

1924.  
NEW ZEALAND.

# PUBLIC ACCOUNTS

FOR THE

FINANCIAL YEAR 1923-1924.

PART II.

PREPARED BY THE TREASURY DEPARTMENT.

CERTIFIED TO BY THE CONTROLLER AND AUDITOR-GENERAL UNDER THE PUBLIC  
REVENUES ACT, 1910.

ALSO

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

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NOTE.—Accounts relating to the Public Debt, Statements of Sinking Funds, and Detailed Statement of Disbursements in respect of Interest and Sinking Fund appear in B.—1 [Part III].

# PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 1924.

## REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

I HAVE the honour to present to Parliament the statement of accounts for the financial year ended 31st March, 1924, together with my report thereon, and also my comments on the work of the Audit Department generally, as required by the Public Revenues Act, 1910. The statements relating to the public debt and those showing the sinking funds and the details of disbursements for interest and sinking fund from the Ordinary Revenue Account are attached as B.-1 [Part III].

### THE PUBLIC ACCOUNTS.

It is again necessary to refer to the fact that recoupments of interest and sinking-fund charges have been made to the Consolidated Fund from separate accounts when the revenues of such accounts were insufficient to meet the charges. Consequently these payments, which should be made solely out of revenue, have been made partly out of loan-moneys in the separate accounts. As pointed out in my last report, an amendment of the law is required to enable the Audit Office to enforce proper action in respect of such recoupments.

Attention is drawn to the fact that interest due by the Discharged Soldiers Settlement Account to the Ordinary Revenue Account of the Consolidated Fund, in terms of section 8 of the Discharged Soldiers Settlement Loans Act, 1920, and section 31 of the Appropriation Act, 1920, on £13,500,000 transferred from surplus revenue, has not been paid for the year 1923-24. On the basis of the rate fixed in previous years—namely, 4 per cent.—the amount of £540,000 was due and payable at the 31st March last. As the statutory form of accounts is drawn up on a cash basis, those accounts do not clearly disclose this liability of the Discharged Soldiers Settlement Account to the Ordinary Revenue Account, but the liability will be shown in the departmental balance-sheet when published.

It has been customary in the Quarterly and Yearly Abstract of the Public Accounts to show net figures of receipts and expenditure. The result of this practice is that many important items, both of receipts and expenditure, are not disclosed in these accounts, while the figures given are not a true indication of the amounts actually received and expended.

The following examples from the Public Accounts for the year (B.-1, Part I) may be quoted:—

#### Ordinary Revenue Account—

The actual expenditure from this account under the heading “Permanent Charges, Interest” was £9,631,864. During the same period £1,754,268 was received by way of recoupment from various sources. Only the difference, £7,877,596, is shown in the account.

The actual expenditure under votes amounted to £15,610,813. Receipts credited to votes amounted to £2,102,766. Only the net amount, £13,508,047, is disclosed in the account.

Discharged Soldiers Settlement Account: The actual expenditure under section 9 of the Act was £31,010, and sums amounting to £30,417 were received against this class of expenditure. The only amount disclosed in the account is the difference, £593.

Land for Settlements Account: Incidental expenditure on estates for the year was £40,704, and amounts received in respect of these estates (in addition to rents and sales) amounted to £27,761. These receipts are not shown in the account, and the expenditure is shown as £12,943 instead of £40,704. In the case of Land for Settlements (Discharged Soldiers Settlement) £36,553 was actually expended and £21,332 received in respect of estates, but only the net amount, £15,221, is shown as expenditure.

There is room for doubt as to whether the accounts in their present form are in strict compliance with the provisions of section 80 of the Public Revenues Act, 1910, and, as I am of opinion that in many cases gross figures could be shown with advantage, and that the accounts would then more clearly and correctly disclose the receipts and expenditure under the various heads, I propose during the current year to suggest to the Treasury that an alteration be made in the method of setting out the accounts. It is of interest to note that in the case of the British accounts attention has been drawn by competent authorities to the advantages of showing gross figures in preference to net.

## CONTROL OF EXPENDITURE.

For some years past difficulty has been experienced in exercising proper control over expenditure charged to votes under the annual Appropriation Act owing to the fact that credits received by a Department were treated as an addition to the total sum appropriated by Parliament for the service of that Department. The law was, however, amended last year, and in terms of section 22 of the Appropriation Act, 1923, the expenditure under departmental votes will now be limited to the amount actually appropriated by Parliament. The law now follows the principles adopted in connection with the British system of accounts.

A further reform is desirable, however, before it can be said that Audit control over expenditure is complete. In some cases a Department administers various services of a widely different nature, over the expenditure on each of which it is desirable to have separate control. At the present time the whole of these services are embraced under one vote in the annual Appropriation Act, and no separate control is possible. The vote for Department of Internal Affairs is an example of this, embracing such widely different services as Registrar-General's Office, High Commissioner's Office, and Museum, which are shown as subdivisions under the vote. As the function of the Audit Office in this connection is confined to ensuring that the total appropriation for each vote is not exceeded, it will be seen that, without exceeding the vote, expenditure could be made on one service beyond the amount of the appropriate subdivision shown in the estimates passed by the House, at the expense of another subdivision in the same vote. To enable an effective control of the expenditure on each service to be carried out, it is desirable that a separate vote should be taken for each separate subdivision.

## AUDIT OF GOVERNMENT LOANS AND PUBLIC DEBT.

During the financial year there was a net increase of £2,663,037 in the total debt of the Dominion, the amount of loans outstanding on 31st March, 1924, being £221,616,361. The movement in the debt is shown by the following statement:—

	Public Debt. £	State Advances Debt. £	Total Debt. £
<i>Increase—</i>			
Raised for redemptions due in 1924–25 .. ..	46,590	..	46,590
New loans raised during the year—			
For public works .. ..	4,000,000	..	4,000,000
For Waihou and Ohinemuri Rivers improvement .. ..	60,000	..	60,000
For Discharged Soldiers Settlement Account .. ..	37,500	..	37,500
For Education Loans Account .. ..	200	..	200
For Hauraki Plains settlement .. ..	80,000	..	80,000
For Native-land settlement .. ..	320,000	..	320,000
For Rangitaiki land-drainage .. ..	52,000	..	52,000
For Samoan loans .. ..	8,000	..	8,000
For swamp-land drainage .. ..	63,000	..	63,000
For State Advances—Settlers Branch .. ..	1,300,000	..	1,300,000
For State Advances—Workers Branch .. ..	1,300,000	..	1,300,000
For charges and expenses of redemptions—			
Land for settlements .. ..	21,572	..	21,572
State Advances—Settlers Branch .. ..	..	4,109	4,109
State Advances—Workers Branch .. ..	..	77,041	77,041
Total increase during 1923–24 .. ..	7,288,862	81,150	7,370,012
<i>Decrease—</i>			
Loans paid off during the year—			
From cash in various accounts—			
Ordinary Revenue Account .. ..	1,659,913	..	1,659,913
Electric Supply Account .. ..	31,400	..	31,400
Discharged Soldiers Settlement Account .. ..	3,100	..	3,100
Land for Settlements Account .. ..	47,942	..	47,942
War Expenses Account .. ..	2,203,958	..	2,203,958
Total payments from cash .. ..	3,946,313	..	3,946,313
From sinking funds .. ..	200,000	1,700	201,700
From loans raised in 1922–23 for redemptions in 1923–24 .. ..	50,020	..	50,020
Treasury bills redeemed from proceeds Public Works Loan .. ..	500,000	..	500,000
Discount on securities redeemed below par .. ..	8,942	..	8,942
Total decrease during 1923–24 .. ..	4,705,275	1,700	4,706,975
Net increase during 1923–24 .. ..	2,583,587	79,450	2,663,037
Add loans outstanding at 31st March, 1923 .. ..	206,390,374	12,562,950	218,953,324
Loans outstanding at 31st March, 1924 .. ..	£208,973,961	£12,642,400	£221,616,361

In addition to the transactions shown above, public-debt loans to the amount of £1,283,980 were converted and replaced, £6,180,065 were renewed, and £7,068,920 were redeemed, in each case by the issue of new securities of an equal face value. Loans of the State Advances debt amounting to £217,900 were renewed, and £872,160 were redeemed, by the issue of an equal amount of new securities.

Treasury bills to the amount of £2,250,000 were issued against revenue, and were paid off during the year.

#### SINKING FUNDS.

In my report on the accounts for 1922-23 I mentioned that a proposal had been made to the Government for a more satisfactory provision for the repayment of the public debt. A Bill embodying those proposals has now been circulated, and it is confidently expected that if this Bill becomes law a distinct advance will be made towards the reduction of the public debt. The Bill makes provision for the repayment of part of the public debt every year by purchase of Government securities in the open market, or by the redemption of securities falling due, but it does not cover any of the loans raised for the State Advances Office, as that office has itself the power to make provision for a sinking fund for the repayment of its loans.

It is, however, a question for consideration as to whether there is not a necessity for providing an improved system of sinking fund in connection with the State Advances debt. The present provision for the redemption of this debt is contained in the State Advances Amendment Act, 1922, which provides that any profits arising from the several branches of the State Advances Office shall, after the establishment of a reserve, be paid into the Advances Office Sinking Fund. Two outstanding weaknesses exist in this method of providing for the redemption of the debt: (1) The Advances Office Sinking Fund is invested by the departmental Board in mortgages, &c., and serious difficulty would probably arise should it become necessary to realize a large amount of the investments at any time; (2) in the case of the Local Authorities Branch no profits have been made since its inception under the Act of 1909, while in the case of the Advances to Workers Branch the profits so far have been insufficient to establish the reserve required by law, and it appears unlikely under existing conditions that sufficient profits will be received in either of these branches to enable the establishment of a sinking fund for the repayment of the loans out of revenue.

From an ordinary business point of view the proper remedy would be to raise the rate for future advances made by these branches, as it is apparent that the rates hitherto charged have been insufficient to allow an adequate margin for sinking fund. The only alternative appears to be a contribution from the Consolidated Fund, which would involve an extra burden on the taxpayer for the benefit of those obtaining advances at less than cost, and this could not be considered sound finance.

#### AUDIT OF RECEIPTS AND EXPENDITURE OF GOVERNMENT DEPARTMENTS.

The arrangement referred to in last year's report by which Audit agreed to accept, under specific safeguards, the internal departmental audit of certain Departments, subject to the receipt of periodic certificates from recognized responsible officers, has worked satisfactorily, and has led to a considerable reduction of the Audit staff in those Departments, and has removed duplication of work without relaxing Audit supervision and control.

Progress has been made in overtaking the arrears of work of auditing departmental accounts throughout the Dominion, notwithstanding setbacks which have resulted from resignations of several Audit officers and the absence of others on prolonged sick-leave. The aim of the Audit Office is to concentrate on the early completion of the remaining arrears of work with a view of having everything brought up to date and so maintained. It has, however, become apparent that the present staff will require strengthening.

From the improved manner in which departmental vouchers for expenditure are prepared it is apparent that the officers concerned are more conversant with the requirements of the Public Revenues Act than formerly, and possess a better knowledge generally regarding matters which are comprised in the public accounts.

There is still evidence that in some instances insufficient check is applied to items of expenditure. Certifying officers are not, at the time of certifying, justified in appending their certificate without a more careful scrutiny as to the correctness of the items certified to. In the case of vouchers for refunds of travelling-expenses it has come to notice that laxity has prevailed on the part of some of the officers when travelling on the public service in regard to the method of obtaining receipts for transport. Instead of themselves preparing the receipt-form for signature by the payee, they have been content to obtain his signature to a blank form, and the amount paid has been subsequently filled in by themselves, sometimes incorrectly. This practice has in some cases resulted in the perpetration of fraud.

The list of misappropriations and losses of public moneys included in this report shows that the number of prosecutions undertaken by Audit during the past year is approximately the same as was recorded in last year's report.

There were many claims of a special nature which came before the Audit Office in the course of the year, which, after close investigation, showed that full consideration of the surrounding facts had not been given by the Departments concerned before making recommendation to the Minister, with the result that vouchers submitted were for sums far in excess of amounts properly payable. I may cite one instance in which an arbitration award of £6,344 in settlement of claims arising out of the termination of a lease was challenged by Audit as being grossly excessive in view of the land-values and other features concerned. The outcome was that finally a settlement was effected for a sum of £3,500, and there is little doubt that, had greater care been exercised by the local officers who first dealt with the matter, even that sum could have been proved to be very excessive.

There are also evidences of want of appreciation of the interests of the Crown and of the taxpayer on the part of some Departments when making recommendations to Ministers, and, in consequence, losses to the State frequently occur, and it is too late to remedy them when they come

forward for audit. Too often it seems to have been forgotten by departmental officers that the same business precautions should be observed when dealing with public moneys or stores as is the case when dealing with private property. I might cite as an instance the case of a loan of between £7,000 and £8,000 which was made by a Department with practically no security, and in spite of the fact that the borrowing institution was known to be already mortgaged to the fullest extent. The amount was, of course, a total loss. Other similar instances could be cited.

The instances in which breaches of the Stamp Act have occurred in regard to placing duty stamps on receipts and on agreements to build, &c., have been particularly numerous, and the reference of irregular vouchers to the Stamp Department for suitable action has led to the infliction of fines aggregating a substantial amount. From the number of these cases that have come to the notice of the Audit Department it is fair to assume that failure to observe the requirements of the Stamp Act results in a not inconsiderable loss to the State every year.

#### AUTHORIZATION OF UNSUPPORTED CLAIMS.

The Minister of Finance, acting under powers bestowed upon him by section 69 of the Public Revenues Act, 1910, authorized the passing of certain claims without the production of supporting vouchers, on the grounds (1) that the receipts were not obtained, (2) that it was not possible to obtain them, or (3) that they were lost and could not be replaced. The details of the claims so passed appear in a schedule hereto, as required by section 84 (d) of the above Act.

#### AUDIT OF THE ACCOUNTS OF LOCAL AUTHORITIES.

The above heading comprises not only the audit of local governing bodies such as Counties, Boroughs, Town Districts, and Road Boards, but it includes Harbour Boards, Education, Hospital, Electric-power, Drainage, Fire, and River Boards, and numerous minor Boards and Trusts which are by statute made subject to Government Audit inspection, such as Cemetery and Domain Boards. The work has so enormously increased of late that the inspectional staff was found insufficient, and additional Inspectors have in consequence been appointed.

It is found that the work of local-body audit is greatly hampered by want of familiarity with statutory requirements on the part of members, and also of the administrative staffs, of many of the local bodies whose accounts come under Audit supervision. In many cases the Audit Inspector is relied on by the local-body clerk for assistance in the compilation of the annual accounts, which leads to delays, and casts upon the inspectional staff duties other than those which strictly pertain to the actual auditing of the accounts.

Attention must be called to what is, in the opinion of Audit, a loose method frequently followed in writing off hospital patients' fees. In one instance brought under Audit notice the fees due in respect of relatives of the Chairman and of a member of the Board were so remitted. The tax on the community for maintaining these institutions is so great that a more thorough investigation should be made as to the capacity of patients to pay before writings-off are allowed. If this is not done a sinister form of patronage may easily develop in favour of friends or acquaintances of Board members. The matter has been brought under the notice of the Public Health Department, and the Director-General has promptly taken steps to see that every endeavour is made to recover fees before any applications for writing off are submitted in the future.

The requirements of a uniform provision regarding disqualifications, and more clearly defined conditions than now exist for the payment of travelling-expenses of members of Boards, are yearly becoming more urgent, and legislation in this direction would be welcomed by all concerned.

A further matter calling for legislative action is in respect of the sections in the Municipal Corporations Act, 1920, dealing with the preparation of trading accounts. The present state of the law makes it practically impossible to construct accounts and balance-sheets so that they will be in commercial form and at the same time accord with the statutory provisions as now enacted. It is suggested that the simplest way of dealing with the difficulty would be to make it obligatory on the Audit Office to prescribe a form of trading accounts, instead of the permissive right now conferred by section 111, Municipal Corporations Act, 1920.

Provision also still requires to be made to simplify the matter of apportionment of Harbour Board election expenses, allusion to which was made on page 10 of my last report.

Audit has, during the past year, been called upon to take action against local authorities in respect of the matters tabulated below:—

Excess and/or illegal travelling-expenses .. .. .	11
Illegal payments and expenditure .. .. .	19
Illegal use of loan-moneys .. .. .	25
Illegal remission of rates .. .. .	3
Illegal remission of harbour dues .. .. .	2
Illegal borrowing .. .. .	13
Illegal commission .. .. .	2
Illegal transport .. .. .	2
Illegal contract .. .. .	1
Excess "unauthorized" expenditure .. .. .	11
Breaches of trust law .. .. .	9
Contraventions of by-law .. .. .	2
Recovery of subsidy wrongly claimed .. .. .	1
Offences under Public Contracts, &c., Act .. .. .	5
Antecedent liability loans excess and charges .. .. .	6
Disqualifications .. .. .	2
Defalcations .. .. .	5

## DEPARTMENTAL BALANCE-SHEETS.

Practically all Departments have prepared Income and Expenditure or Revenue Accounts and Balance-sheets during the year, and, with few exceptions, they have been examined and certified by Audit. In addition a large number of special accounts have been dealt with, and many statements of receipts and payments have been examined and certified for inclusion in annual departmental reports for Parliament. The total number of balance-sheets certified was seventy, as compared with forty-six last year, whilst six statements were not completed at date of this report.

I am glad to be able to report that considerable improvement has been shown in the preparation of these accounts, which are much more uniform than was the case last year, and, in nearly all cases in which a Department is controlling subsidiary undertakings, separate Profit and Loss or Working Accounts have been prepared on commercial lines. It is anticipated that next year separate accounts will be provided for all such undertakings. I would like to emphasize the fact that, in cases where separate activities are carried on or where separate institutions are being controlled by one Department, a general statement showing the total net result of the working of the Department as a whole for the year would be of little value as a guide to administrative efficiency. Each separate subsidiary account should be complete in itself, so that it can be separately analysed, otherwise it will be impossible to compare the results obtained in similar establishments carried on in different places with a view to the adoption of the most economical methods of administration in all of them, and it would be equally impossible to disclose to the country the actual cost of these separate undertakings.

The question of payment for interdepartmental services has been determined, and it has been decided that the services of the Audit, Crown Law, Internal Affairs, and the Treasury Departments shall only be charged in the case of trading Departments and special accounts. While simplifying the accounting of Departments, the value of the various Income and Expenditure Accounts, and the possibility of economies arising therefrom, are to a certain extent reduced.

Owing to the varied nature of the work of some Government Departments, difficulties are still met with in dealing with the balance-sheets. The actual value of land held by some Departments is difficult to apportion in the "Assets" column, owing to the fact that land set aside for specific purposes has in course of time been utilized for other purposes. The detection of duplication of assets is thus in some cases a difficult matter.

## MISAPPROPRIATIONS OF PUBLIC MONEYS.

*Defence Department.*

Captain M. R. Walker, N.Z.S.C., Invercargill, at the time his accounts as a Receiver were under review by the Audit Inspector, was found to have failed to account for sums totalling £77 10s. received by him for rent of various drill-halls in the district. At the Supreme Court sittings he was found guilty of theft of £25, and sentenced to pay a fine of £50. Restitution was made of the shortage of £25 remaining after allowing for cash in the safe. He was dismissed from the Service.

W. F. Harrison, formerly a temporary clerk in the Defence Department, was referred to in the annual report of 1921-22 as having obtained marriage allowance to the amount of £39 11s. 3d. by falsely representing that he was a married man. At that time his whereabouts could not be traced by the police, but recently he was located, and sentenced in the Magistrate's Court to one month's imprisonment with hard labour. The amount will require to be written off by authority of Parliament.

*Justice Department.*

T. H. Joyce, third clerk in the Magistrate's Court, Wellington, was discovered by the Audit Inspector to have failed to account for various fines and costs for which he had received cash amounting to £136 4s. 3d. He pleaded guilty, and was sentenced by the Court to a term of reformatory treatment not to exceed two years. He made restitution of the amount stolen. Dismissed from the Service.

John Bennett, a temporary employee, when working in the jury-room of the Westport Court on the compilation of the electoral roll prior to the last election was discovered by the Audit Inspector to have removed certain pages of the Court's Criminal-record Book for the purpose of obtaining the cancelled stamps, which he sold to a dealer. He was charged with theft of the stamps to the value of £88 17s. 6d., and fined £20.

*Labour Department.*

John Craig Neill, whilst the Audit inspection of the accounts of the District Office, Labour Department, Wellington, was in progress, surrendered himself to the police and admitted the theft of moneys belonging to the Government totalling £103 16s. He was placed on probation for two years. Restitution was made, and Neill was dismissed from the Service.

*Lands and Survey Department.*

Maurice Domb, an agent appointed by the Lands and Survey Department to collect land-drainage rates on its behalf, was, as the result of audit, convicted of the theft of £84 3s. 3d., and placed on probation for three years and a half, and ordered to pay £2 a month restitution and £10 costs.

E. S. Braithwaite, a clerk in the office of the Chief Drainage Engineer, Auckland, was discovered, when the accounts were being audited, to have embezzled £51 17s. 1d. He pleaded guilty, and was placed on probation for a period of two years. The amount will require to be written off by authority of Parliament. Braithwaite was dismissed from the Service.

Thomas Walker, employed as a ledger clerk in the North Auckland Office of the Lands and Survey Department, pleaded guilty in the Magistrate's Court to charges of theft of £5 3s. 2d. and £6 respectively. He was admitted to probation for three years, ordered to make restitution within one year, and to abstain from betting of any sort during the whole term of probation. He was dismissed from the Service.

Charles Whittaker, who had received advances under the Discharged Soldiers Settlement Act, and pleaded guilty to the charge of selling stock under security to the Crown and converting the proceeds to his own use, was sentenced at Palmerston North to probation for a period of two years and ordered to pay costs of the trial. The loss on realization requiring to be written off by authority of Parliament amounts to £470 0s. 8d.

C. R. Joy, Kakahi, pleaded guilty to a charge of wrongfully disposing of stock which formed the security of the Crown for advances made to him under the provisions of the Discharged Soldiers Settlement Act. He was sentenced by the Supreme Court to reformatory treatment for two years.

#### *Pensions Department.*

Mrs. Kate Jackson, mother of a deceased pensioner, by forging the name of deceased, in whose favour the children's pension instalments had been made out, obtained moneys to which she was not entitled, and was warned by the Court of the seriousness of her action.

Hori Ngarae, of Tauranga, an old-age pensioner, by failing to disclose his true position in regard to his earnings, obtained payment of several instalments of pension to which he was not entitled. In the Magistrate's Court he was convicted, fined £1 and costs, and ordered to refund pension, amounting to £29.

James Boulden, Timaru, an old-age pensioner, by not disclosing the true amount of his income, obtained, over a period of two years, pension totalling £78. Being a very old man, no conviction was made, the Magistrate adjourning the charge *sine die*, the case to be brought before him again at any time if pensioner did not regularly make restitution of the amount overpaid, at the rate of £3 5s. per month. The pension was cancelled.

Henry Keogh, a waterside worker, by making a false declaration regarding his weekly earnings, sought to obtain an economic pension in addition to a permanent pension already being received. He declared that his average weekly earnings were £1 5s. per week, whereas they actually were, from the 3rd August, 1922, to the 11th July, 1923, £4 1s. 3d. per week. He was convicted, and ordered to come up for sentence, if called upon, in six months.

Thomas Savage, Auckland, by declaring that he was earning £1 per week, sought to obtain an economic war pension. Inquiries showed that his earnings were £4 4s. 3d. per week. He received a sentence of one month's imprisonment for false pretences.

Jane Cragg, of Hamilton, an old-age pensioner, by failing to disclose the receipt of a legacy of £425, received pension amounting to £39 to which she was not entitled. The Magistrate convicted and discharged the pensioner, but the pensioner's daughter, Mrs. Pye, was convicted and fined £5 for aiding and abetting. The pensioner having no money from which refund could be made, the State will be recouped by keeping her off the pension roll for one year. The pension was cancelled.

John C. Neill, a clerk employed by the Labour Department, returned from the war in 1918 and resumed duty in the Department, but in 1920 was obliged to enter the Pukeora Sanatorium. Whilst there he received half salary, and later one-third salary, from the Department, in addition to £2 10s. per week pension. On examination by a Pension Board doctor he stated that he was unemployed, and was granted a supplementary pension, his total income reaching approximately £400. The amount overpaid was £125 13s. 4d. He was charged with making a false statement, but a jury returned a verdict of "Not guilty." The War Pensions Board therefore decided to recover the overpayment by withholding from the current grant of the pension the balance of each instalment due after making payment to the pensioner at the rate of £1 per week. The pension was renewed at £2 per week subject to a reduction of 10s. per week for four months on account of his conviction on a criminal charge in connection with his duties as a member of the staff of the Labour Department.

Piha Teretui, an old-age pensioner, was proceeded against for wilfully misstating the amount of his income and property, thereby obtaining a pension. The Magistrate convicted him, and ordered him to come up for sentence when called upon. He was also ordered to pay all Court costs, and make a refund of double the overpayment made by way of pension, which was two instalments of 10s. each.

Francis B. Turner, an old-age pensioner, was proceeded against for making a false statement regarding his income, thereby obtaining the old-age pension. The Magistrate convicted him, and fined him £5 and costs 7s. The pension was cancelled, and steps are being taken to recover the amount overpaid, £6 10s.

Nicholas Peters, formerly a temporary clerk in the Pensions Department, and his wife, Olive Mavis Peters, were reported in October, 1923, by the Commissioner of Pensions as having forged pension-certificates and advices for payment, thereby misappropriating a sum of £975. The matter was placed in the hands of the police, and the offenders were arrested in Melbourne in January last and brought back to New Zealand. Peters was sentenced in the Supreme Court to three years' reformatory detention, and his wife was released on probation for a period of two years. No portion of the amount stolen was recovered, and the amount will require to be written off.

#### *Police Department.*

Andrew McJennett, constable, employed in the Arms Office at the Police Department's headquarters, appeared in the Supreme Court charged with stealing £26 7s., fees received by him for licenses under the Arms Act. In consideration of the high character given him the Court granted a term of probation covering a period of two years. Restitution of the amount has been made. Dismissed from the Service.



*Post and Telegraph Department.*

James Murray, a Post Office official at Timaru, pleaded guilty to a charge of failing to account for the sum of £65 12s., and was admitted by the Supreme Court to probation for three years. The costs of the trial were paid, and restitution made to the Savings-bank depositor who had made the lodgment. Murray was dismissed from the Service.

J. H. Love, Postmaster, Tokaanu, who was, on the 21st May, 1923, suspended on account of a deficiency in his cash of £375, was found guilty at the Supreme Court, Hamilton, on two charges of forgery and one of theft of £200, and was sentenced to two years' reformatory detention. He also pleaded guilty to the theft of £250 and £125 respectively, and was similarly dealt with, the sentences being concurrent. Restitution was made of £375, and the remaining £300 is being written off through the Post Office Savings-bank Profit and Loss Account. Love was dismissed from the Service.

M. M. Holland, cadet, Darfield, pleaded guilty at the Magistrate's Court, Christchurch, to charges of theft of postal packets, and was sentenced by the Supreme Court to eighteen months' reformatory detention. Dismissed from the Service.

Edward Bryan Carter, cadet, Hammer Springs, pleaded guilty to the theft of Post Office Savings-bank deposits amounting to £65 10s., and other Government moneys, in all totalling £80 10s. He was sentenced at the Supreme Court to twelve months' reformatory treatment. Restitution was made to the extent of £15, which has been applied to making good the revenue lost, leaving £65 10s. to be written off through the Post Office Savings-bank Profit and Loss Account. Dismissed from the Service.

L. R. A. Reilly, cadet, Te Kuiti, pleaded guilty in the Supreme Court at Hamilton to a charge of stealing £3 2s. 1d., the property of the Postmaster-General. The Court placed him on probation for a period of two years, and ordered him to pay the costs of the prosecution in instalments of £1 per month. He was dismissed from the Service. The loss of revenue will be made good by provision on the estimates.

