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NEW ZEALAND.

PUBLIC ACCOUNTS

FOR THE
FINANCIAL YEAR 1925-26.

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 and Statements of Sinking Funds appear in B.-1 [Pt. III].

PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 1926

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

I HAVE the honour to submit my report for the year ending 31st March, 1926, in terms of subsections (1), (2), and (3) of section 84 of the Public Revenues Act, 1910, which is quoted hereunder, and which sets out in detail the several headings under which the Controller and Auditor-General is required to present his report to Parliament.

“ 84. (1.) The Treasury shall as soon as practicable after the end of every financial year prepare and send to the Audit Office a statement of the revenue and expenditure of the Public Account during that year.

“(2.) The Controller and Auditor-General shall forthwith examine that statement, and prepare and sign a report showing—

“(a.) The particulars of any discrepancies between such statement and the books of the Treasury :

“(b.) Full particulars of every case in which the provisions of this or any other Act, or the regulations or any forms, have not been carried out or adopted, or have in any manner been varied or departed from :

“(c.) Every case of failure to deliver or send in accounts or to collect or account for any moneys or stores :

“(d.) All sums allowed or disallowed without vouchers or with imperfect vouchers or upon incorrect certificates :

“(e.) Any proceeding that may have been taken by or against any person in pursuance of the provisions of this Act or the regulations :

“(f.) Repealed.

“(g.) All unsatisfied surcharges which have been made by the Controller and Auditor-General and all surcharges disallowed by a Minister on appeal :

“(h.) In what accounts the Controller and Auditor-General has, with the consent of the Minister, dispensed with a detailed audit :

“(i.) Such other information as may be prescribed, or as the Controller and Auditor-General thinks desirable.

“(3.) The Controller and Auditor-General shall annex or append to the said report copies of all cases laid by him before the Attorney-General for his opinion, together with a copy of the opinion given in every such case.”

Section 84 (2) (a), Public Revenues Act.

No discrepancies exist between the statement of the revenue and expenditure of the Public Account as presented in this report and the books of the Treasury. It may be explained that there is a continuous audit of such revenue and expenditure, and the figures in the statement are checked partly by reference to the books of the Treasury and partly by reference to special checking accounts kept in the Audit Office for this purpose. Most of the errors which occur are discovered in the course of this continuous audit, and are rectified from time to time during the year as they come under notice. Those errors which are not rectified in this manner but are discovered when the annual statements are being examined by Audit are brought under the notice of the Treasury, which makes the necessary alterations in the statements before they are finally submitted for the signature of the Controller and Auditor-General. Under this system of audit all discrepancies between the statement of revenue and expenditure and the books of the Treasury are eliminated before the statement is presented to Parliament.

Section 84 (2) (b), Public Revenues Act.

The following are cases in which the provisions of Acts, regulations, &c., have not been carried out, or have been varied or departed from:—

1. Section 38 of the Public Revenues Act, 1910, provides authority for the Treasury to invest any of the balances of the Public Account. It has for some time been the practice, when one or other of the accounts forming part of the Public Account was short of funds, to replenish such account by the issue of securities to another account, and the section has thus been used as a means of authorizing the obtaining of temporary loans by one account from another account. It appears that this use of section 38 goes beyond the powers of the section, which was apparently intended to authorize the investment of moneys in the Public Account, and not the obtaining of temporary advances by one account from another. The Solicitor-General has suggested that legislation be introduced authorizing one account to make temporary advances to another without the issue of securities, subject to the necessary safeguards, and thus remove the necessity for using the authority of section 38 for obtaining such temporary advances. It is understood that the Treasury proposes to recommend amending legislation accordingly.
2. Section 77 of the Public Revenues Act, 1910, authorizes the Commissioners in London (appointed under section 72 of that Act), *or any two of them*, to issue an order for the payment of moneys out of the New Zealand Public Account, London. Such orders are required to be countersigned by the Audit Officer in London, and he has drawn my attention to the fact that in the absence of the High Commissioner from London it was practically impossible to obtain the signatures of two of the Commissioners as required by the Act, and that the bank had been in the habit of accepting the signature of one Commissioner only, the High Commissioner signing later, on his return to London. The Audit Officer was thus called upon to countersign documents which were not issued in accordance with the Act, and had no alternative but to do so. Representations were made to the Treasury on the matter, and subsequently, as a result, the Finance Officer in London has been appointed a third Commissioner, so that the difficulty of obtaining two signatures does not now arise, and the law is being complied with.
3. Under the provisions of the Greymouth and Hokitika High School Acts, 1883, one-half of the revenues from certain education reserves in the Westland District was required to be paid to the Greymouth High School Board and one-half to the Hokitika High School Board. Owing to a misinterpretation of the law these reserves were treated as coming within the provisions of the Education Reserves Act, 1908, and its amendments, and the revenues were erroneously credited to the Westland Provincial District Secondary Education Deposit Account and distributed as provided in the Education Reserves Act. By section 49 of the Reserves and other Lands Disposal and Public Bodies Empowering Act, 1925, all previous payments were validated. A portion of the revenues, however, was held by the Treasury for disposal under the Greymouth and Hokitika High Schools Acts, 1883. From these revenues certain administration charges had been deducted, and credited to the Lands and Survey vote on the assumption that the revenues were subject to the Education Reserves Act, 1908, which provides for the charging of administration expenses; but as there is no provision in the Greymouth and Hokitika High School Acts of 1883 enabling administration expenses to be charged, the deduction was contrary to law. As no appropriation was available against which a refund of the administration expenses could be charged, during last financial year the accounts could not be adjusted, but it is understood that steps will be taken to enable the adjustment to be made during the current year.
4. Section 27 of the Public Revenues Act, 1910, indicates that the Consolidated Fund is not to include any separate account which by any Act is directed to form part of the Public Account. Section 119 (1) of the Coal-mines Act, 1908, and the corresponding section 109 of the Coal-mines Act, 1905, provide that there shall be a *separate account* within the Public Account to be called the State Coal-mines Account. Owing to an oversight this account has not, since its inception, been treated as a separate account outside the Consolidated Fund, as required by law, but as a separate account forming part of the Consolidated Fund. The Treasury has recently been asked by the Audit Office to treat the account as a separate account from the 1st April, 1926, on which date the Coal-mines Act, 1925, came into operation. I would point out that this departure from the provisions of the Act is merely a technical breach, the transactions in connection with State Coal-mines having been kept separate from those of any other account just as effectively as if the law had been fully observed.
5. Section 5 of the New Zealand Loans Act, 1908, provides that, *upon being authorized by the Governor-General in Council so to do*, the Minister may raise by way of loan the sums authorized to be raised by any authorizing Act. An Order in Council dated 23rd March, 1925, was obtained under this section, giving authority for the raising under the State Advances Act, 1913, section 18 (2), for the business of the Advances to Settlers Branch of the State Advances Office, of any sum not exceeding in the financial year ending the 31st March, 1926, the sum of £5,000,000, after providing for the costs, charges, and expenses connected with the raising thereof. This Order in Council applied only to the year ending on the 31st March, 1926; and during April, 1926, the Treasury submitted revenue accounts crediting further loan-moneys to this loan. As no Order in Council for the year 1926-27 had been submitted to the Audit Office, the matter was brought under the notice of the Treasury. On the 22nd April, 1926, an Order in Council covering these loans was submitted, but as this Order in Council was dated 20th April, 1926, it appears that the moneys raised between the 31st March, 1926, and the 20th April, 1926, were raised without compliance with the conditions imposed by statute. No further action appears to be necessary.
6. Section 7 (2) of the New Zealand Loans Act, 1908, provides, in respect of moneys raised under that Act, that the costs, charges, and expenses incurred in raising the aforesaid moneys shall, without further appropriation than this Act, be charged to and paid out of the appropriate fund or account.

The question arose as to whether stamp duty on *transfers* of consolidated stock inscribed in London was covered by this section. As such stamp duty will be payable during the whole period of a loan up to the date of its maturity, it was held by the Audit Office that it could not properly be treated as an expense incurred in *raising* the loan, and therefore was not covered by the section referred to. Two points were involved, for if such expenditure is not an expense of raising the loan the amount could not be added to the loan authority and covered by a further loan under section 8 to cover charges and expenses, and, secondly, parliamentary appropriation would be needed to cover the amount of such expenditure. The matter was brought under the notice of the Treasury, which pointed out in reply that the charges for stamp duty were very heavy during the first twelve months after the issue of a loan, and suggested that the stamp duty paid during that period might properly be deemed to be part of the cost of raising the loan. This view appeared to the Audit Office to be a reasonable one, and it was accordingly agreed that the stamp duty paid during the first twelve months after the raising of a loan should be capitalized as provided in the New Zealand Loans Act, but that subsequent expenditure of this nature should be treated as a charge against revenue. The expenditure subsequent to the first twelve months has therefore been allowed as a revenue charge in the appropriate account where such account received revenues, and has been charged against the Consolidated Fund as "unauthorized expenditure" in other cases. It is understood that the Treasury will propose legislation to provide the necessary parliamentary authority for charging such expenditure in future. It may be mentioned that in most cases the stamp duty is compounded when the loan is raised and paid in one sum for the full period of the loan. In these circumstances the Audit Office has always allowed the amount to be treated as an expense of raising the loan, and the points mentioned above arise only when the payments for stamp duty are spread over the whole period of the loan.

7. Section 2 (1) (c) of the Kauri-gum Industry Amendment Act, 1914, provides authority for the purchase and sale of kauri-gum. Section 4 (4) provides that the Minister of Finance may from time to time, without further appropriation than this Act, pay out of the Kauri-gum Industry Account all moneys that are required for the purpose of giving effect to the provisions of this Act, and section 4 (5) states that there shall be paid into the Kauri-gum Industry Account all moneys received by the Crown in connection with the carrying-out of the provisions of this Act. In addition to the above provision, an item was taken under Subdivision No. II of the vote for the Department of Lands and Survey for £10,000 for the purchase of kauri-gum during the year 1925-26, and estimated recoveries in respect of this item were shown to the amount of £5,000. The Audit Office submitted the question as to the possible conflict between these two provisions for the purchase and sale of kauri-gum to the Crown Law Office, and the Solicitor-General was of the opinion that the two authorities could be used concurrently, the receipts from the sale of gum purchased from the Kauri-gum Industry Account being credited to that account, and the receipts from sale of gum purchased from the Lands and Survey vote being credited as credits-in-aid to that vote. This opinion was accepted, but could not be acted upon, as the stocks of gum purchased from the different accounts had not been kept separate, and therefore the proceeds could not be allocated to the relative accounts.

As it was impossible to comply with the law, the Treasury stated that the payment of £10,000 from the Consolidated Fund would be treated as an *advance* to the Kauri-gum Industry Account, and all proceeds of the sale of gum would be credited to that account, and that amending legislation would be obtained to authorize this course of action. As this method of treatment appeared to comply as nearly as possible with the existing law, and at the same time considerably simplified the accounting necessary, the Audit Office agreed to the course suggested by the Treasury, on the understanding that an amendment of the law to provide the necessary authority would be asked for.

8. During the year a doubt arose as to the validity of certain conversions which had been made under section 3 of the New Zealand Inscribed Stock Act, 1917, which conversions involved a change in the terms of the loan, and seemed likely to affect the value of the security. An opinion was obtained from the Crown Law Office which showed that not only the conversions in question, but also other conversions previously effected, were contrary to the provisions of the Act. The matter was brought under the notice of the Treasury, which agreed to discontinue the conversions which were not authorized, and to provide legislation validating such conversions as had been effected under a misapprehension as to the true meaning and interpretation of the Act. The Audit Office agreed, however, to pass certain conversions to which the Treasury was already committed, and which will be covered by the validating legislation which it is understood will be sought during the present session.

9. Section 5 of the State Supply of Electrical Energy Act, 1917, provides that the Minister shall cause full and faithful accounts to be kept in connection with each scheme established under this Act, and that every such account shall be so kept as to show (*inter alia*) the *capital expenditure* in connection with the scheme. In some cases it was found that the value of the capital assets had been written down in the books by charging the amount to the Depreciation Fund. There is no authority of law to charge against the Depreciation Fund any amounts other than the cost of repairing, replacing, or renewing the machinery, plant, buildings, and appliances used in connection with the scheme for which the fund is established, which charges against the fund are authorized by section 11 (4) of the Act. The charging of depreciation other than for repairs, renewals, and replacements against the Depreciation Fund has involved a departure from the law in two respects: firstly, it has prevented the accounts from disclosing the true *capital expenditure* in connection with each scheme, as required by section 5 (2) (a); secondly, it has involved a departure from the provisions of section 11 (4), which authorize the charging against the Depreciation Fund of the cost of repairs, replacements, and renewals only. I may say that there appears to be nothing in the law to prevent provision being made for

depreciation other than for repairs, replacements, and renewals, should such provision be deemed necessary. To comply with the Act, however, it is not permissible that such depreciation in the case of capital assets should be written off the value of the assets in the books, nor is it permissible that it should be charged against the statutory Depreciation Fund, which is limited to repairs, replacements, and renewals. Any such provision should therefore be made by means of a special depreciation reserve.

A further departure from the provisions of section 11 (4) has arisen from the fact that the Depreciation Fund, instead of being reserved for the purpose of meeting the cost of repairs, replacements, and renewals, as required by this section, has been utilized for purchasing capital assets of the various schemes. In effect it has been invested in the schemes. As a result the Depreciation Fund would not be available if called upon, and should heavy charges for repairs, replacements, or renewals arise it would probably be necessary to have recourse to fresh borrowing in order to meet them. Prior to the amendment of the law contained in section 15 (2) of the Finance Act, 1925, section 14 of the State Supply of Electrical Energy Act, 1917, required that the Depreciation Fund should be invested in Government securities, but such investment is now optional. It has been suggested to Audit that this amendment was intended to enable the utilization of the Depreciation Fund for the general purposes of the scheme (including the purchase of capital assets), which view could not be endorsed by Audit, and the Solicitor-General has since given an opinion to the effect that the section referred to contains no authority which would enable the Fund to be applied in this manner. It seems unlikely that Parliament intended to authorize a change in the law which might lead to such a position that there might no longer be an actual fund available when called upon to meet repairs, replacements, and renewals, but merely a book entry unsupported by realizable assets. The reserve might be sunk in purchasing capital assets of the various schemes which could not be realized when required, and the reserve would therefore not be available for the purposes for which it is specifically constituted. This would seem to defeat the whole purpose of constituting such a fund.

It has also been found that the provisions of section 12 of the State Supply of Electrical Energy Act, 1917, have been departed from owing to a misinterpretation of the meaning of the law, the capital cost of the scheme at the beginning of the year having been taken as a basis for computing the appropriation for sinking fund though in the opinion of the Solicitor-General the capital cost at the end of the year should have been taken.

The Audit Office has asked that the changes in the accounts necessary to bring them into conformity with the law be made before they are again submitted for audit.

10. Section 33 (3) of the Samoa Act, 1921, authorizes the Minister of Finance, on the recommendation of the Controller and Auditor-General, to make temporary advances to the Samoan Treasury out of moneys available in the Public Account for the unauthorized expenditure of the New Zealand Treasury, but provides that all advances so made shall be repaid by the Samoan Treasury *within six months after the making thereof*. An advance of £2,000 was made under the above authority out of the Unauthorized Expenditure Account on the 16th March, 1925. On the 17th September, 1925, the Audit Office found that the provisions of section 33 (3) had not been complied with, the advance not having been repaid within a period of six months as required by that section. The matter was brought under the notice of the Treasury, and the advance was repaid on the 30th September, 1925, and credited as a recovery on account of "unauthorized expenditure" of previous years.

11. Under clause 3 of the New Zealand Reparation Estates Amendment Order, 1920, and clause 6 of the New Zealand Reparation Estates Amendment Order, 1924, provision was made for the Minister of External Affairs, under the authority of an Order in Council, to direct that moneys of the New Zealand Reparation Estates should be transferred to the Samoan Treasury. As the Reparation Estates are the property of New Zealand, and not of Samoa, it appeared to the Audit Office that the moneys of those estates ought not to be diverted to Samoa without the direct authority of Parliament, and that the provisions in the Reparation Estates Orders authorizing such diversion were therefore *ultra vires*. Representations were made on the matter, and the opinion of the Audit Office was supported by the Attorney-General. The Audit Office agreed to the continuance of the existing procedure on the understanding that confirmatory legislation would be introduced during the present session.

12. Section 16 (b) of the Main Highways Act, 1922, provides that there shall be credited to the Main Highways Construction Fund all moneys appropriated by Parliament out of the Public Works Fund for the purposes of main highways, *being not less in any year than the sum of £200,000*. No moneys were credited in terms of this section during the year ended 31st March, 1926, as, owing apparently to an oversight, no moneys were appropriated from the Public Works Fund for the purpose, and the moneys could not therefore be expended from that fund. Fortunately there were sufficient loan moneys available for the year without the £200,000 appropriation. It is understood that the matter will be adjusted by taking an appropriation during the current financial year of an amount sufficient to cover the contributions for the years 1925-26 and 1926-27.

13. Section 12 of the Stamp Duties Act, 1923, gives authority for allocating the revenue from "revenue stamps" between the various Departments to which the revenue belongs, but section 13 provides that all the revenue from "postage and revenue stamps" is to be deemed to be part of the revenue of the Post Office. As portion of the revenue from "postage and revenue stamps" is earned by various Departments other than the Post Office, the Treasury had allocated such revenue to the various Departments. The Audit Office, though in agreement with the principle of allocating to Departments, was forced to draw attention to the fact that such allocation was contrary to the express provisions of section 13 of the Act. At the request of the Treasury the Audit Office agreed to pass the allocations to the various accounts, on the understanding that legislation would be introduced providing authority for such allocations.

14. Section 24 (2) of the Motor-vehicles Act, 1924, requires that an amount of 1s. 6d. per license shall be deducted and paid into the Post Office Account to cover the expenses of administration. It was found that the whole amount was being paid to the Public Account, and that the administration expenses, instead of being paid to the Post Office Account as required by the Act, were being adjusted by a Treasury transfer. On the Audit Office drawing attention to the matter it was found that it would be inconvenient to deduct the amount for administration expenses as provided in the Act; and, as the departure from the law was merely a technical one and did not affect the final result, the Audit Office agreed to pass the entries pending an amendment of the Act which it is understood will be brought down during the present session.

15. Section 383 of the Land Act, 1924, provides that all moneys received on account of leases of the Ellesmere Lake lands shall be paid into the Public Account to the credit of the Public Works Fund, and shall be applied in the manner and for the purposes set forth in subsection (2) of above section. Some three years ago it was found that no account had been kept which would enable the Audit Office to satisfy itself that these revenues had been used only for the purposes for which they were legally available. The matter was brought under the notice of the Treasury, which gave instructions that a special account giving the necessary information should be drawn up. This has now been done, but it appears that the requirements of section 383 (2), which states that these revenues shall be applied firstly in repayment of the expenses of survey and administration of the said lands, have not in the past been fully carried out, no payment having been made in respect of administration expenses. Arrangements have been made that administration expenses shall be charged against these revenues for the future. The Treasury Department has expressed the opinion that no retrospective charge should be made for administration expenses, and in view of the difficulty of arriving at the amount of such expenses in connection with this account, which covers a period of nearly fifty years, the Audit Office has expressed its agreement with this view.

16. Certain provision was made in section 22 of the Finance Act, 1924, regarding the travelling-expenses of members of the General Assembly, and last year the Act was amended, but the amendment limited the provisions in the 1924 Act to steamer passages only. As the homes of certain members of the General Assembly were situated at long distances from ports motor conveyance had to be used, and there was found to be no legal authority therefor. The Audit Office, however, agreed to pass these expenses on being advised of the decision by Cabinet to so amend the Act as to authorize payments of the nature referred to.

17. Section 5 (1) (a) of the Government Railways Amendment Act, 1925, provides for the payment out of the Working Railways Account into the Consolidated Fund of interest "on the total amount of capital moneys expended in respect of the railways." For the purposes of the above section the total amount of capital moneys expended in respect of the railways was fixed by clause 4 of an Order in Council gazetted on the 4th March, 1926. The amount so fixed did not include the following items of expenditure :—

- (1.) Such charges and expenses of raising moneys by way of loan for the purposes of railway-construction and additions to open lines as were incurred prior to the 1st April, 1925.
- (2.) The amount expended as Public Works administration and supervision charges prior to the 1st April, 1925, in respect of the construction of railways.
- (3.) The amount expended, whether prior to or subsequent to the 1st April, 1925, during the construction of railways, as interest on loan-moneys raised and expended on railways while under construction, and before such railways became a Government railway open for traffic within the meaning of the Government Railways Act, 1908.

As such expenditure was incurred during or in respect of the construction of the railways, and was therefore part of the actual cost of the construction of the railways, it appeared to the Audit Office that the amount of such expenditure formed part of "the total amount of capital moneys expended in respect of the railways," as defined in the Act, and that it was therefore a departure from the provisions of the statute to omit such expenditure when fixing the amount of the capital moneys expended in respect of the railways. This opinion was supported by the Crown Law Office; but, as the Audit Office was informed that the inclusion of such expenditure was contrary to the desire and policy of the Government, it agreed to pass the entries on the basis fixed by Cabinet and set forth in the Order in Council, subject to the obtaining of legislation validating the exclusion of the items referred to above.

I may explain that the railways are constructed by the Public Works Department out of the Public Works Fund, the interest during construction being charged to the Consolidated Fund. On the completion of a railway (or portion of a railway) it is handed over to the Railways Department and becomes a Government railway open for traffic. The cost of the railway is then taken on charge as capital expenditure by the Railways Department, which pays interest on the amount of such expenditure, but in fixing such cost the above charges are not included.

Section 84 (2) (c), Public Revenues Act.

The following statement, showing every case of failure to deliver or send in accounts or to collect or account for moneys or stores, is supplied in terms of the above section of the Public Revenues Act, 1910 :—

Failure to account for £909 18s. 4d., made up of various items of revenue received and imprest moneys, led to the prosecution of an officer of the Public Works Department, who was sentenced to eighteen months' reformatory detention and dismissed from the Service. The amount will require to be written off with the sanction of Parliament.

Failure to account for £183 10s. 11d. by an officer of the Public Works Department resulted in this amount being lost to the State. The officer is now deceased, and there is no chance of recovering the amount, which will require to be written off with the sanction of Parliament.

Remittances in respect of a departmental publication, and other moneys totalling £28 16s. 1d., were stolen from inward letters by a cadet in the Department of Agriculture, who disappeared. The amount will require to be written off with the sanction of Parliament.

Draughting-instruments of the value of £4 10s. were pawned by a cadet in the Lands Department. He was dismissed from the Service. The instruments were recovered.

The theft of £11 7s. in bank-notes and postal notes from letters led to a messenger in the Post and Telegraph Department being placed on probation for two years and ordered to make restitution. Dismissed from the Service.

The theft of numerous postal packets resulted in a messenger employed by the Post and Telegraph Department being placed on probation by the Supreme Court for three years. No loss of money occurred. Dismissed from the Service.

The theft of £342 17s. 9d. resulted in an officer of the Post and Telegraph Department being committed to the Supreme Court. He was sentenced to two years reformatory treatment. Dismissed from the Service. The amount will require to be written off with the sanction of Parliament;

Failure to account for £11 12s. received by an officer of the Post and Telegraph Department led to his being sentenced in the Supreme Court. Dismissed from the Service. The amount will require to be written off with the sanction of Parliament.

Failure to account for £15 occurred in the Post and Telegraph Department in circumstances in which there was insufficient evidence to warrant any officer being charged with theft. The loss will require to be written off with the sanction of Parliament.

An officer of the Post and Telegraph Department was sentenced to reformatory treatment for the theft of £165 by means of forgery and failure to account for £40. He was dismissed from the Service. The amount will require to be written off with the sanction of Parliament.

Failure to account for £20 received by him led to an ex-officer of the Post and Telegraph Department being charged with theft of the sum named. In the Supreme Court a jury returned a verdict of "Not guilty." The loss will require to be written off with the sanction of Parliament.

The theft of a letter containing a 10s. bank-note resulted in a cadet employed by the Railway Department being placed on probation for three years. No loss occurred to the Department. Dismissed from the Service.

The theft of a number of postal packets led to a message-boy employed by the Post and Telegraph Department appearing before the Juvenile Court and being admitted to probation for a period of three years and ordered to refund the amounts stolen. Dismissed from the Service.

Failure to account for £80 14s. 2d. received by him led to an officer of the Post and Telegraph Department being sentenced to reformatory detention. Restitution was made. Dismissed from the Service.

Failure to account for £144 17s. 8d. received by an officer of the Post and Telegraph Department led to a sentence of twelve months' reformatory detention. Restitution was made. Dismissed from the Service.

For the theft of postal packets from which he abstracted £2 0s. 6d. a message-boy employed by the Post and Telegraph Department was ordered to come up for sentence when called upon at any time within two years. Restitution was made. Dismissed from the Service.

For the alleged theft of £71 11s. 1d. an officer holding the position of tablet-porter and Postmaster appeared before the Court at Dunedin on the 25th June. He was admitted to probation for three years. Dismissed from the service.

Theft of letters resulted in an officer of the Post and Telegraph Department being sentenced to two years' detention in a Borstal institute. Restitution was made. Dismissed from the Service.

Failure to account for £43 19s. 9d. received by an officer of the Railway Department led to instructions to prosecute being issued. He was admitted to probation for two years. The amount has been refunded and the officer dismissed from the Service.

Theft of sums amounting to £1 12s. 3d. representing revenue led to the dismissal of a cadet from the Railway Department. Restitution will be made.

Failure to account for £60 1s. 7d. was revealed as a result of a departmental inspection of station accounts, Railway Department. The officer responsible is deceased, and restitution was made by his representatives.

The theft of a number of postal packets has been admitted by an officer of the Post and Telegraph Department, and he will be charged with the offences in due course.

Prosecutions of twelve pensioners for offences against the various Pensions Acts were instituted by the Pensions Department, and in all cases convictions were entered against the offenders.

The sum of £143 19s. 10d., representing wages of employees held overnight by an officer of the Lands Department, was stolen from the departmental safe in his house. The matter is in the hands of the police.

A person who was not employed in the Service was admitted to probation for twelve months for theft of a postal packet.

Two persons not in the employment of the Government fraudulently obtained £1,110 from the Post Office Savings-bank. One was sentenced by the Supreme Court to detention at a Borstal institute for a period not exceeding three years, and the other ordered reformatory detention not exceeding twelve months. A sum of £1,028 was recovered by the police, and the remainder will be made good by the officers whose failure to carry out the regulations made the fraud possible.

By means of forgery £80 was obtained from the Post Office Savings-bank by a person who cannot be traced. The amount lost will require to be written off with the sanction of Parliament.

A person not in the Service attempted by means of fraud to obtain £160 from the Post Office Savings-bank. He was sentenced by the Court to two years' imprisonment.

Burglars broke into four railway-stations and stole cash aggregating £1 5s. and some tickets. The amount stated will require to be written off with the sanction of Parliament.

For stealing sums totalling £10 from a number of registered packets in transit a non-permanent Postmaster was convicted and sentenced to twelve months' hard labour. The loss will require to be written off with the sanction of Parliament.

By means of forgery a person not employed in the Service obtained £30 from a savings-bank account. He was convicted and sentenced at the Auckland Supreme Court to eighteen months' hard labour. On his arrest £10 6s. 3d. was recovered, and the remainder will require to be made good by the departmental officers who failed to exercise reasonable care in handling the transaction.

For the theft of postal packets a message-boy not employed by the Department was convicted at Christchurch and placed on probation for two years. He was also ordered to make restitution.

The theft of a £10 bank-note from a letter entrusted to him for registration at the Wanganui Post-office led to a lad who was not connected with the Post Office in any way being convicted and sentenced to one month's imprisonment. Restitution was made.

Two platinum dishes and two crucibles, valued at £100, were stolen from the Dominion Laboratory. The police have been unable to trace the articles or detect the culprits. The value will require to be written off with the sanction of Parliament.

Three platinum dishes, valued at £75, were stolen from the Chemical Laboratory of the Department of Agriculture. The police have not been able to trace the articles or detect the culprits. The value will require to be written off with the sanction of Parliament.

The fraudulent withdrawal of £300 from a Post-office Savings-bank account led to the arrest of a person in Melbourne who is not connected with the Service. He will be brought to New Zealand and charged with the offence.

Arising out of the failure in delivery of a letter containing a 10s. postal note, a lad not employed in the Service was convicted of theft and placed on probation for two years.

Section 84 (2) (d), Public Revenues Act.

A schedule of all sums allowed or disallowed without vouchers or with imperfect vouchers or upon incorrect certificates is appended to this report.

Section 84 (2) (e), Public Revenues Act.

A list of cases in which proceedings have been taken in pursuance of the Public Revenues Act or regulations thereunder will be found under paragraph 84 (2) (c) above.

Section 84 (2) (g), Public Revenues Act.

There are no surcharges imposed by the Controller and Auditor-General remaining unsatisfied nor have any surcharges been disallowed during the year by the Minister on appeal.

Section 84 (2) (h), Public Revenues Act.

It became necessary to make certain transfers during the year from the Consolidated Fund to the Working Railways Account in terms of section 4, subsection (1) (d), of the Government Railways Amendment Act, 1925, and a detailed audit was, with the consent of the Minister of Finance, dispensed with in respect to the year under review. Arrangements have, however, been made for an independent audit for the future, as the departmental internal check which has been in operation in the past is not considered sufficient for the verification of the amounts which may become payable from the Consolidated Fund under the authority of the Government Railways Amendment Act, 1925.

Section 84 (2) (i), Public Revenues Act.

STORES AUDIT.

During the period under review 150 Store Accounts of various Departments have been examined and reported on, and in addition the ledgers and accounts connected with the Naval Service have also been dealt with.

The results disclose a marked improvement in care, custody, and accounting for stores and Government property since the date of my last report.

Stores Rules for the guidance of officers have been compiled by the following Departments (in some cases the rules are not yet issued but are in a well-advanced state): Agriculture, Audit, Customs, Education, External Affairs, Government Life Insurance, Industries and Commerce, Internal Affairs, Immigration, Justice, Labour, Land and Income Tax, Lands and Survey, Legislative, Mental Hospitals, Mines, Native, Native Trust, National Provident, Prisons, Post and Telegraph, Police, Printing and Stationery, Pensions, Public Service Superannuation Board, Public Trust, State Forest, State Advances, State Fire Insurance, Stamp Duties, Valuation.

I may make special mention of the Mental Hospitals Department, which during the year has been most active in its endeavours to bring all its stores to charge, with the result that plant and materials to the value of over £40,000 have already been brought to charge and will appear as an asset in the next balance-sheets.

In the Agriculture Department considerable improvement has been effected in the system for accounting for stores and free issues.

In the case of the Education Department satisfactory progress has been made in the stores accounting system. Considerable reduction has also been made in the stocks, which have been reduced from £54,344 in 1922 to £13,000 in 1926.

The Mines Department has not yet published its new rules, but preliminary instructions issued by the Department have produced good results. The latest Audit reports show that there has been improvement in connection with the Store Accounts at the coal-mines.

With regard to the Prisons Department I have to comment that the departmental instructions issued and action taken throughout the year have been most effective. The Department has now a good system in operation.

New rules are in course of preparation in the Post and Telegraph Department. I may say that this Department has had a most difficult task in carrying out Audit and Treasury requirements. The results to date have exceeded Audit expectations.

Good progress has been made by the Printing and Stationery Department, and the system introduced leaves little to be desired.

As regards the Public Works Department, departmental forms and the internal system of check in connection with stores have been revised, and instructions have been issued which have proved beneficial.

The Railways Department Board has requested that the compilation and issue of revised rules be held over until the reorganization of the Department is completed.

The State Forest Department has made very good progress. A system of cost accounting is now in operation.

In pursuance of the terms of section 65, Public Revenues Act, a surcharge was issued against an officer of the Government in respect of a sum of £17 9s. 6d., representing the value of stores supplied to him from a departmental store. The amount was duly paid to the Public Account.

MOTOR-CARS.

During the year a special committee was appointed by the Government to consider the standardization of methods of recording the running and maintenance cost of motor-vehicles. Special forms were drawn up and full instructions were issued. As the system has only been recently introduced, it is too early to form any opinion as to its effectiveness.

HOSPITAL BOARDS.

At the Hospital Boards' Association Conference held in Dunedin in February last the following resolution was passed: "The Government Audit inspection should include an examination of the stores records of a Hospital Board."

This opens up a very large question—namely, as to whether Audit should exercise the same control over the stores systems of local bodies as it now does over the local bodies' cash. At present the Public Revenues Act gives full authority for the Audit inspection of the balance-sheets and of the local bodies' cash accounts, but there is no direct authority contained in the Act for Audit to inquire into the custody and disposal of local-body stores and property.

The above resolution refers to Hospital Boards only, but there is evidence to show that there is at least equal necessity for supervision in the case of other local bodies, including Education Boards.

AUDIT OF ACCOUNTS OF LOCAL AUTHORITIES.

The work of auditing local bodies' accounts has been continued, and although the arrears are still considerable, they are being gradually overtaken. The irregularities and breaches of the law which have been ascertained are very much on a par with previous years, and I may safely say that in the large majority of cases the failure to comply with the requirements of the law is due to want of knowledge of statutory requirements rather than to any intentional desire to evade the provisions of the legislation.

There are certain anomalies now existing which it would be advisable to remove by legislation should a suitable opportunity present itself.

For instance, there is an absence of uniformity in respect to the conditions which constitute disqualification of members of the various local authorities. Some local authorities come under the provisions of the Public Contracts and Local Bodies' Contractors Act, 1908, while in the case of counties and certain other local bodies there are specific provisions applicable to each respectively.

A difficulty is also experienced in enforcing the provisions of the law with regard to the payment of travelling-expenses of members of local authorities. It would save a great deal of audit work and correspondence if a simple and uniform scale could be laid down which could be made applicable to all local authorities. This question is, I understand, at present receiving the consideration of the Government.

The following is a list of the number of instances where the Audit Office has been called upon during the year to deal with contraventions of the law on the part of local authorities :—

Defalcations of money	13
Deposit of loan interest wrongly credited	6
Disqualification of members for breaches of Act	11
Diversion of bridge-moneys from proper accounts	1
Excess of expenditure under the "Unauthorized" provision of the Acts	20
Travelling-expenses paid in excess of legal limits	23
Investments without statutory authority	3
Expenditure out of loan in contravention of the law	32
Loans raised without or in excess of statutory authority	4
Overdrafts and liabilities in excess of the legal limits	12
Over-expenditure out of loan-moneys	8
Payments made without legal authority	5
Purchase on terms and interest payments made contrary to law	6
Rate rebates and remissions of rates contrary to statute	7
Unauthorized commutation of harbour dues	1

DEPARTMENTAL ACCOUNTS AND BALANCE-SHEETS.

All Departments have prepared Income and Expenditure or Revenue Accounts and Balance-sheets during the year, all of which have been examined by Audit. There has been considerable improvement in the method of preparation of these accounts, which has enabled Audit to deal with them more expeditiously than on previous occasions. It is hoped that during the current year Audit will be able to institute a semi-continuous audit in the larger Departments, to enable a still more expeditious examination to be made.

The improvements reported last year in regard to the accuracy of the accounts generally has also been well maintained in the 1924-25 accounts, and although in a few cases Departments are still meeting with difficulties which have hitherto caused delays, there is every reason to expect that these difficulties will be overcome.

Five new accounts were submitted for audit and examined during the year, and there has been a considerable increase in the number of subsidiary trading accounts prepared.

Departments generally appear to be fully alive to the importance of preparing complete and accurate statements showing the financial results of their respective activities.

For the convenience of making comparisons the tabular form of account has been introduced wherever this has been found possible.

These statements of accounts are utilized each year by the Public Accounts Committee in conjunction with the examination of the estimates of expenditure before submission of the latter to Parliament, and I have reason to believe that they prove of considerable assistance.

The accounts can now be said to be on a sufficiently complete basis to show both the revenue and expenditure and practically the full financial working of all Departments. It may be said that the work of preparing these statements of accounts is not so arduous as it was at the outset. It should, however, be recognized that the value of this work will be largely discounted unless the figures are carefully analysed and the various relative items of revenue and expenditure compared year by year.

A semi-continuous audit of the Meat Producers, Dairy Producers, and Fruitgrowers Boards has been maintained.

AUDIT OF THE PUBLIC DEBT.

The total debt at 31st March, 1926, was £238,855,477 11s. 6d., a net increase for the year of £11,040,831 0s. 7d. This increase is made up as follows :—

Increase :—

New loans raised during the year—	£	s.	d.	£	s.	d.
For the purposes of various accounts	12,786,475	0	0			
To cover charges and expenses of raising loans	588,063	11	10			
Total increase for year				13,374,538	11	10

Decrease :—

Loans paid off during the year—	£	s.	d.	£	s.	d.
From surplus cash in various accounts	2,052,094	2	8			
From receipts in respect of war expenses	62,408	13	2			
From various sinking funds	111,920	19	6			
From loans raised in previous years (including £200 unclaimed bonds)	64,680	0	0			
Discount on securities redeemed below par	40,503	15	11			
Securities overdue for more than ten years, written off the debt	2,100	0	0			
Total decrease for year				2,333,707	11	3

Net increase during 1925-26	11,040,831	0	7
Add amount outstanding at 31st March, 1925	227,814,646	10	11

Total debt outstanding at 31st March, 1926	£238,855,477	11	6
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In addition to the transactions shown above, Treasury bills for £500,000 were issued in anticipation of loan, and redeemed from the loan proceeds; Treasury bills for £1,250,000 were issued in anticipation of revenue, and redeemed from the Ordinary Revenue Account before the end of the year;

while loans to the amount of £453,250 were converted or replaced, £5,266,476 were renewed, and £24,286,565 were redeemed, in each case by the issue of securities of an equal nominal amount.

The large amount of redemptions by the issue of fresh securities is accounted for by the fact that securities held by the Post Office to the amount of over £15,000,000, bearing interest at $4\frac{1}{2}$ per cent. and 5 per cent., were cancelled before maturity, in terms of section 24 of the Finance Act, 1921–22, and securities of an equal nominal value bearing interest at 4 per cent. were issued in their place.

CONSOLIDATED STOCK LOANS NOT ALLOCATED TO ACCOUNTS.

During the year the attention of the Treasury was called to the large amount of the public debt represented by consolidated stock the liability for which had not been allocated to the appropriate accounts in the statement of the public debt (B.–1, Part III). In the absence of such an allocation it was impossible to ascertain whether the whole liability had been taken into account in the various departmental balance-sheets, and for this reason the Audit Office drew attention to the importance of making an allocation, if possible.

It is understood that the Treasury has arrived at an allocation of this stock, but such allocation has not yet been referred to the Audit Office, nor has it been incorporated in the Debt Accounts. The amount unallocated at the 31st March, 1926, was £55,671,995, and will be found under the heading of "Miscellaneous" on page 58 of B.–1, Part III.

DEBT REPAYMENT.

Consequent on the passing of the Repayment of the Public Debt Act, 1925, certain old sinking funds have ceased to exist as such, and, together with the £13,500,000 which was transferred in previous years from the Consolidated Fund to the Discharged Soldiers Settlement Account, have become capital moneys of the Public Debt Redemption Fund constituted by the above Act. The £13,500,000, however, is subject to reductions arising from the revaluation of discharged soldiers' properties by the Dominion Revaluation Board. At the 31st March, 1926, the amount of such capital moneys was as follows:—

Public Debt Redemption Fund:—				£
Held by the Public Trustee .. .. .	..	..	..	7,966,689
Held by the State Advances Office .. .. .	..	..	..	3,258,956
Held by the Discharged Soldiers Settlement Account .. .. .	..	..	..	13,500,000
				<u>£24,725,645</u>

These moneys are not applied directly to the redemption of the debt, but the Act makes a fixed charge on the Consolidated Fund for that purpose, equal to $\frac{1}{2}$ per cent. of the debt coming within the provisions of the Act, together with $3\frac{1}{2}$ per cent. of the debt redeemed in terms of the Act, and the interest on the Public Debt Redemption Fund is credited to the Consolidated Fund as a set-off against such charge. The wisdom of this course is evident, as it ensures that any reduction in the amount of the Redemption Fund will not have the effect of reducing the amount applied to debt repayments, which will remain unaffected, and gradually increase year by year. This provision for debt repayment is estimated to extinguish the debt in about sixty years from the date it comes under the operation of the Act, and embraces the whole of the debt with the exception of the following loans, for which special sinking funds or other provision for repayment exist:—

				Amount of Sinking Fund at 31st March, 1926.	Amount of Loan at 31st March, 1926.
				£	£
Loans with special sinking funds:—					
Electric-supply loans .. .. .	..	..	..	17,391	4,809,248
Nauru and Ocean Islands loans .. .. .	..	..	..	19	539,850
Samoan loans .. .. .	..	..	..	4,747	110,000
State coal-mines loans .. .. .	..	..	..	48,199	227,601
Westport Harbour loans .. .. .	..	..	..	186,558	700,100
State Advances loans .. .. .	..	..	..	2,017,348	27,771,153
Total .. .. .	..	..	..	<u>£2,274,262</u>	<u>34,157,952</u>

Debt funded with Imperial Government:—

Land-for-settlements loans	} Annual payment of £1,651,930 (including interest) estimated to extinguish the loan in 1959	36,316
Naval-defence loans		715,800
Public-works loans		183,621
War loans		<u>25,321,285</u>

Total debt not subject to Repayment of the Public Debt Act, 1925 .. £60,414,974

The Repayment of the Public Debt Act provides for an actual annual repayment of debt, increasing in amount from year to year, and, as compared with the system of an invested sinking fund, which it displaces, has the outstanding advantages—firstly, that it ensures an immediate repayment of debt; secondly, that it overcomes the difficulty inherent in realizing large amounts of investments as and when required. In addition to these advantages it ensures a saving to the Consolidated Fund of the interest on redeemed loans in excess of $3\frac{1}{2}$ per cent., the amount of which saving will in course of time become very large, and could if thought desirable be applied to the further reduction of the public debt.

Though no change has been made in the constitution of the State Advances Office Sinking Fund, the raising of the rate of interest on advances made by the Superintendent appears likely to considerably strengthen the sinking fund by increasing the amount of profits payable thereto, and will thus to some extent obviate the shortcomings of this fund to which I found it necessary to call attention in my last report.

UNAUTHORIZED EXPENDITURE.

The Audit Office is pleased to note the improvement in the control of expenditure arising as a result of the passing of section 6 of the Finance Act, 1925, which reduced the total amount available as unauthorized expenditure in any year from £500,000 to £250,000. This amendment of the law, supported by the efforts of the Treasury Department, resulted in a reduction of the total of the Unauthorized Expenditure Account for the year ended 31st March, 1926, by £104,579 2s. as compared with the previous financial year.

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT.

It was found during last financial year that the form of cash-book used for recording the receipts of the Discharged Soldiers Settlement Account was unsuitable for use in connection with the revenue headings in the statutory accounts kept by the Treasury, though suited to the purposes of the departmental accounts. As a result the headings of revenue shown under the Discharged Soldiers Settlement Account in the Public Accounts were inaccurate, and the amounts shown under the individual headings were in some cases incorrect, though the total receipts were correct. On attention being drawn to the matter the Treasury decided that a new form of cash-book more suitable to the purposes of the Treasury should be adopted. The new form came into use as from the 1st April, 1926, and the transactions to be shown under the Discharged Soldiers Settlement Account for the current year will be under new headings which will more correctly record the nature of the receipts.

SECTION 84 (3), PUBLIC REVENUES ACT, 1910.

In accordance with the requirements of subsection (3) of section 84 of the Public Revenues Act, there is annexed to this report a copy of a case, laid before the Attorney-General, relating to a difference of opinion between the Audit Office and the Public Trustee, together with the opinion given by the Attorney-General thereon.

STAFF AND AUDIT DUTIES.

The staff at the close of the year consisted of 132 officers, as against 129 on the 31st March, 1925.

The work imposed upon the Audit Office increases year by year. In addition to the ordinary work of checking and examining departmental receipts and expenditure and the local-body accounts, the additional work thrown on Audit by the examination of stores accounts and the audit of departmental balance-sheets has made an increase of staff inevitable. The staff at present is not sufficient to cope with the increased work, and further appointments will be necessary in the near future. It has only been possible to meet the urgent calls of Government Departments as well as of local bodies by imposing a heavy burden on the staff, and I am pleased to record that the members of the staff have responded in the most satisfactory manner, and that it is thoroughly efficient and zealous in the discharge of its manifold and varying duties.

Audit Office, 27th July, 1926.

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

ANNEX.

CORRESPONDENCE WHICH FORMED THE CASE OF A DIFFERENCE OF OPINION ON A POINT OF LAW SUBMITTED TO THE ATTORNEY-GENERAL UNDER SECTION 18 (1). PUBLIC REVENUES ACT, 1910, AND ANNEXED TO THIS REPORT IN ACCORDANCE WITH SECTION 84 (3) OF THAT ACT.

The Audit Office, 3rd May, 1926.

The Public Trustee, Wellington.

Renewal of Mortgage, £1,300.

THE Audit Officer engaged on the examination of the accounts of the Public Trust Office has directed attention to the action of the Public Trust Office Investment Board in approving the renewal of the mortgage of £1,300 to Christina Taylor Imlah, of Kaupokonui, when the report of the valuer showed that the maximum amount of advance for which security existed was £1,273 only.

In view of the provision in section 34 (c) of the Public Trust Office Act, 1908, limiting advances to an amount not exceeding three-fifths of the estimated value of the property, I shall be obliged if you will kindly furnish me with comments hereon.

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

Public Trust Office, Wellington, 13th May, 1926.

The Controller and Auditor-General, Wellington.

Renewal of Mortgage, £1,300, C. T. Imlah, Kaupokonui.

YOUR memorandum of the 3rd instant with reference to the above-described renewal has received the consideration of the Public Trust Office Investment Board.

The loan of £1,300 was granted in 1920 on a valuation made by District Valuer O. Gardner showing the value of the property as £2,593, three-fifths of which was £1,555. The special valuation obtained for the purpose of considering a renewal showed the value of the property as £2,123, three-fifths of which is £1,273, or £27 less than the amount of the mortgage.

Applying the established legal maxim, "*De minimis non curat lex*," the Board granted the renewal. The decision is in accordance with the dictates of common-sense, and follows the practice of other Investment Boards in similar circumstances. I am personally in accord with the Board's view of the matter.

The valuer's report shows that the property has not deteriorated in any way, that it is being capably managed, and that the district is progressing. The reduction of the value is apparently due to a general revision of the values in the district.

J. W. MACDONALD, Public Trustee.

The Audit Office, Wellington, 18th May, 1926.

The Solicitor-General, Wellington.

