

1927.  
NEW ZEALAND.

# PUBLIC ACCOUNTS

FOR THE

FINANCIAL YEAR 1926-1927.

PART II.

PREPARED BY THE TREASURY DEPARTMENT.

CERTIFIED TO BY THE CONTROLLER AND AUDITOR-GENERAL UNDER THE PUBLIC  
REVENUES ACT, 1926.

ALSO

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

## CONTENTS.

	PAGE
AUDITOR-GENERAL'S REPORT .. .. .	iii
SCHEDULE OF IMPERFECT VOUCHERS .. .. .	x
STATEMENT SHOWING SUMS IRRECOVERABLE BY THE CROWN .. .. .	xvii
GENERAL BALANCE-SHEET:—	
CASH ACCOUNTS .. .. .	2
SUMMARY OF BALANCES .. .. .	4
DETAIL STATEMENT OF REVENUE:—	
ORDINARY AND TERRITORIAL REVENUE .. .. .	6
ORDINARY REVENUE, INTEREST ON PUBLIC MONEYS .. .. .	8
ORDINARY REVENUE, INTEREST ON THE PUBLIC DEBT REDEMPTION FUND .. .. .	9
ORDINARY REVENUE, RENTS OF BUILDINGS .. .. .	9
MISCELLANEOUS ORDINARY REVENUE .. .. .	10
RECOVERIES ON ACCOUNT OF EXPENDITURE OF PREVIOUS YEARS:—	
CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) .. .. .	13
PUBLIC WORKS FUND (GENERAL PURPOSES ACCOUNT) .. .. .	78
PUBLIC WORKS FUND (ELECTRIC SUPPLY ACCOUNT) .. .. .	80
LAND FOR SETTLEMENTS ACCOUNT (OPENING UP CROWN LANDS FOR SETTLEMENT ACCOUNT) .. .. .	96
MAIN HIGHWAYS ACCOUNT (REVENUE FUND) .. .. .	98
MAIN HIGHWAYS ACCOUNT (CONSTRUCTION FUND) .. .. .	100
NATIVE LAND SETTLEMENT ACCOUNT .. .. .	102
STATE COAL-MINES ACCOUNT .. .. .	104
STATE FORESTS ACCOUNT .. .. .	106
WESTPORT HARBOUR ACCOUNT .. .. .	108
DISBURSEMENTS UNDER THE CIVIL LIST ACT, 1920 (SEE B.-1 [Pt. I]).	
DISBURSEMENTS IN RESPECT OF INTEREST .. .. .	18
DISBURSEMENTS IN RESPECT OF SINKING FUNDS .. .. .	44
DISBURSEMENTS UNDER THE REPAYMENT OF THE PUBLIC DEBT ACT, 1925 .. .. .	44
DISBURSEMENTS IN REPAYMENT OF FUNDED DEBT TO IMPERIAL TREASURY .. .. .	44
DISBURSEMENTS UNDER SPECIAL ACTS .. .. .	45
UNAUTHORIZED EXPENDITURE ACCOUNT (SEE B.-1 [Pt. I]).	
EMERGENCY EXPENDITURE ACCOUNT (SEE B.-1 [Pt. I]).	
IMPRESTS OF THE CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) OUTSTANDING	53
LOCAL BODIES' ACCOUNTS:—	
REVENUE FROM FEES, FINES, ETC. .. .. .	56
ENDOWMENTS OF LAND .. .. .	57
GOLDFIELDS REVENUE .. .. .	57
GOLD DUTY .. .. .	58
COUNTIES SEPARATE ACCOUNT .. .. .	58
ADVANCE ACCOUNT .. .. .	59
DEPOSIT ACCOUNTS:—	
BALANCE-SHEET .. .. .	62
DETAILS OF RECEIPTS AND DISBURSEMENTS OF DEPOSIT ACCOUNTS .. .. .	63
RECEIPTS AND DISBURSEMENTS UNDER THE TRUSTEE ACT, 1908 .. .. .	75
IMPRESTS OF THE PUBLIC WORKS FUND OUTSTANDING .. .. .	78
DETAIL STATEMENT OF TRANSACTIONS:—	
ADVANCES TO OTHER GOVERNMENTS ACCOUNT .. .. .	82
LAND FOR SETTLEMENTS ACCOUNT .. .. .	84
LAND FOR SETTLEMENTS ACCOUNT (DISCHARGED SOLDIERS SETTLEMENT ACCOUNT) .. .. .	92
TEMPORARY TRANSFERS UNDER SECTION 40 OF THE PUBLIC REVENUES ACT, 1926 .. .. .	110

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, 1927.

## REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

I HAVE the honour to submit my report for the year ending 31st March, 1927, in terms of subsections (2) and (3) of section 89 of the Public Revenues Act, 1926, which sets out in detail the several headings under which the Controller and Auditor-General is required to present his report to Parliament, and which reads as follows:—

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

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

“ (h) 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 89 (2) (a), Public Revenues Act, 1926.

No discrepancies exist between the statement of revenue and expenditure of the Public Account as presented with this report and the books of the Treasury. The audit of the accounts is continuous throughout the year, and any errors which are disclosed are rectified at the time. There are consequently no discrepancies remaining when the statement of accounts is finally submitted for the signature of the Controller and Auditor-General and for submission to Parliament.

### Section 89 (2) (b), Public Revenues Act, 1926.

#### EXCHANGE OF SECURITIES.

On the 13th April, 1927, the Treasury submitted entries for the exchange of £370,300 securities with the Post Office, and it was proposed to record the exchange in the accounts for last financial year by antedating the transaction to the 31st March, 1927. It appeared to the Audit Office that no authority existed for such an exchange of securities, and that it was not proper to include in the accounts for 31st March transactions which did not actually take place until 13th April. The matter was brought under the notice of the Treasury, and it was stated in reply that the exchange was being made with the object of redeeming war debt out of surplus during the previous financial year, and the Treasury specially requested that no obstacle should if possible be placed in the way of carrying out this object. In these circumstances the Audit Office agreed to pass the entries, and subsequently obtained the opinion of the Solicitor-General as to the validity of the transaction. An opinion has

since been received from the Solicitor-General to the effect that the exchange of securities and the antedating of the transaction were both without authority of law. This opinion has been communicated to the Treasury, and no further action in regard to the matter would appear to be necessary.

#### LAND FOR SETTLEMENTS ACCOUNT.

During the year securities for moneys raised for the Land for Settlements Account amounting to £20,400 were redeemed out of the Ordinary Revenue Account of the Consolidated Fund. Redemption out of ordinary revenue did not appear to be contrary to law, but, as the effect would be to relieve the Land for Settlements Account of the liability, and the interest thereon, at the expense of the Consolidated Fund, the matter was brought under the notice of the Treasury, and it was agreed that legislation should be drafted to place the matter in order.

#### PURCHASE OF WHEAT, 1925-26.

In connection with the purchase of wheat for the 1925-26 season the Audit Office was given to understand that the purchase was to be made by the Government on behalf of the millers, who were to advance the money required. Such a transaction appeared to be in order, and the vouchers were passed accordingly, the transactions being recorded by means of a Deposit Account. During last year it transpired, however, that the transaction was viewed not as a purchase on behalf of the millers, but as a purchase on Government account, and that the Government was to retain the profit arising from the transaction. As it did not appear that a Department of State could properly purchase wheat on Government account without authority of Parliament, the matter was brought under the notice of the Treasury, which has promised to recommend legislation validating the procedure. The transfer of the profit to miscellaneous revenue has accordingly been passed by Audit subject to the introduction of such legislation.

#### ISSUE OF COMMISSIONERS' ORDERS FOR PAYMENT OF INTEREST IN LONDON.

Section 79 of the Public Revenues Act, 1926, contemplates the issue of bank orders in New Zealand for the payment of the charges of the public debt in London, and section 82 of that Act enables a Commissioners' order to be issued in London should such bank order not be received in England in time for payment. To avoid delays in the transmission of advices between Wellington and London, with consequent loss of interest, it has been found advisable to issue Commissioners' orders for the payment of interest in London in every case. The Audit Office has agreed to this change, subject to the amendment of the Public Revenues Act so far as may be necessary to cover the altered system.

#### ISSUE OF INSCRIBED STOCK.

Section 7 of the New Zealand Inscribed Stock Act, 1917, provides that, except in the case of conversions, stock may not be inscribed for an amount less than £100. During the year a case came under the notice of the Audit Office in which an amount of stock issued in redemption of debentures had been inscribed contrary to the provisions of the Act. The attention of the Treasury was drawn to the matter, and I am informed that it is proposed to promote legislation with a view to meeting the position. The inscription of the stock in question has accordingly been passed by Audit subject to the necessary authority being provided.

#### CONSOLIDATED STOCK LOANS NOT ALLOCATED TO ACCOUNTS.

I had occasion in my last report to call attention to consolidated-stock loans amounting to £55,671,994 11s. 1d. which had not been allocated to accounts, and full particulars of the allocation of this stock were subsequently placed before Parliament by the Treasury (B.-2, 1926).

In some cases it was found necessary to allocate the stock loans on a proportional basis, and owing to the lapse of time an effective audit in detail of the allocation was not practicable. The basis on which the allocation was made by the Treasury appeared, however, to be a reasonable one, but it was deemed advisable by the Audit Office, in view of the fact that the allocation was to some extent arbitrary, that the approval of Parliament should be obtained before the allocation was made effective in the accounts. The Treasury has accordingly intimated that a suitable clause validating the adjustment of the various accounts in accordance with the allocation will be introduced during the present session, and the accounts embodying the allocation have been passed by Audit subject to such validating legislation.

#### GOVERNOR-GENERAL'S WARRANT.

It is provided by section 54 of the New Zealand Constitution Act, 1852, and also by section 53 of the Public Revenues Act, 1926, that no moneys shall be issued out of the Public Account except in pursuance of a Warrant under the hand of the Governor-General. It has hitherto been customary to request the issue of a single Warrant covering payments out of both the Public Account in London and Wellington, and the Audit Office, before countersigning issue requisitions and bank orders, has necessarily assured itself that the balance of the Warrant was sufficient to cover them. Early in August, 1926, however, it was discovered that issues amounting to over £300,000 had been made in excess of the Warrant. This arose through the payment of large amounts from the New Zealand Public Account, London, at the end of July by means of Commissioners' orders (which are issued in London), the requisitions for which were not submitted by the Treasury until the 5th and 6th August, when it was found the Warrant had been overdrawn. A fresh Warrant was at once obtained to cover the amount.

To obviate the possibility of overdrawing the Warrant in this manner it has now been arranged that separate Warrants shall be obtained for issues from the London and Wellington Branches of the Public Account respectively, and it will be impossible in future to issue moneys not covered by the Governor-General's Warrant without the knowledge of the Audit Office. The new system has been found to work smoothly.

An amendment to form (3) in the First Schedule to the Public Revenues Act, 1926, appears to be necessary to give authority for the issue of separate Warrants for the Public Account in New Zealand and the New Zealand Public Account in London, and the Treasury has expressed its intention to promote such amendment.

#### WORKING RAILWAYS ACCOUNT.

*Interest on Capital.*—Section 38 (1) (a) of the Government Railways Act, 1926, provides that there shall from time to time be paid out of the Working Railways Account into the Consolidated Fund interest on the total amount of capital moneys expended in respect of the railways. By Regulation No. 7 (*New Zealand Gazette*, 1926, Vol. 1, page 537) provision is made under which such interest is to be paid monthly. It was ascertained by Audit that such interest was not being paid monthly as provided by the regulation, portion of the amounts due being in some cases held over for several months. The attention of the Treasury was drawn to the matter, and it was pointed out in reply that it seemed inequitable that the payment of interest should be made monthly by the Railways Department while the payment from the Consolidated Fund to the Working Railways Account, under section 37 (1) (b) of the Act, in respect of losses on branch lines, was to be made only at six-monthly intervals under Regulation 16. The matter was referred to the Crown Law Office, which held that the one payment could not legally be set off against the other. Further regulations were therefore made by an Order in Council dated 30th March, 1927, enabling the payments from the Consolidated Fund under section 37 (1) (b) of the Act to be made monthly, as a set-off against the payment of interest.

*Government Railways Superannuation Fund.*—Section 114 of the Government Railways Act, 1926, provides for increased benefits for widows and children of deceased contributors to the above fund, and states that there shall, without further appropriation than this section, be paid out of the Consolidated Fund to the Superannuation Fund an amount sufficient to provide for the payments to be made pursuant to this section. Provision is also made by item No. 1 under the Working Railways vote for these payments to be made out of the Working Railways Account. As there are two separate provisions for the same payments to be made from different accounts the intention is not clear, but the only way of complying with the law would apparently be to pay in the first place from the Consolidated Fund, and to recoup that fund by a charge against the Working Railways vote. No payment has, however, been made out of the Consolidated Fund as required by section 114, the payments having all been made out of the Working Railways Account.

It is understood that an amendment of the law is to be considered with a view of making the matter clear. Should it be decided to amend section 114 to enable the charge to be made against the Working Railways Account instead of the Consolidated Fund, it would seem advisable to similarly amend section 119 (b) of the Government Railways Act, 1926, to enable the deficiency therein mentioned to be met out of the Working Railways Account.

#### EDUCATION ENDOWMENTS.

*Education Reserves Amendment Act, 1914.*—During the year it was noticed by the Audit Office that capital moneys belonging to education endowments amounting to £7,850 12s. 10d. were lying uninvested. These moneys were the proceeds of sales of education-endowment lands under section 3 of the Education Reserves Amendment Act, 1914, and under that section are required to be invested in other lands to be held for the same educational purposes as the land sold. The Education Department proposes to introduce legislation to enable such moneys to be temporarily invested, so that interest may be earned on the capital sum pending final disposal in the manner contemplated by the Act.

*Education Reserves Amendment Act, 1924, Section 4.*—Subsection (3) of section 4 of the Education Reserves Amendment Act, 1924, provides that the revenues from secondary-education endowments in each provincial district shall be paid by quarterly instalments to the governing bodies of secondary schools in that district, "in proportion to the number of pupils in average attendance at the several secondary schools, exclusive of the pupils in any lower department." The phrase "average attendance" is not defined in the Act, but was defined by an Order in Council (*New Zealand Gazette*, 1911, Vol. II, page 2908) as the average attendance for the year ending 31st December preceding. During the year this Order in Council came under the review of the Crown Law Office in connection with a case referred by the Education Department regarding the establishment of new secondary schools, and was held to be *ultra vires*, it being stated that legally the quarterly payments should be based on the average attendance for the quarter in respect of which the payment is made.

It follows from this ruling that the payments of secondary-education revenues to the secondary schools have since the year 1911 not been made strictly in the manner required by law. As there are difficulties in the way of paying over the revenues in the manner required by the Act, it is proposed to seek an amendment of the law. In anticipation of such amendment the Audit Office has passed the payments to secondary schools during the year on a basis as near as practicable to that required by the present Act.

## DISCHARGED SOLDIERS SETTLEMENT ACCOUNT.

Section 8 (1) (b) of the Repayment of the Public Debt Act, 1925, provides that the sum of £13,500,000, which was transferred by way of loan from the Consolidated Fund to the Discharged Soldiers Settlement Account, less any amounts lawfully written off by virtue of the operation of the Discharged Soldiers Settlement Acts, is to form part of the capital moneys of the Public Debt Redemption Fund. This amount has been shown in the capital of the Redemption Fund; but, as the report on the Discharged Soldiers Settlement Account (C.-9, 1926) showed that reductions made in capital values of securities by the Dominion Revaluation Board to the 31st March, 1926, amounted to £2,480,808, the Treasury was asked if the necessary deduction from the £13,500,000 should not be made in the accounts. As, however, there appeared to be some doubt as to the interpretation of the Repayment of the Public Debt Act, 1925, in this connection, the opinion of the Solicitor-General was sought, and it was found that the asset to form part of the Public Debt Redemption Fund was not the liability of the Discharged Soldiers Settlement Account to the Consolidated Fund (£13,500,000), but the actual mortgages and other assets representing the advances to discharged soldiers out of the £13,500,000. It naturally follows, therefore, that the interest on these mortgages, which was being paid to the Discharged Soldiers Settlement Account, should by law be paid into the Consolidated Fund.

As the Treasury found it inconvenient to alter the procedure which had been hitherto followed, in order to bring it into accord with the requirements of the present law it proposed to ask for amending legislation dealing with the matter, and under these circumstances the Audit Office agreed that no alteration should be made pending the introduction of legislation. No action has therefore yet been taken to reduce the amount of £13,500,000 shown as capital moneys of the Redemption Fund, though it is known that this amount will be subject to considerable reduction when the final adjustments are made in the accounts.

## MEAT-EXPORT CONTROL ACT, 1921-22.

During the recess a proposal was submitted to Audit to authorize the expenditure of money in the purchase of a site in London by the New Zealand Meat Producers Board for the purpose of erecting a cold-storage building, with the object of reducing storage rates in force in London. The Audit Office was asked to pass a sum of £875 for payment in order that an option might be secured for six months in regard to the site. It appeared to Audit that there was no legal authority for such payment, but as it was represented that there was urgency in the matter, payment was passed on the understanding that the Government would take steps to submit to Parliament any validating legislation that might be found to be necessary. In order to ascertain whether statutory authority existed in the Meat-export Control Act, 1921-22, the position was placed before the Solicitor-General, who, although expressing some doubt about the matter, finally decided that no such power existed.

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## Section 89 (2) (c), Public Revenues Act, 1926.

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

Nature of Irregularity.	Amount involved.	Action taken, and Result.
<i>Customs Department.</i>		
Theft and forgery by licensed Customs Agent (b)	£ s. d. 252 3 5	Offender convicted on four charges under the Customs Act, 1908, and fined on each £25 and costs. Restitution made.
<i>Defence Department.</i>		
Theft and false pretences by officer of the Department (five charges)	80 2 11	Offender sentenced to three months' reformatory detention on two charges (sentences to be cumulative), and to three months on each of the other three charges (sentences to be concurrent with those of the first two charges). Restitution made. Dismissed.
<i>Health Department.</i>		
Theft by boys of articles from school dental clinic (b)	..	Some articles recovered, others replaced by parents of children.
<i>Immigration Department.</i>		
Theft of registered letter by officer of the Department	2 15 0	Offender admitted to probation for one year and ordered to make restitution. Dismissed.
<i>Justice Department.</i>		
Failure by departmental officer to account for fees, &c., collected in Magistrate's Court	161 12 5	Offender admitted to probation for three years and ordered to refund £75. Dismissed. Loss, £86 12s. 5d. (a).
Theft by departmental officer of moneys of Supreme Court	220 0 6	Offender sentenced to three years' reformatory detention. Dismissed. Loss, £220 0s. 6d. (a).
Theft by departmental officer of moneys of Magistrate's Court	88 14 10	Offender admitted to probation for three years; also ordered to make restitution and pay costs.
Theft by departmental officer of moneys of Magistrate's Court	7 7 0	Offender admitted to probation for two years and ordered to make restitution within three months.
Failure by departmental officer to account for moneys received in Magistrate's Court.	20 0 0	Matter placed in hands of police.
<i>Lands and Survey Department.</i>		
Theft of two cases of motor-spirit by persons undetected (b)	..	Offenders could not be traced by police (a).
<i>New Zealand Government Railways Department.</i>		
Theft by burglars who broke into Remuera Railway-station	42 1 6	Police investigated but obtained no clue. Two cheques were returned through the post, leaving £11 10s. 3d. as the loss to the Department (a).
Peculations by cadet in Parcels Office ..	2 12 0	Restitution has been made. Officer dismissed from the Service.
Theft by burglars who broke into Mount Eden Railway-station	5 15 2	Police investigated but obtained no clue. Loss to the Department, £5 15s. 2d. (a).
Theft by burglars who broke into Avondale Railway-station	2 10 11	Police investigated but obtained no clue. Loss to the Department, £2 10s. 11d. (a).
Peculations by clerk in Parcels Office ..	2 13 1	Matter placed in hands of police. Officer dismissed from the Service. Restitution made.
Peculation by clerk in Goods Office .. ..	1 18 4	Matter placed in hands of police. Officer dismissed from the Service. Restitution has been made.
Peculations by clerk in Goods Office .. ..	23 9 8	Convicted and admitted to probation for two years. Offender made restitution. Dismissed.
Theft by burglars who broke into Railway Refreshment-room, Patea	0 5 0	Matter placed in hands of police (a).
Theft by burglars who broke into Levin and Pahiatua Railway-stations	83 17 8	Offenders convicted and sentenced to five years' hard labour. Loss, £83 17s. 8d. (a).
Theft by burglars who broke into Linton Railway-station	1 16 0	Matter placed in hands of police (a).
Theft by clerk of departmental moneys consisting of collections for cash sales of timber	374 11 11	Offender convicted and placed on probation for two years. Dismissed. All cheques and £5 9s. 3d. in cash recovered. Restitution made in respect of balance.
Theft and forgery by clerks in Maintenance Branch	7,751 9 6	Two offenders were each sentenced to four years' imprisonment on eight counts of theft and seven counts of forgery, the sentences to be concurrent. Loss, £7,717 15s. 1d. (a).
Acceptance by employee of stolen moneys the property of Railways Department	33 14 5	Offender admitted to probation for two years and ordered to make restitution.
Misappropriations by clerk in Maintenance Branch	126 3 11	Matter placed in hands of police.
Overpayments of £1 9s. 9d. and £1 9s. 11d. in pay-sheets	2 19 8	Matter under consideration by Railway Board.
<i>Prisons Department.</i>		
Theft by departmental officer of salaries, imprest-moneys, &c.	99 4 9	Offender sentenced to two years' reformatory detention. Loss to State, £99 4s. 9d. (a).

(a) Amount requires to be written off with parliamentary authority under section 3 (3), Public Revenues Act, 1926.

(b) Offender was not employed in any State Department.

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

Nature of Irregularity.	Amount involved.	Action taken, and Result.
<i>Pensions Department.</i>		
	£ s. d.	
False declaration by pensioner .. ..	70 1 1	Offender convicted and ordered to come up for sentence when called upon, and to refund the amount overpaid at the rate of 10s. per week.
False declaration by pensioner .. ..	26 0 0	Offender convicted and ordered to come up for sentence if called upon, and to refund the amount overpaid at the rate of 5s. per week.
Wilful false statements by pensioner in order to secure a larger pension	478 5 2	Offender convicted, fined £20 plus costs, and ordered to refund £478 5s. 2d. pension overpaid.
False declaration by pensioner as to earnings ..	10 0 0	Offender convicted and ordered to pay Court costs, and refund the amount overpaid at the rate of 6s. per week.
False declaration by pensioner as to earnings ..	93 0 0	Offender convicted, ordered to come up for sentence if called upon within three years, and refund the amount overpaid at the rate of 15s. a week.
False declaration by pensioner as to earnings ..	26 0 0	Offender convicted and ordered to pay £10 and costs. War Pensions Board has directed that disability pension of £1 10s. per week be reduced by 10s. per week until the overpayment is recovered.
False declarations by pensioner as to earnings ..	13 0 0	Offender fined £10 and costs, in default one month's hard labour. Economic pension cancelled by War Pensions Board.
<i>Post and Telegraph Department.</i>		
Fraudulent withdrawal from savings-bank account by means of forgery (b)	300 0 0	Offender sentenced to two years' imprisonment with hard labour. £15 6s. 5d. was recovered. Loss £284 13s. 7d (a).
Fraudulent withdrawal from savings-bank account by means of forgery (b)	48 5 0	Offender sentenced to two years' imprisonment with hard labour. Officers of Department concerned required to make good £18 5s. Loss to the State, £30 (a).
Failure by officer to account for value of cable-grams	5 9 0	Offender, who had resigned prior to irregularity being disclosed, was admitted to probation for three years and ordered to make restitution.
Theft by temporary Postal officer .. ..	47 16 3	Offender placed on probation for three years. Ordered to make restitution and pay costs of prosecution. Dismissed.
Attempt to fraudulently withdraw sum from savings-bank account (b)	33 10 0	Forgery detected by Department. Offender sentenced to two years' hard labour.
Attempt to fraudulently withdraw sum from savings-bank account (b)	159 0 0	Forgery detected by Department. One delinquent admitted to probation for two years, two others sentenced to two years' reformatory detention and six months' hard labour respectively.
Fraudulent withdrawal from savings-bank account by means of forgery (b)	47 0 0	Offender placed on probation for five years and ordered to make restitution.
Theft of part of contents of postal parcel (b) ..	..	Offender admitted to probation for twelve months, ordered to make restitution, and pay costs of prosecution.
Theft of letter containing postal notes (b) ..	1 5 0	Offender ordered to come up for sentence if called upon within twelve months and to make restitution.
Thefts from private postal letter-boxes (b) ..	15 9 8	Offender placed on probation for two years and ordered to make restitution.
Theft of letter containing postal notes (b) ..	..	Offender convicted and ordered to come up for sentence if called upon within twelve months, and to make restitution.
Theft from post-office entered burglariously (b)	0 11 11	Lad committed to Boys' Training-farm. Departmental officer who failed to place the sum in the safe was required to make good the amount.
Theft by Postal officer of letters containing postal notes	6 7 0	Offender sentenced to nine months' imprisonment with hard labour. Loss, £6 7s. (a).
Theft of postal packet and contents (b) ..	..	Offender placed on probation for two years. Contents recovered and handed to owner.
Theft of postal packets by postal employee ..	10 18 0	Offender sentenced to two years' reformatory detention in a Borstal Institute. As the postal packets were neither registered nor insured, no loss to the Department results.
Theft of postal packet containing £1 bank-note (b)	1 0 0	Offender sentenced to fourteen days' hard labour. Restitution made.
Theft from street receiving-boxes (b) ..	..	Offender sentenced to three years' reformatory detention in a Borstal Institute.
Theft by mail contractor of postal packet containing £1 bank-note	1 0 0	Suspected person died whilst under remand to appear at Court.
Theft of postal packet containing £1 bank-note (b)	1 0 0	Offender sentenced to two years' imprisonment with hard labour. Restitution made.
Theft of letter containing £7 in bank-notes (b)	7 0 0	Offender convicted and ordered to come up for sentence when called upon, and to make restitution.
Theft of property from post-office entered burglariously (b)	..	Offender admitted to probation for two years and ordered to pay costs of prosecution. Property recovered.

(a) Amount requires to be written off with parliamentary authority under section 3 (3), Public Revenues Act, 1926.

(b) Offender was not employed in any State Department.

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

Nature of Irregularity.	Amount involved.	Action taken, and Result.
<i>Post and Telegraph Department—continued.</i>		
	£ s. d.	
Theft by departmental employee of mail-bag containing registered letters	..	Offender admitted to probation for three years and ordered to make restitution. Dismissed.
Theft by Postal officer of savings-bank deposit	57 16 0	Offender, who had resigned prior to the irregularity being disclosed, was placed on probation for twelve months and ordered to pay costs of prosecution. Restitution has been made.
Theft by Postal officer from postal packet ..	1 0 0	Offender, who pleaded guilty, died prior to date fixed for appearance in Supreme Court for sentence. Restitution made by father.
Theft of registered letter by Postal officer ..	1 10 2	Offender placed on probation for two years. Restitution has been made. Dismissed.
Failure of telegraphist to account for moneys at proper time	45 17 9	Offender pleaded guilty and was convicted and fined £5 and 10s. costs. Amount accounted for eventually. Dismissed.
Theft of letter containing postal notes (b) ..	0 5 0	Offender admitted to probation for two years. Ordered to make restitution and pay costs of prosecution.
Fraudulent withdrawal from savings-bank by means of forgery (b)	10 0 0	Offender sentenced to detention in Borstal Institute for three years. Loss to Department, £10 (a).
Theft from private box of letter containing cheque (b)	30 0 0	Offender sentenced to three years' imprisonment with hard labour and ordered to refund amount of stolen cheque.
Theft of official cash by cadet .. ..	20 0 0	Offender admitted to probation for three months and ordered to pay the cost of the prosecution. Restitution made. Dismissed.
Fraudulent statement that letter containing bank-notes posted (b)	11 0 0	Offender pleaded guilty and was fined £2.
Fraudulent withdrawals from savings-bank by Postal official	610 0 0	Offender, who had resigned from Department prior to frauds being discovered, was sentenced to two years' reformatory detention. Loss to Department, £610 (a).
Theft by temporary Postmistress of savings-bank deposit	43 2 0	Offender placed on probation for two years and ordered to make restitution of amount stolen. Dismissed.
Theft of official cash by telegraphist.. ..	17 19 11	Offender admitted to probation for two years and ordered to pay costs of prosecution, £2 1s. Dismissed.
Irregular opening of postal packet (b) ..	..	Offender detained until the rising of the Court.
Theft of postal packets by officer employed in railway post-office	3 0 0 0 18 0	Offender admitted to probation for two years and ordered to make restitution. Convicted and ordered to come up for sentence when called upon, and repay the sum of 18s. Dismissed.
Theft by lad of letter containing postal notes (b)	..	Lad admonished by Magistrate and discharged.
Theft of letter containing postal note (b) ..	0 10 0	Offender convicted, ordered to come up for sentence if called upon, and make restitution of the amount.
Theft by Postmistress of official cash and postal packet, also theft by alteration of savings-bank withdrawal slip	11 11 9 60 0 0	Offender admitted to probation for two years and ordered to make restitution. Dismissed.
Theft of postal note from post-office (b) ..	1 0 0	Offender convicted and discharged. Restitution made.
Theft of letters from street posting-boxes (b) ..	..	Offender sentenced to three years' reformatory treatment. No loss to the Department resulted.
Fraudulent withdrawal from savings-bank account by person unknown (b)	16 0 0	Police ascertained that pass-book stolen; fraudulent withdrawal made, and pass-book replaced in position from which taken.
Theft by assistant telephonist of cash collected in respect to telegrams and toll cards	7 17 8	Offender admitted to probation for two years and ordered to make restitution. Dismissed.
Theft by forging signature on money-order (b)	3 7 6	Offender admitted to probation for three years. No loss to the Department resulted.
Forgery of voucher by ex line foreman ..	36 12 0	Offender sentenced to six months' imprisonment with hard labour. No loss resulted.
<i>State Fire and Accident Insurance Office.</i>		
Manipulation of cash by departmental officers by holding over bankings	..	Services of the three officers concerned have been dispensed with. No loss of public moneys.
<i>Tourist and Health Resorts Department.</i>		
Theft by departmental officer of fees received at Sanatorium	62 14 11	Offender convicted and admitted to probation for three years; also ordered to make restitution and pay costs.

(a) Amount requires to be written off with parliamentary authority under section 3 (3), Public Revenues Act, 1926.  
 (b) Offender was not employed in any State Department.

## Section 89 (2) (d), Public Revenues Act, 1926.

## SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE UNDER AUTHORITY OF SECTION 73, PUBLIC REVENUES ACT, 1926.

Name.	Department and Particulars.	Amount.	Total Amount.
	<i>Agriculture.</i>	£ s. d.	£ s. d.
C. C. Buckland .. ..	Travelling-expenses (1) .. ..	60 19 10	
T. H. Patterson .. ..	Railway fares in Australia (2) .. ..	7 19 9	
A. H. Cockayne .. ..	Railway fares in Australia (2) .. ..	37 19 10	
R. L. M. Kitto .. ..	Steamer fare, Sydney to Wellington (1) .. ..	14 5 0	
B. Tripp .. ..	Steamer and motor fares (1) .. ..	3 5 0	
Guernsey Society of Australasia .. ..	Transfer fee (1) .. ..	0 1 0	124 10 5
	<i>Customs.</i>		
W. J. Stevenson .. ..	Railway fares in America (2) .. ..	38 8 2	38 8 2
	Taxi hire (1) .. ..		
	<i>Cook Islands.</i>		
J. D. Gray .. ..	Disbursements in connection with the visit of Island Chiefs (1) .. ..	6 16 0	6 16 0
	<i>Defence.</i>		
W. F. Brothers .. ..	Salary (1) .. ..	11 10 2	
J. Maitland .. ..	Pay as cook (1) .. ..	6 0 0	17 10 2
	<i>Education.</i>		
Professor J. Shelley .. ..	Steamer fares and taxi-hire (1) .. ..	3 12 0	
McGregor Wright .. ..	Steamer fares (1) .. ..	3 5 0	
A. McFadyen .. ..	Steamer fares (1) .. ..	3 5 0	
Anchor Shipping Co. .. ..	Railway freight (2) .. ..	0 8 0	
P. Goodwin .. ..	Car-hire (3) .. ..	23 15 0	34 5 0
	<i>Health.</i>		
J. L. Mangan .. ..	Accommodation (1) .. ..	4 11 6	
Dr. R. I. Duggle .. ..	Notification of infectious diseases (1) .. ..	1 1 0	
Dr. M. H. Wait .. ..	Railway fares in Australia (2) .. ..	9 17 6	
Dr. W. Gilmour .. ..	Motor fares (1) .. ..	4 12 0	20 2 0
	<i>Internal Affairs.</i>		
P. H. Cox .. ..	Railway fares, taxi-hire, carriage of luggage, and dock charges (1) .. ..	14 9 10	
Miss A. Castle .. ..	Motor-hire (1) .. ..	1 2 6	
R. W. Fenton .. ..	Radio message (1) .. ..	0 17 6	16 9 10
	<i>Justice.</i>		
J. A. Arkle .. ..	Salary (3) .. ..	16 12 6	
Clerk of Petty Sessions, Fremantle .. ..	Maintenance-money payable in Australia (3) .. ..	4 5 0	
Children's Court, Sydney .. ..	Maintenance-money payable in Australia (3) .. ..	6 0 0	
Mrs. N. L. Pearcey .. ..	Wages (1) .. ..	2 0 0	
W. R. Home .. ..	Boat fare and gratuity paid to discharged inmate of inebriates institution (3) .. ..	1 0 0	29 17 6
	<i>Labour.</i>		
H. E. Moston .. ..	Taxi fares (1) .. ..	2 17 3	2 17 3
	<i>Land and Income Tax.</i>		
Mrs. E. L. Shepard .. ..	Refund of income-tax, bank draft, Sydney (1) .. ..	13 19 10	
A. B. Wahlers .. ..	Refund of income-tax, payment in Australia (1) .. ..	5 10 2	19 10 0
	<i>Land for Settlements.</i>		
A. Reid .. ..	Accommodation and taxi-hire (1) .. ..	6 15 8	
J. McCallum .. ..	Board and lodging expenses (3) .. ..	6 6 10	13 2 6
	<i>Lands and Survey.</i>		
F. O'Neill .. ..	Advance on grubbing contract (2) .. ..	7 0 0	
G. F. M. Hall .. ..	Steamer fare (1) .. ..	1 7 6	
B. St. J. Lyon .. ..	Expenses of settlers removed from unsuitable holdings (1) .. ..	3 0 0	
F. J. Nettleingham .. ..	Expenses of settlers removed from unsuitable holdings (1) .. ..	24 15 0	36 2 6
	<i>Marine.</i>		
J. Anderson .. ..	Board and lodging expenses (1) .. ..	2 10 0	2 10 0
	<i>Native.</i>		
Te Ao Mohoanui .. ..	Hotel expenses and car fare (1) .. ..	5 8 0	5 8 0
	<i>Naval Defence.</i>		
Pay-Commander G. A. Cooke .. ..	Taxi-hire (3) .. ..	0 6 0	
G. A. Cooke (Imprest Account) .. ..	Cables despatched by H.M.S. "Diomedes" (1) .. ..	4 10 5	
G. H. A. Horne .. ..	Travelling-expenses (3) .. ..	0 7 6	5 3 11
	<i>New Zealand Government Railways.</i>		
A. W. J. Pacey .. ..	Hotel accommodation (3) .. ..	2 5 6	
G. W. Wyles .. ..	Taxi-hire, cables, and photograph (1) .. ..	4 16 0	
Railway Commissioners for New South Wales .. ..	Wages calculators (3) .. ..	1 5 0	8 6 6

(1) Receipts not obtained.

(2) Impossible to obtain receipts.

(3) Receipts lost and cannot be replaced.

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

Name	Department and Particulars.	Amount.	Total Amount.
	<i>Pensions.</i>	£ s. d.	£ s. d.
A. H. Williams .. ..	Steamer and car fares (1) .. ..	6 8 0	6 8 0
	<i>Police.</i>		
E. Grofski .. ..	Witnesses' expenses (3) .. ..	0 6 0	0 6 0
	<i>Prisons.</i>		
Sir G. Fenwick .. ..	Steamer fare (1) .. ..	3 5 0	
J. Sheenan .. ..	Steamer fare (1) .. ..	1 0 0	4 5 0
	<i>Public Trust Office.</i>		
F. S. Smith .. ..	Fares and expenses (3) .. ..	14 5 4	14 5 4
	<i>Public Works.</i>		
P. S. Waldie .. ..	Taxi-hire (1) .. ..	0 19 6	
E. Walter .. ..	Hotel expenses (1) .. ..	1 17 6	
D. H. Harvey .. ..	Fares and expenses (1) .. ..	19 9 10	22 6 10
	<i>Scientific and Industrial Research.</i>		
T. Rigg .. ..	Steamer fares (1) .. ..	2 15 0	
Dr. E. Marsden .. ..	Railway and other expenses in Australia (2) ..	11 15 9	
Dr. Hilgendorf .. ..	Telephone tolls (1) .. ..	0 7 2	
Dr. R. J. Tillyard .. ..	Steamer fares (1) .. ..	3 5 0	
	Steamer fares (1) .. ..	3 0 0	21 2 11
	<i>State Forest Service.</i>		
L. McIntosh Ellis .. ..	Railway fares in Australia (2) .. ..	9 17 4	9 17 4
	<i>Tourist and Health Resorts.</i>		
Middlebrooks Ltd. .. ..	Customs duty on literature admitted to South Africa (1)	0 10 5	0 10 5
	<i>Treasury.</i>		
R. A. Anderson .. ..	Steamer fares (1) .. ..	2 15 0	
G. A. Lewin .. ..	Steamer fares (1) .. ..	3 5 0	
W. J. Holdsworth .. ..	Sleeping-berths on railway (1) .. ..	1 12 6	
H. Stafford .. ..	Packing and carting of furniture (1) .. ..	2 5 0	9 17 6
	<i>Valuation.</i>		
A. Wright .. ..	Bus fares (1) .. ..	1 14 0	1 14 0
	Total .. ..	..	£471 13 1

(1) Receipts not obtained.

(2) Impossible to obtain receipts.

(3) Receipts lost and cannot be replaced.

**Section 89 (2) (e), Public Revenues Act, 1926.**

A record of the cases in which proceedings have been taken in pursuance of the Public Revenues Act or regulations thereunder is included in the statement under paragraph 89 (2) (c).

**Section 89 (2) (f), Public Revenues Act, 1926.**

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 89 (2) (g), Public Revenues Act, 1926.**

Section 72 of the Public Revenues Act, 1926, reads as follows:—

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

The only instance in which the Minister of Finance has during the year agreed to dispense with a detailed audit is in the case of the London accounts of the Dairy-produce Control Board. The Board has appointed a firm of chartered accountants in London to examine the consignment ledgers and to report to the London Agency on every account sale, and it appeared to be unnecessary to impose this duty also on the London Audit Staff.

This arrangement, however, does not relieve the London Audit Officer entirely as he will continue to audit the Income and Expenditure, but it will relieve him of the duty of checking certain details of the sales of produce. Nor does it in any way affect the examination of the Board's accounts in New Zealand which will be carried out in detail as usual.

**Section 89 (2) (h), Public Revenues Act, 1926.**

## REPAYMENT OF THE PUBLIC DEBT ACT, 1925.

Questions have frequently been raised regarding the soundness of the principle of redeeming our loans out of revenue whilst at the same time we are borrowing fresh capital at rates of interest which are perhaps as high or even higher than the rates applicable to the loans being redeemed. It has been suggested that it would prove more profitable to use for expenditure

on capital works any revenue which may be available, and thus reduce our borrowing by an equal amount, and allow the old loans to run on. If it were possible for the Dominion to provide annually out of revenue sufficient to supply the whole of the loan requirements of Government for works, and make it unnecessary to raise any loans in London, something might be said in support of this view, but so long as we require to go on the London market for loan-moneys so long will it be necessary for us to provide a sound system of sinking fund for the repayment of the moneys borrowed. Whatever may be the views of the borrowers, however, on this important matter it is obvious that the views of the lenders of the money must receive first consideration, and there is ample evidence to show that the provision in New Zealand for a system of debt-repayment based on thoroughly sound principles meets with favour in London financial circles, and enables us to obtain our loans on more favourable terms than would be the case if no such provision for debt-repayment existed. An eminent authority on national finance writes as follows: "Financial virtue requires that the good work of redemption should be carried on with regularity and as quickly as possible. . . . At bottom the object of making provision of the sort is to maintain the nation's credit amongst lenders. Nothing is more encouraging to a lender than to see his debtor paying off debt with reasonable rapidity and with absolute regularity, according to a fixed programme." Again he says: "To the deterioration of credit two things in particular contribute—to borrow when you can do without, and not to pay back when you can. To labour at the repayment of debt whenever times of peace and prosperity make that possible, and to maintain with rigid virtue a liberal provision therefor, are amongst the strongest obligations of patriotic statesmanship. They are also amongst the most difficult to fulfil. There is little popularity to be gained by repaying debt. Nobody feels immediately the benefit of it; that lies hidden in the future. It is fatally easy to divert funds to some more showy purpose, from which somebody with a voice and a vote will get direct benefit. It is easy, but it is disastrous."

It must also be borne in mind, when comparing the present rates of interest for new loans with the lower rates applicable to the older loan securities being redeemed, that the latter, on account of the lower rate of interest, will as a rule be purchasable at a considerable discount, making the transaction a more profitable one than would at first appear to be the case. For example, our 4-per-cent. securities maturing in 1943-63 could at the present time be purchased on the London market at about £86, thus effecting a capital saving of approximately £14 per cent., in addition to an annual saving of interest to the Consolidated Fund equal to 10s. per cent.

Under the operation of the Repayment of the Public Debt Act, 1925, public-debt securities of a nominal value of £1,831,752 13s. 2d. had at the 31st March, 1927, been redeemed and cancelled, at a cost of £1,809,868 7s. 6d. These transactions have effected an annual saving of interest to the Consolidated Fund equal to the difference between 3½ per cent. (fixed by the Act) and the rate which was payable on the securities redeemed. The following statement shows the rate of interest that was payable on the redeemed securities, and indicates that an annual saving of interest to the Consolidated Fund amounting to £27,043 9s. 3d. will be effected as a result of the redemptions to the 31st March, 1927:—

Rate of Interest.	Nominal Value of Securities redeemed.						Total Cost of Redemption.	Annual Saving in Interest.
	Year 1925-26.		Year 1926-27.		Total to 31st March, 1927.			
Per Cent.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
4 ..	152,862	13 2	10,980	0 0	163,842	13 2	..	819 4 3
4½ ..	735,970	0 0	135,580	0 0	871,550	0 0	..	8,715 10 0
5 ..	900	0 0	6,800	0 0	7,700	0 0	..	115 10 0
5¼ ..	..	..	300,500	0 0	300,500	0 0	..	5,258 15 0
5½ ..	..	..	13,900	0 0	13,900	0 0	..	278 0 0
6 ..	..	..	474,260	0 0	474,260	0 0	..	11,856 10 0
	889,732	13 2	942,020	0 0	1,831,752	13 2	1,809,868	7 6 27,043 9 3

It must be remembered that the scheme is only in its infancy. In each successive year the amount of moneys available for cancellations will increase, and consequently the saving of interest will as time goes on assume very much larger proportions.

In consequence of the passing of section 22 of the Finance Act, 1926, which exempted from the operation of the Repayment of the Public Debt Act, 1925, certain separate accounts, it was found that some of these accounts would suffer the loss of the sinking funds which they had built up out of their own moneys in previous years, and which funds now form part of the capital of the Public Debt Redemption Fund, and would also lose the interest earned by such funds, which is now payable to the Consolidated Fund. The Land for Settlements Account, for example, would lose sinking funds amounting to just under £1,180,000, which are earning interest amounting to about £60,000 per annum. This matter was brought under the notice of the Treasury, and an assurance has been received that legislation will be sought rectifying the position as regards the principal moneys. As it is clear that these separate accounts have an equitable right to receive the interest on the funds which they alone have created, it would seem necessary that the matter of interest should also be provided for.

Some difficulty has also been experienced in carrying out the provisions of section 22 of the Finance Act, 1926, which exempts separate accounts from the necessity of contributing to the debt redemption scheme. In the respective principal Acts under which certain of these separate accounts are constituted special provisions are contained requiring the accounts to contribute towards a sinking fund in respect of the loans of those accounts. These special provisions were not repealed when section 22 of the Finance Act, 1926, was enacted, and in view of the apparent conflict between the Acts no effect is now being given to the special provisions referred to. I may cite as an instance the case of the Waihou and Ohinemuri Rivers Improvement Act, 1910, which contains special provisions for making payments out of the account towards a sinking fund, and also provisions for recovery from various contributories of the amounts so paid. These special provisions have not been repealed and appear to be in conflict with section 22 of the Finance Act, 1926. In the absence of any repeal of these special provisions Audit has had some doubts as to whether it was the intention of Parliament to wholly relieve the separate account and the various contributing bodies of all liability to contribute towards a sinking fund in respect of the loans raised under the principal Act. The position has been placed before the Treasury for action should it be found necessary.

#### DEPARTMENTAL ACCOUNTS AND BALANCE-SHEETS.

The work of auditing the Government Departments, some of which have been in arrear owing to shortage of staff, has been actively pressed forward during the year, and although there are still some arrears outstanding I am pleased to say that the instances in which audit is not up to date are now comparatively few. These arrears comprise several of the larger Courts and also several of the offices of Receivers of Land Revenue, in respect to which the overtaking of arrears is a slow and laborious task owing to the great quantity of detailed checking which has to be carried out.

Generally speaking, the result of the audit inspection of departmental accounts has revealed that the records are well kept and that the collection of revenue has been satisfactorily attended to. A large number of questions regarding departmental accounts which have come under the notice of Audit Inspectors and which they have deemed it necessary to refer to in their reports, have been taken up with the Treasury and the Departments concerned, and in many instances improved methods have in consequence been adopted by the Receivers concerned.

Reports have been regularly furnished to the Minister of Finance in terms of section 68 (2) of the Public Revenues Act showing the general result of the inspection, examination, and audit of the books and accounts of accounting officers or other persons in the Public Service.

All Departments have submitted Income and Expenditure Accounts or Revenue Accounts and Balance-sheets during the year, all of which have been examined by the Audit Office. I have again to report continued improvement in the method of preparation of these accounts. As forecasted last year, semi-continuous audits were conducted in several Departments, which should result in a much more expeditious presentation of the accounts of those Departments during the current year. This should be noticeable in the case of the Post and Telegraph Department. It is hoped to extend this practice wherever possible during the current year.

It has been found difficult with the staff available to audit all Land Office accounts in sufficient time each year to enable the Balance-sheet to be prepared from audited figures in the case of some of the local districts, before submitting them to Parliament. Improvement in this direction is anticipated in the near future. Audit, however, has every confidence in the accuracy of the Department's figures as submitted.

So far as the examination of accounts by Audit is concerned, difficulty is always experienced in checking the allocation of capital and revenue expenditure made by a Department. This could readily be obviated if the estimates of the Departments were prepared separating capital items from revenue items. The effect would be that Audit would be able to satisfy itself, by detailed examination of every voucher, that amounts were correctly treated as capital items, whereas at present a somewhat perfunctory test only is possible.

It is not customary in some Departments to charge interest on the cost of works under construction. This is not in accord with Audit views, and will be far-reaching in its effects, as Departments holding assets constructed out of Public Works Fund will not reflect in their Balance-sheets the true capital cost of the works, and the Revenue Accounts of such Departments will also not reflect the true amount of interest chargeable. The practice is also inconsistent with the system adopted in the Electric Supply Account, in which case interest during construction is being charged.

