

1926.  
NEW ZEALAND.

# BALANCE-SHEETS

AND

# STATEMENTS OF ACCOUNTS

OF VARIOUS

# GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1924-25.

AUDITED ACCOUNTS.

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Agriculture Department.	Lands and Survey Department.
Artificial Limb Factory.	Post and Telegraph Department.
Land for Settlements Account.	Public Works Department.
Land for Settlements Account (Discharged Soldiers Settlement Account).	Scenic Reserves.

## CHEVIOT ESTATE ACCOUNT.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Administration expenses .. .. .	872	8	8	By Accrued rent .. .. .	19,227	19	7
Rebates granted .. .. .	1,824	2	2	Interest on investments .. .. .	8,376	19	2
Management charges of inscribed stock .. .. .	3	1	0				
Interest on inscribed stock .. .. .	8,841	17	2				
Balance carried down .. .. .	16,063	9	9				
	<u>£27,604</u>	<u>18</u>	<u>9</u>		<u>£27,604</u>	<u>18</u>	<u>9</u>
To Adjustment on account of previous years (rents charged in advance at 31st March, 1924) .. .. .	6,400	0	0	By Balance brought down .. .. .	16,063	9	9
Sinking Fund Reserve .. .. .	451	7	10	Balance from previous years .. .. .	229,691	16	4
Balance .. .. .	238,903	18	3				
	<u>£245,755</u>	<u>6</u>	<u>1</u>		<u>£245,755</u>	<u>6</u>	<u>1</u>

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Balance at 1st April, 1924—				By Refunds of revenue .. .. .	29	18	0
Cash in Public Account .. .. .	5,778	0	11	Administration expenses under section 19, Land Laws Amendment Act, 1922, and section 21, Land Act, 1924 .. .. .	872	8	8
Investment Account .. .. .	202,640	0	0	Interest on inscribed stock .. .. .	8,866	2	6
				Sinking Fund .. .. .	451	7	10
Rents from leases .. .. .	17,451	13	3	Management charges of inscribed stock .. .. .	3	1	0
Sales of land .. .. .	15	0	0	Balance at 31st March, 1925—			
Interest on securities held by Investment Account .. .. .	8,288	3	8	Cash in Public Account .. .. .	9,309	19	10
				Investment Account .. .. .	214,640	0	0
	<u>£234,172</u>	<u>17</u>	<u>10</u>		<u>223,949</u>	<u>19</u>	<u>10</u>
					<u>£234,172</u>	<u>17</u>	<u>10</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Inscribed stock under New Zealand Loans Act, 1908 .. .. .	253,318	0	0	Land .. .. .	391,380	0	0
Interest due on inscribed stock .. .. .	2,161	17	10	Sundry debtors for rent .. .. .	709	8	0
Appreciation of Assets Reserve .. .. .	120,297	0	0	Sundry debtors for interest on investment .. .. .	2,671	9	1
Sinking Fund Reserve .. .. .	2,230	4	0	Postponed rent .. .. .	1,340	5	2
Rents charged in advance .. .. .	6,488	8	7	Outstanding Rents Suspense .. .. .	557	0	0
Rents paid in advance .. .. .	62	5	5	Sinking Fund .. .. .	2,230	4	0
Writings off Suspense .. .. .	557	0	0	Capital reductions by Revaluation Board .. .. .	1,040	0	0
Balance of Revenue Account .. .. .	238,903	18	3	Rents written off by Revaluation Board .. .. .	140	8	0
	<u>£624,018</u>	<u>14</u>	<u>1</u>	Cash in Public Account .. .. .	9,309	19	10
				Investment Account .. .. .	214,640	0	0
					<u>223,949</u>	<u>19</u>	<u>10</u>
					<u>£624,018</u>	<u>14</u>	<u>1</u>

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the copies of the journal entries of the District Lands Office, Christchurch, submitted for audit, and correctly state the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

## COOK ISLANDS DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Administration expenditure—					By Balance carried down	..	23,203	19	0
Salaries .. .. .		11,728	0	1					
Advertising .. .. .		24	6	11					
Cook and other Islands Administration expenses .. .. .		760	7	5					
Freight .. .. .		0	11	0					
Grant to Bureau of Tropical Diseases .. .. .		50	0	0					
Grant to education, Cook Islands .. .. .		500	0	0					
Grant to hospital, Rarotonga .. .. .		1,000	0	0					
Grant to new freezer, Rarotonga .. .. .		1,000	0	0					
Grant to wireless, Niue .. .. .		2,268	19	5					
Grant to wireless, Mangaia .. .. .		378	16	1					
Hire of G.S. "Tutanekai" .. .. .		2,000	0	0					
Motor-truck, Niue .. .. .		249	1	3					
Medical Service, Niue .. .. .		250	0	0					
Postages, telegrams, &c. .. .. .		166	2	0					
Printing and stationery .. .. .		27	9	2					
Subsidy, service to Niue .. .. .		694	18	4					
Telephone services .. .. .		72	0	0					
Travelling allowances and expenses .. .. .		70	7	1					
Tropical allowances .. .. .		1,863	2	6					
Contingencies .. .. .		16	10	3					
Rent .. .. .		80	0	0					
Depreciation .. .. .		3	7	6					
		£23,203	19	0			£23,203	19	0
		£	s.	d.			£	s.	d.
To Balance brought down .. .. .		23,203	19	0	By Excess of expenditure over income .. .. .		23,205	15	0
Interest on capital .. .. .		1	16	0					
		£23,205	15	0			£23,205	15	0

NOTE.—The following charges, for which the Department possesses no parliamentary appropriation, are included: (a) Rental value as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1924.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.	
Capital .. .. .		40	0	0	Sundry debtors .. .. .		2	0	0	
Sundry creditors .. .. .		2,817	8	11	Office fittings and requisites .. .. .		40	0	0	
Depreciation Reserve .. .. .		8	15	0	Additions .. .. .		6	0	0	
Treasury Adjustment Account .. .. .		20,387	11	1				46	0	0
		£23,253	15	0	Excess of expenditure over income .. .. .			23,205	15	0
		£23,253	15	0				£23,253	15	0

S. J. SMITH, Acting-Secretary.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.

CUSTOMS DEPARTMENT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>						<i>Income.</i>		
	£	s. d.	£	s. d.		£	s. d.	
To Administrative charges—					By Customs and excise duty ..	7,650,783	2	5
Salaries ..	83,480	10 6			Beer duty ..	647,077	11	7
Allowances, overtime, and rewards ..	3,019	7 10			Warehouse license fees ..	6,644	0	6
Expenses of official representative, London ..	432	16 5			Customs agents' license fees ..	327	10	0
Expenses of official representative, New York ..	1,442	12 6			Brewery supervision fees ..	1,278	2	9
Payments to other Departments for services of officers ..	4,455	1 4			Hop-beer license fees ..	139	0	0
Postage, telegrams, and rent of boxes ..	854	16 5			Customs fines ..	223	15	9
Printing and stationery ..	1,403	11 11			Distillation Act license fees ..	135	10	0
Telephone services ..	765	16 10			Tobacco Act license fees ..	132	0	0
Temporary assistance ..	722	14 4			Sale and disposal of seizures ..	128	0	4
Transfer and removal expenses ..	903	11 0			Immigration Restriction Act—Chinese Poll-tax ..	8,600	0	0
Travelling expenses and allowances ..	802	4 1			Timber export duty ..	48	8	1
Rent ..	4,646	6 2						
Maintenance and repairs ..	171	15 0						
Miscellaneous expenses of Head Office and local offices ..	1,987	16 10						
			105,089	1 2				
Grant to Cook and Niue Islands Governments ..			3,336	6 7				
Depreciation ..			867	6 0				
Main Highways Account ..			161,942	2 2				
Miscellaneous Revenue Account ..				3 14 7				
Balance carried down ..			8,044,278	10 11				
			£8,315,517	1 5				£8,315,517 1 5
To Interest on capital ..			1,318	10 6	By Balance brought down ..	8,044,278	10 11	
Excess of revenue over expenditure ..			8,042,960	0 5				
			£8,044,278	10 11				£8,044,278 10 11

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Annual rental value as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1924. Credit has been taken without appropriation for services rendered to other Departments. Percentage cost of collection, 1.26 = £1 5s. 2d.

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s. d.	£	s. d.	£	s. d.	
Capital ..			29,300	9 4	Office furniture and fittings ..	6,460 8 0	
Sundry creditors—					Additions during year ..	550 14 2	
Outstanding expenses ..	1,549	8 5					
Fees received in advance ..	6,734	5 0				7,011 2 2	
Main Highways Account ..	14,929	13 4			Mechanical office appliances ..	629 10 7	
					Additions during year ..	20 15 0	
			23,213	6 9			650 5 7
Deposit Accounts—					Buildings ..	12,548 10 9	
Customs duties ..	63,990	7 2			Additions during year ..	810 0 0	
Immigration Restriction Acts ..	780	0 0					13,358 10 9
			64,770	7 2	Reserves ..	8,052 0 0	
Depreciation Reserve ..			2,600	10 1	Additions during year ..	800 0 0	
Excess of revenue over expenditure ..			8,042,960	0 5			8,852 0 0
					Sundry debtors—		
			£8,162,844	13 9	Post and Telegraph Department—Customs and beer duty on hand, 31st March, 1925 ..	662 7 3	
					Fees paid in advance ..	167 1 9	
							829 9 0
					Deposit Accounts—		
					Receiver-General ..	53,425 0 0	
					Collectors of Customs ..	10,565 7 2	
							63,990 7 2
					Treasury Adjustment Account ..		8,068,152 19 1
							£8,162,844 13 9

GEO. CRAIG, Comptroller of Customs.

Customs Department, Wellington, 6th January, 1926.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.

## DEFENCE DEPARTMENT.

## HEADQUARTERS GENERAL ACTIVITIES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.			
To Pay, military, civil, and Territorial .. .. .		51,348	10	5	By Rent of houses, quarters, drill-halls, and offices, and interest on mortgage		4,017	19	2			
Grants for rifle shooting and purchase and engraving of medals .. .. .			92	10	3	Departmental rental value of buildings occupied .. .. .		36,942	11	9		
Medical examination, attendance, and hospital charges ..		181	15	3	Grazing-rights on rifle ranges .. .. .		1,880	7	9			
Advertising, printing, stationery, postages, repairs, and washing .. .. .		5,036	17	11	Fines, Territorials and Cadets .. .. .		57	3	0			
Hire of drill-halls, offices and buildings, grounds, boat-sheds and launches (including departmental rental value of buildings occupied) .. .. .		27,855	8	2	Refund regimental funds grant .. .. .		400	0	0			
Compensation and special allowances, guards of honour, and funeral expenses .. .. .			246	0	10	Excess of expenditure over income (carried down) .. .. .		108,411	14	3		
Cost and upkeep of targets and rifle ranges .. .. .			801	15	10							
Rations, fuel, light, water, and forage .. .. .		3,722	14	1								
Courts of inquiry, law-costs, and rewards to the Police Force .. .. .			153	4	11							
Travelling-expenses, railway and steamer fares, freights and cartage .. .. .		7,703	2	2								
Horse-hire and maintenance of horses .. .. .			381	14	5							
Clothing, stores, and ammunition .. .. .		10,079	7	2								
Use of vessel for Defence purposes .. .. .			51	0	0							
Additional pay, passages, and expenses of officers abroad on duty .. .. .		4,754	13	1								
Expenses in connection with wireless sets .. .. .			55	6	10							
Subsidies to officers' clubs .. .. .			480	10	8							
Electric power for street and camp lighting and pumping drainage .. .. .		1,769	0	11								
Grants to Y.M.C.A. secretaries .. .. .			191	13	4							
Fees for technical inspection of arms, &c., damaged at Lower Hutt fire .. .. .			33	18	0							
<i>Rifle Clubs.</i>												
Share of pay of military staffs .. .. .			750	0	0							
Railway fares .. .. .			370	1	5							
Small-arms ammunition issued free or at less than cost price .. .. .			7,029	8	7							
Share of cost of upkeep of targets, and maintenance of rifle ranges .. .. .			25	14	4							
Rent of departmental buildings occupied .. .. .			574	15	9							
Miscellaneous charges .. .. .			57	17	11							
<i>Non-effective Services.</i>												
Stores, arms, &c., destroyed in the fire at Lower Hutt Drill-hall .. .. .		17,985	13	0								
Compensation to Miss M. D. McKay .. .. .			500	11	6							
Compensation to Mr. J. H. Penrose for destruction of a hut by fire .. .. .			100	0	0							
Compensation to troops for damage and loss occasioned by the flood at Eskdale Camp .. .. .			420	11	6							
Depreciation on--		£	s.	d.								
Buildings .. .. .		8,438	4	10								
Libraries .. .. .			38	13	11							
Wireless sets .. .. .			137	12	6							
Furniture .. .. .			341	6	5							
					8,955	17	8					
					£151,709	15	11			£151,709	15	11
					£	s.	d.			£	s.	d.
To Balance brought down .. .. .					108,411	14	3					
Interest on capital, one year on £3,660,270 Os. 4d. at 4½ per cent. ..					164,654	11	4					
Less amount transferred to--												
Aviation Revenue Account .. .. .		£	s.	d.								
Ordnance Revenue Account .. .. .		418	6	5								
"Janie Seddon" Revenue Account .. .. .		101,934	12	7								
		167	11	7								
					102,520	10	7					
					62,134	0	9					
					£170,545	15	0			£170,545	15	0

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriations: (a) Rental value, £481, as assessed by the Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1924.

DEFENCE DEPARTMENT—*continued.*

## "JANIE SEDDON" LAUNCH REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military, and overtime .. .. .	1,607	8	9	By Hire of vessel .. .. .	1,310	18	3
Paint, oil, and stores .. .. .	153	11	11	Transport of troops and towing targets, &c. .. .. .	259	10	0
Fuel and water .. .. .	285	9	10	Excess of expenditure over income (carried down) .. .. .	948	13	0
Maintenance, repairs, slip dues, &c. .. .. .	256	6	3				
Clothing and stores consumed .. .. .	30	0	0				
Depreciation on vessel .. .. .	186	4	6				
	<u>£2,519</u>	<u>1</u>	<u>3</u>		<u>£2,519</u>	<u>1</u>	<u>3</u>
	£	s.	d.		£	s.	d.
To Balance brought down .. .. .	948	13	0	By Excess of expenditure over income after charging interest on capital .. .. .	1,116	4	7
Interest on capital, one year, on £3,724, at 4½ per cent. . . . .	167	11	7		<u>£1,116</u>	<u>4</u>	<u>7</u>
	<u>£1,116</u>	<u>4</u>	<u>7</u>		<u>£1,116</u>	<u>4</u>	<u>7</u>

## TERRITORIAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military, civil, and Territorial .. .. .	61,797	18	8	By Rent of drill-halls, &c. .. .. .	742	15	6
Clothing, stores, and ammunition .. .. .	43,912	9	7	Grazing-rights on rifle ranges .. .. .	441	7	3
Medical examination, attendance, and hospital charges .. .. .	803	10	9	Excess of expenditure over income .. .. .	145,848	3	4
Grants for rifle shooting .. .. .	416	5	10				
Advertising, printing, stationery, postages, repairs, and washing .. .. .	1,802	3	4				
Hire of drill-halls, offices and buildings, grounds, boat- sheds and launches, camps, including departmental rental value of buildings occupied .. .. .	12,615	14	7				
Cost and upkeep of targets and rifle ranges .. .. .	31	6	7				
Rations, fuel, light, water, and forage .. .. .	8,299	12	11				
Regimental and bands fund grants .. .. .	2,530	6	9				
Travelling-expenses, railway and steamer fares, freights, and cartage .. .. .	13,305	9	9				
Horse-hire and maintenance of horses .. .. .	1,137	17	9				
Hire of vessel towing targets and transporting troops .. .. .	174	0	0				
Maintenance of wireless sets .. .. .	22	18	6				
Depreciation on—	£	s.	d.				
Furniture .. .. .	126	11	6				
Wireless sets .. .. .	55	19	7				
	<u>182</u>	<u>11</u>	<u>1</u>		<u>£147,032</u>	<u>6</u>	<u>1</u>
	<u>£147,032</u>	<u>6</u>	<u>1</u>		<u>£147,032</u>	<u>6</u>	<u>1</u>

## CADETS REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military, civil, and Territorial .. .. .	35,252	14	10	By Rent of drill-halls, &c. .. .. .	598	6	5
Clothing, stores, and ammunition .. .. .	15,427	13	11	Grazing-rights on rifle ranges .. .. .	458	1	2
Medical examination, attendance, and hospital charges .. .. .	60	2	0	Excess of expenditure over income .. .. .	68,332	6	9
Grants for rifle shooting .. .. .	556	13	7				
Advertising, printing, stationery, postages, repairs, and washing .. .. .	1,617	2	11				
Hire of drill-halls, offices and buildings, grounds, boat- sheds and launches, camps, including departmental rental value of buildings occupied .. .. .	6,817	12	5				
Cost and upkeep of targets and rifle ranges .. .. .	27	14	6				
Rations, fuel, light, and water .. .. .	2,336	13	11				
Regimental and bands fund grants .. .. .	1,153	7	2				
Travelling-expenses, railway and steamer fares, freights, and cartage .. .. .	5,830	18	2				
Horse-hire and maintenance of horses .. .. .	37	17	10				
Depreciation on furniture .. .. .	270	3	1				
	<u>£69,388</u>	<u>14</u>	<u>4</u>		<u>£69,388</u>	<u>14</u>	<u>4</u>
	<u>£69,388</u>	<u>14</u>	<u>4</u>		<u>£69,388</u>	<u>14</u>	<u>4</u>

DEFENCE DEPARTMENT—*continued.*

## ARMY ORDNANCE STORES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Pay, military and civil .. .. .	33,444	8 0	By Hire of stores .. .. .	532	19 0
Medical examination, attendance, and hospital charges ..	31	17 8	Excess of expenditure over income (carried down) .. .. .	43,577	0 2
Advertising, printing, stationery, postages, repairs, and washing .. .. .	680	3 7			
Departmental rental value of buildings occupied .. .. .	3,359	18 3			
Rations, fuel, light, and water .. .. .	796	19 5			
Maintenance and hire of horses .. .. .	6	4 6			
Travelling-expenses, railway and steamer fares, freights and cartage .. .. .	3,211	1 1			
Clothing and stores consumed .. .. .	2,318	12 11			
Use of Defence vessel—lightering, &c. .. .. .	34	10 0			
Depreciation on furniture .. .. .	226	3 9			
	<u>£44,109</u>	<u>19 2</u>		<u>£44,109</u>	<u>19 2</u>
	£	s. d.		£	s. d.
To Balance brought down .. .. .	43,577	0 2	By Excess of expenditure over income after charging interest on capital ..	145,511	12 9
Interest on capital, one year, on £2,265,214 at 4½ per cent.	101,934	12 7		145,511	12 9
	<u>£145,511</u>	<u>12 9</u>		<u>£145,511</u>	<u>12 9</u>

## AVIATION REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Pay, military, flying, and casual-duty flights .. .. .	4,003	18 1	By Receipts from passenger flights .. .. .	359	10 0
Advertising, printing, stationery, and postages .. .. .	54	18 0	By hire of horses .. .. .	34	7 6
Travelling-expenses, railway and steamer fares, freights and cartage .. .. .	620	8 0	Excess of expenditure over income (carried down) .. .. .	20,441	7 10
Expenses and upkeep of Government machines .. .. .	1,554	14 11			
Subsidies to aviation companies .. .. .	371	5 0			
Pay, travelling and other expenses, of refresher courses for Pilots .. .. .	1,627	10 10			
Miscellaneous charges .. .. .	221	12 6			
Departmental rental value of buildings occupied .. .. .	1,706	12 6			
Advance to New Zealand Flying School written off .. .. .	4,850	0 0			
Difference in prices, vocabulary rates and purchase price, of stocks from New Zealand Flying School written off ..	2,651	12 6			
Depreciation on—	£	s. d.			
Aircraft, machines and spares .. .. .	3,154	6 0			
Furniture .. .. .	18	7 0			
	<u>3,172</u>	<u>13 0</u>		<u>£20,835</u>	<u>5 4</u>
	<u>£20,835</u>	<u>5 4</u>		<u>£20,835</u>	<u>5 4</u>
	£	s. d.		£	s. d.
To Balance brought down .. .. .	20,441	7 10	By Excess of expenditure over income after charging interest on capital ..	20,859	14 3
Interest on capital, one year, on £9,296 at 4½ per cent. . .	418	6 5		20,859	14 3
	<u>£20,859</u>	<u>14 3</u>		<u>£20,859</u>	<u>14 3</u>

DEFENCE DEPARTMENT—*continued.*

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital funds—				Public Works Fund—			
Liability to Treasury,				Land and buildings .. ..	709,478	7	3
1st April, 1924 ..	3,658,990	7	10	Additions .. ..	26,450	2	5
Value of gifts from							735,928 9 8
Imperial Govern-				Consolidated Fund—			
ment .. ..	52,454	2	6	Armament and small-arms ammuni-			
			3,711,444 10 4	tion .. ..	761,870	2	4
Treasury Adjustment Account ..			538,340 5 4	Less Lower Hutt Fire Suspense Ac-			
Depreciation Reserve .. ..			41,529 6 3	count .. ..	16,619	4	10
Stores Depreciation Reserve ..			283,692 19 5				745,250 17 6
Nelson Province Rifle Prize Fund ..			1,019 15 0	Ordnance stocks at vocabulary figures	2,156,426	19	10
Rents received in advance .. ..			160 5 4	Less Stock Adjustment Account ..	80,000	0	0
Sundry creditors .. ..			15,720 3 4				2,076,426 19 10
Contract Deposit Account .. ..			10 0 0	Army Service Corps supplies .. ..			536 14 11
				Unit equipment and stocks .. ..	432,564	3	8
				Less Stock Suspense			
				Account .. ..	139	11	0
				Less Lower Hutt Fire			
				Suspense Account ..	1,366	8	2
							1,505 19 2
							431,058 4 6
				Less depreciation and stocks con-			
				sumed .. ..	60,529	18	5
							370,528 6 1
				Stationery and publications ..			4,312 12 7
				Libraries .. ..	725	6	9
				Additions .. ..	187	17	8
							913 4 5
				Medals and ribands .. ..			385 17 5
				Defence vessels and stores ..			6,757 14 10
				Aerial machines and spares ..	51,712	4	1
				Additions .. ..	18,917	14	4
							70,629 18 5
				Less Aviation Suspense Account ..	2,651	12	6
							67,978 5 11
				Less depreciation and spares con-			
				sumed .. ..	5,633	4	2
							62,345 1 9
				Oil and spirits (aircraft) .. ..			2,019 7 11
				Wireless sets .. ..			1,519 13 8
				Furniture .. ..			25,875 4 2
				Power-house machinery and stores ..			3,268 6 10
				Live-stock—Horses at valuation ..			337 18 8
				Nelson Province Rifle Prize Fund In-	1,000	0	0
				vestment Account .. ..	19	15	0
				Deposits Account .. ..			1,019 15 0
				Sundry debtors .. ..	742	15	0
				Rents accrued .. ..	212	0	11
							954 15 11
				Value of unexpired portion of railway			
				passes, &c. .. ..			1,063 5 0
				Stamps .. ..			259 2 2
				Excess of expenditure over income—			
				Aviation Revenue Account ..	20,859	14	3
				Headquarters General Activities			
				Revenue Account .. ..	170,545	15	0
				Territorials Revenue Account ..	145,848	3	4
				Cadets Revenue Account ..	68,332	6	9
				Army Ordnance Stores Revenue			
				Account .. ..	145,511	12	9
				"Janie Seddon" Revenue Account	1,116	4	7
							552,213 16 8
							<u>£4,591,917 5 0</u>
							<u>£4,591,917 5 0</u>

NOTES.—(1.) The Balance-sheet includes assets totalling £3,857 15s. 10d. transferred from War Expenses Account for which no payment has been made to that account. (2.) Assets totalling £1,242 15s. 9d. have been transferred to the Naval Defence Department for which no payment has been received.

H. M. GRIFFEN, Lieut.-Colonel, Director of Financial Services.  
GUY C. FELTON, Captain, Accountant.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.



## DISCHARGED SOLDIERS SETTLEMENT ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.			Cr.		
	£	s. d.		£	s. d.
To Interest on debentures, &c.	873,760	14 9	By Interest on advances—		
Charges and expenses of raising Loans—			Current Account	160,463	17 2
Proportion written off	11,503	3 11	Section 2—Farms	358,074	1 4
Stamp duty on loans raised	103	8 8	Section 2—Dwellings	349,853	3 11
Sinking Fund Reserve	11,705	9 6	Miscellaneous	1,711	16 0
Audit fees	500	0 0			
Management expenses	39,366	5 8	Interest on surplus funds temporarily in vested		870,102 18 5
Printing and stationery	296	6 1	Interest on purchase price of stock—Matakona Settlement		12,985 9 10
Working-expenses of farms acquired by the Crown	2,428	1 10	Rent from properties bought in by Crown	15,366	7 10
Maintenance of plant	790	9 3	Profit from sale of properties and stock	1,262	6 9
Rebate of interest	39,729	18 7	Sale of farm-produce, &c.	6,497	14 7
Remission of interest	2,419	9 6	Transfer and production fees	934	18 0
Valuation expenses	1,795	12 9	Valuation fees	596	7 6
Travelling-expenses of Field Inspectors	2,641	16 2	Sundries	78	0 0
Rent of Field Inspector's office	6	10 0	Net loss for year	139,557	18 11
Losses on realization of securities—Writings off in Suspense	57,064	2 4			
Interest written off postponements under section 16, Discharged Soldiers Settlement Act, 1921	21	15 6			
Depreciation Reserve—Plant, &c.	999	14 3			
Sundries	2,828	19 0			
	<b>£1,047,961</b>	<b>17 9</b>		<b>£1,047,961</b>	<b>17 9</b>
	£	s. d.		£	s. d.
To Net loss for year, carried down	139,557	18 11	By Adjustment on account of previous year	235	8 10
Loss forward from previous year	270,908	14 11	Balance—Net loss to 31st March, 1925	410,231	5 0
	<b>£410,466</b>	<b>13 10</b>		<b>£410,466</b>	<b>13 10</b>

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Receipts.			Payments.		
	£	s. d.		£	s. d.
To Cash in hand, 1st April, 1924	237,974	8 11	To Advances on mortgage—		
Debit	£	s. d.	Current Account	567,747	14 5
Debitures issued	22,870	0 0	Section 2—Farms	32,522	4 6
Transfers from Stamp Duties Deposit	116	19 7	Section 2—Dwellings	92,438	16 10
	22,986	19 7			
Repayment of advances—			Miscellaneous advances		692,708 15 9
Current Account	543,975	7 7	Plant Account—Purchase of motor-cars, &c.		2,059 12 7
Section 2—Farms	59,169	7 8	Office requisites		2,390 10 11
Section 2—Dwellings	278,150	14 11	Purchase of live and dead stock		7 17 6
Buildings advances	125	12 7	Sundry estates—Purchase of stock and working-expenses		1,215 16 9
Miscellaneous advances	1,556	7 3	Working-expenses of farms acquired under power of sale		5,002 0 8
	882,977	10 0	Capital expenditure on properties acquired through exercise of power of sale—		
Property Account—			Freehold property		2,369 9 1
Freehold	22,021	13 4	Leasehold property		4,514 13 2
Leasehold	8,299	18 0			
	30,321	11 4	Installments on State Advances mortgages		228 7 8
Realization Account	29,181	0 3	Realization Account—Expenses incidental to acquisition of properties		11,063 11 9
Sale of farm-produce, &c.	4,345	9 10	Sundry creditors—Accounts not cleared in Treasury books in previous years		5,476 4 10
Sundry estates	3,804	8 1	Sinking Fund Account—Section 4, Finance Act, 1919		11,705 9 6
Sale of live and dead stock	9,671	9 3	Interest on debentures		338,048 15 11
Sale of plant	293	9 8	Interest on transfers from the Consolidated Fund		540,000 0 0
Suspense Account	3,114	17 10	Stamp duty on loans raised		103 8 8
Fire Loss Suspense Account	11,794	14 1	Management charges on stock		3 3 11
Bills receivable	232	9 5	Charges and expenses of raising loans		1,590 0 0
Interest on advances—	£	s. d.	Loans repaid		4,100 0 0
Current Account	119,015	5 5	Vote "Expenses of management"—		
Section 2—Farms	178,693	17 7	Supervision, management of securities		39,366 8 8
Section 2—Dwellings	320,870	9 2	Expenses of Revaluation Committees		20,567 11 0
Buildings	208	5 6			
Miscellaneous	41	19 1			
	618,829	16 9			
Interest on investments	7,416	5 2	Fire Loss Suspense Account		59,933 19 8
Rents and grazing fees	12,804	14 1	Valuation expenses		6,699 0 1
Valuation fees	579	3 0	Suspense Account		1,778 3 1
Production and transfer fees	947	17 0	Printing and stationery		1,268 17 1
Sundries	752	12 4	Travelling-expenses of Supervisors and Inspectors		296 19 7
			Miscellaneous expenses in connection with properties acquired through exercise of power of sale		2,692 8 10
			Maintenance—Plant and machinery		3,331 12 7
			Working-expenses—Tractor		828 3 9
			Audit fees		166 16 8
			Sundries		500 0 0
			Balance—		24 1 1
			Cash, Public Account 31st March, 1925		
			Imprests outstanding		
			Investment Account		
				178,010	15 6
	<b>£1,878,028</b>	<b>16 7</b>		<b>£1,878,028</b>	<b>16 7</b>

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—*continued.*  
BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Capital Account—					Advances on mortgage—			
Securities issued	6,587,835	16 8			Current Account	3,128,911	4 7	
Redeemed from Consolidated Fund	2,500	0 0			Section 2—Farms, &c.	6,971,773	15 9	
Transferred from Consolidated Fund	13,500,000	0 0			Section 2—Dwellings, &c.	6,867,472	6 8	16,968,157 7 0
			20,090,335	16 8	Instalments of principal outstanding—			
Interest on loans accrued to 31st March, 1925, but not payable on that date			101,838	4 8	Section 2—Farms, &c.	79,041	5 2	
Sundry creditors—Interest unpaid on debentures			2,316	10 6	Section 2—Dwellings	21,714	19 7	100,756 4 9
Consolidated Fund—For interest unpaid, 1923–24			540,000	0 0	Unpaid purchase price (not yet payable) of buildings on Crown properties being paid off by instalments			6,547 2 5
Sundry creditors—Payments in advance			16,357	16 6	Sundry debtors for instalments of principal on buildings			92 1 7
Land for Settlements Account (D.S.S.)—					Postponed instalments of principal			41,059 12 5
Accrued interest on purchase-money, Mataikona Settlement			16,538	5 0	Interest outstanding—			
Miscellaneous services	12,903	18 7			Current Account	150,335	15 8	
Advances from State Advances Office on properties acquired by Crown	8,767	17 4			Section 2—Farms, &c.	255,059	1 2	
Private mortgages	800	0 0			Section 2—Dwellings, &c.	24,604	6 5	429,999 3 3
			22,471	15 11	Sundry debtors for interest on buildings on Crown properties			123 18 4
Suspense Account			319	18 5	Interest on advances accrued but not due			134,698 16 6
Realization Suspense			2,636	0 9	Postponed interest on advances			183,135 1 8
Writings off in Suspense			93,342	4 8	Interest accrued and unpaid on surplus funds temporarily invested			6,702 11 0
Property Account—Deposits on sales uncompleted			56	3 10	Sundry debtors—			
Fire Loss Suspense			6,640	19 11	For sale of stock			847 16 7
Rents charged in advance			453	12 7	For rent of properties			4,888 9 2
Depreciation Reserve			1,632	6 3	For working-expenses of tractor			213 19 9
Sinking Fund Reserve			56,101	17 1	Miscellaneous advances (rates, insurances, &c.)			1,178 12 2
					Interest on miscellaneous advances			5 11 7
					Miscellaneous—Expenses recoverable from other Departments, &c.			5,025 5 4
					Bills receivable			686 5 4
					Machinery and plant			5,119 18 8
					Property Account—Properties acquired by Crown—			
					Freehold	666,747	12 7	
					Leasehold	282,766	16 3	949,514 8 10
					Sundry advances merged with value of Crown lands (section 20, Discharged Soldiers Settlement Amendment Act, 1923)—			
					Land	14,093	6 4	
					Principal instalment due	152	10 3	
					Interest due	824	10 7	15,070 7 2
					Realization Account—			
					Properties in course of realization			412,962 13 4
					Live stock on hand			36,651 9 9
					Dead stock on hand			4,645 5 11
					Losses in Suspense			93,342 4 8
					Sundry Estates Account—Live and dead stock			20,031 7 9
					Office requisites			20 7 1
					Loan interest paid in advance			11,258 2 8
					Sinking Fund			56,101 17 1
					Charges and expenses of raising loans			165,000 0 0
					Revaluation Board determinations, &c.—			
					Reductions in mortgage values	508,379	11 5	
					Interest written off	149,350	10 1	
					Remissions of interest	16,185	17 1	
					Rent written off, &c.	89	3 4	
					Revaluation Committee Expenses	27,095	13 9	
					Revaluation Board expenses	7,859	14 10	708,960 10 6
					Revenue Account—Net loss			410,231 5 0
					Cash in Suspense Account			3 0 0
					Balance—			
					Cash in Public Account, 31st March, 1925	6,388	16 9	
					Imprests outstanding	12,361	18 9	
					Investment Account	159,260	0 0	178,010 15 6
								£20,951,041 12 9

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

4th August, 1925.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except—(1) The accounts have been compiled from copies of journal entries of the District Land Offices and audited statements from Poverty Bay, Hawke's Bay, Nelson, Marlborough, Westland, and Otago; (2) the only assets verified are cash in Public Account, imprests outstanding, and liabilities for loans, accrued interest thereon, Sinking Fund Reserve, except in the districts mentioned in exception No. 1; (3) part of interest on capital and Sinking Fund instalments have been paid out of loan-moneys.—G. F. C. CAMPBELL, Controller and Auditor-General.