I attach correspondence with the Public Trustee in reference to the powers of the Public Trust Board in renewing a loan after the date of expiry at an amount in excess of the proportion of value of security as laid down by section 34 (c) of the Public Trust Office Act, 1908. I may say that the principle involved here is of considerable importance. The Lending Boards of the Government Service have to my knowledge invariably exercised care in granting money by way of loan in order that the statutory proportion of the value of the security should not be exceeded. On ordinary occasions where renewals are applied for the value of the security provides sufficient margin, but in this instance the value has apparently depreciated to such an extent that it does not provide the statutory margin for the loan.

I shall be glad if you will advise me hereon.

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

Solicitor-General's Office, Wellington, 24th May, 1926.

The Controller and Auditor-General.

Public Trust Office Board's Powers of Investment under Section 34 (c) of the Public Trust Office Act, 1908: C. T. Imlah, Kaupokonui.

REFERRING to your memorandum of the 18th instant, I have to advise as follows:—

1. I assume that the only statutory provision bearing on the question is section 34 (c) of the Public Trust Office Act, 1908. I am not aware of any other provision that affects the matter, and I assume, from the fact that the Public Trustee, in his memorandum to you, has not referred to it, that there is no other Act or regulation dealing with the matter.

2. I am of opinion that that section prevents the Public Trust Board from advancing more than three-fifths of the estimated value of such estate, and that, in advancing upon a renewal more than that proportion, it has committed a breach of the provisions of the statute. The maxim "*De minimis non curat lex*," to which the Public Trustee refers in his memorandum, is, in my opinion, inapplicable. A statutory provision must be strictly complied with; and that maxim only applies in this matter to such negligible sums as a few pence or a few shillings. It certainly does not apply to an amount of £27.

File is returned to you herewith.

ARTHUR FAIR, Solicitor-General.

The Public Trustee, Wellington.

The Audit Office, Wellington, 25th May, 1926.

Renewal of Mortgage.

I AM in receipt of your memorandum of the 13th instant on the above subject, which seems to indicate that there is a clearly defined difference of opinion between yourself and the Audit Office in regard to the legality of the Board's action in renewing the mortgage by an amount in excess of three-fifths of the valuation. As a very important principle is involved, I referred the correspondence to the Solicitor-General, and am to-day favoured with his reply, a copy of which I enclose for your information.

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

Public Trust Office, Wellington, 14th June, 1926.

The Controller and Auditor-General, Wellington.

Renewal of Mortgage, £1,300, C. T. Imlah, Kaupokonui.

YOUR memo. 25/5/26: With reference to your memorandum quoted above covering a copy of an opinion dated 24th ultimo from the Solicitor-General regarding the renewal of mortgages to the Public Trustee, I have to point out that section 34 of the Public Trust Office Act, 1908, provides that the Public Trustee may invest all capital moneys (*inter alia*) "In advances by way of mortgage on the security of any real estate held in fee-simple in New Zealand, and free from encumbrances, to an amount not exceeding three-fifths of the estimated value of such estate according to a valuation approved by the Board."

In advancing moneys from the Common Fund of the Public Trust Office the requirements of the statute are carefully observed. No loan is granted for an amount in excess of three-fifths of the Government valuation, which is before the Investment Board when the application is considered.

In my opinion, however, the position is quite different where the Board is not advancing any new moneys from the Common Fund, but is merely authorizing the extension of the term of a mortgage by means of a memorandum of variation. It is considered that in a case where the Public Trustee is satisfied that the security is being farmed or managed in a satisfactory manner, that no deterioration has taken place, and that the security is in as good a condition as when the loan was originally granted, it would be a meticulous literalism to the words of the statute to require the mortgagor to refund a portion of the advance merely because a revision of the values in the district had caused the margin shown to be reduced below the amount of the loan. In such cases the Board has followed a businesslike course, and if it is satisfied that the interests of the Public Trust Office are fully protected it has granted a renewal of the mortgage. It may be pointed out in this connection that there is nothing to prevent the Board from allowing the mortgage to run on as overdue for an indefinite period, and, this being so, there seems to be no real objection to granting a renewal for a fixed term. The justification for doing so is found in the wording of section 34 of the Public Trust Office Act, 1908, which provides that an amount may be advanced not exceeding three-fifths of the estimated value of such estate, *according to a valuation approved by the Board*. The fact that in granting the renewal the Board has before it the Government valuation at which the loan was originally granted, and which still sustains the full amount of the loan, is, in my opinion, a sufficient compliance with the statute.

My memorandum of the 13th ultimo which is referred to in the Solicitor-General's opinion was not intended to be exhaustive as regards the Public Trustee's powers in connection with the investment of Office funds. It is the duty of the Solicitor-General to make himself familiar with the powers of the Public Trustee before giving an opinion on such a subject, and in this connection I would refer to section 20 of the Public Trust Office Amendment Act, 1921-22.

Although I do not admit that a renewal of the existing mortgage is properly to be regarded as a fresh advance of funds from the Common Fund of the Public Trust Office, nevertheless, if it is held that such is the case, the granting of the renewal for an amount in excess of three-fifths of the latest Government valuation may rightly be regarded as an exercise by the Public Trustee of the power conferred by section 15 of the Finance Act, 1924.

I am satisfied that the procedure adopted by the Public Trust Office Investment Board in this matter is in accordance with the dictates of common-sense and business practice, and that there is a sufficient compliance with the statute law bearing on the subject. I propose to regard the matter as closed.

J. W. MACDONALD, Public Trustee.

The Audit Office, Wellington, 16th June, 1926.

The Solicitor General, Wellington.

Renewal of Mortgage, £1,300.

WILL you be so good as to refer to your opinion given to Audit in connection with this matter and say if you see any reason for modifying it in view of the explanation afforded by the Public Trustee?

In the opinion of Audit considerable importance attaches to the principle involved, and it would appear that it is essentially one which demands the literal interpretation of the terms of the Act, especially as the moneys under loan are trust-moneys in the hands of the Public Trustee.

In the particular case under review the difference between the value upon which the Board first granted the loan and that furnished by special valuation for renewal purposes (not a valuation made during revision of the whole district, as stated by the Public Trustee) amounts to £470, and I consequently cannot concur in the views stated that there has been no deterioration in the value of the security.

It appears to Audit that the powers given to the Public Trustee by section 20 (j), Public Trust Office Amendment 1921, must be read subject to the express directions given to the Board with regard to margin of security contained in section 34, Public Trust Act, 1908.

Doubtless the Board could have elected to postpone action pending developments by allowing it to "run on," but there is a distinct difference between allowing a mortgage to "run on" and the granting of a renewal for a fixed term of years.

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

Solicitor-General's Office, Wellington, 19th June, 1926.

The Controller and Auditor-General.

Audit of Public Trust Office Accounts: Advance of £1,300 to C. T. Imlah.

1. REFERRING to your memorandum hereon of the 16th instant, I have given careful consideration to the Public Trustee's memorandum of the 14th instant and the Public Trust Office file relating to this matter; but I can see no reason for modifying my previous opinion. The amount involved is not large. If it had been recognized that an error had been made the matter would not have been of great importance, when the volume of business transacted by the Public Trust Office is taken into account; but, in view of the general questions now raised by the Public Trustee, it is desirable to go into the matter in more detail. The grave inaccuracies in stating the facts make such a course desirable, and the Public Trustee's interpretation of the different statutory provisions referred to by him render it necessary that I should deal with the questions of law more fully than I otherwise would have felt obliged to do.

2. The facts seem to be as follows: On the 28th July, 1920, the Public Trust Office Board, after special valuation had been obtained on the 10th July valuing the property at £2,593, authorized an advance thereon to one E. C. Barleyman of the sum of £1,300, secured on the land and improvements. The loan was duly advanced, and a mortgage given by Mr. Barleyman. In October, 1920, the property was transferred to Christina Taylor Imlah. The loan fell due for repayment on the 24th August, 1925, but the Public Trustee advised Mrs. Imlah, who had bought the property, that he was prepared to consider a renewal of the same, subject to a special Government valuation. This was obtained from the same valuer as had made the valuation in 1920. He valued the property at £2,123. This would, under section 34 (c) of the Public Trust Office Act, have authorized an advance of £1,273. The Investment Board of the Public Trust Office approved a renewal of the mortgage without repayment of any portion of the £1,300, on the 1st April, 1925. The original mortgagor refused, however, to consent to a renewal of the mortgage, and the old mortgage was released and a new mortgage executed. This is, in effect, a repayment of the £1,300 by Mr. Barleyman, and an advance of £1,300 to Mrs. Imlah.

3. It seems, therefore, that the Public Trustee in his letter of the 14th instant is mistaken in stating that there was merely an extension of an existing mortgage. There was a new mortgage, by a new mortgagor, at a different rate of interest, although secured on the same property. He is also mistaken in stating that the reduction in value was due to a general revision of the values of the district. His implications that the Board relied on the valuation made in 1920 to justify this excess advance, and that business considerations required it, are not supported by any evidence on the file, and are, I think, not warranted.

4. I have already stated that, in my opinion, his view of the law, as stated in his memorandum of the 13th ultimo, is erroneous, and he now, apparently, acquiesces in that view. I do not think, however, that any of the provisions now referred to by him support or justify the action of the Board. The concluding words of section 34 (c), "approved by the Board," mean "approved by the Board for the purpose of the advance." There is no evidence on the file that the Board relied on the valuation made five years before, and preferred it to the special valuation made for the purpose of considering this loan. Such an assumption is inconsistent with the Public Trustee's letter of the 13th ultimo. Moreover, if the Board had relied on such a valuation this course would have been open to severe criticism. Indeed, it seems that such a course would be incapable of justification.

5. Section 20 (j) of the Public Trust Office Amendment Act, 1921, does not authorize any transaction of this kind. This is not a renewal, extension, or variation of a mortgage. Even if it were, it remained subject to section 34 (c) of the principal Act. To exempt any mortgage from the provisions of that subsection would require the clearest language. As section 20 (j) does not expressly refer to the amount of the mortgage, it does not take a renewal out of the terms of subsection 34 (c). The subsection will be read in such a way as to best effect the purpose for which it was intended. To read it as restricted to advances made other than by way of renewal would so limit and impair its efficiency and be so inconsistent with its intention that I do not think it is possible to read it in such a manner. There may be cases where it is necessary for business reasons to postpone for a time the reduction of the amount of an overdue mortgage where it exceeds the prescribed proportion. The difference between such a case and the advance of an excess sum for five years is obvious.

6. Section 15 of the Finance Act, 1924 applies only where an advance is made for the purpose therein mentioned and from the funds therein mentioned. There is on the file no suggestion that this further advance of £27 was authorized for that purpose, and it is clear, I think, from the Public Trustee's memorandum of the 13th ultimo, the file, and the circumstances of the loan, that the excess sum was not advanced under the authority of this section.

7. I think I should record my protest against the terms of the Public Trustee's last memorandum to you. I should be sorry to think any one holding the responsible position of Public Trustee would be intentionally discourteous to other senior officers of the Service, yet the language of his memorandum, with reference to the opinions of both yourself and myself, seems capable of this construction. I should be glad if you would convey my opinion on this point, as well as on the purely legal questions, to the Public Trustee.

The files are returned to you herewith.

ARTHUR FAIR, Solicitor-General.

The Audit Office, Wellington, 22nd June, 1926.

The Hon. Minister of Finance, Wellington.

SIR,—

I have the honour, in terms of section 18 of the Public Revenues Act, 1910, to submit to you the attached correspondence, which discloses that a difference of opinion has arisen between the Audit Office and the Public Trustee regarding the legal powers of the Public Trust Investment Board when granting loans on mortgage, and to ask in terms of the above-quoted section that the matter be referred to the Hon. the Attorney-General to be determined by him.

As the principle involved is, in the opinion of Audit, an important one, and as the difference between the two offices has not been reconciled notwithstanding that the views of the Solicitor-General thereon have been fully expressed, it appears to the Audit Office that the only alternative is to submit the question for determination by the Hon. the Attorney-General.

The actual case which forms the subject of the Audit query is not in itself of serious importance, as Audit is not of the opinion that the Board has by its action necessarily incurred any serious risk of loss of trust funds. The principle involved, however, of granting renewals in excess of legal limitations might at any time, if continued, lead to very serious losses.

In regard to the concluding remarks of the Solicitor-General given in his opinion of 19th June, I have to say that although his remarks may perhaps be justified, I do not desire this phase of the question to enter into the discussion, which is purely one of law. It is recognized that in the exercise of its duties the Audit Office is at any time liable to incur a certain amount of opposition from Government Departments.

I have, &c.,

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

Attorney-General.—Referred.—W. D. S.—29/6/26.

Attorney-General's Office, Wellington, 29th June, 1926.

The Hon. Minister of Finance.

It is clear that the advance in question must be treated as a new mortgage from Mrs. Imlah, and not as an extension of the original mortgage given by Mr. Barleyman, which in point of fact has been discharged.

Section 20 (j) of the Public Trust Office Amendment Act, 1921-22, relates to the "renewal, extension, or variation" of an existing mortgage, and does not, therefore, affect this matter.

Neither does section 15 of the Finance Act, 1924, affect the question. This section merely confers powers to nurse an existing mortgage in order to minimize any loss on realization.

The sole question is therefore whether the new advance to Mrs. Imlah is one justified by section 34 (c) of the Public Trust Office Act, 1908. Clearly the valuation referred to in this section can only be the valuation made at the time of the advance; so that, to the extent of £27, being the excess of the amount of the advance over three-fifths of the valuation, the advance to Mrs. Imlah is an unauthorized advance. It follows that in the event of the security being realized and a loss being made, the Public Trust Office will be liable to make good such loss to the extent of £27.

The Public Trustee is a statutory officer, and as such is necessarily bound by the terms of the statute creating his powers, which it is clear have been exceeded in this case.

I think the Audit Office is justified in taking exception to the advance.

F. J. ROLLESTON, Attorney-General.

The Controller and Auditor-General.—Referred.—W. D. S.—30/6/26.

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.			Department and Particulars.				No.	Amount.	Total Amount.
<i>Agriculture.</i>									
J. Alexander	..	..	Telegram to Attorney-General	..	..	2	£ s. d. 0 12 6	£ s. d.	
R. B. Tennent	..	..	Travelling-expenses in America	..	..	2	23 6 3	23 18 9	
<i>Customs.</i>									
R. Gibb	..	..	Taxi-hire	..	..	1	0 7 6	0 7 6	
<i>Defence.</i>									
Chaplain Walker	..	..	Postages, telegrams	..	..	2	0 15 0	0 15 0	
<i>Education.</i>									
F. Tate	..	..	Steamer fare and taxi-hire	..	..	1	17 12 6	17 12 6	
<i>External Affairs.</i>									
J. M. Robertson	..	..	Steamer fare and excess luggage on railway	..	..	1	14 6 0	14 6 0	
<i>Health.</i>									
W. S. Wallis (imprest account)	..	..	King George Hospital—Wages, advertisement, and supplies			3	104 1 9	114 13 3	
Dr. D. F. Myers	..	..	Taxi-hire	..	..	1	0 12 0		
Dr. J. H. Crawshaw	..	..	Purchase whisky samples	..	..	2	9 19 6		
<i>Internal Affairs.</i>									
A. C. Day	..	..	Replacement of china and glass for Government House			2	19 10 1	299 1 1	
W. R. Johnson	..	..	Motor-hire	..	..	1	0 12 0		
Rev. G. Miller	..	..	Steamer fare	..	..	1	3 5 0		
P. H. Cox	..	..	Steamer fares, railway fares, and other expenses			1	207 4 5		
Colonel J. J. Esson	..	..	Steamer fares, railway fares, and other expenses			1	68 9 7		
<i>Labour.</i>									
A. Granger	..	..	Cost of passage and incidental expenses	..	..	1	166 10 0	166 10 0	
<i>Land and Income Tax.</i>									
Land and Income Tax Department			Reward paid by Department for information as to evasion of tax			2	20 0 0	20 0 0	
<i>Land for Settlements.</i>									
Alex. Reid	..	..	Steamer fare and hotel expenses	..	..	1	8 12 6	8 12 6	
<i>Lands and Survey.</i>									
M. S. Duckworth	..	..	Steamer fare	..	..	1	1 7 6	12 17 6	
W. D. Hunt	..	..	Motor fare	..	..	1	2 10 0		
H. Williams	..	..	Motor fares	..	..	1	9 0 0		
<i>Legislative.</i>									
W. D. Murray	..	..	Steamer fare	..	..	1	3 0 0	3 0 0	
<i>Marine.</i>									
J. Bragg	..	..	Steamer fare and expenses	..	..	1	3 7 0	8 19 6	
Captain Crawford	..	..	Steamer fare and expenses	..	..	1	3 19 0		
Captain Hooper	..	..	Motor fare	..	..	1	1 0 0		
Captain G. Simpson	..	..	Cartage	..	..	1	0 13 6		
<i>Mental Hospitals.</i>									
A. E. Clayton	..	..	Taxi-hire	..	..	1	0 8 0	17 16 4	
E. Knowles	..	..	Salary	..	..	3	17 8 4		
<i>Mines.</i>									
J. L. McCluggage	..	..	Steamer fare	..	..	1	2 10 0	2 10 0	
<i>Naval Defence.</i>									
S. Masters	..	..	Cartage on departmental exhibits	..	..	1	0 15 0	9 11 11	
Captain J. S. M. Ritchie	..	..	Motor-hire	..	..	1	1 17 3		
Admiralty	..	..	Contingencies	..	..	3	6 19 8		
<i>Pensions.</i>									
Old-age Pension Account	..	..	Old-age pensions. Receipts lost in transit to Audit Office after examination in Pensions Department			3	13,258 16 6	13,258 16 6	
<i>Prisons.</i>									
Sir G. Fenwick	..	..	Steamer fare	..	..	1	3 0 0	3 0 0	

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

Name.	Department and Particulars.	No.	Amount.	Total Amount.
<i>Public Works.</i>			£ s. d.	£ s. d.
P. Bailey	Hotel expenses	1	1 0 0	
P. Best	Steamer fare and hotel expenses	1	3 3 6	
M. Bethell	Steamer fare and hotel expenses	1	3 7 0	
E. Bawmer	Steamer fare and hotel expenses	1	5 19 0	
W. Blackett	Steamer fare and expenses	1	4 14 6	
J. Boyd	Steamer and motor fares and hotel expenses	1	7 17 6	
H. M. Driver	Steamer and motor fares and hotel expenses	1	6 10 3	
H. A. Knight	Steamer fare and hotel expenses	1	3 12 6	
J. Leslie	Steamer fare and hotel expenses	1	3 12 6	
J. Linscott	Steamer fare and hotel expenses	1	6 12 0	
K. McKenzie	Steamer fare and hotel expenses	1	3 17 6	
J. Preston	Hotel expenses	1	1 0 7	
G. Ross	Steamer fare and hotel expenses	1	4 2 0	
G. A. Stanton	Sleeping berth	1	0 13 3	
				56 2 1
<i>Railways.</i>				
R. F. Black	Cartage of luggage	3	0 6 0	
B. Boyd	Cartage of luggage	3	0 6 0	
W. R. Davidson	Fee as delegate to International Congress of	1	1 10 0	
<i>Building Industry</i>				
J. H. Dickinson	Taxi-hire	3	0 6 0	
A. P. Kent	Taxi-hire	1	0 10 0	
J. Macdonald	Travelling-expenses	3	0 6 0	
G. W. McLennan	Travelling-expenses	3	5 2 1	
F. Pawson	Admission to racecourse on departmental business	2	0 10 0	
Professor R. J. Scott	Steamer fares and incidental expenses	1	5 3 0	
T. Teward	Supplies for railway refreshment-rooms	1	0 8 0	
S. Todd	Cartage	3	1 5 0	
				15 12 1
<i>Stamp Duties.</i>				
W. J. Campbell	Steamer fare and sleeping-berth	1	3 7 6	3 7 6
<i>Treasury.</i>				
Treasury	Interest coupons	3	15 7 6	15 7 6
<i>Total</i>				£14,072 17 6

STATEMENT OF SUMS IRRECOVERABLE BY THE CROWN, OR VALUE OF STORES, ETC., REQUIRED TO BE WRITTEN OFF AND DISCHARGED FROM THE PUBLIC ACCOUNT.

Department and Particulars.	Reason for writing off.	Claims abandoned.	
		Value of Stores.	Cash.
<i>Agriculture.</i>		£ s. d.	£ s. d.
Value of stock	Died from various causes	998 1 7	..
Value of cattle	Donated to Flock House	240 0 0	..
Value of cattle at Ruakura	Donated to various people	96 17 4	..
Stores and produce, Ruakura	Issued free	459 7 8	..
Value of stores.. ..	Lost, broken, stolen, missing, or destroyed by fire	193 3 11	..
Value of motor-vehicles	Losses on realization	498 17 5	..
Freight on wine	Debtors bankrupt or untraceable .. ..	..	3 16 7
Slaughtering fees	Debtor untraceable .. ..	..	1 2 6
Sale of fruit	Companies in liquidation; debtor untraceable .. ..	..	18 11 11
Destruction of fruit	Debtors unfinancial, untraceable .. ..	..	2 17 3
Law-costs awarded in action brought against the Crown	Debtor unfinancial .. ..	..	159 3 4
Cost of fencing.. ..	Debtor bankrupt .. ..	..	64 7 3
Destruction of noxious weeds	Debtor unfinancial .. ..	..	100 3 3
Destruction of diseased hawthorn	Debt repudiated, insufficient evidence of work being done; debtor unfinancial .. ..	..	1 13 9
Sale of pigs	Debtor bankrupt .. ..	..	11 1 7
Seed-testing	Company in liquidation .. ..	..	0 7 10
Sale of rabbit-poison	Debtor bankrupt .. ..	..	21 3 10
<i>Audit.</i>			
Value of office equipment	Broken and useless	1 2 5	..

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.</i>			
Uniforms on issue to Territorials and Cadets	Trainees untraceable	£ s. d. 268 9 0	£ s. d.
Value of clothing and equipment ..	Destroyed by fire while on issue to trainees	91 18 3	.. ..
Value of stores.. ..	Lost, broken, stolen, deficient, or destroyed by fire	291 19 11	.. ..
Value of crockery	Accidentally broken	44 18 0	.. ..
Storeroom, Sheffield	Amount for building paid to wrong person, of whom no trace can be found.	20 0 0	.. ..
	Building handed back to rightful owners		
Value of articles	Destroyed in fire at Lower Hutt Drill-hall	699 18 8	.. ..
Value of aeroplane	Crashed on 17th March, 1926	1,506 10 2	.. ..
Kohimarama aerodrome	Loss on transfer to Public Works Department	1,050 0 0	.. ..
Value of horses	Died from natural causes	28 10 0	.. ..
<i>Education.</i>			
Stocks at Central Store	Loss on sales	3,993 16 0	.. ..
Value of stores.. ..	Deficient at stock-taking	124 9 7	.. ..
Value of live-stock	Died from various causes	71 7 9	.. ..
Value of clothing	Loss on sale and issue at reduced prices ..	333 5 1	.. ..
Value of stores.. ..	Lost, broken, missing, &c.	236 5 10	.. ..
Maintenance fees	Debtors in poor circumstances, deceased, or untraceable	.. ..	3,306 16 4
Maintenance fees	Remitted by Stipendiary Magistrate under section 39, Destitute Persons Act, 1910	.. ..	9,339 8 2
<i>External Affairs.</i>			
Value of typewriter	Loss on realization	2 2 6	.. ..
<i>Health.</i>			
Value of vehicles	Losses on realization	485 4 3	.. ..
Value of serum	Expired	73 7 9	.. ..
Value of stores.. ..	Unfit for consumption	39 17 10	.. ..
Bacteriological equipment	Handed over to Wellington Hospital Board	1,181 3 1	.. ..
Value of stores.. ..	Lost, broken, stolen, missing, or destroyed by fire	474 18 0	.. ..
Value of live-stock	Died from various causes; or loss on sale	174 8 11	.. ..
Value of crockery and glassware	Accidentally broken	456 16 0	.. ..
Maintenance and treatment	Free treatment to staff .. ..	.. ..	280 10 0
Maintenance and treatment, Pukeora Sanatorium	Education Department's patient .. ..	.. ..	5 18 0
Value of vaccine supplied	Debtor deceased .. ..	.. ..	8 17 2
Bacteriological reports	Debtors bankrupt; deceased .. ..	.. ..	3 0 0
Maintenance and treatment of Maoris ..	Debtors in poor circumstances and untraceable, or entitled to free treatment	.. ..	589 8 6
Board and lodgings	Granted free to Red Cross representative in consideration of services rendered ..	.. ..	52 10 0
Maintenance and treatment fees due to various institutions ..	Debtors bankrupt, in poor circumstances, decease, or untraceable	.. ..	2,485 19 8
<i>Immigration.</i>			
Passage-money advanced	Debtors untraceable .. ..	.. ..	9 12 6
<i>Internal Affairs.</i>			
Value of stores	Loss on sale	6 3 1	.. ..
Value of motor-truck	Loss on realization	22 10 0	.. ..
Office furniture	Affected by borer	66 6 6	.. ..
Office furniture and equipment	Loss on realization	68 19 3	.. ..
Value of stores.. ..	Lost, broken, destroyed by fire, unfit for use, &c.	162 6 11	.. ..
Platinum dishes and crucibles	Stolen from Dominion Laboratory	100 0 0	.. ..
Expenses of New Zealander stranded in San Francisco	Debtor deceased .. ..	.. ..	123 11 3
Advance by Consul at Vienna	Debtor left New Zealand; present address unknown	.. ..	20 0 0
Advance by High Commissioner	Debtor untraceable .. ..	.. ..	1 0 0
<i>Justice.</i>			
Courthouse, Charleston	Loss on sale	123 0 0	.. ..
Fine and costs	Debtor deceased .. ..	.. ..	0 17 0
Court fees	Officer responsible for collection has left service, Department unable to collect	.. ..	1 18 0
<i>Labour.</i>			
Value of stores.. ..	Lost, stolen, broken, unserviceable, or loss on sale	29 16 1	.. ..
Railway fares advanced	Debtors untraceable .. ..	.. ..	5 15 3
Penalties	Defaulters untraceable .. ..	.. ..	3 5 0

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>Lands and Survey.</i>			
Value of bicycle	Lost	£ 18 16 6	£ ^{s.} s. d.
Value of motor-cars	Loss on realization	107 1 4	..
Value of horse	Died before delivery was made	27 0 0	..
Value of stores	Untraceable or loss on sale	93 9 6	..
Rents	Allowed as set-off against improvements .. .. .	..	3 9 6
Rents	Written off on account of smallness of amount .. .. .	..	0 1 9
Rents	Waived by Minister .. .. .	..	33 12 0
Rents from Natives	Department unable to collect .. .. .	..	20 2 1
Rent from Natives	Difficult to establish claim .. .. .	..	705 9 7
Rents	Remitted under section 7 Discharged Soldiers Settlement Act, 1915, and section 124, Land Act, 1924 .. .. .	..	333 4 10
Rents	Rebates allowed in error by ex-officer of Department .. .. .	..	22 2 6
Rents	Debtors unfinancial, bankrupt, untraceable; properties realized at a loss .. .. .	..	16,543 1 5
Amount of purchase price short-paid	Debtor untraceable .. .. .	..	0 10 0
Royalties due on timber	Debtor deceased .. .. .	..	383 2 6
Royalty on sand	Claim disputed—compromise arranged .. .. .	..	18 18 0
Rates paid on property	Property realized at a loss .. .. .	..	73 19 6
Grazing fees	Debtors unfinancial .. .. .	..	87 18 9
Patetonga tram freights	Debtor unfinancial .. .. .	..	3 16 6
Insurance premiums	Department unable to collect .. .. .	..	6 12 3
Lithos and tracing	Debtors untraceable or Department unable to collect .. .. .	..	0 19 0
Legal costs	Debtors untraceable or unfinancial .. .. .	..	5 3 6
Advance for purchase of grass-seed	Debtor bankrupt .. .. .	..	67 18 4
Expenses of realization, commission on sale of property and advertising expenses	Properties realized at a loss, debtors unfinancial or untraceable .. .. .	..	51 8 9
Survey lien and interest	Error by ex-officer of Department .. .. .	..	5 18 6
Advances under Discharged Soldiers Settlement Act	Losses on realization of securities .. .. .	..	266,722 15 8
<i>Land for Settlements.</i>			
Stores, including plant and machinery, Mt. Pisa Settlement	Loss on realization	763 15 1	..
Value of sheep at Mt. Pisa, Clifton, and Teviot Settlements	Died from various causes; or missing	2,129 0 0	..
<i>Marine.</i>			
Value of stores	Lost, broken, damaged, &c.	68 6 6	..
Value of saleable charts	Now obsolete	89 6 0	..
Azimuth tables	Volume stolen	1 1 0	..
Value of oysters	Unsaleable, £1 16s.; stolen, 7s.	2 3 0	..
Value of kerosene	Loss through leakage	30 13 6	..
Value of live-stock	Died	16 13 6	..
Advance by High Commissioner	Debtors untraceable .. .. .	..	2 10 0
Boiler and machinery certificates	Debtors bankrupt or untraceable, or machinery not in use .. .. .	..	27 9 5
Foreshore rental	Company wound up .. .. .	..	1 18 11
<i>Mental Hospitals.</i>			
Value of stores	Lost, damaged, deficient, &c.	88 6 6	..
Value of live-stock	Died from various causes	284 18 0	..
Sale of produce	Debtor bankrupt .. .. .	..	5 8 10
Sale of pigs	Debtor unable to pay .. .. .	..	32 7 4
Funeral expenses	Relatives responsible untraceable or in poor circumstances .. .. .	..	13 5 0
<i>Mines.</i>			
Plant, machinery, stores, &c., at MacDonald Colliery	Loss on realization	2,880 13 10	..
Value of stores	Damaged or useless	11 16 8	..
Shortages in coal stocks	Loss in handling, or due to stone, evaporation, &c.	571 17 10	..
Value of drays and rope	Loss on sale	40 4 4	..
Stores at Liverpool Colliery	Deficient at stock-taking	1,459 14 2	..
Value of mare	Loss on sale	27 7 1	..
Value of horse	Died	24 2 7	..
Sale of coal	Debtors bankrupt .. .. .	..	143 19 5
Sale of coal	Small amounts which Department has been unable to collect .. .. .	..	2 8 2
Rents under coal-mining leases	Debtors in poor circumstances and unable to pay .. .. .	..	548 18 2
Water supplied	Debtor untraceable .. .. .	..	2 16 8
<i>National Provident and Friendly Societies.</i>			
Value of office fittings	Loss on disposal	22 7 9	..

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.
		£ s. d.	£ s. d.
<i>Native.</i>			
Value of kettle	Stolen	1 2 0	..
<i>Naval Defence.</i>			
Provision Account, H.M.S. "Philomel" ..	Losses on issues	320 18 4	..
Provision Account, H.M.S. "Dunedin" ..	Losses on issues	509 11 2	..
Provision Account, H.M.S. "Diomedes" ..	Losses on issues	72 6 1	..
Clothing Account, H.M.S. "Philomel" ..	Losses on issues	152 19 5	..
Clothing Account, H.M.S. "Dunedin" ..	Losses on issues	279 17 10	..
Clothing Account, H.M.S. "Diomedes" ..	Losses on issues	1 19 10	..
Stores on charge in other accounts, H.M.S. "Dunedin" ..	Lost, broken, deficient, &c. ..	8 3 9	..
Stores on charge in other accounts, H.M.S. "Philomel" ..	Lost, broken, deficient, &c. ..	14 19 7	..
Stores on charge in other accounts, H.M.S. "Diomedes" ..	Lost, broken, &c.	0 6 2	..
Stores on charge in other accounts, H.M.S. "Chatham" ..	Lost, broken, deficient, &c., on handing over ..	127 1 5	..
Value of provisions, R.F.A. "Nucula" ..	Unfit for consumption	2 13 0	..
Value of stores	Broken in annual musketry camp ..	3 13 0	..
Silver letters "Kia Ora" on grog-tub ..	Stolen	0 12 0	..
Nugatory expenditure	Purchase of Defence Department stores, broken by ratings at annual camp ..	6 19 1	..
Fine not charged against rating	Rating discharged before error discovered ..	..	0 7 6
Cost of cable	Unable to collect from rating because of desertion ..	..	0 10 6
<i>Pensions.</i>			
Artificial-limb factory	Loss on disposal	1,212 15 2	..
Malt and oil	Stolen	0 7 0	..
Value of webbing	Loss on sale	0 2 7	..
Overpayment of pension	Unable to trace executor .. ..	..	1 13 4
<i>Police.</i>			
Cottage, motor-van, stores, &c.	Loss on realization	318 5 4	..
Rent of cottage	Debtor bankrupt .. .. .	..	3 12 8
<i>Post and Telegraph.</i>			
Value of stores	Lost, broken, obsolete, stolen, or un-serviceable ..	2,945 1 3	..
Value of telephones	Destroyed by fire while on loan ..	79 3 2	..
Motor-spirit and oils	Lost in transit, or by evaporation or leakage ..	31 3 10	..
Value of wire	Loss on sale	242 18 3	..
Value of poles	Washed to sea, lost, unfit for use, &c. ..	204 6 6	..
Timber transferred to Public Works Department ..	Loss on transfer	204 9 9	..
Toll fees	Debtors bankrupt or untraceable ..	..	80 6 6
Toll fees	Evidence necessary for collection destroyed by fire ..	..	5 12 6
Sale of motor-parts	Company in liquidation .. ..	..	28 11 11
<i>Prisons.</i>			
Value of stores	Lost, destroyed, unfit for use, &c. ..	117 16 4	..
Value of stores	Deficient	8 12 7	..
Value of live-stock	Died from various causes	271 6 10	..
Live-stock, Invercargill	Died during period 1/1/25 to 31/3/26 ..	252 19 6	..
Value of horses	Died	33 0 0	..
Saw-mill buildings and fittings, Waikune ..	Destroyed by fire	729 14 7	..
Lyttelton Prison	Loss on abandonment and demolition ..	17,005 13 3	..
Sale of produce	Debtors bankrupt, in poor circumstances, or untraceable ..	..	9 16 8
<i>Public Works.</i>			
Value of stores	Deficient at stock-taking	2,434 4 4	..
Value of stores	Lost, broken, stolen, destroyed by fire, or un-serviceable ..	1,310 7 5	..
Value of horses	Destroyed, £115; loss on sale, £22 19s. 6d. ..	137 19 6	..
Value of poles	Loss on sale, deterioration, &c. ..	301 2 11	..
Benzine and oil	Lost in transit or by leakage	8 15 8	..
Value of stores	Loss on sale	4,210 8 4	..
Motor-lorry and motor-car	Loss on realization	274 0 0	..
Y.M.C.A. building, Whangarei	Destroyed by fire	1,004 10 0	..
Mangahao canteen	Department unable to collect .. ..	..	96 14 1
Rail and coach fares advanced to workmen ..	Debtors untraceable .. .. .	..	4 7 10
Grazing fees	Debtor in poor circumstances .. ..	..	2 18 3
Rents of offices	Debtors untraceable or unfinancial ..	..	36 9 10
Cost of Survey Wairau River protection ..	Claim cannot be legally enforced ..	..	1,680 16 0
Straightening steel for shipping company ..	Compromise arranged on advice of Crown Solicitor ..	..	13 10 0
Rents, salary, imprest-money, consumers' accounts—Electrical Branch, Christchurch ..	Defalcations by ex-officer of Department ..	..	909 18 4
Canteen funds	Defalcations and amounts owing by ex-officer now deceased ..	..	114 5 6
Sale of furniture	Debtor unfinancial .. .. .	..	2 17 6
Deficiency in Stamp Account	Undiscovered clerical errors over long period ..	..	6 7 4
Lease of Land	Debtor unfinancial .. .. .	..	4 1 4
Water supplied	Debtor unfinancial .. .. .	..	50 0 0

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>Railways.</i>		£ s. d.	£ s. d.
Value of stores.. .. .	Lost, broken, destroyed by fire, &c. ..	66 8 11	..
<i>Repatriation.</i>			
Buildings at Ruakura	Loss on transfer to Agriculture Department	2,909 2 9	..
Buildings at Avonhead	Loss on realization	1,746 17 6	..
<i>Stamp Duties.</i>			
Amusements-tax	Debtor bankrupt .. .. .	..	8 11 2
<i>State Advances.</i>			
Advances to Settlers	Properties and stock realized at a loss ..	..	7,907 9 5
<i>State Advances, Repatriation Section.</i>			
Loans granted to returned soldiers for business or furniture	Debtors bankrupt, deceased, untraceable, or in straitened circumstances	..	6,822 19 3
Repayment of instalments on loans ..	Misappropriated by ex-officer of the Repatriation Department	..	3 15 10
<i>State Advances—Housing Section.</i>			
Arrears of rent.. .. .	Department unable to recover .. ..	..	166 12 6
Principal and interest	Assets realized at a loss .. .. .	..	2,673 6 0
<i>State Advances—Workers Branch.</i>			
Balance of principal	Loss on realization of securities .. ..	..	87 6 0
<i>State Advances—Fishing Industry Promotion.</i>			
Balance of principal	Vessels realized at a loss, £536 2s. 7d.; launch wrecked, £141 7s. 8d.	..	677 10 3
<i>State Advances—Fruit-preserving Industry.</i>			
Loan to Fruit-evaporating Company ..	Asset as taken over from the Department of Agriculture written off in accordance with Cabinet minute	..	1,000 0 0
<i>State Forest Service.</i>			
Value of stores.. .. .	Lost, broken, or destroyed by fire ..	33 12 9	..
Value of horses	Loss on sale	13 14 9	..
Sundry stores	Loss on sale	65 15 4	..
Motor-vehicles	Loss on realization	125 8 7	..
Grazing fees	Debtor bankrupt .. .. .	..	106 6 1
Royalty on silver-pine sleepers	Department unable to collect .. ..	..	5 5 0
Timber illegally cut	Inability to prove trespass .. .. .	..	1 12 0
Rent of sawmill and site	Liability denied .. .. .	..	5 0 0
<i>Tourist and Health Resorts.</i>			
Value of typewriter	Overvalued in 1921—now obsolete and useless	12 10 0	..
Value of stores.. .. .	Lost, broken, missing, &c.	69 15 1	..
Treatment, Rotorua Sanatorium	Debtors in indigent circumstances or untraceable	..	104 0 3
<i>Treasury.</i>			
Loan to orchardists from General Purposes Account	Debtors bankrupt .. .. .	..	180 18 4
Principal and interest on account of loan to dairy company	Company insolvent .. .. .	..	1,296 0 8
<i>Valuation.</i>			
Value of stores.. .. .	Lost, broken, obsolete, or stolen	35 5 4	..
Value of office furniture.. .. .	Loss on sale	3 12 11	..
Fees	Debtors bankrupt, in poor circumstances, deceased, or untraceable	..	11 13 10
Total .. .. .	..	63,399 4 1	326,605 6 11
		£390,004 11 0	

STATEMENT SHOWING THE DETAILS OF DISBURSEMENTS BY THE COMPTROLLER

[illegible]

1925-26.

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

CASH ACCOUNTS.

PUBLIC ACCOUNTS, 1925-1926.

BALANCES ON 31st MARCH, 1925.			TRANSACTIONS, 1925-1926.			BALANCES ON 31st MARCH, 1926.		
Dr.	Cr.		Dr.	Cr.		Dr.	Cr.	
£	s. d.		£	s. d.		£	s. d.	
CONSOLIDATED FUND:—								
ORDINARY REVENUE ACCOUNT ..	4,150,805 16 6	..	30,383,745 11 2	30,661,031 15 1	..	4,428,092 0 5	..	..
STATE COAL-MINES ACCOUNT ..	22,074 11 5	..	240,587 14 6	237,085 0 8	..	18,571 17 7	..	..
STATE COAL-MINES SINKING FUND ACCOUNT ..	41,668 12 2	..	..	6,529 19 6	..	48,198 11 8	..	..
NAURO AND OCEAN ISLANDS ACCOUNT ..	41,716 10 6	..	76,357 3 5	37,766 4 5	..	3,125 11 6	..	..
NAURO AND OCEAN ISLAND SINKING FUND ACCOUNT ..	13,538 19 8	..	20,150 0 0	6,629 15 7	..	18 15 3	..	..
ACCOUNTS OF LOCAL BODIES ..	10,561 15 9	..	22,556 0 9	22,458 2 3	..	10,463 17 3	..	..
DEPOSITS ACCOUNT ..	417,157 4 11	..	1,762,061 6 8	1,698,524 4 5	..	353,630 2 8	..	..
PUBLIC WORKS FUND:—								
GENERAL PURPOSES ACCOUNT ..	379,439 6 10	..	5,994,149 0 6	6,141,130 15 0	..	526,421 1 4	..	..
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT ..	273 4 8	..	52,069 9 8	73,506 0 8	..	21,709 15 8	..	..
ELECTRIC SUPPLY ACCOUNT ..	229,247 15 10	..	1,248,788 5 2	1,157,652 3 9	..	138,111 14 5	..	..
ELECTRIC SUPPLY SINKING FUND ACCOUNT ..	12,108 10 2	..	..	5,282 14 11	..	17,391 5 1	..	..
ADVANCES TO OTHER GOVERNMENTS ACCOUNT ..	437 7 8	..	300,988 13 2	332,063 11 0	..	31,512 5 6	..	..
BANK OF NEW ZEALAND ACTS ACCOUNT ..	875,000 0 0	..	45,375 15 5	26,332 9 4	..	875,000 0 0	..	..
CHEVIOT ESTATE ACCOUNT ..	223,949 19 10	..	6,073 15 2	..	..	204,906 13 9	..	..
CONVERSION ACCOUNT ..	6,073 15 2	..	272 9 11	2,000 0 0	..	1,737 10 1	..	..
DETERIORATED LANDS ACCOUNT ..	178,010 15 6	..	1,693,896 10 10	1,642,159 7 9	..	126,273 12 5	..	..
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT ..	..	..	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND ACCOUNT ..	271,734 14 9	..	38,564 7 6	61,876 5 2	..	295,046 12 5	..	..
EDUCATION LOANS ACCOUNT ..	126,454 19 4	..	571,174 2 4	484,874 10 6	..	40,155 7 6	..	..
GENERAL PURPOSES RELIEF ACCOUNT ..	18,169 0 9	..	2,922 4 0	6,066 19 2	..	21,313 15 11	..	..
HAURAKI PLAINS SETTLEMENT ACCOUNT ..	5,906 15 1	..	75,521 11 2	103,120 13 1	..	33,505 17 0	..	..
HOWARD ESTATE ACCOUNT ..	..	..	242 10 11	242 10 11	..	..	..	..
HUNTER SOLDIERS ASSISTANCE TRUST ACCOUNT ..	2,547 16 7	..	127 1 2	663 10 6	..	3,084 5 11	..	..
KAURI GUM INDUSTRY ACCOUNT ..	2,434 13 10	..	14,587 6 1	15,594 10 8	..	3,441 18 5	..	..
LAND ASSURANCE FUND ACCOUNT ..	86,699 5 4	..	10,120 13 3	4,180 17 8	..	80,759 9 9	..	..
LAND FOR SETTLEMENTS ACCOUNT ..	60,902 14 11	..	509,486 4 4	581,751 6 0	..	133,167 16 7	..	..
LAND FOR SETTLEMENTS ACCOUNT:—								
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT ..	7,631 11 6	..	21,730 15 6	85,372 6 6	..	71,273 2 6	..	..
OPENING UP CROWN LANDS FOR SETTLEMENT ACCOUNT ..	4,182 12 9	..	25,339 10 2	27,759 8 5	..	6,602 11 0	..	..
LOANS REDEMPTION ACCOUNT ..	66,962 0 3	..	31,427,068 8 6	31,378,615 3 8	..	18,508 15 5	..	..
MAIN HIGHWAYS ACCOUNT REVENUE FUND ..	581,373 7 5	..	308,424 1 1	381,659 8 7	..	654,608 14 11	..	..
MAIN HIGHWAYS ACCOUNT CONSTRUCTION FUND ..	545 15 3	..	488,423 3 2	607,981 9 5	..	120,104 1 6	..	..
MINING ADVANCES ACCOUNT ..	11,856 15 7	..	..	789 4 10	..	12,646 0 5	..	..
NATIONAL ENDOWMENT ACCOUNT ..	126,655 8 2	..	149,493 15 11	149,331 17 5	..	126,493 9 8	..	..
NATIONAL ENDOWMENT TRUST ACCOUNT ..	16,636 15 2	..	1,773 2 8	5,342 15 0	..	20,206 7 6	..	..
NATIVE LAND SETTLEMENT ACCOUNT ..	158,012 4 10	..	172,808 6 11	119,127 13 2	..	104,331 11 1	..	..
PUBLIC DEBT REPAYMENT ACCOUNT ..	..	..	870,637 13 6	872,733 16 0	..	2,096 2 6	..	..
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT ..	577,601 5 7	..	862,670 14 11	565,731 0 11	..	280,661 11 7	..	..
RANGITAHI LAND DRAINAGE ACCOUNT ..	49,013 7 2	..	27,020 2 1	2,190 7 11	..	24,183 13 0	..	..
REMITTANCES FROM LONDON ACCOUNT ..	..	..	1,752,500 0 0	1,752,500 0 0	..	..	..	..
REMITTANCES TO LONDON ACCOUNT ..	..	..	2,650,000 0 0	2,650,000 0 0	..	..	..	..
RESERVE FUND ACCOUNT ..	2,000,000 0 0	..	..	..	..	2,000,000 0 0	..	..
SAMOAN LOAN SUSPENSE ACCOUNT ..	..	..	15,000 0 0	15,000 0 0	..	..	..	..
STATE ADVANCES LOANS ACCOUNT ..	344,786 9 9	..	4,570,177 7 7	6,518,079 13 1	..	2,292,688 15 3	..	..
STATE FORESTS ACCOUNT ..	169,399 10 10	..	214,548 19 5	173,010 12 4	..	127,861 3 9	..	..
SWAMP LAND DRAINAGE ACCOUNT ..	32,865 17 3	..	57,057 7 2	36,693 15 11	..	12,502 6 0	..	..
WAR EXPENSES ACCOUNT ..	8,479 17 6	..	40,441 10 9	31,961 13 3	..	..	..	..
WESTPORT HARBOUR ACCOUNT ..	55,315 10 9	..	42,277 4 1	56,982 10 1	..	70,020 16 9	..	..
WORKING RAILWAYS ACCOUNT ..	..	..	8,469,758 0 10	9,267,908 8 1	..	798,150 7 3	..	..
PUBLIC ACCOUNT CASH BALANCE INVESTMENT ACCOUNT ..	..	..	486,000 0 0	486,000 0 0	..	..	..	..
NEW ZEALAND CONSOLS ACCOUNT ..	475,991 14 0	..	475,991 14 0	..	..	..	..	..
TOTALS ..	11,864,224 10 11	..	96,198,959 15 4	98,493,234 12 7	..	14,158,559 8 2	..	..

