

EXPENDITURE STATEMENT

Expenditure in Anticipation of Appropriation Act

This statement records expenditure relating to each Vote of the Accounts within Public Account. The Public Finance Act 1977 provides for three distinctive categories under sections 53 and 54 by which public money may be issued and applied in any financial year.

The *first category* relates to the period 1 April to 30 June of any financial year when money issued and applied is not permitted to exceed, without the approval of the Minister of Finance the total of—

- (a) the unexpended balance of the amount appropriated for that Vote in the immediately preceding financial year; and
(b) a sum equal to one-fourth of the amount appropriated in the previous year.

The *second category* allows for expenditure on or after 1 July to be issued and applied under a new authority namely the Imprest Supply Bill. Imprest Supply Bills are the method utilised for carrying on financial requirements of the State until the Appropriation Bill is dealt with later in the year.

The *third and final category* is the Appropriation Bill which gives final authority. Once the Bill has been passed by Parliament and assented to by the Governor-General, its provisions are enacted and the Bill becomes an Act.

Expenditure	1987	1986
CONSOLIDATED ACCOUNT	Note	Note
	\$(000)	\$(000)
Accident Compensation	69	56
Agriculture and Fisheries	78,858	74,880
Audit	4,214	3,246
Broadcasting	80	78
Building Performance Guarantee Corporation	5	6
Conservation	15,469	..
Crown Law	1,764	985
Customs	15,724	14,130
Defence	246,510	189,667
Education	855,505	609,481
Energy (Programme 1)	124,900	13,872
Environment, Commission for the	..	629
Environment	1,064	..
Environment, Parliamentary Commissioner for the	217	..
Foreign Affairs	46,971	50,125
Forest Service	..	79,144
Forestry	65,664	..
Government Life Insurance Corporation	10	10
Government Printing Office	..	20
Health	816,294	705,504
Housing Corporation (Programmes I and II)	68,513	77,432
Inland Revenue	128,710	36,952
Internal Affairs	41,728	29,775
Justice	85,054	57,166
Labour	137,795	144,108
Lands	10,244	..
Lands and Survey	..	21,654
Maori Affairs	22,000	19,251
Ombudsmen, Office of the	375	304
Parliamentary Service	7,789	5,353
Police	88,827	77,884
Post Office (part vote)	..	888
Prime Minister	416	..
Prime Minister's Department	..	592
Privacy Commissioner	38	18
Railways	65	35
Rural Banking and Finance Corporation (Programmes I and II)	12,138	16,155
Scientific and Industrial Research	39,174	35,742
Security Intelligence Service	1,851	2,270
Social Welfare	1,521,040	1,340,686
State Services Commission	14,866	30,739
Statistics	9,490	9,739
Survey and Land Information	8,937	..
Tourist and Publicity	11,325	8,017
Trade and Industry	47,362	52,869
Transport	85,372	80,423
Treasury	167,853	6,156
Valuation	5,468	5,693
Women's Affairs	369	169
Works and Development	346,940 ¹	67,034
Total, Consolidated Account	\$5,137,057	\$3,868,937

LOANS ACCOUNT

Capital Participation in Crown and other organisations	250,600	..
Energy (Programme II)	24,000	83,675
Post Office	..	74,000
Total, Loans Account	\$274,600	\$157,675

Footnote:

¹ In previous years Ministry of Works and Developments' internal and external receipts was netted off expenditure. Commencing 1 April 1987 these are now credited to departmental receipts.

should be read in conjunction with the accounts.