## EDUCATION DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

*Summary.*

<i>Expenditure.</i>				<i>Income.</i>	
To Balances from separate accounts—		£	s. d.		
Primary Education .. ..	..	2,294,804	14 9	By Income from primary-education reserves ..	109,925 13 1
Secondary Education .. ..	..	279,714	4 6	Income from national-endowment reserves ..	74,353 17 9
Higher Education .. ..	..	87,862	19 5	Balance as per balance-sheet .. ..	3,130,654 16 4
Technical Education .. ..	..	182,310	18 7		
Training of Teachers .. ..	..	175,679	14 11		
Native Education .. ..	..	77,771	19 9		
Physical Education .. ..	..	7,980	19 7		
Examinations .. ..	..	4,440	5 8		
Miscellaneous .. ..	..	78,523	18 3		
Special Schools Branch .. ..	..	125,844	11 9		
		<u>£3,314,934</u>	<u>7 2</u>		<u>£3,314,934 7 2</u>

*Head Office Administration.*

<i>Expenditure.</i>				<i>Income.</i>	
To Salaries .. .. <th>£</th> <th>s. d.</th> <th colspan="2"></th>		£	s. d.		
Overtime and meal allowance .. ..	..	27,577	16 8	By Payment by Teachers' Superannuation Fund for	
Telephones .. ..	..	154	14 3	clerical work .. ..	900 0 0
Travelling-expenses .. ..	..	284	9 10	Sale of publications .. ..	69 8 9
Office requisites .. ..	..	1,261	17 10	Balance transferred to other accounts ..	32,267 19 10
Advertising, &c. .. ..	..	233	5 8		
Printing and stationery, &c. .. ..	..	29	15 11		
Postage, telegrams, &c. .. ..	..	771	13 2		
Rent, Government Buildings .. ..	..	722	15 3		
Depreciation on furniture, &c. .. ..	..	1,745	0 0		
Interest on capital .. ..	..	296	0 0		
		160	0 0		
		<u>£33,237</u>	<u>8 7</u>		<u>£33,237 8 7</u>

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

		<i>Primary Education.</i>					
<i>Expenditure.</i>		£	s.	d.	£	s.	d.
To	Head Office salaries and administration charges				13,949	19	10
	Public schools—						
	Teachers' salaries .. .. .	1,639,796	14	3			
	Teachers' house allowance .. .. .	43,925	0	3			
	Teachers' removal expenses .. .. .	528	9	1			
					1,684,250	3	7
	Organizing teachers—						
	Salaries .. .. .	6,648	4	0			
	Travelling-expenses .. .. .	2,783	5	8			
					9,431	9	8
	Manual instruction—						
	Salaries .. .. .	44,936	13	4			
	Material .. .. .	30,036	15	1			
					74,973	8	5
	Grading of teachers—						
	Head Office and administration .. .. .	830	0	0			
	Portion of Inspectors' salaries .. .. .	2,670	0	0			
	Expenses of appeals .. .. .	387	3	5			
	Printing, &c. .. .. .	6	4	0			
					3,893	7	5
	School and class libraries .. .. .				1,807	7	0
	Flags for schools .. .. .	33	1	9			
	Less contributed by Committees .. .. .	14	9	9			
					18	12	0
	Accidents to school-children .. .. .				8	3	6
	Maintenance of school buildings, &c.—						
	Grants to Boards for maintenance .. .. .	104,000	19	0			
	Subsidies on voluntary contributions for upkeep of schools .. .. .	4,534	15	3			
	School Committees' allowances .. .. .	103,107	13	2			
	Rent of buildings for school purposes .. .. .	5,783	9	1			
					217,426	16	6
	Inspection of schools—						
	Inspectors' salaries .. .. .	32,022	7	5			
	Less charged to grading of teachers .. .. .	2,670	0	0			
		29,352	7	5			
	Travelling-expenses (including depreciation on departmental cars, &c.) .. .. .	10,930	6	3			
	Office requisites (including depreciation on furniture) .. .. .	221	0	7			
	Clerical assistance .. .. .	421	15	0			
	Postage, telephones, &c. .. .. .	241	8	1			
					41,166	17	4
	Conveyance and board of pupils and instructors, including depreciation on departmental cars and buses .. .. .				38,297	10	4
	Education Board—Grants for general administration .. .. .				38,708	19	10
	Correspondence classes—						
	Head Office administration .. .. .	50	0	0			
	Salaries .. .. .	1,799	17	7			
	Books and stationery .. .. .	225	12	1			
	Less recoveries from parents .. .. .	93	15	10			
					131	16	3
	Postage, &c. .. .. .	175	0	0			
	Rent of offices and cleaning .. .. .	118	3	0			
	Advertising .. .. .	22	2	6			
	Depreciation of office furniture .. .. .	13	0	0			
	Interest on capital .. .. .	10	0	0			
					2,319	19	4
	School Journal—						
	Head Office administration .. .. .	50	0	0			
	Salaries .. .. .	726	14	5			
	Printing .. .. .	4,756	7	8			
	Putting up for despatch .. .. .	410	15	0			
	Postage .. .. .	1,542	11	11			
	Royalties and sundries .. .. .	98	19	10			
	Rent of office (including cleaning and light) .. .. .	80	0	0			
					7,665	8	10
	Education Gazette—						
	Head Office administration .. .. .	20	0	0			
	Salaries .. .. .	220	0	0			
	Printing and despatching .. .. .	878	3	3			
	Postage .. .. .	95	1	3			
	Sundries .. .. .	11	14	0			
	Rent of office (including cleaning and light) .. .. .	30	0	0			
					1,254	18	6
	Free kindergartens—Grants in aid .. .. .				3,203	7	8
	Printing and stationery .. .. .				1,215	8	0
	Conferences—Expenses .. .. .				800	13	6
	Exchange teachers—Expenses .. .. .				98	13	1
	Rebuilding school buildings, &c., destroyed by fire .. .. .				34,493	4	5
	Rewards for prevention and detection of fires .. .. .				130	0	0
	Waikino tragedy—Expenses and compensation .. .. .				794	9	9
	Miscellaneous .. .. .				23	2	1
	Interest on capital .. .. .				152,799	0	0
					£2,328,731	0	7
	By Recovery for education of foreign children .. .. .				97	19	3
	Registration of school colours—Fees for registration .. .. .				4	0	0
	School buildings—Rent of buildings and sites .. .. .				431	0	8
	Inspection of Fiji, &c.—						
	Recovery for expenses, &c., from Fiji Government .. .. .				133	16	8
	Special examination fees .. .. .				124	17	6
	By School Journal—						
	Sale of Journal .. .. .				742	18	6
	Education Gazette—						
	Sales .. .. .	41	8	2			
	Advertising .. .. .	61	0	4			
					102	8	6
	Buildings destroyed by fire—						
	Recovery from Fire Insurance Fund .. .. .				32,289	4	9
	Balance, carried to general Income and Expenditure Account				2,294,804	14	9
					£2,328,731	0	7

## EDUCATION DEPARTMENT—continued.

## INCOME AND EXPENDITURE ACCOUNT—continued.

## Secondary Education.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			
To Head Office salaries and administration .. .. .			2,068	0	0	By High schools—			
High schools—			£	s.	d.	£	s.	d.	
Salaries of teachers .. .. .	185,768	16	7			Fees of pay-	7,131	7	6
Grading of teachers .. .. .	210	3	4			Net income			
Grants to Boards for administration .. .. .	31,465	1	8			from en-			
Grants to Marlborough High School Board under						dowment			
Marlborough High School Act .. .. .	400	0	0			applied to			
Assistant towards maintenance of buildings ..	843	16	1			pay ment			
Subsidies on voluntary contributors for general						of teachers'			
purposes .. .. .	416	0	7			salaries	19,448	9	1
				219,103	18	3			
District high schools (secondary department)—									
Salaries of teachers .. .. .				46,600	15	5	Balance carried to General		
Inspection—							Income and Expenditure		
Salaries of Inspectors .. .. .	1,442	11	11			Account .. .. .	279,714	4	6
Less charged to grading of teachers .. .. .	120	0	0						
				1,322	11	11			
Travelling-expenses, &c. .. .. .	335	7	7						
Conveyance of pupils .. .. .				1,657	19	6			
Manual instruction .. .. .				5,600	0	7			
Scholarships—				3,380	14	8			
National .. .. .	9,686	19	1						
War bursaries .. .. .	340	8	4						
				10,027	7	5			
Printing and stationery .. .. .				86	10	3			
Conference expenses .. .. .				65	15	0			
Interest on capital .. .. .				17,703	0	0			
				£306,294	1	1			
							£306,294	1	1

## Higher Education.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			
To Head Office salaries and administration charges .. .. .			555	0	0	By Balance carried to General			
Grants to New Zealand University and to four						Income and Expenditure			
University Colleges—			£	s.	d.	Account .. .. .			
For general purposes .. .. .	41,557	17	6			87,862	19	5	
Otago University College—Additional for salaries ..	491	13	6						
Salaries of Professors of Education .. .. .	3,795	16	8						
Workers' Educational Association lectures .. .. .	2,000	0	0						
Subsidies on voluntary contributions for general									
purposes .. .. .	3,429	10	11						
				51,274	18	7			
Scholarships .. .. .				19,562	7	7			
Grant to Workers' Educational Association (includ-									
ing £125 for previous year) .. .. .				1,625	0	0			
Miscellaneous .. .. .				60	13	3			
Interest on capital .. .. .				14,785	0	0			
				£87,862	19	5			
							£87,862	19	5

## Technical Education.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>				
To Head Office salaries and administration charges .. .. .			1,780	0	0	By Examina-				
Technical schools and classes—			£	s.	d.	tions—				
Salaries of instructors .. .. .	110,370	18	7			£	s.	d.		
Grants to Boards for general expenses .. .. .	29,513	6	5			Fees ..	121	17	6	
Travelling-expenses of instructors .. .. .	611	6	1			Sale of				
Grants for material used at schools .. .. .	4,018	13	7			material	11	13	9	
Repairs to buildings .. .. .	845	7	4							
Rent of buildings for classes .. .. .	770	0	4							
Subsidies on voluntary contributions for general										
purposes .. .. .	1,247	18	4			Balance carried to General				
Grading of instructors .. .. .	314	8	1			Income and Expenditure				
				147,691	18	9	Account .. .. .	182,310	18	7
Inspection—										
Salaries of Superintendent and Inspectors .. .. .	2,633	0	6							
Less charged to grading of instructors .. .. .	220	0	0							
				2,413	0	6				
Travelling-expenses .. .. .	729	1	3							
Postage and telegrams .. .. .	11	9	3							
				3,153	11	0				
Conveyance, &c., of pupils .. .. .				4,139	19	2				
Conference, expenses of .. .. .				60	5	10				
Examinations (City and Guilds, London) .. .. .				350	12	6				
Printing and stationery .. .. .				35	11	6				
Miscellaneous .. .. .				10	11	1				
Interest on capital .. .. .				25,222	0	0				
				£182,444	9	10				
							£182,444	9	10	

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Training of Teachers.*

		<i>Expenditure.</i>		£	s. d.	£	s. d.	<i>Income.</i>		£	s. d.
To	Head Office salaries and administration charges	..	..	..	..	687	0 0	By	Balance carried to general	..	..
	Training colleges—								Income and Expendi-		
	Salaries of staff and teachers of normal schools								ture Account	175,679	14 11
	(half cost, the remaining half being charged to										
	primary education)	..	..	26,825	6 4						
	Special instruction	..	..	2,040	4 11						
	University college fees for students attending										
	University classes	..	..	4,624	14 0						
				33,490	5 3						
	Allowances to students	..	..	131,547	10 1						
	Science material	..	..	195	11 3						
						165,233	6 7				
	Classes at sub-centres	..	..	3,094	16 11						
	Classes—Fares of instructors and teachers	..	..	2,259	12 3						
						5,354	9 2				
	Conferences, expenses of	..	..	..	..	18	16 3				
	Printing and stationery	..	..	..	..	54	2 11				
	Interest on capital	..	..	..	..	4,332	0 0				
						£175,679	14 11			£175,679	14 11

*Native Education.*

		<i>Expenditure.</i>		£	s. d.	£	s. d.	<i>Income.</i>		£	s. d.
To	Head Office salaries and administration charges	..	..	..	..	907	0 0	By	Truancy fines	..	2 0 0
	Native schools—								Rent of buildings	..	35 0 0
	Salaries of teachers	..	..	56,241	4 11				Contribution		
	Manual instruction	..	..	374	0 5				from Natives		
	Books and school requisites	..	..	1,158	19 4				towards re-		
	Repairs to buildings	..	..	3,249	3 2				building To-		
	Advertising	..	..	20	16 0				komaru Bay		
	Depreciation on buildings	..	..	3,000	0 0				School (de-		
						64,044	3 10		stroyed by	£	s. d.
	Removal expenses of teachers	..	..	..	..	458	19 2		fire)	500	0 0
	Conveyance and board of children	..	..	..	..	1,856	0 4		Recovery from		
	Inspection—								Fire Insurance		
	Salaries of Inspectors	..	..	1,380	0 0				Fund	462	8 7
	Travelling-expenses	..	..	454	10 6						962 8 7
						1,834	10 6		Balance carried to General		
	Higher education—								Income and Expendi-		
	Scholarships and allowances and expenses	..	..	..	..	3,708	5 11		Account	77,771	19 9
	Rebuilding school destroyed by fire	..	..	..	..	962	8 7				
	Interest on capital	..	..	..	..	5,000	0 0				
						£78,771	8 4			£78,771	8 4

*Physical Education.*

		<i>Expenditure.</i>		£	s. d.	£	s. d.	<i>Income.</i>		£	s. d.
To	Head Office salaries and administration charges	..	..	..	..	63	0 0	By	Balance carried to General		
	Salaries of instructors	..	..	4,555	16 1				Income and Expendi-		
	Travelling-expenses of instructors (including deprecia-								ture Account	7,980	19 7
	tion on motor-cycles, &c.)	..	..	3,093	7 7						
	Postages and telegrams (instructors)	..	..	39	6 3						
						7,688	9 11				
	Books and material	..	..	174	15 5						
	Less books sold	..	..	3	7 3						
						171	8 2				
	Classes for teachers	..	..	..	..	25	1 6				
	Interest on capital	..	..	..	..	33	0 0				
						£7,980	19 7			£7,980	19 7

*Examinations.*

		<i>Expenditure.</i>		£	s. d.	£	s. d.	<i>Income.</i>		£	s. d.
To	Head Office salaries and administration charges	..	..	..	..	2,060	0 0	By	Fees for examinations and		
	Examiners' and supervisors' fees	..	..	4,930	3 10				certificates	5,862	18 3
	Printing and stationery, &c.	..	..	1,414	19 6				Balance carried to General		
	Forwarding charges, rents of buildings, &c.	..	..	1,534	16 6				Income and Expendi-		
	Postages and telegrams	..	..	322	0 5				ture Account	4,440	5 8
						8,202	0 3				
	Conferences—Expenses	..	..	..	..	10	3 8				
	Depreciation on models	..	..	..	..	25	0 0				
	Interest on capital	..	..	..	..	6	0 0				
						£10,303	3 11			£10,303	3 11



EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Education and Training of Feeble-minded.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Balance (loss) on—			By Maintenance fees from parents, &c. . . . .	1,900	5 5
Richmond School for Girls . . . . .	3,921	14 5	Recoveries on account of travelling-expenses . . . . .	33	3 7
Otekaike School for Boys . . . . .	9,934	16 0	Balance carried to Special Schools Branch Summary of Income and Expenditure Account . . . . .	12,421	16 3
Head Office administration (non-institutional) . . . . .	95	0 0			
Travelling-expenses . . . . .	303	14 10			
Provision for bad debts (maintenance fees) . . . . .	100	0 0			
	<u>£14,355</u>	<u>5 3</u>		<u>£14,355</u>	<u>5 3</u>

*Special School for Girls, Richmond.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	140	0 0	By Sales of produce, &c. . . . .	7	3 8
Salaries of staff . . . . .	2,064	4 4	Deductions from salaries of staff for board or quarters provided . . . . .	355	0 0
Maintenance of inmates and staff . . . . .	1,270	13 9	Balance carried to Education and Training of Feeble-minded Income and Expenditure Account . . . . .	3,921	14 5
Repairs to buildings . . . . .	22	16 7			
Depreciation on buildings, &c. . . . .	297	0 0			
Advertising . . . . .	9	3 5			
Interest on capital . . . . .	480	0 0			
	<u>£4,283</u>	<u>18 1</u>		<u>£4,283</u>	<u>18 1</u>

*Special School for Boys, Otekaike.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	320	0 0	By Sales of baskets, &c. . . . .	207	1 6
Salaries of staff . . . . .	4,815	4 2	Meals provided . . . . .	5	8 6
Maintenance of staff and inmates . . . . .	3,332	18 4	Boot repairs for staff, &c. . . . .	12	5 6
Repairs, &c., to building, &c. . . . .	733	12 11	Deduction from salaries of staff for board or quarters provided . . . . .	1,125	0 0
Advertising . . . . .	20	0 7	Sawmill Account—Office expenses, &c. . . . .	20	0 0
Medical examinations . . . . .	8	9 6	Value of boys' labour on farm and at sawmill . . . . .	110	5 0
Basketmaking material . . . . .	136	11 8	Balance (profit) from—		
Depreciation on buildings, &c. . . . .	1,047	0 0	Farm Account . . . . .	353	15 3
Interest on capital . . . . .	1,524	0 0	Sawmill Account . . . . .	169	5 5
	<u>£11,937</u>	<u>17 2</u>	Balance carried to Education and Training of Feeble-minded Income and Expenditure Account . . . . .	9,934	16 0
				<u>£11,937</u>	<u>17 2</u>

*Special School for Boys, Otekaike (Farm Account).*

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Stocks on hand, 1st April, 1924—					By Sales of produce (including issues to Otekaike institution) . . . . .	1,602	7 6
Live-stock . . . . .	669	1 6			Sawmill account for use of traction-engine . . . . .	30	0 0
Farm-produce . . . . .	441	17 0			Stock on hand, 31st March, 1925—		
			1,110	18 6	Live-stock . . . . .	615	0 0
Purchase of live-stock . . . . .			97	6 9	Farm-produce . . . . .	1,093	0 0
Purchase of seeds, manures, &c. . . . .			277	7 4			
Purchase of feed . . . . .			180	1 11			
Salaries of staff employed on farm . . . . .	675	0 0				1,708	0 0
Value of boys' time on farm . . . . .	75	0 0					
			750	0 0			
Repairs to plant on farm . . . . .			64	17 9			
Depreciation on farm buildings, plant, &c. . . . .			103	0 0			
Balance carried down . . . . .			756	15 3			
			<u>£3,340</u>	<u>7 6</u>		<u>£3,340</u>	<u>7 6</u>
To Head Office salaries and administration charges	30	0 0			By Balance brought down . . . . .	756	15 3
Otekaike office salaries . . . . .	50	0 0					
Interest on capital . . . . .	323	0 0					
Balance (profit) carried to Otekaike General Account . . . . .	353	15 3					
	<u>£756</u>	<u>15 3</u>				<u>£756</u>	<u>15 3</u>

*Special School for Boys, Otekaike (Sawmill Account).*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Wages (including value of boys' labour) . . . . .	269	5 0	By Sales . . . . .	248	8 0
General expenses . . . . .	87	17 7	Timber used at institution . . . . .	88	0 0
Hire of traction-engine from farm . . . . .	30	0 0	Stock of sawn timber on hand, 31st March, 1925 . . . . .	360	0 0
Royalty . . . . .	86	0 0			
Depreciation of plant, &c. . . . .	15	0 0			
Balance carried down . . . . .	208	5 5			
	<u>£696</u>	<u>8 0</u>		<u>£696</u>	<u>8 0</u>
To Head Office administration charges . . . . .	10	0 0	By Balance brought down . . . . .	208	5 5
Office expenses at Otekaike . . . . .	20	0 0			
Interest on capital . . . . .	9	0 0			
Balance (profit) carried to Otekaike General Account . . . . .	169	5 5			
	<u>£208</u>	<u>5 5</u>		<u>£208</u>	<u>5 5</u>



EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Child Welfare (Summary).*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Balance from separate accounts—					By Fees recoverable from parents, &c., for main-				
Boys' Training-farm, Weraroa	.. ..	6,322	12	5	tenance of children	.. ..	31,722	18	3
Caversham Industrial School	.. ..	2,322	18	2	Balance transferred to Special Schools Income	.. ..	99,275	8	10
Te Oranga Home	.. ..	1,055	18	1	and Expenditure Account	.. ..			
Miramar Home	.. ..	465	10	9					
Receiving-homes—									
Auckland	.. ..	1,418	17	1					
Hamilton	.. ..	771	11	3					
Wanganui	.. ..	847	0	5					
Napier	.. ..	833	10	4					
Wellington	.. ..	1,142	15	11					
Christchurch	.. ..	1,520	16	6					
Probation Homes—									
Auckland	.. ..	1,946	5	0					
Wellington	.. ..	993	0	2					
Christchurch	.. ..	1,143	5	8					
Dunedin	.. ..	963	10	11					
Non-institutional	.. ..	100,250	14	5					
Provision for bad debts (maintenance fees)	.. ..	9,000	0	0					
		<u>£130,998</u>	<u>7</u>	<u>1</u>			<u>£130,998</u>	<u>7</u>	<u>1</u>

*Boys' Training-farm, Weraroa.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office administration charges	.. ..	140	0	0	By Rent of buildings	.. ..	1	16	5
Salaries and wages of staff, &c.	.. ..	1,958	19	4	Hire of departmental car	.. ..	3	15	0
Maintenance of inmates and staff	.. ..	2,058	10	2	Meals provided	.. ..	3	6	1
Maintenance of buildings, &c.	.. ..	438	15	1	Value of boys' labour on farm	.. ..	100	0	0
Telephones	.. ..	13	2	6	Deductions from salaries of staff for board or		425	0	0
Depreciation on buildings, &c.	.. ..	616	0	0	quarters provided	.. ..			
Interest on capital	.. ..	770	0	0	Balance carried to Child Welfare Income and		6,322	12	5
Balance (loss) from Farm Account	.. ..	861	2	10	Expenditure Account	.. ..			
		<u>£6,856</u>	<u>9</u>	<u>11</u>			<u>£6,856</u>	<u>9</u>	<u>11</u>

*Boys' Training-farm, Weraroa (Farm Account).*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Stocks, 1st April, 1924—					By Sales of produce, &c., including issues to Weraroa				
Live-stock	.. ..	1,968	3	0	institution	.. ..	2,760	15	2
Farm-produce	.. ..	1,136	13	9	Chaff-cutting, &c.	.. ..	237	18	6
					Deduction from salaries of staff as rent of cottages		60	0	0
Purchase of live-stock	.. ..	71	4	3	provided	.. ..			
Purchase of seeds, manures, &c.	.. ..	558	0	6	Stocks on hand at 31st March, 1925—				
Purchase of feed	.. ..	173	3	4	Live-stock	.. ..	2,069	0	0
Repairs to buildings, plant, &c.	.. ..	171	9	9	Farm-produce	.. ..	852	0	0
Miscellaneous expenses	.. ..	188	17	7					
Depreciation on buildings, plant, &c.	.. ..	300	0	0					
Salaries and wages of farm staff, &c. (including									
value of boys' labour)	.. ..	1,106	4	4					
Balance carried down	.. ..	305	17	2					
		<u>£5,979</u>	<u>13</u>	<u>8</u>			<u>£5,979</u>	<u>13</u>	<u>8</u>
To Head Office administration charges	.. ..	50	0	0	By Balance brought down	.. ..	305	17	2
Weraroa Office salaries, &c.	.. ..	125	0	0	Balance carried to Weraroa Income and Expendi-		861	2	10
Interest on capital	.. ..	992	0	0	ture Account	.. ..			
		<u>£1,167</u>	<u>0</u>	<u>0</u>			<u>£1,167</u>	<u>0</u>	<u>0</u>

*Caversham Industrial School (Girls).*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges	.. ..	70	0	0	By Grazing fees	.. ..	2	0	0
Salaries and wages of staff	.. ..	898	11	2	Value of girls' labour at factory	.. ..	30	0	0
Maintenance of inmates and staff	.. ..	928	0	8	Deductions from salaries of staff for board or		150	0	0
Maintenance of buildings, &c.	.. ..	75	3	10	quarters provided	.. ..			
Telephones	.. ..	9	2	6	Balance carried to Child Welfare Income and		2,322	18	2
Depreciation on buildings, &c.	.. ..	198	0	0	Expenditure Account	.. ..			
Interest on capital	.. ..	326	0	0					
		<u>£2,564</u>	<u>18</u>	<u>2</u>			<u>£2,564</u>	<u>18</u>	<u>2</u>

*Te Oranga Home.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries and wages—Caretaker, &c.	.. ..	139	0	0	By Rents received	.. ..	42	0	0
Maintenance of buildings, &c.	.. ..	35	15	10	Vegetables, &c., grown	.. ..	7	10	3
Telephone	.. ..	8	12	6	Balance carried to Child Welfare Income and		1,055	18	1
Depreciation on buildings, &c.	.. ..	228	0	0	Expenditure Account	.. ..			
Interest on capital	.. ..	694	0	0					
		<u>£1,105</u>	<u>8</u>	<u>4</u>			<u>£1,105</u>	<u>8</u>	<u>4</u>

EDUCATION DEPARTMENT—*continued.*  
INCOME AND EXPENDITURE ACCOUNT—*continued.*

*Miramar Home for Children.*

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Maintenance of buildings, &c. .. ..	61	10	9	By Balance carried to Child Welfare Income and Ex-			
Depreciation of buildings, &c. .. ..	144	0	0	penditure Account .. .. .	465	10	9
Interest on capital .. .. .	260	0	0				
	<u>£465</u>	<u>10</u>	<u>9</u>				
					<u>£465</u>	<u>10</u>	<u>9</u>

*Receiving-homes.*

	Auckland.	Hamilton.	Wanganui.	Napier.	Wellington.	Christchurch.
<i>Expenditure.</i>	£	£	£	£	£	£
To Head Office administration charges .. ..	45	30	25	30	50	60
Salaries of staff .. .. .	502	345	297	371	530	577
Maintenance of inmates and staff .. ..	591	221	294	296	393	626
Maintenance of buildings, &c. .. ..	44	31	82	50	65	90
Telephones .. .. .	7	6	5	6	5	6
Depreciation on buildings, &c. .. ..	118	83	81	61	77	119
Interest on capital .. .. .	217	115	121	92	126	177
	<u>1,525</u>	<u>832</u>	<u>907</u>	<u>908</u>	<u>1,247</u>	<u>1,655</u>
	18	3	0	10	15	16
	4	3	5	4	11	6
<i>Income and Balance.</i>						
By Staff, for board and quarters provided ..	105	60	60	75	105	135
Grazing fees .. .. .	2	0	0	0	0	0
Meals provided .. .. .	2	12	0	0	0	0
Balance carried to Child Welfare Income and Expenditure Account	1,418	771	847	833	1,142	1,520
	<u>1,525</u>	<u>832</u>	<u>907</u>	<u>908</u>	<u>1,247</u>	<u>1,655</u>
	18	3	0	10	15	16
	4	3	5	4	11	6