A semi-continuous audit of the Meat Producers, Dairy Producers, and Fruit Producers Boards has been maintained. The operations of the Dairy Producers Board grew to very large proportions on the board assuming absolute control of dairy-produce, and by the 31st March, 1927, 1,450,000 boxes of butter and 590,000 crates of cheese had been shipped to various countries for disposal by the Board.

Departmental Balance-sheets have now been prepared annually over a series of years, and they are being constructed in such a way that the public, or that portion of the public which understands the primary principles of accountancy, can readily watch the trend of expenditure on the various activities of the Government and form a fair conclusion as to the results of their investments.

It is well, however, to sound a word of warning in this connection, as there is an almost universal tendency on the part of the taxpayer to compare Government activities with commercial undertakings without considering the wide difference which exists between the objects to be attained by

each. A commercial project is undertaken with a view of gain, and no capital would be embarked unless the undertaking offered a reasonable prospect of profit. In the case of Government concerns the primary object is the promotion of progress and prosperity of the country; and although it is desirable that such concerns should, as far as is possible, be managed by good management and economical administration, be at least self-supporting, the real test of success or otherwise should be expressed rather by the amount of the economic advantage derived than in pounds shillings and pence. Especially is this the case with the Railway Department Balance-sheet, which may show a loss as measured by the excess of expenditure over revenue, but if judged from the point of view of the advancement of settlement and the economic welfare of the Dominion the balance would probably be quite on the other side.

A proposal for a co-operative buying scheme for Hospital Boards led to representations being made by the Boards to the Treasury with a view of ascertaining whether the Treasury would assist the Boards in making payment for overseas purchases. The Audit Office expressed the opinion that, whilst there did not appear to be any serious objection to the machinery of the Public Account being used for the purpose of purchasing hospital supplies, it was advisable that legislative authority should be obtained for such services. It also suggested that the required cash should be first lodged by the Boards to the Public Account, and that a charge sufficient to cover the cost of services rendered by officers of the High Commissioner's Office should be made.

#### LOCAL AUTHORITIES.

In my last year's report I commented on the fact that, owing largely to insufficiency of staff in past years, the work of auditing local authorities' accounts had been allowed to fall into arrear. I am pleased to be able to report that the inspectional staff has now been increased, and that the arrears have been very considerably reduced. As soon as the work has been brought quite up to date, there should be no difficulty in keeping it so, provided the accounts are submitted for audit promptly by the local bodies. In many instances, however, delays in audit of local authorities' accounts are due entirely to the fact that balance-sheets are not ready for examination at a reasonable date.

Local-authority accounts are annually increasing in size and numbers, and to-day the audit work in connection with this branch alone has assumed considerable proportions, as will be seen from the following figures: Borough Councils audited, 120; County Councils, 126; Electric-power Boards, 45; Hospital Boards, 50; Town Boards, 73; Harbour Boards, 41; River Boards, 46; Drainage Boards, 68; Road Boards, 46; educational bodies, 78; Fire Boards, 51; Rabbit Boards, 50; Cemetery Boards, 338; Domain Boards, 735; various, 99: total, 1,966.

The varying provisions of law governing the payment of travelling-expenses to members of local authorities is a matter which has previously been commented upon by me, and Audit continues to experience considerable difficulty in maintaining observance of the various statutes in this respect. Separate provisions regarding travelling are contained in the several Acts of Parliament governing local authorities, and breaches of these provisions, either through ignorance or carelessness, or open disregard of the law, are constantly occurring, and lead to interminable correspondence between Audit and local bodies. It has been suggested that legislation should be introduced, providing for uniformity of treatment of members of all local bodies as regards travelling-allowances.

Another matter to which I again desire to call attention, is the statutory provisions governing the disqualification of members of local authorities; and in this respect also the various governing statutes provide each for its own condition of disqualification. A member of one local authority may, under certain conditions, be disqualified, whilst, under exactly similar circumstances, a member of another local body would retain his seat. In the case of some local authorities a disqualified member may seek re-election immediately, whilst in the case of one other a member disqualified for an identical breach of law is debarred from re-election for a period of three years.

Audit finds some difficulty in administering those sections in the Municipal Corporations Act, 1920, which deal with trading accounts—viz., sections 110 to 125—and suggests that early consideration should be given to their revision. The sections as at present enacted render it impossible for Audit to compel a true statement of profit and loss to be prepared, as there is no obligation on the part of local authorities to provide for adequate depreciation of the plant and machinery used in the undertaking. In many cases also, the period of the currency of the loans out of which the assets are created is greatly in excess of the estimated life of such assets, and the amounts set aside to provide for the repayment of the loans at maturity date are in many cases totally inadequate for such purpose. For these reasons provision for depreciation should be made mandatory, otherwise new loans will require to be raised for replacing the plant or machinery during the life of the original loans, and the burden of debt will thereby be increased unaccompanied by any corresponding increase in the earning-capacity of the undertaking. Audit realizes, however, that to make it compulsory to annually charge full and proper depreciation, as well as to set aside a sufficient sinking fund to repay the loan at maturity, in addition to the annually recurring expenditure on repairs, &c., would entail a heavy burden in the case of the less successful undertakings, and therefore suggests that legislation should also provide that from the amount required for depreciation a local authority may, if it thinks fit, deduct the amount of sinking fund set aside for repayment of such parts of the relative loans as have been expended in the purchase of the depreciable assets.

During the year defalcations on the part of local-body officials amounted to seven in number and these were in every instance dealt with by criminal action.

The following is a list of breaches of statute by local-body members and officers which have been dealt with by the Audit Office during the year, and in all cases adjustments have been required or

satisfactory explanation obtained. Audit is pleased to record that in respect to these breaches the majority have occurred either through want of knowledge of the law or misinterpretation of the statutes :—

Borrowing by promissory notes .. .. .	2
Disqualifications .. .. .	10
Fidelity bonds not taken out .. .. .	1
Free tram passes issued .. .. .	1
Free bath passes issued .. .. .	1
Investments contrary to law .. .. .	11
Illegal refund of excess unauthorized .. .. .	1
Local Bodies Finance Act (offences under)—	
(a) Antecedent liability reduction instalment not paid .. .. .	1
(b) Flood damage overdraft not reduced .. .. .	1
(c) Overdrafts and liabilities in excess of legal limits .. .. .	18
Local Bodies' Loans Act (offences under)—	
(a) Breach section 3 (2) .. .. .	1
(b) Loan-moneys illegally expended .. .. .	82
(c) Loans raised in excess of or without statutory authority .. .. .	5
(d) Loans overexpended .. .. .	13
(e) Loan-moneys not kept in separate bank account .. .. .	7
(f) Loan recoupments wrongly credited .. .. .	4
(g) Loan interest on fixed deposit wrongly credited .. .. .	6
(h) Sinking funds not established or provided for .. .. .	4
Payments made without legal authority .. .. .	38
Payments unsupported by receipts .. .. .	15
Purchases on terms involving interest payments .. .. .	5
Public Contracts and Local Bodies Contractors Act (offences under) .. .. .	10
Provisions <i>re</i> harbour leases not complied with .. .. .	1
Rates not levied according to law .. .. .	9
Rates and interest on levies rebated or remitted contrary to law .. .. .	12
Security not taken for wharfage dues .. .. .	1
Sinking fund unlawfully created .. .. .	1
Transfers in breach of section 145, Municipal Corporation Act—Separate accounts to General Account .. .. .	3
Transfers in breach of section 145, Municipal Corporation Act, between separate accounts .. .. .	3
Travelling-expenses in excess of statutory provision .. .. .	12
Unauthorized expenditure in excess of legal limits .. .. .	18
Unauthorized commutation of harbour dues .. .. .	2
Unauthorized trading by local body .. .. .	1

Audit has also drawn attention during the year to the following matters relating to the accounts of local authorities, but which are not breaches of statute :—

Unsatisfactory accounting systems and records .. .. .	11
Unsatisfactory stores systems .. .. .	5
Unsatisfactory system of wages payments .. .. .	1
Insufficiency or lack of depreciation charges in trading accounts .. .. .	32

#### STORES AUDIT.

During the period under review 192 store accounts of the various Departments have been examined and reported on, and in addition the ledgers and accounts connected with the Naval Service have also received attention.

An approved copy of the following Departments' new Stores Rules has not yet been received in the Audit Office : Native Affairs, Printing and Stationery, External Affairs, Prisons, Labour, State Fire Insurance, Immigration, Income-tax, State Advances, Justice, Valuation, Superannuation Board, National Provident.

With regard to the Department of Agriculture, although good progress has been made in improving the system of accounting for stores, a copy of the proposed Stores Rules has not yet reached Audit.

The Government Railways Board has intimated that the reorganization of the Stores Branch is still in hand, and that the revised Stores Rules would not be issued before the end of this year.

Good progress is being made by the Post and Telegraph Department in connection with the new system of accounting for stores ; a copy of their proposed Stores Rules has not yet been received.

#### Section 91 (2), Public Revenues Act, 1926.

STATEMENT OF ROYALTIES PAYABLE TO THE CROWN AND UNPAID AT 31ST MARCH, 1927.

Section 91 (2) of the Public Revenues Act, 1926, reads as follows :—

“ The Controller and Auditor-General shall include in the report to be prepared by him pursuant to subsection two of section eighty-nine hereof a statement as to all royalties payable to the Crown and for the time being unpaid, setting forth in respect of such royalties,—

“ (a) The name of the person by whom the same are payable ;

“ (b) The amount payable by each such person ; and

“ (c) The steps (if any) that have been taken to recover the said royalties, and, if no such steps have been taken, the reasons for allowing the said royalties to remain outstanding.”

Apparently no statement as required by the above section has hitherto been submitted to Parliament, although an endeavour was made to obtain the necessary details for last year's report. Information has, however, been obtained from the respective Departments for the year 1926-27, but, owing to the many difficulties in the way of preparing a return which would comply with the Act and at the same time avoid unfairness to the individuals whose names are required to be published, the information obtained is shown in an abridged form.

In some instances it was found that, although an amount was nominally overdue, reasonable grounds for non-payment existed, and in cases where royalty was payable in advance no serious complaint could be made against a person whose payment had not been met on the nominal due date. In such cases it was considered inadvisable to publish the names of those nominally in arrear in terms of the Act. In the following figures, therefore, are included all amounts which were shown on the Departments' books as owing and unpaid on the 31st March last, and no attempt has been made to discriminate between those persons who have reasonable grounds for non-payment and those who have not.

Department.				Amount unpaid.		
				£	s.	d.
Native	..	..	..	2,105	8	6
Agriculture	..	..	..	36	3	4
Public Works	..	..	..	75	0	0
Lands—						
Wellington Land District	..	..	..	5,105	8	4
North Auckland Land District	..	..	..	1,779	7	1
Auckland Land District	..	..	..	628	19	10
Napier	..	..	..	127	14	7
Hokitika	..	..	..	274	8	10
Christchurch	..	..	..	0	18	0
Dunedin	..	..	..	132	4	4
Forestry—						
Nelson region	..	..	..	1,025	15	2
Auckland region	..	..	..	40	12	11
Westland region	..	..	..	2,691	6	6
Wellington region	..	..	..	508	14	11
Marine	..	..	..	436	19	9
Mines	..	..	..	4,906	12	2
Total				£19,875	14	3

### Section 3 (3), Public Revenues Act, 1926.

Appended is a statement of the items representing moneys and stores which require the authority of Parliament for their final writing off and discharge from the Public Account.

### Staff.

The growth of the Department may be noted from the fact that fourteen years ago 54 officers were deemed sufficient to cope with the work, whilst to-day the number required is 147. The classification of the staff is as follows: Deputy Controller and Auditor-General, 1; Audit Officer, London, and Assistant, 2; Controlling Officers, 4; Audit Inspectors, 30; Audit Inspectors' Assistants, 36; examiners, clerks, and typists, 46; cadets, 21; temporary clerks, 7.

The efficiency of the staff is of a very high standard; and, as will be seen from the large number of cadets, it is the policy of the Department to train its own staff of accountants, in order that when vacancies occur in the higher grades of the office there may be capable officers within the Department fully qualified to fill the vacancies as they occur. The work of the Audit officers in London has been also efficiently carried out. Additional duties have devolved upon these officers during the year in respect of the audit of the accounts of the Dairy-produce Control Board's London Agency.

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

Audit Office, 2nd September, 1927.

## APPENDIX.

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.
		£	s. d.
<i>Agriculture.</i>			
Value of stores.. .. .	Loss on sale, broken, missing, stolen, or burnt	409	2 2
Value of stock .. .. .	Died or replaced .. .. .	1,308	3 2
Value of motor-vehicles .. .. .	Loss on realization .. .. .	296	3 6
Value of buildings .. .. .	Destroyed by fire .. .. .	164	0 0
Value of publications .. .. .	Gratuitously issued .. .. .	32	17 6
Value of produce .. .. .	Gratuitously issued .. .. .	8	0 2
Value of stores.. .. .	Handed over to Winton Farm Committee	718	7 10
Rabbit-poisoning .. .. .	Debtor bankrupt .. .. .	..	191 17 10
Sale of pigs .. .. .	Debtor bankrupt .. .. .	..	16 16 0
Orchard-tax .. .. .	Orchards abandoned or cut out; debtors unfinancial or untraceable	..	110 12 1
Sale of publications .. .. .	Debtors untraceable .. .. .	..	0 13 1
Grading and delivery fees .. .. .	Company in liquidation .. .. .	..	6 19 1
Rent of paddock .. .. .	Debtor unfinancial .. .. .	..	27 6 0
Destruction of hawthorn .. .. .	Debtors impecunious or deceased .. .. .	..	2 14 9
Destruction of fruit .. .. .	Debtor untraceable .. .. .	..	0 8 1
Fees for translating summonses .. .. .	Fees not added to Court costs; debtor untraceable	..	1 10 0
Railage on oats, fowls, and soil .. .. .	Department unable to collect; supply disputed	..	0 12 7
Sale of publications and strychnine; registration fees and orchard-tax	Amounts misappropriated by ex-officer of the Department	..	28 16 1
<i>Audit.</i>			
Audit fees .. .. .	Local authorities no longer in existence ..	..	2 2 0
<i>Customs.</i>			
Value of stores.. .. .	Stolen .. .. .	2	0 0
<i>Defence.</i>			
Value of stores.. .. .	Lost, stolen, deficient, or destroyed by fire	1,242	12 6
Value of equipment on issue to trainees .. .. .	Untraceable or destroyed by fire .. .. .	118	5 5
Value of live-stock .. .. .	Died or destroyed .. .. .	106	18 0
Value of stores, Disposal Depot .. .. .	Difference between Ordnance and selling prices	220	6 3
Value of stores.. .. .	Deficient on closing down Featherston Camp	628	9 8
Value of clothing .. .. .	Presented to Malaya Government for pageant	17	10 0
Value of equipment .. .. .	Presented to Cook Islands for salutes at funerals	43	13 1
Rent of cottage .. .. .	Debtor unfinancial .. .. .	..	35 0 0
<i>Education.</i>			
Value of stores.. .. .	Stolen, broken, burnt, or deficient .. .. .	144	9 11
Value of live-stock .. .. .	Died .. .. .	31	7 9
Value of surplus stores .. .. .	Loss on realization .. .. .	332	16 6
Maintenance fees .. .. .	Debtors in poor circumstances; deceased or untraceable	..	3,399 17 5
Sale of <i>School Journals</i> .. .. .	Debtors unfinancial or whereabouts unknown	..	3 14 4
Sale of coir mat .. .. .	Debtor bankrupt .. .. .	..	0 13 8
<i>External Affairs (Cook Islands).</i>			
Value of stores, G.S.S. "Hinemoa" .. .. .	Deficient or broken .. .. .	145	3 6
<i>Government Life Insurance.</i>			
Loan on mortgage .. .. .	Loss on realization of securities .. .. .	..	3,293 2 8
<i>Health.</i>			
Value of stores.. .. .	Lost, stolen, broken, or deficient .. .. .	516	14 0
Value of glassware and crockery .. .. .	Broken .. .. .	312	9 5
Value of equipment .. .. .	Handed over to Hospital Boards and Plunket Society	1,619	7 1
Value of motor-vehicles and surplus stores.. .. .	Loss on realization .. .. .	534	12 11
Value of live-stock .. .. .	Died; loss on sale .. .. .	117	19 0
Value of sera .. .. .	Expired .. .. .	25	14 6
Value of stores.. .. .	Destroyed by fire at dental clinic .. .. .	72	15 8
Maintenance and treatment .. .. .	Debtors in poor circumstances or untraceable	..	1,887 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>Immigration.</i>							
Passage-money advanced .. ..	Debtors deceased, in poor circumstances, or untraceable	..	..	..	64	13	8
<i>Industries and Commerce.</i>							
Value of furniture .. ..	Loss on sale .. ..	20	9	4	..	..	..
Value of stores.. ..	Deficient .. ..	4	3	3	..	..	..
<i>Internal Affairs.</i>							
Value of stores.. ..	Lost, broken, stolen, or destroyed by fire	108	6	2	..	..	..
Value of calorimeters .. ..	Loss on sale .. ..	14	12	0	..	..	..
Value of office equipment .. ..	Destroyed, and loss on sale .. ..	48	8	3	..	..	..
Cost of cables from High Commissioner ..	Department unable to recover; debtors untraceable	..	..	..	2	1	6
Advances by High Commissioner ..	Debtors in necessitous circumstances or untraceable	..	..	..	127	8	8
Costs of commissions, Town Board Boundaries and proposed Town District	Endeavours to effect settlement unavailing and Department unable to recover amount	..	..	..	34	16	10
Hire of film .. ..	Debtor in necessitous circumstances ..	..	..	..	3	16	6
Sale of lantern-slides .. ..	Amount written off on account of advertising value	..	..	..	1	16	3
<i>Justice.</i>							
Value of Courthouse, Brunner-ton ..	Destroyed by fire .. ..	739	8	3	..	..	..
Value of motor-car .. ..	Loss on realization .. ..	37	14	0	..	..	..
Fines and costs .. ..	Debtor deceased .. ..	..	..	..	11	4	6
<i>Labour.</i>							
Value of stores.. ..	Lost, stolen, or destroyed .. ..	31	18	7	..	..	..
Value of office furniture.. ..	Broken .. ..	9	10	9	..	..	..
Value of motor vehicles and stores	Loss on realization .. ..	156	9	10	..	..	..
Penalties and costs .. ..	Department unable to recover; debtors untraceable	..	..	..	97	13	4
<i>Land and Income Tax.</i>							
Land-tax and income-tax .. ..	Debtors insolvent or addresses unknown..	..	..	..	474	14	11
<i>Lands and Survey.</i>							
Value of motor-vehicles .. ..	Loss on realization .. ..	305	13	4	..	..	..
Value of stores.. ..	Lost, stolen, broken, or deficient ..	2,658	18	3	..	..	..
Value of roofing-iron .. ..	Sold at less than cost .. ..	198	12	9	..	..	..
Rents .. ..	Debtors unfinancial, bankrupt, untraceable, or deceased; properties realized at a loss	..	..	..	38,407	10	8
Advances, Waimarino bush-fire relief ..	Debtors unfinancial .. ..	..	..	..	4,882	14	0
Advances under the Discharged Soldiers Settlement Act	Losses on realization of securities ..	..	..	..	*287,544	19	1
Interest on deferred payment .. ..	Debtors untraceable or unfinancial ..	..	..	..	45	1	10
Insurance premiums .. ..	Not recoverable from mortgagor; debtors untraceable or unfinancial	..	..	..	12	14	5
Grazing fees .. ..	Debtors in poor circumstances or untraceable	..	..	..	7	3	0
Legal costs .. ..	Debtors unfinancial .. ..	..	..	..	12	11	6
Duties and fees .. ..	Misappropriated by ex-solicitor acting for the Department	..	..	..	15	10	0
Loss incurred in working tractor .. ..	Expenses exceeded the amount charged to settlers for working on properties	..	..	..	257	3	2
Repairs to machinery .. ..	Debtor's address unknown .. ..	..	..	..	0	9	0
Sale of lithos .. ..	Department unable to collect .. ..	..	..	..	0	7	0
<i>Marine.</i>							
Value of stores.. ..	Lost, broken, or deficient .. ..	24	8	10	..	..	..
Value of cottage, Karamea .. ..	Destroyed by fire .. ..	123	0	0	..	..	..
Value of charts .. ..	Obsolete and unsaleable .. ..	281	5	6	..	..	..
Boiler and machinery inspection fees ..	Debtors bankrupt or untraceable or machinery not in use	..	..	..	22	18	3
Rent of residence-site .. ..	Debtors whereabouts unknown.. ..	..	..	..	0	10	0
<i>Mental Hospitals.</i>							
Value of live-stock .. ..	Died .. ..	671	19	6	..	..	..
Value of stores.. ..	Broken, stolen, deficient, or unserviceable	355	6	4	..	..	..
Value of motor-vehicles .. ..	Loss on realization .. ..	105	0	0	..	..	..
Expenses of transfer of patient .. ..	Debtor unfinancial; patient transferred to suit convenience of Department	..	..	..	19	15	7
Burial expenses of patient .. ..	Relatives unable to pay .. ..	..	..	..	7	0	0

\* Reductions and remissions by the Dominion Revaluation Board in respect to Discharged Soldiers Settlement Account and Lands for Settlement Account (Discharged Soldiers Settlement Account) since it commenced its functions amount to a further £2,388,663.

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

Department and Particulars.	Reason for writing off.	Claims abandoned	
		Value of Stores.	Cash.
<i>Mines.</i>			
Value of stores .. .. .	Stolen, deficient, or destroyed by fire ..	£ 138 13 9	£ s. d. ..
Value of coal shortages .. .. .	Due to handling, evaporating, and stone	1,070 15 8	..
Value of coke shortages .. .. .	Due to evaporation and dust .. .. .	14 9 9	..
Value of surplus stores .. .. .	Loss on sale .. .. .	45 5 1	..
Rent under lignite license .. .. .	Debtor bankrupt .. .. .	..	1 2 7
Rent of cottage .. .. .	Debtor untraceable .. .. .	..	2 0 0
Mining advances .. .. .	Company unfinancial .. .. .	..	9,223 16 1
Sale of coal .. .. .	Debtors unfinancial or untraceable .. .. .	..	27 0 9
Water supplied for sluicing operations .. .. .	Debtors unable to pay .. .. .	..	153 9 3
<i>Native.</i>			
Value of stores .. .. .	Lost, broken, or deficient .. .. .	24 6 5	..
<i>National Provident Fund.</i>			
Value of furniture .. .. .	Loss on sale .. .. .	27 19 9	..
<i>Native Trust Office.</i>			
Value of oilskins .. .. .	Stolen from motor-car .. .. .	2 17 6	..
<i>Naval Defence.</i>			
Value of stores .. .. .	Broken, deficient, unfit for use, or lost overboard	105 13 9	..
Value of provisions, H.M.S. "Diomedé" .. .. .	Issued at less than cost .. .. .	246 2 11	..
Value of provisions, H.M.S. "Dunedin" .. .. .	Issued at less than cost .. .. .	537 10 8	..
Value of provisions, H.M.S. "Philomel" .. .. .	Issued at less than cost .. .. .	359 19 10	..
Value of clothing, &c., H.M.S. "Diomedé" .. .. .	Issued at less than cost .. .. .	122 3 8	..
Value of clothing, &c., H.M.S. "Dunedin" .. .. .	Issued at less than cost .. .. .	100 19 3	..
Value of clothing, &c., H.M.S. "Philomel" .. .. .	Issued at less than cost .. .. .	175 3 1	..
Value of Defence Department's fixings and fittings	Nugatory expenditure; accidentally broken by ratings while in camp at Trentham	..	5 2 4
Steamer fare from England for son of officer	Father not responsible for overpayment, which was made owing to a misunderstanding as to the boy's age	..	90 0 0
<i>New Zealand Government Railways.</i>			
Value of stores .. .. .	Lost or burnt .. .. .	2,641 2 1	..
Value of wagon .. .. .	Destroyed by fire .. .. .	453 0 0	..
Rent and water rates .. .. .	Debtors sick, deceased, bankrupt, or whereabouts unknown	..	86 4 6
Railage and storage .. .. .	Debtors bankrupt .. .. .	..	200 9 10
Advertising .. .. .	Debtors bankrupt or in indigent circumstances	..	94 10 11
<i>Pensions.</i>			
Value of stores .. .. .	Loss on sale .. .. .	28 8 3	..
Value of malt .. .. .	Stolen .. .. .	0 2 1	..
Value of limb-factory buildings .. .. .	Loss on sale for dismantling .. .. .	1,522 16 5	..
Supply of artificial limbs .. .. .	Debtors untraceable .. .. .	..	7 8 11
<i>Police.</i>			
Value of stores .. .. .	Lost, stolen, and loss on sale .. .. .	34 14 10	..
Value of building, Morrinsville .. .. .	Loss on sale .. .. .	530 0 0	..
<i>Post and Telegraph.</i>			
Value of telephones .. .. .	Destroyed by fire .. .. .	778 2 8	..
Value of stores .. .. .	Lost, broken, deficient, stolen, obsolete, or destroyed by fire	2,027 5 10	..
Value of sundry surplus stores .. .. .	Loss on sale .. .. .	1,721 5 0	..
Value of motor-vehicles .. .. .	Loss on realization .. .. .	2,745 0 3	..
Toll accounts .. .. .	Department unable to collect .. .. .	..	50 11 3
Cost of pole and labour .. .. .	Debtor bankrupt .. .. .	..	0 10 6
Savings-bank deposits .. .. .	Fraudulently withdrawn .. .. .	..	340 13 7
<i>Printing and Stationery.</i>			
Value of stores .. .. .	Deficient at stocktaking .. .. .	48 6 10	..
Value of stores .. .. .	Lost or damaged .. .. .	37 4 2	..
Sale of waste paper .. .. .	Debtor unfinancial .. .. .	..	3 4 6
<i>Prisons.</i>			
Value of live-stock .. .. .	Died or destroyed .. .. .	562 18 5	..
Value of stores .. .. .	Lost, broken, stolen, deficient, or unfit for use	141 5 2	..
Value of Lyttelton Prison .. .. .	Loss on realization and demolition .. .. .	8,553 7 10	..
Value of shed, Auckland quarry .. .. .	Loss on demolition .. .. .	18 0 5	..
Value of typewriter .. .. .	Condemned as useless .. .. .	6 0 3	..
Salary overpaid to ex-officer of the Department	Payee has left the Dominion .. .. .	..	0 6 3
<i>Public Works.</i>			
Value of furniture .. .. .	Loss on sale .. .. .	16 9 0	..
Value of stores .. .. .	Lost, broken, deficient, stolen, or un-serviceable	1,509 9 11	..
Value of stores .. .. .	Loss on sale .. .. .	595 13 3	..

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

Department and Particulars.	Reason for writing off.	Claims abandoned.	
		Value of Stores.	Cash.
<i>Public Works—continued.</i>			
Value of various offices, dwellings, and huts..	Destroyed by fire and floods .. ..	£ 1,282 8 8	£ .. ..
Value of motor-vehicle .. ..	Destroyed by train collision .. ..	52 0 0	.. ..
Value of horses .. ..	Died or destroyed .. ..	71 10 0	.. ..
Value of water-race, Mount Ida .. ..	Loss on transfer from Mines Department..	2,900 15 0	.. ..
Sale of canteen stores .. ..	Debtors untraceable or deceased .. ..	.. ..	16 8 1
Sale of canteen stores .. ..	Amount misappropriated by ex-officer of the Department	.. ..	2 7 3
Washing mattresses .. ..	Department unable to collect .. ..	.. ..	0 5 0
Sale of coal .. ..	Debtor untraceable .. ..	.. ..	2 8 0
Motor-lorry fees .. ..	Department unable to collect .. ..	.. ..	80 2 8
Cost of fencing.. ..	Debtor in poor circumstances .. ..	.. ..	2 7 6
Water rates .. ..	Quantity of water supplied disputed .. ..	.. ..	26 16 0
Electric-current supplies .. ..	Company in liquidation .. ..	.. ..	59 6 3
Freight .. ..	Debtors untraceable .. ..	.. ..	1 8 0
Rent of offices .. ..	Debtor unfinancial .. ..	.. ..	35 3 4
<i>State Advances Office.</i>			
Advances to settlers .. ..	Properties and stock realized at a loss .. ..	.. ..	5,204 11 5
<i>State Advances—Workers' Branch.</i>			
Balance of principal .. ..	Loss on realization of securities .. ..	.. ..	188 9 9
<i>State Advances—Repatriation Section.</i>			
Value of furniture .. ..	Loss on realization .. ..	724 12 8	.. ..
Loans granted to returned soldiers for business or furniture	Debtors bankrupt, deceased, untraceable, or in straitened circumstances	.. ..	11,880 7 8
<i>State Advances—Housing Section.</i>			
Rent, instalments, and solicitors' costs .. ..	Debtors in poor circumstances or untraceable	.. ..	618 18 4
<i>State Advances—Cold Storage.</i>			
Balance of loan .. ..	Loss after uncalled capital given as security had been paid up	.. ..	547 10 0
<i>State Forest Service.</i>			
Value of franking-machine .. ..	Machine completely worn out .. ..	16 0 0	.. ..
Value of horses .. ..	Died .. ..	16 0 0	.. ..
Value of stores.. ..	Lost or broken .. ..	39 2 0	.. ..
Ground rents sawmilling licenses .. ..	Mills cut out and licenses surrendered .. ..	.. ..	12 1 6
<i>Tourist and Health Resorts.</i>			
Value of stores.. ..	Broken, lost, or unserviceable .. ..	315 17 7	.. ..
Value of live-stock .. ..	Died .. ..	8 10 6	.. ..
Value of stores.. ..	Loss on sale .. ..	9 4 6	.. ..
Value of Ball Hut, Mount Cook .. ..	Destroyed by avalanche .. ..	245 13 0	.. ..
Fees, Rotorua Sanatorium and Isolation Hospital	Debtors in indigent circumstances or untraceable	.. ..	4,565 0 3
<i>Treasury.</i>			
Value of stores.. ..	Broken or deficient at stocktaking; loss on sale	48 1 2	.. ..
Orchard manuring advances .. ..	Debtors unfinancial .. ..	.. ..	92 17 11
<i>Valuation.</i>			
Fees .. ..	Debtors unfinancial .. ..	.. ..	30 3 9
		47,737 13 3	374,718 1 0
		£422,455 14 3	

1926-27.

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GENERAL BALANCE-SHEET  
AND  
SUMMARY OF TRANSACTIONS  
OF  
CASH ACCOUNTS, ADVANCE ACCOUNTS,  
AND  
INVESTMENT ACCOUNTS.

PUBLIC ACCOUNTS, 1926-1927.

GENERAL BALANCE-SHEET and SUMMARY of TRANSACTIONS for the FINANCIAL YEAR ended 31st MARCH, 1927.  
CASH ACCOUNTS, ADVANCE ACCOUNTS, AND INVESTMENT ACCOUNTS.

	BALANCES ON 31st MARCH, 1926.			TRANSACTIONS, 1926-1927.			BALANCES ON 31st MARCH, 1927.			
	Dr.		Cr.	Dr.		Cr.	Dr.		Cr.	
	£	s. d.	£	£	s. d.	£	£	s. d.	£	s. d.
CONSOLIDATED FUND:—										
ORDINARY REVENUE ACCOUNT...	4,428,092	0 5	4,428,092	29,796,846	15 4	29,050,220	220 12	9	3,681,465	17 10
NAURO AND OCEAN ISLANDS ACCOUNT...	3,125	11 2	3,125	36,436	17 6	36,430	17 6		3,250	7 10
NAURO AND OCEAN ISLAND SINKING FUND ACCOUNT	18	15 3	18	8,300	0 1	8,444	15 9		163	11 0
ACCOUNTS OF LOCAL BODIES	10,463	17 3	10,463	24,274	1 1	23,883	5 11		9,573	2 1
DEPOSITS ACCOUNT	353,620	2 8	353,620	1,451,157	19 4	1,452,104	6 8		354,566	10 0
PUBLIC WORKS FUND:—										
GENERAL PURPOSES ACCOUNT...	526,421	1 4	526,421	5,298,467	6 7	5,611,433	4 10		839,386	19 7
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT	21,709	15 8	21,709	72,096	15 11	52,053	8 1		1,666	7 10
ELECTRIC SUPPLY ACCOUNT	138,111	14 5	138,111	1,656,651	7 4	1,792,730	3 4		274,190	10 5
ELECTRIC SUPPLY SINKING FUND ACCOUNT	17,391	5 1	17,391	...	...	21,271	7 11		38,163	13 0
ADVANCES TO OTHER GOVERNMENTS ACCOUNT	31,512	5 6	31,512	272,195	6 0	290,319	15 0		49,636	14 6
BANK OF NEW ZEALAND ACTS ACCOUNT	875,000	0 0	875,000	875,000	0 0	875,000	0 0		...	...
BANK OF NEW ZEALAND SHARES ACCOUNT	212,476	0 6	212,476	57,629	13 9	1,896,069	15 6		1,683,593	15 0
CHEVRIOT ESTATE ACCOUNT...	204,906	13 9	204,906	...	...	25,381	7 6		172,658	7 6
CONVERSION ACCOUNT	...	...	...	...	...	31	5 2		31	5 2
DETERIORATED LANDS ACCOUNT	1,727	10 1	1,727	7,005	16 1	10,000	0 0		4,721	14 0
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	126,273	12 5	126,273	1,083,716	8 11	1,656,712	17 3		699,270	0 9
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND ACCOUNT	295,046	12 5	295,046	1,959	5 0	62,879	1 2		355,966	8 7
EDUCATION LOANS ACCOUNT	40,155	7 6	40,155	555,251	16 6	571,258	5 10		56,161	16 10
GENERAL PURPOSES RELIEF ACCOUNT	21,313	15 11	21,313	2,784	19 8	7,433	19 10		25,962	16 1
HAURAKI PLAINS SETTLEMENT ACCOUNT	33,505	17 0	33,505	56,954	3 8	35,807	9 6		12,359	2 10
HOWARD ESTATE ACCOUNT	...	...	...	239	13 11	239	13 11		...	...
HUNTER SOLDIERS ASSISTANCE TRUST ACCOUNT	3,084	5 11	3,084	127	11 9	777	14 9		3,734	8 11
HUTT VALLEY LANDS SETTLEMENT ACCOUNT	...	...	...	5,000	0 0	32,170	11 5		27,170	11 5
KAURIGUM INDUSTRY ACCOUNT	3,441	18 5	3,441	8,186	2 0	7,109	6 1		2,365	2 6
LAND ASSURANCE FUND ACCOUNT	80,759	9 9	80,759	3,005	5 0	3,297	18 0		81,052	2 9
LAND FOR SETTLEMENTS ACCOUNT	133,167	16 7	133,167	571,692	0 9	601,976	19 6		163,452	15 4
LAND FOR SETTLEMENTS ACCOUNT:—										
DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	71,273	2 6	71,273	30,844	19 10	77,845	8 10		118,273	11 6
OPENING UP CROWN LANDS FOR SETTLEMENT ACCOUNT	6,602	11 0	6,602	13,968	19 7	16,426	12 6		9,060	3 11
LOANS REDEMPTION ACCOUNT	18,508	15 5	18,508	7,080	198 15 11	7,061,923	3 8		239	3 2
MAIN HIGHWAYS ACCOUNT REVENUE FUND	654,608	14 11	654,608	579,745	15 8	678,076	8 2		752,939	7 5
MAIN HIGHWAYS ACCOUNT CONSTRUCTION FUND	120,104	1 6	120,104	604,570	7 5	555,025	16 5		70,559	10 6
MINING ADVANCES ACCOUNT	12,646	0 5	12,646	5,336	19 8	6,363	3 11		18,612	4 8
NATIONAL ENDOWMENT ACCOUNT	126,493	9 8	126,493	152,279	7 10	155,098	0 0		129,312	1 10
NATIONAL ENDOWMENT TRUST ACCOUNT	20,206	7 6	20,206	106	15 10	5,029	2 0		25,133	13 8
NATIVE LAND SETTLEMENT ACCOUNT	104,331	11 1	104,331	118,118	2 0	128,184	0 1		114,397	9 2
PUBLIC DEBT REPAYMENT ACCOUNT	2,096	2 6	2,096	939,230	14 0	941,529	4 4		4,394	12 10
RAILWAYS IMPROVEMENT AUTHORIZATION ACT 1914 ACCOUNT	280,661	11 7	280,661	1,157,906	19 1	1,279,899	18 3		402,654	10 9
RANGITAIKI LAND DRAINAGE ACCOUNT	24,183	13 0	24,183	14,174	12 5	4,830	3 9		14,839	4 4
REMITTANCES FROM LONDON ACCOUNT	...	...	...	1,550,000	0 0	1,550,000	0 0		...	...
REMITTANCES TO LONDON ACCOUNT	...	...	...	3,625,000	0 0	3,625,000	0 0		2,000,000	0 0
RESERVE FUND ACCOUNT	2,000,000	0 0	2,000,000	...	...	...	...		...	...
SAMOAN LOAN SUSPENSE ACCOUNT	2,292,688	15 3	2,292,688	4,692,082	12 3	2,401,775	2 0		3,381	5 0
STATE ADVANCES LOANS ACCOUNT	18,571	17 7	18,571	288,376	8 1	308,508	14 10		33,704	4 4
STATE COAL-MINES ACCOUNT	48,198	11 8	48,198	...	...	6,906	15 2		55,105	6 10
STATE COAL-MINES SINKING FUND ACCOUNT	127,861	3 9	127,861	237,985	0 0	133,763	19 0		23,640	2 9
STATE FORESTS ACCOUNT	12,502	6 0	12,502	49,875	14 0	41,761	8 5		4,388	0 5
SWAMP LAND DRAINAGE ACCOUNT	70,020	16 9	70,020	51,904	14 8	63,691	2 7		81,807	4 8
WESTPORT HARBOUR ACCOUNT	798,150	7 3	798,150	9,153,130	1 9	9,219,493	17 1		864,514	2 7
WORKING RAILWAYS ACCOUNT	...	...	...	...	...	...	...		...	...
PUBLIC ACCOUNT CASH BALANCE INVESTMENT ACCOUNT	...	...	...	...	...	...	...		...	...
TOTALS	14,156,559	8 2	14,156,559	72,423,211	10 3	71,526,676	4 2		13,262,024	2 1





1926-27.

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

## PUBLIC ACCOUNTS, 1926-1927.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1927.

ORDINARY REVENUE:—	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
CUSTOMS .. .. .	8,396,010	1 1	143,435	6 1	8,252,574	15 0
STAMP AND DEATH DUTIES—						
Adhesive stamps .. .. .	416,378	10 3	323,951	5 4	92,427	4 11
Duty on Instruments .. .. .	497,502	0 7	6,975	1 5	490,526	19 2
Estate Duty .. .. .	1,350,693	5 10	31,462	15 8	1,319,230	10 2
Succession Duty .. .. .	339,080	18 7	13,513	7 0	325,567	11 7
Gift Duty .. .. .	45,648	12 5	73	0 8	45,575	11 9
Crown and Native Rates .. .. .	136	2 1	..	..	136	2 1
Fines and Penalties .. .. .	4,983	18 11	202	0 6	4,781	18 5
Impressed Stamps .. .. .	182,497	16 6	946	0 4	181,551	16 2
Licenses to Companies .. .. .	69,756	3 4	313	17 8	69,442	5 8
Sharebrokers' Licenses .. .. .	676	6 0	2	8 0	673	18 0
Bank Composition .. .. .	205,702	8 5	3,789	15 0	201,912	13 5
Totalizator Revenue .. .. .	583,963	9 0	542	1 6	583,421	7 6
Amusements-tax .. .. .	63,653	11 11	98	17 5	63,554	14 6
Miscellaneous .. .. .	1,255	10 5	1,042	3 2	213	7 3
	3,761,928	14 3	382,912	13 8	3,379,016	0 7
*POSTAL AND TELEGRAPH,—						
Postal Revenue (including Post Office Savings-bank profits) .. .. .	1,558,449	1 10	155,000	0 0	1,403,449	1 10
Telegraph Revenue .. .. .	452,924	5 3	..	..	452,924	5 3
Telephone Revenue .. .. .	996,891	9 7	..	..	996,891	9 7
Toll .. .. .	373,293	5 7	..	..	373,293	5 7
	3,381,558	2 3	155,000	0 0	3,226,558	2 3
LAND-TAX .. .. .	1,244,673	17 8	15,606	10 2	1,229,067	7 6
INCOME-TAX .. .. .	3,459,235	17 6	37,020	2 1	3,422,215	15 5
BEER DUTY .. .. .	622,064	8 5	251	14 0	621,812	14 5
REGISTRATION AND OTHER FEES,—						
Animals Protection and Game Act, 1921-22 (Part III) .. .. .	10,771	13 0	..	..	10,771	13 0
Apprentices Act, 1908 .. .. .	47	10 0	..	..	47	10 0
Arms Act, 1920 .. .. .	2,211	16 0	..	..	2,211	16 0
Births, Deaths, and Marriages .. .. .	18,186	7 2	33	18 8	18,152	8 6
British Nationality and Status of Aliens (in New Zealand) Act, 1923 .. .. .	272	0 0	15	13 0	256	7 0
By-laws Act, 1910 .. .. .	25	4 0	..	..	25	4 0
Cinematograph-film Censorship Act, 1916 .. .. .	1,530	8 1	15	7 6	1,515	0 7
Coal-mines Act, 1925 .. .. .	190	6 0	..	..	190	6 0
Copyright Act, 1913 .. .. .	2	18 0	..	..	2	18 0
Crown Grant Fees .. .. .	748	19 3	6	2 1	742	17 2
Customs Act, 1913 .. .. .	8,543	3 1	282	14 10	8,260	8 3
Dairy Industry Act, 1908 .. .. .	2,531	0 0	14	0 0	2,517	0 0
Dentists Act, 1908, and Amendment Act, 1911 .. .. .	25	15 0	..	..	25	15 0
Distillation Act, 1908 .. .. .	188	0 0	..	..	188	0 0
Education Act, 1914 .. .. .	2	0 0	..	..	2	0 0
Electrical Wiremen's Registration Act, 1925 .. .. .	2,321	18 7	2	10 0	2,319	8 7
Engineers Registration Act, 1924 .. .. .	463	9 6	6	15 6	456	14 0
Explosives and Dangerous Goods Act, 1908 .. .. .	4,278	7 0	10	1 6	4,268	5 6
Factories Act, 1921-22 .. .. .	3,921	8 6	1	19 6	3,919	9 0
Finance Act, 1915 (Part III), (Beer Duty) .. .. .	1,359	19 9	56	18 10	1,303	0 11
Finance Act, 1920 (Section 49), (fees for transfer of New Zealand Stock and Bonds from London to New Zealand Registers) .. .. .	2	2 6	..	..	2	2 6
Fisheries Act, 1908 .. .. .	448	2 5	10	0 0	438	2 5
Friendly Societies Act, 1909 .. .. .	7	3 0	5	9 0	1	14 0
Health Act, 1920 .. .. .	57	5 0	..	..	57	5 0
Hospitals and Charitable Institutions Act, 1909 .. .. .	242	3 10	1	2 6	241	1 4
Hospitals and Charitable Institutions Act, 1926 .. .. .	2,400	0 0	..	..	2,400	0 0
Industrial Conciliation and Arbitration Act, 1925 .. .. .	500	14 8	3	10 0	497	4 8
Inspection of Machinery Act, 1908, and Amendment Act, 1910 .. .. .	19,712	11 6	112	4 0	19,600	7 6
Labour Disputes Investigation Act, 1913 .. .. .	10	0 0	..	..	10	0 0
Land Agents Act, 1921-22 .. .. .	12,126	5 0	1	10 0	12,124	15 0
Licensing Act, 1908 .. .. .	52	0 0	..	..	52	0 0
Carried forward .. .. .	93,180	10 10	579	16 11	92,600	13 11

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

## PUBLIC ACCOUNTS, 1926-1927.

STATEMENT of the REVENUE of the CONSOLIDATED FUND (ORDINARY REVENUE ACCOUNT) for the FINANCIAL YEAR ended 31st MARCH, 1927—continued.

ORDINARY REVENUE—continued.	Receipts.		Refunds.		Net Revenue.	
	£	s. d.	£	s. d.	£	s. d.
REGISTRATION AND OTHER FEES—continued.						
Brought forward .. .. .	93,180	10 10	579	16 11	92,600	13 11
Margarine Act, 1908 .. .. .	4	0 0	..	..	4	0 0
Masseurs Registration Act, 1920 .. .. .	25	12 0	..	..	25	12 0
Medical Practitioners Act, 1914 .. .. .	315	18 0	13	0 6	302	17 6
Mining Act, 1908 .. .. .	248	18 0	1	5 0	247	13 0
Mining Act, 1926 .. .. .	30	9 0	..	..	30	9 0
Native Land Act, 1909 .. .. .	..	..	..	..	..	..
Native Land Amendment and Native Land Claims Adjustment Act, 1926—						
Fees, Licenses, and Camp Sites .. .. .	238	12 9	..	..	238	12 9
New Zealand Inscribed Stock Act, 1917 .. .. .	762	1 6	0	2 6	761	19 0
Nurses and Midwives Registration Act, 1925 .. .. .	8,943	12 3	152	17 6	8,790	14 9
Orchard and Garden Diseases Act, 1908 .. .. .	777	0 6	5	0 6	772	0 0
Orchard-tax Act, 1916 .. .. .	1,332	13 4	20	4 9	1,312	8 7
Patents, Designs, and Trade-marks Act, 1921-22 .. .. .	12,198	13 6	55	19 9	12,142	13 9
Plumbers Registration Act, 1912 .. .. .	423	0 0	9	12 6	413	7 6
Servants' Registry Offices Act, 1908 .. .. .	35	0 0	..	..	35	0 0
Shorthand Reporters' Act, 1908 .. .. .	44	2 0	..	..	44	2 0
Slaughtering and Inspection Act, 1908 .. .. .	30,047	4 0	3	5 6	30,043	18 6
Stock Act, 1908 .. .. .	915	8 2	2	5 6	913	2 8
Stone-quarries Act, 1910 .. .. .	118	0 0	..	..	118	0 0
Timber Export Act, 1908 .. .. .	28	6 6	..	..	28	6 6
Timber-floating Act, 1908 .. .. .	29	10 0	6	0 0	23	10 0
Tobacco Act, 1908 .. .. .	350	10 0	..	..	350	10 0
Tramways Act, 1908, and Amendment Act, 1911 .. .. .	93	0 0	1	0 0	92	0 0
Valuation of Land Act, 1925 .. .. .	43,996	16 11	74	5 0	43,922	11 11
Weights and Measures Act, 1925 .. .. .	5,931	10 10	1	14 6	5,929	16 4
	200,070	10 1	926	10 5	199,143	19 8
MARINE,—						
Pilotage Rates and Harbour Fees .. .. .	933	16 7	..	..	933	16 7
Shipping and Seamen Act, 1908 .. .. .	92,461	6 8	167	13 4	92,293	13 4
Rents of Foreshores, Royalty, &c. .. .. .	6,055	19 11	15	1 8	6,040	18 3
Sale of Oysters under Fisheries Act, 1908 .. .. .	8,364	18 6	20	8 6	8,344	10 0
Rents from Toheroa Areas .. .. .	300	0 0	..	..	300	0 0
Whaling Industry License Fees, &c. .. .. .	2,921	5 0	..	..	2,921	5 0
	111,037	6 8	203	3 6	110,834	3 2
INTEREST ON PUBLIC MONEYS (details on separate statement) .. .. .	722,046	11 3	120,826	10 10	601,220	0 5
INTEREST ON RAILWAY CAPITAL LIABILITY .. .. .	2,043,433	0 4	..	..	2,043,433	0 4
INTEREST ON THE PUBLIC DEBT REDEMPTION FUND .. .. .	863,941	15 5	..	..	863,941	15 5
LOCAL BODIES LOANS ACT, 1908, SECTION 76,— Refund of cost of Roads and Bridges from proceeds of Disposal of Lands .. .. .	13,991	5 8	52	13 1	13,938	12 7
RENTS OF BUILDINGS (details on separate statement) .. .. .	26,853	19 10	37	17 2	26,816	2 8
TOURIST AND HEALTH RESORTS,— Receipts in respect of Reserves under the Tourist and Health Resorts Control Act, 1908 .. .. .	63,370	19 9	269	4 10	63,101	14 11
MISCELLANEOUS (details on separate statement) .. .. .	61,068	16 9	2,947	10 2	58,121	6 7
Totals of Ordinary Revenue .. .. .	24,971,285	6 11	859,489	16 0	24,111,795	10 11
TERRITORIAL REVENUE :—						
Rents from Leases .. .. .	165,965	10 11	2,014	18 3	163,950	12 8
Royalties .. .. .	14,636	10 6	571	4 11	14,065	5 7
Interest on Sales of Crown Lands .. .. .	12,152	12 10	485	16 3	11,666	16 7
Under Coal-mines Act, 1925,—						
Miscellaneous .. .. .	55	2 4	0	2 4	55	0 0
Rents from Leases .. .. .	1,266	19 11	11	2 0	1,255	17 11
Royalties .. .. .	4,865	8 1	..	..	4,865	8 1
Rents from Licenses .. .. .	164	13 3	..	..	164	13 3
Miscellaneous .. .. .	7,261	16 10	2,014	0 7	5,247	16 3
Marine Department Leases .. .. .	76	1 0	..	..	76	1 0
Rents from Mining Districts Land Occupation Leases .. .. .	840	17 6	2	0 0	838	17 6
Totals of Territorial Revenue .. .. .	207,285	13 2	5,099	4 4	202,186	8 10
GRAND TOTALS .. .. .	25,178,571	0 1	864,589	0 4	24,313,981	19 9

## PUBLIC ACCOUNTS, 1926-1927.

DETAIL STATEMENT of ORDINARY REVENUE, INTEREST on PUBLIC MONEYS, for the FINANCIAL YEAR ended 31st MARCH, 1927.