CASH ACCOUNTS—continued.

	BALANCES ON 31ST MARCH, 1925.			TRANSACTIONS, 1925-1926.			BALANCES ON 31ST MARCH, 1926.		
	Dr.		Cr.	Dr.		Cr.	Dr.		Cr.
	£	s. d.	£	£	s. d.	£	£	s. d.	£
PUBLIC ACCOUNT:—									
BANK OF NEW ZEALAND IN THE DOMINION	1,658,421	4 4	..	46,593,060	19 7	45,146,467	3,105,014	6 4	..
BANK OF NEW ZEALAND IN LONDON	44,018	1 7	..	25,841,561	7 9	25,071,230	814,348	13 9	..
ADVANCE ACCOUNTS:—									
MISCELLANEOUS IMPRESTS	89,342	19 3	..	23,046,134	13 9	22,959,140	176,336	18 7	..
FOREIGN IMPREST ACCOUNT	527,149	0 6	..	1,918,987	1 8	2,157,014	289,121	3 6	..
CONVERSION ACCOUNT—STOCK AGENTS	90	16 10	..	..	..	90	..	..	..
INVESTMENT ACCOUNTS:—									
CONSOLIDATED FUND:—									
ORDINARY REVENUE ACCOUNT	2,732,935	11 3	..	7,613,688	7 6	8,488,049	1,858,574	5 3	..
STATE COAL-MINES ACCOUNT	10,000	0 0	..	15,000	0 0	7,500	17,500	0 0	..
STATE COAL-MINES SINKING FUND ACCOUNT	41,480	0 0	..	40,800	0 0	34,400	47,880	0 0	..
NAURU AND OCEAN ISLANDS ACCOUNT	40,000	0 0	..	54,000	0 0	94,000	..	..	..
NAURU AND OCEAN ISLANDS SINKING FUND ACCOUNT	13,250	0 0	..	26,600	0 0	39,850	..	..	..
DEPOSITS ACCOUNT	400,200	0 0	..	358,700	0 0	413,450	345,450	0 0	..
PUBLIC WORKS FUND:—									
GENERAL PURPOSES ACCOUNT	..	..	..	3,971,500	0 0	3,912,500	59,000	0 0	..
ELECTRIC SUPPLY ACCOUNT	152,800	0 0	..	897,000	0 0	959,800	90,000	0 0	..
ELECTRIC SUPPLY SINKING FUND ACCOUNT	12,000	0 0	..	17,390	0 0	12,000	17,390	0 0	..
CHEVIOT ESTATE ACCOUNT	214,640	0 0	..	169,583	9 0	253,003	131,220	0 0	..
CONVERSION ACCOUNT	..	..	..	6,073	15 2	6,073	..	..	..
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	159,260	0 0	..	680,419	0 9	739,860	99,819	0 9	..
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND ACCOUNT	..	..	..	..	..	..	..	..	..
EDUCATION LOANS ACCOUNT	270,250	0 0	..	157,600	0 0	151,000	276,850	0 0	..
GENERAL PURPOSES RELIEF ACCOUNT	122,100	0 0	..	350,000	0 0	472,100	..	..	..
HUNTER SOLDIERS ASSISTANCE TRUST ACCOUNT	15,000	0 0	..	10,000	0 0	10,000	15,000	0 0	..
LAND ASSURANCE FUND ACCOUNT	..	..	..	2,750	0 0	..	2,750	0 0	..
LAND FOR SETTLEMENTS ACCOUNT	80,000	0 0	..	13,400	0 0	15,000	78,400	0 0	..
LAND FOR SETTLEMENTS ACCOUNT, DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	57,500	0 0	..	577,000	0 0	507,500	127,000	0 0	..
LOANS REDEMPTION ACCOUNT	..	..	..	100,000	0 0	50,000	50,000	0 0	..
MAIN HIGHWAYS ACCOUNT REVENUE FUND	50,000	0 0	..	425,000	0 0	475,000	..	..	..
MAIN HIGHWAYS ACCOUNT CONSTRUCTION FUND	527,000	0 0	..	925,000	0 0	300,000	652,000	0 0	..
MINING ADVANCES ACCOUNT	..	..	..	971,400	0 0	881,400	90,000	0 0	..
NATIONAL ENDOWMENT ACCOUNT	81,100	0 0	..	10,000	0 0	..	10,000	0 0	..
NATIONAL ENDOWMENT TRUST ACCOUNT	15,700	0 0	..	166,000	0 0	147,000	100,100	0 0	..
NATIVE LAND SETTLEMENT ACCOUNT	90,000	0 0	..	6,690	0 0	2,700	19,690	0 0	..
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT	539,800	0 0	..	148,500	0 0	175,500	63,000	0 0	..
RANGITAIKI LAND DRAINAGE ACCOUNT	7,000	0 0	..	821,600	0 0	1,124,500	236,900	0 0	..
STATE ADVANCES LOAN ACCOUNT	329,500	0 0	..	50,000	0 0	37,000	20,000	0 0	..
STATE FORESTS ACCOUNT	165,000	0 0	..	5,923,823	0 0	4,112,108	2,141,215	0 0	..
SWAMP LAND DRAINAGE ACCOUNT	25,000	0 0	..	122,500	0 0	162,000	125,500	0 0	..
WAR EXPENSES ACCOUNT	6,695	3 2	..	20,035	5 6	26,730	..	..	..
WESTPORT HARBOUR ACCOUNT	36,000	0 0	..	47,500	0 0	35,000	48,500	0 0	..
WORKING RAILWAYS ACCOUNT	..	..	..	175,000	0 0	..	175,000	0 0	..
BANK OF NEW ZEALAND ACCOUNT	875,000	0 0	..	486,000	0 0	486,000	875,000	0 0	..
PUBLIC ACCOUNT CASH BALANCE	..	..	..	..	..	..	..	..	..
RESERVE FUND ACCOUNT	2,000,000	0 0	..	..	..	..	2,000,000	0 0	..
NEW ZEALAND CONSOLS ACCOUNT	475,985	0 0	..	..	..	475,985	..	..	..
NEW ZEALAND CONSOLS ACCOUNT:—									
BANK OF NEW ZEALAND	6	14 0	..	..	..	6	14 0	..	..
TOTALS	11,864,224	10 11	..	122,260,297	0 8	119,965,962	14,158,559	8 2	..

PUBLIC ACCOUNTS, 1925-1926.

GENERAL BALANCE-SHEET AND SUMMARY OF TRANSACTIONS—continued.

SUMMARY OF BALANCES OF CASH ACCOUNTS ON 31st MARCH, 1926.

Dr.	£	s.	d.	Cr.	£	s.	d.
PUBLIC ACCOUNT	3,919,363	0	1	CONSOLIDATED FUND	4,862,090	16	4
CONSOLIDATED FUND:—				PUBLIC WORKS FUND	703,633	16	6
ORDINARY REVENUE ACCOUNT INVESTMENT ACCOUNT	1,858,574	5	3	ADVANCES TO OTHER GOVERNMENTS ACCOUNT	31,512	5	6
STATE COAL-MINES ACCOUNT INVESTMENT ACCOUNT	17,500	0	0	CHEVIOT ESTATE ACCOUNT	204,906	13	9
STATE COAL-MINES SINKING FUND ACCOUNT INVESTMENT ACCOUNT	47,880	0	0	DETERIORATED LANDS ACCOUNT	1,727	10	1
DEPOSITS ACCOUNT INVESTMENT ACCOUNT	345,450	0	0	DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	126,273	12	5
PUBLIC WORKS FUND:—				DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND	295,046	12	5
GENERAL PURPOSES ACCOUNT INVESTMENT ACCOUNT	59,000	0	0	ACCOUNT	40,155	7	6
ELECTRIC SUPPLY ACCOUNT INVESTMENT ACCOUNT	90,000	0	0	EDUCATION LOANS ACCOUNT	21,313	15	11
ELECTRIC SUPPLY SINKING FUND ACCOUNT INVESTMENT ACCOUNT	17,380	0	0	GENERAL PURPOSES RELIEF ACCOUNT	33,505	17	0
CHEVIOT ESTATE ACCOUNT INVESTMENT ACCOUNT	131,220	0	0	HAURAKI PLAINS SETTLEMENT ACCOUNT	3,084	5	11
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT INVESTMENT ACCOUNT	99,819	0	9	HUNTER SOLDIERS' ASSISTANCE TRUST ACCOUNT	3,441	18	5
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND	276,850	0	0	KAURI-GUM INDUSTRY ACCOUNT	80,759	9	9
ACCOUNT INVESTMENT ACCOUNT	15,000	0	0	LAND ASSURANCE FUND ACCOUNT	133,167	16	7
GENERAL PURPOSES RELIEF ACCOUNT INVESTMENT ACCOUNT	2,750	0	0	LAND FOR SETTLEMENTS ACCOUNT	71,273	2	6
HUNTER SOLDIERS ASSISTANCE TRUST ACCOUNT INVESTMENT ACCOUNT	78,400	0	0	LAND FOR SETTLEMENTS ACCOUNT:—	6,602	11	0
LAND ASSURANCE FUND ACCOUNT INVESTMENT ACCOUNT	127,000	0	0	DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	18,508	15	5
LAND FOR SETTLEMENTS ACCOUNT INVESTMENT ACCOUNT	50,000	0	0	OPENING UP CROWN LANDS FOR SETTLEMENT ACCOUNT	654,608	14	11
LAND FOR SETTLEMENTS ACCOUNT:—	652,000	0	0	LOANS REDEMPTION ACCOUNT	120,104	1	6
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT INVESTMENT ACCOUNT	90,000	0	0	MAIN HIGHWAYS ACCOUNT REVENUE FUND	12,646	0	5
MAIN HIGHWAYS ACCOUNT REVENUE FUND INVESTMENT ACCOUNT	10,000	0	0	MINING ADVANCES ACCOUNT	126,493	9	8
STATE COAL-MINES SINKING FUND INVESTMENT ACCOUNT	100,100	0	0	NATIONAL ENDOWMENT ACCOUNT	20,206	7	6
NATIONAL ENDOWMENT ACCOUNT INVESTMENT ACCOUNT	19,690	0	0	NATIONAL ENDOWMENT TRUST ACCOUNT	104,331	11	1
NATIVE LAND SETTLEMENT ACCOUNT INVESTMENT ACCOUNT	63,000	0	0	NATIVE LAND SETTLEMENT ACCOUNT	2,096	2	6
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT INVESTMENT	236,900	0	0	PUBLIC DEBT REPAYMENT ACCOUNT	280,661	11	7
ACCOUNT	20,000	0	0	RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT	24,183	13	0
RAIHTAIKI LAND DRAINAGE ACCOUNT INVESTMENT ACCOUNT	2,141,215	0	0	RANGITAIKI LAND DRAINAGE ACCOUNT	2,292,688	15	3
STATE ADVANCES LOAN ACCOUNT INVESTMENT ACCOUNT	125,500	0	0	STATE ADVANCES LOAN ACCOUNT	127,861	3	9
STATE FORESTS ACCOUNT INVESTMENT ACCOUNT	48,500	0	0	SWAMP LAND DRAINAGE ACCOUNT	12,502	6	0
WESTPORT HARBOUR ACCOUNT INVESTMENT ACCOUNT	175,000	0	0	WESTPORT HARBOUR ACCOUNT	70,020	16	9
WORKING RAILWAYS ACCOUNT INVESTMENT ACCOUNT	2,000,000	0	0	WORKING RAILWAYS ACCOUNT	798,150	7	3
RESERVE FUND ACCOUNT INVESTMENT ACCOUNT	875,000	0	0	RESERVE FUND ACCOUNT	2,000,000	0	0
BANK OF NEW ZEALAND ACCOUNT INVESTMENT ACCOUNT	465,458	2	1	BANK OF NEW ZEALAND ACCOUNT	875,000	0	0
DOMINION AND FOREIGN ADVANCES							
TOTAL	£14,158,559	8	2	TOTAL	£14,158,559	8	2

1925-26.

DETAILED STATEMENTS
OF
RECEIPTS OF THE CONSOLIDATED FUND
(ORDINARY REVENUE ACCOUNT).

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1926.

ORDINARY REVENUE:—	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
CUSTOMS	8,574,138	8 11	190,261 12 9		8,383,876	16 2
STAMP AND DEATH DUTIES—						
Adhesive stamps	415,885	1 1	310,929 6 1		104,955	15 0
Duty on Instruments	611,863	16 2	7,189 0 9		604,674	15 5
Death Duty	1,498	0 1	1,498 0 1		..	..
Estate Duty	1,148,188	10 3	19,493 5 3		1,128,695	5 0
Succession Duty	312,017	17 8	7,520 10 2		304,497	7 6
Gift Duty	52,006	3 9	1,009 17 0		50,996	6 9
Crown and Native Rates	215	14 4	0 13 10		215	0 6
Fines and Penalties	5,073	7 3	106 18 2		4,966	9 1
Impressed Stamps	168,231	17 2	943 17 6		167,287	19 8
Licenses to Companies	66,002	0 11	54 5 7		65,947	15 4
Sharebrokers' Licenses	722	4 0	4 2 0		718	2 0
Bank Composition	203,264	2 0	..		203,264	2 0
Totalizator Revenue	659,669	18 2	27 12 10		659,642	5 4
Amusements-tax	64,247	17 5	85 6 11		64,162	10 6
Miscellaneous	402	4 10	558 6 7		Dr. 156	1 9
	3,709,288	15 1	349,421 2 9		3,359,867	12 4
*POSTAL AND TELEGRAPH,—						
Postal Revenue (including Post Office Savings-bank profits)	1,569,081	3 3	155,000 0 0		1,414,081	3 3
Telegraph Revenue	683,370	17 1	..		683,370	17 1
Telephone Revenue	980,282	17 3	..		980,282	17 3
	3,232,734	17 7	155,000 0 0		3,077,734	17 7
LAND-TAX	1,287,943	1 1	21,284 0 10		1,266,659	0 3
INCOME-TAX	3,411,602	12 10	43,086 8 9		3,368,516	4 1
BEER DUTY	629,623	4 11	65 6 0		629,557	18 11
REGISTRATION AND OTHER FEES,—						
Aliens Act, 1908	582	10 0	30 8 6		552	1 6
Animals Protection and Game Act, 1921-22 (Part III)	9,319	18 6	..		9,319	18 6
Apprentices Act	19	0 0	..		19	0 0
Arms Act, 1908	2,249	13 0	1 10 0		2,248	3 0
Births, Deaths, and Marriages	18,128	18 6	33 1 0		18,095	17 6
By-laws Act, 1910	18	18 0	..		18	18 0
Cinematograph-film Censorship Act, 1916	1,245	12 6	5 5 0		1,240	7 6
Coal-mines Act, 1908	114	11 0	1 1 0		113	10 0
Copyright Act, 1913	1	13 6	..		1	13 6
Crown Grant Fees	742	8 3	1 0 0		741	8 3
Customs Law Act, 1913	8,505	13 7	87 5 2		8,418	8 5
Dairy Industry Act, 1908	2,657	10 0	5 0 0		2,652	10 0
Dentists Act, 1908, and Amendment Act, 1911	25	16 0	..		25	16 0
Distillation Act, 1908	202	10 0	0 10 0		202	0 0
Education Act, 1914	6	0 0	..		6	0 0
Electrical Wiremen's Registration Act	116	5 7	..		116	5 7
Engineers Registration Act, 1924	529	11 0	0 4 0		529	7 0
Explosives and Dangerous Goods Act, 1908	3,867	7 6	2 10 0		3,864	17 6
Factories Act, 1908	3,877	6 6	1 13 0		3,875	13 6
Finance Act, 1915 (Part III), (Beer Duty)	1,429	16 8	8 10 0		1,421	6 8
Finance Act, 1920 (Section 49), (fees for transfer of New Zealand Stock and Bonds from London to New Zealand Registers)	23	8 0	..		23	8 0
Fisheries Act, 1908	831	13 6	28 3 6		803	10 0
Friendly Societies Act, 1909	55	13 6	2 7 0		53	6 6
Health Act, 1920	50	5 0	..		50	5 0
Hospitals and Charitable Institutions Act, 1909	228	5 0	1 19 2		226	5 10
Immigration Restriction Act, 1908	7,500	0 0	..		7,500	0 0
Industrial Conciliation and Arbitration Act, 1908	924	17 6	3 1 0		921	16 6
Inspection of Machinery Act 1908 Amendment Act, 1910	17,926	14 11	69 16 3		17,856	18 8
Land Agents Act, 1922	10,379	7 6	7 5 0		10,372	2 6
Licensing Act, 1908	56	0 0	..		56	0 0
Carried forward	91,617	5 0	290 9 7		91,326	15 5

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

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1926—*continued*.

ORDINARY REVENUE— <i>continued</i> .	Receipts.			Refunds.			Net Revenue.		
	£	s.	d.	£	s.	d.	£	s.	d.
REGISTRATION AND OTHER FEES— <i>continued</i> .									
Brought forward	91,617	5	0	290	9	7	91,326	15	5
Margarine Act, 1908	3	0	0	..			3	0	0
Masseurs Registration Act	23	6	6	..			23	6	6
Medical Practitioners Act, 1914	542	13	0	1	0	0	541	13	0
Midwives Act, 1908	4,909	1	11	1	18	6	4,907	3	5
Mining Act, 1908	100	5	0	..			100	5	0
Native Land Act, 1909	29	8	0	..			29	8	0
New Zealand Inscribed Stock Act, 1917	860	8	0	0	5	0	860	3	0
Nurses Registration Act, 1908	297	10	0	1	0	0	296	10	0
Nurses and Midwives Registration Act, 1925	2,962	9	8	41	2	0	2,921	7	8
Orchard and Garden Diseases Act, 1908	498	1	6	5	0	6	493	1	0
Orchard-tax Act, 1916	1,502	3	1	6	3	1	1,496	0	0
Patents, Designs, and Trade-marks Act, 1921-2	12,946	18	6	44	2	2	12,902	16	4
Plumbers Registration Act, 1912	433	17	6	3	12	6	430	5	0
Servants' Registry Offices Act, 1908	36	0	0	..			36	0	0
Shorthand Reporters' Act, 1908	35	14	0	..			35	14	0
Slaughtering and Inspection Act, 1908	29,690	12	5	5	15	0	29,684	17	5
Stock Act, 1908	1,134	19	4	2	10	0	1,132	9	4
Stone-quarries Act	165	0	0	..			165	0	0
Timber-floating Act, 1908	61	10	0	..			61	10	0
Tobacco Act, 1908	150	15	0	..			150	15	0
Tramways Act 1908 Amendment Act, 1911	91	0	0	..			91	0	0
Valuation of Land Act, 1908	43,485	0	7	112	3	6	43,372	17	1
Weights and Measures Act, 1908	4,627	6	11	7	18	7	4,619	8	4
	196,204	5	11	523	0	5	195,681	5	6
MARINE,—									
Pilotage Rates and Harbour Fees	872	4	0	1	8	4	870	15	8
Shipping and Seamen Act, 1908	90,371	4	7	125	17	0	90,245	7	7
Rents of Foreshores, Royalty, &c.	5,390	6	10	16	1	11	5,374	4	11
Sale of Oysters under Fisheries Act, 1908	10,209	0	0	3	15	0	10,205	5	0
	106,842	15	5	147	2	3	106,695	13	2
INTEREST ON PUBLIC MONEYS (details on separate statement)	1,099,611	14	9	494,551	3	0	605,060	11	9
INTEREST ON RAILWAY CAPITAL LIABILITY	1,913,310	14	9	..			1,913,310	14	9
INTEREST ON THE PUBLIC DEBT REDEMPTION FUND	897,756	8	11	..			897,756	8	11
LOCAL BODIES LOANS ACT, 1908, SECTION 76,— Refund of cost of Roads and Bridges from proceeds of Disposal of Lands	20,014	16	9	53	8	0	19,961	8	9
RENTS OF BUILDINGS (details on separate statement)	23,675	12	9	104	14	5	23,570	18	4
TOURIST AND HEALTH RESORTS,— Receipts in respect of Reserves under the Tourist and Health Resorts Control Act, 1908	56,988	17	11	254	19	8	56,733	18	3
MISCELLANEOUS (details on separate statement)	49,420	0	8	421	13	1	48,998	7	7
Totals of Ordinary Revenue	25,209,156	8	3	1,255,174	11	11	23,953,981	16	4
TERRITORIAL REVENUE:—									
Rents from Leases	172,994	15	0	5,471	2	7	167,523	12	5
Royalties	11,185	16	2	1,181	6	8	10,004	9	6
Interest on Sales of Crown Lands	10,250	14	10	111	2	7	10,139	12	3
Under Coal-mines Act, 1908,—									
Miscellaneous	133	17	0	59	0	6	74	16	6
Rents from Leases	1,605	12	3	..			1,605	12	3
Royalties	4,770	9	5	..			4,770	9	5
Rents from Licenses	31	12	9	3	16	7	27	16	2
Miscellaneous	9,174	11	10	984	4	3	8,190	7	7
Marine Department Leases	92	11	0	..			92	11	0
Totals of Territorial Revenue	210,240	0	3	7,810	13	2	202,429	7	1
GRAND TOTALS	25,419,396	8	6	1,262,985	5	1	24,156,411	3	5

PUBLIC ACCOUNTS, 1925-1926.

DETAIL STATEMENT of ORDINARY REVENUE, INTEREST on PUBLIC MONEYS, for the
FINANCIAL YEAR ended 31st MARCH, 1926.

INTEREST ON PUBLIC MONEYS :—	£	s.	d.	£	s.	d.	£	s.	d.
On Credit balances of—									
Foreign Imprest Account, London .. ..	..	..	..	1,065	17	10			
New Zealand Public Account, London .. ..	..	..	..	4,639	11	1			
Public Debt Charges Account, London .. ..	..	..	..	82	12	0			
Public Account, Wellington .. ..	..	..	..	4,192	16	6			
Receiver-General's Deposit Account .. ..	..	..	..	245	14	9			
							20,226	12	2
On 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—									
£500,000 preference "A" shares	50,000	0	0						
Final dividend on £625,000 preference "B" shares for year ended 31st March, 1925	9,479	3	4						
Interim dividend on £625,000 preference "B" shares for year ended 31st March, 1926	18,933	18	11						
				118,413	2	3			
Deposits Account .. ..	..	..	..	11,588	8	11			
Receiver-General's Deposit Account .. ..	..	..	..	4,223	2	1			
Education Loans Account .. ..	..	..	..	3,386	10	9			
New Zealand Consols Account .. ..	..	..	..	12,940	3	11			
Ordinary Revenue Account	72,374	15	6						
Dividends in terms of Bank of New Zealand Act, 1920, section 13—									
Final dividend, £375,000 preference "B" shares for year ended 31st March, 1925	29,687	10	0						
Interim dividend on £750,000 preference "B" shares for year ended 31st March, 1926	22,720	14	8						
				124,783	0	2			
Public Account Cash Balance Investment Account .. ..	..	..	..	14,581	4	2			
Public Works Fund, General Purposes Account .. ..	..	..	..	29,739	8	10			
Railways Improvement Authorization Act, 1914, Account .. ..	..	..	..	29,654	9	5			
Reserve Fund Account .. ..	..	..	..	90,549	14	10			
War Expenses Account .. ..	..	..	..	1,180	9	9			
Loans Redemption Account .. ..	..	..	..	5,455	4	11			
							446,495	0	0
On transfers from Consolidated Fund to Discharged Soldiers Settlement Account in terms of—									
Discharged Soldiers Settlement Loans Act, 1920, section 8 (3)—									
On £12,500,000 at 4 per cent. from 1st March, 1925, to 1st April, 1925 .. ..	..	..	..	42,119	11	4			
Appropriation Act, 1920, section 31 (3), (Discharged Soldiers)—									
On £1,000,000 at 4 per cent. from 1st March, 1925, to 1st April, 1925 .. ..	..	..	..	3,369	11	3			
							45,489	2	7
On loans to local bodies under Local Bodies' Loans Act, 1908 .. ..	..	..	..	..	..	..	83,763	0	8
On miscellaneous advances—									
For grass-seed, lime, &c., by Lands and Survey Department .. ..	..	..	..	8	2	3			
For motor-cars sold by Education Department .. ..	..	..	..	49	15	8			
For motor-cars sold by Valuation Department .. ..	..	..	..	12	10	8			
For motor-cars sold by Agricultural Department .. ..	..	..	..	0	12	9			
For motor-cars sold by Internal Affairs Department .. ..	..	..	..	3	14	4			
For advances under the Village Homestead Scheme .. ..	..	..	..	42	11	8			
For roading, Hauraki Pastoral Area .. ..	..	..	..	9	6	8			
To discharged soldiers, under Repatriation Act, 1918 .. ..	..	..	..	5,387	2	2			
To Gore Borough Council (protective works) .. ..	..	..	..	134	15	0			
To Kairuru Marble Company .. ..	..	..	..	371	2	4			
To Thames Borough Council, on account of pumping plant .. ..	..	..	..	57	18	0			
To New Zealand and South Seas Exhibition Company .. ..	..	..	..	30	4	1			
To Waitaki Hospital Board .. ..	..	..	..	77	8	6			
To Otanomomo River Board on account of stopbank .. ..	..	..	..	180	0	0			
							6,365	4	1
Miscellaneous interest—									
On contract deposits held by High Commissioner .. ..	..	..	..	5	14	10			
On debentures under the Hutt Road Act, 1915 .. ..	..	..	..	2,400	0	0			
On debentures held as security for payment of tax .. ..	..	..	..	305	3	3			
On promissory-note in respect of disputed Customs duty .. ..	..	..	..	1	19	3			
On war gratuity .. ..	..	..	..	6	14	1			
On Trust Account, Costley Home, Auckland .. ..	..	..	..	2	0	10			
							2,721	12	3
Total .. ..	..	..	..	..	..	..	£605,060	11	9

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT OF ORDINARY REVENUE, INTEREST ON THE PUBLIC DEBT REDEMPTION FUND, FOR THE FINANCIAL YEAR ENDED ON 31st MARCH, 1926.

	£	s.	d.
Interest earned by the capital moneys of the Public Debt Redemption Fund held by the Public Trustee	403,245	11	6
Interest from 1st April, 1925, to 1st March, 1926, at 4 per cent. on £13,500,000 transferred from the Consolidated Fund to Discharged Soldiers Settlement Account	494,510	17	5
	<u>£897,756</u>	<u>8</u>	<u>11</u>

DETAIL STATEMENT of ORDINARY REVENUE, RENTS of BUILDINGS, for the FINANCIAL YEAR ended 31st MARCH, 1926.

	£	s.	d.
Post and Telegraph	9,679	15	1
Justice	86	18	11
Prisons	333	19	2
Police	268	9	11
Internal Affairs	21	12	0
Mental Hospitals	803	17	9
Health	730	9	1
Defence	5,263	2	4
Customs	137	0	0
Marine	114	19	2
Labour	78	4	0
Agriculture	2,116	8	7
Lands and Survey	5	0	0
Education	167	15	7
Public Works	3,763	6	9
Total	<u>£23,570</u>	<u>18</u>	<u>4</u>

PUBLIC ACCOUNTS, 1925-1926.

DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL YEAR ended 31st MARCH, 1926.

MISCELLANEOUS REVENUE.								
<i>Treasury Department :—</i>					£	s.	d.	£ s. d.
Conscience money .. .. .	..	..	..	..	79	9	3	
Exchange, commission, discount, &c. .. ..	..	..	..	..	5,886	13	4	
Unclaimed moneys,—								
Under Public Revenues Act, 1910, section 29—								
Courts of Law Trust .. .. .	..	..	..	..	234	16	2	
Customs Deposits .. .. .	..	..	..	..	1	0	0	
Goldfields Deposits .. .. .	..	..	..	..	40	14	8	
Gaolers' Deposits .. .. .	..	..	..	..	3	12	0	
Land Revenue Deposits .. .. .	..	..	..	..	220	16	7	
Marine Deposits .. .. .	..	..	..	..	9	1	9	
Probation Officers' Deposits .. .. .	..	..	..	..	13	2	2	
Miscellaneous Deposits .. .. .	..	..	..	..	977	6	2	
From Public Trustee—								
Bankruptcy Act .. .. .	..	..	..	..	24	4	4	
Rating Act .. .. .	..	..	..	..	88	0	0	
Shipping and Seamen's Act .. .. .	..	..	..	..	61	11	1	
Unclaimed lands .. .. .	..	..	..	..	437	0	7	
Sundry estates .. .. .	..	..	..	..	8,621	14	6	
Under Unclaimed Moneys Act, 1908, section 6 ..	..	..	..	..	1,489	15	1	
Dividends unclaimed—								
3-per-cent. 1945 stock .. .. .	..	..	..	..	6	0	0	
3½-per-cent. 1940 stock .. .. .	..	..	..	..	29	4	2	
4-per-cent. 1929 stock .. .. .	..	..	..	..	202	5	11	
4-per-cent. 1943-63 stock .. .. .	..	..	..	..	4	0	0	
6-per-cent. loan, Auckland Province .. .. .	..	..	..	..	193	17	6	
Excess cash at Government offices .. .. .	..	..	..	..	8	10	11	
Money found on premises and prisoners .. ..	..	..	..	..	27	14	3	
Transfer from Deposits Account, Miscellaneous—								
Refund of pay, Government House orderly ..	..	..	..	..	54	9	0	
Bonus to Solicitor-General in connection with butter-fat levy scheme, unclaimed .. .. .	..	..	..	..	105	0	0	
Surplus cash held by Field and Base cashiers, N.Z.E.F. ..	..	..	..	..	53	1	3	
Payment of balance due on Y.M.C.A. Institute, Rotorua ..	..	..	..	..	61	1	2	
Forfeited bonds as guarantee of return to New Zealand ..	..	..	..	..	75	0	0	
Sale of pianos .. .. .	..	..	..	..	127	4	0	
Rent of section, Nelson Workers Dwelling .. ..	..	..	..	..	2	0	10	
Amount credited from sale of German goods for which no claim can be traced .. .. .	..	..	..	..	299	0	7	
Restitution money unclaimed .. .. .	..	..	..	..	0	8	6	
Unclaimed wages .. .. .	..	..	..	..	12	0	0	
Unclaimed interest on outstanding debentures ..	..	..	..	..	922	10	0	
Transfers from Deposits Account—								
Unclaimed earnings .. .. .	..	..	..	..	129	11	6	
Unpresented cheques .. .. .	..	..	..	..	162	10	2	
Maori Land Settlement Act, 1905 .. .. .	..	..	..	..	346	1	4	
Ngatirahiri Compensation Account .. .. .	..	..	..	..	17	16	4	
Released Sinking Funds Suspense Account .. ..	..	..	..	..	2,146	7	0	
Unclaimed New Zealand bonds .. .. .	..	..	..	..	900	0	0	
Cash seized by police in gaming raids .. .. .	..	..	..	..	0	6	6	
Payment on account of Maori students by Native Trustee in reimbursement of amounts charged against Civil List, Native Purposes .. .. .	..	..	..	..	95	1	6	
Special Coal Rate paid by Greymouth Harbour Board ..	..	..	..	..	1,365	13	0	
Profit on sale of investments of Ordinary Revenue Account .. .. .	..	..	..	..	1	4	10	
Forfeited deposits, Immigration Restriction Act ..	..	..	..	..	130	0	0	
					25,666	17	11	
Less refunds of amounts received in previous years					4	7	5	
								25,662 10 6
<i>Post and Telegraph Department :—</i>								
Rent of hoarding .. .. .	..	..	..	..	..			0 15 0
<i>Public Works Department :—</i>								
Privilege of draining into pipe-line, Ellerslie .. ..	..	..	..	..	1	10	0	
Receipts from irrigation and water-supply schemes ..	..	..	..	..	4,568	17	1	
Water-power license revenue .. .. .	..	..	..	..	379	4	7	
Water-race receipts .. .. .	..	..	..	..	71	17	5	
Rent of hoarding .. .. .	..	..	..	..	31	10	0	
								5,052 19 1
<i>Department of Industries and Commerce :—</i>								
Rent of office furniture by Farmers' Wheat Board, Christchurch .. .. .	..	..	..	..	40	0	0	
Sale of publications: British Empire Exhibition ..	..	..	..	..	0	11	3	
								40 11 3
Carried forward .. .. .	..	..	..	..	..			30,756 15 10

PUBLIC ACCOUNTS, 1925-1926.

DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL YEAR ended 31st MARCH, 1926—continued.

MISCELLANEOUS REVENUE—continued.					£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .					..			30,756	15	10			
<i>Department of Justice :—</i>													
Estreated recognizances .. .. .	..	..	..	..	271	0	0						
Search fees .. .. .	..	..	..	..	4	6	0						
King's Counsel fees .. .. .	..	..	..	..	6	6	0						
								281	12	0			
<i>Prisons Department :—</i>													
Sales, miscellaneous .. .. .	..	..	..	..	..			6	0	0			
<i>Police Department :—</i>													
Sale of liquor (confiscated) .. .. .	..	..	..	..	32	2	4						
Sale of firearms .. .. .	..	..	..	..	55	17	4						
								87	19	8			
<i>Mines Department :—</i>													
Commission on coal and goldfields revenue collected .. .. .	..			..	489	0	1						
Water-race receipts .. .. .	..	..	..	..	823	8	3						
Hire of drills .. .. .	..	..	..	..	424	7	11						
Fees and fines, Buller Coalfields Reserve .. .. .	..	..	..	..	32	0	0						
Rent of boiler .. .. .	..	..	..	..	30	0	0						
								1,798	16	3			
<i>Department of Internal Affairs :—</i>													
Fees for analyses, Dominion Laboratory .. .. .	..			..	100	5	6						
Laboratory fees .. .. .	..	..	..	..	157	6	2						
Passport fees .. .. .	..	..	..	..	1,957	10	0						
Sale of fish .. .. .	..	..	..	..	807	9	1						
Sale of publications .. .. .	..	..	..	..	81	2	2						
Sale of waste paper .. .. .	..	..	..	..	56	8	6						
Sales, miscellaneous .. .. .	..	..	..	..	1	16	6						
Fees for storage of powder .. .. .	..	..	..	..	2,390	12	1						
								5,552	10	0			
<i>Audit Department :—</i>													
Sales, miscellaneous .. .. .	..	..	..	..	..			0	10	6			
<i>Department of Health :—</i>													
Fees for analyses .. .. .	..	..	..	..	116	6	6						
Fines, under Section 6, Medical Practitioners Amendment Act, 1924 .. .. .	..			..	1	0	0						
								117	6	6			
<i>Naval Defence Department :—</i>													
Purchase of discharge by New Zealand ratings .. .. .	..			..	189	0	0						
Forfeited deferred pay .. .. .	..	..	..	..	1,075	17	8						
								1,264	17	8			
<i>Defence Department :—</i>													
Defence Act, 1909—Fines .. .. .	..	..	..	..	100	6	1						
Hire of equipment .. .. .	..	..	..	..	1,026	5	11						
Horse-hire .. .. .	..	..	..	..	47	1	6						
Royalties on gravel .. .. .	..	..	..	..	371	14	1						
Sale of electric current .. .. .	..	..	..	..	371	0	8						
Sales, miscellaneous .. .. .	..	..	..	..	12	7	2						
Water supplied .. .. .	..	..	..	..	30	12	7						
					1,959	8	0						
Less refunds of amounts received in previous years .. .. .	..			..	0	9	3						
								1,958	18	9			
<i>Customs Department :—</i>													
Storage of goods .. .. .	..	..	..	..	1	18	0						
Sale of goods seized by Customs, and fees for redemption .. .. .	..			..	60	17	3						
								62	15	3			
<i>Marine Department :—</i>													
Whaling license fee .. .. .	..	..	..	..	200	0	0						
Sales, miscellaneous .. .. .	..	..	..	..	7	15	0						
Dues on whale oil .. .. .	..	..	..	..	1,520	12	6						
								1,728	7	6			
<i>Department of Labour :—</i>													
Sale of scales (confiscated) .. .. .	..	..	..	..	1	0	0						
Sales, miscellaneous .. .. .	..	..	..	..	85	5	4						
								86	5	4			
Carried forward .. .. .	..	..	..	..	..			43,702	15	3			

PUBLIC ACCOUNTS, 1925-1926.

DETAIL STATEMENT of CONSOLIDATED FUND RECOVERIES on Account of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH, 1926.

Ordinary Revenue Account.

	£	s.	d.	£	s.	d.	£	s.	d.
LEGISLATIVE DEPARTMENT :—									
Sale of typewriters .. .. .	..			29	14	0			
TREASURY DEPARTMENT :—									
Refund of advances made to stranded New-Zealanders by High Commissioner	10	0	0						
Recovery of charges on shipments of worn and mutilated coin	501	0	11						
Sale of office furniture	16	9	0	527	9	11			
LAND AND INCOME TAX DEPARTMENT :—									
Sale of ladders	3	7	6	3	7	6			
STAMP DUTIES DEPARTMENT :—									
Sale of—									
Typewriters	20	19	0						
Office furniture and fittings	55	7	6						
Surplus and obsolete stores, &c.	5	18	9	82	5	3			
NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT :—									
Sale of obsolete stores	4	6	2						
Refund of contributions paid from Vote	46	10	5	50	16	7			
PUBLIC WORKS DEPARTMENT :—									
Sale of—									
Surplus and obsolete stores, &c.	202	8	4						
Buildings	41	0	0						
Typewriters	5	8	0	248	16	4			
NATIVE DEPARTMENT :—									
Adjustment of amount received from Native Trustee and credited to Credits in Reduction, Civil List .. .. .	..			120	0	0			
DEPARTMENT OF INDUSTRIES AND COMMERCE :—									
Sale of surplus and obsolete stores .. .. .	..			22	1	0			
DEPARTMENT OF JUSTICE :—									
Sale of—									
Typewriters	31	16	0						
Surplus and obsolete stores, &c.	40	0	6	71	16	6			
PRISONS DEPARTMENT :—									
Sale of—									
Surplus and obsolete stores, &c.	83	10	0						
Typewriter	6	0	0	89	10	0			
POLICE DEPARTMENT :—									
Sale of—									
Horses	9	17	6						
Surplus and obsolete stores, &c.	53	18	5						
Motor-cars and cycles	58	10	4	122	6	3			
PENSIONS DEPARTMENT :—									
Recovery of amount paid for medical examination	3	2	11						
Sale of furniture	1	5	0	4	7	11			
MINES DEPARTMENT :—									
Sale of—									
Plant	107	15	9						
Surplus and obsolete stores, &c.	218	6	0						
Publications	25	14	6						
Forfeited deposit on account of lost equipment and drilling expenses	55	10	0						
Refund for lost drive pipe, Rimu Gold Dredging Company	39	5	0						
Recovery of drilling expenses	704	16	3						
Recovery of loss of carbons and casings	48	4	5						
	1,199	11	11						
Less refunds of amounts received in previous years	13	18	0	1,185	13	11			
Carried forward .. .. .	..			2,558	5	2			

PUBLIC ACCOUNTS, 1925-1926.

DETAIL STATEMENT of CONSOLIDATED FUND RECOVERIES—*continued*.Ordinary Revenue Account—*continued*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..			2,558	5	2			
DEPARTMENT OF INTERNAL AFFAIRS :—									
Refund of advances made to stranded New-Zealanders by High Commissioner	18	0	0						
Sale of—									
Motor-cars	55	7	4						
Publications	105	9	7						
Surplus and obsolete stores, &c.	123	17	5						
Furniture	99	10	6						
Champagne	40	0	0						
Typewriters	33	16	0						
Instalment of loan on "Donbank" by Y.M.C.A. ..	750	0	0						
Refund of freight charged in error	0	1	0						
				1,226	1	10			
AUDIT DEPARTMENT :—									
Sale of furniture .. .. .	..			7	12	8			
MENTAL HOSPITALS DEPARTMENT :—									
Sale of—									
Motor-cars, &c.	81	0	0						
Spray-pump	4	0	0						
				85	0	0			
DEPARTMENT OF HEALTH :—									
Sale of—									
Motor-cars, cycles, &c.	298	17	0						
Hospital equipment	145	14	0						
Surplus and obsolete stores, &c.	84	17	5						
Live stock, &c., at Institutions	56	7	2						
Refund of overpayment of salary	19	7	10						
Recovery of amount wrongly paid Coromandel Hospital Board	33	2	1						
				638	5	6			
NAVAL DEFENCE :—									
Adjustment of amount paid as prize-money	3	10	0						
Settlement of claim for expenses incurred by New Zealand on behalf of Admiralty	7,504	8	9						
				7,507	18	9			
DEFENCE DEPARTMENT :—									
Sale of—									
Surplus and obsolete stores, &c.	333	4	1						
Typewriters	38	5	0						
Deficiency on stores loaned to H.M.S. "Chatham" ..	15	4	11						
Recovery of travelling-expenses	55	13	2						
				442	7	2			
CUSTOMS DEPARTMENT :—									
Sale of office furniture .. .. .	..			21	0	0			
MARINE DEPARTMENT :—									
Sale of surplus and obsolete stores, &c.	54	9	0						
Charter for special trip of "Tutanekai" to Niue Island ..	2,000	0	0						
Recovery from Wellington Harbour Board for conversion of Soames Island Light to Automatic ..	8	9	6						
				2,062	18	6			
DEPARTMENT OF LABOUR :—									
Sale of—									
Cycles, &c.	1	0	0						
Typewriters	7	4	0						
Surplus and obsolete stores, &c.	0	18	6						
Office fittings	87	13	9						
Recovery under Finance Act, 1924, section 26, from State Advances Office for workers' dwellings ..	25,214	13	10						
				25,311	10	1			
DEPARTMENT OF LANDS AND SURVEY :—									
Sale of—									
Surplus and obsolete stores, &c.	175	17	0						
Motor-cars, &c.	49	8	9						
Typewriters	6	6	0						
Repayment of advances for purchase of lime and grass-seed	27	5	4						
Refund from State Forests Account of cost of survey ..	3,478	13	3						
Hire of tractor, Hauraki Plains	101	8	11						
Recovery of improvements, Hedgehope Settlement ..	38	9	0						
Recovery of value of stores destroyed by fire	15	10	0						
Recovery of cost of improvements, Otago University Reserve	24	6	0						
				3,917	4	3			
Carried forward .. .. .	..			43,778	3	11			

PUBLIC ACCOUNTS, 1925-1926.

DETAIL STATEMENT of CONSOLIDATED FUND RECOVERIES—continued.

Ordinary Revenue Account—continued.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	43,778	3	11			
VALUATION DEPARTMENT :—									
Instalments by departmental officers on account of purchase of motor-cars	362	16	11						
Sale of furniture	3	10	3						
				366	7	2			
ELECTORAL DEPARTMENT :—									
Sale of—									
Maps	0	12	0						
Office furniture	22	9	3						
Stores, &c.	3	12	6						
Recovery of cost of recount of votes	4	6	6						
				31	0	3			
DEPARTMENT OF AGRICULTURE :—									
Sale of—									
Old buildings	30	0	0						
Farm implements, furniture, &c., Moumahaki	627	18	8						
Motor-cars, &c.	597	7	8						
Office furniture	5	0	0						
Surplus and obsolete stores, &c.	9	18	6						
Kegs, crockery, &c., Te Kauwhata	60	2	0						
Recovery from underwriters of value of plaster casts	7	18	5						
Law-costs recovered	98	5	8						
Refund of expenses of second poll, Dairy Control Board.. .. .	965	14	10						
				2,402	5	9			
DEPARTMENT OF TOURIST AND HEALTH RESORTS :—									
Sale of—									
Surplus and obsolete stores	5	12	6						
Office furniture	1	15	0						
Recovery of contributions to Wairoa-Waikaremoana Mail-service	50	0	0						
Recovery of Customs duty	16	16	7						
				74	4	1			
DEPARTMENT OF EDUCATION :—									
Sale of—									
Motor-cars, cycles, &c.	39	0	0						
Surplus and obsolete stores, &c.	1,204	0	0						
Typewriters	8	2	0						
Recovery of freight.. .. .	14	13	8						
Instalments by departmental officers on account of purchase of motor-cars	193	11	3						
Recovery of part value of Railway season ticket not used	13	1	10						
Recovery of students and bursars fees overpaid	58	14	0						
Refund of Training College allowance	10	6	8						
Refund of rates, Christchurch Receiving-home	1	12	8						
Refund on account of National Scholarships	4	9	4						
Recovery of expenses of Inspectors of Schools for visit to Samoa and Fiji	169	14	10						
Recovery of agricultural bursary fees	28	4	6						
Refund of amount overpaid to Special Classes, Mount Cook School	8	15	8						
				1,754	6	5			
UNAUTHORIZED.									
DEPARTMENT OF EXTERNAL AFFAIRS :—									
Repayment of advance made to Samoan Administration for year 1924-25 .. .. .	..			2,000	0	0			
NATIVE DEPARTMENT :—									
Amount received from Native Trustee to cover expenditure for installation of water-supply, Wainui and Onuku Villages .. .. .	..			235	7	10			
							2,235	7	10
Total Ordinary Revenue Account .. .. .	..			..			£50,641	15	5

PUBLIC ACCOUNTS, 1933-1934

DETAIL STATEMENT OF CONSOLIDATED FUND RECOVERIES—continued.

Ordinary Revenue Account—continued.

Total Ordinary Revenue Account		Total Ordinary Revenue Account		Total Ordinary Revenue Account	
1	2	3	4	5	6
Total Ordinary Revenue Account					
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1925-26.

DETAILED STATEMENTS
OF THE
DISBURSEMENTS OF THE CONSOLIDATED FUND
(ORDINARY REVENUE ACCOUNT)
AND
STATEMENT OF IMPRESTS OUTSTANDING.

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for INTEREST, and of RECOVERIES in respect of such DISBURSEMENTS, for the FINANCIAL YEAR ended 31st MARCH, 1926.

