

1901.  
NEW ZEALAND.

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# ABSTRACT

OF THE

# REVENUE AND EXPENDITURE

OF THE

# PUBLIC ACCOUNT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 1901.

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*Presented to both Houses of the General Assembly pursuant to Section 69 of "The Public Revenues Act, 1891."*

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## STATEMENT of the RECEIPTS and EXPENDITURE of the CONSOLIDATED REVENUE

1899-1900.		RECEIPTS.				1900-1901.			
£	s. d.					£	s. d.	£	s. d.
801,799	17 6	Balance at beginning of Year,—				579,365	9 7		
		Cash in the Public Account .. .. .							
		Advances in the hands of Officers of the Government,—							
18,204	9 5	In the Colony .. .. .				£44,193	14 6		
44,380	7 7	In London .. .. .				25,346	10 2		
376	14 6	On account of Imperial Pensions .. .. .				446	0 3		
						69,986	4 11		
341,100	0 0	Investment Account .. .. .				656,000	0 0		
1,205,861	9 0	Less Treasury Bills outstanding .. .. .				1,305,351	14 6		
710,000	0 0					700,000	0 0	605,351 14 6	
495,861	9 0								
		Ordinary Revenue,—							
2,107,566	18 6	Customs .. .. .				2,180,861	11 4		
860,898	1 9	Stamps, including Postal and Telegraph Cash Receipts .. .. .				903,934	17 11		
293,627	3 9	Land-tax .. .. .				294,583	15 6		
128,721	4 0	Income-tax .. .. .				173,808	18 10		
107	13 11	Property-tax .. .. .							
80,291	11 10	Beer Duty .. .. .				85,170	10 0		
1,621,612	13 0	Railways .. .. .				1,720,640	19 5		
74,373	8 10	Registration and other Fees .. .. .				67,537	7 10		
27,820	4 10	Marine .. .. .				29,553	6 10		
123,138	0 3	Miscellaneous .. .. .				126,410	18 7		
5,818,157	0 8					5,582,502	6 3		
		Territorial Revenue,—							
73,591	17 0	Cash Land Sales .. .. .				£78,793	18 5		
17,239	1 3	Deferred-payment Land Sales .. .. .				10,575	1 1		
171,397	15 5	Pastoral Runs, Rents, and Miscellaneous .. .. .				180,834	6 3		
262,228	13 8					270,203	5 9	5,852,705 12 0	
5,580,385	14 4								
		Receipts in Aid,—							
50,400	0 0	Debentures issued under "The Consolidated Stock Act, 1884,"—							
		For Increases of Sinking Fund .. .. .						52,800 0 0	
		"The Dairy Industry Act, 1898"—							
		Proceeds of debentures issued under the above Act .. .. .						1,781 0 0	
		Recoveries in respect of "Unauthorised" of previous years (trade with South Africa)						1,410 11 9	
7,000	0 0	Temporary advances repaid,—							
		Net amount recovered from the Government Advances to Settlers Office Management Account .. .. .							
61,832	5 3	Recoupment of Interest in respect of Debentures issued under the Land for Settlements Acts, 1892 and 1894 .. .. .							
£6,195,479	8 7	Totals .. .. .						£6,514,048 18 3	

## TREASURY BILLS

234,000	0 0	Treasury Bills outstanding at beginning of Year,—				224,000	0 0		
476,000	0 0	In anticipation of Revenue .. .. .				476,000	0 0		
		In redemption of Guaranteed Debentures .. .. .						700,000 0 0	
710,000	0 0								
		Treasury Bills issued during Year,—							
200,000	0 0	In anticipation of Revenue .. .. .				370,000	0 0		
730,000	0 0	In renewal of Bills matured .. .. .				700,000	0 0		
930,000	0 0							1,070,000 0 0	
£1,640,000	0 0	Totals .. .. .						£1,770,000 0 0	

FUND for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900.

## ACCOUNT.

1899-1900.			EXPENDITURE.				1900-1901.						
£	s.	d.					£	s.	d.	£	s.	d.	
			<b>Permanent Appropriations,—</b>										
24,640	17	5	Civil List..	..	..	..	..	..	29,172	19	1		
1,749,393	12	4	Interest and Sinking Fund..	..	..	..	..	..	1,745,615	12	6		
198,204	9	4	Under Special Acts of the Legislature	..	..	..	..	..	200,908	4	5		
68,763	14	1	Subsidies paid to Local Bodies	..	..	..	..	..	76,218	4	7		
34,309	5	11	Amounts paid over to Local Bodies and to Deposit Accounts in respect of Payments under the Land Acts	..	..	..	..	..	34,233	1	4		
			<b>Endowments—</b>										
6,193	14	10	New Plymouth Harbour Board	..	..	..	..	..	6,507	16	9		
16,417	19	7	Greymouth Harbour Board	..	..	..	..	..	19,092	15	1		
30,299	13	9	Westport Harbour Board	..	..	..	..	..	27,867	18	6		
157,094	13	4	Old-age pensions	..	..	..	..	..	196,606	17	4		
2,285,318	0	7								2,335,223	9	7	
			<b>Annual Appropriations,—</b>										
19,441	2	8	Class I.—Legislative	..	..	..	..	..	25,265	0	0		
92,042	11	8	"    II.—Colonial Secretary	..	..	..	..	..	110,555	14	8		
46,875	14	10	"    III.—Colonial Treasurer	..	..	..	..	..	39,147	19	3		
122,270	10	3	"    IV.—Minister of Justice	..	..	..	..	..	126,741	2	2		
388,580	10	3	"    V.—Postmaster-General	..	..	..	..	..	416,363	15	4		
78,960	2	1	"    VI.—Commissioner of Trade and Customs	..	..	..	..	..	87,037	16	4		
26,889	17	7	"    VII.—Commissioner of Stamps	..	..	..	..	..	26,255	15	11		
			"    VIII.—Minister of Education—										
436,304	0	8	Education Department	..	..	..	..	..	445,293	15	9		
57,920	15	8	Lunacy and Charitable Aid Department	..	..	..	..	..	64,511	16	4		
7,807	9	6	"    IX.—Department of Labour	..	..	..	..	..	7,977	13	9		
16,235	0	8	"    X.—Minister of Mines	..	..	..	..	..	17,487	16	8		
68,162	13	6	"    XI.—Minister for Agriculture	..	..	..	..	..	74,876	5	0		
1,039,266	16	9	"    XII.—Working Railways	..	..	..	..	..	1,144,831	13	3		
41,482	4	5	"    XIII.—Minister for Public Works	..	..	..	..	..	46,851	10	4		
142,160	7	2	"    XIV.—Defence Department	..	..	..	..	..	206,565	1	10		
116,207	2	8	"    XV.—Police Department	..	..	..	..	..	117,522	5	0		
121,916	3	3	"    XVI.—Minister of Lands	..	..	..	..	..	137,565	3	5		
20,578	11	5	"    XVII.—Valuation Department	..	..	..	..	..	23,579	12	5		
520	4	10	"    XVIII.—Rates on Crown Lands	..	..	..	..	..	530	16	10		
11,187	13	8	Services not provided for	..	..	..	..	..	25,519	5	6		
2,854,809	13	6								3,144,479	19	9	
450,000	0	0	Amount transferred to the Public Works Fund in terms of section 17 of "The Appropriation Act, 1900"							500,000 0 0			
..			"The Dairy Industry Act, 1898,"— Amount advanced to Dairy Companies							1,781 0 0			
			<b>Balance at end of Year,—</b>										
579,365	9	7	Cash in the Public Account	..	..	..	..	..	522,938	0	2		
			Advances in the hands of Officers of the Government,—										
44,193	14	6	In the Colony	..	..	..	£54,045	18	5				
25,346	10	2	In London	..	..	..	55,120	14	1				
446	0	3	On account of Imperial Pensions..	..	..	..	459	16	3				
656,000	0	0	Investment Account	..	..	..	..	..	109,626	8	9		
1,305,351	14	6								600,000	0	0	
700,000	0	0	Less Treasury Bills outstanding							1,232,564	8	11	
605,351	14	6								700,000	0	0	
£6,195,479	8	7	<b>Totals</b>							£6,514,048	18	3	