*Probation Homes.*

	Auckland.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>	£	£	£	£
To Head Office administration charges .. ..	50	20	30	20
Salaries of staff .. .. .	649	238	465	311
Maintenance of inmates and staff .. ..	464	439	378	345
Maintenance of buildings, &c. .. ..	304	123	28	87
Telephones .. .. .	7	8	8	7
Depreciation on buildings, &c. .. ..	156	87	157	82
Interest on capital .. .. .	409	163	235	169
	<u>2,041</u>	<u>1,079</u>	<u>1,303</u>	<u>1,023</u>
	5	10	14	10
	0	2	4	11
<i>Income and Balance.</i>				
By Staff, for board and quarters provided ..	95	80	115	60
Rent of buildings .. .. .	0	6	29	0
Vegetables grown and disposed of .. ..	0	0	12	0
Board provided (other than staff) .. ..	0	0	3	0
Balance carried to Child Welfare Income and Expenditure Account	1,946	993	1,143	963
	<u>2,041</u>	<u>1,079</u>	<u>1,303</u>	<u>1,023</u>
	5	10	14	10
	0	2	4	11

*Stores Summary Account.*

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Balances brought forward from—				By Balances brought forward from—			
Central store, Wellington .. .. .	1,113	2	2	Branch Store, Auckland .. .. .	185	18	8
Caversham Factory .. .. .	243	0	7	Sub-store, Nelson .. .. .	69	15	10
				Balance carried to Special Schools Summary Account .. .. .	1,100	8	3
	<u>£1,356</u>	<u>2</u>	<u>9</u>		<u>£1,356</u>	<u>2</u>	<u>9</u>

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.*

## SPECIAL SCHOOL STORES.

## CENTRAL STORE, WELLINGTON.

*Trading Account for the Year ended 31st March, 1925.*

<i>Expenditure.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Income.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Stock as at 1st April, 1924 .. .. .			16,575	11	9	By Issues to institutions .. .. .			6,093	1	10
Purchases .. .. .			929	6	4	Transfers to Auckland store .. .. .			731	3	3
Issues from factory .. .. .			1,691	3	7	Transfers to Nelson sub-store .. .. .			279	9	5
Balance, gross profit, carried down .. .. .			465	8	4	Transfers to factory .. .. .			191	2	5
						Cash sales .. .. .			342	13	1
						Stock as at 31st March, 1925 .. .. .			12,024	0	0
			<u>£19,661</u>	<u>10</u>	<u>0</u>				<u>£19,661</u>	<u>10</u>	<u>0</u>

*Profit and Loss Account.*

<i>Expenditure.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Income.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Head Office salaries and administration charges .. .. .			50	0	0	By Balance brought down—Gross profit .. .. .			465	8	4
Salaries and wages .. .. .			450	8	4	Packing charges .. .. .			18	12	6
Rent .. .. .			100	0	0	Balance (net loss) carried to Stores Summary Account .. .. .			1,113	2	2
Freight .. .. .			70	18	4						
Fire-insurance—Stock .. .. .			115	8	6						
Heating, lighting, &c. .. .. .			60	2	4						
Sundries .. .. .			5	5	6						
Depreciation on fittings .. .. .			26	0	0						
Interest on capital .. .. .			719	0	0						
			<u>£1,597</u>	<u>3</u>	<u>0</u>				<u>£1,597</u>	<u>3</u>	<u>0</u>

## BRANCH STORE, AUCKLAND.

*Trading Account for the Year ended 31st March, 1925.*

<i>Expenditure.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Income.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Stock as at 1st April, 1924 .. .. .			1,366	1	11	By Issues to institutions .. .. .			1,534	10	0
Purchases .. .. .			104	16	2	Stock on hand, 31st March, 1925 .. .. .			993	0	0
Transfers from Wellington .. .. .			731	3	3						
Gross profit carried down .. .. .			325	8	8						
			<u>£2,527</u>	<u>10</u>	<u>0</u>				<u>£2,527</u>	<u>10</u>	<u>0</u>

*Profit and Loss Account.*

<i>Expenditure.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Income.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Head Office salaries and administration charges .. .. .			5	0	0	By Balance brought down .. .. .			325	8	8
Salaries .. .. .			50	0	0						
Rent .. .. .			24	10	0						
Depreciation on fittings .. .. .			4	0	0						
Interest on capital .. .. .			56	0	0						
Net profit carried to Stores Summary Account .. .. .			185	18	8						
			<u>£325</u>	<u>8</u>	<u>8</u>				<u>£325</u>	<u>8</u>	<u>8</u>

## SUB-STORE, NELSON.

*Trading Account for the Year ended 31st March, 1925.*

<i>Expenditure.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Income.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Stock as at 1st April, 1924 .. .. .			882	1	10	By Issues .. .. .			310	7	9
Transfers from Wellington .. .. .			279	9	5	Stock on hand, 31st March, 1925 .. .. .			1,090	0	0
Purchases .. .. .			72	0	8						
Gross profit carried down .. .. .			166	15	10						
			<u>£1,400</u>	<u>7</u>	<u>9</u>				<u>£1,400</u>	<u>7</u>	<u>9</u>

*Profit and Loss Account.*

<i>Expenditure.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Income.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Head Office salaries and administration charges .. .. .			5	0	0	By Balance brought down .. .. .			166	15	10
Salaries .. .. .			25	0	0						
Rent .. .. .			25	0	0						
Interest on capital .. .. .			42	0	0						
Balance (net profit) carried to Stores Summary Account .. .. .			69	15	10						
			<u>£166</u>	<u>15</u>	<u>10</u>				<u>£166</u>	<u>15</u>	<u>10</u>

## CAVERSHAM FACTORY.

*Trading Account for the Year ended 31st March, 1925.*

<i>Expenditure.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Income.</i>		<i>£</i>	<i>s.</i>	<i>d.</i>		
To Stocks of material and unfinished work at 1st April, 1924, as shown last year .. .. .	2,723	1	5		By Sale of rags .. .. .				1	19	1
Less amount of stock overstated .. .. .	214	7	10		Goods manufactured .. .. .				1,789	14	11
					Stock at 31st March, 1925 .. .. .				1,310	9	6
			2,508	13	7						
Material transferred from Wellington store and purchases (including freight) .. .. .			317	0	9						
Wages .. .. .			240	3	2						
Balance carried down .. .. .			36	6	0						
			<u>£3,102</u>	<u>3</u>	<u>6</u>				<u>£3,102</u>	<u>3</u>	<u>6</u>

EDUCATION DEPARTMENT—*continued.*  
 INCOME AND EXPENDITURE ACCOUNT—*continued.*  
 SPECIAL SCHOOL STORES—*continued.*

*Profit and Loss Account.*

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Repairs and sundries .. .. .	3	12	5	By Balance brought down .. .. .	36	6	0
Lighting, power .. .. .	6	6	4	Balance (loss) carried to Stores			
Depreciation .. .. .	19	0	0	Summary Account—			
Head Office salaries and administration charges	15	0	0	1923-24 .. .. .	214	7	10
Interest on capital .. .. .	21	0	0	1924-25 .. .. .	28	12	9
Additional charge for 1923-24 (stock overstated, 31st March, 1924) .. .. .	214	7	10	<hr/>	243	0	7
	<hr/>				<hr/>		
	£279	6	7		£279	6	7

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.	
Capital provided by Treasury, at 1st April, 1924	3,368,227	19	4	National Development Account—				
Education Loans Account—				Grants to Education and other				
Loans raised .. .. .	1,924,221	13	3	Boards for sites, buildings,				
Transfer from Consolidated				equipment, &c.—	£	s.	d.	
Fund .. .. .	100,000	0	0	For elementary education ..	3,466,225	7	0	
	<hr/>			For kindergartens .. .. .	4,201	14	5	
Reserve for depreciation .. .. .		29,608	12	9	For secondary education ..	440,213	1	11
Former inmates of departmental				For higher education .. .. .	360,199	0	5	
institutions—Wages in hands				For technical education ..	577,307	6	5	
of Department .. .. .		74,842	10	For training of teachers ..	112,518	18	0	
Sundry creditors .. .. .	47,055	16	1	For education of the blind ..	13,000	0	0	
Amounts paid to the Department				<hr/>	4,973,665	8	2	
in advance .. .. .	222	15	11	Departmental assets—				
Amounts paid to Department				Land, &c. .. .. .	53,841	12	10	
and held in suspense .. .. .	19	12	8	Buildings .. .. .	205,646	5	11	
Hutt High School Board—				Water service .. .. .	616	17	1	
Amount of rent held in trust	219	10	6	Furniture, fittings, &c. ..	19,850	0	4	
Fire Insurance Fund—Amount				Farm and other plant, imple-				
overclaimed .. .. .	77	15	0	ments, &c. .. .. .	5,104	9	0	
	<hr/>			Motor cycles and cars .. ..	4,159	8	1	
Treasury Adjustment Account		3,138,111	10	Typewriters and mechanical				
				appliances .. .. .	1,374	18	6	
				Examination models .. ..	139	16	0	
				Boat .. .. .	32	0	0	
				Library .. .. .	316	0	11	
				School Cadet equipment ..	2	14	3	
				Hydro-electric works (pre-				
				liminary surveys) .. .. .	14	19	1	
				<hr/>	291,099	2	0	
				Stocks of material on hand,				
				31st March, 1925—				
				School-books and requisites	2,391	12	7	
				General stores .. .. .	27,658	18	6	
				Farm-produce .. .. .	2,017	0	0	
				Live-stock .. .. .	2,771	0	0	
				<hr/>	34,838	11	1	
				Amounts paid in advance ..			47	
				Sundry debtors .. .. .	71,821	10	3	
				Less reserve for bad debts ..	22,722	1	1	
				<hr/>	49,099	9	2	
				Amounts due by Government				
				Departments .. .. .	1,861	19	6	
							50,961	
							8	
				Deposits in Post-office Savings-bank (wages of				
				former inmates) .. .. .			74,842	
				Official stamps on hand .. ..			10	
				Education Loans Account—Balance in account			4	
				Balance from Income and Expenditure Account	126,454	19	4	
					<hr/>			
					3,130,654	16	4	
					<hr/>			
					£8,682,607	16	8	
					<hr/>			
					£8,682,607	16	8	

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value of offices, &c., as assessed by Public Works Department; (b) interest on capital.

C. E. CRAWFORD, Accountant.  
 A. BELL, Secretary.

I hereby certify that the Income and Expenditure, Trading, Profit and Loss Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.

1. The fees received for maintenance of inmates of the Child Welfare Division are not credited to the accounts of the individual institutions. The Department, however, explained that the expense of making such allocation would not be warranted.

2. Certain suggestions are also being made by Audit with reference to future accounts.

G. F. C. CAMPBELL, Controller and Auditor-General.

## EDUCATION ENDOWMENT DEPOSIT ACCOUNT.

## PRIMARY-EDUCATION ENDOWMENTS.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Loan repayments (principal and interest) under section 63, Land Laws Amendment Act, 1913 .. .. .	268	3	1	By Accrued rents, &c. .. .. .	112,560	4	5
Administration expenses .. .. .	5,929	10	8	Accrued royalties .. .. .	2,041	13	9
Irrecoverable rents .. .. .	348	5	4	Interest on cash and investments held by Public Trustee .. .. .	1,132	9	8
Reserve for irrecoverable rents .. .. .	200	0	0	Miscellaneous .. .. .	26	19	4
Survey costs .. .. .	217	9	9	Balance carried down .. .. .	1,465	16	0
Remissions of rent .. .. .	338	1	3				
Repayments for primary education purposes	109,925	13	1				
	<u>£117,227</u>	<u>3</u>	<u>2</u>		<u>£117,227</u>	<u>3</u>	<u>2</u>
	£	s.	d.		£	s.	d.
To Balance carried down .. .. .	1,465	16	0	By Balance from previous years .. .. .	23,958	17	6
Adjustment on account of previous years—Rents charged in advance at 31st March, 1924, &c. .. .. .	21,817	6	3				
Balance .. .. .	675	15	3				
	<u>£23,958</u>	<u>17</u>	<u>6</u>		<u>£23,958</u>	<u>17</u>	<u>6</u>

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
To Balance in Public Account, 1st April, 1924 ..	4,111	8	11	By Payments for primary-education purposes ..	109,925	13	1
Rents received under section 2, Education Reserves Amendment Act, 1914 .. .. .	116,099	2	6	Administration expenses .. .. .	6,140	2	9
Sales of land under section 3, Education Reserves Amendment Act, 1914 .. .. .	652	14	11	Refunds of revenue .. .. .	75	5	5
	<u>£120,863</u>	<u>6</u>	<u>4</u>	Balance in Public Account, 31st March, 1925	4,722	5	1
					<u>£120,863</u>	<u>6</u>	<u>4</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital, including loading for roads, &c. .. .. .	2,236,962	3	9	Land .. .. .	2,288,971	13	0
Appreciation in land values .. .. .	87,991	19	0	Unpaid purchase price (not yet payable) of buildings .. .. .	4,669	11	1
Sundry creditors, miscellaneous .. .. .	358	8	3	Unpaid purchase price (not yet payable) of land	1,666	13	4
Rents paid in advance .. .. .	719	14	5	Sundry debtors for—	£	s.	d.
Royalties paid in advance .. .. .	5	12	0	Rents .. .. .	13,985	17	5
Consolidated Fund—for compensation for improvements .. .. .	600	0	0	Less reserve for irrecoverable rents .. .. .	200	0	0
Rents, &c., charged in advance .. .. .	22,783	3	10				
Writings-off Suspense .. .. .	901	0	11		13,785	17	5
Revenue Account—Balance .. .. .	675	15	3	Royalties .. .. .	621	3	7
	<u>£2,350,997</u>	<u>17</u>	<u>5</u>	Principal instalments on building .. .. .	89	19	7
				Interest on cash and investments .. .. .	47	2	6
				Miscellaneous .. .. .	1,015	1	2
				Postponed rent .. .. .	7,167	19	6
				Outstanding Rents Suspense .. .. .	901	0	11
				Interest accrued but not due on investments ..	28	18	7
				Revaluation Board determinations—	£	s.	d.
				Reductions in value of land .. .. .	3,600	0	0
				Rents written off .. .. .	446	0	0
				Remissions of rent .. .. .	361	0	10
					4,407	0	10
				Investments held by Public Trustee .. .. .	3,962	0	0
				Cash held by Public Trustee .. .. .	18,941	10	10
				Cash in Public Account .. .. .	4,722	5	1
	<u>£2,350,997</u>	<u>17</u>	<u>5</u>		<u>£2,350,997</u>	<u>17</u>	<u>5</u>

30th July, 1925.

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the books and documents submitted for audit, and correctly state the position as disclosed thereby, except—(1) The accounts have been compiled from copies of journal entries of the District Land Offices and audited statements from Otago, Nelson, Westland, Poverty Bay, Hawke's Bay, Southland, and Marlborough; (2) the Capital Account is overstated by the total amount the land was loaded for roading, &c.; and (3) in the opinion of the Audit Office instalments of principal included in loan repayments should not be a charge against the Revenue Account.—G. F. C. CAMPBELL, Controller and Auditor-General.

EDUCATION ENDOWMENT DEPOSIT ACCOUNT—*continued.*

## SECONDARY-EDUCATION ENDOWMENTS.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Loan repayments (principal and interest) under section 63, Land Laws Amendment Act, 1913	27	13	6	By Accrued rents, &c.	9,851	10	4
Administration expenses .. .. .	502	2	1	Accrued royalties .. .. .	521	6	6
Rotorua College and Grammar School .. .. .	640	8	0	Interest on cash held by Public Trustee .. .. .	43	14	1
Remissions of rent .. .. .	0	4	3	Miscellaneous .. .. .	30	10	8
Survey costs .. .. .	13	18	3				
Payments to secondary schools .. .. .	8,406	7	7				
Balance carried down .. .. .	856	7	11				
	<u>£10,447</u>	<u>1</u>	<u>7</u>		<u>£10,447</u>	<u>1</u>	<u>7</u>
To Adjustment on account of previous years—				By Balance brought down .. .. .	856	7	11
Rents charged in advance at 31st March, 1924, &c. .. .. .	1,890	12	10	Balance from previous years .. .. .	4,166	1	6
Balance .. .. .	3,122	16	7				
	<u>£5,022</u>	<u>9</u>	<u>5</u>		<u>£5,022</u>	<u>9</u>	<u>5</u>

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
To Balance in Public Account, 1st April, 1924 ..	3,588	7	8	By Payments to secondary schools .. .. .	8,406	7	7
Rents, &c., received under section 2, Education Reserves Amendment Act, 1914 .. .. .	9,561	12	1	Rotorua College and Grammar School .. .. .	640	8	0
Sales of land under section 3, Education Reserves Amendment Act, 1914 .. .. .	5	0	0	Administration expenses .. .. .	614	6	10
	<u>£13,154</u>	<u>19</u>	<u>9</u>	Refunds of revenue .. .. .	123	6	6
				Balance in Public Account, 31st March, 1925 ..	3,370	10	10
					<u>£13,154</u>	<u>19</u>	<u>9</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital, including loading for roads, &c. .. .. .	196,230	0	9	Land .. .. .	204,797	19	1
Appreciation in land-values .. .. .	8,311	5	9				
Sundry creditors—				Sundry debtors for rent .. .. .	1,583	15	10
Miscellaneous .. .. .	14	3	5	Less reserve for irrecoverable rents .. .. .	12	15	11
Rents paid in advance .. .. .	2	0	3		<u>1,570</u>	<u>19</u>	<u>11</u>
Royalties paid in advance .. .. .	0	1	6	Sundry debtors for royalties .. .. .	127	6	0
Consolidated Fund—For compensation for improvements .. .. .	1,318	10	0	Miscellaneous sundry debtors .. .. .	148	6	2
Writings off Suspense .. .. .	54	17	6	Outstanding Rents Suspense .. .. .	54	17	6
Rotorua College and Grammar School .. .. .	5,123	4	0	Overpayments to secondary schools .. .. .	5,123	4	0
Rents, &c., charged in advance .. .. .	1,988	3	5	Cash held by Public Trustee .. .. .	971	19	8
Revenue Account—Balance .. .. .	3,122	16	7	Cash in Public Account .. .. .	3,370	10	10
	<u>£216,165</u>	<u>3</u>	<u>2</u>		<u>£216,165</u>	<u>3</u>	<u>2</u>

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

30th July, 1925.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that—(1) The accounts have been compiled from copies of journal entries of the District Land Offices and audited statements from Otago, Nelson, Westland, Poverty Bay, Hawke's Bay, Southland, and Marlborough; (2) the Capital Account is overstated by the total amount the land was loaded for roading, &c.; (3) in the opinion of the Audit Office instalments of principal included in loan repayments should not be a charge against the Revenue Account.—G. F. C. CAMPBELL, Controller and Auditor-General.

## ELECTORAL DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Salaries .. .. .	3,783	12	6	By Sundry revenue .. .. .	28	17	6
Postage .. .. .	4,523	10	6	Balance carried down .. .. .	19,804	9	7
Rent .. .. .	909	16	1				
Sale of rolls .. .. .	45	11	0				
Loss on sales .. .. .	8	0	9				
Compulsory registration of electors..	9,606	12	0				
Sundries .. .. .	956	4	3				
	<u>£19,833</u>	<u>7</u>	<u>1</u>		<u>£19,833</u>	<u>7</u>	<u>1</u>
	£	s.	d.		£	s.	d.
To Balance brought down .. .. .	19,804	9	7	By Balance .. .. .	21,154	14	1
Depreciation .. .. .	806	2	1				
Interest on capital .. .. .	544	2	5				
	<u>£21,154</u>	<u>14</u>	<u>1</u>		<u>£21,154</u>	<u>14</u>	<u>1</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Fixed capital as at 1st April, 1924 .. .. .	12,106	2	4	Furniture and fittings .. .. .	11,127	3	4
Sundry creditors .. .. .	5,497	10	6	Mechanical appliances .. .. .	274	19	11
Depreciation Reserve .. .. .	3,336	1	6	Stock of rolls .. .. .	1,215	7	0
Treasury Adjustment Account .. .. .	12,833	16	3	Sundry debtors .. .. .	1	6	3
	<u>£33,773</u>	<u>10</u>	<u>7</u>	Excess of expenditure over income .. .. .	21,154	14	1
					<u>£33,773</u>	<u>10</u>	<u>7</u>

J. HISLOP, Chief Electoral Officer.  
A. W. PYNE, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the accounts include charges against the Department for rent, interest on capital, furniture, and services rendered by the Internal Affairs Department for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

## EXTERNAL AFFAIRS DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Administration expenses—					By recovery of expenditure on account of Samoan				
Salaries .. .. .		2,164	12	9	Constabulary .. .. .		39	18	11
Advertising .. .. .		31	9	4	Balance carried down .. .. .		43,247	12	10
Expenses upkeep Apia Observatory .. .. .		1,425	3	1					
Freight .. .. .		1	5	5					
League of Nations .. .. .		13,788	12	8					
Visit of Samoan chiefs .. .. .		952	5	0					
Fuel, &c. .. .. .		98	0	0					
Grant to—									
Bureau Tropical Diseases .. .. .		100	0	0					
Ethnological research, Western Samoa .. .. .		100	0	0					
Samoan Administration for educational, medical, and wireless services .. .. .		16,000	0	0					
Samoan Administration to cover deficit, 1923-24 .. .. .		6,000	0	0					
Office fittings .. .. .		8	5	9					
Photographic film .. .. .		15	19	7					
Postages, telegrams, &c... .. .		298	7	10					
Printing and stationery .. .. .		192	9	0					
Payment to F. F. Wolter .. .. .		226	6	0					
Purchase power plant, Apia Wireless .. .. .		140	0	0					
Radio telephone equipment, Apia Wireless .. .. .		1,400	0	0					
Telephone services .. .. .		33	15	0					
Travelling allowances and expenses .. .. .		106	7	0					
Rent .. .. .		80	0	0					
Loss on typewriter .. .. .		2	2	6					
Depreciation .. .. .		122	10	10					
		<u>£43,287</u>	<u>11</u>	<u>9</u>			<u>£43,287</u>	<u>11</u>	<u>9</u>
		£	s.	d.			£	s.	d.
To Balance brought down .. .. .		43,247	12	10	By excess of expenditure over income .. .. .		43,273	10	3
Interest on capital .. .. .		25	17	5					
		<u>£43,273</u>	<u>10</u>	<u>3</u>			<u>£43,273</u>	<u>10</u>	<u>3</u>

NOTE.—The following charges, for which the Department possesses no parliamentary appropriation, are included: (a) Rental value as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1924.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .		574	18	5	Official stamps .. .. .		16	5	10
Sundry creditors .. .. .		2,571	3	4	Sundry debtors .. .. .		60	10	0
Depreciation reserve .. .. .		225	17	2	Office fittings .. .. .		274	18	5
Treasury Adjustment Account .. .. .		42,583	9	3	Additions .. .. .		30	3	8
Writings-off in Suspense .. .. .		2	2	6					
					Advance Samoan Administration .. .. .		2,000	0	0
					Photographic film .. .. .		300	0	0
					Suspense Account .. .. .		2	2	6
					Excess of expenditure over income .. .. .		43,273	10	3
		<u>£45,957</u>	<u>10</u>	<u>8</u>			<u>£45,957</u>	<u>10</u>	<u>8</u>

S. J. SMITH, Acting-Secretary.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.





## HAURAKI PLAINS SETTLEMENT ACCOUNT—continued.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account—			Improved land—		
Debentures issued—			Handed over to Land Board for Settlement	327,459	17 11
Local Bodies' Loans Act, 1908 .. .. .	31,000	0 0	Less—		
New Zealand State-guaranteed Advances Act, 1909 .. .. .	95,000	0 0	Sales .. .. .	75,392	7 5
Hauraki Plains Amendment Act, 1913 .. .. .	504,000	0 0	Reductions by Revaluation Board .. .. .	40,580	0 0
Expenditure from Public Works Fund .. .. .	5,070	0 0			
Value of Crown lands set apart under the Act .. .. .	45,000	0 0			
Appreciation in value of lands transferred to control of Land Board .. .. .	24,545	17 11			
Interest accrued but unpaid on debentures issued under Hauraki Plains Amendment Act, 1913 .. .. .	5,220	11 0	Unimproved lands—		
Consolidated Fund—			Not yet disposed of .. .. .	44,481	10 9
Interest on debentures issued under Local Bodies' Loans Act, 1908 .. .. .	26,831	15 5	Improvements on adjoining Crown lands .. .. .	7,710	0 0
Interest, 1924-25, on debentures issued under Hauraki Plains Amendment Act, 1913 .. .. .	21,990	17 2	Permanent reserves .. .. .	8,851	0 0
Unpaid rates levied, 1917-21 .. .. .	123	13 0	Works in progress—		
Interest on expenditure from Lands Improvement vote (Public Works Fund) .. .. .	2,053	7 0	Expenditure on land in process of reclamation, including formation and metalling of roads .. .. .	312,040	11 10
Sinking Fund Reserve .. .. .	5,850	17 4	Artesian wells—		
Sundry creditors .. .. .	6,850	8 9	Hauraki Plains Crown tenants .. .. .	1,753	17 11
Rates, &c., paid in advance .. .. .	0	5 1	Permanent reserves and Crown lands .. .. .	216	10 9
Writings off Suspense .. .. .	5	4 1			
Rents charged in advance .. .. .	2,867	0 0	Buildings .. .. .	1,970	8 8
			Wharves .. .. .	7,272	6 0
			Machinery and plant .. .. .	5,909	0 0
			Live-stock .. .. .	66,651	17 6
			Loose tools .. .. .	302	16 0
			Stores and fuel .. .. .	1,473	15 6
			Sundry debtors for—	5,924	12 6
			Rents .. .. .	5,410	3 9
			Sales of land .. .. .	2,515	7 6
			Interest on sales, &c. .. .. .	192	7 7
			Rates .. .. .	9,329	10 0
			Tram freights .. .. .	441	10 1
			Miscellaneous .. .. .	3,376	6 10
				21,265	5 9
			Postponed rent .. .. .	199	18 9
			Writings off in Suspense .. .. .	5	4 1
			Revaluation Board determinations—		
			Reductions in value of land .. .. .	40,580	0 0
			Rents written off .. .. .	5,383	16 9
			Remission of rents .. .. .	5,157	12 4
				51,121	9 1
			Interest accrued but not due on sales of land .. .. .	60	0 0
			Sinking Fund—		
			In hands of Public Trustee .. .. .	2,176	5 6
			Proportion under Public Debt Extinction Act, 1910 .. .. .	3,674	11 10
				5,850	17 4
			Revenue Account balance .. .. .	17,924	17 5
			Cash in Public Account .. .. .	5,906	15 1
				£776,409	16 9
				£776,409	16 9

The Valuer-General has been requested to value all unlet lands within the area, and lands in process of reclamation.

J. B. THOMPSON, Under-Secretary.  
J. H. O'DONNELL, Chief Accountant.

2nd September, 1925.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except—(a) In the opinion of the Audit Office interest charged on works in progress should be capitalized; (b) a Bad Debts Reserve should be created; (c) suggestions in reference to the treatment of expenditure on lands already handed over for settlement have been made to the Department.—G. F. C. CAMPBELL, Controller and Auditor-General.