Norman Lindsey was arrested for failing to account for Savings-bank deposits totalling £152 lodged at the Whatatutu Post-office. He was not an officer of the Post and Telegraph Department, but an employee of the non-permanent Postmaster at Whatatutu, who before Court proceedings were taken made good to the Department the amount stolen, together with interest. Lindsey was placed on probation for three years, and ordered to make restitution within one month.

William Roy Bennett, cadet in the Post and Telegraph Department, Geraldine, pleaded guilty to a charge of theft of £40 from the official cash, and awaits sentence by the Supreme Court. Restitution has been made. Dismissed from the Service.

Harold Edward Banks, Postmaster, Ohakune Junction, pleaded guilty to nine charges of misappropriation of money paid into the Post Office by various depositors, the total deficiency being £235 7s. 11d. In the Supreme Court he was sentenced to three years' reformatory treatment. The Savings-bank moneys stolen, totalling £102, are being written off through the Savings-bank Profit and Loss Account, and the remainder will be made good by means of an item provided on the estimates. Dismissed from the Service.

Honi Eric Day, a postal officer, pleaded guilty to four charges of stealing postal packets while employed at the Sefton Post-office. At the Supreme Court he was ordered reformatory treatment for five years. He was dismissed from the Service.

Alexander Linton, a clerk in the Post-office Savings-bank at Auckland, was, on the 15th April, 1924, charged in the Magistrate's Court with theft by forgery of an amount of £190 from a Savings-bank account at the Auckland Office. He pleaded guilty, and was sentenced in the Supreme Court to two years' reformatory detention. Dismissed from the Service.

Arthur Redvers Wilkins, postal officer, was charged in the Magistrate's Court with having stolen a £1 note, the property of the Government. He pleaded guilty, and at the Supreme Court, Dunedin, was sentenced to twelve months' reformatory treatment. Restitution was made. Dismissed from the Service.

William Edward Kemp, a postal officer at Waiuku, pleaded guilty to the theft of various amounts at the Waiuku Post-office, totalling £14 17s. He was sentenced to detention for reformatory treatment for a period not exceeding two years. Restitution was made. Dismissed from the Service.

Harold George Allan, a postal officer at Waiuku, pleaded not guilty in regard to twenty charges preferred against him alleging theft, fraud, and concealment of documents, the sum of £85 10s. 4d. being involved. He was found guilty on four charges and sentenced to two years' reformatory detention. The loss will require to be written off by authority of Parliament. Dismissed from the Service.

Alexander Anderson, an exchange clerk at Alexandra, pleaded guilty to the theft of £15 from one of the cash-drawers at that office. At the Supreme Court he was sentenced to twelve months' reformatory treatment. Dismissed from the Service.

J. T. F. Howarth, an officer employed by the Post and Telegraph Department at Tuakau, pleaded guilty to theft of £70, representing Savings-bank deposits, and £97 9s. 4d., representing moneys lodged to the credit of the State Advances Department, and awaits sentence by the Supreme Court. The authority of Parliament will be required to adjust these losses. Dismissed from the Service.

P. R. Sutherland, clerk, Stores Branch, Post and Telegraph Department, was arrested on the 21st June, 1924, on a charge of forging and cashing a voucher for £20 19s. 4d., purporting to be a claim for freight on behalf of a Wellington firm. He pleaded guilty and was admitted by the Supreme Court to two years' probation. Restitution has been promised. Dismissed from the Service.

*Public Works Department.*

J. W. Brownlee, clerk in the Public Works Department, formerly located at Whangarei but more recently in the Accountants' Branch, Wellington, was arrested and charged with theft of £27 6s. 11d., moneys belonging to the New Zealand Government. He had misappropriated the amount and forged a receipt therefor. At the Supreme Court he was admitted to two years' probation. Restitution was made. Dismissed from the Service.

*Repatriation Department.*

G. Telford, temporary clerk in the District Repatriation Office, Wellington, failed to account for moneys totalling £6 10s., and, by falsification of books, stole £200, the property of the Repatriation Department. The matter was placed in the hands of the police with a view to his arrest. It was supposed that he had gone to Australia, but he has not yet been traced.

F. V. N. Coull, an officer formerly employed in the Wellington District Repatriation Office, who was charged on the 20th June, 1923, with forging an application for a furniture loan of £50, and with conspiring to defraud the Government in connection with three other furniture loans of £50 each, and who pleaded not guilty, appeared twice before the Supreme Court in Wellington. Each time the jury disagreed, and, as at a third trial at Christchurch there was also disagreement, a *nolle prosequi* was entered, and Coull was discharged.

Thomas Richard Southall, Local Secretary to the Masterton Repatriation Committee, was charged with theft of moneys totalling £483 7s. 6d., the property of the New Zealand Government. The thefts were committed by means of a forged application for a furniture loan and a forged receipt to a Treasury voucher. He pleaded guilty, and was sentenced in the Supreme Court to twelve months' reformatory treatment. A further shortage of £56 7s. 6d. was discovered, representing the value of furniture seized under a bill of sale held by the Repatriation Department, which he took to his own home. Restitution was made to the extent of £220 12s., leaving £319 3s. to be written off by authority of Parliament. Dismissed from the Service.

*State Fire Insurance Department.*

F. A. F. Bone, State Fire Insurance Agent, Kawakawa, disappeared from the district in June, 1923, and it was ascertained that he had failed to account for £9 4s. belonging to the New Zealand Government State Fire Insurance Office. His whereabouts was later discovered, and he appeared in the Magistrate's Court in March, 1924, on various charges of theft brought by his creditors, and received three years' reformatory detention. The loss sustained by the Department will require to be written off by parliamentary authority.

T. H. Jones, the State Fire Insurance Agent at Dannevirke, was arrested for embezzlement of various sums amounting to £300, the property of private persons. Investigation disclosed that he had also embezzled £230, representing moneys belonging to the New Zealand Government State Fire Office. He pleaded guilty, and was sentenced to six months' imprisonment in the Waikeria Reformatory. The actual loss, which amounts to £170 1s. 8d., will require to be written off by parliamentary authority.

*Tourist and Health Resorts Department.*

G. J. O'Brien, Acting Tourist Agent, Christchurch, was reported by the General Manager to be £200 short in his accounts. Necessary investigations by the Audit Inspector ensued, which revealed a deficiency of £201 5s. 4d. In the Supreme Court he was sentenced to detention for reformatory purposes for a period not exceeding three years. The amount will require to be made good by parliamentary appropriation. Dismissed from the Service.

## LOSSES AND OTHER IRREGULARITIES.

*Education Department.*

An inspection in June, 1923, of the office of the Boarding-out Officer, Nelson, by an officer of the Education Department revealed certain irregularities in regard to accounting, and a cash shortage of £3 10s. 9d. The officer responsible, who had since left the Service, was called upon to pay this amount, 12s. 6d. being paid to Public Account, and £2 18s. 3d. to the credit of the boarded-out girl to whom it belonged.

*New Zealand Government Railways.*

New Lynn Station was broken into on the 30th September, 1923, and a sum of £10 16s. 9d. stolen. The police took the matter in hand, but were unable to trace the offender. It will be necessary to place an amount on the estimates to make good the loss.

*Hawera Relief Funds.*

The Honorary Secretary and Treasurer of the Poor of Great Britain, Ireland, and Belgium Relief Fund, Hawera, was reported to have kept his books in such a manner as to require investigation by the Audit Office under section 14 of the War Funds Amendment Act, 1918. An audit followed, which showed shortages of £55 5s., that other trust-moneys had been banked in the same account as the above relief-fund moneys, and that other irregularities had been in practice. There was, however, a sum of £21 9s. 6d. in excess of what was required to balance the fund after allowing for the alleged shortage of £55 5s.; and, as the police considered that the evidence was not sufficiently conclusive to warrant criminal proceedings against the secretary, no prosecution resulted.

## SURCHARGES.

Irregularities in connection with their official duties necessitated the issue of surcharges under section 65 of the Public Revenues Act as follows :—

*Department of Internal Affairs.*

A Government photographer was surcharged with the amount of £95 11s. 3d., representing cash advances made to him and payments made on his behalf by the Administrator of Samoa whilst employed in securing photographs for the Government of New Zealand. The amount was recovered by deduction of part from the photographer's salary and the remainder from an amount due to him as refund of travelling-expenses.

*Health Department.*

The Medical Officer of Health, Napier, was surcharged with the amount of £19 19s. 2d. in respect to a loss arising from neglect to take into consideration the position regarding the rate of salary payable to a school nurse at Napier when he certified the salary abstract. On appeal, information was supplied showing that an officer or officers in the Head Office, Health Department, were not entirely free from blame, and the surcharge was waived by the Minister of Finance under section 67 of the Public Revenues Act. A sum of £3 has been refunded by the school nurse, and when the actual loss has been definitely ascertained the amount will require to be written off by authority of Parliament.

## AUDIT OF GOVERNMENT STORES.

Progress has been made in the direction of securing Audit control over the custody and disposal of Government property. The magnitude of the work involved can be realized when it is remembered that every class of property, including live as well as dead stock, and every detail of Government purchase or manufacture, must be accounted for just as carefully as if it were cash. This branch of Audit responsibility has in past years been very much neglected, with the result that a slackness of administration and an entire absence of proper check in many Departments has left the door open to misappropriation and loss of Government property, and the bad system in force provided no means by which such irregularities could be detected or prevented. Under the direction of the present Government, however, a new system has been introduced, but it is not an easy matter to introduce a new system in many Departments at a moment's notice, especially when the difficulty of obtaining the services of Audit officers with a proper knowledge of stores-control and cost accounting is taken into consideration. During the past year, however, some experienced officers have been added to the Audit staff for this work, which has somewhat eased the position. Successful supervision over Government property will depend on the strict observance by officers in charge of stores of internal departmental instructions which must be based on the requirements of the Public Revenues Act. Unfortunately, there has not been a too-ready response on the part of some Departments to Audit requests for the preparation of these instructions and for the adoption of the principles of stores accountancy.

Scrutiny by Audit during the year has revealed the existence of loose methods leading to losses to the State. For instance, in one Department it has been ascertained that two motor-cars and eleven motor-cycles are missing, and no explanation of the shortage has been supplied.

Audit inquiry has also revealed the fact that it has been a recognized practice in some Departments for officers to be permitted to deal with or through their Departments in the purchase of motor-cars, farm-produce, and other goods, and to use Government workshops for private work to their personal advantage.

If concessions of this description are authorized by the Government, or form a condition in the contract of employment, the circumstances should be entered in the Classification Lists, otherwise Parliament will remain in ignorance of the true amount of emolument pertaining to a particular office. Representations were made to the Government in reference to this matter, and a Treasury Regulation was immediately passed by Order in Council, which reads as follows :—

“Officers of the Public Service are not, either directly or indirectly, to derive advantage from dealing in Government stores. Free issues or sales of public stores to officers will not be permitted unless provided for by the Public Service Classification List, or expressly approved in writing by the permanent head under departmental regulations approved by the Treasury and Audit.”

## FUNCTIONS OF AUDIT.

Questions are occasionally raised as to whether the Audit Office, when making comments regarding expenditure, uneconomical methods, and extravagances, &c., in Departments, is not trespassing on the administrative functions of the departmental officers, and it may be as well for the matter to be clearly stated from an Audit point of view in order that there may be no misunderstandings. The Controller and Auditor-General is the servant of Parliament, and, to quote from an eminent English authority on Parliamentary Grants, “he is there to represent the House in scrutinizing the expenditure of money voted by this House. It is his duty to call the attention of this House not only to waste of public money, but to every matter arising out of his examination of finance to which he thinks the attention of Parliament should be directed. If he reports on a matter of administration from the point of view of its effects on the public purse it will be for the purpose of bringing before Parliament something which would otherwise pass unnoticed. . . . Store audit proceeds on the same general lines, and is guided by the same principles as the cash audit, with this important difference, that in the case of the stores there is, generally speaking, more necessity for the Controller and Auditor-General to extend his inquiries into matters of administration more often than in the case of the cash accounts.”

I may add by way of comment that as soon as the process of instituting the new system has been concluded, and as soon as the departmental rules consequent thereon are in full working-order, the Audit functions will be chiefly confined to the making of test audits so as to ensure that those rules are being fully complied with, and the necessity for raising questions relating to administrative acts of the departmental officers should not then be as great as at present.

Some Departments appear to underestimate the advantages to be derived from adopting a proper system of stores accounting, and I subjoin the following extract from the same authority I have already quoted from, and which has a very distinct bearing on the subject:—

“The functions of the Controller and Auditor-General in relation to store and expense accounts are analogous to, but on a somewhat different plane from, those which he exercises over the cash accounts. So far as the latter are concerned, the method of using, or date of use of stores, is immaterial. The original cost of the stores appears under date of purchase in the cash account as a final charge. Store expense accounts are therefore not an integral part of the cash account, nor, from the cash-accounting point of view alone, are they in any way essential. But though a cash account may be perfectly in order as such, it does not necessarily furnish any guarantee that the stores purchased with the money provided by Parliament have been utilized in the manner intended by Parliament. Irregularity in the disposal of public stores is equivalent to an illegal appropriation of public moneys, and an audit of the expenditure of money granted by Parliament for the purchase of stores does not satisfy Parliament as to the final application of such money—that is, as to the proper disposal of the stores. The cash account shows the purchase, the store account shows the existence, and the expense account shows the use. Stores may be misappropriated as well as money, and the resulting loss to the public is the same whether the money granted to purchase the stores is misappropriated, or whether the stores themselves, after purchase, are misappropriated. Audit of the cash accounts guards against the former contingency, and audit of the expense and store accounts is equally necessary to guard the public against loss from the latter contingency. It may even be more necessary, since the possibilities of loss to the public are frequently greater when stores are dealt with, owing to the fact that laxity, negligence, and fraud can more readily creep in than in dealing with cash. It is only one of the functions of the Controller and Auditor-General to see that public money is spent correctly. The audit of the store accounts is, in the interests of the public, of equal importance.”

#### WRITING OFF LOSSES OF GOVERNMENT PROPERTY.

It is laid down in the Public Revenues Act that no public property can be finally written off as a charge against the Public Account without the authority of Parliament. This provision has been greatly honoured in the breach, and losses have in the past been disposed of in a most perfunctory manner, often by subordinate departmental officers. It is impossible to estimate the amount of misappropriations and losses of Government property which has occurred in past years before the present Government took the matter in hand. The Audit system now provides that no article can be even provisionally written off charge by Departments except in accordance with departmental regulations which shall have received the concurrence of both the Treasury and Audit Offices. These provisional writings-off, after being passed by Treasury and Audit, receive the approval of the Minister in Charge of the Department, and are then submitted for final discharge from the Public Account by Parliament when the Appropriation Act is drafted. It is obvious that, under a loose system of writing off, losses due to carelessness, or incompetence, or worse, on the part of public officers could be readily covered up, but under the system now being put into operation, delinquencies can be ascertained and a surcharge inflicted if necessary.

It is necessary for me to explain that the schedule of amounts irrecoverable which is attached to this report does not contain, in so far as loss of Government stores is concerned, the full measure of loss which has occurred during the year, for the reason that some Departments have not yet adopted the audit system or complied with the provisions of the Public Revenues Act. In other Departments the new system has only recently been introduced, and the applications for provisional writing-off have not yet come forward for Audit scrutiny. In some Departments again, such as Navy, Health, Defence, Mines, and others, the system is in full operation and all losses are being duly recorded.

Audit Office, 21st July, 1924.

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

**SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE UNDER AUTHORITY OF SECTION 69,  
PUBLIC REVENUES ACT, 1910.**

1. Receipts not obtained.
2. Impossible to obtain receipts.
3. Receipts lost and cannot be replaced.

Name.	Particulars.	No.	Amount.	Total Amount.
	<i>Agriculture Department.</i>		£ s. d.	£ s. d.
R. Waters .. ..	Travelling-expenses .. ..	2	2 17 0	
C. C. Buckland .. ..	Services and expenses in America .. ..	2	38 18 3	
J. Begg .. ..	Steamer fares .. ..	1	6 0 0	
D. W. Westenra .. ..	" .. ..	1	3 0 0	
Landale and Clark .. ..	Inspection of manure sterilizing in India— wages .. ..	2	29 9 8	
S. C. Manhire .. ..	Travelling-expenses .. ..	2	8 6 4	88 11 3
	<i>Defence Department.</i>			
Colonel Young .. ..	Motor-hire .. ..	2	1 5 0	1 5 0
	<i>Electoral Department.</i>			
W. G. Dudding .. ..	Steamer fare .. ..	1	0 15 0	
G. C. Hamilton .. ..	" .. ..	1	1 0 0	1 15 0
	<i>Health Department.</i>			
E. Irwin .. ..	Rent of hall, 10s.; motor-hire, £6 15s. .. ..	3	7 5 0	
R. T. Cameron .. ..	Steamer fare .. ..	2	1 1 0	
J. E. B. Pierard .. ..	" .. ..	2	3 0 0	11 6 0
	<i>Internal Affairs Department.</i>			
F. D. Thomson .. ..	Telegrams and cables on account of Prime Minister in Great Britain and abroad .. ..	2	90 0 9	
C. Chapman .. ..	Travelling-expenses .. ..	2	2 5 0	92 5 9
	<i>Justice Department.</i>			
A. McLennan .. ..	Travelling-expenses .. ..	2	11 9 6	
H. C. Hyde and others .. ..	Steamer fare for R. C. M. Irwin .. ..	2	1 5 0	
" .. ..	Steamer fare .. ..	2	1 5 0	
M. D. Shaw .. ..	" .. ..	2	3 0 0	
F. Bredenberk .. ..	Bus fare .. ..	2	1 17 6	18 17 0
	<i>Labour Department.</i>			
B. L. Hammond .. ..	Cartage official luggage .. ..	3	0 15 0	
W. J. Jaggs .. ..	Sleeping-berths .. ..	1	1 5 0	2 0 0
	<i>Land and Income Tax Department.</i>			
C. Dowland .. ..	Steamer fares .. ..	2	2 0 0	
C. E. Dowland .. ..	Tram fares and bureau fees .. ..	2	1 10 0	3 10 0
	<i>Land for Settlement Department.</i>			
J. D. Ritchie .. ..	Telephone charges .. ..	2	0 6 9	
J. Radford .. ..	Travelling-expenses .. ..	2	10 6 0	
N. Hooper .. ..	Wages .. ..	2	4 0 0	
J. F. Tamblyn .. ..	Rail freight .. ..	2	3 9 5	
Wright, Stephenson, and Co. .. ..	" .. ..	2	10 5 6	
" .. ..	" .. ..	2	5 11 5	
" .. ..	" .. ..	2	11 3 0	
B. Clark .. ..	Expenses .. ..	2	7 5 0	
S. Wilson .. ..	" .. ..	2	5 0 0	57 7 1
	<i>Lands and Survey Department.</i>			
G. Buchanan .. ..	Hotel expenses .. ..	1	1 4 0	
W. T. Neill .. ..	Taxi-hire .. ..	3	0 6 0	
R. Anderson .. ..	Travelling-expenses .. ..	2	1 17 6	
J. Wardrop .. ..	" .. ..	2	2 12 6	
W. A. Fraser .. ..	Hotel expenses .. ..	2	1 17 6	7 17 6
	<i>Legislative Department.</i>			
A. H. Latter .. ..	Steamer fare and hotel accommodation .. ..	2	4 17 6	
Hon. E. W. Ellison .. ..	Sleeping-berths and car fare .. ..	1	2 5 0	
A. F. Meldrum .. ..	Taxi-hire .. ..	1	2 5 0	
W. S. Wauchop .. ..	Steamer fares and hotel accommodation .. ..	1	4 7 6	13 15 0
	<i>Marine Department.</i>			
A. D. Varian .. ..	Travelling-expenses .. ..	3	1 0 0	1 0 0
	<i>Mines Department.</i>			
J. A. C. Bayne .. ..	Steamer fare .. ..	1	25 12 0	
G. Millar .. ..	" .. ..	2	1 5 0	26 17
	<i>Naval Defence Department.</i>			
R. N. A. Bent .. ..	Taxi-hire .. ..	2	0 10 0	
G. S. Phipps .. ..	" .. ..	1	1 18 6	
Lieutenant Tregellis .. ..	" .. ..	1	0 6 0	
P. Munro .. ..	Carriage of luggage .. ..	1	0 7 0	
T. G. James .. ..	" .. ..	1	1 0 0	
C. N. Moore .. ..	Bus fare .. ..	1	0 7 0	
A. G. Hotham .. ..	Travelling-expenses to England .. ..	2	18 9 5	
Lieutenant N. S. Thomas .. ..	Car-hire .. ..	2	13 0 0	
G. E. M. O'Donnell .. ..	Expenses .. ..	2	0 10 0	36 7 11

SCHEDULE OF IMPERFECT VOUCHERS PASSED, ETC.—*continued.*

Name.	Particulars.	No.	Amount.	Total Amount.
<i>Police Department.</i>				
Captain Mackintosh .. ..	Steamer fare and cablegrams .. ..	2	£ s. d. 12 4 3	£ s. d.
A. M. Marsh .. ..	Taxi-hire .. ..	2	4 9 10	16 14 1
<i>Post and Telegraph Department.</i>				
E. T. O'Connell .. ..	Steamer fare .. ..	1	1 5 0	
L. A. Wells .. ..	Travelling-expenses .. ..	2	0 9 6	1 14 6
<i>Prisons Department.</i>				
W. Reece .. ..	Steamer fare .. ..	2	3 0 0	
Sir G. Fenwick .. ..	" .. ..	1	3 0 0	6 0 0
<i>Public Works Department.</i>				
F. T. M. Kissel .. ..	Travelling-expenses in Great Britain, America, and Continent	2	76 9 2	
J. H. Ingley .. ..	Travelling-expenses .. ..	1	7 4 0	
H. R. Goodman .. ..	Steamer fare .. ..	2	2 10 0	
A. E. Clark .. ..	Excess luggage .. ..	2	0 12 0	86 15 2
<i>Tourist Department.</i>				
Wairoa Motor Garage Company (Limited)	Wages .. ..	1	17 0 0	
B. B. Johnson .. ..	Steamer fare .. ..	2	0 12 6	17 12 6
<i>Treasury Department.</i>				
A. McGregor .. ..	Steamer fare .. ..	2	0 17 6	
N. G. Robertson .. ..	" .. ..	2	1 5 0	2 2 6
Total .. ..				£493 13 3

## STATEMENT SHOWING THE DETAIL OF SUMS IRRECOVERABLE BY THE CROWN, OR VALUE OF STORES, ETC., REQUIRED TO BE WRITTEN OFF DEPARTMENTAL ACCOUNTS.

Department and Particulars.	Reason for writing off.	Claims abandoned.	
		Value of Stores.	Cash.
<i>Agriculture.</i>			
Motor-tractor purchased in 1918 for sale to a farmer at Tokarahi, to encourage wheat-growing	Tractor had deteriorated to the extent of £356 9s. 1d. when the Department resumed possession on default of the purchaser	£ s. d. 356 9 1	£ s. d. ..
<i>Defence.</i>			
Value of equipment issued to Territorials and Cadets	Trainees untraceable .. ..	95 15 7	..
Value of equipment on issue .. ..	Lost, stolen, broken, &c. .. ..	701 10 4	..
Stock deficient on completion of sale of surplus military stores at Auckland, Wellington, Dunedin, and Christchurch	Impossible to attach the responsibility to any individual	9,646 4 10	..
Value of stores and equipment of various units found deficient at stocktaking	Unable to allocate responsibility for losses	640 3 0	..
Sale of surplus military stores at Featherston	Reduction in selling-price .. ..	1,965 10 8	..
Sale of surplus military stores at Christchurch	Reduction in selling-price .. ..	2,757 3 1	..
Sale of surplus military stores at Christchurch	Destroyed or lost in transit .. ..	83 1 6	..
Hire charges on blankets and pillows ..	Irrecoverable—hirer in Australia ..	..	1 19 5
Stores deficient at conclusion of sale of equipment at Trentham Hospital	Impossible to attach responsibility to any individual	66 1 0	..
Stores on issue to Post and Telegraph Engineers	Deficient on handing over to Corps of Signallers	58 14 8	..
Overpayments on N.Z. Expeditionary Force pay accounts	Irrecoverable owing to desertion or other causes	..	3,699 11 8
Value of buildings, furniture, equipment, medical and surgical supplies, &c., at Cashmere Military Sanatorium	Handed over to the North Canterbury Hospital Board free of charge for the continuation of treatment of returned soldier T.B. patients upon the institution being taken over by the Hospital Board from the Defence Department	7,746 3 4	..
Value of furniture and equipment at the Evelyn Firth Convalescent Home, Auckland	Handed over upon the Red Cross Committee undertaking the administration of the Home for treatment of chronic invalid returned soldiers	833 13 3	..
Value of furniture, equipment, and medical and surgical stocks at Rannardale Convalescent Home, Christchurch	Handed over to Patriotic Committee upon its taking over the administration of the Home for the treatment of chronic invalid returned soldiers ..	1,009 12 4	..
Value of medical and surgical stocks at Montecillo Convalescent Home, Dunedin	Handed over to Red Cross Committee upon its taking over the administration of the Home for the treatment of chronic invalid returned soldiers	61 19 3	..

STATEMENT SHOWING THE DETAIL OF SUMS IRRECOVERABLE BY THE CROWN, ETC.—*continued.*

Department and Particulars.	Reason for writing off.	Claims abandoned.	
		Value of Stores.	Cash.
<i>Defence—continued.</i>			
Value of one Dennis motor-lorry handed over to Samoan Administration	Free gift by direction of Cabinet ..	£ s. d. 625 0 0	£ s. d. ..
Medical stores issued to Health Department	Receipt disputed by the Health Department	1 6 8	..
Value of clothing .. .. .	Lost in "Tasman" wreck .. ..	12 12 0	..
Amount advanced by High Commissioner to a military scholarship-holder, to enable him to obtain a degree at Cambridge	All efforts to effect recovery unsuccessful	..	121 8 6
Value of goods stolen from A.S.C. grocery store, Buckle Street, Wellington	Culprits cannot be traced .. ..	5 3 7	..
Value of equipment .. .. .	Lost in transit .. .. .	417 5 10	..
Value of equipment and stores .. ..	Lost in flood at Eskdale Camp.. ..	566 18 4	..
<i>Education.</i>			
Stocks of clothing at Central Stores, Wellington, reduced by direction of Cabinet	The amount stated represents the difference between purchase and selling prices	1,144 7 5	..
<i>Forestry.</i>			
Value of equipment .. .. .	Lost or broken .. .. .	23 8 11	..
Value of plates, &c., Rotorua Conservation Region	Removed from mess-room .. ..	1 3 4	..
Value of workmen's hut, Greenvale Plantation	Destroyed by fire .. .. .	25 0 0	..
Value of motor-cycle and side-car ..	Damaged by accident .. .. .	35 0 0	..
<i>Health.</i>			
Value of equipment on issue to nurses ..	Lost .. .. .	4 15 0	..
Value of stores at St. Helens Hospital, Auckland; Queen Mary Hospital, Hanmer; King George V Hospital, Rotorua; and the Otaki Sanatorium	Lost, stolen, or rendered unserviceable ..	895 12 7	..
Value of sera, Wellington .. .. .	Lost while being removed .. ..	0 8 9	..
Value of stores .. .. .	Handed over to various hospital clinics ..	658 0 3	..
Otaki Sanatorium and Isolation Hospital fees	Bad debts .. .. .	..	79 1 3
Maintenance and treatment at St. Helens Hospital, Wellington	Debtors in poor circumstances .. ..	..	188 16 0
Value of anti-tetanus serum .. .. .	Supplied in the interest of the public health, and irrecoverable	..	6 16 0
Cost of bacteriological examination ..	Tests in the interest of the public health and on behalf of a charitable organization	..	12 0 0
Sundry small amounts .. .. .	Debtors untraceable .. .. .	..	0 3 3
<i>Immigration.</i>			
Total amount of outstanding accounts owing by sundry booksellers in respect of booklet "New Zealand"	Efforts by distributors to effect recovery have proved fruitless	..	5 18 0
<i>Justice.</i>			
Hearing fees, tenement cases .. .. .	Department unable to collect .. ..	..	5 3 0
Fees outstanding, Magistrate's Court, Christchurch	Impossible to trace person responsible for these shortages	..	0 17 0
<i>Labour Department.</i>			
Value of stores .. .. .	Stolen, lost, or rendered unserviceable ..	20 1 2	..
Book of five factory-registration certificates	Lost .. .. .	..	5 5 0
<i>Land and Deeds.</i>			
Fees short-paid in respect of two memoranda of transfer Nos. 24060 and 24061	Fees cannot be collected .. .. .	..	1 0 0
<i>Lands and Survey.</i>			
Rents .. .. .	Irrecoverable .. .. .	..	679 18 0
Rents .. .. .	Lessees dead or untraceable .. ..	..	69 18 3
Advance made from Waimarino Bush Fire Relief Fund	Losses on realization .. .. .	..	817 0 6
Discharged soldiers settlement:—			
*Loans granted to discharged soldiers	Losses on realization .. .. .	..	41,883 9 1
Mortgage .. .. .	Reduced .. .. .	..	100 0 0
Value of buildings .. .. .	Reduced .. .. .	..	185 0 0
Interest and rents .. .. .	Realization of property insufficient to cover	..	2,256 0 2
Insurance premiums .. .. .	Irrecoverable .. .. .	..	1 6 0
Value of timber .. .. .	Stolen (debtor deceased) .. .. .	..	113 5 6
<i>Marine Department.</i>			
Fishing-gear imported in 1920 for Northern and Thames Fishermen's Union	Loss on realization .. .. .	2,406 18 11	..
Tentage and three sectional steel masts at Three Springs	Destroyed by fire or lost .. .. .	21 11 7	..
<i>Mines.</i>			
Shortage in coal stocks at depots ..	Loss due to handling, evaporation, and stone	1,001 10 7	..
Coal stocks .. .. .	Free coal supplied to certain members of staff in 1921	11 13 4	..

