

1895.  
NEW ZEALAND.

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ACCOUNTS  
OF THE  
PUBLIC TRUST OFFICE

FOR THE  
FIFTEEN MONTHS ENDED 31<sup>ST</sup> MARCH, 1895.

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*Laid before the General Assembly in pursuance of Section 36 of "The Public Trust Office Consolidation Act, 1894."*

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WELLINGTON.

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1895.

BALANCE-SHEET of the PUBLIC TRUST OFFICE for the Fifteen Months ended 31st March, 1895.

Name of Account.	Balances on 1st January, 1894.				Transactions.				Balances on 31st March, 1895.			
	Cr.		Dr.		Cr.		Dr.		Cr.		Dr.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Properties placed in the office ( Wills No. 1 .. Wills No. 2 ..	271,203	0 3½	..	..	88,281	16 3	44,430	0 9½	315,054	15 9	..	..
Intestates' estates ..	100,312	0 3	..	..	50,441	9 2	41,226	3 8	109,527	5 9	..	..
Real estates ..	56,142	1 5½	..	..	32,855	7 9	36,905	11 3½	52,091	17 11	..	..
Lunatics' estates ..	8,796	17 11	..	..	12,927	5 1	1,084	10 9	8,639	12 3	..	..
Native reserves ..	17,544	5 5	..	..	12,520	0 3	9,503	16 4	20,560	9 4	..	..
West Coast Settlement Reserves ..	17,568	11 0	..	..	10,135	16 10	7,751	1 5	19,968	6 5	..	..
Special deposits ..	12,132	5 0	..	1,079 11 0	28,388	4 5	20,970	19 7	6,337	13 10	..	..
Police Reward Fund ..	1,613	7 9	..	..	2,792	15 0	12,677	13 11	2,247	6 1	..	..
" Public Works Act, 1882," sections 64 and 65 ..	217	5 4	..	..	86	10 2	80	18 8	1,618	19 3	..	..
" Native Lands Court Act, 1886," section 87 ..	4	6 0	..	..	26	13 4	52	2 4	191	16 4	..	..
" Rating Act, 1876," section 63 ..	65	16 0	..	..	..	..	4	6 0	..	..	..	..
" Native Land Act Amendment Act, 1878," section 13, No. 2 ..	2,987	3 1	..	..	138	10 8	156	9 4	47	17 4	..	..
" Native Land Laws Amendment Act, 1883," section 14 ..	385	0 7	..	..	3,447	13 0	4,058	15 1	2,376	1 0	..	..
" Shipping and Seamen's Act, 1877 ..	2,476	1 6	..	..	279	7 6	2 16 10	..	661	11 3	..	..
Permanent Militia Reward Fund ..	304	13 0	..	..	24	10 11	777	10 11	1,723	1 6	..	..
" Debtors and Creditors Act, 1876," section 209 ..	1,180	2 11	..	..	407	15 5	431	9 0	280	19 5	..	..
" Industrial Schools Act, 1882 ..	324	14 2	..	..	172	13 4	119	19 5	1,232	16 10	..	..
" Civil Service Reform Act, 1886 ..	6	2 2	..	..	..	..	324	14 2	..	..	..	..
Trustees Relief Act ..	8,680	13 4	..	..	446	13 7	45	13 4	407	2 5	..	..
Auckland Hospital Reserves Act ..	361	14 11	..	..	4,485	5 4	2,169	15 1	10,996	3 7	..	..
" Maori Real Estate Management Act, 1888 ..	9,969	6 1	..	..	2	15 1	45	11 9	318	18 3	..	586 15 5
Land Assurance Fund ..	87,749	1 5	..	..	3,035	13 5	3,626	1 8	13,918	0 10	..	..
Native 10-per-cents, Auckland ..	2,542	7 5	..	..	10,873	7 8	6,924	12 11	86,848	9 3	..	..
Native 5-per-cents, Wairarapa ..	252	16 7	..	..	5,669	3 6	6,569	15 8	2,542	7 5	..	..
Natives at Wellington ..	659	13 2	..	..	..	..	..	..	252	16 7	..	..
" Native Equitable Owners Act, 1886 ..	1,927	5 3	..	..	..	..	..	..	659	13 2	..	..
Railway Servants' Fund ..	1,413	7 9	..	..	..	..	..	..	5 18 3	..	..	..
General Investment Account ..	1,405	3 1	..	..	..	..	..	..	2,054	19 5	..	..
Returned Cheque Deposit Account ..	..	..	..	594,337 10 7	45,334	3 3	107,832	13 2	656,836	0 6	..	..
Profit and Loss Account ..	..	..	..	..	56	4 0	544	8 11	925	2 10	..	..
Interest Account ..	..	..	..	..	28,432	8 1	26,354	16 3	3,482	14 11	..	..
Suspense Account ..	553	10 11	..	..	39,442	8 8	39,441	18 8	0	10 0	..	..
" Bankruptcy Act, 1883 ..	5,597	7 8	..	..	2,795	7 4	3,073	18 10	274	19 5	..	..
Cash ..	1,414	6 9	..	21,325 11 10	280,011	11 2	270,786	15 7	5,650	3 3	..	..
Consolidated Fund Advance Account ..	..	..	..	..	..	..	..	..	1,414	6 9	..	..
Coal-miners' Relief Fund ..	395	11 9	..	..	611	17 8	157	19 10	849	9 7	..	..
Deficiency in Realisation of Mortgage Securities ..	19	2 8	..	340 4 9	340	4 9	1,272	4 8	..	..	1,272	4 8
" Defence Act, 1886 ..	358	11 0	..	..	437	13 8	743	13 5	19	2 8	..	..
Accepted tenders ..	168	12 3	..	2 15 0	690	14 8	851	13 10	52	11 3	..	..
New lease deposit (" The West Coast Settlement Reserves Act, 1892 ") ..	..	..	..	..	18	13 6	199	9 10	7	13 1	..	..
" Unclaimed Lands Act, 1892 ..	328	16 3	..	..	..	..	297	15 11	..	..	183	11 4
" Native Lands Court Act 1886 Amendment Act, 1888," section 10 ..	..	..	..	..	..	..	90	13 6	31	0 4	..	..
Agents' Deficiency Account ..	..	..	..	..	..	..	2,228	13 5	..	..	..	..
Mortgage Realisation Account ..	..	..	..	..	2,207	8 0	2,238	13 5	250	0 0	..	..
" Mangan Empowering Act, 1893 ..	..	..	..	..	2,250	0 0	..	..	..	..	21	5 5
Foreign Insurance Companies' Deposit Account ..	..	..	..	..	2,215	0 0	..	..	2,215	0 0	..	..
Accrued Interest Account ..	..	..	..	..	..	..	4,646	6 5	..	..	4,646	6 5
	617,085	13 2	617,085	13 2	659,058	13 6	659,058	13 6	675,737	13 6	675,737	13 6