## DEPARTMENT OF HEALTH.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Income and Expenditure Accounts—				By Income and Expenditure Accounts—			
Net cost:—				Net profit:—			
Bacteriological Laboratories .. .. .	11,407	1	7	Sera .. .. .	479	14	0
Departmental institutions—				Institutional supplies .. .. .	34	15	4
St. Helens Maternity Hospitals—	£	s.	d.	Contributions by local bodies towards			
Auckland .. .. .	6,413	18	5	health inspection services .. .. .	14,875	5	6
Gisborne .. .. .	1,914	11	5	Registration and other fees—			
Wanganui .. .. .	2,006	8	1	Private hospital license .. .. .	£	s.	d.
Wellington .. .. .	3,911	15	11	fees .. .. .	210	11	4
Christchurch .. .. .	2,405	10	6	Midwives registration and			
Dunedin .. .. .	2,903	11	0	examination fees .. .. .	83	3	8
Invercargill .. .. .	2,211	10	11	Medical practitioners re-			
King George V Orthopædic and Gene-				registration fees .. .. .	158	15	0
ral Hospital, Rotorua .. .. .	16,688	13	1	Nurses registration and			
Queen Mary Hospital, Hanmer .. .. .	6,516	18	11	examination fees .. .. .	305	10	5
Otaki Hospital .. .. .	1,844	16	1	Plumbers registration and			
Infectious Diseases Hospital, Rotorua	1,543	14	1	examination fees .. .. .	418	17	6
Pukeora Sanatorium for Consump-				Masseurs registration and			
tives, Waipukurau .. .. .	5,227	7	4	examination fees .. .. .	15	12	6
Otaki Sanatorium for Consumptives	2,318	8	6	Bills of health fees .. .. .	72	10	0
Leper Hospital, Quail Island .. .. .	2,466	6	0	District nursing fees .. .. .	55	15	0
Kahukura Cottage Emergency Hos-							
pital .. .. .	723	4	6		1,320	15	5
Te Waikato Sanatorium (closed) .. .. .	6	15	0	Trentham Orthopædic Hospital (re-			
Rotorua Cottage Hospital (closed) ..	723	5	6	coveries) .. .. .	3	4	6
				Stores (general) on hand .. .. .	912	11	8
	59,826	15	3				
Subsidies to Hospital Boards and sepa-							
rate institutions—							
On levies by local bodies for main-							
tenance purposes .. .. .	405,289	18	5				
Voluntary contributions .. .. .	40,337	15	5				
Bequests .. .. .	15,692	16	3				
	461,320	10	1				
Grants in aid of medical and social							
relief—							
Royal N.Z. Society for the Health of							
Women and Children, and Women's							
National Reserve .. .. .	26,831	4	5				
University of Otago (dental bursaries,							
and assistance towards expenses							
of analytical, bacteriological, and							
pathological laboratories) .. .. .	1,148	7	2				
Other grants in aid of medical and							
social relief .. .. .	21,416	8	0				
	49,395	19	7				
Sundry small grants .. .. .							
School hygiene .. .. .							
Dental hygiene .. .. .							
Maori hygiene .. .. .							
Child welfare .. .. .							
Maternal welfare—Ante-natal clinics ..							
Health Act expenses—							
Board of Health expenses .. .. .	85	7	1				
Infectious diseases (expenses of pre-							
ventive measures and in connection							
with outbreaks) .. .. .	1,151	8	3				
Fees for notification of infectious							
disease .. .. .	1,051	7	0				
Inspection of vessels (medical fees							
and launch hire) .. .. .	1,249	11	6				
Quarantine expenses (maintenance of							
stations) .. .. .	2,028	14	9				
Other Health Act expenses .. .. .	2,532	12	0				
	8,099	0	7	Carried forward .. .. .	17,626	6	5

DEPARTMENT OF HEALTH—*continued.*REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925—*continued.*

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Social Hygiene Act (Maintenance V.D. clinics, payments for treatments, &c.) .. .. .	1,269	19	2	Brought forward .. .. .	17,626	6	5
Sale of Food and Drugs Act .. .. .	645	14	7				
Medical Practitioners Act (expenses of Medical Board) .. .. .	280	0	4				
Midwives Act (examination expenses) .. .. .	138	17	1				
Nurses Registration Act (examination expenses) .. .. .	325	17	9				
Plumbers Registration Act (examination expenses) .. .. .	685	0	4				
Masseurs Registration Act (examination expenses) .. .. .	24	16	0				
Expenses of committee <i>re</i> mental defectives and sexual offenders .. .. .	582	15	1				
Expenses of inquiry <i>re</i> Kelvin Maternity Hospital .. .. .	923	9	2				
Expenses of inquiry <i>re</i> Palmerston North Hospital .. .. .	57	19	2				
General administration—							
Salaries and temporary assistance .. .. .	47,597	14	6				
Travelling-expenses .. .. .	8,833	11	1				
Office expenses (rent, telephones, postages, and telegrams, printing and stationery, &c.) .. .. .	9,879	16	1				
Bad debt (other than institutional) .. .. .	0	13	0				
Expenses sending nurses abroad for training .. .. .	480	3	9				
Other expenses .. .. .	1,071	8	2				
	67,863	6	7				
Book value of motor ambulances handed over gratuitously to Hospital Boards .. .. .	4,187	0	0				
Book value of Port Chalmers Quarantine Station equipment handed over gratuitously to Otago Hospital Board .. .. .	412	6	9				
Depreciation on buildings and equipment (other than institutional) .. .. .	4,064	14	1	By Balance carried down (being excess of expenditure over income) .. .. .	703,030	4	7
	£720,656	11	0		£720,656	11	0
	£	s.	d.		£	s.	d.
To Balance brought down .. .. .	703,030	4	7	By Balance after charging interest .. .. .	706,572	18	0
Interest on capital (other than institutional) at 4½ per cent. per annum .. .. .	3,542	13	5				
	£706,572	18	0		£706,572	18	0

## SERA.

## TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock, 1st April, 1924 .. .. .	1,200	5	0	By Sales .. .. .	7,429	12	0
Purchases .. .. .	6,618	6	9	Stock, 31st March, 1925 .. .. .	1,310	13	9
Gross profit carried down .. .. .	921	14	0				
	£8,740	5	9		£8,740	5	9

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Handling-charges .. .. .	111	0	0	By Gross profit brought down .. .. .	921	14	0
Telephones .. .. .	31	0	0				
Salaries .. .. .	300	0	0				
Net profit .. .. .	479	14	0				
	£921	14	0		£921	14	0

## INSTITUTIONAL SUPPLIES.

## TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock, 1st April, 1924 .. .. .	825	4	3	By Sales .. .. .	485	10	10
Purchases .. .. .	136	3	2	Stock, 31st March, 1925 .. .. .	510	11	11
Balance .. .. .	34	15	4				
	£996	2	9		£996	2	9

DEPARTMENT OF HEALTH—continued.  
 INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.  
*St. Helens Maternity Hospitals.*

	Auckland.	Christchurch.	Dunedin.	Gisborne.	Invercargill.	Wanganui.	Wellington.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>								
Provisions .. .. .	1,223 13 10	752 1 8	431 9 5	401 3 11	340 9 0	297 9 2	981 13 3	4,428 0 3
Surgery and Dispensary .. .. .	223 12 10	137 10 6	94 8 8	43 13 3	58 13 3	34 3 0	251 9 2	843 10 8
Salaries and wages .. .. .	2,428 12 2	1,468 0 7	1,688 5 4	1,271 14 8	1,247 4 0	1,160 19 11	1,701 2 0	10,965 18 8
Domestic and establishment .. .. .	1,228 6 0	437 11 7	334 8 1	175 10 10	399 4 2	418 3 0	859 9 3	3,852 12 11
Grounds .. .. .	2 16 9	37 11 5	171 1 6	..	4 0 11	15 6 1	..	230 16 8
Miscellaneous maintenance .. .. .	2 11 0	17 11 11	9 18 0	1 19 0	3 15 0	7 16 3	7 1 1	50 12 3
Miscellaneous expenditure .. .. .	54 9 1	..	34 1 6	3 0 0	1 0 0	..	78 1 8	170 12 3
Depreciation—Buildings .. .. .	767 4 11	..	122 10 4	79 0 10	158 15 9	69 5 2	245 8 3	1,536 6 0
Depreciation—Equipment .. .. .	194 17 2	66 1 10	84 18 3	61 14 0	59 9 6	84 18 6	131 14 9	1,683 14 0
Maintenance of outdoor service .. .. .	81 11 7	80 12 1	56 15 2	1 1 6	13 7 5	23 3 4	30 7 4	286 18 5
Patients' fees written off .. .. .	19 1 4	62 12 6	53 17 6	103 7 2	15 10 6	15 19 8	80 12 3	351 0 11
Administration expenses .. .. .	337 1 5	188 11 0	121 18 7	87 12 4	95 3 8	88 2 7	268 3 1	1,186 12 8
	6,563 18 1	3,342 5 10	3,203 12 4	2,229 17 6	2,396 13 2	2,215 6 8	4,635 2 1	24,586 15 8
Balance carried down .. .. .	4,299 4 5	2,161 12 5	2,572 7 7	1,710 8 1	1,891 4 9	1,793 6 0	3,176 14 4	17,604 17 7
Interest on capital .. .. .	2,114 14 0	243 18 1	331 3 5	204 3 4	320 6 2	213 2 1	735 1 7	4,162 8 8
	6,413 18 5	2,405 10 6	2,903 11 0	1,914 11 5	2,211 10 11	2,006 8 1	3,911 15 11	21,767 6 3
<i>Income.</i>								
Patients' fees receivable—								
Indoor .. .. .	2,036 8 9	885 1 1	523 17 9	423 3 6	468 0 5	394 19 8	1,342 1 10	6,073 13 0
Outdoor .. .. .	213 16 0	197 14 0	75 14 0	1 4 6	20 10 0	17 10 0	81 4 0	607 12 6
Babies .. .. .	8 8 7	11 15 8	19 14 0	43 3 8	10 15 0	1 0 0	15 17 2	110 14 1
Pupil nurses' fees .. .. .	6 0 0	18 13 0	10 0 0	6 10 0	5 10 0	6 10 0	16 0 0	69 3 0
Miscellaneous income .. .. .	0 0 4	67 9 8	1 19 0	45 7 9	0 13 0	2 1 0	3 4 9	120 15 6
Excess of expenditure over income before charging interest on capital .. .. .	4,299 4 5	2,161 12 5	2,572 7 7	1,710 8 1	1,891 4 9	1,793 6 0	3,176 14 4	17,604 17 7
	6,563 18 1	3,342 5 10	3,203 12 4	2,229 17 6	2,396 13 2	2,215 6 8	4,635 2 1	24,586 15 8
Excess of expenditure over income after charging interest on capital .. .. .	6,413 18 5	2,405 10 6	2,903 11 0	1,914 11 5	2,211 10 11	2,006 8 1	3,911 15 11	21,767 6 3

DEPARTMENT OF HEALTH—continued.  
 INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1925—continued.  
 Institutions other than St. Helens Maternity Hospitals.

	Te Waikato Sanatorium.	Rotorua Cottage Hospital.	King George V Orthopaedic and General Hospital.	Rotorua Infectious Diseases Hospital.	Pukeora Sanatorium.	Queen Mary Neurological Hospital.	Otaki Sanatorium.	Otaki Hospital.	Quail Island Leper Hospital.	Kahukura Cottage Hospital.	Totals.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Provisions ..	..	..	4,675 19 1	324 2 9	7,958 18 9	6,578 12 8	1,846 16 0	820 14 4	456 6 0	25 12 10	22,687 2 5
Surgery and dispensary ..	..	..	1,851 19 2	108 2 5	419 6 10	193 14 11	70 3 1	57 7 6	191 8 0	19 2 10	2,911 4 9
Salaries and wages ..	..	..	16,928 7 11	953 15 2	12,424 0 8	12,983 19 3	3,213 1 6	1,086 7 0	832 16 8	376 13 4	48,699 1 6
Domestic and establishment ..	..	..	1,993 19 2	370 2 8	3,180 16 4	1,607 18 7	751 3 7	214 5 4	418 9 4	40 9 3	7,977 4 3
Miscellaneous maintenance ..	..	..	230 11 6	2 3 9	249 5 11	263 6 4	190 16 8	3 0 6	295 9 7	24 14 6	1,259 8 9
Grounds, &c. ..	..	..	17 9 1	2 14 7	94 19 0	..	377 8 0	308 4 9	36 7 1	32 15 7	869 18 1
Depreciation—	..	..	..	..	..	..	..	..	..	..	..
Buildings ..	..	..	911 8 3	149 3 5	1,097 7 7	787 9 10	164 11 10	..	56 19 11	64 2 3	3,231 3 1
Equipment ..	..	..	1,355 12 1	42 15 0	1,062 7 4	1,186 15 4	114 16 4	..	59 16 6	25 4 3	3,847 6 10
Other improvements ..	..	..	..	..	29 4 5	0 16 7	4 5 5	..	..	..	34 6 5
Miscellaneous expenditure ..	..	..	735 8 8	22 4 6	521 3 8	458 3 10	28 15 6	78 17 3	25 17 7	..	1,112 17 10
Bad debts written off ..	6 15 0	713 13 6	141 6 0	18 0 0	188 7 8	88 4 0	541 6 6	97 13 0	..	30 15 0	2,424 7 10
Allowances ..	..	9 12 0	1,256 8 7	68 4 5	1,502 1 9	16 17 6	..	14 17 0	..	..	331 10 2
Administration ..	6 15 0	723 5 6	29,398 9 6	2,061 8 8	28,858 17 7	25,368 0 3	7,859 14 3	2,779 6 7	2,417 17 5	681 12 9	100,155 7 6
Balance brought down ..	6 15 0	723 5 6	13,640 14 1	1,195 3 6	2,897 8 7	3,471 2 8	1,542 1 9	1,625 19 9	2,332 17 5	606 1 9	28,041 10 0
Ornamental grounds ..	..	..	3,047 19 0	348 10 7	2,329 18 9	2,111 7 0	776 6 9	218 16 4	133 8 7	117 2 9	934 9 3
Interest on capital ..	6 15 0	723 5 6	16,688 13 1	1,543 14 1	5,227 7 4	6,516 18 11	2,318 8 6	1,844 16 1	2,466 6 0	723 4 6	38,059 9 0
<i>Income.</i>											
Fees receivable—	..	..	10,787 13 0	798 19 6	10,775 2 0	9,486 0 0	6,254 11 0	1,152 7 0	..	17 2 0	39,271 14 6
In-patients ..	..	..	198 5 0	..	..	594 12 5	..	..	..	57 9 0	850 6 5
Out-patients ..	..	..	4,347 7 5	65 15 6	14,945 19 8	11,468 5 5	..	..	..	..	30,827 8 0
Ex-service ..	..	..	19 19 0	..	67 4 0	6 2 0	..	..	..	..	93 5 0
Examination of pensioners ..	..	..	404 11 0	1 10 2	159 15 7	50 3 6	..	0 19 10	85 0 0	1 0 0	703 0 1
Miscellaneous income ..	..	..	..	..	13 7 9	116 15 4	3 11 10	..	..	..	133 14 11
Profit on farm-working ..	..	..	..	..	..	52 7 0	59 9 8	..	..	..	111 16 8
Profit on vegetable garden ..	..	..	..	..	..	15 13 5	..	..	..	..	15 13 5
Profit on tea-house ..	..	..	..	..	..	106 18 6	..	..	..	..	106 18 6
Profit on bathhouse ..	6 15 0	723 5 6	13,640 14 1	1,195 3 6	2,897 8 7	3,471 2 8	1,542 1 9	1,625 19 9	2,332 17 5	606 1 9	28,041 10 0
Excess of expenditure over income before charging interest on capital ..	6 15 0	723 5 6	29,398 9 6	2,061 8 8	28,858 17 7	25,368 0 3	7,859 14 3	2,779 6 7	2,417 17 5	681 12 9	100,155 7 6
Excess of expenditure over income after charging interest on capital ..	6 15 0	723 5 6	16,688 13 1	1,543 14 1	5,227 7 4	6,516 18 11	2,318 8 6	1,844 16 1	2,466 6 0	723 4 6	38,059 9 0

DEPARTMENT OF HEALTH—*continued*.  
BACTERIOLOGICAL LABORATORIES.  
WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1925.

	Auckland.		Wellington.		Dunedin.		Palmerston North.		Napier.		Hamilton.		Whangarei.		Gisborne.		Invercargill.		Total.			
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
<i>Dr.</i>																						
Stock, 1st April, 1924	1,248	16 10																			1,248	16 10
Purchases and general expenses	950	5 7	742	13 5	166	6 6	102	5 11	9	4 6	3	1 11	33	6 3	8	18 7	11	19 0			2,028	1 8
Salaries and temporary assistance	2,740	6 1	3,703	10 9	1,990	10 5			503	10 3	284	16 3	336	2 7	352	4 5	323	8 2			10,234	8 11
Office expenses	303	0 0	36	4 5	31	18 0			6	8 0	4	15 0	5	10 0	5	15 0	4	1 8			397	12 1
Traveling-expenses	86	2 6	6	16 4	15	10 0			7	15 0											121	8 10
Telephones			29	9 9																	102	17 2
Rent	520	0 0	46	5 0	19	12 5															520	0 0
Bad debts	3	0 0	13	19 5																	16	19 5
Total debits	5,881	0 9	4,549	9 4	2,223	17 4	102	5 11	526	17 9	297	18 2	374	18 10	366	18 0	346	18 10			14,670	4 11
<i>Cr.</i>																						
Salos	1,294	4 6	138	19 5	99	5 9															1,532	9 8
Stock, 31st March, 1925	1,564	4 2			166	9 6															1,730	13 8
Total credits	2,858	8 8	138	19 5	265	15 3															3,263	3 4
Balance (net cost)	3,022	12 1	4,410	9 11	1,958	2 1	102	5 11	526	17 9	297	18 2	374	18 10	366	18 0	346	18 10			11,407	1 7
	5,881	0 9	4,549	9 4	2,223	17 4	102	5 11	526	17 9	297	18 2	374	18 10	366	18 0	346	18 10			14,670	4 11

## DEPARTMENT OF HEALTH—continued.

## INSTITUTIONAL FARM AND GROUNDS PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1925.

	Pukeora Farm.	Pukeora Poultry Farm.	Otaki Farm.	Otaki Vegetable Garden and Poultry Section.	Hanmer Farm.	Hanmer Vegetable Garden and Poultry Section.
<i>Dr.</i>						
Stock on hand, 1st April, 1924—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Live .. .. .	1,302 19 0	618 0 0	311 10 0	31 13 0	534 14 0	22 8 7
Other .. .. .	575 11 9	66 19 10	167 0 0	52 10 8	143 14 8	4 2 5
Repairs, renewals .. .. .	152 1 4	17 14 11	74 15 7	1 17 10	113 19 11	1 12 4
Purchases—						
Fodder .. .. .	228 16 3	..	130 14 9	..	420 19 7	..
Seeds, &c. .. .. .	233 14 2	..	75 2 8	7 17 3	23 11 4	7 14 11
Live-stock .. .. .	769 7 11	0 14 7	443 11 9	50 1 0	94 15 0	..
Fowl-food .. .. .	..	738 11 4	..	73 14 5	..	77 13 9
Salaries and wages .. .. .	891 11 7	370 14 4	501 11 7	222 5 6	570 17 4	284 9 0
Other expenses .. .. .	69 4 4	41 6 5	22 4 6	2 1 6	38 18 6	0 7 7
Depreciation—						
Buildings .. .. .	58 17 9	30 0 0	14 2 0	..	9 2 4	..
Equipment .. .. .	67 9 4	18 1 3	11 14 4	1 0 2	16 19 5	0 11 8
Improvements .. .. .	14 6 9	48 9 6	..	..	..	..
Balance (gross profit) .. .. .	756 14 0	..	53 18 2	63 5 5	188 16 0	52 14 0
	5,120 14 2	1,950 12 2	1,806 5 4	506 6 9	2,156 8 1	451 14 3
Balance brought down .. .. .	..	147 10 6	..	..	..	..
Interest on capital .. .. .	463 3 7	132 12 2	50 6 4	3 15 9	72 0 8	0 7 0
Balance (net profit) .. .. .	293 10 5	..	3 11 10	59 9 8	116 15 4	52 7 0
	756 14 0	280 2 8	53 18 2	63 5 5	188 16 0	52 14 0
<i>Cr.</i>						
Produce supplied to institution .. .. .	2,884 3 4	813 14 9	1,274 4 1	361 6 8	1,479 15 0	432 7 3
Supplies to others .. .. .	31 2 1	245 2 6	24 12 4	41 13 4	3 11 3	..
Sale of livestock .. .. .	48 1 6	60 15 0	..	..	13 17 0	..
Sale of skins, wool, &c. .. .. .	328 2 10	..	157 19 11	..	..	..
Stock on hand 31st March, 1925—						
Live .. .. .	924 16 1	477 10 0	243 14 0	62 15 9	532 11 8	14 6 1
Other .. .. .	904 8 4	205 19 5	105 15 0	40 11 0	126 13 2	5 0 11
Balance .. .. .	..	147 10 6	..	..	..	..
	5,120 14 2	1,950 12 2	1,806 5 4	506 6 9	2,156 8 1	451 14 3
Balance (gross profit) .. .. .	756 14 0	..	53 18 2	63 5 5	188 16 0	52 14 0
Balance (loss) .. .. .	..	280 2 8	..	..	..	..
	756 14 0	280 2 8	53 18 2	63 5 5	188 16 0	52 14 0



DEPARTMENT OF HEALTH—*continued.*

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account .. .. .	380,078	2 6	National Development Expenditure Account—		
Institutional fees paid in advance .. .. .	539	0 0	Capital subsidies payable to Hospital Boards,		
Sundry creditors .. .. .			1924-25 .. .. .	105,374	10 7
Trade and outstanding subsidies .. .. .	57,839	6 5	Land—		
Departmental .. .. .	2,641	18 4	Institutions .. .. .	52,173	1 0
			Quarantine stations.. .. .	1,900	0 0
	60,481	4 9		54,073	1 0
Reserve for depreciation—			Improvements—		
Buildings .. .. .	21,870	6 5	Institutions .. .. .	15,319	18 2
Other improvements .. .. .	350	1 8	Quarantine stations.. .. .	1,329	14 5
Plant and machinery .. .. .	371	3 0		16,649	12 7
Furniture, fittings, and equip- ment .. .. .	13,461	16 0	Buildings—		
Mechanical office appliances .. .. .	1,864	1 8	Institutions .. .. .	190,508	19 4
Motor-vehicles .. .. .	4,363	15 11	Quarantine stations .. .. .	47,876	12 6
Push-bicycles .. .. .	58	4 9		238,385	11 10
	42,339	9 5	Plant and machinery at institu- tions .. .. .		5,513 10 0
Treasury Adjustment Account .. .. .	777,295	10 4	Furniture, fittings, and equip- ment—		
			Institutions .. .. .	47,898	19 9
			Other .. .. .	22,308	0 5
				70,207	0 2
			Less book value in Suspense, prior to writing off .. .. .	412	6 9
				69,794	13 5
			Mechanical office appliances .. .. .		1,320 9 0
			Motor cars, ambulances, lorries, and cycles—		
			Institutions .. .. .	6,194	19 0
			Other .. .. .	6,801	7 10
				12,996	6 10
			Push-bicycles .. .. .		195 15 0
			Motor ambulances transferred to Hospital Boards .. .. .	4,187	0 0
			Less book value in Suspense, prior to writing off .. .. .	4,187	0 0
			Farm stock and non-consumable stores at institutions .. .. .		3,648 14 3
			Libraries (other than institutional) Stores on hand—		599 0 6
			At institutions .. .. .	15,489	3 1
			Sera, vaccine, and laboratory stores .. .. .	3,041	7 5
			Drugs, disinfectants, &c., other than institutional.. .. .	3,299	0 8
				21,829	11 2
			Blundell bequest (balance) .. .. .		17 0 9
			Cash: Receipts in General Post Office, &c. .. .. .		287 0 11
			Sundry debtors .. .. .		
			Institutional .. .. .	32,120	2 10
			Other .. .. .	4,222	1 10
				36,342	4 8
			Less bad debts in suspense .. .. .	12,866	13 6
				23,475	11 2
			Revenue Account—Excess of expenditure over income .. .. .	706,572	18 0
	£1,260,733	7 0		£1,260,733	7 0

NOTES.—Institutional accounts: Owing to a change in the method of treating unissued stores on hand, certain stocks which were formerly included in the Equipment Accounts of the institutions are this year shown as stocks on hand, thereby correspondingly reducing the domestic and establishment charges for the year. The accounts include the following charges for which the Department possesses no Parliamentary appropriations: (a) Rent assessed by the Public Works Department; (b) interest at  $4\frac{1}{2}$  per cent. per annum on capital as at 1st April, 1924.

E. KILLICK, Secretary.  
C. H. BEGGS, Accountant.

I hereby certify that the various Income and Expenditure Accounts and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.

## IMMIGRATION DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				<i>Income.</i>			
To Administration expenses—				By Recoveries, New Zealand Govern-			
Salaries—	£	s.	d.	ment contributions .. ..	£	s.	d.
New Zealand .. ..	3,823	13	4	Cables Account .. ..	1,972	16	9
London .. ..	6,500	0	0	Exchanges Account .. ..	0	14	0
				Excess of expenditure over income			
Temporary assistance .. ..			208 0 0	(carried down) .. ..	135,619	12	8
Office expenses .. ..			2,890 9 9				
Supervision domestics .. ..	3,268	17	10				
Less amount due by							
Imperial Government .. ..	65	12	5				
			3,203 5 5				
Supervision public-school							
boys .. ..	379	8	9				
Less amount due by							
Imperial Government .. ..	21	10	0				
			357 18 9				
Rent .. ..			1,300 0 0				
			18,283 7 3				
Grants, &c., to immigrants .. ..			1,551 9 10				
Passage-money paid .. ..			264,417 17 6				
Less contributions by—							
Immigrants .. ..	83,042	15	0				
Imperial Govern-							
ment .. ..	78,344	15	0				
			161,387 10 0				
			103,030 7 6				
Final additional cost of repatriation N.Z.E.F. soldiers'							
wives and fiancés, 1919-20 .. ..			12,412 18 2				
Passage-money, undesirables .. ..			440 11 0				
Cables Account .. ..			2,137 1 0				
Exchanges Account .. ..			1 9 2				
Depreciation .. ..			56 11 9				
Loan for passage-money written off (deceased) .. ..			5 10 0				
Writings-off in Suspense Account .. ..			8 0 0				
Reserve for bad debts .. ..			50 0 0				
			£137,977 5 8				£137,977 5 8
To Balance brought down .. ..			£	By Recoveries of expenditure on account	£	s.	d.
Interest on capital .. ..			135,619 12 8	of previous years—			
			29 9 10	New Zealand Government	£	s.	d.
				contributions .. ..	1,439	18	3
				Cables .. ..	1	2	0
							1,441 0 3
				Excess expenditure over income after			
				charging interest .. ..	134,208	2	3
			£135,649 2 6				£135,649 2 6

NOTE.—Interest at  $4\frac{1}{2}$  per cent. on capital as at 1st April, 1924, has been included in the account although the Department possesses no parliamentary appropriation.

## IMMIGRATION DEPARTMENT—continued.

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

(Vote—Immigration.)

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Passage-money deposits .. .. .	88,549	14 3	By Passage-money deposits .. .. .	83,042	15 0
Cables .. .. .	1,819	8 7	Cables .. .. .	2,012	1 4
Miscellaneous receipts .. .. .	2,147	0 6	Remittances to immigrants (transferred to Consolidated Fund) .. .. .	410	10 0
Office expenses .. .. .	6	14 2	New Zealand contributions towards passage-money .. .. .	115,525	15 8
Grants, &c., recovered .. .. .	76	14 10	Imperial Government contributions towards passage-money .. .. .	76,278	7 6
Imperial contributions towards passage-money—Recoveries from immigrants .. .. .	538	10 0	New Zealand loans (passage-money) to immigrants .. .. .	1,847	2 6
Imperial Government loans, passage-money—Sundry debtors .. .. .	1,198	6 11	Imperial Government loans (passage-money) to immigrants advanced by New Zealand Government .. .. .	3,362	2 6
New Zealand loans (passage-money) to immigrants (repayments) .. .. .	652	8 2	Imperial Government loans (passage-money) to New Zealand Government (repayments) .. .. .	2,670	5 0
Recoveries on behalf of Australian Government .. .. .	18	0 0	Refunds passage-money .. .. .	5,710	11 2
Recoveries, Imperial Government contributions towards passage-money (Suspense Account) .. .. .	81	5 0	Miscellaneous .. .. .	376	10 0
Sale of blankets .. .. .	2	10 0	Salaries .. .. .	10,333	10 10
Supervision of domestics .. .. .	1,730	3 8	Supervision of domestics .. .. .	4,392	14 11
Amounts payable to matrons (recoverable) .. .. .	104	15 11	Grants, &c., to immigrants .. .. .	1,924	19 8
Imperial Government loans (passage-money) to New Zealand Government .. .. .	2,365	0 0	Office expenses .. .. .	2,781	2 0
Imperial Government loans (passage-money) to immigrants advanced by New Zealand Government (recovered) .. .. .	3,131	2 6	Rent .. .. .	1,437	10 0
Salaries .. .. .	9	17 6	Payments on behalf of Australian Government Passage-money, undesirables .. .. .	26	10 5
New Zealand Government contributions towards passage-money .. .. .	82	10 0	Amounts payable to Matrons, &c. .. .. .	440	11 0
Supervision of public-school boys .. .. .	69	4 10	Temporary assistance .. .. .	206	18 4
Imperial Government contributions towards passage-money .. .. .	74,993	0 0	Supervision of Public School boys .. .. .	440	16 4
Net payments from vote (carried down) .. .. .	136,353	0 10	Imperial Government loans (passage-money) to immigrants advanced by New Zealand Government (repayments) .. .. .	500	9 9
			Recoveries, Imperial Government contributions towards passage-money (Suspense Account) .. .. .	10	0 0
			Furniture and fittings .. .. .	83	12 8
			Exchange Account .. .. .	0	15 2
	£313,920	7 8		£313,920	7 8

  

To Recoveries on account of previous years—Public Works Fund, miscellaneous .. .. .	£	s. d.	By Balance brought down .. .. .	£	s. d.
Balance to Treasury Adjustment Account .. .. .	136,337	10 10		136,353	0 10
	£136,353	0 10		£136,353	0 10

## CONSOLIDATED FUND DEPOSITS ACCOUNT.

*Remittances to Immigrants.*

	£	s. d.		£	s. d.
To Balance, 1st April, 1924 .. .. .	410	10 0	By Payments .. .. .	2,056	19 1
Deposits .. .. .	2,135	19 1	Balance, 31st March, 1925 .. .. .	489	10 0
	£2,546	9 1		£2,546	9 1
To Balance brought down .. .. .	£489	10 0			

## IMMIGRANTS DEPOSITS ACCOUNT.

	£	s. d.		£	s. d.
To Balance, 1st April, 1924 .. .. .	3,772	14 9	By Payments .. .. .	76,113	7 11
Deposits .. .. .	77,262	4 3	Balance, 31st March, 1925 .. .. .	4,921	11 1
	£81,034	19 0		£81,034	19 0
To Balance brought down .. .. .	£4,921	11 1			

IMMIGRATION DEPARTMENT—*continued.*  
BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s	d.	£	s	d.	<i>Assets.</i>	£	s	d.	£	s	d.
Capital .. .. .				655	7	2	National Development Account—						
Passage-money held on behalf of immigrants .. .. .	22,505	19	0				Excess of expenditure over income, 1924-25 .. .. .	134,208	2	3			
Cable fees held on behalf of immigrants .. .. .		17	10	22,523	9	0	Additional ascertained expenditure on account of passage-money deposited, 1913-22 .. .. .		5,278	11	139,486	13	7
Imperial Government loans (passage-money) to New Zealand Government .. .. .				3,631	0	0	Furniture and fittings .. .. .				710	19	10
Imperial Government loans to immigrants recovered but not paid .. .. .				778	3	10	Furniture and fittings (Suspense Account) .. .. .				8	0	0
Imperial Government contributions (passage-money) recovered but not paid .. .. .				694	6	8	Stationery on hand .. .. .				112	11	2
Imperial Government contributions (passage-money) recovered (Suspense Account) .. .. .				86	15	0	Loans of passage-money to immigrants .. .. .				1,701	6	0
Recoveries on behalf of Commonwealth Migration Department (Australia) .. .. .					9	10	Emigrant's deposits (cash credits) .. .. .				4,921	11	1
Amount deposited for payment to Matron, &c... .. .					5	0	Remittances to immigrants (cash credits) .. .. .				489	10	0
Emigrants' deposits (amount deposited with High Commissioner for repayment in New Zealand) .. .. .				4,921	11	1	Sundry debtors .. .. .				3,834	7	5
Remittances to immigrants (amounts deposited in New Zealand for payment to immigrants in England) .. .. .					489	10	Official stamps .. .. .				11	7	4
Sundry creditors (outstanding expenses) .. .. .					741	5							
Depreciation Reserve .. .. .					193	1							
Bad Debts Reserve .. .. .					50	0							
Writings-off in Suspense Account .. .. .					8	0							
Treasury Adjustment Account .. .. .				116,489	6	2							
				£151,276	6	5					£151,276	6	5

Immigration Department, Wellington, 16th October, 1925.

H. D. THOMSON, Under-Secretary.

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.

## INTERNAL AFFAIRS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Head Office (including Subdivisions I, II, III, IV, X, and Special Acts).