\* Further losses amounting to £35,328 are under investigation.

STATEMENT SHOWING THE DETAIL OF SUMS IRRECOVERABLE BY THE CROWN, ETC.—*continued.*

Department and Particulars.	Reason for writing off.	Claims abandoned.	
		Value of Stores.	Cash.
<i>Mines—continued.</i>			
Lignite .. .. .	Lost in transit .. .. .	£ 63 5 8	£ .. ..
Firewood .. .. .	Under-estimated sales, 1921–22 .. .. .	120 15 0	.. ..
Value of carrying equipment .. .. .	Loss on sales .. .. .	245 19 6	.. ..
Weighing-machine .. .. .	Damaged .. .. .	3 0 0	.. ..
Value of detonators .. .. .	Faulty .. .. .	51 17 2	.. ..
Carbide, colza, &c. .. .. .	Loss due to handling and other causes beyond control .. .. .	15 18 10	.. ..
Value of stores and equipment .. .. .	Broken or worn-out .. .. .	509 17 8	.. ..
Value of horse .. .. .	Found dead .. .. .	20 0 0	.. ..
Rent due, lease No. 5439 .. .. .	Judgment obtained, but enforcement proved abortive .. .. .	.. ..	18 0 0
Amount owing for coal supplied .. .. .	Estates wound up and no dividend for unsecured creditors .. .. .	.. ..	164 12 6
Value of coal supplied .. .. .	Debtors will not acknowledge their debts, and proof of all the deliveries is not now available .. .. .	.. ..	5 5 6
Rents and royalties .. .. .	Debtors bankrupt or in indigent circumstances .. .. .	.. ..	78 18 0
Loan to mining company .. .. .	Loss on realization of security .. .. .	.. ..	9,066 0 5
<i>Naval Defence.</i>			
Compasses account (H.M.S. "Chatham") .. .. .	Articles lost or broken .. .. .	10 18 2	.. ..
Loss on provisions issued on repayment (H.M.S. "Chatham") .. .. .	Issued at less than cost .. .. .	143 4 3	.. ..
Loss on provisions issued to H.M.S. "Philomel" .. .. .	Issued at less than cost .. .. .	45 15 11	.. ..
Crockery, &c., issued to H.M.S. "Chatham" .. .. .	Found broken or missing on unpacking .. .. .	2 12 4	.. ..
Provision account (H.M.S. "Chatham") .. .. .	Loss on issue (make weight) .. .. .	22 10 0	.. ..
Provision account (H.M.S. "Philomel") .. .. .	Loss on issue (make weight) .. .. .	1 12 0	.. ..
Coaling equipment, Naval Depot .. .. .	Lost .. .. .	12 3 0	.. ..
Clothing account (H.M.S. "Chatham") .. .. .	Issued at less than cost .. .. .	43 8 9	.. ..
Medical stores (H.M.S. "Philomel") taken over from previous commissions .. .. .	Found unserviceable .. .. .	4 13 4	.. ..
Allotment of pay overpaid by Accountant-General of the Navy .. .. .	Payee deserted .. .. .	.. ..	0 9 6
<i>Post and Telegraph.</i>			
Value of material .. .. .	Deficient at stocktaking .. .. .	3,065 14 2	.. ..
Value of material .. .. .	Condemned as useless and damaged .. .. .	1,090 3 5	.. ..
Telephone charges and postage accounts .. .. .	Uncollectable .. .. .	.. ..	121 6 8
<i>Printing and Stationery.</i>			
Value of parliamentary publications .. .. .	Irrecoverable .. .. .	.. ..	26 8 9
<i>Prisons.</i>			
Vegetables supplied by New Plymouth Prison .. .. .	Debtor bankrupt .. .. .	.. ..	8 12 2
Value of food stores .. .. .	Loss on issue of rations to prisoners .. .. .	4 0 5	.. ..
<i>Public Works.</i>			
Value of whare, furniture, tools, &c. .. .. .	Destroyed by fire .. .. .	305 17 4	.. ..
Value of stores .. .. .	Lost during flood or damaged by water .. .. .	283 1 6	.. ..
Value of stores .. .. .	Lost, stolen, or broken .. .. .	184 14 0	.. ..
Stores on issue to workmen .. .. .	Men now untraceable .. .. .	4 12 6	.. ..
Value of horse .. .. .	Destroyed on veterinary recommendation .. .. .	7 10 0	.. ..
Stores at canteens .. .. .	Stores lost and bad debts; debtors left works .. .. .	6 14 8	62 6 6
Sawdust sold .. .. .	Receipt disputed .. .. .	.. ..	11 0 6
Sale of gelignite .. .. .	Rebate on account of depreciation .. .. .	.. ..	33 0 0
Arrears of rent .. .. .	Irrecoverable .. .. .	.. ..	0 8 0
Sale of scrap iron .. .. .	Company went into liquidation; there are no assets for unsecured creditors .. .. .	.. ..	37 9 6
Difference between cost of new post-office site, Papanui, and the amount received for the old site .. .. .	Local body interested was relieved of obligation to pay difference between cost of new site and amount received for old site .. .. .	.. ..	125 0 0
<i>Repatriation.</i>			
Second-hand blankets obtained from Defence Department .. .. .	Issued to discharged soldiers in necessitous circumstances sent to relief-works at Akatarawa .. .. .	11 3 4	.. ..
Milking plant (security) seized and sold .. .. .	Loss on realization—owner bankrupt .. .. .	.. ..	119 11 7
Loans granted to discharged soldiers .. .. .	Debtors deceased, bankrupt, or turned out wasters .. .. .	.. ..	5,127 6 2
Tauherenikau Training Farm .. .. .	Loss on realization on closing down .. .. .	7,219 12 3	.. ..
Assets Weraroa Training Farm .. .. .	Loss on inter-departmental transfer .. .. .	468 11 5	.. ..
Office furniture .. .. .	Loss on realization .. .. .	338 10 10	.. ..
<i>Tourist.</i>			
Wharfage .. .. .	Rebate allowed owing to launch-owners at Rotorua not obtaining the full benefit of wharves on account of low level of water .. .. .	.. ..	54 13 9
Total .. .. .		48,207 17 7	65,294 6 1
		£113,502 3 8	



GENERAL BALANCE-SHEET and SUMMARY of TRANSACTIONS for the FINANCIAL YEAR ended 31st MARCH, 1924.  
CASH ACCOUNTS.

PUBLIC ACCOUNTS, 1923-1924.

BALANCES ON 31ST MARCH, 1923.			TRANSACTIONS, 1923-1924.			BALANCES ON 31ST MARCH, 1924.		
Dr.	Cr.		Dr.	Cr.		Dr.	Cr.	
£	s.	d.	£	s.	d.	£	s.	d.
CONSOLIDATED FUND:—								
ORDINARY REVENUE ACCOUNT .. .. .	5,637,089	13 10	30,965,346	8 6	30,282,970	12 5	4,954,713	17 9
STATE COAL-MINES ACCOUNT .. .. .	30,844	12 7	293,644	18 0	300,039	9 6	36,739	4 1
STATE COAL-MINES SINKING FUND ACCOUNT .. .. .	24,980	0 0	..	..	10,426	16 6	35,406	16 6
SCENERY PRESERVATION ACCOUNT .. .. .	4,139	19 0	3,219	19 8	2,224	9 1	3,144	8 5
NAURU AND OCEAN ISLANDS ACCOUNT .. .. .	16,394	10 1	73,853	2 3	98,212	15 9	40,754	3 7
NAURU AND OCEAN ISLAND SINKING FUND ACCOUNT .. .. .	..	..	..	..	7,227	5 5	7,227	5 5
ACCOUNTS OF LOCAL BODIES .. .. .	9,279	12 1	26,214	4 3	31,406	6 0	14,471	13 10
DEPOSITS ACCOUNT .. .. .	444,979	12 9	1,136,996	2 7	1,292,678	1 6	600,661	11 8
PUBLIC WORKS FUND:—	..	..	..	..	..	..	..	..
GENERAL PURPOSES ACCOUNT .. .. .	441,553	18 8	4,566,003	19 11	5,012,473	9 6	888,023	8 3
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT .. .. .	15,143	1 6	75,633	15 9	62,151	15 11	1,661	1 8
ELECTRIC SUPPLY ACCOUNT .. .. .	1,952,918	13 3	1,048,034	0 4	201,289	7 1	1,106,174	0 0
ADVANCES TO OTHER GOVERNMENTS ACCOUNT .. .. .	19,988	5 3	187,749	7 10	232,977	0 9	65,215	18 2
BANK OF NEW ZEALAND ACCOUNT .. .. .	875,000	0 0	..	..	..	..	875,000	0 0
CHEVIOT ESTATE ACCOUNT .. .. .	189,067	5 10	10,884	14 0	30,235	9 1	208,418	0 11
CONVERSION ACCOUNT .. .. .	6,118	4 4	44	9 2	..	..	6,073	15 2
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT .. .. .	355,781	18 1	1,699,168	17 9	1,581,361	8 7	237,974	8 11
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND ACCOUNT .. .. .	155,939	6 8	..	..	56,704	7 5	212,643	14 1
EDUCATION LOANS ACCOUNT .. .. .	243,625	12 8	295,680	12 6	100,488	0 4	48,433	0 6
GENERAL PURPOSES RELIEF ACCOUNT .. .. .	34,801	5 8	10,153	16 11	2,949	11 8	27,597	0 5
HAURAKI PLAINS SETTLEMENT ACCOUNT .. .. .	9,049	6 5	109,511	16 3	102,157	2 5	1,694	12 7
HOWARD ESTATE ACCOUNT .. .. .	..	..	749	17 4	749	17 4	..	..
HUNTER SOLDIERS ASSISTANCE TRUST ACCOUNT .. .. .	1,371	2 9	44	2 1	758	11 4	2,085	12 0
KAURI GUM INDUSTRY ACCOUNT .. .. .	2,088	11 1	18,097	13 6	22,977	3 0	6,968	0 7
LAND ASSURANCE FUND ACCOUNT .. .. .	74,231	6 4	105	4 3	5,907	11 4	80,033	13 5
LAND FOR SETTLEMENTS ACCOUNT .. .. .	120,597	0 7	505,841	18 8	532,044	2 2	146,799	4 1
LAND FOR SETTLEMENTS ACCOUNT:—	..	..	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT .. .. .	10,724	16 0	24,279	18 10	46,754	0 6	33,198	17 8
OPENING UP CROWN LANDS FOR SETTLEMENT ACCOUNT .. .. .	480	16 8	58,351	8 6	60,044	13 3	2,174	1 5
LOANS REDEMPTION ACCOUNT .. .. .	50,020	0 0	19,877,506	17 8	19,874,076	17 8	46,590	0 0
LOANS TO EMPLOYERS FOR WORKERS' DWELLINGS ACCOUNT .. .. .	276	16 5	186	2 4	..	..	90	14 1
MAIN HIGHWAYS ACCOUNT REVENUE FUND .. .. .	121,412	16 1	1,099	12 6	129,368	3 8	249,681	7 3
MAIN HIGHWAYS ACCOUNT CONSTRUCTION FUND .. .. .	..	..	..	..	..	..	..	..
MINING ADVANCES ACCOUNT .. .. .	2,618	7 11	3,586	14 5	12,823	15 5	11,855	8 11
NATIONAL ENDOWMENT ACCOUNT .. .. .	111,356	15 1	119,867	0 6	133,173	8 5	124,663	3 0
NATIONAL ENDOWMENT TRUST ACCOUNT .. .. .	1,399	15 6	..	..	8,607	1 3	10,006	16 9
NATIVE LAND SETTLEMENT ACCOUNT .. .. .	30,209	11 7	416,706	6 8	415,646	19 6	29,150	4 5
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT .. .. .	850,529	12 5	19,054	3 4	..	..	831,475	9 1
RANGITAHI LAND DRAINAGE ACCOUNT .. .. .	4,891	10 7	59,307	2 2	55,563	18 9	1,148	7 2
REMITTANCES FROM LONDON ACCOUNT .. .. .	..	..	..	..	..	..	..	..
REMITTANCES TO LONDON ACCOUNT .. .. .	1,905,000	0 0	1,905,000	0 0	1,905,000	0 0	..	..
SAMOA LOAN SUSPENSE ACCOUNT .. .. .	8,000	0 0	8,000	0 0	8,000	0 0	..	..
SILVER AND BRONZE COIN ACCOUNT .. .. .	..	..	50	4 2	138	11 2	382	3 3
STATE ADVANCES LOANS ACCOUNT .. .. .	2,600,000	0 0	2,600,000	0 0	2,600,000	0 0	..	..
STATE FORESTS ACCOUNT .. .. .	179,789	6 1	336,789	0 3	312,613	11 0	155,613	16 10
SWAMP LAND DRAINAGE ACCOUNT .. .. .	8,713	19 8	61,020	4 7	63,166	2 7	5,859	17 8
WAR EXPENSES ACCOUNT .. .. .	2,508,973	6 1	2,367,135	3 1	4,043	1 5	145,881	4 5
WESTPORT HARBOUR ACCOUNT .. .. .	..	..	40,024	14 5	59,432	19 11	19,408	5 6
PUBLIC ACCOUNT CASH BALANCE INVESTMENT ACCOUNT .. .. .	2,000,000	0 0	100,000	0 0	100,000	0 0	2,000,000	0 0
RESERVE FUND ACCOUNT .. .. .	475,991	14 0	..	..	..	..	475,991	14 0
NEW ZEALAND CONSOLS ACCOUNT .. .. .	..	..	..	..	..	..	..	..
TOTALS .. .. .	470 10 3	17,016,872 3 6	69,024,943 14 11	65,758,863 18 7	382 3 3	13,750,704 0 2	..	..

PUBLIC ACCOUNTS, 1923-1924.

GENERAL BALANCE-SHEET AND SUMMARY OF TRANSACTIONS—continued.  
CASH ACCOUNTS—continued.

	BALANCES ON 31ST MARCH, 1923.		TRANSACTIONS, 1923-1924.		BALANCES ON 31ST MARCH, 1924.	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
PUBLIC ACCOUNT:—						
BANK OF NEW ZEALAND IN THE DOMINION	..	..	..	..	..	..
BANK OF NEW ZEALAND IN LONDON	..	..	..	..	..	..
ADVANCE ACCOUNTS:—						
MISCELLANEOUS IMPRESTS	..	..	..	..	..	..
FOREIGN IMPREST ACCOUNT	..	..	..	..	..	..
CONVERSION ACCOUNT—STOCK AGENTS	..	..	..	..	..	..
INVESTMENT ACCOUNTS:—						
CONSOLIDATED FUND, —						
ORDINARY REVENUE ACCOUNT	..	..	..	..	..	..
STATE COAL-MINES ACCOUNT	..	..	..	..	..	..
STATE COAL-MINES SINKING FUND ACCOUNT	..	..	..	..	..	..
NAURU AND OCEAN ISLANDS ACCOUNT	..	..	..	..	..	..
NAURU AND OCEAN ISLANDS SINKING FUND ACCOUNT	..	..	..	..	..	..
DEPOSITS ACCOUNT	..	..	..	..	..	..
PUBLIC WORKS FUND:—						
GENERAL PURPOSES ACCOUNT	..	..	..	..	..	..
ELECTRIC SUPPLY ACCOUNT	..	..	..	..	..	..
CHEVIOT ESTATE ACCOUNT	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND ACCOUNT	..	..	..	..	..	..
EDUCATION LOANS ACCOUNT	..	..	..	..	..	..
GENERAL PURPOSES RELIEF ACCOUNT	..	..	..	..	..	..
LAND ASSURANCE FUND ACCOUNT	..	..	..	..	..	..
LAND FOR SETTLEMENTS ACCOUNT	..	..	..	..	..	..
LOANS REDEMPTION ACCOUNT	..	..	..	..	..	..
MAIN HIGHWAYS ACCOUNT REVENUE FUND	..	..	..	..	..	..
NATIONAL ENDOWMENT ACCOUNT	..	..	..	..	..	..
NATIONAL ENDOWMENT TRUST ACCOUNT	..	..	..	..	..	..
NATIVE LAND SETTLEMENT ACCOUNT	..	..	..	..	..	..
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT	..	..	..	..	..	..
STATE FORESTS ACCOUNT	..	..	..	..	..	..
WAR EXPENSES ACCOUNT	..	..	..	..	..	..
BANK OF NEW ZEALAND ACCOUNT	..	..	..	..	..	..
PUBLIC ACCOUNT CASH BALANCE	..	..	..	..	..	..
RESERVE FUND ACCOUNT	..	..	..	..	..	..
NEW ZEALAND CONSOLS ACCOUNT	..	..	..	..	..	..
NEW ZEALAND CONSOLS ACCOUNT:—						
BANK OF NEW ZEALAND	..	..	..	..	..	..
TOTALS	17,085,331 6 3	68,929 13 0	94,012,376 8 4	97,278,456 4 8	13,750,321 16 11	..

## PUBLIC ACCOUNTS, 1923-1924.

## GENERAL BALANCE-SHEET AND SUMMARY OF TRANSACTIONS—continued.

## SUMMARY OF BALANCES OF CASH ACCOUNTS ON 31ST MARCH, 1924.

Dr.	£	s.	d.	Cr.	£	s.	d.
PUBLIC ACCOUNT							
CONSOLIDATED FUND:—							
ORDINARY REVENUE ACCOUNT INVESTMENT ACCOUNT	2,972,861	7	1	CONSOLIDATED FUND	5,693,119	1	3
STATE COAL-MINES ACCOUNT INVESTMENT ACCOUNT	3,074,336	10	8	PUBLIC WORKS FUND	1,995,858	9	11
STATE COAL-MINES SINKING FUND ACCOUNT INVESTMENT ACCOUNT	20,000	0	0	ADVANCES TO THE GOVERNMENTS ACCOUNT	65,215	18	2
STATE COAL-MINES SINKING FUND ACCOUNT INVESTMENT ACCOUNT	35,000	0	0	CHEVIOT ESTATE ACCOUNT	208,418	0	11
NAURU AND OCEAN ISLANDS ACCOUNT INVESTMENT ACCOUNT	40,000	0	0	CONVERSION ACCOUNT	6,073	15	2
NAURU AND OCEAN ISLANDS SINKING FUND ACCOUNT INVESTMENT ACCOUNT				DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	237,974	8	11
DEPOSITS ACCOUNT INVESTMENT ACCOUNT	7,170	0	0	DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND	212,643	14	1
GENERAL PURPOSES ACCOUNT INVESTMENT ACCOUNT	448,060	0	0	EDUCATION LOANS ACCOUNT	48,433	0	6
GENERAL PURPOSES ACCOUNT INVESTMENT ACCOUNT	150,000	0	0	GENERAL PURPOSES RELIEF ACCOUNT	27,597	0	5
ELECTRIC SUPPLY ACCOUNT INVESTMENT ACCOUNT	1,053,008	6	3	HAKAI PLAINS SETTLEMENT ACCOUNT	1,694	12	7
CHEVIOT ESTATE ACCOUNT INVESTMENT ACCOUNT	202,640	0	0	HUNTER SOLDIERS' ASSISTANCE TRUST ACCOUNT	2,085	12	0
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT INVESTMENT ACCOUNT	68,500	0	0	KAURI-GUM INDUSTRY ACCOUNT	6,968	0	7
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND				LAND ASSURANCE FUND ACCOUNT	80,033	13	5
ACCOUNT INVESTMENT ACCOUNT	211,250	0	0	LAND FOR SETTLEMENTS ACCOUNT	146,799	4	1
EDUCATION LOANS ACCOUNT INVESTMENT ACCOUNT	41,100	0	0	DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	33,198	17	8
GENERAL PURPOSES RELIEF ACCOUNT INVESTMENT ACCOUNT	23,500	0	0	OPENING UP CROWN LANDS FOR SETTLEMENT ACCOUNT	2,174	1	5
LAND ASSURANCE FUND ACCOUNT INVESTMENT ACCOUNT	73,890	0	0	LOANS REDEMPTION ACCOUNT	46,590	0	0
LAND FOR SETTLEMENTS ACCOUNT INVESTMENT ACCOUNT	100,000	0	0	LOANS TO EMPLOYERS FOR WORKERS' DWELLINGS ACCOUNT	90	14	1
LOANS REDEMPTION ACCOUNT INVESTMENT ACCOUNT	25,000	0	0	MAIN HIGHWAYS ACCOUNT REVENUE FUND	249,681	7	3
MAIN HIGHWAYS ACCOUNT REVENUE FUND INVESTMENT ACCOUNT	237,000	0	0	MINING ADVANCES ACCOUNT	11,855	8	11
NATIONAL ENDOWMENT ACCOUNT INVESTMENT ACCOUNT	75,000	0	0	NATIONAL ENDOWMENT ACCOUNT	124,663	3	0
NATIONAL ENDOWMENT TRUST ACCOUNT INVESTMENT ACCOUNT	7,000	0	0	NATIONAL ENDOWMENT TRUST ACCOUNT	10,006	16	9
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT INVESTMENT ACCOUNT	821,000	0	0	NATIVE LAND SETTLEMENT ACCOUNT	29,150	4	5
STATE FORESTS ACCOUNT INVESTMENT ACCOUNT	144,700	0	0	RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT	831,475	9	1
WAR EXPENSES ACCOUNT INVESTMENT ACCOUNT	87,760	10	8	RANGITAKI LAND DRAINAGE ACCOUNT	1,148	7	2
RESERVE FUND ACCOUNT INVESTMENT ACCOUNT	2,000,000	0	0	SILVER AND BRONZE COIN ACCOUNT	Dr. 392	3	3
BANK OF NEW ZEALAND ACCOUNT INVESTMENT ACCOUNT	875,000	0	0	STATE FORESTS ACCOUNT	155,613	16	10
DOMINION AND FOREIGN ADVANCES	479,553	8	3	SWAMP LAND DRAINAGE ACCOUNT	5,859	17	8
NEW ZEALAND CONSOLS ACCOUNT:—				WAR EXPENSES ACCOUNT	145,881	4	5
BANK OF NEW ZEALAND	6	14	0	WESTPORT HARBOUR ACCOUNT	19,408	5	6
INVESTMENT ACCOUNT	475,985	0	0	RESERVE FUND ACCOUNT	2,000,000	0	0
				BANK OF NEW ZEALAND ACCOUNT	375,000	0	0
				NEW ZEALAND CONSOLS ACCOUNT	475,991	14	0
TOTAL	£13,750,321	16	11	TOTAL	£13,750,321	16	11

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1924.

ORDINARY REVENUE:—	Receipts.			Refunds.			Net Revenue.		
	£	s.	d.	£	s.	d.	£	s.	d.
CUSTOMS .. .. .	7,361,790	12	1	123,575	6	11	7,238,215	5	2
STAMP AND DEATH DUTIES —									
Adhesive stamps .. .. .	381,698	10	7	301,210	13	11	80,487	16	8
Duty on Instruments .. .. .	622,395	0	3	6,735	15	10	615,659	4	5
Death Duty .. .. .	1,481,101	16	8	25,446	8	8	1,455,655	8	0
Gift Duty .. .. .	61,764	8	3	104	15	3	61,659	13	0
Crown and Native Rates .. .. .	323	11	10	..	..	..	323	11	10
Fines and Penalties .. .. .	3,492	9	8	..	..	..	3,492	9	8
Impressed Stamps .. .. .	136,153	8	2	679	0	10	135,474	7	4
Licenses .. .. .	59,722	5	1	860	1	2	58,862	3	11
Bank Composition .. .. .	197,792	1	0	..	..	..	197,792	1	0
Totalizator Revenue .. .. .	618,507	9	4	82	3	8	618,425	5	8
Amusements-tax .. .. .	115,662	1	6	623	6	8	115,038	14	10
Miscellaneous .. .. .	3,656	8	5	2,745	15	1	910	13	4
	3,682,269	10	9	338,488	1	1	3,343,781	9	8
*POSTAL AND TELEGRAPH,—									
Postal Revenue .. .. .	1,291,809	13	2	155,000	17	6	1,136,808	15	8
Telegraph Revenue .. .. .	729,701	3	2	..	..	..	729,701	3	2
Telephone Revenue .. .. .	814,730	8	8	..	..	..	814,730	8	8
	2,836,241	5	0	155,000	17	6	2,681,240	7	6
LAND-TAX .. .. .	1,442,835	17	1	16,373	6	1	1,426,462	11	0
INCOME-TAX .. .. .	3,833,776	3	4	52,244	9	11	3,781,531	13	5
BEER DUTY .. .. .	633,041	19	11	948	3	2	632,093	16	9
RAILWAYS .. .. .	7,428,862	13	10	474,393	15	8	6,954,468	18	2
REGISTRATION AND OTHER FEES,—									
Aliens Act, 1908 .. .. .	469	2	0	25	2	0	444	0	0
Animals Protection Act, 1908 .. .. .	258	18	0	245	0	5	13	17	7
Animals Protection and Game Act, 1921-22 (Part III) .. .. .	6,969	6	10	..	..	..	6,969	6	10
Arms Act, 1908 .. .. .	2,194	14	0	..	..	..	2,194	14	0
Aviation Act, 1918 .. .. .	0	5	0	..	..	..	0	5	0
Births, Deaths, and Marriages .. .. .	16,860	15	0	22	0	1	16,838	14	11
By-laws Act, 1910 .. .. .	72	9	0	..	..	..	72	9	0
Cinematograph-film Censorship Act, 1916 .. .. .	1,273	18	8	11	12	6	1,262	6	2
Coal-mines Act, 1908 .. .. .	44	18	0	2	7	0	42	11	0
Copyright Act, 1913 .. .. .	8	6	8	..	..	..	3	6	8
Crown Grant Fees .. .. .	715	16	3	4	0	0	711	16	3
Customs Law Act, 1913 .. .. .	7,249	11	11	440	7	8	6,809	4	3
Dairy Industry Act, 1908 .. .. .	2,438	10	0	9	0	0	2,429	10	0
Dentists Act, 1908, and Amendment Act, 1911 .. .. .	39	1	0	..	..	..	39	1	0
Distillation Act, 1908 .. .. .	168	0	0	12	0	0	156	0	0
Explosives and Dangerous Goods Act, 1908 .. .. .	2,761	17	6	9	17	6	2,752	0	0
Factories Act, 1908 .. .. .	4,915	14	6	2	11	0	4,913	3	6
Finance Act, 1915 (Part III) (Beer Duty) .. .. .	1,569	2	2	81	18	2	1,487	4	0
Finance Act, 1920 (Section 49) (fees for transfer of New Zealand Stock and Bonds from London to New Zealand Registers) .. .. .	94	5	0	..	..	..	94	5	0
Fisheries Act, 1908 .. .. .	8,286	2	6	4	10	11	8,281	11	7
Friendly Societies Act, 1909 .. .. .	59	5	9	2	0	9	57	5	0
Health Act, 1920 .. .. .	57	15	0	0	10	0	57	5	0
Hospitals and Charitable Institutions Act, 1909 .. .. .	160	10	0	0	10	0	160	0	0
Immigration Restriction Act, 1908 .. .. .	10,000	0	0	..	..	..	10,000	0	0
Incorporated Societies Act, 1908 .. .. .	..	..	..	..	..	..	..	..	..
Industrial Conciliation and Arbitration Act, 1908 .. .. .	1,237	8	7	95	9	11	1,141	18	8
Inspection of Machinery Act 1908 Amendment Act, 1910 .. .. .	17,241	6	3	37	2	6	17,204	3	9
Land Agents Act, 1922 .. .. .	11,550	7	0	14	13	0	11,535	14	0
Licensing Act, 1908 .. .. .	154	1	3	..	..	..	154	1	3
Margarine Act, 1908 .. .. .	1	0	0	..	..	..	1	0	0
Masseurs Registration Act .. .. .	92	6	6	3	1	0	89	5	6
Medical Act, 1908 .. .. .	278	10	0	..	..	..	278	10	0
Midwives Act, 1908 .. .. .	6,631	18	3	3	0	0	6,628	18	3
Mining Act, 1908 .. .. .	140	6	0	1	1	0	139	5	0
Native Land Act, 1909 .. .. .	10	10	0	..	..	..	10	10	0
Native Land Court Fees .. .. .	8	0	0	..	..	..	8	0	0
New Zealand Consols Act, 1908 .. .. .	1	15	0	..	..	..	1	15	0
Carried forward .. .. .	104,010	13	7	1,027	15	5	102,982	18	2

\* NOTE.—The details of Postal and Telegraph revenue have been compiled from departmental returns, and have not been certified by Audit.