## ACCOUNT.

210,000	0	0	Treasury Bills paid off during Year	..	..	..	..	..	370,000	0	0		
730,000	0	0	Treasury Bills renewed during Year	..	..	..	..	..	700,000	0	0		
940,000	0	0								1,070,000	0	0	
			<b>Treasury Bills outstanding at end of Year,—</b>										
224,000	0	0	In anticipation of Revenue	..	..	..	..	..	224,000	0	0		
476,000	0	0	In redemption of Guaranteed Debentures	..	..	..	..	..	476,000	0	0		
700,000	0	0								700,000	0	0	
£1,640,000	0	0	<b>Totals</b>							1,770,000	0	0	

STATEMENT of the RECEIPTS and EXPENDITURE of the CONSOLIDATED  
STATE FORESTS

1899-1900.		RECEIPTS.	1900-1901.	
£	s. d.		£	s. d.
18,921	16 11	Balance at beginning of Year,—		
		Cash in the Public Account .. .. .	23,558	16 2
		Advances in hands of the Officers of the Government,—		
		In the Colony .. .. .	206	10 0
				23,765 6 2
2,305	1 2	Rents from Lands set apart .. .. .	4,170	9 3
6,540	17 8	Miscellaneous .. .. .	10,744	16 0
				14,915 5 3
8,845	18 10			
£27,767	15 9	Totals .. .. .		£38,680 11 5

## ACCOUNTS OF

8,020	14 5	Balance at beginning of Year,—		
		Cash in the Public Account .. .. .	4,479	16 6
		Advances in the hands of Officers of the Government,—		
		In the Colony .. .. .		
				4,479 16 6
8,176	5 9			
		Revenue received for Local Bodies,—		
3,187	1 8	Fees, Fines, &c. .. .. .	3,703	7 6
13,553	1 8	Endowments of Land, &c. .. .. .	14,285	1 0
28,428	4 10	Goldfields Revenue .. .. .	30,725	14 11
16,883	16 4	Gold Duty .. .. .	16,401	19 9
				65,116 3 2
62,047	4 6			
		Counties Separate Accounts,—		
		Revenue of Counties in which "The Counties Act, 1886," is not in full operation .. .. .		563 3 3
502	6 4			
		Advance Account,—		
43,052	2 0	Amount repaid by Local Bodies .. .. .	55,882	7 6
749	15 7	Ditto on account of Unauthorised Expenditure of previous years .. .. .	128	8 5
1,964	2 8	Ditto on account of "Unauthorised" of current year.. .. .		
				56,010 15 11
45,766	0 3			
£116,491	16 10	Totals .. .. .		£126,169 18 10

## DEPOSIT

95,170	15 9	Balance at beginning of Year,—		
		Cash in the Public Account .. .. .	153,780	19 0
		Advances in the hands of Officers of the Government,—		
		In the Colony .. .. .	1,500	0 0
		In London .. .. .	29,367	11 2
				184,648 10 2
39,891	13 5			
135,062	9 2			
		Lodgments,—		
1,479	18 5	Cyanide Process Gold-extraction Act, 1897 .. .. .	998	4 10
5,011	10 0	Emigrants' Deposits .. .. .	10,632	7 3
75	0 0	General Assembly Library Fund .. .. .	75	0 0
7	3 9	Hospitals and Charitable Institutions Act, 1885 .. .. .	4	17 1
72,000	0 0	Imperial Government (South Africa Contingents) .. .. .	211,663	8 7
		Imperial Government (Purchase of Oats) .. .. .	117,773	8 0
		Land Transfer Act, 1885 .. .. .	779	5 0
103	10 0	Mining Districts Land Occupation Act, 1894 .. .. .	267	10 5
283	17 1	Miscellaneous .. .. .	59,011	4 5
48,896	7 5	Money-order Settlement .. .. .	48,931	13 5
46,550	0 0	More Men Fund .. .. .		
4,350	0 0	Native Land Purchases .. .. .	333	18 1
366	17 5	Native Township of Parata .. .. .	42	11 9
		" Pipiriki .. .. .	124	9 0
97	1 6	" Potaka .. .. .	58	3 9
		" Te Araroa .. .. .	31	17 9
		" Te Puia .. .. .	24	16 3
		" Tokaanu .. .. .	208	19 7
214	14 3	" Tuatine .. .. .	15	11 0
		Nelson Rifle Prize Fund .. .. .	42	5 0
46	1 7	Nelson Rifle Prize Fund Investment .. .. .		
400	0 0	New Zealand Midland Railway .. .. .	8,467	7 10
24,711	19 1	New Zealand University Endowment, Canterbury .. .. .	129	11 0
129	11 0	New Zealand University Endowment, Taranaki .. .. .	261	7 6
323	0 4	New Zealand University Endowment, Westland .. .. .	7	10 0
5	0 0	North Island Experimental Dairy School .. .. .	41	10 9
41	10 8	North Island Main Trunk Railway Loan Application Act 1886 Amendment Act, 1889 .. .. .	9,449	7 8
8,572	13 3	Public Trust Office Remittance Account .. .. .	12,886	5 5
13,465	11 8	Railways .. .. .	720	0 0
		Tauranga Educational Endowment Reserves Act, 1896 .. .. .	49	6 9
46	3 10	Thermal springs Districts Act, 1881 .. .. .	2,682	11 9
1,990	6 11	Trustee Act, 1883 .. .. .	473	2 5
				486,187 12 3
229,167	18 2			
£364,230	7 4	Totals .. .. .		£670,836 2 5

