

This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES, and, having this day passed as now printed, is transmitted to the LEGISLATIVE COUNCIL for its concurrence.

*House of Representatives,
10th September, 1926.*

Hon. Mr. Downie Stewart.

APPROPRIATION.

ANALYSIS.

Title. Address.	
1. Short Title.	15. Authorizing payment of cost of transport of His Excellency the Governor-General.
2. Grant and appropriation of £10,529,687, and £1,798,426 (credits in aid), out of Consolidated Fund.	16. Authorizing payment out of Education Loans Account of cost of acquisition of land and buildings for purposes of an Agricultural College.
3. Grant and appropriation of £6,327,971, and £998,076 (credits in aid), out of Public Works Fund.	17. Provision for purchase of "C" long-term mortgage shares to be issued by Bank of New Zealand.
4. Grant and appropriation of £8,312,634, and £758,194 (credits in aid), out of separate accounts.	18. Special provisions for computation of taxable income of Bank of New Zealand, in relation to its Long-term Mortgage Department.
5. Grant and appropriation of £483,157, and £29,565 (credits in aid), out of accounts outside the Public Account.	19. Special provisions for assessment of other banking companies that may establish a Long-term Mortgage Department on substantially the same terms as Bank of New Zealand.
6. Power to make contracts in excess of appropriation.	20. Authorizing payment to members of parliamentary delegation in respect of visit to Australia.
7. Indemnity as to unauthorized expenditure of £144,584 9s., and debts irrecoverable, £437,403 2s. 11d.	21. Authorizing refund to members of Board of Managers of Dunedin Technical School of amount surcharged in respect of expenses of delegates to Technical Schools Conference.
8. Payment to local authorities for construction of roads, &c.	22. Authorizing expenditure by local authorities in respect of Canadian National Exhibition (Toronto).
9. Money appropriated for roads, &c., defined.	23. Authorizing payments to retired public servants for special services.
10. Payments for which no specific appropriation.	24. Appropriation of salary of Minister for Cook Islands Schedules.
11. Authority for payment of moneys by way of commission to officers of the Government Service.	
12. Authority to transfer £1,000,000 from Consolidated Fund to Public Works Fund.	
13. Cost of remitting money to or from London.	
14. Authority to make payments consequent on guarantee given in respect of fruit exported from New Zealand.	

A BILL INTITULED

AN ACT to appropriate and apply certain Sums of Money out of the Consolidated Fund, the Public Works Fund, and other Accounts to the Services of the Year ending the Thirty-first Day of March, Nineteen hundred and twenty-seven, and to appropriate the Supplies granted in this Present Session.

MOST GRACIOUS SOVEREIGN,—We, Your Majesty's most dutiful and loyal subjects, the House of Representatives of New Zealand in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sums hereinafter mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted: And be it enacted by the General

Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

Short Title.

1. This Act may be cited as the Appropriation Act, 1926.

Grant and appropriation of £10,529,687, and £1,798,426 (credits in aid), out of Consolidated Fund.

2. (1.) The Minister of Finance may issue and apply out of the Consolidated Fund, towards making good the supplies granted to His Majesty for the services of the year ending on the thirty-first day of March, nineteen hundred and twenty-seven, any sums which, together with the sums that have been issued and paid out of the Consolidated Fund under the provisions of section forty-three of the Public Revenues Act, 1910, and the several Imprest Supply Acts passed during this present session, do not exceed the sum of ten million five hundred and twenty-nine thousand six hundred and eighty-seven pounds.

(2.) In addition to the aforesaid sum there may be issued and applied out of the Consolidated Fund a further sum not exceeding one million seven hundred and ninety-eight thousand four hundred and twenty-six pounds, as shown in the fourth column of the First Schedule hereto, being the aggregate amount estimated to be received as credits in aid of the several votes specified in that Schedule:

Provided that the authority conferred by this subsection to issue and apply moneys shall not, in the case of any vote, be deemed to authorize the expenditure of any moneys in excess of the amount that may be actually received in the year as credits in aid of that vote.

(3.) For the purposes of the last preceding subsection the expression "credits in aid" in relation to any vote has the same meaning as in section twenty-two of the Appropriation Act, 1923.

(4.) The sums hereinbefore authorized to be applied, together with the fees collected by such public officers as are authorized to retain the same in lieu of salary, are hereby appropriated for the services and purposes expressed in the several votes specified in the First Schedule hereto.

Grant and appropriation of £6,327,971, and £998,076 (credits in aid), out of Public Works Fund.

3. (1.) The Minister of Finance may issue and apply out of the Public Works Fund, towards making good the supplies granted to His Majesty for the services as aforesaid, any sums which, together with the sums that have been issued and paid out of the Public Works Fund under the provisions of section forty-three of the Public Revenues Act, 1910, and the several Imprest Supply Acts passed during this present session, do not exceed the sum of six million three hundred and twenty-seven thousand nine hundred and seventy-one pounds.

(2.) In addition to the aforesaid sum there may be issued and applied out of the Public Works Fund a further sum not exceeding nine hundred and ninety-eight thousand and seventy-six pounds, as shown in the fourth column of the Second Schedule hereto, being the aggregate amount estimated to be received as credits in aid of the several votes specified in that Schedule:

Provided that the authority conferred by this subsection to issue and apply moneys shall not, in the case of any vote, be deemed to authorize the expenditure of any moneys in excess of the amount that may be actually received in the year as credits in aid of that vote.

(3.) For the purposes of the last preceding subsection the expression "credits in aid" in relation to any vote has the same meaning as in section twenty-two of the Appropriation Act, 1923.

(4.) The sums hereinbefore authorized to be applied are hereby appropriated for the works and services expressed in the several votes specified in the Second Schedule hereto.

(5.) Where any of the moneys appropriated by this section for the construction, maintenance, and supervision of roads, bridges, and other public works are by the estimates for the current financial year as approved by the House of Representatives allocated for the construction, maintenance, or supervision of any particular road or bridge, the moneys so allocated, or any portion thereof, may be expended for the construction or maintenance of any other road or bridge (within the district of the same local authority) for which no specific provision is made by the said estimates.

4. (1.) The Minister of Finance may issue and apply out of the respective accounts mentioned in the Third Schedule hereto, towards making good the supplies granted to His Majesty for the services as aforesaid, any sums which, together with the sums that have been issued and paid out of the said accounts under the provisions of section forty-three of the Public Revenues Act, 1910, and the several Imprest Supply Acts passed during this present session, do not exceed the sum of eight million three hundred and twelve thousand six hundred and thirty-four pounds.

Grant and appropriation of £8,312,634, and £758,194 (credits in aid), out of separate accounts.

(2.) In addition to the aforesaid sum there may be issued and applied out of the respective accounts mentioned in the Third Schedule hereto a further sum not exceeding seven hundred and fifty-eight thousand one hundred and ninety-four pounds, as shown in the fourth column of the Third Schedule hereto, being the aggregate amount estimated to be received as credits in aid of the several votes specified in that Schedule :

Provided that the authority conferred by this subsection to issue and apply moneys shall not, in the case of any vote, be deemed to authorize the expenditure of any moneys in excess of the amount that may be actually received in the year as credits in aid of that vote.

(3.) For the purposes of the last preceding subsection the expression "credits in aid" in relation to any vote has the same meaning as in section twenty-two of the Appropriation Act, 1923.

(4.) The sums hereinbefore authorized to be applied are hereby appropriated for the services and purposes expressed in the several votes specified in the Third Schedule hereto.

5. (1.) The Minister of Finance may issue and apply out of the accounts outside the Public Account mentioned in the Fourth Schedule hereto, towards making good the supplies granted to His Majesty for the services as aforesaid, any sums which, together with the sums that have been issued and paid out of the said accounts under the provisions of section forty-three of the Public Revenues Act, 1910, and the several Imprest Supply Acts passed during this present session, do not exceed the sum of four hundred and eighty-three thousand one hundred and fifty-seven pounds.

Grant and appropriation of £483,157, and £29,565 (credits in aid), out of accounts outside the Public Account.

(2.) In addition to the aforesaid sum there may be issued and applied out of the accounts outside the Public Account mentioned in the Fourth Schedule hereto a sum not exceeding twenty-nine

thousand five hundred and sixty-five pounds, as shown in the fourth column of the Fourth Schedule hereto, being the aggregate amount estimated to be received as credits in aid of the several votes specified in that Schedule :

Provided that the authority conferred by this subsection to issue and apply moneys shall not, in the case of any vote, be deemed to authorize the expenditure of any moneys in excess of the amount that may be actually received in the year as credits in aid of that vote.

