



# SUPPLEMENT

TO THE

# NEW ZEALAND GAZETTE

OF

THURSDAY, 3 JUNE 1982

*Published by Authority*

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## SUMMARY

OF THE

## RECEIPTS AND PAYMENTS

OF THE

## PUBLIC ACCOUNT

FOR THE

YEAR ENDED 31 MARCH 1982

## CONSOLIDATED

RECEIPTS	Year Ended 31 March 1982		Year Ended 31 March 1981	
	\$(000)	\$(000)	\$(000)	\$(000)
Direct taxation—				
Estate and gift duty ... ..		32,384		39,091
Income tax ... ..		6,514,702*		5,298,915
Land tax ... ..		33,770		11,593
Property speculation tax ... ..		29		18
Indirect taxation—			6,580,885	5,349,617
Beer duty ... ..		74,338		64,283
Customs duty ... ..		475,091		349,320
Domestic air travel tax ... ..		8,453		3,353
Duties payable by racing clubs ... ..		50,991		46,059
Energy resources levy ... ..		24,185		19,648
Film hire tax ... ..		1,093		858
International departure tax ... ..		14,378		12,449
Mileage tax ... ..		9		10
Motor spirits duty ... ..	157,038			151,939
Less refunds ... ..	9,836			Dr.12,432
Motor vehicles, fees and charges ... ..		147,202		46,528
Payroll tax ... ..		46,669		1
Sales tax ... ..		1,084,086		775,609
Stamp duties ... ..		79,097		54,260
<b>Total, Taxation</b> ... ..			<b>2,005,592</b>	<b>1,511,885</b>
Interest—			8,586,477	6,861,502
On capital liability—				
Air New Zealand Ltd. ... ..		450		500
Development Finance Corporation of New Zealand ... ..		2,419		2,381
Energy: Electricity ... ..		211,130		201,061
Energy: Mines ... ..		19,425		9,620
Housing ... ..		58,727		55,722
Housing Corporation of New Zealand ... ..		127,698		114,137
Lands and Survey ... ..		9,967		9,855
Maori Affairs ... ..		14,456		12,647
Natural Gas Corporation of New Zealand Ltd. ... ..		1,885		2,241
Post Office ... ..		43,528		41,436
Railways ... ..		37,999		33,807
Rural Banking and Finance Corporation of New Zealand ... ..		117,476		92,723
Tourist Hotel Corporation of New Zealand ... ..		866		813
On other public money ... ..		18,368		20,899
Dividends and profits from trading undertakings—			664,394	597,842
Bank of New Zealand ... ..		7,400		6,542
Development Finance Corporation of New Zealand ... ..		1,500		840
Housing Corporation of New Zealand ... ..		5,377		5,347
Post Office Savings Bank ... ..		2,680		1,302
Reserve Bank of New Zealand ... ..		8,232		11,165
Rural Banking and Finance Corporation of New Zealand ... ..		2,795		2,466
Departmental receipts—			27,984	27,662
Administration—				
General Administration—				
Audit ... ..	3,701			2,760
Commission for the Environment ... ..	5			10
Customs ... ..	1,234			1,208
Inland Revenue ... ..	3,805			2,897
Internal Affairs ... ..	8,027			3,941
Legislative ... ..				1
Prime Minister's Department ... ..	2			3
State Services Commission ... ..	24,800			21,104
Statistics ... ..	46			35
Treasury ... ..	1,946			2,559
Valuation ... ..	3,459			2,713
Law and Order—			47,025	37,231
Crown Law ... ..	8			5
Justice ... ..	47,608			41,442
Police ... ..	1,862			1,668
Government Services—		49,478		43,115
Government Printing Office ... ..	32,176			28,758
Works and Development (Programmes I, II, IV, VI, VII, and VIII) ... ..	19,069			10,960
Stabilisation—		51,245		39,718
Stabilisation ... ..		28		23
Carried forward ... ..		147,776	9,278,855	120,087

\* 1. Net of payments amounting to \$141,443,723 made in terms of sections 156A, B, D, E, F, G, and 157A of the Income Tax Act 1976, and payments to the Accident Compensation Corporation amounting to \$16,587,097 for advances of self-employed levy made in terms of section 82 of the Accident Compensation Act 1972. Levies of an as yet undetermined amount have been received and applied against those advances.  
2. Tax collected by the N.Z. Post Office during the year but not paid into the Public Account by 31 March 1982 amounted to \$14,050,041 compared to \$43,093,422 at 31 March 1981.