FUND for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900.

ACCOUNT.

1899-1900.			EXPENDITURE.				1900-1901.					
£	s.	d.					£	s.	d.			
4,002	9	7	Annual Appropriations,—				..	..	6,857	9	2	
			Vote 117—State Forests Branch .. .. .									
23,558	16	2	Balance at end of Year,—				31,823	2	3			
			Cash in the Public Account .. .. .									
206	10	0	Advances in the hands of Officers of the Government,—									
			In the Colony .. .. .							31,823	2	3
23,765	6	2										
£27,767	15	9	Totals .. .. .							£38,680	11	5

LOCAL BODIES.

3,116	6	0	Revenue paid over to Local Bodies,—				3,742	10	0			
18,113	3	2	Fees, Fines, &c. .. .. .				6,674	13	7			
23,231	16	4	Endowments of Land, &c. .. .. .				31,690	0	7			
16,855	12	10	Goldfields Revenue .. .. .				16,158	12	5			
			Gold Duty .. .. .							58,265	16	7
66,316	18	4										
527	14	0	Counties Separate Accounts,—							520	14	7
			Amount distributed amongst Road Boards where "The Counties Act, 1886,"									
			is not in full operation .. .. .									
43,203	5	4	Advance Accounts,—				55,756	5	11			
1,964	2	8	Payments on behalf of Local Bodies .. .. .							55,756	5	11
			Payments on behalf of Local Bodies charged to "Unauthorised" .. .. .									
45,167	8	0										
4,479	16	6	Balance at end of Year,—				11,611	19	5			
			Cash in the Public Account .. .. .									
			Advances in the hands of Officers of the Government,—				15	2	4			
			In the Colony .. .. .							11,627	1	9
4,479	16	6										
£116,491	16	10	Total .. .. .							£126,169	18	10

ACCOUNTS.

18	16	6	Withdrawals,—									
5,441	10	0	Auckland Museum Endowment .. .. .				10,552	7	3			
75	0	0	Emigrants' Deposits .. .. .				75	0	0			
17	10	10	General Assembly Library Fund .. .. .				4	17	1			
5,552	3	9	Hospitals and Charitable Institutions Act, 1885 .. .. .				179,204	14	9			
			Imperial Government (South Africa Contingents) .. .. .				117,773	8	0			
			Imperial Government (Purchase of Oats) .. .. .				676	10	0			
506	4	10	Land Transfer Act, 1883 .. .. .				110	0	8			
256	7	2	Mining Districts Land Occupation Act, 1894 .. .. .				55,905	11	3			
60,686	17	7	Miscellaneous .. .. .				43,724	16	5			
56,400	0	0	Money-order Settlement .. .. .									
4,350	0	0	More Men Fund .. .. .									
			Native Land Act, 1872 (No. 2) .. .. .									
55	16	2	Native Land Purchases .. .. .				331	14	4			
346	6	10	Native Township, Pipiriki .. .. .				190	16	0			
74	5	6	Native Township, Tokaanu .. .. .				0	17	4			
			Nelson Rifle Prize Fund .. .. .				47	0	0			
12	13	0	Nelson Rifle Prize Fund Investment .. .. .									
500	0	0	New Zealand Midland Railway .. .. .				12,524	2	10			
21,586	11	6	Ngatirahiri Compensation .. .. .				2	14	9			
7	13	11	North Island Main Trunk Railway Loan Application Act 1886 Amendment Act,									
			1889 .. .. .				7,486	2	11			
10,503	6	11	Public Trust Office Remittance Account .. .. .				12,049	2	4			
11,439	18	2	Railways .. .. .				2	0	10			
839	13	4	Thermal-springs Districts Act, 1881 .. .. .				1,203	15	2			
911	1	2								441,865	11	11
179,581	17	2										
153,780	19	0	Balances at end of Year,—				157,129	12	6			
			Cash in the Public Account .. .. .									
1,500	0	0	Advances in the hands of Officers of the Government,—				18,841	11	9			
29,367	11	2	In the Colony .. .. .				52,999	6	3			
			In London .. .. .							228,970	10	6
184,648	10	2										
£364,230	7	4	Totals .. .. .							£670,836	2	5