INTEREST ON PUBLIC MONEYS:—	£	s.	d.	£	s.	d.	£	s.	d.
On Credit balances of—									
Foreign Imprest Account, London .. .. .				1,076	13	3			
New Zealand Public Account, London .. .. .				5,198	8	5			
Public Debt Charges Account, London .. .. .				44	0	9			
Public Account, Wellington .. .. .				11,994	9	9			
Receiver-General's Deposit Account .. .. .				195	0	6			
							18,508	12	8
On Investments made in respect of the—									
Deposits Account .. .. .				5,256	18	0			
Receiver-General's Deposit Account .. .. .				4,265	10	1			
Education Loans Account .. .. .				8,423	9	5			
Conversion Account .. .. .				52	2	0			
Ordinary Revenue Account .. .. .	34,699	12	7						
On Investments made in respect of Bank of New Zealand Shares Account transferred in terms of section 8 (3), Finance Act, 1926—									
£500,000 preference A shares .. .. .	50,000	0	0						
Final dividend on £1,375,000 preference B shares for year ended 31st March, 1926 .. .. .	120,809	7	2						
Interim dividend on £1,375,000 preference B shares for year ended 31st March, 1927 .. .. .	41,666	13	4						
				247,175	13	1			
Public Account Cash Balance Investment Account .. .. .				6,596	11	1			
Public Works Fund, General Purposes Account .. .. .				56,360	1	6			
Railways Improvement Authorization Act 1914 Account .. .. .				27,189	7	8			
Reserve Fund Account .. .. .				90,549	14	10			
Loans Redemption Account .. .. .				2,193	5	3			
							448,062	12	11
On amount transferred from Consolidated Fund to Westport Harbour Account, pursuant to section 5A of the Westport Harbour Act, 1920 .. .. .				11,757	6	7			
On loans to Samoan Treasury in terms of section 33, Samoa Act, 1921 .. .. .				5,417	10	8			
On capital moneys received from sale of Crown lands and paid into the Land for Settlements Account (section 13, Land Laws Amendment Act, 1926) .. .. .				22,000	0	0			
On loans to local bodies under Local Bodies' Loans Act, 1908 .. .. .				82,937	8	7			
							122,112	5	10
On miscellaneous advances—									
For grass-seed, lime, &c., by Lands and Survey Department .. .. .				13	16	11			
For motor-cars sold by Education Department .. .. .				93	15	2			
To Maori Land Board under section 274, Native Land Act, 1909, Oturei mortgage .. .. .				775	3	5			
For motor-cars sold by Agriculture Department .. .. .				8	11	9			
On advances from vote Agriculture to various Agricultural Associations .. .. .				151	14	8			
For advances under the Village Homestead Scheme .. .. .				65	13	9			
To Wairoa Farmers' Co-operative Meat Co., Ltd., on account of cost of Waikokopu Railway-siding .. .. .				40	7	4			
To discharged soldiers, under Repatriation Act, 1918 .. .. .				4,236	15	9			
To Gore Borough Council (protective works) .. .. .				124	5	10			
To Kairuru Marble Company .. .. .				371	2	4			
To Thames Borough Council, on account of pumping-plant .. .. .				57	18	0			
To Greymouth Harbour Board in terms of section 7 of the Greymouth Harbour Board Amendment Act, 1920 .. .. .				407	4	5			
To Otanomomo Drainage Board on account of stopbank .. .. .				180	0	0			
To Native Trustee in terms of section 17, Native Trustee Act, 1920 .. .. .				141	12	11			
							6,668	2	3
Miscellaneous interest—									
On contract deposits held by High Commissioner .. .. .				10	0	4			
On debentures under the Hutt Road Act, 1915 .. .. .				2,232	0	0			
On debentures held as security for payment of tax .. .. .				279	5	0			
On Trust Account, Costley Home, Auckland .. .. .				2	5	11			
On amounts paid from Consolidated Fund for compensation for improvements on Education Endowment Reserves, under section 3 (5) of the Education Reserves Amendment Act, 1924 .. .. .				76	2	5			
On money held in Post Office Savings-bank by W. Turei, Waikato Maniototo Native Land Court .. .. .				0	13	9			
In terms of section 21 of the Finance Act, 1926, on amount of £59,250 appropriated out of the Consolidated Fund and paid to State Forests Account .. .. .				1,333	2	6			
Crown's proportion of Greymouth Harbour Board special coal rate. Credited as interest on the sums of £114,439 1s. 0d. and £27,200 in terms of section 12 of the Greymouth Harbour Board Act, 1884 .. .. .				1,939	7	0			
On sundry small amounts .. .. .				5	0	5			
							5,877	17	4
							601,229	11	0
Less interest on advance to New Zealand quicksilver mines by Mines Department, erroneously credited in 1921-22, now transferred to Mining Advances Account .. .. .							9	10	7
Total .. .. .							£601,220	0	5

## PUBLIC ACCOUNTS, 1926-1927.

## STATEMENT OF ORDINARY REVENUE, INTEREST ON THE PUBLIC DEBT REDEMPTION FUND, FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 1927.

	£	s.	d.
Interest earned by the capital moneys of the Public Debt Redemption Fund held by—			
Public Trustee .. .. .	418,251	2	5
State Advances Office .. .. .	245,690	13	0
Part Interest from 1st March, 1926, to 1st September, 1926, at 4 per cent. on £13,500,000 transferred from the Consolidated Fund to Discharged Soldiers Settlement Account	200,000	0	0
	<b>£863,941</b>	<b>15</b>	<b>5</b>

## DETAIL STATEMENT of ORDINARY REVENUE, RENTS of BUILDINGS, for the FINANCIAL YEAR ended 31st MARCH, 1927.

	£	s.	d.
Post and Telegraph .. .. .	11,241	2	5
Justice .. .. .	89	18	4
Prisons .. .. .	387	5	11
Police .. .. .	253	18	6
Internal Affairs .. .. .	1,519	10	4
Mental Hospitals .. .. .	787	17	4
Health .. .. .	661	12	9
Defence .. .. .	5,338	17	1
Customs .. .. .	137	0	0
Marine .. .. .	107	2	0
Labour .. .. .	78	4	0
Agriculture .. .. .	2,249	8	8
Education .. .. .	251	16	10
Tourists .. .. .	492	9	10
Public Works .. .. .	3,219	18	8
Total .. .. .	<b>£26,816</b>	<b>2</b>	<b>8</b>

## PUBLIC ACCOUNTS, 1926-1927.

## DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL YEAR ended 31st MARCH, 1927.

MISCELLANEOUS REVENUE.		£	s.	d.	£	s.	d.	£	s.	d.
<i>Treasury Department :—</i>										
Conscience money .. .. .		285	12	5						
Exchange, commission, discount, &c. .. .. .		389	0	1						
Unclaimed moneys,—										
Under Public Revenues Act, 1910, section 29, and Public Revenues Act, 1926, section 30—										
Courts of Law Trust .. .. .		894	6	8						
Customs Deposits .. .. .		5	0	0						
Goldfields Deposits .. .. .		69	17	9						
Gaolers' Deposits .. .. .		8	0	5						
Land Revenue Deposits .. .. .		323	10	11						
Marine Deposits .. .. .		25	13	5						
Receiver-General's Deposits .. .. .		59	19	6						
Miscellaneous Deposits .. .. .		360	5	8						
From Public Trustee—										
Bankruptcy Act .. .. .		809	9	1						
Rating Act .. .. .		301	15	7						
Shipping and Seamen's Act .. .. .		103	14	9						
Unclaimed lands .. .. .		369	7	2						
Sundry estates .. .. .		14,096	19	4						
Under Unclaimed Moneys Act, 1908, section 6		726	6	4						
Dividends unclaimed—										
3-per-cent. 1945 stock .. .. .		8	9	6						
3½-per-cent. 1940 stock .. .. .		28	1	5						
4-per-cent. 1929 stock .. .. .		196	17	6						
Excess cash at Government offices .. .. .		11	16	3						
Money found on premises and prisoners .. .. .		25	13	1						
Bank of England fractions of interest .. .. .		246	17	8						
Transfer from Deposits Account (miscellaneous)—										
Gold duty (county unknown) .. .. .		16	3	1						
Unclaimed money from Native Trustee in respect of Part Section I, Block 12, Belmont .. .. .		4	9	6						
Fees for miners' rights collected by Post Office (counties not known) .. .. .		10	5	0						
Transfers from Deposits Account—										
Unclaimed earnings .. .. .		173	5	7						
Unpresented cheques .. .. .		205	12	7						
Profit, wheat operations, 1925-26 .. .. .		16,737	6	5						
Forfeited deposits, Immigration Restriction Act .. .. .		190	0	0						
Poundage received by High Commissioner on income-tax on dividends .. .. .		20	13	8						
Miner's right, Urewera Native Reserve .. .. .		0	10	0						
					36,705	0	4			
<i>Post and Telegraph Department :—</i>										
Rent of hoarding .. .. .								6	5	0
<i>Public Works Department :—</i>										
Privilege of draining into pipe-line, Ellerslie .. .. .		1	10	0						
Receipts from irrigation and water-supply schemes .. .. .		6,197	15	4						
Rent of hoarding .. .. .		50	0	0						
Water-power license revenue .. .. .		1,071	2	8				7,320	8	0
<i>Native Department :—</i>										
Reimbursement of amounts charged against Civil List; Native Purposes during the year .. .. .								1	5	11
<i>Department of Industries and Commerce :—</i>										
Commission on sales of produce: New Zealand and South Seas Exhibition .. .. .								14	11	0
<i>Department of Justice :—</i>										
King's Counsel fees .. .. .		1	1	0						
Search fees, Wardens' Courts .. .. .		6	4	0				7	5	0
<i>Prisons Department :—</i>										
Rent of railway sidings .. .. .								90	0	0
<i>Police Department :—</i>										
Sale of liquor (confiscated) .. .. .		58	17	5						
Sale of firearms (confiscated) .. .. .		74	1	4				132	18	9
Carried forward .. .. .								44,277	14	0

## PUBLIC ACCOUNTS, 1926-1927.

DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL YEAR ended 31st MARCH, 1927—continued.

MISCELLANEOUS REVENUE—continued.				£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .				..			44,277	14	0			
<i>Mines Department :—</i>												
Commission on coal and goldfields revenue collected .. .. .				142	10	4						
Fees and fines, Buller Coalfields Reserve .. .. .				45	17	0						
Fees and fines, Warden's Court, Westport .. .. .				9	19	0						
Hire of drills .. .. .				265	3	4						
Water-race receipts .. .. .				655	10	0						
							1,118	19	8			
<i>Department of Internal Affairs :—</i>												
Fees for analyses, Dominion Laboratory .. .. .				330	0	3						
Fees for storage of powder .. .. .				2,679	18	6						
Laboratory fees .. .. .				232	3	3						
Passport fees .. .. .				2,555	2	2						
Sale of fish .. .. .				759	12	0						
„ publications .. .. .				133	16	2						
„ waste paper .. .. .				34	18	2						
Sales, miscellaneous .. .. .				3	9	0						
Unexpired portion of lease, High Commissioner's Office, Strand, London .. .. .				1,075	0	0						
							7,803	19	6			
<i>Printing and Stationery Department :—</i>												
Rent of hoarding .. .. .				..			62	10	0			
<i>Department of Health :—</i>												
Fines, under Section 6, Medical Practitioners Amendment Act, 1924 .. .. .				44	13	0						
Refund under Dental Bond .. .. .				40	0	0						
Miscellaneous .. .. .				0	0	9						
							84	13	9			
<i>Naval Defence Department :—</i>												
Forfeited deferred pay .. .. .				604	12	1						
Purchase of discharge by New Zealand ratings .. .. .				99	0	0						
							703	12	1			
<i>Defence Department :—</i>												
Defence Act, 1909—Fines .. .. .				99	19	4						
Hire of equipment .. .. .				406	6	3						
Horse-hire .. .. .				6	8	6						
Royalties on gravel .. .. .				22	0	3						
Sale of electric current .. .. .				282	7	3						
Sales, miscellaneous .. .. .				0	3	6						
Water supplied .. .. .				25	10	0						
							842	15	1			
<i>Customs Department :—</i>												
Duty on jewellers' sweepings exported .. .. .				0	16	0						
Sale of goods seized by Customs, and fees for redemption .. .. .				32	3	6						
							32	19	6			
<i>Marine Department :—</i>												
Sales, surplus stores .. .. .				..			5	0	0			
<i>Department of Labour :—</i>												
Sale of scales (confiscated) .. .. .				1	0	0						
„ award books .. .. .				65	10	4						
Miscellaneous .. .. .				0	18	2						
							67	8	6			
Carried forward .. .. .							54,999	12	1			

## PUBLIC ACCOUNTS, 1926-1927.

DETAIL STATEMENT of MISCELLANEOUS ORDINARY REVENUE for the FINANCIAL YEAR ended 31st MARCH, 1927—*continued*.

MISCELLANEOUS REVENUE— <i>continued</i> .	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .				54,999	12	1			
<i>Department of Lands and Survey :—</i>									
Rates under the Hauraki Plains Amendment Act, 1922, section 5 (3) .. .. .			4	0	5				
Scenery preservation receipts—Rents .. .. .	2,009	13	10						
	2,013	14	3						
Less repayment of principal, Village Homestead Settlement, erroneously credited in 1925-26, now transferred to Public Works Fund—Recoveries on account of expenditure of previous years .. .. .			75	0	0				
				1,938	14	3			
<i>Department of Agriculture :—</i>									
Sales, miscellaneous .. .. .					0	7	6		
<i>Department of Education :—</i>									
Fees for teachers' certificates, licenses, &c. .. .. .			429	14	7				
Forfeited earnings .. .. .			462	12	1				
Hire of examination material .. .. .			5	0	0				
				897	6	8			
<i>Tourist Department :—</i>									
Overcharges on booking, &c., unclaimed .. .. .					285	6	1		
							£58,121	6	7

## PUBLIC ACCOUNTS, 1926-1927.

DETAIL STATEMENT of CONSOLIDATED FUND RECOVERIES on Account of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH, 1927.

## Ordinary Revenue Account.

	£	s.	d.	£	s.	d.	£	s.	d.
<b>CIVIL LIST :—</b>									
Refund by Arawa Trust Board on account of Te Hutu (water-supply) .. .. .	46	19	10						
Refund of charges paid <i>re</i> mortgage, Otara .. .. .	22	7	9						
				69	7	7			
<b>LEGISLATIVE DEPARTMENT :—</b>									
Sale of typewriters .. .. .				26	11	0			
<b>TREASURY DEPARTMENT :—</b>									
Refund of advances made to stranded New-Zealanders by High Commissioner .. .. .	11	10	0						
Sale of—									
Typewriters, &c. .. .. .	13	10	0						
Furniture and fittings .. .. .	5	0	0						
Transfer of final balance from Deposits Account—Purchase of Wheat 1924-25 Account .. .. .	1,581	19	1						
				1,611	19	1			
<b>LAND AND INCOME TAX DEPARTMENT :—</b>									
Sale of office fittings .. .. .				43	11	0			
<b>STAMP DUTIES DEPARTMENT :—</b>									
Sale of—									
Typewriters .. .. .	19	4	10						
Office furniture and fittings .. .. .	12	12	10						
				31	17	8			
<b>NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT :—</b>									
Sale of typewriter .. .. .				2	10	0			
<b>PUBLIC WORKS DEPARTMENT :—</b>									
Sale of—									
Surplus and obsolete stores, &c. .. .. .	14	4	0						
Furniture .. .. .	54	8	0						
Typewriters .. .. .	7	8	6						
Refund of rail freight .. .. .	67	15	5						
				143	15	11			
<b>NATIVE DEPARTMENT :—</b>									
Sale of office fittings .. .. .				24	10	0			
<b>DEPARTMENT OF INDUSTRIES AND COMMERCE :—</b>									
Sale of—									
Fencing-posts .. .. .	0	18	0						
Office furniture .. .. .	8	0	0						
Gell transmitter .. .. .	18	0	0						
Exhibits, material, &c.—									
Canadian Exhibition .. .. .	9	13	3						
New Zealand and South Seas Exhibition .. .. .	2,284	18	1						
Wembley Exhibition .. .. .	1,833	6	5						
Refund of—									
Railage .. .. .	115	19	7						
Salary overpaid .. .. .	1	10	0						
Insurance premium, New Zealand and South Seas Exhibition .. .. .	26	17	6						
Unexpended balance of amount paid to cover law-costs .. .. .	382	15	1						
Recovery of salaries, &c., wrongly charged against vote instead of Deposits Account—Purchase of Wheat .. .. .	784	1	11						
Repayment of loan by New Zealand and South Seas Exhibition .. .. .	30,000	0	0						
				35,465	19	10			
<b>DEPARTMENT OF JUSTICE :—</b>									
Sale of—									
Motor-car .. .. .	48	6	3						
Office furniture .. .. .	26	8	4						
Typewriters .. .. .	10	10	0						
				85	4	7			
<b>PRISONS DEPARTMENT :—</b>									
Sale of—									
Furniture and fittings .. .. .	55	5	4						
Surplus and obsolete stores, &c. .. .. .	26	19	0						
Exhibits, New Zealand and South Seas Exhibition .. .. .	133	12	6						
Refund from State Forests of amount paid on account of timber .. .. .	2,584	11	5						
				2,800	8	3			
<b>POLICE DEPARTMENT :—</b>									
Sale of—									
Horses .. .. .	11	14	9						
Surplus and obsolete stores, &c. .. .. .	93	11	4						
Motor cars and cycles .. .. .	29	14	0						
Typewriters .. .. .	7	3	7						
Recovery of survey charges .. .. .	9	9	0						
				151	12	8			
Carried forward .. .. .				40,457	7	7			

## PUBLIC ACCOUNTS, 1926-1927.

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

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	40,457	7	7			
<b>PENSIONS DEPARTMENT :—</b>									
Sale of—									
Office furniture, &c. .. .. .	8	13	6						
Surgical boots and artificial limbs, &c. .. .. .	66	11	7						
Tent .. .. .	1	0	0						
Typewriter .. .. .	1	0	3						
				77	5	4			
<b>MINES DEPARTMENT :—</b>									
Sale of—									
Casings, Blenheim .. .. .	455	9	6						
Plant .. .. .	25	13	2						
Surplus and obsolete stores, &c. .. .. .	6	11	0						
Typewriter .. .. .	9	16	9						
Kumara water-race .. .. .	1,000	0	0						
Refund of rent, mining claim .. .. .	0	5	0						
Recovery of—									
Drilling expenses .. .. .	64	12	6						
Cost of drill equipment lost .. .. .	79	5	6						
Law-costs, &c. .. .. .	10	13	0						
Marine insurance, s.s. "Kent" .. .. .	13	16	0						
				1,666	2	5			
<b>DEPARTMENT OF INTERNAL AFFAIRS :—</b>									
Sale of—									
Publications .. .. .	468	6	4						
Surplus and obsolete stores, &c. .. .. .	14	1	0						
Furniture and fittings .. .. .	154	14	5						
Typewriters .. .. .	30	8	0						
Instalment of loan on "Donbank" paid by Y.M.C.A. .. .. .	500	0	0						
Refund from Teachers' Superannuation and Public Service Superannuation Fund of cost-of-living bonus paid .. .. .	148	7	8						
				1,315	17	5			
<b>PRINTING AND STATIONERY DEPARTMENT :—</b>									
Refund, salary of officer on loan to Publicity Office .. .. .	..	..	..	14	5	6			
<b>MENTAL HOSPITALS DEPARTMENT :—</b>									
Sale of—									
Surplus and obsolete stores .. .. .	43	11	10						
Steam boiler .. .. .	100	0	0						
				143	11	10			
<b>DEPARTMENT OF HEALTH :—</b>									
Sale of—									
Motor-cars, cycles, &c. .. .. .	127	12	10						
Hospital equipment .. .. .	176	5	10						
Surplus and obsolete stores, &c. .. .. .	19	16	6						
Office fittings .. .. .	20	0	0						
Refund on account of—									
Wages and material in connection with erection new laundry, King George V Hospital .. .. .	969	14	2						
Value of lint short supplied .. .. .	1	9	0						
				1,314	18	4			
<b>NAVAL DEFENCE :—</b>									
Refund of amount of Navy Bill No. 2970, Book No. 2, erroneously credited .. .. .	414	16	8						
Sale of typewriter .. .. .	7	4	0						
				422	0	8			
<b>DEFENCE DEPARTMENT :—</b>									
Sale of—									
Surplus and obsolete stores, equipment, &c. .. .. .	1,454	8	0						
Typewriters .. .. .	1	7	3						
Motor-cars, &c. .. .. .	23	0	0						
Old clothing, &c. .. .. .	485	19	0						
Buildings .. .. .	345	0	0						
Refund of Regimental Fund grants .. .. .	3	0	0						
				2,312	14	3			
<b>MARINE DEPARTMENT :—</b>									
Sale of—									
Boat .. .. .	5	8	0						
Buildings .. .. .	33	19	6						
Horse .. .. .	2	19	6						
Office furniture and fittings .. .. .	27	15	6						
Surplus and obsolete stores, &c. .. .. .	36	10	6						
Charter of G.s.s. "Tutaneikai" .. .. .	2,215	1	10						
				2,321	14	10			
Carried forward .. .. .	..	..	..	50,045	18	2			

## PUBLIC ACCOUNTS, 1926-1927.

## DETAIL STATEMENT of CONSOLIDATED FUND RECOVERIES—continued.

## Ordinary Revenue Account—continued.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	50,045	18	2			
<b>DEPARTMENT OF LABOUR:—</b>									
Sale of—									
Motor-cars .. .. .	138	7	0						
Office fittings .. .. .	14	2	9						
				152	9	9			
<b>DEPARTMENT OF LANDS AND SURVEY:—</b>									
Sale of—									
Surplus and obsolete stores, &c. .. .. .	22	2	6						
Motor-cars .. .. .	44	1	0						
Typewriters .. .. .	5	17	0						
Office furniture and fittings .. .. .	13	4	0						
Repayment of advances for purchase of grass-seed .. .. .	24	8	8						
Recovery of cost of improvements, Otago University Reserve .. .. .	69	6	0						
Recovery of depreciation on Parrett tractor .. .. .	155	14	2						
Refund of cost of repairs to motor-car .. .. .	5	17	0						
				340	10	4			
<b>VALUATION DEPARTMENT:—</b>									
Sale of typewriters .. .. .									
					7	5	0		
<b>ELECTORAL DEPARTMENT:—</b>									
Sale of—									
Maps .. .. .	0	4	6						
Office furniture .. .. .	7	10	0						
Stores, &c. .. .. .	10	10	0						
Typewriters .. .. .	21	12	0						
				39	16	6			
<b>DEPARTMENT OF AGRICULTURE:—</b>									
Sale of—									
Old buildings .. .. .	61	10	0						
Farm implements, &c. .. .. .	31	18	4						
Motor-cars, &c. .. .. .	167	6	2						
Wines .. .. .	6	4	0						
Surplus and obsolete stores, &c. .. .. .	35	4	8						
Stores: New Zealand and South Seas Exhibition .. .. .	76	3	2						
Instalments by departmental officers on account of purchase of motor-cars .. .. .	127	13	11						
Repayments of loans to Agricultural Associations, &c. .. .. .	137	1	10						
Miscellaneous .. .. .	1	3	10						
				644	5	11			
<b>DEPARTMENT OF TOURIST AND HEALTH RESORTS:—</b>									
Sale of—									
Exhibits, New Zealand and South Seas Exhibition .. .. .	2	10	0						
Surplus and obsolete stores, &c. .. .. .	8	6	9						
Office furniture and fittings .. .. .	31	15	6						
Horse .. .. .	10	0	0						
				52	12	3			
<b>DEPARTMENT OF EDUCATION:—</b>									
Sale of—									
Motor-cars, cycles, &c. .. .. .	85	9	11						
Surplus and obsolete stores, &c. .. .. .	314	5	10						
Instalments by departmental officers on account of purchase of motor-cars .. .. .	712	6	0						
Instalments on account of school motor-bus .. .. .	461	7	5						
Recovery of—									
Travelling-expenses, training-fees, &c. .. .. .	51	13	6						
Chemistry fees, 1925 .. .. .	2	12	6						
Refund of—									
Insurance premium .. .. .	5	13	5						
Expenses of advertising for teachers in Fiji .. .. .	5	2	9						
Expenses of advertising in <i>Gazette</i> .. .. .	14	0	0						
Military pay, salaries, &c. .. .. .	35	8	1						
Railway fare .. .. .	0	7	2						
Freight, New Zealand and South Seas Exhibition .. .. .	18	16	9						
Refund on account of—									
Free school tickets charged for .. .. .	1	18	11						
National Scholarships .. .. .	371	16	9						
				2,080	19	0			
Less compensation paid by Government Accident Insurance Department, wrongly credited year 1922-23, now transferred to Westport Harbour Account .. .. .	..	..	..				53,363	16	11
							439	12	9
Total Ordinary Revenue Account .. .. .	..	..	..	£52,924	4	2			



1926-27.

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

## PUBLIC ACCOUNTS, 1926-1927.

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, 1927.

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	4	1/8/26	1/8/31	3,500	0 0	8,500	0 0	..	8,500	0 0	
	175,000	0 0	4	1/2/27	1/8/31	3,500	0 0						
	25,000	0 0	6	1/8/26	1/8/31	750	0 0						
	25,000	0 0	6	1/2/27	1/8/31	750	0 0						
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1900	91,300	0 0	4	1/5/26	1/5/30	1,826	0 0	3,685	0 0	..	3,685	0 0	
	91,300	0 0	4	1/11/26	1/5/30	1,826	0 0						
	600	0 0	5½	1/7/26	1/1/31	16	10 0						
	600	0 0	5½	1/1/27	1/1/31	16	10 0						
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1901	104,500	0 0	4	1/6/26	1/12/28	2,090	0 0	4,180	0 0	..	4,180	0 0	
	104,500	0 0	4	1/12/26	1/12/28	2,090	0 0						
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1902	300	0 0	4½	1/6/26	1/12/27	6	15 0	5,842	15 0	..	5,842	15 0	
	300	0 0	4½	1/12/26	1/12/27	6	15 0						
	1,700	0 0	5½	1/6/26	1/12/27	44	12 6						
	1,700	0 0	5½	1/12/26	1/12/27	44	12 6						
	143,500	0 0	4	1/6/26	1/12/30	2,870	0 0						
143,500	0 0	4	1/12/26	1/12/30	2,870	0 0							
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1903	379,065	0 0	4	1/7/26	1/1/29	7,581	6 0	20,612	13 11	..	20,612	13 11	
	379,065	0 0	4	1/1/27	1/1/29	7,581	6 0						
	100,600	0 0	4½	1/7/26	1/1/29	2,261	1 11						
	100,600	0 0	4½	1/1/27	1/1/29	2,263	10 0						
	16,500	0 0	5½	1/7/26	1/1/31	453	15 0						
	16,500	0 0	5½	1/1/27	1/1/31	453	15 0						
	300	0 0	6	1/7/26	1/1/32	9	0 0						
300	0 0	6	1/1/27	1/1/32	9	0 0							
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1905	153,700	0 0	4	1/7/26	1/1/31	3,074	0 0	9,090	10 0	..	9,090	10 0	
	153,700	0 0	4	1/1/27	1/1/31	3,074	0 0						
	53,500	0 0	5½	1/7/26	1/1/31	1,471	5 0						
	53,500	0 0	5½	1/1/27	1/1/31	1,471	5 0						
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1906	100,000	0 0	5½	1/7/26	1/1/27	2,625	0 0	34,145	0 0	..	34,145	0 0	
	100,000	0 0	5½	1/1/27	1/1/27	2,625	0 0						
	1,900	0 0	6	1/7/26	1/1/27	57	0 0						
	1,900	0 0	6	1/1/27	1/1/27	57	0 0						
	681,500	0 0	4	1/7/26	1/1/29	13,630	0 0						
	681,500	0 0	4	1/1/27	1/1/29	13,630	0 0						
	600	0 0	4½	1/7/26	1/1/29	13	10 0						
	600	0 0	4½	1/1/27	1/1/29	13	10 0						
	10,000	0 0	6	1/1/26	1/1/32	300	0 0						
	24,900	0 0	6	1/7/26	1/1/32	747	0 0						
14,900	0 0	6	1/1/27	1/1/32	447	0 0							
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1907	121,200	0 0	6	1/7/26	1/1/27	3,636	0 0	25,152	12 6	..	25,152	12 6	
	121,200	0 0	6	1/1/27	1/1/27	3,636	0 0						
	200,500	0 0	4	1/7/26	1/7/27	4,010	0 0						
	200,500	0 0	4	1/1/27	1/7/27	4,010	0 0						
	23,100	0 0	5½	1/8/26	1/2/28	635	5 0						
	23,100	0 0	5½	1/2/27	1/2/28	635	5 0						
	24,300	0 0	6	1/7/26	1/1/32	729	0 0						
	24,300	0 0	6	1/1/27	1/1/32	729	0 0						
	50	0 0	5½	1/8/25	1/2/33	1	7 6						
	3,100	0 0	5½	1/2/26	1/2/33	85	5 0						
	129,700	0 0	5½	1/8/26	1/2/33	3,566	15 0						
	126,500	0 0	5½	1/2/27	1/2/33	3,478	15 0						
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1908	50,000	0 0	4	1/4/26	1/4/30	1,000	0 0	2,000	0 0	..	2,000	0 0	
	50,000	0 0	4	1/10/26	1/4/30	1,000	0 0						
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1910	183,620	19 1	*	1/6/26	..	4,567	2 3	9,105	5 10	..	9,105	5 10	
	182,457	15 3	*	1/12/26	..	4,538	3 7						
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1911	149,000	0 0	4	1/7/26	1/1/30	2,980	0 0	5,960	0 0	..	5,960	0 0	
	149,000	0 0	4	1/1/27	1/1/30	2,980	0 0						
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1912	186,500	0 0	4	15/4/26	15/4/30	3,730	0 0	7,460	0 0	..	7,460	0 0	
	186,500	0 0	4	15/10/26	15/4/30	3,730	0 0						
Carried forward ..	..	..	..	..	..	..	..	135,733	17 3	..	135,733	17 3	

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	135,733	17 3	..	..	135,733	17 3
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1914	2,450,000	0 0	4	1/5/26	1/11/30	49,000	0 0	49,000	0 0	..	..	49,000	0 0
	2,450,000	0 0	4	1/11/26	1/11/30	..	..	98,000	0 0	..	..	98,000	0 0
AID TO PUBLIC WORKS AND LAND SETTLEMENT ACT, 1921	1,500	0 0	6	1/2/26	1/8/26	45	0 0	..	..	..	..	..	..
	104,150	0 0	6	1/8/26	1/8/26	3,124	10 0	..	..	..	..	..	..
	15,350	0 0	5½	1/8/26	1/2/27	422	2 6	..	..	..	..	..	..
	15,350	0 0	5½	1/2/27	1/2/27	422	2 6	..	..	..	..	..	..
	1,075,500	0 0	4	1/6/26	1/12/29	21,510	0 0	..	..	..	..	..	..
	1,075,500	0 0	4	1/12/26	1/12/29	21,510	0 0	..	..	..	..	..	..
	330	0 0	4½	1/6/26	1/12/29	7	8 6	..	..	..	..	..	..
	330	0 0	4½	1/12/26	1/12/29	7	8 6	..	..	..	..	..	..
	700	0 0	6	1/2/26	1/8/31	21	0 0	..	..	..	..	..	..
	103,000	0 0	6	1/8/26	1/8/31	3,090	0 0	..	..	..	..	..	..
	99,000	0 0	6	1/2/27	1/8/31	2,970	0 0	..	..	..	..	..	..
	3,700	0 0	5¼	15/2/27	15/2/32	7	8 10	..	..	..	..	..	..
	34,600	0 0	5½	1/2/27	1/2/36	951	10 0	54,088	10 10	..	..	54,088	10 10
AID TO WATER-POWER WORKS ACT, 1910	55,000	0 0	4½	1/5/26	1/5/26	1,237	10 0	..	..	..	..	..	..
	225,000	0 0	4½	1/5/26	1/5/29	5,062	10 0	..	..	..	..	..	..
	225,000	0 0	4½	1/11/26	1/5/29	5,062	10 0	..	..	..	..	..	..
	189,000	0 0	4	1/5/26	1/5/30	3,780	0 0	..	..	..	..	..	..
	244,000	0 0	4	1/11/26	1/5/30	4,880	0 0	20,022	10 0	20,022	10 0	..	..
Less amount recovered from Electric Supply Account	..	..	..	..	..	..	..	..	..	..	..	..	..
APPROPRIATION ACT, 1912 (IRRIGATION AND WATER-SUPPLY)	15,000	0 0	4	1/5/26	1/11/29	300	0 0	..	..	..	..	..	..
	15,000	0 0	4	1/11/26	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	1/9/26	1/3/29	1,500	0 0	..	..	..	..	..	..
	75,000	0 0	4	1/3/27	1/3/29	1,500	0 0	3,000	0 0	1,785	0 0	1,215	0 0
Less amount recovered from General Purposes Relief Account	..	..	..	..	..	..	..	..	..	..	..	..	..
COAL-MINES ACT, 1925 ..	30,000	0 0	4½	1/4/26	1/4/26	675	0 0	..	..	..	..	..	..
	120,000	0 0	4	1/4/26	1/4/28	2,400	0 0	..	..	..	..	..	..
	120,000	0 0	4	1/10/26	1/4/28	2,400	0 0	..	..	..	..	..	..
	25,000	0 0	4	1/4/26	1/4/29	500	0 0	..	..	..	..	..	..
	55,000	0 0	4	1/10/26	1/4/29	1,100	0 0	7,075	0 0	7,075	0 0	..	..
Less amount recovered from State Coal-mines Account	..	..	..	..	..	..	..	..	..	..	..	..	..
DETERIORATED LANDS ACT, 1925	2,000	0 0	4	1/4/26	1/4/32	2	17 0	..	..	..	..	..	..
	12,000	0 0	4	1/10/26	1/4/32	57	10 8	60	7 8	..	..	60	7 8
DISCHARGED SOLDIERS SETTLEMENT ACT, 1915, AND AMENDMENT ACT, 1916 (SECTION 7)	36,000	0 0	4	1/9/26	1/3/29	720	0 0	..	..	..	..	..	..
	36,000	0 0	4	1/3/27	1/3/29	720	0 0	..	..	..	..	..	..
	64,000	0 0	4½	1/9/26	1/3/29	1,440	0 0	..	..	..	..	..	..
	64,000	0 0	4½	1/3/27	1/3/29	1,440	0 0	4,320	0 0	2,160	0 0	2,160	0 0
Less amount recovered from Discharged Soldiers Settlement Account	..	..	..	..	..	..	..	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT ACT, 1915, AND FINANCE ACT, 1917 (SECTION 82)	230,000	0 0	4	1/9/26	1/3/29	4,600	0 0	..	..	..	..	..	..
	230,000	0 0	4	1/3/27	1/3/29	4,600	0 0	..	..	..	..	..	..
	170,000	0 0	4½	1/9/26	1/3/29	3,825	0 0	..	..	..	..	..	..
	170,000	0 0	4½	1/3/27	1/3/29	3,825	0 0	16,850	0 0	8,425	0 0	8,425	0 0
Less amount recovered from Discharged Soldiers Settlement Account	..	..	..	..	..	..	..	..	..	..	..	..	..
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT, 1919 (SECTION 4), (LAND FOR SETTLEMENTS)	2,793,850	0 0	4	1/9/26	1/9/27	55,877	0 0	..	..	..	..	..	..
	2,793,850	0 0	4	1/3/27	1/9/27	55,877	0 0	..	..	..	..	..	..
	80,150	0 0	4½	1/9/26	1/9/27	1,803	7 6	..	..	..	..	..	..
	80,150	0 0	4½	1/3/27	1/9/27	1,803	7 6	..	..	..	..	..	..
	160,000	0 0	4	1/9/26	1/9/31	3,191	4 8	..	..	..	..	..	..
	160,000	0 0	4	1/3/27	1/9/31	3,200	0 0	..	..	..	..	..	..
Carried forward ..	..	..	..	..	..	121,751	19 8	339,750	5 9	39,467	10 0	300,282	15 9

## PUBLIC ACCOUNTS, 1926-1927.

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 ..				..	..	..	121,751	19	8	339,750	5	9	39,467	10	0	300,282	15	9
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT, 1919 (SECTION 4), (LAND FOR SETTLEMENTS)— <i>ctd.</i>	3,050	0	0	4½	1/9/26	1/9/31	68	8	9									
	3,050	0	0	4½	1/3/27	1/9/31	68	12	6									
	5,000	0	0	5	1/9/26	1/9/31	125	0	0									
	5,000	0	0	5	1/3/27	1/9/31	125	0	0									
										122,139	0	11				122,139	0	11
DISCHARGED SOLDIERS SETTLEMENT LOANS ACT, 1920	5,000	0	0	6	1/8/26	1/8/26	150	0	0									
	250,000	0	0	4	1/9/26	1/3/30	5,000	0	0									
	250,000	0	0	4	1/3/27	1/3/30	5,000	0	0									
	500	0	0	5½	1/1/26	1/7/30	13	2	6									
	22,300	0	0	5¼	1/7/26	1/7/30	585	7	6									
	22,300	0	0	5¼	1/1/27	1/7/30	585	7	6									
	33,000	0	0	6	1/8/26	1/8/31	990	0	0									
	33,000	0	0	6	1/2/27	1/8/31	990	0	0									
	800	0	0	5½	15/1/24	15/1/33	22	0	0									
	800	0	0	5½	15/7/24	15/1/33	22	0	0									
	1,200	0	0	5½	15/1/25	15/1/33	33	0	0									
	2,400	0	0	5½	15/7/25	15/1/33	66	0	0									
	23,600	0	0	5½	15/1/26	15/1/33	649	0	0									
	1,185,900	0	0	5½	15/7/26	15/1/33	32,593	9	1									
	1,164,700	0	0	5½	15/1/27	15/1/33	32,029	5	0									
	18,500	0	0	4½	15/1/27	Various	200	14	2									
	73,660	0	0	5	15/7/26	Various	1,841	10	0									
	73,660	0	0	5	15/1/27	Various	1,841	10	0									
	148,100	0	0	5½	15/7/26	Various	3,603	18	3									
	118,500	0	0	5½	15/1/27	Various	2,407	0	9									
Less amount recovered from Discharged Soldiers Settlement Account				..	..	..				88,623	4	9	45,066	14	10*	43,556	9	11
DISTRICT RAILWAYS PURCHASING ACTS, 1885-86	40,000	0	0	4	1/7/26	1/7/29	800	0	0									
	40,000	0	0	4	1/1/27	1/7/29	800	0	0									
										1,600	0	0				1,600	0	0
EDUCATION PURPOSES LOANS ACT, 1919	10,000	0	0	6	1/8/26	1/8/26	300	0	0									
	5,000	0	0	6	1/7/26	1/1/27	150	0	0									
	5,000	0	0	6	1/1/27	1/1/27	150	0	0									
	200	0	0	5½	1/2/25	1/2/27	5	10	0									
	200	0	0	5½	1/8/25	1/2/27	5	10	0									
	350	0	0	5½	1/2/26	1/2/27	9	12	6									
	7,800	0	0	5½	1/8/26	1/2/27	214	10	0									
	7,800	0	0	5½	1/2/27	1/2/27	214	10	0									
	3,900	0	0	6	1/2/26	1/2/27	117	0	0									
	11,150	0	0	6	1/8/26	1/2/27	334	10	0									
	7,750	0	0	6	1/2/27	1/2/27	232	10	0									
	800	0	0	5	1/8/26	1/8/27	20	0	0									
	800	0	0	5	1/2/27	1/8/27	20	0	0									
	150	0	0	5½	1/8/23	1/8/27	3	18	9									
	150	0	0	5½	1/2/24	1/8/27	3	18	9									
	150	0	0	5½	1/8/24	1/8/27	3	18	9									
	150	0	0	5½	1/2/25	1/8/27	3	18	9									
	200	0	0	5½	1/8/25	1/8/27	5	5	0									
	250	0	0	5½	1/2/26	1/8/27	6	11	3									
	7,950	0	0	5½	1/8/26	1/8/27	208	13	9									
	7,100	0	0	5½	1/2/27	1/8/27	186	7	6									
	200	0	0	5½	1/2/26	1/2/28	5	5	0									
	2,250	0	0	5½	1/8/26	1/2/28	59	1	3									
	2,250	0	0	5½	1/2/27	1/2/28	59	1	3									
	1,020,000	0	0	4	1/7/26	1/1/29	19,953	8	6									
	1,020,000	0	0	4	1/1/27	1/1/29	20,400	0	0									
	85,000	0	0	4½	1/7/26	1/1/29	1,878	11	10									
	85,000	0	0	4½	1/1/27	1/1/29	1,912	10	0									
	515,000	0	0	4	1/7/26	1/1/31	2,955	1	4									
	515,000	0	0	4	1/1/27	1/1/31	10,300	0	0									
	50,000	0	0	4½	1/7/26	1/1/31	289	14	6									
	50,000	0	0	4½	1/1/27	1/1/31	1,125	0	0									
	33,000	0	0	4½	1/7/26	18/3/31	427	3	10									
	33,000	0	0	4½	1/1/27	18/3/31	742	10	0									
	1,750	0	0	5	1/7/26	29/3/31	22	10	8									
	1,750	0	0	5	1/1/27	29/3/31	43	15	0									
	830	0	0	5	1/7/26	19/5/31	4	17	9									
	830	0	0	5	1/1/27	19/5/31	20	15	0									
	490	0	0	5	1/7/26	26/5/31	2	8	4									
	490	0	0	5	1/1/27	26/5/31	12	5	0									
	530	0	0	5	1/1/27	19/7/31	12	1	0									
	110	0	0	5	1/1/27	3/8/31	2	5	6									
	2,000	0	0	6	1/2/26	1/8/31	60	0	0									
	13,500	0	0	6	1/8/26	1/8/31	405	0	0									
	13,500	0	0	6	1/2/27	1/8/31	405	0	0									
	11,000	0	0	6	1/8/26	1/2/32	330	0	0									
	11,000	0	0	6	1/2/27	1/2/32	330	0	0									
Carried forward ..				..	..	..	63,954	10	9	552,112	11	5	84,534	4	10	467,578	6	7

\* £45,079 17s. 4d. recovered 1926-27;  
Less amount £13 2s. 6d. over-recovered 1925-26.