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1924—continued.

ORDINARY REVENUE—continued.	Receipts.			Refunds.			Net Revenue.		
	£	s.	d.	£	s.	d.	£	s.	d.
REGISTRATION AND OTHER FEES—continued.									
Brought forward .. .. .	104,010	13	7	1,027	15	5	102,982	18	2
New Zealand Inscribed Stock Act, 1917 .. .. .	1,008	17	6	0	10	0	1,008	7	6
Nurses Registration Act, 1908 .. .. .	267	10	6	..	..	..	267	10	6
Orchard and Garden Diseases Act, 1908 .. .. .	647	9	0	4	15	6	642	13	6
Orchard-tax Act, 1916 .. .. .	1,900	9	5	4	15	0	1,895	14	5
Patents, Designs, and Trade Marks Act, 1921-2 .. .. .	11,646	11	3	116	14	3	11,529	17	0
Plumbers Registration Act, 1912 .. .. .	416	17	6	0	10	0	416	7	6
Registration of Aliens Act, 1917 .. .. .	..	..	..	..	..	..	..	..	..
Servants' Registry Offices Act, 1908 .. .. .	42	18	0	0	18	0	42	0	0
Shorthand Reporters' Act, 1908 .. .. .	2	2	0	..	..	..	2	2	0
Slaughtering and Inspection Act, 1908 .. .. .	28,132	9	6	3	10	6	28,128	19	0
Stock Act, 1908 .. .. .	1,548	9	6	5	15	0	1,542	14	6
Stone-quarries Act .. .. .	107	0	0	..	..	..	107	0	0
Timber-export Act, 1908 .. .. .	..	..	..	..	..	..	..	..	..
Timber-floating Act, 1908 .. .. .	82	10	0	..	..	..	82	10	0
Tobacco Act, 1908 .. .. .	101	10	0	..	..	..	101	10	0
Tramways Act 1908 Amendment Act, 1911 .. .. .	104	0	0	..	..	..	104	0	0
Valuation of Land Act, 1908 .. .. .	63,894	0	4	152	0	6	63,741	19	10
Weights and Measures Act, 1908 .. .. .	2,732	18	11	8	1	2	2,724	17	9
	216,646	7	0	1,325	5	4	215,321	1	8
MARINE,—									
Pilotage Rates and Harbour Fees .. .. .	786	2	5	19	9	4	766	13	1
Shipping and Seamen Act, 1908 .. .. .	87,386	16	3	122	18	11	87,263	17	4
Rents of Foreshores, Royalty, &c. .. .. .	2,995	8	11	91	8	1	2,904	0	10
	91,168	7	7	233	16	4	90,934	11	3
INTEREST ON PUBLIC MONEYS (details on separate statement) .. .. .	646,883	5	4	991	8	2	645,891	17	2
LOCAL BODIES LOANS ACT, 1908, SECTION 76,—									
Refund of cost of Roads and Bridges from proceeds of Disposal of Lands .. .. .	23,060	16	8	109	2	8	22,951	14	0
RENTS OF BUILDINGS (details on separate statement) .. .. .	26,132	3	4	51	2	3	26,081	1	1
TOURIST AND HEALTH RESORTS,—									
Receipts in respect of Reserves under the Tourist and Health Resorts Control Act, 1908 .. .. .	48,720	3	6	1,619	15	5	47,100	8	1
MISCELLANEOUS (details on separate statement) .. .. .	123,435	6	3	2,073	7	2	121,361	19	1
Totals of Ordinary Revenue .. .. .	28,394,864	11	8	1,167,427	17	8	27,227,436	14	0
TERRITORIAL REVENUE :—									
Rents from Leases .. .. .	190,436	15	2	3,608	7	10	186,828	7	4
Royalties .. .. .	17,532	7	1	1,605	3	7	15,927	3	6
Under Coal-mines Act, 1908,—									
Miscellaneous .. .. .	97	5	9	30	0	0	67	5	9
Receipts on account of Assignments of Coal Leases .. .. .	50	0	0	50	0	0	..	..	..
Rents from Leases .. .. .	2,018	12	0	91	17	0	1,926	15	0
Royalties .. .. .	5,116	9	0	0	10	8	5,115	18	4
Rents from Licenses .. .. .	60	1	3	..	..	..	60	1	3
Miscellaneous .. .. .	15,152	17	4	2,772	18	1	12,379	19	3
Marine Department Leases .. .. .	72	8	9	..	..	..	72	8	9
Totals of Territorial Revenue .. .. .	230,536	16	4	8,158	17	2	222,377	19	2
GRAND TOTALS .. .. .	28,625,401	8	0	1,175,586	14	10	27,449,814	13	2

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of ORDINARY REVENUE INTEREST on PUBLIC MONEYS for the FINANCIAL YEAR ended 31st MARCH, 1924.

INTEREST ON PUBLIC MONEYS:—	£	s.	d.	£	s.	d.	£	s.	d.
On credit balances of—									
The Foreign Imprest Account, London .. ..				839	3	0			
The New Zealand Public Account, London .. ..				1,214	11	8			
The Public Debt Charges Account, London .. ..				32	8	5			
The Public Account, Wellington .. ..				19,062	0	11			
The Receiver-General's Deposit Account .. ..				1,129	13	6			
							22,277	17	6
On account of investments made in respect of the—									
Bank of New Zealand Acts Account—									
Dividends in terms of the Bank of New Zealand Act, 1920, section 13—									
On £500,000 preference "A" shares .. ..	50,000	0	0						
Final dividend—									
On £625,000 preference "B" shares for year ended 31st March, 1923 .. ..	37,500	0	0						
Interim dividend on £625,000 Preference "B" shares for year ended 31st March, 1924 .. ..	25,000	0	0						
				112,500	0	0			
Deposits Account .. ..				13,976	2	11			
Education Loans Account .. ..				6,632	7	5			
Loans Redemption Account .. ..				298	6	10			
New Zealand Consols Account .. ..				20,460	5	7			
Ordinary Revenue Account .. ..				80,837	8	0			
Public Account Cash Balance Investment Account .. ..				316	8	9			
Public Works Fund .. ..				32,406	13	5			
Railways Improvement Authorization Act 1914 Account .. ..				38,363	12	1			
Reserve Fund Account .. ..				90,549	14	10			
War Expenses Account .. ..				78,507	10	0			
Workers' Dwellings Account .. ..				30	18	2			
							474,879	8	0
On sinking funds held by the Public Trustee—									
Local Bodies' Loans Act, 1908, Sinking Fund Account .. ..				35,982	0	0			
State Advances Act, 1913, section 26 (6) (a), Sinking Fund Account .. ..				6,180	8	8			
War and Defence Loans Sinking Fund Account .. ..				8,671	1	0			
							50,833	9	8
On account of miscellaneous advances—									
For grass-seed by Lands and Survey Department .. ..				2	2	10			
Land Settlement Finance Act, 1909—									
Owersby Land Settlement Association .. ..				18	0	6			
To Mangawara River Board, by Internal Affairs Department .. ..				32	9	3			
To Gore Borough Council (Protective-works) .. ..				147	0	2			
To Kairuru Marble Company .. ..				185	11	2			
Motor-cars sold by Education Department .. ..				21	2	3			
Motor-cars sold by Valuation Department .. ..				66	10	0			
For lime by Lands and Survey Department .. ..				9	16	0			
Debentures under Hutt Road Act, 1915 .. ..				2,535	0	0			
To W. J. Mathers, injured Railway employee, by Internal Affairs Department .. ..				16	14	9			
To Discharged soldiers under Repatriation Act, 1918 .. ..				5,046	4	8			
To Greymouth Harbour Board in terms of section 7 of the Greymouth Harbour Board Amendment Act, 1920 .. ..				776	5	0			
To Thames Borough Council on account of pumping plant .. ..				57	18	0			
To Uawa County Council .. ..				45	18	11			
On sale of military stores .. ..				40	17	2			
On Crown land adjoining Te Mata Settlement .. ..				249	11	5			
To Consolidated Oilfields of Taranaki (Limited) .. ..				20	9	6			
On advances from Vote, Agriculture, for assistance of Fruit-preserving Industry .. ..				424	10	10			
On refund by Public Trustee on account of Angland Estate .. ..				1	10	9			
Adjustment of refund charged to Interest on Public Moneys in previous year .. ..				4	7	6			
							9,702	0	8
On account of loans to local bodies under Local Bodies' Loans Act, 1908 .. ..							88,368	7	11
Less Bank of England fractions of interest credited to Interest on Public Moneys, 1922-23 .. ..				119	9	2			
Less Interest on Loan. Brighton Terraces (Limited) credited to Interest on Public Moneys in previous year, now transferred to Mining Advances Account .. ..				17	19	11			
Less adjustment of amount credited 1922-23 .. ..				31	17	6			
							169	6	7
Total .. ..							£645,891	17	2

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of RECEIPTS of RENTS of BUILDINGS for the FINANCIAL YEAR  
ended 31st MARCH, 1924.

										£	s.	d.
Post and Telegraph ..	..	..	..	..	..	..	..	..	..	8,353	1	10
Justice ..	..	..	..	..	..	..	..	..	..	82	5	11
Prisons ..	..	..	..	..	..	..	..	..	..	442	8	6
Police ..	..	..	..	..	..	..	..	..	..	302	4	0
Internal Affairs ..	..	..	..	..	..	..	..	..	..	192	0	0
Mental Hospitals ..	..	..	..	..	..	..	..	..	..	706	15	4
Health ..	..	..	..	..	..	..	..	..	..	329	9	4
Defence ..	..	..	..	..	..	..	..	..	..	4,372	5	1
Customs ..	..	..	..	..	..	..	..	..	..	50	19	10
Marine ..	..	..	..	..	..	..	..	..	..	86	12	3
Labour ..	..	..	..	..	..	..	..	..	..	76	17	7
Lands and Survey ..	..	..	..	..	..	..	..	..	..	1	0	0
Agriculture ..	..	..	..	..	..	..	..	..	..	2,253	0	10
Tourist ..	..	..	..	..	..	..	..	..	..	419	10	10
Education ..	..	..	..	..	..	..	..	..	..	821	7	3
Public Works ..	..	..	..	..	..	..	..	..	..	7,411	2	6
Treasury (Advance to Hunua Dairy Company) ..	..	..	..	..	..	..	..	..	..	180	0	0
Total ..	..	..	..	..	..	..	..	..	..	£26,081	1	1

PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL  
YEAR ended 31st MARCH, 1924.

MISCELLANEOUS REVENUE.				Department.	£	s.	d.	£	s.	d.	£	s.	d.	
Cash seized by police	..	..	..	Police	..	..	..	..	..	..	13	8	1	
Conscience-money	..	..	..	Treasury	..	..	..	..	..	..	121	2	3	
Estreated recognizances	..	..	..	Justice	..	..	..	..	..	..	92	0	0	
Exchange, commission, discount, &c...	..	..	..	Treasury	..	..	..	..	..	..	13,807	9	0	
Fees received in respect of—														
Analyses under Sale of Food and Drugs Act, 1908				Health	..	111	19	0						
				Customs	..	19	8	6						
				Internal Affairs	..	19	19	0						
									151	6	6			
King's Counsel	..	..	..	Justice	..	..	..	..	11	11	0			
Laboratory fees	..	..	..	Internal Affairs	..	..	..	..	97	5	0			
Licenses, Defence whares	..	..	..	Defence	..	..	..	..	40	3	0			
Miners' rights, Rotorua	..	..	..	Mines	..	..	..	..	3	5	0			
Miscellaneous	..	..	..	Various	..	..	..	..	2	7	3			
Native Reserve, Urewera district	..	..	..	Justice	..	..	..	..	0	10	0			
Passport fees	..	..	..	Internal Affairs	..	..	..	..	2,172	15	2			
Redemptions, Customs Department	..	..	..	Customs	..	..	..	..	30	13	3			
Searches, Wardens' Courts	..	..	..	Justice	..	..	..	..	5	19	6			
Teachers' certificates, licenses, and examinations	..	..	..	Education	..	..	..	..	513	11	5			
Transfer of loans	..	..	..	Treasury	..	..	..	..	0	10	0			
Whaling license fee	..	..	..	Marine	..	..	..	..	200	0	0			
												3,229	17	1
Fines under—														
Defence Act, 1909				Defence	..	..	..	..	65	14	8			
Sale of Food and Drugs Act, 1908				Health	..	..	..	..	2	7	0			
												68	1	8
Forfeited deposit under Local Elections and Polls Act, 1908				Internal Affairs	..	..	..	..	..	..	..	1	12	0
Hire of equipment				Defence	..	..	..	..	405	14	7			
				Health	..	..	..	..	4	14	0			
				Internal Affairs	..	..	..	..	2	10	0			
				Public Works..	..	..	..	..	257	4	0			
												670	2	7
Poundage received by High Commissioner on income-tax on dividends				Internal Affairs	..	..	..	..	..	..	..	28	8	7
Profit on sale of British war-loan stock—														
Ordinary Revenue Investment Account				Treasury	..	..	..	..	32,738	13	4			
Deposits Account Investment Account				Treasury	..	..	..	..	8,814	15	10			
War Expenses Investment Account				War Expenses	..	..	..	..	3,907	15	9			
												45,461	4	11
Profit on sale of Government sugar				Industries and Commerce	..	..	..	..	..	..	..	20,000	0	0
Rent of Mokau Ferry				Public Works..	..	..	..	..	..	..	..	40	0	0
Receipts from irrigation and water-supply schemes				Public Works..	..	..	..	..	..	..	..	2,790	11	0
Sale of old buildings				Defence	..	..	..	..	151	10	0			
				Education	..	..	..	..	228	9	6			
				Police	..	..	..	..	10	0	0			
				Public Works..	..	..	..	..	221	5	0			
				Marine	..	..	..	..	54	19	6			
												666	4	0
Carried forward					..	..	..	..	..	..	..	86,990	1	2



## PUBLIC ACCOUNTS, 1923-1924.

## DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL YEAR ended 31st MARCH, 1924—continued.

		£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .								86,990	1	2
<i>MISCELLANEOUS REVENUE—continued.</i>										
	<i>Department.</i>									
Sales, miscellaneous—										
Customs seizures .. .. .	Customs ..				9	3	7			
Electric current by Defence Department ..	Defence ..				350	19	2			
Fire-arms .. .. .	Police ..				41	6	9			
Land taken for formation of street .. .. .	Public Works..				25	0	0			
Liquor confiscated by Police Department ..	Police ..				107	16	6			
Maori curios, &c. .. .. .	Internal Affairs				34	14	7			
Motor cars, cycles, &c. .. .. .	Agriculture ..	162	14	0						
	Education ..	1,124	15	11						
	Health ..	303	8	0						
	Internal Affairs	152	8	6						
	Labour ..	110	0	0						
	Lands & Survey	182	19	3						
	Mental Hospitals	45	0	0						
	Police ..	96	1	6						
	Prisons ..	97	0	0						
					2,274	7	2			
Obsolete stores .. .. .	Agriculture ..	750	9	7						
	Crown Law ..	3	13	2						
	Customs ..	53	0	0						
	Defence ..	906	5	10						
	Education ..	3,808	3	10						
	Electoral ..	12	15	0						
	Industries and									
	Commerce ..	34	11	0						
	Health ..	650	9	7						
	Internal Affairs	231	9	4						
	Justice ..	2	0	0						
	Labour ..	9	3	7						
	Lands & Survey	7	4	0						
	Marine ..	363	6	0						
	Mines ..	11	7	3						
	Pub. Serv. Com.	15	0	0						
	Public Works..	96	10	0						
	State Coal-mines	55	7	11						
	Stamp ..	13	10	0						
	Valuation ..	4	0	0						
					7,028	6	1			
Publications and lantern-slides from High										
Commissioner's Office .. .. .	Internal Affairs				81	18	11			
Scales confiscated by Labour Department ..	Labour ..				16	18	0			
Trout .. .. .	Internal Affairs				554	16	6			
								10,525	7	3
Storage of powder .. .. .	Internal Affairs							1,639	13	11
Tolls collected at Nine-mile Ferry .. .. .	Public Works..							168	0	9
Transfer of rates to Consolidated Fund under										
Hauraki Plains Amendment Act, 1922 ..	Lands & Survey							156	9	7
Unclaimed moneys—										
Under the Public Revenues Act, 1910—										
Courts of Law Trust .. .. .	Treasury ..	542	15	7						
Customs deposits .. .. .	Treasury ..	2	0	0						
Gaolers' deposits .. .. .	Treasury ..	12	18	2						
Goldfields deposits .. .. .	Treasury ..	139	8	11						
Intestate estates received from Public										
Trustee .. .. .	Treasury ..	7,570	4	10						
Land revenue deposits .. .. .	Treasury ..	69	13	9						
Marine deposits .. .. .	Treasury ..	23	12	1						
Money found on premises and prisoners	Treasury ..	5	13	2						
Receiver-General's deposits .. .. .	Treasury ..	54	19	6						
					8,421	6	0			
Emigrant's deposit .. .. .	Treasury ..				10	0	0			
Miscellaneous deposits .. .. .	Treasury ..				3,038	14	0			
Under the Unclaimed Moneys Act, 1908 ..	Treasury ..				684	7	3			
Amount in excess of that required to balance										
Pensions Account .. .. .	Treasury ..				75	1	6			
Bank of England fractions of interest ..	Treasury ..				245	7	3			
Excess cash in offices .. .. .	Treasury ..				1	0	0			
Money found among papers .. .. .	Treasury ..				0	3	4			
Unclaimed compensation for land taken for										
communication between lakes										
Rotomahana and Tarawera .. .. .	Treasury ..				28	14	0			
Unpresented cheques .. .. .	Treasury ..				3	8	7			
Dividends unclaimed—										
3-per-cent. 1945 stock .. .. .	Treasury ..	3	0	0						
3½-per-cent. 1940 stock .. .. .	Treasury ..	24	16	7						
4-per-cent. 1929 stock .. .. .	Treasury ..	159	5	11						
Talisman Consolidated (Limited) .. .. .	Treasury ..	70	5	11						
					257	8	5			
								12,765	10	4
Carried forward .. .. .								112,245	3	0

## PUBLIC ACCOUNTS, 1923-1924.

## DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL YEAR ended 31st MARCH, 1924—continued.

				£	s.	d.
Brought forward .. .. .	..	..	..	112,245	3	0
<b>MISCELLANEOUS REVENUE—continued.</b>						
		<i>Department.</i>				
Water-power license revenue .. .. .	..	Public Works ..	..	395	9	11
Water-race receipts .. .. .	..	Mines ..	..	1,524	14	11
Wharf dues .. .. .	..	Lands & Survey ..	..	26	11	3
Miscellaneous—						
Amount charged to unauthorized expenditure instead of State Coal-mines Account in 1921-22 .. .. .	..	Mines ..	..	60	12	11
Annual charge for pipe-line .. .. .	..	Public Works ..	..	1	10	0
Canteen rights .. .. .	..	Defence ..	..	10	10	0
Discharges from Navy .. .. .	..	Naval Defence ..	..	144	0	0
Equity in exchange part section of land, Denniston .. .. .	..	Lands & Survey ..	..	100	0	0
Expenses of Survey, Taharua Settlement .. .. .	..	Lands & Survey ..	..	90	12	9
Imperial war risk premiums .. .. .	..	Treasury ..	..	1,047	11	6
Interest on contract deposits .. .. .	..	Treasury ..	..	2	49	11
Overcharges for coach and steamer fares .. .. .	..	Tourist ..	..	48	6	5
Payment of balance of purchase price, Burnham Estate .. .. .	..	Education ..	..	775	0	0
Police penalty .. .. .	..	Justice ..	..	2	0	0
Portion of salary of engineer engaged on drainage-work at Harihari, Westland .. .. .	..	Lands & Survey ..	..	81	7	1
Repayment of loan for grass-seed .. .. .	..	Lands & Survey ..	..	34	15	1
Repayment of loan for lime .. .. .	..	Lands & Survey ..	..	48	3	10
Repayment of loan, Mangawara River Board .. .. .	..	Internal Affairs ..	..	650	0	0
Repayment of loan, Grey River Valley Syndicate .. .. .	..	Mines ..	..	939	17	0
Repayment of loan, W. J. Mathers .. .. .	..	Internal Affairs ..	..	5	13	1
Repayment of loan, Donbank, Y.M.C.A. .. .. .	..	Internal Affairs ..	..	500	0	0
Repayment of legal expenses and salaries, Ashburton High School Board .. .. .	..	Education ..	..	100	0	0
Repayment of amount due to Board of Pensions, Canada .. .. .	..	Pensions ..	..	114	0	0
Refund of postages, &c. .. .. .	..	Internal Affairs ..	..	30	14	10
Refund of rent of mining claims .. .. .	..	Mines ..	..	50	6	9
Refund of university fees and training college bonds .. .. .	..	Education ..	..	44	10	9
Refund of advances made by High Commissioner from Relief Funds .. .. .	..	Internal Affairs ..	..	143	15	0
Refund of advances by New Zealand Government Agent, Sydney .. .. .	..	Internal Affairs ..	..	13	0	0
Refund of overpayments .. .. .	..	Treasury ..	..	1	4	1
Refund of rates .. .. .	..	Treasury ..	..	16	12	0
Refund of damage to bicycle .. .. .	..	Nat. Provident ..	..	5	0	0
Refund of expenditure incurred for swamp-land drainage .. .. .	..	Lands & Survey ..	..	279	16	6
Refund of amount of pension and penalty under the Pensions Act, 1913 .. .. .	..	Pensions ..	..	18	0	0
Rent of boarding .. .. .	..	Public Works ..	..	1	10	0
Rent of portion of High Commissioner's Office .. .. .	..	Internal Affairs ..	..	150	0	0
Rent of sand-pits .. .. .	..	Public Works ..	..	90	0	0
Recoveries by Tourist Department .. .. .	..	Tourist ..	..	11	17	11
Recovery from Imperial Government re Tongariro .. .. .	..	Internal Affairs ..	..	1	4	0
Salary licensing clerk, Port Chalmers, 1st April, 1915, to 31st March, 1923, recovered from Port Chalmers Borough Council .. .. .	..	Justice ..	..	160	0	0
Sale of cigars, &c. .. .. .	..	Internal Affairs ..	..	78	13	6
Sale of wool by High Commissioner on account of Agriculture Department .. .. .	..	Agriculture ..	..	9	16	7
Sundries						
Refund of railway fares, &c. .. .. .	..	Various ..	..	73	18	1
Sundry royalties .. .. .	..	Various ..	..	36	14	3
Miscellaneous small amounts .. .. .	..	Various ..	..	14	0	7
Surplus Trentham canteen funds .. .. .	..	Defence ..	..	7	9	7
Surplus cash at railway-stations .. .. .	..	Railway ..	..	69	0	1
Transfer from Mining Advances Account of repayment of principal, Consolidated Oilfields of Taranaki (Limited) .. .. .	..	Mines ..	..	639	0	0
Value of improvements, Janefield estate .. .. .	..	Agriculture ..	..	250	0	0
Water charges, Lake Takapuna Board of Control .. .. .	..	Lands & Survey ..	..	442	6	5
Less refunds of amounts credited to Miscellaneous Revenue in previous years .. .. .	..	..	..	121,587	9	7
				225	10	6
Total .. .. .	..	..	..	£121,361	19	1

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of CONSOLIDATED FUND (ORDINARY REVENUE) RECOVERIES  
on ACCOUNT of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR  
ended 31st MARCH, 1924.

	£	s.	d.	£	s.	d.
<b>TREASURY DEPARTMENT:—</b>						
Permanent Charges—						
Interest—						
Amount received from the State Advances Office, Housing Branch, being accrued interest at 4 per cent. to 31st March, 1923, on £319,918 1s. 7d., expenditure from 1st April, 1911, to 31st March, 1920, from Public Works Fund under Vote—Workers' Dwellings .. .. .	97,061	12	2			
Less amount recovered from Workers' Dwellings Account in 1922-23 .. .. .	52,100	0	0			
	44,961	12	2			
Refund of advance made by the High Commissioner to stranded New-Zealanders .. .. .	2	10	0	44,964	2	2
<b>UNAUTHORIZED:—</b>						
Lands and Survey Department—						
Refund of advances made by District Treasury Officer, Auckland, on account of purchase of kauri-gum .. .. .	461	0	7			
Treasury Department—						
Refund of amount advanced to Brigadier-General C. N. Watts, Imperial Army .. .. .	165	0	0			
Department of Agriculture—						
Refund by Bank of New Zealand, London, of unexpended balance of letter of credit issued in favour of Sir Thomas Mackenzie, High Commissioner, whilst investigating markets for New Zealand produce in America .. .. .	136	0	0	762	0	7
Total .. .. .	..			£45,726	2	9

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND. (Ordinary Revenue Account) for INTEREST for the FINANCIAL YEAR ended 31st MARCH, 1924.