## STATEMENT of the RECEIPTS and EXPENDITURE of the PUBLIC WORKS

1899-1900.		RECEIPTS.	1900-1901.	
£	s. d.		£	s. d.
31,794	6 9	Balance at beginning of Year,—		
		Cash in Public Account .. .. .	90,782	17 3
		Advances in the hands of Officers of the Government,—		
16,509	13 0	In the Colony .. .. .	25,710	6 3
22,552	6 7	In London .. .. .	23,256	2 6
70,856	6 4			139,749 6 0
250,000	0 0	The Aid to Public Works and Land Settlement Acts, 1896-1900,—		
		Proceeds of short-dated Debentures issued under the Act of 1899 .. .. .	500,000	0 0
		Amount of 3-per-cent. Inscribed Stock created .. .. .	35,000	0 0
300,000	0 0	Temporary advances on security of short-dated debentures, issued under the Act of 1899 and 1900 .. .. .	865,000	0 0
395,000	0 0	Balance of Loan of £500,000, issued under the Act of 1898 .. .. .		
0 13 3		Interest on overdue instalments .. .. .		
945,000	13 3			1,400,000 0 0
450,000	0 0	Amount transferred from the Consolidated Fund in terms of section 17 of "The Appropriation Act, 1900" .. .. .		500,000 0 0
1,693	18 5	Special Receipts in connection with the Ellesmere and Forsyth Reclamation and Akaroa Railway Trust .. .. .		1,787 13 9
125,000	0 0	Debentures issued under "The Native Land Purchases Act, 1892," renewed under section 15 of "The Aid to Public Works and Land Settlement Act, 1899" .. .. .		
347	0 5	Recoveries,—		
		In respect of Debentures issued under "The Roads and Bridges Construction Act, 1882" .. .. .		
74	9 8	Sinking Funds released under "The Consolidated Stock Act, 1884," in respect of—"The Otago Loan Ordinance, 1862" .. .. .		
£1,592,972	8 1	Totals .. .. .		£2,041,536 19 9

## STATEMENT of the RECEIPTS and EXPENDITURE of the CHEVIOT ESTATE

£		s. d.	£		s. d.
546	11 1	Balance at beginning of Year,—			
		Cash in Public Account .. .. .			6,452 1 0
14,411	0 3	Receipts under "The Cheviot Estate Disposition Act, 1893,"—			
22	10 0	Rents from Lands .. .. .	14,121	7 4	
374	4 2	Interest on Advances .. .. .	45	0 0	
15	1 0	Cash Land Sales .. .. .			
		Miscellaneous .. .. .			
14,822	15 5				14,166 7 4
£15,369	6 6	Totals .. .. .			£20,618 8 4

**FUND** for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900.

1899-1900.		EXPENDITURE.						1900-1901.			
£	s. d.							£	s. d.	£	s. d.
		<b>Annual Appropriations,—</b>									
384	14 9	Class	I.—Immigration	..	..	..	..	214	0 9		
12,571	14 3	"	II.—Public Works, Departmental	..	..	..	..	12,932	18 9		
417,937	8 8	"	III.—Railways	..	..	..	..	717,722	11 7		
285,389	19 5	"	IV.—Roads	..	..	..	..	315,741	9 2		
21,815	8 8	"	V.—Development of Goldfields	..	..	..	..	15,907	8 1		
31,882	7 7	"	VI.—Purchase of Native Lands	..	..	..	..	28,687	11 6		
26,771	7 9	"	VII.—Telegraph Extension	..	..	..	..	50,100	19 7		
115,426	12 6	"	VIII.—Public Buildings	..	..	..	..	121,363	19 2		
9,025	13 3	"	IX.—Lighthouses, Harbour-works, and Harbour Defences	..	..	..	..	6,516	15 8		
743	17 8	"	X.—Rates on Native Lands	..	..	..	..	672	15 8		
42,809	15 8	"	XI.—Contingent Defence	..	..	..	..	37,650	11 9		
964,759	0 2									1,307,511	1 8
		<b>Unauthorised,—</b>									
142	6 7	Services not provided for	..	..	..	..	..	..	..	50	0 0
		<b>The Aid to Public Works and Land Settlement Acts, 1896-99,—</b>									
250,000	0 0	Temporary advances repaid by sale of Debentures	..	..	..	..	..	500,000	0 0		
85,000	0 0	Debentures redeemed	..	..	..	..	..	..	..	500,000	0 0
335,000	0 0										
28,321	15 4	Charges and expenses of raising loans	..	..	..	..	..	..	..	1,460	0 0
		<b>"The Native Land Purchase Act, 1892,"—</b>									
125,000	0 0	Debentures due 31st October, 1899, renewed	..	..	..	..	..	..	..		
		<b>Balance at end of Year,—</b>									
90,782	17 3	Cash in the Public Account	..	..	..	..	..	7,991	6 5		
		<b>Advances in the hands of Officers of the Government—</b>									
25,710	6 3	In the Colony	..	..	..	..	..	42,845	4 5		
23,256	2 6	In London	..	..	..	..	..	181,679	7 3		
139,749	6 0									232,515	18 1
£1,592,372	8 1	Totals	..	..	..	..	..	..	..	£2,041,536	19 9

**ACCOUNT** for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900.

£	s. d.							£	s. d.	£	s. d.
8,866	2 6	Interest	..	..	..	..	..	8,866	2 6		
51	3 0	Surveys, Roading, &c.	..	..	..	..	..	71	9 1		
8,917	5 6									8,937	11 10
		<b>Balance at end of Year,—</b>									
6,452	1 0	Cash in the Public Account	..	..	..	..	..	..	..	11,680	16 6
£15,369	6 6	Totals	..	..	..	..	..	..	..	£20,618	8 4

## STATEMENT of the RECEIPTS and EXPENDITURE of the LAND FOR SETTLEMENTS

1899-1900.		RECEIPTS.	1900-1901.	
£	s. d.		£	s. d.
27,592	5 8	Balance at beginning of Year,—	53,381	8 4
609	2 2	Cash in the Public Account .. .. .	8	2 0
28,141	7 10	Advances in hands of Officers of the Government,—		
		In the Colony .. .. .		
				53,389 10 4
448,000	0 0	Proceeds of Scrip and Debentures created under,—	219,000	0 0
784,766	0 0	The Land for Settlements Consolidation Act, 1900—		
1,232,766	0 0	For purchase of Estates .. .. .		
		In renewal of Debentures falling due 31st October, 1899 .. .. .		
				219,000 0 0
46,854	14 4	Receipts derived from Estates,—		
		Rents and Lease-fees .. .. .		
				72,781 8 2
		Recoveries,—		
		Fencourt and Whitehall, on account of purchase-money .. .. .	5	17 2
142	14 6	Tokarahi, in reduction of expenses .. .. .	10	0 0
80	15 0	Waikakahi, on account of purchase-money .. .. .		
223	9 6	Richmond Brook, on account of purchase-money .. .. .		
				15 17 2
£1,307,495	11 8	Totals .. .. .		£345,186 15 8