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	63,954	10 9	552,112	11 5	84,534	4 10	467,578	6 7
EDUCATION PURPOSES LOANS Act, 1919—continued.	2,000	0 0	5½	15/2/27	15/2/32	4	0 6						
	600	0 0	5½	1/7/26	1/7/33	16	10 0						
	600	0 0	5½	1/1/27	1/7/33	16	10 0						
	2,000	0 0	5½	1/1/26	1/7/35	48	0 9						
	253,900	0 0	5½	1/7/26	1/7/35	6,664	17 6						
	253,900	0 0	5½	1/1/27	1/7/35	6,664	17 6						
								77,369	7 0	..	..	77,369	7 0
ELECTRIC - POWER WORKS LOAN ACT, 1919	4,000	0 0	5½	1/6/26	1/12/27	110	0 0						
	4,000	0 0	5½	1/12/26	1/12/27	110	0 0						
	100	0 0	5	15/7/21	15/7/30	2	10 0						
	100	0 0	5	15/1/22	15/7/30	2	10 0						
	100	0 0	5	15/7/22	15/7/30	2	10 0						
	100	0 0	5	15/1/23	15/7/30	2	10 0						
	100	0 0	5	15/7/23	15/7/30	2	10 0						
	100	0 0	5	15/1/24	15/7/30	2	10 0						
	200	0 0	5	15/7/24	15/7/30	5	0 0						
	300	0 0	5	15/1/25	15/7/30	7	10 0						
	500	0 0	5	15/7/25	15/7/30	12	10 0						
	1,650	0 0	5	15/1/26	15/7/30	41	5 0						
	51,450	0 0	5	15/7/26	15/7/30	1,286	5 0						
	49,500	0 0	5	15/1/27	15/7/30	1,237	10 0						
	50,000	0 0	4½	..	31/7/26	537	11 8						
Less amount recovered from Electric Supply Account	..	..	..	..	..	..	..	3,362	11 8	3,362	11 8	..	..
FINANCE ACT, 1909 (PUBLIC WORKS)	46,901	0 0	4	1/8/26	1/8/30	938	0 5						
	46,901	0 0	4	1/2/27	1/8/30	938	0 5						
								1,876	0 10	..	..	1,876	0 10
FINANCE ACT, 1915 (SEC- TION 105), (PUBLIC WORKS)	255	0 0	4½	15/6/16	15/12/25	7	13 5						
	255	0 0	4½	15/12/16	15/12/25	5	14 9						
	265	0 0	4½	15/6/17	15/12/25	5	19 3						
	265	0 0	4½	15/12/17	15/12/25	5	19 3						
	265	0 0	4½	15/6/18	15/12/25	5	19 3						
	265	0 0	4½	15/12/18	15/12/25	5	19 3						
	265	0 0	4½	15/6/19	15/12/25	5	19 3						
	265	0 0	4½	15/12/19	15/12/25	5	19 3						
	265	0 0	4½	15/6/20	15/12/25	5	19 3						
	315	0 0	4½	15/12/20	15/12/25	7	1 9						
	565	0 0	4½	15/6/21	15/12/25	12	14 3						
	575	0 0	4½	15/12/21	15/12/25	12	18 9						
	575	0 0	4½	15/6/22	15/12/25	12	18 9						
	575	0 0	4½	15/12/22	15/12/25	12	18 9						
	580	0 0	4½	15/6/23	15/12/25	13	1 0						
	580	0 0	4½	15/12/23	15/12/25	13	1 0						
	585	0 0	4½	15/6/24	15/12/25	13	3 3						
	1,035	0 0	4½	15/12/24	15/12/25	23	5 9						
	1,635	0 0	4½	15/6/25	15/12/25	36	15 9						
	6,150	0 0	4½	15/12/25	15/12/25	138	7 6						
	780,555	0 0	4	15/6/26	15/12/30	15,611	2 0						
	780,555	0 0	4	15/12/26	15/12/30	15,611	2 0						
	200	0 0	4½	15/6/22	15/12/30	4	10 0						
	200	0 0	4½	15/12/22	15/12/30	4	10 0						
	200	0 0	4½	15/6/23	15/12/30	4	10 0						
	200	0 0	4½	15/12/23	15/12/30	4	10 0						
	200	0 0	4½	15/6/24	15/12/30	4	10 0						
	200	0 0	4½	15/12/24	15/12/30	4	10 0						
	200	0 0	4½	15/6/25	15/12/30	4	10 0						
	125,025	0 0	4½	15/6/26	15/12/30	2,813	1 3						
	124,920	0 0	4½	15/12/26	15/12/30	2,816	14 0						
	200	0 0	5½	15/12/24	15/12/30	5	10 0						
	200	0 0	5½	15/6/25	15/12/30	5	10 0						
	685	0 0	5½	15/12/25	15/12/30	18	16 9						
	66,335	0 0	5½	15/6/26	15/12/30	1,824	4 3						
	59,020	0 0	5½	15/12/26	15/12/30	1,623	1 0						
	10	0 0	4½	15/12/23	15/12/35	0	4 6						
	100	0 0	4½	15/6/24	15/12/35	2	5 0						
	100	0 0	4½	15/12/24	15/12/35	2	5 0						
	110	0 0	4½	15/6/25	15/12/35	2	9 6						
	110	0 0	4½	15/12/25	15/12/35	2	9 6						
	16,380	0 0	4½	15/6/26	15/12/35	368	11 0						
	16,300	0 0	4½	15/12/26	15/12/35	366	15 0						
	5	0 0	4½	15/6/24	15/12/40	0	2 3						
	5	0 0	4½	15/6/25	15/12/40	0	2 3						
	115	0 0	4½	15/12/25	15/12/40	2	11 9						
	410,260	0 0	4½	15/6/26	15/12/40	8,805	4 1						
	375,200	0 0	4½	15/12/26	15/12/40	8,442	0 0						
								58,701	0 6	..	..	58,701	0 6
Carried forward ..	..	..	..	..	..	..	..	693,421	11 5	87,896	16 6	605,524	14 11

PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	693,421	11 5	87,896	16 6	605,524	14 11
FINANCE ACT, 1915 (SECTION 106) ..	100	0 0	4½	1/5/19	1/5/26	2	5 0						
	100	0 0	4½	1/11/19	1/5/26	2	5 0						
	100	0 0	4½	1/5/20	1/5/26	2	5 0						
	100	0 0	4½	1/11/20	1/5/26	2	5 0						
	100	0 0	4½	1/5/21	1/5/26	2	5 0						
	100	0 0	4½	1/11/21	1/5/26	2	5 0						
	100	0 0	4½	1/5/22	1/5/26	2	5 0						
	100	0 0	4½	1/11/22	1/5/26	2	5 0						
	100	0 0	4½	1/5/23	1/5/26	2	5 0						
	100	0 0	4½	1/11/23	1/5/26	2	5 0						
	100	0 0	4½	1/5/24	1/5/26	2	5 0						
	100	0 0	4½	1/11/24	1/5/26	2	5 0						
	100	0 0	4½	1/5/25	1/5/26	2	5 0						
	100	0 0	4½	1/11/25	1/5/26	2	5 0						
	11,100	0 0	4½	1/5/26	1/5/26	243	0 7						
	5,200	0 0	4½	1/7/26	1/1/31	117	0 0						
	5,200	0 0	4½	1/1/27	1/1/31	117	0 0						
	800	0 0	4½	1/7/26	1/1/36	18	0 0						
	800	0 0	4½	1/1/27	1/1/36	18	0 0						
	1,000	0 0	4½	1/5/26	1/5/36	22	10 0						
	1,000	0 0	4½	1/11/26	1/5/36	22	10 0						
	900	0 0	4½	1/7/26	1/1/41	20	5 0						
	900	0 0	4½	1/1/27	1/1/41	20	5 0						
	2,200	0 0	4½	1/8/26	1/2/41	49	10 0						
	2,200	0 0	4½	1/2/27	1/2/41	49	10 0						
	127,500	0 0	4½	30/9/26	31/3/41	2,868	15 0						
	127,500	0 0	4½	31/3/27	31/3/41	2,868	15 0						
	71,700	0 0	4½	1/4/26	1/4/41	1,613	5 0						
	71,700	0 0	4½	1/10/26	1/4/41	1,613	5 0						
	19,500	0 0	4½	15/4/26	15/4/41	438	15 0						
	19,500	0 0	4½	15/10/26	15/4/41	438	15 0						
	153,200	0 0	4½	1/5/26	1/5/41	3,447	0 0						
	153,200	0 0	4½	1/11/26	1/5/41	3,447	0 0						
	212,900	0 0	4½	1/6/26	1/6/41	4,790	5 0						
	212,900	0 0	4½	1/12/26	1/6/41	4,790	5 0						
	500	0 0	4½	30/6/26	30/6/41	11	5 0						
	500	0 0	4½	31/12/26	30/6/41	11	5 0						
	1,300	0 0	4½	1/1/26	1/7/41	29	5 0						
	833,650	0 0	4½	1/7/26	1/7/41	18,757	2 6						
	833,650	0 0	4½	1/1/27	1/7/41	18,756	18 3						
	153,400	0 0	4½	1/8/26	1/8/41	3,451	10 0						
	153,400	0 0	4½	1/2/27	1/8/41	3,451	10 0						
	6,800	0 0	4½	1/9/26	1/9/41	153	0 0						
	6,800	0 0	4½	1/3/27	1/9/41	153	0 0						
								71,819	16 4				
Less amount recovered—													
From Land for Settlements Account	..	..	..	..	..	26,056	2 6						
From State Advances Office (Workers Branch)	..	..	..	..	..	450	0 0			26,506	2 6	45,313	13 10
FINANCE ACT, 1916 (SECTION 35), (WAR EXPENSES)	50	0 0	6	1/8/22	1/8/26	1	10 0						
	100	0 0	6	1/2/23	1/8/26	3	0 0						
	50	0 0	6	1/8/23	1/8/26	1	10 0						
	50	0 0	6	1/2/24	1/8/26	1	10 0						
	50	0 0	6	1/8/24	1/8/26	1	10 0						
	50	0 0	6	1/2/25	1/8/26	1	10 0						
	500	0 0	6	1/8/25	1/8/26	15	0 0						
	5,800	0 0	6	1/2/26	1/8/26	174	0 0						
	141,900	0 0	6	1/8/26	1/8/26	4,257	0 0						
	1,600	0 0	4	1/9/26	1/9/30	32	0 0						
	1,600	0 0	4	1/3/27	1/9/30	32	0 0						
	50	0 0	4½	1/9/20	1/9/30	1	2 6						
	300	0 0	4½	1/3/21	1/9/30	6	15 0						
	350	0 0	4½	1/9/21	1/9/30	7	17 6						
	350	0 0	4½	1/3/22	1/9/30	7	17 6						
	350	0 0	4½	1/9/22	1/9/30	7	17 6						
	350	0 0	4½	1/3/23	1/9/30	7	17 6						
	400	0 0	4½	1/9/23	1/9/30	9	0 0						
	1,000	0 0	4½	1/3/24	1/9/30	22	10 0						
	1,350	0 0	4½	1/9/24	1/9/30	30	7 6						
	3,200	0 0	4½	1/3/25	1/9/30	72	0 0						
	12,800	0 0	4½	1/9/25	1/9/30	288	0 0						
	113,350	0 0	4½	1/3/26	1/9/30	2,550	7 6						
	4,650,400	0 0	4½	1/9/26	1/9/30	104,545	16 3						
	4,527,600	0 0	4½	1/3/27	1/9/30	101,698	0 3						
	100	0 0	4½	1/9/27	1/9/30	0	2 8						
	50	0 0	6	1/8/25	1/8/31	1	10 0						
	700	0 0	6	1/2/26	1/8/31	21	0 0						
	46,350	0 0	6	1/8/26	1/8/31	1,390	10 0						
	44,750	0 0	6	1/2/27	1/8/31	1,342	10 0						
	18,200	0 0	5½	1/2/27	1/2/36	500	10 0						
Carried forward ..	..	..	..	..	..	217,032	1 8	765,241	7 9	114,402	19 0	650,838	8 9

## PUBLIC ACCOUNTS, 1926-1927.

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.			
Brought forward ..							217,032	1	8	765,241	7	9	114,402	19	0	650,838	8	9
FINANCE ACT, 1916 (SECTION 35), (WAR EXPENSES) — <i>continued.</i>	50	0	0	4½	1/3/22	1/9/41	1	2	6									
	50	0	0	4½	1/9/22	1/9/41	1	2	6									
	50	0	0	4½	1/9/23	1/9/41	1	2	6									
	50	0	0	4½	1/3/24	1/9/41	1	2	6									
	50	0	0	4½	1/9/24	1/9/41	1	2	6									
	1,150	0	0	4½	1/3/25	1/9/41	25	17	6									
	3,150	0	0	4½	1/9/25	1/9/41	70	17	6									
	15,700	0	0	4½	1/3/26	1/9/41	353	5	0									
	751,200	0	0	4½	1/9/26	1/9/41	16,902	0	0									
	735,800	0	0	4½	1/3/27	1/9/41	16,555	10	0									
	4,553,599	11	8	*	1/6/26	..	113,259	8	1									
	4,524,753	14	6	*	1/12/26	..	112,541	18	9	476,746	11	0	..	..	..	476,746	11	0
FINANCE ACT, 1916 (SECTION 49), (PUBLIC WORKS)	950,000	0	0	4	1/8/26	1/8/28	19,000	0	0									
	950,000	0	0	4	1/2/27	1/8/28	19,000	0	0	38,000	0	0	..	..	..	38,000	0	0
FINANCE ACT, 1916 (SECTION 50), (STATE FORESTS)	49,000	0	0	4½	1/8/26	1/8/28	1,102	10	0									
	49,000	0	0	4½	1/2/27	1/8/28	1,102	10	0									
	1,000	0	0	4½	1/8/26	1/2/29	22	10	0									
	1,000	0	0	4½	1/2/27	1/2/29	22	10	0	2,250	0	0	2,250	0	0	..	..	..
Less amount recovered from State Forests Account	..	..	..	..	..	..	..	..	..	..	..	..	2,250	0	0	..	..	..
FINANCE ACT, 1916 (SECTION 50), AND FINANCE ACT, 1920 (SECTION 16), (STATE FORESTS)	8,000	0	0	4½	1/8/26	1/8/28	180	0	0									
	8,000	0	0	4½	1/2/27	1/8/28	180	0	0									
	27,000	0	0	4	1/8/26	1/8/30	540	0	0									
	27,000	0	0	4	1/2/27	1/8/30	540	0	0	1,440	0	0	..	..	..	1,440	0	0
Less amount recovered from State Forests Account	..	..	..	..	..	..	..	..	..	..	..	..	1,440	0	0	..	..	..
FINANCE ACT, 1917 (SECTION 77), (AID TO PUBLIC WORKS)	725,000	0	0	4	1/8/26	1/8/30	14,500	0	0									
	725,000	0	0	4	1/2/27	1/8/30	14,500	0	0	29,000	0	0	..	..	..	29,000	0	0
FINANCE ACT, 1918 (SECTION 10), (WAR EXPENSES)	1,100	0	0	5½	1/2/26	1/2/28	28	17	6									
	25,900	0	0	5½	1/8/26	1/2/28	679	17	6									
	25,250	0	0	5½	1/2/27	1/2/28	662	16	3									
	40,000	0	0	4½	1/6/26	1/6/28	900	0	0									
	40,000	0	0	4½	1/12/26	1/6/28	900	0	0									
	50	0	0	5	1/1/26	1/7/28	1	5	0									
	18,100	0	0	5	1/7/26	1/7/28	452	10	0									
	17,950	0	0	5	1/1/27	1/7/28	448	15	0									
	100	0	0	5	1/7/25	1/1/29	2	10	0									
	100	0	0	5	1/1/26	1/1/29	2	10	0									
	8,900	0	0	5	1/7/26	1/1/29	222	10	0									
	8,600	0	0	5	1/1/27	1/1/29	215	0	0									
	4,500	0	0	5	1/7/26	1/7/29	112	10	0									
	4,500	0	0	5	1/1/27	1/7/29	112	10	0									
	450	0	0	5	1/7/26	4/2/30	11	5	0									
	450	0	0	5	1/1/27	4/2/30	11	5	0									
	240	0	0	5	1/7/26	27/2/30	6	0	0									
	240	0	0	5	1/1/27	27/2/30	6	0	0									
	2,235,900	0	0	4	20/4/26	20/4/30	44,708	12	7									
	2,232,900	0	0	4	20/10/26	20/4/30	44,658	0	0									
	750	0	0	5½	1/1/26	1/7/30	19	13	9									
	74,350	0	0	5½	1/7/26	1/7/30	1,951	13	9									
	74,200	0	0	5½	1/1/27	1/7/30	1,947	15	0									
	6,344,682	1	6	*	1/6/26	..	157,808	2	1									
	6,304,490	3	7	*	1/12/26	..	156,808	8	8	412,678	7	1	..	..	..	412,678	7	1
FINANCE ACT, 1918 (No. 2), PART IV, (WAR EXPENSES)	560	0	0	5	1/7/26	27/2/30	14	0	0									
	560	0	0	5	1/1/27	27/2/30	14	0	0									
	19,640	0	0	4½	20/4/26	20/4/30	441	18	0									
	19,640	0	0	4½	20/10/26	20/4/30	441	18	0									
	20,200	0	0	4½	1/7/26	1/7/30	454	10	0									
	86,900	0	0	4½	1/1/27	1/7/30	824	11	0									
	1,900	0	0	5½	1/1/26	1/7/30	49	17	6									
	32,050	0	0	5½	1/7/26	1/7/30	841	6	3									
	30,300	0	0	5½	1/1/27	1/7/30	795	7	6									
	100	0	0	4½	20/4/20	20/4/39	2	11	3									
	100	0	0	4½	20/10/20	20/4/39	2	5	0									
Carried forward ..	..	..	..	..	..	..	3,882	4	6	1,725,356	5	10	118,092	19	0	1,607,263	6	10

\* £4 19s. 5½d. per cent.

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	3,882	4	6	1,725,356	5	10	118,092	19	0	1,607,263	6	10
FINANCE ACT, 1918 (No. 2), PART IV, (WAR EXPENSES)— <i>continued.</i>	100	0	0	4½	20/4/21	20/4/39	2	5	0									
	300	0	0	4½	20/10/21	20/4/39	6	15	0									
	300	0	0	4½	20/4/22	20/4/39	6	15	0									
	300	0	0	4½	20/10/22	20/4/39	6	15	0									
	300	0	0	4½	20/4/23	20/4/39	6	15	0									
	1,500	0	0	4½	20/10/23	20/4/39	33	15	0									
	1,700	0	0	4½	20/4/24	20/4/39	38	5	0									
	2,000	0	0	4½	20/10/24	20/4/39	45	0	0									
	3,100	0	0	4½	20/4/25	20/4/39	69	15	0									
	6,700	0	0	4½	20/10/25	20/4/39	150	15	0									
	2,352,900	0	0	4½	20/4/26	20/4/39	52,799	7	4									
	2,337,400	0	0	4½	20/10/26	20/4/39	52,589	9	10									
	1,500	0	0	4½	20/4/27	20/4/39	24	4	5									
	274,070	0	0	4½	20/4/26	Various	4,674	3	5									
	156,100	0	0	4½	20/10/26	Various	2,177	1	5									
	1,990	0	0	5	20/4/26	Various	49	15	0									
	1,990	0	0	5	20/10/26	Various	49	15	0									
										116,612	15	11	..			116,612	15	11
FINANCE ACT, 1918 (No. 2), (SECTION 29), (AID TO PUBLIC WORKS)	2,500,000	0	0	4	1/8/26	1/2/29	50,000	0	0									
	2,500,000	0	0	4	1/2/27	1/2/29	50,000	0	0									
										100,000	0	0	..			100,000	0	0
FINANCE ACT, 1918 (No. 2), (SECTION 30), (COLD STORAGE ADVANCES ACCOUNT)	75,250	0	0	4	1/9/26	1/3/29	1,505	0	0									
	75,250	0	0	4	1/3/27	1/3/29	1,505	0	0									
										3,010	0	0						
Less amount recovered from State Advances Office (Cold Storage Advances Account)	..	..	..	..	..	..	..	..	..	..	..	..	2,592	3	6	417	16	6
FINANCE ACT, 1918 (No. 2), (SECTION 31), (DISCHARGED SOLDIERS SETTLEMENT)	500,000	0	0	4½	..	29/7/26	5,336	18	0									
	500,000	0	0	4½	..	30/9/26	5,342	9	4									
	50,000	0	0	4½	..	29/10/26	547	8	8									
	450,000	0	0	4½	..	29/10/26	4,962	6	7									
	1,000,000	0	0	4	1/3/27	1/3/30	15,068	8	9									
										31,257	11	4						
Less amount recovered from Discharged Soldiers Settlement Account	..	..	..	..	..	..	..	..	..	..	..	..	16,189	2	7	15,068	8	9
FINANCE ACT, 1918 (No. 2), (SECTION 32), (STATE FORESTS)	20,000	0	0	4½	1/8/26	1/8/26	450	0	0									
	151,000	0	0	4	1/8/26	1/8/28	3,020	0	0									
	171,000	0	0	4	1/2/27	1/8/28	3,420	0	0									
	29,000	0	0	4½	1/8/26	1/8/28	652	10	0									
	29,000	0	0	4½	1/2/27	1/8/28	652	10	0									
										8,195	0	0						
Less amount recovered from State Forests Account	..	..	..	..	..	..	..	..	..	..	..	..	8,195	0	0	..		
FINANCE ACT, 1919 (SECTION 5), (PUBLIC WORKS)	500,000	0	0	4	1/8/26	1/2/30	10,000	0	0									
	500,000	0	0	4	1/2/27	1/2/30	10,000	0	0									
										20,000	0	0	..			20,000	0	0
FINANCE ACT, 1920 (SECTION 15), (ELECTRIC POWER WORKS)	30,000	0	0	4½	1/8/26	1/2/36	454	18	7									
	30,000	0	0	4½	1/2/27	1/2/36	675	0	0									
	104,300	0	0	5½	1/8/26	1/2/36	2,868	5	0									
	102,300	0	0	5½	1/2/27	1/2/36	2,813	5	0									
										6,811	8	7						
Less amount recovered from Electric Supply Account	..	..	..	..	..	..	..	..	..	..	..	..	6,811	8	7	..		
FINANCE ACT, 1920 (SECTION 15), (NAURU AND OCEAN ISLANDS)	600,000	0	0	5	1/6/26	1/12/30	14,328	9	3									
	539,850	0	0	5	1/12/26	1/12/30	13,496	5	0									
										27,824	14	3						
Less amount recovered from Nauru and Ocean Islands Account	..	..	..	..	..	..	..	..	..	..	..	..	27,824	14	3	..		
Carried forward ..	..	..	..	..	..	..	..	..	..	2,039,067	15	11	179,705	7	11	1,859,362	8	0

## PUBLIC ACCOUNTS, 1926-1927.

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.		
Brought forward ..	..	..	..	..	..	..	..	..	2,039,067	15	11	179,705	7	11	1,859,362	8	0
FINANCE ACT, 1920 (SECTION 15), (PUBLIC WORKS)	1,699,240	0	0	4	1/6/26	1/12/30	33,984	16	0								
	2,099,240	0	0	4	1/12/26	1/12/30	35,431	7	3								
	250,000	0	0	4½	1/6/26	1/12/30	5,508	8	7								
	243,800	0	0	4½	1/12/26	1/12/30	5,485	10	0								
	100,760	0	0	5	1/6/26	1/12/30	2,463	1	6								
	97,950	0	0	5	1/12/26	1/12/30	2,351	12	10								
	2,400	0	0	5	1/12/26	5/10/31	18	14	9								
	50,950	0	0	5½	15/2/27	15/2/32	356	7	2								
	300,000	0	0	4½	..	29/7/26	3,213	16	6								
	100,000	0	0	4½	..	29/7/26	1,075	3	5								
	100,000	0	0	4½	..	29/10/26	1,071	4	8								
	100,000	0	0	4½	..	29/10/26	1,086	19	9								
	200,000	0	0	4½	..	29/10/26	2,189	14	6								
									94,236	16	11	..			94,236	16	11
FINANCE ACT, 1921 (SECTION 10), (PUBLIC WORKS)	150,000	0	0	4	1/9/26	1/9/31	3,000	0	0								
	150,000	0	0	4	1/3/27	1/9/31	3,000	0	0								
	100,000	0	0	4½	1/3/26	1/9/31	2,250	0	0								
	100,000	0	0	4½	1/9/26	1/9/31	2,250	0	0								
	100,000	0	0	4½	1/3/27	1/9/31	2,250	0	0								
	300	0	0	5½	15/2/27	15/2/32	0	12	1								
									12,750	12	1	..			12,750	12	1
FINANCE ACT, 1921-22 (SECTION 26), (SAMOAN LOAN)	100,000	0	0	5	1/4/26	1/4/29	2,500	0	0								
	100,000	0	0	5	1/10/26	1/4/29	2,500	0	0								
									5,000	0	0	*			5,000	0	0
FINANCE ACT, 1924 (SECTION 2), (PUBLIC WORKS)	13,150	0	0	5½	1/7/26	1/7/30	345	3	9								
	12,950	0	0	5½	1/1/27	1/7/30	339	18	9								
	110	0	0	5	1/7/26	29/8/30	2	15	0								
	110	0	0	5	1/1/27	29/8/30	2	15	0								
	140	0	0	5	1/7/26	29/9/30	3	10	0								
	140	0	0	5	1/1/27	29/9/30	3	10	0								
	2,850	0	0	5	1/7/26	11/11/30	71	5	0								
	2,850	0	0	5	1/1/27	11/11/30	71	5	0								
	240	0	0	5	1/7/26	23/11/30	6	0	0								
	240	0	0	5	1/1/27	23/11/30	6	0	0								
	830	0	0	5	1/7/26	11/1/31	19	8	10								
	830	0	0	5	1/1/27	11/1/31	20	15	0								
	25,000	0	0	5½	1/2/26	1/2/36	158	4	4								
	75,000	0	0	5½	1/8/26	1/2/36	2,062	10	0								
	75,000	0	0	5½	1/2/27	1/2/36	2,062	10	0								
									5,175	10	8	..			5,175	10	8
FINANCE ACT, 1925 (SECTION 2), (PUBLIC WORKS)	200,000	0	0	4½	..	31/7/26	2,150	6	9								
									2,150	6	9	..			2,150	6	9
FINANCE ACT, 1925 (SECTION 4), (SAMOAN LOAN)	10,000	0	0	5	1/4/26	1/4/29	20	10	11								
	25,000	0	0	5	1/10/26	1/4/29	415	15	0								
									436	5	11	*			436	5	11
FISHING INDUSTRY PROMOTION ACT, 1919	520	0	0	4	1/6/26	1/12/28	10	8	0								
	520	0	0	4	1/12/26	1/12/28	10	8	0								
	4,425	0	0	4½	1/6/26	1/12/28	99	11	3								
	4,425	0	0	4½	1/12/26	1/12/28	99	11	3								
	270	0	0	5	1/6/26	1/12/28	6	15	0								
	270	0	0	5	1/12/26	1/12/28	6	15	0								
									233	8	6	..			159	9	3
Less amount recovered from State Advances Office (Fishing Industry Promotion Account)	..	..	..	..	..	..	..	..	..	..	..	73	19	3	..	..	..
FORESTS ACT, 1921-22 ..	10,000	0	0	4½	1/8/26	1/8/28	225	0	0								
	10,000	0	0	4½	1/2/27	1/8/28	225	0	0								
									450	0	0	..			..		
Less amount recovered from State Forests Account	..	..	..	..	..	..	..	..	..	..	..	450	0	0	..	..	..
FORESTS ACT, 1921-22 (SECTION 40), AND FINANCE ACT, 1924 (SECTION 16)	100,000	0	0	5	1/8/26	1/8/35	2,500	0	0								
	100,000	0	0	5	1/2/27	1/8/35	2,500	0	0								
									5,000	0	0	..			..		
Less amount recovered from State Forests Account	..	..	..	..	..	..	..	..	..	..	..	5,000	0	0	..	..	..
Carried forward ..	..	..	..	..	..	..	..	..	2,164,500	16	9	185,229	7	2	1,979,271	9	7

\* Interest is received on the amounts advanced to Samoa and is credited to "Ordinary Revenue, Interest on Public Moneys."

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	..	2,164,500	16	9	185,229	7	2	1,979,271	9	7			
FRUIT-PRESERVING INDUSTRY ACT, 1913, AND FINANCE ACT, 1917 (SECTION 80)	65,110	0	0	4	1/4/26	1/4/30	1,302	4	0											
	65,110	0	0	4	1/10/26	1/4/30	1,302	4	0											
Less amount recovered from State Advances Office (Fruit-preserving Industry Advances Account)	..	..	..	..	..	..	..	..	..	..	..	1,302	4	0	1,302	4	0			
GOVERNMENT RAILWAYS Act, 1908—																				
Finance Act, 1909 ..	55,500	0	0	4	1/7/26	1/1/29	1,110	0	0											
	55,500	0	0	4	1/1/27	1/1/29	1,110	0	0											
	1,000	0	0	4½	1/8/26	1/2/29			22	10	0									
	1,000	0	0	4½	1/2/27	1/2/29			22	10	0									
												2,265	0	0			2,265	0	0	
Railways Improvement Authorization Acts, 1904-7	15,800	0	0	6	1/7/26	1/1/27	474	0	0											
	15,800	0	0	6	1/1/27	1/1/27	474	0	0											
	193,600	0	0	4	1/7/26	1/1/29	3,872	0	0											
	193,600	0	0	4	1/1/27	1/1/29	3,872	0	0											
	19,900	0	0	6	1/7/26	1/1/32	597	0	0											
	19,900	0	0	6	1/1/27	1/1/32	597	0	0											
												9,886	0	0			9,886	0	0	
GOVERNMENT RAILWAYS AMENDMENT ACT, 1910	162,670	0	0	4	1/7/26	1/1/29	3,253	8	0											
	162,670	0	0	4	1/1/27	1/1/29	3,253	8	0											
	1,160	0	0	4½	1/7/26	1/1/29	26	2	0											
	1,160	0	0	4½	1/1/27	1/1/29	26	2	0											
	3,000	0	0	4½	1/8/26	1/2/29	67	10	0											
	3,000	0	0	4½	1/2/27	1/2/29	67	10	0											
												6,694	0	0			6,694	0	0	
HARBOURS ACT, 1908, AND GREYMOUTH HARBOUR BOARD LOANS CONSOLIDATION ACT, 1910, AND AMENDMENT ACT, 1910	260,000	0	0	4	1/7/26	14/7/52	5,200	0	0											
	260,000	0	0	4	1/1/27	14/7/52	5,200	0	0											
Less amount recovered from Greymouth Harbour Board	..	..	..	..	..	..	..	..	..	..	..	10,400	0	0			10,400	0	0	
HAURAKI PLAINS AMENDMENT ACT, 1913	10,000	0	0	4	1/8/26	1/8/28	200	0	0											
	10,000	0	0	4	1/2/27	1/8/28	200	0	0											
												400	0	0			400	0	0	
HAURAKI PLAINS AMENDMENT ACTS, 1913-14	19,000	0	0	4½	1/8/26	1/8/28	427	10	0											
	19,000	0	0	4½	1/2/27	1/8/28	427	10	0											
	15,000	0	0	4	1/8/26	1/2/31	300	0	0											
	15,000	0	0	4	1/2/27	1/2/31	300	0	0											
												1,455	0	0			1,455	0	0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 43)	10,000	0	0	4	1/8/26	1/8/28	200	0	0											
	10,000	0	0	4	1/2/27	1/8/28	200	0	0											
	6,000	0	0	4½	1/8/26	1/8/28	135	0	0											
	6,000	0	0	4½	1/2/27	1/8/28	135	0	0											
	64,000	0	0	4	1/8/26	1/2/31	1,280	0	0											
	64,000	0	0	4	1/2/27	1/2/31	1,280	0	0											
												3,230	0	0			3,230	0	0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1919 (SECTION 18)	5,000	0	0	4½	1/8/26	1/8/28	112	10	0											
	5,000	0	0	4½	1/2/27	1/8/28	112	10	0											
	20,000	0	0	4	1/8/26	1/2/31	400	0	0											
	20,000	0	0	4	1/2/27	1/2/31	400	0	0											
	25,000	0	0	4½	1/8/26	1/2/31	562	10	0											
	25,000	0	0	4½	1/2/27	1/2/31	562	10	0											
												2,150	0	0			2,150	0	0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1920 (SECTION 16)	100,000	0	0	4½	1/8/26	1/8/28	2,250	0	0											
	100,000	0	0	4½	1/2/27	1/8/28	2,250	0	0											
												4,500	0	0			4,500	0	0	
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1921-22 (SECTION 23)	23,000	0	0	4½	1/8/26	1/8/28	517	10	0											
	23,000	0	0	4½	1/2/27	1/8/28	517	10	0											
	20,000	0	0	5	1/8/26	1/8/28	500	0	0											
	20,000	0	0	5	1/2/27	1/8/28	500	0	0											
	7,000	0	0	4	1/8/26	1/2/31	140	0	0											
	7,000	0	0	4	1/2/27	1/2/31	140	0	0											
												2,315	0	0			2,315	0	0	
Carried forward ..	..	..	..	..	..	..	..	..	..	..	..	2,210,400	4	9	196,931	11	2	2,013,468	13	7

## PUBLIC ACCOUNTS, 1926-1927.

## 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 ..	..	..	..	..	..	..	..	..	..	2,210,400	4	9	196,931	11	2	2,013,468	13	7		
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1922 (SECTION 17)	90,000	0	0	4½	1/8/26	1/8/28	2,025	0	0											
	90,000	0	0	4½	1/2/27	1/8/28	2,025	0	0											
	10,000	0	0	4	1/8/26	1/2/31	200	0	0											
	10,000	0	0	4	1/2/27	1/2/31	200	0	0											
										4,450	0	0	..	..	..	4,450	0	0		
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1923 (SECTION 4)	40,000	0	0	4	1/8/26	1/8/30	800	0	0											
	40,000	0	0	4	1/2/27	1/8/30	800	0	0											
	10,000	0	0	4½	1/8/26	1/8/30	225	0	0											
	10,000	0	0	4½	1/2/27	1/8/30	225	0	0											
										2,050	0	0	..	..	..	2,050	0	0		
HAURAKI PLAINS AMENDMENT ACT, 1913, AND FINANCE ACT, 1924 (SECTION 4)	90,000	0	0	4	1/8/26	1/8/30	1,758	18	1											
	90,000	0	0	4	1/2/27	1/8/30	1,800	0	0											
	10,000	0	0	4½	1/8/26	1/8/30	225	0	0											
	10,000	0	0	4½	1/2/27	1/8/30	225	0	0											
										4,008	18	1	..	..	..	4,008	18	1		
HOUSING ACT, 1919 (SECTION 30)	30,000	0	0	4	1/7/26	1/7/26	600	0	0											
	110,650	0	0	4½	1/7/26	1/7/26	2,489	12	6											
	225,000	0	0	4	1/7/26	1/7/30	4,500	0	0											
	345,000	0	0	4	1/1/27	1/7/30	6,900	0	0											
	30,000	0	0	4½	1/7/26	1/7/30	675	0	0											
	50,650	0	0	4½	1/1/27	1/7/30	1,129	13	11											
										16,294	6	5	..	..	..	8,264	12	6		
Less amount recovered from State Advances Office (Housing Account)	..	..	..	..	..	..	..	..	..	..	..	..	8,264	12	6	..	..	8,029	13	11
HOUSING ACT, 1919 (SECTION 46) (LOANS TO EMPLOYERS FOR WORKERS' DWELLINGS ACCOUNT)	3,975	0	0	4	1/7/26	1/1/31	79	10	0											
	3,975	0	0	4	1/1/27	1/1/31	79	10	0											
										159	0	0	..	..	..	..	..	..		
Less amount recovered from State Advances Office, Loans to Employers for Workers' Dwellings Account	..	..	..	..	..	..	..	..	..	..	..	..	76	1	6	..	..	82	18	6
HUTT RAILWAY AND ROAD IMPROVEMENT ACTS, 1903, 1905, 1907, AND 1916	300	0	0	6	1/7/26	1/1/27	9	0	0											
	300	0	0	6	1/1/27	1/1/27	9	0	0											
	15,700	0	0	4½	1/7/26	1/1/29	353	5	0											
	15,700	0	0	4½	1/1/27	1/1/29	353	5	0											
	5,200	0	0	4½	1/8/26	1/2/29	117	0	0											
	5,200	0	0	4½	1/2/27	1/2/29	117	0	0											
	284,180	0	0	4	1/5/26	1/5/30	5,683	12	0											
	284,180	0	0	4	1/11/26	1/5/30	5,683	12	0											
										12,325	14	0	..	..	..	12,325	14	0		
IRRIGATION AND WATER-SUPPLY ACT, 1913	40,100	0	0	4	1/4/26	1/10/29	802	0	0											
	40,100	0	0	4	1/10/26	1/10/29	802	0	0											
	59,900	0	0	4	1/5/26	1/11/29	1,198	0	0											
	59,900	0	0	4	1/11/26	1/11/29	1,198	0	0											
										4,000	0	0	..	..	..	4,000	0	0		
KAURI-GUM INDUSTRY AMENDMENT ACT, 1914	15,000	0	0	4½	1/5/26	1/5/26	337	10	0											
	35,000	0	0	4	1/5/26	1/5/30	700	0	0											
	50,000	0	0	4	1/11/26	1/5/30	1,000	0	0											
										2,037	10	0	..	..	..	2,037	10	0		
KAURI-GUM INDUSTRY AMENDMENT ACT, 1914, AND APPROPRIATION ACT, 1918 (SECTION 45)	22,000	0	0	4½	1/5/26	1/11/26	495	0	0											
	22,000	0	0	4½	1/11/26	1/11/26	495	0	0											
	3,000	0	0	4	1/5/26	1/5/30	60	0	0											
	3,000	0	0	4	1/11/26	1/5/30	60	0	0											
										1,110	0	0	..	..	..	1,110	0	0		
LANDS IMPROVEMENT AND NATIVE LAND ACQUISITION ACT, 1894	400,000	0	0	4	1/8/26	1/2/30	8,000	0	0											
	400,000	0	0	4	1/2/27	1/2/30	8,000	0	0											
										16,000	0	0	..	..	..	16,000	0	0		
LAND FOR SETTLEMENTS ACT, 1908	73,300	0	0	4½	1/4/26	1/4/26	1,649	5	0											
	45,100	0	0	4½	1/5/26	1/5/26	1,014	15	0											
	200,000	0	0	5¼	1/7/26	1/1/27	5,250	0	0											
	200,000	0	0	5¼	1/1/27	1/1/27	5,250	0	0											
	1,000	0	0	6	1/1/26	1/1/27	Cr. 30	0	0*											
	3,600	0	0	6	1/7/26	1/1/27	108	0	0											
	3,600	0	0	6	1/1/27	1/1/27	108	0	0											
	4,000	0	0	6	1/8/26	1/2/27	120	0	0											
	4,000	0	0	6	1/2/27	1/2/27	120	0	0											
	500	0	0	5½	1/4/26	1/4/27	13	15	0											
	500	0	0	5½	1/10/26	1/4/27	13	15	0											
	200	0	0	5¼	1/7/26	1/1/28	5	5	0											
Carried forward ..	..	..	..	..	..	..	13,622	15	0	2,272,835	13	3	205,272	5	2	2,067,563	8	1		

\* £30 impressed to High Commissioner year 1925-26, now refunded.

## PUBLIC ACCOUNTS, 1926-1927.

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..	..	..	..	..	..	13,622	15 0	2,272,835	13 3	205,272	5 2	2,067,563	8 1
LAND FOR SETTLEMENTS ACT, 1908— <i>continued.</i>	200	0 0	5½	1/1/27	1/1/28	5	5 0						
	5,000	0 0	5½	1/7/26	1/1/28	137	10 0						
	5,000	0 0	5½	1/1/27	1/1/28	137	10 0						
	400	0 0	4½	31/3/26	30/9/28	9	0 0						
	800	0 0	4½	30/9/26	30/9/28	18	0 0						
	800	0 0	4½	31/3/27	30/9/28	18	0 0						
	606,995	0 0	4	1/7/26	1/1/29	11,488	14 11						
	606,995	0 0	4	1/1/27	1/1/29	12,139	18 0						
	464,025	0 0	4½	1/7/26	1/1/29	10,440	11 3						
	464,025	0 0	4½	1/1/27	1/1/29	10,440	11 3						
	141,100	0 0	4½	1/8/26	1/2/29	3,174	15 0						
	141,100	0 0	4½	1/2/27	1/2/29	3,174	15 0						
	37,000	0 0	5	15/9/26	15/3/30	925	0 0						
	29,500	0 0	4	1/7/26	1/1/31	197	4 1						
	29,500	0 0	4	1/1/27	1/1/31	590	0 0						
	17,400	0 0	4½	1/7/26	1/1/31	172	13 0						
	17,400	0 0	4½	1/1/27	1/1/31	391	10 0						
	9,600	0 0	5½	1/7/26	1/1/31	264	0 0						
	9,600	0 0	5½	1/1/27	1/1/31	264	0 0						
	4,000	0 0	5½	1/2/26	1/2/31	110	0 0						
	4,100	0 0	5½	1/8/26	1/2/31	112	15 0						
	4,100	0 0	5½	1/2/27	1/2/31	112	15 0						
	7,600	0 0	6	1/7/26	1/1/32	228	0 0						
	7,600	0 0	6	1/1/27	1/1/32	228	0 0						
	5,700	0 0	6	1/8/26	1/2/32	171	0 0						
	5,700	0 0	6	1/2/27	1/2/32	171	0 0						
	4,000	0 0	5½	1/7/26	1/1/33	110	0 0						
	4,000	0 0	5½	1/1/27	1/1/33	110	0 0						
	25,500	0 0	5½	1/8/26	1/2/33	701	5 0						
	25,500	0 0	5½	1/2/27	1/2/33	701	5 0						
	36,316	7 2	*	1/6/26	..	903	5 7						
	36,086	6 1	*	1/12/26	..	897	11 1						
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	72,168	9 2	72,168	9 2	..	..
LAND FOR SETTLEMENTS ACT, 1925	100,000	0 0	4	1/3/27	1/3/32	1,928	15 4	1,928	15 4	1,928	15 4	..	..
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	..	..	1,928	15 4	..	..
LAND LAWS AMENDMENT ACT, 1913	11,100	0 0	4½	1/4/26	1/4/26	249	15 0						
	8,000	0 0	4½	22/7/26	22/7/26	180	0 0						
	10,200	0 0	4½	1/9/26	1/9/26	229	10 0						
	2,000	0 0	5	26/3/26	26/3/27	50	0 0						
	20,000	0 0	5	26/9/26	26/3/27	500	0 0						
	20,000	0 0	5	26/3/27	26/3/27	500	0 0						
	2,000	0 0	4½	29/3/26	29/3/27	45	0 0						
	15,000	0 0	4½	29/9/26	29/3/27	337	10 0						
	12,000	0 0	4½	29/3/27	29/3/27	270	0 0						
	100,000	0 0	4½	1/6/26	1/12/27	2,250	0 0						
	100,000	0 0	4½	1/12/26	1/12/27	2,250	0 0						
	16,200	0 0	5½	1/7/26	1/1/28	425	5 0						
	16,200	0 0	5½	1/1/27	1/1/28	425	5 0						
	1,000	0 0	5½	1/8/26	1/2/28	26	5 0						
	1,000	0 0	5½	1/2/27	1/2/28	26	5 0						
	180,000	0 0	4½	1/4/26	1/4/28	4,050	0 0						
	180,000	0 0	4½	1/10/26	1/4/28	4,050	0 0						
	244,800	0 0	4½	1/9/26	1/3/29	5,508	0 0						
	244,800	0 0	4½	1/3/27	1/3/29	5,508	0 0						
	196,000	0 0	5	1/9/26	1/3/29	4,900	0 0						
	196,000	0 0	5	1/3/27	1/3/29	4,900	0 0						
	764,050	0 0	4	1/4/26	1/4/30	15,220	1 11						
	764,050	0 0	4	1/10/26	1/4/30	15,281	0 0						
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	67,181	16 11	67,181	16 11	..	..
LAND LAWS AMENDMENT ACT, 1913, AND APPROPRIATION ACT, 1918 (SECTION 42)	7,000	0 0	4½	1/7/26	1/1/29	157	10 0						
	7,000	0 0	4½	1/1/27	1/1/29	157	10 0						
	595,000	0 0	4	1/4/26	1/4/30	11,701	1 11						
	603,000	0 0	4	1/10/26	1/4/30	11,962	4 11						
	11,100	0 0	4½	1/10/26	1/4/30	249	15 0						
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	24,228	1 10	24,228	1 10	..	..
Carried forward ..	..	..	..	..	..	..	..	2,438,342	16 6	370,779	8 5	2,067,563	8 1

\* £4 19s. 588d. per cent.

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	2,438,342	16 6	370,779	8 5	2,067,563	8 1
LOCAL BODIES' LOANS ACT, 1908	1,901,000	0 0	4	1/8/26	1/2/30	38,020	0 0						
	1,901,000	0 0	4	1/2/27	1/2/30	38,020	0 0	76,040	0 0	..	..	76,040	0 0
LOCAL BODIES' LOANS ACT, 1908, AND GOVERNMENT LOANS TO LOCAL BODIES' ACT, 1886	250,300	0 0	4	1/9/26	1/9/30	5,006	0 0	..	..	..	..	..	..
	250,300	0 0	4	1/3/27	1/9/30	5,006	0 0	10,012	0 0	..	..	10,012	0 0
MAIN HIGHWAYS ACT, 1922	100,000	0 0	4	1/12/26	1/6/31	1,819	3 8	1,819	3 8	..	..	..	..
Less amount recovered from Main Highways Account (Revenue Fund)	..	..	..	..	..	..	..	..	..	1,819	3 8	..	..
MAORI LAND SETTLEMENT ACT, 1905	500	0 0	5½	1/7/26	1/1/28	13	2 6						
	500	0 0	5½	1/1/27	1/1/28	13	2 6						
	181,175	0 0	4	1/8/26	1/2/30	3,623	10 0						
	181,175	0 0	4	1/2/27	1/2/30	3,623	10 0	7,273	5 0	..	..	7,273	5 0
MAORI LAND SETTLEMENT ACT AMENDMENT ACT, 1907	50,000	0 0	4	1/8/26	1/2/30	1,000	0 0						
	50,000	0 0	4	1/2/27	1/2/30	1,000	0 0	2,000	0 0	..	..	2,000	0 0
MINING AMENDMENT ACT, 1913	11,500	0 0	4	1/5/26	1/5/30	230	0 0						
	11,500	0 0	4	1/11/26	1/5/30	230	0 0	460	0 0	..	..	460	0 0
MINING AMENDMENT ACT, 1913, AND AMENDMENT ACT, 1919	9,000	0 0	4½	1/5/26	1/5/26	202	10 0						
	12,000	0 0	4	1/5/26	1/5/28	240	0 0						
	12,000	0 0	4	1/11/26	1/5/28	240	0 0						
	8,200	0 0	4½	1/5/26	1/5/28	183	15 9						
	8,050	0 0	4½	1/11/26	1/5/28	181	2 6						
	9,000	0 0	4½	1/11/26	1/5/31	202	10 0	1,249	18 3	..	..	1,249	18 3
NATIVE LAND AMENDMENT ACT, 1913	281,500	0 0	4½	1/4/26	1/4/26	6,333	15 0						
	1,300	0 0	5½	1/4/26	1/10/27	34	2 6						
	1,300	0 0	5½	1/10/26	1/10/27	34	2 6						
	50,000	0 0	4½	1/4/26	1/4/28	1,125	0 0						
	50,000	0 0	4½	1/10/26	1/4/28	1,125	0 0						
	475,000	0 0	4	1/4/26	1/4/29	9,500	0 0						
	756,500	0 0	4	1/10/26	1/4/29	15,130	0 0						
	440,000	0 0	4½	1/4/26	1/4/29	9,900	0 0						
	440,000	0 0	4½	1/10/26	1/4/29	9,900	0 0						
	25,000	0 0	5	1/4/26	1/4/29	625	0 0						
	25,000	0 0	5	1/10/26	1/4/29	625	0 0						
	855,900	0 0	4	1/4/26	1/4/30	17,118	0 0						
	855,900	0 0	4	1/10/26	1/4/30	17,118	0 0						
	5,000	0 0	4½	1/10/26	1/4/31	112	10 0						
	3,000	0 0	4½	5/6/26	5/12/37	67	10 0						
	3,000	0 0	4½	5/12/26	5/12/37	67	10 0	88,815	10 0	..	..	88,815	10 0
NATIVE LAND PURCHASE ACT, 1892	125,000	0 0	4	30/4/26	31/10/27	2,500	0 0						
	125,000	0 0	4	31/10/26	31/10/27	2,500	0 0	5,000	0 0	..	..	5,000	0 0
NAVAL DEFENCE ACT, 1909	715,800	6 4	*	1/6/26	..	17,803	14 10						
	704,710	2 5	*	1/12/26	..	17,527	18 1	35,331	12 11	..	..	35,331	12 11
NEW ZEALAND CONSOLS ACT, 1908	25	0 0	3½	1/8/18	1/2/25	0	8 9	0	8 9	..	..	0	8 9
NEW ZEALAND LOANS ACT, 1908, AND CONSOLIDATED LOAN ACT, 1867	13,000	0 0	4	15/4/26	15/4/30	260	0 0						
	13,000	0 0	4	15/10/26	15/4/30	260	0 0	520	0 0	..	..	520	0 0
NEW ZEALAND LOANS ACT, 1908 :— Consolidated Stock Act, 1884	744,700	0 0	4	1/8/26	1/2/29	14,894	0 0						
	744,700	0 0	4	1/2/27	1/2/29	14,894	0 0	29,788	0 0	..	..	29,788	0 0
Carried forward ..	..	..	..	..	..	..	..	2,696,652	15 1	372,598	12 1	2,324,054	3 0

\* £4 19s. 5·88d. per cent.