<i>Expenditure.</i>				<i>Income.</i>			
DEPARTMENTAL ADMINISTRATIVE CHARGES.							
	£	s.	d.		£	s.	d.
To Salaries .. .. .	28,088	16	11	By Opossum royalty .. .. .	6,054	8	10
Commissions of inquiry .. .. .	73	4	10	Aliens Act .. .. .	486	12	0
Fuel .. .. .	84	11	8	By-laws Act .. .. .	34	13	0
Light, power, and water .. .. .	414	3	0	Cinematograph-films, censorship of .. .. .	1,344	3	2
Printing and stationery .. .. .	1,904	7	10	Land Agents' license fees .. .. .	12,145	10	0
Publications .. .. .	673	17	7	Passport fees .. .. .	2,019	9	5
Renovation of graves .. .. .	1,448	13	7	Fish sales .. .. .	744	5	0
Rent .. .. .	3,051	9	6	Sales, miscellaneous .. .. .	480	6	11
Telephones .. .. .	1,225	12	3	Revenue, miscellaneous .. .. .	138	14	9
Travelling-expenses of officers .. .. .	1,080	17	6	Sale of publications .. .. .	83	0	11
Cleaning offices .. .. .	138	6	6	Totalisator inspection .. .. .	738	1	0
Uniforms and overcoats .. .. .	42	14	0	Balance carried down .. .. .	221,245	15	3
Totalisators .. .. .	1,147	1	3				
Turnbull Library .. .. .	945	0	6				
Opossum Allocation of Revenue							
Account .. .. .	6,054	8	10				
Sundries .. .. .	3,059	9	9				
			49,432 15 6				
GENERAL PUBLIC SERVICE ADMINISTRATIVE CHARGES.							
	£	s.	d.				
To Salaries .. .. .	69,121	6	9				
Fuel for Government offices .. .. .	1,513	15	2				
Light, power, and water .. .. .	3,718	13	0				
Cleaning offices .. .. .	2,219	2	9				
Uniforms and overcoats .. .. .	605	13	8				
Printing and stationery for							
Ministers' offices .. .. .	930	7	6				
Travelling allowances and ex-							
penses of Ministers .. .. .	4,749	15	8				
Travelling allowances and ex-							
penses of Private Secretaries							
to Ministers .. .. .	2,751	5	8				
Advertising New Zealand .. .. .	8,705	6	2				
Cost of entertaining visitors to							
Dominion .. .. .	3,345	15	6				
Special Service Squadron, visit of							
New Zealand Gazette .. .. .	8,967	1	0				
Sundries .. .. .	4,542	8	7				
	2,491	19	4				
			113,662 10 9				
SPECIAL ACTS.							
	£	s.	d.				
To Salaries .. .. .	22,780	12	11				
New Zealand Institute Act .. .. .	1,000	0	0				
Fire Brigades Act .. .. .	2,221	10	3				
			26,002 3 2				
OTHER CHARGES.							
	£	s.	d.				
To Fire Brigades Conference .. .. .	2,059	17	2				
Compassionate allowances .. .. .	160	0	0				
Cost-of-living bonus to annu-							
itants .. .. .	42,756	5	11				
Grants .. .. .	7,955	12	0				
Subsidies .. .. .	1,000	0	0				
Sundries .. .. .	2,485	15	9				
			56,417 10 10				
			£245,515 0 3				£245,515 0 3
	£	s.	d.		£	s.	d.
To Balance brought down .. .. .			221,245 15 3	By Balance .. .. .			223,841 13 2
Interest on capital .. .. .	1,140	6	9				
Depreciation .. .. .	1,455	11	2				
			2,595 17 11				
			£223,841 13 2				£223,841 13 2

INTERNAL AFFAIRS DEPARTMENT—*continued.*

## SUBDIVISION V, REGISTRAR-GENERAL.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>				
To Salaries .. .. .			9,639	18	4	By Registration and other fees—		£	s.	d.
Postage .. .. .			615	11	11	Registration of births, deaths, and marriages..	17,465	9	2	
Printing and stationery .. .. .			1,037	11	1	Friendly Societies Act .. .. .		54	16	6
Payment to Post and Telegraph Department for services of officers as Registrars .. .. .			1,767	14	0	Dentists Act .. .. .		27	9	0
Registration of births, deaths, and marriages .. .. .			2,158	17	0	Medical Practitioners Act.. .. .		152	5	0
Rent .. .. .			1,409	9	6					
Sundries .. .. .			759	17	3					
Loss on sales .. .. .				5	17					
Balance carried down .. .. .			305	3	0					
			<u>£17,699 19 8</u>					<u>£17,699 19 8</u>		
			£	s.	d.	By Balance brought down .. .. .		£	s.	d.
Depreciation .. .. .			146	5	0			305	3	0
Interest on capital .. .. .			85	8	3					
Balance .. .. .			73	9	9					
			<u>£305 3 0</u>					<u>£305 3 0</u>		

## SUBDIVISION VI, CENSUS AND STATISTICS.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>				
To Salaries .. .. .			14,426	6	2	By Sundry revenue—		£	s.	d.
Census, 1921 .. .. .			880	0	0	Receipts from Powers machines .. .. .	1,275	0	0	
Collection of statistics .. .. .			6,274	10	3	Balance carried down .. .. .	29,232	13	9	
Postage .. .. .			682	7	8					
Printing and stationery .. .. .			1,451	19	11					
Printing publications .. .. .			5,638	13	10					
Rent .. .. .			500	0	0					
Sundries .. .. .			506	14	8					
Loss on sales .. .. .			147	1	3					
			<u>£30,507 13 9</u>					<u>£30,507 13 9</u>		
			£	s.	d.	By Balance .. .. .		£	s.	d.
Balance brought down .. .. .			29,232	13	9			30,457	14	7
Depreciation .. .. .			783	8	10					
Interest on capital .. .. .			441	12	0					
			<u>£30,457 14 7</u>					<u>£30,457 14 7</u>		

## SUBDIVISION VII.—HIGH COMMISSIONER'S OFFICE.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>				
To Salaries .. .. .			21,043	14	10	By Shipping charges .. .. .		£	s.	d.
Advertising .. .. .			1,149	1	8	Sundry revenue .. .. .		86	12	6
Postage .. .. .			1,466	15	4	Balance carried down .. .. .	35,133	18	7	
Rent .. .. .			4,603	19	7					
Refund of income-tax .. .. .			487	11	4					
Grant to High Commissioner .. .. .			1,000	0	0					
Official entertainments .. .. .			2,060	7	10					
Sundries .. .. .			3,473	5	2					
			<u>£35,284 15 9</u>					<u>£35,284 15 9</u>		
			£	s.	d.	By Balance .. .. .		£	s.	d.
To balance brought down .. .. .			35,133	18	7			36,654	14	0
Depreciation .. .. .			997	18	2					
Interest on capital .. .. .			522	17	3					
			<u>£36,654 14 0</u>					<u>£36,654 14 0</u>		

INTERNAL AFFAIRS DEPARTMENT—*continued.*

## SUBDIVISION VIII.—DOMINION MUSEUM.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Salaries .. .. .	..	..	..	3,378	16	4	By Balance carried down .. .. .	..	..	..	7,302	8	3
Board of Science and Art .. .. .	..	..	..	843	2	11							
Rent .. .. .	..	..	..	1,540	0	0							
Sundries .. .. .	..	..	..	1,540	9	0							
				<u>£7,302</u>	<u>8</u>	<u>3</u>					<u>£7,302</u>	<u>8</u>	<u>3</u>
				£	s.	d.					£	s.	d.
To Balance brought down .. .. .	..	..	..	7,302	8	3	By Balance .. .. .	..	..	..	7,917	7	10
Depreciation .. .. .	..	..	..	195	11	1							
Interest on capital .. .. .	..	..	..	419	8	6							
				<u>£7,917</u>	<u>7</u>	<u>10</u>					<u>£7,917</u>	<u>7</u>	<u>10</u>

## SUBDIVISION IX.—DOMINION LABORATORY.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Salaries .. .. .	..	..	..	4,923	9	8	By Sundry revenue—						
Rent .. .. .	..	..	..	430	0	0	Laboratory fees .. .. .	..	..	..	225	3	6
Sundries .. .. .	..	..	..	1,651	14	4	Analysis fees .. .. .	..	..	..	78	4	6
							Balance carried down .. .. .	..	..	..	6,701	16	0
				<u>£7,005</u>	<u>4</u>	<u>0</u>					<u>£7,005</u>	<u>4</u>	<u>0</u>
				£	s.	d.					£	s.	d.
To Balance brought down .. .. .	..	..	..	6,701	16	0	By Balance .. .. .	..	..	..	6,961	2	11
Depreciation .. .. .	..	..	..	140	2	5							
Interest on capital .. .. .	..	..	..	119	4	6							
				<u>£6,961</u>	<u>2</u>	<u>11</u>					<u>£6,961</u>	<u>2</u>	<u>11</u>

## SUBDIVISION IX.—DOMINION LABORATORY—EXPLOSIVES BRANCH.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Salaries .. .. .	..	..	..	2,267	0	5	By Magazine revenue .. .. .	..	..	..	2,280	16	0
Magazines, expenses of .. .. .	..	..	..	1,974	14	6	Explosives storage fees .. .. .	..	..	..	2,046	0	8
Rent .. .. .	..	..	..	90	0	0	Explosive license fees .. .. .	..	..	..	3,369	11	8
Sundries .. .. .	..	..	..	701	12	5							
Balance carried down .. .. .	..	..	..	2,663	1	0							
				<u>£7,696</u>	<u>8</u>	<u>4</u>					<u>£7,696</u>	<u>8</u>	<u>4</u>
				£	s.	d.					£	s.	d.
To Depreciation .. .. .	..	..	..	316	11	4	By Balance brought down .. .. .	..	..	..	2,663	1	0
Interest on capital .. .. .	..	..	..	381	13	10							
Balance .. .. .	..	..	..	1,964	15	10							
				<u>£2,663</u>	<u>1</u>	<u>0</u>					<u>£2,663</u>	<u>1</u>	<u>0</u>

## COMBINED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Balance brought from separate accounts as under—							By Balance brought from separate accounts as under—						
Head Office .. .. .	..	..	..	223,841	13	2	Registrar-General .. .. .	..	..	..	73	9	9
Census and Statistics .. .. .	..	..	..	30,457	14	7	Dominion Laboratory, Explosives Branch .. .. .	..	..	..	1,964	15	10
High Commissioner .. .. .	..	..	..	36,654	14	0							
Museum .. .. .	..	..	..	7,917	7	10					2,038	5	7
Dominion Laboratory—Head Office .. .. .	..	..	..	6,961	2	11	Balance .. .. .	..	..	..	303,794	6	11
				<u>£305,832</u>	<u>12</u>	<u>6</u>					<u>£305,832</u>	<u>12</u>	<u>6</u>





## KAURI-GUM INDUSTRY ACCOUNT.

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Cash in Public Account, 1st April, 1924 .. .. .	6,968	0 7	By Wages to workmen and gum-buyers .. .. .	1,830	6 1
Sales of gum .. .. .	15,335	19 1	Plant, machinery, stores, &c. .. .. .	571	2 8
Miscellaneous receipts .. .. .	265	0 11	Purchases of gum .. .. .	11,101	5 8
			Freight, cartage, &c. .. .. .	2,160	14 6
			General expenses .. .. .	1,062	4 11
			Interest on debentures .. .. .	3,275	0 0
			Sinking Fund .. .. .	133	12 11
			Cash in Public Account, 31st March, 1925 .. .. .	2,434	13 10
	<u>£22,569</u>	<u>0 7</u>		<u>£22,569</u>	<u>0 7</u>

## TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Gum on hand, 1st April, 1924 .. .. .	53,663	14 10	By Gum on hand, 31st March, 1925 .. .. .	54,633	12 11
Purchases of gum .. .. .	11,096	18 0	Sales of gum .. .. .	15,335	19 1
Wages .. .. .	1,811	17 0			
Freights inward .. .. .	993	10 9			
Gross profit carried down .. .. .	2,403	11 5			
	<u>£69,969</u>	<u>12 0</u>		<u>£69,969</u>	<u>12 0</u>

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Freight outward .. .. .	1,358	9 6	By Gross profit from Trading Account .. .. .	2,403	11 5
General expenses .. .. .	138	5 5	Profit from sales of stores, &c. .. .. .	170	11 11
Cables, &c. .. .. .	49	14 11	Balance carried down .. .. .	4,075	13 1
Sacks, cases, &c. .. .. .	592	8 3			
Fire insurance .. .. .	133	10 10			
Printing and stationery .. .. .	32	0 10			
Depreciation .. .. .	58	12 6			
Salaries .. .. .	569	14 9			
Travelling-expenses .. .. .	17	5 11			
Rent .. .. .	300	0 0			
Interest on debentures .. .. .	3,266	0 7			
Sinking Fund .. .. .	133	12 11			
	<u>£6,649</u>	<u>16 5</u>		<u>£6,649</u>	<u>16 5</u>
To Balance from previous years .. .. .	6,475	18 3	By Balance at 31st March, 1925 .. .. .	11,035	12 3
Sinking Fund provided in previous years .. .. .	484	0 11			
Balance carried down .. .. .	4,075	13 1			
	<u>£11,035</u>	<u>12 3</u>		<u>£11,035</u>	<u>12 3</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Loan Account—Debentures issued .. .. .	75,000	0 0	Land at face-works and elsewhere, with buildings, fences, and improvements .. .. .	5,085	10 0
Crown Lands Account .. .. .	500	0 0	Vacuum tank, fittings and plant, and royalties, short workings .. .. .	2,900	6 10
Sundry creditors, for supplies .. .. .	557	10 10	Plant and store fittings .. .. .	191	18 4
Sundry creditors, for gum purchases .. .. .	280	5 2	Tools, Auckland and depots .. .. .	35	18 4
Interest accrued but not due .. .. .	1,345	17 10	Live and dead stock .. .. .	42	16 9
Sinking Fund Reserve .. .. .	617	13 10	Furniture and office fittings .. .. .	91	4 5
			Sacks, gum-cases, &c. .. .. .	283	10 6
			Charges paid in advance .. .. .	101	9 10
			Gum on hand .. .. .	54,633	12 11
			Gum on consignment .. .. .	782	17 2
			Sundry debtors, miscellaneous .. .. .	64	2 8
			Sinking Fund .. .. .	617	13 10
			Profit and Loss Account .. .. .	11,035	12 3
			Cash in Public Account at 31st March, 1925 .. .. .	2,434	13 10
	<u>£78,301</u>	<u>7 8</u>		<u>£78,301</u>	<u>7 8</u>

H. J. LOWE, Kauri-gum Superintendent.

I hereby certify that the Balance-sheet and supporting statements have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as thereby disclosed; also that the value of the stocks on hand has been accepted on the certificate of the Kauri-gum Superintendent.—G. F. C. CAMPBELL, Controller and Auditor-General.

## LABOUR DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries .. .. .	.. .. .	31,541	7	6	By Penalties imposed by the Court in actions brought for breaches of the Industrial Conciliation and Arbitration Act, 1908, and Apprentices Act, 1923 .. .. .	776	18	6	
Travelling allowances and expenses .. .. .	.. .. .	6,538	14	8	Sale of publications .. .. .	226	4	5	
Overtime and tea-money .. .. .	.. .. .	34	8	0	Factory registration fees .. .. .	3,825	19	6	
Printing and stationery .. .. .	.. .. .	2,837	0	4	Rent of house .. .. .	78	4	0	
Telephone services .. .. .	.. .. .	482	4	6	Servants Registry Office registration fees .. .. .	36	12	0	
Postage, telegrams, and rent of letter-boxes .. .. .	.. .. .	1,135	18	2	Weights and measures verification fees .. .. .	4,026	19	1	
Rates on dwellinghouse .. .. .	.. .. .	11	6	8	Sales of scales, &c., seized under the Weights and Measures Act, 1908 .. .. .	17	14	6	
Rent of office accommodation .. .. .	.. .. .	3,775	19	5	Excess of expenditure over income before charging interest (carried down) .. .. .	42,980	2	4	
Depreciation .. .. .	.. .. .	957	18	8					
Fees to assessors on Conciliation Councils .. .. .	.. .. .	2,003	10	6					
Freight, cartage, and transport charges .. .. .	.. .. .	72	9	2					
Law-costs .. .. .	.. .. .	74	1	5					
Sundry office expenses .. .. .	.. .. .	123	6	6					
Fuel and lighting services .. .. .	.. .. .	182	14	9					
Cost of special reports under the Industrial Conciliation and Arbitration Act, 1908 .. .. .	.. .. .	22	7	3					
Advertising .. .. .	.. .. .	308	14	6					
Allowances to police and other officers acting as departmental agents .. .. .	.. .. .	965	0	4					
Typewriter repairs .. .. .	.. .. .	38	12	0					
Motor-car, motor-cycle, and bicycle maintenance and repairs .. .. .	.. .. .	781	17	4					
Commission on sale of publications .. .. .	.. .. .	54	6	4					
Miscellaneous expenses .. .. .	.. .. .	26	16	4					
		<u>£51,968</u>	<u>14</u>	<u>4</u>			<u>£51,968</u>	<u>14</u>	<u>4</u>
		£	s.	d.			£	s.	d.
To Excess of expenditure over income before charging interest (brought down) .. .. .	.. .. .	42,980	2	4	By Excess of expenditure over income .. .. .	43,499	5	6	
Interest on capital .. .. .	.. .. .	519	3	2					
		<u>£43,499</u>	<u>5</u>	<u>6</u>			<u>£43,499</u>	<u>5</u>	<u>6</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .	.. .. .	11,536	16	2	Cash—				
Sundry creditors .. .. .	.. .. .	2,402	12	8	In hand .. .. .	1	17	0	
Factory registration fees received in advance .. .. .	.. .. .	15	14	0	Deposit Accounts .. .. .	129	15	7	
Deposits .. .. .	.. .. .	129	15	7					
Reserve for bad and doubtful debts .. .. .	.. .. .	898	13	3	Official stamps .. .. .				95
Depreciation Reserve .. .. .	.. .. .	2,988	1	7	Sundry debtors .. .. .				26,383
Treasury Adjustment Account .. .. .	.. .. .	65,507	2	10	Office furniture, fittings, and typewriters .. .. .	5,221	10	5	
					Purchased .. .. .	619	10	8	
					Sold .. .. .	5,841	1	1	
									9
									19
									7
									5,831
					Motor-cycles, motor-cars, and bicycles .. .. .	1,640	0	8	
					Purchased .. .. .	675	5	3	
					Sold .. .. .	2,315	5	11	
									269
									17
									6
									2,045
					Departmental libraries .. .. .	1,150	12	10	
					Additions .. .. .	23	6	3	
									1,173
					Freehold premises .. .. .				900
					Standard weights and measures .. .. .	2,624	12	3	
					Purchased .. .. .	48	18	0	
									2,673
					Printed forms and stationery on hand .. .. .				373
					Subscriptions and other payments made in advance .. .. .				370
					Excess of expenditure over income .. .. .	43,499	5	6	
									43,499
									5
									6
									£83,478
									16
									1

25th July, 1925.

F. W. ROWLEY, Secretary of Labour.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the accounts include charges against the Department for rent and interest for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

## LAND AND DEEDS DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Advertising .. .. .	792	15	5	By Fees received .. .. .	100,622	16	0
Draughtsmen's work .. .. .	12,200	18	0				
Office equipment .. .. .	2,832	17	10				
Law-costs .. .. .	12	12	0				
Travelling-expenses .. .. .	462	13	5				
Office expenses .. .. .	64	6	2				
Binding .. .. .	578	12	0				
Salaries .. .. .	34,438	11	0				
Postages and telephones .. .. .	462	2	10				
Fuel .. .. .	330	3	7				
Freight and cartage .. .. .	20	16	11				
Relieving-allowance .. .. .	81	5	5				
Rent .. .. .	7,542	10	4				
Grant .. .. .	25	0	0				
Solicitors' admission fees .. .. .	30	6	0				
Land Assurance Fund .. .. .	50	0	0				
Depreciation .. .. .	786	11	2				
Balance carried down .. .. .	39,910	13	11				
	<u>£100,622</u>	<u>16</u>	<u>0</u>		<u>£100,622</u>	<u>16</u>	<u>0</u>
	£	s.	d.		£	s.	d.
To Interest at 4½ per cent. on capital .. .. .	469	11	6	By Balance brought down .. .. .	39,910	13	11
Excess of income over expenditure .. .. .	39,441	2	5				
	<u>£39,910</u>	<u>13</u>	<u>11</u>		<u>£39,910</u>	<u>13</u>	<u>11</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital as at 1st April, 1924 .. .. .	10,434	19	9	Payments in advance .. .. .	..	..	81 13 6
Sundry creditors .. .. .	1,043	16	10	Office furniture .. .. .	8,411	17	4
Depreciation reserve .. .. .	3,936	19	2	Additions .. .. .	1,306	1	10
Writings off Suspense Account .. .. .	288	10	1				
Excess of income over expenditure for year ended 31st March, 1925 .. .. .	39,441	2	5		9,717	19	2
				Less disposals .. .. .	35	0	0
							9,682 19 2
				Mechanical appliances .. .. .	1,556	13	5
				Additions .. .. .	347	3	6
							1,903 16 11
				Library .. .. .	..	..	466 9 0
				Sundry debtors .. .. .	..	..	35 0 0
				Treasury Adjustment Account .. .. .	..	..	42,975 9 8
	<u>£55,145</u>	<u>8</u>	<u>3</u>				<u>£55,145</u>
							<u>8</u>
							<u>3</u>

29th September, 1925.

J. MURRAY, for Secretary for Land and Deeds.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby except that the accounts include charges for rent and interest for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

## LAND AND INCOME TAX DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			<i>Income.</i>			
	£	s. d.	£	s. d.	£	s. d.
To advertising, books, &c. . . . .	515	11 4	By Land-tax . . . . .	1,198,886	0 8	
Contingencies . . . . .	35	3 6	Income-tax . . . . .	3,357,003	14 1	
Law-costs . . . . .	1,284	12 11				4,555,889 14 9
Office requisites (including printing and stationery) . . . . .	2,237	18 8	Interest and dividends . . . . .			453 16 1
Overtime and meal allowances . . . . .	360	13 0				
Postages and telegrams . . . . .	1,882	8 10				
Rent . . . . .	2,060	0 0				
Repairs and renewals to office equipment . . . . .	138	10 8				
Salaries . . . . .	32,908	3 10				
Services rendered by other Departments—						
Customs Department, collecting deposits . . . . .	200	0 0				
Post and Telegraph Department, receiving payments of tax . . . . .	1,684	15 0				
Telephone services . . . . .	144	2 2				
Temporary assistance . . . . .	860	1 8				
Travelling allowances and expenses . . . . .	1,743	4 5				
Valuation Department (contribution to) . . . . .	6,133	3 4				
Credits to Consolidated Fund—						
Edward Ashton . . . . .	82	1 0				
Booth and Co. (Limited) . . . . .	1,642	10 0				
W. F. Evans . . . . .	54	11 5				
Railway Inquiry Commissioners . . . . .	457	13 4				
Royal Commission on Taxation . . . . .	690	18 1				
Interest (allowed to taxpayers in pursuance of section 134 of 1923 Act) . . . . .	1,574	11 1				
	56,690	14 3				
Depreciation on office furniture, fittings, mechanical appliances, and library . . . . .	481	19 4				
Balance carried down . . . . .	4,499,170	17 3				
	£4,556,343	10 10				£4,556,343 10 10
	£	s. d.		£	s. d.	
To Interest on capital . . . . .	231	7 0	By Balance brought down . . . . .	4,499,170	17 3	
Excess of revenue over expenditure . . . . .	4,498,939	10 3				£4,499,170 17 3
	£4,499,170	17 3				£4,499,170 17 3

Percentage cost of collection of revenue, 1-172.

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department, £1,987; (b) interest at  $4\frac{1}{2}$  per cent. on capital value as at 1st April, 1924, £231 7s.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>					
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Capital . . . . .			5,141	1 2	Office furniture and fittings . . . . .	3,335	1 8		
Sundry creditors—					Additions during year . . . . .	34	7 8		
Outstanding expenses . . . . .	7,360	11 11						3,369 9 4	
Land-tax* . . . . .	8,635	2 0			Library . . . . .	192	3 0		
Income-tax* . . . . .	20,847	7 5			Additions during year . . . . .	21	12 0		
			36,843	1 4					213 15 0
Depreciation Reserve . . . . .			1,720	4 4	Office appliances . . . . .	1,613	16 6		
Suspense Account for default assessments, &c. . . . .			150,000	0 0	Additions during year . . . . .	9	17 6		
Excess of revenue over expenditure . . . . .			4,498,939	10 3					1,623 14 0
									5,206 18 4
					Forms and stationery . . . . .				817 6 6
					Official stamps . . . . .				8 15 9
					Sundry debtors—				
					Land-tax . . . . .	209,837	19 8		
					Income-tax . . . . .	369,657	0 7		
									579,495 0 3
					Treasury Adjustment Account . . . . .				4,098,326 13 7
					Cash in Post Office Account,				
					31st March, 1925—				
					Land-tax . . . . .	4,589	15 10		
					Income-tax . . . . .	4,199	6 10		
									8,789 2 8
									£4,692,643 17 1
									£4,692,643 17 1

\* Includes amounts paid in advance, and overpayments, subject to adjustment.

Contingent liability in respect of bills discounted by Bank of New Zealand, £16,797 1s. 1d.

A. E. FOWLER, Deputy Commissioner of Taxes.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.

## LEGISLATIVE DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Honoraria of members and officers .. .. .	47,452	6 9	By Balance carried down .. .. .	146,833	0 2
Salaries .. .. .	29,566	3 0			
Cleaning, &c. .. .. .	3,315	15 1			
Fuel and light .. .. .	1,824	14 3			
Laundry .. .. .	150	4 1			
Maintenance of grounds .. .. .	90	14 2			
Newspapers supplied .. .. .	192	17 3			
Postages, telegrams, &c. .. .. .	1,351	2 11			
Postage-stamps supplied to members .. .. .	2,093	0 0			
Printing and stationery .. .. .	18,072	10 0			
Rent of buildings (a) .. .. .	27,103	0 0			
Repairs to typewriters .. .. .	20	2 5			
Travelling-expenses .. .. .	1,099	8 6			
Uniforms .. .. .	131	14 7			
Winding clocks, refreshments, messengers, &c. .. .. .	176	12 6			
Depreciation on library .. .. .	3,888	3 11			
Bellamy's—	£	s. d.			
Salaries .. .. .	5,852	13 7			
Cleaning, &c. .. .. .	308	11 0			
Fuel and light .. .. .	527	11 11			
Laundry .. .. .	190	0 4			
Maintenance and depreciation of glassware, &c. . . . .	995	0 9			
Maintenance of staff .. .. .	1,081	8 8			
Printing and stationery .. .. .	150	9 10			
Rent (a) .. .. .	1,000	0 0			
Stores, &c., consumed .. .. .	198	14 8			
	10,304	10 9			
	£146,833	0 2		£146,833	0 2
To Balance brought down .. .. .	146,833	0 2	By Excess of expenditure over income after charging interest on capital .. .. .	151,856	17 4
Interest (b)—	£	s. d.			
Legislative .. .. .	4,808	18 5			
Bellamy's .. .. .	214	18 9			
	5,023	17 2			
	£151,856	17 4		£151,856	17 4

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1924.

*Balance-sheet as at 31st March, 1925.*

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Capital—					Furniture and fittings—		
Legislative .. .. .	115,198	6 0			Legislative .. .. .	28,925	5 6
Bellamy's .. .. .	4,579	9 11			Bellamy's .. .. .	1,723	0 6
			119,777	15 11			30,648 6 0
Sundry creditors .. .. .			1,782	2 11	Mechanical appliances .. .. .		780 0 0
Depreciation Reserve on General Assembly Library .. .. .			19,008	4 10	Bellamy's—		
Treasury Adjustment Account .. .. .			134,074	12 3	Crockery, silverware, &c. .. .. .	3,298	8 9
					Consumable goods .. .. .	91	11 6
							3,390 0 3
					General Assembly Library .. .. .		78,659 11 10
					Books of reference .. .. .		8,605 18 6
					Publications at Printing Office .. .. .		425 0 0
					Stationery on hand .. .. .		277 2 0
					Balance of Income and Expenditure Account .. .. .	151,856	17 4
							£274,642 15 11
							£274,642 15 11

NOTE.—The departmental assets, excepting General Assembly Library, have been revalued as at 31st March, 1925.

E. W. KANE, Clerk, House of Representatives.  
H. W. HARRIS, Acting Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly states the position as disclosed thereby, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS.

COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1925.

RECEIPTS.

	Totals.		Tokerau.		Waikato-Mangopoto.		Wairariki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Cash balances at 1st April, 1924—	49,840	7 2	5,014	9 8	10,760	15 1	11,644	14 0	9,272	8 7	5,432	7 1	4,970	3 9	2,745	9 0
In hand and in bank .. .. .	13,338	10 11	1,800	0 0	5,000	0 0	697	8 0	1,302	17 2	1,302	17 2	2,328	18 3	2,209	7 6
Imprests at Post Office .. .. .	63,178	18 1	6,814	9 8	15,760	15 1	12,342	2 0	9,272	8 7	6,735	4 3	7,299	2 0	4,954	16 6
Withdrawals of principal from amounts on deposit with Native Trust Office	49,139	19 2	3,000	0 0	25,000	0 0	8,000	0 0	4,139	19 2	4,139	19 2	9,000	0 0	..	..
	112,318	17 3	9,814	9 8	40,760	15 1	20,342	2 0	9,272	8 7	10,875	3 5	16,299	2 0	4,954	16 6
Rents .. .. .	88,190	16 6	4,623	19 8	11,488	4 2	18,326	16 9	28,934	4 9	19,157	4 1	4,931	12 1	728	15 0
Royalties .. .. .	18,612	3 4	1,030	7 1	2,096	17 11	425	17 0	2,329	2 4	7,722	4 2	..	..	5,007	14 10
Purchase-money .. .. .	151,223	2 3	5,471	14 1	22,801	17 5	30,818	19 6	22,929	3 10	49,499	5 9	13,815	8 4	5,886	13 4
Compensation for land taken .. .. .	4,087	6 6	14	0 0	..	..	374	10 0	3,621	4 2	44	7 7	5	0 0	28	4 9
Tolls .. .. .	122	18 6	..	..	..	..	122	18 6	..	..	..	..	..	..	..	..
Mortgage repayments .. .. .	7,473	12 9	1,564	8 9	1,709	4 0	..	..	..	..	4,200	0 0	400	0 0	..	..
Other investments matured .. .. .	400	0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	270,109	19 10	12,704	9 7	38,096	3 6	50,069	1 9	57,813	15 1	80,623	1 7	19,152	0 5	11,631	7 11
Interest received on—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rents .. .. .	3	11 0	15	8 4	..	..	3	11 0	..	..	..	..	..	..	..	..
Royalties .. .. .	15	8 4	114	12 5	199	10 4	216	2 0	..	..	..	..	..	..	..	..
Purchase-money .. .. .	530	4 9	670	2 9	4,787	11 0	124	5 11	33	16 3	2,714	16 10	976	2 10	..	..
Mortgages .. .. .	9,316	15 7	2,170	9 3	5,548	1 5	4,534	18 2	2,373	14 2	4,808	6 10	1,184	7 7	371	0 3
Native Trust deposits .. .. .	20,900	17 8	..	..	..	..	..	..	..	..	..	..	100	0 0	..	..
Post Office certificates .. .. .	100	0 0	..	..	..	..	..	..	..	..	..	..	67	10 0	..	..
New Zealand Government war loans .. .. .	67	10 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
New Zealand Government inscribed stock .. .. .	1,210	0 0	108	0 0	..	..	..	..	1,210	0 0	..	..	..	..	..	..
New Zealand Government debentures under Native Land Amendment Act, 1913, sec. 113 (7) .. .. .	108	0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	32,342	7 4	3,078	12 9	10,535	2 9	4,878	17 1	3,627	10 5	7,523	3 8	2,328	0 5	371	0 3
(Commissions (not including transfers from blocks) .. .. .	..	..	127	19 11	387	15 0	1,303	10 6	605	12 9	431	19 3	126	17 0	132	7 6
Consideration of mortgage paid through Boards .. .. .	..	..	..	..	..	..	..	..	11,000	0 0	..	..	..	..	..	..
Receipts in reduction of advances and overdrafts—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Reimbursement of amount paid for East Coast Commis- sioner .. .. .	2,636	15 4	..	..	..	..	..	..	2,636	15 4	..	..	..	..	..	..
Advances to other Boards repaid .. .. .	300	0 0	..	..	300	0 0	..	..	..	..	..	..	..	..	..	..
Proceeds of sales and other credits from Morikau Farm .. .. .	11,147	16 9	..	..	..	..	..	..	..	..	11,147	16 9	..	..	..	..
	14,084	12 1	..	..	300	0 0	..	..	2,636	15 4	11,147	16 9	..	..	..	..
Advances from other Boards .. .. .	..	..	300	0 0	..	..	..	..	..	..	..	..	..	..	..	..
Installments of Treasury loans under Native Land Act, 1909, sec. 274, recovered .. .. .	1,107	4 11	1,107	4 11	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous receipts (including sundry deposits for re- payment, refunds, and recoveries) .. .. .	6,073	13 3	567	11 11	1,788	12 5	266	6 11	1,970	7 10	1,342	15 2	117	19 0	20	0 0
Total receipts .. .. .	450,452	16 7	27,700	8 9	91,868	8 9	76,859	18 3	86,926	10 0	111,943	19 10	38,023	18 10	17,129	12 2
Net receipts (not including Native Trust withdrawals and opening balances) .. .. .	338,133	19 4	17,885	19 1	51,107	13 8	56,517	16 3	77,654	1 5	101,068	16 5	21,724	16 10	12,174	15 8

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.  
COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1925—continued.  
PAYMENTS.