## ACCOUNT for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900.

1899-1900.		EXPENDITURE.			1900-1901.		
£	s. d.	£	s. d.	£	s. d.	£	s. d.
2,611	5 10	Annual Appropriations,—					
		Vote 118—Land for Settlements Expenses ..					4,234 18 1
Acquirement of Estates,—		Purchase-money.			Expenses.		Total.
Name of Estate.							
726	2 3	Albury .. .. .			185	1 3	185 1 3
25,662	7 11	Aorangi .. .. .			524	6 0	524 6 0
13	14 8	Ardgowan .. .. .			3	19 3	3 19 3
26,489	13 8	Barnego .. .. .			459	1 1	459 1 1
	2 12 0	Beaumont .. .. .			7	1 3	7 1 3
	2 12 6	Blind River .. .. .			36	7 9	36 7 9
		Earnsleugh (W. S. Laidlaw) ..	3,100	0 0	25	15 0	3,125 15 0
80,634	8 4	Elderslie .. .. .			821	2 5	821 2 5
32,393	1 2	Fencourt .. .. .			262	12 0	262 12 0
	21 8 9	{ Hatuma (Sainsbury and Bridge)	25,000	0 0	408	13 9	142,026 13 9
	153 7 6	{ (T. P. Russell) .. .. .	116,618	0 0			
	3 2 0	Hekeao .. .. .					
	4,996 19 5	Highbank .. .. .			1	10 0	1 10 0
	35 2 9	Janefield .. .. .			52	10 8	52 10 8
		Karapiro (Assets Realisation Board) ..	253	0 0	19	0 8	272 0 8
		Kohika .. .. .			95	2 0	95 2 0
		Langdale .. .. .			248	0 5	248 0 5
		Lyndon (A. and D. Macfarlane) ..	15,750	0 0	99	4 11	15,849 4 11
136	19 5	Mahora .. .. .			468	17 3	468 17 3
	1 14 8	Maerewhenua .. .. .			0	19 3	0 19 3
6,572	5 4	Makareao (Waihemo Grange) ..			2,351	15 10	2,351 15 10
		Mangawhata .. .. .			160	2 10	160 2 10
		Maungaraki Settlement (W. Chapman) ..	2,797	0 0	21	2 6	2,818 2 6
	9 1 2	Merrivale .. .. .					
		North Bank (J. Bell) .. .. .	6,750	0 0	5	5 4	6,755 5 4
17,600	4 1	Ohakea (J. Bull) .. .. .	5,245	10 0	11	4 0	5,256 14 0
	88 4 2	Okauia .. .. .			2	12 0	2 12 0
	248 5 4	Omaka .. .. .			9	5 0	9 5 0
	154 15 6	Opouriao .. .. .			13	11 0	13 11 0
	2 13 6	Otahu .. .. .			40	3 0	40 3 0
		Otaio .. .. .			8	7 11	8 7 11
18,012	12 9	Papaka (Levels Valley) .. .. .			138	0 8	138 0 8
	168 13 6	Paparangi .. .. .			100	3 6	100 3 6
71,039	11 9	Pareora (Pareora No. 2) .. .. .			463	13 0	463 13 0
	82 15 9	Pawaho .. .. .			27	9 2	27 9 2
	36 10 10	Pogerua .. .. .					
	19 16 2	Pomahaka .. .. .			3	5 4	3 5 4
31,677	17 7	Punaroa Settlement (Three Springs) ..			226	16 5	226 16 5
	1 1 0	Rakitairi (Arowhenua) .. .. .			1	19 0	1 19 0
	63 11 6	Rangiatea .. .. .					
	1 10 10	Raureka .. .. .			3	4 0	3 4 0
2,563	3 10	Rautawiri (Rural Section 3106) ..			59	7 4	59 7 4
2,519	7 0	Richmond Brook .. .. .			257	8 5	257 8 5
	3 10 0	Roimata .. .. .			0	10 0	0 10 0
	293 13 0	Rural Sections 36056-57 .. .. .					
	240 0 11	Rural Section 36228 .. .. .					
	507 3 7	Rural Section 36469 (Carrington) ..					
	349 8 7	Rural Section 26231 .. .. .					
5,394	9 2	Starborough .. .. .			979	0 7	979 0 7
23,179	0 6	Takitū (Clarksfield) .. .. .			221	1 9	221 1 9
	98 7 5	Tamai .. .. .			573	8 1	573 8 1
		Tarawahi (J. Freemaun) .. .. .	2,857	10 0			2,857 10 0
10,783	10 3	Te Matua .. .. .			26	11 11	26 11 11
	14 8 9	Tokarahi .. .. .			5	5 9	5 5 9
	1 13 9	Tomoana .. .. .					
	2 1 11	Teanaraki .. .. .					
		Waipapa (J. Bell) .. .. .	8,250	0 0	87	12 7	8,337 12 7
1,411	19 1	Waikakahi .. .. .			72	8 1	72 8 1
	86 1 3	Waimarie .. .. .			7	11 9	7 11 9
	1 5 10	Wharenui .. .. .			34	12 7	34 12 7
6,982	18 6	Whitehall .. .. .			46	14 8	46 14 8
	51 19 10	Willows .. .. .			3	11 0	3 11 0
371,537	0 11		186,621	0 0	9,682	9 11	196,303 9 11
Interest recouped to Consolidated Fund in respect of Debentures issued under the Land for Settlements Acts, 1892 and 1894,—		On account of Interest paid during Current Year .. .. .			50,910		2 6
61,832		On account of Interest from 13th July, 1893, to 31st March, 1899 .. .. .					
95,181							50,910 2 6
Charges and Expenses on issue of Debentures under the Act .. .. .							388 13 0
784,766	0 0	Debentures matured 31st October, 1899, and renewed .. .. .					
Balance at end of Year,—		Cash in the Public Account .. .. .			92,021		8 7
8 2 0		Advances in the hands of Officers of the Government,—			1,328		3 7
		In the Colony .. .. .					
53,389	10 4						93,349 12 2
1,307,485	11 8	Total .. .. .					£345,186 15 8