Act.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.	£ s. d.	£ s. d.
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1896	9,375 0 0	..	9,375 0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1900	4,140 2 2	..	4,140 2 2
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1901	4,394 10 0	..	4,394 10 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1902	7,031 15 0	..	7,031 15 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1903	24,184 11 5	..	24,184 11 5
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1904	11,310 0 0	..	11,310 0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1905	9,859 0 0	..	9,859 0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1906	37,819 5 2	..	37,819 5 2
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1907	27,093 13 2	..	27,093 13 2
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1908	2,250 0 0	..	2,250 0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1910	9,428 2 2	..	9,428 2 2
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1911	5,960 0 0	..	5,960 0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1912	8,392 10 0	..	8,392 10 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1914	109,185 5 4	..	109,185 5 4
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1921	80,213 15 4	..	80,213 15 4
AID TO WATER-POWER WORKS ACT, 1910 .. ..	19,942 10 0		
Less recovered from Electric Supply Account ..	..	19,942 10 0	
APPROPRIATION ACT, 1912 (IRRIGATION AND WATER-SUPPLY)	600 0 0	..	600 0 0
APPROPRIATION ACT, 1917 (SECTION 22), (COLD-STORAGE ADVANCES ACCOUNT)	800 0 0		
Less recovered from Cold-storage Advances Account	..	800 0 0	
APPROPRIATION ACT, 1918 (SECTION 33), (WAIMARINO BUSH- FIRE RELIEF)	3,000 0 0		
Less recovered from Waimarino Bush-fire Relief Account and General Purposes Relief Account	..	3,000 0 0	
COAL-MINES ACT, 1908 .. ..	6,150 0 0		
Less recovered from State Coal-mines Account ..	..	6,150 0 0	
COAL-MINES ACT, 1908, AND APPROPRIATION ACT, 1912 ..	1,000 0 0		
Less recovered from State Coal-mines Account ..	..	1,000 0 0	
DISCHARGED SOLDIERS SETTLEMENT ACT, 1915, AND AMEND- MENT ACT, 1916	4,500 0 0		
Less recovered from Discharged Soldiers Settlement Account	..	4,500 0 0	
DISCHARGED SOLDIERS SETTLEMENT ACT, 1915, AND FINANCE ACT, 1917 (SECTION 82)	17,050 0 0		
Less recovered from Discharged Soldiers Settlement Account	..	17,050 0 0	
DISCHARGED SOLDIERS SETTLEMENT ACT, 1919 (SECTION 4), (LAND FOR SETTLEMENTS)	135,396 3 1	..	135,396 3 1
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT, 1920 ..	99,702 14 3		
Less recovered from Discharged Soldiers Settlement Account	..	99,702 14 3	
DISTRICT RAILWAYS PURCHASING ACTS, 1885-86 ..	1,600 0 0	..	1,600 0 0
EDUCATION PURPOSES LOAN ACT, 1919 .. ..	33,645 10 9		
Less recovered from Masterton Trust Lands Trust ..	..	178 10 0	33,467 0 9
ELECTRIC-POWER WORKS LOAN ACT, 1919 .. ..	3,040 0 1		
Less recovered from Electric Supply Account ..	..	3,040 0 1	
Carried forward .. ..	677,064 7 11	155,363 14 4	521,700 13 7

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS in respect of INTEREST—*continued*.

Act.	Gross Interest charged to Ordinary Revenue Account.		Recoveries.	Net Interest charged to Ordinary Revenue Account.	
	£	s. d.		£	s. d.
Brought forward .. .. .	677,064	7 11	155,363 14 4	521,700	13 7
FINANCE ACT, 1909 (PUBLIC WORKS) .. .. .	2,110	10 10	..	2,110	10 10
FINANCE ACT, 1915 (SECTION 105), (PUBLIC WORKS) ..	78,078	5 8	..	78,078	5 8
FINANCE ACT, 1915 (SECTION 106) .. .. .	72,831	7 6			
Less—	£	s. d.			
Portion of Bank Orders not re- quired—£4 10s.; £2 5s. ..	6	15 0			
Recovered from Land for Settle- ments Account .. .. .	26,790	15 0			
Recovered from State Advances Account .. .. .	450	0 0			
Recovered from Mining Advances Account .. .. .	360	0 0			
	..		27,607 10 0	45,223	17 6
FINANCE ACT, 1916 (SECTION 35) .. .. .	553,765	13 9	..	553,765	13 9
FINANCE ACT, 1916 (SECTION 49), (PUBLIC WORKS) ..	42,867	2 5	..	42,867	2 5
FINANCE ACT, 1916 (SECTION 50), (STATE FORESTS) ..	2,220	5 0			
Less recovered from State Forests Account.. ..	..		2,220 5 0		
FINANCE ACT, 1916 (SECTION 50), AND FINANCE ACT, 1920 (SECTION 16), (STATE FORESTS)	1,800	0 0			
Less adjustment of overcharge in 1922-1923 ..	342	2 5	..		
	1,457	17 7			
Less recovered from State Forests Account ..	..		1,800 0 0		
Less adjustment of overcharge 1922-1923 ..	..		342 2 5		
			1,457 17 7		
FINANCE ACT, 1917 (SECTION 77), (AID TO PUBLIC WORKS)	31,042	16 2	..	31,042	16 2
FINANCE ACT, 1918 (SECTION 10), (WAR EXPENSES)	463,680	16 7	..	463,680	16 7
FINANCE ACT, 1918 (No. 2), PART IV (WAR EXPENSES)..	135,697	12 6	..	135,697	12 6
FINANCE ACT, 1918 (No. 2), (SECTION 29), (AID TO PUBLIC WORKS)	102,750	0 0	..	102,750	0 0
FINANCE ACT, 1918 (No. 2), (SECTION 30), (COLD-STORAGE ADVANCES ACCOUNT)	2,776	5 0			
Less recovered from Cold-storage Advances Account..	..		2,776 5 0		
FINANCE ACT, 1918 (No. 2), (SECTION 31), (DISCHARGED SOLDIERS)	47,412	16 11			
Less recovered from Discharged Soldiers Settlement Account .. .. .	..		47,412 16 11		
FINANCE ACT, 1918 (No. 2), (SECTION 32), STATE FORESTS)	8,600	0 0			
Less recovered from State Forests Account ..	..		8,600 0 0		
FINANCE ACT, 1919 (SECTION 5), (PUBLIC WORKS) ..	6,750	0 0	..	6,750	0 0
FINANCE ACT, 1920 (SECTION 15), (PUBLIC WORKS) ..	104,328	15 4	..	104,328	15 4
FINANCE ACT, 1920 (SECTION 15), (NAURU AND OCEAN ISLANDS)	30,000	0 0			
Less recovered from Nauru and Ocean Islands Account	..		30,000 0 0		
FINANCE ACT, 1921 (SECTION 10), (PUBLIC WORKS) ..	9,269	13 10	..	9,269	13 10
FINANCE ACT, 1921-22 (SECTION 26) .. .. .	4,183	11 3			
Less recovered from the Samoan Administration ..	..		4,183 11 3		
Carried forward .. .. .	2,376,887	18 3	279,622 0 1	2,097,265	18 2

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS in respect of INTEREST—*continued*.

Act.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.	£ s. d.	£ s. d.
Brought forward .. .. .	2,376,887 18 3	279,622 0 1	2,097,265 18 2
FISHING INDUSTRY PROMOTION ACT, 1919 .. .. .	252 4 6		
Less recovered from Fishing Industry Promotion Account .. .. .	..	252 4 6	
FORESTS ACT, 1921-22 .. .. .	792 2 5		
Less recovered from State Forests Account .. .. .	..	792 2 5	
FRUIT-PRESERVING INDUSTRY ACT, 1913 .. .. .	778 10 0		
Less recovered from Fruit-preserving Industry Account .. .. .	..	1,167 15 0	Cr. 389 5 0
FRUIT-PRESERVING INDUSTRY ACT, 1913, AND FINANCE ACT, 1917 (SECTION 80) .. .. .	2,340 1 7		
Less recovered from Fruit-preserving Industry Account .. .. .	..	3,432 5 7	Cr. 1,092 4 0
GOVERNMENT RAILWAYS ACT, 1908— Railways Improvement Authorization .. .. .	10,848 0 0	..	10,848 0 0
GOVERNMENT RAILWAYS ACT, 1908— Finance Act, 1909 .. .. .	2,542 10 0	..	2,542 10 0
GOVERNMENT RAILWAYS AMENDMENT ACT, 1910 .. .. .	7,162 14 0	..	7,162 14 0
GREYMOUTH HARBOUR BOARD ACT, 1884 .. .. .	4,000 0 0		
Less recovered from Greymouth Harbour Board .. .. .	..	4,000 0 0	
HARBOURS ACT, 1908, AND GREYMOUTH HARBOUR LOANS CONSOLIDATION ACT, 1910, AND AMENDMENT ACT, 1910 .. .. .	10,400 0 0		
Less recovered from Greymouth Harbour Board .. .. .	..	10,400 0 0	
HAURAKI PLAINS AMENDMENT ACTS, 1913-14 .. .. .	1,807 10 0		
Less recovered from Hauraki Plains Settlement Account .. .. .	..	1,807 10 0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 43) .. .. .	3,385 0 0		
Less recovered from Hauraki Plains Settlement Account .. .. .	..	3,385 0 0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1919 (SECTION 18) .. .. .	2,250 0 0		
Less recovered from Hauraki Plains Settlement Account .. .. .	..	2,250 0 0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1920 (SECTION 16) .. .. .	4,500 0 0		
Less recovered from Hauraki Plains Settlement Account .. .. .	..	4,500 0 0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1921-22 (SECTION 32) .. .. .	2,350 0 0		
Less recovered from Hauraki Plains Settlement Account .. .. .	..	2,350 0 0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1922 (SECTION 17) .. .. .	2,736 7 3		
Less recovered from Hauraki Plains Settlement Account .. .. .	..	2,736 7 3	
HOUSING ACT, 1919 (SECTION 30), (HOUSING ACCOUNT) .. .. .	18,558 0 0		
Less recovered from State Advances Account .. .. .	..	18,558 0 0	
HOUSING ACT, 1919 (SECTION 46), (LOANS TO EMPLOYERS FOR WORKERS' DWELLINGS ACCOUNT) .. .. .	178 17 6		
Less recovered from Loans to Employers for Workers' Dwellings Account .. .. .	..	178 17 6	
HUTT RAILWAY AND ROAD IMPROVEMENT ACTS, 1903, 1905, 1907, and 1910 .. .. .	13,494 2 0	..	13,494 2 0
IRRIGATION AND WATER-SUPPLY ACT, 1913 .. .. .	4,218 4 0	..	4,218 4 0
KAURI-GUM INDUSTRY AMENDMENT ACT, 1914 .. .. .	2,165 0 0		
Less recovered from Kauri-gum Industry Account .. .. .	..	2,165 0 0	
KAURI-GUM INDUSTRY AMENDMENT ACT, 1914, AND APPROPRIATION ACT, 1918 (SECTION 45) .. .. .	1,110 0 0		
Less amount recovered from Kauri-gum Industry .. .. .	..	1,110 0 0	
LANDS IMPROVEMENT AND NATIVE LANDS ACQUISITION ACT, 1894 .. .. .	18,000 0 0	..	18,000 0 0
Carried forward .. .. .	2,490,757 1 6	338,707 2 4	2,152,049 19 2

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS in respect of INTEREST—*continued.*

Act.	Gross Interest charged to Ordinary Revenue Account.			Recoveries.			Net Interest charged to Ordinary Revenue Account.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	2,490,757	1	6	338,707	2	4	2,152,049	19	2
LAND FOR SETTLEMENTS ACT, 1908 .. .. .	82,561	13	1						
Less recovered from Land for Settlements Account ..				82,561	13	1			
LAND LAWS AMENDMENT ACT, 1913 .. .. .	69,132	0	0						
Less recovered from Land for Settlements Account ..				69,132	0	0			
LAND LAWS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 42) .. .. .	23,165	0	0						
Less recovered from Land for Settlements Account ..				23,165	0	0			
LOCAL BODIES' LOANS ACT, 1908, AND GOVERNMENT LOANS TO LOCAL BODIES ACT, 1886 .. .. .	10,012	0	0				10,012	0	0
LOCAL BODIES' LOANS ACT, 1908 .. .. .	85,987	2	5				85,987	2	5
MAORI LAND SETTLEMENT ACT, 1905 .. .. .	8,148	17	6				8,148	17	6
MAORI LAND SETTLEMENT AMENDMENT ACT, 1907 .. .. .	2,250	0	0				2,250	0	0
MINING AMENDMENT ACT, 1913 .. .. .	482	10	0						
Less recovered from Mining Advances Account ..				482	10	0			
MINING AMENDMENT ACT, 1913, AND AMENDMENT ACT, 1919 .. .. .	1,284	2	6						
Less recovered from Mining Advances Account ..				1,284	2	6			
NATIVE LAND AMENDMENT ACT, 1913 .. .. .	82,976	18	8						
Less recovered from Native Land Settlement Account ..				82,976	18	8			
NATIVE LAND PURCHASE ACT, 1892 .. .. .	5,625	0	0				5,625	0	0
NAVAL DEFENCE ACT, 1909 .. .. .	47,539	8	4				47,539	8	4
NEW ZEALAND CONSOLS ACT, 1908 .. .. .	18,975	11	5				18,975	11	5
NEW ZEALAND LOANS ACT, 1908, AND CONSOLIDATED LOAN ACT, 1867 .. .. .	585	0	0				585	0	0
NEW ZEALAND LOANS ACT, 1908:—									
Consolidated Stock Act, 1884 .. .. .	30,613	0	0				30,613	0	0
Defence and other Purposes Loan Act, 1870 .. .. .	4,500	0	0				4,500	0	0
General Purposes Loan Act, 1873 .. .. .	2,436	0	0				2,436	0	0
Immigration and Public Works Loan Act, 1870 .. .. .	1,255	10	0				1,255	10	0
New Zealand Consolidated Stock (London Issue, 1929, 1940, and 1945) .. .. .	2,099,551	7	0						
Less—									
Interest recovered from Cheviot Estate Account .. .. .	£	s.	d.						
Interest recovered from Land for Settlements Account .. .. .	38,217	11	4						
Interest recovered from State Advances Office .. .. .	135,381	9	2						
Interest recovered on stock created for purposes of Native Land Settlement Account .. .. .	149	4	6						
Interest recovered on stock created for purposes of State Coal-mines Account .. .. .	35	5	10						
						182,649	13	4	
							1,916,901	13	8
New Zealand Consolidated Stock (London Issue, 1943-1963) .. .. .	435,381	2	4						
Less—									
Interest recovered from State Advances Office on £2,834,521, one year to 1 February, 1923 .. .. .	113,380	16	10						
Interest recovered on stock inscribed for purposes of State Coal-mines Account .. .. .	2,066	13	4						
Interest recovered on stock inscribed for purposes of Native Land Settlement Account .. .. .	10,200	0	0						
Interest recovered from Land for Settlements Account in respect of inscribed stock created for conversion .. .. .	34,346	0	8						
						159,993	10	10	
							275,387	11	6
Carried forward .. .. .	5,503,219	4	9	940,952	10	9	4,562,266	14	0

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS in respect of INTEREST—*continued*.

Act.	Gross Interest charged to Ordinary Revenue Account.			Recoveries.			Net Interest charged to Ordinary Revenue Account.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	5,503,219	4	9	940,952	10	9	4,562,266	14	0
<b>NEW ZEALAND LOANS ACT, 1908—<i>continued</i>.</b>									
<b>New Zealand Consolidated Stock, 1933-1943—</b>									
Aid to Public Works and Land Settlement Act, 1922 .. .. .	£	s.	d.						
60,000	0	0							
<b>New Zealand State-guaranteed Advances Act, 1909-1910—</b>									
Land for Settlement Branch ..	4,200	0	0						
Advances to Settlers Branch ..	800	0	0						
Advances to Workers Branch ..	15,000	0	0						
	80,000	0	0						
Less recovered from State Advances Office..				20,000	0	0	60,000	0	0
<b>New Zealand Consolidated Stock, 1935-1945—</b>									
Aid to Public Works and Land Settlement Act, 1902 .. .. .	1,504	3	4						
Aid to Public Works and Land Settlement Act, 1921 .. .. .	143,077	13	4						
Discharged Soldiers Settlement Loans Act, 1920 .. .. .	12,774	15	10						
Education Purposes Loans Act, 1919 .. .. .	25,549	11	8						
Electric-power Works Loan Act, 1919 .. .. .	25,549	11	8						
Finance Act, 1916 (Section 50), and Finance Act, 1920 (Section 16), (adjustment of amount erroneously charged in 1922-1923) .. .. .	Cr. 7,105	0	0						
Forests Act, 1921-1922 .. .. .	17,324	16	8						
Native Land Amendment Act, 1913 .. .. .	12,774	15	10						
War Purposes Loan Act, 1917 .. .. .	25,549	11	8						
	257,000	0	0						
<b>Less interest recovered from—</b>									
Discharged Soldiers Settlement Account (Discharged Soldiers Settlement Loans Act, 1920) ..	12,774	15	10						
Electric Supply Account—Electric-power Works Loan Act, 1919 .. .. .	25,549	11	8						
Native Land Settlement Account (Native Land Amendment Act, 1913) .. .. .	12,774	15	10						
Finance Act, 1916 (Section 50) and Finance Act, 1920 (Section 16), (adjustment of amount erroneously charged in 1922-1923) .. .. .	Dr. 7,105	0	0						
Forests Act, 1921-1922 .. .. .	17,324	16	8						
				61,319	0	0	195,681	0	0
<b>New Zealand Consolidated Stock, 1936-1951—</b>									
Electric-power Works Loan Act, 1919 .. .. .	64,616	6	2						
Finance Act, 1916 (Section 50), and Finance Act, 1920 (Section 16) ..	106	9	6						
Finance Act, 1918 (No. 2), Part IV ..	30,751	19	8						
Finance Act, 1920 (Section 15) .. .. .	48,462	4	8						
Finance Act, 1921 .. .. .	145,386	13	10						
Railways Improvement Authorization Act, 1914 .. .. .	64,616	6	2						
	353,940	0	0						
<b>Less interest recovered from—</b>									
Electric Supply Account—									
Electric-power Works Loan Act, 1919 .. .. .	64,616	6	2						
Finance Act, 1920 (Section 15), Electric Supply .. .. .	48,462	4	8						
	113,078	10	10						
State Forests Account—Finance Act, 1916 (Section 50), and Finance Act, 1920 (Section 16) .. .. .	106	9	6						
				113,185	0	4	240,754	19	8
Carried forward .. .. .	6,194,159	4	9	1,135,456	11	1	5,058,702	13	8



## PUBLIC ACCOUNTS, 1923-1924.

## STATEMENT of the DISBURSEMENTS in respect of INTEREST—continued.

Act.	Gross Interest charged to Ordinary Revenue Account.			Recoveries.			Net Interest charged to Ordinary Revenue Account.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	6,194,159	4	9	1,135,456	11	1	5,058,702	13	8
NEW ZEALAND INSCRIBED STOCK ACT, 1917:—									
Aid to Public Works and Land Settlement Act, 1900 ..	13	1	11	..	..	..	13	1	11
Aid to Public Works and Land Settlement Act, 1902 ..	2,031	15	0	..	..	..	2,031	15	0
Aid to Public Works and Land Settlement Act, 1903 ..	10,173	3	5	..	..	..	10,173	3	5
Aid to Public Works and Land Settlement Act, 1906 ..	41	3	4	..	..	..	41	3	4
Aid to Public Works and Land Settlement Act, 1907 ..	14,743	10	6	..	..	..	14,743	10	6
Aid to Public Works and Land Settlement Act, 1911 ..	1,312	10	0	..	..	..	1,312	10	0
Aid to Public Works and Land Settlement Act, 1914 ..	4,844	10	6	..	..	..	4,844	10	6
Aid to Public Works and Land Settlement Act, 1921 ..	19,260	6	11	..	..	..	19,260	6	11
Discharged Soldiers Settlement Loans Act, 1919 (Section 4), (Land for Settlements) .. .. .	10,300	0	0	..	..	..	10,300	0	0
Discharged Soldiers Settlement Loans Act, 1920 ..	161,779	8	8	..	..	..	..	..	..
Less recovered from Discharged Soldiers Settlement Account ..	..	..	..	161,779	8	8	..	..	..
Education Purposes Loan Act, 1919 .. .. .	8,550	10	10	..	..	..	8,246	10	10
Less amount recouped from Masterton Trust Lands Trust ..	..	..	..	304	0	0	..	..	..
Electric-power Works Loan Act, 1919 .. .. .	41,022	6	4	..	..	..	..	..	..
Less recovered from Electric Supply Account ..	..	..	..	41,022	6	4	..	..	..
NEW ZEALAND INSCRIBED STOCK ACT, 1917—continued.									
Finance Act, 1915 (Section 105), (Public Works) ..	12,247	6	8	..	..	..	12,247	6	8
Finance Act, 1916 (Section 35) .. .. .	37,967	17	0	..	..	..	37,967	17	0
Finance Act, 1918 (Section 10), (War Expenses) ..	7,850	9	8	..	..	..	7,850	9	8
Finance Act, 1919 (Section 5) .. .. .	29,573	1	3	..	..	..	29,573	1	3
Finance Act, 1920 (Section 15) (Public Works) ..	5,250	0	0	..	..	..	5,250	0	0
Government Railways Act, 1908—									
Railways Improvement Authorization .. .. .	30	0	0	..	..	..	30	0	0
Government Railways Act, 1908—Finance Act, 1909 ..	75	15	0	..	..	..	75	15	0
Government Railways Amendment Act, 1910 ..	26	5	0	..	..	..	26	5	0
Land for Settlements Act, 1908 .. .. .	6,701	18	6	..	..	..	..	..	..
Less recovered from Land for Settlements Account ..	..	..	..	6,701	18	6	..	..	..
Land Laws Amendment Act, 1913 .. .. .	330	15	0	..	..	..	..	..	..
Less recovered from Land for Settlements Account ..	..	..	..	330	15	0	..	..	..
Maori Land Settlement Act, 1905 .. .. .	47	5	0	..	..	..	47	5	0
Native Land Amendment Act, 1913 .. .. .	4,415	2	8	..	..	..	..	..	..
Less recovered from Native Land Settlement Account ..	..	..	..	4,415	2	8	..	..	..
New Zealand State-guaranteed Advances Act, 1909-10 (Guaranteed Mining Advances) ..	105	0	0	..	..	..	..	..	..
Less recovered from Mining Advances Account ..	..	..	..	105	0	0	..	..	..
New Zealand State-guaranteed Advances Act, 1909-10 (Land for Settlements Branch) ..	2,763	0	1	..	..	..	..	..	..
Less recovered from Land for Settlements Account ..	..	..	..	2,763	0	1	..	..	..
Railways Improvement Authorization Act, 1914 ..	624	10	0	..	..	..	624	10	0
Swamp Drainage Act, 1915, and Appropriation Act, 1918 (Section 46) ..	100	0	2	..	..	..	..	..	..
Less recovered from Swamp-land Drainage Account ..	..	..	..	100	0	2	..	..	..
War Purposes Loan Act, 1917 .. .. .	13,393	6	10	..	..	..	13,393	6	10
War Expenses .. .. .	1,339,754	5	6	..	..	..	1,339,754	5	6
NEW ZEALAND STATE-GUARANTEED ADVANCES ACT, 1909:—									
Guaranteed Mining Advances Branch .. .. .	187	10	0	..	..	..	..	..	..
Less recovered from Mining Advances Account ..	..	..	..	187	10	0	..	..	..
Land for Settlements Branch .. .. .	18,500	0	0	..	..	..	..	..	..
Less recovered from Land for Settlements Account ..	..	..	..	18,500	0	0	..	..	..
Native Land Settlement Branch .. .. .	19,999	15	0	..	..	..	..	..	..
Less recovered from Native Land Settlement Account ..	..	..	..	19,999	15	0	..	..	..
Advances to Local Authorities Branch .. .. .	12,988	9	4	..	..	..	..	..	..
Less recovered from—	£	s.	d.	..	..	..	..	..	..
Hauraki Plains Settlement Account ..	3,462	10	0	..	..	..	..	..	..
Rangitaiki Land Drainage Account ..	1,462	10	0	..	..	..	..	..	..
Land for Settlements Account—	..	..	..	..	..	..	..	..	..
Opening up Crown Lands for Settlement Account .. .. .	8,063	9	4	..	..	..	..	..	..
NEW ZEALAND STATE-GUARANTEED ADVANCES ACTS, 1909-1910:—									
Land for Settlements Branch .. .. .	61,167	12	10	..	..	..	..	..	..
Less recovered from Land for Settlements Account ..	..	..	..	61,167	12	10	..	..	..
Native Land Settlement Branch .. .. .	3,125	0	0	..	..	..	..	..	..
Less recovered from Native Land Settlement Account ..	..	..	..	3,125	0	0	..	..	..
POST AND TELEGRAPH ACT, 1908 .. .. .	9,000	0	0	..	..	..	9,000	0	0
Carried forward .. .. .	8,054,455	17	8	1,468,946	9	8	6,585,509	8	0

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS in respect of INTEREST—*continued*.

Act.	Gross Interest charged to Ordinary Revenue Account.			Recoveries.	Net Interest charged to Ordinary Revenue Account.		
	£	s.	d.		£	s.	d.
Brought forward .. .. .	8,054,455	17	8	1,468,946	9	8	6,585,509
PUBLIC REVENUES AMENDMENT ACT, 1913 (SECTION 34)	6,518	11	0	..	6,518	11	0
PUBLIC REVENUES ACT, 1910 (SECTION 39) .. ..	17,309	4	11	..	17,309	4	11
PUBLIC REVENUES AMENDMENT ACT, 1914 (SECTION 8): WAR EXPENSES	102,045	16	0	..	102,045	16	0
PUBLIC REVENUES AMENDMENT ACT, 1915 (SECTION 5): WAR EXPENSES	494,324	4	7	..	494,324	4	7
PUBLIC WORKS ACT, 1908 :—							
Paeroa-Waihi Railway Act, 1903 .. .. .	1,219	6	3	..	1,219	6	3
Waikaka Branch Railway Act, 1905 .. .. .	2,014	2	8	..	2,014	2	8
RAILWAYS IMPROVEMENT AUTHORIZATION ACT, 1914 ..	32,454	0	0	..	32,454	0	0
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913 ..	400	0	0				
Less recovered from Rangitaiki Land Drainage Account	..			400	0	0	
RANGITAIKI LAND DRAINAGE AMENDMENT ACTS, 1913-1914	2,100	0	0				
Less recovered from Rangitaiki Land Drainage Account	..			2,100	0	0	
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND AMENDMENTS	1,102	10	0				
Less recovered from Rangitaiki Land Drainage Account	..			1,102	10	0	
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1917 (SECTION 81)	762	10	0				
Less recovered from Rangitaiki Land Drainage Account	..			762	10	0	
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 44)	2,015	0	0				
Less recovered from Rangitaiki Land Drainage Account	..			2,015	0	0	
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1919 (SECTION 19)	2,700	0	0				
Less recovered from Rangitaiki Land Drainage Account	..			2,700	0	0	
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1920 (SECTION 16)	4,550	0	0				
Less recovered from Rangitaiki Land Drainage Account	..			4,550	0	0	
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1921-22 (SECTION 23)	3,474	1	7				
Less recovered from Rangitaiki Land Drainage Account	..			3,474	1	7	
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1923 (SECTION 5)	10	11	7				
Less recovered from Rangitaiki Land Drainage Account	..			10	11	7	
SCENERY PRESERVATION ACT, 1908 .. .. .	3,507	5	11	..	3,507	5	11
SCENERY PRESERVATION ACT, 1908, AND FINANCE ACT, 1921-22 (SECTION 21)	900	0	0	..	900	0	0
SCENERY PRESERVATION ACT, 1908, AND FINANCE ACT, 1921-22 (SECTION 23)	822	5	8	..	822	5	8
STATE ADVANCES ACT, 1913 :—							
Advances to Settlers Branch .. .. .	31,952	12	4				
Less recovered from State Advances Office .. ..	..			31,952	12	4	
Advances to Workers Branch .. .. .	4,126	13	11				
Less recovered from State Advances Office .. ..	..			4,126	13	11	
Local Authorities Branch .. .. .	8,000	0	0				
Less recovered from State Advances Office .. ..	..			8,000	0	0	
SWAMP DRAINAGE ACT, 1915 .. .. .	1,957	10	0				
Less recovered from Swamp Land Drainage Account ..	..			1,957	10	0	
Carried forward .. .. .	8,778,722	4	1	1,532,097	19	1	7,246,624
							5 0

## PUBLIC ACCOUNTS, 1923-1924.

## STATEMENT of the DISBURSEMENTS in respect of INTEREST—continued.

Act.	Gross Interest charged to Ordinary Revenue Account.			Recoveries.			Net Interest charged to Ordinary Revenue Account.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	8,778,722	4	1	1,532,097	19	1	7,246,624	5	0
SWAMP DRAINAGE ACT, 1915, AND APPROPRIATION ACT, 1918 (SECTION 46)	10,241	15	3						
Less recovered from Swamp Land Drainage Account..	..			10,241	15	3			
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910	6,350	0	0	2,745	8	4	3,604	11	8
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, AND FINANCE ACT, 1919 (SECTION 6)	6,758	17	6	..			6,758	17	6
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, AND FINANCE ACT, 1922 (SECTION 16)	1,947	13	10	..			1,947	13	10
WAR PURPOSES LOAN ACT, 1917 .. .. .	277,803	18	9	..			277,803	18	9
WAR PURPOSES LOAN ACT, 1917 (SECTION 2), AND WAR PURPOSES LOAN ACT, 1917 (No. 2)	238,405	1	4	..			238,405	1	4
WAR PURPOSES LOAN ACT, 1917, AND FINANCE ACT, 1917 (SECTION 68)	73,126	17	1	..			73,126	17	1
WELLINGTON AND MANAWATU RAILWAY PURCHASE ACT, 1908	22,500	0	0	..			22,500	0	0
WESTPORT HARBOUR ACT, 1920 :—									
Westport Harbour Board Act, 1884 .. .. .	6,000	0	0						
Less recovered from Westport Harbour Account ..	..			3,000	0	0	3,000	0	0
Westport Harbour Board Act, 1884, and Loan Acts, 1896, 1897, 1900	20,000	0	0						
Less recovered from Westport Harbour Account ..	..			10,000	0	0	10,000	0	0
Westport Harbour Board Act, 1920 (Section 12), and Appropriation Act, 1919 (Section 32)	1,677	4	6						
Less recovered from Westport Harbour Account ..	..			838	12	3	838	12	3
Westport Harbour Board Loan Act, 1908 .. .. .	10,025	0	0						
Less recovered from Westport Harbour Account ..	..			5,025	0	0	5,000	0	0
STATE ADVANCES DEBT :—									
Government Advances to Settlers Act, 1894, and Extension Act, 1901	3,600	0	0						
Less recovered from State Advances Office .. .. .	..			3,600	0	0			
Government Advances to Settlers Act, 1908: Advances to Settlers	9,741	0	0						
Less recovered from State Advances Office .. .. .	..			9,741	0	0			
Government Advances to Settlers Act, 1908: Advances to Workers	1,125	0	0						
Less recovered from State Advances Office .. .. .	..			1,125	0	0			
New Zealand State-guaranteed Advances Act, 1909-1910: Advances to Settlers	123,314	15	7						
Less recovered from State Advances Office .. .. .	..			123,314	15	7			
New Zealand State-guaranteed Advances Act, 1909-1910: Advances to Workers	40,525	6	3						
Less recovered from State Advances Office .. .. .	..			39,741	16	7	783	9	8
Amount recovered from State Advances Office (Housing Branch), and which cannot be allotted to any particular authorizing Act, being interest at 4 per cent. on £319,918 1s. 7d. from Public Works Fund under Vote "Workers' Dwellings"	9,631,864	14	2	1,741,471	7	1	7,890,393	7	1
	..			12,796	14	6	12,796	14	6
	£9,631,864	14	2	£1,754,268	1	7	£7,877,596	12	7

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for SINKING FUNDS for the FINANCIAL YEAR ended 31st MARCH, 1924.

