,766	13 8	..		11,766	13 8
	£385,713	3 7	£1,691 16 8		£384,021	6 11

## PUBLIC ACCOUNTS, 1938-1939.

## STATE FORESTS ACCOUNT.

STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS,  
for the FINANCIAL YEAR ended 31st MARCH, 1939.

	£ s. d.
Sale of Surplus and obsolete stores .. .. .	3,170 13 6

STATEMENT of DISBURSEMENTS of STATE FORESTS ACCOUNT for the YEAR ended  
31st MARCH, 1939.

	Gross.		Credits.		Net.	
	£	s. d.	£	s. d.	£	s. d.
<b>NOTE:—</b>						
State Forest Service .. .. .	480,303	14 6	77,219	19 3	403,083	15 3
Unauthorized expenditure— Services not provided for .. .. .	100	0 0	100	0 0	..	
	480,403	14 6	77,319	19 3	403,083	15 3
<b>INTEREST AND OTHER CHARGES ON LOANS AND CAPITAL LIABILITY:—</b>						
New Zealand Loans Act, 1932, Section 24 (2),— Recoupment to Consolidated Fund of management charges on New Zealand Government securities ..	278	3 6	..		278	3 6
<b>FORESTS ACT, 1921-22, SECTION 39 (2):—</b>						
Transfer to Consolidated Fund of National-endowment Revenue .. .. .	18,712	6 6	..		18,712	6 6
	£499,394	4 6	£77,319	19 3	£422,074	5 3

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,  
1939.

Transfer to	Transfer from	Date of Transfer.	Rate of Interest.	Balance outstanding at 31st March, 1938.	Amount of Transfer.	Repayment due.	Amount repaid.	Date repaid.
			Per Cent.	£	£		£	
Public Works Fund— Electric Supply Account	Land for Settlements Account	13/10/38	2	..	50,000	12/10/39	..	..
"	Ordinary Revenue Account	28/3/39	2	..	50,000	27/3/40	..	..
"	"	30/3/39	2	..	50,000	29/3/40	..	..
"	"	31/3/39	2	..	60,000	30/3/40	..	..
State Forests Account ..	"	31/3/39	2	..	50,000	30/3/40	..	..
				..	£260,000		..	..

B. C. ASHWIN,  
Secretary to the Treasury.

A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.),  
Accountant to the Treasury.  
31st July, 1939.

Examined and found correct.

J. H. FOWLER,  
Controller and Auditor-General,  
3rd August, 1939.

*Approximate Cost of Paper.*—Preparation, not given; printing (680 copies), £105.

By Authority: E. V. PAUL, Government Printer, Wellington.—1939.