## ACCOUNT for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900.

1899-1900.		EXPENDITURE.	1900-1901.					
£	s.	d.	£	s.	d.	£	s.	d.
39,100	0	0	Debtures redeemed,—					
26,906	0	0	Consolidated Loan Act, 1867, 5 per cent. . . . .					
25,000	0	0	50,400	0	0			
24,700	0	0	290	0	0			
600	0	0	Naval and Military Settlers and Volunteers Land Act, 1892, due 31st October, 1899					
			District Railways Purchasing Act, 1885, due 1st April, 1899 . . . . .					
			Native Land Purchase Act, 1892, due 31st October, 1899 . . . . .					
			Land for Settlements Act, 1894, due 31st October, 1899 . . . . .					
116,306	0	0						
..			"Government Loans to Local Bodies Act, 1886," debentures, due 31st December, 1900					
			..			509,500	0	0
			Debtures converted into 3-per-cent. Inscribed Stock,—					
200	0	0	Consolidated Loan Act, 1867, 5 per cent. . . . .					
500	0	0	New Zealand Loan Act, 1863, 5 per cent., due 15th July, 1914 . . . . .					
2,600	0	0	General Purposes Loan, 1873, 4 per cent. . . . .					
22,000	0	0	District Railways Purchasing Act 1885 Amendment Act, 1886 . . . . .					
100	0	0	Immigration and Public Works Loan Act, 1870, due 15th April, 1913 . . . . .					
1,290	0	0	Premium in respect of same . . . . .					
26,690	0	0						
			Expenses Account,—					
414	15	0	Brokerage and Commission . . . . .					
5,908	2	6	Discount . . . . .					
1,807	13	9	Stamp Duty . . . . .					
4	13	11	Interest (including overlap of interest) . . . . .					
180	8	0	Office Expenses . . . . .					
67	10	0	Rents . . . . .					
166	16	0	Law charges . . . . .					
21	18	8	Telegrams . . . . .					
8	17	6	Printing and Advertising . . . . .					
8,580	15	4						
			Balance at end of Year,—					
39,538	9	1	Cash in the Public Account . . . . .					
363	2	10	In the hands of Stock Agents—					
			Cash . . . . .					
39,901	11	11	3,706	19	3			
£191,478	7	3	180	5	4			
			Totals . . . . .					
			£567,401 11 11					

## ACCOUNT for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900.

1899-1900.		EXPENDITURE.	1900-1901.					
£	s.	d.	£	s.	d.	£	s.	d.
87	6	11	Balance at end of Year,—					
441,400	0	0	Cash in Deposit Account . . . . .					
			2,989	7	1			
			456,400	0	0			
			Investment Account . . . . .					
£441,487	11		Totals . . . . .					
			£459,389 7 11					

## STATEMENT of the RECEIPTS and EXPENDITURE of the LOANS TO LOCAL BODIES

1899-1900.		RECEIPTS.	1900-1901.	
£	s. d.		£	s. d.
2,808	7 1	Balance at beginning of Year,—	6,982	2 4
1,541	10 1	Cash in the Public Account .. .. .	13,611	2 11
4,349	17 2	Advances in hands of Officers of the Government—		
		In the colony .. .. .		
				20,593 5 3
115,500	0 0	The Government Loans to Local Bodies Act, 1886,—		
		Debentures created .. .. .		176,000 0 0
		Repayments under section 8 of "The Government Loans to Local Bodies Act		
		Amendment Act, 1896,"—		
		Counties,—		
		Manawatu .. .. .	76	1 1
		Rangitikei .. .. .	325	18 1
		Stratford .. .. .	68	8 4
198	2 3	Wanganui .. .. .	838	9 0
495	6 10	Pohangina .. .. .		
		Wairarapa .. .. .		
		Road Boards,—		
119	12 6	Taratahi-Carterton .. .. .	619	10 1
63	14 10	Manawatu .. .. .		
		Porangahau .. .. .		
		Boroughs—		
		Stratford .. .. .	5,797	5 0
876	16 5			7,725 11 7
£120,726	13 7	Carried forward .. .. .		£204,318 16 10

ACCOUNT for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900.

1899-1900.			EXPENDITURE.	1900-1901.		
£	s.	d.		£	s.	d.
			Grants under "The Government Loans to Local Bodies Act, 1886"—			
			Counties—			
1,455	0	0	Ashburton	800	0	0
..	..	..	Bruce	855	0	0
1,084	0	0	Clifton	3,000	0	0
..	..	..	Clutha	1,000	0	0
..	..	..	Cook	650	0	0
400	0	0	Eketahuna	1,650	0	0
1,200	0	0	Hawera	550	0	0
350	0	0	Horowhenua	3,710	0	0
5,336	0	0	Kiwitea	2,000	0	0
..	..	..	Lake	6,000	0	0
1,300	0	0	Manawatu	330	0	0
420	0	0	Pahiatua	5,626	0	0
6,000	0	0	Pohangina	3,050	0	0
4,350	0	0	Rangitikei	5,990	0	0
4,295	0	0	Stratford	2,000	0	0
..	..	..	Waiapu	1,600	0	0
248	0	0	Waipawa	..	..	..
18	0	0	Wairarapa North	300	0	0
2,000	0	0	Wairarapa South	..	..	..
624	0	0	Waitemata	2,500	0	0
..	..	..	Waitotara	..	..	..
3,000	0	0	Wanganui	..	..	..
32,080	0	0				41,611 0 0
			Road Boards—			
..	..	..	Arai	1,172	0	0
..	..	..	Avon	1,000	0	0
..	..	..	Castlepoint	300	0	0
..	..	..	Featherston	1,000	0	0
2,420	0	0	Fitzherbert	..	..	..
100	0	0	Frankley	250	0	0
700	0	0	Hunua	70	0	0
700	0	0	Kaiti	..	..	..
800	0	0	Manchester	2,994	0	0
1,080	0	0	Manganui	990	0	0
435	0	0	Masterton	..	..	..
3,000	0	0	Moa	690	0	0
750	0	0	Ngatapa	1,250	0	0
600	0	0	Oakura	..	..	..
2,025	0	0	Parihaka	2,807	0	0
1,900	0	0	Spring Creek	..	..	..
1,584	0	0	Taratahi-Carterton	..	..	..
70	0	0	Upper Hurford	..	..	..
242	0	0	Upper Taueru	..	..	..
300	0	0	Upper Wangaehu	970	0	0
3,000	0	0	Waimate	3,000	0	0
500	0	0	Waipipi	..	..	..
200	0	0	Waitara West	..	..	..
100	0	0	Waiwakaiho	750	0	0
1,900	0	0	Wirokino	1,252	0	0
21,506	0	0				18,495 0 0
			Boroughs—			
800	0	0	Foxton	200	0	0
1,600	0	0	Greytown	..	..	..
..	..	..	Hawera	2,000	0	0
500	0	0	Masterton	..	..	..
..	..	..	Palmerston	1,500	0	0
700	0	0	Petone	190	0	0
2,000	0	0	Te Aroha	800	0	0
..	..	..	Thames	10,000	0	0
1,784	0	0	Timaru	..	..	..
7,384	0	0				14,190 0 0
			Town Boards—			
300	0	0	Waipawa	..	..	360 0 0
			Drainage Boards—			
..	..	..	Aorangi	2,000	0	0
..	..	..	Mangahoe	200	0	0
500	0	0	Ngaroto	..	..	..
500	0	0				2,200 0 0
			River Boards—			
5,000	0	0	Clive	5,000	0	0
..	..	..	Hutt	5,000	0	0
1,000	0	0	Lower Wairau	..	..	..
6,000	0	0				10,000 0 0
			Water-supply Boards			
1,000	0	0	Waimakariri-Ashley	..	..	..
68,770	0	0	Carried forward	..	..	£86,856 0 0