## ACCOUNT

PAYMENTS	Year Ended 31 March 1982		Year Ended 31 March 1981	
	\$(000)	\$(000)	\$(000)	\$(000)
Permanent appropriations—				
Civil List		4,787		4,145
Debt services—				
Administration and management	8,112			4,904
Contribution to Loans Redemption Account	116,171			103,464
Interest	1,202,928			891,497
		1,327,211		999,865
Superannuation...		89,583		75,004
Miscellaneous		51,540*		59,792
<b>Total, Permanent Appropriations</b>			1,473,121	1,138,806
Annual appropriations—				
Administration—				
General Administration—				
Accident Compensation	99			51
Audit	5,070			4,391
Broadcasting	155			134
Building Performance Guarantee Corporation	18			15
Commission for the Environment	995			750
Customs	26,472			22,474
Inland Revenue	60,752			49,346
Internal Affairs (Programmes I to III)	75,473			63,710
Legislative	10,385			10,563
Prime Minister's Department	1,605			1,399
State Services Commission	82,221			61,492
Statistics	24,255			12,898
Treasury	12,135			10,384
Valuation	12,298			10,688
		311,933		248,295
Law and Order—				
Crown Law	1,867			1,267
Justice	121,650			103,107
Police	169,374			139,400
Security Intelligence Service	3,879			3,341
		296,770		247,115
Government Services—				
Government Printing Office	35,141			33,171
Works and Development (Programmes I, II, IV, VI, VII, and VIII)	179,052			142,884
		214,193		176,055
Stabilisation—				
Stabilisation		126,494		127,639
<b>Total, Administration</b>		949,390		799,104
Carried forward		949,390	1,473,121	799,104

\*Includes payment made under Public Finance Act 1977, section 86 (2), Government guarantee in respect of New Zealand Aerospace Industries Ltd. \$726,003.

## CONSOLIDATED

RECEIPTS	Year Ended 31 March 1982		Year Ended 31 March 1981	
	\$(000)	\$(000)	\$(000)	\$(000)
Brought forward ... ..		147,776	9,278,855	120,087
<b>Departmental receipts—continued</b>				
Foreign Relations—				
Defence—				
Defence ... ..		12,531		9,583
Foreign Affairs—				
Foreign Affairs ... ..		3,971		3,925
Development of Industry—				
Land Use—				
Agriculture and Fisheries ... ..	11,584			14,204
Forest Service ... ..	111,262			101,501
Lands and Survey ... ..	90,145			83,455
Maori Affairs (Programmes V and VI) ... ..	32,442			27,847
		245,433		227,007
Fuel and Power—				
Energy (Programme I) ... ..		48,049		30,253
Other Industrial Services—				
Labour ... ..	2,175			1,570
Scientific and Industrial Research ... ..	7,415			1,724
Tourist and Publicity ... ..	6,495			5,472
Trade and Industry ... ..	2,959			569
		19,044		9,335
Education—				
Education ... ..		10,659		10,284
Social Services—				
Social Services—				
Social Welfare ... ..		18,434		16,266
Other Social Services—				
Maori Affairs (Programmes I to IV) ... ..		2,347		1,655
Health—				
Health ... ..		1,894		1,857
Transport and Communications—				
Transport—				
Transport ... ..	53,649			35,000
Works and Development (Programmes III and V) ... ..	282			171
		53,931		35,171
Communications—				
Post Office ... ..		440		..
<b>Total, Departmental Receipts</b> ... ..			564,509	465,423
<b>Total, Ordinary Receipts</b> ... ..			9,843,364	7,952,429
<b>Special Receipts—</b>				
Public Finance Act 1977, section 100—				
Adjustment of balances consequent on changes in exchange rates ... ..			8,899	3,578
Recovery from National Provident Fund on account of New Zealand Superannuation Fund contributions refunded ... ..			2	10
Repayment from Housing Corporation of New Zealand* ... ..			..	1,838
Reserve Bank—Surplus on agency transactions with I.M.F. ... ..			2,218	360
Transfer from Loans Account ... ..			1,281,000	956,000
Transfer from Reserve Account ... ..			..	80,000
Transfer from Trust Account—Miscellaneous† ... ..			1,918	..
<b>TOTAL RECEIPTS</b> ... ..			<b>\$11,137,401</b>	<b>\$8,994,215</b>
<b>Balances at beginning of year—</b>				
Cash ... ..		1,921		15,876
Imprests ... ..		69,275		53,570
			71,196	69,446
<b>Excess of receipts over payments</b> ... ..			12,425	1,750
<b>Total</b> ... ..			<b>\$83,621</b>	<b>\$71,196</b>

\*Concessions on interest for general lending overclaimed from Vote Housing Corporation.