(3.) For the purposes of the last preceding subsection the expression "credits in aid" in relation to any vote has the same meaning as in section twenty-two of the Appropriation Act, 1923.

(4.) The sums hereinbefore authorized to be applied are hereby appropriated for the services and purposes expressed in the several votes specified in the Fourth Schedule hereto.

Power to make contracts in excess of appropriation.

6. It shall be lawful for the Governor-General, in the name and on behalf of His Majesty the King, to enter into any contracts, or to incur any liabilities, for carrying on the works and services for which money is appropriated by this Act :

Provided that in the case of the works and services specified in the Fifth Schedule hereto the amount of liability thereby incurred shall not, together with the sum appropriated therefor, exceed the sum set down in the ninth column in that Schedule opposite to each such work or service.

Indemnity as to unauthorized expenditure of £144,584 9s., and debts irrecoverable, £437,403 2s. 11d.

7. Whereas the Minister of Finance has, under the authority of section fifty-four of the Public Revenues Act, 1910, and section twenty-two of the Appropriation Act, 1923, issued during the twelve months ended the thirty-first day of March, nineteen hundred and twenty-six, in excess of or without the appropriation of Parliament, the respective sums mentioned in the Sixth Schedule hereto, out of the Consolidated Fund, the Public Works Fund, and the other accounts mentioned in the said Schedule, amounting in the whole to the sum of one hundred and forty-four thousand five hundred and eighty-four pounds nine shillings, and has caused the said sums to be applied to the several purposes and services mentioned in the said Sixth Schedule, and has also discharged from the Public Account the sum of four hundred and thirty-seven thousand four hundred and three pounds two shillings and eleven pence, mentioned in the said Schedule as being moneys due to but irrecoverable or abandoned by the Crown, together with the value of stores written off departmental accounts: Be it enacted that the application and discharge of the said sums are hereby sanctioned.

Payment to local authorities for construction of roads, &c.

8. Out of the moneys appropriated by this Act for the construction of public roads, and such other public works as are usually constructed by or are under the control of local authorities, sums may be paid over to such local authorities as the Minister in charge of the Department in connection with which such roads or works are constructed determines, to such amounts and upon such terms and conditions as such Minister prescribes, to be expended by such authorities upon any of the works or services for which the same are appropriated by this Act; and the Minister of Finance may make all such payments accordingly.

9. (1.) The moneys appropriated by this Act for the construction or improvement of railways, roads, bridges, buildings, and other public works shall be available for all or any of the following purposes:—

Money appropriated for roads, &c., defined.

- (a.) The construction of railways, and the construction and repair of roads, drains, buildings, bridges, jetties, and wharves:
- (b.) The protection of rivers and lakes, and the improvement of the navigation thereof:
- (c.) The acquisition of land, and the payment of interest in respect thereof where necessary:
- (d.) The payment of salaries, allowances, and travelling-expenses, and the wages of workers:
- (e.) The purchase of material and provisions:
- (f.) The purchase of furniture and fittings for public buildings, and the payment of wages and purchase of furniture, provisions, and other necessaries for the maintenance of sanatoria and other establishments for which money is appropriated:
- (g.) The purchase of tools, plant, provisions, clothing, and other requisites connected with the employment of labour, whether or not the same are to be used for the benefit of or sold or lent to workers employed on public works:
- (h.) The payment of fares and freights by land or sea in respect of the carriage of such workers, their families and effects, to or from their work:
- (i.) The cost of any material or stores required for the effectual carrying-out of any of the aforesaid works or purposes:
- (j.) The payment of compensation and costs payable under the Workers' Compensation Act, 1922, in respect of injuries to workers employed on any of the aforesaid works:
- (k.) The payment of damages, compensation, or costs in respect of any injury or damage arising out of the construction or improvement of any such railway, road, bridge, building, or other public work, or out of the taking or acquisition of land for the purposes thereof.

(2.) The cost of tools, plant, provisions, clothing, or other requisites sold or lent to any worker as aforesaid may be deducted from time to time, in one or more sums of money, from the money earned, whether by day labour or by co-operative contract, by the said worker.

10. When any of the votes specified in the Schedules hereto contains an item under any title which does not specifically appropriate expenditure for any particular purpose, such item shall be deemed to be an appropriation for expenditure on purposes other than those of the other items of the vote.

Payments for which no specific appropriation.

11. (1.) Notwithstanding anything to the contrary in the Public Service Act, 1912, payments may lawfully be made by way of commission to any officer of the National Provident Fund Office or of the Government Life Insurance Department:

Authority for payment of moneys by way of commission to officers of the Government Service.

Provided that no such payment by way of commission shall be made to the administrative head of such Office or Department.

(2.) The moneys paid under this section out of any fund or account shall not exceed such amount as may be appropriated by

Parliament for payment out of that fund or account in accordance with the estimates as approved by the House of Representatives for the current financial year.

Authority to transfer £1,000,000 from Consolidated Fund to Public Works Fund.

12. The Minister of Finance is hereby empowered, without further appropriation than this section, to transfer any sum or sums, not exceeding in the aggregate one million pounds, from the Ordinary Revenue Account of the Consolidated Fund to the Public Works Fund, to be issued and applied for the purposes and services provided for in this Act.

Cost of remitting money to or from London.

13. (1.) There shall, without further appropriation than this section, be paid out of the Consolidated Fund such sums as may be required to meet the cost of remittances between the Public Account in Wellington and the New Zealand Public Account in London.

(2.) This section shall continue in force until it is specifically repealed.

Authority to make payments consequent on guarantee given in respect of fruit exported from New Zealand.

14. The Minister of Finance is hereby empowered, without further appropriation than this section, to pay from the Consolidated Fund such sum or sums as may be required to discharge the liability of the Government in respect of its guarantee to fruitgrowers of a net return of one penny per pound on fruit exported from the Dominion during the year ending on the thirty-first day of December, nineteen hundred and twenty-six.

Authorizing payment of cost of transport of His Excellency the Governor-General.

15. (1.) There shall, without further appropriation than this section, be payable out of the Consolidated Fund all expenditure incurred in respect of the transport of His Excellency the Governor-General, his family, officers, and staff, in so far as such expenditure is in excess of the amount provided for the purposes aforesaid under the Civil List Act, 1920.

(2.) This section shall continue in force until it is specifically repealed.

Authorizing payment out of Education Loans Account of cost of acquisition of land and buildings for purposes of an Agricultural College.

16. (1.) All moneys required for the purchase of any land or buildings agreed to be purchased with a view to the establishment of a College of Agriculture may, without further appropriation than this section, be paid out of the Education Loans Account established under the Education Purposes Loans Act, 1919.

(2.) This section shall continue in force until it is specifically repealed.

Provision for purchase of "C" long-term mortgage shares to be issued by Bank of New Zealand.

17. (1.) The Minister of Finance is hereby empowered, without further appropriation than this section, to pay into the Bank of New Zealand Shares Account out of the Consolidated Fund, a sum or sums not exceeding in the aggregate the sum of four hundred and sixty-eight thousand seven hundred and fifty pounds to be applied to the purchase of "C" long-term mortgage shares created and issued by the Bank of New Zealand pursuant to the authority conferred by section three of the Bank of New Zealand Act, 1926.

(2.) This section shall remain in force until it is specifically repealed.

Special provisions for computation of taxable income of Bank of New Zealand, in relation to its Long-term Mortgage Department.

18. (1.) Notwithstanding anything to the contrary in section ninety-one of the Land and Income-tax Act, 1923, the taxable income of the Bank of New Zealand shall be computed as follows:—

(a.) So much of the taxable income of the said Bank as is derived from the special business of its Long-term Mortgage Department shall be computed as if the Bank were a company other than a banking company carrying on business in New Zealand:

Provided that in lieu of all other deductions or special exemptions there shall be deducted from the gross income of the said Department the amounts following:—

(i.) All interest paid on debentures and debenture-stock issued under the Bank of New Zealand Act, 1926 :

(ii.) Interest on amounts transferred from the ordinary funds of the Bank to the Long-term Mortgage Fund computed at the average rate payable on debentures issued under the Bank of New Zealand Act, 1926 :

(iii.) The amount of bad debts and losses actually incurred by the Long-term Mortgage Department :

(iv.) An amount equal to one-fourth of one per centum of the average weekly amount of principal moneys outstanding during the income year in respect of advances made by the Bank pursuant to the Bank of New Zealand Act, 1926.