Act.	Gross Sinking Fund charged Ordinary Revenue Account.	Recoveries.	Net Sinking Fund charged Ordinary Revenue Account.
	£ s. d.	£ s. d.	£ s. d.
FINANCE ACT, 1918 (No. 2), (SECTION 6), (WAR LOANS)..	543,097 0 0	..	543,097 0 0
PUBLIC DEBT EXTINCTION ACT, 1910 .. .. .	210,405 0 0	..	..
Recovered from various accounts .. .. .	..	46,042 13 1	164,362 6 11
WESTPORT HARBOUR ACT, 1920,—			
WESTPORT HARBOUR ACT, 1884 .. .. .	1,500 0 0	..	..
Recovered from Westport Harbour Account..	..	750 0 0	750 0 0
WESTPORT HARBOUR BOARD ACT, 1884, AND LOANS ACTS, 1896, 1897, 1900 .. .. .	5,000 0 0	..	..
Recovered from Westport Harbour Account..	..	2,500 0 0	2,500 0 0
WESTPORT HARBOUR BOARD LOAN ACT, 1908 ..	2,000 0 0	..	..
Recovered from Westport Harbour Account..	..	1,000 0 0	1,009 0 0
Totals .. .. .	£762,002 0 0	£50,292 13 1	£711,709 6 11

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1924, under SPECIAL ACTS of the GENERAL ASSEMBLY.

	£	s.	d.	£	s.	d.	£	s.	d.
THE ANIMALS PROTECTION AND GAME ACT, 1921-22 (SECTION 20):— Opposum fees, royalties, and fines paid to registered Acclimatization Societies .. .. .	..	..	..	..	..	..	3,103	10	11
THE APPROPRIATION ACT, 1916:— Section 9,— Payment of subsidies to local authorities .. .. .	..	..	..	..	..	..	172,147	0	1
THE AUCKLAND UNIVERSITY COLLEGE ACT, 1882:— Grant for year to 31 March, 1924 .. .. .	..	..	..	..	..	..	4,000	0	0
THE CIVIL LIST ACT, 1920 (PARTS III AND IV):— Honoraria, 1 April, 1923, to 31 March, 1924,— Members of the Legislative Council .. .. .	11,737	19	4						
Members of the House of Representatives .. .. .	30,965	18	7						
Salaries, 1 April, 1923, to 31 March, 1924,— Officers of Legislative Council .. .. .	2,920	0	0	42,703	17	11			
Officers of House of Representatives .. .. .	2,200	0	0						
				5,120	0	0			
							47,823	17	11
THE CIVIL SERVICE ACT, 1908:— Pensions .. .. .	..	..	..	..	..	..	21,024	11	10
THE DEFENCE ACT, 1909:— Pensions and allowances .. .. .	..	..	..	..	..	..	3,146	9	8
THE EDUCATION ACT, 1914:— Education Boards,— Public Primary Schools—Subsidies .. .. .	..	..	..	..	13,726	10	10		
Technical Instruction—Subsidies .. .. .	..	..	..	..	2,561	4	10		
National Scholarships—Grants .. .. .	..	..	..	..	11,257	4	8		
Secondary Schools—Subsidies .. .. .	..	..	..	..	2,931	16	0		
							30,476	16	4
THE EDUCATION RESERVES AMENDMENT ACT, 1913:— Section 3,— Compensation for improvements .. .. .	..	..	..	..	..	..	2,038	10	0
THE FINANCE ACT, 1918 (No. 2):— Section 8,— Free issue of official postage-stamps to members of Parliament and to members of the Legislative Council .. .. .	..	..	..	..	..	..	1,917	0	0
THE FINANCE ACT, 1919:— Section 14,— Pensions in respect of death or disablement of police officers .. .. .	..	..	..	..	..	..	486	1	2
THE FINANCE ACT, 1920:— Section 43,— Additional grant to Canterbury College .. .. .	..	..	..	..	..	..	1,561	10	0
THE FINANCE ACT, 1921-22:— Section 13,— Transfer to Advances to other Governments Account .. .. .	..	..	..	..	..	..	2,000	0	0
THE FINANCE ACT, 1921-22:— Section 38,— Grant to Otago Hospital Board .. .. .	..	..	..	..	..	..	1,744	15	0
THE FINANCE ACT, 1923:— Section 13,— Grant to daughter of late Sir William Fraser .. .. .	..	..	..	..	500	0	0		
Annuity to daughter of late Sir William Fraser, 1st August 1923, to 31st March, 1924 .. .. .	..	..	..	..	100	0	0		
							600	0	0
THE FIRE BRIGADES ACT, 1908:— Section 21,— Subsidies .. .. .	..	..	..	..	..	..	2,046	15	7
THE GREYMOUTH HARBOUR BOARD AMENDMENT ACT, 1920:— Section 5,— Subsidy for interest, sinking fund, and other loan charges .. .. .	..	..	..	..	..	..	15,000	0	0
Carried forward .. .. .	..	..	..	..	..	..	309,116	18	6

## PUBLIC ACCOUNTS, 1923-1924.

DISBURSEMENTS under SPECIAL ACTS of the GENERAL ASSEMBLY—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	..	309,116	18	6
THE HIGH COMMISSIONER ACT, 1908:—									
Allen, Hon. Sir J., salary, 1 January, 1923, to 31 December, 1924..	..	..	..	..	..	..	2,000	0	0
THE HOSPITALS AND CHARITABLE INSTITUTIONS ACT, 1909, AND AMENDMENT ACTS, 1910 AND 1913:—									
Subsidies .. .. .	..	..	..	..	..	..	412,944	19	7
THE INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1908:—									
Section 65,—									
Judge of the Arbitration Court—									
Frazer, F. V., salary, 1 April, 1923, to 31 March, 1924 ..	..	..	..	2,000	0	0			
Section 74,—									
Members of the Arbitration Court—									
Scott, W., salary, 1 April, 1923, to 31 March, 1924 ..	715	0	0						
Hunter, H., salary, 1 April, 1923, to 31 March, 1924 ..	715	0	0						
				1,430	0	0			
							3,430	0	0
THE JUDICATURE ACT, 1908:—									
Superannuation allowances,—									
Edwards, Sir W. B., 1 February, 1923, to 31 March, 1924 ..	..	..	..	1,555	10	4			
Cooper, Sir T., 1 April, 1923, to 31 March, 1924 ..	..	..	..	1,833	6	0			
							2,888	16	4
THE JUDICATURE AMENDMENT ACT, 1920:—									
The Judges,—									
The Chief Justice—									
Sir R. Stout, K.C.M.G., salary, 1 April, 1923, to 31 March, 1924 ..	..	..	..	2,250	0	0			
The Puisne Judges—									
Adams, A. S., salary, 1 April, 1923, to 31 March, 1924 ..	2,000	0	0						
Chapman, Sir F. R., salary, 1 April, 1923, to 31 March, 1924 ..	2,000	0	0						
Herdman, A. L., salary, 1 April, 1923, to 31 March, 1924 ..	2,000	0	0						
Hosking, J. H., salary, 1 April, 1923, to 31 March, 1924 ..	2,000	0	0						
McGregor, W. C., salary, 8 September, 1923, to 31 March, 1924 ..	1,127	15	7						
Reed, J. R., salary, 1 April, 1923, to 31 March, 1924 ..	2,000	0	0						
Salmond, Sir J. W., salary, 1 April, 1923, to 31 March, 1924 ..	2,000	0	0						
Sim, W. A., salary, 1 April, 1923, to 31 March, 1924 ..	2,000	0	0						
Stringer, T. W., salary, 1 April, 1923, to 31 March, 1924..	2,000	0	0						
				17,127	15	7			
							19,377	15	7
THE LAND ACT, 1908:—									
Amount paid over to Receivers of Land Revenue, Local Bodies' Deposit Accounts, for payment to local authorities in respect of rents, royalties, &c. ..	..	..	..	..	..	..	16,039	18	3
THE LAND SETTLEMENT FINANCE ACT, 1909:—									
Section 13,—									
Recoveries on account of previous years—									
Owersby Land Settlement Association ..	..	..	..	278	13	0			
Angland Land Settlement Association ..	..	..	..	55	0	0			
							Cr, 333	13	0
THE LOCAL BODIES' LOANS AMENDMENT ACT, 1908:—									
Section 10,—									
Subsidies on instalments of sinking fund—									
Cambridge Borough Council, due 30 April, 1923 ..	..	..	..	25	0	0			
Grey Lynn Borough Council, due 1 April, 1923 ..	..	..	..	225	0	0			
Levin Borough Council, due 1 April, 1923 ..	..	..	..	135	0	0			
Port Chalmers Borough Council, due 31 March, 1924 ..	..	..	..	17	10	0			
Taihape Borough Council, due 1 April, 1923 ..	..	..	..	125	0	0			
							527	10	0
THE LOCAL BODIES' LOANS ACT, 1913:—									
Section 70, subsections (3) and (4),—									
Amount payable to the State Advances Office ..	..	..	..	..	..	..	425	4	0
THE MAGISTRATES' COURTS AMENDMENT ACT, 1920:—									
Salaries of Magistrates .. .. .	..	..	..	..	..	..	23,472	14	10
THE MARLBOROUGH HIGH SCHOOL ACT, 1899:—									
Grant for the year 1923-1924 .. .. .	..	..	..	..	..	..	400	0	0
THE MINER'S PHTHISIS ACT, 1915:—									
Pensions .. .. .	..	..	..	..	..	..	32,561	9	6
THE MUNICIPAL CORPORATIONS ACT, 1920:—									
Section 72,—									
Subsidies .. .. .	..	..	..	..	..	..	27,672	15	4
Carried forward .. .. .	..	..	..	..	..	..	850,524	8	11

## PUBLIC ACCOUNTS, 1923-1924.

DISBURSEMENTS under SPECIAL ACTS of the GENERAL ASSEMBLY—*continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	..	850,524	8	11
THE NATIONAL PROVIDENT FUND ACT, 1910:—									
Section 25,—									
Subsidy .. .. .	..	..	..	32,185	18	6			
The National Provident Fund Act, 1910, and Finance Act, 1916,—									
Maternity allowances (section 78) .. .. .	..	..	..	6,984	0	0			
Maternity allowances for friendly societies (section 67) .. .. .	..	..	..	34,000	0	0			
Subsidy on total contributions from approved friendly societies for the year ended 31 December, 1923 (section 75) .. .. .	..	..	..	1,050	11	11			
							74,220	10	5
THE NEW PLYMOUTH HARBOUR BOARD ENDOWMENT ACT, 1874:—									
25 per cent. of amount derived from land sales, rents, &c., to 31 December, 1923 .. .. .	..	..	..	..	..	..	4,831	17	2
THE NEW ZEALAND INSTITUTE ACT, 1908, AND AMENDMENT ACT, 1920:—									
Grant for the year 1923-24 .. .. .	..	..	..	..	..	..	1,000	0	0
THE NEW ZEALAND LOANS ACT, 1908:—									
The New Zealand Consolidated Stock,—									
Amount paid Bank of England for year ended 31 October, 1923, for management .. .. .	..	..	..	23,747	11	10			
Refund by Bank of England of charges representing over-payments during the period from October, 1913, to October, 1922 .. .. .	..	..	..	16,293	7	6			
Less amount recovered from—									
Cheviot Estate Account .. .. .	£	s.	d.						
Discharged Soldiers Settlement Account .. .. .	75	1	3						
Electric Supply Account .. .. .	78	13	11						
Land for Settlements Account .. .. .	738	6	8						
Native Land Settlement Account .. .. .	629	14	3						
State Coal-mines Account .. .. .	157	9	9						
State Forests Account .. .. .	16	0	3						
	63	10	2	1,758	16	3			
							18,052	3	9
The Public Debts Sinking Funds,—									
Fee for auditing account for year .. .. .	..	..	..	5,695	8	1			
							2	2	0
							5,697	10	1
THE NEW ZEALAND UNIVERSITY ACT, 1908:—									
Grant for the year 1923-24 .. .. .	..	..	..	..	..	..	3,845	0	0
THE NEW ZEALAND UNIVERSITY AMENDMENT ACT, 1914, AND AMENDMENT ACT, 1919 (SECTIONS 3 AND 4):—									
University National Scholarships .. .. .	..	..	..	..	2,978	3	3		
University Bursaries .. .. .	..	..	..	..	10,338	8	10		
National Research Scholarships .. .. .	..	..	..	..	247	15	6		
Grants,—									
Auckland University College .. .. .	..	..	..	6,600	0	0			
Victoria University College .. .. .	..	..	..	6,600	0	0			
Canterbury College .. .. .	..	..	..	3,600	0	0			
University of Otago .. .. .	..	..	..	8,200	0	0			
University Colleges—							25,000	0	0
Subsidies .. .. .	..	..	..	..	11,657	9	9		
Grant to Workers Extension Lectures .. .. .	..	..	..	..	2,000	0	0		
							52,221	17	4
THE ORCHARD-TAX ACT, 1916:—									
Section 4,—									
Advance to New Zealand Fruitgrowers' Federation, Limited .. .. .	..	..	..	..	..	..	1,893	4	0
THE PENSIONS ACT, 1913:—									
Old-age Pensions,—									
Pensions paid for the year 1923-24 .. .. .	..	..	..	..	732,054	3	6		
Military Pensions (Maori War),—									
Pensions paid for the year 1923-24 .. .. .	..	..	..	..	30,325	14	11		
Widows' Pensions,—									
Pensions paid for the year 1923-24 .. .. .	..	..	..	..	202,364	5	11		
							964,744	4	4
THE PUBLIC REVENUES ACT, 1910 (SECTION 6), AND APPROPRIATION ACT, 1920, (SECTION 15):—									
Salary—									
Controller and Auditor-General—									
Campbell, G. F. C., salary, 1 April, 1923, to 31 Mar., 1924 .. .. .	..	..	..	..	1,170	0	0		
Section 29,—									
Deposits refunded .. .. .	..	..	..	..	26	3	5		
Section 90,—									
Refund of amounts paid over by Public Trustee .. .. .	..	..	..	..	64	15	10		
							1,260	19	3
THE PUBLIC REVENUES AMENDMENT ACT, 1912:—									
Section 5,—									
Annual contribution for reinstating public buildings destroyed by fire .. .. .	..	..	..	..	..	..	10,000	0	0
Carried forward .. .. .	..	..	..	..	..	..	1,970,239	11	6

## PUBLIC ACCOUNTS, 1923-1924.

DISBURSEMENTS under SPECIAL ACTS of the GENERAL ASSEMBLY—continued.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	..	1,970,239	11	6
THE PUBLIC SERVICE ACT, 1912, APPROPRIATION ACT, 1920 (SECTION 16, SUBSECTION (1)), AND FINANCE ACT, 1919 (SECTION 23):—									
Public Service Commissioners,—									
Verschaffelt, P. D. N., salary, 1 April, 1923, to 31 March, 1924 .. .. .	..	..	..	1,307	0	0			
Verschaffelt, P. D. N., additional salary as Acting Public Service Commissioner, 1 March to 31 May, 1923 .. .. .	..	..	..	64	10	0			
Park, A. D., salary, 1 November, 1923, to 31 March, 1924 .. .. .	..	..	..	472	4	4			
							1,843	14	4
THE PUBLIC SERVICE CLASSIFICATION AND SUPERANNUATION ACT, 1908, AND AMENDMENT ACTS, 1908, 1909, AND 1912, AND APPROPRIATION ACT, 1918 (SECTIONS 25 AND 26):—									
Annual contribution to the Public Service Superannuation Fund .. .. .	..	..	..	86,000	0	0			
Additional contribution under authority of section 49 of principal Act .. .. .	..	..	..	50,000	0	0			
Annual contribution to the Teachers' Superannuation Fund .. .. .	..	..	..	43,000	0	0			
Annual contribution to Government Railways Superannuation Fund .. .. .	..	..	..	25,000	0	0			
							204,000	0	0
THE RABBIT NUISANCE ACT, 1908:—									
Section 60,—									
Subsidies—									
Apiti-Pohangina Rabbit Board .. .. .	..	..	..	1,005	12	6			
East Coast Rabbit Board .. .. .	..	..	..	2,328	5	9			
Hairini Rabbit Board .. .. .	..	..	..	246	14	11			
Hawke's Bay Rabbit Board .. .. .	..	..	..	1,362	16	6			
Hurunui Rabbit Board .. .. .	..	..	..	1,196	7	6			
Kahuwera Rabbit Board .. .. .	..	..	..	9	17	4			
Kawa West Rabbit Board .. .. .	..	..	..	76	5	4			
Lochiel Rabbit Board .. .. .	..	..	..	38	14	6			
Moawhango Rabbit Board .. .. .	..	..	..	332	8	5			
Manuherikia Rabbit Board .. .. .	..	..	..	79	11	2			
Maungakawa Rabbit Board .. .. .	..	..	..	118	8	8			
Mount Benger Rabbit Board .. .. .	..	..	..	113	6	9			
Peria Rabbit Board .. .. .	..	..	..	126	9	6			
Wanganui Rabbit Board .. .. .	..	..	..	225	17	4			
Roxburgh East Rabbit Board .. .. .	..	..	..	135	13	2			
Umutoi Rabbit Board .. .. .	..	..	..	125	12	1			
Rangitoto Rabbit Board .. .. .	..	..	..	345	0	4			
Whitehall Rabbit Board .. .. .	..	..	..	285	14	5			
							8,152	16	2
THE RESERVES AND OTHER LANDS DISPOSAL AND PUBLIC BODIES EMPOWERING ACT, 1916:—									
Section 67,—									
Compensation paid to Mrs. Ann Noble for loss of orchard .. .. .	..	..	..	..	..	..	78	0	0
THE ROTORUA BOROUGH ACT, 1922 (SECTION 6):—									
Payment to Rotorua Borough Council .. .. .	..	..	..	..	..	..	1,625	0	0
THE SCHAFER, MCGUIRE, AND OTHERS PENSION ACT, 1872:—									
McGuire, E. .. .. . 24 August to 27 December, 1922 .. .. .	..	..	..	..	..	..	6	6	9
THE SLAUGHTERING AND INSPECTION ACT, 1908 (SECTION 59), AND AMENDMENT ACT, 1910:—									
Compensation paid to owners for condemned stock .. .. .	..	..	..	..	..	..	13,265	3	5
THE STOCK ACT, 1908:—									
Section 45,—									
Compensation for stock destroyed on account of disease .. .. .	..	..	..	..	..	..	11,805	12	9
THE VICTORIA COLLEGE ACT, 1905:—									
Grant for the year 1923-24 .. .. .	..	..	..	..	..	..	4,000	0	0
THE WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910 (SECTION 17 (d) ), AND APPROPRIATION ACT, 1916 (SECTION 27):—									
Contribution towards interest and sinking fund, and the cost of administration and maintenance .. .. .	..	..	..	..	..	..	1,066	17	9
THE WALSH AND OTHERS PENSIONS ACT, 1869:—									
Hewett, E. A. .. .. . 1 April, 1923, to 31 March, 1924 .. .. .	..	..	..	..	..	..	41	13	4
THE WAR PENSIONS ACT, 1915:—									
Pensions and allowances .. .. .	..	..	..	1,292,202	18	2			
Section 3, Finance Act, 1920 —									
Additional pensions .. .. .	..	..	..	14,449	1	1			
							1,306,651	19	3
THE WESTPORT HARBOUR ACT, 1920, AND FINANCE ACT, 1921 (SECTION 4):—									
Transfer of amount to Westport Harbour Account .. .. .	..	..	..	..	..	..	17,000	0	0
Total .. .. .	..	..	..	..	..	..	£3,539,776	15	3



## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for REDUCTION OF FUNDED DEBT for the FINANCIAL YEAR ended 31st MARCH, 1924.

TRANSFER TO LOANS REDEMPTION ACCOUNT FOR REDUCTION OF FUNDED DEBT.							£	s.	d.
IN TERMS OF SECTION 8 OF THE FINANCE ACT, 1922, UNDER MEMORANDUM OF AGREEMENT WITH THE IMPERIAL GOVERNMENT DATED 6TH SEPTEMBER, 1922.									
Aid to Public Works and Land Settlement Act, 1910 .. .. .	..	..	..	..	..	..	2,032	10	0
Finance Act, 1916 (section 35) .. .. .	..	..	..	..	..	..	50,403	13	2
Finance Act, 1918 (section 10) .. .. .	..	..	..	..	..	..	70,229	2	0
Land for Settlements Act, 1908 .. .. .	..	..	..	..	..	..	401	19	9
Naval Defence Act, 1909 .. .. .	..	..	..	..	..	..	10,248	9	2
Public Revenues Amendment Act, 1914 (section 8) .. .. .	..	..	..	..	..	..	21,998	17	2
Public Revenues Amendment Act, 1915 (section 5) .. .. .	..	..	..	..	..	..	86,254	0	5
War Purposes Loan Act, 1917 .. .. .	..	..	..	..	..	..	51,394	18	8
							292,963	10	4
Less amounts recouped from Land for Settlements Account .. .. .	..	..	..	..	..	..	392	4	7
							£292,571	5	9

STATEMENT of IMPRESTS of the CONSOLIDATED FUND (Ordinary Revenue Account OUTSTANDING on the 31st MARCH, 1924, showing the SERVICES for which they were issued.

CONSOLIDATED FUND :—							£	s.	d.
Ordinary Revenue,—									
Under special Acts—									
War Pensions Act, 1915 .. .. .	..	..	..	..	..	..	18,697	17	5
Votes—									
6—Working Railways .. .. .	..	..	..	..	..	..	10,241	14	8
7—Post and Telegraph Working Expenses .. .. .	..	..	..	..	..	..	1,067	15	6
15—Department of Industries and Commerce .. .. .	..	..	..	..	..	..	12,734	18	5
16—Department of Justice .. .. .	..	..	..	..	..	..	32	1	2
20—Police Department .. .. .	..	..	..	..	..	..	28	3	0
21—Pensions Department .. .. .	..	..	..	..	..	..	20	0	0
23—Department of Internal Affairs .. .. .	..	..	..	..	..	..	300	0	0
24—Audit Department .. .. .	..	..	..	..	..	..	0	3	6
26—Printing and Stationery .. .. .	..	..	..	..	..	..	4,544	5	8
28—Department of Health .. .. .	..	..	..	..	..	..	468	10	3
29—Naval Defence .. .. .	..	..	..	..	..	..	10,891	0	11
30—Defence Department .. .. .	..	..	..	..	..	..	4,567	18	1
31—Customs Department .. .. .	..	..	..	..	..	..	483	8	3
32—Marine Department .. .. .	..	..	..	..	..	..	700	0	0
33—Department of Labour .. .. .	..	..	..	..	..	..	15	0	0
34—Department of Lands and Survey .. .. .	..	..	..	..	..	..	22	11	0
37—Department of Agriculture .. .. .	..	..	..	..	..	..	508	0	0
38—Tourist Department .. .. .	..	..	..	..	..	..	274	15	0
39—Education Department .. .. .	..	..	..	..	..	..	139	7	4
Unauthorized .. .. .	..	..	..	..	..	..	0	11	6
General Imprest .. .. .	..	..	..	..	..	..	6,238	4	7
General Services Account .. .. .	..	..	..	..	..	..	80,654	15	6
							£152,631	1	9

PUBLIC ACCOUNTS, 1923-1924.

BALANCE-SHEET of ACCOUNTS of LOCAL BODIES for the FINANCIAL YEAR ended 31st MARCH, 1924.