†Transfer of sum representing discounts accruing over period 1974–1980 on N.Z. Post Office contract for Crossbar exchange equipment.

## ACCOUNT—continued

PAYMENTS	Year Ended 31 March 1982		Year Ended 31 March 1981	
	\$(000)	\$(000)	\$(000)	\$(000)
Brought forward ... ..		949,390	1,473,121	799,104
Annual appropriations—continued				
Foreign Relations—				
Defence—				
Defence ... ..		593,647		455,939
Foreign Affairs—				
Foreign Affairs ... ..		142,531		135,199
Development of Industry—				
Land Use—				
Agriculture and Fisheries ... ..	328,681			242,702
Forest Service ... ..	236,084			193,877
Lands and Survey ... ..	124,426			111,349
Maori Affairs (Programmes V and VI) ... ..	31,467			32,045
Rural Banking and Finance Corporation (Programmes I and II) ... ..	15,547			11,514
		736,205		591,487
Fuel and Power—				
Energy (Programme I) ... ..		178,508		102,944
Other Industrial Services—				
Labour ... ..	252,070			169,935
Scientific and Industrial Research ... ..	82,192			68,877
Tourist and Publicity ... ..	19,254			15,484
Trade and Industry ... ..	69,172			50,946
		422,688		305,242
Education—				
Education ... ..		1,503,860		1,302,324
Social Services—				
Social Services—				
Social Welfare ... ..		2,990,994		2,540,567
Other Social Services—				
Housing Corporation (Programmes I and II) ... ..	73,777			68,137
Internal Affairs (Programme IV) ... ..	7,820			6,601
Maori Affairs (Programmes I to IV) ... ..	26,420			21,069
		108,017		95,807
Health—				
Health ... ..		1,603,118		1,358,026
Transport and Communications—				
Transport—				
Transport ... ..	148,438			130,882
Works and Development (Programmes III and V) ... ..	41,810			23,854
		190,248		154,736
Communications—				
Post Office (Programme V) ... ..		7,213		6,649
<b>Total, Annual Appropriations</b> ... ..			9,426,419	7,848,024
<b>Total, Ordinary Payments</b> ... ..			10,899,540	8,986,830
Special Payments—				
Capital losses on realisation of investments (net) ... ..			1,132	Cr. 684
Public Finance Act 1977, section 100—				
Exchange differences on overseas transactions ... ..			74,304	Cr. 11,004
Transfer to Reserve Account ... ..			100,000	...
Unauthorised expenditure for services and purposes not provided for ... ..			50,000	17,323
<b>TOTAL PAYMENTS</b> ... ..			11,124,976	8,992,465
Excess of receipts over payments ... ..			12,425	1,750
			<u>\$11,137,401</u>	<u>\$8,994,215</u>
Balances at end of year—				
Cash ... ..		1,810		1,921
Imprests ... ..		81,811		69,275
			83,621	71,196
<b>Total</b> ... ..			<u>\$83,621</u>	<u>\$71,196</u>