(b.) So much of the taxable income of the said Bank as is derived otherwise than from the business of its Long-term Mortgage Department shall continue to be computed in the manner provided by section ninety-one of the Land and Income Tax Act, 1923.

(c.) The sum of the amounts computed under paragraph (a) and paragraph (b) hereof for any year shall be the taxable income of the Bank for that year.

(2.) For the purpose of computing the taxable income of the said Bank as aforesaid—

(a.) The Long-term Mortgage Fund and the investments representing the same shall not be deemed to be assets of the Bank for the purposes of section ninety-one of the Land and Income Tax Act, 1923 ; and the debentures or debenture-stock issued for the purposes of the said fund shall not be deemed to be liabilities of the Bank for the purposes of the said section :

(b.) Moneys transferred from the ordinary funds of the Bank to the Long-term Mortgage Fund shall continue to be assets of the Bank, and moneys transferred from the Long-term Mortgage Fund to the ordinary funds of the Bank shall be deemed to be liabilities of the Bank for the purposes of the said section.

(3.) This section shall continue in force until it is specifically repealed.

19. (1.) If the Commissioner of Taxes is satisfied that any banking company carrying on business in New Zealand has established a Long-term Mortgage Department on substantially the same terms as the Bank of New Zealand, both as to the method of providing capital and as to the nature and terms of the business of the Department, he shall apply to the computation of the taxable income of such other banking company the special provisions of the last preceding section as to the computation of the taxable income of the Bank of New Zealand, save that the Governor-General may in any such case, on the recommendation of the Minister of Finance, increase to such amount as he thinks fit the proportion of one-fourth of one per centum of the average weekly amount of outstanding principal moneys allowed as a

Special provisions for assessment of other banking companies that may establish a Long-term Mortgage Department on substantially the same terms as Bank of New Zealand.

deduction from the gross income of the company derived from its Long term Mortgage Department.

(2.) This section shall continue in force until it is specifically repealed.

Authorizing payment to members of parliamentary delegation in respect of visit to Australia.

20. The payment of seventy-five pounds to each of four members of Parliament in respect of a visit to the Commonwealth of Australia in connection with the proceedings of the Empire Parliamentary Association is hereby authorized, anything to the contrary in any Act notwithstanding.

Authorizing refund to members of Board of Managers of Dunedin Technical School of amount surcharged in respect of expenses of delegates to Technical Schools Conference.

21. The Board of Managers of the Dunedin Technical School is hereby authorized to refund the sum of eleven pounds, being the amount surcharged by the Audit Office and paid by the members of the Board in respect of the expenses of delegates attending a Technical Schools Conference held in the year nineteen hundred and twenty-three.

Authorizing expenditure by local authorities in respect of Canadian National Exhibition (Toronto).

22. (1.) It shall be and be deemed to have been lawful—

(a.) For any local authority to expend out of its General Fund any sum or sums in connection with its representation, whether by exhibits or otherwise, at the Canadian National Exhibition held at Toronto in the present year:

(b.) For any Harbour Board to remit any charges payable to the Board in connection with any exhibits or other matter passing over the wharves under its control, either on the way to or on return from that Exhibition.

(2.) For the purposes of this section the term "local authority" means a Borough Council, County Council, or Harbour Board.

Authorizing payments to retired public servants for special services.

23. (1.) Notwithstanding anything in the Public Service Classification and Superannuation Act, 1908, payment out of the Public Service Superannuation Fund may be made to the persons hereinafter mentioned of a sum equal in each case to the amount deducted or deductible from his retiring-allowance under the said Act in respect of fees or other payments received or receivable by him for special services rendered to the Government.

(2.) The persons to whom this section relates are the following, that is to say:—

George Thomas Murray, Esquire, in respect of special services rendered in connection with a Committee of Inquiry set up in respect of matters affecting the Patetonga District of the Hauraki Plains:

Maurice Crompton-Smith, Esquire, in respect of special services rendered as Secretary to the Orakei Garden Suburb Advisory Board.

Appropriation of salary of Minister for Cook Islands.

24. (1.) So long as one member only of the Executive Council is in receipt of the salary provided for in Part II of the Third Schedule to the Civil List Act, 1920, and such member also holds office as Minister for the Cook Islands, he shall be entitled to receive a salary at the same rate as if he were the European holder of one of the Ministerial offices mentioned in Part I of the said Schedule.

(2.) The amount of any salary payable by virtue of this section in excess of the amount appropriated by the Civil List Act, 1920, shall be paid without further appropriation than this section.

(3.) This section shall be deemed to have been in force as from the nineteenth day of January, nineteen hundred and twenty-six, and shall continue in force until it is specifically repealed.

SCHEDULES.

Schedules.

FIRST SCHEDULE.

SCHEDULE of Sums granted to defray the Charges on the CONSOLIDATED FUND for the several Services herein particularly mentioned which will come in the Course of Payment during the Year ending 31st March, 1927.

Col. 1. Vote.	Col. 2. CONSOLIDATED FUND.	Col. 3. Appropriation.	Col. 4. Credits in Aid.
ORDINARY REVENUE ACCOUNT.			
		£	£
1	Legislative Departments	87,818	8,613
2	Prime Minister's Department	2,890	..
3	Treasury Department	37,420	4,753
4	Land and Income Tax Department	57,837	2,175
5	Stamp Duties Department	99,055	19,305
6	National Provident and Friendly Societies Department	24,269	25
7	Post and Telegraph Working-expenses	2,506,052	740,400
8	Public Buildings	138,217	76,700
9	Government and other Domains	7,488	..
10	Maintenance and Repairs to Roads	128,150	2,000
11	Maintenance of Irrigation Works, &c... .. .	9,000	100
12	Native Department	34,795	9,415
13	Department of External Affairs	39,498	500
14	Cook Islands	43,719	11,100
15	Department of Industries and Commerce	50,775	4,295
16	Department of Justice	142,418	11,060
17	Prisons Department	94,844	71,200
18	Crown Law Office	6,304	765
19	Police Department	422,367	5,810
20	Pensions Department	181,846	2,832
21	Mines Department	55,977	1,440
22	Department of Internal Affairs	366,830	67,714
23	Audit Department	30,574	19,000
24	Public Service Commissioner's Office	8,586	2,000
25	Printing and Stationery Department	241,920	..
26	Mental Hospitals Department	331,134	117,000
27	Department of Health	281,027	93,720
28	Naval Defence	545,526	30,667
29	Defence Department	500,865	28,350
30	Customs Department	173,001	1,600
31	Marine Department	128,561	7,326
32	Department of Labour	55,086	1,000
33	Department of Lands and Survey	181,649	116,300
34	Scenery Preservation	12,747	50
35	Valuation Department	55,778	11,795
36	Electoral Department	6,579	50
37	Department of Agriculture	369,080	89,340
38	Department of Tourist and Health Resorts	76,870	766
39	Department of Education	2,986,020	239,260
40	Department of Scientific and Industrial Research	6,115	..
	TOTAL ORDINARY REVENUE ACCOUNT	10,528,687	1,798,426

FIRST SCHEDULE—*continued.*

Col. 1 Vote.	Col. 2. CONSOLIDATED FUND.	Col. 3. Appropriation.	Col. 4. Credits in Aid.
	Brought forward	£ 10,528,687	£ 1,798,426
	NAURU AND OCEAN ISLANDS ACCOUNT.		
41	Nauru and Ocean Islands	1,000	...
	TOTAL CONSOLIDATED FUND ...	£10,529,687	£1,798,426

SECOND SCHEDULE.

SCHEDULE of Sums appropriated out of the PUBLIC WORKS FUND to defray the Charges of Public Works and other Services herein particularly mentioned which will come in the Course of Payment during the Year ending 31st March, 1927.

