ACCOUNT for the Year ended 31st March, 1899, compared with the Financial Year ended 31st March, 1898.

1897-98.	EXPENDITURE.	1898-99.	
£ s. d.		£ s. d.	£ s. d.
	Balance at end of Year,—		
85 0 0	Cash in Deposit Account..	25 0 0	
356,100 0 0	Investment Account	385,900 0 0	
			385,925 0 0
£356,185 0 0	Totals	..	£385,925 0 0

TO SETTLERS OFFICE LOAN ACCOUNT for the Year ended 31st March, 1899.

—	EXPENDITURE.	1898-99.	
..	Amount paid over to Government Advances to Settlers Office Account	..	150,000 0 0
	Total	..	£150,000 0 0

JAMES B. HEYWOOD,
Secretary to the Treasury.

ROBERT J. COLLINS,
Accountant to the Treasury.

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

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

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

(3.) The "Advances in the hands of Officers of the Government" include payments to the amount of £2,876 12s. 2d., though the accounts of the same were received at the Treasury before the close of the year. Such a contingency has been of invariable occurrence, and may in some measure be unavoidable, notwithstanding the requirement of section 71 of "The Public Revenues Act, 1891."

(4.) The Conversion Account is overdrawn by £2,211 12s. 9d.

(5.) The expenditure of the Education Department includes, under Class VIII., Public Works Fund,—

(*a.*) A sum of £1,500, being moneys which, having been issued and paid under the authority of section 3 of "The Public Revenues Acts Amendment Act, 1896," in respect of technical schools, and included, as the section requires, "in the estimates and accounts for the year or other period in which the same were paid," were not provided for by "The Appropriation Act, 1898."

(*b.*) A sum of £910 13s. 7d., being moneys which were, under the authority of Imprest Supply, expended in respect of technical schools, but which were not sanctioned by Parliament in the session in which such Imprest Supply was passed.

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