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	2,696,652 15 1	372,598 12 1	2,324,054 3 0
<b>NEW ZEALAND LOANS ACT, 1908—<i>continued.</i></b>								
Defence and other Purposes Loan Act, 1870	100,000 0 0	4	1/8/26	1/2/30	2,000 0 0			
	100,000 0 0	4	1/2/27	1/2/30	2,000 0 0	4,000 0 0	..	4,000 0 0
General Purposes Loan Act, 1873	59,900 0 0	4	28/5/26	28/11/29	1,198 0 0			
	59,900 0 0	4	28/11/26	28/11/29	1,198 0 0			
	800 0 0	5	28/5/26	28/11/29	20 0 0			
	800 0 0	5	28/11/26	28/11/29	20 0 0	2,436 0 0	..	2,436 0 0
Immigration and Public Works Loan Act, 1870	27,900 0 0	4	1/8/26	1/2/30	558 0 0			
	27,900 0 0	4	1/2/27	1/2/30	558 0 0	1,116 0 0	..	1,116 0 0
New Zealand Consolidated Stock (London Issue)	500 0 0	4	1/5/25	1/11/29	Cr. 10 0 0†			
	29,750,402 0 0	4	1/5/26	1/11/29	594,154 13 7			
	29,591,063 4 1	4	1/11/26	1/11/29	591,821 5 2			
	17,268,932 0 0	3½	1/7/26	1/1/40	301,324 14 2			
	17,176,532 0 0	3½	1/1/27	1/1/40	300,589 6 2			
	2,500 0 0	3	1/4/26	1/4/45	37 10 0			
	9,659,980 1 1	3	1/10/26	1/4/45	144,899 14 0			
	9,657,480 1 1	3	1/4/27	1/4/45	144,862 4 0			
	10,884,628 0 0	4	1/8/26	1/2/63	217,692 11 1			
	10,884,628 0 0	4	1/2/27	1/2/63	217,692 11 1	2,513,064 9 3		
Less—								
Amount recovered from Cheviot Estate Account on 3½-per-cent. Stock, 1940				£253,318	6,344 7 8			
Amount recovered from Land for Settlements Account—				£ s. d.				
On 3-per-cent. Stock, 1945	..	..	..	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, 1943-63	..	..	..	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., 1927 (Settlers Branch)	..	..	..	89,700 0 0				
On £1,032,365 at 3½ per cent., 1940, 1 year to 31 Mar., 1927—								
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., 1927 (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., 1927 (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)	..	..	..	39,993 6 8*	248,822 6 0			
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			
New Zealand Consolidated Stock, 1933-43—								
Aid to Public Works and Land Settlement Act, 1922	3,000,000 0 0	4	1/7/26	1/1/43	60,000 0 0			
	3,000,000 0 0	4	1/1/27	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	1/7/26	1/1/43	4,200 0 0			
	210,000 0 0	4	1/1/27	1/1/43	4,200 0 0			
					8,400 0 0			
Advances to Settlers Branch	40,000 0 0	4	1/7/26	1/1/43	800 0 0			
	40,000 0 0	4	1/1/27	1/1/43	800 0 0			
					1,600 0 0			
Carried forward ..	..	..	..	..	130,000 0 0	5,217,269 4 4	702,430 16 11	4,514,838 7 5

\* £60 over recovered.

† £10 imprested to High Commissioner for year 1925-26, now refunded.



## PUBLIC ACCOUNTS, 1926-1927.

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.			
Brought forward..	..	..	..	..	..	..	..	..	5,708,649	4	2	742,430	16	11	4,634,838	7	5	
NEW ZEALAND LOANS ACT, 1908— <i>continued</i> .																		
New Zealand Consolidated Stock, 1944— <i>contd.</i>																		
Less amount recovered from State Advances Office,—																		
New Zealand State-guaranteed Advances Acts, 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,—																		
New Zealand State-guaranteed Advances Acts, 1909-10—																		
Land for Settlements ..	..	..	..	..	..	..	1,023	5	8									
Less amount recovered from Swamp Land Drainage Account—																		
Swamp Drainage Act, 1915, and Appropriation Act, 1918 (Section 46) ..																		
	..	..	..	..	..	..	2,250	0	0									
New Zealand Consolidated Stock, 1945—																		
Aid to Public Works and Land Settlement Act, 1922																		
	1,084,009	1	9	4½	1/9/26	1/3/45	24,390	4	1									
	1,084,009	1	9	4½	1/3/27	1/3/45	24,390	4	1									
							48,780	8	2									
Electric-power Works Loan Act, 1919																		
	542,004	10	10	4½	1/9/26	1/3/45	12,195	2	1									
	542,004	10	10	4½	1/3/27	1/3/45	12,195	2	1									
							24,390	4	2									
Finance Act, 1923, section 2 (Public Works)																		
	1,084,009	1	9	4½	1/9/26	1/3/45	24,390	4	1									
	1,084,009	1	9	4½	1/3/27	1/3/45	24,390	4	1									
							48,780	8	2									
Finance Act, 1924, section 2 (Public Works)																		
	156	0	0	4½	1/3/26	1/3/45	Cr. 3	10	3*									
	1,626,013	12	6	4½	1/9/26	1/3/45	36,585	5	11									
	1,626,013	12	6	4½	1/3/27	1/3/45	36,585	5	11									
							73,167	1	7									
Main Highways Act, 1922																		
	542,004	10	10	4½	1/9/26	1/3/45	12,195	2	1									
	542,004	10	10	4½	1/3/27	1/3/45	12,195	2	1									
							24,390	4	2									
Railways Improvement Authorization Act, 1914																		
	542,004	10	10	4½	1/9/26	1/3/45	12,195	2	1									
	542,004	10	10	4½	1/3/27	1/3/45	12,195	2	1									
							24,390	4	2									
State Advances Act, 1913—																		
Settlers Branch ..																		
	1,084,009	1	8	4½	1/9/26	1/3/45	24,390	4	1									
	1,084,009	1	8	4½	1/3/27	1/3/45	24,390	4	1									
							48,780	8	2									
Workers Branch ..																		
	1,084,009	1	8	4½	1/9/26	1/3/45	24,390	4	1									
	1,084,009	1	8	4½	1/3/27	1/3/45	24,390	4	1									
							48,780	8	2									
Less amount recovered from—																		
Electric Supply Account (Electric-power Works Loan Act, 1919)																		
							24,390	4	2									
Main Highways Account Revenue Fund (Main Highways Act, 1922)																		
							24,390	4	2									
State Advances Office—																		
State Advances Act, 1913—																		
Advances to Settlers ..																		
	..	..	..	..	..	..	48,780	8	2									
Advances to Workers ..																		
	..	..	..	..	..	..	48,780	8	2									
New Zealand Consolidated Stock, 1935-45—																		
Aid to Public Works and Land Settlement Act, 1902																		
	30,083	6	8	5	1/7/26	1/7/45	752	1	8									
	30,083	6	8	5	1/1/27	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	1/7/26	1/7/45	71,538	16	8									
	2,861,553	6	8	5	1/1/27	1/7/45	71,538	16	8									
							143,077	13	4									
Carried forward ..	..	..	..	..	..	..	144,581	16	8	6,050,108	10	11	1,040,176	15	5	5,009,931	15	6

\* £3 10s. 3d. refunded by High Commissioner.

## PUBLIC ACCOUNTS, 1926-1927.

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.	£ s. d.	
Brought forward..	..	..	..	..	..	144,581 16 8	6,050,108 10 11	1,040,176 15 5	5,009,931 15 6		
NEW ZEALAND LOANS ACT, 1908— <i>continued.</i>											
New Zealand Consolidated Stock, 1935-45— <i>ctd.</i>											
Discharged Soldiers Settlement Loans Act, 1920	255,495 16 8		5	1/7/26	1/7/45	6,387 7 11					
	255,495 16 8		5	1/1/27	1/7/45	6,387 7 11					
						12,774 15 10					
Education Purposes Loans Act, 1919	510,991 13 3		5	1/7/26	1/7/45	12,774 15 10					
	510,991 13 3		5	1/1/27	1/7/45	12,774 15 10					
						25,549 11 8					
Electric-power Works Loan Act, 1919	510,991 13 4		5	1/7/26	1/7/45	12,774 15 10					
	510,991 13 4		5	1/1/27	1/7/45	12,774 15 10					
						25,549 11 8					
Forests Act, 1921-22	204,396 13 5		5	1/7/26	1/7/45	5,109 18 4					
	204,396 13 5		5	1/1/27	1/7/45	5,109 18 4					
						10,219 16 8					
Native Land Amendment Act, 1913	255,495 16 9		5	1/7/26	1/7/45	6,387 7 11					
	255,495 16 9		5	1/1/27	1/7/45	6,387 7 11					
						12,774 15 10					
War Purposes Loan Act, 1917	510,991 13 3		5	1/7/26	1/7/45	12,774 15 10					
	510,991 13 3		5	1/1/27	1/7/45	12,774 15 10					
						25,549 11 8					
Less amount recovered from—							257,000 0 0				
Discharged Soldiers Settlement Account (Discharged Soldiers Settlement Loans Act, 1920)						6,387 7 11					
Electric Supply Account (Electric-power Works Loan Act, 1919)						25,549 11 8					
State Forests Account (Forests Act, 1921-22)						10,219 16 8					
							..	42,156 16 3	214,843 3 9		
New Zealand Consolidated Stock, 1946—											
Electric-power Works Loan Act, 1919	1,141,648 17 10		5	1/1/27	1/1/46	28,541 4 5					
Finance Act, 1925 (Section 2), (Public Works)	4,151,450 10 2		5	1/1/27	1/1/46	103,786 5 3					
Railways Improvement Authorization Act, 1914	934,076 7 4		5	1/1/27	1/1/46	23,351 18 2		155,679 7 10			
Less amount recovered from Electric Supply Account (Electric-power Works Loan Act, 1919)						..	..	28,541 4 5	127,138 3 5		
New Zealand Consolidated Stock, 1951—											
State Advances Act, 1913—											
Advances to Settlers	1,250,000 0 0		5½	1/8/26	1/2/51	34,375 0 0					
	1,250,000 0 0		5½	1/2/27	1/2/51	34,375 0 0					
							68,750 0 0				
Less amount recovered from State Advances Office (Advances to Settlers Branch)	..		..	..	..	..	..	68,750 0 0	..		
New Zealand Consolidated Stock, 1936-51—											
Electric-power Works Loan Act, 1919	1,076,938 9 3		6	1/8/26	1/8/51	32,308 3 1					
	1,076,938 9 3		6	1/2/27	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	1/8/26	1/8/51	53 4 9					
	1,774 12 10		6	1/2/27	1/8/51	53 4 9					
						106 9 6					
Carried forward ..	..		..	..	..	64,722 15 8	6,531,537 18 9	1,179,624 16 1	5,351,913 2 8		

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	64,722 15 8	6,531,537 18 9	1,179,624 16 1	5,351,913 2 8
NEW ZEALAND LOANS ACT, 1908— <i>continued.</i>								
New Zealand Consolidated Stock, 1936-51— <i>ctd.</i>								
Finance Act, 1918 (No. 2), Part IV (War Expenses)	512,533 0 8	6	1/8/26	1/8/51	15,375 19 10			
	512,533 0 8	6	1/2/27	1/8/51	15,375 19 10			
					30,751 19 8			
Finance Act, 1920 (Section 15), (Electric-power Works)	807,703 17 0	6	1/8/26	1/8/51	24,231 2 4			
	807,703 17 0	6	1/2/27	1/8/51	24,231 2 4			
					48,462 4 8			
Finance Act, 1921 (Section 10), (Public Works)	2,423,111 10 11	6	1/8/26	1/8/51	72,693 6 11			
	2,423,111 10 11	6	1/2/27	1/8/51	72,693 6 11			
					145,386 13 10			
Railways Improvement Authorization Act, 1914	1,076,938 9 4	6	1/8/26	1/8/51	32,308 3 1			
	1,076,938 9 4	6	1/2/27	1/8/51	32,308 3 1			
					64,616 6 2			
Less amount recovered from—						353,940 0 0		
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 INSCRIBED STOCK ACT, 1917—								
Aid to Public Works and Land Settlement Act, 1900	600 0 0	5½	1/9/26	1/9/41	15 15 0			
	600 0 0	5½	1/3/27	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	5¼	1/9/26	1/9/41	1,015 17 6			
	38,700 0 0	5¼	1/3/27	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	5¼	1/8/26	1/2/28	26 5 0			
	1,000 0 0	5¼	1/2/27	1/2/28	26 5 0			
	2,500 0 0	5½	1/8/26	1/2/28	68 15 0			
	2,500 0 0	5½	1/2/27	1/2/28	68 15 0			
	4,430 0 0	5½	1/7/26	1/1/31	121 16 6			
	4,430 0 0	5½	1/1/27	1/1/31	121 16 6			
	200 0 0	5	1/9/26	1/9/41	5 0 0			
	200 0 0	5	1/3/27	1/9/41	5 0 0			
	183,800 0 0	5¼	1/9/26	1/9/41	4,824 15 0			
	183,800 0 0	5¼	1/3/27	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	1/7/26	1/1/32	3 0 0			
	100 0 0	6	1/1/27	1/1/32	3 0 0			
	1,000 0 0	5¼	1/9/26	1/9/41	26 5 0			
	1,000 0 0	5¼	1/3/27	1/9/41	26 5 0			
						58 10 0	..	58 10 0
Aid to Public Works and Land Settlement Act, 1907	49,000 0 0	5½	1/8/26	1/2/28	1,347 10 0			
	49,000 0 0	5½	1/2/27	1/2/28	1,347 10 0			
	900 0 0	6	1/7/26	1/1/32	27 0 0			
	900 0 0	6	1/1/27	1/1/32	27 0 0			
	150 0 0	5½	1/2/26	1/2/33	4 2 6			
	209,900 0 0	5½	1/8/26	1/2/33	5,772 5 0			
	178,200 0 0	5½	1/2/27	1/2/33	4,900 10 0			
	1,700 0 0	5¼	1/9/26	1/9/41	44 12 6			
	1,700 0 0	5¼	1/3/27	1/9/41	44 12 6			
						13,515 2 6	..	13,515 2 6
Aid to Public Works and Land Settlement Act, 1911	25,000 0 0	5¼	1/9/26	1/9/41	656 5 0			
	25,000 0 0	5¼	1/3/27	1/9/41	656 5 0			
						1,312 10 0	..	1,312 10 0
Aid to Public Works and Land Settlement Act, 1914	60,000 0 0	5¼	1/7/26	1/7/30	1,575 0 0			
	60,000 0 0	5¼	1/1/27	1/7/30	1,575 0 0			
	40,000 0 0	5½	30/6/26	31/12/30	1,100 0 0			
	40,000 0 0	5½	31/12/26	31/12/30	1,100 0 0			
						5,350 0 0	..	5,350 0 0
Carried forward ..	..	..	..	..	..	6,917,870 9 3	1,292,809 16 5	5,625,060 12 10

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	6,917,870	9 3	1,292,809	16 5	5,625,060	12 10
NEW ZEALAND INSCRIBED STOCK ACT, 1917— <i>ctd.</i>													
Aid to Public Works and Land Settlement Act, 1921	100	0 0	6	1/8/25	1/8/26	3	0 0						
	600	0 0	6	1/2/26	1/8/26	18	0 0						
	100,410	0 0	6	1/8/26	1/8/26	3,012	6 0						
	380	0 0	5½	1/2/26	1/2/27	10	9 0						
	51,810	0 0	5½	1/8/26	1/2/27	1,424	15 6						
	50,810	0 0	5½	1/2/27	1/2/27	1,397	5 6						
	150,000	0 0	5½	1/8/26	1/2/28	3,937	10 0						
	150,000	0 0	5½	1/2/27	1/2/28	3,937	10 0						
	24,170	0 0	5	1/7/26	1/7/28	604	5 0						
	24,170	0 0	5	1/1/27	1/7/28	604	5 0						
	200	0 0	6	1/2/26	1/8/31	6	0 0						
	73,310	0 0	6	1/8/26	1/8/31	2,199	6 0						
	73,410	0 0	6	1/2/27	1/8/31	2,202	6 0						
	300	0 0	5½	1/8/26	1/2/32	8	5 0						
	300	0 0	5½	1/2/27	1/2/32	8	5 0						
	29,610	0 0	5½	15/2/27	15/2/32	59	12 5						
	39,360	0 0	5½	1/2/27	1/2/36	1,082	8 0						
								20,515	8 5	..	..	20,515	8 5
Discharged Soldiers Settlement Loans Act, 1919 (Section 4)	80,000	0 0	6	1/8/26	1/8/26	2,400	0 0						
	90,000	0 0	5½	1/8/26	1/2/27	2,475	0 0						
	90,000	0 0	5½	1/2/27	1/2/27	2,475	0 0						
	10,000	0 0	5½	1/9/26	1/9/32	262	10 0						
	10,000	0 0	5½	1/3/27	1/9/32	262	10 0						
	80,000	0 0	5½	1/2/27	1/2/36	2,200	0 0						
								10,075	0 0	..	..	10,075	0 0
Discharged Soldiers Settlement Loans Act, 1920	400	0 0	5	30/5/26	30/5/26	7	7 11						
	1,000	0 0	6	15/7/26	15/1/27	30	0 0						
	1,000	0 0	6	15/1/27	15/1/27	30	0 0						
	1,000	0 0	5½	1/1/26	1/7/30	22	14 6						
	107,760	0 0	5½	1/7/26	1/7/30	2,828	14 0						
	107,760	0 0	5½	1/1/27	1/7/30	2,828	14 0						
	150	0 0	5½	15/1/22	15/1/33	4	2 6						
	150	0 0	5½	15/7/22	15/1/33	4	2 6						
	150	0 0	5½	15/1/23	15/1/33	4	2 6						
	150	0 0	5½	15/7/23	15/1/33	4	2 6						
	150	0 0	5½	15/1/24	15/1/33	4	2 6						
	1,750	0 0	5½	15/7/24	15/1/33	48	2 6						
	250	0 0	5½	15/1/25	15/1/33	6	17 6						
	1,650	0 0	5½	15/7/25	15/1/33	45	7 6						
	22,710	0 0	5½	15/1/26	15/1/33	624	10 6						
	2,965,970	0 0	5½	15/7/26	15/1/33	81,464	5 1						
	2,949,860	0 0	5½	15/1/27	15/1/33	80,973	7 0						
	1,200	0 0	5½	15/7/27	15/1/33	9	10 1						
								168,940	3 1	..	..	84,447	8 5
Less amount recovered from Discharged Soldiers Settlement Account	..	..	..	..	..	..	..	..	..	84,492	14 8	84,447	8 5
Education Purposes Loans Act, 1919	3,780	0 0	6	1/5/26	1/11/26	113	8 0						
	3,780	0 0	6	1/11/26	1/11/26	113	8 0						
	700	0 0	6	1/7/26	1/1/27	21	0 0						
	700	0 0	6	1/1/27	1/1/27	21	0 0						
	3,900	0 0	5½	1/8/26	1/2/27	107	5 0						
	3,900	0 0	5½	1/2/27	1/2/27	107	5 0						
	5,500	0 0	5½	1/8/26	1/8/27	144	7 6						
	5,500	0 0	5½	1/2/27	1/8/27	144	7 6						
	56,950	0 0	5½	1/8/26	1/2/28	1,494	18 9						
	56,950	0 0	5½	1/2/27	1/2/28	1,494	18 9						
	100,000	0 0	5½	1/7/26	1/7/30	2,625	0 0						
	100,000	0 0	5½	1/1/27	1/7/30	2,625	0 0						
	7,000	0 0	6	1/8/26	1/2/32	210	0 0						
	570	0 0	5½	15/2/27	15/2/32	1	3 0						
								9,223	1 6	..	..	9,003	1 6
Less amount recovered from Masterton Trust Lands Trust	..	..	..	..	..	..	..	..	..	220	0 0	9,003	1 6
Electric - power Works Loan Act, 1919	804,560	0 0	5	15/7/26	15/7/30	20,114	0 0						
	805,310	0 0	5	15/1/27	15/7/30	20,132	15 0						
								40,246	15 0	..	..	40,246	15 0
Less amount recovered from Electric Supply Account	..	..	..	..	..	..	..	..	..	40,246	15 0	..	..
Carried forward ..	..	..	..	..	..	..	..	7,166,870	17 3	1,417,769	6 1	5,749,101	11 2

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	7,166,870	17 3	1,417,769	6 1	5,749,101	11 2
NEW ZEALAND INSCRIBED STOCK ACT, 1917— <i>cid.</i>													
Finance Act, 1915 (Section 105), (Public Works)	700	0 0	4½	15/6/26	15/12/30	15	15 0						
	700	0 0	4½	15/12/26	15/12/30	15	15 0						
	50	0 0	5½	15/12/24	15/12/30	1	7 6						
	150	0 0	5½	15/6/25	15/12/30	4	2 6						
	1,250	0 0	5½	15/12/25	15/12/30	34	7 6						
	143,040	0 0	5½	15/6/26	15/12/30	3,933	12 0						
	149,720	0 0	5½	15/12/26	15/12/30	4,117	6 0						
	8,350	0 0	4½	15/6/26	15/12/40	187	17 6						
	6,350	0 0	4½	15/12/26	15/12/40	142	17 6						
	5,000	0 0	4½	15/6/27	15/12/40	15	8 2						
	595	0 0	5½	1/3/26	1/9/41	15	12 4						
	84,470	0 0	5½	1/9/26	1/9/41	2,217	6 6						
	84,470	0 0	5½	1/3/27	1/9/41	2,217	6 6						
Finance Act, 1916 (Section 35), (War Expenses)	1,050	0 0	6	1/8/25	1/8/26	31	10 0	12,918	14 0	..	..	12,918	14 0
	4,420	0 0	6	1/2/26	1/8/26	132	12 0						
	368,640	0 0	6	1/8/26	1/8/26	11,038	10 1						
	3,100	0 0	4½	1/3/26	1/9/30	62	3 11						
	154,450	0 0	4½	1/9/26	1/9/30	3,234	1 7						
	155,900	0 0	4½	1/3/27	1/9/30	3,507	15 0						
	350	0 0	6	1/2/26	1/8/31	10	10 0						
	262,830	0 0	6	1/8/26	1/8/31	7,884	18 0						
	262,430	0 0	6	1/2/27	1/8/31	7,872	18 0						
	223,100	0 0	5½	1/2/27	1/2/36	6,135	5 0						
	550	0 0	4½	1/3/27	1/9/41	12	7 6						
Finance Act, 1918 (Section 10), (War Expenses)	800	0 0	5½	1/2/26	1/2/28	21	0 0	39,922	11 1	..	..	39,922	11 1
	188,160	0 0	5½	1/8/26	1/2/28	4,939	4 0						
	187,260	0 0	5½	1/2/27	1/2/28	4,915	11 6						
	500	0 0	5	1/1/26	1/7/28	12	10 0						
	49,090	0 0	5	1/7/26	1/7/28	1,227	5 0						
	49,090	0 0	5	1/1/27	1/7/28	1,227	5 0						
	108,810	0 0	5	1/7/26	1/1/29	2,707	2 0						
	108,810	0 0	5	1/1/27	1/1/29	2,720	5 0						
	8,000	0 0	5	1/5/26	1/5/29	200	0 0						
	8,000	0 0	5	1/11/26	1/5/29	200	0 0						
	47,410	0 0	5	1/7/26	1/7/29	1,185	5 0						
	47,410	0 0	5	1/1/27	1/7/29	1,185	5 0						
	40,000	0 0	5	1/9/26	1/9/29	1,000	0 0						
	40,000	0 0	5	1/3/27	1/9/29	1,000	0 0						
	2,170	0 0	5½	1/1/26	1/7/30	56	19 3						
	348,820	0 0	5½	1/7/26	1/7/30	9,156	10 6						
	348,820	0 0	5½	1/1/27	1/7/30	9,156	10 6						
	3,500	0 0	5½	1/7/27	1/7/30	36	4 11						
Finance Act, 1918 (No. 2), Part IV (War Expenses)	120	0 0	5½	1/1/26	1/7/30	3	3 0	40,946	17 8	..	..	40,946	17 8
	153,500	0 0	5½	1/7/26	1/7/30	4,029	7 6						
	154,300	0 0	5½	1/1/27	1/7/30	4,050	7 6						
	2,650	0 0	4½	1/3/26	1/9/30	43	2 5						
	19,000	0 0	4½	1/9/26	1/9/30	398	15 9						
	19,000	0 0	4½	1/3/27	1/9/30	427	10 0						
	50,000	0 0	5½	1/9/26	1/9/32	1,312	10 0						
	50,000	0 0	5½	1/3/27	1/9/32	1,312	10 0						
Finance Act, 1919 (Section 5), (Public Works)	11,500	0 0	5½	1/8/26	1/8/27	301	17 6	11,577	6 2	..	..	11,577	6 2
	11,500	0 0	5½	1/2/27	1/8/27	301	17 6						
	400	0 0	5	15/1/26	15/7/30	10	0 0						
	228,500	0 0	5	15/7/26	15/7/30	5,712	10 0						
	228,200	0 0	5	15/1/27	15/7/30	5,704	7 8						
Finance Act, 1920 (Section 15), Electric-power Works)	3,250	0 0	5½	1/2/26	1/2/36	29	13 0	12,030	12 8	..	..	12,030	12 8
	195,350	0 0	5½	1/8/26	1/2/36	5,314	1 1						
	293,300	0 0	5½	1/2/27	1/2/36	7,733	3 2						
Less amount recovered from Electric Supply Account	..	..	..	..	..	..	..	13,076	17 3	..	..	..	..
Finance Act, 1920 (Section 15), (Public Works)	50,000	0 0	5½	1/8/26	1/8/27	1,312	10 0	4,496	10 6	..	..	4,496	10 6
	50,000	0 0	5½	1/2/27	1/8/27	1,312	10 0						
	238,050	0 0	5½	15/2/27	15/2/32	1,871	10 6						
Finance Act, 1921 (Section 10), (Public Works)	900	0 0	5½	15/2/27	15/2/32	0	19 0	0	19 0	..	..	0	19 0
Carried forward ..	..	..	..	..	..	..	..	7,301,841	5 7	1,430,846	3 4	5,870,995	2 3

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	7,301,841	5 7	1,430,846	3 4	5,870,995	2 3
NEW ZEALAND INScribed STOCK ACT, 1917— <i>ctd.</i>													
Finance Act, 1924 (Section 2), (Public Works)	72,550	0 0	5½	1/7/26	1/7/30	1,904	8 9						
	72,550	0 0	5½	1/1/27	1/7/30	1,904	8 9						
	275,000	0 0	5½	1/2/26	1/2/36	1,860	19 2						
	275,000	0 0	5½	1/8/26	1/2/36	7,562	10 0						
	275,000	0 0	5½	1/2/27	1/2/36	7,562	10 0						
								20,794	16 8	..	..	20,794	16 8
Government Railways Act, 1908—													
Finance Act, 1909 ..	500	0 0	6	1/8/26	1/2/27	15	0 0						
	500	0 0	6	1/2/27	1/2/27	15	0 0						
	300	0 0	5½	1/9/26	1/9/41	7	17 6						
	300	0 0	5½	1/3/27	1/9/41	7	17 6						
								45	15 0	..	..	45	15 0
Railways Improvement Authorization Acts, 1904-7	500	0 0	6	1/7/26	1/1/32	15	0 0						
	500	0 0	6	1/1/27	1/1/32	15	0 0						
								30	0 0	..	..	30	0 0
Government Railways Amendment Act, 1910	500	0 0	5½	1/9/26	1/9/41	13	2 6						
	500	0 0	5½	1/3/27	1/9/41	13	2 6						
								26	5 0	..	..	26	5 0
Land for Settlements Act, 1908	6,100	0 0	6	1/8/26	1/2/27	183	0 0						
	6,100	0 0	6	1/2/27	1/2/27	183	0 0						
	700	0 0	5½	1/7/26	1/1/28	18	7 6						
	700	0 0	5½	1/1/27	1/1/28	18	7 6						
	1,000	0 0	5½	1/8/26	1/2/28	27	10 0						
	1,000	0 0	5½	1/2/27	1/2/28	27	10 0						
	800	0 0	5½	1/7/26	1/1/31	22	0 0						
	800	0 0	5½	1/1/27	1/1/31	22	0 0						
	14,150	0 0	5½	1/8/26	1/2/31	389	2 6						
	14,150	0 0	5½	1/2/27	1/2/31	389	2 6						
	5,500	0 0	6	1/7/26	1/1/32	165	0 0						
	5,500	0 0	6	1/1/27	1/1/32	165	0 0						
	5,500	0 0	6	1/8/26	1/2/32	165	0 0						
	5,500	0 0	6	1/2/27	1/2/32	165	0 0						
	1,000	0 0	5½	15/2/27	15/2/32	6	9 5						
	1,500	0 0	5½	1/7/26	1/1/33	41	5 0						
	1,500	0 0	5½	1/1/27	1/1/33	41	5 0						
	40,750	0 0	5½	1/8/26	1/2/33	1,120	12 6						
	40,750	0 0	5½	1/2/27	1/2/33	1,120	12 6						
	42,750	0 0	5½	1/9/26	1/9/41	1,122	3 9						
	42,750	0 0	5½	1/3/27	1/9/41	1,122	3 9						
								6,514	11 11	..	..	6,514	11 11
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	..	..	6,514	11 11	..	..
Land Laws Amendment Act, 1913	800	0 0	5½	1/7/26	1/1/28	21	0 0						
	800	0 0	5½	1/1/27	1/1/28	21	0 0						
	5,500	0 0	5½	1/9/26	1/9/41	144	7 6						
	5,500	0 0	5½	1/3/27	1/9/41	144	7 6						
								330	15 0	..	..	330	15 0
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	..	..	330	15 0	..	..
Maori Land Settlement Act, 1905	900	0 0	5½	1/9/26	1/9/41	23	12 6						
	900	0 0	5½	1/3/27	1/9/41	23	12 6						
								47	5 0	..	..	47	5 0
Native Land Amendment Act, 1913	5,000	0 0	4½	1/4/26	1/4/26	112	10 0						
	100,000	0 0	5½	1/8/26	1/2/28	2,625	0 0						
	100,000	0 0	5½	1/2/27	1/2/28	2,625	0 0						
	40,000	0 0	4½	1/7/26	1/1/31	900	0 0						
	40,000	0 0	4½	1/1/27	1/1/31	900	0 0						
								7,162	10 0	..	..	7,162	10 0
New Zealand State-guaranteed Advances Acts, 1909-10 (Guaranteed Mining Advances)	2,000	0 0	5½	1/9/26	1/9/41	52	10 0						
	2,000	0 0	5½	1/3/27	1/9/41	52	10 0						
								105	0 0	..	..	105	0 0
New Zealand State-guaranteed Advances Acts 1909-10 (Land for Settlements Branch)	52,500	0 0	5½	1/9/26	1/9/41	1,378	2 6						
	52,500	0 0	5½	1/3/27	1/9/41	1,378	2 6						
								2,756	5 0	..	..	2,756	5 0
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	..	..	2,756	5 0	..	..
Carried forward ..	..	..	..	..	..	..	..	7,339,654	9 2	1,440,447	15 3	5,899,206	13 11

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	7,339,654	9 2	1,440,447	15 3	5,899,206	13 11
NEW ZEALAND INSCRIBED STOCK ACT, 1917— <i>ctd.</i>													
Railways Improvement Authorization Act, 1914	12,490	0 0	5	15/7/26	15/7/30	312	5 0						
	12,490	0 0	5	15/1/27	15/7/30	312	5 0						
	100	0 0	5½	1/8/26	1/2/36		0 0 3						
	58,310	0 0	5½	1/2/27	1/2/36	1,416	10 3						
State Advances Act, 1913—								2,041	0 6	..	..	2,041	0 6
Advances to Settlers Branch	51,000	0 0	5½	30/6/26	30/6/31	599	5 4						
	51,000	0 0	5½	31/12/26	30/6/31	1,402	10 0						
	1,125,000	0 0	5¼	9/4/26	9/10/34	29,531	5 0						
	1,125,000	0 0	5¼	9/10/26	9/10/34	29,531	5 0						
	118,780	0 0	5½	1/2/26	1/2/36	692	13 11						
	2,043,555	0 0	5½	1/8/26	1/2/36	43,949	15 1						
	2,085,280	0 0	5½	1/2/27	1/2/36	56,140	9 5						
	1,144,500	0 0	5½	1/8/26	1/2/51	24,268	2 0						
	1,148,000	0 0	5½	1/2/27	1/2/51	31,570	0 0	217,685	5 9				
Less amount recovered from State Advances Office (Advances to Settlers Branch)	..	..	..	..	..	..	..	..	..	214,788	2 7	2,897	3 2
Advances to Workers Branch	8,000	0 0	5¼	31/12/26	30/6/31	138	1 8						
	61,340	0 0	5¼	15/2/27	15/2/32	1,343	15 0						
	700	0 0	5½	1/2/26	1/2/36		0 11 5						
	535,120	0 0	5½	1/8/26	1/2/36	10,361	18 6						
	714,540	0 0	5½	1/2/27	1/2/36	19,352	11 6						
	500,000	0 0	5½	1/2/27	1/2/51	12,434	10 2	43,631	8 3				
Less amount recovered from State Advances Office (Advances to Workers Branch)	..	..	..	..	..	..	..	..	..	43,519	3 9	112	4 6
Swamp Drainage Act, 1915, and Appropriation Act, 1918 (Section 46)	1,000	0 0	4½	1/5/26	1/5/29	22	10 0						
	1,000	0 0	4½	1/11/26	1/5/29	22	10 0						
	14,000	0 0	5	1/5/26	1/5/29	350	0 0						
	14,000	0 0	5	1/11/26	1/5/29	350	0 0	745	0 0	..	..	745	0 0
War Purposes Loan Act, 1917	300	0 0	5½	1/2/26	1/2/27	8	5 0						
	100,990	0 0	5½	1/8/26	1/2/27	2,777	4 6						
	100,190	0 0	5½	1/2/27	1/2/27	2,755	4 6						
	100	0 0	5¼	1/2/26	1/8/27	2	12 6						
	102,880	0 0	5¼	1/8/26	1/8/27	2,700	12 0						
	102,480	0 0	5¼	1/2/27	1/8/27	2,690	2 0						
	50,000	0 0	5½	1/8/26	1/2/28	1,312	10 0						
	50,000	0 0	5¼	1/2/27	1/2/28	1,312	10 0						
	29,640	0 0	4½	1/3/26	1/9/30	387	6 6						
	79,390	0 0	4½	1/9/26	1/9/30	1,672	19 11						
	79,390	0 0	4½	1/3/27	1/9/30	1,786	5 6	17,405	12 5	..	..	17,405	12 5
War Expenses ..	100	0 0	5	15/5/20	15/11/27	2	10 0						
	100	0 0	5	15/11/22	15/11/27	2	10 0						
	100	0 0	5	15/5/23	15/11/27	2	10 0						
	400	0 0	5	15/11/23	15/11/27	10	0 0						
	400	0 0	5	15/5/24	15/11/27	10	0 0						
	400	0 0	5	15/11/24	15/11/27	10	0 0						
	700	0 0	5	15/5/25	15/11/27	17	10 0						
	4,000	0 0	5	15/11/25	15/11/27	100	0 0						
	1,139,860	0 0	5	15/5/26	15/11/27	28,496	10 0						
	1,135,460	0 0	5	15/11/26	15/11/27	28,383	7 3						
	1,600	0 0	5	15/5/27	15/11/27	12	15 0						
	100	0 0	5	20/4/24	20/4/29	2	10 0						
	200	0 0	5	20/10/24	20/4/29	5	0 0						
	550	0 0	5	20/4/25	20/4/29	13	15 0						
	1,650	0 0	5	20/10/25	20/4/29	41	5 0						
	465,100	0 0	5	20/4/26	20/4/29	11,627	10 0						
	463,530	0 0	5	20/10/26	20/4/29	11,586	15 6						
	200	0 0	5	20/4/27	20/4/29	2	7 1						
	2,810	0 0	3	15/5/26	15/11/38	42	3 0						
	2,810	0 0	3	15/11/26	15/11/38	42	3 0						
	500	0 0	4½	15/5/19	15/11/38	11	5 0						
	500	0 0	4½	15/11/21	15/11/38	11	5 0						
	500	0 0	4½	15/11/22	15/11/38	11	5 0						
	600	0 0	4½	15/5/23	15/11/38	13	10 0						
	500	0 0	4½	15/11/23	15/11/38	11	5 0						
	500	0 0	4½	15/5/24	15/11/38	11	5 0						
	1,000	0 0	4½	15/11/24	15/11/38	22	10 0						
	8,770	0 0	4½	15/5/25	15/11/38	197	6 6						
	28,940	0 0	4½	15/11/25	15/11/38	651	3 0						
	17,662,249	0 0	4½	15/5/26	15/11/38	396,863	7 6						
	17,574,709	0 0	4½	15/11/26	15/11/38	395,080	0 2						
	168,790	0 0	4½	15/5/27	15/11/38	2,409	16 4						
	1,000	0 0	4½	20/4/24	20/4/39	22	10 0						
Carried forward ..	..	..	..	..	..	875,727	9 4	7,621,162	16 1	1,698,755	1 7	5,922,407	14 6

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	875,727	9 4	7,621,162	16 1	1,698,755	1 7	5,922,407	14 6
NEW ZEALAND INSCRIBED STOCK ACT, 1917— <i>ctd.</i>													
War Expenses— <i>continued.</i>	2,200	0 0	4½	20/10/24	20/4/39	49	10 0						
	1,200	0 0	4½	20/4/25	20/4/39	27	0 0						
	5,550	0 0	4½	20/10/25	20/4/39	124	17 6						
	5,573,440	0 0	4½	20/4/26	20/4/39	125,258	9 5						
	5,564,590	0 0	4½	20/10/26	20/4/39	125,049	7 8						
	29,000	0 0	4½	20/4/27	20/4/39	463	18 7						
	400	0 0	5	1/3/26	1/9/41	10	0 0						
	100,420	0 0	5	1/9/26	1/9/41	2,233	6 7						
	99,870	0 0	5	1/3/27	1/9/41	2,478	3 1						
	1,100	0 0	5½	1/3/25	1/9/41	28	17 6						
	19,400	0 0	5½	1/3/26	1/9/41	509	5 0						
	2,557,390	0 0	5½	1/9/26	1/9/41	66,867	8 10						
	2,530,210	0 0	5½	1/3/27	1/9/41	66,418	0 3						
	1,700	0 0	5½	1/9/27	1/9/41	3	3 7						
								1,265,248	17 4	..		1,265,248	17 4
NEW ZEALAND STATE-GUARANTEED ADVANCES ACT, 1909—													
Guaranteed Mining Advances Branch	5,000	0 0	3¾	1/4/26	1/4/49	93	15 0						
	5,000	0 0	3¾	1/10/26	1/4/49	93	15 0						
								187	10 0	..		187	10 0
Land for Settlements Branch	25,000	0 0	3½	1/4/26	1/10/48	437	10 0						
	25,000	0 0	3½	1/10/26	1/10/48	437	10 0						
	470,000	0 0	3¾	1/4/26	1/4/49	8,812	10 0						
	470,000	0 0	3¾	1/10/26	1/4/49	8,812	10 0						
								18,500	0 0				
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	..	..	18,500	0 0	..	..
Advances to Local Authorities Branch	48,000	0 0	4½	1/4/26	1/4/28	1,080	0 0						
	48,000	0 0	4½	1/10/26	1/4/28	1,080	0 0						
	50,000	0 0	3½	1/4/26	1/10/47	875	0 0						
	50,000	0 0	3½	1/10/26	1/10/47	875	0 0						
	112,000	0 0	3½	1/4/26	1/4/48	1,960	0 0						
	112,000	0 0	3½	1/10/26	1/4/48	1,960	0 0						
	38,515	0 0	3½	1/4/26	1/10/48	674	0 3						
	38,515	0 0	3½	1/10/26	1/10/48	674	0 3						
	95,425	0 0	3¾	1/4/26	1/4/49	1,789	4 5						
	95,425	0 0	3¾	1/10/26	1/4/49	1,789	4 5						
	8,800	0 0	4	1/4/26	1/4/49	176	0 0						
	8,800	0 0	4	1/10/26	1/4/49	176	0 0						
								13,108	9 4	..		13,108	9 4
Native Land Settlement Branch	80,000	0 0	4½	1/4/26	1/4/28	1,800	0 0						
	80,000	0 0	4½	1/10/26	1/4/28	1,800	0 0						
	20,000	0 0	3½	1/4/26	1/10/47	350	0 0						
	20,000	0 0	3½	1/10/26	1/10/47	350	0 0						
	361,600	0 0	3½	1/4/26	1/10/48	6,328	0 0						
	361,600	0 0	3½	1/10/26	1/10/48	6,328	0 0						
	54,500	0 0	3¾	1/4/26	1/4/49	1,021	17 6						
	54,500	0 0	3¾	1/10/26	1/4/49	1,021	17 6						
	30,000	0 0	4	1/4/26	1/4/49	600	0 0						
	30,000	0 0	4	1/10/26	1/4/49	600	0 0						
								20,199	15 0	..		20,199	15 0
NEW ZEALAND STATE-GUARANTEED ADVANCES ACT, 1909-10—													
Land for Settlements Branch	741,066	0 0	4½	30/4/26	31/10/27	16,673	19 7						
	741,066	0 0	4½	31/10/26	31/10/27	16,673	19 7						
	400,165	0 0	4	1/7/26	1/1/29	8,003	6 0						
	400,165	0 0	4	1/1/27	1/1/29	8,003	6 0						
	50	0 0	4½	1/7/26	1/1/29	1	2 6						
	50	0 0	4½	1/1/27	1/1/29	1	2 6						
	100	0 0	5	1/8/26	1/2/29	2	10 0						
	147,100	0 0	4½	1/4/26	1/4/29	3,309	15 0						
	147,100	0 0	4½	1/10/26	1/4/29	3,309	15 0						
								55,978	16 2				
Less amount recovered from Land for Settlements Account	..	..	..	..	..	..	..	..	..	55,978	16 2	..	..
Native Land Settlement Branch	50,000	0 0	4	1/4/26	1/4/29	1,000	0 0						
	50,000	0 0	4	1/10/26	1/4/29	1,000	0 0						
	30,000	0 0	3¾	1/4/26	1/4/49	562	10 0						
	30,000	0 0	3¾	1/10/26	1/4/49	562	10 0						
								3,125	0 0	..		3,125	0 0
Carried forward ..	..	..	..	..	..	..	..	8,997,511	3 11	1,773,233	17 9	7,224,277	6 2

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	8,997,511	3 11	1,773,233	17 9	7,224,277	6 2
POST AND TELEGRAPH ACT, 1908	200,000	0 0	4	1/7/26	1/7/30	4,000	0 0						
	200,000	0 0	4	1/1/27	1/7/30	4,000	0 0	8,000	0 0	..	..	8,000	0 0
PUBLIC REVENUES AMENDMENT ACT, 1914 (SECTION 8): WAR EXPENSES	1,987,434	2 1	*	1/6/26	..	49,432	9 1						
	1,974,844	4 7	*	1/12/26	..	49,119	6 3	98,551	15 4	..	..	98,551	15 4
PUBLIC REVENUES AMENDMENT ACT, 1915 (SECTION 5): WAR EXPENSES	2,093,750	0 0	4	1/8/26	1/2/29	41,875	0 0						
	2,093,750	0 0	4	1/2/27	1/2/29	41,875	0 0						
	7,792,415	2 7	*	1/6/26	..	193,816	16 11						
	7,743,052	4 6	*	1/12/26	..	192,589	1 4	470,155	18 3	..	..	470,155	18 3
RAILWAYS IMPROVEMENT AUTHORIZATION ACT, 1914	47,000	0 0	4	1/8/26	1/2/29	940	0 0						
	47,000	0 0	4	1/2/27	1/2/29	940	0 0						
	9,200	0 0	4½	1/8/26	1/2/29	207	0 0						
	9,200	0 0	4½	1/2/27	1/2/29	207	0 0						
	673,000	0 0	4	1/8/26	1/2/30	13,460	0 0						
	673,000	0 0	4	1/2/27	1/2/30	13,460	0 0	29,214	0 0	..	..	29,214	0 0
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND AMENDMENTS	158,000	0 0	4	1/9/26	1/3/29	3,160	0 0						
	158,000	0 0	4	1/3/27	1/3/29	3,160	0 0						
	52,000	0 0	4½	1/9/26	1/3/29	1,170	0 0						
	52,000	0 0	4½	1/3/27	1/3/29	1,170	0 0	8,660	0 0	..	..	8,660	0 0
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1920 (SECTION 16)	55,000	0 0	4½	1/6/26	1/12/26	1,237	10 0						
	55,000	0 0	4½	1/12/26	1/12/26	1,237	10 0						
	25,000	0 0	4	1/6/26	1/12/30	500	0 0						
	25,000	0 0	4	1/12/26	1/12/30	500	0 0						
	20,000	0 0	4½	1/6/26	1/12/30	450	0 0						
	20,000	0 0	4½	1/12/26	1/12/30	450	0 0	4,375	0 0	..	..	4,375	0 0
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1921-22 (SECTION 23)	2,500	0 0	5¼	1/8/26	1/8/27	65	12 6						
	2,500	0 0	5¼	1/2/27	1/8/27	65	12 6						
	22,900	0 0	4	1/6/26	1/12/27	458	0 0						
	22,900	0 0	4	1/12/26	1/12/27	458	0 0						
	74,600	0 0	4½	1/6/26	1/12/29	1,678	10 0						
	74,600	0 0	4½	1/12/26	1/12/29	1,678	10 0	4,404	5 0	..	..	4,404	5 0
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1923 (SECTION 5)	39,100	0 0	4	1/6/26	1/12/29	782	0 0						
	39,100	0 0	4	1/12/26	1/12/29	782	0 0						
	10,900	0 0	4½	1/6/26	1/12/29	245	5 0						
	10,900	0 0	4½	1/12/26	1/12/29	245	5 0	2,054	10 0	..	..	2,054	10 0
RANGITAIKI LAND DRAINAGE AMENDMENT ACT, 1913, AND FINANCE ACT, 1924 (SECTION 5)	10,000	0 0	4	1/6/26	1/12/30	200	0 0						
	10,000	0 0	4	1/12/26	1/12/30	200	0 0	400	0 0	..	..	400	0 0
STATE ADVANCES ACT, 1913— Local Authorities Branch	200,000	0 0	4	1/6/26	1/6/29	4,000	0 0						
	200,000	0 0	4	1/12/26	1/6/29	4,000	0 0						
	10,000	0 0	5½	1/6/26	1/6/30	256	5 0						
	10,000	0 0	5½	1/12/26	1/6/30	256	5 0	8,512	10 0				
Less amount recovered from State Advances Office (Advances to Local Authorities Branch)— For year 1925-26	..	..	..	..	..	..	..	..	..	4 4 3	..	Cr. 4 4 3	..
For current year	..	..	..	..	..	..	..	..	..	8,512 10 0	..	..	..
Carried forward ..	..	..	..	..	..	..	..	9,631,839	2 6	1,781,750	12 0	7,850,088	10 6

\* £4 19s. 5-88d. per cent.