Col. 1. Vote.	Col. 2. PUBLIC WORKS FUND.	Col. 3. Appropriation.	Col. 4. Credits in Aid.
	GENERAL PURPOSES ACCOUNT.		
		£	£
42	Public Works, Departmental	138,301	97,864
43	Railway-construction	1,265,470	151,000
44	Additions to Open Lines	562,000	25,000
	Public Buildings :—		
45	General	173,000	300
46	Courthouses	8,000	100
47	Prison Buildings and Works	31,600	1,000
48	Police-stations	14,000	500
49	Postal and Telegraph	137,000	500
50	Agricultural	9,000	100
51	Mental Hospital Buildings	110,000	1,000
52	Health and Hospital Institutions	37,000	1,500
53	Timber-supply and Sawmills, &c.	15,000	20,000
54	Acquisition and Operation of Quarries	25,000	38,000
55	Lighthouses	13,000	250
56	Harbour-works	11,650	250
57	Development of Tourist Resorts	35,000	2,000
58	Department of Immigration	275,000	296,712
59	Roads, &c.	657,350	34,700
60	Roads on Goldfields	4,600	300
61	Telegraph Extension	765,000	150,000
62	Contingent Defence	50,000	...
63	Lands, Miscellaneous	105,000	8,000
64	Irrigation, Water-supply, and Drainage	75,000	4,000
65	Plant, Material, and Stores	40,000	125,000
66	Transfer to Main Highways Account Construction Fund	400,000	...
	TOTAL GENERAL PURPOSES ACCOUNT	4,956,971	958,076
	ELECTRIC SUPPLY ACCOUNT.		
67	Development of Water-power	1,371,000	40,000
	TOTAL PUBLIC WORKS FUND ...	£6,327,971	£998,076

THIRD SCHEDULE.

SCHEDULE of Sums appropriated to defray the Charges out of the respective Separate Accounts hereinafter mentioned for the respective Services particularly specified which will come in Course of Payment during the Year ending 31st March, 1927.

Col. 1 Vote.	Col. 2. SEPARATE ACCOUNTS.	Col. 3. Appropriation.	Col. 4. Credits in Aid.
	DISCHARGED SOLDIERS' SETTLEMENT ACCOUNT.	£	£
68	Expenses of Management	41,175	25
	LAND FOR SETTLEMENTS ACCOUNT.		
69	Land for Settlements Expenses	4,786	50
	LAND FOR SETTLEMENTS ACCOUNT (DISCHARGED SOLDIERS SETTLEMENT ACCOUNT).		
70	Land for Settlement of Discharged Soldiers: Expenses	5,408	633
	LAND FOR SETTLEMENTS ACCOUNT (OPENING UP CROWN LAND FOR SETTLEMENTS ACCOUNT).		
71	Opening up Land for Settlements	41,500	1,050
	MAIN HIGHWAYS ACCOUNT. (Main Highways Revenue Fund.)		
72	Maintenance of Main Highways	646,500	10,000
	MAIN HIGHWAYS ACCOUNT. (Main Highways Construction Fund.)		
73	Main Highways	555,000	40,000
	NATIVE LAND SETTLEMENT ACCOUNT.		
74	Native Land Purchase Expenses	4,705	...
	STATE COAL-MINES ACCOUNT.		
75	State Coal-mines	275,661	5,300
	STATE FORESTS ACCOUNT.		
76	State Forest Service	240,665	1,006

THIRD SCHEDULE—*continued.*

SCHEDULE of Sums appropriated to defray the Charges out of the respective Separate Accounts, &c.—*continued.*

Col. 1 Vote.	Col. 2. SEPARATE ACCOUNTS.	Col. 3. Appropriation.	Col. 4. Credits in Aid.
	WESTPORT HARBOUR ACCOUNT.	£	£
77	Westport Harbour	20,149	70
	WORKING RAILWAYS ACCOUNT.		
78	Working Railways	6,477,085	700,000
	TOTAL SEPARATE ACCOUNTS ...	£8,312,634	£758,194

FOURTH SCHEDULE.

SCHEDULE of Sums appropriated to defray the Charges out of the respective Accounts, outside the Public Account, hereinafter mentioned for the respective Services particularly specified which will come in Course of Payment during the Year ending 31st March, 1927.

Col. 1 Vote.	Col. 2. ACCOUNTS OUTSIDE THE PUBLIC ACCOUNT.	Col. 3. Appropriation.	Col. 4. Credits in Aid.
	PUBLIC TRUSTEE'S ACCOUNT.	£	£
79	Public Trust Office	241,880	...
	NATIVE TRUSTEE'S ACCOUNT.		
80	Native Trust Office	13,954	...
	GOVERNMENT INSURANCE ACCOUNT.		
81	Government Insurance	106,739	2,300
	PUBLIC SERVICE SUPERANNUATION FUND ACCOUNT.		
82	Public Service Superannuation Fund Office ...	8,094	...
	STATE FIRE INSURANCE ACCOUNT.		
83	State Fire Insurance	38,624	6,550
	GOVERNMENT ACCIDENT INSURANCE ACCOUNT.		
84	Government Accident Insurance	16,700	..
	STATE ADVANCES ACCOUNT.		
85	State Advances	57,166	20,715
	TOTAL	£483,157	£29,565

Appropriation.

FIFTH SCHEDULE.

SCHEDULE showing the Railways on which Expenditure is authorized by this Act; the Sections thereof on which the Expenditure is to be incurred; the Definition and Length of such Sections; the Estimated Expenditure required to render the same available for Use; the Amounts authorized for the Year ending 31st March, 1927; the Balances for Future Authorization; and the Amount to which Liabilities may be incurred under this Act.

1. Railway or other Work. Name.	2. Estimated Length of the Whole Line.	The Railway or Sections thereof for which Provision is made in this Act.			5. Estimated Length of Section.	6. Estimated Expenditure required on Length stated in Column 5.	7. Amount authorized during the Year ending 31st March, 1927.	8. Balance for Future Appropriations.	9. Amount to which Liabilities may be incurred.
		3. From	4. To	M. ch.					
<i>Railways.</i>									
North Auckland Main Trunk ..	M. ch. 200 75	Okaihau ..	Mangamuka ..	.30 0	900,000	100,000	800,000	360,000	
Whangarei Branch ..	19 79	Huarau ..	Kirikopuni ..	29 36	210,000	150,000	60,000	3,000	
Dargaville Branch ..	18 40	Portland ..	Waiohira ..	14 52	3,000	3,000	..	50,000	
East Coast Main Trunk ..	379 26	Kirikopuni ..	Dargaville ..	18 40	342,000	30,000	312,000	600,000	
		Waikato ..	Tauranga ..	38 25	310,000	287,000	611,500		
		Gisborne ..	Opotiki ..	88 12	588,500				
		Waikato ..	Wairoa ..	70 0	4,500,000				
		Waikato ..	Esksdale ..	58 10	1,270,000	280,000	2,490,000	400,000	
		Waikato ..	Waikopu ..	24 58	40,000	25,000	15,000	40,000	
		Te Kōhī ..	Opunake ..	23 0	25,000	25,000	..	25,000	
		Kapuni ..	Manaia ..	5 43	..	..	..	..
		Okahukura ..	Ohura ..	19 0	137,000	150,000	787,000	200,000	
		Tahora ..	Ohura ..	24 0	750,000	..	..	..
		Glenhope ..	Inangahua ..	55 0	1,300,000	30,000	1,270,000	50,000	
		Te Kaha ..	Inangahua ..	22 0	530,000	27,000	503,000	45,000	
		Beaumont ..	Roxburgh ..	24 0	60,000	57,000	3,000	60,000	
Stratford - Main Trunk ..	91 50	..	..	..	..	95,000	..	150,000
Midland ..	244 0	..	..	..	..	..	..	..
Westport-Inangahua ..	26 0	..	..	..	..	..	..	..
Lawrence-Roxburgh ..	37 44	..	..	..	..	..	..	..
Permanent-way material required on account of sections of railway referred to in columns 3, 4, and 5 ..	..	..	..	..	..	..	..	..

NOTE.—In addition to the appropriations shown above, provision is also made under the Railway class for Paeros-Pokero, £2,000; additions to open lines, £562,000; land claims, &c., and other services, £4,470.

SIXTH SCHEDULE.

UNAUTHORIZED EXPENDITURE ACCOUNT FOR THE YEAR 1925-26.