Cr.

## INTEREST ACCOUNT for the Fifteen Months ended 31st March 1895.

Dr.	£	s.	d.	£	s.	d.	Cr.
To Interest on mortgages .. ..	21,902	3	2	..	..	..	31,789 13 2
Interest on Government securities .. ..	12,405	0	0	..	..	..	188 6 4
Interest on Kalva Valley Railway debentures .. ..	1,100	0	0	..	..	..	5,517 0 2
Interest on fixed deposits in banks .. ..	505	4	7	..	..	..	
Interest on Current Account in bank .. ..	937	0	10	..	..	..	
Interest on Dunedin Corporation bonds .. ..	74	11	9	..	..	..	
Interest on South Invercargill Borough debentures .. ..	59	18	6	..	..	..	
Interest on Masterton Borough debentures .. ..	12	0	0	..	..	..	
Interest on sundries .. ..	56	18	7	..	..	..	
Dividends on shares .. ..	350	4	3	..	..	..	
Refunds of interest .. ..	91	18	0	..	..	..	
				£37,494	19	8	£37,494 19 8

## "CIVIL SERVICE REFORM ACT, 1886."

## STATEMENT of ACCOUNT for the Fifteen Months ended 31st March, 1895.

Dr.	£	s.	d.	£	s.	d.	Cr.
To Balance on 1st January, 1894 .. ..	..	..	..	8,679	10	3	£
Deductions from salaries .. ..	3,998	16	5	..	..	..	1,177 12 11
Refund on account of J. A. Wilson .. ..	62	10	0	..	..	..	1,025 17 4
Interest added to account .. ..	423	18	11	..	..	..	10,961 5 4
				4,485	5	4	13,164 15 7
				£13,164	15	7	£13,164 15 7

By Amounts paid on retirement from the service  
 Amounts paid Government Life Insurance Department under the  
 provisions of "The Civil Service Insurance Act, 1893"  
 Balance .. ..

Dr.