## PUBLIC ACCOUNTS, 1926-1927.

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.			
Brought forward ..	..	..	..	..	..	..	..	..	9,631,839	2	6	1,781,750	12	0	7,850,088	10	6	
<b>STATE ADVANCES ACT, 1913—<i>continued.</i></b>																		
Advances to Settlers Branch	573,200	0	0	4	1/6/26	1/6/29	11,464	0	0									
	573,200	0	0	4	1/12/26	1/6/29	11,464	0	0									
	1,400,000	0	0	4½	1/6/26	1/6/29	29,244	14	2									
	1,300,000	0	0	4½	1/12/26	1/6/29	29,250	0	0									
	3,250	0	0	5	1/8/26	3/2/31	79	13	10									
	3,250	0	0	5	1/2/27	3/2/31	81	5	0									
	457,637	10	0	5½	1/8/26	1/2/36	10,060	19	8									
	445,050	0	0	5½	1/2/27	1/2/36	12,238	15	10									
	15,000	0	0	5½	1/2/26	1/2/51	216	18	9									
	105,500	0	0	5½	1/8/26	1/2/51	2,734	7	6									
	102,000	0	0	5½	1/2/27	1/2/51	2,805	0	0									
Less amount recovered from State Advances Office (Advances to Settlers Branch)—										109,639	14	9						
For year 1925-26	..	..	..	..	..	..	..	..	..	..	..	1	13	11				
For year 1926-27	..	..	..	..	..	..	..	..	..	..	..	109,817	11	5	Cr.	179	10	7*
Advances to Workers Branch	50,000	0	0	4	1/6/26	1/6/29	1,000	0	0									
	50,000	0	0	4	1/12/26	1/6/29	1,000	0	0									
	1,300,000	0	0	4½	1/6/26	1/6/29	29,250	0	0									
	1,300,000	0	0	4½	1/12/26	1/6/29	29,250	0	0									
	510	0	0	5	1/8/26	25/3/31	9	0	3									
	510	0	0	5	1/2/27	25/3/31	12	15	0									
	15,750	0	0	5½	15/2/27	15/2/32	354	16	7									
	135,390	0	0	5½	1/8/26	1/2/36	2,428	13	7									
	258,150	0	0	5½	1/2/27	1/2/36	6,627	9	0									
	2,500	0	0	5½	1/2/27	1/2/51	53	10	2									
Less amount recovered from State Advances Office (Advances to Workers Branch)	..	..	..	..	..	..	..	..	..	69,986	4	7	67,002	16	5	2,983	8	2
<b>SWAMP DRAINAGE ACT, 1915</b>																		
	11,000	0	0	4½	1/5/26	1/5/26	247	10	0									
	15,000	0	0	4	1/5/26	1/5/29	300	0	0									
	15,000	0	0	4	1/11/26	1/5/29	300	0	0									
	20,000	0	0	4½	1/5/26	1/5/29	450	0	0									
	20,000	0	0	4½	1/11/26	1/5/29	450	0	0									
	11,000	0	0	4	1/11/26	1/5/31	220	0	0									
Less amount recovered from Swamp Land Drainage Account	..	..	..	..	..	..	..	..	..	1,967	10	0	1,967	10	0	..	..	
<b>SWAMP DRAINAGE ACT, 1915, AND APPROPRIATION ACT, 1918 (SECTION 46)</b>																		
	120,000	0	0	4½	1/5/26	1/5/26	2,700	0	0									
	5,000	0	0	5	1/5/26	1/5/26	125	0	0									
	5,000	0	0	4½	1/5/26	1/5/28	112	10	0									
	5,000	0	0	4½	1/11/26	1/5/28	112	10	0									
	147,000	0	0	4	1/5/26	1/5/29	2,677	5	2									
	147,000	0	0	4	1/11/26	1/5/29	2,940	0	0									
	48,000	0	0	4½	1/5/26	1/5/29	1,080	0	0									
	48,000	0	0	4½	1/11/26	1/5/29	1,080	0	0									
	20,000	0	0	6	1/5/26	1/5/29	600	0	0									
	20,000	0	0	6	1/11/26	1/5/29	600	0	0									
	150,000	0	0	4	1/11/26	1/5/31	2,971	4	8									
Less amount recovered from Swamp Land Drainage Account	..	..	..	..	..	..	..	..	..	14,998	9	10	5,782	10	0	9,215	19	10
<b>WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910</b>																		
	100,000	0	0	4½	1/8/26	1/8/28	2,250	0	0									
	100,000	0	0	4½	1/2/27	1/8/28	2,250	0	0									
	50,000	0	0	4	1/8/26	1/8/30	1,000	0	0									
	50,000	0	0	4	1/2/27	1/8/30	1,000	0	0									
Less amount recovered from Waihou and Ohinemuri Rivers Improvement Account	..	..	..	..	..	..	..	..	..	6,500	0	0	3,300	0	0	3,200	0	0
<b>WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, AND FINANCE ACT, 1919 (SECTION 6)</b>																		
	60,000	0	0	4	1/8/26	1/8/30	1,200	0	0									
	60,000	0	0	4	1/2/27	1/8/30	1,200	0	0									
	90,000	0	0	4½	1/8/26	1/8/30	2,025	0	0									
	90,000	0	0	4½	1/2/27	1/8/30	2,025	0	0									
Carried forward ..	..	..	..	..	..	..	..	..	..	9,841,381	1	8	1,969,622	13	9	7,871,758	7	11

\* £177 16s. 8d. over recovered.

## PUBLIC ACCOUNTS, 1926-1927.

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 ..	..	..	..	..	..	..	..	..	..	9,841,381	1	8	1,969,622	13	9	7,871,758	7	11
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, AND FINANCE ACT, 1922 (SECTION 16)	99,000	0	0	4	1/8/26	1/2/30	1,980	0	0									
	99,000	0	0	4	1/2/27	1/2/30	1,980	0	0									
	51,000	0	0	4½	1/8/26	1/2/30	1,147	10	0									
	51,000	0	0	4½	1/2/27	1/2/30	1,147	10	0									
										6,255	0	0	..	..	..	6,255	0	0
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910, AND FINANCE ACT, 1924 (SECTION 6)	75,000	0	0	4	1/8/26	1/2/30	1,227	2	5									
	75,000	0	0	4	1/2/27	1/2/30	1,500	0	0									
										2,727	2	5	..	..	..	2,727	2	5
WAR PURPOSES LOAN ACT, 1917	700	0	0	5½	1/2/26	1/2/27	19	5	0									
	21,050	0	0	5½	1/8/26	1/2/27	578	17	6									
	20,550	0	0	5½	1/2/27	1/2/27	565	2	6									
	100	0	0	5¼	1/8/25	1/8/27	2	12	6									
	1,450	0	0	5¼	1/2/26	1/8/27	38	1	3									
	29,950	0	0	5¼	1/8/26	1/8/27	786	3	9									
	28,250	0	0	5¼	1/2/27	1/8/27	741	11	3									
	4,800	0	0	4½	1/8/26	1/2/28	84	6	3									
	3,350	0	0	4½	1/2/27	1/2/28	75	7	6									
	150	0	0	5¼	1/2/26	1/2/28	3	18	9									
	4,750	0	0	5¼	1/8/26	1/2/28	124	13	9									
	4,700	0	0	5¼	1/2/27	1/2/28	123	7	6									
	370,300	0	0	4	1/8/26	1/2/29	7,406	0	0									
	370,300	0	0	4	1/2/27	1/2/29	7,406	0	0									
	13,000	0	0	6	1/8/26	1/8/31	390	0	0									
	13,000	0	0	6	1/2/27	1/8/31	390	0	0									
	500	0	0	4½	15/11/22	15/11/38	11	5	0									
	900	0	0	4½	15/5/23	15/11/38	20	5	0									
	1,100	0	0	4½	15/11/23	15/11/38	24	15	0									
	2,200	0	0	4½	15/5/24	15/11/38	49	10	0									
	700	0	0	4½	15/11/24	15/11/38	15	15	0									
	4,900	0	0	4½	15/5/25	15/11/38	110	5	0									
	14,400	0	0	4½	15/11/25	15/11/38	324	0	0									
	4,900,800	0	0	4½	15/5/26	15/11/38	109,959	3	8									
	4,821,900	0	0	4½	15/11/26	15/11/38	108,478	9	7									
	7,000	0	0	4½	15/5/27	15/11/38	84	0	10									
										237,812	16	7	..	..	..	237,812	16	7
WAR PURPOSES LOAN ACT, 1917, AND FINANCE ACT, 1917 (SECTION 68)	100	0	0	5	15/11/19	15/11/27	2	10	0									
	100	0	0	5	15/5/20	15/11/27	2	10	0									
	200	0	0	5	15/11/20	15/11/27	5	0	0									
	200	0	0	5	15/5/21	15/11/27	5	0	0									
	200	0	0	5	15/11/21	15/11/27	5	0	0									
	500	0	0	5	15/5/22	15/11/27	12	10	0									
	400	0	0	5	15/11/22	15/11/27	10	0	0									
	400	0	0	5	15/5/23	15/11/27	10	0	0									
	800	0	0	5	15/11/23	15/11/27	20	0	0									
	1,200	0	0	5	15/5/24	15/11/27	30	0	0									
	2,700	0	0	5	15/11/24	15/11/27	67	10	0									
	7,100	0	0	5	15/5/25	15/11/27	177	10	0									
	22,200	0	0	5	15/11/25	15/11/27	555	0	0									
	1,420,700	0	0	5	15/5/26	15/11/27	35,509	19	10									
	1,400,900	0	0	5	15/11/26	15/11/27	35,019	3	10									
	1,900	0	0	5	15/5/27	15/11/27	8	11	9									
										71,440	5	5	..	..	..	71,440	5	5
WAR PURPOSES LOAN ACT, 1917 (SECTION 2), AND WAR PURPOSES LOAN ACT, 1917 (No. 2)	4,643,153	14	0	*	1/6/26	..	115,486	16	10									
	4,613,740	10	10	*	1/12/26	..	114,755	5	3									
										230,242	2	1	..	..	..	230,242	2	1
WELLINGTON AND MANAWATU RAILWAY PURCHASE ACT, 1908	500,000	0	0	4	1/9/26	1/3/30	10,000	0	0									
	500,000	0	0	4	1/3/27	1/3/30	10,000	0	0									
										20,000	0	0	..	..	..	20,000	0	0
WESTPORT HARBOUR ACT, 1920:—																		
Westport Harbour Board Act, 1884, and Loan Acts, 1896, 1897, and 1900	500,000	0	0	4	1/7/26	1/1/49	10,000	0	0									
	500,000	0	0	4	1/1/27	1/1/49	10,000	0	0									
										20,000	0	0	..	..	..	20,000	0	0
Less amount recovered from Westport Harbour Account	..	..	..	..	..	..	..	..	..	..	..	..	11,000	0	0	9,000	0	0
Westport Harbour Board Loan Act, 1908	200,000	0	0	5	15/8/26	15/2/45	5,000	0	0									
	200,000	0	0	5	15/2/27	15/2/45	5,000	0	0									
										10,000	0	0	..	..	..	10,000	0	0
Less amount recovered from Westport Harbour Account	..	..	..	..	..	..	..	..	..	..	..	..	5,000	0	0	5,000	0	0
Carried forward ..	..	..	..	..	..	..	..	..	..	10,439,858	8	2	1,985,622	13	9	8,454,235	14	5

\* £4 19s. 5-88d. per cent.

## PUBLIC ACCOUNTS, 1926-1927.

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.		
Brought forward ..	..	..	..	..	..	..	..	..	10,439,858	8	2	1,985,622	13	9	8,454,235	14	5
<b>STATE ADVANCES DEBT:—</b>																	
<b>Government Advances to Settlers Act, 1908—</b>																	
Advances to Settlers	117,900	0	0	4	1/7/26	1/1/29	2,358	0	0								
	117,900	0	0	4	1/1/27	1/1/29	2,358	0	0								
	100,000	0	0	4	1/8/26	1/2/29	1,676	14	2								
	100,000	0	0	4	1/2/27	1/2/29	2,000	0	0								
									8,392	14	2						
Less amount recovered from State Advances Office (Advances to Settlers Branch)	..	..	..	..	..	..	..	..	..	..	..	8,392	14	2	..	..	..
Advances to Workers	25,000	0	0	4	1/8/26	1/2/29	500	0	0								
	25,000	0	0	4	1/2/27	1/2/29	500	0	0								
									1,000	0	0						
Less amount recovered from State Advances Office (Advances to Workers Branch)	..	..	..	..	..	..	..	..	..	..	..	1,000	0	0	..	..	..
<b>New Zealand State-guaranteed Advances Acts, 1909-1910—</b>																	
Advances to Settlers..	750,000	0	0	4½	23/4/26	23/10/27	16,875	0	0								
	750,000	0	0	4½	23/10/26	23/10/27	16,875	0	0								
	205,000	0	0	4½	1/6/26	1/12/28	4,612	10	0								
	205,000	0	0	4½	1/12/26	1/12/28	4,612	10	0								
	2,093	15	0	4½	1/8/26	1/2/29	47	2	2								
	2,093	15	0	4½	1/2/27	1/2/29	47	2	2								
	1,762,626	5	3	4½	1/6/26	1/12/45	39,659	1	10								
	1,762,626	5	3	4½	1/12/26	1/12/45	39,659	1	10								
									122,387	8	0						
Less amount recovered from State Advances Office (Advances to Settlers Branch)	..	..	..	..	..	..	..	..	..	..	..	122,387	8	0	..	..	..
Advances to Workers	200,000	0	0	4	1/8/26	1/2/29	4,000	0	0								
	200,000	0	0	4	1/2/27	1/2/29	4,000	0	0								
	5,406	5	0	4½	1/8/26	1/2/29	121	12	10								
	5,406	5	0	4½	1/2/27	1/2/29	121	12	10								
	328,282	16	6	4½	1/6/26	1/12/45	7,386	7	3								
	328,282	16	6	4½	1/12/26	1/12/45	7,386	7	3								
									23,016	0	2						
Less amount recovered from State Advances Office (Advances to Workers Branch)	..	..	..	..	..	..	..	..	..	..	..	23,016	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 ls. 7d., expended from Public Works Fund under Vote "Workers' Dwellings" (on account of £12,796 14s. 6d.)	..	..	..	..	..	..	..	..	10,594,654	10	6	2,140,418	16	1	8,454,235	14	5
									..	..	..	3,441	18	6	Cr. 3,441	18	6
									10,594,654	10	6	2,143,860	14	7	8,450,793	15	11

## PUBLIC ACCOUNTS, 1926-1927.

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for SINKING FUNDS for the FINANCIAL YEAR ended 31st MARCH, 1927, 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.
<b>WESTPORT HARBOUR ACT, 1920:—</b>						
Westport Harbour Board Act, 1884, and Loans Acts, 1896, 1897, 1900—1 per cent. on £500,000—						
One year to 1st March, 1927 .. .. .	5,000	0 0				
Less amount recovered from Westport Harbour Account	..		2,500	0 0	2,500	0 0
Westport Harbour Board Loan Act, 1908—1 per cent. on £200,000—						
One year to 1st March, 1927 .. .. .	2,000	0 0				
Less amount recovered from Westport Harbour Account	..		500	0 0	1,500	0 0
	<b>£7,000</b>	<b>0 0</b>	<b>£3,000</b>	<b>0 0</b>	<b>£4,000</b>	<b>0 0</b>

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.
<b>REPAYMENT OF THE PUBLIC DEBT ACT, 1925:—</b>						
Section 11 (a),—						
Amount transferred to the Public Debt Repayment Account, being contribution for the Year 1926-27 of $\frac{1}{2}$ per cent. on the public debt within the meaning of the Act outstanding at 31st March, 1926 ( $\frac{1}{2}$ per cent. on £178,440,501 14s. 11d.) .. .. .	892,202	10 2	..		892,202	10 2
Amount transferred to the Public Debt Repayment Account, being contribution of $\frac{1}{2}$ per cent. on £889,732 13s. 2d., debt redeemed under the Act to 31st March, 1926 .. .. .	4,448	13 3	..		4,448	13 3
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 to 31st March, 1926 .. .. .	31,140	12 10	..		31,140	12 10
Amount transferred to the Public Debt Repayment Account, being contribution of $3\frac{1}{2}$ per cent. on £942,020, debt redeemed under the Act during the Year 1926-27, computed from the dates of redemption to 31st March, 1927 .. .. .	13,737	8 1	..		13,737	8 1
	<b>£941,529</b>	<b>4 4</b>	<b>..</b>		<b>£941,529</b>	<b>4 4</b>

STATEMENT of the DISBURSEMENTS of the CONSOLIDATED FUND (Ordinary Revenue Account) for REPAYMENT of FUNDED DEBT and of RECOVERIES in respect of such DISBURSEMENTS for the FINANCIAL YEAR ended 31st MARCH, 1927.

IN TERMS OF SECTION 8 OF THE FINANCE ACT, 1922, UNDER MEMORANDUM OF AGREEMENT WITH THE IMPERIAL GOVERNMENT DATED 6TH SEPTEMBER, 1922.						
	£	s.	d.		£	s. d.
Aid to Public Works and Land Settlement Act, 1910 .. .. .	2,355	6	4			
Finance Act, 1916 (section 35), (War Expenses) .. .. .	58,409	3	8			
Finance Act, 1918 (section 10), (War Expenses) .. .. .	81,383	9	3			
Land for Settlements Act, 1908 .. .. .	465	16	8			
Naval Defence Act, 1909 .. .. .	22,456	4	7			
Public Revenues Amendment Act, 1914 (section 8), (War Expenses) .. .. .	25,492	17	10			
Public Revenues Amendment Act, 1915 (section 5), (War Expenses) .. .. .	99,953	11	9			
War Purposes Loan Act, 1917 .. .. .	59,557	17	11			
					<b>350,074</b>	<b>8 0</b>
Less amounts recouped from Land for Settlements Account—				£	s.	d.
For half-year ended 1st June, 1926 .. .. .	230	1	1			
For half-year ended 1st December, 1926 .. .. .	235	15	7			
					<b>465</b>	<b>16 8</b>
					<b>£349,608</b>	<b>11 4</b>

## PUBLIC ACCOUNTS, 1926-1927.

STATEMENT of the DISBURSEMENTS and RECOVERIES of the CONSOLIDATED FUND (Ordinary Revenue Account) for the FINANCIAL YEAR ended 31st MARCH, 1927, 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 (2),—										
Opossum fees, royalties, and fines paid to registered Acclimatization Societies .. .. .	4,651	7	0	..			4,651	7	0	
APPROPRIATION ACT, 1916 :—										
Section 9,—										
Subsidies to local authorities .. .. .	183,580	16	5	..			183,580	16	5	
APPROPRIATION ACT, 1924 :—										
Section 14 (1),—										
Refund in respect of amount transferred to the Rangitaki Land Drainage Account in 1924-25, rates owing for year 1923-24 .. .. .	..				0	17	8	Cr. 0	17	8
APPROPRIATION ACT, 1925 :—										
Section 15,—										
Maintenance of overseas war graves and war memorials	36,655	6	9	..			36,655	6	9	
APPROPRIATION ACT, 1926 :—										
Section 13,—										
Premiums on remittances to and from London ..	5,637	10	0							
Section 14,—										
Payment to fruitgrowers on fruit exported under Government guarantee .. .. .	82,618	12	6							
Section 15,—										
Travelling expenses of His Excellency the Governor-General, family, and staff in excess of amount provided under the Civil List Act, 1920 .. .. .	8,194	8	2							
Section 24 (2),—										
Salary of Minister for Cook Islands, 19th January, 1926, to 31st March, 1927, in excess of the amount appropriated under the Civil List Act, 1920 .. .. .	216	5	10							
				..			96,666	16	6	
AUCKLAND UNIVERSITY COLLEGE ACT, 1882 :—										
Grant to Auckland University College for year 1926-27 ..	4,000	0	0	..			4,000	0	0	
CIVIL LIST ACT, 1920 :—										
Part III, Section 16,—										
Speakers of both Houses and Chairmen of Committees .. .. .	2,574	8	9							
Part III, Section 17,—										
Members of the Legislative Council ..	12,078	9	6							
Members of the House of Representatives .. .. .	30,071	0	1							
Part IV, Section 22,—										
Officers of Legislative Council and House of Representatives .. .. .	2,800	0	0							
	47,523	18	4	..			47,523	18	4	
CIVIL SERVICE ACT, 1908 :—										
Pensions .. .. .	16,724	1	10	..			16,724	1	10	
DEFENCE ACT, 1909 :—										
Pensions and allowances .. .. .	2,627	9	10	..			2,627	9	10	
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 .. .. .	19,930	14	0							
Less Amount received from Auckland Education Board, being contributions for purchasing infant-apparatus .. .. .	..				25	0	0			
Technical Instruction—Subsidies .. .. .	1,558	10	3							
National Scholarships—Grants .. .. .	11,836	11	3							
Secondary Schools—Subsidies .. .. .	7,311	8	9							
				..			40,612	4	3	
Carried forward .. .. .	483,067	0	11		25	17	8	483,041	3	3

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	483,067	0 11	25 17 8		483,041	3 3
<b>EDUCATION RESERVES AMENDMENT ACT, 1924 :—</b>						
Section 3 (1),—						
Compensation for improvements (amount withdrawn by Public Trustee from funds vested in him pursuant to Section 3, Education Reserves Amendment Act, 1910, in order to recoup Consolidated Fund in respect of amount expended under Education Reserves Amendment Act, 1913, Section 3, in years 1923-24) .. .. .	..	..	600 0 0		Cr. 600 0 0	
<b>FINANCE ACT, 1919 :—</b>						
Section 14,—						
Pensions in respect of death or disablement of police officers .. .. .	406	9 0	..		406 9 0	
<b>FINANCE ACT, 1920 :—</b>						
Section 43,—						
Additional grant to Canterbury College .. .. .	1,561	10 0	..		1,561 10 0	
<b>FINANCE ACT, 1921-22 :—</b>						
Section 13,—						
Transfer to Advances to other Governments Account ..	30,000	0 0	..		30,000 0 0	
<b>FINANCE ACT, 1923 :—</b>						
Section 13,—						
Annuity to daughter of late Sir William Fraser ..	150	0 0	..		150 0 0	
<b>FINANCE ACT, 1924 :—</b>						
Section 30,—						
Annuity to Lady Salmond .. .. .	200	0 0	..		200 0 0	
<b>FINANCE ACT, 1925 :—</b>						
Section 7,—						
Payment towards general expenses of New Zealand Institute .. .. .	1,500	0 0	..		1,500 0 0	
Section 8,—						
Refunds to racing clubs in respect of totalizator-tax ..	31,174	0 5	..		31,174 0 5	
Section 27,—						
Payment to Superannuation Fund to meet increased superannuation allowance to widows and children	19,938	1 6				
<i>Less</i> Amounts recovered from—						
Government Life Insurance Department .. .. .	£	s. d.				
.. .. .	78	0 0				
Post and Telegraph Department .. .. .	4,015	0 0				
Public Trustee .. .. .	65	0 0				
State Advances Office .. .. .	13	0 0				
State Forests Account .. .. .	16	0 0				
Working Railways Account .. .. .	1,894	11 7				
	..	..	6,081 11 7		13,856 9 11	
<b>FINANCE ACT, 1926 :—</b>						
Section 23 (3)—						
Stamp duty on transfers of New Zealand consolidated stock .. .. .	3,401	16 10				
<i>Less</i> Amounts recovered from—						
Electric-supply Account .. .. .	£	s. d.				
.. .. .	128	2 7				
Discharged Soldiers Settlement Account .. .. .	64	1 4				
Land for Settlement Account .. .. .	6	8 3				
Native Land Settlement Account .. .. .	120	9 5				
State Advances Account—						
Settlers' Branch .. .. .	453	7 5				
Workers' Branch .. .. .	475	1 0				
State Forests Account .. .. .	51	4 10				
Swamp Land Drainage Account .. .. .	14	2 0				
The Mutual Life and Citizens Assurance Company .. .. .	44	5 0				
	..	..	1,357 1 10			
Section 34,—						
Pensions for ex-members of New Zealand Defence and Naval Forces .. .. .	349	18 3				
	3,751	15 1	..		2,394 13 3	
Carried forward .. .. .	571,748	16 11	8,064 11 1		563,684 5 10	

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	571,748 16 11	8,064 11 1	563,684 5 10
FIRE BRIGADES ACT, 1908 :— Section 21,— Subsidies to Fire Boards .. .. .	2,001 6 10		
FIRE BRIGADES ACT, 1926 :— Section 26 (1),— Subsidies to Fire Boards .. .. .	714 15 6		2,716 2 4
GOVERNMENT RAILWAYS AMENDMENT ACT, 1925 :— Section 4, subsection (1) (d),— Transfer to the Working Railways Account in respect of losses on operation of branch lines and isolated sections of railways .. .. .	176,560 12 11		176,560 12 11
GOVERNMENT RAILWAYS AMENDMENT ACT, 1926 :— Section 37 (1) (b),— Transfer to the Working Railways Account in respect of losses on operation of branch lines and isolated sections of railways .. .. .	252,507 9 8		252,507 9 8
GREYMOUTH HARBOUR BOARD AMENDMENT ACT, 1920 :— Section 5,— Subsidy to the Greymouth Harbour Board .. .. .	15,000 0 0		15,000 0 0
HURAKI PLAINS AMENDMENT ACT, 1911 :— Section 4 (5),— Rates on unoccupied Crown lands subject to the above Act .. .. .	917 9 9		917 9 9
HIGH COMMISSIONER ACT, 1908 :— Section 6,— Allen, Hon. Sir J., salary, 1 February, 1926, to 31 July, 1926 .. .. . Parr, Hon. Sir J., salary, 1 August, 1926, to 30 November, 1926 .. .. .	1,000 0 0 366 13 4*		1,666 13 4
HOSPITALS AND CHARITABLE INSTITUTIONS ACT, 1909, AND AMENDMENT ACTS, 1910, 1913, AND 1923 :— Subsidies,— Hawke's Bay Children's Home .. .. . Mercury Bay Hospital .. .. . St. Andrew's Orphanage .. .. . Wellington Convalescent Home .. .. . Wellington Ladies' Christian Association .. .. . Wellington Society for Relief of Aged Needy .. .. . Hospital boards .. .. . Jubilee Institute for the Blind .. .. .	£ s. d. 2,716 11 7 407 0 0 64 6 7 91 10 6 610 15 2 253 18 0 388,596 7 3 4,933 0 5		
	397,673 9 6		
HOSPITAL AND CHARITABLE INSTITUTIONS ACT, 1926 :— Subsidies,— Wellington Ladies' Christian Association .. .. . Wellington Society for Relief of Aged Needy .. .. . Hospital Boards .. .. .	282 17 2 78 8 0 217,396 8 4		
	217,757 13 6		615,431 3 0
INDUSTRIAL CONCILIATION AND ARBITRATION ACT, 1925 :— Section 64,— Judge of the Arbitration Court— Frazer, F. V., salary, 1 April, 1926, to 31 March, 1927 .. .. . Section 73,— Members of the Arbitration Court— Scott, W., salary, 1 April, 1926, to 31 March, 1927 .. .. . Monteith, A. L., salary, 1 April, 1926, to 31 March, 1927 .. .. .	2,000 0 0 750 0 0 750 0 0 1,500 0 0		
			3,500 0 0
Carried forward .. .. .	1,640,048 7 11	8,064 11 1	1,631,983 16 10

\* NOTE—A further amount of £344 1s. 9d., representing salary from 30th May, 1926, to 31st July, 1926, at £2,000 per annum, was paid and charged to Vote "Internal Affairs," Item No. 208.

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	1,640,048	7 11	8,064	11 1	1,631,983	16 10
<b>JUDICATURE ACT, 1908 :—</b>						
Sections 12-14,—						
Superannuation allowances,—						
Edwards, Sir W. B., 1 April, 1926, to 30 November, 1926		888 17 4				
Chapman, Sir F. R., 1 April, 1926, to 31 March, 1927		1,083 6 8				
Hosking, Sir J. H., 1 April, 1926, to 31 March, 1927		583 6 8				
Right Hon. Stout, Sir R., P.C., K.C.M.G., 1 August, 1926, to 31 March, 1927		1,000 0 0				
					3,555	10 8
<b>JUDICATURE AMENDMENT ACT, 1920 :—</b>						
The Judges,—						
The Chief Justice—						
Hon. C. P. Skerrett, K.C., salary, 1 April, 1926, to 31 March, 1927		2,250 0 0				
The Puisne Judges—						
Adams, A. S., salary, 1 April, 1926, to 31 March, 1927		2,000 0 0				
Alpers, O. T. T., salary, 1 April, 1926, to 31 March, 1927		2,000 0 0				
Herdman, A. L., salary, 1 April, 1926, to 31 March, 1927		2,000 0 0				
McGregor, W. C., salary, 1 April, 1926, to 31 March, 1927		2,000 0 0				
Ostler, H. H., salary, 1 April, 1926, to 31 March, 1927		2,000 0 0				
Reed, J. R., salary, 1 April, 1926, to 31 March, 1927		2,000 0 0				
Sim, W. A., salary, 1 April, 1926, to 31 March, 1927		2,000 0 0				
Stringer, T. W., salary, 1 April, 1926, to 31 March, 1927		2,000 0 0				
		16,000 0 0				
<b>LAND ACT, 1924 :—</b>						
Section 83 (3),—						
Value of improvements added to capital value of Section 8, Block XII, Otaramiko Hundred		335 0 0				
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)		12,232 6 6				
					18,250	0 0
<b>LAND AND INCOME TAX ACT, 1923, SECTION 134, AND LAND AND INCOME TAX AMENDMENT ACT, 1925, SECTION 6 :—</b>						
Interest on income-tax paid in advance		2,462 9 1				
					2,462	9 1
<b>LOCAL BODIES' LOANS AMENDMENT ACT, 1908 :—</b>						
Section 10,—						
Subsidies on instalments of sinking fund—						
Cambridge Borough Council, due 30 April, 1926		25 0 0				
Grey Lynn Borough Council, due 1 April, 1926		225 0 0				
Levin Borough Council, due 1 April, 1926		135 0 0				
Sydenham No. 3 Waterworks Loan, due 31 March, 1926		71 5 0				
Taihape Borough Council, due 1 April, 1926		125 0 0				
					581	5 0
<b>LOCAL BODIES' LOANS ACT, 1913, SECTION 70, SUBSECTIONS (3) AND (4), AND LOCAL BODIES LOANS ACT, 1926, SECTION 76 :—</b>						
Payments to State Advances Office by way of subsidy on instalments due by local authorities in respect of loans for roading outlying districts		240 0 9				
					240	0 9
<b>MAGISTRATES' COURTS AMENDMENT ACT, 1920, AND MAGISTRATES' COURTS AMENDMENT ACT, 1926 :—</b>						
Section 2,—						
Salaries of Magistrates		24,050 2 2				
					24,050	2 2
<b>MARLBOROUGH HIGH SCHOOL ACT, 1899 :—</b>						
Grant to Marlborough High School for the year 1926-27		400 0 0				
					400	0 0
<b>MINER'S PHTHISIS ACT, 1915 :—*</b>						
Miners' Pensions		27,746 6 7				
Less Gold duty collected under section 16 of the Mining Act, 1920				2,047 1 7		
					25,699	5 0
Carried forward		1,729,901 8 8		10,111 12 8	1,719,789	16 0

\* See also under Pensions Act, 1926.

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	1,729,901	8 8	10,111	12 8	1,719,789	16 0
MUNICIPAL CORPORATIONS ACT, 1920 :— Section 72,— Subsidies to Borough and City Councils on rates collected	28,437	17 8	..		28,437	17 8
NATIONAL PROVIDENT FUND ACT, 1910 :— Section 25,— Subsidy on contributions to the Fund .. .. .	39,929	10 8				
National Provident Fund Act, 1910, and Finance Act, 1916,— Maternity allowances (section 78) .. .. .	5,472	0 0				
Maternity allowances for friendly societies (section 67)	26,994	0 0				
Subsidy on total contributions from approved friendly societies for the year ended 31 December, 1926 (section 75) .. .. .	706	6 8				
	73,101	17 4				
NATIONAL PROVIDENT FUND ACT, 1926 :— Section 70,— Maternity allowances .. .. .	1,524	0 0				
Section 42 (2),— Maternity allowances for friendly societies .. .. .	8,004	0 0				
	9,528	0 0			82,629	17 4
NATIVE LAND AMENDMENT AND NATIVE LAND CLAIMS ADJUSTMENT ACT, 1922, SECTION 27 AND SECTION 13 OF NATIVE LAND AMENDMENT AND NATIVE LAND CLAIMS ADJUSTMENT ACT, 1923 :— Annual payment to the Arawa District Trust Board for the benefit of the Arawa Tribe .. .. .	6,000	0 0	..		6,000	0 0
NATIVE LAND AMENDMENT AND NATIVE LAND CLAIMS ADJUSTMENT ACT, 1925 :— Section 13,— First annual payment to Maori Purposes Fund Account	3,000	0 0	..		3,000	0 0
NATIVE LAND AMENDMENT AND NATIVE LAND CLAIMS ADJUSTMENT ACT, 1926 :— Section 15 (1),— Payment for year 1926-27 to Tuwharetoa Trust Board for benefit of the Tuwharetoa Tribe .. .. .	1,000	0 0	..		1,000	0 0
NATIVE TRUSTEE ACT, 1920 :— Section 17,— Advance made to meet deficiency in the Native Trustee Account .. .. .	10,000	0 0				
Less Advance repaid by the Native Trustee .. .. .	..		10,000	0 0	..	
NEW PLYMOUTH HARBOUR BOARD ENDOWMENT ACT, 1874 :— 25 per cent. of proceeds from land sales, rents, &c., to 31 December, 1926, paid to New Plymouth Harbour Board .. .. .	4,153	11 3	..		4,153	11 3
NEW ZEALAND AGRICULTURAL COLLEGE ACT, 1926 :— Section 23,— Payment in respect of annual grant to the New Zealand College of Agriculture for maintenance of the College	200	0 0	..		200	0 0
NEW ZEALAND LOANS ACT, 1908 :— Section 26,— Amount paid Bank of England for year ended 31st October, 1926, for management of New Zealand Consolidated Stock .. .. .	29,468	9 5				
Less— Amounts recovered from— Cheviot Estate Account .. .. .	37	6 3				
Discharged Soldiers Settlement Account .. .. .	39	9 9				
Electric Supply Account .. .. .	397	7 11				
Land for Settlements Account .. .. .	322	19 10				
Main Highways Account .. .. .	28	11 7				
Carried forward .. .. .	825	15 4	1,894,791	4 4	20,111	12 8
					1,845,211	2 3

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	1,894,791	4 4	20,111	12 8	1,845,211	2 3
<b>NEW ZEALAND LOANS ACT, 1908—continued:—</b>						
Section 26— <i>continued</i> —						
<i>Less</i> — <i>continued</i> —						
Amounts recovered from— <i>continued</i> —						
Brought forward .. .. .	£	s. d.				
Native Land Settlement Account .. .. .	825	15 4				
State Coal-mines Account .. .. .	108	15 1				
State Forests Account .. .. .	7	17 6				
State Advances Department—						
Settlers Branch .. .. .	999	0 9				
Workers Branch .. .. .	519	11 10				
Local Authorities Branch .. .. .	151	14 0				
Swamp Land Drainage Account .. .. .	7	12 8				
			2,652	4 5	26,816	5 0
Section 52—Fee for auditing accounts of the Public Debts Sinking Funds for year ended 31st March, 1926 .. .. .	2	2 0			2	2 0
<b>NEW ZEALAND UNIVERSITY ACT, 1908:—</b>						
Section 30—Annual grant to the University of New Zealand .. .. .	3,845	0 0*			3,845	0 0
<b>NEW ZEALAND UNIVERSITY AMENDMENT ACT, 1914:—</b>						
Section 16—University National Scholarships .. .. .	2,973	0 6				
Section 28—University Bursaries .. .. .	11,353	19 6				
Section 31—Annual grants—	£	s. d.				
Auckland University College .. .. .	6,600	0 0*				
Victoria University College .. .. .	6,600	0 0*				
Canterbury College .. .. .	3,600	0 0*				
University of Otago .. .. .	8,200	0 0*				
	25,000	0 0				
NEW ZEALAND UNIVERSITY AMENDMENT ACT, 1919:—					39,327	0 0
Section 4—Annual grants for workers' extension lectures—						
Auckland University College .. .. .	500	0 0				
Victoria University College .. .. .	500	0 0				
Canterbury College .. .. .	500	0 0				
University of Otago .. .. .	500	0 0				
					2,000	0 0
<b>NEW ZEALAND UNIVERSITY AMENDMENT ACT, 1914, SECTION 33, AND NEW ZEALAND UNIVERSITY AMENDMENT ACT, 1926, SECTION 21:—</b>						
Subsidies on voluntary contributions—						
Auckland University College .. .. .	3,944	8 10				
Victoria University College .. .. .	724	6 0				
Canterbury College .. .. .	3,535	11 9				
University of Otago .. .. .	6,415	17 9				
					14,620	4 4
<b>ORCHARD-TAX ACT, 1916:—</b>						
Section 4,—						
Payment to New Zealand Fruitgrowers' Federation (Limited) in respect of tax collected .. .. .	1,800	0 0			1,800	0 0
<b>PENSIONS ACT, 1913:—</b>						
Old-age pensions .. .. .	611,386	3 1				
Military pensions, Maori War .. .. .	13,321	13 5				
Widows' pensions .. .. .	200,548	2 11				
	825,255	19 5				
<b>PENSIONS ACT, 1926:—</b>						
Old-age pensions .. .. .	329,962	5 9				
Military pensions, Maori War .. .. .	6,124	0 9				
Widows' pensions .. .. .	100,532	1 1				
Miners' pensions† .. .. .	14,201	0 10				
<i>Less</i> Gold duty collected under section 455, Mining Act, 1926 .. .. .			435	2 1		
	450,819	8 5				
PENSIONS AMENDMENT ACT, 1924:—					1,275,640	5 9
Pensions for the blind .. .. .	6,851	1 3				
PENSIONS ACT, 1926:—						
Pensions for the blind .. .. .	3,452	8 5			10,303	9 8
Carried forward .. .. .	3,242,764	8 2	23,198	19 2	3,219,565	9 0

\* Subject to the Public Expenditure Adjustment Act, 1921-22, Section 10.

† NOTE.—See also under Miner's Phtthisis Act, 1915.

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	3,242,764	8	2	23,198	19	2	3,219,565	9	0
<b>POLICE OFFENCES AMENDMENT ACT, 1924 :—</b>									
Section 3,—									
Fines paid to Societies for Prevention of Cruelty to Animals .. .. .	57	0	0	..	..	..	57	0	0
<b>PUBLIC REVENUES ACT, 1910 :—</b>									
Section 29,—									
Deposits credited to Consolidated Fund as unclaimed, now paid to claimants .. .. .	118	10	0	..	..	..	118	10	0
Section 90,—									
Amounts paid over by Public Trustee as unclaimed, now paid to claimants .. .. .	6	15	1	..	..	..	6	15	1
<b>PUBLIC REVENUES ACT, 1910 (SECTION 6), APPROPRIATION ACT, 1920 (SECTION 15), APPROPRIATION ACT, 1925 (SECTION 20, SUBSECTION (1) (b)), AND PUBLIC REVENUES ACT, 1926 (SECTION 6) :—</b>									
Salary, Controller and Auditor-General (Campbell, G. F. C.), 1 April, 1926, to 31 March, 1927 .. .. .	1,300	0	0	..	..	..	1,300	0	0
<b>PUBLIC REVENUES AMENDMENT ACT, 1912 :—</b>									
Section 5,—									
Annual contribution to fund for reinstating public buildings destroyed by fire .. .. .	10,000	0	0	..	..	..	10,000	0	0
<b>PUBLIC REVENUES ACT, 1926 :—</b>									
Section 30—									
Deposits credited to Consolidated Fund as unclaimed, now paid to claimants .. .. .	342	17	2	..	..	..	342	17	2
Section 96—									
Amounts paid over by Public Trustee as unclaimed, now paid to claimants .. .. .	12	7	5	..	..	..	12	7	5
Section 134 (7),—									
Payment to the Government Stores, Marine Insurance Fund, to meet deficiency in the Fund .. .. .	2,562	11	4	..	..	..	2,562	11	4
Section 140 (2),—									
Interest on minimum monthly balance of Canteen Regimental Trust Board for year ended 28 February, 1927 .. .. .	31	15	8	..	..	..	31	15	8
<b>PUBLIC REVENUES ACT, 1926 (SECTION 151), AND FINANCE ACT, 1918 (No. 2) :—</b>									
Free issue of official postage-stamps to members of Parliament and to members of Legislative Council .. .. .	1,945	0	0	..	..	..	1,945	0	0
Less Refund by Post Office of value of official stamps issued to the late Hon. J. C. Campbell .. .. .	..	..	..	0	12	6	..	..	..
<b>PUBLIC SERVICE ACT, 1912, APPROPRIATION ACT, 1920 (SECTION 16, SUBSECTION (1)) AND 1925 (SECTION 20, SUBSECTION (1) (a)) AND FINANCE ACT, 1919 (SECTION 23) :—</b>									
Public Service Commissioner,—									
Verschaffelt, P. D. N., salary, 1 April, 1926, to 31 March, 1927 .. .. .	1,500	0	0	..	..	..	1,500	0	0
<b>PUBLIC SERVICE CLASSIFICATION AND SUPERANNUATION ACT, 1908, AND AMENDMENT ACTS, 1908, 1909, AND 1912, AND APPROPRIATION ACT, 1918 (SECTIONS 25 AND 26) :—</b>									
Annual contribution to the Public Service Superannuation Fund .. .. .									
Less Amounts recovered from—	£	s.	d.	..	..	..	..	..	..
Post and Telegraph Department	30,408	5	0	..	..	..	30,408	5	0
Government Life Insurance Department .. .. .	713	19	8	..	..	..	713	19	8
Public Trustee .. .. .	2,613	0	8	..	..	..	2,613	0	8
State Fire Insurance Office .. .. .	508	15	1	..	..	..	508	15	1
State Forests Service .. .. .	609	4	2	..	..	..	609	4	2
Native Trustee .. .. .	129	7	2	..	..	..	129	7	2
State Advances office .. .. .	374	5	7	..	..	..	374	5	7
New Zealand Meat-producers' Board .. .. .	12	19	0	..	..	..	12	19	0
Westport Harbour Account .. .. .	126	18	1	..	..	..	126	18	1
Annual contribution to Teachers' Superannuation Fund .. .. .	43,000	0	0	..	..	..	43,000	0	0
Carried forward .. .. .	3,389,641	4	10	58,696	6	1	3,330,944	18	9

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	3,389,641	4	10	58,696	6	1	3,330,944	18	9
RESERVES AND OTHER LANDS DISPOSAL AND PUBLIC BODIES EMPOWERING ACT, 1916 :—									
Section 67,—									
Compensation to Mrs. Ann Noble for loss of orchard ..	78	0	0	..			78	0	0
RESERVES AND OTHER LANDS DISPOSAL AND PUBLIC BODIES EMPOWERING ACT, 1925 :—									
Section 15,—									
Amount transferred from Deposits Miscellaneous, being sum recovered in 1925-26 from moneys held by the Public Trustee on account of Primary Education Endowments, Auckland .. .. .	..			183	14	8			
Section 16 (2),—									
Amount transferred from Deposits Miscellaneous, being sum recovered in 1925-26 from moneys held by the Public Trustee on account of Secondary Education Endowment, Auckland .. .. .	..			550	0	0			
							Cr. 733	14	8
ROTORUA BOROUGH ACT, 1922 (SECTION 6) :—									
Payment to Rotorua Borough Council, portion of bath receipts .. .. .	1,300	0	0	..			1,300	0	0
SAMOA ACT, 1921-22 :—									
Section 364,—									
Redemption of Samoan Treasury notes .. .. .	15,000	0	0						
Less Amount received from Samoan Treasury .. .. .	..			15,000	0	0	..		
SLAUGHTERING AND INSPECTION ACT, 1908 (SECTION 60), AND AMENDMENT ACT, 1910 (SECTION 2) :—									
Compensation to owners for stock condemned .. .. .	13,964	6	10						
Less Amount received from sale of stock .. .. .	..			15	17	6	13,948	9	4
STOCK ACT, 1908 :—									
Section 45,—									
Compensation for stock destroyed on account of disease	15,830	6	5						
Less Credits in Reduction being proceeds from sale of stock destroyed, credited under Section 43 .. .. .	..			1,286	11	10	14,543	14	7
VICTORIA COLLEGE ACT, 1905 :—									
Payment to the Victoria College of grant for year 1926-27	4,000	0	0*	..			4,000	0	0
WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACT, 1910 (SECTION 17 (d)), AND APPROPRIATION ACT, 1916 (SECTION 27) :—									
Contribution to the Waihou and Ohinemuri Rivers Improvement Account towards interest and cost of administration and maintenance .. .. .	1,133	6	2	..			1,133	6	2
WALSH AND OTHERS PENSIONS ACT, 1869 :—									
Hewett, E. A.,—									
Accrued amount of pension paid to 14 February, 1926..	3	9	5	..			3	9	5
WAR PENSIONS ACT, 1915 :—									
Pensions and allowances .. .. .	1,122,740	12	6	..			1,122,740	12	6
Total .. .. .	4,563,691	6	2	75,732	10	1	4,487,958	16	1

\* Subject to Public Expenditure Adjustment Act, 1921-22, section 10.



PUBLIC ACCOUNTS, 1958-1957

STATEMENT OF EXPENDITURES FOR THE FISCAL YEAR ENDED 1957 (Budgetary Accounting System) - UNCLASSIFIED

Account Title	1957	1958
War Relieff Act, 1918	31,883.10	4,102.10
Alabama	103.28	2,281.12
Arizona	103.28	2,281.12
California	103.28	2,281.12
Colorado	103.28	2,281.12
Connecticut	103.28	2,281.12
Delaware	103.28	2,281.12
District of Columbia	103.28	2,281.12
Florida	103.28	2,281.12
Georgia	103.28	2,281.12
Idaho	103.28	2,281.12
Illinois	103.28	2,281.12
Indiana	103.28	2,281.12
Iowa	103.28	2,281.12
Kansas	103.28	2,281.12
Kentucky	103.28	2,281.12
Louisiana	103.28	2,281.12
Maine	103.28	2,281.12
Maryland	103.28	2,281.12
Massachusetts	103.28	2,281.12
Michigan	103.28	2,281.12
Minnesota	103.28	2,281.12
Mississippi	103.28	2,281.12
Missouri	103.28	2,281.12
Montana	103.28	2,281.12
Nebraska	103.28	2,281.12
Nevada	103.28	2,281.12
New Hampshire	103.28	2,281.12
New Jersey	103.28	2,281.12
New Mexico	103.28	2,281.12
New York	103.28	2,281.12
North Carolina	103.28	2,281.12
North Dakota	103.28	2,281.12
Ohio	103.28	2,281.12
Oklahoma	103.28	2,281.12
Oregon	103.28	2,281.12
Pennsylvania	103.28	2,281.12
Rhode Island	103.28	2,281.12
South Carolina	103.28	2,281.12
South Dakota	103.28	2,281.12
Tennessee	103.28	2,281.12
Texas	103.28	2,281.12
Utah	103.28	2,281.12
Vermont	103.28	2,281.12
Virginia	103.28	2,281.12
Washington	103.28	2,281.12
West Virginia	103.28	2,281.12
Wisconsin	103.28	2,281.12
Wyoming	103.28	2,281.12
Total	2180,301.07	10,423.18



## PUBLIC ACCOUNTS, 1926-1927.

BALANCE-SHEET of ACCOUNTS of LOCAL BODIES for the FINANCIAL YEAR ended 31st MARCH, 1927.