CONSOLIDATED FUND.									
Ordinary Revenue Account.									
FOR SERVICES NOT PROVIDED FOR.									
	£	s.	d.	£	s.	d.	£	s.	d.
<i>Legislative Department :—</i>									
Compassionate allowance to Mrs. Armstrong, widow of the late A. Armstrong, extra messenger, House of Representatives	75		0 0						
Grant to W. H. Russell, Accountant, House of Representatives, equivalent to three months' salary in lieu of leave on retirement	86		5 0						
				161		5 0			
<i>Treasury Department :—</i>									
Payment to the Government Life Insurance Office for work performed	50		0 0						
Payment to Miss M. Ralston, equivalent to three and a half months' leave on full pay in anticipation of retiring leave	107		3 3						
Stamp duty on transfers of New Zealand Consolidated Stock, 1935/45 and 1944, payable to the Bank of England in repayment of duty paid to the Commissioners of Inland Revenue	4,948		14 1						
Loss on realization of securities on £50,400 3½-per cent. New Zealand Consolidated Stock, to mature 1st January, 1940, redeemed and cancelled in terms of section 24 of the Finance Act, 1921-22: stock taken up by the Government (New Zealand Consols Account) at par in 1906 cancelled at the present market rate, £84 15s.	7,686		0 0						
				12,791		17 4			
<i>Post and Telegraph Department :—</i>									
Compensation and medical expenses granted to J. Hayes for injuries sustained whilst on duty	319		8 6						
Compensation and legal expenses granted to G. Stewart for injuries sustained whilst on duty	127		2 0						
				446		10 6			
<i>Native Department :—</i>									
Grant to A. H. Mackay, equivalent to six months' salary in lieu of leave on retirement, in terms of Public Service Regulations				200		0 0			
<i>External Affairs Department :—</i>									
Cost of passages and expenses of Right Hon. Sir F. H. D. Bell and Private Secretary to attend Conference, League of Nations, Geneva				1,042		6 8			
<i>Cook Islands :—</i>									
Expenses in connection with transferring Niue lepers to the leper-station at Makogai	360		0 0						
Payment to Marine Department for charter of G.s.s. "Tutanekai" for relief trip to Niue Island in 1924, owing to wreck of the s.s. "Rama" at the Chatham Islands	2,000		0 0						
				2,360		0 0			
Carried forward				17,001		19 6			

SIXTH SCHEDULE—continued.

UNAUTHORIZED EXPENDITURE ACCOUNT—continued.

CONSOLIDATED FUND <i>continued.</i>					
Ordinary Revenue Account <i>continued.</i>					
FOR SERVICES NOT PROVIDED FOR— <i>continued.</i>		£	s. d.	£	s. d.
Brought forward	.. .. .	..	..	17,001 19 6	..
<i>Justice Department :—</i>					
Grant to J. C. Lewis, equivalent to six months' salary in lieu of leave on retirement, in terms of Public Service Regulations	.. .. .	332	19 0		
Fidelity-guarantee premiums of Deputy Official Assignees in Bankruptcy	.. .. .	52	10 0		
Payment to W. A. Hawkins, Secretary, Wellington Law Society, for compilation of roll of barristers and solicitors admitted in New Zealand	.. .. .	50	0 0		
Payment to Sir R. Stout, P.C., K.C.M.G., equivalent to six months' salary on retirement from position of Chief Justice, as provided for under the Judicature Act, 1908, section 13 (2) (a)	.. .. .	1,125	0 0		
Payment of further amount required to cover shortages resulting from defalcations of ex-officer, F. H. Joyce	.. .. .	26	12 7	1,586 12 7	
<i>Prisons Department :—</i>					
Salary of C. J. Knight for April, 1926, in lieu of leave on retirement in terms of Public Service Regulations	.. .. .	42	18 4		
Grant to M. Hawkins, equivalent to six months' salary in lieu of leave on retirement, in terms of Public Service Regulations	.. .. .	407	19 0		
Compassionate allowance to the widow of the late J. Ryan, Warder at the Auckland Prison	.. .. .	143	0 0	593 8 4	
<i>Police Department :—</i>					
Grant to A. H. Wright, equivalent to six months' salary in lieu of leave on retirement	.. .. .	..	..	475 0 0	
<i>Pensions Department :—</i>					
Payment to Artificer J. Smith, N.Z. Army Ordnance Corps, of pension for period 25th February, 1925, to 31st March, 1926, on account of injuries received whilst in the performance of his duties	.. .. .	56	19 1		
Instalments of special annuities of various pensioners, nine cases (in addition to amount appropriated under vote "Pensions," item "Special Annuities," eighty-three cases)	.. .. .	131	12 6	188 11 7	
<i>Internal Affairs Department —</i>					
Refund of fees paid for opossum licenses issued which could not be availed of owing to bad condition of roads	.. .. .	7	10 0		
Compassionate grant in full settlement of claims relative to the use of aluminium number-plates on motor-vehicles	.. .. .	200	0 0		
Grant to Miss E. M. George in lieu of leave on retirement, in terms of Public Service Regulations	.. .. .	32	18 7		
Refund of expenses and portion of remuneration payable to R. B. Hammond in connection with town-planning legislation	.. .. .	83	6 8		
Payment of portion of fees, fines, and royalties received on account of opossum-skins for the 1925 season—					
	£ s. d.				
State Forest Service	.. .. .	4,073	15 1		
Tourist and Health Resorts Department	.. .. .	225	6 11	4,299 2 0	
				4,622 17 3	
Carried forward	.. .. .	..	..	24,468 9 3	..

SIXTH SCHEDULE—continued.

UNAUTHORIZED EXPENDITURE ACCOUNT—continued.

CONSOLIDATED FUND—continued.									
Ordinary Revenue Account—continued.									
FOR SERVICES NOT PROVIDED FOR—continued.									
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..			24,468	9	3	..		..
<i>Printing and Stationery Department—</i>									
Grant to R. Usmar, equivalent to six months' salary in lieu of leave on retirement, in terms of Public Service Regulations	205	0	0						
Expenses, visit of Government Printer to Australia on departmental business	80	7	10						
				285	7	10			
<i>Mental Hospitals Department :—</i>									
Compassionate allowance to widow of the late Dr. Hay, Inspector-General of Mental Hospitals	1,200	0	0						
Salary of Dr. C. R. S. Roberts, Assistant Medical Officer, Christchurch Mental Hospital, for month of April, 1925, granted leave on full pay prior to retirement	51	5	0						
				1,251	5	0			
<i>Health Department :—</i>									
Expenses in connection with conference of hospital stores officers to consider the establishment of a uniform stores system and the co-ordination of the purchase of stores	13	2	10						
Travelling-expenses of Sir F. Truby King attending Australian Conference on Child Welfare	24	0	0						
Locomotion expenses of Miss E. A. Pope, while investigating hospital dietetics at the principal hospitals in New Zealand	11	17	5						
Expenses of Dr. P. Chisholm, delegate to Conference of Royal Sanitary Institute at Edinburgh	23	13	4						
Salary of Dr. M. H. Watt, Deputy Director-General of Health, for the month of April, 1926, granted leave to attend the League of Nations Conference in Japan	83	8	4						
Expenses of Miss J. Paterson attending Conference of Child Welfare Section, International Council of Nurses at Helsingfors	36	16	0						
				192	17	11			
<i>Naval Defence Department :—</i>									
Deferred pay of ratings discharged or about to be discharged on termination of their engagements, but whose accrued leave and pay did not expire until after 31st March, 1926 .. .. .	..			0	4	3			
<i>Defence Department :—</i>									
Compassionate grant to the widow of the late Major-General C. W. Melvill, Commandant New Zealand Military Forces	1,500	0	0						
Ex gratia payment in full and final settlement of all claims or alleged claims in respect of the publication of Volume III of the New Zealand History of the War	277	0	0						
				1,777	0	0			
<i>Customs Department :—</i>									
Compassionate allowance to the widow of the late H. McArtney, Locker and Searcher in the Customs Department, Wanganui .. .. .	..			150	0	0			
<i>Marine Department :—</i>									
Compassionate allowance to J. W. Thomson, signalman at Okarito	75	0	0						
Expenses and sustenance of delegates to conference between Prime Minister, shipowners, and seamen in connection with shipping dispute	46	9	4						
Grant towards cost of oil-engine and gear at Moeraki for the Fishermen's Association	50	0	0						
				171	9	4			
Carried forward .. .. .	..			28,296	13	7	..		..

SIXTH SCHEDULE—continued.
UNAUTHORIZED EXPENDITURE ACCOUNT—continued.