STATEMENT of the RECEIPTS and EXPENDITURE of the **LOANS TO LOCAL BODIES**

1899-1900.	RECEIPTS.	1900-1901.	
£ s. d. 120,726 13 7	Brought forward .. .. .	£ s. d. ..	£ s. d. 204,318 16 10
£120,726 13 7	Totals .. .. .	..	£204,318 16 10

STATEMENT of the RECEIPTS and EXPENDITURE of the **GOVERNMENT ADVANCES TO SETTLERS**

1899-1900.	RECEIPTS.	1900-1901.	
£ s. d. ..	The Government Advances to Settlers Act, 1894,—	£ s. d.	£ s. d.
..	3-per-cent. Stock created .. .. .	240,000 0 0	..
500,000 0 0	Temporary Advances on Security of Short-dated Debentures .. .. .	140,000 0 0	..
	Proceeds of loan raised under above Act .. .. .	..	380,000 0 0
150,000 0 0	To repay advance made by Bank of England on security of stock .. .. .	..	..
0 13 3	Interest received on overdue instalments of loan .. .. .	..	..
£650,000 13 3	Totals .. .. .	..	380,000 0 0

STATEMENT of the RECEIPTS and EXPENDITURE of the **GOVERNMENT ACCIDENT**

	RECEIPTS.	1900-1901.	
..	“The Government Accident Insurance Act, 1899,”—	£ s. d.	£ s. d.
	Debentures created under the above Act .. .. .	..	2,000 0 0

STATEMENT of the RECEIPTS and EXPENDITURE of “**THE BANK OF NEW ZEALAND**”

	RECEIPTS.	1900-1901.	
..	Repurchase by the Bank of New Zealand of the Preferred-share Certificates ..	£ s. d. ..	£ s. d. 500,000 0 0

The Treasury, Wellington, 25th April, 1901.

RAILWAY RECEIPTS examined and found correct.

C. HUDSON,  
Assistant-General Manager, New Zealand Railways.

CUSTOMS REVENUE examined and found to agree with the Collectors' Cash-books.

W. T. GLASGOW,  
Secretary and Inspector of Customs.

TERRITORIAL REVENUE RECEIPTS examined and found correct.

W. G. RUNCIE,  
Auditor of Land Revenue.

**ACCOUNT** for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st MARCH, 1900—*continued*.

1899-1900.		EXPENDITURE.						1900-1901.			
£	s. d.							£	s. d.	£	s. d.
68,770	0 0	Brought forward .. .. .						..	..	86,856	0 0
		Grants under "The Government Loans to Local Bodies Act Amendment Act, 1898"—									
		Counties—									
..	..	Wairarapa South .. .. .						..	..	3,000	0 0
		Boroughs—									
..	..	Akaroa .. .. .						200	0 0		
..	..	Hawera .. .. .						26,400	0 0		
..	..	Masterton .. .. .						19,500	0 0		
..	..	Palmerston .. .. .						2,000	0 0		
		Water-supply Boards—									
..	..	Manakau .. .. .						..	..	1,000	0 0
		Appropriations,—									
31,363	8 4	Vote 119.—Roads to open up Crown lands .. .. .						..	..	37,390	5 4
		Balance at end of year,—									
6,982	2 4	Cash in the Public Account .. .. .						20,881	9 0		
18,611	2 11	Advances in hands of Officers of the Government,—									
		In the Colony .. .. .						7,091	2 6		
20,593	5 3										
£120,726	13 7	Totals .. .. .						..	..	£204,318	16 10

**OFFICE LOAN ACCOUNT** for the Year ended 31st MARCH, 1901, compared with the Financial Year ended 31st March, 1900.

1899-1900.		EXPENDITURE.						1900-1901.			
£	s. d.							£	s. d.	£	s. d.
471,859	10 0	Amount paid over to Government Advances to Settlers Office Account .. .. .						..	..	380,000	0 0
150,000	0 0	Repayment of advance made by Bank of England .. .. .						..	..	..	..
28,141	3 3	Charges and expenses of raising loan .. .. .						..	..	..	..
£650,000	13 3	Total .. .. .						..	..	£380,000	0 0

**INSURANCE LOAN ACCOUNT** for the Year ended 31st MARCH, 1901.

		EXPENDITURE.						1900-1901.			
								£	s. d.	£	s. d.
..	..	Debentures handed to Commissioner Government Insurance Department .. .. .						..	..	2,000	0 0

**AND BANKING ACT, 1895," ACCOUNT** for the Year ended 31st MARCH, 1901.

		EXPENDITURE.						1900-1901.			
								£	s. d.	£	s. d.
..	..	Amount paid over to the Public Trustee in terms of the Act .. .. .						..	..	500,000	0 0

JAMES B. HEYWOOD,  
Secretary to the Treasury.

ROBERT J. COLLINS,  
Accountant to the Treasury.