	BALANCES ON 31 MARCH, 1926.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1927.
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	..	19 5 0	..
Kaikoura .. .. .	..	31 10 0	31 10 0	..
Whakatane .. .. .	10 0 0	10 0 0	10 0 0	10 0 0
	39 5 0	51 10 0	70 15 0	20 0 0
BOROUGHS :—				
Opotiki .. .. .	32 15 0	40 0 0	32 15 0	40 0 0
Whakatane .. .. .	..	10 0 0	..	10 0 0
	32 15 0	50 0 0	32 15 0	50 0 0
TOWN BOARD :—				
Kawakawa .. .. .	10 0 0	10 0 0	10 0 0	10 0 0
Rawene .. .. .	..	10 0 0	..	10 0 0
	10 0 0	20 0 0	10 0 0	20 0 0
TOTAL REVENUE FROM FEES, FINES, ETC.	82 0 0	121 10 0	113 10 0	90 0 0

## PUBLIC ACCOUNTS, 1926-1927.

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

	BALANCES ON 31 MARCH, 1926.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1927.
<b>ENDOWMENTS OF LAND.</b>				
(Land Act, 1924, Section 138 (b).)				
<b>COUNTIES :—</b>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Awakino .. .. .	38 19 1	..	..	38 19 1
East Taupo .. .. .	123 19 3	..	17 2 11	106 16 4
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	14 4 8	..	616 5 6
Taupo County .. .. .	171 7 2	73 5 7	..	244 12 9
Tauranga .. .. .	0 6 11	..	..	0 6 11
Thames .. .. .	6 18 0	..	..	6 18 0
West Taupo .. .. .	381 5 3	..	..	381 5 3
	1,742 5 7	87 10 3	17 2 11	1,812 12 11
<b>BOROUGH :—</b>				
Runanga .. .. .	2 0 0	..	..	2 0 0
<b>HARBOUR BOARDS :—</b>				
Greymouth .. .. .	0 0 6	..	..	0 0 6
New Plymouth .. .. .	1 13 1	..	..	1 13 1
	1 13 7	..	..	1 13 7
<b>ISLANDS :—</b>				
Great Barrier .. .. .	7 6 11	..	..	7 6 11
Kermadec .. .. .	15 15 11	..	..	15 15 11
	23 2 10	..	..	23 2 10
<b>TOTAL, ENDOWMENTS OF LAND ..</b>	<b>1,769 2 0</b>	<b>87 10 3</b>	<b>17 2 11</b>	<b>1,839 9 4</b>
<b>GOLDFIELDS REVENUE.</b>				
(Mining Act, 1908, Section 409, and Mining Act, 1926, Section 447.)				
<b>COUNTIES :—</b>				
Awarua .. .. .	0 5 0	..	..	0 5 0
Amuri .. .. .	0 5 0	..	0 5 0	..
Ashburton .. .. .	..	10 0 0	10 0 0	..
Bruce .. .. .	1 0 0	0 17 6	1 5 0	0 12 6
Buller .. .. .	355 11 8	621 12 3	946 19 3	30 4 8
Clutha .. .. .	..	0 11 3	0 7 6	0 3 9
Collingwood .. .. .	6 14 11	149 15 9	150 4 8	6 6 0
Cook .. .. .	..	1 0 0	1 0 0	..
Coromandel .. .. .	..	100 16 8	100 16 8	..
Featherston .. .. .	..	0 5 0	0 5 0	..
Fiord .. .. .	..	0 15 0	..	0 15 0
Grey .. .. .	1,151 10 7	4,618 17 8	4,729 4 1	1,041 4 2
Horowhenua .. .. .	..	1 0 0	0 5 0	0 15 0
Inangahua .. .. .	631 1 9	1,866 15 0	2,100 11 3	397 5 6
Lake .. .. .	188 3 11	757 3 0	799 3 4	146 3 7
Maniototo .. .. .	28 17 6	169 6 3	125 8 6	72 15 3
Marlborough .. .. .	3 6 0	87 6 3	71 8 3	19 4 0
Murchison .. .. .	14 13 1	156 0 5	136 16 3	33 17 3
Ohinemuri .. .. .	..	660 2 11	584 7 9	75 15 2
Oroua .. .. .	..	0 5 0	0 5 0	..
Selwyn .. .. .	..	0 5 0	0 5 0	..
Sounds .. .. .	0 10 0	0 5 0	..	0 15 0
Southland .. .. .	11 12 10	153 18 10	138 14 10	26 16 10
Stewart Island .. .. .	0 5 0	0 10 0	0 10 0	0 5 0
Taieri .. .. .	5 16 0	3 8 0	8 14 0	0 10 0
Takaka .. .. .	0 10 0	42 9 8	42 14 8	0 5 0
Tauranga .. .. .	..	0 5 0	..	0 5 0
Thames .. .. .	3 9 11	638 13 10	638 13 10	3 9 11
Tuapeka .. .. .	104 18 2	326 16 6	349 3 3	82 11 5
Vincent .. .. .	36 6 4	617 18 9	594 4 2	60 0 11
Waihemo .. .. .	1 18 6	20 19 0	20 13 9	2 3 9
Waikouaiti .. .. .	..	13 10 0	13 10 0	..
Waimea .. .. .	19 9 0	40 3 11	52 3 9	7 9 2
Wairoa .. .. .	1 0 0	0 10 0	1 10 0	..
Waitaki .. .. .	0 14 0	9 4 3	8 3 3	1 15 0
Wallace .. .. .	49 9 11	142 10 10	171 6 4	20 14 5
Westland .. .. .	575 13 10	2,092 19 1	2,163 8 3	505 4 8
Whakatane .. .. .	..	0 15 0	0 15 0	..
Whangarei .. .. .	15 5 8	76 4 11	71 11 10	19 18 9
Carried forward .. .. .	3,208 8 7	13,383 17 6	14,084 14 5	2,557 11 8

## PUBLIC ACCOUNTS, 1926-1927.

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

	BALANCES ON 31 MARCH, 1926.		RECEIPTS.		PAYMENTS AND TRANSFERS.		BALANCES ON 31 MARCH, 1927.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>GOLDFIELDS REVENUE—<i>continued.</i></b>								
<b>(Mining Act 1908, Section 409, and Mining Act, 1926, Section 447)—<i>continued.</i></b>								
Brought forward .. .. .	3,208	8 7	13,383	17 6	14,034	14 5	2,557	11 8
<b>BOROUGHS:—</b>								
Alexandra .. .. .	..	..	0 10	0	0 10	0	..	..
Brunner .. .. .	..	..	0 10	0	0 10	0	..	..
Greymouth .. .. .	..	..	0 15	0	0 5	0	0 10	0
H. kitika .. .. .	0 18	9	3 17	6	3 17	6	0 18	9
Invercargill .. .. .	0 5	0	..	..	0 5	0	..	..
Kumara .. .. .	3 15	0	15 6	0	15 1	0	4 0	0
Mosgiel .. .. .	..	..	0 5	0	..	..	0 5	0
Picton .. .. .	..	..	0 15	0	0 10	0	0 5	0
Ross .. .. .	31 16	0	132 15	6	134 10	5	30 1	0
Roxburgh .. .. .	0 10	0	..	..	0 10	0	..	..
Runanga .. .. .	8 5	0	6 1	0	14 6	0	..	..
Te Aroha .. .. .	..	..	152 8	5	137 13	5	14 15	0
Thames .. .. .	..	..	234 19	9	234 19	9	..	..
Waihi .. .. .	..	..	1,509 1	1	1,509 1	1	..	..
	45	9 9	2,057	4 3	2,051	19 3	50	14 9
<b>TOWN BOARD:—</b>								
Cobden .. .. .	1	0 0	6 2	0	4 5	0	2 17	0
<b>HARBOUR BOARD:—</b>								
Greymouth .. .. .	..	..	24 17	0	24 17	0	..	..
<b>NATIVE ACCOUNTS:—</b>								
Coromandel .. .. .	358 17	1	..	..	..	..	358 17	1
Ohinemuri .. .. .	1 8	3	..	..	..	..	1 8	3
Te Aroha .. .. .	21 14	0	..	..	..	..	21 14	0
Thames .. .. .	1,059 6	3	142 8	7	142 8	9	1,059 6	1
West Wanganui .. .. .	76 12	0	..	..	..	..	76 12	0
	1,517	17 7	142 8	7	142 8	9	1,517	17 5
<b>SUSPENSE ACCOUNT:—</b>								
Auckland District Goldfields .. .. .	3,726	12 8	3,144	11 2	3,394	14 9	3,476	9 1
Less adjustments between accounts ..	8,499	8 7	18,759	0 6	19,652	19 2	7,605	9 11
	..	..	3,394	14 9	3,394	14 9	..	..
<b>TOTAL, GOLDFIELDS REVENUE .. .. .</b>	<b>8,499</b>	<b>8 7</b>	<b>15,364</b>	<b>5 9</b>	<b>16,258</b>	<b>4 5</b>	<b>7,605</b>	<b>9 11</b>
<b>GOLD DUTY.</b>								
<b>(Gold Duty Act, 1908, Section 12.)</b>								
<b>COUNTIES:—</b>								
Coromandel .. .. .	..	..	9 7	2	8 8	0	0 19	2
Ohinemuri .. .. .	..	..	673 1	0	635 17	4	37 3	8
Thames .. .. .	..	..	43 18	2	43 18	2	..	..
	..	..	726 6	4	688 3	6	38 2	10
<b>BOROUGHS:—</b>								
Paeroa .. .. .	0 3	8	..	..	0 3	8	..	..
Thames .. .. .	..	..	37 17	1	37 17	1	..	..
Waihi .. .. .	..	..	7,124 16	7	7,124 16	7	..	..
	0 3	8	7,162 13	8	7,162 17	4	..	..
<b>UNKNOWN ACCOUNT .. .. .</b>	<b>66 6</b>	<b>10</b>	<b>29 16</b>	<b>4</b>	<b>96 3</b>	<b>2</b>	<b>..</b>	<b>..</b>
Less adjustments between accounts ..	66 10	6	7,918 16	4	7,947 4	0	38 2	10
	..	..	430 16	1	430 16	1	..	..
<b>TOTAL, GOLD DUTY .. .. .</b>	<b>66 10</b>	<b>6</b>	<b>7,488 0</b>	<b>3</b>	<b>7,516 7</b>	<b>11</b>	<b>38 2</b>	<b>10</b>
<b>COUNTIES SEPARATE ACCOUNT.</b>								
<b>(Counties Act, 1920, Sections 205-207.)</b>								
Ashley .. .. .	44 16	8	..	..	44 16	8	..	..
Peninsula .. .. .	1 19	6	..	..	1 19	6	..	..
<b>TOTAL, COUNTIES SEPARATE ACCOUNT</b>	<b>46 16</b>	<b>2</b>	<b>..</b>	<b>..</b>	<b>46 16</b>	<b>2</b>	<b>..</b>	<b>..</b>

## PUBLIC ACCOUNTS, 1926-1927.

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

	BALANCES ON 31 MARCH, 1926.	RECEIPTS.	PAYMENTS AND TRANSFERS.	BALANCES ON 31 MARCH, 1927.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ADVANCE ACCOUNT. (Public Revenues Act, 1926, Section 146.)				
COUNTIES :—				
Hokianga .. .. .	..	0 15 0	0 15 0	..
TOWN BOARD :—				
Kawakawa .. .. .	..	0 15 0	0 15 0	..
HARBOUR BOARDS :—				
Timaru .. .. .	..	320 9 8	320 9 8	..
TOTAL, ADVANCE ACCOUNT ..	..	321 19 8	321 19 8	..



1926-27.  
—

CONSOLIDATED FUND.  
DEPOSIT ACCOUNTS.

## PUBLIC ACCOUNTS, 1926-1927.

BALANCE-SHEET of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended  
31st MARCH, 1927.

ACCOUNTS.	BALANCES ON 31 MARCH, 1926.		RECEIPTS.		PAYMENTS AND TRANSFERS.		BALANCES ON 31 MARCH, 1927.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
British Empire Scholarships .. ..	..	..	540	0 0	..	..	540	0 0
Canteen and Regimental Trust Board ..	588	7 6	10,407	3 5	10,157	10 0	888	0 11
Coal-mines Amendment Act, 1922, Section 23	60	0 0	..	..	50	0 0	10	0 0
Dairy-produce Export Control Act, 1923	6,470	8 7	57,871	11 6	55,499	12 0	8,842	8 1
Deposits on Contracts .. ..	..	..	3,094	10 0	2,874	15 0	219	15 0
Distribution of Wool Profits .. ..	2,605	15 6	..	..	1	12 6	2,604	3 0
Education Reserves Amendment Act, 1914,— Sales of land under Section 3—								
Primary-education Endowments .. ..	7,492	15 1	1,616	7 10	58	2 0	9,051	0 11
Secondary-education Endowments—								
Auckland Provincial District .. ..	333	10 7	..	..	..	..	333	10 7
Taranaki Provincial District .. ..	..	..	14	14 0	..	..	14	14 0
Hawke's Bay Provincial District ..	24	7 2	..	..	..	..	24	7 2
Education Reserves Amendment Act, 1924—								
Primary-education Endowment Deposit Account .. ..	..	..	116,100	4 3	116,100	4 3	..	..
Secondary-education Endowment De- posit Account—								
Auckland Provincial District .. ..	798	3 10	2,396	12 4	2,111	7 9	1,083	8 5
Taranaki Provincial District .. ..	422	1 4	1,088	10 7	1,034	15 9	475	16 2
Wellington Provincial District .. ..	1,177	9 2	2,756	13 7	2,699	13 6	1,234	9 3
Hawke's Bay Provincial District ..	692	0 3	2,138	15 11	2,147	14 9	683	1 5
Nelson Provincial District .. ..	51	13 3	446	0 2	434	14 2	62	19 3
Marlborough Provincial District ..	42	16 0	93	11 3	93	18 6	42	8 9
Otago Provincial District .. ..	407	7 3	1,430	3 1	1,377	16 4	459	14 0
Emigrants' Deposits .. ..	6,312	10 1	33,084	4 9	37,378	0 11	2,018	13 11
Fisheries Act, 1908 .. ..	0	2 8	0	1 4	0	4 0	..	..
General Assembly Library Fund .. ..	..	..	75	0 0	75	0 0	..	..
German Currency .. ..	56,790	0 0	2,235	10 3	17,235	10 3	41,790	0 0
Gold Duty Suspense .. ..	276	4 9	1,251	14 7	1,051	1 4	476	18 0
Greymouth and Hokitika High School Acts, 1883 .. ..	45	6 4	176	13 2	112	4 2	109	15 4
Hauraki Plains Drains Deposit Account ..	60	0 0	..	..	10	0 0	50	0 0
Honey Export Control Act, 1924 .. ..	9	14 4	308	3 9	317	10 3	0	7 10
Hospitals and Charitable Institutions Act, 1909 .. ..	402	2 0	222	18 9	625	0 9	..	..
Immigration Restriction Act, 1908 .. ..	3,090	0 0	5,110	0 0	3,790	0 0	4,410	0 0
Imperial Stamps and Postal Orders .. ..	628	9 0	37	0 0	202	14 6	462	14 6
Larsen, H. V. S. .. ..	..	..	1,878	7 10	1,878	7 10	..	..
Massey Memorial Fund .. ..	10	0 0	11	16 0	..	..	21	16 0
Meat-export Control Act, 1921-22 .. ..	2,235	10 11	31,225	17 1	32,580	1 7	881	6 5
Miscellaneous .. ..	46,519	18 8	369,836	9 9	341,751	4 8	74,605	3 9
Money-order Settlement .. ..	3,447	4 11	50,298	18 4	49,398	16 10	4,347	6 5
Moumahaki Endowment Account—								
Revenue Account .. ..	1,693	10 10	1,079	17 8	962	17 1	1,810	11 5
Capital Account .. ..	689	7 4	43	14 0	..	..	733	1 4
National Health Insurance Stamps .. ..	34	5 4	124	12 4	41	10 0	117	7 8
Naval Remittances .. ..	2,632	18 9	7,309	8 4	7,964	16 4	1,977	10 9
Nelson Rifle Prize Fund .. ..	1,023	3 3	45	15 0	40	0 0	1,028	18 3
Nelson Rifle Prize Fund Investment ..	Dr. 1,000	0 0	..	..	..	..	Dr. 1,000	0 0
New Zealand University Endowment—								
Westland .. ..	1,995	2 11	91	0 6	..	..	2,086	3 5
North Island Experimental Dairy School ..	7,343	5 11	245	0 0	..	..	7,588	5 11
Opossum Fees .. ..	..	..	10,690	14 0	10,669	14 0	21	0 0
Payments through the High Commissioner	5,521	5 10	147,020	6 3	143,333	11 2	9,208	0 11
Post-office Savings-bank Deposits .. ..	3,572	0 0	55,883	5 0	55,580	5 0	3,875	0 0
Public Trust Office Remittance .. ..	565	1 7	263	11 6	113	16 0	714	17 1
Purchase of Wheat, 1924-25 .. ..	1,363	19 3	252	1 9	1,616	1 0	..	..
Purchase of Wheat, 1925-26 .. ..	19,228	19 7	7	9 6	19,236	9 1	..	..
Receipts by the High Commissioner for payment in New Zealand .. ..	3,689	11 7	371,678	17 3	373,353	14 1	2,014	14 9
Receiver-General's Deposit .. ..	131,000	0 0	25,000	0 0	20,000	0 0	136,000	0 0
Remittances to Immigrants .. ..	412	0 0	1,840	15 0	1,901	15 0	351	0 0
Rotorua College and Grammar School ..	6,195	17 0	1,927	15 9	997	0 0	7,126	12 9
Samoan Loan Sinking Fund .. ..	4,747	0 10	2,008	6 8	..	..	6,755	7 6
Samoan Treasury .. ..	5,563	9 6	126,655	17 9	130,601	4 5	1,618	2 10
Sumner School for the Deaf—								
Horton Bequest .. ..	..	..	33	4 6	..	..	33	4 6
Manson and Brown Bequests .. ..	..	..	122	10 4	..	..	122	10 4
Taranaki Scholarships Endowment .. ..	494	17 6	955	13 0	989	15 0	460	15 6
Tauranga Educational Endowment Reserves Act, 1896 .. ..	101	0 0	260	11 11	361	11 11	..	..
Thermal Springs Districts Act, 1910 ..	7,997	6 1	387	19 6	70	1 0	8,315	4 7
Trustee Act, 1908 .. ..	6,859	19 4	560	15 6	447	9 10	6,973	5 0
Unclaimed Earnings Account .. ..	329	8 1	286	2 1	273	15 0	341	15 2
Unemployment Stamps Account .. ..	69	19 2	124	14 9	80	11 4	114	2 7
Unpresented Cheques Account .. ..	502	13 10	1,456	13 4	1,474	8 6	484	18 8
TOTALS .. ..	353,620	2 8	1,452,104	6 8	1,451,157	19 4	354,566	10 0

## PUBLIC ACCOUNTS, 1926-1927.

DETAILS of RECEIPTS and DISBURSEMENTS of DEPOSIT ACCOUNTS for the FINANCIAL YEAR ended 31st MARCH, 1927.

	Particulars of Receipts.		Particulars of Disbursements.		Total Receipts for Year.		Total Disbursements for Year.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>BRITISH EMPIRE SCHOLARSHIPS: FELLOWSHIP OF BRITISH EMPIRE EXHIBITION.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	..	..
Amount deposited in respect of twelve Empire Fellowship Scholars for Ruakura College ..	540	0 0	..	..	540	0 0	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	540	0 0
					540	0 0	540	0 0
<b>CANTEEN AND REGIMENTAL TRUST BOARD ACCOUNT.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	588	7 6	..	..
Receipts on behalf of the Board—								
Sales of Regimental Histories .. .. .	53	11 11	..	..				
Interest on investments .. .. .	10,325	4 2	..	..				
Unexpended balance of advance to Lieut.-Colonel G. Barclay .. .. .	28	7 4	..	..				
					10,407	3 5	..	..
Payments made to or on behalf of the Board	..	..	10,157	10 0	..	..	10,157	10 0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	838	0 11
					10,995	10 11	10,995	10 11
<b>COAL-MINES AMENDMENT ACT, 1922, SECTION 23.</b>								
Balance 1st April, 1926 .. .. .	..	..	..	..	60	0 0	..	..
Transfer to Consolidated Fund Vote—Mines ..	..	..	50	0 0	..	..	50	0 0
Balance 31st March, 1927 .. .. .	..	..	..	..	..	..	10	0 0
					60	0 0	60	0 0
<b>DAIRY-PRODUCE EXPORT CONTROL ACT, 1923.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	6,470	8 7	..	..
Levy on export .. .. .	57,871	11 6	..	..	57,871	11 6	..	..
Payments to Board .. .. .	..	..	54,942	14 5	..	..	..	..
Transfer to Customs Vote—Cost of collecting, &c. .. .. .	..	..	554	19 7	..	..	..	..
Transfer to Customs Revenue of amount erroneously credited .. .. .	..	..	1	18 0	..	..	55,499	12 0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	8,842	8 1
					64,342	0 1	64,342	0 1
<b>DEPOSITS ON CONTRACTS.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	..	..
Deposits on account of contracts .. .. .	3,094	10 0	..	..	3,094	10 0	..	..
Refunds of deposits on account of contracts ..	..	..	2,874	15 0	..	..	2,874	15 0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	219	15 0
					3,094	10 0	3,094	10 0
<b>DISTRIBUTION OF WOOL PROFITS ACCOUNT.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	2,605	15 6	..	..
Reissue of stale cheques .. .. .	..	..	1	12 6	..	..	1	12 6
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	2,604	3 0
					2,605	15 6	2,605	15 6

## PUBLIC ACCOUNTS, 1926-1927.

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

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
<b>EDUCATION RESERVES AMENDMENT ACT 1914:</b>				
<b>SALES OF LAND UNDER SECTION 3.</b>				
<i>Primary Education Endowments.</i>				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1926 .. .. .	.. .. .	..	7,492 15 1	..
Sales of land .. .. .	1,616 7 10	..	1,616 7 10	..
Refunds—Sales of land .. .. .	..	20 0 0	..	..
Expenditure under the Education Reserves Amendment Act, 1914, Section 3 (3)—Purchase of land .. .. .	..	38 2 0	..	58 2 0
Balance, 31st March, 1927 .. .. .	..	..	..	9,051 0 11
			9,109 2 11	9,109 2 11
<i>Secondary Education Endowments: Auckland Provincial District.</i>				
Balance, 1st April, 1926 .. .. .	..	..	333 10 7	..
Balance, 31st March, 1927 .. .. .	..	..	..	333 10 7
			333 10 7	333 10 7
<i>Secondary Education Endowments: Taranaki Provincial District.</i>				
Balance, 1st April, 1926 .. .. .	..	..	..	..
Sales of land .. .. .	14 14 0	..	14 14 0	..
Balance, 31st March, 1927 .. .. .	..	..	..	14 14 0
			14 14 0	14 14 0
<i>Secondary Education Endowments: Hawke's Bay Provincial District.</i>				
Balance, 1st April, 1926 .. .. .	..	..	24 7 2	..
Balance, 31st March, 1927 .. .. .	..	..	..	24 7 2
			24 7 2	24 7 2
<b>EDUCATION RESERVES AMENDMENT ACT, 1924: PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT.</b>				
Balance, 1st April, 1926 .. .. .	.. .. .	..	..	..
Rents .. .. .	115,040 10 8	..	..	..
Interest on funds held by Public Trustee .. .. .	1,059 13 7	..	116,100 4 3	..
Refunds of revenue—Rents .. .. .	..	243 17 1	..	..
Payments under Education Reserves Amendment Act, 1924—				
Section 4 (2), transfer to Vote for primary-education purposes .. .. .	..	109,259 10 1	..	..
Section 5 (1), administration expenses .. .. .	..	5,976 6 7	..	..
Section 5 (3), maintenance, repairs, &c. .. .. .	..	278 19 4	..	..
Section 5 (3), surveys and permanent improvements .. .. .	..	265 8 9	..	..
Section 5, interest on amounts paid from Consolidated Fund for compensation for improvements .. .. .	..	76 2 5	..	116,100 4 3
Balance, 31st March, 1927 .. .. .	..	..	..	..
			116,100 4 3	116,100 4 3

## PUBLIC ACCOUNTS, 1926-1927.

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.
<b>EDUCATION RESERVES AMENDMENT ACT, 1924 : SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS.</b>												
<i>Auckland Provincial District.</i>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	798	3	10	..	..	..
Rents .. .. .	2,396	12	4	..	..	..	2,396	12	4	..	..	..
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 .. .. .	..	..	..	1,295	9	3	..	..	..	..	..	..
Section 5 (1), administration expenses .. .. .	..	..	..	128	12	1	..	..	..	..	..	..
Section 5 (3), maintenance, repairs, &c. .. .. .	..	..	..	3	3	0	..	..	..	..	..	..
Section 5 (3), surveys and permanent improvements .. .. .	..	..	..	32	5	5	..	..	..	..	..	..
Refunds of revenue—Rents .. .. .	..	..	..	11	10	0	..	..	..	2,111	7	9
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	1,083	8	5
							3,194	16	2	3,194	16	2
<i>Taranaki Provincial District.</i>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	422	1	4	..	..	..
Rents .. .. .	1,059	1	2	..	..	..	1,088	10	7	..	..	..
Interest on funds held by the Public Trustee .. .. .	29	9	5	..	..	..	..	..	..	..	..	..
Section 4 (3), payments to secondary schools .. .. .	..	..	..	975	7	1	..	..	..	1,034	15	9
Section 5 (1), administration expenses .. .. .	..	..	..	54	2	3	..	..	..	475	16	2
Section 5 (3), maintenance and repairs .. .. .	..	..	..	5	6	5	..	..	..	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	1,510	11	11
							1,510	11	11	1,510	11	11
<i>Wellington Provincial District.</i>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	1,177	9	2	..	..	..
Rents .. .. .	2,756	13	7	..	..	..	2,756	13	7	..	..	..
Section 4 (3), payments to secondary schools .. .. .	..	..	..	2,561	16	9	..	..	..	2,699	13	6
Section 5 (1), administration expenses .. .. .	..	..	..	137	16	9	..	..	..	1,234	9	3
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	3,934	2	9
							3,934	2	9	3,934	2	9
<i>Hawke's Bay Provincial District.</i>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	692	0	3	..	..	..
Rents .. .. .	2,138	15	11	..	..	..	2,138	15	11	..	..	..
Section 4 (3), payments to secondary schools .. .. .	..	..	..	2,045	1	0	..	..	..	2,147	14	9
Section 5 (1), administration expenses .. .. .	..	..	..	102	13	9	..	..	..	683	1	5
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	2,830	16	2
							2,830	16	2	2,830	16	2
<i>Nelson Provincial District.</i>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	51	13	3	..	..	..
Rents .. .. .	446	0	2	..	..	..	446	0	2	..	..	..
Refunds .. .. .	..	..	..	8	3	0	..	..	..	434	14	2
Section 4 (3), payments to secondary schools .. .. .	..	..	..	402	9	7	..	..	..	62	19	3
Section 5 (1), administration expenses .. .. .	..	..	..	24	1	7	..	..	..	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	497	13	5
							497	13	5	497	13	5

## PUBLIC ACCOUNTS, 1926-1927.

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.
<b>EDUCATION RESERVES AMENDMENT ACT, 1924:</b>				
<b>SECONDARY EDUCATION ENDOWMENT DEPOSIT ACCOUNTS—<i>continued.</i></b>				
<i>Marlborough Provincial District.</i>				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	42 16 0	.. .. .
Rents .. .. .	93 11 3	.. .. .	93 11 3	.. .. .
Section 4 (3), payments to secondary schools	.. .. .	89 5 0	.. .. .	93 18 6
Section 5 (1), administration expenses .. .. .	.. .. .	4 13 6	.. .. .	42 8 9
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	136 7 3	136 7 3
<i>Otago Provincial District.</i>				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	407 7 3	.. .. .
Rents .. .. .	1,430 3 1	.. .. .	1,430 3 1	.. .. .
Refunds of revenue—Rents .. .. .	.. .. .	5 16 6	.. .. .	1,377 16 4
Section 4 (3), payments to secondary schools	.. .. .	1,313 6 2	.. .. .	459 14 0
Section 5 (1), administration expenses .. .. .	.. .. .	58 13 8	.. .. .	.. .. .
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	1,837 10 4	1,837 10 4
<b>EMIGRANTS DEPOSITS.</b>				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	6,312 10 1	.. .. .
Amounts received from emigrants by the High Commissioner .. .. .	33,084 4 9	.. .. .	33,084 4 9	.. .. .
Amounts paid over to emigrants in New Zealand	.. .. .	37,378 0 11	.. .. .	37,378 0 11
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	.. .. .	2,018 13 11
			39,396 14 10	39,396 14 10
<b>FISHERIES ACT, 1908.</b>				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	0 2 8	.. .. .
Royalty on trout netted (Regulation 13) .. .. .	0 1 4	.. .. .	0 1 4	.. .. .
Amounts paid to Acclimatization Societies .. .. .	.. .. .	0 4 0	.. .. .	0 4 0
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
			0 4 0	0 4 0
<b>GENERAL ASSEMBLY LIBRARY FUND.</b>				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Fees for private Bills under Section 272 of the Legislature Act, 1908 .. .. .	75 0 0	.. .. .	75 0 0	.. .. .
Payment to General Assembly Library .. .. .	.. .. .	75 0 0	.. .. .	75 0 0
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .
			75 0 0	75 0 0

## PUBLIC ACCOUNTS, 1926-1927.

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.
<b>GERMAN CURRENCY ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	56,790	0	0	..	..	..
Interest on investments .. .. .	2,235	10	3	..	..	..	2,235	10	3	..	..	..
Transfers of interest on investments to Samoan Treasury Account .. .. .	..	..	..	2,235	10	3	..	..	..	..	..	..
Transfer of proceeds of realization of securities to Samoan Treasury Account .. .. .	..	..	..	15,000	0	0	..	..	..	17,235	10	3
Balance, investments, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	41,790	0	0
							59,025	10	3	59,025	10	3
<b>GOLD DUTY SUSPENSE ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	276	4	9	..	..	..
Amounts retained from Gold Duty towards satisfaction of charge under Section 18 of the Waihou and Ohinemuri Rivers Improvement Act, 1910—												
Ohinemuri County .. .. .	£	s.	d.	..	..	..	..	..	..	..	..	..
Waihi Borough .. .. .	476	18	0	..	..	..	..	..	..	..	..	..
	774	16	7	1,251	14	7	1,251	14	7	..	..	..
Transfers to Waihou and Ohinemuri Rivers Improvement Account—												
Ohinemuri County .. .. .	£	s.	d.	..	..	..	..	..	..	..	..	..
Waihi Borough .. .. .	196	17	2	..	..	..	..	..	..	..	..	..
	774	16	7	..	..	..	971	13	9	..	..	..
Payment to local authorities of Gold Duty retained in excess of amount required: Ohinemuri County .. .. .	..	..	..	..	..	..	79	7	7	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	1,051	1	4
							..	..	..	476	18	0
							1,527	19	4	1,527	19	4
<b>GREYMOUTH AND HOKITIKA HIGH SCHOOL ACTS, 1883.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	45	6	4	..	..	..
Rents .. .. .	131	8	7	..	..	..	..	..	..	..	..	..
Refund of administration expenses erroneously charged in 1925-26 .. .. .	39	12	1	..	..	..	..	..	..	..	..	..
Adjustment of amount wrongly credited to secondary education endowments .. .. .	5	12	6	..	..	..	176	13	2	..	..	..
Payments to Greymouth Technical High School .. .. .	..	..	..	..	..	..	56	2	1	..	..	..
Payments to Hokitika High School .. .. .	..	..	..	..	..	..	56	2	1	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	112	4	2
							..	..	..	109	15	4
							221	19	6	221	19	6
<b>HAURAKI PLAINS DRAINS DEPOSIT ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	60	0	0	..	..	..
Refund of deposit .. .. .	..	..	..	..	..	..	10	0	0	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	10	0	0
							..	..	..	50	0	0
							60	0	0	60	0	0
<b>HONEY EXPORT CONTROL ACT, 1924.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	9	14	4	..	..	..
Levy on export .. .. .	308	3	9	..	..	..	308	3	9	..	..	..
Payments to Board .. .. .	..	..	..	..	..	..	301	12	9	..	..	..
Transfer to Customs Vote—Cost of Collecting, &c. .. .. .	..	..	..	..	..	..	15	17	6	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	317	10	3
							..	..	..	0	7	10
							317	18	1	317	18	1

## PUBLIC ACCOUNTS, 1926-1927.

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

	Particulars of Receipts.	Particulars of Disbursements.	Total Receipts for Year.	Total Disbursements for Year.
<b>HOSPITALS AND CHARITABLE INSTITUTIONS</b>				
ACT, 1909.				
Balance, 1st April, 1926—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
North Canterbury Hospital Board .. ..	.. ..	.. ..	400 9 8	.. ..
Waikato Hospital Board .. ..	.. ..	.. ..	1 12 4	.. ..
Rates collected—				
Auckland Hospital Board .. ..	9 17 11			
Waikato Hospital Board .. ..	18 14 3			
Picton Hospital Board .. ..	76 8 11			
North Canterbury Hospital Board .. ..	117 17 8			
			222 18 9	.. ..
Payments to Hospital Boards—				
North Canterbury Hospital Board .. ..	.. ..	518 7 4		
Picton Hospital Board .. ..	.. ..	22 16 6		
Transfers to Valuation Vote for cost of levying rates—				
Auckland Hospital Board .. ..	.. ..	9 17 11		
Picton Hospital Board .. ..	.. ..	53 12 5		
Waikato Hospital Board .. ..	.. ..	19 16 7		
Adjustments of erroneous lodgments—Waikato Hospital Board .. ..	.. ..	0 10 0		
Balance, 31st March, 1927 .. ..	.. ..	.. ..	.. ..	625 0 9
			625 0 9	625 0 9
<b>IMMIGRATION RESTRICTION ACT, 1908.</b>				
Balance, 1st April, 1926 .. ..	.. ..	.. ..	3,090 0 0	.. ..
Lodgments made by aliens .. ..	5,110 0 0	.. ..	5,110 0 0	.. ..
Repayments to aliens .. ..	.. ..	3,790 0 0	.. ..	3,790 0 0
Balance, 31st March, 1927 .. ..	.. ..	.. ..	.. ..	4,410 0 0
			8,200 0 0	8,200 0 0
<b>IMPERIAL STAMPS AND POSTAL ORDERS.</b>				
Balance, 1st April, 1926 .. ..	.. ..	.. ..	628 9 0	.. ..
Stamps and postal orders supplied to H.M. New Zealand ships by the Admiralty .. ..	37 0 0	.. ..	37 0 0	.. ..
Postal orders paid .. ..	.. ..	41 8 0	.. ..	.. ..
Transfer to Vote, Naval Defence .. ..	.. ..	161 6 6	.. ..	202 14 6
Balance, 31st March, 1927 .. ..	.. ..	.. ..	.. ..	462 14 6
			665 9 0	665 9 0
<b>LARSEN, H. V. S.</b>				
Balance, 1st April, 1926 .. ..	.. ..	.. ..	.. ..	.. ..
Transfer from Discharged Soldiers Settlement Account .. ..	1,853 0 1	.. ..	.. ..	.. ..
Interest on investments .. ..	25 7 9	.. ..	1,878 7 10	.. ..
Payment to Commissioner of Crown Lands .. ..	.. ..	1,878 7 10	.. ..	1,878 7 10
Balance, 31st March, 1927 .. ..	.. ..	.. ..	.. ..	.. ..
			1,878 7 10	1,878 7 10
<b>MASSEY MEMORIAL FUND.</b>				
Balance, 1st April, 1926 .. ..	.. ..	.. ..	10 0 0	.. ..
Contributions paid into the Public Account .. ..	11 16 0	.. ..	11 16 0	.. ..
Balance, 31st March, 1927 .. ..	.. ..	.. ..	.. ..	21 16 0
			21 16 0	21 16 0

## PUBLIC ACCOUNTS, 1926-1927.

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.
<b>MEAT-EXPORT CONTROL ACT, 1921-22.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	2,235	10 11	..	..
Levy on export .. .. .	31,225	17 1	..	..	31,225	17 1	..	..
Payments to Board .. .. .	..	..	32,216	19 6	..	..	..	..
Transfers to Customs Vote—Cost of collecting, &c. .. .. .	..	..	340	4 7	..	..	..	..
Adjustment of amounts erroneously credited as levy .. .. .	..	..	22	17 6	..	..	32,580	1 7
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	881	6 5
					33,461	8 0	33,461	8 0
<b>MISCELLANEOUS DEPOSITS.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	46,519	18 8	..	..
Amounts lodged .. .. .	369,836	9 9	..	..	369,836	9 9	..	..
Amounts paid out .. .. .	..	..	341,751	4 8	..	..	341,751	4 8
Balance, 31st March, 1927—								
Cash .. .. .	..	..	..	..	..	..	46,605	3 9
Investments (Belgian Relief Fund) .. .. .	..	..	..	..	..	..	28,000	0 0
					416,356	8 5	416,356	8 5
<b>MONEY-ORDER SETTLEMENT ACCOUNT.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	3,447	4 11	..	..
Amounts received for settlement of money-order transactions on behalf of the Post Office .. .. .	50,298	18 4	..	..	50,298	18 4	..	..
Amounts paid .. .. .	..	..	49,398	16 10	..	..	49,398	16 10
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	4,347	6 5
					53,746	3 3	53,746	3 3
<b>MOUMAHAKI ENDOWMENT ACCOUNT.</b>								
<i>Revenue Account.</i>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	1,693	10 10	..	..
Rents from leases .. .. .	1,079	17 8	..	..	1,079	17 8	..	..
Refunds of rents .. .. .	..	..	123	9 8	..	..	..	..
Refund to Vote Agriculture of expenditure on agricultural instruction chargeable against the Endowment .. .. .	..	..	839	7 5	..	..	962	17 1
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	1,810	11 5
<i>Capital Account.</i>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	689	7 4	..	..
Sales of buildings .. .. .	43	14 0	..	..	43	14 0	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	733	1 4
					3,506	9 10	3,506	9 10
<b>NATIONAL HEALTH INSURANCE STAMPS.</b>								
Balance, 1st April, 1926 .. .. .	..	..	..	..	34	5 4	..	..
Amounts received from sale of stamps .. .. .	124	12 4	..	..	124	12 4	..	..
Amounts from sale of stamps paid to Board of Trade, London .. .. .	..	..	39	12 0	..	..	41	10 0
Adjustment of amount incorrectly credited .. .. .	..	..	1	18 0	..	..	117	7 8
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	158	17 8
					158	17 8	158	17 8

## PUBLIC ACCOUNTS, 1926-1927.

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.
NAVAL REMITTANCES ACCOUNT.												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	2,632	18	9	..	..	..
Remittances from officers and ratings of the New Zealand Division of the Royal Navy ..	7,309	8	4	..	..	..	7,309	8	4	..	..	..
Amounts paid through the Admiralty ..	..	..	..	7,964	16	4	..	..	..	7,964	16	4
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	1,977	10	9
							9,942	7	1	9,942	7	1
NELSON RIFLE PRIZE FUND.												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	1,023	3	3	..	..	..
Interest on investments .. .. .	45	15	0	..	..	..	45	15	0	..	..	..
Payments on account of prizes for rifle shooting ..	..	..	..	40	0	0	..	..	..	40	0	0
Balance, 31st March, 1927—												
Cash .. .. .	..	..	..	..	..	..	..	..	..	28	18	3
Investments .. .. .	..	..	..	..	..	..	..	..	..	1,000	0	0
							1,068	18	3	1,068	18	3
NEW ZEALAND UNIVERSITY ENDOWMENTS, WESTLAND.												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	1,995	2	11	..	..	..
Rents .. .. .	5	10	6	..	..	..	..	..	..	..	..	..
Interest on investments .. .. .	85	10	0	..	..	..	91	0	6	..	..	..
Balance, 31st March, 1927—												
Cash .. .. .	..	..	..	..	..	..	..	..	..	186	3	5
Investments .. .. .	..	..	..	..	..	..	..	..	..	1,900	0	0
							2,086	3	5	2,086	3	5
NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL ACCOUNT.												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	7,343	5	11	..	..	..
Rents .. .. .	245	0	0	..	..	..	245	0	0	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	7,588	5	11
							7,588	5	11	7,588	5	11
OPOSSUM FEES.												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
Royalties, fees, and fines, under Part III of the Animals Protection and Game Act, 1921-22 .. .. .	10,690	14	0	..	..	..	10,690	14	0	..	..	..
Refunds of royalties, &c. .. .. .	..	..	..	..	7	18	0	..	..	..	..	..
Transfers to Ordinary Revenue Account—Registration and other fees, Animals Protection and Game Act, 1921-22 .. .. .	..	..	..	10,661	16	0	..	..	..	10,669	14	0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	21	0	0
							10,690	14	0	10,690	14	0

## PUBLIC ACCOUNTS, 1926-1927.

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.
<b>PAYMENTS THROUGH THE HIGH COMMISSIONER.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	5,521	5	10	..	..	..
Amounts remitted to the High Commissioner for payment on behalf of various persons ..	147,020	6	3	..	..	..	147,020	6	3	..	..	..
Amounts paid by the High Commissioner ..	..	..	..	143,333	11	2	..	..	..	143,333	11	2
Balance 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	9,208	0	11
							152,541	12	1	152,541	12	1
<b>POST OFFICE SAVINGS-BANK DEPOSITS.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	3,572	0	0	..	..	..
Amounts received by the High Commissioner from various depositors .. .. .	55,883	5	0	..	..	..	55,883	5	0	..	..	..
Amounts paid to Post Office .. .. .	..	..	..	55,580	5	0	..	..	..	55,580	5	0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	3,875	0	0
							59,455	5	0	59,455	5	0
<b>PUBLIC TRUST OFFICE REMITTANCE ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	565	1	7	..	..	..
Amounts paid in by Public Trust Office ..	263	11	6	..	..	..	263	11	6	..	..	..
Amounts paid by the High Commissioner in London .. .. .	..	..	..	50	17	3	..	..	..	..	..	..
Transfer to Ordinary Revenue Account—Miscellaneous revenue .. .. .	..	..	..	62	18	9	..	..	..	113	16	0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	714	17	1
							828	13	1	828	13	1
<b>PURCHASE OF WHEAT 1924-25 ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	1,363	19	3	..	..	..
Adjustment in respect of shipment of wheat received in year 1924 .. .. .	252	1	9	..	..	..	252	1	9	..	..	..
Transfer to Ordinary Revenue Account—Recoveries on account of expenditure of previous year .. .. .	..	..	..	1,616	1	0	..	..	..	1,616	1	0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
							1,616	1	0	1,616	1	0
<b>PURCHASE OF WHEAT 1925-26 ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	19,228	19	7	..	..	..
Refunds of freight .. .. .	4	7	0	..	..	..	..	..	..	..	..	..
Refund of travelling-expenses .. .. .	3	2	6	..	..	..	7	9	6	..	..	..
Travelling-expenses .. .. .	..	..	..	22	10	6	..	..	..	..	..	..
Freight, &c. .. .. .	..	..	..	114	17	9	..	..	..	..	..	..
Refund of amounts overpaid to Public Account for purchase of wheat .. .. .	..	..	..	1,561	5	9	..	..	..	..	..	..
Salaries .. .. .	..	..	..	750	0	0	..	..	..	..	..	..
Insurance .. .. .	..	..	..	50	8	8	..	..	..	..	..	..
Transfer to Ordinary Revenue Account—Miscellaneous revenue .. .. .	..	..	..	16,737	6	5	..	..	..	19,236	9	1
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
							19,236	9	1	19,236	9	1

## PUBLIC ACCOUNTS, 1926-1927.

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.
<b>RECEIPTS BY THE HIGH COMMISSIONER FOR PAYMENT IN NEW ZEALAND.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	3,689	11	7	..	..	..
Amounts received by High Commissioner for payment to various persons and bodies ..	371,678	17	3	..	..	..	371,678	17	3	..	..	..
Amounts paid in New Zealand .. .. .	..	..	..	373,353	14	1	..	..	..	373,353	14	1
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	2,014	14	9
							375,368	8	10	375,368	8	10
<b>RECEIVER-GENERAL'S DEPOSIT ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	131,000	0	0	..	..	..
Amounts paid in for investment .. .. .	25,000	0	0	..	..	..	25,000	0	0	..	..	..
Investments realized and proceeds paid to the Receiver-General .. .. .	..	..	..	20,000	0	0	..	..	..	20,000	0	0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	136,000	0	0
Investments .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
							156,000	0	0	156,000	0	0
<b>REMITTANCES TO IMMIGRANTS.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	412	0	0	..	..	..
Amount paid in for remittance to immigrants through the High Commissioner ..	1,840	15	0	..	..	..	1,840	15	0	..	..	..
Amounts remitted through the High Commissioner .. .. .	..	..	..	1,901	15	0	..	..	..	1,901	15	0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	351	0	0
							2,252	15	0	2,252	15	0
<b>ROTORUA COLLEGE AND GRAMMAR SCHOOL ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	6,195	17	0	..	..	..
Rents .. .. .	1,066	7	9	..	..	..	..	..	..	..	..	..
Interest on investments .. .. .	221	0	0	..	..	..	..	..	..	..	..	..
Amounts transferred from Secondary Education Endowments, Auckland .. .. .	640	8	0	..	..	..	1,927	15	9	..	..	..
Refunds of revenue—Rents .. .. .	..	..	..	61	0	0	..	..	..	..	..	..
Erection of High School at Rotorua—	..	..	..	..	..	..	..	..	..	..	..	..
Progress payments .. .. .	..	..	..	850	0	0	..	..	..	..	..	..
Salary of Overseer .. .. .	..	..	..	76	0	0	..	..	..	..	..	..
Clearing site .. .. .	..	..	..	10	0	0	..	..	..	997	0	0
Balance, 31st March, 1927—	..	..	..	..	..	..	..	..	..	2,426	12	9
Cash .. .. .	..	..	..	..	..	..	..	..	..	4,700	0	0
Investments .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
							8,123	12	9	8,123	12	9
<b>SAMOAN LOAN SINKING FUND ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	4,747	0	10	..	..	..
Interest on investments .. .. .	205	5	3	..	..	..	..	..	..	..	..	..
Sinking Fund contribution from Samoan Treasury .. .. .	1,803	1	5	..	..	..	2,008	6	8	..	..	..
Balance, 31st March, 1927—	..	..	..	..	..	..	..	..	..	1,975	7	6
Cash .. .. .	..	..	..	..	..	..	..	..	..	4,780	0	0
Investments .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
							6,755	7	6	6,755	7	6

## PUBLIC ACCOUNTS, 1926-27.

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.
<b>SAMOAN TREASURY ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	5,563	9	6	..	..	..
Amounts received on behalf of the Samoan Treasury .. .. .	77,927	5	3	..	..	..	..	..	..	..	..	..
Transfers from Vote External Affairs .. .. .	10,493	2	3	..	..	..	..	..	..	..	..	..
Interest on investments of German Currency Deposit Account .. .. .	2,235	10	3	..	..	..	..	..	..	..	..	..
Proceeds sale of securities held by German Currency Deposit Account .. .. .	15,000	0	0	..	..	..	..	..	..	..	..	..
Loans from the New Zealand Government— In terms of Samoa Act, 1921, and Finance Act, 1921-22, Section 26 .. .. .	3,000	0	0	..	..	..	..	..	..	..	..	..
In terms of Samoa Act, 1921, and Finance Act, 1925, Section 4 .. .. .	18,000	0	0	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	126,655	17	9	..	..	..
Payments made on behalf of the Samoan Treasury .. .. .	..	..	..	108,380	12	4	..	..	..	..	..	..
Interest paid to the Ordinary Revenue Account on Loans from New Zealand Government .. .. .	..	..	..	5,417	10	8	..	..	..	..	..	..
Sinking Fund contribution on loans .. .. .	..	..	..	1,803	1	5	..	..	..	..	..	..
Refund to the Ordinary Revenue Account of cost of Samoan Notes purchased in terms of the Samoa Act, 1921, Section 364 (4) .. .. .	..	..	..	15,000	0	0	..	..	..	130,601	4	5
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	1,618	2	10
	..	..	..	..	..	..	132,219	7	3	132,219	7	3
<b>SUMNER SCHOOL FOR THE DEAF.</b>												
Horton bequest— Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
Transfer of unexpended balance of income from bequest from Vote Education .. .. .	33	4	6	..	..	..	33	4	6	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	33	4	6
Manson and Brown bequests— Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
Transfer of unexpended balance of income from bequests from Vote Education— Manson .. .. .	16	12	4	..	..	..	..	..	..	..	..	..
Brown .. .. .	105	18	0	..	..	..	122	10	4	..	..	..
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	122	10	4
	..	..	..	..	..	..	155	14	10	155	14	10
<b>TARANAKI SCHOLARSHIPS ENDOWMENT ACCOUNT.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	494	17	6	..	..	..
Rents .. .. .	955	13	0	..	..	..	955	13	0	..	..	..
Payments to Public Trustee in terms of Section 22, New Zealand University Amendment Act, 1914 .. .. .	..	..	..	989	15	0	..	..	..	989	15	0
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	460	15	6
	..	..	..	..	..	..	1,450	10	6	1,450	10	6
<b>TAURANGA EDUCATIONAL ENDOWMENT RESERVES ACT, 1896.</b>												
Balance, 1st April, 1926 .. .. .	..	..	..	..	..	..	101	0	0	..	..	..
Rents .. .. .	260	11	11	..	..	..	260	11	11	..	..	..
Transfer to vote "Education" in terms of Section 7, Tauranga Educational Endowment Reserves Act, 1896 .. .. .	..	..	..	361	11	11	..	..	..	361	11	11
Balance, 31st March, 1927 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	361	11	11	361	11	11

## PUBLIC ACCOUNTS, 1926-1927.

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, 1926 .. .. .	£ s. d. .. .. .	£ s. d. .. .. .	£ s. d. 7,997 6 1	£ s. d. .. .. .
Rents .. .. .	387 19 6	.. .. .	387 19 6	.. .. .
Payments to Waiariki District Maori Land Board of rents due to Natives .. .. .	.. .. .	70 1 0	.. .. .	70 1 0
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	.. .. .	8,315 4 7
			8,385 5 7	8,385 5 7
TRUSTEE ACT, 1908, SECTION 66.				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	6,859 19 4	.. .. .
Receipts under Section 66 .. .. .	560 15 6	.. .. .	560 15 6	.. .. .
Disbursements .. .. .	.. .. .	447 9 10	.. .. .	447 9 10
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	.. .. .	6,973 5 0
			7,420 14 10	7,420 14 10
UNCLAIMED EARNINGS ACCOUNT.				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	329 8 1	.. .. .
Earnings of workmen unclaimed and paid to Public Account .. .. .	286 2 1	.. .. .	286 2 1	.. .. .
Amounts paid to claimants .. .. .	.. .. .	99 3 3	.. .. .	.. .. .
Amount transferred to Miscellaneous Revenue (unclaimed) .. .. .	.. .. .	173 5 7	.. .. .	.. .. .
Transfers to Vote—Main Highways .. .. .	.. .. .	1 6 2	.. .. .	273 15 0
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	.. .. .	341 15 2
			615 10 2	615 10 2
UNEMPLOYMENT INSURANCE STAMPS ACCOUNT.				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	69 19 2	.. .. .
Amounts received from sale of stamps .. .. .	124 14 9	.. .. .	124 14 9	.. .. .
Amounts from sale of stamps paid to Board of Trade, London .. .. .	.. .. .	79 15 4	.. .. .	.. .. .
Adjustment of amount erroneously credited .. .. .	.. .. .	0 16 0	.. .. .	80 11 4
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	.. .. .	114 2 7
			194 13 11	194 13 11
UNPRESENTED CHEQUES ACCOUNT.				
Balance, 1st April, 1926 .. .. .	.. .. .	.. .. .	502 13 10	.. .. .
Cheques unrepresented and paid Public Account .. .. .	1,456 13 4	.. .. .	1,456 13 4	.. .. .
Amounts paid to claimants .. .. .	.. .. .	1,225 8 6	.. .. .	.. .. .
Amount transferred to Miscellaneous Revenue (unclaimed) .. .. .	.. .. .	205 12 7	.. .. .	.. .. .
Transfers to—				
Land-tax Revenue .. .. .	.. .. .	1 7 11	.. .. .	.. .. .
Income-tax Revenue .. .. .	.. .. .	41 9 0	.. .. .	.. .. .
Vote—Education .. .. .	.. .. .	0 10 6	.. .. .	.. .. .
Balance, 31st March, 1927 .. .. .	.. .. .	.. .. .	.. .. .	1,474 8 6
			.. .. .	484 18 8
			1,959 7 2	1,959 7 2





1926-27. PUBLIC ACCOUNTS

GENERAL PURPOSES ACCOUNT

STATEMENT OF RECEIPTS AND EXPENDITURES OF THE GENERAL PURPOSES ACCOUNT FOR THE FINANCIAL YEAR ended 31st March, 1927.