## LOANS

RECEIPTS	Year Ended 31 March 1982	Year Ended 31 March 1981
	\$(000)	\$(000)
Loans raised—		
In New Zealand—		
Cash loans ... ..	548,099	130,358
Inflation-adjusted savings bonds ... ..	414,114	148,263
Premium stock ... ..	191,222	..
Special issues ... ..	522,000	636,669
Capital equipment credit arrangement ... ..	..	2,433
		<u>1,675,435</u>
Overseas—		
Cash loans ... ..	2,095,089	1,512,636
Capital equipment credit arrangements ... ..	41,095	57,612
		<u>2,136,184</u>
Premiums on tap issues ... ..		595
Securities issued to Asian Development Bank—		
Non-negotiable, non-interest-bearing notes ... ..		1,540
Securities issued to I.B.R.D.—		
Non-negotiable, non-interest-bearing notes ... ..		2,870
Securities issued to International Monetary Fund—		
Non-negotiable, non-interest-bearing notes ... ..		..
Securities issued—Reserve Bank indemnity ... ..		207,761
Excess of payments over receipts ... ..		9,302
		<u>\$4,033,687</u>
		<u>\$2,662,630</u>
Balances at beginning of year—		
Cash ... ..	26,231	8,862
Investments (nominal value, \$46,742,650) ... ..	42,384	60,289
		<u>68,615</u>
		<u>69,151</u>
Total ... ..		<u>\$68,615</u>
		<u>\$69,151</u>

## ACCOUNT

PAYMENTS	Year Ended 31 March 1982		Year Ended 31 March 1981	
	\$(000)	\$(000)	\$(000)	\$(000)
Permanent appropriations—				
Encashment of securities—Asian Development Bank ... ..		1,200		830
Encashment of securities—I.B.R.D. ... ..		50		100
Encashment of securities—International Monetary Fund ... ..		55,000		...
Subscription to Asian Development Bank ... ..		1,057		944
Subscription to I.B.R.D. ... ..		321		50
Subscription to International Monetary Fund ... ..		..		37,838
Charges and expenses of raising loans—				
Discounts on tap issues... ..		10,229		..
New issues ... ..		19,009		8,782
<b>Total, Permanent Appropriations</b> ... ..			86,866	48,544
Annual appropriations—				
Development of Industry—				
Fuel and Power—				
Energy—				
Electricity (Programme IV)... ..	134,667			86,916
Mines (Programme II) ... ..	34,030			25,155
		168,697		112,071
Social Services—				
Other Social Services—				
Housing Corporation (Programmes III and V) ... ..		29,300		32,500
Transport and Communications—				
Transport—				
Railways ... ..		76,023		45,313
Communications—				
Post Office ... ..		54,000		..
Miscellaneous Investment and Financing Transactions—				
Miscellaneous Investment Transactions—				
Capital Participation—				
Air New Zealand Ltd. ... ..	54,200			17,800
Alliance Textiles Ltd. ... ..	..			1,000
Development Finance Corporation of New Zealand ... ..	..			10,000
New Zealand Export-Import Corporation ... ..	..			6,251
New Zealand Steel Development Ltd. ... ..	540			1,950
Petroleum Corporation of New Zealand Ltd. ... ..	17,907			5,316
Shipping Corporation of New Zealand Ltd. ... ..	7,000			8,000
Tourist Hotel Corporation of New Zealand ... ..	1,372			1,190
Winstone-Samsung Industries Ltd. ... ..	15,000			..
		96,019		51,507
Miscellaneous Financing Transactions—				
Housing Corporation (Programme IV) ... ..	72,500			164,328
Rural Banking and Finance Corporation (Programme III)... ..	334,000			246,800
		406,500		411,128
<b>Total, Annual Appropriations</b> ... ..			830,539	652,519
Capital equipment purchased under credit arrangements—				
Defence ... ..		6,062		3,801
Energy: Electricity ... ..		7,289		28,943
Foreign Affairs ... ..		..		28
Post Office ... ..		1,696		..
Railways ... ..		23,514		24,390
State Services Commission ... ..		..		2,433
Transport ... ..		2,534		450
			41,095	60,045
Loan receipts from previous year allocated ... ..			16	31,455
Reserve Bank indemnity* ... ..			207,761	..
Security in favour of Asian Development Bank ... ..			1,540	1,362
Security in favour of I.B.R.D. ... ..			2,870	447
Security in favour of International Monetary Fund ... ..			..	172,258
Transfer to Consolidated Account ... ..			1,281,000	956,000
Transfer to Loans Redemption Account ... ..			1,582,000	740,000
			\$4,033,687	\$2,662,630
Excess of payments over receipts ... ..			9,302	536
Balances at end of year—				
Cash ... ..		29,282		26,231
Investments ... ..		30,031		42,384
			59,313	68,615
<b>Total</b> ... ..			\$68,615	\$69,151

\*For 1981-82 the bank has been reimbursed by the issue of Government Stock for only the actual or realised losses. The total amount payable under section 26 of the Reserve Bank of New Zealand Act 1964 is \$336,057,918. The balance of \$128,296,692 is the bank's estimate of potential losses on forward currency purchases. Any losses actually incurred will be reimbursed as part of the bank's claim in 1982-83.