	BALANCES ON 31 MARCH, 1923.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1924.
REVENUE FROM FEES, FINES, ETC.				
COUNTIES :—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Bay of Islands .. .. .	2 0 0	11 0 0	10 0 0	3 0 0
Cheviot .. .. .	..	10 0 0	..	10 0 0
Hokianga .. .. .	10 0 0	30 0 0	20 0 0	20 0 0
Kaikoura .. .. .	0 10 0	30 0 0	0 10 0	30 0 0
Waimea .. .. .	5 0 0	..	5 0 0	..
Whakatane .. .. .	..	20 0 0	..	20 0 0
	17 10 0	101 0 0	35 10 0	83 0 0
BOROUGHES :—				
Opotiki .. .. .	9 9 6	50 0 0	19 9 6	40 0 0
Whakatane .. .. .	..	20 0 0	..	20 0 0
	9 9 6	70 0 0	19 9 6	60 0 0
TOWN BOARDS :—				
Kaikohe .. .. .	10 0 0	20 10 0	10 7 8	20 2 4
Kawakawa .. .. .	20 0 0	10 0 0	20 0 0	10 0 0
Kohukohu .. .. .	10 0 0	..	10 0 0	..
Russell .. .. .	..	5 0 0	5 0 0	..
	40 0 0	35 10 0	45 7 8	30 2 4
TOWN OF ROTORUA .. .. .	645 16 2	..	645 16 2	..
TOTAL REVENUE FROM FEES, FINES, ETC.	712 15 8	206 10 0	746 3 4	173 2 4

## PUBLIC ACCOUNTS, 1923-1924.

## BALANCE-SHEET of ACCOUNTS of LOCAL BODIES—continued.

				BALANCES ON 31 MARCH, 1923.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1924.
ENDOWMENTS OF LAND.							
COUNTIES:—				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Awakino	..	..	..	38 19 1	..	..	38 19 1
East Taupo	..	..	..	152 13 10	..	..	152 13 10
Kawhia	..	..	..	98 16 7	..	..	98 16 7
Manukau	..	..	..	24 14 0	..	..	24 14 0
Rotorua	..	..	..	293 18 6	..	..	293 18 6
Sounds	..	..	..	616 11 6	..	..	616 11 6
Tauranga	..	..	..	0 6 11	..	..	0 6 11
Thames	..	..	..	6 18 0	..	..	6 18 0
West Taupo	..	..	..	470 10 2	..	89 4 11	381 5 3
				1,703 8 7	..	89 4 11	1,614 3 8
BOROUGH:—							
Runanga	..	..	..	2 0 0	..	..	2 0 0
HARBOUR BOARD:—							
Greymouth	..	..	..	0 0 6	..	..	0 0 6
ISLANDS:—							
Great Barrier	..	..	..	7 6 11	..	..	7 6 11
Kermadec	..	..	..	15 15 11	..	..	15 15 11
				23 2 10	..	..	23 2 10
TOTAL, ENDOWMENTS OF LAND	..			1,728 11 11	..	89 4 11	1,639 7 0
GOLDFIELDS REVENUE.							
COUNTIES:—							
Bruce	..	..	..	..	0 5 0	0 5 0	..
Buller	..	..	..	7 3 0	523 3 3	91 18 4	438 7 11
Clutha	..	..	..	0 3 9	0 14 6	0 14 6	0 3 9
Collingwood	..	..	..	4 0 5	209 0 6	152 6 0	60 14 11
Coromandel	..	..	..	..	202 9 11	202 9 11	..
Ellesmere	..	..	..	..	2 10 0	2 10 0	..
Featherston	..	..	..	..	0 5 0	0 5 0	..
Grey	..	..	..	592 17 1	4,412 7 3	4,058 8 2	946 16 2
Hawke's Bay	..	..	..	..	1 5 0	1 5 0	..
Horowhenua	..	..	..	..	0 10 0	0 10 0	..
Inangahua	..	..	..	300 19 9	2,209 13 1	2,006 19 8	503 13 2
Karamaea	..	..	..	0 10 0	0 14 6	1 4 6	..
Lake	..	..	..	31 19 10	351 4 7	310 1 11	73 2 6
Maniototo	..	..	..	58 8 9	137 16 4	175 3 4	21 1 9
Marlborough	..	..	..	..	73 9 0	66 9 0	7 0 0
Murchison	..	..	..	18 7 4	181 0 3	177 12 11	21 14 8
Ohinemuri	..	..	..	1 19 0	673 10 1	675 9 1	..
Opotiki	..	..	..	..	0 5 0	0 5 0	..
Piako	..	..	..	..	146 15 0	146 15 0	..
Rangitikei	..	..	..	1 0 0	..	1 0 0	..
Rotorua	..	..	..	..	0 15 0	0 15 0	..
Selwyn	..	..	..	..	0 5 0	0 5 0	..
Southland	..	..	..	48 17 6	140 14 11	162 15 3	26 17 2
Stewart Island	..	..	..	1 10 0	7 10 0	9 0 0	..
Tairā	..	..	..	1 6 0	8 16 0	10 2 0	..
Takaka	..	..	..	23 18 6	4 12 0	28 5 6	0 5 0
Tauranga	..	..	..	0 5 0	1 1 0	1 1 0	0 5 0
Thames	..	..	..	..	303 19 7	303 19 7	..
Tuapeka	..	..	..	73 16 3	226 4 7	272 6 2	27 14 8
Vincent	..	..	..	76 11 0	484 4 2	466 9 7	94 5 7
Waihemo	..	..	..	0 7 4	21 12 3	15 12 7	6 7 0
Waikouaiti	..	..	..	0 5 0	13 10 0	13 15 0	..
Waimarino	..	..	..	..	0 5 0	0 5 0	..
Waikea	..	..	..	13 17 9	33 16 6	46 14 3	1 0 0
Waipawa	..	..	..	0 5 0	..	0 5 0	..
Wairoa	..	..	..	..	1 0 0	1 0 0	..
Waitaki	..	..	..	2 15 0	16 9 3	18 4 9	0 19 6
Wallace	..	..	..	52 8 11	137 12 6	141 3 8	48 17 9
Westland	..	..	..	157 18 5	2,946 1 3	2,662 6 11	441 12 9
Whangarei	..	..	..	46 1 3	97 11 9	117 0 6	26 12 6
Carried forward	..	..	..	1,517 11 10	13,572 19 0	12,342 19 1	2,747 11 9

## PUBLIC ACCOUNTS, 1923-1924.

## BALANCE-SHEET of ACCOUNTS of LOCAL BODIES—continued.

	BALANCES ON 31 MARCH, 1923.			RECEIPTS.			PAYMENTS AND TRANSFERS.			BALANCES ON 31 MARCH, 1924.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
GOLDFIELDS REVENUE—continued.												
Brought forward .. ..	1,517	11	10	13,572	19	0	12,342	19	1	2,747	11	9
BOROUGHES:—												
Brunner .. ..	..	..	..	10	10	0	10	10	0	..	..	..
Cromwell .. ..	..	..	..	1	10	0	1	10	0	..	..	..
Greymouth .. ..	0	5	0	..	..	..	0	5	0	..	..	..
Hokitika .. ..	0	15	0	5	13	2	5	8	2	1	0	0
Kumara .. ..	0	15	0	13	15	0	12	18	0	1	12	0
Motueka .. ..	0	5	0	..	..	..	0	5	0	..	..	..
Ross .. ..	24	1	9	175	4	3	166	10	3	32	15	9
Rotorua .. ..	..	..	..	0	5	0	0	5	0	..	..	..
Roxburgh .. ..	0	5	0	..	..	..	0	5	0	..	..	..
Te Aroha .. ..	..	..	..	440	5	5	440	5	5	..	..	..
Thames .. ..	..	..	..	174	1	3	174	1	3	..	..	..
Waiki .. ..	..	..	..	1,187	17	7	1,181	13	7	6	4	0
	26	6	9	2,009	1	8	1,993	16	8	41	11	9
TOWN BOARD:—												
Cobden .. ..	0	10	0	0	15	0	1	5	0	..	..	..
ROAD BOARDS:—												
Pelorus .. ..	..	..	..	1	10	0	1	10	0	..	..	..
HIGH SCHOOL COMMISSIONERS:—												
Thames .. ..	..	..	..	44	18	6	44	18	6	..	..	..
HARBOUR BOARDS:—												
Greymouth .. ..	..	..	..	0	3	0	0	3	0	..	..	..
CITY CORPORATIONS:—												
Dunedin .. ..	0	15	0	0	16	0	1	0	0	0	11	0
NATIVE ACCOUNTS:—												
Coromandel .. ..	300	1	6	65	3	1	4	7	6	360	17	1
Ohinemuri .. ..	47	14	0	1	0	0	48	5	9	0	8	3
Te Aroha .. ..	29	4	5	..	..	..	..	..	..	29	4	5
Thames .. ..	781	5	7	181	8	0	58	4	0	904	9	7
West Wanganui .. ..	76	12	0	..	..	..	..	..	..	76	12	0
	1,234	17	6	247	11	1	110	17	3	1,371	11	4
SUSPENSE ACCOUNT:—												
Auckland District Goldfields .. ..	3,361	14	6	3,248	14	8	3,378	6	8	3,232	2	6
TOTAL, GOLDFIELDS REVENUE .. ..	6,141	15	7	19,126	8	11	17,874	16	2	7,993	8	4
GOLD DUTY.												
COUNTIES:—												
Great Barrier Island .. ..	0	1	0	..	..	..	0	1	0	..	..	..
Inangahua .. ..	..	..	..	6	19	6	6	19	6	..	..	..
Ohinemuri .. ..	94	0	0	473	12	1	291	9	0	276	3	1
Tauranga .. ..	453	18	9	1,168	1	0	1,621	19	9	..	..	..
Thames .. ..	..	..	..	66	7	3	66	7	3	..	..	..
	547	19	9	1,714	19	10	1,986	16	6	276	3	1
BOROUGHES:—												
Paeroa .. ..	0	3	8	..	..	..	..	..	..	0	3	8
Thames .. ..	..	..	..	10	16	5	10	16	5	..	..	..
Waiki .. ..	127	7	8	10,119	7	7	5,259	14	8	4,987	0	7
	127	11	4	10,130	4	0	5,270	11	1	4,987	4	3
UNKNOWN ACCOUNT .. ..	92	10	9	..	..	..	77	3	8	15	7	1
TOTAL, GOLD DUTY .. ..	768	1	10	11,845	3	10	7,334	11	3	5,278	14	5
COUNTIES SEPARATE ACCOUNT.												
Ashley .. ..	44	16	8	..	..	..	..	..	..	44	16	8
Marlborough .. ..	17	14	4	58	3	0	75	17	4	..	..	..
Peninsula .. ..	1	19	6	..	..	..	..	..	..	1	19	6
TOTAL, COUNTIES SEPARATE ACCOUNT	64	10	6	58	3	0	75	17	4	46	16	2

## PUBLIC ACCOUNTS, 1923-1924.

## BALANCE-SHEET of ACCOUNTS of LOCAL BODIES—continued.

				BALANCES ON 31 MARCH, 1923.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1924.
				£ s. d.	£ s. d.	£ s. d.	£ s. d.
ADVANCE ACCOUNT.							
COUNTIES :—							
Cheviot .. .. .	..	..	..	..	..	0 6 9	Dr. 0 6 9
Hokianga .. .. .	..	..	..	..	0 16 3	2 8 9	Dr. 1 12 6
				..	0 16 3	2 15 6	Dr. 1 19 3
BOROUGHES :—							
Opotiki .. .. .	..	..	..	..	1 5 11	7 10 11	Dr. 6 5 0
TOWN BOARDS :—							
Glen Eden .. .. .	..	..	..	Dr. 70 6 10	70 6 10	..	Dr. .. 5 5
Henderson .. .. .	..	..	..	Dr. 49 5 5	..	..	Dr. 0 15 1
Kaikohe .. .. .	..	..	..	..	0 5 0	1 0 1	Dr. 0 16 3
Kawakawa .. .. .	..	..	..	..	..	0 16 3	..
Mangapapa .. .. .	..	..	..	Cr 1 0 0	..	1 0 0	..
Russell .. .. .	..	..	..	..	0 11 3	0 11 3	..
				Dr. 118 12 3	71 3 1	3 7 7	Dr. 50 16 9
ROAD BOARD :—							
Mangaorongo .. .. .	..	..	..	Dr. 0 15 0	..	..	Dr. 0 15 0
HARBOUR BOARDS :—							
Opunake .. .. .	..	..	..	Dr. 26 1 3	26 1 3	..	..
Tauranga .. .. .	..	..	..	Cr. 1 5 0	..	1 5 0	..
Wairoa .. .. .	..	..	..	Cr. 8 0 1	..	8 0 1	..
Wellington .. .. .	..	..	..	..	37 19 1	38 11 1	Dr. 0 12 0
Greymouth .. .. .	..	..	..	..	32 14 8	32 1 1	Cr. 0 13 7
				Dr. 16 16 2	96 15 0	79 17 3	Cr. 0 1 7
TOTAL, ADVANCE ACCOUNT ..				Dr. 136 3 5	170 0 3	93 11 3	Dr. 59 14 5

## PUBLIC ACCOUNTS, 1923-1924.

BALANCE-SHEET of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended  
31st MARCH, 1924.

ACCOUNTS.	BALANCES ON 31 MARCH, 1923.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1924.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Admiralty Prize-money .. ..	.. ..	3,255 13 4	3,255 13 4	.. ..
Assets of Enemy Businesses .. ..	43 19 10	.. ..	43 19 10	.. ..
Canteen and Regimental Trust Board ..	27,123 6 2	7,988 4 4	2,592 7 7	32,519 2 11
Coal-mines Amendment Act, 1922, Section 23 ..	.. ..	50 0 0	.. ..	50 0 0
Dairy-produce Export Control Act .. ..	.. ..	6,609 11 3	.. ..	6,609 11 3
Distribution of Wool Profits .. ..	23,838 1 5	1,012 12 2	79 13 3	24,771 0 4
Education Reserves Amendment Act, 1914,—				
Primary-education Endowments—				
Section 2 (Rents) .. ..	.. ..	115,004 6 5	115,004 6 5	.. ..
Section 3 (Sales) .. ..	4,101 8 5	10 0 6	.. ..	4,111 8 11
Secondary-education Endowments: Section 2 (Rents)—				
Auckland Provincial District .. ..	607 8 11	1,791 7 5	1,851 3 7	547 12 9
Taranaki Provincial District .. ..	450 2 0	1,263 5 10	1,225 13 6	487 14 4
Wellington Provincial District .. ..	1,123 2 1	2,756 4 2	2,617 17 6	1,261 8 9
Hawke's Bay Provincial District .. ..	857 3 9	1,978 8 6	2,119 13 3	715 19 0
Nelson Provincial District .. ..	25 9 11	418 2 7	392 5 7	51 6 11
Marlborough Provincial District .. ..	44 1 6	94 1 0	95 12 4	42 10 2
Westland Provincial District .. ..	78 8 11	157 17 6	161 19 2	74 7 3
Otago Provincial District .. ..	343 12 0	1,105 9 1	1,126 10 4	322 10 9
Secondary-education Endowments: Section 3 (Sales)—				
Auckland Provincial District .. ..	60 10 7	.. ..	.. ..	60 10 7
Hawke's Bay Provincial District .. ..	24 7 2	.. ..	.. ..	24 7 2
Emigrants' Deposits .. ..	1,111 5 10	59,818 13 10	57,157 4 11	3,772 14 9
Fisheries Act, 1908 .. ..	3 1 1	.. ..	3 1 1	.. ..
General Assembly Library Fund .. ..	25 0 0	50 0 0	75 0 0	.. ..
German Currency .. ..	57,420 0 0	2,686 1 0	3,185 11 0	56,920 10 0
Gold Duty Suspense .. ..	530 19 11	97 4 10	2 18 2	625 6 7
Greymouth Harbour Board Act, 1884: Special Coal-rate .. ..	255 5 6	.. ..	.. ..	255 5 6
Hospitals and Charitable Institutions Act, 1909 .. ..	167 9 4	851 16 1	145 0 0	874 5 5
Imperial Government Butter-supply .. ..	.. ..	.. ..	.. ..	.. ..
Imperial Government Hides-supply .. ..	.. ..	.. ..	.. ..	.. ..
Imperial Government Meat-supply .. ..	1,460 17 9	.. ..	1,460 17 9	.. ..
Imperial Government Scheelite-supply .. ..	.. ..	6 12 9	4 15 1	1 17 8
Imperial Government Wool-supply .. ..	1,136 18 11	76 13 6	963 6 6	250 5 11
Land Transfer Act, 1908 .. ..	5 0 0	.. ..	.. ..	5 0 0
Land Act, 1908,—				
Mining Districts Land Occupation .. ..	14,633 14 7	1,629 5 6	755 9 9	15,507 10 4
Loans Stamp Duty .. ..	5,250 10 7	2,897 2 6	5,794 5 0	2,353 8 1
Maori Land Settlement Act, 1905 .. ..	346 1 4	.. ..	.. ..	346 1 4
Meat-export Control Act, 1921-22 .. ..	4,144 1 11	27,596 4 11	30,131 0 10	1,609 6 0
Miscellaneous .. ..	155,094 5 1	783,131 19 1	770,681 14 7	167,544 9 7
Money-order Settlement .. ..	5,190 1 8	25,060 3 5	19,461 19 5	10,788 5 8
Native Land Act, 1878 (No. 2) .. ..	58 0 0	.. ..	.. ..	58 0 0
Naval Remittances .. ..	.. ..	611 1 7	.. ..	611 1 7
Nelson Rifle Prize Fund .. ..	1,095 0 0	39 10 0	.. ..	1,134 10 0
Nelson Rifle Prize Fund Investment .. ..	Dr. 1,000 0 0	.. ..	.. ..	Dr. 1,000 0 0
New Zealand University Endowment,—				
Westland .. ..	1,751 2 11	75 0 0	.. ..	1,826 2 11
Ngatirahiri Compensation .. ..	17 16 4	.. ..	.. ..	17 16 4
North Island Experimental Dairy School ..	6,533 5 11	320 0 0	.. ..	6,853 5 11
Opossum Fees .. ..	.. ..	7,327 3 4	7,312 3 4	15 0 0
Public Trust Office Remittance .. ..	8,793 17 4	67 9 10	3,265 9 10	5,595 17 4
Purchase of Wheat .. ..	.. ..	106,717 13 10	7,140 13 7	99,577 0 3
Railways .. ..	2,840 0 0	.. ..	.. ..	2,840 0 0
Receiver-General's Deposit .. ..	65,000 0 0	30,000 0 0	.. ..	95,000 0 0
Released Sinking Funds Suspense .. ..	2,146 7 0	.. ..	.. ..	2,146 7 0
Rotorua College and Grammar School .. ..	.. ..	2,891 8 11	.. ..	2,891 8 11
Sale of Admiralty Stores .. ..	26,900 11 7	.. ..	39 16 9	26,860 14 10
Samoan Loan Sinking Fund .. ..	.. ..	1,455 8 10	.. ..	1,455 8 10
Samoan Treasury .. ..	5,941 7 5	94,738 2 11	95,094 14 2	5,584 16 2
State Advances Office .. ..	.. ..	.. ..	.. ..	.. ..
Taranaki Scholarships Endowment .. ..	312 19 8	678 2 11	657 7 7	333 15 0
Tauranga Educational Endowment Reserves Act, 1896 .. ..	489 6 4	.. ..	450 0 0	39 6 4
Thermal Springs Districts Act, 1910 .. ..	9,933 1 4	72 8 0	1,227 15 0	8,777 14 4
Trentham Canteen Funds .. ..	943 19 3	287 9 10	1,231 9 1	.. ..
Trustee Act, 1908 .. ..	6,827 1 6	.. ..	187 13 6	6,639 8 0
Unclaimed New Zealand Bonds .. ..	900 0 0	.. ..	.. ..	900 0 0
TOTALS .. ..	444,979 12 9	1,292,678 1 6	1,136,996 2 7	600,661 11 8

## PUBLIC ACCOUNTS, 1923-1924.

## STATEMENT of the EXPENDITURE under the EDUCATION RESERVES AMENDMENT ACT, 1914, DEPOSIT ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1924.

	£	s.	d.	£	s.	d.
<b>PRIMARY EDUCATION:—</b>						
Section 2,—						
Payments for Primary Education Purposes .. .. .	108,071	9	5			
Administration Charges, Maintenance and Upkeep .. .. .	6,914	6	11			
Refunds .. .. .	18	10	1			
				115,004	6	5
<b>SECONDARY EDUCATION:—</b>						
Section 2,—						
Payments to Secondary Schools .. .. .	8,287	2	3			
Administration Charges, Maintenance, and Upkeep .. .. .	661	4	4			
Refund of Amounts erroneously credited Previous Years now paid to Deposits Account, Rotorua College and Grammar School Account .. .. .	640	8	8			
Refunds .. .. .	2	0	0			
				9,590	15	3
				<u>£124,595</u>	<u>1</u>	<u>8</u>

## DETAILS of the EXPENDITURE of the LAND ACT, 1908, MINING DISTRICTS LAND OCCUPATION DEPOSIT ACCOUNT for the FINANCIAL YEAR ended 31st MARCH, 1924.

	£	s.	d.
Buller County Council .. .. .	23	11	0
Collingwood County Council .. .. .	0	18	9
Coromandel County Council .. .. .	22	8	1
Grey County Council .. .. .	68	3	1
Inangahua County Council .. .. .	1	8	2
Lake County Council .. .. .	23	13	3
Maniototo County Council .. .. .	30	12	0
Murchison County Council .. .. .	1	0	0
Ohinemuri County Council .. .. .	90	0	4
Southland County Council .. .. .	59	19	3
Tauranga County Council .. .. .	3	2	6
Thames County Council .. .. .	13	17	11
Tuapeka County Council .. .. .	106	17	3
Vincent County Council .. .. .	148	0	11
Waitaki County Council .. .. .	80	0	9
Wallace County Council .. .. .	24	10	5
Westland County Council .. .. .	4	17	7
Whangarei County Council .. .. .	3	19	6
Waihi Borough Council .. .. .	38	12	6
Pelorus Road Board .. .. .	2	16	3
Cobden Town Board .. .. .	7	0	3
	<u>£755</u>	<u>9</u>	<u>9</u>

PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of RECEIPTS and DISBURSEMENTS under the Trustee Act, 1908, to 31st MARCH, 1924, 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.)

1923.		RECEIPTS.		DISBURSEMENTS.		1924.		£ s. d.		£ s. d.					
April	1	Balance on 31st March, 1923	..	..	In the estate of Armandine de Francoeur Balances on 31st March, 1924.— Estate of Susan Smallwood .. .. Sarah Jane White .. .. J. Matheson and H. Gracie .. .. Mary McKay .. .. William Tatley .. .. Barthia Wilkie .. .. Robert Miller .. .. Paora Parau and W. R. Miller .. .. Francis Humphreys Heighway .. .. George Moore .. .. Richard Galway .. .. E. W. Alexander .. .. Edward Ruddock .. .. John Corey .. .. John Burk .. .. Geoffrey Arthur Harney .. .. Thomas Bacon .. .. Moanatairi Extended Gold-mining Company .. .. The Direct Supply Company (Limited), Auckland, in liquidation .. .. Wellington-Manawatu Railway Company (Limited)	..	..	..	..	..	..	..	..	..	..
			..	..			1924. March 31	6,827 1 6	..	93 10 0 354 16 8 414 3 3 43 3 10 45 1 5 287 11 1 22 4 7 23 0 0 46 12 5 2,414 0 0 836 13 9 649 7 8 538 15 10 540 5 1 74 7 10 44 15 3 65 16 2 16 7 8 33 5 10 95 9 8	£ s. d. 187 13 6				
Total ..		..	..	..	Total ..	..		£6,827 1 6	..	..	£6,827 1 6				



## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of TRANSACTIONS of the ADVANCES TO OTHER GOVERNMENTS ACCOUNT  
during the FINANCIAL YEAR ended 31st MARCH, 1924.

—	Balance at 31st March, 1923.	Transfers during the Year.	Repayments to Consolidated Fund.	Balance at 31st March, 1924.	—
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Transfers from Consol- dated Fund in terms of Section 13, Finance Act, 1921-22	83,226 0 3	2,000 0 0	..	85,226 0 3	85,226 0 3
—	Balance at 31st March, 1923.	Repayments.	Advances.	Balance at 31st March, 1924.	—
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Advances to other Go- vernments—					
Bechuanaland ..	185 5 4	488 9 8	508 11 0	205 6 8	..
British Guiana ..	38 11 10	73 19 4	53 1 3	17 13 9	..
Canadian Government	154 19 5	224 10 5	176 0 5	106 9 5	..
Ceylon ..	593 13 7	834 7 3	319 9 7	78 15 11	..
Cook Islands ..	431 0 1	1,217 17 3	1,630 18 0	844 0 10	..
Commonwealth Govern- ment	15,711 14 0	25,063 4 2	24,904 11 3	15,553 1 1	..
East African Protec- torate	95 0 0	348 13 4	349 3 4	95 10 0	..
Falkland Islands ..	..	..	174 0 0	174 0 0	..
Federated Malay States	638 16 9	1,772 17 0	1,922 4 9	788 4 6	..
Fiji ..	107 5 0	208 6 3	420 11 5	319 10 2	..
Hong Kong ..	56 6 3	136 1 9	123 11 9	43 16 3	..
Imperial Government	17,459 7 3	20,350 13 6	3,083 16 3	192 10 0	..
Imperial pensions ..	25,487 6 11	176,789 7 2	151,400 5 5	98 5 2	..
India ..	15 6 9	15 6 9	..	..	..
Mauritius ..	233 17 11	625 11 11	593 18 5	202 4 5	..
Niue ..	309 14 3	389 16 9	92 17 10	12 15 4	..
Nigeria ..	287 0 8	569 17 0	528 9 3	245 12 11	..
Nyassaland ..	600 0 0	766 13 4	333 6 8	166 13 4	..
Straits Settlement ..	205 18 3	558 10 9	553 8 0	200 15 6	..
St. Helena ..	..	..	131 4 10	131 4 10	..
Trinidad ..	60 7 6	117 12 0	85 11 6	28 7 0	..
Union Government of South Africa	566 3 3	425 5 2	364 6 11	505 5 0	..
	63,237 15 0	230,977 0 9	187,749 7 10	20,010 2 1	20,010 2 1
Balance of Advances to other Governments Account at 31st March, 1924..					65,215 18 2



## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued*.

Name of Estate.							Incidental Expenses.			Total.		
							£	s.	d.	£	s.	d.
Brought forward .. .. .							12,331	17	6	399	0	6
Expenses incidental to Estates— <i>continued</i> .												
Duncan .. .. .							1	16	0			
Dyer .. .. .							63	7	3			
Earnsclough .. .. .							4	13	8			
Eccleston No. 1 .. .. .							12	13	5			
Eccleston No. 2 .. .. .							0	10	3			
Edendale .. .. .							85	5	2			
Elderslie No. 1 .. .. .							91	1	2			
Elderslie No. 2 .. .. .							32	5	7			
Elsthorpe .. .. .							30	9	10			
Epuni .. .. .							4	11	0			
Erina .. .. .							15	0	1			
Ermedale .. .. .							11	4	9			
Evans .. .. .							4	15	6			
Fairfield .. .. .							90	19	9			
Falloon .. .. .							4	10	11			
Fencourt .. .. .							10	13	2			
Finlay Downs .. .. .							25	15	11			
Flaxbourne .. .. .							209	14	9			
Forest Gate .. .. .							36	2	4			
Fortification Hill .. .. .							13	4	1			
Four Peaks .. .. .							37	17	6			
Fyvie .. .. .							6	3	4			
Galloway .. .. .							3	6	1			
Gorge Road .. .. .							0	1	11			
Gladbrook .. .. .							70	12	2			
Glasspole .. .. .							3	13	0			
Glenham .. .. .							32	15	6			
Glenmark .. .. .							128	3	6			
Glentanner .. .. .							4	11	8			
Golden Downs .. .. .							1	12	11			
Gorton .. .. .							18	1	7			
Graham .. .. .							7	9	9			
Greenfield .. .. .							77	1	2			
Greystoke .. .. .							158	10	8			
Gwavas .. .. .							25	13	2			
Hadlow .. .. .							8	0	8			
Hall-Jones .. .. .							93	4	8			
Hardie .. .. .							1	17	11			
Harper .. .. .							13	17	7			
Hatuma .. .. .							127	14	3			
Hawke .. .. .							3	7	5			
Hawtrey .. .. .							1	14	3			
Heatherlea .. .. .							15	1	6			
Heights .. .. .							187	10	11			
Hekeao .. .. .							9	0	11			
Hereford Park .. .. .							512	19	5			
Hetana .. .. .							0	19	4			
Hewitt .. .. .							2	2	11			
Highbank .. .. .							57	18	7			
Hikawera .. .. .							14	9	0			
Hilderthorpe .. .. .							7	0	0			
Hill .. .. .							1	11	2			
Hillboro .. .. .							8	15	7			
Hillersden .. .. .							253	3	1			
Hillersden Bush .. .. .							0	4	9			
Homebrook .. .. .							22	18	11			
Horahora .. .. .							2	15	9			
Horahia .. .. .							17	10	4			
Hornby .. .. .							4	8	8			
Horrobin .. .. .							2	0	0			
Horsley Downs .. .. .							5	2	0			
Huinga .. .. .							57	18	2			
Hukutaia .. .. .							64	7	0			
Janefield .. .. .							256	3	7			
Johnson .. .. .							1	17	10			
Kaimahi .. .. .							4	0	9			
Kaipaki .. .. .							3	7	0			
Kairanga .. .. .							25	12	3			
Kakahu .. .. .							11	2	2			
Kanakanaia .. .. .							53	7	0			
Kapua .. .. .							7	1	8			
Kapuatohe .. .. .							1	11	9			
Karapiro .. .. .							3	9	8			
Karu .. .. .							163	6	0			
Kauroo Hill .. .. .							151	2	8			
Kereta .. .. .							1	17	4			
Carried forward .. .. .							15,838	9	5	399	0	6

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued*.

