

The Department produces and issues the *Journal of Agriculture* for which various sale-prices are charged to different classes of subscribers. Audit represented to the Department the desirability of improving the records so that a more satisfactory check could be imposed on the proceeds. Sales of the *Journal* are increasing yearly, and, as subscriptions are considerably under cost of production, the contribution required to maintain publication now exceeds £60,000 annually.

Moutoa Estate

Reference has been made on previous occasions to the Moutoa Estate, which is an area near Foxton devoted to the production of *Phormium tenax*.

Receipts from royalties for the year ended 31st March, 1948, totalled £16,000, and expenditure during the same period amounted to £45,774. The royalties for 1947-48 exceeded the whole of those for the previous eight years, the reason being that New Zealand Woolpack and Textiles, Ltd., which purchases the green leaf from the estate, had previously withheld royalties of 5s. per ton until finances permitted of payment. The Audit Office suggested to Treasury some time ago that inquiry should be made as to the prospects of recovering the arrears, and payment of £11,727 was received during last financial year. It may be that the continued interest which the Audit Office has taken in the affairs of the estate has been in some measure responsible for this tangible result.

The administration of the property has for some years been conducted by the Department of Industries and Commerce, but it was recently decided that it be transferred to the Agriculture Department as from 1st April, 1948.

Land Development Schemes : Profits or Losses on Development

Balance-sheets relating to the development of numerous individual blocks of Maori land are examined annually by the Audit Office, but they are not published. Further, any losses on development do not fall within the provisions of section 3 (3) of the Public Revenues Act, 1926, and therefore do not come under review by Parliament.

Up to March, 1941, certain details—mainly statistical—relating to each scheme were included in parliamentary paper G.—10, but since that date only a summary of the district totals has been submitted.

The Audit Office drew the attention of the Department of Maori Affairs to the desirability of giving fuller information to Parliament, and, in this connection, to a previous Treasury suggestion that it should adopt the procedure followed by the Lands and Survey Department in connection with its similar schemes.

Where a block of land developed by the Lands and Survey Department has been finally disposed of, a disposal statement is prepared by the Department and submitted to the Audit Office.