## LOANS REDEMPTION

RECEIPTS	Year Ended 31 March 1982		Year Ended
	\$ (000)		31 March 1981
			\$ (000)
Loans raised in conversion of maturing loans ...			279,691
Loans raised for the purpose of repaying loans—			
In New Zealand—			
Special issues ...	258,100		249,900
Overseas—			
Cash loans ...	5,797		6,702
		263,897	256,602
		1,944,506	536,293
Statutory contribution from Consolidated Account for the redemption of debt ...		116,171	103,464
Treasury bills issued ...		2,275,933	2,023,636
Transfer from Loans Account ...		1,582,000	740,000
Money received under Public Finance Act 1977, section 40 (2) (e)—			
Air New Zealand Ltd. ...	500		500
Christmas Island Phosphate Commission ...	123		115
Energy: Electricity ...	50,872		48,250
Energy: Geothermal ...	670		300
Energy: Mines ...	160		385
Harbour Boards ...	383		340
Natural Gas Corporation of New Zealand Ltd. ...	888		3,765
New Zealand Steel Ltd. (disposal of shares) ...			5,000
Post Office ...	1,515		3,446
Railways ...	18,199		24,154
Tasman Pulp and Paper Co. Ltd. ...			2,200
Tourist Hotel Corporation of New Zealand ...	473		1,016
Vote Defence—Armed services equipment credit arrangements ...	6,665		7,503
Vote Foreign Affairs—Capital equipment credit arrangements ...	372		334
Vote Health—Capital equipment credit arrangements ...	657		921
Vote State Services Commission—Capital equipment credit arrangements ...	3,898		2,260
Vote Transport (Airport Development)—Capital equipment credit arrangement ...	630		518
Wellington Hospital Board ...	764		748
		86,769	101,755
Money received under Public Finance Act 1977, section 40 (2) (f) ...		29	126
Charges and expenses of converting securities ...		382	..
Excess of payments over receipts ...		..	125,273
		<u>\$6,005,790</u>	<u>\$3,630,547</u>
Balances at beginning of year—			
Cash ...	10,212		39,679
Investments (nominal value, \$124,704,951) ...	119,665		215,471
Excess of receipts over payments ...		129,877	255,150
		13,694	..
Total ...		<u>\$143,571</u>	<u>\$255,150</u>



## ACCOUNT

PAYMENTS	Year Ended 31 March 1982		Year Ended 31 March 1981	
	\$(000)	\$(000)	\$(000)	\$(000)
Loans converted ... ..			1,680,609	279,691
Loans repaid—				
In New Zealand—				
Cash loans ... ..	441,002			80,789
Inflation-adjusted savings bonds... ..	15,141			4,101
Premium stock ... ..	699			..
Special issues ... ..	393,130			167,900
Capital equipment credit arrangement ... ..	2,433			..
		852,405		252,790
Overseas—				
Cash loans ... ..	1,272,520			675,971
Capital equipment credit arrangements ... ..	66,229			69,947
I.B.R.D. loans ... ..	4,150			15,265
		1,342,899		761,183
			2,195,304	1,013,973
Treasury bills redeemed ... ..			2,113,773	2,336,381
			5,989,686	3,630,045
Charges and expenses of repaying loans ... ..			2,410	502
Excess of receipts over payments ... ..			13,694	..
			<u>\$6,005,790</u>	<u>\$3,630,547</u>
Excess of payments over receipts ... ..			..	125,273
Balances at end of year—				
Cash ... ..		3,137		10,212
Investments (nominal value, \$146,288,365) ... ..		140,434		119,665
			143,571	129,877
Total ... ..			<u>\$143,571</u>	<u>\$255,150</u>

## NATIONAL ROADS

RECEIPTS	Year Ended 31 March 1982		Year Ended 31 March 1981	
	\$(000)		\$(000)	
Motor spirits duty	138,352			129,753
Less refunds	9,352			9,213
			129,000	120,540
Road user charges	90,823			75,944
Less refunds	8,290			7,574
			82,533	68,370
Mileage tax			20	60
<b>Total, Taxation</b>			<b>211,553</b>	<b>188,970</b>
Contribution from Consolidated Account			35,000	16,000
Miscellaneous			5,431	4,665
			<b>\$251,984</b>	<b>\$209,635</b>
Balance at beginning of year—				
Cash			4,665	3,982
Excess of receipts over payments			4,347	683
<b>Total</b>			<b>\$9,012</b>	<b>\$4,665</b>