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£	s. d.				£	s. d.	£ s. d.	£ s. d.	£ s. d.
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1896	175,000	0 0	4½	1/8/25	1/8/26	3,937	10 0	8,937 10 0	..	8,937 10 0
	175,000	0 0	4	1/2/26	1/8/31	3,500	0 0			
	25,000	0 0	6	1/8/25	1/8/31	750	0 0			
	25,000	0 0	6	1/2/26	1/8/31	750	0 0			
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1900	90,300	0 0	4½	1/5/25	1/5/26	2,031	15 0	4,001 0 10	..	4,001 0 10
	90,300	0 0	4½	1/11/25	1/5/26	679	2 1			
	1,000	0 0	4	1/5/25	1/5/30	20	0 0			
	91,300	0 0	4	1/11/25	1/5/30	1,237	3 9			
	600	0 0	5½	1/7/25	1/1/31	16	10 0			
	600	0 0	5½	1/1/26	1/1/31	16	10 0			
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1901	32,900	0 0	4½	1/7/25	1/1/26	740	5 0	4,368 4 7	..	4,368 4 7
	104,500	0 0	4	1/12/25	1/12/28	1,752	3 2			
	71,600	0 0	4½	1/6/25	1/12/28	1,611	0 0			
	71,600	0 0	4½	1/12/25	1/12/28	264	16 5			
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1902	128,300	0 0	4½	1/6/25	1/12/27	2,886	15 0	6,222 7 2	..	6,222 7 2
	128,300	0 0	4½	1/12/25	1/12/27	480	3 5			
	1,700	0 0	5¼	1/6/25	1/12/27	44	12 6			
	1,700	0 0	5¼	1/12/25	1/12/27	44	12 6			
	15,500	0 0	4	1/6/25	1/12/30	310	0 0			
	143,500	0 0	4	1/12/25	1/12/30	2,456	3 9			
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1903	100,000	0 0	4½	20/4/25	20/7/25	1,082	19 3	21,359 16 3	..	21,359 16 3
	1,340	0 0	4½	1/2/25	1/2/25	5	2 5			
	220,025	0 0	4½	1/7/25	1/1/26	4,950	11 3			
	38,200	0 0	4½	1/1/26	1/1/26	859	10 0			
	25,700	0 0	4½	1/8/25	1/2/26	578	5 0			
	600	0 0	4½	1/2/26	1/2/26	13	10 0			
	171,440	0 0	4	1/7/25	1/1/29	3,424	0 6			
	378,365	0 0	4	1/1/26	1/1/29	7,486	3 0			
	100,000	0 0	4½	1/1/26	1/1/29	2,034	4 10			
	16,500	0 0	5½	1/7/25	1/1/31	453	15 0			
	16,500	0 0	5½	1/1/26	1/1/31	453	15 0			
	300	0 0	6	1/7/25	1/1/32	9	0 0			
	300	0 0	6	1/1/26	1/1/32	9	0 0			
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1905	137,700	0 0	4½	1/7/25	1/1/26	2,843	19 4	9,550 18 1	..	9,550 18 1
	62,700	0 0	4½	1/1/26	1/1/26	1,410	15 0			
	91,000	0 0	4	1/7/25	1/1/31	533	13 9			
	91,000	0 0	4	1/1/26	1/1/31	1,820	0 0			
	53,500	0 0	5½	1/7/25	1/1/31	1,471	5 0			
	53,500	0 0	5½	1/1/26	1/1/31	1,471	5 0			
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1906	5,000	0 0	4½	1/7/25	1/1/26	112	10 0	35,357 10 0	..	35,357 10 0
	100,000	0 0	5¼	1/7/25	1/1/27	2,625	0 0			
	100,000	0 0	5¼	1/1/26	1/1/27	2,625	0 0			
	1,900	0 0	6	1/7/25	1/1/27	57	0 0			
	1,900	0 0	6	1/1/26	1/1/27	57	0 0			
	76,500	0 0	4	1/7/25	1/1/29	1,530	0 0			
	681,500	0 0	4	1/1/26	1/1/29	13,630	0 0			
	600,600	0 0	4½	1/7/25	1/1/29	13,513	10 0			
	600	0 0	4½	1/1/26	1/1/29	13	10 0			
	24,900	0 0	6	1/7/25	1/1/32	747	0 0			
	14,900	0 0	6	1/1/26	1/1/32	447	0 0			
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1907	11,050	0 0	5½	1/8/25	1/2/26	303	17 6	26,254 12 6	..	26,254 12 6
	11,050	0 0	5½	1/2/26	1/2/26	303	17 6			
	1,000	0 0	6	1/1/25	1/1/27	30	0 0			
	121,200	0 0	6	1/7/25	1/1/27	3,636	0 0			
	121,200	0 0	6	1/1/26	1/1/27	3,636	0 0			
	500	0 0	4	1/7/25	1/7/27	10	0 0			
	200,500	0 0	4	1/1/26	1/7/27	4,010	0 0			
	500	0 0	5½	1/2/25	1/2/28	13	15 0			
	23,100	0 0	5½	1/8/25	1/2/28	635	5 0			
	23,100	0 0	5½	1/2/26	1/2/28	635	5 0			
	200,000	0 0	4½	1/7/25	1/1/29	4,500	0 0			
	24,300	0 0	6	1/7/25	1/1/32	729	0 0			
	24,300	0 0	6	1/1/26	1/1/32	729	0 0			
	1,300	0 0	5½	1/2/25	1/2/33	35	15 0			
Carried forward ..	129,650	0 0	5½	1/8/25	1/2/33	3,565	7 6			
	126,600	0 0	5½	1/2/26	1/2/33	3,481	10 0			
								116,051 19 5	..	116,051 19 5

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES in respect of INTEREST—continued.

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£	s. d.				£	s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..		..	..	..	..		116,051 19 5	..	116,051 19 5
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1908	50,000 0 0		4½	1/4/25	1/4/26	1,125 0 0				
	50,000 0 0		4½	1/10/25	1/4/26	560 19 2				
	50,000 0 0		4	1/10/25	1/4/30	504 2 1		2,190 1 3	..	2,190 1 3
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1910	185,863 6 8		*	1/6/25	..	4,622 17 9				
	184,755 18 4		*	1/12/25	..	4,595 6 10		9,218 4 7	..	9,218 4 7
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1911	50,000 0 0		3½	31/3/25	31/3/25	575 6 10				
	50,000 0 0		4½	31/3/25	31/3/25	739 14 6				
	149,000 0 0		4	1/7/25	1/1/30	1,988 4 4				
	149,000 0 0		4	1/1/26	1/1/30	2,980 0 0		6,283 5 8	..	6,283 5 8
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1912	186,500 0 0		4½	15/4/25	15/4/25	4,196 5 0				
	186,500 0 0		4	15/10/25	15/4/30	3,730 0 0		7,926 5 0	..	7,926 5 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1914	1,100,000 0 0		4½	1/5/25	1/5/25	24,750 0 0				
	220,000 0 0		4½	1/5/25	1/11/25	4,950 0 0				
	220,000 0 0		4½	1/11/25	1/11/25	1,654 10 4				
	59,900 0 0		4½	30/6/25	31/12/25	1,347 15 0				
	500,000 0 0		4½	1/5/25	1/5/26	11,250 0 0				
	500,000 0 0		4½	1/11/25	1/5/26	3,760 5 2				
	45,100 0 0		4½	1/5/25	1/11/27	1,014 15 0				
	45,100 0 0		4½	1/11/25	1/11/27	339 3 6				
	525,000 0 0		4	1/5/25	1/11/30	10,500 0 0				
	2,450,000 0 0		4	1/11/25	1/11/30	43,620 9 8		103,186 18 8	..	103,186 18 8
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1921	1,500 0 0		6	1/8/24	1/8/26	45 0 0				
	2,900 0 0		6	1/2/25	1/8/26	87 0 0				
	104,150 0 0		6	1/8/25	1/8/26	3,124 10 0				
	102,650 0 0		6	1/2/26	1/8/26	3,079 10 0				
	50 0 0		5½	1/2/23	1/2/27	1 7 6				
	50 0 0		5½	1/8/23	1/2/27	1 7 6				
	50 0 0		5½	1/2/24	1/2/27	1 7 6				
	50 0 0		5½	1/8/24	1/2/27	1 7 6				
	500 0 0		5½	1/2/25	1/2/27	13 15 0				
	15,350 0 0		5½	1/8/25	1/2/27	422 2 6				
	15,300 0 0		5½	1/2/26	1/2/27	420 15 0				
	100,000 0 0		5	1/6/25	1/12/27	1,657 10 9				
	400,000 0 0		4	1/6/25	1/12/29	5,810 18 11				
	1,075,500 0 0		4	1/12/25	1/12/29	19,017 2 6				
	725,830 0 0		4½	1/6/25	1/12/29	16,167 16 4				
	675,830 0 0		4½	1/12/25	1/12/29	2,853 9 11				
	3,700 0 0		6	1/2/25	1/8/31	111 0 0				
	103,000 0 0		6	1/8/25	1/8/31	3,090 0 0				
	102,300 0 0		6	1/2/26	1/8/31	3,069 0 0		58,975 0 11	..	58,975 0 11
AID TO WATER-POWER WORKS ACT, 1910	34,000 0 0		4½	1/5/25	1/5/25	765 0 0				
	30,000 0 0		4½	1/5/25	1/11/25	675 0 0				
	30,000 0 0		4½	1/11/25	1/11/25	675 0 0				
	55,000 0 0		4½	1/5/25	1/5/26	1,237 10 0				
	55,000 0 0		4½	1/11/25	1/5/26	1,237 10 0				
	225,000 0 0		4½	1/5/25	1/5/29	5,062 10 0				
	225,000 0 0		4½	1/11/25	1/5/29	5,062 10 0				
	125,000 0 0		4	1/5/25	1/5/30	2,500 0 0				
	159,000 0 0		4	1/11/25	1/5/30	3,180 0 0		20,395 0 0	20,395 0 0	..
Less amount recovered from Electric Supply Account	..		..	..	..	..		..	..	..
APPROPRIATION ACT, 1912 (IRRIGATION AND WATER- SUPPLY)	15,000 0 0		4	1/5/25	1/11/29	300 0 0				
	15,000 0 0		4	1/11/25	1/11/29	300 0 0		600 0 0	..	600 0 0
APPROPRIATION ACT, 1918 (SECTION 33), (WAIMARINO BUSH-FIRE RELIEF)	75,000 0 0		4	1/9/25	1/3/29	1,500 0 0				
	75,000 0 0		4	1/3/26	1/3/29	1,500 0 0		3,000 0 0	..	3,000 0 0
COAL-MINES ACT, 1908 ..	30,000 0 0		4½	1/4/25	1/4/26	675 0 0				
	30,000 0 0		4½	1/10/25	1/4/26	675 0 0				
	120,000 0 0		4	1/4/25	1/4/28	2,400 0 0				
	120,000 0 0		4	1/10/25	1/4/28	2,400 0 0		6,150 0 0	6,150 0 0	..
Less amount recovered from State Coal-mines Account	..		..	..	..	..		..	..	..
Carried forward ..	..		..	..	..	..		333,976 15 6	26,545 0 0	307,431 15 6

* £4 19s. 588d. per cent.

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.	Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..	..	..	..	..	333,976 15 6	26,545 0 0	307,431 15 6
COAL-MINES ACT, 1908, AND APPROPRIATION ACT, 1912	25,000 0 0 25,000 0 0	4 4	1/4/25 1/10/25	1/4/29 1/4/29	500 0 0 500 0 0	1,000 0 0	1,000 0 0	
Less amount recovered from State Coal-mines Account	..	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT ACT, 1915, AND AMENDMENT ACT, 1916 (SECTION 7)	36,000 0 0 36,000 0 0 64,000 0 0 64,000 0 0	4½ 4½ 4½ 4½	1/9/25 1/3/26 1/9/25 1/3/26	1/3/26 1/3/26 1/3/29 1/3/29	810 0 0 810 0 0 1,440 0 0 1,440 0 0	4,500 0 0	4,500 0 0	
Less amount recovered from Discharged Sol- diers Settlement Ac- count	..	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT ACT, 1915, AND FINANCE ACT, 1917, (SECTION 82)	230,000 0 0 230,000 0 0 170,000 0 0 170,000 0 0	4 4 4½ 4½	1/9/25 1/3/26 1/9/25 1/3/26	1/3/29 1/3/29 1/3/29 1/3/29	4,600 0 0 4,600 0 0 3,825 0 0 3,825 0 0	16,850 0 0	16,850 0 0	
Less amount recovered from Discharged Sol- diers Settlement Ac- count	..	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT, 1919 (SECTION 4), (LAND FOR SETTLEMENT)	5,000 0 0 5,000 0 0 163,050 0 0 163,050 0 0 2,798,850 0 0 2,793,850 0 0 84,850 0 0 80,150 0 0	5 5 4½ 4½ 4 4 4½ 4½	1/9/25 1/3/26 3/9/25 3/3/26 1/9/25 1/3/26 1/9/25 1/3/26	1/3/26 1/3/26 3/3/26 3/3/26 1/9/27 1/9/27 1/9/27 1/9/27	125 0 0 125 0 0 3,668 12 6 3,668 12 6 55,817 10 2 55,877 0 0 1,871 3 5 1,803 7 6	122,956 6 1	..	122,956 6 1
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT, 1920	250,000 0 0 250,000 0 0 5,000 0 0 5,000 0 0 9,200 0 0 21,950 0 0 33,000 0 0 33,000 0 0 600 0 0 63,690 0 0 73,660 0 0 284,600 0 0 284,600 0 0 1,800 0 0 1,800 0 0 1,900 0 0 2,100 0 0 2,900 0 0 4,700 0 0 28,900 0 0 1,209,500 0 0 1,180,100 0 0 7,300 0 0	4½ 4½ 6 6 5½ 5½ 6 6 5 5 5 5½ 5½ 5½ 5½ 5½ 5½ 5½ 5½ 5½ 5½ 5½ 5½ 5½	1/9/25 1/3/26 1/8/25 1/2/26 1/7/25 1/1/26 1/8/25 1/2/26 15/1/25 15/7/25 15/1/26 15/7/25 15/1/26 15/1/22 15/7/22 15/1/23 15/7/23 15/1/24 15/7/24 15/1/25 15/7/25 15/1/26 15/7/26	1/3/26 1/3/26 1/8/26 1/8/26 1/7/30 1/7/30 1/8/31 1/8/31 Various Various Various Various Various 15/1/33 15/1/33 15/1/33 15/1/33 15/1/33 15/1/33 15/1/33 15/1/33 15/1/33 15/1/33 15/1/33 15/1/33	5,625 0 0 5,625 0 0 150 0 0 150 0 0 26 0 5 535 17 0 990 0 0 990 0 0 0 9 10 1,470 10 4 1,837 3 7 7,826 10 0 6,980 18 2 49 10 0 49 10 0 52 5 0 57 15 0 79 15 0 129 5 0 794 15 0 33,261 5 0 32,452 15 0 34 17 1	99,169 1 5	99,182 3 11	Cr. 13 2 6
Less amount recovered from Discharged Sol- diers Settlement Ac- count	..	..	..	..	..	..	..
DISTRICT RAILWAYS PUR- CHASING ACTS, 1885-86	40,000 0 0 40,000 0 0	4 4	1/7/25 1/1/26	1/7/29 1/7/29	800 0 0 800 0 0	1,600 0 0	..	1,600 0 0
EDUCATION PURPOSES LOANS ACT, 1919	330,000 0 0 60,000 0 0 10,000 0 0 10,000 0 0 5,000 0 0 5,000 0 0 400 0 0 7,600 0 0 7,450 0 0 11,350 0 0 7,450 0 0 800 0 0	4½ 5 6 6 6 6 5½ 5½ 5½ 6 6 5	1/7/25 1/7/25 1/8/25 1/2/26 1/7/25 1/1/26 1/2/25 1/8/25 1/2/26 1/8/25 1/2/26 1/8/25	1/1/26 1/1/26 1/8/26 1/8/26 1/1/27 1/1/27 1/2/27 1/2/27 1/2/27 1/2/27 1/2/27 1/8/27	7,425 0 0 1,500 0 0 300 0 0 300 0 0 150 0 0 150 0 0 11 0 0 209 0 0 204 17 6 340 10 0 223 10 0 20 0 0	580,052 3 0	148,077 3 11	431,974 19 1
Carried forward ..	..	..	..	..	10,833 17 6	580,052 3 0	148,077 3 11	431,974 19 1

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES in respect of INTEREST—continued.

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.		Recoveries.		Net Interest charged to Ordinary Revenue Account.	
	£	s. d.				£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward ..		..	..	..	..	10,833	17 6	580,052	3 0	148,077	3 11	431,974	19 1
EDUCATION PURPOSES LOANS ACT, 1919—continued.	800	0 0	5	1/2/26	1/8/27	20	0 0						
	350	0 0	5½	1/8/23	1/8/27	9	3 9						
	350	0 0	5½	1/2/24	1/8/27	9	3 9						
	350	0 0	5½	1/8/24	1/8/27	9	3 9						
	950	0 0	5½	1/2/25	1/8/27	24	18 9						
	7,800	0 0	5½	1/8/25	1/8/27	204	15 0						
	7,750	0 0	5½	1/2/26	1/8/27	203	8 9						
	2,250	0 0	5½	1/8/25	1/2/28	59	1 3						
	2,050	0 0	5½	1/2/26	1/2/28	53	16 3						
	380,000	0 0	4	1/7/25	1/1/29	6,509	11 9						
	920,000	0 0	4	1/1/26	1/1/29	18,400	0 0						
	205,000	0 0	4½	1/7/25	1/1/29	4,544	13 10						
	35,000	0 0	4½	1/1/26	1/1/29	787	10 0						
	13,500	0 0	6	1/8/25	1/8/31	405	0 0						
	11,500	0 0	6	1/2/26	1/8/31	345	0 0						
	11,000	0 0	6	1/8/25	1/2/32	330	0 0						
	11,000	0 0	6	1/2/26	1/2/32	330	0 0						
	600	0 0	5½	1/7/25	1/7/33	16	10 0						
	600	0 0	5½	1/1/26	1/7/33	16	10 0						
	21,000	0 0	5½	1/7/25	1/7/35	34	15 7						
	251,900	0 0	5½	1/1/26	1/7/35	6,207	6 9						
Less amount recovered from Masterton Trust Lands Trust	..	..	..	..	..	..	..	49,354	6 8	357	0 0	48,997	6 8
ELECTRIC - POWER WORKS LOAN ACT, 1919	4,000	0 0	5½	1/6/25	1/12/27	110	0 0						
	4,000	0 0	5½	1/12/25	1/12/27	110	0 0						
	200	0 0	5	15/7/24	15/7/30	5	0 0						
	1,400	0 0	5	15/1/25	15/7/30	35	0 0						
	55,250	0 0	5	15/7/25	15/7/30	1,381	5 0						
	53,000	0 0	5	15/1/26	15/7/30	1,325	0 0						
Less amount recovered from Electric Supply Account	..	..	..	..	..	..	..	2,966	5 0	2,966	5 0		
FINANCE ACT, 1909 (PUBLIC WORKS)	46,901	0 0	4½	1/8/25	1/8/25	1,055	5 5						
	46,901	0 0	4	1/2/26	1/8/30	938	0 5						
								1,993	5 10	..		1,993	5 10
FINANCE ACT, 1915 (SEC- TION 105), (PUBLIC WORKS)	20	0 0	4½	15/6/16	15/12/20	0	12 0						
	20	0 0	4½	15/12/16	15/12/20	0	9 0						
	20	0 0	4½	15/6/17	15/12/20	0	9 0						
	20	0 0	4½	15/12/17	15/12/20	0	9 0						
	20	0 0	4½	15/6/18	15/12/20	0	9 0						
	20	0 0	4½	15/12/18	15/12/20	0	9 0						
	20	0 0	4½	15/6/19	15/12/20	0	9 0						
	20	0 0	4½	15/12/19	15/12/20	0	9 0						
	20	0 0	4½	15/6/20	15/12/20	0	9 0						
	20	0 0	4½	15/12/20	15/12/20	0	9 0						
	100,000	0 0	4	15/6/25	15/12/25	2,000	0 0						
	100,000	0 0	4	15/12/25	15/12/25	2,000	0 0						
	5	0 0	4½	15/12/21	15/12/25	0	2 3						
	10	0 0	4½	15/6/22	15/12/25	0	4 6						
	10	0 0	4½	15/12/22	15/12/25	0	4 6						
	50	0 0	4½	15/6/23	15/12/25	1	2 6						
	95	0 0	4½	15/12/23	15/12/25	2	2 9						
	210	0 0	4½	15/6/24	15/12/25	4	14 6						
	154,790	0 0	4½	15/12/24	15/12/25	3,482	15 6						
	1,003,170	0 0	4½	15/6/25	15/12/25	21,567	2 9						
	859,690	0 0	4½	15/12/25	15/12/25	8,051	16 7						
	130,000	0 0	4	15/6/25	15/12/30	885	9 7						
	680,555	0 0	4	15/12/25	15/12/30	12,675	18 0						
	28,070	0 0	4½	15/12/24	15/12/30	631	11 6						
	104,340	0 0	4½	15/6/25	15/12/30	2,347	13 0						
	103,840	0 0	4½	15/12/25	15/12/30	2,326	2 9						
	50	0 0	5½	15/6/24	15/12/30	1	7 6						
	1,765	0 0	5½	15/12/24	15/12/30	48	10 9						
	66,405	0 0	5½	15/6/25	15/12/30	1,826	2 9						
	65,925	0 0	5½	15/12/25	15/12/30	1,812	18 9						
	275	0 0	4½	15/12/24	15/12/35	6	3 9						
	16,470	0 0	4½	15/6/25	15/12/35	370	11 6						
	16,470	0 0	4½	15/12/25	15/12/35	370	11 6						
	50	0 0	4½	15/6/23	15/12/40	1	2 6						
	50	0 0	4½	15/12/23	15/12/40	1	2 6						
	150	0 0	4½	15/6/24	15/12/40	3	7 6						
	35,250	0 0	4½	15/12/24	15/12/40	262	7 6						
	417,250	0 0	4½	15/6/25	15/12/40	9,388	2 6						
	410,050	0 0	4½	15/12/25	15/12/40	9,226	2 6						
								79,300	5 2	..		79,300	5 2
Carried forward ..	..	..	..	..	..	..	..	713,666	5 8	151,400	8 11	562,265	16 9

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.		Recoveries.		Net Interest charged to Ordinary Revenue Account.	
	£	s. d.				£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward ..	..	..	..	..	..	..	..	713,666	5 8	151,400	8 11	562,265	16 9
FINANCE ACT, 1915 (SEC- TION 106)	1,000	0 0	4½	1/1/25	1/1/26	22	10 0						
	9,825	0 0	4½	1/7/25	1/1/26	221	1 3						
	9,825	0 0	4½	1/1/26	1/1/26	221	1 3						
	11,000	0 0	4½	1/5/25	1/5/26	236	10 7						
	11,000	0 0	4½	1/11/25	1/5/26	247	10 0						
	5,200	0 0	4½	1/7/25	1/1/31	117	0 0						
	5,200	0 0	4½	1/1/26	1/1/31	117	0 0						
	800	0 0	4½	1/7/25	1/1/36	18	0 0						
	800	0 0	4½	1/1/26	1/1/36	18	0 0						
	1,000	0 0	4½	1/5/25	1/5/36	22	10 0						
	1,000	0 0	4½	1/11/25	1/5/36	22	10 0						
	900	0 0	4½	1/7/25	1/1/41	20	5 0						
	900	0 0	4½	1/1/26	1/1/41	20	5 0						
	2,200	0 0	4½	1/8/25	1/2/41	49	10 0						
	2,200	0 0	4½	1/2/26	1/2/41	49	10 0						
	127,500	0 0	4½	30/9/25	31/3/41	2,868	15 0						
	127,500	0 0	4½	31/3/26	31/3/41	2,868	15 0						
	71,700	0 0	4½	1/4/25	1/4/41	1,613	5 0						
	71,700	0 0	4½	1/10/25	1/4/41	1,613	5 0						
	19,500	0 0	4½	15/4/25	15/4/41	438	15 0						
	19,500	0 0	4½	15/10/25	15/4/41	438	15 0						
	153,200	0 0	4½	1/5/25	1/5/41	3,447	0 0						
	153,200	0 0	4½	1/11/25	1/5/41	3,447	0 0						
	212,900	0 0	4½	1/6/25	1/6/41	4,790	5 0						
	212,900	0 0	4½	1/12/25	1/6/41	4,790	5 0						
	500	0 0	4½	30/6/25	30/6/41	11	5 0						
	500	0 0	4½	30/12/25	30/6/41	11	5 0						
	100	0 0	4½	1/7/24	1/7/41	2	5 0						
	600	0 0	4½	1/1/25	1/7/41	13	10 0						
	833,650	0 0	4½	1/7/25	1/7/41	18,757	2 6						
	832,350	0 0	4½	1/1/26	1/7/41	18,727	17 6						
	153,400	0 0	4½	1/8/25	1/8/41	3,451	10 0						
	153,400	0 0	4½	1/2/26	1/8/41	3,451	10 0						
	6,800	0 0	4½	1/9/25	1/9/41	153	0 0						
	6,800	0 0	4½	1/3/26	1/9/41	153	0 0						
								72,451	8 1				
Less amount recovered—													
From Land for Settle- ments Account	..	..	..	..	..	26,552	5 0						
From State Advances Account (Workers Branch)	..	..	..	..	..	450	0 0			27,002	5 0	45,449	3 1
FINANCE ACT, 1916 (SEC- TION 35), (WAR EXPENSES)	50	0 0	6	1/8/22	1/8/26	1	10 0						
	50	0 0	6	1/2/23	1/8/26	1	10 0						
	150	0 0	6	1/8/23	1/8/26	4	10 0						
	150	0 0	6	1/2/24	1/8/26	4	10 0						
	800	0 0	6	1/8/24	1/8/26	24	0 0						
	7,400	0 0	6	1/2/25	1/8/26	222	0 0						
	142,200	0 0	6	1/8/25	1/8/26	4,266	0 0						
	136,000	0 0	6	1/2/26	1/8/26	4,080	0 0						
	1,600	0 0	4	1/9/25	1/9/30	10	17 4						
	1,600	0 0	4	1/3/26	1/9/30	32	0 0						
	200	0 0	4½	1/3/19	1/9/30	4	10 0						
	200	0 0	4½	1/9/19	1/9/30	4	10 0						
	200	0 0	4½	1/3/20	1/9/30	4	10 0						
	200	0 0	4½	1/9/20	1/9/30	4	10 0						
	200	0 0	4½	1/3/21	1/9/30	4	10 0						
	200	0 0	4½	1/9/21	1/9/30	4	10 0						
	1,250	0 0	4½	1/3/22	1/9/30	28	2 6						
	2,300	0 0	4½	1/9/22	1/9/30	51	15 0						
	2,500	0 0	4½	1/3/23	1/9/30	56	5 0						
	3,050	0 0	4½	1/9/23	1/9/30	68	12 6						
	4,750	0 0	4½	1/3/24	1/9/30	106	17 6						
	12,700	0 0	4½	1/9/24	1/9/30	285	15 0						
	123,800	0 0	4½	1/3/25	1/9/30	2,785	10 0						
	4,722,880	0 0	4½	1/9/25	1/9/30	106,013	10 5						
	4,552,300	0 0	4½	1/3/26	1/9/30	102,426	15 0						
	450	0 0	6	1/8/24	1/8/31	13	10 0						
	750	0 0	6	1/2/25	1/8/31	22	10 0						
	46,300	0 0	6	1/8/25	1/8/31	1,389	0 0						
	45,650	0 0	6	1/2/26	1/8/31	1,369	10 0						
	50	0 0	4½	1/3/22	1/9/41	1	2 6						
	150	0 0	4½	1/9/22	1/9/41	3	7 6						
	150	0 0	4½	1/3/23	1/9/41	3	7 6						
	150	0 0	4½	1/9/23	1/9/41	3	7 6						
	150	0 0	4½	1/3/24	1/9/41	3	7 6						
	1,350	0 0	4½	1/9/24	1/9/41	30	7 6						
	91,450	0 0	4½	1/3/25	1/9/41	2,057	12 6						
	761,950	0 0	4½	1/9/25	1/9/41	17,143	17 6						
	739,500	0 0	4½	1/3/26	1/9/41	16,638	15 0						
	4,609,208	2 4	*	1/6/25	..	114,642	10 7						
	4,581,745	7 8	*	1/12/25	..	113,959	9 3						
								487,778	15 1	..		487,778	15 1
Carried forward ..	..	..	..	..	..	..	..	1,273,896	8 10	178,402	13 11	1,095,493	14 11

* £4 19s. 5·88d per cent.

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES in respect of INTEREST—continued.

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£	s. d.				£	s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..		..	..	..	..		1,273,896 8 10	178,402 13 11	1,095,493 14 11
FINANCE ACT, 1916 (SEC- TION 49), (PUBLIC WORKS)	50,000 0 0		4	1/8/25	1/8/28	476 14 3				
	950,000 0 0		4	1/2/26	1/8/28	19,000 0 0				
	950,000 0 0		4½	1/8/25	1/8/28	20,829 9 0		40,306 3 3	..	40,306 3 3
FINANCE ACT, 1916 (SEC- TION 50), (STATE FORESTS)	49,000 0 0		4½	1/8/25	1/8/28	1,102 10 0				
	49,000 0 0		4½	1/2/26	1/8/28	1,102 10 0				
	1,000 0 0		4½	1/8/25	1/2/29	22 10 0				
	1,000 0 0		4½	1/2/26	1/2/29	22 10 0		2,250 0 0		
Less amount recovered from State Forests Account	..		..	..	..	..		..	2,250 0 0	
FINANCE ACT, 1916 (SEC- TION 50), AND FINANCE ACT, 1920 (SECTION 16), (STATE FORESTS)	35,000 0 0		4½	1/8/25	1/8/28	662 13 5				
	8,000 0 0		4½	1/2/26	1/8/28	180 0 0				
	27,000 0 0		4	1/8/25	1/8/30	106 10 5				
	27,000 0 0		4	1/2/26	1/8/30	540 0 0		1,489 3 10		
Less amount recovered from State Forests Account	..		..	..	..	..		..	1,489 3 10	
FINANCE ACT, 1917 (SEC- TION 77), (AID TO PUBLIC WORKS)	375,000 0 0		4	1/8/25	1/8/30	7,500 0 0				
	725,000 0 0		4	1/2/26	1/8/30	14,500 0 0				
	350,000 0 0		4½	1/8/25	1/8/30	7,875 0 0		29,875 0 0	..	29,875 0 0
FINANCE ACT, 1918 (SEC- TION 10), (WAR EXPENSES)	50 0 0		5½	1/2/25	1/2/28	1 6 3				
	25,900 0 0		5½	1/8/25	1/2/28	679 17 6				
	24,800 0 0		5½	1/2/26	1/2/28	651 0 0				
	1,980,350 0 0		4½	1/6/25	1/6/28	42,618 16 2				
	1,840,000 0 0		4½	1/12/25	1/6/28	7,557 9 4				
	18,100 0 0		5	1/7/25	1/7/28	452 10 0				
	18,050 0 0		5	1/1/26	1/7/28	451 5 0				
	8,900 0 0		5	1/7/25	1/1/29	222 10 0				
	8,900 0 0		5	1/1/26	1/1/29	222 10 0				
	4,500 0 0		5	1/7/25	1/7/29	112 10 0				
	4,500 0 0		5	1/1/26	1/7/29	112 10 0				
	450 0 0		5	1/7/25	4/2/30	9 1 3				
	450 0 0		5	1/1/26	4/2/30	11 5 0				
	240 0 0		5	1/7/25	27/2/30	4 1 6				
	240 0 0		5	1/1/26	27/2/30	6 0 0				
	479,840 0 0		4	20/4/25	20/4/30	7,056 14 4				
	2,235,900 0 0		4	20/10/25	20/4/30	29,128 11 1				
	74,950 0 0		5½	1/7/25	1/7/30	1,904 5 5				
	73,600 0 0		5½	1/1/26	1/7/30	1,932 0 0				
	39,350 0 0		4½	20/4/25	Various	635 8 11				
	6,422,163 6 1		*	1/6/25	..	159,735 5 1				
	6,383,898 11 2		*	1/12/25	..	158,783 10 4		412,288 7 2	..	412,288 7 2
FINANCE ACT, 1918 (No. 2), PART IV, (WAR EX- PENSES)	20,200 0 0		4½	30/4/25	30/7/25	220 6 8				
	560 0 0		5	1/7/25	27/2/30	9 10 3				
	560 0 0		5	1/1/26	27/2/30	14 0 0				
	7,000 0 0		4½	20/4/25	20/4/30	10 7 2				
	19,640 0 0		4½	20/10/25	20/4/30	439 11 3				
	20,200 0 0		4½	1/1/26	1/7/30	386 0 3				
	200 0 0		5½	1/1/25	1/7/30	0 5 2				
	32,150 0 0		5½	1/7/25	1/7/30	388 13 5				
	30,150 0 0		5½	1/1/26	1/7/30	791 8 9				
	300 0 0		4½	20/4/20	20/4/39	6 17 9				
	300 0 0		4½	20/10/20	20/4/39	6 15 0				
	300 0 0		4½	20/4/21	20/4/39	6 15 0				
	900 0 0		4½	20/10/21	20/4/39	20 5 0				
	900 0 0		4½	20/4/22	20/4/39	20 5 0				
	900 0 0		4½	20/10/22	20/4/39	20 5 0				
	3,300 0 0		4½	20/4/23	20/4/39	74 5 0				
	3,700 0 0		4½	20/10/23	20/4/39	83 5 0				
	3,700 0 0		4½	20/4/24	20/4/39	83 5 0				
	11,700 0 0		4½	20/10/24	20/4/39	263 5 0				
	2,404,000 0 0		4½	20/4/25	20/4/39	54,051 3 7				
	2,373,400 0 0		4½	20/10/25	20/4/39	53,401 10 0				
	8,500 0 0		4½	20/4/26	20/4/39	124 12 10				
	432,110 0 0		4½	20/4/25	Various	9,711 13 9				
	412,470 0 0		4½	20/10/25	Various	7,567 19 1				
	1,990 0 0		5	20/10/25	Various	45 3 8				
								127,747 8 7	..	127,747 8 7
Carried forward ..	..		..	..	..	..		1,887,852 11 8	182,141 17 9	1,705,710 13 11

* £4 19s. 5·8d. per cent.

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES in respect of INTEREST—continued.

Act.	Principal.	Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	..	..	..	..	..	1,887,852 11 8	182,141 17 9	1,705,710 13 11
FINANCE ACT, 1918 (No. 2), (SECTION 29), (AID TO PUBLIC WORKS)	2,500,000 0 0 2,500,000 0 0	4 4	1/8/25 1/2/26	1/2/29 1/2/29	50,000 0 0 50,000 0 0			
						100,000 0 0	..	100,000 0 0
FINANCE ACT, 1918 (No. 2), (SECTION 30), (COLD STORAGE ADVANCES AC- COUNT)	50,000 0 0 75,250 0 0 75,250 0 0	4½ 4 4	1/9/25 1/9/25 1/3/26	1/3/28 1/3/29 1/3/29	752 1 1 844 14 6 1,505 0 0			
						3,101 15 7		
Less amount recovered from State Advances Account—								
For year 1924-25 ..	..	..	..	..	..	..	1 12 10	
For current year ..	..	..	..	..	..	..	3,101 15 7	
								Cr. 1 12 10
FINANCE ACT, 1918 (No. 2), (SECTION 31), (DIS- CHARGED SOLDIERS)	400,000 0 0 300,000 0 0 700,000 0 0 200,000 0 0 300,000 0 0 500,000 0 0 500,000 0 0 300,000 0 0 520,000 0 0	4½ 4½ 3½ 4½ 4½ 4½ 4½ 4½ 4½	.. .. .. .. .. .. .. 1/9/25 1/3/26	30/9/25 30/9/25 30/12/25 30/3/26 30/3/26 29/4/26 30/6/26 1/3/30 1/3/30	8,183 18 2 6,108 4 5 2,404 2 2 3,629 5 7 5,605 14 9 5,415 4 10 2,330 2 6 6,287 12 11			
						39,964 5 4		
Less amount recovered from Discharged Soldiers Settlement Account	..	..	..	..	..	..	39,964 5 4	
FINANCE ACT, 1918 (No. 2), (SECTION 32), (STATE FORESTS)	50,000 0 0 20,000 0 0 20,000 0 0 111,000 0 0 151,000 0 0 30,000 0 0 29,000 0 0	4½ 4½ 4½ 4 4 4½ 4½	1/8/25 1/8/25 1/2/26 1/8/25 1/2/26 1/8/25 1/2/26	1/8/25 1/8/26 1/8/26 1/8/28 1/8/28 1/8/28 1/8/28	1,125 0 0 450 0 0 450 0 0 2,043 7 11 3,020 0 0 624 2 10 652 10 0			
						8,365 0 9		
Less amount recovered from State Forests Account	..	..	..	..	..	..	8,365 0 9	
FINANCE ACT, 1919 (SEC- TION 5), (PUBLIC WORKS)	150,000 0 0 500,000 0 0	4 4	1/8/25 1/2/26	1/2/30 1/2/30	3,000 0 0 10,000 0 0			
						13,000 0 0	..	13,000 0 0
FINANCE ACT, 1920 (SEC- TION 15), (ELECTRIC- POWER WORKS)	104,450 0 0	5½	1/2/26	1/2/36	731 3 7			
						731 3 7		
Less amount recovered from Electric Supply Account	..	..	..	..	..	..	731 3 7	
FINANCE ACT, 1920 (SEC- TION 15), (NAURU AND OCEAN ISLANDS)	600,000 0 0 600,000 0 0	5 5	1/6/25 1/12/25	1/12/25 1/12/25	15,000 0 0 15,000 0 0			
						30,000 0 0		
Less amount recovered from Nauru and Ocean Islands Ac- count	..	..	..	..	..	..	30,000 0 0	
FINANCE ACT, 1920 (SEC- TION 15), (PUBLIC WORKS)	400,000 0 0 300,000 0 0 100,000 0 0 1,113,000 0 0 1,113,000 0 0 850,000 0 0 450,000 0 0 400,000 0 0 300,000 0 0 100,000 0 0 237,000 0 0 1,699,240 0 0 200,000 0 0	4½ 4½ 4½ 4½ 4½ 5 5 3½ 4½ 4½ 4 4 4½	.. .. .. 1/6/25 1/12/25 1/6/25 1/12/25 1/6/25 1/12/25 1/12/25	30/7/25 30/10/25 30/10/25 1/12/25 1/12/25 1/12/25 1/12/25 29/1/26 29/4/26 29/4/26 1/12/30 1/12/30 1/12/30	4,363 0 4 4,300 13 8 25,042 10 0 4,116 10 8 17,085 12 3 3,954 4 7 3,802 1 1 4,473 0 7 2,668 15 2 29,257 10 0 3,797 5 2			
						102,861 3 6	..	102,861 3 6
Carried forward ..	..	..	..	..	..	2,185,876 0 5	264,305 15 10	1,921,570 4 7

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.	Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..	..	..	..	..	2,185,876 0 5	264,305 15 10	1,921,570 4 7
FINANCE ACT, 1921 (SEC- TION 10), (PUBLIC WORKS)	100,000 0 0 87,000 0 0 87,000 0 0 150,000 0 0 150,000 0 0 100,000 0 0	4 ⁵ / ₁₆ 4 ¹ / ₂ 4 ¹ / ₂ 4 4 4 ¹ / ₂	.. 1/6/25 1/12/25 1/9/25 1/3/26 1/9/25	29/7/25 1/12/26 1/12/26 1/9/31 1/9/31 1/9/31	1,075 3 5 1,957 10 0 321 15 6 1,851 2 5 3,000 0 0 419 3 6	8,624 14 10	..	8,624 14 10
FINANCE ACT, 1921-22 (SEC- TION 26), (SAMOAN LOAN)	95,000 0 0 100,000 0 0	5 5	1/4/25 1/10/25	1/4/29 1/4/29	2,375 0 0 2,452 7 11			
Less amount recovered from the Samoan Administration	..	..	..	..	..	4,827 7 11	4,827 7 11	
FINANCE ACT, 1924 (SEC- TION 2), (PUBLIC WORKS)	13,150 0 0 110 0 0 140 0 0 2,850 0 0 240 0 0 50,000 0 0	5 ¹ / ₂ 5 5 5 5 5 ¹ / ₂	1/1/26 1/1/26 1/1/26 1/1/26 1/1/26 1/2/26	1/7/30 29/8/30 29/9/30 11/11/30 23/11/30 1/2/36	216 9 2 1 17 8 1 16 0 19 18 1 1 5 7 331 19 1	572 16 7	..	572 16 7
FISHING INDUSTRY PROMO- TION ACT, 1919	3,295 0 0 3,295 0 0 270 0 0 270 0 0 520 0 0 1,650 0 0 1,650 0 0	4 ¹ / ₂ 4 ¹ / ₂ 5 5 4 4 ¹ / ₂ 4 ¹ / ₂	1/6/25 1/12/25 1/6/25 1/12/25 1/12/25 1/6/25 1/12/25	1/12/25 1/12/25 1/12/25 1/12/25 1/12/28 1/12/28 1/12/28	74 2 9 64 7 2 6 15 0 6 15 0 8 14 4 37 2 6 37 2 6	234 19 3		
Less amount recovered from Fishing Industry Promotion Account— For year 1924-25 For current year	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	0 1 9 234 19 3	Cr. 0 1 9
FORESTS ACT, 1921-22	10,000 0 0 10,000 0 0	4 ¹ / ₂ 4 ¹ / ₂	1/8/25 1/2/26	1/8/28 1/8/28	225 0 0 225 0 0	450 0 0	450 0 0	
Less amount recovered from State Forests Account	..	..	..	..	..	..	..
FORESTS ACT, 1921-22 (SEC- TION 40), AND FINANCE ACT, 1924 (SECTION 16)	100,000 0 0 100,000 0 0 100,000 0 0	5 5 5	1/2/25 1/8/25 1/2/26	1/8/35 1/8/35 1/8/35	123 5 10 2,500 0 0 2,500 0 0	5,123 5 10	5,123 5 10	
Less amount recovered from State Forests Account	..	..	..	..	..	..	..
FRUIT-PRESERVING INDUS- TRY ACT, 1913	6,500 0 0 6,500 0 0 10,800 0 0 10,800 0 0	4 ¹ / ₂ 4 ¹ / ₂ 4 ¹ / ₂ 4 ¹ / ₂	1/4/25 1/10/25 1/4/25 1/10/25	1/4/26 1/4/26 1/4/29 1/4/29	146 5 0 72 18 6 243 0 0 121 3 4	583 6 10	583 6 10	
Less amount recovered from Fruit-preserving Industry Account	..	..	..	..	..	..	..
FRUIT-PRESERVING INDUS- TRY ACT, 1913, AND FINANCE ACT, 1917 (SEC- TION 80)	5,400 0 0 18,400 0 0 11,000 0 0 11,000 0 0 13,010 0 0 65,110 0 0	4 4 ¹ / ₂ 4 ¹ / ₂ 4 ¹ / ₂ 4 4	1/4/25 1/4/25 1/4/25 1/10/25 1/4/25 1/10/25	1/4/25 1/4/25 1/4/29 1/4/29 1/4/30 1/4/30	108 0 0 414 0 0 247 10 0 123 8 2 235 5 11 1,021 10 6	2,149 14 7		
Less amount recovered from Fruit-preserving Industry Account— For year 1924-25 For current year	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	1 2 2 2,149 14 7	Cr. 1 2 2
Carried forward ..	..	..	..	..	..	2,208,442 6 3	277,675 14 2	1,930,766 12 1

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.		Recoveries.		Net Interest charged to Ordinary Revenue Account.							
	£	s. d.				£	s. d.	£	s. d.	£	s. d.	£	s. d.						
Brought forward..		2,208,442	6 3	277,675 14 2		1,930,766 12 1							
GOVERNMENT RAILWAYS Act, 1908—	50,000	0 0	4½	30/6/25	30/6/25	1,125	0 0	2,391	8 11	2,391	8 11						
Finance Act, 1909	50,000	0 0	4	1/7/25	1/1/29	5 9 7													
	55,500	0 0	4	1/1/26	1/1/29	1,092 4 4													
	6,500	0 0	4½	1/8/25	1/2/29	146 5 0													
	1,000	0 0	4½	1/2/26	1/2/29	22 10 0													
GOVERNMENT RAILWAYS Act, 1908—	140,000	0 0	4½	30/6/25	30/6/25	3,150	0 0	10,261	17 8	10,261	17 8						
Railways Improvement Authorization Acts, 1904-7	2,000	0 0	4½	1/8/25	1/8/25	45 0 0													
	15,800	0 0	6	1/7/25	1/1/27	474 0 0													
	15,800	0 0	6	1/1/26	1/1/27	474 0 0													
	159,300	0 0	4	1/7/25	1/1/29	332 12 0													
	193,600	0 0	4	1/1/26	1/1/29	3,865 10 8													
	31,300	0 0	4½	1/7/25	1/1/29	704 5 0													
	1,000	0 0	4½	30/6/25	30/6/29	22 10 0													
	19,900	0 0	6	1/7/25	1/1/32	597 0 0													
	19,900	0 0	6	1/1/26	1/1/32	597 0 0													
GOVERNMENT RAILWAYS AMENDMENT ACT, 1910	75,970	0 0	4	1/7/25	1/1/29	1,442 5 5		6,670	16 10	6,670	16 10						
	162,670	0 0	4	1/1/26	1/1/29	3,090 12 5													
	37,510	0 0	4½	1/7/25	1/1/29	843 19 6													
	1,160	0 0	4½	1/1/26	1/1/29	26 2 0													
	53,350	0 0	4½	1/8/25	1/2/29	1,200 7 6		10,400	0 0	10,400	0 0						
	3,000	0 0	4½	1/2/26	1/2/29	67 10 0													
HARBOURS ACT, 1908, AND GREYMOUTH HARBOUR LOANS CONSOLIDATION ACT, 1910, AND AMEND- MENT ACT, 1910	260,000	0 0	4	1/7/25	14/7/52	5,200 0 0		10,400	0 0	10,400	0 0						
Less amount recovered from Greymouth Harbour Board	260,000	0 0	4	1/1/26	14/7/52	5,200 0 0													
HAURAKI PLAINS AMEND- MENT ACT, 1913	10,000	0 0	4	1/8/25	1/8/28	200 0 0		400	0 0	400	0 0						
	10,000	0 0	4	1/2/26	1/8/28	200 0 0													
HAURAKI PLAINS AMEND- MENT ACTS, 1913-14	19,000	0 0	4½	1/8/25	1/8/28	427 10 0		1,455	0 0	1,455	0 0						
	19,000	0 0	4½	1/2/26	1/8/28	427 10 0													
	15,000	0 0	4	1/8/25	1/2/31	300 0 0													
	15,000	0 0	4	1/2/26	1/2/31	300 0 0													
HAURAKI PLAINS AMEND- MENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 43)	14,000	0 0	4½	1/8/25	1/8/25	315 0 0		3,265	0 0	3,265	0 0						
	10,000	0 0	4	1/8/25	1/8/28	200 0 0													
	10,000	0 0	4	1/2/26	1/8/28	200 0 0													
	6,000	0 0	4½	1/8/25	1/8/28	135 0 0													
	6,000	0 0	4½	1/2/26	1/8/28	135 0 0													
	50,000	0 0	4	1/8/25	1/2/31	1,000 0 0													
	64,000	0 0	4	1/2/26	1/2/31	1,280 0 0													
HAURAKI PLAINS AMEND- MENT ACT, 1913, AND APPROPRIATION ACT, 1919 (SECTION 18)	10,000	0 0	4½	1/8/25	1/8/25	225 0 0		2,250	0 0	2,250	0 0						
	35,000	0 0	4½	1/8/25	1/2/26	787 10 0													
	25,000	0 0	4½	1/2/26	1/2/26	787 10 0													
	5,000	0 0	4½	1/8/25	1/8/28	112 10 0													
	5,000	0 0	4½	1/2/26	1/8/28	112 10 0													
	10,000	0 0	4½	1/2/26	1/2/31	225 0 0													
HAURAKI PLAINS AMEND- MENT ACT, 1913, AND FINANCE ACT, 1920 (SEC- TION 16)	100,000	0 0	4½	1/8/25	1/8/28	2,250 0 0		4,500	0 0	4,500	0 0						
	100,000	0 0	4½	1/2/26	1/8/28	2,250 0 0													
HAURAKI PLAINS AMEND- MENT ACT, 1913, AND FINANCE ACT, 1921-22 (SECTION 23)	23,000	0 0	4½	1/8/25	1/8/28	517 10 0		2,315	0 0	2,315	0 0						
	23,000	0 0	4½	1/2/26	1/8/28	517 10 0													
	20,000	0 0	5	1/8/25	1/8/28	500 0 0													
	20,000	0 0	5	1/2/26	1/8/28	500 0 0													
	7,000	0 0	4	1/8/25	1/2/31	140 0 0													
	7,000	0 0	4	1/2/26	1/2/31	140 0 0													
HAURAKI PLAINS AMEND- MENT ACT, 1913, AND FINANCE ACT, 1922 (SEC- TION 17)	90,000	0 0	4½	1/8/25	1/8/28	2,025 0 0		4,450	0 0	4,450	0 0						
	90,000	0 0	4½	1/2/26	1/8/28	2,025 0 0													
	10,000	0 0	4	1/8/25	1/2/31	200 0 0													
	10,000	0 0	4	1/2/26	1/2/31	200 0 0													
Carried forward		2,256,801	9 8	288,075 14 2		1,968,725 15 6							