## CONSOLIDATED FUND ACCOUNT for the Fifteen Months ended 31st March, 1895.

Dr.	£	s.	d.	£	s.	d.	Cr.
1895.							£
March 30. To Balances in the under-mentioned accounts, unclaimed for six years:—							£
Intestate estates .. ..	2,545	2	11	..	..	..	5,523 13 11
Wills .. ..	1,094	9	3	..	..	..	
Section 63 of "The Rating Act, 1876" .. ..	13	14	1	..	..	..	
"The Bankruptcy Act, 1883" .. ..	509	2	1	..	..	..	
Section 209 of "The Debtors and Creditors Act, 1876" .. ..	324	14	2	..	..	..	
The Shipping and Seamen's Act, 1877 .. ..	39	15	8	..	..	..	
Section 87 of "The Native Land Court Act, 1886" .. ..	4	6	0	..	..	..	
Returned cheque, Deposit Account .. ..	45	17	10	..	..	..	
"The Rating Act, 1882" .. ..	859	5	6	..	..	..	
Suspense Account .. ..	87	6	5	..	..	..	
				£5,523	13	11	£5,523 13 11

## SECURITIES held by the PUBLIC TRUST OFFICE on the 31st March, 1895.

	Nominal Value.			Cost Price.		
	£	s.	d.	£	s.	d.
Part of Treasury bill No. 9 .. .. .	163,400	0	0	163,400	0	0
Treasury bill No. 10 .. .. .	59,000	0	0	59,000	0	0
Consolidated stock debentures Nos. 835, 920, and 921 .. .. .	20,400	0	0	20,400	0	0
Consolidated stock debenture No. 998 .. .. .	11,000	0	0	11,000	0	0
Government Loans to Local Bodies, debentures Nos. 852 to 866 and 713 .. .. .	16,000	0	0	16,000	0	0
Immigration and Public Works Loan, 1870, debentures Nos. 4 to 11, 1921 to 1925 .. .. .	1,300	0	0	1,172	0	0
General Purposes Loan, 1873, debentures Nos. 32 to 35, and certificate 74 .. .. .	1,200	0	0	1,036	0	0
Kaihu Valley Railway Company (Limited), debentures Nos. 6 to 27 .. .. .	22,000	0	0	23,100	0	0
Dunedin Waterworks Loan, debentures Nos. 1032, 1033, 1044, 1074, 1075, 1137, and 1143 .. .. .	600	0	0	639	0	0
Borough of South Invercargill, debentures Nos. 11 to 20 .. .. .	1,000	0	0	1,000	0	0
Borough of Masterton Gasworks Loan, debentures Nos. 1 and 2 .. .. .	200	0	0	200	0	0
Wellington Gas Company (Limited), shares certificate .. .. .	300	0	0	300	0	0
National Bank of New Zealand (Limited), shares certificate .. .. .	747	10	0	747	10	0
National Mortgage and Agency Company of New Zealand (Limited), shares certificate .. .. .	273	0	0	273	0	0
New Zealand Loan and Mercantile Agency Company (Limited), shares certificate .. .. .	481	0	0	407	0	0
Wellington Trust, Loan, and Investment Company (Limited), shares certificate .. .. .	350	0	0	350	0	0
Kaitangata Railway and Coal Company (Limited), shares certificate .. .. .	450	0	0	450	0	0
The South British Fire and Marine Insurance Company of New Zealand, shares certificate .. .. .	23	0	0	23	0	0
The Colonial Bank of New Zealand, shares certificate .. .. .	1,726	0	0	1,726	0	0
Bank of New Zealand, shares certificate .. .. .	234	19	0	234	19	0
Bank of New Zealand, fixed-deposit receipts .. .. .	44	6	9	44	6	9
The Union Bank of Australia, fixed-deposit receipts .. .. .	400	0	0	400	0	0
Mortgages .. .. .	354,933	4	9	354,933	4	9
Total .. .. .	£656,063	0	6	£656,836	0	6

J. K. WARBURTON, Public Trustee.

THOS. S. RONALDSON, Accountant.

Examined and found correct, except that differences are observable between the statements in detail appended to the balance-sheet and the balance-sheet itself. These differences do not represent actual errors, but are the outcome of a defective system of account, which has been remedied since the beginning of the current year, and need not be further referred to.

JAMES C. GAVIN, Assistant Controller and Auditor.

*Minute by the Public Trustee.*

The alleged remedy lies in the adoption, to the satisfaction of the Audit, of a suggestion that authorisation of payment should be treated as actual payment. But whether, in accounts, true difference may be thus resolved into agreement, and discrepancy prevented, is a question of some principle; and judgment will turn on the point whether accounts should be subordinate to facts or not.

J. K. WARBURTON, Public Trustee.

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