RESERVE	\$(000)		\$(000)	
	Adjustment of value of investments consequent on changes in exchange rates		17,633	5,758
Interest on investments		13,376	7,952	
Miscellaneous			2	
Transfer from Consolidated Account		100,000		
Excess of payments over receipts			66,288	
		<b>\$131,009</b>	<b>\$80,000</b>	
Balances at beginning of year—				
Cash	19,141		7,649	
Investments (nominal value, \$105,702,259)	100,186		177,966	
Excess of receipts over payments		119,327	185,615	
		131,009		
<b>Total</b>		<b>\$250,336</b>	<b>\$185,615</b>	

TRUST	\$(000)		\$(000)	
	Receipts		1,237,132	832,478
Balances at beginning of year—				
Cash	22,866		5,026	
Investments	5,217		25,216	
		28,083	30,242	
<b>Total</b>		<b>\$1,265,215</b>	<b>\$862,720</b>	

## FUND

PAYMENTS	Year Ended 31 March 1982		Year Ended
			31 March 1981
	\$(000)	\$(000)	\$(000)
State highways construction	45,498		40,489
State highways maintenance	81,356		68,140
Local authorities subsidised works	99,066		83,412
Administration	16,256		12,542
General	5,457		4,367
		247,633	208,950
Unauthorised expenditure under section 28A, National Roads Act 1953		4	2
Excess of receipts over payments		4,347	683
		<u>251,984</u>	<u>209,635</u>
Balance at end of year—			
Cash		9,012	4,665
Total		<u>\$9,012</u>	<u>\$4,665</u>

## ACCOUNT

	\$(000)	\$(000)	\$(000)
Transfer to Consolidated Account			80,000
Excess of receipts over payments		131,009	..
		<u>131,009</u>	<u>\$80,000</u>
Excess of payments over receipts		..	66,288
Balances at end of year—			
Cash	10,138		19,141
Investments (nominal value, \$249,834,836)	240,198		100,186
		250,336	119,327
Total		<u>\$250,336</u>	<u>\$185,615</u>

## ACCOUNT

	\$(000)	\$(000)	\$(000)
Payments		1,224,632	834,637
Balances at end of year—			
Cash	34,474		22,866
Investments	6,109		5,217
		40,583	28,083
Total		<u>\$1,265,215</u>	<u>\$862,720</u>

## SUMMARY OF BALANCES

	At 31 March 1982	At 31 March 1981
	\$(000)	\$(000)
Consolidated Account ... ..	83,621	71,196
Loans Account ... ..	59,313	68,615
Loans Redemption Account ... ..	143,571	129,877
National Roads Fund ... ..	9,012	4,665
Reserve Account ... ..	250,336	119,327
Suspense Account* ... ..	197	1
Trust Account ... ..	40,583	28,083
<b>Total</b> ... ..	<b>\$586,633</b>	<b>\$421,764</b>

\*Cash received but not yet allocated.

## COMPOSITION OF BALANCES

	At 31 March 1982	At 31 March 1981
	\$(000)	\$(000)
Cash ... ..	88,050	85,037
Imprests ... ..	81,811	69,275
Investments—		
In New Zealand ... ..	6,109	5,967
Overseas ... ..	410,663	261,485
<b>Total</b> ... ..	<b>\$586,633</b>	<b>\$421,764</b>

B. V. GALVIN  
Secretary to the Treasury.  
29 April 1982.

C. H. TERRY  
Deputy Secretary to the Treasury.  
29 April 1982.

## REPORT OF THE AUDIT OFFICE

The Audit Office, having been appointed in terms of section 25 of the Public Finance Act 1977, has audited the foregoing summary of the receipts and payments of the Public Account for the year ended 31 March 1982. In terms of section 67 of that Act, the Audit Office is of the opinion that the summary properly reflects the financial transactions of the Public Account for the year.

A. C. SHAILES,  
Controller and Auditor-General.  
13 May 1982.