	Totals.		Tokerau.		Waikato-Maniapoto.		Waikariki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Payment to beneficiaries, direct and through Post Office Boards (including payments of deposits, refunds, &c.)	247,155	5 4	14,454	8 9	61,887	1 11	47,330	13 4	44,650	8 2	53,024	3 8	16,153	17 10	9,654	11 8
Instalments of principal and interest on Treasury loans under Native Land Act, 1909, sec. 274	19,371	8 2	1,035	8 4	3,357	14 11	2,410	7 8	5,711	16 6	6,328	13 4	465	7 11	61	19 6
Advances from other Boards repaid	3,333	11 5	2,875	7 1	..	..	..	..	..	..	458	4 4	..	..	..	..
Consideration of mortgage paid through Boards	300	0 0	300	0 0	..	..	..	..	11,000	0 0	..	..	..	..	..	..
Contributions from Board funds—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Maori Secondary Schools Fund	2,986	0 0	340	0 0	952	0 0	510	0 0	230	8 0	816	0 0	137	12 0	..	..
Maori Ethnological Research Fund	2,014	0 0	160	0 0	448	0 0	240	0 0	489	12 0	384	0 0	292	8 0	..	..
Administration expenses	5,000	0 0	1,143	18 11	2,502	9 4	1,741	11 5	1,946	4 0	2,053	2 3	1,238	15 8	394	15 7
Purchase of office premises	11,020	17 2	..	..	2,114	6 4	..	..	5,250	0 0	..	..	..	..	..	..
Advances and overdrafts to blocks—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Morikau Farm overdraft	11,871	9 5	..	..	..	..	..	..	..	..	11,871	9 5	..	..	..	..
Reading expenditure overdraft	1,958	16 6	..	..	..	..	..	..	..	..	1,958	16 6	..	..	..	..
Miscellaneous blocks overdraft	916	15 11	278	15 11	638	0 0	..	..	..	..	..	..	..	..	..	..
Disbursement to East Coast Commission (see contra)	2,636	15 4	..	..	300	0 0	..	..	2,636	15 4	..	..	..	..	..	..
Advances to other Boards	300	0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Investments—	..	..	278	15 11	938	0 0	..	..	2,636	15 4	13,830	5 11	..	..	..	..
Surplus funds deposited with Native Trustee	46,460	15 10	..	..	..	..	14,460	15 10	6,000	0 0	24,000	0 0	..	..	2,000	0 0
Interest on Native Trust deposits, capitalized	10,463	5 1	2,170	9 3	5,548	1 5	..	..	2,373	14 2	..	..	..	..	371	0 3
Mortgages	13,502	15 8	..	..	2,000	0 0	..	..	1,177	15 8	..	..	10,325	0 0	..	..
Total payments	70,426	16 7	2,170	9 3	7,548	1 5	14,460	15 10	9,551	9 10	24,000	0 0	10,325	0 0	2,371	0 3
Cash balances, 31st March, 1925—	392,656	2 2	22,758	8 3	79,747	13 11	66,693	8 3	81,466	13 10	100,894	9 6	28,613	1 5	12,482	7 0
In hand and in bank	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Post Office imprests	37,847	6 6	3,142	0 6	7,120	14 10	4,783	16 3	5,058	13 11	9,948	0 3	6,194	16 7	1,599	4 2
Remittances in transit	15,414	9 9	1,800	0 0	5,000	0 0	847	15 7	401	2 3	1,101	10 1	3,216	0 10	3,048	1 0
	4,534	18 2	..	..	..	..	4,534	18 2	..	..	..	..	..	..	..	..
	57,796	14 5	4,942	0 6	12,120	14 10	10,166	10 0	5,459	16 2	11,049	10 4	9,410	17 5	4,647	5 2
	450,452	16 7	27,700	8 9	91,868	8 9	76,859	18 3	86,926	10 0	111,943	19 10	38,023	18 10	17,129	12 2

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.

REVENUE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1925.  
INTEREST ACCOUNTS.

	Total.	Tokerau.	Waikato- Maniopofo.	Waiairiki.	Tairarāwhiti.	Aotea.	Ikaroa.	South Island.
<b>INCOME.</b>								
Interest received on amounts held and invested under Native Land Amendment Act, 1913, sec. 92, and on other amounts specially invested (allocated in full as per contra) .. .. .	£ s. d. 8,748 18 1	£ s. d. 708 8 6	£ s. d. 4,167 11 0	£ s. d. 116 18 11	£ s. d. .. .. .	£ s. d. 2,714 16 10	£ s. d. 976 2 10	£ s. d. 65 0 0
Interest received on amounts on deposit with Native Trustee .. .. .	20,990 10 10	2,170 9 3	5,548 1 5	4,534 11 4	2,373 14 2	4,808 6 10	1,184 7 7	371 0 3
Interest on overdrafts .. .. .	311 6 9	.. .. .	.. .. .	.. .. .	.. .. .	301 16 8	9 10 1	.. .. .
Interest on other investments .. .. .	2,540 18 10	247 5 0	695 19 2	7 13 10	1,240 11 4	261 19 6	87 10 0	.. .. .
Totals .. .. .	32,591 14 6	3,126 2 9	10,411 11 7	4,659 4 1	3,614 5 6	8,086 19 10	2,257 10 6	435 0 3
<b>EXPENDITURE.</b>								
Interest allocated in full on amounts held under Native Land Amendment Act, 1913, sec. 92, and on other amounts specially invested (as per contra) .. .. .	8,748 18 1	708 8 6	4,167 11 0	116 18 11	.. .. .	2,714 16 10	976 2 10	65 0 0
Other interest allocated to sundry blocks .. .. .	3,565 3 10	188 0 0	951 0 0	54 16 7	1,026 17 5	730 13 8	579 14 11	34 1 3
Balances (being net interest on investments) to Income and Expenditure Accounts .. .. .	20,277 12 7	2,229 14 3	5,293 0 7	4,487 8 7	2,587 8 1	4,641 9 4	701 12 9	336 19 0
Totals .. .. .	32,591 14 6	3,126 2 9	10,411 11 7	4,659 4 1	3,614 5 6	8,086 19 10	2,257 10 6	436 0 3

INCOME AND EXPENDITURE ACCOUNTS.

	Total.	Tokerau.	Waikato- Maniopofo.	Waiairiki.	Tairarāwhiti.	Aotea.	Ikaroa.	South Island.
<b>INCOME.</b>								
Net interest on investments .. .. .	£ s. d. 20,277 12 7	£ s. d. 2,229 14 3	£ s. d. 5,293 0 7	£ s. d. 4,487 8 7	£ s. d. 2,587 8 1	£ s. d. 4,641 9 4	£ s. d. 701 12 9	£ s. d. 336 19 0
Board commissions .. .. .	5,886 8 7	391 12 9	1,134 2 1	1,333 7 4	1,328 4 6	1,226 12 6	312 13 0	159 16 5
Sundry credits (registration fees, lease fees, &c.) .. .. .	210 17 8	18 4 2	38 14 5	.. .. .	80 19 1	30 12 0	42 8 0	.. .. .
Balances (being losses for year) transferred to Appropriation Account .. .. .	182 1 5	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	182 1 5	.. .. .
Total income .. .. .	26,557 0 3	2,639 11 2	6,465 17 1	5,820 15 11	3,996 11 8	5,898 13 10	1,238 15 2	496 15 5
<b>EXPENDITURE.</b>								
Expenses of management—	8,833 0 0	1,000 0 0	2,245 0 0	1,102 0 0	1,494 0 0	1,476 0 0	1,136 0 0	380 0 0
Contribution towards administration expenses of Native Department .. .. .	233 0 0	43 6 8	64 0 0	37 0 0	.. .. .	58 13 4	24 6 8	5 13 4
Audit fees .. .. .	1,370 16 1	97 3 6	173 1 3	440 19 6	282 1 10	279 19 3	78 8 6	9 2 3
Miscellaneous office and other management expenses .. .. .	291 5 8	5 16 10	5 16 10	56 5 0	.. .. .	223 7 0	.. .. .	.. .. .
Depreciation on buildings and furniture .. .. .	10,728 1 9	1,146 7 0	2,487 18 1	1,636 4 6	1,786 1 10	2,037 19 7	1,238 15 2	394 15 7
Balances (being surpluses for year) transferred to Appropriation Account .. .. .	15,828 18 6	1,493 4 2	3,977 19 0	4,184 11 5	2,210 9 10	3,860 14 3	* .. .. .	101 19 10
Total expenditure .. .. .	26,557 0 3	2,639 11 2	6,465 17 1	5,820 15 11	3,996 11 8	5,898 13 10	1,238 15 2	496 15 5

\* Loss.



NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.  
 REVENUE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 1925—continued.  
 APPROPRIATION ACCOUNTS.

	Total.	Tokerau.	Waikato- Maniapoto.	Wairariki.	Tairāwhiti.	Aotea.	Ikarooa.	South Island.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<b>INCOME.</b>								
Unappropriated balances at 1st April, 1924—	84,858 6 7	11,476 8 3	27,059 9 3	14,742 3 11	13,941 2 3	15,000 13 6	2,023 15 11	614 13 6
Unalotted interest .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Board revenues .. .. .	53,446 11 7	2,943 17 1	17,486 3 11	8,353 12 3	6,986 1 10	14,812 14 10	2,347 14 0	516 7 8
	138,304 18 2	14,420 5 4	44,545 13 2	23,095 16 2	20,927 4 1	29,813 8 4	4,371 9 11	1,131 1 2
Surpluses for year ended 31st March, 1925, from Income and Expenditure Accounts	15,828 18 6	1,493 4 2	3,977 19 0	4,184 11 5	2,210 9 10	3,860 14 3	*	101 19 10
	154,133 16 8	15,913 9 6	48,523 12 2	27,280 7 7	23,137 13 11	33,674 2 7	4,371 9 11	1,233 1 0
<b>EXPENDITURE.</b>								
Losses for year ended 31st March, 1925, from Income and Expenditure Accounts	182 1 5	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	182 1 5	.. .. .
Appropriations during year—								
Maori Secondary Schools Fund .. .. .	3,400 0 0	340 0 0	952 0 0	510 0 0	459 12 0	816 0 0	292 8 0	.. .. .
Maori Ethnological Research Fund .. .. .	1,600 0 0	160 0 0	448 0 0	240 0 0	230 8 0	384 0 0	137 12 0	.. .. .
Maori Purposes Fund .. .. .	90,000 0 0	12,000 0 0	30,250 0 0	14,500 0 0	11,000 0 0	18,400 0 0	3,000 0 0	850 0 0
Purchase of premises, &c. .. .. .	7,398 13 6	.. .. .	2,126 3 4	22 10 2	5,250 0 0	.. .. .	.. .. .	.. .. .
	102,580 14 11	12,500 0 0	33,776 3 4	15,272 10 2	16,970 0 0	19,600 0 0	3,612 1 5	850 0 0
Unappropriated balances at 31st March, 1925 .. .. .	51,553 1 9	3,413 9 6	14,747 8 10	12,007 17 5	6,167 13 11	14,074 2 7	759 8 6	383 1 0
	154,133 16 8	15,913 9 6	48,523 12 2	27,280 7 7	23,137 13 11	33,674 2 7	4,371 9 11	1,233 1 0

\* Loss.

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.

COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1925.

LIABILITIES.

	Totals.			Tokerau.			Waikato- Maniapoto.			Waiaitiki.			Tairāwhiri.			Aotea.			Ikaroo.			South Island.								
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.						
Liability to Native beneficiaries— Amounts held under Native Land Amendment Act, 1913, sec. 92—																														
Specially invested .. .. .	95,899	1	3	1,904	14	5	35,994	0	0	1,500	0	0	34,317	0	0	21,183	6	10	1,000	0	0	1,000	0	0	0					
Not specially invested .. .. .	70,420	16	11	986	19	6	5,885	14	7	88	6	6	11,462	19	3	41,029	17	7	9,907	9	6	1,059	10	0	0					
	166,319	18	2	166,319	18	2	166,319	18	2	166,319	18	2	166,319	18	2	166,319	18	2	166,319	18	2	166,319	18	2	166,319	18	2			
Other amounts held—																														
Specially invested .. .. .	37,348	16	3	9,627	10	0	27,721	6	3	84,252	19	3	60,806	5	5	80,967	10	7	18,105	3	5	11,771	9	11	11	771	9	11		
Not specially invested .. .. .	391,887	0	10	43,400	3	3	92,583	9	0	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1
	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1	429,235	17	1
Sundry amounts held on deposit and in suspense .. .. .	595,555	15	3	55,919	7	2	162,184	9	10	85,841	5	9	72,269	4	8	156,314	8	2	49,195	19	9	13,830	19	11	13,830	19	11			
Sundry creditors .. .. .	177	2	1	66	13	4	5	18	9	76	11	6	76	11	6	76	11	6	76	11	6	76	11	6	76	11	6			
Trust receipts receivable (as per contra) .. .. .	199	10	3	10	5	2	70	15	4	45	2	6	45	2	6	45	2	6	45	2	6	45	2	6	45	2	6			
Commissions receivable (not yet earned) .. .. .	40,350	5	10	2,002	13	5	18,547	16	2	4,075	1	6	1,558	8	11	13,540	16	10	577	5	2	48	3	10	48	3	10			
Treasury loans under Native Land Act, 1909, sec. 274 .. .. .	538	10	0	40	12	11	149	9	1	214	9	9	114	17	10	17	19	11	17	19	11	17	19	11	17	19	11			
Property reserve (amounts appropriated for acquisition of office premises and furniture) .. .. .	15,980	4	8	14,401	17	2	2,204	0	10	1,764	0	5	5,250	0	0	11,638	0	1	11,638	0	1	11,638	0	1	11,638	0	1			
Depreciation reserve .. .. .	801	4	7	11	13	8	11	13	8	104	10	3	673	7	0	673	7	0	673	7	0	673	7	0	673	7	0			
Maori Purposes Fund (amount appropriated but unpaid at 31st March) .. .. .	90,000	0	0	12,000	0	0	30,250	0	0	14,500	0	0	11,000	0	0	18,400	0	0	3,000	0	0	850	0	0	850	0	0			
Appropriation Account .. .. .	51,553	1	9	3,413	9	6	14,747	8	10	12,007	17	5	6,167	13	11	14,074	2	7	759	8	6	383	1	0	383	1	0			
Total liabilities .. .. .	16,089	13	3	87,944	9	10	228,171	12	6	118,628	19	1	96,245	7	6	216,407	7	3	53,560	3	4	15,131	13	9	15,131	13	9			

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.

COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1925—continued.

ASSETS.

	Totals.		Tokerau.		Waikato-Maniopotō.		Waiariki.		Tairāwhiti.		Aotea.		Ikarooa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Cash balances—																
In hand and in bank	37,847	6 6	3,142	0 6	7,120	14 10	4,783	16 3	5,058	13 11	9,948	0 3	6,194	16 7	1,599	4 2
Post Office imprests	15,414	9 9	1,800	0 0	5,000	0 0	847	15 7	401	2 3	1,101	10 1	3,216	0 10	3,048	1 0
emittances from Native Trustee in transit	53,261	16 3	..	..	..	..	4,534	18 2	..	..	..	..	..	..	..	..
	4,534	18 2														
	57,796	14 5	4,942	0 6	12,120	14 10	10,166	10 0	5,459	16 2	11,049	10 4	9,410	17 5	4,647	5 2
Investments—																
Trust mortgages (on special investment)	133,247	17 6	11,532	4 5	63,715	6 3	1,500	0 0	..	..	34,317	0 0	21,183	6 10	1,000	0 0
Other investments—																
N.Z. Government inscribed stock	25,000	0 0	..	..	..	..	..	..	25,000	0 0	..	..	1,500	0 0	..	..
N.Z. Government war-loan debentures	1,500	0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
N.Z. Government debentures under Native Land Amendment Act, 1913, sec. 113 (7)	2,400	0 0	2,400	0 0	..	..	..	..	..	..	..	..	..	..	..	..
On deposit with Native Trustee	486,198	8 3	48,356	14 6	120,941	11 3	100,500	0 0	57,366	9 6	129,000	0 0	20,598	8 9	9,435	4 3
Company debenture under Native Land Amendment Act, 1920, sec. 29	3,742	10 0	..	..	..	..	..	..	..	..	3,742	10 0	..	..	..	..
Board mortgages	10,961	14 7	996	17 3	8,696	0 0	210	0 0	1,058	17 4	..	..	..	..	..	..
	663,050	10 4	63,285	16 2	193,352	17 6	102,210	0 0	83,425	6 10	167,059	10 0	43,281	15 7	10,435	4 3
Advances on overdraft to blocks	13,852	17 4	3,150	12 2	1,717	0 11	198	10 7	191	3 2	8,323	5 3	272	5 3	..	..
Accrued interest on investments	402	19 4	..	..	..	..	..	..	360	12 5	42	6 11	..	..	..	..
Sundry debtors—																
Trust receipts (as per contra)—																
Rents	17,424	0 1	1,433	19 5	8,234	4 2	4,053	2 8	1,558	8 11	1,728	3 9	373	1 6	42	19 8
Royalties	11,563	15 2	0	0 3	145	0 8	..	..	..	..	11,418	14 3	..	..	..	..
Interest	4,329	17 2	522	14 8	3,162	16 7	21	18 10	..	..	393	18 10	222	3 7	..	..
Purchase-money instalments	7,051	13 10	45	19 1	7,005	14 9	..	..	..	..	..	..	..	..	..	..
Board receipts—																
Interest	745	1 2	43	0 0	79	13 2	0	6 10	..	..	622	1 2	..	..	..	..
Commission	1,832	4 1	40	12 11	149	9 1	214	9 9	..	..	1,427	12 4	..	..	..	..
	42,946	11 6	2,086	6 4	18,776	18 5	4,289	18 1	1,558	8 11	15,590	10 4	595	5 1	49	4 4
Land and buildings	21,114	13 7	..	..	2,126	3 4	1,693	10 3	5,250	0 0	12,045	0 0	..	..	..	..
Office furniture and fittings	945	2 1	77	17 6	77	17 6	70	10 2	..	..	718	16 11	..	..	..	..
	22,059	15 8	77	17 6	2,204	0 10	1,764	0 5	5,250	0 0	12,763	16 11	..	..	..	..
Loans from Treasury under Native Land Act, 1909, sec. 274, charged on blocks	15,980	4 8	14,401	17 2	..	..	..	..	..	..	1,578	7 6	..	..	..	..
	816,089	13 3	87,944	9 10	228,171	12 6	118,628	19 1	96,245	7 6	216,407	7 3	53,560	3 4	15,131	13 9
Total assets	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

I hereby certify that the statement of Receipts and Payments, Revenue and Appropriation Accounts and Balance-sheet have been duly compared with the Accounts and Balance-sheets of the respective Maori Land Boards submitted for audit, and correctly state the position as disclosed thereby. The District Accounts and Balance-sheets of the following Boards have not been audited: Tokerau, Waikato-Maniopotō, Waiariki, Tairāwhiti, and Aotea.—G. F. C. CAMPBELL, Controller and Auditor-General.

## MARINE DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>		£	s. d.	£	s. d.	<i>Income.</i>		£	s. d.	£	s. d.	
To Stock as at 1st April, 1924—						By Shipping and Seamen Act—						
Marine stores .. ..	11,787	4	9			Light dues .. ..	80,467	6	2			
Charts, saleable books and forms .. ..	3,833	8	3			Engagement and discharge of seamen, &c. .. ..	4,155	5	8			
				15,620	13	0	Survey fees .. ..	5,010	0	4		
Head Office—						Measurement of ships .. ..	21	10	0			
Salaries and allowances .. ..	7,425	9	1			Examination fees .. ..	417	5	0			
Office expenses .. ..	1,866	18	3			Miscellaneous receipts .. ..	1,153	16	3			
				9,292	7	4				91,225	3	5
Harbours—						Harbours Act—						
Salaries, wages, and allowances .. ..	2,366	12	4			Pilotage, port charges, &c. .. ..	842	18	7			
General maintenance .. ..	1,554	10	7			Revenue from foreshores, &c. .. ..	4,393	19	1			
				3,921	2	11				5,236	17	8
Lighthouses—						Inspection of Machinery Act—						
Salaries, wages, and allowances .. ..	18,615	9	2			Inspection fees .. ..	17,256	2	10			
General maintenance .. ..	7,273	18	0			Examination fees .. ..	648	18	0			
Maintenance of automatic lights, &c. .. ..	933	19	3							17,905	0	10
				26,823	6	5						
Meteorological Branch—						Fisheries Act—						
Salaries and allowances .. ..	1,800	1	8			Net profit on oysters transferred from separate Profit and Loss Account .. ..	2,139	10	1			
Office and general expenses .. ..	4,063	17	6			Fishing-boat license fees, &c. .. ..	365	4	9			
				5,863	19	2	Rental of toheroa-beds .. ..	300	0	0		
Mercantile marine—						Sale of trout-ova .. ..	112	9	9			
Salaries and allowances .. ..	12,237	3	10							2,917	4	7
Office and general expenses .. ..	5,659	7	2			Tramways Act—						
				17,896	11	0	Examination fees .. ..			84	0	0
Inspection of Machinery—						Government steamers—						
Salaries and allowances .. ..	16,858	4	5			Fares, freight, &c. .. ..			4,793	0	10	
Travelling expenses .. ..	4,705	0	1			Ross Sea Dependency—						
Office and general expenses .. ..	4,561	12	5			Whaling license fees .. ..			200	0	0	
				26,124	16	11	Miscellaneous revenue—					
Fisheries—						Sale of surplus stores .. ..	67	16	1			
Salaries, wages and allowances .. ..	1,656	1	0			Sale of charts, books, and forms .. ..	528	10	10			
Office and general expenses .. ..	1,234	12	10			Sale of "New Zealand Nautical Almanac" .. ..	129	13	3			
				2,890	13	10	Rents of buildings and reserves .. ..	235	9	8		
Working-expenses of Government steamers .. ..				21,837	5	4				961	9	10
Ross Sea Dependency—						Stock as at 31st March, 1925—						
Expenses of New Zealand Government representative .. ..				107	18	5	Marine stores .. ..	12,098	7	0		
Miscellaneous services—	£	s. d.				Charts, saleable books and forms .. ..	3,434	8	8			
Charts, saleable books and forms .. ..	167	8	2							15,532	15	8
Checking passenger traffic .. ..	151	16	6			Excess expenditure over income .. ..				2,144	4	11
Maintenance of castaway depots .. ..	1	4	7									
"New Zealand Nautical Almanac" .. ..	696	4	9									
Preparation of tide-tables .. ..	550	0	0									
War medals and ribands for mercantile marine .. ..	17	16	6									
Relief of distressed seamen .. ..	30	8	6									
Miscellaneous expenses .. ..	11	5	8									
				1,626	4	8						
Grants .. ..				150	0	0						
Depreciation .. ..				8,844	18	9						
				<u>£140,999</u>	<u>17</u>	<u>9</u>				<u>£140,999</u>	<u>17</u>	<u>9</u>
To Balance brought down .. ..												
Interest on capital .. ..				2,144	4	11	By Excess expenditure over income after charging interest on capital .. ..			19,882	0	6
				17,737	15	7				<u>£19,882</u>	<u>0</u>	<u>6</u>
				<u>£19,882</u>	<u>0</u>	<u>6</u>						

## MARINE DEPARTMENT—continued.

## SALE OF OYSTERS, 1924 SEASON.

## Production Account.

	£	s.	d.		£	s.	d.
To Wages of overseers and pickers .. .. .	2,710	15	0	By Balance transferred to Trading Account .. .. .	2,710	15	0
	<u>£2,710</u>	<u>15</u>	<u>0</u>		<u>£2,710</u>	<u>15</u>	<u>0</u>

## Trading Account.

	£	s.	d.		£	s.	d.
To Balance transferred from Production Account..	2,710	15	0	By Sales .. .. .	8,395	9	3
Wages of storemen and labourers .. .. .	276	16	0				
Freight and cartage .. .. .	393	4	5				
Sacks and stores .. .. .	298	0	6				
Hire of launch .. .. .	48	2	6				
Hire of winch .. .. .	16	10	0				
Wharfage .. .. .	49	7	0				
Maintenance of ketch and launches .. .. .	828	13	8				
Depreciation of ketch and launches .. .. .	201	5	6				
Gross profit, transferred to Profit and Loss Account .. .. .	3,572	14	8				
	<u>£8,395</u>	<u>9</u>	<u>3</u>		<u>£8,395</u>	<u>9</u>	<u>3</u>

## Profit and Loss Account.

	£	s.	d.		£	s.	d.
To Salaries .. .. .	742	12	3	By Gross profit transferred from Trading Account	3,572	14	8
Administration expenses .. .. .	161	16	0				
Rent and electric light .. .. .	57	10	5				
Travelling-expenses .. .. .	102	8	6				
Printing, stationery, and postage .. .. .	7	5	0				
Advertising .. .. .	5	14	9				
Telephone rental .. .. .	5	2	6				
Repairs .. .. .	6	0	2				
Interest on capital .. .. .	344	15	0				
Net profit .. .. .	2,139	10	1				
	<u>£3,572</u>	<u>14</u>	<u>8</u>		<u>£3,572</u>	<u>14</u>	<u>8</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

Liabilities.		£	s.	d.	Assets.		£	s.	d.
Capital .. .. .		553,211	17	6	Land and buildings .. .. .		36,497	9	10
Sundry creditors .. .. .		5,733	12	3	Lighthouses (including land, towers, buildings, furniture, apparatus, and equipment) .. .. .		260,602	6	7
Rentals, &c., paid in advance .. .. .		235	4	6	Automatic lights .. .. .		30,712	3	3
Depreciation Reserve .. .. .		38,752	19	0	Fog-signals .. .. .		250	0	0
					Radio direction-finding experiments .. .. .		1,966	11	10
					Buoys, beacons, and moorings .. .. .		7,715	11	8
					Government steamers .. .. .		25,698	1	1
					Wharves .. .. .		2,354	0	0
					Harbour equipment (including boats, flagstuffs, signalling-apparatus, tools, &c.) .. .. .		2,044	4	0
					Oyster-beds .. .. .		122,822	15	9
					Oyster ketch and launches .. .. .		6,092	2	7
					Fish-hatcheries and equipment .. .. .		2,370	14	11
					Fisheries Development Account .. .. .		35,253	17	8
					Motor-vehicles .. .. .		200	17	8
					Horses .. .. .		640	8	11
					Meteorological instruments and apparatus .. .. .		2,326	12	6
					Automatic flashing-lamps .. .. .		343	12	10
					Test pumps and pressure gauges .. .. .		277	15	0
					Office furniture and fittings .. .. .		4,868	3	4
					Mechanical office appliances .. .. .		763	3	0
					Library .. .. .		1,414	19	7
					Marine stores .. .. .		12,098	7	0
					Charts, saleable books and forms .. .. .		3,434	8	8
					National health and unemployment insurance stamps .. .. .		220	1	2
					Sundry debtors .. .. .		8,114	15	6
					Less reserve for rebates, &c. .. .. .		500	0	0
							7,614	15	6
					Expenses paid in Advance .. .. .		24	5	0
					Treasury Adjustment Account .. .. .		9,443	7	11
					Excess expenditure over income .. .. .		19,882	0	6
							<u>£597,933</u>	<u>12</u>	<u>9</u>
							<u>£597,933</u>	<u>12</u>	<u>9</u>

G. C. GODFREY, Secretary.

J. E. ENGEL, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby except that the accounts include charges for rent, interest, services of Customs Department, and expenditure from Public Works Fund for which the Department possesses no parliamentary appropriation, and also charges for services rendered to the Customs Department for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.