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.		Recoveries.		Net Interest charged to Ordinary Revenue Account.	
	£	s. d.				£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward ..	..		..	..	..	15,333	6 1	2,312,313	5 9	305,106	15 5	2,007,206	10 4
LAND FOR SETTLEMENTS ACT, 1908—continued.	200,000	0 0	5½	1/7/25	1/1/27	5,250	0 0						
	200,000	0 0	5½	1/1/26	1/1/27	5,250	0 0						
	3,600	0 0	6	1/7/25	1/1/27	108	0 0						
	4,600	0 0	6	1/1/26	1/1/27	138	0 0*						
	4,000	0 0	6	1/8/25	1/2/27	120	0 0						
	4,000	0 0	6	1/2/26	1/2/27	120	0 0						
	500	0 0	5½	1/4/25	1/4/27	13	15 0						
	500	0 0	5½	1/10/25	1/4/27	13	15 0						
	200	0 0	5½	1/7/25	1/1/28	5	5 0						
	200	0 0	5½	1/1/26	1/1/28	5	5 0						
	5,000	0 0	5½	1/7/25	1/1/28	137	10 0						
	5,000	0 0	5½	1/1/26	1/1/28	137	10 0						
	800	0 0	4½	30/9/25	30/9/28	18	0 0						
	400	0 0	4½	30/3/26	30/9/28	9	0 0						
	419,640	0 0	4	1/7/25	1/1/29	5,483	12 10						
	383,340	0 0	4	1/1/26	1/1/29	7,428	10 7						
	530,225	0 0	4½	1/7/25	1/1/29	10,296	14 10						
	464,025	0 0	4½	1/1/26	1/1/29	10,419	9 4						
	135,000	0 0	4½	1/8/25	1/2/29	3,037	10 0						
	135,000	0 0	4½	1/2/26	1/2/29	3,037	10 0						
	37,000	0 0	5	15/9/25	15/3/30	925	0 0						
	37,000	0 0	5	15/3/26	15/3/30	925	0 0						
	9,600	0 0	5½	1/7/25	1/1/31	264	0 0						
	9,600	0 0	5½	1/1/26	1/1/31	264	0 0						
	1,000	0 0	5½	1/2/25	1/2/31	27	10 0						
	4,100	0 0	5½	1/8/25	1/2/31	112	15 0						
	100	0 0	5½	1/2/26	1/2/31	2	15 0						
	7,600	0 0	6	1/7/25	1/1/32	228	0 0						
	7,600	0 0	6	1/1/26	1/1/32	228	0 0						
	5,700	0 0	6	1/8/25	1/2/32	171	0 0						
	5,700	0 0	6	1/2/26	1/2/32	171	0 0						
	4,000	0 0	5½	1/7/25	1/1/33	110	0 0						
	4,000	0 0	5½	1/1/26	1/1/33	110	0 0						
	25,500	0 0	5½	1/8/25	1/2/33	701	5 0						
	25,500	0 0	5½	1/2/26	1/2/33	701	5 0						
	36,759	17 1	†	1/6/25	..	914	6 2						
	36,540	16 7	†	1/12/25	..	908	17 3						
Less amount recovered from Land for Settle- ments Account	..		..	..	..	..		73,127	7 1	73,127	7 1		
LAND LAWS AMENDMENT ACT, 1913	1,000	0 0	4½	1/2/25	1/2/25	22	10 0						
	15,000	0 0	4½	1/4/25	1/4/25	337	10 0						
	17,500	0 0	4½	1/8/25	1/8/25	393	15 0						
	45,000	0 0	4½	1/4/25	1/10/25	1,012	10 0						
	45,000	0 0	4½	1/10/25	1/10/25	1,012	10 0						
	4,500	0 0	4½	1/8/25	1/2/26	101	5 0						
	4,500	0 0	4½	1/2/26	1/2/26	101	5 0						
	10,000	0 0	4½	30/9/25	31/3/26	225	0 0						
	10,000	0 0	4½	31/3/26	31/3/26	225	0 0						
	11,100	0 0	4½	1/4/25	1/4/26	249	15 0						
	11,100	0 0	4½	1/10/25	1/4/26	249	15 0						
	8,000	0 0	4½	22/7/25	22/7/26	180	0 0						
	8,000	0 0	4½	22/1/26	22/7/26	180	0 0						
	10,200	0 0	4½	1/9/25	1/9/26	229	10 0						
	10,200	0 0	4½	1/3/26	1/9/26	229	10 0						
	2,000	0 0	5	26/3/25	26/3/27	50	0 0						
	20,000	0 0	5	26/9/25	26/3/27	500	0 0						
	18,000	0 0	5	26/3/26	26/3/27	450	0 0						
	1,000	0 0	4½	29/3/25	29/3/27	22	10 0						
	15,000	0 0	4½	29/9/25	29/3/27	337	10 0						
	13,000	0 0	4½	29/3/26	29/3/27	292	10 0						
	100,000	0 0	4½	1/6/25	1/12/27	2,250	0 0						
	100,000	0 0	4½	1/12/25	1/12/27	2,250	0 0						
	16,200	0 0	5½	1/7/25	1/1/28	425	5 0						
	16,200	0 0	5½	1/1/26	1/1/28	425	5 0						
	1,000	0 0	5½	1/8/25	1/2/28	26	5 0						
	1,000	0 0	5½	1/2/26	1/2/28	26	5 0						
	180,000	0 0	4½	1/4/25	1/4/28	4,050	0 0						
	180,000	0 0	4½	1/10/25	1/4/28	4,050	0 0						
	244,800	0 0	4½	1/9/25	1/3/29	5,508	0 0						
	244,800	0 0	4½	1/3/26	1/3/29	5,508	0 0						
	196,000	0 0	5	1/9/25	1/3/29	4,900	0 0						
	196,000	0 0	5	1/3/26	1/3/29	4,900	0 0						
	697,050	0 0	4	1/4/25	1/4/30	11,514	11 10						
	714,550	0 0	4	1/10/25	1/4/30	14,057	19 8						
Less amount recovered from Land for Settle- ments Account	..		..	..	..	..		66,293	16 6	66,293	16 6		
Carried forward ..	..		..	..	..	..		2,451,734	9 4	444,527	19 0	2,007,206	10 4

* £30 advanced to High Commissioner in excess, to be refunded.

† £4 19s. 5½d. per cent.

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES in respect of INTEREST—continued.

Act.	Principal.			Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.			Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£	s.	d.				£	s.	d.	£	s.	d.
Brought forward ..	..	..	..	..	..	..	..	..	..	2,451,734	9	4
LAND LAWS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 42)	70,000	0	0	4	1/4/25	1/4/25	1,400	0	0			
	10,000	0	0	4½	1/4/25	1/4/25	225	0	0			
	7,000	0	0	4½	1/7/25	1/1/29	157	10	0			
	7,000	0	0	4½	1/1/26	1/1/29	157	10	0			
	490,000	0	0	4	1/4/25	1/4/30	9,800	0	0			
	585,000	0	0	4	1/10/25	1/4/30	11,700	0	0			
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	..	..	23,440	0	0
LOCAL BODIES' LOANS ACT, 1908	5,000	0	0	4½	1/2/25	1/2/25	19	2	2			
	785,000	0	0	4½	1/7/25	1/1/26	17,662	10	0			
	370,000	0	0	4½	1/9/25	1/3/26	5,565	4	1			
	466,000	0	0	4½	1/9/25	1/3/28	7,009	3	0			
	1,901,000	0	0	4	1/8/25	1/2/30	10,298	13	11			
	1,901,000	0	0	4	1/2/26	1/2/30	38,020	0	0			
LOCAL BODIES' LOANS ACT, 1908, AND GOVERNMENT LOANS TO LOCAL BODIES' ACT, 1886	250,300	0	0	4	1/9/25	1/9/30	5,006	0	0			
	250,300	0	0	4	1/3/26	1/9/30	5,006	0	0			
MAORI LAND SETTLEMENT ACT, 1905	145,000	0	0	4½	1/7/25	1/1/26	3,262	10	0			
	500	0	0	5½	1/7/25	1/1/28	13	2	6			
	500	0	0	5½	1/1/26	1/1/28	13	2	6			
	34,175	0	0	4½	1/7/25	1/1/29	768	18	9			
	181,175	0	0	4	1/8/25	1/2/30	644	16	4			
	181,175	0	0	4	1/2/26	1/2/30	3,623	10	0			
MAORI LAND SETTLEMENT ACT AMENDMENT ACT, 1907	50,000	0	0	4½	1/7/25	1/1/26	1,125	0	0			
	50,000	0	0	4	1/8/25	1/2/30	169	17	3			
	50,000	0	0	4	1/2/26	1/2/30	1,000	0	0			
MINING AMENDMENT ACT, 1913	4,500	0	0	4½	1/5/25	1/5/25	101	5	0			
	7,000	0	0	4	1/5/25	1/5/30	140	0	0			
	11,500	0	0	4	1/11/25	1/5/30	230	0	0			
MINING AMENDMENT ACT, 1913, AND AMENDMENT ACT, 1919	10,000	0	0	4½	1/5/25	1/5/25	225	0	0			
	9,000	0	0	4½	1/5/25	1/5/26	202	10	0			
	9,000	0	0	4½	1/11/25	1/5/26	202	10	0			
	2,000	0	0	4	1/5/25	1/5/28	40	0	0			
	12,000	0	0	4	1/11/25	1/5/28	240	0	0			
	8,200	0	0	4½	1/5/25	1/5/28	184	10	0			
	8,200	0	0	4½	1/11/25	1/5/28	184	10	0			
NATIVE LAND AMENDMENT ACT, 1913	75,000	0	0	4	1/4/25	1/4/25	1,500	0	0			
	325,000	0	0	4½	1/4/25	1/4/25	7,312	10	0			
	75,000	0	0	4½	..	30/7/25	818	1	3			
	285,000	0	0	4½	1/4/25	1/10/25	6,412	10	0			
	285,000	0	0	4½	1/10/25	1/10/25	6,412	10	0			
	25,000	0	0	5	1/4/25	1/10/25	625	0	0			
	25,000	0	0	5	1/10/25	1/10/25	625	0	0			
	2,400	0	0	4½	1/7/25	1/1/26	54	0	0			
	2,400	0	0	4½	1/1/26	1/1/26	54	0	0			
	281,500	0	0	4½	1/4/25	1/4/26	6,333	15	0			
	281,500	0	0	4½	1/10/25	1/4/26	6,333	15	0			
	1,300	0	0	5½	1/4/25	1/10/27	34	2	6			
	1,300	0	0	5½	1/10/25	1/10/27	34	2	6			
	50,000	0	0	4½	1/4/25	1/4/28	1,125	0	0			
	50,000	0	0	4½	1/10/25	1/4/28	1,125	0	0			
	160,000	0	0	4	1/4/25	1/4/29	3,200	0	0			
	200,000	0	0	4	1/10/25	1/4/29	3,717	5	2			
	355,000	0	0	4½	1/4/25	1/4/29	7,987	10	0			
	455,000	0	0	4½	1/10/25	1/4/29	8,770	7	5			
	495,900	0	0	4	1/4/25	1/4/30	9,918	0	0			
	870,900	0	0	4	1/10/25	1/4/30	17,224	16	11			
	3,000	0	0	4½	5/6/25	5/12/37	67	10	0			
	3,000	0	0	4½	5/12/25	5/12/37	67	10	0			
Less amount recovered from Native Land Settlement Account	..	..	..	..	..	..	..	..	..	89,752	5	9
Carried forward ..	..	..	..	..	..	..	..	..	..	2,665,884	10	7

* See adjustment of £1,712 14s. 4d. at end of Statement.

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES in respect of INTEREST—continued.

Act.	Principal.	Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..	..	..	..	..	2,665,884 10 7	513,355 17 9	2,152,528 12 10
NATIVE LAND PURCHASE ACT, 1892	125,000 0 0 125,000 0 0 125,000 0 0	4 4½ 4½	31/10/25 30/4/25 31/10/25	31/10/27 31/10/27 31/10/27	1,671 4 7 2,812 10 0 955 9 6			
						5,439 4 1	..	5,439 4 1
NAVAL DEFENCE ACT, 1909	737,179 15 11 726,621 7 4	* *	1/6/25 1/12/25	.. ..	18,335 10 2 18,072 17 9			
						36,408 7 11	..	36,408 7 11
NEW ZEALAND CONSOLS ACT, 1908	25 0 0 164 0 0	3½ 4	1/8/24 1/2/25	1/2/25 1/2/25	0 8 9 3 5 7			
						3 14 4	..	3 14 4
NEW ZEALAND LOANS ACT, 1908, AND CONSOLIDATED LOAN ACT, 1867	13,000 0 0 13,000 0 0	4½ 4	15/4/25 15/10/25	15/4/25 15/4/30	292 10 0 260 0 0			
						552 10 0	..	552 10 0
NEW ZEALAND LOANS ACT, 1908 :— Consolidated Stock Act, 1884	165,000 0 0 752,700 0 0 744,700 0 0	4½ 4 4	1/7/25 1/8/25 1/2/26	1/1/26 1/2/29 1/2/29	3,712 10 0 12,153 4 7 14,894 0 0			
						30,759 14 7	..	30,759 14 7
Defence and other Pur- poses Loan Act, 1870	75,000 0 0 8,100 0 0 100,000 0 0 100,000 0 0	4½ 4½ 4 4	15/4/25 1/7/25 1/8/25 1/2/26	15/4/25 1/7/29 1/2/30 1/2/30	1,687 10 0 182 5 0 1,247 0 11 2,000 0 0			
						5,116 15 11	..	5,116 15 11
General Purposes Loan Act, 1873	800 0 0 800 0 0 5,200 0 0 5,200 0 0 54,700 0 0 59,900 0 0 800 0 0	5 5 4½ 4½ 4 4 5	15/4/25 15/10/25 15/4/25 15/10/28 28/5/25 28/11/25 28/11/25	15/10/25 15/10/25 15/10/28 15/10/28 28/11/29 28/11/29 28/11/29	20 0 0 20 0 0 117 0 0 49 7 4 1,094 0 0 1,179 9 7 4 16 5			
						2,484 13 4	..	2,484 13 4
Immigration and Public Works Loan Act, 1870	23,000 0 0 27,900 0 0 27,900 0 0	4½ 4 4	15/4/25 1/8/25 1/2/26	15/4/25 1/2/30 1/2/30	517 10 0 370 4 4 558 0 0			
						1,445 14 4	..	1,445 14 4
New Zealand Consolidated Stock (London Issue)	2,500 0 0 30,100,902 0 0 29,750,402 0 0 17,268,932 0 0 17,268,932 0 0 500 0 0 2,500 0 0 9,659,980 1 1 9,657,480 1 1 10,884,628 0 0 10,884,628 0 0	4 4 4 3½ 3½ 3 3 3 3 4 4	1/11/24 1/5/25 1/11/25 1/7/25 1/1/26 1/10/24 1/4/25 1/10/25 1/4/26 1/8/25 1/2/26	1/11/29 1/11/29 1/11/29 1/1/40 1/1/40 1/4/45 1/4/45 1/4/45 1/4/45 1/2/63 1/2/63	50 0 0 600,771 8 9† 595,008 0 8 302,206 6 2 302,206 6 2 7 10 0 37 10 0 144,899 14 0 144,862 4 0 217,692 11 1 217,692 11 1			
						2,525,434 1 11		
Refund of portion of bank order, being interest at 3 per cent. on £500 Consolidated Stock, 1945, due 1 April, 1925	..	..	..	..	..	..	7 10 0	
Less— Amount recovered from Cheviot Estate Account on £253,318 3½-per-cent. Stock, 1940					8,866 2 6			
Amount recovered from Land for Settlements Account— On 3-per-cent. Stock, 1945	..	..	..	£ s. d. 2,074 18 10				
On 3½-per-cent. Stock, 1940	..	..	..	35,192 0 8				
On 4-per-cent. Stock, 1929	..	..	..	950 11 10				
On 4-per-cent. Stock, 1963	..	..	..	34,346 0 8				
					72,563 12 0			
Amount recovered from State Advances Office— On £2,990,000 at 3 per cent., 1945, 1 year to 31 Mar., 1926 (Settlers Branch)	..	..	89,700 0 0					
On £1,032,365 at 3½ per cent., 1940, 1 year to 31 Mar., 1926— Settlers Branch (£881,848)	..	..	30,864 13 6					
Workers Branch (£147,184)	..	..	5,151 8 10					
Local Authorities Branch (£3,333)	..	..	116 13 0					
On £238,717 at 4 per cent., 1 year to 31 Mar., 1926 (1929 Stock)— Settlers Branch (£170,641)	..	..	6,825 12 8					
Workers Branch (£56,473)	..	..	2,258 18 10					
Local Authorities Branch (£11,603)	..	..	464 2 4					
On £2,834,521 at 4 per cent., 1 year to 31 Mar., 1926 (1943-63 Stock)— Settlers Branch (£1,426,188)	..	..	57,047 10 2					
Workers Branch (£410,000)	..	..	16,400 0 0					
Local Authorities Branch (£998,333)	..	..	39,933 6 8					
					248,762 6 0			
Carried forward ..	..	..	..	..	..	5,273,529 7 0	513,363 7 9	2,234,739 7 4

* £4 19s. 5·88d. per cent.

† £10 advanced in excess to High Commissioner to be refunded.

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.	Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..	..	..	..	..	5,273,529 7 0	513,363 7 9	2,234,739 7 4
NEW ZEALAND LOANS ACT, 1908—<i>continued.</i>								
Less—								
Amount recovered from Native Land Settlement Account—								
On 4-per-cent. 1929 Stock ..	..	..	..	£ 74 12 3				
On 4-per-cent. 1943-63 Stock ..	..	..	5,100 0 0		5,174 12 3			
Amount recovered from State Coal-mines Account—								
On 3½-per-cent. 1940 Stock ..	..	..	14 11 8					
On 4-per-cent. 1929 Stock ..	..	..	20 14 2					
On 4-per-cent. 1943-63 Stock ..	..	..	2,066 13 4		2,101 19 2			
						..	337,468 11 11	2,187,958 0 0
New Zealand Consolidated Stock, 1933-43—								
Aid to Public Works and Land Settlement Act, 1922	3,000,000 0 0	4	1/7/25	1/1/43	60,000 0 0			
	3,000,000 0 0	4	1/1/26	1/1/43	60,000 0 0			
					120,000 0 0			
New Zealand State-guaranteed Advances Act, 1909-10—								
Land for Settlements Branch	210,000 0 0	4	1/7/25	1/1/43	4,200 0 0			
	210,000 0 0	4	1/1/26	1/1/43	4,200 0 0			
					8,400 0 0			
Advances to Settlers Branch	40,000 0 0	4	1/7/25	1/1/43	800 0 0			
	40,000 0 0	4	1/1/26	1/1/43	800 0 0			
					1,600 0 0			
Advances to Workers Branch	750,000 0 0	4	1/7/25	1/1/43	15,000 0 0			
	750,000 0 0	4	1/1/26	1/1/43	15,000 0 0			
					30,000 0 0			
						160,000 0 0		
Less amount recovered—								
From State Advances Office	..	..	..	..	31,600 0 0			
From Land for Settlements Account	..	..	..	..	8,400 0 0			
						..	40,000 0 0	120,000 0 0
New Zealand Consolidated Stock, 1935-45—								
Aid to Public Works and Land Settlement Act, 1902	30,083 6 8	5	1/7/25	1/7/45	752 1 8			
	30,083 6 8	5	1/1/26	1/7/45	752 1 8			
					1,504 3 4			
Aid to Public Works and Land Settlement Act, 1921	2,861,553 6 8	5	1/7/25	1/7/45	71,538 16 8			
	2,861,553 6 8	5	1/1/26	1/7/45	71,538 16 8			
					143,077 13 4			
Discharged Soldiers Settlement Loans Act, 1920	255,495 16 8	5	1/7/25	1/7/45	6,387 7 11			
	255,495 16 8	5	1/1/26	1/7/45	6,387 7 11			
					12,774 15 10			
Education Purposes Loans Act, 1919	510,991 13 3	5	1/7/25	1/7/45	12,774 15 10			
	510,991 13 3	5	1/1/26	1/7/45	12,774 15 10			
					25,549 11 8			
Electric-power Works Loan Act, 1919	510,991 13 4	5	1/7/25	1/7/45	12,774 15 10			
	510,991 13 4	5	1/1/26	1/7/45	12,774 15 10			
					25,549 11 8			
Forests Act, 1921-22	204,396 13 5	5	1/7/25	1/7/45	5,109 18 4			
	204,396 13 5	5	1/1/26	1/7/45	5,109 18 4			
					10,219 16 8			
Carried forward ..	..	..	..	..	..	5,433,529 7 0	890,831 19 8	4,542,697 7 4

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.		Recoveries.		Net Interest charged to Ordinary Revenue Account.	
	£	s. d.				£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward ..	..	..	..	..	..	..	..	5,433,529	7 0	890,831	19 8	4,542,697	7 4
NEW ZEALAND LOANS ACT, 1908—<i>continued</i>.													
New Zealand Consolidated Stock, 1935-45— <i>continued</i> .													
Native Land Amendment Act, 1913	255,495	16 9	5	1/7/25	1/7/45	6,387	7 11						
	255,495	16 9	5	1/1/26	1/7/45	6,387	7 11						
						12,774	15 10						
War Purposes Loan Act, 1917	510,991	13 3	5	1/7/25	1/7/45	12,774	15 10						
	510,991	13 3	5	1/1/26	1/7/45	12,774	15 10						
						25,549	11 8						
								257,000	0 0				
Less amount recovered from—													
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						
State Forests Account (Forests Act, 1921-22) ..													
						10,219	16 8						
Native Land Settlement Account (Native Land Amendment Act, 1913)													
						6,387	7 11			54,931	12 1	202,068	7 11
New Zealand Consolidated Stock, 1936-51—													
Electric-power Works Loan Act, 1919													
	1,076,938	9 3	6	1/8/25	1/8/51	32,308	3 1						
	1,076,938	9 3	6	1/2/26	1/8/51	32,308	3 1						
						64,616	6 2						
Finance Act, 1916 (Section 50), and Finance Act, 1920 (Section 16) (State Forests)													
	1,774	12 10	6	1/8/25	1/8/51	53	4 9						
	1,774	12 10	6	1/2/26	1/8/51	53	4 9						
						106	9 6						
Finance Act, 1918 (No. 2), Part IV (War Expenses)													
	512,533	0 8	6	1/8/25	1/8/51	15,375	19 10						
	512,533	0 8	6	1/2/26	1/8/51	15,375	19 10						
						30,751	19 8						
Finance Act, 1920 (Section 15), (Electric-power Works)													
	807,703	17 0	6	1/8/25	1/8/51	24,231	2 4						
	807,703	17 0	6	1/2/26	1/8/51	24,231	2 4						
						48,462	4 8						
Finance Act, 1921 (Section 10), (Public Works)													
	2,423,111	10 11	6	1/8/25	1/8/51	72,693	6 11						
	2,423,111	10 11	6	1/2/26	1/8/51	72,693	6 11						
						145,386	13 10						
Railways Improvement Authorization Act, 1914													
	1,076,938	9 4	6	1/8/25	1/8/51	32,308	3 1						
	1,076,938	9 4	6	1/2/26	1/8/51	32,308	3 1						
						64,616	6 2						
								353,940	0 0				
Less amount recovered from—													
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
New Zealand Consolidated Stock, 1944—													
Aid to Public Works and Land Settlement Act, 1922													
	324,851	10 6	4½	1/9/25	1/3/44	7,309	3 2						
	324,851	10 6	4½	1/3/26	1/3/44	7,309	3 2						
						14,618	6 4						
Education Purposes Loans Act, 1919													
	250,000	0 0	4½	1/9/25	1/3/44	5,625	0 0						
	250,000	0 0	4½	1/3/26	1/3/44	5,625	0 0						
						11,250	0 0						
Finance Act, 1923 (Section 2 (Public Works))													
	2,463	14 0	4½	1/3/25	1/3/44	55	8 8						
	3,222,599	15 9	4½	1/9/25	1/3/44	72,508	9 10						
	3,218,599	15 9	4½	1/3/26	1/3/44	72,418	9 10						
						144,982	8 4						
Carried forward ..	..	..	..	..	..	..	..	6,044,469	7 0	1,058,948	12 1	4,985,520	14 11

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.	Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..	..	..	..	..	6,044,469 7 0	1,058,948 12 1	4,985,520 14 11
NEW ZEALAND LOANS ACT, 1908—<i>continued</i>.								
New Zealand Consolidated Stock, 1944— <i>contd.</i>								
Native Land Amendment Act, 1913	200,000 0 0	4½	1/9/25	1/3/44	4,500 0 0			
	200,000 0 0	4½	1/3/26	1/3/44	4,500 0 0			
					9,000 0 0			
New Zealand State-guaranteed Advances Acts—1909-10—								
Land for Settlements Branch	22,739 12 3	4½	1/9/25	1/3/44	511 12 10			
	22,739 12 3	4½	1/3/26	1/3/44	511 12 10			
					1,023 5 8			
Advances to Settlers	4,331 7 0	4½	1/9/25	1/3/44	97 9 1			
	4,331 7 0	4½	1/3/26	1/3/44	97 9 1			
					194 18 2			
Advances to Workers	81,212 17 7	4½	1/9/25	1/3/44	1,827 5 10			
	81,212 17 7	4½	1/3/26	1/3/44	1,827 5 10			
					3,654 11 8			
State Advances Act, 1913—								
Advances to Settlers Branch	1,603,132 8 6	4½	1/9/25	1/3/44	36,070 9 7			
	1,603,132 8 6	4½	1/3/26	1/3/44	36,070 9 7			
					72,140 19 2			
Advances to Workers Branch	1,603,132 8 5	4½	1/9/25	1/3/44	36,070 9 7			
	1,603,132 8 5	4½	1/3/26	1/3/44	36,070 9 7			
					72,140 19 2			
Swamp Drainage Act, 1915, and Appropriation Act, 1918 (Section 46)	50,000 0 0	4½	1/9/25	1/3/44	1,125 0 0			
	50,000 0 0	4½	1/3/26	1/3/44	1,125 0 0			
					2,250 0 0			
Less amount recovered from State Advances Department,—						331,255 8 6		
New Zealand State-guaranteed Advances Act, 1909-10—								
Advances to Settlers	..	..	..	..	194 18 2			
Advances to Workers	..	..	..	..	3,654 11 8			
State Advances Act, 1913—								
Advances to Settlers	..	..	..	..	72,140 19 2			
Advances to Workers	..	..	..	..	72,140 19 2			
Less amount recovered from Land for Settlements Account					1,023 5 8			
Less amount recovered from Native Land Settlement Account—								
Native Land Amendment Act, 1913	..	..	..	..	4,500 0 0			
Less amount recovered from Swamp Land Drainage Account—								
Swamp Drainage Act, 1915, and Appropriation Act, 1918 (Section 46)					1,125 0 0		154,779 13 10	176,475 14 8
New Zealand Consolidated Stock, 1945—								
Aid to Public Works and Land Settlement Act, 1922	1,000,000 0 0	*	1/9/25	1/3/45	6,500 0 0			
	1,000,000 0 0	4½	1/3/26	1/3/45	22,500 0 0			
					29,000 0 0			
Electric-power Works Loan Act, 1919	500,000 0 0	*	1/9/25	1/3/45	3,250 0 0			
	500,000 0 0	4½	1/3/26	1/3/45	11,250 0 0			
					14,500 0 0			
Finance Act, 1923, section 2, (Public Works)	1,000,000 0 0	*	1/9/25	1/3/45	6,500 0 0			
	1,000,000 0 0	4½	1/3/26	1/3/45	22,500 0 0			
					29,000 0 0			
Finance Act, 1924, section 2 (Public Works)	1,500,000 0 0	*	1/9/25	1/3/45	9,750 0 0			
	1,500,156 0 0	4½	1/3/26	1/3/45	33,753 10 2†			
					43,503 10 2			
Carried forward ..	..	..	..	..	..	6,375,724 15 6	1,213,728 5 11	5,161,996 9 7

* 13s. per cent. † £3 10s. 2d. interest provided in excess of requirements on account of stock in transit to the New Zealand register, to be refunded by the High Commissioner.

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES in respect of INTEREST—continued.

Act.	Principal.			Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.			Gross Interest charged to Ordinary Revenue Account.			Recoveries.			Net Interest charged to Ordinary Revenue Account.		
Brought forward ..	£	s.	d.	..	..	..	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
	..	..	..	..	..	..	..	..	..	6,375,724	15	6	1,213,728	5	11	5,161,996	9	7
NEW ZEALAND LOANS ACT, 1908—continued.																		
New Zealand Consolidated Stock, 1945—contd.																		
Main Highways Act, 1922	500,000	0	0	*	1/9/25	1/3/45	3,250	0	0									
	500,000	0	0	4½	1/3/26	1/3/45	11,250	0	0									
							14,500	0	0									
Railways Improvement Authorization Act, 1914	500,000	0	0	*	1/9/25	1/3/45	3,250	0	0									
	500,000	0	0	4½	1/3/26	1/3/45	11,250	0	0									
							14,500	0	0									
State Advances Act, 1913—	1,000,000	0	0	*	1/9/25	1/3/45	6,500	0	0									
Settlers Branch ..	1,000,000	0	0	4½	1/3/26	1/3/45	22,500	0	0									
							29,000	0	0									
Workers Branch ..	1,000,000	0	0	*	1/9/25	1/3/45	6,500	0	0									
	1,000,000	0	0	4½	1/3/26	1/3/45	22,500	0	0									
							29,000	0	0									
Less amount recovered from—										203,003	10	2						
Electric Supply Account (Electric-power Works Loan Act, 1919)							14,500	0	0									
Main Highways Account (Main Highways Act, 1922)							14,500	0	0									
State Advances Office—																		
State Advances Act, 1913—																		
Advances to Settlers ..	..	..	..	..	..	..	29,000	0	0									
Advances to Workers ..	..	..	..	..	..	..	29,000	0	0									
New Zealand Consolidated Stock, 1951—													87,000	0	0	116,003	10	2
State Advances Act, 1913—																		
Advances to Settlers	1,250,000	0	0	5½	1/2/26	1/2/51	20,839	14	5									
										20,839	14	5						
Less amount recovered from State Advances Office	..	..	..	..	..	..	..	..	..	..	..	..	20,839	14	5			
NEW ZEALAND INSCRIBED STOCK ACT, 1917—																		
Aid to Public Works and Land Settlement Act, 1900	600	0	0	5½	1/9/25	1/9/41	15	15	0									
	600	0	0	5½	1/3/26	1/9/41	15	15	0									
										31	10	0	..	..	..	31	10	0
Aid to Public Works and Land Settlement Act, 1902	38,700	0	0	5½	1/9/25	1/9/41	1,015	17	6									
	38,700	0	0	5½	1/3/26	1/9/41	1,015	17	6									
										2,031	15	0	..	..	..	2,031	15	0
Aid to Public Works and Land Settlement Act, 1903	1,000	0	0	5½	1/8/25	1/2/28	26	5	0									
	1,000	0	0	5½	1/2/26	1/2/28	26	5	0									
	2,500	0	0	5½	1/8/25	1/2/28	68	15	0									
	2,500	0	0	5½	1/2/26	1/2/28	68	15	0									
	4,430	0	0	5½	1/7/25	1/1/31	121	16	6									
	4,430	0	0	5½	1/1/26	1/1/31	121	16	6									
	200	0	0	5	1/9/25	1/9/41	5	0	0									
	200	0	0	5	1/3/26	1/9/41	5	0	0									
	183,800	0	0	5½	1/9/25	1/9/41	4,824	15	0									
	183,800	0	0	5½	1/3/26	1/9/41	4,824	15	0									
										10,093	3	0	..	..	..	10,093	3	0
Aid to Public Works and Land Settlement Act, 1906	100	0	0	6	1/7/25	1/1/32	3	0	0									
	100	0	0	6	1/1/26	1/1/32	3	0	0									
	1,000	0	0	5½	1/9/25	1/9/41	26	5	0									
	1,000	0	0	5½	1/3/26	1/9/41	26	5	0									
										58	10	0	..	..	..	58	10	0
Aid to Public Works and Land Settlement Act, 1907	7,500	0	0	5½	1/8/25	1/2/26	206	5	0									
	7,500	0	0	5½	1/2/26	1/2/26	206	5	0									
	49,000	0	0	5½	1/8/25	1/2/28	1,347	10	0									
	49,000	0	0	5½	1/2/26	1/2/28	1,347	10	0									
	900	0	0	6	1/7/25	1/1/32	27	0	0									
	900	0	0	6	1/1/26	1/1/32	27	0	0									
	209,900	0	0	5½	1/8/25	1/2/33	5,772	5	0									
	209,750	0	0	5½	1/2/26	1/2/33	5,768	2	6									
	1,700	0	0	5½	1/9/25	1/9/41	44	12	6									
	1,700	0	0	5½	1/3/26	1/9/41	44	12	6									
										14,791	2	6	..	..	..	14,791	2	6
Carried forward ..	..	..	..	..	..	..	..	..	..	6,626,574	0	7	1,321,568	0	4	5,305,006	0	3

* 13s. per cent.

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.		Recoveries.		Net Interest charged to Ordinary Revenue Account.	
	£	s. d.				£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward ..	..		..	..	..	..		6,626,574	0 7	1,321,568	0 4	5,305,006	0 3
NEW ZEALAND INSCRIBED STOCK ACT, 1917— <i>ctd.</i>													
Aid to Public Works and Land Settlement Act, 1911	25,000	0 0	5½	1/9/25	1/9/41	656	5 0						
	25,000	0 0	5½	1/3/26	1/9/41	656	5 0						
Aid to Public Works and Land Settlement Act, 1914	60,000	0 0	5½	1/7/25	1/7/30	575	6 10	1,312	10 0	..		1,312	10 0
	60,000	0 0	5½	1/1/26	1/7/30	1,575	0 0						
	100,000	0 0	5½	30/6/25	31/12/30	2,142	14 9						
	40,000	0 0	5½	31/12/25	31/12/30	1,100	0 0						
								5,393	1 7	..		5,393	1 7
Aid to Public Works and Land Settlement Act, 1921	400	0 0	6	1/2/25	1/8/26	12	0 0						
	100,310	0 0	6	1/8/25	1/8/26	3,009	6 0						
	99,810	0 0	6	1/2/26	1/8/26	2,994	6 0						
	300	0 0	5½	1/2/25	1/2/27	8	5 0						
	52,110	0 0	5½	1/8/25	1/2/27	1,433	0 6						
	51,730	0 0	5½	1/2/26	1/2/27	1,422	11 6						
	150,000	0 0	5½	1/8/25	1/2/28	3,937	10 0						
	150,000	0 0	5½	1/2/26	1/2/28	3,937	10 0						
	24,170	0 0	5	1/7/25	1/7/28	604	5 0						
	24,170	0 0	5	1/1/26	1/7/28	604	5 0						
	73,410	0 0	6	1/8/25	1/8/31	2,202	6 0						
	73,210	0 0	6	1/2/26	1/8/31	2,196	6 0						
	300	0 0	5½	1/8/25	1/2/32	8	5 0						
	300	0 0	5½	1/2/26	1/2/32	8	5 0						
								22,378	1 0	..		22,378	1 0
Discharged Soldiers Settle- ment Loans Act, 1919 (Section 4)	80,000	0 0	6	1/8/25	1/8/26	2,400	0 0						
	80,000	0 0	6	1/2/26	1/8/26	2,400	0 0						
	100,000	0 0	5½	1/8/25	1/2/27	2,693	9 10						
	90,000	0 0	5½	1/2/26	1/2/27	2,475	0 0						
	10,000	0 0	5½	1/9/25	1/9/32	96	7 5						
	10,000	0 0	5½	1/3/26	1/9/32	262	10 0						
								10,327	7 3	..		10,327	7 3
Discharged Soldiers Settle- ment Loans Act, 1920	400	0 0	5	15/7/25	30/5/26	10	0 0						
	400	0 0	5	15/1/26	30/5/26	10	0 0						
	1,000	0 0	6	15/7/25	15/1/27	30	0 0						
	1,000	0 0	6	15/1/26	15/1/27	30	0 0						
	48,250	0 0	5½	1/7/25	1/7/30	156	6 10						
	115,560	0 0	5½	1/1/26	1/7/30	2,870	16 2						
	9,000	0 0	5½	1/7/26	1/7/30	77	13 5						
	600	0 0	5½	15/1/23	15/1/33	16	10 0						
	1,200	0 0	5½	15/7/23	15/1/33	33	0 0						
	150	0 0	5½	15/1/24	15/1/33	4	2 6						
	4,550	0 0	5½	15/7/24	15/1/33	125	2 6						
	20,950	0 0	5½	15/1/25	15/1/33	576	2 6						
	2,982,170	0 0	5½	15/7/25	15/1/33	81,921	5 0						
	2,957,560	0 0	5½	15/1/26	15/1/33	81,303	12 1						
	21,700	0 0	5½	15/7/26	15/1/33	161	10 1						
								167,316	1 1				
Less amount recovered from Discharged Soldiers Settlement Account—													
For year 1921-22	..		..	..	..	..		..		42	3 5	Cr. 42	3 5
For year 1922-23	..		..	..	..	..		..		40	6 7	Cr. 40	6 7
For current year	..		..	..	..	..		..		167,337	1 1	Cr. 21	0 0
Education Purposes Loans Act, 1919	3,780	0 0	6	1/5/25	1/11/26	113	8 0						
	3,780	0 0	6	1/11/25	1/11/26	113	8 0						
	700	0 0	6	1/7/25	1/1/27	21	0 0						
	700	0 0	6	1/1/26	1/1/27	21	0 0						
	103,900	0 0	5½	1/8/25	1/2/27	1,041	10 0						
	3,900	0 0	5½	1/2/26	1/2/27	107	5 0						
	5,500	0 0	5½	1/8/25	1/8/27	144	7 6						
	5,500	0 0	5½	1/2/26	1/8/27	144	7 6						
	56,950	0 0	5½	1/8/25	1/2/28	1,494	18 9						
	56,950	0 0	5½	1/2/26	1/2/28	1,494	18 9						
	100,000	0 0	5½	1/7/25	1/7/30	1,265	15 1						
	100,000	0 0	5½	1/1/26	1/7/30	2,625	0 0						
	7,000	0 0	6	1/8/25	1/2/32	210	0 0						
	7,000	0 0	6	1/2/26	1/2/32	210	0 0						
								9,006	18 7				
Less amount recovered from Masterton Trust Lands Trust	..		..	..	..	..		..		388	0 0	8,618	18 7
Electric-power Works Loan Act, 1919	800,360	0 0	5	15/7/25	15/7/30	20,009	0 0						
	801,460	0 0	5	15/1/26	15/7/30	20,036	10 0						
								40,045	10 0				
Less amount recovered from Electric Supply Account	..		..	..	..	..		..		40,045	10 0		
Carried forward ..	..		..	..	..	..		6,882,353	10 1	1,529,421	1 5	5,352,932	8 8

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.	Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..	..	..	..	..	6,882,353 10 1	1,529,421 1 5	5,352,932 8 8
NEW ZEALAND INSCRIBED STOCK ACT, 1917—<i>ctd.</i>								
Finance Act, 1915 (Sec- tion 105)(Public Works)	500 0 0	4½	15/6/25	15/12/25	11 5 0			
	9,500 0 0	4½	15/12/25	15/12/25	213 15 0			
	1,300 0 0	5	15/6/25	15/12/25	32 10 0			
	1,300 0 0	5	15/12/25	15/12/25	32 10 0			
	700 0 0	4½	15/12/25	15/12/30	15 15 0			
	143,040 0 0	5½	15/6/25	15/12/30	3,933 12 0			
	141,940 0 0	5½	15/12/25	15/12/30	3,903 7 0			
	1,350 0 0	4½	15/6/25	15/12/40	30 7 6			
	8,350 0 0	4½	15/12/25	15/12/40	187 17 6			
	195 0 0	5½	1/3/25	1/9/41	5 2 4			
	84,470 0 0	5½	1/9/25	1/9/41	2,217 6 6			
	83,850 0 0	5½	1/3/26	1/9/41	2,201 1 1			
						12,784 8 11	..	12,784 8 11
Finance Act, 1916 (Sec- tion 35), (War Expenses)	100 0 0	6	1/8/22	1/8/26	3 0 0			
	1,000 0 0	6	1/8/24	1/8/26	30 0 0			
	2,540 0 0	6	1/2/25	1/8/26	76 4 0			
	367,590 0 0	6	1/8/25	1/8/26	11,027 14 0			
	364,220 0 0	6	1/2/26	1/8/26	10,926 12 0			
	1,000 0 0	4½	1/3/25	1/9/30	22 10 0			
	62,150 0 0	4½	1/9/25	1/9/30	1,398 7 6			
	120,150 0 0	4½	1/3/26	1/9/30	2,640 3 7			
	1,000 0 0	4½	1/9/26	1/9/30	0 19 9			
	730 0 0	6	1/2/25	1/8/31	21 18 0			
	262,830 0 0	6	1/8/25	1/8/31	7,884 18 0			
	262,480 0 0	6	1/2/26	1/8/31	7,874 8 0			
						41,906 14 10	..	41,906 14 10
Finance Act, 1918 (Sec- tion 10), (War Expenses)	500 0 0	5½	1/8/24	1/2/28	13 2 6			
	600 0 0	5½	1/2/25	1/2/28	15 15 0			
	188,160 0 0	5½	1/8/25	1/2/28	4,939 4 0			
	187,160 0 0	5½	1/2/26	1/2/28	4,912 19 0			
	100 0 0	5	1/1/25	1/7/28	2 10 0			
	51,590 0 0	5	1/7/25	1/7/28	1,265 8 3			
	48,590 0 0	5	1/1/26	1/7/28	1,214 15 0			
	500 0 0	5	1/7/24	1/1/29	6 4 8			
	108,810 0 0	5	1/7/25	1/1/29	2,720 5 0			
	108,810 0 0	5	1/1/26	1/1/29	2,720 5 0			
	2,000 0 0	5	1/7/26	1/1/29	13 3 0			
	8,000 0 0	5	1/5/25	1/5/29	200 0 0			
	8,000 0 0	5	1/11/25	1/5/29	200 0 0			
	47,410 0 0	5	1/7/25	1/7/29	1,185 5 0			
	47,410 0 0	5	1/1/26	1/7/29	1,185 5 0			
	40,000 0 0	5	1/9/25	1/9/29	1,000 0 0			
	40,000 0 0	5	1/3/26	1/9/29	1,000 0 0			
	430 0 0	5½	1/1/25	1/7/30	4 16 6			
	349,020 0 0	5½	1/7/25	1/7/30	8,570 16 5			
	346,850 0 0	5½	1/1/26	1/7/30	9,104 16 3			
						40,274 10 7	..	40,274 10 7
Finance Act, 1918 (No. 2), Part IV (War Ex- penses)	153,400 0 0	5½	1/7/25	1/7/30	1,958 14 11			
	153,380 0 0	5½	1/1/26	1/7/30	4,026 4 6			
	11,550 0 0	4½	1/3/26	1/9/30	187 19 1			
	50,000 0 0	5½	1/9/25	1/9/32	1,100 6 9			
	50,000 0 0	5½	1/3/26	1/9/32	1,312 10 0			
						8,585 15 3	..	8,585 15 3
Finance Act, 1919 (Sec- tion 5), (Public Works)	11,500 0 0	5½	1/8/25	1/8/27	301 17 6			
	11,500 0 0	5½	1/2/26	1/8/27	301 17 6			
	600 0 0	5	15/1/25	15/7/30	15 0 0			
	578,500 0 0	5	15/7/25	15/7/30	14,462 10 0			
	578,100 0 0	5	15/1/26	15/7/30	6,517 11 3			
						21,598 16 3	..	21,598 16 3
Finance Act, 1920 (Sec- tion 15), (Electric- power Works)	183,230 0 0	5½	1/2/26	1/2/36	1,461 16 11			
						1,461 16 11		
Less amount recovered from Electric Supply Account	..	..	..	..	..	..	1,461 16 11	
Finance Act, 1920 (Sec- tion 15), (Public Works)	50,000 0 0	5½	1/6/25	1/12/25	1,312 10 0			
	50,000 0 0	5½	1/12/25	1/12/25	1,312 10 0			
	50,000 0 0	5½	1/8/25	1/8/27	1,312 10 0			
	50,000 0 0	5½	1/2/26	1/8/27	1,312 10 0			
						5,250 0 0	..	5,250 0 0
Carried forward ..	..	..	..	..	..	7,014,215 12 10	1,530,882 18 4	5,483,332 14 6