The foregoing accounts have been examined and found correct subject to the following remarks:—

1. The "Customs," "Railways," and "Territorial Revenue" receipts are not now examined by the Audit Office.

2. The Audit Office is unable satisfactorily to verify the receipts of gold revenue, through the failure of the Mines Department to comply with a requisition for a certified statement of the amounts collectible as such revenue.

3. The Deputy Commissioner of Stamps, Wellington, failed to make to the Audit the return prescribed by the regulations under the Stamp Act, showing the value of stamps in his hands on the last Saturday in June, in July, and in August, 1900, supported by a certificate by an officer of or on the part of the Audit Office that the stock named in such return had been counted and found correct.

4. The "Advances in the hands of officers of the Government" include payments to the amount of £8,816 15s. 3d., though the accounts of the same were received at the Treasury before the close of the year.

5. The following amounts paid during the financial year are not included in the estimates for the year, as required by section 37 of the Public Revenues Act:—

(a.) £50, being the amount by which £150 paid in respect of the Khandallah Bridge, as unauthorised expenditure in anticipation of the Appropriation Act, exceeds the sum of £100 included in the estimates;

(b.) £17,866 14s. 9d., being sums paid in respect of charter of steamers to South Africa, an unauthorised expenditure in anticipation of the Appropriation Act;

(c.) £7,020 4s. 3d., being sums paid, under authority of Imprest Supply, as expenditure of the Department of Industries and Commerce for charter of ship to South Africa, &c., and transferred subsequently to the Unauthorised Expenditure Account.

6. The lodgments to the credit of Deposit Accounts include a sum of £5,657 10s. 6d., which was received for the repurchase by the Bank of New Zealand, under section 8 of "The Bank of New Zealand and Banking Act, 1895," of the preferred shares, and which, being such part of "all moneys received for the said repurchase" as consisted of "the amount of all dividends accrued and unpaid in respect thereof up to the time of payment of the price," should have been transferred to and shown in the statement of receipts and expenditure of "The Bank of New Zealand and Banking Act, 1895," Account, and paid to the Public Trustee.

7. The "Statement of the receipts and expenditure of the Government Accident Insurance Loan Account" is not satisfactory. On that account there were the following transactions which are not entered, and for the entry of which no requisition has been received from the Treasury:—

(a.) £1,000, being the sum raised by the Governor in Council as a temporary advance from the Government Insurance Office on the security of the debentures created for £2,000; and

(b.) £1,000, being the sum so raised, which was placed to the credit of the Government Accident Insurance Account.

6. The Treasury Cashier, out of moneys issued to him by way of imprest under votes, made four advances to other officers for unauthorised expenditure, though in each case the application had neither been passed by the Audit Office nor returned to it with any reply to its objection to the proposal to charge the required advance to a vote.

8th May, 1901.

J. K. WARBURTON,  
Controller and Auditor-General.

The following remarks may be added in explanation of the comments made by the Audit Office as above:—

1. The usual comment: In accordance with law, the heads of revenue named are not now, and have not been for some years past, examined by the Audit Office.

2. The usual comment: It is sufficient to state that the law does not require the statement.

3. The regulations have been amended, and the Deputy Commissioner has complied with them.

4. These outstandings are known to be unavoidable, and the Audit Office has previously admitted it.

5. (a.) By mistake Parliament was asked to vote £100 instead of £150.

(b) and (c). The Audit Office should have mentioned that a vote for a net sum of £1,000 was taken for these services. It was specially worded so as to provide for recoveries, but the Audit Office decided that no more than the amount voted could be charged; therefore the sums named were transferred to "Unauthorised" until credits are ascertained.

6. The Solicitor-General was consulted, and gave his opinion that it was unnecessary to pay over to the Public Trustee more than the £500,000 of repurchase money.

7. This is a matter concerning the Accident Insurance Branch of the Government Life Insurance Department alone. So far as the Treasury is concerned, the facts are that £2,000 of debentures were issued to the Insurance Department, and this amount has to be included in the Public Accounts as a liability of the public debt.

8. The officers alluded to were the Commander of the Forces and other military officers who were ordered to visit Australia in connection with the Commonwealth and military business. The Audit Office is in error in stating that no replies were made to the objections raised.

R. J. SEDDON,  
Colonial Treasurer.

Treasury, 11th May, 1901.

## SUMMARY of BALANCES on 31st MARCH, 1901.

	BALANCES.			CASH.	ADVANCES.			INVESTMENTS.			TOTAL.				
	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.		
CONSOLIDATED FUND:—															
Ordinary Revenue Account	1,232,564	8	11*	522,938	0	2	109,626	8	9	600,000	0	0	1,232,564	8	11
State Forests Account	31,823	2	3	31,823	2	3	..	..	..	..	..	..	31,823	2	3
Accounts of Local Bodies	11,627	1	9	11,611	19	5	15	2	4	..	..	..	11,627	1	9
Deposit Accounts	228,970	10	6	157,123	12	6	71,840	18	0	..	..	..	228,970	10	6
				1,504,985	3	5	181,482	9	1	600,000	0	0	1,504,985	3	5
PUBLIC WORKS FUND	..	..	..	7,991	6	5	224,524	11	8	..	..	..	232,515	18	1
CHEVIOT ESTATE ACCOUNT	..	..	..	11,680	16	6	..	..	..	..	..	..	11,680	16	6
LAND FOR SETTLEMENTS ACCOUNT	..	..	..	92,021	8	7	1,328	3	7	..	..	..	93,349	12	2
CONVERSION ACCOUNT	..	..	..	3,706	19	3	180	5	4	..	..	..	3,887	4	7
LOANS TO LOCAL BODIES ACCOUNT	..	..	..	20,881	9	0	7,091	2	6	..	..	..	27,972	11	6
NEW ZEALAND CONSOLS ACCOUNT	..	..	..	2,989	7	1	..	..	..	456,400	0	0	459,389	7	1
REMITTANCES TO LONDON ACCOUNT	..	..	..	Cr. 500,000	0	0	..	..	..	..	..	..	Cr. 500,000	0	0
Totals	£1,833,780	13	4	£362,774	1	2	£414,606	12	2	£1,056,400	0	0	£1,833,780	13	4

\* Against this Treasury Bills amounting to £700,000 are outstanding.

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