CONSOLIDATED FUND—continued.				
Ordinary Revenue Account—continued.				
FOR SERVICES NOT PROVIDED FOR—continued.				
	£	s.	d.	£ s. d.
Brought forward .. .. .	..			28,296 13 7
<i>Labour Department :—</i>				
Travelling-expenses of H. E. Moston and B. Horepath to Australia on departmental business .. .. .	..			50 0 0
<i>Lands and Survey Department :—</i>				
Payment of amounts equivalent to rent and lease fee paid by certain settlers who took up land in the Urewera country but which the Crown subsequently decided was unsuitable for settlement purposes	41	17	2	
Payment for stock belonging to settler which were mustered and sold in error with stock from an abandoned farm	40	0	0	
Compensation for permanent improvements effected on Part 1, Section 1, Block 1, Cobden Survey District, Westland Land District, being township reserve, Town of Rapahoe	164	5	0	
				246 2 2
<i>Valuation Department :—</i>				
Grant to F. W. Flanagan, equivalent to six months' salary in lieu of leave of absence, in terms of Public Service Regulations .. .. .	..			437 0 0
<i>Agriculture Department :—</i>				
Grants towards egg-laying competitions at Auckland and Christchurch	200	0	0	
Travelling-expenses of B. C. Aston, Chemist, in South Africa and Europe	150	0	0	
Grant towards printing the annual report of the New Zealand Poultry Association	10	0	0	
Expenses in connection with the Woolston Tanneries Commission	371	10	2	
Expenses of Argentine horticulturists visiting New Zealand in connection with the export of fruit	130	1	6	
				861 11 8
<i>Education Department :—</i>				
Compensation to teacher, Owahataitai Native School, for damage to household effects during flood	20	0	0	
Payment to H. Bolton for report on the staff and organization of the Wellington Education Board	31	10	0	
Military pay of officers, non-commissioned officers, and men who attended the annual camp of the Southland Regiment at Wyndham from 14th to 21st January, 1925, and whose camp pay for the period was credited to the Education Department on 31st March, 1925	49	13	0	
Military pay of officers who attended the annual camp held at Burnham from 21st to 27th January, 1925, and whose camp pay for the period was credited to the Education Department on 31st March, 1925	16	4	0	
Salary of Miss J. G. Ralston, Assistant Lady Inspector of Industrial and Special Schools, for period 1st April, 1926, to 10th November, 1926, granted accumulated leave and six months' special leave prior to retirement	256	13	4	
				374 0 4
				30,265 7 9
Carried forward .. .. .	..			30,265 7 9

SIXTH SCHEDULE—*continued.*
UNAUTHORIZED EXPENDITURE ACCOUNT—*continued.*

CONSOLIDATED FUND—<i>continued.</i>							
Ordinary Revenue Account—<i>continued.</i>							
FOR SERVICES NOT PROVIDED FOR—<i>continued.</i>							
		£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	.. .. .	..	..	..	..	30,265	7 9
ADVANCES, MISCELLANEOUS :—							
Amounts advanced for,—							
<i>Labour Department—</i>							
Travelling-expenses of Messrs. Moston and Herepath while visiting Australia on business for the Department of Labour .. .. .	.. .. .	85	0 0				
<i>External Affairs Department—</i>							
Passage money and expenses, visit of Sir Francis Bell and Private Secretary to Conference of League of Nations at Geneva .. .. .	.. .. .	500	0 0				
				585	0 0		
Transferred to Imprest Balances Outstanding Account .. .. .	.. .. .	..	..	585	0 0		
						..	
FOR SERVICES IN EXCESS OF VOTES.							
Vote 14—Department of Industries and Commerce .. .. .	.. .. .			8,348	0 2		
Vote 24—Printing and Stationery Department .. .. .	.. .. .			8,522	19 9		
Vote 28—Defence Department .. .. .	.. .. .			3,924	16 10		
Vote 34—Valuation Department .. .. .	.. .. .			715	5 1		
Vote 35—Electoral Department .. .. .	.. .. .			4,657	9 5		
Vote 37—Department of Tourist and Health Resorts .. .. .	.. .. .			88	12 4		
						26,257	3 7
TOTAL CONSOLIDATED FUND .. .. .	.. .. .	..	..	..	..	..	£56,522 11 4
PUBLIC WORKS FUND.							
General Purposes Account.							
FOR SERVICES NOT PROVIDED FOR.							
				£	s. d.	£	s. d.
Payment in advance of salary of F. M. Doig, Engineering Cadet, who is proceeding to England for two years to undergo workshops training .. .. .	.. .. .			74	5 3		
Salary of Miss J. M. B. Hunt from 1st to 14th April, 1926, on annual and special leave .. .. .	.. .. .			7	3 11		
Salary of E. A. Boby from 1st to 30th April, 1926, granted one month's special leave on retirement .. .. .	.. .. .			25	0 0		
Salary of Miss S. M. Bunting from 1st to 28th April, 1926, granted special leave on retirement .. .. .	.. .. .			14	7 9		
Purchase of plant for Moechau Granite Quarries .. .. .	.. .. .			1,017	14 1		
						1,138	11 0
FOR SERVICES IN EXCESS OF VOTES.							
Vote 42—Railway Construction .. .. .	.. .. .			3,169	9 11		
Vote 47—Police-stations .. .. .	.. .. .			594	8 10		
Vote 62—Contingent Defence .. .. .	.. .. .			18,763	3 11		
						22,527	2 8
TOTAL GENERAL PURPOSES ACCOUNT .. .. .	.. .. .	..	..	..	..	..	£23,665 13 8

SIXTH SCHEDULE—continued.

UNAUTHORIZED EXPENDITURE ACCOUNT—continued.

PUBLIC WORKS FUND—continued.				
Electric Supply Account.				
FOR SERVICES NOT PROVIDED FOR.	£	s.	d.	£ s. d.
Salary of F. W. Brown from 1st April to 15th May, 1926, granted special leave on retirement	40 16 2
TOTAL ELECTRIC SUPPLY ACCOUNT	£40 16 2
SEPARATE ACCOUNTS.				
Discharged Soldiers Settlement Account.				
FOR SERVICES NOT PROVIDED FOR.	£	s.	d.	£ s. d.
Refund of deposit (less expenses incurred) on purchase price of Sections 3 and 15, Block VII, Waipakura Survey District, purchased at auction by J. Beattie	80 0 0
TOTAL DISCHARGED SOLDIERS SETTLEMENT ACCOUNT	£80 0 0
Main Highways Account.				
Revenue Fund.				
FOR SERVICES IN EXCESS OF VOTES.	£	s.	d.	£ s. d.
Vote 71—Maintenance of Main Highways	21,965 9 0
TOTAL MAIN HIGHWAYS ACCOUNT	£21,965 9 0
War Expenses Account.				
FOR SERVICES IN EXCESS OF VOTES.	£	s.	d.	£ s. d.
Vote 75—War Expenses	3,139 10 1
TOTAL WAR EXPENSES ACCOUNT	£3,139 10 1
Westport Harbour Account.				
FOR SERVICES NOT PROVIDED FOR.	£	s.	d.	£ s. d.
Proportion of expenditure in connection with the entertainment of the Governor-General at Westport	10 19 6
TOTAL WESTPORT HARBOUR ACCOUNT	£10 19 6

SIXTH SCHEDULE—*continued.*
UNAUTHORIZED EXPENDITURE ACCOUNT—*continued.*

Working Railways Account.						
FOR SERVICES NOT PROVIDED FOR.						
	£	s.	d.	£	s.	d.
Grant to H. M. Sterling in lieu of six months' leave on retirement in consideration of special services to be rendered during that period	625	0	10
Grant to R. P. Sims, equivalent to three months' salary in lieu of notice on retirement	231	5	0
						856 5 0
TOTAL WORKING RAILWAYS ACCOUNT	£856 5 0
Public Service Superannuation Fund Account.						
FOR SERVICES IN EXCESS OF VOTES.						
	£	s.	d.	£	s.	d.
Vote 81—Public Service Superannuation Fund Office	218 19 5
TOTAL PUBLIC SERVICE SUPERANNUATION FUND ACCOUNT	£218 19 5
State Fire Insurance Account.						
FOR SERVICES NOT PROVIDED FOR.						
	£	s.	d.	£	s.	d.
Purchase from Thomas Francis Slowey of freehold property situated at the corner of Sophia and Church Streets, Timaru, for use as departmental premises	4,500 0 0
TOTAL STATE FIRE INSURANCE ACCOUNT	£4,500 0 0
TOTAL UNAUTHORIZED EXPENDITURE (IN TERMS OF SECTION 54 OF THE PUBLIC REVENUES ACT, 1910) .. .. .				..	..	..
				..	..	£111,000 4 2
SURPLUS CREDITS IN AID applied in Terms of Section 22, Subsection (3), of the Appropriation Act, 1923.						
CONSOLIDATED FUND.						
Ordinary Revenue Account.						
	£	s.	d.	£	s.	d.
Vote 14—Department of Industries and Commerce	31,955	4	10
Vote 35—Electoral Department	1,629	0	0
						33,584 4 10
TOTAL SURPLUS CREDITS IN AID	£33,584 4 10
GRAND TOTAL	£144,584 9 0

SIXTH SCHEDULE—continued.