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.		Recoveries.	Net Interest charged to Ordinary Revenue Account.	
	£	s. d.				£ s. d.	£ s. d.		£ s. d.	£ s. d.	
Brought forward ..	..	..	..	..	..	..	7,014,215 12 10		1,530,882 18 4	5,483,332 14 6	
NEW ZEALAND INSCRIBED STOCK ACT, 1917— <i>ctd.</i>											
Finance Act, 1924 (Sec- tion 2), (Public Works)	72,550	0 0	5½	1/1/26	1/7/30	1,153 13 4	1,153 13 4		..	1,153 13 4	
Government Railways Act, 1908—											
Finance Act, 1909 ..	500	0 0	6	1/8/25	1/2/27	15 0 0					
	500	0 0	6	1/2/26	1/2/27	15 0 0					
	300	0 0	5½	1/9/25	1/9/41	7 17 6					
	300	0 0	5½	1/3/26	1/9/41	7 17 6					
							45 15 0		..	45 15 0	
Government Railways Act, 1908—											
Railways Improvement	500	0 0	6	1/7/25	1/1/32	15 0 0					
Authorization Acts, 1904-7	500	0 0	6	1/1/26	1/1/32	15 0 0			..	30 0 0	
							30 0 0			30 0 0	
Government Railways Amendment Act, 1910	500	0 0	5½	1/9/25	1/9/41	13 2 6					
	500	0 0	5½	1/3/26	1/9/41	13 2 6			..	26 5 0	
							26 5 0			26 5 0	
Land for Settlements Act, 1908	6,100	0 0	6	1/8/25	1/2/27	183 0 0					
	6,100	0 0	6	1/2/26	1/2/27	183 0 0					
	700	0 0	5½	1/7/25	1/1/28	18 7 6					
	700	0 0	5½	1/1/26	1/1/28	18 7 6					
	1,000	0 0	5½	1/8/25	1/2/28	27 10 0					
	1,000	0 0	5½	1/2/26	1/2/28	27 10 0					
	800	0 0	5½	1/7/25	1/1/31	22 0 0					
	800	0 0	5½	1/1/26	1/1/31	22 0 0					
	14,150	0 0	5½	1/8/25	1/2/31	389 2 6					
	14,150	0 0	5½	1/2/26	1/2/31	389 2 6					
	5,500	0 0	6	1/7/25	1/1/32	165 0 0					
	5,500	0 0	6	1/1/26	1/1/32	165 0 0					
	5,500	0 0	6	1/8/25	1/2/32	165 0 0					
	5,500	0 0	6	1/2/26	1/2/32	165 0 0					
	1,500	0 0	5½	1/7/25	1/1/33	41 5 0					
	1,500	0 0	5½	1/1/26	1/1/33	41 5 0					
	40,750	0 0	5½	1/8/25	1/2/33	1,120 12 6					
	40,750	0 0	5½	1/2/26	1/2/33	1,120 12 6					
	42,750	0 0	5½	1/9/25	1/9/41	1,122 3 9					
	42,750	0 0	5½	1/3/26	1/9/41	1,122 3 9					
							6,508 2 6				
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..		6,508 2 6		
Land Laws Amendment Act, 1913	800	0 0	5½	1/7/25	1/1/28	21 0 0					
	800	0 0	5½	1/1/26	1/1/28	21 0 0					
	5,500	0 0	5½	1/9/25	1/9/41	144 7 6					
	5,500	0 0	5½	1/3/26	1/9/41	144 7 6					
							330 15 0				
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..		330 15 0		
Maori Land Settlement Act, 1905	900	0 0	5½	1/9/25	1/9/41	23 12 6					
	900	0 0	5½	1/3/26	1/9/41	23 12 6					
							47 5 0		..	47 5 0	
Native Land Amendment Act, 1913	5,000	0 0	4½	1/4/25	1/4/26	112 10 0					
	5,000	0 0	4½	1/10/25	1/4/26	112 10 0					
	100,000	0 0	5½	1/2/26	1/2/28	2,625 0 0					
	100,000	0 0	5½	1/8/25	1/2/28	2,625 0 0					
	40,000	0 0	4½	1/7/25	1/1/31	900 0 0					
	40,000	0 0	4½	1/1/26	1/1/31	900 0 0					
							7,275 0 0				
Less amount recovered from Native Land Settlement Account	..	..	..	..	..	..	..		3,637 10 0	3,637 10 0	
New Zealand State-guar- anteed Advances Acts, 1909-10 (Guaranteed Mining Advances)	2,000	0 0	5½	1/9/25	1/9/41	52 10 0					
	2,000	0 0	5½	1/3/26	1/9/41	52 10 0					
							105 0 0		..	105 0 0	
New Zealand State-guar- anteed Advances Acts, 1909-10 (Land for Settlements Branch)	52,500	0 0	5½	1/9/25	1/9/41	1,378 2 6					
	52,500	0 0	5½	1/3/26	1/9/41	1,378 2 6					
							2,756 5 0				
Less amount recovered from Land for Settle- ments Account	..	..	..	..	..	..	..		2,756 5 0		
Carried forward ..	..	..	..	..	..	..	7,032,493 13 8		1,544,115 10 10	5,488,378 2 10	

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.	Recoveries.		Net Interest charged to Ordinary Revenue Account.	
	£	s. d.				£	s. d.	£ s. d.	£ s. d.		£ s. d.	
Brought forward ..	..		..	..	..	..		7,032,493 13 8	1,544,115 10 10		5,488,378 2 10	
NEW ZEALAND INSCRIBED STOCK ACT, 1917— <i>ctd.</i>												
Railways Improvement Authorization Act, 1914	12,490	0 0	5	15/7/25	15/7/30	312	5 0					
	12,490	0 0	5	15/1/26	15/7/30	312	5 0	624 10 0	..		624 10 0	
State Advances Act, 1913— Advances to Settlers Branch	1,125,000	0 0	5½	9/4/25	9/10/34	22,395	3 8					
	1,125,000	0 0	5½	9/10/25	9/10/34	29,531	5 0					
	1,180,400	0 0	5½	1/2/26	1/2/36	13,129	5 9					
	654,500	0 0	5½	1/2/26	1/2/51	10,594	2 2	75,649 16 7				
Less amount recovered from State Advances Account	..		..	..	..	..		..	75,270 6 1		379 10 6	
Advances to Workers Branch	100,830	0 0	5½	1/2/26	1/2/36	499	4 4	499 4 4				
Less amount recovered from State Advances Account	..		..	..	..	..		..	497 5 1		1 19 3	
Swamp Drainage Act, 1915, and Appropri- ation Act, 1918 (Sec- tion 46)	1,000	0 0	4½	1/5/25	1/5/29	22	10 0					
	1,000	0 0	4½	1/11/25	1/5/29	22	10 0					
	14,000	0 0	5	1/5/25	1/5/29	350	0 0					
	14,000	0 0	5	1/11/25	1/5/29	350	0 0	745 0 0				
Less amount recovered from Swamp Land Drainage Account	..		..	..	..	..		..	372 10 0		372 10 0	
War Purposes Loan Act, 1917	1,500	0 0	5½	1/8/24	1/2/27	41	5 0					
	1,500	0 0	5½	1/2/25	1/2/27	41	5 0					
	103,670	0 0	5½	1/8/25	1/2/27	2,800	12 11					
	100,690	0 0	5½	1/2/26	1/2/27	2,768	19 6					
	600	0 0	5½	1/2/25	1/8/27	15	15 0					
	102,780	0 0	5½	1/8/25	1/8/27	2,697	19 6					
	102,780	0 0	5½	1/2/26	1/8/27	2,697	19 6					
	50,000	0 0	5½	1/8/25	1/2/28	1,312	10 0					
	50,000	0 0	5½	1/2/26	1/2/28	1,312	10 0					
	37,250	0 0	4½	1/3/26	1/9/30	486	15 9	14,175 12 2	..		14,175 12 2	
War Expenses ..	700	0 0	5	15/5/19	15/11/27	0	1 11					
	200	0 0	5	15/11/23	15/11/27	5	0 0					
	1,300	0 0	5	15/5/24	15/11/27	32	10 0					
	7,100	0 0	5	15/11/24	15/11/27	177	10 0					
	1,136,160	0 0	5	15/5/25	15/11/27	28,397	2 3					
	1,135,760	0 0	5	15/11/25	15/11/27	28,389	14 1					
	200	0 0	5	20/10/21	20/4/29	5	0 0					
	200	0 0	5	20/4/22	20/4/29	5	0 0					
	200	0 0	5	20/10/22	20/4/29	5	0 0					
	500	0 0	5	20/10/23	20/4/29	12	10 0					
	700	0 0	5	20/4/24	20/4/29	17	10 0					
	1,800	0 0	5	20/10/24	20/4/29	45	0 0					
	465,150	0 0	5	20/4/25	20/4/29	11,628	15 0					
	463,650	0 0	5	20/10/25	20/4/29	11,591	5 0					
	100	0 0	5	20/4/26	20/4/29	1	18 4					
	2,810	0 0	3	15/5/25	15/11/38	42	3 0					
	2,810	0 0	3	15/11/25	15/11/38	42	3 0					
	1,000	0 0	4½	15/11/19	15/11/38	22	10 0					
	100	0 0	4½	15/11/21	15/11/38	2	5 0					
	1,000	0 0	4½	15/5/22	15/11/38	22	10 0					
	700	0 0	4½	15/5/23	15/11/38	15	15 0					
	200	0 0	4½	15/11/23	15/11/38	4	10 0					
	5,600	0 0	4½	15/5/24	15/11/38	126	0 0					
	21,300	0 0	4½	15/11/24	15/11/38	479	5 0					
	18,188,095	0 0	4½	15/5/25	15/11/38	407,317	5 3					
	17,917,019	0 0	4½	15/11/25	15/11/38	401,003	6 6					
	185,060	0 0	4½	15/5/26	15/11/38	1,172	18 1					
	400	0 0	4½	20/4/21	20/4/39	9	0 0					
	1,000	0 0	4½	20/4/23	20/4/39	22	10 0					
	650	0 0	4½	20/10/23	20/4/39	14	12 6					
	1,750	0 0	4½	20/4/24	20/4/39	39	7 6					
	3,200	0 0	4½	20/10/24	20/4/39	72	0 0					
	6,031,640	0 0	4½	20/4/25	20/4/39	135,554	1 1					
	6,026,050	0 0	4½	20/10/25	20/4/39	132,852	14 9					
	276,300	0 0	4½	20/4/26	20/4/39	4,717	17 3					
	650	0 0	5	1/3/25	1/9/41	16	5 0					
	54,800	0 0	5	1/9/25	1/9/41	1,236	5 3					
	70,900	0 0	5	1/3/26	1/9/41	1,619	1 5					
	2,500	0 0	5½	1/9/24	1/9/41	65	12 6					
	17,440	0 0	5½	1/3/25	1/9/41	457	16 0					
	2,616,130	0 0	5½	1/9/25	1/9/41	67,447	9 4					
	2,540,640	0 0	5½	1/3/26	1/9/41	66,691	16 0	1,301,380 16 0				
Less portion of bank order not required	..		..	..	..	..		..	2 10 0		1,301,378 6 0	
Carried forward	..		..	..	..	..		8,425,568 12 9	1,620,258 2 0		6,805,310 10 9	

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES in respect of INTEREST—continued.

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net interest charged to Ordinary Revenue Account.
	£	s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	8,425,568 12 9	1,620,258 2 0	6,805,310 10 9
NEW ZEALAND STATE-GUARANTEED ADVANCES ACT, 1909 :—									
Guaranteed Mining Advances Branch	5,000	0 0	3 $\frac{3}{4}$	1/4/25	1/4/49	93 15 0	187 10 0	..	187 10 0
	5,000	0 0	3 $\frac{3}{4}$	1/10/25	1/4/49	93 15 0			
Land for Settlements Branch	25,000	0 0	3 $\frac{1}{2}$	1/4/25	1/10/48	437 10 0			
	25,000	0 0	3 $\frac{1}{2}$	1/10/25	1/10/48	437 10 0			
	470,000	0 0	3 $\frac{3}{4}$	1/4/25	1/4/49	8,812 10 0	18,500 0 0	18,500 0 0	
	470,000	0 0	3 $\frac{3}{4}$	1/10/25	1/4/49	8,812 10 0			
Less amount recovered from Land for Settlements Account	..		..	..	..	..
Advances to Local Authorities Branch	48,000	0 0	4 $\frac{1}{2}$	1/4/25	1/4/28	1,080 0 0	13,108 9 4	8,145 19 4	4,962 10 0
	48,000	0 0	4 $\frac{1}{2}$	1/10/25	1/4/28	1,080 0 0			
	50,000	0 0	3 $\frac{1}{2}$	1/4/25	1/10/47	875 0 0			
	50,000	0 0	3 $\frac{1}{2}$	1/10/25	1/10/47	875 0 0			
	112,000	0 0	3 $\frac{1}{2}$	1/4/25	1/4/48	1,960 0 0			
	112,000	0 0	3 $\frac{1}{2}$	1/10/25	1/4/48	1,960 0 0			
	38,515	0 0	3 $\frac{1}{2}$	1/4/25	1/10/48	674 0 3			
	38,515	0 0	3 $\frac{1}{2}$	1/10/25	1/10/48	674 0 3			
	95,425	0 0	3 $\frac{3}{4}$	1/4/25	1/4/49	1,789 4 5			
	95,425	0 0	3 $\frac{3}{4}$	1/10/25	1/4/49	1,789 4 5			
	8,800	0 0	4	1/4/25	1/4/49	176 0 0			
	8,800	0 0	4	1/10/25	1/4/49	176 0 0			
Less amount recovered Land for Settlements Account—Opening up Crown Lands for Settlement Account	..		..	..	..	..
Native Land Settlement Branch	80,000	0 0	4 $\frac{1}{2}$	1/4/25	1/4/28	1,800 0 0	20,199 15 0	10,099 17 6	10,099 17 6
	80,000	0 0	4 $\frac{1}{2}$	1/10/25	1/4/28	1,800 0 0			
	20,000	0 0	3 $\frac{1}{2}$	1/4/25	1/10/47	350 0 0			
	20,000	0 0	3 $\frac{1}{2}$	1/10/25	1/10/47	350 0 0			
	361,600	0 0	3 $\frac{1}{2}$	1/4/25	1/10/48	6,328 0 0			
	361,600	0 0	3 $\frac{1}{2}$	1/10/25	1/10/48	6,328 0 0			
	54,500	0 0	3 $\frac{3}{4}$	1/4/25	1/4/49	1,021 17 6			
	54,500	0 0	3 $\frac{3}{4}$	1/10/25	1/4/49	1,021 17 6			
	30,000	0 0	4	1/4/25	1/4/49	600 0 0			
	30,000	0 0	4	1/10/25	1/4/49	600 0 0			
Less amount recovered from Native Land Settlement Account	..		..	..	..	..
NEW ZEALAND STATE-GUARANTEED ADVANCES ACT, 1909-10 :—									
Land for Settlements Branch	741,066	0 0	4 $\frac{1}{2}$	30/4/25	31/10/27	16,673 19 8	55,569 10 2	55,569 10 2	
	741,066	0 0	4 $\frac{1}{2}$	31/10/25	31/10/27	16,673 19 8			
	400,365	0 0	4	1/7/25	1/1/29	7,587 9 10			
	400,365	0 0	4	1/1/26	1/1/29	8,007 6 0			
	50 0 0		4 $\frac{1}{2}$	1/7/25	1/1/29	1 2 6			
	50 0 0		4 $\frac{1}{2}$	1/1/26	1/1/29	1 2 6			
	100 0 0		5	1/8/25	1/2/29	2 10 0			
	100 0 0		5	1/2/26	1/2/29	2 10 0			
	147,100	0 0	4 $\frac{1}{2}$	1/4/25	1/4/29	3,309 15 0			
	147,100	0 0	4 $\frac{1}{2}$	1/10/25	1/4/29	3,309 15 0			
Less amount recovered from Land for Settlements Account	..		..	..	..	..
Native Land Settlement Branch	50,000	0 0	4	1/4/25	1/4/29	1,000 0 0	3,125 0 0	1,562 10 0	1,562 10 0
	50,000	0 0	4	1/10/25	1/4/29	1,000 0 0			
	30,000	0 0	3 $\frac{3}{4}$	1/4/25	1/4/49	562 10 0			
	30,000	0 0	3 $\frac{3}{4}$	1/10/25	1/4/49	562 10 0			
Less amount recovered from Native Land Settlement Account
POST AND TELEGRAPH ACT, 1908	200,000	0 0	4 $\frac{1}{2}$	1/7/25	1/7/25	4,500 0 0	8,500 0 0	..	8,500 0 0
	200,000	0 0	4	1/1/26	1/7/30	4,000 0 0			
Carried forward	8,544,758 17 3	1,714,135 19 0	6,830,622 18 3

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.			Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.			Gross Interest charged to Ordinary Revenue Account.			Recoveries.			Net Interest charged to Ordinary Revenue Account.		
	£	s.	d.				£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	..			..	..	..	..			8,544,758	17	3	1,714,135	19	0	6,830,622	18	3
PUBLIC REVENUES ACT, 1910 (SECTION 39)	1,250,000	0	0	5½	31/3/26	31/3/26	30,716	2	2	30,716	2	2	..			30,716	2	2
PUBLIC REVENUES AMEND- MENT ACT, 1913 (SECTION 34), AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1922	250,000 250,000	0 0	0 0	4½ 4½	.. ..	6/7/25 7/7/25	2,726 2,726	17 17	8 8	5,453	15	4	..			5,453	15	4
PUBLIC REVENUES AMEND- MENT ACT, 1914 (SECTION 8): WAR EXPENSES	2,011,704 1,999,718	12 8	10 9	* *	1/6/25 1/12/25	.. ..	50,036 49,737	2 19	6 11	99,774	2	5	..			99,774	2	5
PUBLIC REVENUES AMEND- MENT ACT, 1915 (SECTION 5): WAR EXPENSES	1,700,000 390,000 390,000 390,000 2,093,750 3,750 7,887,576 7,840,580	0 0 0 0 0 0 1	0 0 0 0 0 0 5 1	4½ 4½ 4½ 4 4 4½ * *	1/8/25 1/5/25 1/11/25 1/8/25 1/2/26 1/8/25 1/6/25 1/12/25	1/2/26 1/5/26 1/5/26 1/2/29 1/2/29 1/2/29	38,250 8,775 2,933 1,324 41,875 84 196,183 195,014	0 0 0 18 0 7 14 16	0 0 1 5 0 6 8 6	484,440	17	2	..			484,440	17	2
RAILWAYS IMPROVEMENT AUTHORIZATION ACT, 1914	140,000 274,200 9,200 30,000 83,000 47,000 47,000 70,000 85,000 673,000	0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	4½ 4½ 4½ 5 4½ 4 4 4½ 4 4	1/8/25 1/8/25 1/2/26 1/8/25 1/8/25 1/2/26 1/2/29 1/8/25 1/8/25 1/2/26	1/8/25 1/2/26 1/2/26 1/2/26 1/8/28 1/2/29 1/2/29 1/2/29 1/2/30 1/2/30	3,150 6,169 207 750 1,867 940 940 1,575 1,700 13,460	0 10 0 0 10 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	30,759	0	0	..			30,759	0	0
RANGITAIKI LAND DRAIN- AGE AMENDMENT ACTS, 1913 AND 1914	19,000 17,000 17,000	0 0 0	0 0 0	4½ 4½ 4½	1/9/25 1/9/25 1/3/26	1/9/25 1/3/26 1/3/26	427 382 382	10 10 10	0 0 0	1,192	10	0	..			1,192	10	0
RANGITAIKI LAND DRAIN- AGE AMENDMENT ACT, 1913, AND AMENDMENTS	122,000 141,000 52,000 52,000	0 0 0 0	0 0 0 0	4 4 4½ 4½	1/9/25 1/3/26 1/9/25 1/3/26	1/3/29 1/3/29 1/3/29 1/3/29	2,440 2,820 1,170 1,170	0 0 0 0	0 0 0 0	7,600	0	0	..			7,600	0	0
RANGITAIKI LAND DRAIN- AGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1920 (SECTION 16)	20,000 20,000 10,000 10,000 70,000 70,000 15,000	0 0 0 0 0 0 0	0 0 0 0 0 0 0	4½ 4½ 5 5 4½ 4½ 4	1/6/25 1/12/25 1/6/25 1/12/25 1/6/25 1/12/25 1/12/25	1/12/25 1/12/25 1/12/25 1/12/25 1/12/26 1/12/26 1/12/30	450 450 250 250 1,575 1,244 294	0 0 0 0 0 17 4	0 0 0 0 0 11 11	4,514	2	10	..			4,514	2	10
RANGITAIKI LAND DRAIN- AGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1921-22 (SECTION 23)	2,500 2,500 22,900 22,900 74,600 74,600	0 0 0 0 0 0	0 0 0 0 0 0	5½ 5½ 4 4 4½ 4½	1/8/25 1/2/26 1/6/25 1/12/25 1/6/25 1/12/25	1/8/27 1/8/27 1/12/27 1/12/27 1/12/29 1/12/29	65 65 429 458 1,678 1,678	12 12 4 0 10 10	6 6 9 0 0 0	4,375	9	9	..			4,375	9	9
RANGITAIKI LAND DRAIN- AGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1923 (SECTION 5)	39,100 39,100 10,900 10,900	0 0 0 0	0 0 0 0	4 4 4½ 4½	1/6/25 1/12/25 1/6/25 1/12/25	1/12/29 1/12/29 1/12/29 1/12/29	782 782 245 245	0 0 5 5	0 0 0 0	2,054	10	0	..			2,054	10	0
RANGITAIKI LAND DRAIN- AGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1924 (SECTION 5)	10,000 10,000	0 0	0 0	4 4	1/6/25 1/12/25	1/12/30 1/12/30	200 200	0 0	0 0	400	0	0	..			400	0	0
Carried forward	..			..	..	..	..			9,216,039	6	11	1,714,135	19	0	7,501,903	7	11

*£4 19s. 5·88d. per cent.

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.	Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.	Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£ s. d.				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ..	..	..	..	..	..	9,216,039 6 11	1,714,135 19 0	7,501,903 7 11
STATE ADVANCES ACT, 1913—								
Local Authorities Branch	200,000 0 0	4	1/6/25	1/6/29	4,000 0 0			
	200,000 0 0	4	1/12/25	1/6/29	4,000 0 0			
	10,000 0 0	5½	1/6/25	1/6/30	4 4 3			
	10,000 0 0	5½	1/12/25	1/6/30	256 5 0			
Less amount recovered from State Advances Account	..	..	..	..	..	8,260 9 3	8,256 5 0	4 4 3
Advances to Settlers Branch	573,200 0 0	4	1/6/25	1/6/29	11,464 0 0			
	573,200 0 0	4	1/12/25	1/6/29	11,464 0 0			
	1,400,000 0 0	4½	1/6/25	1/6/29	29,508 18 0			
	1,400,000 0 0	4½	1/12/25	1/6/29	31,500 0 0			
	298,000 0 0	5½	1/2/26	1/2/36	3,015 8 1			
	80,500 0 0	5½	1/2/26	1/2/51	1,175 2 0			
Less amount recovered from State Advances Account	..	..	..	..	..	88,127 8 1	88,125 14 2	1 13 11
Advances to Workers Branch	50,000 0 0	4	1/6/25	1/6/29	1,000 0 0			
	50,000 0 0	4	1/12/25	1/6/29	1,000 0 0			
	1,300,000 0 0	4½	1/6/25	1/6/29	29,250 0 0			
	1,300,000 0 0	4½	1/12/25	1/6/29	29,250 0 0			
Less amount recovered from State Advances Account	..	..	..	..	..	60,500 0 0	60,500 0 0	
SWAMP DRAINAGE ACT, 1915	11,000 0 0	4½	1/5/25	1/5/26	247 10 0			
	11,000 0 0	4½	1/11/25	1/5/26	247 10 0			
	15,000 0 0	4	1/5/25	1/5/29	300 0 0			
	15,000 0 0	4	1/11/25	1/5/29	300 0 0			
	20,000 0 0	4½	1/5/25	1/5/29	450 0 0			
	20,000 0 0	4½	1/11/25	1/5/29	450 0 0			
Less amount recovered from Swamp Land Drainage Account	..	..	..	..	..	1,995 0 0	997 10 0	997 10 0
SWAMP DRAINAGE ACT, 1915, AND APPROPRIATION ACT, 1918 (SECTION 46)	10,000 0 0	4	1/5/25	1/5/25	200 0 0			
	20,000 0 0	4½	1/5/25	1/5/25	450 0 0			
	120,000 0 0	4½	1/5/25	1/5/26	2,700 0 0			
	120,000 0 0	4½	1/11/25	1/5/26	2,700 0 0			
	5,000 0 0	5	1/5/25	1/5/26	125 0 0			
	5,000 0 0	5	1/11/25	1/5/26	125 0 0			
	5,000 0 0	4½	1/5/25	1/5/28	112 10 0			
	5,000 0 0	4½	1/11/25	1/5/28	112 10 0			
	82,000 0 0	4	1/5/25	1/5/29	1,616 8 9			
	112,000 0 0	4	1/11/25	1/5/29	2,240 0 0			
	48,000 0 0	4½	1/5/25	1/5/29	1,080 0 0			
	48,000 0 0	4½	1/11/25	1/5/29	1,080 0 0			
	20,000 0 0	6	1/5/25	1/5/29	600 0 0			
	20,000 0 0	6	1/11/25	1/5/29	600 0 0			
Less amount recovered from Swamp Land Drainage Account	..	..	..	..	..	13,741 8 9	6,883 18 9	6,857 10 0
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910	20,000 0 0	4½	1/8/25	1/8/25	450 0 0			
	100,000 0 0	4½	1/8/25	1/8/28	2,250 0 0			
	100,000 0 0	4½	1/2/26	1/8/28	2,250 0 0			
	30,000 0 0	4	1/8/25	1/8/30	600 0 0			
	50,000 0 0	4	1/2/26	1/8/30	1,000 0 0			
Less amount recovered from Waihou and Ohinemuri Rivers Improvement Ac- count	..	..	..	..	..	6,550 0 0	2,865 1 2	3,684 18 10
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, AND FINANCE ACT, 1919 (SECTION 6)	14,000 0 0	4½	1/8/25	1/8/25	315 0 0			
	86,000 0 0	4½	1/8/25	1/2/26	1,935 0 0			
	76,000 0 0	4½	1/2/26	1/2/26	1,710 0 0			
	50,000 0 0	4	1/8/25	1/8/30	1,000 0 0			
	60,000 0 0	4	1/2/26	1/8/30	1,200 0 0			
	14,000 0 0	4½	1/2/26	1/8/30	315 0 0			
	..	..	..	..	..	6,475 0 0	..	6,475 0 0
Carried forward ..	..	..	..	..	..	9,401,688 13 0	1,881,764 8 1	7,519,924 4 11

PUBLIC ACCOUNTS, 1925-1926.

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

Act.	Principal.		Rate per Cent.	Half-yearly Due Date.	Maturity Date.	Amount of Interest.		Gross Interest charged to Ordinary Revenue Account.	Recoveries.	Net Interest charged to Ordinary Revenue Account.
	£	s. d.				£	s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward		9,994,384 17 9	1,881,764 8 1	8,112,620 9 8
WESTPORT HARBOUR ACT, 1920— <i>continued</i> .										
Westport Harbour Board Act, 1884, and Loan Acts, 1896, 1897, and 1900	500,000	0 0	4	1/7/25	1/1/49	10,000	0 0	20,000 0 0	..	20,000 0 0
	500,000	0 0	4	1/1/26	1/1/49	10,000	0 0			
Westport Harbour Board Loan Act, 1908	500 0 0		5	15/2/23	15/2/45	Cr. 12 10 0		9,975 0 0	..	9,975 0 0
	500 0 0		5	15/8/23	15/2/45	Cr. 12 10 0				
	200,000	0 0	5	15/8/25	15/2/45	5,000 0 0				
	200,000	0 0	5	15/2/26	15/2/45	5,000 0 0				
STATE ADVANCES DEBT :—										
Government Advances to Settlers Act, 1894, and Extension Act, 1901	80,000	0 0	4½	1/6/25	5/6/25	1,800 0 0		3,338 12 6	..	3,338 12 6
	80,000	0 0	4½	5/6/25	5/6/25	39 9 0				
	80,000	0 0	4½	1/7/25	1/1/29	256 8 9		3,338 12 6	..	3,338 12 6
	80,000	0 0	4½	1/1/26	1/1/29	1,242 14 9				
Less amount recovered from State Advances Office	3,338 12 6	..
Government Advances to Settlers Act, 1908— Advances to Settlers..	105,000	0 0	4½	1/6/25	1/6/25	2,362 10 0		9,823 14 1	..	9,823 14 1
	100,000	0 0	4½	1/9/25	1/3/26	2,250 0 0				
	100,000	0 0	4½	1/3/26	1/3/26	2,250 0 0				
	117,900	0 0	4	1/7/25	1/1/29	603 4 1				
	117,900	0 0	4	1/1/26	1/1/29	2,358 0 0				
Less amount re- covered from State Advances Office	9,823 14 1	..
Advances to Workers	25,000	0 0	4½	1/6/25	1/6/25	562 10 0		1,229 12 5	..	1,229 12 5
	25,000	0 0	4	1/8/25	1/2/29	167 2 5				
	25,000	0 0	4	1/2/26	1/2/29	500 0 0				
Less amount re- covered from State Advances Office	1,229 12 5	..
New Zealand State- guaranteed Advances Acts, 1909-1910— Advances to Settlers..	750,000	0 0	4½	23/4/25	23/10/27	16,875 0 0		122,387 8 0	..	122,387 8 0
	750,000	0 0	4½	23/10/25	23/10/27	16,875 0 0				
	205,000	0 0	4½	1/6/25	1/12/28	4,612 10 0				
	205,000	0 0	4½	1/12/25	1/12/28	4,612 10 0				
	2,093 15 0		4½	1/8/25	1/2/29	47 2 2				
	2,093 15 0		4½	1/2/26	1/2/29	47 2 2				
	1,762,626 5 3		4½	1/6/25	1/12/45	39,659 1 10				
	1,762,626 5 3		4½	1/12/25	1/12/45	39,659 1 10				
Less amount re- covered from State Advances Office	122,387 8 0	..
Advances to Workers	200,000	0 0	4	1/8/25	1/2/29	2,695 17 6		23,142 0 2	..	23,142 0 2
	200,000	0 0	4	1/2/26	1/2/29	4,000 0 0				
	205,406 5 0		4½	1/8/25	1/2/29	1,551 15 4				
	5,406 5 0		4½	1/2/26	1/2/29	121 12 10				
	328,282 16 6		4½	1/6/25	1/12/45	7,386 7 3				
	328,282 16 6		4½	1/12/25	1/12/45	7,386 7 3				
Less amount re- covered from State Advances Office	23,142 0 2	..
Amount recovered from State Advances Office (Housing Branch), which cannot be allotted to any particular authorizing Acts, being interest at 4 per cent. on £319,918 1s. 7d., expended from Public Works Fund under Vote Workers' Dwellings		10,184,281 4 11	2,041,685 15 3	8,142,595 9 8
	12,796 14 6	Cr. 12,796 14 6
Less adjustment of amount erroneously recovered in year 1921-22 in respect of Native Land Amendment Act, 1913		10,184,281 4 11	2,054,482 9 9	8,129,798 15 2
	1,712 14 4	1,712 14 4
		10,184,281 4 11	2,052,769 15 5	8,131,511 9 6

PUBLIC ACCOUNTS, 1925-1926

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for SINKING FUNDS for the FINANCIAL YEAR ended 31st MARCH, 1926, and of RECOVERIES in respect of such DISBURSEMENTS.

Act.	Gross Sinking Fund charged to Ordinary Revenue Account.	Recoveries.	Net Sinking Fund charged to Ordinary Revenue Account.
	£ s. d.	£ s. d.	£ s. d.
WESTPORT HARBOUR ACT, 1920 :—			
Westport Harbour Board Act, 1884, and Loans Acts, 1896, 1897, 1900—1 per cent. on £500,000—			
One year to 1st March, 1926	5,000 0 0	..	5,000 0 0
Westport Harbour Board Loan Act, 1908—1 per cent. on £200,000—			
One year to 1st March, 1926	2,000 0 0	..	2,000 0 0
	£7,000 0 0	..	£7,000 0 0

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) under the REPAYMENT OF THE PUBLIC DEBT ACT, 1925, and of RECOVERIES in respect of such DISBURSEMENTS.

Act.	Gross Amount charged to Ordinary Revenue Account.	Recoveries.	Net Amount charged to Ordinary Revenue Account.
	£ s. d.	£ s. d.	£ s. d.
REPAYMENT OF THE PUBLIC DEBT ACT, 1925 :—			
Section 11 (a),—			
Amount transferred to the Public Debt Repayment Account, being contribution for the Year 1925-26 of $\frac{1}{2}$ per cent. on the public debt within the meaning of the Act outstanding at 31st March, 1925 ($\frac{1}{2}$ per cent. on £174,128,134 13s. 6d.)	870,640 13 6	..	870,640 13 6
Section 11 (b),—			
Amount transferred to the Public Debt Repayment Account, being contribution of $3\frac{1}{2}$ per cent. on £889,732 13s. 2d., debt redeemed under the Act during the Year 1925-26, computed from the dates of redemption to 31st March, 1926	2,093 2 6	..	2,093 2 6
	£872,733 16 0	..	£872,733 16 0

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for REDUCTION of FUNDED DEBT and of RECOVERIES in respect of such DISBURSEMENTS for the FINANCIAL YEAR ended 31st MARCH, 1926.

TRANSFER TO LOANS REDEMPTION ACCOUNT FOR REDUCTION OF FUNDED DEBT.			
IN TERMS OF SECTION 8 OF THE FINANCE ACT, 1922, UNDER MEMORANDUM OF AGREEMENT WITH THE IMPERIAL GOVERNMENT DATED 6TH SEPTEMBER, 1922.			
		£ s. d.	
Aid to Public Works and Land Settlement Act, 1910 .. .. .	..	2,242 7 7	
Finance Act, 1916 (section 35), (War Expenses) .. .. .	..	55,608 10 8	
Finance Act, 1918 (section 10), (War Expenses) .. .. .	..	77,481 4 7	
Land for Settlements Act, 1908 .. .. .	..	443 9 11	
Naval Defence Act, 1909 .. .. .	..	21,379 9 7	
Public Revenues Amendment Act, 1914 (section 8), (War Expenses) .. .. .	..	24,270 10 9	
Public Revenues Amendment Act, 1915 (section 5), (War Expenses) .. .. .	..	95,160 18 10	
War Purposes Loan Act, 1917 .. .. .	..	56,702 3 5	
		333,288 15 4	
Less amounts recouped from Land for Settlements Account—	£ s. d.		
For half-year ended 1st December, 1924	213 14 2		
For half-year ended 1st June, 1925	219 0 6		
For half-year ended 1st December, 1925	224 9 5		
		657 4 1	
		£332,631 11 3	

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of the DISBURSEMENTS and RECOVERIES of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1926, under SPECIAL ACTS of the GENERAL ASSEMBLY.

Act.	Gross Amount charged to Ordinary Revenue.	Recoveries.	Net Amount charged to Ordinary Revenue.
	£ s. d.	£ s. d.	£ s. d.
ANIMALS PROTECTION AND GAME ACT, 1921-22 :— Section 20,— Opossum fees, royalties, and fines paid to registered Acclimatization Societies	3,934 6 1	..	3,934 6 1
APPROPRIATION ACT, 1916 :— Section 9,— Subsidies to local authorities	184,072 16 10	..	184,072 16 10
APPROPRIATION ACT, 1925 :— Section 14,— Travelling expenses of His Excellency the Governor-General	129 15 0	..	129 15 0
AUCKLAND UNIVERSITY COLLEGE ACT, 1882 :— Grant for year 1925-26	4,000 0 0	..	4,000 0 0
CIVIL LIST ACT, 1920 :— Part III, Section 16— Speakers of both Houses and Chairmen of Committees Part III, Section 17— Members of the Legislative Council 11,173 7 0 Members of the House of Representatives Part IV, Section 22— Officers of Legislative Council and House of Representatives	2,486 2 7 30,927 2 6 2,725 0 0	..	47,311 12 1
CIVIL SERVICE ACT, 1908 :— Pensions	16,766 11 8	..	16,766 11 8
DEFENCE ACT, 1909 :— Pensions and allowances	2,898 1 8	..	2,898 1 8
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT, 1920 :— Section 7,— Transfer to Discharged Soldiers Settlement Loans Act 1920 Depreciation Fund Account	50,000 0 0	..	50,000 0 0
EDUCATION ACT, 1914 :— Education Boards,— Public Primary Schools—Subsidies Technical Instruction—Subsidies National Scholarships—Grants Secondary Schools—Subsidies	17,926 19 11 2,542 3 11 11,142 7 10 2,383 6 3	..	33,994 17 11
FINANCE ACT, 1918 (No. 2) :— Section 8,— Free issue of official postage-stamps to members of Parliament and to members of the Legislative Council	2,225 10 0	..	2,225 10 0
FINANCE ACT, 1919 :— Section 14,— Pensions in respect of death or disablement of police officers	551 11 4	..	551 11 4
FINANCE ACT, 1920 :— Section 43,— Additional grant to Canterbury College	1,561 10 0	..	1,561 10 0
FINANCE ACT, 1920 (SECTION 21), AND THE FINANCE ACT, 1924 (SECTION 20) :— Interest on minimum monthly balances of the Canteen and Regimental Trust Board Account at 4 per cent. for year ended 28th February, 1926	257 3 10	..	257 3 10
FINANCE ACT, 1921-22 :— Section 13,— Transfer to Advances to other Governments Account Section 38,— Grant to Otago Hospital Board	30,000 0 0 1,744 15 0	10,168 2 3 ..	19,831 17 9 1,744 15 0
FINANCE ACT, 1922 :— Section 32 (3),— Nelson Hospital Board subsidy	18,000 0 0	..	18,000 0 0
Carried forward	397,448 11 5	10,168 2 3	387,280 9 2

PUBLIC ACCOUNTS, 1925-1926.

DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the GENERAL ASSEMBLY—*ctd.*

Act.	Gross Amount charged to Ordinary Revenue.	Recoveries.	Net Amount charged to Ordinary Revenue.
	£ s. d.	£ s. d.	£ s. d.
Brought forward	397,448 11 5	10,168 2 3	387,280 9 2
FINANCE ACT, 1923 :—			
Section 13,—			
Annuity to daughter of late Sir William Fraser ..	150 0 0	..	150 0 0
FINANCE ACT, 1924 :—			
Section 30,—			
Annuity to Lady Salmond	200 0 0	..	200 0 0
FINANCE ACT, 1925 :—			
Section 7,—			
Payment towards general expenses of New Zealand Institute	1,500 0 0	..	1,500 0 0
FINANCE ACT, 1925 :—			
Section 8,—			
Refunds in respect of totalizator-tax	9,532 17 9	..	9,532 17 9
FINANCE ACT, 1925 :—			
Section 27,—			
Increased superannuation allowance to widows and children	27,516 18 6	..	27,516 18 6
FINANCE ACT, 1925 :—			
Section 35 (3),—			
Contributions received from Magistrates paid to Public Service Superannuation Fund	1,158 8 8	..	1,158 8 8
FINANCE ACT, 1925 :—			
Section 34 (3) (b),—			
Salary and superannuation of J. R. Samson ..	733 14 4	195 2 2	538 12 2
FINANCE ACT, 1925 :—			
Section 48,—			
Payment to British and South Seas Exhibition ..	10,000 0 0	10,000 0 0	
FIRE BRIGADES ACT, 1908 :—			
Section 21,—			
Subsidies	2,276 9 8	..	2,276 9 8
GOVERNMENT RAILWAYS AMENDMENT ACT, 1925 :—			
Section 4, subsection (1) (d),—			
Losses on operation of branch lines and isolated sections of railways	344,829 18 7	..	344,829 18 7
Section 4, subsection (1) (b),—			
Interest on amount payable to the Working Railways Account from 1st April, 1925, to date of payment—	£ s. d.		
Amount payable under Act ..	1,327,649 0 0		
Less amount due to Consolidated Fund for Stores	854,256 14 0		
Interest payable on	473,392 6 0		
	1,945 10 8	..	1,945 10 8
GREYMOUTH HARBOUR BOARD AMENDMENT ACT, 1920 :—			
Section 5,—			
Subsidy for interest, sinking fund, and other loan charges	13,000 0 0		
Section 7,—			
Balance of subsidy for year 1925-26	2,000 0 0	..	15,000 0 0
HIGH COMMISSIONER ACT, 1908 :—			
Section 6,—			
Allen, Hon. Sir J., salary, 1 February, 1925, to 31 January, 1926	2,000 0 0	..	2,000 0 0
HOSPITALS AND CHARITABLE INSTITUTIONS ACT, 1909, AND AMENDMENT ACTS, 1910, 1913, AND 1923 :—			
Subsidies,—	£ s. d.		
Hawke's Bay Children's Home ..	2,369 6 0		
Mercury Bay Hospital ..	244 18 11		
St. Andrew's Orphanage ..	792 7 10		
Wellington Convalescent Home ..	97 18 5		
Wellington Ladies' Christian Association	615 6 7		
Wellington Society for Relief of Aged Needy	348 19 6		
Hospital Boards	571,307 15 2		
Jubilee Institute for the Blind	10,000 0 0		
	585,776 12 5	..	585,776 12 5
Carried forward	1,400,069 2 0	20,363 4 5	1,379,705 17 7

PUBLIC ACCOUNTS, 1925-1926.

DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the GENERAL ASSEMBLY—*ctd.*

Act.	Gross Amount charged to Ordinary Revenue.			Recoveries.			Net Amount charged to Ordinary Revenue.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	1,400,069	2	0	20,363	4	5	1,379,705	17	7
IMPREST SUPPLY ACT (No. 2), 1925 :—									
Section 4,—									
Loan to New Zealand and South Seas Exhibition Company (Limited), (recoverable)	30,000	0	0	..			30,000	0	0
INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1925 :—									
Section 64,—									
Judge of the Arbitration Court—									
Frazer, F. V., salary, 1 April, 1925, to 31 March, 1926	2,000	0	0						
Section 73,—									
Members of the Arbitration Court—									
Scott, W., salary, 1 April, 1925, to 31 March, 1926	715	0	0						
Hunter, H., salary, 1 April, 1925, to 24 March, 1926	701	10	11						
Monteith, A. L., salary, 25 to 31 March, 1926	13	9	1						
	1,430	0	0	..			3,430	0	0
JUDICATURE ACT, 1908 :—									
Sections 12-14,—									
Superannuation allowances,—									
Edwards, Sir W. B., 1 April, 1925, to 31 March, 1926	1,333	6	8						
Cooper, Sir T., 1 to 30 April, 1925	111	2	2						
Chapman, Sir F. R., 1 April, 1925, to 31 March, 1926	1,083	6	0						
Hosking, Sir J. H.—									
19 February, 1925, to 8 March, 1925	£	s.	d.						
1925	29	18	0						
1 January, 1926, to 31 March, 1926	145	16	6						
	175	14	6						
	2,703	9	4	..			2,703	9	4
JUDICATURE AMENDMENT ACT, 1920 :—									
The Judges,—									
The Chief Justice—									
Rt. Hon. Sir R. Stout, P.C., K.C.M.G., salary, 1 April, 1925, to 30 January, 1926	1,875	0	0						
Hon. C. P. Skerrett, K.C., salary, 1 February to 31 March, 1926	375	0	0						
	2,250	0	0						
The Puisne Judges—									
Adams, A. S., salary, 1 April, 1925, to 31 March, 1926	2,000	0	0						
Alpers, O. T. T., salary 1 April, 1925, to 31 March, 1926	2,000	0	0						
Herdman, A. L., salary, 1 April, 1925, to 31 March, 1926	2,000	0	0						
McGregor, W. C., salary, 1 April, 1925, to 31 March, 1926	2,000	0	0						
Ostler, H. H., salary, 1 April, 1925, to 31 March, 1926	2,000	0	0						
Reed, J. R., salary, 1 April, 1925, to 31 March, 1926	2,000	0	0						
Sim, W. A., salary, 1 April, 1925, to 31 March, 1926	2,000	0	0						
Stringer, T. W., salary, 1 April, 1925, to 31 March, 1926	2,000	0	0						
	16,000	0	0	..			18,250	0	0
LAND ACT, 1924 :—									
Sections 139 and 358,—									
Amount paid by Receivers of Land Revenue into Local Bodies' Deposit Accounts, for payment to local authorities in respect of rents, royalties, &c. (thirds, fourths, and halves)	13,456	19	6	..			13,456	19	6
LAND AND INCOME TAX ACT, 1923, SECTION 134, AND LAND AND INCOME TAX AMENDMENT ACT, 1925, SECTION 6 :—									
Interest on income-tax paid in advance	757	7	8	..			757	7	8
LOCAL BODIES' LOANS AMENDMENT ACT, 1908 :—									
Section 10,—									
Subsidies on instalments of sinking fund—									
Cambridge Borough Council, due 30 April, 1925	25	0	0						
Grey Lynn Borough Council, due 1 April, 1925	225	0	0						
Levin Borough Council, due 1 April, 1925	135	0	0						
Port Chalmers Borough Council, due 31 March, 1925 and 1926	35	0	0						
Sydenham No. 3 Waterworks Loan, due 31 March, 1925	71	5	0						
Taihape Borough Council, due 1 April, 1925	125	0	0						
				..			616	5	0
Carried forward	1,469,283	3	6	20,363	4	5	1,448,919	19	1

PUBLIC ACCOUNTS, 1925-1926.

DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the GENERAL ASSEMBLY—*ctd.*

Act.	Gross Amount charged to Ordinary Revenue.	Recoveries.	Net Amount charged to Ordinary Revenue.
	£ s. d.	£ s. d.	£ s. d.
Brought forward	1,469,283 3 6	20,363 4 5	1,448,919 19 1
LOCAL BODIES' LOANS ACT, 1913 :— Section 70, subsections (3) and (4),— Payments to State Advances Office by way of subsidy on instalments due by local authorities in respect of loans for roading outlying districts	257 14 6	..	257 14 6
MAGISTRATES' COURTS AMENDMENT ACT, 1920 :— Section 2,— Salaries of Magistrates	23,847 11 9	..	23,847 11 9
MARLBOROUGH HIGH SCHOOL ACT, 1899 :— Grant for the year 1925-26	400 0 0	..	400 0 0
MINER'S PHTHISIS ACT, 1915 :— Pensions Less gold duty collected under section 16 of the Mining Amendment Act, 1910	40,203 8 9 ..	2,498 14 3	37,704 14 6
MUNICIPAL CORPORATIONS ACT, 1920 :— Section 72,— Subsidies	28,117 1 6	..	28,117 1 6
NATIONAL PROVIDENT FUND ACT, 1910 :— Section 25,— Subsidy National Provident Fund Act, 1910, and Finance Act, 1916,— Maternity allowances (section 78) Maternity allowances for friendly societies (section 67) Subsidy on total contributions from approved friendly societies for the year ended 31 December, 1925 (sec- tion 75)	37,474 9 9 6,738 0 0 33,304 0 0 946 18 8	..	78,463 8 5
NATIVE LAND AMENDMENT AND NATIVE LAND CLAIMS ADJUSTMENT ACT, 1922, SECTION 27 :— Section 13 of Native Land Amendment and Native Land Claims Adjustment Act, 1923	6,000 0 0	..	6,000 0 0
NEW PLYMOUTH HARBOUR BOARD ENDOWMENT ACT, 1874 :— 25 per cent. of proceeds from land sales, rents, &c., to 31 De- cember, 1925, paid to New Plymouth Harbour Board	5,555 13 1	..	5,555 13 1
NEW ZEALAND LOANS ACT, 1908 :— New Zealand Consolidated Stock,— Amount paid Bank of England for year ended 31 October, 1925, for management Less— Amounts recovered from— Cheviot Estate Account Discharged Soldiers Settlement Account Electric Supply Account Land for Settlements Account Native Land Settlement Account State Coal-mines Account State Forests Account State Advances Department — Settlers Branch Workers Branch Local Authorities Branch Swamp Land Drainage Account	26,795 1 5 37 6 8 39 10 0 369 16 1 323 3 6 98 14 5 7 17 7 31 17 6 942 11 10 463 3 11 151 15 6 5 15 11	..	24,323 8 6
Public Debts Sinking Funds,— Fee for auditing account for year	2 2 0	..	2 2 0
NEW ZEALAND UNIVERSITY ACT, 1908 :— Section 30,— Grant for year 1925-26	3,845 0 0	..	3,845 0 0
NEW ZEALAND UNIVERSITY AMENDMENT ACT, 1914, AND AMENDMENT ACT, 1919 (SECTIONS 3 AND 4) :— University National Scholarships University Bursaries Grants,— Auckland University College Victoria University College Canterbury College University of Otago University Colleges— Subsidies Grant for workers extension lectures	3,292 0 6 10,598 0 6 £ s. d. 6,600 0 0 6,600 0 0 3,600 0 0 8,200 0 0 25,000 0 0 12,697 15 0 2,000 0 0	..	53,587 16 0
Carried forward	1,736,358 0 11	25,333 11 7	1,711,024 9 4

PUBLIC ACCOUNTS, 1925-1926.

DISBURSEMENTS and RECOVERIES under SPECIAL ACTS of the GENERAL ASSEMBLY—*ctd.*

Act.	Gross Amount charged to Ordinary Revenue.	Recoveries.	Net Amount charged to Ordinary Revenue.
	£ s. d.	£ s. d.	£ s. d.
Brought forward	1,736,358 0 11	25,333 11 7	1,711,024 9 4
ORCHARD-TAX ACT, 1916 :— Section 4,— Advance to New Zealand Fruitgrowers' Federation (Limited)	1,750 0 0	..	1,750 0 0
PENSIONS ACT, 1913 :— Old-age Pensions Military Pensions (Maori War) Widows' Pensions	863,750 12 10 23,087 3 8 285,658 2 6	4 6 8	1,172,491 12 4
PENSIONS AMENDMENT ACT, 1924 :— Pensions for the Blind	8,040 0 8	..	8,040 0 8
POLICE OFFENCES AMENDMENT ACT, 1924 :— Section 3,— Fines paid to Societies for Prevention of Cruelty to Animals	138 15 0	..	138 15 0
PUBLIC REVENUES ACT, 1910 :— Section 29,— Deposits refunded Section 90,— Refund of amounts paid over by Public Trustee ..	290 16 9 31 6 7	..	322 3 4
PUBLIC REVENUES ACT, 1910 (SECTION 6), AND APPROPRIATION ACT, 1920 (SECTION 15), AND APPROPRIATION ACT, 1925 (SECTION 20, SUBSECTION (1) (b)) :— Salary— Controller and Auditor-General— Campbell, G. F. C., salary, 1 April, 1925, to 31 March, 1926	1,300 0 0	..	1,300 0 0
PUBLIC REVENUES AMENDMENT ACT, 1912 :— Section 5,— Annual contribution to fund for reinstating public buildings destroyed by fire	10,000 0 0	..	10,000 0 0
PUBLIC SERVICE ACT, 1912, APPROPRIATION ACT, 1920 (SECTION 16, SUBSECTION (1)), AND FINANCE ACT, 1919 (SECTION 23) :— Park, A. D., salary, 1 to 30 April, 1925	91 0 0	..	91 0 0
PUBLIC SERVICE ACT, 1912, APPROPRIATION ACT, 1920 (SECTION 16, SUBSECTION (1)), AND 1925, (SECTION 20, SUBSECTION (1) (a)), AND FINANCE ACT, 1919 (SECTION 23) :— Public Service Commissioner,— Verschaffelt, P. D. N., salary, 1 April, 1925, to 31 March, 1926	1,500 0 0	..	1,500 0 0
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 Less amounts recovered from— Post and Telegraph Department 52,640 0 3 Government Life Insurance Department 1,156 11 0 Public Trustee 4,367 18 3 State Fire Insurance Office 811 4 8 State Forests Service 1,036 7 1 Native Trustee 180 19 8 State Advances office 631 19 11 New Zealand Meat-producers' Board 26 6 0	86,000 0 0 .. 60,851 6 10	..	25,148 13 2
Annual contribution to Teachers' Superannuation Fund ..	43,000 0 0	..	43,000 0 0
Annual contribution to Government Railway Superannuation Fund	25,000 0 0	..	25,000 0 0
Carried forward	3,085,995 18 11	86,189 5 1	2,999,806 13 10

1925-26.

STATE COAL-MINES ACCOUNT.

1925-26.

ACCOUNTS OF LOCAL BODIES.

PUBLIC ACCOUNTS, 1925-1926.

BALANCE-SHEET of ACCOUNTS of LOCAL BODIES for the FINANCIAL YEAR ended 31st MARCH, 1926.

	BALANCES ON 31 MARCH, 1925.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1926.
REVENUE FROM FEES, FINES, ETC. (Auctioneers Act, 1908, Section 11.)				
COUNTIES :—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Cheviot	10 0 0	10 0 0	10 0 0	10 0 0
Hokianga	19 5 0	30 0 0	30 0 0	19 5 0
Kaikoura .. .. .	..	60 10 0	60 10 0	..
Whakatane	20 0 0	10 0 0	20 0 0	10 0 0
	49 5 0	110 10 0	120 10 0	39 5 0
BOROUGHES :—				
Opotiki	34 0 0	40 0 0	41 5 0	32 15 0
Whakatane	20 0 0	10 0 0	30 0 0	..
	54 0 0	50 0 0	71 5 0	32 15 0
TOWN BOARD :—				
Kawakawa	10 0 0	10 0 0	10 0 0	10 0 0
TOTAL REVENUE FROM FEES, FINES, ETC.	113 5 0	170 10 0	201 15 0	82 0 0

PUBLIC ACCOUNTS, 1925-1926.

BALANCE-SHEET of ACCOUNTS of LOCAL BODIES—continued.

				BALANCES ON 31 MARCH, 1925.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1926.
ENDOWMENTS OF LAND. (Land Act, 1924, Section 138 (b).)							
COUNTIES:—				£ s. d.	£ s. d.	£ s. d.	£ s. d.
Awakino	..	..	..	38 19 1	..	..	38 19 1
East Taupo	..	..	..	152 13 10	..	28 14 7	123 19 3
Kawhia	..	..	..	98 16 7	..	..	98 16 7
Manukau	..	..	..	24 14 0	..	..	24 14 0
Rotorua	..	..	..	293 18 6	..	..	293 18 6
Sounds	..	..	..	602 0 10	..	..	602 0 10
Taupo County	..	..	..	..	171 7 2	..	171 7 2
Tauranga	..	..	..	0 6 11	..	..	0 6 11
Thames	..	..	..	6 18 0	..	..	6 18 0
West Taupo	..	..	..	381 5 3	..	..	381 5 3
				1,599 13 0	171 7 2	28 14 7	1,742 5 7
BOROUGH:—							
Runanga	..	..	..	2 0 0	..	..	2 0 0
HARBOUR BOARDS:—							
Greymouth	..	..	..	0 0 6	..	..	0 0 6
New Plymouth	..	..	..	1 11 10	0 1 3	..	1 13 1
				1 12 4	0 1 3	..	1 13 7
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				1,626 8 2	171 8 5	28 14 7	1,769 2 0
GOLDFIELDS REVENUE. (Mining Act, 1908, Section 409)							
COUNTIES:—							
Awarua	..	..	..	0 5 0	..	..	0 5 0
Amuri County	..	..	..	..	0 5 0	..	0 5 0
Bruce	..	..	..	..	1 0 0	..	1 0 0
Buller	..	..	..	290 6 3	817 2 6	751 17 1	355 11 8
Clutha	..	..	..	0 3 9	12 3 9	12 7 6	..
Collingwood	..	..	..	5 13 6	243 19 8	242 18 3	6 14 11
Coromandel	..	..	..	..	95 6 5	95 6 5	..
Ellesmere	..	..	..	..	0 15 0	0 15 0	..
Grey	..	..	..	1,356 18 1	4,080 18 9	4,286 6 3	1,151 10 7
Inangahua	..	..	..	203 5 6	2,152 17 7	1,725 1 4	631 1 9
Lake	..	..	..	96 12 9	722 16 6	631 5 4	188 3 11
Maniototo	..	..	..	38 5 10	180 6 0	189 14 4	28 17 6
Marlborough	..	..	..	2 13 0	85 10 9	84 17 9	3 6 0
Murchison	..	..	..	9 1 8	112 7 7	106 16 2	14 13 1
Ohinemuri	..	..	..	..	337 7 0	337 7 0	..
Piako	..	..	..	..	54 12 6	54 12 6	..
Sounds	..	..	..	0 5 0	0 5 0	..	0 10 0
Southland	..	..	..	33 19 6	99 2 7	121 9 3	11 12 10
Stewart Island	..	..	..	..	13 0 0	12 15 0	0 5 0
Taieri	..	..	..	1 0 0	8 8 0	3 12 0	5 16 0
Takaka	..	..	..	0 10 0	4 7 0	4 7 0	0 10 0
Tauranga	..	..	..	0 5 0	..	0 5 0	..
Thames	..	..	..	3 9 11	227 19 9	227 19 9	3 9 11
Tuapeka	..	..	..	11 10 0	284 17 4	191 9 2	104 18 2
Vincent	..	..	..	11 16 3	594 15 1	570 5 0	36 6 4
Waihomo	..	..	..	5 8 4	17 0 0	20 9 10	1 18 6
Waikouaiti	..	..	..	..	13 10 0	13 10 0	..
Waimea	..	..	..	18 11 6	50 16 8	49 19 2	19 9 0
Wairoa	..	..	..	..	1 0 0	..	1 0 0
Waitaki	..	..	..	2 6	36 15 9	38 10 3	0 14 0
Wallace	..	..	..	58 12 8	120 9 2	129 11 11	49 9 11
Westland	..	..	..	708 1 7	2,301 6 6	2,433 14 3	575 13 10
Whakatane	..	..	..	..	0 15 0	0 15 0	..
Whangarei	..	..	..	34 1 3	88 15 2	107 10 9	15 5 8
Carried forward				2,893 4 10	12,760 12 0	12,445 8 3	3,208 8 7

PUBLIC ACCOUNTS, 1925-1926.

BALANCE-SHEET of ACCOUNTS of LOCAL BODIES—continued.

	BALANCES ON 31 MARCH, 1925.			RECEIPTS.			PAYMENTS AND TRANSFERS.			BALANCES ON 31 MARCH, 1926.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
GOLDFIELDS REVENUE—continued. (Mining Act 1908, Section 409)—continued.												
Brought forward	2,893	4	10	12,760	12	0	12,445	8	3	3,208	8	7
BOROUGHES:—												
Brunner .. ..	..			6	3	0	6	3	0	..		
Greymouth .. ..	..			0	15	0	0	15	0	..		
Hokitika	1	3	9	8	15	6	9	0	6	0	18	9
Invercargill .. ..	..			0	15	0	0	10	0	0	5	0
Kumara	3	9	0	22	16	0	22	10	0	3	15	0
Ross	24	3	9	169	6	0	161	13	9	31	16	0
Roxburgh .. ..	..			0	10	0	..			0	10	0
Runanga .. ..	..			8	5	0	..			8	5	0
Te Aroha .. ..	..			308	15	1	308	15	1	..		
Thames .. ..	..			167	5	11	167	5	11	..		
Waihi	10	6	0	954	15	3	965	1	3	..		
	39	2	6	1,648	1	9	1,641	14	6	45	9	9
TOWN BOARD:—												
Cobden .. ..	..			2	8	0	1	8	0	1	0	0
HIGH SCHOOL COMMISSIONERS:—												
Thames .. ..	..			31	2	6	31	2	6	..		
HARBOUR BOARD:—												
Greymouth .. ..	..			0	13	0	0	13	0	..		
NATIVE ACCOUNTS:—												
Coromandel	360	17	1	..			2	0	0	358	17	1
Ohinemuri	0	8	3	1	0	0	..			1	8	3
Te Aroha	21	14	0	..			..			21	14	0
Thames	974	13	11	145	19	7	61	7	3	1,059	6	3
West Wanganui	76	12	0	..			..			76	12	0
	1,434	5	3	146	19	7	63	7	3	1,517	17	7
SUSPENSE ACCOUNT:—												
Auckland District Goldfields	3,493	10	3	2,546	3	2	2,313	0	9	3,726	12	8
	7,860	2	10	17,136	0	0	16,496	14	3	8,499	8	7
Less adjustments between accounts ..	..			2,400	2	11	2,400	2	11	..		
TOTAL, GOLDFIELDS REVENUE ..	7,860	2	10	14,735	17	1	14,096	11	4	8,499	8	7
GOLD DUTY. (Gold Duty Act, 1908, Section 12.)												
COUNTIES:—												
Coromandel	1	15	5	17	5	7	19	1	0	..		
Grey	4	11	4	..			4	11	4	..		
Ohinemuri	99	12	7	421	13	0	521	5	7	..		
	105	19	4	438	18	7	544	17	11	..		
BOROUGHES:—												
Paeroa	0	3	8	..			..			0	3	8
Thames	11	7	5	..			11	7	5	..		
Waihi .. ..	..			7,210	14	0	7,210	14	0	..		
	11	11	1	7,210	14	0	7,222	1	5	0	3	8
UNKNOWN ACCOUNT	48	4	10	18	2	0	..			66	6	10
	165	15	3	7,667	14	7	7,766	19	4	66	10	6
Less adjustments between accounts ..	..			350	0	0	350	0	0	..		
TOTAL, GOLD DUTY	165	15	3	7,817	14	7	7,416	19	4	66	10	6
COUNTIES SEPARATE ACCOUNT. (Counties Act, 1920, Sections 205-207.)												
Ashley	44	16	8	..			..			44	16	8
Peninsula	1	19	6	..			..			1	19	6
TOTAL, COUNTIES SEPARATE ACCOUNT	46	16	2	..			..			46	16	2

PUBLIC ACCOUNTS, 1925-1926.

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

	BALANCES ON 31 MARCH, 1925.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1926.
ADVANCE ACCOUNT. (Public Revenues Act, 1910, Section 131.)				
COUNTIES :—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Hokianga .. .. .	..	2 6 0	2 6 0	..
Inangahua	0 18 3	0 18 3	..	..
	0 18 3	3 4 3	2 6 0	..
BOROUGH :—				
Opotiki .. .. .	..	7 5 0	7 5 0	..
TOWN BOARD :—				
Kawakawa .. .. .	..	0 15 0	0 15 0	..
HARBOUR BOARDS :—				
Auckland	51 7 11	51 7 11	..	..
Greymouth	Cr. 0 0 2	..	0 0 2	..
	Dr. 51 7 9	51 7 11	0 0 2	..
TOTAL, ADVANCE ACCOUNT ..	Dr. 52 6 0	62 12 2	10 6 2	..

PUBLIC ACCOUNTS, 1925-1926.

BALANCE-SHEET of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended
31st MARCH, 1926.

ACCOUNTS.	BALANCES ON 31 MARCH, 1925.		RECEIPTS.		PAYMENTS AND TRANSFERS.		BALANCES ON 31 MARCH, 1926.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Admiralty Prize-money .. .. .	..	..	435	3 6	435	3 6	..	..
British Distress Fund .. .. .	..	..	1,449	1 5	1,449	1 5	..	..
Canteen and Regimental Trust Board ..	15,194	16 1	10,667	2 8	25,273	11 3	588	7 6
Coal-mines Amendment Act, 1922, Section 23	60	0 0	..	..	..	..	60	0 0
Dairy-produce Export Control Act ..	8,816	3 2	53,288	11 6	55,634	6 1	6,470	8 7
Deposits on Contracts .. .. .	..	..	4,245	8 0	4,245	8 0	..	..
Distribution of Wool Profits	25,976	10 10	1,020	1 7	24,390	16 11	2,605	15 6
Education Reserves Amendment Act, 1914,— Sales of land under Section 3—	..	..	..	..	..	..	..	..
Primary-education Endowments ..	4,722	5 1	2,770	10 0	..	..	7,492	15 1
Secondary-education Endowments—	..	..	..	..	..	..	..	..
Auckland Provincial District ..	65	10 7	268	0 0	..	..	333	10 7
Hawke's Bay Provincial District ..	24	7 2	..	..	..	..	24	7 2
Education Reserves Amendment Act, 1924—	..	..	..	..	..	..	..	..
Primary-education Endowment Deposit Account .. .. .	..	..	119,130	2 10	119,130	2 10	..	..
Secondary-education Endowment De- posit Account—	..	..	..	..	..	..	..	..
Auckland Provincial District ..	362	7 4	2,438	14 3	2,002	17 9	798	3 10
Taranaki Provincial District ..	418	8 6	1,236	12 6	1,232	19 8	422	1 4
Wellington Provincial District ..	727	4 8	3,417	17 3	2,967	12 9	1,177	9 2
Hawke's Bay Provincial District ..	693	6 6	2,039	6 6	2,040	12 9	692	0 3
Nelson Provincial District ..	56	14 3	448	0 8	453	1 8	51	13 3
Marlborough Provincial District ..	42	6 6	94	11 0	94	1 6	42	16 0
Westland Provincial District ..	561	4 1	511	6 4	1,072	10 5	..	..
Otago Provincial District ..	419	1 3	1,361	12 4	1,373	6 4	407	7 3
Emigrants' Deposits	4,921	11 1	44,179	11 8	42,788	12 8	6,312	10 1
Fisheries Act, 1908 .. .. .	..	..	0	2 8	..	..	0	2 8
General Assembly Library Fund .. ..	..	..	75	0 0	75	0 0	..	..
German Currency	56,790	0 0	3,277	18 7	3,277	18 7	56,790	0 0
Gold Duty Suspense	175	0 3	1,225	1 2	1,123	16 8	276	4 9
Greymouth and Hokitika High School Acts, 1883 .. .. .	..	..	1,080	15 3	1,035	8 11	45	6 4
Greymouth Harbour Board Act, 1884 : Special Coal-rate .. .. .	..	..	7,019	11 1	7,019	11 1	..	..
Hauraki Plains Drains Deposit Account ..	60	0 0	..	..	..	..	60	0 0
High Commissioner's Comforts Fund ..	..	..	351	4 4	351	4 4	..	..
Honey Export Control Act, 1924 ..	..	..	446	0 11	436	6 7	9	14 4
Hospitals and Charitable Institutions Act, 1909	403	16 2	485	5 11	487	0 1	402	2 0
Immigration Restriction Act, 1908 ..	780	0 0	4,600	0 0	2,290	0 0	3,090	0 0
Imperial Government Wool-supply ..	140	17 4	..	..	140	17 4	..	..
Imperial Stamps and Postal Orders ..	..	..	628	9 0	..	..	628	9 0
Land Transfer Act, 1885	5	0 0	..	..	5	0 0	..	..
Maori Land Settlement Act, 1905 ..	346	1 4	..	..	346	1 4	..	..
Massey Memorial Fund .. .. .	..	..	462	5 8	452	5 8	10	0 0
Meat-export Control Act, 1921-22 ..	1,261	5 11	29,515	9 7	28,541	4 7	2,235	10 11
Miscellaneous	125,606	4 10	218,891	16 10	297,978	3 0	46,519	18 8
Money-order Settlement	3,562	1 3	53,627	4 5	53,742	0 9	3,447	4 11
Moumahaki Endowment Account—	..	..	..	..	..	..	..	..
Revenue Account .. .. .	..	..	1,693	10 10	..	..	1,693	10 10
Capital Account .. .. .	..	..	689	7 4	..	..	689	7 4
National Health Insurance Stamps ..	14	13 11	36	14 0	17	2 7	34	5 4
Native Land Act, 1878 (No. 2) ..	58	0 0	..	..	58	0 0	..	..
Naval Remittances	1,457	7 11	5,399	9 2	4,223	18 4	2,632	18 9
Nelson Rifle Prize Fund	1,019	15 0	43	8 3	40	0 0	1,023	3 3
Nelson Rifle Prize Fund Investment ..	Dr. 1,000	0 0	..	..	..	..	Dr. 1,000	0 0
New Zealand Relief Fund .. .. .	..	..	6,742	0 7	6,742	0 7	..	..
New Zealand University Endowment—	..	..	..	..	..	..	..	..
Westland	1,908	12 5	86	10 6	..	..	1,995	2 11
Ngatirahiri Compensation	17	16 4	..	..	17	16 4	..	..
North Island Experimental Dairy School ..	7,098	5 11	245	0 0	..	..	7,343	5 11
Opossum Fees .. .. .	..	..	9,205	12 6	9,205	12 6	..	..
Payments through the High Commissioner	8,239	15 7	41,135	7 9	43,853	17 6	5,521	5 10
Post-office Savings-bank Deposits ..	11,671	0 0	70,435	16 0	78,534	16 0	3,572	0 0
Public Trust Office Remittance ..	5,595	17 4	149	0 0	5,179	15 9	565	1 7
Purchase of Wheat, 1924-25	1,072	8 1	589	11 11	298	0 9	1,363	19 3
Purchase of Wheat, 1925-26 .. .. .	..	..	686,486	0 5	667,257	0 10	19,228	19 7
Receipts by the High Commissioner for payment in New Zealand	3,081	4 3	153,319	9 9	152,711	2 5	3,689	11 7
Receiver-General's Deposit	96,000	0 0	70,000	0 0	35,000	0 0	131,000	0 0
Released Sinking Funds Suspense ..	2,146	7 0	..	..	2,146	7 0	..	..
Remittances to Immigrants	489	10 0	1,893	5 0	1,970	15 0	412	0 0
Rotorua College and Grammar School ..	4,543	16 0	1,652	1 0	..	..	6,195	17 0
Samoan Loan Sinking Fund	3,070	0 4	1,677	0 6	..	..	4,747	0 10
Samoan Treasury	518	15 0	72,897	9 1	67,852	14 7	5,563	9 6
Taranaki Scholarships Endowment ..	358	1 0	989	14 3	852	17 9	494	17 6
Tauranga Educational Endowment Reserves Act, 1896	411	8 6	264	16 10	575	5 4	101	0 0
Thermal Springs Districts Act, 1910 ..	8,824	16 7	56	19 6	884	10 0	7,997	6 1
Trustee Act, 1908	6,838	14 4	830	19 11	809	14 11	6,859	19 4
Unclaimed Earnings Account	295	19 7	331	6 2	297	17 8	329	8 1
Unclaimed New Zealand Bonds	900	0 0	..	..	900	0 0	..	..
Unemployment Stamps Account	24	10 5	75	14 9	30	6 0	69	19 2
Unpresented Cheques Account	308	5 3	909	19 0	715	10 5	502	13 10
TOTALS	417,157	4 11	1,698,524	4 5	1,762,061	6 8	353,620	2 8

PUBLIC ACCOUNTS, 1925-1926.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended 31st MARCH, 1926.

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
ADMIRALTY PRIZE-MONEY ACCOUNT.				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Prize-moneys received through High Commissioner for payment on behalf of the Admiralty	435 3 6	.. ..	435 3 6	.. ..
Prize-moneys paid .. .. .	.. ..	435 3 6	.. ..	435 3 6
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	.. ..
BRITISH DISTRESS FUND.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	.. ..	.. ..
Amount received from High Commissioner in terms of Section 7, War Funds Amendment Act, 1924	1,449 1 5	.. ..	1,449 1 5	.. ..
Payment to National War Funds Council .. ..	.. ..	1,449 1 5	.. ..	1,449 1 5
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	.. ..
CANTEEN AND REGIMENTAL TRUST BOARD ACCOUNT.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	15,194 16 1	.. ..
Sales of Regimental Histories	677 18 10	.. ..	.. ..	.. ..
Interest on investments	9,989 3 10	.. ..	10,667 2 8	.. ..
Payments made on behalf of the Board—	.. ..	.. ..	.. ..	.. ..
Investment of Fund .. .. .	.. ..	23,500 0 0	.. ..	25,273 11 3
Travelling expenses and allowances .. ..	.. ..	45 0 0	.. ..	588 7 6
Secretary's remuneration .. ..	.. ..	100 0 0	.. ..	.. ..
Printing and stationery .. ..	.. ..	489 9 8	.. ..	.. ..
Postages, &c. .. ..	.. ..	138 0 1	.. ..	.. ..
Grant to Trentham Scholarship Fund .. ..	.. ..	1,000 0 0	.. ..	.. ..
Miscellaneous .. .. .	.. ..	1 1 6	.. ..	.. ..
Balance, 31st March, 1926 .. ..	.. ..	.. ..	25,861 18 9	25,861 18 9
COAL-MINES AMENDMENT ACT, 1922, SECTION 23.				
Balance 1st April, 1925 .. ..	.. ..	.. ..	60 0 0	.. ..
Balance 31st March, 1926 .. ..	.. ..	.. ..	.. ..	60 0 0
DAIRY-PRODUCE EXPORT CONTROL ACT, 1923.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	8,816 3 2	.. ..
Levy on export	53,181 7 5	.. ..	.. ..	.. ..
Adjustments	107 7 3	.. ..	53,288 14 8	.. ..
Payments to Board .. .. .	.. ..	54,683 18 11	.. ..	.. ..
Transfer to Customs Vote—Cost of collecting, &c. .. ..	.. ..	604 12 8	.. ..	55,634 9 3
Adjustments .. .. .	.. ..	345 17 8	.. ..	6,470 8 7
Balance, 31st March, 1926 .. ..	.. ..	.. ..	62,104 17 10	62,104 17 10
DEPOSITS ON CONTRACTS.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	.. ..	.. ..
Deposits on account of contracts	4,245 8 0	.. ..	4,245 8 0	.. ..
Refunds of deposits on account of contracts .. ..	.. ..	4,245 8 0	.. ..	4,245 8 0
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	.. ..

PUBLIC ACCOUNTS, 1925-1926.

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

—	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
DISTRIBUTION OF WOOL PROFITS ACCOUNT.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1925 .. ..	.. ..	.. ..	25,976 10 10	.. ..
Interest on investments	1,016 2 11	.. ..	.. ..	.. ..
Refund (cheque unrepresented)	3 18 8	.. ..	1,020 1 7	.. ..
Payment to Trustees, New Zealand Sheep-owners' Acknowledgment of Debt to the British Seamen Fund under Appropriation Act, 1925, Section 18 .. ..	.. ..	24,374 5 1	.. ..	24,390 16 11
Proportion of bonus for purchase of wool .. ..	.. ..	16 11 10	.. ..	2,605 15 6
Balance, 31st March, 1926 .. ..	.. ..	.. ..	26,996 12 5	26,996 12 5
EDUCATION RESERVES AMENDMENT ACT 1914: SALES OF LAND UNDER SECTION 3.				
<i>Primary Education Endowments.</i>				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	4,722 5 1	.. ..
Sales of land	2,770 10 0	.. ..	2,770 10 0	.. ..
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	7,492 15 1
			7,492 15 1	7,492 15 1
<i>Secondary Education Endowments: Auckland Provincial District.</i>				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	65 10 7	.. ..
Sales of land	268 0 0	.. ..	268 0 0	.. ..
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	333 10 7
			333 10 7	333 10 7
<i>Secondary Education Endowments: Hawke's Bay Provincial District.</i>				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	24 7 2	.. ..
Balance, 1st April, 1926 .. ..	.. ..	.. ..	.. ..	24 7 2
EDUCATION RESERVES AMENDMENT ACT, 1924: PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	.. ..	.. ..
Rents	116,756 2 8	.. ..	.. ..	.. ..
Interest on investments	2,374 0 2	.. ..	119,130 2 10	.. ..
Refunds of revenue .. ..	.. ..	3,862 2 5	.. ..	.. ..
Payments under Education Reserves Amendment Act, 1924—				
Section 4 (2), transfer to Vote for primary-education purposes .. ..	.. ..	109,040 6 5	.. ..	119,130 2 10
Section 5 (1), administration expenses .. ..	.. ..	5,756 4 9	.. ..	.. ..
Section 5 (3), maintenance, repairs, &c. .. ..	.. ..	219 11 4	.. ..	.. ..
Section 5 (3), surveys and permanent improvements .. ..	.. ..	251 17 11	.. ..	.. ..
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	.. ..

PUBLIC ACCOUNTS, 1925-1926.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—continued.

—	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
EDUCATION RESERVES AMENDMENT ACT, 1924 : SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS.				
<i>Auckland Provincial District.</i>				
Balance, 1st April, 1925 .. ..	.. ..	..	362 7 4	..
Rents	2,228 12 8	..	..	..
Interest on investments	192 1 7	..	..	..
Adjustments	18 0 0	..	2,438 14 3	..
Refunds of revenue .. ..	..	259 13 8	..	..
Amount transferred to Rotorua College and Grammar School Account to adjust revenue erroneously credited in previous years .. ..	..	640 8 0	..	..
Section 4 (3), payments to secondary schools .. ..	..	921 13 9	..	..
Section 5 (1), administration expenses .. ..	..	124 3 0	..	..
Section 5 (3), maintenance, repairs, &c. .. ..	..	9 14 6	..	..
Section 5 (3), surveys and permanent improvements .. ..	..	47 4 10	..	..
Balance, 31st March, 1926 .. ..	..	..	..	2,002 17 9
			2,801 1 7	798 3 10
			2,801 1 7	2,801 1 7
<i>Taranaki Provincial District.</i>				
Balance, 1st April, 1925 .. ..	.. ..	..	418 8 6	..
Rents	1,199 13 7	..	..	..
Interest on investments	35 18 11	..	1,236 12 6	..
Adjustments	1 0 0	..	..	..
Refunds of revenue .. ..	..	6 14 6	..	..
Section 4 (3), payments to secondary schools .. ..	..	1,166 11 2	..	1,232 19 8
Section 5 (1), administration expenses .. ..	..	59 14 0	..	422 1 4
Balance, 31st March, 1926 .. ..	..	..	1,655 1 0	1,655 1 0
			1,655 1 0	1,655 1 0
<i>Wellington Provincial District.</i>				
Balance, 1st April, 1925 .. ..	.. ..	..	727 4 8	..
Rents	3,417 17 3	..	3,417 17 3	..
Refunds of revenue .. ..	..	70 18 10	..	..
Section 4 (3), payments to secondary schools .. ..	..	2,729 6 11	..	2,967 12 9
Section 5 (1), administration expenses .. ..	..	167 7 0	..	1,177 9 2
Balance, 31st March, 1926 .. ..	..	..	4,145 1 11	4,145 1 11
			4,145 1 11	4,145 1 11
<i>Hawke's Bay Provincial District.</i>				
Balance, 1st April, 1925 .. ..	.. ..	..	693 6 6	..
Rents	2,039 6 6	..	2,039 6 6	..
Section 4 (3), payments to secondary schools .. ..	..	1,935 17 10	..	..
Section 5 (1), administration expenses .. ..	..	101 18 11	..	2,040 12 9
Section 5 (3), maintenance, repairs, &c. .. ..	..	2 16 0	..	692 0 3
Balance, 31st March, 1926 .. ..	..	..	2,732 13 0	2,732 13 0
			2,732 13 0	2,732 13 0
<i>Nelson Provincial District.</i>				
Balance, 1st April, 1925 .. ..	.. ..	..	56 14 3	..
Rents	448 0 8	..	448 0 8	..
Section 4 (3), payments to secondary schools .. ..	..	426 6 1	..	..
Section 5 (1), administration expenses .. ..	..	21 15 7	..	453 1 8
Section 5 (3), surveys and permanent improvements .. ..	..	5 0 0	..	51 13 3
Balance, 31st March, 1926 .. ..	..	..	504 14 11	504 14 11
			504 14 11	504 14 11

PUBLIC ACCOUNTS, 1925-1926.

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

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
EDUCATION RESERVES AMENDMENT ACT, 1924: SECONDARY EDUCATION ENDOWMENT DE- POSIT ACCOUNTS—<i>continued</i>.				
<i>Marlborough Provincial District.</i>				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rents	94 11 0	..	42 6 6	..
Section 4 (3), payments to secondary schools	..	89 7 0	94 11 0	..
Section 5 (1), administration expenses ..	..	4 14 6	..	94 1 6
Balance, 31st March, 1926 .. .. .	..	..	..	42 16 0
			136 17 6	136 17 6
<i>Westland Provincial District.</i>				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rents	471 14 3	..	561 4 1	..
Administration expenses erroneously charged, now transferred to the Greymouth and Hoki- tiki High School Acts 1883 Deposit Account	39 12 1	..	511 6 4	..
Refunds of revenue .. .. .	..	17 10 0	..	..
Section 5 (1), administration expenses ..	..	19 11 6	..	1,072 10 5
Transfer to the Greymouth and Hokitika High School Acts 1883 Deposit Account, of amounts erroneously credited .. .. .	..	1,035 8 11	..	..
Balance, 31st March, 1926 .. .. .	..	..	..	..
			1,072 10 5	1,072 10 5
<i>Otago Provincial District.</i>				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rents	1,277 15 7	..	419 1 3	..
Adjustment of amounts wrongly charged as administration expenses in previous year ..	83 16 9	..	1,361 12 4	..
Section 4 (3), payments to secondary schools	..	1,303 17 8	..	1,373 6 4
Section 5 (1), administration expenses ..	..	69 8 8	..	407 7 3
Balance, 31st March, 1926 .. .. .	..	..	..	..
			1,780 13 7	1,780 13 7
EMIGRANTS DEPOSITS.				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Amounts received from emigrants by the High Commissioner	44,179 11 8	..	4,921 11 1	..
Amounts paid over to emigrants in New Zealand	..	42,788 12 8	44,179 11 8	..
Balance, 31st March, 1926 .. .. .	..	..	..	42,788 12 8
			49,101 2 9	6,312 10 1
			49,101 2 9	49,101 2 9
FISHERIES ACT, 1908.				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Royalty on trout netted (Regulation 13) ..	0 2 8	..	0 2 8	..
Balance, 31st March, 1926 .. .. .	..	..	..	0 2 8
GENERAL ASSEMBLY LIBRARY FUND.				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Fees for private Bills	75 0 0	..	75 0 0	..
Payment to General Assembly Library ..	..	75 0 0	..	75 0 0
Balance, 31st March, 1926 .. .. .	..	..	..	..

PUBLIC ACCOUNTS, 1925-1926.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—continued.

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
GERMAN CURRENCY ACCOUNT.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	56,790 0 0	.. .. .
Interest on investments	3,277 18 7	.. .. .	3,277 18 7	.. .. .
Transfers of interest on investments to Samoan Treasury Account .. .. .	.. .. .	3,277 18 7	.. .. .	3,277 18 7
Balance, investments, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	56,790 0 0
			60,067 18 7	60,067 18 7
GOLD DUTY SUSPENSE ACCOUNT.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	175 0 3	.. .. .
Amounts retained from Gold Duty towards satisfaction of charge under Section 18 of the Waihou and Ohinemuri Rivers Improvement Act, 1910—				
Ohinemuri County	276 4 9			
Waihi Borough	860 14 0			
	1,136 18 9			
Amounts retained from goldfields revenue in part satisfaction of Gold Duty due to the Waihou and Ohinemuri Rivers Improvement Account in respect of the Ohinemuri County	88 2 5	.. .. .	1,225 1 2	.. .. .
Transfers to Waihou and Ohinemuri Rivers Improvement Account .. .. .	.. .. .	1,123 16 8	.. .. .	1,123 16 8
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	276 4 9
			1,400 1 5	1,400 1 5
GREYMOUTH AND HOKITIKA HIGH SCHOOL ACTS, 1883.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Rents	45 6 4	.. .. .	.. .. .	.. .. .
Amount transferred from Secondary Education Endowment, Westland District	1,035 8 11	.. .. .	1,080 15 3	.. .. .
Payments to Greymouth Technical High School .. .. .	.. .. .	497 18 5	.. .. .	.. .. .
Payments to Hokitika High School .. .. .	.. .. .	497 18 5	.. .. .	.. .. .
Administration expenses .. .. .	.. .. .	39 12 1	.. .. .	1,035 8 11
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	45 6 4
			1,080 15 3	1,080 15 3
HAURAKI PLAINS DRAINS DEPOSIT ACCOUNT.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	60 0 0	.. .. .
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	60 0 0
HIGH COMMISSIONER'S COMFORTS FUND.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Amount received from High Commissioner in terms of Section 7 of War Funds Amendment Act, 1924	351 4 4	.. .. .	351 4 4	.. .. .
Amount paid to National War Funds Council .. .. .	.. .. .	351 4 4	.. .. .	351 4 4
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
HONEY EXPORT CONTROL ACT, 1924.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Levy on export	446 0 11	.. .. .	446 0 11	.. .. .
Payments to Board .. .. .	.. .. .	412 7 1	.. .. .	.. .. .
Transfer to Customs Vote—Cost of Collecting, &c. .. .. .	.. .. .	21 14 0	.. .. .	.. .. .
Refunds .. .. .	.. .. .	2 5 6	.. .. .	436 6 7
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	9 14 4
			446 0 11	446 0 11

PUBLIC ACCOUNTS, 1925-1926.

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

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
HOSPITALS AND CHARITABLE INSTITUTIONS				
ACT, 1909.				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rates collected—	..	..	403 16 2	..
Auckland Hospital Board	0 5 2			
Waikato Hospital Board	35 7 8			
Picton Hospital Board	7 11 9			
North Canterbury Hospital Board ..	409 18 1			
Adjustments of erroneous lodgments ..	32 3 3			
		..	485 5 11	..
Payments to Hospital Boards—				
North Canterbury Hospital Board ..	..	312 14 9		
Transfers to Valuation Vote for cost of levying rates .. ..	..	128 19 11		
Adjustments of erroneous lodgments ..	..	32 3 3		
Retired cheque (North Canterbury) ..	..	13 2 2		
Balance, 31st March, 1926 .. ..	..	..	..	487 0 1
			..	402 2 0
			889 2 1	889 2 1
IMMIGRATION RESTRICTION ACT, 1908.				
Balance, 1st April, 1925 .. ..	..	..	780 0 0	..
Lodgments made by aliens	4,600 0 0	..	4,600 0 0	..
Repayments to aliens .. ..	..	2,290 0 0	..	2,290 0 0
Balance, 31st March, 1926 .. ..	..	..	..	3,090 0 0
			5,380 0 0	5,380 0 0
IMPERIAL GOVERNMENT WOOL SUPPLY ACCOUNT.				
Balance, 1st April, 1925 .. ..	..	..	140 17 4	..
Refunds in connection with the purchase of wool ..	..	140 17 4	..	140 17 4
Balance, 31st March, 1926 .. ..	..	..	..	..
IMPERIAL STAMPS AND POSTAL ORDERS.				
Balance, 1st April, 1925 .. ..	..	..	..	..
Stamps and postal orders supplied to H.M. New Zealand ships by the Admiralty ..	628 9 0	..	628 9 0	..
Balance, 31st March, 1926 .. ..	..	..	..	628 9 0
LAND TRANSFER ACT, 1885.				
Balance, 1st April, 1925 .. ..	..	..	5 0 0	..
Transfer to Miscellaneous Revenue (unclaimed) ..	..	5 0 0	..	5 0 0
Balance, 31st March, 1926 .. ..	..	..	..	..
MAORI LAND SETTLEMENT ACT, 1905.				
Balance, 1st April, 1925 .. ..	..	..	346 1 4	..
Transfer to Miscellaneous Revenue (unclaimed) ..	..	346 1 4	..	346 1 4
Balance, 31st March, 1926 .. ..	..	..	..	..
MASSEY MEMORIAL FUND.				
Balance, 1st April, 1925 .. ..	..	..	..	..
Contributions paid into the Public Account ..	462 5 8	..	462 5 8	..
Payments to Treasurer of the fund ..	..	452 5 8	..	452 5 8
Balance, 31st March, 1926 .. ..	..	..	..	10 0 0
			462 5 8	462 5 8

PUBLIC ACCOUNTS, 1925-1926.

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

—	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
MEAT EXPORT CONTROL ACT, 1921-22.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	1,261 5 11	.. .. .
Levy on export	29,515 9 7	.. .. .	29,515 9 7	.. .. .
Payments to Board .. .. .	.. .. .	28,270 11 2	.. .. .	.. .. .
Transfers to Customs Vote—Cost of collecting, &c. .. .. .	.. .. .	158 18 10	.. .. .	.. .. .
Adjustments .. .. .	.. .. .	111 14 7	.. .. .	28,541 4 7
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	2,235 10 11
			30,776 15 6	30,776 15 6
MISCELLANEOUS DEPOSITS.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	125,606 4 10	.. .. .
Amounts lodged	218,891 16 10	.. .. .	218,891 16 10	.. .. .
Amounts paid out .. .. .	.. .. .	297,978 3 0	.. .. .	297,978 3 0
Balance, 31st March, 1926—				
Cash .. .. .	.. .. .	.. .. .	.. .. .	18,519 18 8
Investments (Belgian Relief Fund) .. .. .	.. .. .	.. .. .	.. .. .	28,000 0 0
			344,498 1 8	344,498 1 8
MONEY-ORDER SETTLEMENT ACCOUNT.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	3,562 1 3	.. .. .
Amounts received for settlement of money-order transactions on behalf of the Post Office	53,627 4 5	.. .. .	53,627 4 5	.. .. .
Amounts paid .. .. .	.. .. .	53,742 0 9	.. .. .	53,742 0 9
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	3,447 4 11
			57,189 5 8	57,189 5 8
MOUMAHAKI ENDOWMENT ACCOUNT.				
<i>Revenue Account.</i>				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Rents from leases	1,693 10 10	.. .. .	1,693 10 10	.. .. .
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	1,693 10 10
<i>Capital Account.</i>				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Sales of buildings	689 7 4	.. .. .	689 7 4	.. .. .
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	689 7 4
			2,382 18 2	2,382 18 2
NATIONAL HEALTH INSURANCE STAMPS.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	14 13 11	.. .. .
Amounts received by way of stamps	36 14 0	.. .. .	36 14 0	.. .. .
Amounts paid to Board of Trade, London .. .. .	.. .. .	11 7 0	.. .. .	.. .. .
Adjustment .. .. .	.. .. .	5 15 7	.. .. .	17 2 7
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	34 5 4
			51 7 11	51 7 11
NATIVE LAND ACT, 1878 (No. 2).				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	58 0 0	.. .. .
Amount paid to Ikaroa Maori Land Board .. .. .	.. .. .	58 0 0	.. .. .	58 0 0
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .

PUBLIC ACCOUNTS, 1925-1926.

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

—	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
NAVAL REMITTANCES ACCOUNT.				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d. 1,457 7 11	£ s. d.
Amounts received for remittance	5,399 9 2	.. ..	5,399 9 2	.. ..
Amounts paid through the Admiralty .. ..	.. ..	4,223 18 4	.. ..	4,223 18 4
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	2,632 18 9
			6,856 17 1	6,856 17 1
NELSON RIFLE PRIZE FUND.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	1,019 15 0	.. ..
Interest on investments	43 8 3	.. ..	43 8 3	.. ..
Payments on account of prizes for rifle shooting .. ..	.. ..	40 0 0	.. ..	40 0 0
Balance, 31st March, 1926—				
Cash .. ..	.. ..	.. ..	.. ..	23 3 3
Investments .. ..	.. ..	.. ..	.. ..	1,000 0 0
			1,063 3 3	1,063 3 3
NEW ZEALAND RELIEF FUNDS.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	.. ..	.. ..
Amount received from High Commissioner in terms of Section 7 of War Funds Amendment Act, 1924	6,742 0 7	.. ..	6,742 0 7	.. ..
Amount paid to National War Funds Council .. ..	.. ..	6,742 0 7	.. ..	6,742 0 7
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	.. ..
NEW ZEALAND UNIVERSITY ENDOWMENTS, WESTLAND.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	1,908 12 5	.. ..
Rents	5 10 0	.. ..	.. ..	.. ..
Interest on investments	81 0 6	.. ..	86 10 6	.. ..
Balance, 31st March, 1926—				
Cash .. ..	.. ..	.. ..	.. ..	95 2 11
Investments .. ..	.. ..	.. ..	.. ..	1,900 0 0
			1,995 2 11	1,995 2 11
NGATIRAHIRI COMPENSATION ACCOUNT.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	17 16 4	.. ..
Transfer to Miscellaneous Revenue (unclaimed) .. ..	.. ..	17 16 4	.. ..	17 16 4
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	.. ..
NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL ACCOUNT.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	7,098 5 11	.. ..
Rents	245 0 0	.. ..	245 0 0	.. ..
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	7,343 5 11
			7,343 5 11	7,343 5 11
OPOSSUM FEES.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	.. ..	.. ..
Royalties on opossum-skins	9,205 12 6	.. ..	9,205 12 6	.. ..
Refunds .. ..	.. ..	1 19 0	.. ..	.. ..
Transfers to Registration and other fees, Animals Protection and Game Act, 1921-22 .. ..	.. ..	9,203 13 6	.. ..	9,205 12 6
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	.. ..

PUBLIC ACCOUNTS, 1925-1926.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS—continued.