RECEIPTS		EXPENDITURES	
Rs.	P.	Rs.	P.
148,933	4	148,933	4
77,740	0	77,740	0
71,193	4	71,193	4

PUBLIC WORKS FUND. GENERAL PURPOSES ACCOUNT.

1926-27.

STATEMENT OF RECEIPTS AND EXPENDITURES OF THE PUBLIC WORKS FUND (GENERAL PURPOSES ACCOUNT) FINANCIAL YEAR ended 31st March, 1927.

RECEIPTS		EXPENDITURES	
Rs.	P.	Rs.	P.
148,933	4	148,933	4
77,740	0	77,740	0
71,193	4	71,193	4

## PUBLIC ACCOUNTS, 1926-1927.

## PUBLIC WORKS FUND.—GENERAL PURPOSES ACCOUNT.

DETAIL STATEMENT of RECOVERIES on Account of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1927.

	£	s.	d.	£	s.	d.	£	s.	d.
PUBLIC WORKS DEPARTMENT :—									
Contribution towards cost of Wanganui River Bridge ..	510	0	0						
Forfeited deposits on account of contracts (refunded from Receiver-General's Deposit Account) .. ..	199	16	3						
Instalments in respect of mortgage, Oturei .. ..	534	17	10						
Instalment for cost of protective works Inter-Wanganui River Board .. ..	50	0	0						
Instalment for cost of protective works, Hokitika Borough	203	17	6						
Instalment on mortgage for cost of road, Hauraki Pastoral Area .. ..	7	19	11						
Proportion of allocation of general "departmental" administration expenditure in accordance with Cabinet decision for the year 1925-26—									
Waihou and Ohinemuri Rivers Improvement Account	1,332	0	0						
Electric-supply Account .. ..	26,240	0	0						
Railways Improvement Authorization Act 1914 Account	8,334	0	0						
Repayment of advances in respect of village-homestead settlement lands .. ..	127	10	0						
Repayment of loan, Gore Borough Council .. ..	200	14	11						
Refund of rent overcollected on stacking-site, Otaio ..	13	17	2						
Refund of unpaid balance of cost of private siding, Waikiekie	186	17	5						
Transfer of stores, &c., at valuation to other accounts ..	16,287	6	1						
Sale of—									
Buildings .. ..	3,883	3	2						
Horses .. ..	56	5	0						
Motor cars, cycles, &c. .. ..	189	8	6						
Land .. ..	7,837	10	0						
Plant .. ..	1,445	0	0						
Surplus and obsolete stores .. ..	768	2	3						
Typewriters .. ..	24	17	6						
				68,433	3	6			
DEFENCE DEPARTMENT :—									
Sale of—									
Buildings .. ..	528	0	0						
Roof-trusses .. ..	125	0	0						
Surplus and obsolete stores .. ..	10	0	11						
Recovery of cost of erecting sheds at Trentham and Featherston .. ..	88	0	0						
				751	0	11			
RAILWAY DEPARTMENT :—									
Value of rolling-stock and machinery written-off and charged to Renewals Fund .. ..	..			77,749	0	0			
							146,933	4	5

STATEMENT of IMPRESTS of the PUBLIC WORKS FUND (GENERAL PURPOSES ACCOUNT) OUTSTANDING as at the 31st MARCH, 1927, showing the SERVICES for which they were issued.

PUBLIC WORKS FUND :—		£	s.	d.
General Purposes Account,—				
Vote	—Railway-construction .. ..	12,679	1	0
	—Additions to open Lines .. ..	1,884	11	1
	—Development of Tourist Resorts .. ..	323	15	5
	—Department of Immigration .. ..	44,186	0	0
	—Roads, &c. .. ..	2,534	12	4
	—Telegraph Extension .. ..	9,958	14	11
		<u>£71,566</u>	<u>14</u>	<u>9</u>



## PUBLIC ACCOUNTS, 1926-1927.

## PUBLIC WORKS FUND.—ELECTRIC SUPPLY ACCOUNT.

DETAIL STATEMENT of RECOVERIES on Account of EXPENDITURE of PREVIOUS YEARS, for the FINANCIAL YEAR ended 31st MARCH, 1927.

	£	s.	d.	£	s.	d.	£	s.	d.
Sale of—									
Horses .. .. .				83	6	9			
Huts .. .. .				610	0	6			
Land at Addington ..				1,098	18	11			
Motor-cars .. .. .				137	9	0			
Plant .. .. .				32	0	0			
Typewriter .. .. .				2	0	0			
Forfeited deposit on account of contract (refunded from Receiver-General's Deposit Account) .. .. .				100	0	0			
							2,063	15	2

1926-27.

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ADVANCES TO OTHER GOVERNMENTS  
ACCOUNT.

## PUBLIC ACCOUNTS, 1926-1927.

## STATEMENT of TRANSACTIONS of the ADVANCES TO OTHER GOVERNMENTS ACCOUNT during the FINANCIAL YEAR ended 31st MARCH, 1927.

	Balance at 31st March, 1926.		Transfers during the Year.		Repayments to Consolidated Fund.		Balance at 31st March, 1927.			
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Transfers from Consolidated Fund in terms of Section 13, Finance Act, 1921-22 .. ..	45,460	7 10	30,000	0 0	..	..	75,460	7 10	75,460	7 10
	Balance at 31st March, 1926.		Repayments.		Advances.		Balance at 31st March, 1927.			
Advances to other Governments—	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
British Guiana ..	..	..	51	17 1	51	17 1	..	..		
Canadian Government ..	231	17 1	231	17 1	198	3 2	198	3 2		
Ceylon .. ..	..	..	625	19 11	625	19 11	..	..		
Cook Islands ..	1,976	7 6	5,833	13 11	7,441	7 1	3,584	0 8		
Commonwealth Government ..	7,515	5 0	19,581	8 10	26,295	18 1	14,229	14 3		
East African Protectorate ..	..	..	126	13 4	126	13 4	..	..		
Falkland Islands ..	90	10 9	90	10 9	..	..	..	..		
Federated Malay States ..	461	12 6	2,907	10 1	2,459	8 7	13	11 0		
Fiji .. ..	2	3 0	244	17 0	242	14 0	..	..		
Gold Coast ..	..	..	136	13 9	136	13 9	..	..		
Hong Kong ..	..	..	281	19 2	281	19 2	..	..		
Imperial Government ..	3,201	13 6	63,736	14 7	67,406	12 0	6,871	10 11		
Imperial pensions ..	Cr. 227	5 4	164,169	13 6	164,399	19 2	3	0 4		
Kenya Colony ..	..	..	153	15 0	160	1 3	6	6 3		
Mauritius .. ..	..	..	30	19 7	30	19 7	..	..		
Newfoundland ..	..	..	..	..	1	1 0	1	1 0		
Nigeria .. ..	..	..	1,065	2 0	1,065	2 0	..	..		
Niue .. ..	235	16 9	376	7 3	205	12 9	65	2 3		
Nyassaland ..	..	..	..	..	..	..	..	..		
Palestine .. ..	..	..	117	8 6	117	8 6	..	..		
Queensland ..	..	..	..	..	8	6 0	8	6 0		
Sarawak .. ..	..	..	6	14 3	6	14 3	..	..		
Southern Rhodesia ..	..	..	16	0 3	16	0 3	..	..		
Straits Settlement ..	..	..	44	6 0	44	6 0	..	..		
St. Helena .. ..	..	..	..	..	..	..	..	..		
Trinidad .. ..	..	..	56	14 0	56	14 0	..	..		
Uganda .. ..	..	..	30	12 2	30	12 2	..	..		
Union Government of South Africa ..	460	1 7	402	7 0	373	14 4	431	8 11		
Victoria .. ..	..	..	..	..	241	15 7	241	15 7		
Zanziba .. ..	..	..	..	..	169	13 0	169	13 0		
	13,948	2 4	260,319	15 0	272,195	6 0	25,823	13 4	25,823	13 4
Balance of Advances to other Governments Account at 31st March, 1927—										
	£		s.		d.					
Cash in the Public Account ..	..	..	..	..	..	..	30,370	3 0		
Imprests outstanding ..	..	..	..	..	..	..	19,266	11 6		
									£49,636	14 6



## PUBLIC ACCOUNTS, 1926-1927.

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.		
	£	s.	d.	£	s.	d.
Expenditure under the Land for Settlements Act, 1925, Section 45,—						
Acquirement of Estates—						
Burke's Pass Homestead .. .. .	495	0	0			
McBeth, Sloane, Harris, and Bodmin .. .. .	431	19	4			
Orakei .. .. .	1,000	0	0			
Ruangarehu Homestead .. .. .	94	17	0			
Tangawahine (part) .. .. .	21,438	15	0			
Te Wera .. .. .	64,630	10	11			
	88,091	2	3			
Final Charge Adjustment, 1925-26, Tupurupuru .. .. .	60	10	6	88,030	11	9
Incidental Expenses.						
Expenses incidental to Estates—						
Acton .. .. .	13	10	11			
Airedale .. .. .	32	1	9			
Albury .. .. .	77	9	4			
Allanholm .. .. .	18	17	3			
Allenby .. .. .	7	13	10			
Annan .. .. .	111	2	3			
Aorangi .. .. .	7	16	7			
Apata .. .. .	7	16	1			
Ardgowan .. .. .	39	12	5			
Ardlussa .. .. .	11	14	11			
Argyll .. .. .	138	15	3			
Armstrong .. .. .	2	12	1			
Ashley .. .. .	3	16	10			
Ashton Settlement .. .. .	10	18	7			
Ashwick .. .. .	71	1	0			
Avenel .. .. .	34	3	9			
Avenel Extension .. .. .	26	19	9			
Aviemore .. .. .	0	4	6			
Avonhead .. .. .	20	13	7			
Avonhead No. 2 .. .. .	1,212	12	1			
Awamoia .. .. .	4	10	10			
Aylesbury .. .. .	18	12	1			
Bailey .. .. .	2	16	4			
Balachraggan .. .. .	17	15	9			
Barnego .. .. .	23	19	10			
Bartholomew .. .. .	2	16	10			
Beach .. .. .	19	12	1			
Beattie .. .. .	37	1	10			
Beaumont .. .. .	5	0	0			
Bellamy .. .. .	10	14	0			
Benge .. .. .	3	3	7			
Bickerstaffe .. .. .	50	18	5			
Blind River .. .. .	19	1	4			
Bourndale .. .. .	16	9	0			
Braco .. .. .	0	10	9			
Braeburn .. .. .	19	2	0			
Brown .. .. .	1	13	6			
Bruce .. .. .	27	19	10			
Buckley Settlement .. .. .	10	5	6			
Buddo .. .. .	2	2	11			
Burke's Homestead .. .. .	0	6	5			
Cadman .. .. .	2	6	0			
Campbell .. .. .	7	6	6			
Cardrona .. .. .	0	1	1			
Carrington .. .. .	43	0	8			
Carroll .. .. .	1,782	7	8			
Chamberlain .. .. .	45	17	1			
Cherry Grove .. .. .	2	16	9			
Clandeboye .. .. .	13	7	6			
Clandeboye No. 2 .. .. .	9	11	2			
Clandon .. .. .	13	1	7			
Claremont .. .. .	30	18	2			
Clareview .. .. .	11	9	7			
Clayton .. .. .	14	14	3			
Clifford .. .. .	11	10	8			
Clifton .. .. .	19,526	14	9			
Cloverlea .. .. .	20	13	4			
Clydebank .. .. .	28	19	10			
Coldstream .. .. .	53	6	10			
Conical Hills .. .. .	39	16	4			
Cooper's Creek .. .. .	5	1	0			
Copland .. .. .	5	3	8			
Corby .. .. .	11	18	5			
Corliss .. .. .	1	12	1			
Coyne .. .. .	3	10	3			
Craigmore .. .. .	21	16	3			
Cricklewood .. .. .	18	9	1			
Crosshill .. .. .	17	8	1			
Croucher .. .. .	3	2	5			
Carried forward .. .. .	23,890	6	7	88,030	11	9

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	23,890	6	7	88,030	11	9
Expenses incidental to Estates— <i>continued</i> .						
Croydon .. .. .	8	17	1			
Culverden .. .. .	132	10	4			
Delaney .. .. .	0	5	10			
Dixon .. .. .	4	4	4			
Douglas .. .. .	67	8	1			
Doyleston .. .. .	10	6	2			
Drayton .. .. .	10	15	0			
Duncan .. .. .	1	16	0			
Dyer .. .. .	81	14	4			
Earnsclough .. .. .	3	19	8			
Eccleston No. 1 .. .. .	10	1	6			
Eccleston No. 2 .. .. .	3	2	6			
Edendale .. .. .	91	16	0			
Elderslie No. 1 .. .. .	93	7	7			
Elderslie No. 2 .. .. .	27	11	7			
Elsthorpe .. .. .	29	15	9			
Epuni .. .. .	4	12	0			
Erina .. .. .	34	17	5			
Ermedale .. .. .	2	11	0			
Evans .. .. .	3	16	11			
Fairfield .. .. .	17	3	2			
Falloon .. .. .	5	5	9			
Fencourt .. .. .	13	5	8			
Fernleigh .. .. .	16	5	3			
Findlayson .. .. .	5	2	9			
Finlay Downs .. .. .	3	14	1			
Flaxbourne .. .. .	210	4	1			
Forest Gate .. .. .	36	18	8			
Fortification Hill .. .. .	11	6	11			
Four Peaks .. .. .	35	11	4			
Fyvie .. .. .	6	2	10			
Galloway .. .. .	4	16	1			
Gladbrook .. .. .	47	10	9			
Glasspole .. .. .	3	10	2			
Glenham .. .. .	30	3	3			
Glenmark .. .. .	120	2	8			
Glentanner .. .. .	2	10	0			
Golden Downs .. .. .	3	15	4			
Gorge Road .. .. .	0	1	5			
Gorton .. .. .	25	19	7			
Graham .. .. .	3	15	7			
Greenfield .. .. .	77	8	5			
Greystoke .. .. .	33	13	6			
Gwavas .. .. .	32	19	11			
Hadlow .. .. .	5	6	8			
Hall-Jones .. .. .	2	12	6			
Harper .. .. .	6	1	1			
Hatuma .. .. .	138	16	0			
Hawke .. .. .	2	6	11			
Hawtreay .. .. .	3	6	0			
Heatherlea .. .. .	15	13	10			
Heights .. .. .	7	4	0			
Hekeao .. .. .	8	4	10			
Hereford Park .. .. .	2	14	2			
Hetana .. .. .	0	15	4			
Hewitt .. .. .	2	2	11			
Highbank .. .. .	58	0	5			
Hikawera .. .. .	9	11	4			
Hildersden .. .. .	5	3	1			
Hill .. .. .	0	16	8			
Hillboro .. .. .	10	9	11			
Hillersden .. .. .	157	18	7			
Hillersden Bush .. .. .	0	3	6			
Homebrook .. .. .	45	10	11			
Horahora .. .. .	111	11	9			
Horahia .. .. .	0	11	9			
Hornby .. .. .	3	15	7			
Horsley Downs .. .. .	4	8	5			
Horrabin .. .. .	4	15	9			
Huinga .. .. .	25	18	11			
Hukutaia .. .. .	22	0	11			
Hutt Valley Land .. .. .	33,193	17	4			
Janefield .. .. .	6	4	9			
Jungle .. .. .	4	13	6			
Kaimahi .. .. .	3	11	11			
Kaipaki .. .. .	3	4	9			
Kairanga .. .. .	13	12	5			
Carried forward .. .. .	59,142	9	2	88,030	11	9

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	59,142	9	2	88,030	11	9
<i>Expenses incidental to Estates—continued.</i>						
Kakahu .. .. .	9	15	7			
Kanakanaia .. .. .	43	6	7			
Kapua .. .. .	4	10	2			
Kaputohe .. .. .	1	8	3			
Karapiro .. .. .	3	6	10			
Karu .. .. .	1	16	3			
Kauroo Hill .. .. .	151	1	9			
Kereta .. .. .	1	17	4			
Kinlock .. .. .	107	6	0			
Kitchener .. .. .	0	3	9			
Knowsley Park .. .. .	18	10	1			
Kokatahi .. .. .	3	17	4			
Kohika .. .. .	34	7	6			
Kohika No. 2 .. .. .	7	3	1			
Kopane .. .. .	38	17	0			
Kota .. .. .	16	2	5			
Kowhatu .. .. .	22	0	3			
Kuku .. .. .	8	1	0			
Kumeroa .. .. .	35	7	2			
Kurow .. .. .	6	18	7			
Ladbrook .. .. .	11	17	9			
Lake .. .. .	9	10	1			
Lakeview .. .. .	0	7	6			
Lambert .. .. .	1	4	3			
Lamont .. .. .	9	7	6			
Langdale .. .. .	6	3	3			
Langley .. .. .	9	12	0			
Lansdowne .. .. .	22	8	3			
Lawry .. .. .	0	6	6			
Lean .. .. .	1	14	11			
Lees Valley .. .. .	56	4	1			
Leeston .. .. .	8	14	11			
Lewis .. .. .	6	15	5			
Lindsay .. .. .	100	9	2			
Linton .. .. .	6	5	9			
Littler .. .. .	3	2	6			
Longbush .. .. .	24	2	2			
Loughnan .. .. .	1	8	4			
Lyndhurst .. .. .	84	18	11			
Lyndon No. 1 .. .. .	16	13	0			
Lyndon No. 2 .. .. .	41	14	7			
Lynton Downs .. .. .	32	9	10			
Maerewhenua .. .. .	79	2	6			
Mahora .. .. .	22	15	3			
Mahupuku .. .. .	16	11	11			
Makareao .. .. .	216	9	7			
Makareao Extension .. .. .	10	2	3			
Makowai Extension .. .. .	46	2	8			
Manga-a-toro .. .. .	45	15	8			
Mangaotama .. .. .	10	0	10			
Mangapouri .. .. .	4	8	1			
Mangatahi .. .. .	83	6	3			
Mangateparu .. .. .	64	10	11			
Mangawhero .. .. .	5	2	3			
Maori Hill .. .. .	25	8	0			
Marakeke .. .. .	48	6	7			
Maraweka .. .. .	22	7	0			
Marawiti .. .. .	16	7	0			
Marshall .. .. .	2	5	4			
Matakanui .. .. .	3	8	7			
Matamata .. .. .	53	6	10			
Matamua .. .. .	9	0	0			
Matane .. .. .	0	11	7			
Matuku .. .. .	14	4	10			
Maungaraki .. .. .	3	8	0			
Maytown .. .. .	5	18	5			
McDonnell .. .. .	1	6	0			
McKenzie .. .. .	3	7	6			
Mead .. .. .	21	6	0			
Meadowbank .. .. .	18	13	7			
Meadows .. .. .	212	11	5			
Melling .. .. .	0	11	0			
Melville Park .. .. .	11	11	6			
Merrivale .. .. .	29	12	9			
Merrivale No. 1 .. .. .	14	9	8			
Carried forward .. .. .	61,236	6	6	88,030	11	9

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	61,236	6	6	88,030	11	9
Expenses incidental to Estates— <i>continued</i> .						
Merrivale No. 2 .. .. .	12	15	10			
Methuen .. .. .	0	11	4			
Mills .. .. .	17	9	11			
Milford .. .. .	20	15	11			
Momona .. .. .	1	1	7			
Monte Cristo .. .. .	12	12	6			
Morice .. .. .	43	7	3			
Mount Nessing .. .. .	70	15	0			
Muhunoa .. .. .	5	0	1			
Neligan .. .. .	1	14	6			
Newpark .. .. .	18	11	7			
Ngahinepouri .. .. .	3	5	6			
Ngakaroro .. .. .	2	2	0			
Ngarara .. .. .	10	15	9			
Ngatapa .. .. .	71	5	5			
Normandale .. .. .	9	13	9			
Northbank .. .. .	9	11	7			
Oakleigh .. .. .	6	2	5			
Ohakea .. .. .	6	1	2			
Ohapi .. .. .	16	10	9			
Ohauti .. .. .	2	19	6			
Okauia .. .. .	1	13	11			
Omaka .. .. .	13	16	8			
Opouriao .. .. .	9	1	11			
Orakei .. .. .	4	19	0			
Orakipaoa .. .. .	9	13	3			
Orini .. .. .	1	14	0			
Otahu .. .. .	5	16	10			
Otaio .. .. .	5	0	3			
Otarakaro .. .. .	0	2	0			
Otamarakau .. .. .	6	9	3			
Otamauri .. .. .	60	16	1			
Otanomomo .. .. .	31	12	4			
Otekaike .. .. .	109	4	2			
Oturoa .. .. .	6	17	7			
Otway .. .. .	11	12	7			
Paa Creek .. .. .	6	11	4			
Paerata .. .. .	3	0	8			
Pakarau .. .. .	32	13	9			
Pakaraka .. .. .	12	0	3			
Palmer .. .. .	1	12	6			
Papaka .. .. .	26	11	11			
Paparangi .. .. .	5	0	4			
Parahi .. .. .	398	16	9			
Pareora No. 1 .. .. .	8	16	8			
Pareora No. 2 .. .. .	59	9	9			
Parkes .. .. .	16	11	4			
Patoa .. .. .	7	6	3			
Pawaho .. .. .	1	2	8			
Peaks .. .. .	2	8	8			
Perham .. .. .	3	0	10			
Pihautea .. .. .	198	17	6			
Pitt .. .. .	5	14	1			
Plumer .. .. .	0	11	7			
Plunket .. .. .	56	5	0			
Poerua .. .. .	5	13	7			
Pomahaka .. .. .	21	11	6			
Poroporo .. .. .	42	9	6			
Pouparae .. .. .	3	7	4			
Pourerere .. .. .	19	14	0			
Prescott .. .. .	2	14	2			
Puhipuhi .. .. .	0	10	11			
Puhuka .. .. .	1	8	4			
Pukenamu .. .. .	8	5	6			
Pukenamu Extension .. .. .	5	6	7			
Puketapu .. .. .	2	11	6			
Puketi .. .. .	0	15	5			
Puketoi .. .. .	21	10	4			
Punaroa .. .. .	32	1	2			
Putorino .. .. .	21	0	4			
Raincliff .. .. .	1	18	4			
Rainford .. .. .	7	8	7			
Carried forward .. .. .	62,902	18	7	88,030	11	9

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	62,902	18	7	88,030	11	9
<b>Expenses incidental to Estates—<i>continued</i>.</b>						
Rakitairi .. .. .	22	18	0			
Rangiatea .. .. .	5	3	4			
Rangitaki .. .. .	4	17	1			
Rapuwai .. .. .	9	7	1			
Raumati .. .. .	42	11	0			
Raureka .. .. .	4	3	5			
Rautawiri .. .. .	2	19	10			
Remuera Settlement .. .. .	25	3	7			
Reparoa .. .. .	96	14	7			
Rewi .. .. .	8	14	2			
Reynolds .. .. .	28	19	2			
Richmond Brook .. .. .	35	1	6			
Ringway .. .. .	3	15	3			
Roimata .. .. .	0	9	10			
Rosebrook .. .. .	5	7	11			
Rosewill .. .. .	311	14	9			
Ruangarehu Homestead .. .. .	3	16	0			
Ruapuna No. 2 .. .. .	39	0	8			
Ruatangata .. .. .	6	1	2			
Rugged Ridges .. .. .	0	16	2			
Runanga .. .. .	0	0	9			
Sandilands .. .. .	2	3	7			
Saxon .. .. .	2	9	6			
Soargill .. .. .	16	5	5			
Seafeld .. .. .	8	18	7			
Seaforth .. .. .	11	13	0			
Selwyn .. .. .	28	9	11			
Sherenden .. .. .	72	9	5			
Sherwood Downs .. .. .	93	14	10			
Soland .. .. .	1	6	9			
Spotswood .. .. .	7	11	2			
Springhill .. .. .	64	8	9			
Stalker .. .. .	8	4	7			
Stanley .. .. .	3	16	6			
Starborough .. .. .	153	14	1			
Steward .. .. .	111	19	0			
St. Helens .. .. .	4	8	2			
Stoke .. .. .	20	15	6			
Stokes .. .. .	1	17	7			
Strathmore .. .. .	9	3	8			
Streamlands .. .. .	8	2	3			
Studholme Junction .. .. .	3	9	11			
Tablelands .. .. .	21	3	0			
Tahaia .. .. .	11	16	1			
Tahawai .. .. .	0	14	6			
Tainui .. .. .	0	7	6			
Taikorea .. .. .	13	1	11			
Takitu .. .. .	36	9	5			
Tamai .. .. .	1	1	10			
Tangowahine .. .. .	2,223	0	11			
Taniwha .. .. .	6	17	5			
Tapapa .. .. .	13	8	9			
Tara .. .. .	29	18	7			
Tarawahi .. .. .	0	19	6			
Tariki .. .. .	10	9	1			
Tauherenikau .. .. .	7	14	2			
Taumaihi .. .. .	1	4	10			
Taumata .. .. .	16	1	3			
Tautari .. .. .	24	13	2			
Tawaha .. .. .	40	4	0			
Teanaraki .. .. .	6	6	6			
Teihoka .. .. .	7	11	10			
Te Arai .. .. .	78	4	1			
Teasdale .. .. .	2	5	1			
Te Kura .. .. .	87	15	5			
Te Mata .. .. .	4	5	8			
Te Matua .. .. .	3	11	10			
Te Miro .. .. .	83	11	8			
Te Ngaroa .. .. .	2	11	6			
Te Pua .. .. .	3	11	2			
Te Puke .. .. .	8	0	6			
Teschemaker .. .. .	18	14	6			
Teviot .. .. .	559	13	7			
Carried forward .. .. .	67,521	15	3	88,030	11	9

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	67,521	15	3	88,030	11	9
Expenses incidental to Estates— <i>continued.</i>						
Te Wera .. .. .	2,339	18	2			
Timaunga .. .. .	65	13	7			
Timaunga Extension .. .. .	30	19	8			
Tiraumea .. .. .	40	4	7			
Tokaora .. .. .	12	18	7			
Tokarahi .. .. .	92	12	0			
Tokoiti .. .. .	14	9	11			
Tomoana .. .. .	1	0	6			
Tongoio .. .. .	19	10	8			
Totara .. .. .	56	15	8			
Tripp .. .. .	46	15	6			
Tupurupuru .. .. .	944	16	1			
Tututawa .. .. .	4	9	5			
Upokonui .. .. .	5	11	0			
Valverde .. .. .	26	18	9			
Waari .. .. .	7	18	10			
Waddington .. .. .	10	16	7			
Wahren .. .. .	1	14	11			
Waiapi .. .. .	2	13	5			
Waiare .. .. .	6	1	4			
Waiariki .. .. .	23	19	0			
Waihau .. .. .	46	13	7			
Waihora .. .. .	7	8	9			
Waikakahi .. .. .	380	7	5			
Waimana .. .. .	16	8	8			
Waimarie .. .. .	6	8	0			
Waimata .. .. .	23	19	10			
Waimate .. .. .	30	13	1			
Waipapa .. .. .	10	4	8			
Waipuka .. .. .	6	6	4			
Wairere .. .. .	8	8	7			
Waitahuna No. 1 .. .. .	2	1	2			
Waitahuna No. 2 .. .. .	12	0	11			
Waitakaruru .. .. .	7	16	9			
Waiteitei .. .. .	3	2	9			
Walker .. .. .	0	15	8			
Wangapoka .. .. .	14	13	8			
Warnock .. .. .	2	10	3			
Watea .. .. .	16	16	5			
Waterson .. .. .	4	8	7			
Westcott .. .. .	50	4	11			
Westmere .. .. .	53	15	7			
Wharenui .. .. .	2	12	7			
Whitehall .. .. .	0	18	7			
Wigan .. .. .	28	1	3			
Wilford .. .. .	4,542	16	2			
Willows .. .. .	10	9	2			
Winchester .. .. .	21	3	7			
Windsor Park No. 1 .. .. .	40	7	1			
Windsor Park No. 2 .. .. .	19	0	10			
Wither Run .. .. .	35	16	6			
Woulfe .. .. .	0	11	5			
Wright .. .. .	3	1	1			
Sections 36056 and 36057 .. .. .	0	6	8			
„ 1862 .. .. .	0	1	6			
„ 36226 .. .. .	0	2	4			
„ 30791 .. .. .	0	7	6			
„ 36278 .. .. .	0	14	0			
„ 36469 .. .. .	0	11	6			
„ 36228 .. .. .	0	13	6			
„ 2682 .. .. .	0	1	6			
„ 34430 and 34431, including part 29564 .. .. .	0	7	3			
„ Part Section 29 .. .. .	1	8	5			
				76,692	11	5
Total .. .. .				£164,723	3	2
Credits in reduction of Expenditure on Estates.—						
Expenses incidental to Estates—						
Beattie .. .. .	32	5	0			
Bickerstaffe .. .. .	0	2	6			
Clifton .. .. .	10,242	3	0			
Conical Hills .. .. .	1	16	6			
Carried forward .. .. .	10,276	7	0			

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	10,276	7	0	
<i>Credits in reduction of Expenditure on Estates—continued.</i>				
<i>Expenses incidental to Estates—continued.</i>				
Gorton .. .. .	3	11	0	
Greenfield .. .. .	135	10	2	
Heights .. .. .	2	5	6	
Hora Hora .. .. .	0	12	3	
Lake .. .. .	4	12	5	
Lyndhurst .. .. .	12	11	7	
Makareo .. .. .	194	10	4	
Meadows .. .. .	1	6	8	
Ngatapa .. .. .	0	15	2	
Ohapi .. .. .	3	0	8	
Otaramakau .. .. .	40	0	0	
Pakarau .. .. .	0	9	6	
Reparoa .. .. .	65	15	3	
Reynolds .. .. .	2	16	3	
Tapata .. .. .	0	0	6	
Te Miro .. .. .	2	15	0	
Teviot .. .. .	462	10	11	
Waddington .. .. .	0	8	11	
Waihau .. .. .	3	7	4	
Wilford .. .. .	13	16	0	
				11,227 2 5
<b>Total</b> .. .. .				<b>£11,227 2 5</b>
<i>Credits in reduction of Expenditure on Estates,—</i>				
<i>Acquirement of Estates—</i>				
Avonhead No. 2 .. .. .	5	0	0	
Bruce .. .. .	258	0	1	
Clifton .. .. .	1	17	6	
Doyleston .. .. .	45	0	0	
Hall-Jones .. .. .	330	0	0	
Reparoa .. .. .	317	5	0	
Tapapa .. .. .	35	9	6	
Te Miro .. .. .	17	0	0	
Te Wera .. .. .	733	6	11	
Tupurupuru .. .. .	300	0	0	
				2,042 19 0
<b>Total</b> .. .. .				<b>£2,042 19 0</b>

1926-27.

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LAND FOR SETTLEMENTS ACCOUNT  
(DISCHARGED SOLDIERS SETTLEMENT ACCOUNT).

## PUBLIC ACCOUNTS, 1926-1927.

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

Name of Estate.	Purchase-money.			Total.		
	£	s.	d.	£	s.	d.
Expenditure under the Land for Settlements Act, 1925, Section 45,—						
Acquirement of Estate—						
Mataikona .. .. .						600 0 0
Incidental Expenses.						
Expenses incidental to Estates—						
Ahiaruhe .. .. .	35	15	6			
Akitio .. .. .	29	13	7			
Alberton .. .. .	12	0	9			
Almadale .. .. .	13	19	10			
Araheke .. .. .	6	13	1			
Arawhata .. .. .	4	7	5			
Ardkeen .. .. .	373	0	6			
Armore .. .. .	19	13	6			
Bankfield .. .. .	35	9	0			
Blue Glen .. .. .	1	10	5			
Braemore .. .. .	54	7	8			
Broadfields .. .. .	10	5	8			
Brooksdale .. .. .	26	3	6			
Callender .. .. .	0	2	4			
Coyle .. .. .	0	10	2			
Crichton Park .. .. .	5	14	10			
Crownthorpe .. .. .	26	19	6			
Dalmain .. .. .	8	7	5			
Dawbin .. .. .	3	10	4			
Devonshire .. .. .	3	1	0			
Dromore .. .. .	8	5	8			
Eaglesham .. .. .	19	5	7			
Gee .. .. .	3	3	2			
Glenceoe .. .. .	54	3	4			
Glengarry .. .. .	25	10	7			
Glenn .. .. .	16	12	8			
Goat Hills .. .. .	22	1	5			
Grange .. .. .	21	3	3			
Greves .. .. .	2	17	5			
Hammond .. .. .	5	19	6			
Haunui .. .. .	19	0	2			
Haunui No. 2 .. .. .	13	18	0			
Hawthorne .. .. .	21	6	4			
Hei Hei .. .. .	2	4	11			
Hikuai .. .. .	36	16	10			
Homebush .. .. .	23	14	4			
Huatoki .. .. .	109	18	6			
Huia .. .. .	7	0	3			
Isleworth .. .. .	36	11	9			
Katikara .. .. .	5	19	5			
Kelso .. .. .	30	4	1			
Kiwitea .. .. .	4	7	7			
Kohatu .. .. .	3	8	11			
Kohura .. .. .	52	19	11			
Kopuku .. .. .	3	9	10			
Kopuku No. 2 .. .. .	37	15	11			
Koremoa .. .. .	5	15	0			
Lambrook .. .. .	42	14	7			
Lauriston .. .. .	4	2	4			
Linkwater Dale .. .. .	9	17	8			
Makopua .. .. .	19	0	0			
Mana .. .. .	5	16	5			
Mangamaire .. .. .	5	18	1			
Marama-a-Mau .. .. .	7	3	1			
Marco .. .. .	6	4	6			
Maruia .. .. .	5	17	7			
Mataikona .. .. .	2,336	18	8			
Matakitaki .. .. .	6	9	1			
McLean .. .. .	1	10	11			
Moorlands .. .. .	16	7	7			
Moroa .. .. .	31	16	10			
Morten .. .. .	12	15	7			
Motukai .. .. .	15	7	6			
Motutara .. .. .	98	14	0			
Mountford .. .. .	38	9	2			
Carried forward .. .. .	3,930	3	11			600 0 0

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	3,930	3	11	600	0	0
Expenditure under the Land for Settlements Act, 1908, Section 82— <i>continued</i> .						
Expenses incidental to Estates— <i>continued</i> .						
Mount Pisa .. .. .	168	4	3			
Nesdale No. 2 .. .. .	3	2	2			
Neville .. .. .	6	6	2			
Ngahape .. .. .	460	10	10			
Ngutu .. .. .	5	16	3			
Oakwood .. .. .	6	4	10			
Ohuka .. .. .	25	2	2			
Olver .. .. .	0	4	5			
Olliver .. .. .	6	15	9			
Omana .. .. .	3	1	2			
Omapu .. .. .	13	19	1			
Omeheu .. .. .	10	6	1			
Orongo .. .. .	178	7	4			
Oroua .. .. .	6	6	9			
Osborne .. .. .	11	7	1			
Otahome .. .. .	137	15	3			
Paramu .. .. .	5	17	0			
Paremata .. .. .	19	8	3			
Parinui .. .. .	21	2	3			
Piu .. .. .	45	16	4			
Pohehe .. .. .	4	9	7			
Poplar Grove .. .. .	26	17	11			
Puahue .. .. .	32	3	7			
Pukeawa .. .. .	37	11	6			
Pukekoa .. .. .	16	6	5			
Pukenui .. .. .	22	15	9			
Pukemapou .. .. .	7	14	11			
Puni .. .. .	39	19	1			
Quillinan .. .. .	3	19	8			
Rahu .. .. .	7	4	1			
Ratapiko .. .. .	6	8	5			
Raumaewa .. .. .	6	16	3			
Repongaere .. .. .	45	13	4			
Risington .. .. .	20	12	1			
Riverina .. .. .	7	8	9			
Rotomanuka .. .. .	1	13	9			
Springwell .. .. .	27	9	10			
Strathvale .. .. .	16	13	4			
Tairua .. .. .	2	5	11			
Taitama .. .. .	12	11	7			
Tapuae .. .. .	5	8	2			
Tawhiwhi .. .. .	39	11	10			
Te Kaihi .. .. .	2	11	8			
Te Ore Ore .. .. .	32	10	9			
Te Whiti .. .. .	21	17	1			
Tikotu .. .. .	2	19	11			
Tilverstowe .. .. .	21	6	11			
Tokiri .. .. .	9	7	2			
Tutaki .. .. .	8	11	7			
Tuturumuri .. .. .	61	16	10			
Waikiwi .. .. .	22	19	9			
Wairuna .. .. .	24	12	4			
Waitohi Peaks .. .. .	47	19	8			
Wharekaka .. .. .	1,810	8	10			
Whatawhata .. .. .	5	19	6			
White .. .. .	1	4	9			
Wilder .. .. .	18	5	7			
Woodlaw .. .. .	8	16	11			
Youle .. .. .	3	16	5			
Final Charge adjustment, 1925-26, Westmere .. .. .	7,562	18	9			
	30	0	0			
Totals .. .. .				7,532	18	9
Credits in reduction of Expenditure on Estates,—						
Expenses incidental to Estates—						
Ardkeen .. .. .	10	14	4			
Bankfield .. .. .	0	15	4			
Carried forward .. .. .	11	9	8			

## PUBLIC ACCOUNTS, 1926-1927.

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 .. .. .	11 9 8	
Credits in reduction of Expenditure on Estates— <i>continued</i> .		
Expenses incidental to Estates— <i>continued</i> .		
Glencoe .. .. .	340 0 0	
Hikuia .. .. .	264 16 6	
Kohura .. .. .	1 15 10	
Lambrook .. .. .	0 7 10	
Motutara .. .. .	0 12 8	
Mount Pisa .. .. .	225 17 4	
Orongo .. .. .	42 0 3	
Piu .. .. .	1 9 10	
Tawhiwhi .. .. .	4 19 6	
Te Whiti .. .. .	1 15 4	
Woodlau .. .. .	0 7 6	
Youle .. .. .	0 5 5	
<b>Total</b> .. .. .		<b>£895 17 8</b>
Credits in reduction of Expenditure on Estates,—		
Acquirement of Estates—		
Hawthorne .. .. .	30 0 0	
Hikuia .. .. .	5 0 0	
Isleworth .. .. .	35 0 0	
Lambrook .. .. .	31 19 0	
Lauriston .. .. .	11 0 9	
<b>Total</b> .. .. .		<b>£112 19 9</b>

1926-27.

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LAND FOR SETTLEMENTS ACCOUNT.  
(OPENING UP CROWN LAND FOR SETTLEMENTS  
ACCOUNT).

## PUBLIC ACCOUNTS, 1926-1927.

**LAND FOR SETTLEMENTS ACCOUNT.—OPENING UP CROWN LAND FOR SETTLEMENTS ACCOUNT.**

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH, 1927.

	£	s.	d.	£	s.	d.	£	s.	d.
Sale of tents and flies, Wharepahenga Extension .. ..	..			..			3	5	4

PUBLIC ACCOUNTS, 1926-1927

1926-27.

MAIN HIGHWAYS ACCOUNT—REVENUE FUND.

DETAIL STATEMENT OF RECEIPTS AND ACCOUNT OF EXPENDITURE OF PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH 1927.

MAIN HIGHWAYS ACCOUNT

REVENUE FUND.

Timber  
Plant  
Sale of

## PUBLIC ACCOUNTS, 1926-1927.

## MAIN HIGHWAYS ACCOUNT.—REVENUE FUND.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH, 1927.

							£	s.	d.	£	s.	d.	£	s.	d.	
Sale of—																
Plant	..	..	..	..	..	..	..		26	12	0					
Timber	..	..	..	..	..	..	..		2	0	0					
													28 12 0			

1926-27.

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MAIN HIGHWAYS ACCOUNT.  
CONSTRUCTION FUND.

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## PUBLIC ACCOUNTS, 1926-27.

**MAIN HIGHWAYS ACCOUNT.—CONSTRUCTION FUND.**

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH, 1927.

	£	s.	d.	£	s.	d.	£	s.	d.
Sale of buildings, &c.							104	8	4

1926-27.

NATIVE LAND SETTLEMENT ACCOUNT.

NATIVE LAND SETTLEMENT ACCOUNT.

0 0 0

State of Michigan

## PUBLIC ACCOUNTS, 1926-1927.

## NATIVE LAND SETTLEMENT ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS  
YEARS for the FINANCIAL YEAR ended 31st MARCH, 1927.

Sale of motor-cars..	..	..	..	..	..	..	£	s.	d.
							37	0	0



## PUBLIC ACCOUNTS, 1926-1927.

## STATE COAL-MINES ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH, 1927.

MINES DEPARTMENT :—					£	s.	d.	£	s.	d.	£	s.	d.
Sale of—													
Cottages	..	..	..	..	..			262	0	0			
Drays and harness	..	..	..	..	..			16	5	0			
Horses..	..	..	..	..	..			163	13	6			
Motor-lorry	..	..	..	..	..			40	0	0			
Plant.	..	..	..	..	..			51	6	5			
Typewriters	..	..	..	..	..			5	5	0			
Miscellaneous	..	..	..	..	..			24	7	0			
								562	16	11			
Less refund of amount received in previous years					..			0	15	0			
Total					..			..			£562	1	11



## PUBLIC ACCOUNTS, 1926-1927.

## STATE FORESTS ACCOUNT.

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH, 1927.

	£	s.	d.	£	s.	d.
Sale of—						
Motor cars and cycles .. .. .	..	..	..	..	..	32 9 10
Surplus and obsolete stores .. .. .	..	..	..	..	..	12 10 0
Refund of administration charges on revenue collected by						
Receivers of Land Revenue .. .. .	..	..	..	..	..	48 9 5
Payments received in connection with protective works at						
Lyall Bay .. .. .	..	..	..	..	..	16 4 5
						<u>f109 13 8</u>

PUBLIC ACCOUNTS 1926-1927

WESTPORT HARBOR ACCOUNT  
1926-27.

DETAILED STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE FISCAL YEAR ended 31st MARCH 1927

WESTPORT HARBOR ACCOUNT

Account of receipts and payments for account year  
ended 31st March 1927

## PUBLIC ACCOUNTS, 1926-1927.

**WESTPORT HARBOUR ACCOUNT.**

DETAIL STATEMENT of RECOVERIES on ACCOUNT of EXPENDITURE of PREVIOUS YEARS for the FINANCIAL YEAR ended 31st MARCH, 1927.

	£ s. d.	£ s. d.	£ s. d.
MARINE DEPARTMENT:			
Adjustment of amount erroneously credited to Consolidated Fund, Ordinary Revenue Account, in 1922-23—			
Refund of amount of compensation for accident incorrectly charged against Vote, Westport Harbour, in 1921-22 .. .. .	..	..	£439 12 9

1926-27.

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TEMPORARY TRANSFERS BETWEEN  
TREASURY ACCOUNTS

(IN TERMS OF SECTION 40 OF THE PUBLIC REVENUES ACT, 1926).

PUBLIC ACCOUNTS, 1926-1927.

STATEMENT of TEMPORARY TRANSFERS in terms of Section 40 of the PUBLIC REVENUES ACT, 1926, during the FINANCIAL YEAR ended 31st MARCH, 1927.

Transfer to	Transfer from	Date of Transfer.	Rate of Interest.	Amount of Transfer.		Repayment due.	Amounts repaid.	Date repaid.	Balance outstanding at 31st March, 1927.	
				£	s. d.				£	s. d.
Public Works Fund— Waihou and Ohinemuri Rivers Improvement Account	Hutt Valley Land Settlement Account	7 Jan., 1927	Per Cent 4	5,000	0 0	7 Jan., 1928	..	..	5,000	0 0
Ditto .. .. .	National Endowment Account	27 Jan., 1927	4	4,000	0 0	27 Jan., 1928	..	..	4,000	0 0
.. .. .	Land for Settlement Account (Discharged Soldiers Settlement Account)	14 Feb., 1927	4	10,000	0 0	14 Feb., 1928	..	..	10,000	0 0
.. .. .	Ordinary Revenue Account..	31 Mar., 1927	4	6,000	0 0	31 Mar., 1928	..	..	6,000	0 0
Hauraki Plains Settlement Account	Land for Settlement Account (Discharged Soldiers Settlement Account)	24 Feb., 1927	4	10,000	0 0	24 Feb., 1928	..	..	..	10,000 0 0
State Forests Account	Ordinary Revenue Account..	31 Mar., 1927	4	5,000	0 0	31 Mar., 1928	..	..	..	5,000 0 0
Swamp Land Drainage Account	Ordinary Revenue Account..	31 Mar., 1927	4	15,000	0 0	31 Mar., 1928	..	..	..	15,000 0 0
				£55,000	0 0	..	..	..	..	£55,000 0 0

R. E. HAYES,  
Secretary to the Treasury.

A. D. PARK, F.I.A.N.Z.,  
Accountant to the Treasury.

The Treasury, Wellington,  
30th August, 1927.

Examined and found correct.  
G. F. C. CAMPBELL,  
Controller and Auditor-General,  
Audit Office, 1st September, 1927.

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