## MENTAL HOSPITALS DEPARTMENT—continued.

## FARM WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1925.

	Auckland.		Christchurch.		Dunedin.		Hokitika.		Nelson.		Porirua.		Tokanui.		Totals.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>																
Live-stock at 1st April, 1924	1,456	16 0	3,959	5 0	4,923	19 0	517	4 0	2,376	0 0	4,362	13 0	8,028	7 0	25,624	4 0
Stored and growing crops ..	555	0 0	1,897	17 3	1,751	3 4	289	0 0	938	10 0	1,230	0 0	3,583	10 0	10,245	0 7
Purchases of stock ..	35	1 9	385	2 10	870	2 2	15	8 0	488	3 8	179	7 4	1,250	7 0	3,223	12 9
Farm salaries and wages ..	1,500	0 0	1,844	0 0	4,879	0 0	486	0 0	2,082	13 1	1,710	8 0	1,648	8 2	14,150	9 3
Feed ..	367	14 4	678	5 2	3,773	1 11	236	6 8	639	6 4	1,370	6 10	1	3 5	7,066	4 8
Fertilizers ..	179	19 5	168	11 8	420	7 2	29	14 5	130	1 2	258	17 9	617	13 5	1,805	5 0
Repairs to implements, harness, &c.	39	19 1	214	19 2	215	2 10	87	18 9	108	14 3	76	3 8	414	6 6	1,157	4 3
Repairs to farm buildings ..	..	..	8	1 7	54	16 8	..	..	2	18 4	31	13 11	38	6 2	135	16 8
Fencing, draining, roading ..	10	9 6	58	6 6	57	5 1	..	..	48	12 0	150	17 10	87	3 1	412	14 0
Rents and rates ..	..	..	1,958	5 11	338	3 2	..	..	..	..	..	..	..	..	2,296	9 1
Seeds ..	134	8 1	127	0 11	367	5 1	31	14 8	159	16 0	209	8 1	618	5 8	1,647	18 6
Sundry expenses ..	137	13 8	690	12 8	201	3 6	40	18 7	91	1 2	193	8 6	206	14 4	1,561	12 5
Freights, cartages, &c. ..	0	19 3	..	..	36	7 9	4	0 0	61	15 3	0	1 2	..	..	103	3 5
Repairs to farm machinery ..	12	11 8	0	19 0	16	1 10	..	..	7	16 10	2	13 2	0	3 9	40	6 3
Compensation re sales of stock	..	..	..	..	..	..	..	..	..	..	255	3 0	..	..	255	3 0
Profit carried down ..	766	0 2	2,430	3 11	..	..	..	..	497	5 3	2,135	6 11	..	..	5,828	16 3
	5,196	12 11	14,421	11 7	17,903	19 6	1,738	5 1	7,632	13 4	12,166	9 2	2,164,494	8 6	75,554	0 1
Loss brought down ..	..	..	..	..	684	5 11	328	13 1	..	..	..	..	2,065	5 2	3,078	4 2
Interest ..	96	2 3	284	1 2	319	14 5	38	1 3	171	16 11	263	9 4	550	5 6	1,723	10 10
Net profit to Institutional Account	669	17 11	2,146	2 9	..	..	..	..	325	8 4	1,871	17 7	..	..	5,013	6 7
	766	0 2	2,430	3 11	1,004	0 4	366	14 4	497	5 3	2,135	6 11	2,615	10 8	9,815	1 7
<i>Income.</i>																
Sales of live-stock ..	659	4 5	2,526	1 3	1,362	0 7	67	7 11	987	19 5	1,814	7 8	1,674	6 3	9,091	7 6
Poultry and eggs ..	168	9 0	959	17 7	1,460	1 9	8	8 0	326	8 7	537	15 1	58	4 2	3,519	4 2
Offal (farm) ..	24	6 11	232	9 11	299	17 1	4	10 0	339	7 9	148	0 4	511	18 6	1,560	10 6
Prize-money ..	12	0 0	25	10 0	4	8 6	..	..	..	..	76	15 0	..	..	118	13 6
Butterfat ..	135	1 7	717	15 0	1,186	7 0	..	..	499	10 0	979	9 4	1,318	3 5	4,836	6 4
Milk and cream ..	748	19 9	1,728	9 5	2,168	8 8	318	11 0	544	14 2	1,117	7 6	597	5 8	7,223	16 2
Fruit and vegetables ..	1,006	15 1	1,670	8 6	2,356	19 5	269	11 5	952	19 8	939	18 11	622	17 3	7,819	10 3
Meat ..	147	12 8	81	0 0	1,063	16 2	72	17 0	463	7 9	111	8 10	1,863	18 9	3,804	1 2
Harvesting ..	..	..	..	..	..	..	..	..	..	..	4	2 6	..	..	4	2 6
Freights, cartages, &c. ..	..	..	..	..	..	..	..	..	..	..	..	..	3	16 9	3	16 9
Cereals, hay, &c. ..	..	..	1,236	9 9	..	..	..	..	43	15 0	..	..	53	2 3	1,333	7 0
Grazing ..	..	..	..	..	..	..	..	..	..	..	..	..	8	0 4	8	0 4
Sacks (farm) ..	8	17 9	15	19 4	150	17 3	16	0 0	2	11 0	..	..	..	..	194	5 4
Honey ..	10	13 9	..	..	29	6 6	..	..	..	..	..	..	..	..	40	0 3
Live-stock at 31st March, 1925	1,604	12 0	2,928	0 0	4,165	4 0	420	0 0	2,026	0 0	5,267	4 0	5,181	0 0	21,592	0 0
Stored and growing crops ..	670	0 0	2,299	10 10	2,972	6 8	232	6 8	1,446	0 0	1,170	0 0	2,536	10 0	11,326	14 2
Loss carried down ..	..	..	..	..	684	5 11	328	13 1	..	..	..	..	2,065	5 2	3,078	4 2
	5,196	12 11	14,421	11 7	17,903	19 6	1,738	5 1	7,632	13 4	12,166	9 2	2,164,494	8 6	75,554	0 1
Profit carried down ..	766	0 2	2,430	3 11	..	..	..	..	497	5 3	2,135	6 11	..	..	5,828	16 3
Net loss to Institutional Account	..	..	..	..	1,004	0 4	366	14 4	..	..	..	..	2,615	10 8	3,986	5 4
	766	0 2	2,430	3 11	1,004	0 4	366	14 4	497	5 3	2,135	6 11	2,615	10 8	9,815	1 7

MENTAL HOSPITALS DEPARTMENT—*continued*.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

To Institutional Accounts-				£	s.	d.	By Balance				£	s.	d.
Auckland	..	..	..	50,922	16	3	..	..	..	..	308,043	18	8
Christchurch	..	..	..	52,487	6	10							
Dunedin	..	..	..	76,486	8	6							
Hokitika	..	..	..	22,677	14	10							
Nelson	..	..	..	22,994	16	3							
Porirua	..	..	..	53,693	6	2							
Tokanui	..	..	..	28,316	7	5							
Interest on Wellington land	..	..	..	465	2	5							
				<u>£308,043</u>	<u>18</u>	<u>8</u>					<u>£308,043</u>	<u>18</u>	<u>8</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital Account	..	..	..	875,518	8	6	Land	..	..	..	161,776	0	0
Sundry creditors	..	..	..	9,072	10	9	Buildings	..	..	..	489,565	6	7
Depreciation Reserve	..	..	..	53,049	15	7	Buildings (farm)	..	..	..	16	2	8
Treasury Adjustment Account	..	..	..	317,141	12	11	Developmental	..	..	..	4,128	9	6
							Improvements	..	..	..	150,132	13	7
							Furniture and fittings	..	..	..	19,426	9	5
							Plant and machinery	..	..	..	557	10	0
							Plant and machinery (farm)	..	..	..	2	10	0
							Motor-vehicles	..	..	..	3,232	15	11
							Other vehicles	..	..	..	987	0	0
							Surgical instruments	..	..	..	29	3	6
							Loose and artisans' tools	..	..	..	1,749	13	9
							Farm implements	..	..	..	2,564	16	6
							Stores and equipment	..	..	..	77,742	11	4
							Live-stock	..	..	..	21,592	0	0
							Stored and growing crops	..	..	..	11,326	14	2
							Sundry debtors	..	..	..	1,811	14	5
							Expenses paid in advance	..	..	..	96	17	3
							Excess expenditure over income	..	..	..	308,043	18	8
				<u>£1,254,782</u>	<u>7</u>	<u>3</u>					<u>£1,254,782</u>	<u>7</u>	<u>3</u>

NOTE.—The assets include amounts of a capital nature expended by the Public Works Department for which the Department possesses no parliamentary appropriation. The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1924; (c) maintenance of buildings by the Public Works Department.

G. C. HOLDER, For Inspector-General of Mental Hospitals.  
W. RIACH, Accountant.

I hereby certify that the Income and Expenditure Account, Farm Working Accounts, Institutional Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that—(1) the estimated value of the labour performed by inmates on the institutional farms has not been taken into account; (2) pending a detailed valuation of the land, buildings, and improvements comprising the farms, the correct charge for interest and depreciation cannot be ascertained; (3) the valuations of land, buildings, and improvements are incomplete; (4) the income from maintenance fees does not represent the earnings for the year, and the outstandings at the end of the year have not been correctly stated; and (5) subject to the departmental notes above.—G. F. C. CAMPBELL, Controller and Auditor-General.



## MINES DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Advertising .. .. .	..	..	67	15	10	By Goldfields revenue .. .. .	..	..	16,291	19	4
Assistance towards prospecting, &c. . .	..	..	13,549	9	11	Registration and other fees .. .. .	..	..	390	19	0
Depreciation .. .. .	..	..	1,382	17	9	Sales of water .. .. .	..	..	996	18	3
Expenses <i>re</i> oil-boring licenses .. .. .	..	..	255	1	5	Timber royalties .. .. .	..	..	560	18	9
Drills, maintenance of .. .. .	..	..	931	16	6	Interest on loan .. .. .	..	..	57	18	0
Examinations .. .. .	..	..	102	6	1	Forfeited deposits .. .. .	..	..	1,000	0	0
Freight and cartage .. .. .	..	..	30	1	5	Balance carried down .. .. .	..	..	33,721	1	10
Fuel, light, water, &c. .. .. .	..	..	37	18	6						
Instruments, repairs to .. .. .	..	..	0	9	6						
Law-costs .. .. .	..	..	243	10	7						
Office requisites .. .. .	..	..	29	18	7						
Outfit allowances and field expenses .. .. .	..	..	132	3	4						
Postages and telegrams .. .. .	..	..	233	13	9						
Printing and stationery .. .. .	..	..	425	14	8						
Rents .. .. .	..	..	588	7	11						
Salaries .. .. .	..	..	9,943	19	5						
Schools of Mines .. .. .	..	..	3,434	14	10						
Telephones .. .. .	..	..	146	12	4						
Travelling expenses and allowances .. .. .	..	..	1,832	3	3						
Wages and other assistance .. .. .	..	..	493	0	0						
Expenses <i>re</i> sick and accident funds .. .. .	..	..	47	7	6						
Provision for loss of interest on loans .. .. .	..	..	2,072	2	4						
Water-races, maintenance of .. .. .	..	..	475	12	0						
Goldfields revenue due to local bodies .. .. .	..	..	16,291	19	4						
Expenses of Coal Inquiry Board .. .. .	..	..	252	16	1						
Sundries .. .. .	..	..	18	2	4						
			£53,019	15	2				£53,019	15	2
			£	s.	d.				£	s.	d.
To Balance brought down .. .. .	..	..	33,721	1	10	By Balance .. .. .	..	..	35,784	3	0
Interest on capital .. .. .	..	..	2,063	1	2						
			£35,784	3	0				£35,784	3	0

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) £55, rental value as assessed by the Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1924.

## GEOLOGICAL SURVEY BRANCH.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Advertising, &c. .. .. .	..	..	16	7	3	By Sales of maps and publications .. .. .	..	..	45	3	7
Depreciation .. .. .	..	..	442	15	1	Balance carried down .. .. .	..	..	6,384	5	5
Freight and cartage .. .. .	..	..	5	1	3						
Fuel, light, water, &c. .. .. .	..	..	61	7	2						
Instruments, repairs .. .. .	..	..	1	7	11						
Office requisites .. .. .	..	..	7	8	10						
Outfit allowances and field expenses .. .. .	..	..	476	18	1						
Postage, telegrams, &c. .. .. .	..	..	33	15	10						
Printing and stationery .. .. .	..	..	88	8	10						
Rents and rates .. .. .	..	..	235	0	0						
Salaries .. .. .	..	..	3,814	8	4						
Telephones .. .. .	..	..	26	10	0						
Travelling expenses and allowances .. .. .	..	..	109	18	9						
Wages and other assistance .. .. .	..	..	815	4	11						
Sundry expenses .. .. .	..	..	9	14	9						
Losses, free distribution of publications, &c. .. .. .	..	..	285	2	0						
			£6,429	9	0				£6,429	9	0
			£	s.	d.				£	s.	d.
To Balance brought down .. .. .	..	..	6,384	5	5	By Balance .. .. .	..	..	6,970	8	11
Interest on capital .. .. .	..	..	586	3	6						
			£6,970	8	11				£6,970	8	11

NOTE.—The following charge is included for which the Department possesses no parliamentary appropriation: Interest at 4½ per cent. on capital as at 1st April, 1924.

## COAL-MINES ACT, 1908.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To State Forest Service .. .. .	161	4	10	By Rents and royalties from licenses under the Coal-mines Act .. .. .	24,604	8	1
National Endowment .. .. .	511	0	2				
Primary Education Reserves .. .. .	921	5	1				
Secondary Education Reserves .. .. .	189	1	0				
Land for Settlements .. .. .	55	19	4				
Greymouth Harbour Board .. .. .	1,681	8	6				
New Plymouth Harbour Board .. .. .	1	8	3				
Westport Harbour Account .. .. .	14,999	2	4				
Consolidated Fund—Territorial Revenue (carried down) .. .. .	6,083	18	7				
	£24,604	8	1		£24,604	8	1

MINES DEPARTMENT—*continued.*

				<i>Net Revenue Account.</i>						
				£	s.	d.				
To Salaries .. .. .	..	..	..	179	1	0	By Rents and royalties, Territorial Revenue ..	6,083	18	7
Balance .. .. .	..	..	..	6,230	13	0	Commission on collections .. .. .	325	15	5
				£6,409	14	0				
							£6,409 14 0			

NOTE.—The Revenue Account includes rents for the period 1st July, 1924, to 30th June, 1925, and royalties for the period 1st January to 31st December, 1924.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>						
				£	s.	d.	£	s.	d.	£	s.	d.	
Capital .. .. .	..	..	..	62,984	19	5	Land .. .. .	..	..	4,349	0	0	
Treasury Adjustment Account .. .. .	..	..	..	24,077	12	8	Buildings .. .. .	..	..	409	19	6	
Depreciation Reserve .. .. .	..	..	..	9,740	4	11	Furniture and fittings .. .. .	..	..	1,354	6	8	
Sundry creditors .. .. .	..	..	..	15,553	9	6	Mechanical appliances .. .. .	..	..	315	6	6	
Deposits on coal leases, &c. .. .. .	..	..	..	3,424	8	7	Instruments .. .. .	..	..	554	16	5	
Receipts, being proportion of consideration on assignment of coal leases .. .. .	..	..	..	75	0	0	Plant and machinery .. .. .	603	15	4			
							Less written off to Suspense .. .. .	2	8	11			
											601	6	5
							Library, maps, &c. .. .. .	..	..	5,746	7	3	
							Mineral collections .. .. .	..	..	7,145	9	9	
							Motor-cars .. .. .	..	..	593	18	5	
							Drills and equipment .. .. .	14,970	3	0			
							Less written off to Suspense .. .. .	5	2	6			
											14,965	0	6
							Water-races .. .. .	..	..	11,000	0	0	
							Loans to oil-boring companies and others .. .. .	17,785	2	10			
							Less written off to Suspense .. .. .	5,000	0	0			
											12,785	2	10
							Sundry debtors .. .. .	10,341	16	0			
							Less written off to Suspense .. .. .	2,332	2	4			
											8,009	13	8
							Rents accrued but not due .. .. .	..	..	30	10	0	
							Payments in advance .. .. .	..	..	41	1	3	
							Stores and stocks on hand .. .. .	..	..	142	7	1	
							Suspense Account .. .. .	..	..	2	18	6	
							Cash in hands of receivers .. .. .	..	..	11,284	11	5	
							Deficiency for year—						
							Mines Department .. .. .	35,784	3	0			
							Geological Survey .. .. .	6,970	8	11			
											42,754	11	11
							Less Revenue under Coal-mines Act, 1908 .. .. .	6,230	13	0			
											36,523	18	11
				£115,855 15 1							£115,855 15 1		

NOTE.—The following assets have been transferred for which no payment has been received: (a) Pressure-gauge, to Dominion Laboratory; (b) Mount Ida Water-race, to Public Works Department. These items are not now included in the accounts of the Mines Department.

Mines Department, 17th September, 1925.

G. JAS. ANDERSON, Minister of Mines.  
P. G. PEARCE, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.

## ADVANCES TO MINING COMPANIES.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Interest on loan capital .. ..	2,432	12	1	By Interest on advances to companies .. ..	1,239	0	9
Loss on realization of securities .. ..	4,000	0	0	Balance—Not loss for year .. ..	5,193	11	4
	<u>£6,432 12 1</u>				<u>£6,432 12 1</u>		
	£	s.	d.		£	s.	d.
To Balance .. ..	5,193	11	4	By Balance—Deficiency for year .. ..	5,292	16	4
Contribution to Sinking Fund .. ..	99	5	0				
	<u>£5,292 16 4</u>				<u>£5,292 16 4</u>		

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Advances to mining companies .. ..	33,635	7	2
Loans under various Acts .. ..	55,700	0	0	Loss Suspense Account .. ..	9,000	0	0
From Consolidated Fund .. ..	225	0	0				
From Public Works Fund .. ..	5,958	9	0				
	<u>61,883 9 0</u>						
Less written off under—	£	s.	d.	Sundry debtors, for interest .. ..			7,362 12 3
Appropriation Act, 1920 .. ..	375	0	0	Interest receivable, accrued but not due .. ..			201 16 6
Appropriation Act, 1924 .. ..	5,958	9	0	Sinking Fund Investment Account .. ..			1,082 19 1
	<u>6,333 9 0</u>			Cash in Treasury .. ..			11,856 15 7
				Suspense Account .. ..			9 10 7
				Losses in previous year .. ..	8,334	2	11
				Loss for year .. ..	5,292	16	4
Sinking Fund .. ..			55,550 0 0				<u>13,626 19 3</u>
Sundry creditors—Interest due to Treasury .. ..			1,082 19 1				
Interest payable, accrued but not due .. ..			1,219 10 0				
			923 11 4				
			<u>£58,776 0 5</u>				<u>£58,776 0 5</u>

G. JAS. ANDERSON, Minister of Mines.  
P. G. PEARCE, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

## NATIONAL ENDOWMENT ACCOUNT.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Loan repayments, principal and interest—				By Accrued rents, &c.	135,491	15	3
Local Bodies' Loans Act, 1908	4,422	1	0	Accrued royalties	21,572	14	2
Section 63, Land Laws Amendment Act, 1913	4,094	14	9	Accrued coal rents and royalties	511	0	2
				Accrued interest on sales of land	192	11	10
				Interest on National Endowment Account investments	2,343	15	6
Administration expenses			7,043 11 0	Interest on National Endowment Trust Account investments	421	4	11
"Thirds," "fourths," and "halves"			16,259 10 4				
Remissions of rent			382 14 5				
Rents written off under section 80, Reserves and other Lands Disposal Act, 1924			1,190 0 4				
Royalties written off			6,218 17 8				
Rebates granted			2,371 1 8				
Survey costs			615 16 5				
Balance carried down			117,934 14 3				
			<u>£160,533 1 10</u>				<u>£160,533 1 10</u>
To Adjustment on account of previous year—				By Balance brought down	117,934	14	3
Rents charged in advance at 31st March, 1924, &c.			41,385 1 5	Balance from previous years	72,136	16	8
Contribution for education and old-age pensions			123,848 4 8				
Balance			24,838 4 10				
			<u>£190,071 10 11</u>				<u>£190,071 10 11</u>

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Balance at 1st April, 1924—				By Administration expenses under section 17, Land Laws Amendment Act, 1912, and section 295 (2), Land Act, 1924	6,197	13	7
Cash in Public Account	49,663	3	0	Refunds of revenue	979	12	0
Investment Account	75,000	0	0	Payments for education and old-age pensions	123,923	3	0
			124,663 3 0	Balance at 31st March, 1925—			
Rents, &c., from national-endowment lands	117,957	9	9	Cash in Public Account	45,555	8	2
Sales of land under section 267, Land Act, 1908	35	5	0	Investment Account	81,100	0	0
Interest on securities held by National Endowment Account Investment Account	2,242	4	11				126,655 8 2
Interest on sales of land under section 302 (9), Land Act, 1924			1 2 8				
Interest on securities held by National Endowment Trust Account Investment Account under section 302 (14), Land Act, 1924			244 19 10				
Receipts from State Forest Account under section 39 (2), Forests Act, 1921-22			12,611 11 7				
			<u>£257,755 16 9</u>				<u>£257,755 16 9</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital, including loading for roads, &c.	4,760,761	7	5	Land	4,714,297	9	11
Appreciation in land-values	19,462	8	4	National Endowment Trust Account	27,372	6	1
Sundry creditors	2,461	11	3	Unpaid purchase price (not yet payable) of buildings	176	1	3
Payments in advance—				<i>Sundry debtors for—</i>			
Rents	2,213	7	6	Rents, &c.	35,975	0	0
Royalties	2	16	2	Less reserve for irrecoverable rents	587	10	7
Interest on sales of land	5	15	7				35,387 9 5
Rents charged in advance	43,591	14	2	Royalties	942	8	4
Writings off, Suspense	2,283	13	2	Coal rents and royalties	255	1	8
Endowments payable for education and old-age pensions	124,140	10	8	Principal instalments on buildings	48	18	9
Balance of Revenue Account	24,838	4	10	Miscellaneous	8,868	12	7
				Outstanding Rents Suspense	2,283	13	2
				Postponed rent	10,125	1	11
				Royalties accrued but not due	2,500	0	0
				Interest on sales accrued but not due	191	8	10
				Interest on investments accrued but not due	1,094	7	1
				Capital reduction by Revaluation Board	39,104	13	6
				Rents written off by Revaluation Board	4,654	0	5
				Remissions of rent by Revaluation Board	5,772	11	10
							49,531 5 9
				Cash in Suspense Account	31	16	2
				Cash in Public Account	45,555	8	2
				Investment Account	81,100	0	0
							126,655 8 2
							<u>£4,979,761 9 1</u>
			<u>£4,979,761 9 1</u>				<u>£4,979,761 9 1</u>

30th July, 1925.

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with copies of journal entries of the District Land Boards submitted for audit, and correctly state the position as disclosed thereby, except that (a) the Capital Account is overstated by the total amount the land was loaded for roading, &c., whereas the unexpired portion of such amount (if any) and the liability to the Opening-up Crown Lands for Settlement Account and to Consolidated Fund should be separately shown; (b) in the opinion of the Audit Office instalments of principal included in loan repayments should not be a charge against the Revenue Account.—G. F. C. CAMPBELL, Controller and Auditor-General.

## NATIONAL ENDOWMENT TRUST ACCOUNT.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance to accumulated fund .. .. .	631	13	2	By Interest on sales of land .. .. .	631	13	2
	<u>631</u>	<u>13</u>	<u>2</u>		<u>631</u>	<u>13</u>	<u>2</u>

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Balance at 1st April, 1924— .. .. .				By Balance at 31st March, 1925— .. .. .			
Cash in Public Account .. .. .	3,006	16	9	Cash in Public Account .. .. .	936	15	2
Investment Account .. .. .	7,000	0	0	Investment Account .. .. .	15,700	0	0
			<u>10,006</u>				<u>16,636</u>
Sales of land .. .. .			6,076				
Interest on sales of land .. .. .			553				
			<u>6,629</u>				
			<u>£16,636</u>				<u>£16,636</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Accumulated funds .. .. .	28,535	12	5	Unpaid purchase-price of land (not yet payable) ..	12,654	16	3
Payments in advance—				Sundry debtors—			
Principal instalments on deferred payment .. .. .	224	5	0	Principal instalments on deferred payment .. .. .	34	4	7
Interest on sales on deferred payment .. .. .	74	15	0	Interest on sales on deferred payment .. .. .	111	5	9
Sundry creditors .. .. .	746	0	4	Miscellaneous .. .. .	143	11	0
			<u>£29,580</u>	Cash in Public Account .. .. .	936	15	2
				Investment Account .. .. .	15,700	0	0
							<u>16,636</u>
			<u>£29,580</u>				<u>£29,580</u>

30th July, 1925.

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the copies of journal entries of the District Land Boards submitted for audit, and correctly state the position as disclosed thereby. The Revenue Account includes interest due for the period 1st January, 1924, to 31st December, 1924.—G. F. C. CAMPBELL, Controller and Auditor-General.

## NATIONAL PROVIDENT FUND AND FRIENDLY SOCIETIES DEPARTMENT.

## NATIONAL PROVIDENT FUND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.	£	s. d.		
To Administration charges—						By Balance carried down	£ 18,149 14 3
Salaries	.. ..	9,003	7 10				
Audit	.. ..	50	0 0				
Meal allowances and overtime	.. ..	133	10 1				
Rent	.. ..	1,063	5 11				
Commission, allowances, &c.	.. ..	5,325	15 3				
Commission on money-orders for Approved Friendly Societies' maternity claims	.. ..	60	6 2				
Postages, telegrams, &c.	.. ..	382	7 10				
Telephone services	.. ..	111	15 0				
Post and Telegraph Department charges	.. ..	583	15 6				
Payment to Government Insurance for services of charwomen, &c.	.. ..	31	12 0				
Travelling-allowances, &c.	.. ..	405	14 4				
Printing and stationery	.. ..	591	14 6				
Office maintenance	.. ..	235	3 0				
Fuel, light, power, and water	.. ..	39	10 3				
Maternity payments specially ap- proved	.. ..	18	0 0				
				18,035	17 8		
Other items—							
Loss on realization of property	.. ..		3 8 0				
Depreciation	.. ..		110 8 7				
				£18,149	14 3		£18,149 14 3
To Balance brought down	.. ..		18,149 14 3			By Excess of expenditure over income	£ 18,212 10 7
Interest on capital	.. ..		62 16 4				
				£18,212	10 7		£18,212 10 7

## FRIENDLY SOCIETIES DEPARTMENT INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.	£	s. d.		
To Administration charges—						By Sundry fees	£ 3 3 0
Salaries	.. ..	2,633	5 2			Balance carried down	£ 4,340 17 6
Rent	.. ..	324	8 2				
Postages, telegrams, &c.	.. ..	147	2 9				
Telephone services	.. ..	16	7 6				
Transfer and removal expenses of officers	.. ..	7	15 0				
Printing and stationery	.. ..	134	10 5				
Office maintenance	.. ..	23	18 1				
Fuel, light, power, and water	.. ..	7	14 4	3,295	1 5		
Other items—							
Payment for statistical returns of sickness and mortality	.. ..		919 1 6				
Assistance to Sick and Funeral Fund of Friendly Societies	.. ..		86 9 3				
Depreciation	.. ..		43 8 4				
				£4,344	0 6		£4,344 0 6
To Balance brought down	.. ..		4,340 17 6			By Excess of expenditure over income	£ 4,363 9 6
Interest on capital	.. ..		22 12 0				
				£4,363	9 6		£4,363 9 6

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.	£	s. d.	£	s. d.
Capital Account	.. ..	1,898	4 4	Furniture and fittings	.. ..	1,369	4 4
Sundry creditors	.. ..	1,633	9 3	Additions	.. ..	275	15 2
Depreciation Reserve	.. ..	653	6 1			1,644	19 6
Treasury Adjustment Account	.. ..	21,086	18 9	Less disposals	.. ..	1	7 0
Writing off Suspense Account	.. ..	21	17 9				1,643 12 6
				Mechanical appliances	.. ..	529	0 0
				Additions	.. ..	6	10 0
							535 10 0
				Stationery	.. ..		468 5 9
				Payments in advance	.. ..		70 7 10
				Excess of expenditure over income—	£ s. d.		
				National Provident	.. ..	18,212	10 7
				Friendly societies	.. ..	4,363	9 6
						22,576	0 1
						£25,293	16 2
						£25,293	16 2

A. T. TRAVERSI,

28th September, 1925.

Superintendent, National Provident and Friendly Societies Department.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby except that the accounts include a charge for interest for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

## NATIVE DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			<i>Income.</i>			
	£	s. d.	£	s. d.	£	s. d.
To Administration expenses—			By Departmental receipts—			
Salaries, temporary assistance and allowances .. .. .	22,769	12 11	Native Land Court fees .. .. .	6,548	0 3	
Fees to Assessors .. .. .	69	10 0	Maori Land Board fees .. .. .	2,287	15 6	8,835 15 9
Fees to Supervisors .. .. .	13	13 0				
Travelling expenses and allowances .. .. .	2,949	7 9	Administration—			
Transfer and removal expenses .. .. .	211	2 2	Contributions from Maori Land Boards .. .. .			8,833 0 0
Freight and cartage .. .. .	190	6 10	Other receipts—			
Fuel, light, water, and cleaning .. .. .	89	11 10	Translation fees .. .. .	89	0 0	
Postages and telegrams .. .. .	765	11 1	Interpreters' licenses &c. .. .. .	27	16 6	116 16 6
Printing and stationery .. .. .	878	14 5				17,785 12 3
Sundry office expenses .. .. .	11	12 10				33,233 16 7
Rent of Circuit Court rooms .. .. .	152	17 8				
Rent of departmental offices (assessed) .. .. .	1,366	0 0				
Depreciation—Buildings, furniture, &c. .. .. .	258	17 8				
		29,726 18 2				
Expenses of other services—						
Printing and publication <i>Kahiti</i> £1,495 8 6						
Less proceeds sales, advertising, &c. (net) .. .. .	16	3 11				
		1,479 4 7				
Destruction of rabbits on Native lands .. .. .	6,294	0 10				
Contributions—						
Water-supply, Ohinemuri River—						
Water supplied £50 0 0						
Water pipes supplied .. .. .	35	0 0				
		85 0 0				
Wanganui District Native War Memorial .. .. .	70	0 0				
Grants—						
Investigation of rates on Native lands .. .. .	46	0 0				
Funeral of Captain Mair .. .. .	60	0 0				
Cost of litigation incurred by Arawa Tribes <i>re</i> lakes claim .. .. .	£500	0 0				
Less reduction on account of payment before due date .. .. .	22	10 0				
		477 10 0				
		8,511 15 5				
Expenditure under special Acts of the Legislature—						
Native Land Amendment and Native Land Claims Adjustment Act, 1922, section 27—						
Arawa lakes settlement .. .. .	6,000	0 0				
Expenditure under Civil List Act, 1920, Part V (Native Purposes)—						
Food and clothing .. .. .	£1,786	2 11				
Pensions and cash allowances .. .. .	532	13 6				
Hawke's Bay flood assistance .. .. .	293	6 2				
Water-supply and sanitation .. .. .	20	0 0				
Ensigns donated .. .. .	35	19 0				
New Plymouth Hostelry expenses .. .. .	60	16 5				
Tauranga Hostelry expenses .. .. .	6	13 2				
Rail fares for stranded Natives .. .. .	3	15 10				
Contributions—						
Health Department—						
Medical services £3,000 0 0						
Nursing services 600 0 0						
		3,600 0 0				
Monument, Te Wainohu .. .. .	150	0 0				
Expenses of Maori gathering <i>re</i> Te Wainohu .. .. .	41	8 3				
		191 8 3				
Ethnological Research Fund .. .. .	250	0 0				
		6,780 15 3				
		£51,019 8 10				£51,019 8 10
		£ s. d.				£ s. d.
Balance brought down .. .. .		33,233 16 7	Balance after charging interest on capital .. .. .		33,745 2 3	
Interest on capital .. .. .		511 5 8				
		£33,745 2 3				£33,745 2 3

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriations: (a) Rental value as assessed by the Public Works and the Justice Departments; (b) interest at 4½ per cent. on capital as at 1st April, 1924.