Statement showing the Detail of Sums irrecoverable by the Crown or Value of Stores, &c., required to be written off Departmental Accounts.

Department and Particulars.	Reason for writing off.	Claims abandoned.					
		Value of Stores &c.		Cash.			
		£	s.	d.	£	s.	d.
<i>Legislative Department:—</i>							
Office furniture and fittings	Difference between book values and amount received when realized	9	8	0	..	..	..
Bellamy's: Silver, glassware, &c.	Loss by breakages, &c.	183	9	8	..	..	..
<i>Treasury Department:—</i>							
Amount of loans to Moutere Hill orchardists for manurial purposes	Debtors bankrupt .. ..	..	..	..	189	18	4
Hunua Dairy Company	Mortgage held by Crown foreclosed and property taken over by Lands and Survey Department as Crown land: Loss on realization	..	..	..	1,296	0	8
<i>Land and Income Tax Department:—</i>							
Income-tax	Debtors untraceable, &c. .. ..	..	..	..	143	16	8
<i>Stamp Duties Department:—</i>							
Amusement-tax	Debtor bankrupt .. ..	..	..	..	8	11	2
<i>National Provident and Friendly Societies Department:—</i>							
Office furniture, fittings, and equipment ..	Difference between book values and amount received when realized	22	7	9	..	..	..
<i>Post and Telegraph Department:—</i>							
Deficiencies at stocktaking (Engineer's stock stations)	Unaccounted for (Percentage of loss on issues 0·5. Excesses for same period totalled £8,451 7s. 5d.)	7,364	3	7	..	..	..
Deficiencies at stocktaking (Stores Branch)	Unaccounted for (Percentage of loss on issues 0·067. Excesses for same period totalled £974 10s. 10d.)	578	9	8	..	..	..
Stores	Condemned as useless, obsolete, damaged, &c.	4,083	4	10	..	..	..
Stores supplied	Debtors bankrupt .. ..	..	..	..	28	11	11
Toll fees	Debtors bankrupt, deceased, and untraceable	..	..	..	85	19	0
<i>External Affairs Department:—</i>							
Typewriter	Difference between book value and amount received when realized	2	2	6	..	..	..
<i>Justice Department:—</i>							
Courthouse, Charleston	Difference between book value and amount received when realized	123	0	0	..	..	..
Fees	Debtors deceased, &c. .. ..	..	..	..	2	15	0
<i>Prisons Department:—</i>							
Concrete blocks	Difference between cost of production and amount received when realized	59	9	6	..	..	..
Wheat	Difference between mill and consigned weights	5	0	6	..	..	..
Live-stock	Died through natural causes	819	4	4	..	..	..
Stores	Unfit for consumption, lost, destroyed by fire, and deficient at stock-taking	434	9	8	..	..	..
Portable sawmill	Destroyed by fire	729	14	7	..	..	..
Outstanding accounts	Debtors in poor circumstances, untraceable, and bankrupt	..	..	..	9	16	8
Horses	Died, destroyed, and missing	84	0	0	..	..	..
<i>Police Department:—</i>							
Building	Difference between book value and amount received when realized	131	10	7	..	..	..
Stores	Difference between book value and amount received when realized	25	14	9	..	..	..
Motor-vehicles	Difference between book value and amount received when realized	161	0	0	..	..	..
Rent	Debtor bankrupt .. ..	..	..	..	3	12	8
Carried forward .. ..	.. ..	14,816	9	11	1,760	2	1

SIXTH SCHEDULE—continued.

Statement showing the Detail of Sums irrecoverable by the Crown or Value of Stores, &c., required to be written off Departmental Accounts—continued.

Department and Particulars.	Reason for writing off.	Claims abandoned.	
		Value of Stores, &c.	Cash.
		£ s. d.	£ s. d.
Brought forward .. ..	.. ..	14,816 9 11	1,760 2 1
<i>Pensions Department :—</i>			
Artificial limb factory	Difference between book value and amount received when realized	1,212 15 2	..
<i>Mines Department :—</i>			
Plant, material, and stores, MacDonald Colliery	Difference between book values and amount received when realized	2,880 13 10	..
Camping equipment	Damaged and discarded in the field ..	2 8 11	..
Drills	Prematurely worn out	5 2 6	..
Lamps and sink	Stolen	4 5 3	..
Stores	Shortages in stocks over a period of years (surpluses amounted to £576 17s. 6d.)	1,459 14 9	..
Bad debts	Debtors untraceable, in poor circumstances, and bankrupt	..	146 7 7
Horses	Destroyed and died	44 2 7	..
Horses	Difference between book values and amount received when realized	27 7 1	..
Coal and coke shortages	Due to handling, loss in transit, and stone in coal picked out in yard (Percentage of loss to total quantity handled 1.99.)	571 17 10	..
Drays	Difference between book values and amount received when realized	26 10 1	..
Rent due under coal leases—			
Nos. 21/07	Debtor in poor circumstances .. ..	..	263 14 6
Nos. 5033, &c.	Debtor in poor circumstances .. ..	..	17 16 9
Nos. 1490 and 5146, &c.	Composition accepted .. ..	..	217 6 11
Water supplied by Waimea-Kumara water-race	Debtors untraceable .. ..	..	2 16 8
<i>Internal Affairs Department :—</i>			
Advance by H.M.B. Consul, Vienna	Debtor untraceable .. ..	..	20 0 0
Advance to New-Zealander stranded in U.S.A.	Debtor deceased .. ..	..	123 11 3
Platinum dishes and crucibles	Stolen	100 0 6	..
Vehicle	Difference between book value and amount received when realized	7 3 11	..
Card-cabinet and pigeon-holes	Damaged and destroyed	4 14 9	..
<i>Audit Department :—</i>			
Stores	Broken	1 2 5	..
<i>Mental Hospitals Department :—</i>			
Live-stock	Died through natural causes and condemned	284 18 0	..
Stores	Broken in transit and service, stolen, unfit for consumption, and deficient at stock-taking	88 6 6	..
Pigs	Debtor bankrupt	32 7 4	..
Sacks	Debtor bankrupt	5 8 10	..
Fees	Debtors untraceable and in poor circumstances	13 5 0	..
<i>Health Department :—</i>			
Stores	Unserviceable, broken, perished, lost, &c. ..	1,803 11 4	..
Hospital equipment, Quarantine Island	Handed to Otago Hospital Board ..	412 6 9	..
Live-stock	Died through natural causes	94 5 0	..
Motor-vehicles	Difference between book values and amounts received when realized	1,515 18 6	..
Maintenance fees due to various institutions	Debtors in poor circumstances, cannot be traced, deceased, &c.	..	2,591 7 2
Carried forward .. ..	.. ..	25,414 15 8	5,143 2 11

SIXTH SCHEDULE—continued.

Statement showing the Detail of Sums irrecoverable by the Crown or Value of Stores, &c required to be written off Departmental Accounts—continued.