Name of Estate.							Incidental Expenses.			Total.		
							£	s.	d.	£	s.	d.
Brought forward .. .. .							15,838	9	5	399	0	6
Expenses incidental to Estates— <i>continued</i> .												
Kinlock .. .. .							113	18	9			
Kitchener .. .. .							0	7	1			
Knowsley Park .. .. .							6	10	5			
Kokatahi .. .. .							2	11	8			
Kohika .. .. .							32	1	0			
Kohika No. 2 .. .. .							6	5	4			
Kopane .. .. .							29	12	4			
Kota .. .. .							18	3	8			
Kowhatu .. .. .							21	18	10			
Kuku .. .. .							7	15	3			
Kumeroa .. .. .							35	2	0			
Kurow .. .. .							6	18	4			
Ladbrook .. .. .							13	2	7			
Lake .. .. .							13	12	4			
Lambert .. .. .							2	4	3			
Lamont .. .. .							4	16	5			
Langdale .. .. .							6	17	3			
Langley .. .. .							2	19	11			
Lansdowne .. .. .							26	8	7			
Lawry .. .. .							0	14	3			
Lean .. .. .							1	14	11			
Lees Valley .. .. .							69	4	6			
Leeston .. .. .							4	7	9			
Lewis .. .. .							1	0	7			
Lindsay .. .. .							113	4	10			
Linton .. .. .							7	1	4			
Littler .. .. .							0	16	6			
Longbush .. .. .							52	6	4			
Loughnan .. .. .							0	6	0			
Lyndhurst .. .. .							49	14	4			
Lyndon No. 1 .. .. .							16	13	0			
Lyndon No. 2 .. .. .							56	7	8			
Lynton Downs .. .. .							31	10	9			
Maerewhenua .. .. .							78	2	2			
Mahora .. .. .							22	17	6			
Mahupuku .. .. .							45	8	7			
Makareao and Extension .. .. .							74	10	9			
Makowai .. .. .							391	4	2			
Makowai Extension .. .. .							14	5	6			
Manga-a-toro .. .. .							50	10	0			
Mangaotama .. .. .							2	9	6			
Mangapouri .. .. .							3	5	2			
Mangatahi .. .. .							81	19	8			
Mangateparu .. .. .							1,353	8	11			
Mangawhero .. .. .							6	15	11			
Maori Hill .. .. .							24	13	4			
Marakeke .. .. .							30	16	11			
Maraweka .. .. .							23	15	3			
Marawiti .. .. .							18	16	7			
Marshall .. .. .							1	18	11			
Matakanui .. .. .							4	7	1			
Matamata .. .. .							37	12	3			
Matamua .. .. .							10	14	8			
Matane .. .. .							1	9	10			
Matuku .. .. .							14	14	1			
Maungaraki .. .. .							4	3	10			
Maytown .. .. .							6	14	8			
McDonnell .. .. .							0	4	11			
McKenzie .. .. .							3	7	6			
Mead .. .. .							21	7	1			
Meadowbank .. .. .							18	14	9			
Meadows .. .. .							11	16	11			
Melling .. .. .							0	11	0			
Melville Park .. .. .							3	12	0			
Merrivale .. .. .							30	13	4			
Merrivale No. 1 .. .. .							7	10	2			
Merrivale No. 2 .. .. .							7	5	4			
Methuen .. .. .							1	1	11			
Milford .. .. .							1	3	9			
Mills .. .. .							17	2	0			
Carried forward .. .. .							19,024	4	1	399	0	6

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued*.

Name of Estate.							Incidental Expenses.			Total.		
							£	s.	d.	£	s.	d.
Brought forward .. .. .							19,024	4	1	399	0	6
Expenses incidental to Estates— <i>continued</i> .												
Momona .. .. .							0	17	0			
Morice .. .. .							44	7	0			
Mount Nessim .. .. .							70	0	9			
Muhunoa .. .. .							16	6	11			
Ngatara .. .. .							2	11	11			
Neligan .. .. .							2	10	10			
Newpark .. .. .							12	16	9			
Ngahinepouri .. .. .							2	16	7			
Ngakaroro .. .. .							5	10	1			
Ngatapa .. .. .							98	15	10			
Normandale .. .. .							10	7	3			
Northbank .. .. .							10	17	10			
Oakleigh .. .. .							7	7	4			
Ohakea .. .. .							6	4	7			
Ohapi .. .. .							16	9	6			
Ohauti .. .. .							5	6	0			
Okauia .. .. .							9	14	6			
Omaka .. .. .							10	3	6			
Opouriao .. .. .							8	3	9			
Orakipaoa .. .. .							10	6	0			
Otahu .. .. .							5	4	7			
Otaio .. .. .							4	19	5			
Otamarakau .. .. .							8	0	10			
Otamauri .. .. .							62	8	3			
Otanomomo .. .. .							23	10	9			
Otarakaro .. .. .							1	8	2			
Otekaike .. .. .							114	10	5			
Oturoa .. .. .							98	9	0			
Otway .. .. .							5	16	1			
Paa Creek .. .. .							10	0	10			
Pakarau .. .. .							20	10	5			
Pakaraka .. .. .							186	8	11			
Palmer .. .. .							3	9	0			
Papaka .. .. .							19	6	7			
Paparangi .. .. .							4	6	4			
Parahi .. .. .							15	13	2			
Pareora No. 1 .. .. .							8	18	8			
Pareora No. 2 .. .. .							56	3	6			
Parkes .. .. .							17	19	2			
Patoa .. .. .							5	15	0			
Pawaho .. .. .							1	0	2			
Peaks .. .. .							3	18	3			
Perham .. .. .							1	5	0			
Pihautea .. .. .							923	14	7			
Pitt .. .. .							2	8	6			
Plumer .. .. .							0	5	10			
Plunket .. .. .							42	7	1			
Poerua .. .. .							2	9	0			
Pomahaka .. .. .							21	7	11			
Poroporo .. .. .							56	7	11			
Pouparae .. .. .							3	1	6			
Pourerere .. .. .							19	14	0			
Prescott .. .. .							0	17	10			
Puhipuhi .. .. .							0	19	1			
Puhuka .. .. .							1	5	1			
Pukenamu .. .. .							5	4	7			
Pukenamu Extension .. .. .							4	10	5			
Puketapu .. .. .							3	9	2			
Puketi .. .. .							0	6	8			
Puketoi .. .. .							551	17	3			
Punaroa .. .. .							41	0	7			
Putorino .. .. .							144	7	2			
Raincliff .. .. .							1	18	4			
Rainford .. .. .							6	18	1			
Rakitairi .. .. .							23	13	1			
Rangiatea .. .. .							3	15	2			
Rangitaiki .. .. .							2	3	2			
Rapuwai .. .. .							12	5	9			
Raumati .. .. .							43	9	5			
Carried forward .. .. .							21,977	17	8	399	0	6

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued*.

Name of Estate.						Incidental Expenses.			Total.		
						£	s.	d.	£	s.	d.
Brought forward	..	..	..	..	..	21,977	17	8	399	0	6
<i>Expenses incidental to Estates—continued.</i>											
Raureka	..	..	..	..	..	7	3	1			
Rautawiri	..	..	..	..	..	2	19	10			
Remuera Settlement	..	..	..	..	..	679	14	5			
Reparoa	..	..	..	..	..	1,376	13	5			
Rewi	..	..	..	..	..	10	0	10			
Reynolds	..	..	..	..	..	38	0	11			
Richmond Brook	..	..	..	..	..	35	1	6			
Ringway	..	..	..	..	..	4	1	11			
Roimata	..	..	..	..	..	0	17	3			
Rosebrook	..	..	..	..	..	4	18	1			
Rosewill	..	..	..	..	..	304	5	6			
Ruapuna No. 2	..	..	..	..	..	48	5	7			
Ruatangata	..	..	..	..	..	12	7	3			
Rugged Ridges	..	..	..	..	..	0	16	2			
Sandilands	..	..	..	..	..	0	15	10			
Saxon	..	..	..	..	..	0	3	4			
Seargill	..	..	..	..	..	19	17	9			
Seafeld	..	..	..	..	..	4	9	3			
Seaforth	..	..	..	..	..	1	0	7			
Solwyn	..	..	..	..	..	436	10	6			
Sherenden	..	..	..	..	..	73	17	8			
Sherwood Downs	..	..	..	..	..	96	8	6			
Soland	..	..	..	..	..	1	4	9			
Spittall	..	..	..	..	..	0	18	5			
Spotswood	..	..	..	..	..	45	9	5			
Springhill	..	..	..	..	..	48	1	2			
Stalker	..	..	..	..	..	13	19	3			
Stanley	..	..	..	..	..	2	18	6			
Starborough	..	..	..	..	..	349	18	10			
Steward	..	..	..	..	..	110	4	9			
St. Helens	..	..	..	..	..	5	1	9			
Stoke	..	..	..	..	..	21	5	5			
Stokes	..	..	..	..	..	2	5	1			
Strathmore	..	..	..	..	..	15	4	8			
Strathvale	..	..	..	..	..	3	0	0			
Streamlands	..	..	..	..	..	1	15	3			
Studholme Junction	..	..	..	..	..	1	16	4			
Tablelands	..	..	..	..	..	21	3	0			
Tahaia	..	..	..	..	..	308	13	5			
Tahawai	..	..	..	..	..	0	13	3			
Taikorea	..	..	..	..	..	43	19	3			
Tainui	..	..	..	..	..	0	11	11			
Takitu	..	..	..	..	..	37	4	11			
Tamai	..	..	..	..	..	1	10	1			
Taniwha	..	..	..	..	..	10	10	8			
Tapapa	..	..	..	..	..	21	7	5			
Tara	..	..	..	..	..	35	13	3			
Tarawahi	..	..	..	..	..	1	12	0			
Tariki	..	..	..	..	..	12	18	7			
Tauherenikau	..	..	..	..	..	14	0	1			
Taumaihi	..	..	..	..	..	29	18	7			
Taumata	..	..	..	..	..	15	18	4			
Tautari	..	..	..	..	..	14	12	1			
Tawaha	..	..	..	..	..	32	16	1			
Teaeraki	..	..	..	..	..	5	13	0			
Teihoka	..	..	..	..	..	10	7	11			
Te Arai	..	..	..	..	..	90	10	8			
Teasdale	..	..	..	..	..	2	2	5			
Te Kura	..	..	..	..	..	32	14	3			
Te Mata	..	..	..	..	..	3	5	2			
Te Matua	..	..	..	..	..	3	11	10			
Te Miro	..	..	..	..	..	2,088	12	7			
Te Pua	..	..	..	..	..	133	7	6			
Te Puke	..	..	..	..	..	8	10	6			
Teschemaker	..	..	..	..	..	58	12	6			
Teviot	..	..	..	..	..	7,063	17	4			
Timaunga	..	..	..	..	..	62	15	0			
Timaunga Extension	..	..	..	..	..	27	6	1			
Tiraumea	..	..	..	..	..	802	6	10			
Tokaora	..	..	..	..	..	17	13	11			
Tokarahi	..	..	..	..	..	90	17	11			
Tokoiti	..	..	..	..	..	19	10	6			
Tomoana	..	..	..	..	..	1	0	4			
Tongoio	..	..	..	..	..	88	10	3			
Totara	..	..	..	..	..	59	11	5			
Carried forward	..	..	..	..	..	37,033	11	3	399	0	6

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued.*

Name of Estate.						Incidental Expenses.			Total.		
						£	s.	d.	£	s.	d.
Brought forward .. .. .						37,033	11	3	399	0	6
Expenses incidental to Estates— <i>continued.</i>											
Tripp .. .. .						45	8	11			
Tututawa .. .. .						10	5	9			
Upokonui .. .. .						93	8	3			
Valverde .. .. .						25	3	1			
Waari .. .. .						2	13	5			
Waddington .. .. .						6	9	3			
Wahren .. .. .						1	15	7			
Waiapi .. .. .						4	14	0			
Waiare .. .. .						435	8	7			
Waiariki .. .. .						136	15	10			
Waihau .. .. .						75	3	3			
Waihora .. .. .						64	12	5			
Waikakahi .. .. .						397	16	0			
Waimana .. .. .						19	13	1			
Waimarie .. .. .						5	3	7			
Waimata .. .. .						441	10	2			
Waimate .. .. .						191	15	8			
Waipapa .. .. .						7	18	6			
Waipuka .. .. .						6	6	8			
Wairere .. .. .						13	5	7			
Waitahuna No. 1 .. .. .						10	18	6			
Waitahuna No. 2 .. .. .						13	8	8			
Waitakaruru .. .. .						8	13	8			
Waiteitei .. .. .						1	15	0			
Walker .. .. .						1	8	4			
Wangapeka .. .. .						30	16	5			
Wanook .. .. .						19	0	0			
Watea .. .. .						28	16	11			
Waterson .. .. .						4	14	10			
Westcott .. .. .						14	10	7			
Westmere .. .. .						269	3	3			
Wharenui .. .. .						2	14	1			
Whitehall .. .. .						0	7	2			
Wigan .. .. .						28	14	6			
Wilford .. .. .						623	2	5			
Willows .. .. .						12	7	10			
Winchester .. .. .						23	12	5			
Windsor Park No. 1 .. .. .						31	5	8			
Windsor Park No. 2 .. .. .						19	14	2			
Wither Run .. .. .						534	8	1			
Woulfe .. .. .						0	11	0			
Wright .. .. .						0	8	10			
Sections 36056 and 36057 .. .. .						0	6	9			
" 1862 .. .. .						0	1	6			
" 36226 .. .. .						0	2	4			
" 30791 .. .. .						0	11	10			
" 36278 .. .. .						1	1	8			
" 36469 .. .. .						0	11	7			
" 36228 .. .. .						1	0	3			
" 2682 .. .. .						0	1	0			
" 34430 and 34431, including part 29564 .. .. .						0	7	3			
Isolated Section—											
Howard, Section 13, Block VI .. .. .						0	5	5			
Total .. .. .									40,704	0	9
									£41,103	1	3
Credits in reduction of Expenses incidental to Estates—											
Acton .. .. .						1	19	0			
Ardlussa .. .. .						2	0	0			
Aviemore .. .. .						158	3	6			
Avonhead .. .. .						1	10	9			
Awamoa .. .. .						2	17	8			
Chamberlain .. .. .						0	8	8			
Clifton .. .. .						4,759	19	4			
Douglas .. .. .						1	2	6			
Hukutaia .. .. .						31	2	10			
Knowsley Park .. .. .						5	7	3			
Kokatu .. .. .						0	10	2			
Lee's Valley .. .. .						0	10	4			
Mangateparu .. .. .						3	10	7			
Morten .. .. .						0	3	7			
Maerewhenua .. .. .						0	5	0			
Carried forward .. .. .						4,969	11	2			

PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT—*continued.*

Name of Estate.		Incidental Expenses.	Total.
		£ s. d.	£ s. d.
Brought forward	.. .. .	4,969 11 2	
Credits in reduction of Expenses incidental to Estates— <i>continued</i> .			
Ngatapa .. .. .	.. .. .	6 14 0	
Parke's .. .. .	.. .. .	0 5 5	
Pihautea .. .. .	.. .. .	120 18 2	
Raumati .. .. .	.. .. .	1 0 6	
Reparoa .. .. .	.. .. .	67 11 10	
Selwyn .. .. .	.. .. .	30 8 9	
Strathvale .. .. .	.. .. .	3 0 0	
Tara .. .. .	.. .. .	0 17 4	
Te Mata .. .. .	.. .. .	81 10 0	
Te Miro .. .. .	.. .. .	39 8 0	
Teviot .. .. .	.. .. .	21,408 0 6	
Timaunga Extension .. .. .	.. .. .	1 6 4	
Tongoio .. .. .	.. .. .	12 5 0	
Tripp .. .. .	.. .. .	2 8 6	
Waihau .. .. .	.. .. .	3 18 10	
Waikakahi .. .. .	.. .. .	0 16 8	
Waimate .. .. .	.. .. .	1 10 4	
Watea .. .. .	.. .. .	7 13 0	
Wilford .. .. .	.. .. .	1,001 10 11	
Total	.. .. .	..	27,760 15 3
Recoveries on account of Estates,—			
Avonhead .. .. .	.. .. .	125 0 0	
Lake .. .. .	.. .. .	19 19 6	
Mangateparu .. .. .	.. .. .	0 9 0	
Milford .. .. .	.. .. .	10 16 10	
Reporoa .. .. .	.. .. .	37 16 0	
Total	.. .. .	..	194 1 4
			£194 1 4



## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT (Discharged Soldiers Settlement Account).

Name of Estate.	Purchase-money.	Total.
Acquirement of Estates—	£ s. d.	£ s. d.
Mount Pisa .. .. .	707 18 3	707 18 3
Expenses incidental to Estates —	Incidental Expenses.	
Ahiaruhe .. .. .	25 2 11	
Akitio .. .. .	450 9 6	
Almadale .. .. .	291 6 6	
Arahcke .. .. .	4 1 10	
Arawhata .. .. .	2 10 11	
Ardkeen .. .. .	46 17 2	
Armmore .. .. .	168 7 1	
Bankfield .. .. .	9 9 6	
Blue Glen .. .. .	0 14 0	
Braemore .. .. .	1,040 11 9	
Brooksdale .. .. .	5 17 1	
Coyle .. .. .	0 8 7	
Crichton Park .. .. .	5 15 5	
Crownthorpe .. .. .	4,674 15 2	
Dalmain .. .. .	3 9 0	
Dawbin .. .. .	2 17 6	
Devonshire .. .. .	0 19 11	
Eaglesham .. .. .	28 15 1	
Gee .. .. .	2 18 4	
Glencoe .. .. .	7 1 11	
Glengarry .. .. .	205 19 8	
Glenn Rae .. .. .	0 5 4	
Goat Hills .. .. .	453 15 7	
Grange .. .. .	7 4 2	
Greves .. .. .	0 19 2	
Hammond .. .. .	5 16 2	
Haunui .. .. .	6 10 8	
Haunui No. 2 .. .. .	4 10 10	
Hawthorne .. .. .	12 5 3	
Hei Hei .. .. .	7 17 3	
Hikuai .. .. .	37 4 1	
Homebush .. .. .	81 19 0	
Huatoki .. .. .	1,120 15 5	
Huia .. .. .	3 17 5	
Isleworth .. .. .	4 1 4	
Katikara .. .. .	7 4 7	
Kelso .. .. .	2 10 2	
Kiwhitea .. .. .	0 1 2	
Kohatu .. .. .	2 1 9	
Kohura .. .. .	74 8 3	
Kopuku .. .. .	4 19 6	
Kopuku No. 2 .. .. .	23 17 1	
Koremoa .. .. .	0 9 1	
Lambrook .. .. .	187 13 11	
Lauriston .. .. .	10 7 4	
Linkwater Dale .. .. .	0 3 9	
Makopua .. .. .	45 10 11	
Mana .. .. .	3 18 6	
Mangamaire .. .. .	2 13 0	
Marama-a-Mau .. .. .	12 13 8	
Marco .. .. .	6 19 2	
Maruia .. .. .	4 7 0	
Mataikona .. .. .	2,405 9 11	
Matakitaki .. .. .	16 0 3	
McLean .. .. .	2 15 5	
Moorlands .. .. .	5 5 4	
Moroa .. .. .	17 12 7	
Morten .. .. .	512 16 8	
Motukai .. .. .	1,040 13 2	
Motutara .. .. .	429 10 10	
Mountford .. .. .	8 6 8	
Mount Pisa .. .. .	9,796 8 1	
Nesdale No. 2 .. .. .	0 3 10	
Ngahape .. .. .	200 4 7	
Carried forward .. .. .	23,550 16 8	707 18 3

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT (Discharged Soldiers Settlement Account)—*continued*.

Name of Estate.						Incidental Expenses.			Total.		
						£	s.	d.	£	s.	d.
Brought forward .. .. .						23,550	16	8	707	18	3
Expenses incidental to Estates— <i>continued</i> .											
Ngutu .. .. .						12	6	5			
Oakwood .. .. .						3	13	4			
Ohuka .. .. .						809	16	5			
Olliver .. .. .						8	3	2			
Olver .. .. .						0	8	6			
Omana .. .. .						307	6	2			
Omapu .. .. .						3	5	2			
Omeheu .. .. .						722	13	2			
Orongo .. .. .						5,297	19	6			
Oroua .. .. .						7	12	10			
Osborne .. .. .						17	16	9			
Otahome .. .. .						306	11	0			
Paramu .. .. .						24	18	6			
Paremata .. .. .						7	17	10			
Parinui .. .. .						15	18	0			
Piu .. .. .						348	6	3			
Pohehe .. .. .						164	6	5			
Poplar Grove .. .. .						30	17	8			
Puahue .. .. .						612	9	2			
Pukeawa .. .. .						42	19	11			
Pukekoa .. .. .						16	10	1			
Pukenui .. .. .						25	7	9			
Pukemapou .. .. .						449	5	8			
Puni .. .. .						37	15	2			
Quillinan .. .. .						5	7	4			
Rahu .. .. .						0	3	0			
Ratapiko .. .. .						9	16	4			
Raumacwa .. .. .						50	10	3			
Repongaere .. .. .						134	14	1			
Rissington .. .. .						24	5	10			
Riverina .. .. .						6	4	10			
Rollesby .. .. .						0	18	4			
Rotomanuka .. .. .						0	16	0			
Springwell .. .. .						5	0	6			
Strathvale .. .. .						222	2	2			
Tairua .. .. .						1	19	6			
Taitana .. .. .						16	16	7			
Tapuae .. .. .						111	13	8			
Tawhiwhi .. .. .						760	9	11			
Te Kaihi .. .. .						23	4	2			
Te Ore Ore .. .. .						392	8	5			
Te Whiti .. .. .						11	18	5			
Tikotu .. .. .						2	1	10			
Tilverstowe .. .. .						13	8	9			
Tokiri .. .. .						487	2	1			
Tutaki .. .. .						25	4	5			
Tuturumuri .. .. .						748	17	8			
Waikiwi .. .. .						4	16	0			
Wairuna .. .. .						40	16	6			
Waitohi Peaks .. .. .						362	6	8			
Wharekaka .. .. .						236	1	4			
Whatawhata .. .. .						1	15	7			
White .. .. .						1	18	4			
Wilder .. .. .						21	10	6			
Woodlaw .. .. .						1	0	0			
Youle .. .. .						2	19	3			
Totals .. .. .									36,553	9	9
									£37,261	8	0
Credits in reduction of Expenses incidental to Estates—											
Ahiaruhe .. .. .						4	11	9			
Ardkeen .. .. .						17	7	6			
Crownthorpe .. .. .						183	6	9			
Dalmain .. .. .						0	6	0			
Goat Hills .. .. .						2	3	3			
Hawthorne .. .. .						0	16	0			
Kopuku No. 2 .. .. .						8	13	5			
Mataikona .. .. .						64	0	6			
Mount Pisa .. .. .						20,268	1	10			
Carried forward .. .. .						20,549	7	0			

PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of TRANSACTIONS relating to Purchase of and Incidental Expenses in connection with Estates in the LAND FOR SETTLEMENTS ACCOUNT (Discharged Soldiers Settlement Account)—*continued*.

Name of Estate.								Incidental Expenses.			Total.		
								£	s.	d.	£	s.	d.
Brought forward .. .. .								20,549	7	0			
Credits in reduction of Expenses incidental to Estates— <i>continued</i> .													
Omehou .. .. .								12	10	2			
Orongo .. .. .								599	3	4			
Pukeawa .. .. .								1	2	8			
Pukemapou .. .. .								13	9	1			
Repongaere .. .. .								149	15	2			
Tutaki .. .. .								3	12	5			
Waitohi Peaks .. .. .								2	12	8			
Wharekaka .. .. .								0	10	0			
Total .. .. .											21,332	2	6
											£21,332	2	6
Recoveries on account of Estates—													
Ahiaruhe .. .. .								4	11	9			
Bankfield .. .. .								87	0	0			
Hikuai .. .. .								39	10	0			
Kelso .. .. .								10	9	8			
Pukemapou .. .. .								6	6	9			
Tairua .. .. .								210	0	0			
Total .. .. .											357	18	2
											£357	18	2

## PUBLIC ACCOUNTS, 1923-1924.

DETAIL STATEMENT of PUBLIC WORKS FUND (General Purposes Account): RECOVERIES  
on Account of EXPENDITURE of Previous Years, for the FINANCIAL YEAR ended 31st  
MARCH, 1924.

	£	s.	d.	£	s.	d.	£	s.	d.
<b>DEFENCE DEPARTMENT :—</b>									
Sale of residence, Dunedin .. .. .	16	2	0						
Sale of old buildings, Mahanga Bay .. .. .	28	0	0						
Sale of rails .. .. .	280	5	0						
				324	7	0			
<b>EDUCATION DEPARTMENT :—</b>									
Sale of furniture at Miramar Home .. .. .	6	6	6						
Sale of desks at Richmond School .. .. .	15	0	0						
Sale of school residence, Makirikiri .. .. .	44	6	0						
Sale of Nelson Receiving Home .. .. .	1,025	0	0						
				1,090	12	6			
<b>IMMIGRATION DEPARTMENT :—</b>									
Refund of passage-money of civilian passengers per "Tofua" .. .. .				1,267	8	2			
<b>PRISONS DEPARTMENT :—</b>									
Sale of Lyttelton Prison Reserve, in terms of section 110 of the Reserves and other Lands Disposal and Public Bodies Empowering Act, 1919 .. .. .				2,539	17	6			
<b>MINES DEPARTMENT :—</b>									
Sale of assets, Muddy Terrace Sluicing Company .. .. .	2,000	0	0						
Sale of pipes, Mountain Hill Water-race .. .. .	310	0	0						
				2,310	0	0			
<b>PUBLIC WORKS DEPARTMENT :—</b>									
Sale of Crown land adjoining Te Mata Settlement .. .. .	171	0	0						
Sale of pelton wheel, Thames-Hauraki pumping plant .. .. .	7	0	0						
Proportion of salary of caretaker, Government Buildings, Stratford .. .. .	60	0	0						
Surplus material returned to stores .. .. .	9	0	0						
Deduction from Coromandel County Council subsidy in respect of cost of Carroll's and Hospital Bridges .. .. .	175	8	10						
Deduction from Lumsden Town Board subsidy to cover expenses of Commission, Lumsden Main Road .. .. .	8	16	0						
				431	4	10			
<b>POST AND TELEGRAPH DEPARTMENT :—</b>									
Refund of board and lodging .. .. .				12	5	0			
<b>RAILWAY DEPARTMENT :—</b>									
Sale of timber, rock-drills, &c. .. .. .	35	8	0						
Sale of launch .. .. .	50	0	0						
Rent of whares, &c. .. .. .	39	16	10						
Sale of huts, pipes, &c. .. .. .	50	15	3						
Compensation for land taken at Patumahoe for Waiuku Branch Railway .. .. .	41	11	3						
Sale of buildings, &c. .. .. .	28	18	0						
Sale of land at Terrace End .. .. .	694	13	3						
Sale of land, SENTRY Hill deviation .. .. .	225	0	0						
Rent of railway-siding .. .. .	0	10	0						
				1,166	12	7			
							£9,142	7	7

## PUBLIC ACCOUNTS, 1923-1924.

STATEMENT of IMPRESTS of the PUBLIC WORKS FUND OUTSTANDING on the 31st MARCH, 1924, showing the SERVICES for which they were issued.

PUBLIC WORKS FUND :—							£	s.	d.
General Purposes Account,—									
Vote 45—Railway-construction	..	..	..	..	..	..	16,497	3	7
46—Additions to open Lines	..	..	..	..	..	..	4,374	12	6
58—Development of Tourist Resorts	..	..	..	..	..	..	36	15	10
59—Department of Immigration	..	..	..	..	..	..	48,887	6	6
60—Roads, &c.	..	..	..	..	..	..	7,633	19	7
63—Telegraph Extension	..	..	..	..	..	..	65,373	13	5
68—Plant, Material, and Stores	..	..	..	..	..	..	5,802	15	6
							£148,606	6	11

The Treasury, Wellington,  
19th July, 1924.

J. J. ESSON,  
Secretary to the Treasury.

R. E. HAYES,  
Accountant to the Treasury.

Examined and found correct.

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

Audit Office, Wellington,  
19th July, 1924.

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