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
PAYMENTS THROUGH THE HIGH COMMISSIONER.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1925 .. .. .	..	..	8,239 15 7	..
Amounts remitted to the High Commissioner for payment on behalf of various persons ..	41,135 7 9	..	41,135 7 9	..
Amounts paid by the High Commissioner ..	..	43,853 17 6	..	43,853 17 6
Balance, 31st March, 1926 .. .. .	..	..	..	5,521 5 10
			49,375 3 4	49,375 3 4
POST OFFICE SAVINGS-BANK DEPOSITS.				
Balance, 1st April, 1925 .. .. .	..	..	11,671 0 0	..
Amounts received by the High Commissioner from various depositors	70,435 16 0	..	70,435 16 0	..
Amounts paid to Post Office .. .. .	..	78,534 16 0	..	78,534 16 0
Balance, 31st March, 1926 .. .. .	..	..	..	3,572 0 0
			82,106 16 0	82,106 16 0
PUBLIC TRUST OFFICE REMITTANCE ACCOUNT.				
Balance, 1st April, 1925 .. .. .	..	..	5,595 17 4	..
Amounts paid in by Public Trust Office ..	149 0 0	..	149 0 0	..
Amounts paid by the High Commissioner in London .. .. .	..	5,179 15 9	..	5,179 15 9
Balance, 31st March, 1926 .. .. .	..	..	..	565 1 7
			5,744 17 4	5,744 17 4
PURCHASE OF WHEAT 1924-25 ACCOUNT.				
Balance, 1st April, 1925 .. .. .	..	..	1,072 8 1	..
Sales of wheat	589 11 11	..	589 11 11	..
Travelling-expenses .. .. .	..	85 2 5	..	..
Salaries .. .. .	..	53 3 4	..	..
Freight .. .. .	..	28 16 11	..	..
Inspections .. .. .	..	75 13 6	..	..
Insurance .. .. .	..	50 16 11	..	..
Cables .. .. .	..	3 17 11	..	..
Exchange .. .. .	..	0 9 9	..	298 0 9
Balance, 31st March, 1926 .. .. .	..	..	..	1,363 19 3
			1,662 0 0	1,662 0 0
PURCHASE OF WHEAT 1925-26 ACCOUNT.				
Balance, 1st April, 1925 .. .. .	..	..	..	..
Sales of wheat	686,468 18 8	..	..	..
Refunds of freight	17 1 9	..	686,486 0 5	..
Purchases .. .. .	..	596,996 16 7	..	..
Inspections .. .. .	..	2,691 0 9	..	..
Travelling-expenses .. .. .	..	342 11 11	..	..
Freight, &c. .. .. .	..	55,718 13 3	..	..
Refunds .. .. .	..	9,323 14 3	..	..
Salaries .. .. .	..	33 6 8	..	..
Cables, postages, &c. .. .. .	..	1,582 11 1	..	..
Insurance .. .. .	..	532 11 10	..	..
Printing and stationery .. .. .	..	32 14 8	..	..
Miscellaneous .. .. .	..	2 19 10	..	667,257 0 10
Balance, 31st March, 1926 .. .. .	..	..	..	19,228 19 7
			686,486 0 5	686,486 0 5

PUBLIC ACCOUNTS, 1925-1926.

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

	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.	Total Disbursements for Year.
	£	s. d.	£	s. d.	£	s. d.
RECEIPTS BY THE HIGH COMMISSIONER FOR PAYMENT IN NEW ZEALAND.						
Balance, 1st April, 1925 .. ..	..	..	..	..	3,081	4 3
Amounts received by High Commissioner	153,319	9 9	..	..	153,319	9 9
Amounts paid in New Zealand .. ..	..	..	152,711	2 5	..	152,711 2 5
Balance, 31st March, 1926 .. ..	..	..	..	..	..	3,689 11 7
					156,400	14 0
						156,400 14 0
RECEIVER-GENERAL'S DEPOSIT ACCOUNT.						
Balance, 1st April, 1925 .. ..	..	..	..	..	96,000	0 0
Amounts paid in for investment	70,000	0 0	..	..	70,000	0 0
Investments realized .. ..	..	..	35,000	0 0	..	35,000 0 0
Balance, 31st March, 1926 .. ..	..	..	..	..	..	..
Investments .. ..	..	..	..	..	..	131,000 0 0
					166,000	0 0
						166,000 0 0
RELEASED SINKING FUND SUSPENSE ACCOUNT.						
Balance, 1st April, 1925 .. ..	..	..	..	..	2,146	7 0
Amount transferred to Miscellaneous Revenue (unclaimed) .. ..	..	..	2,146	7 0	..	2,146 7 0
Balance, 31st March, 1926 .. ..	..	..	..	..	..	..
REMITTANCES TO IMMIGRANTS.						
Balance, 1st April, 1925 .. ..	..	..	..	..	489	10 0
Amount paid in for remittance to immigrants through the High Commissioner	1,893	5 0	..	..	1,893	5 0
Amounts remitted through the High Commissioner .. ..	..	..	1,970	15 0	..	1,970 15 0
Balance, 31st March, 1926 .. ..	..	..	..	..	..	412 0 0
					2,382	15 0
						2,382 15 0
ROTORUA COLLEGE AND GRAMMAR SCHOOL ACCOUNT.						
Balance, 1st April, 1925 .. ..	..	..	..	..	4,543	16 0
Rents	852	7 4	..	..	..	..
Interest on investments	159	5 8	..	..	..	..
Amounts transferred from Secondary Education Endowments, Auckland	640	8 0	..	..	1,652	1 0
Balance, 31st March, 1926—						
Cash .. ..	..	..	..	..	..	1,495 17 0
Investments .. ..	..	..	..	..	..	4,700 0 0
					6,195	17 0
						6,195 17 0
SAMOAN LOAN SINKING FUND ACCOUNT.						
Balance, 1st April, 1925 .. ..	..	..	..	..	3,070	0 4
Interest on investments	119	16 6	..	..	..	..
Sinking Fund contribution from Samoan Treasury	1,557	4 0	..	..	1,677	0 6
Balance, 31st March, 1926—						
Cash .. ..	..	..	..	..	..	17 0 10
Investments .. ..	..	..	..	..	..	4,730 0 0
					4,747	0 10
						4,747 0 10

PUBLIC ACCOUNTS, 1925-26.

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

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SAMOAN TREASURY ACCOUNT.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	518 15 0	.. ..
Remittances from the High Commissioner	42,000 0 0	.. ..	
Transfers from vote External Affairs	10,600 0 0	.. ..	
Interest on German currency investments	3,277 18 7	.. ..	
Refunds, &c.	1,876 2 6	.. ..	
Sales of books	143 8 0	.. ..	
Loans from the New Zealand Government—				
In terms of Samoa Act, 1921, and Finance Act, 1921-22, Section 26	5,000 0 0	.. ..	
In terms of Samoa Act, 1921, and Finance Act, 1925, Section 4	10,000 0 0	.. ..	72,897 9 1	.. ..
Payment of drafts .. ..	.. ..	32,840 0 0		
Payments to Samoa .. ..	.. ..	15,000 0 0		
Allowances and salaries .. ..	.. ..	2,932 0 0		
Travelling-expenses .. ..	.. ..	1,580 15 10		
Freight .. ..	.. ..	918 6 6		
Cables, exchanges, &c. .. ..	.. ..	146 0 5		
Printing and stationery .. ..	.. ..	1,415 17 11		
Advertising .. ..	.. ..	30 1 3		
Repayment of advance made out of "Unauthorized" .. ..	.. ..	2,000 0 0		
Interest on loans paid to the Ordinary Revenue Account .. ..	.. ..	4,827 7 11		
Sinking Fund contribution on loans .. ..	.. ..	1,557 4 0		
Disposal of Crown Estates leases .. ..	.. ..	260 9 6		
Subsidy and expenses of Report on Samoan Superannuation Fund .. ..	.. ..	1,968 16 0		
Expenses, transport of lepers .. ..	.. ..	360 0 0		
Medical expenses .. ..	.. ..	18 7 0		
Rent .. ..	.. ..	100 0 0		
Plant, electrical and wireless apparatus .. ..	.. ..	1,291 9 3		
Towing of "Lady Roberts" .. ..	.. ..	360 0 0		
Soil and copra analysis .. ..	.. ..	155 0 6		
Miscellaneous .. ..	.. ..	90 18 6	.. ..	67,852 14 7
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	5,563 9 6
			73,416 4 1	73,416 4 1
SPECIAL COAL-RATE: GREYMOUTH HARBOUR BOARD ACT, 1884.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	.. ..	.. ..
Special coal rate collected	7,019 11 1	.. ..	7,019 11 1	.. ..
Payment in terms of Finance Act, 1925, Section 9 (1) .. ..	.. ..	6,145 2 1		
Transferred to Miscellaneous Revenue .. ..	.. ..	874 9 0	.. ..	7,019 11 1
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	.. ..
TARANAKI SCHOLARSHIPS ENDOWMENT ACCOUNT.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	358 1 0	.. ..
Rents	989 14 3	.. ..	989 14 3	.. ..
Payments to Public Trustee in terms of Section 22, New Zealand University Amendment Act, 1914 .. ..	.. ..	852 17 9	.. ..	852 17 9
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	494 17 6
			1,347 15 3	1,347 15 3
TAURANGA EDUCATIONAL ENDOWMENT RESERVES ACT, 1896.				
Balance, 1st April, 1925 .. ..	.. ..	.. ..	411 8 6	.. ..
Rents	264 16 10	.. ..	264 16 10	.. ..
Transfer to vote "Education" in terms of Section 7, Tauranga Educational Endowment Reserves Act, 1896 .. ..	.. ..	575 5 4	.. ..	575 5 4
Balance, 31st March, 1926 .. ..	.. ..	.. ..	.. ..	101 0 0
			676 5 4	676 5 4

PUBLIC ACCOUNTS, 1925-1926.

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

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
THERMAL SPRINGS DISTRICTS ACT, 1910.				
Balance, 1st April, 1925	£ s. d.	£ s. d.	£ s. d. 8,824 16 7	£ s. d.
Rents	56 19 6	.. .. .	56 19 6	.. .. .
Payments to Waiariki District Maori Land Board .. .. .	.. .. .	884 10 0	.. .. .	884 10 0
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	7,997 6 1
			8,881 16 1	8,881 16 1
TRUSTEE ACT, 1908, SECTION 66.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	6,838 14 4	.. .. .
Receipts under Section 66	830 19 11	.. .. .	830 19 11	.. .. .
Disbursements .. .. .	.. .. .	809 14 11	.. .. .	809 14 11
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	6,859 19 4
			7,669 14 3	7,669 14 3
UNCLAIMED EARNINGS ACCOUNT.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	295 19 7	.. .. .
Earnings of workmen unclaimed and paid to Public Account	331 6 2	.. .. .	331 6 2	.. .. .
Amounts paid to claimants .. .. .	.. .. .	168 6 2	.. .. .	297 17 8
Amount transferred to Miscellaneous Revenue (unclaimed) .. .. .	.. .. .	129 11 6	.. .. .	329 8 1
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
			627 5 9	327 5 9
UNCLAIMED NEW ZEALAND BONDS.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	900 0 0	.. .. .
Amount transferred to Miscellaneous Revenue (unclaimed) .. .. .	.. .. .	900 0 0	.. .. .	900 0 0
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
UNEMPLOYMENT INSURANCE STAMPS ACCOUNT.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	24 10 5	.. .. .
Amounts received by way of stamps	75 14 9	.. .. .	75 14 9	.. .. .
Amounts paid to Board of Trade, London .. .. .	.. .. .	27 17 4	.. .. .	30 6 0
Adjustment .. .. .	.. .. .	2 8 8	.. .. .	69 19 2
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
			100 5 2	100 5 2
UNPRESENTED CHEQUES ACCOUNT.				
Balance, 1st April, 1925 .. .. .	.. .. .	.. .. .	308 5 3	.. .. .
Cheques unpresented and paid Public Account	909 19 0	.. .. .	909 19 0	.. .. .
Amounts paid to claimants .. .. .	.. .. .	553 0 3	.. .. .	715 10 5
Amount transferred to Miscellaneous Revenue (unclaimed) .. .. .	.. .. .	162 10 2	.. .. .	502 13 10
Balance, 31st March, 1926 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
			1,218 4 3	1,218 4 3

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of RECEIPTS and DISBURSEMENTS under the Trustee Act, 1908, to 31st MARCH, 1926, 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.)

1925. April 1 June 29 1926. Feb. 18	RECEIPTS.		DISBURSEMENTS.		£ s. d.	
	1925. Oct. 1926. March	1925. Oct. 1926. March	1925. Oct. 1926. March	1925. Oct. 1926. March	£ s. d.	£ s. d.
	Balance on 31st March, 1925	..	In the estate of Philip Knight	..	..	809 14 11
	In the estate of Philip Knight	..	Balances on 31st March, 1926,—	..	..
	Inglewood Oil-boring and Prospecting Company (Limited)	..	Estate of Susan Smallwood	..	98 10 0	
		..	Sarah Jane White	..	354 16 8	
		..	J. Matheson and H. Gracie	..	414 3 3	
		..	Mary McKay	..	43 3 10	
		..	William Tatley	..	45 1 5	
		..	Barthia Wilkie	..	287 11 1	
		..	Robert Miller	..	22 4 7	
		..	Paora Parau and W. R. Miller	..	23 0 0	
		..	Francis Humphreys Heighway	..	46 12 5	
		..	George Moore	..	2,414 0 0	
		..	Richard Galway	..	836 13 9	
		..	E. W. Alexander	..	649 7 8	
		..	Edward Ruddock	..	538 15 10	
		..	John Corey	..	540 5 1	
		..	John Burk	..	74 7 10	
		..	Geoffrey Arthur Harney	..	44 15 3	
		..	Thomas Bacon	..	65 16 2	
		..	John Hewitt	..	162 12 0	
		..	Samuel Bingham	..	36 14 4	
		..	Moanatairi Extended Gold-mining Company	..	16 7 8	
		..	The Direct Supply Company (Limited), Auckland	..	..
		..	in liquidation	..	33 5 10	
		..	Wellington-Marawatu Railway Company (Limited)	..	95 9 8	
		..	Inglewood Oil-boring and Prospecting Company (Limited)	..	21 5 0	
		..	Total	..	..	6,859 19 4
		..		..	..	£7,669 14 3

PUBLIC ACCOUNTS, 1935-1936

1935		1936		1937		1938		1939		1940		1941		1942		1943		1944		1945		1946		1947		1948		1949		1950		1951		1952		1953		1954		1955		1956		1957		1958		1959		1960		1961		1962		1963		1964		1965		1966		1967		1968		1969		1970		1971		1972		1973		1974		1975		1976		1977		1978		1979		1980		1981		1982		1983		1984		1985		1986		1987		1988		1989		1990		1991		1992		1993		1994		1995		1996		1997		1998		1999		2000		2001		2002		2003		2004		2005		2006		2007		2008		2009		2010		2011		2012		2013		2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		2032		2033		2034		2035		2036		2037		2038		2039		2040		2041		2042		2043		2044		2045		2046		2047		2048		2049		2050		2051		2052		2053		2054		2055		2056		2057		2058		2059		2060		2061		2062		2063		2064		2065		2066		2067		2068		2069		2070		2071		2072		2073		2074		2075		2076		2077		2078		2079		2080		2081		2082		2083		2084		2085		2086		2087		2088		2089		2090		2091		2092		2093		2094		2095		2096		2097		2098		2099		2100		2101		2102		2103		2104		2105		2106		2107		2108		2109		2110		2111		2112		2113		2114		2115		2116		2117		2118		2119		2120		2121		2122		2123		2124		2125		2126		2127		2128		2129		2130		2131		2132		2133		2134		2135		2136		2137		2138		2139		2140		2141		2142		2143		2144		2145		2146		2147		2148		2149		2150		2151		2152		2153		2154		2155		2156		2157		2158		2159		2160		2161		2162		2163		2164		2165		2166		2167		2168		2169		2170		2171		2172		2173		2174		2175		2176		2177		2178		2179		2180		2181		2182		2183		2184		2185		2186		2187		2188		2189		2190		2191		2192		2193		2194		2195		2196		2197		2198		2199		2200		2201		2202		2203		2204		2205		2206		2207		2208		2209		2210		2211		2212		2213		2214		2215		2216		2217		2218		2219		2220		2221		2222		2223		2224		2225		2226		2227		2228		2229		2230		2231		2232		2233		2234		2235		2236		2237		2238		2239		2240		2241		2242		2243		2244		2245		2246		2247		2248		2249		2250		2251		2252		2253		2254		2255		2256		2257		2258		2259		2260		2261		2262		2263		2264		2265		2266		2267		2268		2269		2270		2271		2272		2273		2274		2275		2276		2277		2278		2279		2280		2281		2282		2283		2284		2285		2286		2287		2288		2289		2290		2291		2292		2293		2294		2295		2296		2297		2298		2299		2300		2301		2302		2303		2304		2305		2306		2307		2308		2309		2310		2311		2312		2313		2314		2315		2316		2317		2318		2319		2320		2321		2322		2323		2324		2325		2326		2327		2328		2329		2330		2331		2332		2333		2334		2335		2336		2337		2338		2339		2340		2341		2342		2343		2344		2345		2346		2347		2348		2349		2350		2351		2352		2353		2354		2355		2356		2357		2358		2359		2360		2361		2362		2363		2364		2365		2366		2367		2368		2369		2370		2371		2372		2373		2374		2375		2376		2377		2378		2379		2380		2381		2382		2383		2384		2385		2386		2387		2388		2389		2390		2391		2392		2393		2394		2395		2396		2397		2398		2399		2400		2401		2402		2403		2404		2405		2406		2407		2408		2409		2410		2411		2412		2413		2414		2415		2416		2417		2418		2419		2420		2421		2422		2423		2424		2425		2426		2427		2428		2429		2430		2431		2432		2433		2434		2435		2436		2437		2438		2439		2440		2441		2442		2443		2444		2445		2446		2447		2448		2449		2450		2451		2452		2453		2454		2455		2456		2457		2458		2459		2460		2461		2462		2463		2464		2465		2466		2467		2468		2469		2470		2471		2472		2473		2474		2475		2476		2477		2478		2479		2480		2481		2482		2483		2484		2485		2486		2487		2488		2489		2490		2491		2492		2493		2494		2495		2496		2497		2498		2499		2500		2501		2502		2503		2504		2505		2506		2507		2508		2509		2510		2511		2512		2513		2514		2515		2516		2517		2518		2519		2520		2521		2522		2523		2524		2525		2526		2527		2528		2529		2530		2531		2532		2533		2534		2535		2536		2537		2538		2539		2540		2541		2542		2543		2544		2545		2546		2547		2548		2549		2550		2551		2552		2553		2554		2555		2556		2557		2558		2559		2560		2561		2562		2563		2564		2565		2566		2567		2568		2569		2570		2571		2572		2573		2574		2575		2576		2577		2578		2579		2580		2581		2582		2583		2584		2585		2586		2587		2588		2589		2590		2591		2592		2593		2594		2595		2596		2597		2598		2599		2600		2601		2602		2603		2604		2605		2606		2607		2608		2609		2610		2611		2612		2613		2614		2615		2616		2617		2618		2619		2620		2621		2622		2623		2624		2625		2626		2627		2628		2629		2630		2631		2632		2633		2634		2635		2636		2637		2638		2639		2640		2641		2642		2643		2644		2645		2646		2647		2648		2649		2650		2651		2652		2653		2654		2655		2656		2657		2658		2659		2660		2661		2662		2663		2664		2665		2666		2667		2668		2669		2670		2671		2672		2673		2674		2675		2676		2677		2678		2679		2680		2681		2682		2683		2684		2685		2686		2687		2688		2689		2690		2691		2692		2693		2694		2695		2696		2697		2698		2699		2700		2701		2702		2703		2704		2705		2706		2707		2708		2709		2710		2711		2712		2713		2714		2715		2716		2717		2718		2719		2720		2721		2722		2723		2724		2725		2726		2727		2728		2729		2730		2731		2732		2733		2734		2735		2736		2737		2738		2739		2740		2741		2742		2743		2744		2745		2746		2747		2748		2749		2750		2751		2752		2753		2754		2755		2756		2757		2758		2759		2760		2761		2762		2763		2764		2765		2766		2767		27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1925-26.

PUBLIC WORKS FUND.
GENERAL PURPOSES ACCOUNT

1925-25.
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ADVANCES TO OTHER GOVERNMENTS
ACCOUNT.

PUBLIC ACCOUNTS, 1925-1926.

STATEMENT of TRANSACTIONS of the ADVANCES TO OTHER GOVERNMENTS ACCOUNT
during the FINANCIAL YEAR ended 31st MARCH, 1926.

	Balance at 31st March, 1925.			Transfers during the Year.			Repayments to Consolidated Fund.			Balance at 31st March 1926.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Transfers from Consolidated Fund in terms of Section 13, Finance Act, 1921-22	25,628	10	1	30,000	0	0	10,168	2	3	45,460	7	10	45,460	7	10

	Balance at 31st March, 1925.			Repayments.			Advances.			Balance at 31st March, 1926.					
Advances to other Governments—	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
British Guiana ..	..	..	..	69	2	10	69	2	10	..	..	..
Canadian Government ..	45	5	3	56	7	8	242	19	6	231	17	1			
Ceylon	15	15	3	624	15	2	608	19	11	..	..	..
Cook Islands ..	779	6	8	3,612	17	3	4,809	18	1	1,976	7	6			
Commonwealth Government	8,278	2	1	26,335	11	8	25,572	14	7	7,515	5	0			
East African Protectorate	31	13	4	348	6	8	316	13	4	..	..	..
Falkland Islands ..	..	..	..	..	..	..	90	10	9	90	10	9			
Federated Malay States ..	604	11	4	3,368	19	2	3,226	0	4	461	12	6			
Fiji .. ..	..	..	..	350	6	4	352	9	4	2	3	0			
Hong Kong	7	16	6	93	18	3	86	1	9	..	..	..
Imperial Government ..	4,339	14	2	68,676	2	11	67,538	2	3	3,201	13	6			
Imperial pensions ..	10,857	17	7	195,184	9	3	184,099	6	4	Cr. 227	5	4			
Mauritius	50	11	1	606	13	4	556	2	3	..	..	..
Nigeria .. ..	..	..	..	983	15	8	983	15	8	..	..	..
Niue	88	9	8	749	4	9	896	11	10	235	16	9			
Nyassaland	54	3	4	216	13	4	162	10	0	..	..	..
Palestine .. ..	..	..	..	344	7	5	344	7	5	..	..	..
Southern Rhodesia ..	..	..	..	7	19	3	7	19	3	..	..	..
Straits Settlement ..	..	..	..	312	12	3	312	12	3	..	..	..
St. Helena	2	14	10	2	14	10	..	..	..	..	..	..
Trinidad .. ..	..	..	..	113	8	0	113	8	0	..	..	..
Union Government of South Africa ..	35	1	4	5	5	0	430	5	3	460	1	7			
	25,191	2	5	302,063	11	0	290,820	10	11	13,948	2	4	13,948	2	4

Balance of Advances to other Governments Account at 31st March, 1926														
(Imprests outstanding)												£31,512 5 6		

1925-26.

LAND FOR SETTLEMENTS ACCOUNT.

PUBLIC ACCOUNTS, 1925-1926.

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

Name of Estate.							Purchase-money.			Total.		
Expenditure under the Land for Settlements Act, 1908, Section 82,—												
Acquirement of Estates—							£	s.	d.	£	s.	d.
Bridson .. .. .	..	..	..	..	..	..	2,345	0	0			
Fernleigh (additional) .. .. .	..	..	..	..	..	..	3,871	11	1			
Findlayson .. .. .	..	..	..	..	..	..	8,022	15	0			
Gracefield Settlement .. .. .	..	..	..	..	..	..	15,285	14	6			
Hukutaia Settlement .. .. .	..	..	..	..	..	..	16	3	4			
Hutt Valley Lands .. .. .	..	..	..	..	..	..	462	0	0			
Leaning Rock .. .. .	..	..	..	..	..	..	16	2	0			
Mandel .. .. .	..	..	..	..	..	..	8,555	14	9			
McNair, Donald .. .. .	..	..	..	..	..	..	2,722	11	2			
Robertson Estate .. .. .	..	..	..	..	..	..	6,020	12	6			
Tupurupuru .. .. .	..	..	..	..	..	..	21,179	10	0			
Te Miro (additional) .. .. .	..	..	..	..	..	..	372	0	0			
										68,869	14	4
Expenses incidental to Estates—							Incidental Expenses.					
							£	s.	d.			
Acton .. .. .	..	..	..	..	..	..	17	5	2			
Airedale .. .. .	..	..	..	..	..	..	52	2	4			
Albury .. .. .	..	..	..	..	..	..	75	15	10			
Allanholm .. .. .	..	..	..	..	..	..	18	1	10			
Allenby .. .. .	..	..	..	..	..	..	3	13	9			
Annan .. .. .	..	..	..	..	..	..	129	7	2			
Aorangi .. .. .	..	..	..	..	..	..	7	17	6			
Apata .. .. .	..	..	..	..	..	..	7	19	9			
Ardgowan .. .. .	..	..	..	..	..	..	56	19	1			
Ardlussa .. .. .	..	..	..	..	..	..	12	12	6			
Argyll .. .. .	..	..	..	..	..	..	135	11	9			
Armstrong .. .. .	..	..	..	..	..	..	2	2	4			
Ashley .. .. .	..	..	..	..	..	..	4	1	5			
Ashton Settlement .. .. .	..	..	..	..	..	..	14	7	11			
Ashwick .. .. .	..	..	..	..	..	..	49	15	8			
Avenel .. .. .	..	..	..	..	..	..	32	0	5			
Avenel Extension .. .. .	..	..	..	..	..	..	28	11	6			
Aviemore .. .. .	..	..	..	..	..	..	0	6	9			
Avonhead .. .. .	..	..	..	..	..	..	20	19	7			
Avonhead No. 2 .. .. .	..	..	..	..	..	..	10	2	3			
Awamoa .. .. .	..	..	..	..	..	..	9	7	6			
Aylesbury .. .. .	..	..	..	..	..	..	18	8	6			
Bailey .. .. .	..	..	..	..	..	..	2	8	1			
Balachraggan .. .. .	..	..	..	..	..	..	29	13	4			
Barnego .. .. .	..	..	..	..	..	..	38	19	11			
Bartholomew .. .. .	..	..	..	..	..	..	3	11	0			
Beach .. .. .	..	..	..	..	..	..	18	10	6			
Beattie .. .. .	..	..	..	..	..	..	44	17	7			
Beaumont .. .. .	..	..	..	..	..	..	4	18	3			
Bellamy .. .. .	..	..	..	..	..	..	18	15	8			
Benge .. .. .	..	..	..	..	..	..	2	14	8			
Bickerstaffe .. .. .	..	..	..	..	..	..	41	2	10			
Blind River .. .. .	..	..	..	..	..	..	19	4	5			
Bourndale .. .. .	..	..	..	..	..	..	32	0	5			
Braco .. .. .	..	..	..	..	..	..	0	10	0			
Braeburn .. .. .	..	..	..	..	..	..	28	2	9			
Brown .. .. .	..	..	..	..	..	..	2	12	5			
Bruce .. .. .	..	..	..	..	..	..	16	12	8			
Buckley Settlement .. .. .	..	..	..	..	..	..	10	18	11			
Buddo .. .. .	..	..	..	..	..	..	2	6	1			
Burke's Homestead .. .. .	..	..	..	..	..	..	0	13	3			
Cadman .. .. .	..	..	..	..	..	..	1	10	8			
Campbell .. .. .	..	..	..	..	..	..	2	17	9			
Cardrona .. .. .	..	..	..	..	..	..	0	1	9			
Carrington .. .. .	..	..	..	..	..	..	54	10	6			
Carroll .. .. .	..	..	..	..	..	..	2,572	6	5			
Chamberlain .. .. .	..	..	..	..	..	..	45	12	10			
Cherry Grove .. .. .	..	..	..	..	..	..	3	12	10			
Clandeboyne .. .. .	..	..	..	..	..	..	4	2	10			
Clandeboyne No. 2 .. .. .	..	..	..	..	..	..	9	13	4			
Clandon .. .. .	..	..	..	..	..	..	10	12	9			
Claremont .. .. .	..	..	..	..	..	..	43	16	10			
Clareview .. .. .	..	..	..	..	..	..	19	10	0			
Clayton .. .. .	..	..	..	..	..	..	15	19	4			
Clifford .. .. .	..	..	..	..	..	..	10	18	3			
Clifton .. .. .	..	..	..	..	..	..	14,958	12	5			
Cloverlea .. .. .	..	..	..	..	..	..	30	10	4			
Clydebanks .. .. .	..	..	..	..	..	..	30	3	5			
Coldstream .. .. .	..	..	..	..	..	..	36	8	11			
Conical Hills .. .. .	..	..	..	..	..	..	60	9	9			
Cooper's Creek .. .. .	..	..	..	..	..	..	1	1	0			
Copland .. .. .	..	..	..	..	..	..	5	7	2			
Corby .. .. .	..	..	..	..	..	..	4	14	7			
Craigmore .. .. .	..	..	..	..	..	..	5	9	3			
Cricklewood .. .. .	..	..	..	..	..	..	17	2	0			
Crosshill .. .. .	..	..	..	..	..	..	9	5	0			
Carried forward .. .. .	..	..	..	..	..	..	18,980	13	2	68,869	14	4

PUBLIC ACCOUNTS, 1925-1926.

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						18,980	13	2	68,869	14	4
Expenses incidental to Estates— <i>continued</i> .											
Croucher						4	16	4			
Croydon						15	2	3			
Culverden						133	4	0			
Delaney						0	6	2			
Dixon						4	4	4			
Douglas						61	15	6			
Doyleston						13	5	1			
Drayton						10	18	7			
Duncan						2	17	2			
Dyer						70	9	1			
Earnscliffe						6	16	1			
Eccleston No. 1						11	13	3			
Eccleston No. 2						3	10	11			
Edendale						87	3	3			
Elderslie No. 1						139	6	8			
Elderslie No. 2						41	11	4			
Elsthorpe						30	5	10			
Epuni						5	4	2			
Erina						34	2	5			
Ermedale						10	11	9			
Evans						2	10	6			
Fairfield						28	1	1			
Falloon						9	2	11			
Fencourt						14	12	1			
Fernleigh						114	9	6			
Findlayson						31	1	0			
Finlay Downs						3	10	2			
Flaxbourne						219	2	9			
Forest Gate						36	7	6			
Fortification Hill						17	12	9			
Four Peaks						35	12	11			
Fyvie						7	3	3			
Galloway						6	18	9			
Gladbrook						71	8	6			
Glasspole						3	6	6			
Glenham						30	2	3			
Glenmark						127	6	3			
Glentanner						1	19	8			
Golden Downs						7	10	6			
Gorge Road						0	3	2			
Gorton						17	14	6			
Graham						3	10	4			
Greenfield						126	10	9			
Greystoke						12	14	1			
Gwavas						40	8	3			
Hadlow						3	15	11			
Hall-Jones						1	1	8			
Hardie						2	11	0			
Hatuma						142	5	3			
Hawke						2	5	0			
Hawtreys						2	10	11			
Heatherlea						15	17	10			
Heights						6	15	6			
Hekeao						9	16	6			
Hereford Park						105	9	4			
Hetana						0	14	7			
Hewitt						2	3	0			
Highbank						59	15	9			
Hikawera						9	15	4			
Hilderthorpe						12	11	8			
Hill						3	14	2			
Hillboro						11	9	3			
Hillersden						175	16	9			
Hillersden Bush						0	4	9			
Homebrook						24	11	3			
Horahora						10	14	10			
Horahia						2	8	10			
Hornby						3	19	0			
Horsley Downs						4	9	9			
Huinga						30	12	10			
Hukutaia						25	14	11			
Hutt Valley Land						89	18	2			
Janefield						8	12	8			
Jungle						2	15	1			
Kaimahi						3	13	3			
Kaipaki						5	7	6			
Kairanga						25	9	1			
Carried forward						21,443	18	7	68,869	14	4

PUBLIC ACCOUNTS, 1925-1926.

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							21,443	18	7	68,869	14	4
Expenses incidental to Estates— <i>continued</i> .												
Kakahu							7	7	5			
Kanakanaia							70	8	5			
Kapua							6	16	2			
Kapuatohē							1	10	10			
Karapiro							4	3	9			
Kauroo Hill							232	8	3			
Kereta							1	17	4			
Kinlock							109	11	0			
Kitchener							0	5	10			
Knowsley Park							11	9	0			
Kokatahi							8	8	10			
Kohika							34	11	5			
Kohika No. 2							5	4	1			
Kopane							28	11	4			
Kota							16	19	10			
Kowhatu							31	8	11			
Kuku							7	16	1			
Kumeroa							35	0	5			
Kurow							10	6	10			
Ladbroke							12	11	3			
Lake							5	9	0			
Lambert							2	3	9			
Lamont							9	5	4			
Langdale							6	3	3			
Langley							0	12	11			
Lansdowne							53	7	2			
Lawry							0	4	0			
Lean							1	15	0			
Lees Valley							82	10	1			
Leeston							11	2	11			
Lewis							4	16	4			
Lindsay							113	4	7			
Linton							7	1	4			
Littler							3	7	10			
Longbush							29	14	8			
Loughnan							1	1	7			
Lyndhurst							130	18	9			
Lyndon No. 1							16	13	0			
Lyndon No. 2							46	4	2			
Lynton Downs							42	0	8			
Maerewhenua							120	2	5			
Mahora							23	9	10			
Mahupuku							17	18	0			
Makareao							240	18	7			
Makareao Extension							7	18	3			
Makowai Extension							43	5	10			
Manga-a-toro							49	8	9			
Mangaotama							10	10	1			
Mangapouri							4	15	11			
Mangatahi							85	4	5			
Mangateparu							436	13	5			
Mangawhero							5	8	3			
Maori Hill							25	9	7			
Marakeke							49	12	1			
Maraweka							41	11	10			
Marawiti							16	19	5			
Marshall							1	12	3			
Matakanui							6	12	1			
Matamata							49	16	1			
Matamua							18	3	7			
Matane							1	14	6			
Matuku							18	5	7			
Maungaraki							9	14	4			
Maytown							5	4	2			
McDonnell							0	15	8			
McKenzie							3	7	6			
Mead							20	15	2			
Meadowbank							27	18	2			
Meadows							19	14	5			
Melling							0	11	0			
Melville Park							25	9	7			
Merrivale							24	16	10			
Merrivale No. 1							19	9	5			
Merrivale No. 2							13	17	3			
Methuen							0	10	9			
Mills							20	10	4			
Carried forward							24,116	17	3	68,869	14	4

PUBLIC ACCOUNTS, 1925-1926.

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	24,116	17	3	68,869	14	4
Expenses incidental to Estates— <i>continued</i> .						
Milford	19	2	4			
Momona	1	5	6			
Monte Cristo	3	12	2			
Morice	44	18	9			
Mount Nessing	72	16	11			
Muhunoa	1	13	1			
Ngarara	9	17	9			
Neligan	1	11	7			
Nesdale	3	5	8			
Newpark	18	3	0			
Ngahinepouru	0	16	10			
Ngakaroro	3	0	6			
Ngatapa	123	10	0			
Normandale	12	2	11			
Northbank	8	8	1			
Oakleigh	10	0	9			
Ohakea	6	3	3			
Ohapi	12	10	5			
Ohauti	5	13	3			
Okauia	0	2	2			
Omaka	16	4	2			
Opouriao	11	8	11			
Orakipaoa	9	11	9			
Orini	0	15	9			
Otahu	4	13	9			
Otaio	5	8	4			
Otamarakau	4	15	0			
Otamauri	68	15	7			
Otanomomo	49	18	9			
Otekaike	163	9	5			
Oturoa	3	3	6			
Otway	9	2	4			
Paa Creek	1	16	3			
Paorata	0	7	6			
Pakarau	27	15	7			
Pakaraka	354	18	1			
Papaka	14	7	7			
Paparangi	4	18	0			
Parahi	497	18	5			
Pareora No. 1	8	0	5			
Pareora No. 2	62	9	4			
Parkes	16	19	3			
Patoa	2	2	0			
Pawaho	0	18	8			
Peaks	2	10	4			
Perham	2	9	10			
Pihautea	56	1	11			
Pitt	2	6	6			
Plumer	0	4	3			
Plunket	74	15	5			
Poerua	5	3	11			
Pomahaka	40	13	11			
Poroporo	48	1	10			
Pouparae	5	2	8			
Pourerere	19	14	1			
Prescott	2	16	5			
Puhipuhi	0	14	8			
Puhuka	0	18	3			
Pukenamu	1	19	8			
Pukenamu Extension	5	10	5			
Puketapu	4	8	0			
Puketi	1	5	10			
Puketoi	21	14	6			
Punaroa	28	13	2			
Putorino	23	0	7			
Raincliff	1	18	4			
Rainford	7	0	5			
Rakitairi	23	0	6			
Rangiatea	4	4	2			
Rangitaiki	3	11	5			
Rapuawai	10	18	8			
Raumati	42	10	8			
Carried forward	26,257	0	10	68,869	14	4

PUBLIC ACCOUNTS, 1925-1926.

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	26,257	0 10	68,869	14 4
Expenses incidental to Estates— <i>continued</i> .				
Raureka	6	0 6		
Rautawiri	2	19 10		
Remuera Settlement	222	5 10		
Reparoa	243	9 3		
Rewi	8	17 0		
Reynolds	120	19 8		
Richmond Brook	35	3 7		
Ringway	3	15 3		
Roimata	0	13 0		
Rosebrook	5	8 9		
Rosewill	307	7 10		
Ruapuna No. 2	44	13 3		
Ruatangata	3	15 9		
Rugged Ridges	1	4 3		
Sandilands	1	1 11		
Saxon	3	17 0		
Scargill	19	6 4		
Seafield	4	9 4		
Seaforth	5	12 0		
Selwyn	31	0 10		
Sherenden	74	2 7		
Sherwood Downs	113	18 6		
Soland	1	16 9		
Spitall	0	14 6		
Spotswood	5	11 5		
Springhill	66	14 6		
Stanley	4	16 4		
Starborough	158	9 11		
Steward	164	5 1		
St. Helens	7	11 6		
Stoke	20	16 6		
Stokes	1	3 10		
Strathmore	9	4 1		
Streamlands	2	1 7		
Studholme Junction	0	16 0		
Tablelands	21	19 10		
Tahaia	54	9 6		
Tahawai	1	1 8		
Tainui	0	5 10		
Taikorea	6	4 6		
Takitu	36	9 4		
Tamai	1	5 2		
Taniwha	6	4 11		
Tapapa	16	0 3		
Tara	32	17 10		
Tarawahi	0	15 7		
Tariki	11	5 2		
Tauherenikau	6	1 5		
Taumaihi	1	4 4		
Taumata	24	13 3		
Tautari	28	10 0		
Tawaha	40	11 9		
Teanaraki	8	15 7		
Teihoka	9	12 4		
Te Arai	124	19 1		
Teasdale	2	3 4		
Te Kura	161	4 2		
Te Mata	2	19 0		
Te Matua	3	13 6		
Te Miro	29	19 11		
Te Ngaroa	12	19 1		
Te Pua	94	13 7		
Te Puke	12	11 8		
Teschemaker	26	19 8		
Teviot	1,102	9 10		
Timaunga	65	9 5		
Timaunga Extension	49	6 3		
Tiraumea	65	6 5		
Tokaora	33	19 11		
Tokarahi	136	6 11		
Tokoiti	12	17 2		
Tomoana	1	0 6		
Tongoio	47	15 3		
Totara	87	17 3		
Carried forward	30,344	5 3	68,869	14 4

PUBLIC ACCOUNTS, 1925-1926.

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	..	..	..	..	..	..	..	30,344	5	3	68,869	14	4
Expenses incidental to Estates— <i>continued</i> .													
Tripp	..	..	..	..	..	..	..	65	0	11			
Tupurupuru	..	..	..	..	..	..	..	75	0	0			
Tututawa	..	..	..	..	..	..	..	2	19	5			
Upokonui	..	..	..	..	..	..	..	5	1	2			
Valverde	..	..	..	..	..	..	..	31	2	3			
Waari	..	..	..	..	..	..	..	6	1	3			
Waddington	..	..	..	..	..	..	..	5	10	8			
Wahren	..	..	..	..	..	..	..	2	15	3			
Waiapi	..	..	..	..	..	..	..	3	19	5			
Waiare	..	..	..	..	..	..	..	158	3	8			
Waiarikiki	..	..	..	..	..	..	..	7	1	3			
Waihau	..	..	..	..	..	..	..	56	12	2			
Waihora	..	..	..	..	..	..	..	8	5	11			
Waikakahi	..	..	..	..	..	..	..	418	10	3			
Waimana	..	..	..	..	..	..	..	15	19	11			
Waimarie	..	..	..	..	..	..	..	9	12	7			
Waimata	..	..	..	..	..	..	..	20	16	0			
Waimate	..	..	..	..	..	..	..	37	14	5			
Waipapa	..	..	..	..	..	..	..	8	7	3			
Waipuka	..	..	..	..	..	..	..	6	6	5			
Wairere	..	..	..	..	..	..	..	12	14	3			
Waitahuna No. 1	..	..	..	..	..	..	..	2	2	5			
Waitahuna No. 2	..	..	..	..	..	..	..	16	18	11			
Waitakaruru	..	..	..	..	..	..	..	9	4	10			
Waiteitei	..	..	..	..	..	..	..	4	7	8			
Walker	..	..	..	..	..	..	..	0	12	9			
Wangapeka	..	..	..	..	..	..	..	16	15	7			
Warnock	..	..	..	..	..	..	..	2	17	10			
Watea	..	..	..	..	..	..	..	31	9	2			
Waterson	..	..	..	..	..	..	..	6	17	5			
Westcott	..	..	..	..	..	..	..	17	2	3			
Westmere	..	..	..	..	..	..	..	438	4	7			
Wharenui	..	..	..	..	..	..	..	2	18	6			
Whitehall	..	..	..	..	..	..	..	0	11	2			
Wigan	..	..	..	..	..	..	..	42	2	10			
Wilford	..	..	..	..	..	..	..	3	2	7			
Willows	..	..	..	..	..	..	..	16	2	1			
Winchester	..	..	..	..	..	..	..	19	19	5			
Windsor Park No. 1	..	..	..	..	..	..	..	53	2	9			
Windsor Park No. 2	..	..	..	..	..	..	..	29	11	2			
Wither Run	..	..	..	..	..	..	..	32	16	8			
Woulfe	..	..	..	..	..	..	..	1	9	5			
Wright	..	..	..	..	..	..	..	4	4	10			
Sections 36056 and 36057	..	..	..	..	..	..	..	0	6	9			
„ 1862	..	..	..	..	..	..	..	0	1	6			
„ 36226	..	..	..	..	..	..	..	0	2	4			
„ 30791	..	..	..	..	..	..	..	0	3	9			
„ 36278	..	..	..	..	..	..	..	0	13	10			
„ 36469	..	..	..	..	..	..	..	0	11	6			
„ 36228	..	..	..	..	..	..	..	0	13	6			
„ 2682	..	..	..	..	..	..	..	0	0	5			
„ 34430 and 34431, including part 29564	..	..	..	..	..	..	..	0	7	3			
„ Part Section 29	..	..	..	..	..	..	..	1	10	8			
Total								..			32,059	6	0
											£100,929	0	4
Credits in reduction of Expenditure on Estates.—													
Expenses incidental to Estates—													
Acton	..	..	..	..	..	..	..	1	15	2			
Ardlussa	..	..	..	..	..	..	..	1	7	1			
Avenel	..	..	..	..	..	..	..	1	19	0			
Avonhead No. 2	..	..	..	..	..	..	..	5	0	0			
Ashwick	..	..	..	..	..	..	..	1	11	1			
Bellamy	..	..	..	..	..	..	..	0	10	0			
Chamberlain	..	..	..	..	..	..	..	0	7	10			
Clifton	..	..	..	..	..	..	..	12,410	16	2			
Greenfield	..	..	..	..	..	..	..	3	8	9			
Hereford Park	..	..	..	..	..	..	..	12	10	0			
Hill	..	..	..	..	..	..	..	2	4	2			
Carried forward								12,441	9	3			

1925-26.

LAND FOR SETTLEMENTS ACCOUNT
(DISCHARGED SOLDIERS SETTLEMENT ACCOUNT).

PUBLIC ACCOUNTS, 1925-1926.

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.		
Brought forward								£	s.	d.	£	s.	d.
10,251 12 1													
Expenditure under the Land for Settlements Act, 1908, Section 82— <i>continued</i> .													
Expenses incidental to Estates— <i>continued</i> .													
Ngutu								6	3	5			
Oakwood								9	6	0			
Ohuka								384	14	7			
Olliver								12	4	5			
Omana								11	7	1			
Omapu								7	6	5			
Omeheu								15	10	0			
Orongo								510	19	8			
Oroua								6	3	1			
Osborne								8	11	4			
Otahome								7	19	4			
Paramu								23	6	10			
Paremata								24	10	4			
Parinui								26	13	1			
Piu								104	0	2			
Pohēhe								6	19	6			
Poplar Grove								34	11	11			
Puahue								27	6	4			
Pukeawa								70	17	8			
Pukekoa								9	0	4			
Pukenui								28	2	4			
Pukemapou								30	16	8			
Puni								8	17	1			
Quillinan								4	2	11			
Rahu								0	12	0			
Ratapiko								59	2	0			
Raumacawa								13	8	5			
Repongaero								301	9	3			
Rissington								19	5	9			
Riverina								11	12	0			
Rollesby								0	18	4			
Springwell								22	18	5			
Strathvale								15	1	7			
Tairua								2	3	5			
Taitama								16	17	9			
Tapuae								32	8	4			
Tawhiwhi								40	0	9			
Te Kaihi								14	3	2			
Te Ore Ore								23	10	1			
Te Whiti								15	4	10			
Tikotu								3	1	0			
Tilverstowe								48	2	3			
Tokiri								25	1	2			
Tutaki								271	1	8			
Tuturumuri								69	0	4			
Waikiwi								385	9	9			
Wairuna								178	4	7			
Waitohi Peaks								258	5	9			
Westmere								30	0	0			
Wharekaka								336	15	6			
Whatawhata								3	18	10			
White								2	13	6			
Wilder								22	10	10			
Woodlaw								4	17	8			
Youle								3	16	2			
Totals											13,871	17	8
											£13,871	17	8
Credits in reduction of Expenditure on Estates,—													
Expenses incidental to Estates—													
Armore								1	0	8			
Glence								210	0	0			
Kelso								0	0	3			
Koremoa								6	1	11			
Marama-a-mau								40	1	6			
Maruia								0	16	9			
Mount Pisa								3,031	16	11			
Carried forward								3	289	18	0		

PUBLIC ACCOUNTS, 1925-1926.

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	..	..	..	..	..	..	3,289	18	0			
Credits in reduction of Expenditure on Estates— <i>continued</i> .												
Expenses incidental to Estates— <i>continued</i> .												
Orongo	..	..	..	..	..	..	978	5	8			
Waitohi Peaks	..	..	..	..	..	..	2	8	2			
Poplar Grove	..	..	..	..	..	..	1	16	10			
										4,272	8	8
Total	..	..	.	..	..	..	..			£4,272	8	8
Credits in reduction of Expenditure on Estates,—												
Acquirement of Estates—												
Tairua	..	..	..	..	..	..	4	0	0			
Total	..	..	.	..	..	..	..			£4	0	0

R. E. HAYES,
Secretary to the Treasury.

A. D. PARK,
Accountant to the Treasury

Examined and found correct.

G. F. C. CAMPBELL,
Controller and Auditor-General,
Audit Office, 26th July, 1926.

The Treasury, Wellington,
21st July, 1926.

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