Department and Particulars.	Reason for writing off.	Claims abandoned.	
		Value of Stores, &c.	Cash.
		£ s. d.	£ s. d.
Brought forward .. ..	.. ..	25,414 15 8	5,143 2 11
<i>Naval Defence Department :—</i>			
Clothing	Deficiency on issues at vocabulary rates	457 9 9	.. ..
H.M.S. "Chatham," £39 10s. 1d.			
H.M.S. "Philomel," £152 19s. 5d.			
H.M.S. "Dunedin," £263 6s. 5d.			
H.M.S. "Diomedes," £1 19s. 10d.			
Provisions	Deficiency on issues at vocabulary rates	904 6 2	.. ..
H.M.S. "Philomel," £547 10s. 11d.			
H.M.S. "Dunedin," £281 16s. 2d.			
H.M.S. "Diomedes," £72 6s. 1d.			
H.M.S. "Nucula," £2 13s.			
Mess-traps—H.M.S. "Philomel"	Broken and lost	3 4 11	.. ..
Stores	Broken and lost in service	63 5 8	.. ..
Mulct of three days' pay	Not charged against rating .. ..	.. ..	0 7 6
Spirits	Leakage in transit	1 2 5	.. ..
Stores used by ratings at Trentham	Broken and lost	10 12 1	.. ..
Stores	Found to be missing on transfer of account	85 3 5	.. ..
<i>Defence Department :—</i>			
Clothing and equipment issued to Territorials and Cadets	Trainees cannot be traced	300 18 4	.. ..
Stores and equipment	Broken, stolen, destroyed by fire, lost, &c.	507 3 11	.. ..
Drill-hall, Lower Hutt	Destroyed by fire	700 4 2	.. ..
Horses	Died through natural causes	41 0 0	.. ..
Store-room	Handed to Malvern Mounted Rifles and sold	20 0 0	.. ..
Aeroplane: Wigram Aerodrome	Crashed and destroyed	1,500 0 0	.. ..
Buildings: Kohimarama Flying-school	Difference between book values and amounts received from sale to Public Works Department	1,050 0 0	.. ..
<i>Marine Department :—</i>			
Advance by High Commissioner	Debtor untraceable .. ..	.. ..	2 10 0
Inspection fees	Debtors bankrupt, &c. .. ..	.. ..	29 8 4
Special coal rate	Unable to collect—no assets .. ..	.. ..	1 1 2
Stores	Loss through leakage, obsolete, &c.	208 3 6	.. ..
<i>Labour Department :—</i>			
Fares advanced to persons proceeding to employment	Debtors cannot be traced .. ..	.. ..	8 13 4
Stores and equipment	Broken, stolen, and lost	23 10 2	.. ..
Typewriter	Difference between book value and amount received when realized	7 10 0	.. ..
Bicycle	Difference between book value and amount received when realized	1 14 6	.. ..
<i>Lands and Survey Department :—</i>			
Advances under Discharged Soldiers Settlement Act	Losses on realization of securities	304,226 7 4	.. ..
Arrears of rent	Debtors in poor circumstances, whereabouts unknown, deceased, &c. .. ..	.. ..	18,571 8 6
Grazing fee	Debtor in poor circumstances .. ..	.. ..	36 2 7
Motor-car	Difference between book value and amount received when realized	38 2 0	.. ..
Office furniture and equipment	Difference between book values and amount received when realized	368 13 4	.. ..
Carried forward .. ..	.. ..	335,933 7 4	23,792 14 4

SIXTH SCHEDULE—continued.

Statement showing the Detail of Sums irrecoverable by the Crown or Value of Stores, &c., required to be written off Departmental Accounts—continued.

Department and Particulars.	Reason for writing off.	Claims abandoned.			
		Value of Stores, &c.		Cash.	
		£	s. d.	£	s. d.
Brought forward .. .. .	.. .. .	335,933	7 4	23,792	14 4
<i>Valuation Department :—</i>					
Typewriters	Difference between book values and amount received when realized	31	3 4	..	..
Fees: Valuation certificates	Debtors in poor circumstances, whereabouts unknown, and bankrupt	..	..	34	3 10
Roll-covers	Stolen	4	2 0	..	..
Office furniture	Difference between book values and amount received when realized	3	12 11	..	..
<i>Electoral Department :—</i>					
Office furniture and equipment	Difference between book values and amount received when realized	12	6 2	..	..
Ballot-boxes and screens	Destroyed and damaged beyond repair, infected by borer, &c.	145	17 4	..	..
Rolls	Lost in service	0	8 0	..	..
<i>Agriculture Department :—</i>					
Motor-vehicles	Difference between book values and amount received when realized	498	17 5	..	..
Hut, Clyde	Difference between book value and amount received when realized	21	0 0	..	..
Horse	Difference between book value and amount received when realized	1	10 0	..	..
Farm equipment	Difference between book values and amount received when realized	5	10 4	..	..
Live-stock	Died from natural causes	877	18 2	..	..
Publications	Free issue	2	5 1	..	..
Wine, Te Kauwhata	Free issue and stolen	31	10 6	..	..
Live-stock	Donated to Flock House, Bull's	240	0 0	..	..
Office furniture and equipment	Broken and lost	4	3 5	..	..
Stores	Obsolete, broken, and stolen	80	3 0	..	..
Supplies sold at various farms and stations	Debtors bankrupt, in poor circumstances, &c.	410	11 9	..	..
Engine-shed and bark-mill	Difference between book value and amount received when realized	36	7 0	..	..
<i>Education Department :—</i>					
Farm-produce	Unfit for consumption	46	17 2	..	..
Stores	Broken, perished, lost, &c.	1,350	13 6	..	..
Sale of live-stock	Debt irrecoverable	1	0 0	..	..
Stores	Difference between book values and amount received when realized	5,261	17 11	..	..
Cottages, Weraroa	Difference between book values and amount received when realized	1,982	10 1	..	..
Maintenance fees	Debtors in poor circumstances, cannot be traced, deceased, &c.	..	..	4,349	13 2
<i>Public Works Department :—</i>					
Stores	Difference between book values and amount received when realized	2,255	1 4	..	..
Stores and material	Stolen, broken, destroyed by fire and flood, lost, &c.	12,631	4 9	..	..
<i>Immigration Department :—</i>					
Passage-money	Whereabouts of debtors unknown .. .. .	..	..	33	0 0
Typewriters	Difference between book values and amount received when realized	8	0 0	..	..
Carried forward .. .. .	.. .. .	361,877	18 6	28,209	11 4

SIXTH SCHEDULE—continued.

Statement showing the Detail of Sums irrecoverable by the Crown or Value of Stores, &c., required to be written off Departmental Accounts—continued.

Department and Particulars.	Reason for writing off.	Claims abandoned.	
		Value of Stores, &c.	Cash.
		£ s. d.	£ s. d.
Brought forward .. ..	.. ..	361,877 18 6	28,209 11 4
<i>State Forest Service :—</i>			
Horse	Difference between book value and amount received when realized	13 14 9	..
Bicycle	Difference between book value and amount received when realized	3 10 0	..
Motor-vehicles	Difference between book values and amount received when realized	128 6 5	..
Stores and equipment	Broken, lost in transit and service	35 2 9	..
Rent	Debtors bankrupt	..	112 18 1
Royalty	Irrecoverable	..	5 5 0
<i>Railway Department :—</i>			
Stores	Damaged, broken, lost, &c.	2,941 10 3	..
Buildings and carriages	Destroyed by fire	9,566 0 0	..
Revenue irrecoverable	Debtors bankrupt, &c.	..	110 0 7
Rents	Remitted owing to death, sickness, &c.	..	76 15 2
<i>State Advances Office (Housing Branch) :—</i>			
Principal, interest and rent	Judgments given, Magistrates refused to make orders, and debtors untraceable	..	779 18 7
Scow "Coronation"	Difference between book value and amount received when realized	2,237 10 0	..
Boiler and engine	Difference between book value and amount received when realized	435 16 0	..
<i>State Advances Office (Settlers Branch) :—</i>			
Principal and interest on loans	Loss on realization of securities	..	7,907 9 5
<i>State Advances Office (Workers' Branch) :—</i>			
Principal	Loss on realization of securities	..	87 6 0
<i>State Advances Office (Fishing Industry Promotion) :—</i>			
Launch "Dawn"	Difference between book value and amount received when realized	87 10 11	..
Trawler "Swan"	Difference between book value and amount received when realized	448 11 8	..
Launch "Sunlight"	Wrecked	141 7 8	..
<i>State Advances Office (Fruit-preserving Industry) :—</i>			
Evaporators of New Zealand (Limited)	Loss on realization of security	1,514 8 1	..
<i>State Advances Office (Repatriation Branch) :—</i>			
Buildings, Ruakura Farm	Difference between book values and values at which transferred to Department of Agriculture	2,909 2 9	..
Buildings and equipment, Avonhead Farm	Difference between book values and values at which transferred to Department of Lands and Survey	2,519 6 1	..
Loans granted to discharged soldiers under Repatriation Act, 1918	Loss on realization of securities	15,074 12 2	..
		399,934 8 0	37,289 4 2
Claims abandoned.		£ s. d.	
Mines Department—Hire of drill	Abandoned	58 6 8	
State Advances Account (Repatriation Branch)—Moa Seed-farm: Advances for wages	Abandoned	121 4 1	
			£ s. d.
			179 10 9
TOTAL			£437,403 2 11