NATIVE DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.	£	s.	d.
Capital .. .. .	11,361	16	1	Land .. .. .	6,765	0	0			
Sundry creditors .. .. .	1,283	12	10	Buildings .. .. .	2,060	0	0	8,825	0	0
Depreciation Reserve .. .. .	749	3	3	Office furniture and fittings .. .. .	2,205	4	5			
Treasury Adjustment Account .. .. .	34,624	6	11	Mechanical office appliances .. .. .	298	11	9			
				Technical instruments .. .. .	13	10	0			
				Hostelry furniture and equipment .. .. .	41	7	6	2,558	13	8
				Official stamps .. .. .	48	7	9			
				Stationery and printed forms .. .. .	350	0	0	398	7	9
				Sundry debtors .. .. .	595	8	0			
				Advances—	£	s.	d.			
				Civil List .. .. .	810	3	5			
				Consolidated Fund—						
				Vote, Native Department	86	0	0			
				Unauthorized Expendi- ture Account .. .. .	903	0	0	1,799	3	5
								2,394	11	5
				Expenditure paid in advance .. .. .					97	4
				Excess of expenditure over income for year ended 31st March, 1925 .. .. .				33,745	2	3
								£48,018	19	1

6th August, 1925.

R. N. JONES, Under-Secretary.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.





NATIVE DEPARTMENT—*continued.*NATIVE LAND SETTLEMENT ACCOUNT—*continued.*

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
To Balance of Interest Account ..					119,382	17	7	By Rents .. .. .	67,155	4	2	
Charges on rents—								Royalties .. .. .	2,712	5	6	
“Thirds” to local bodies ..	5,995	16	8					Balance—excess of expenditure over income	80,237	9	6	
Loan deductions (principal and interest) to Consolidated Fund and Lands for Settlements Account to repay cost of roading, &c. . .	5,721	2	5					for year—carried to Net Revenue Account..				
Rebates of rents .. .. .	2,790	6	10									
Remissions of rents .. .. .	1,643	17	8									
					16,151	3	7					
Administration expenses (Lands Department) .. .. .	8,684	13	9									
Miscellaneous expenses (Lands Department) .. .. .	118	12	4									
					8,803	6	1					
Loan expenses—												
Stamp duty on transfer of stock .. .. .	103	8	8									
Management charges of stock .. .. .	6	6	5									
Expenses of redemptions .. .. .	150	0	0									
Charges and expenses of raising loans .. .. .	5,507	16	10									
					5,767	11	11					
					£150,104	19	2					
									£150,104	19	2	

*Net Revenue Account.*

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
To Balance at 1st April, 1924 ..	262,062	1	2					By Balance at 31st March, 1925 .. .. .	358,308	6	8	
Adjustments on account previous years .. .. .	10,022	12	2									
					272,084	13	4					
Net loss for year ended 31st March, 1925 ..					80,237	9	6					
Instalment to Sinking Fund under Public Debt Exinction Act, 1910 .. .. .					5,986	3	10					
					£358,308	6	8					
									£358,308	6	8	

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>		£	s.	d.	£	s.	d.	<i>Assets.</i>		£	s.	d.		
Loans—Capital Account .. .. .					3,648,749	17	4	Land—						
Liabilities to other accounts—								Blocks fully acquired and proclaimed .. .. .	2,054,322	7	2			
Public Works Fund—Advances to Maori Land Board repaid ..	407	19	5				West Coast Settlement Blocks fully acquired and proclaimed .. .. .	45,405	14	2				
Consolidated Fund—Interest on advances to Maori Land Board and interest on amount from Maori Land Settlement Account .. .. .	2,434	3	11				Blocks partly acquired and unproclaimed .. .. .	521,796	1	2				
Maori Land Settlement Account .. .. .	2,343	0	11				Lands proclaimed, not yet administered by Lands Department .. .. .	30,194	6	6				
					5,185	4	3	Interest, &c., capitalized on partly-acquired blocks—						
Reserves—Capital—								Interest on Urewera blocks .. .. .	66,971	7	4			
Appreciation of assets (lands proclaimed and lands sold) ..	40,403	6	10				Purchase expenses on all unproclaimed blocks .. .. .	13,044	18	0				
Reserves—Revenue—									2,731,734	14	4			
Sinking funds (as per contra) ..	38,296	19	0				Surveys in progress—							
Writings-off in Suspense (as per contra) .. .. .	5,116	2	9				Survey liens in suspense .. .. .	5,045	13	4				
Irrecoverable rents .. .. .	3,981	2	0				Survey Accounts, Urewera—							
Depreciation, motor-vehicle .. .. .	134	15	0				Urewera blocks .. .. .	22,382	1	7				
					87,932	5	7	Wharepungua blocks .. .. .	4,920	17	7			
Rents charged in advance .. .. .					15,471	13	6	Hauhungaroa blocks .. .. .	1,148	1	5			
Sundry creditors—								Rangitoto-Tuhua blocks .. .. .	92	16	3			
Lands Department—Miscellaneous .. .. .	1,663	3	1				Tahora-Kuri blocks .. .. .	226	4	0				
Native Department—							Miscellaneous blocks .. .. .	3,953	8	7				
Purchase-money deductions .. .. .	1,956	2	9						37,769	2	9			
Miscellaneous .. .. .	23	10	1				Motor-car .. .. .			245	0	0		
					3,642	15	11	Principal instalments not payable—						
Deposits on applications to purchase lands .. .. .					14,124	12	3	Purchase-money of buildings ..	1,780	15	8			
Rents and sales of land paid in advance .. .. .					1,610	18	1	Purchase-money of land-sales ..	117,535	4	2			
Amounts receivable on behalf of other accounts—								Maori Land Board Advances—						
Public Works Fund—Advances to Maori Land Board .. .. .	1,302	3	0				From Native Land Settlement Account .. .. .	15,637	0	8				
Consolidated Fund—Interest on above .. .. .	24	5	1				From Public Works Fund .. .. .	1,302	3	0				
					1,326	8	1							
Accrued interest on loan capital not yet due or payable .. .. .					63,367	10	4	Postponed rent .. .. .				34,687		
								Accrued interest (not yet due)—				16	10	
								Advances to Maori Land Boards from Public Works Fund .. .. .	24	5	1			
Carried forward .. .. .					3,841,411	5	4	Carried forward .. .. .	24	5	1	2,940,691	17	5

NATIVE DEPARTMENT—*continued.*NATIVE LAND SETTLEMENT ACCOUNT—*continued.*BALANCE-SHEET AS AT 31ST MARCH, 1925—*continued.*

<i>Liabilities—continued.</i>	£	s.	d.	<i>Assets—continued.</i>	£	s.	d.	£	s.	d.
Brought forward .. .. .	3,841,411	5	4	Brought forward .. .. .	24	5	1	2,940,691	17	5
				Accrued interest (not yet due)— <i>continued.</i>						
				Advances to Maori Land Boards from Native Land Settlement Account .. .. .	138	14	2			
				Treasury investments .. .. .	795	17	10			
				Land-sales .. .. .	1,992	18	3	2,951	15	4
				Survey liens—						
				Principal .. .. .	182,839	12	5			
				Interest .. .. .	55,036	2	2	237,875	14	7
				Sundry debtors—						
				Principal instalments—						
				Sales of land .. .. .	1,055	18	0			
				Sales of buildings .. .. .	220	16	10			
				Advances to Maori Land Boards .. .. .	105	15	9			
				Interest on sales of land .. .. .	1,561	19	1			
				Interest on advances to Maori Land Boards .. .. .	234	1	3			
				Rents .. .. .	26,625	10	6			
				Miscellaneous .. .. .	111	11	7			
				Royalties .. .. .	326	18	8			
				Interest on Treasury In- vestments .. .. .	404	2	2	30,646	13	10
				Writings-off in Suspense—Rents, &c. .. .. .	5,116	2	9			
				Revaluation Board reductions in Suspense—						
				Capital .. .. .	56,247	0	0			
				Rents .. .. .	13,015	2	1	74,378	4	10
				Sinking Fund Investment Ac- count—						
				New Zealand State-guaranteed Advances Act, 1909—Held by Public Trustee .. .. .	11,976	15	4			
				Public Debt Extinction Act, 1910—Held by State Ad- vances Office .. .. .	26,320	3	8	38,296	19	0
				Discount on Treasury Bills paid in advance .. .. .				246	11	6
				Cash in Suspense (Lands De- partment) .. .. .				2	17	4
				Cash balances — Native Land Settlement Account—						
				Cash in Public Account .. .. .	67,982	15	6			
				Imprests outstanding .. .. .	29	9	4			
				On investment by Treasury .. .. .	90,000	0	0	158,012	4	10
				Net Revenue Account—						
				Balance as at 1st April, 1924	272,084	13	4			
				Excess of expenditure over income for 1924-25 after providing for sinking fund	86,223	13	4	358,308	6	8
								£3,841,411	5	4

R. N. JONES, Under-Secretary, Native Department.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that—

- (1.) The portion of the accounts dealing with leased lands has been compiled from copies of journal entries of the District Land Offices, those of Poverty Bay, Hawke's Bay, Nelson, Blenheim, Westland, Otago, and Southland being audited, and those of North Auckland, Auckland, Taranaki, Wellington, and Canterbury being unaudited.
- (2.) Audit requirements with reference to deductions from purchase-money payments, and the valuation of land handed to the Lands Department, are still incomplete, but are being inquired into by the Department.

G. F. C. CAMPBELL, Controller and Auditor-General.

## NAURU AND OCEAN ISLANDS ACCOUNT.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest on debentures .. .. .	29,917	15	11	By Annual payment from British Phosphate Commission .. .. .	35,848	11	2
Administration charges .. .. .	500	0	0	Interest on investments .. .. .	2,137	2	0
General expenses .. .. .	85	9	11				
Audit charges .. .. .	10	0	0				
Balance to Appropriation Account .. .. .	7,472	7	4				
	<u>£37,985</u>	<u>13</u>	<u>2</u>		<u>£37,985</u>	<u>13</u>	<u>2</u>

## APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Sinking Fund Reserve Account .. .. .	5,848	11	2	By Balance, 1st April, 1924 .. .. .	5,642	4	6
Balance, 31st March, 1925 .. .. .	19,970	1	9	Revenue Account .. .. .	7,472	7	4
				Sinking Fund Reserve (adjustment on account of previous years) .. .. .	12,704	1	1
	<u>£25,818</u>	<u>12</u>	<u>11</u>		<u>£25,818</u>	<u>12</u>	<u>11</u>

NOTE.—Sinking Fund Reserve adjusted to equal funds invested and further funds available for investment.

## CAPITAL RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
To Balance, 1st April, 1924 .. .. .	£34,960	0	0	By Balance, 31st March, 1925 .. .. .	£34,960	0	0

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital—Debentures 1 to 12, issued 1st December, 1920, under Finance Act, 1920, maturing 1st December, 1925. Interest 5 per cent., payable 1st June and 1st December .. .. .	600,000	0	0	Share (16 per cent.) Nauru and Ocean Islands phosphate rights .. .. .	565,040	0	0
Interest accrued .. .. .	9,863	0	3	Investments .. .. .	40,000	0	0
Sinking Fund Reserve Account .. .. .	18,143	4	3	Proportion of annual payments from British Phosphate Commission and other interest accrued .. .. .	27,680	16	1
Appropriation Account .. .. .	19,970	1	9	Sinking Fund—			
				£	s.	d.	
				Investments .. .. .	13,250	0	0
				Cash .. .. .	288	19	8
					<u>13,538</u>	<u>19</u>	<u>8</u>
				Cash in Public Account .. .. .	1,716	10	6
					<u>£647,976</u>	<u>6</u>	<u>3</u>
	<u>£647,976</u>	<u>6</u>	<u>3</u>		<u>£647,976</u>	<u>6</u>	<u>3</u>

A. R. STONE, Accountant, Department of Agriculture.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The accounts do not reflect the trading operations in connection with the sale of Nauru and Ocean Island phosphates in New Zealand, as these operations are now conducted by the British Phosphate Commission, whose accounts for the year ended 30th June, 1924, are published herewith.—G. F. C. CAMPBELL, Controller and Auditor-General.

## THE BRITISH PHOSPHATE COMMISSION.

## TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1924.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
F.O.B. cost of phosphate, including interest on capital, contribution to a sinking fund for the redemption of capital, and other charges in accordance with Article 11 of Agreement of 2nd July, 1919 .. .. .	651,102	8	5	Phosphate sales and sundry credits, less freight and insurance, &c. .. .. .	695,939	19	10
Government Appropriation Account .. .. .	44,837	11	5				
	<u>£695,939</u>	<u>19</u>	<u>10</u>		<u>£695,939</u>	<u>19</u>	<u>10</u>

## BALANCE-SHEET, 30TH JUNE, 1924.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
United Kingdom Government .. .. .	1,460,881	10	2	Nauru and Ocean Island phosphate rights, buildings and plant, and steamer "Nauru Chief," less reserves for depreciation and other charges in accordance with Article 11 of Agreement of 2nd July, 1919 .. .. .	3,160,882	11	2
Commonwealth Government .. .. .	1,460,881	10	2	Sundry debtors and bills receivable .. .. .	237,361	7	6
New Zealand Government .. .. .	556,526	6	1	Voyages in progress .. .. .	14,966	4	9
				Phosphate and goods in transit .. .. .	37,815	5	2
Sinking fund for redemption of capital .. .. .	53,210	13	7	Stocks at Nauru and Ocean Island and Australia .. .. .	259,923	4	8
Sundry creditors and outstandings .. .. .	91,319	4	11	Cash at banks and in hand .. .. .	51,595	8	4
Government Appropriation Account .. .. .	139,724	16	8				
					<u>£3,762,544</u>	<u>1</u>	<u>7</u>
	<u>£3,762,544</u>	<u>1</u>	<u>7</u>		<u>£3,762,544</u>	<u>1</u>	<u>7</u>

We have examined the foregoing Balance-sheet with the books and vouchers of the British Phosphate Commission and the audited accounts from London. We have accepted the certificates of officers of the Commission for the valuation of the stocks. We have obtained all the information and explanations we have required. In our opinion the Balance-sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commission's affairs according to the best of our information and the explanations given to us and as shown by the books of the Commission.—KENT, BRIERLEY, AND SULLY, Public Accountants, Auditors.—Melbourne, 12th May, 1925.



PENSIONS DEPARTMENT—*continued*.  
BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			
			£	s.	d.	£	s.	d.	
Capital .. .. .			4,533	13	2	Office furniture and equipment..	3,608	1	0
Depreciation Reserve .. .. .			1,192	7	0	Mechanical appliances..	978	18	11
Creditors—									
Advances on account of Union of South Africa Government	£	s. d.							4,586 19 11
Sundry .. .. .	2,076	0 11				Stationery on hand .. .. .			785 9 8
			2,431	14	0	Sundry debtors—			
Instalments paid but not cleared by Treasury .. .. .			27,447	2	10	Advances on account of—			
Unpaid pensions—						Commonwealth Government	4,173	0	2
Pensions Act, 1913—						Canadian Government .. .. .	45	5	3
Old-age .. £2,871 12 2						Imperial and other Govern-ments..	22,843	14	6
Widows' .. 999 5 2						Government Departments ..	37,579	1	10
Military .. 200 12 5									64,641 1 9
		4,071 9 9				Pensions prepaid—			
War Pensions Act, 1915 ..	41,421	1 5				Pensions Act, 1913—			
Civil Service Act, 1908 ..	100	4 11				Old-age .. £54,131 9 6			
Epidemic pensions ..	309	14 3				Widows' .. 16,840 1 8			
Defence Act, 1909 ..	124	19 0				Military .. 1,674 3 4			
Special annuities ..	77	0 7					72,645	14	6
Miners' Phthisis Act, 1915 ..	253	4 9				War Pensions Act, 1915 ..	76,355	10	9
Judicature Act, 1908 ..	0	1 4				Epidemic pensions ..	1,203	8	4
Finance Act, 1919 ..	19	10 0				Miners' Phthisis Act, 1915 ..	2,559	7	6
Pensions Amendment Act, 1924 (blind pensions) ..	93	16 8				Civil Service Act, 1908 ..	1,422	1	5
		46,471 2 8				Defence Act, 1909 ..	158	4	11
Treasury Adjustment Account ..		2,558,354 8 0				Special annuities ..	239	5	3
						Judicature Act, 1908 ..	312	9	10
			£2,640,430	7	8	Finance Act, 1919 ..	41	18	6
						Finance Act, 1923 ..	12	10	0
						Finance Act, 1924 ..	16	13	4
						Walsh and other Pensions Act, 1869 ..	4	3	4
						Pensions Amendment Act, 1924 (blind pensions) ..	269	7	6
									155,240 15 2
						Accounts prepaid .. .. .			102 4 7
						Excess of expenditure over income ..			2,415,073 16 7
									£2,640,430 7 8

29th July, 1925.

G. C. FACHE, Commissioner of Pensions.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.

## POLICE DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Administrative charges—				By Subsidies from local bodies ..	3,053	3	4
Salaries .. .. .	312,136	11	8	Sale of confiscated liquor ..	71	14	0
Rent .. .. .	2,159	0	11	License fees, Arms Act ..	2,335	4	0
Office expenses ..	640	4	3	Sale of confiscated firearms ..	41	0	11
Printing and stationery ..	4,901	19	4				
Postage and telegrams ..	4,663	3	1				5,501 2 3
Telephones .. .. .	5,420	14	0	Excess of expenditure over income ..			450,923 11 0
House allowances .. ..	20,459	19	9				
Transfer expenses .. ..	3,361	10	5				
Travelling-expenses ..	15,066	12	3				
			368,809 15 8				
Other charges—							
Upkeep of bicycles, horses, and motor-vehicles ..	9,334	1	7				
Freight, cartage, &c. ..	311	18	2				
Clothing, stores, &c. ..	9,457	19	1				
Fuel, light, water, scavenging .. .. .	4,239	4	0				
Police prosecutions ..	999	0	0				
Prisoners' rations .. ..	940	7	4				
Maintenance and repairs to buildings, &c. .. .. .	15,909	10	7				
Rewards .. .. .	830	3	6				
Medical expenses .. ..	283	7	1				
Police examinations ..	115	1	0				
Compassionate allowances	917	9	4				
Superannuation contributions .. .. .	66	12	3				
Sundries .. .. .	9	19	1				
			43,414 13 0				
Depreciation on—							
Buildings .. .. .	12,187	14	10				
Motor-vehicles .. .. .	1,145	0	8				
Furniture and fittings ..	479	9	11				
Automatic pistols .. ..	1,367	15	6				
Horses .. .. .	44	9	6				
Stores and equipment ..	901	9	3				
			16,125 19 8				
Loss on—							
Buildings sold for removal	131	10	7				
Unserviceable stores sold	25	14	9				
Automatic pistol stolen ..	5	12	6				
			162 17 10				
Interest on capital .. ..							
			27,911 7 1				
			£456,424 13 3				£456,424 13 3

POLICE DEPARTMENT—*continued*.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital .. ..	620,252	5	10	Land and buildings—			
Treasury Adjustment Account .. ..	414,525	7	2	Gross value at 1st April, 1924..	543,632	6	1
Writing off Suspense Account .. ..	1,264	7	4	Additions .. ..	19,912	14	11
Sundry creditors .. ..	2,899	18	0				
Depreciation Reserve .. ..	56,033	12	5		563,545	1	0
				Less value of buildings sold, &c.	68	9	5
					563,476	11	7
				Reserves .. ..	27,821	0	0
							591,297 11 7
				Stores and equipment—			
				Valuation at 1st April, 1924 ..	21,908	6	11
				Additions .. ..	5,130	9	6
					27,038	16	5
				Less sales .. ..	278	15	0
				Less free issues	3,609	3	2
				Less worn out..	515	6	4
					4,403	4	6
							22,635 11 11
				Office furniture and fittings—			
				Valuation at 1st April, 1924 ..	6,423	5	10
				Additions, &c. .. ..	195	13	7
					6,618	19	5
				Less worn out .. ..	30	1	2
							6,588 18 3
				Motor-vehicles—			
				Gross value at 1st April, 1924..	4,533	19	8
				Additions .. ..	2,018	3	1
					6,552	2	9
				Less value of vehicles sold	220	0	0
							6,332 2 9
				Horses—Valuation at 31st March, 1925 .. ..			208 0 0
				Automatic pistols—			
				Valuation at 1st April, 1924 ..	15,790	7	4
				Additions .. ..	8	0	0
					15,798	7	4
				Less value of ammunition used	0	6	0
							15,798 1 4
				Official stamps on hand .. ..			1,104 13 9
				Telephone subscriptions paid in advance ..			75 19 8
				Sundry debtors .. ..			11 0 6
				Excess of expenditure over income ..			450,923 11 0
							£1,094,975 10 9
							£1,094,975 10 9

11th November, 1925.

A. H. WRIGHT, Commissioner of Police.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby except that the accounts include charges against the Department for interest, assessed rent, expenditure on construction and maintenance of buildings, and the value of buildings transferred from other Departments, for which the Department possesses no parliamentary appropriation, and also credits for rent from the Valuation Department and National Provident Fund for which those Departments possess no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.





PRISON DEPARTMENT—*continued.*AUCKLAND MAIL-BAG AND SACHEL REPAIRS INDUSTRY.  
WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Opening stocks—				By Sales .. .. .	2,011	16	10
Materials .. .. .	170	11	4	Closing stocks—			
Working expenses—	£	s.	d.	Canvas, twine, &c. .. ..	179	14	6
Materials .. .. .	528	10	9	Partly manufactured articles ..	57	0	6
Machine parts, needles, and repairs	18	14	7				
Seaming twine, dees, rings, &c. . .	257	11	3				236 15 0
Sundry expenses .. .. .	11	11	6				
			816 8 1				
Prison labour .. .. .	625	0	0				
Interest on capital .. .. .	7	13	6				
Profit on working .. .. .	628	18	11				
			£2,248 11 10				£2,248 11 10

## HAUTU PRISON.

## DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Land .. .. .	5,013	15	10	By Transfer of produce to institutions .. .. .	128	17	11
Buildings .. .. .	3,307	10	11	Sales .. .. .	55	7	10
Opening stocks—	£	s.	d.	Closing stocks—	£	s.	d.
Unharvested crops .. .. .	680	0	0	Unharvested crops .. .. .	135	0	0
Stored crops .. .. .	900	0	0	Stored crops .. .. .	980	0	0
Cattle .. .. .	58	0	0	Vegetable garden .. .. .	240	0	0
Pigs .. .. .	13	0	0	Orchard .. .. .	10	0	4
Horses .. .. .	255	0	0	Cattle .. .. .	145	0	0
Loose tools .. .. .	135	6	11	Pigs .. .. .	57	0	0
			2,041 6 11	Horses .. .. .	224	0	0
Working-expenses—				Loose tools .. .. .	212	6	1
Pigs .. .. .	27	0	0				2,003 6 5
Cattle .. .. .	35	0	0	Land .. .. .	9,066	12	8
Cows .. .. .	5	0	0	Buildings .. .. .	3,414	14	1
Garden .. .. .	5	3	5				
General .. .. .	98	16	1				
Cartage and upkeep vehicles .. .. .	302	6	6				
			473 6 0				
Prison labour .. .. .	1,610	0	0				
Public Works expenditure—							
Lands .. .. .	1,772	12	10				
Buildings .. .. .	107	3	2				
			1,879 16 0				
Depreciation reserve .. .. .	31	15	3				
Interest on capital .. .. .	311	8	0				
			£14,668 18 11				£14,668 18 11

## RANGIPO PRISON.

## DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Material transferred from Wellington and Lyttelton Prisons .. .. .	15	17	0	By Balance .. .. .	15	17	0

## INVERCARGILL BOOTMAKING INDUSTRY.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	£	s.	d.	£	s.	d.
To Material .. .. .	1,046	1	5	By Closing stocks, manufactured articles	180	5	0		
Tools and repairs .. .. .	14	6	7	Partly manufactured articles .. .. .	310	4	0		
Machine parts and repairs .. .. .	0	10	6	Raw materials .. .. .	119	9	3		
Lubricants .. .. .	0	15	7	Loose tools .. .. .	164	3	3		
Freight, cartage .. .. .	4	19	5				774	1	6
Sundries .. .. .	2	3	0	Transfers to institutions .. .. .			893	2	6
Loose tools .. .. .	104	9	9	Loss on working .. .. .			226	6	3
			1,173 6 3						
Prison labour .. .. .	705	0	0						
Interest on capital .. .. .	7	4	0						
Depreciation reserve .. .. .	8	0	0						
			£1,893 10 3						£1,893 10 3

## INVERCARGILL CONTRACTS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Prison labour .. .. .	1,524	0	0	By Credits for labour .. .. .	1,298	5	5
Interest on capital .. .. .	37	17	8	Sale of gravel .. .. .	179	8	0
Depreciation reserve .. .. .	42	2	0	Loss on working .. .. .	126	6	3
			£1,603 19 8				£1,603 19 8

## PRISONS DEPARTMENT—continued.

## PAPARUA BLOCKMAKING INDUSTRY.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£ s. d.		<i>Cr.</i>		£ s. d.				
To Opening stocks .. .. .	..	515	12	7	By Sales .. .. .	..	465	4	9	
Cement purchased* .. .. .	..	570	0	0	Closing stocks .. .. .	..	167	7	0	
Interest on capital .. .. .	..	23	4	0	Net loss on working .. .. .	..	476	4	10	
		<u>£1,108</u>		<u>16</u>			<u>£1,108</u>		<u>16</u>	<u>7</u>

\* Payment to Public Works Fund for supplies in previous years for public works, but used for industry purposes.

## POINT HALSWELL LABOUR CONTRACTS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£ s. d.		<i>Cr.</i>		£ s. d.				
To Prison labour .. .. .	..	53	0	0	By Sales .. .. .	..	75	11	4	
Profit on contracts .. .. .	..	22	11	4						
		<u>£75</u>		<u>11</u>			<u>£75</u>		<u>11</u>	<u>4</u>

## WANGANUI LABOUR CONTRACTS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£ s. d.		<i>Cr.</i>		£ s. d.				
To Prison labour .. .. .	..	353	0	0	By Sales metal .. .. .	..	1	5	6	
Profit on contracts .. .. .	..	76	1	0	Sales Account .. .. .	..	427	16	0	
		<u>£429</u>		<u>1</u>			<u>£429</u>		<u>1</u>	<u>0</u>

## WAIKUNE SAMWILL.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£ s. d.		£ s. d.		<i>Cr.</i>		£ s. d.		£ s. d.				
To Opening stocks—	..	..	..	..	..	By Sales of timber .. .. .	..	..	..	2,575	15	0		
Timber .. .. .	..	542	7	10		Transfers to institutions .. .. .	..	..	..	868	0	10		
Working-bullocks .. .. .	..	139	10	0	681	17	10	Closing stocks of timber .. .. .	..	..	2,805	8	4	
								Working-bullocks .. .. .	..	..	88	0	0	
Working-expenses—								Net loss on working .. .. .	..	..	20	18	0	
Royalties .. .. .	..	1,051	6	0										
Benzine and mill-running charges .. .. .	..	52	6	2										
Cartage and railage .. .. .	..	50	14	0										
Machine parts and repairs .. .. .	..	90	8	4										
Tools and repairs .. .. .	..	148	14	5										
Lubricants .. .. .	..	51	4	11										
Fodder .. .. .	..	489	3	11										
Harness repairs, &c. .. .. .	..	5	3	0										
Sundry stores and expenses .. .. .	..	186	18	6										
Purchase of bullocks .. .. .	..	5	0	0										
					2,130	19	3							
Plant destroyed by fire .. .. .	..	..	..	..	133	0	0							
Supervision .. .. .	..	..	..	..	450	0	0							
Prison labour .. .. .	..	..	..	..	2,713	0	0							
Depreciation on plant .. .. .	..	..	..	..	112	1	8							
Interest on capital .. .. .	..	..	..	..	137	3	5							
					<u>£6,358</u>		<u>2</u>				<u>£6,358</u>		<u>2</u>	<u>2</u>

## WAIKUNE ROAD CONTRACTS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£ s. d.		£ s. d.		<i>Cr.</i>		£ s. d.						
To Sundry expenses—						By Credits for contracts .. .. .	..	..	11,317	17	1			
Purchase of horses .. .. .	..	122	18	0		Cartage to Hautu .. .. .	..	..	408	6	6			
Forage .. .. .	..	604	10	6										
Vehicles upkeep .. .. .	..	210	10	6										
Tools and repairs .. .. .	..	48	12	11										
Harness repairs and renewals .. .. .	..	85	1	3										
Sundries .. .. .	..	47	6	10										
Freight cartage .. .. .	..	258	12	4										
					1,377	12	4							
Supervision .. .. .	..	..	..	..	300	0	0							
Prison labour .. .. .	..	..	..	..	3,590	0	0							
Consumable stores used .. .. .	..	..	..	..	1,406	12	11							
Expense of maintenance by Hautu Prison .. .. .	..	..	..	..	94	0	0							
Interest on capital .. .. .	..	..	..	..	17	0	4							
Depreciation reserve .. .. .	..	..	..	..	105	6	6							
Net profit .. .. .	..	..	..	..	4,835	11	6							
					<u>£11,726</u>		<u>3</u>				<u>£11,726</u>		<u>3</u>	<u>7</u>

## PRISONS DEPARTMENT—continued.

## SEATOUN GRAVEL-PIT.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>						<i>Cr.</i>			£ s. d.	
To Working-expenses—	£	s. d.	£	s. d.	By Sale of gravel .. .. .	..	..	..	..	2,003 9 2
Royalties .. .. .	538	18 0								
Motor-spirits, kerosene, &c. ..	2	2 4								
Elevator expenses and repairs ..	101	14 8								
Ironworks and sundries .. .. .	17	12 1								
Timber .. .. .	23	19 5								
Forage .. .. .	18	1 2								
Tools .. .. .	4	8 3								
				706 15 11						
Prison labour .. .. .				785 0 0						
Supervision .. .. .				334 0 0						
Interest on capital .. .. .				1 3 2						
Depreciation reserve .. .. .				1 5 9						
Profit on working .. .. .				175 4 4						
				<u>£2,003 9 2</u>						<u>£2,003 9 2</u>

## WELLINGTON BLOCKMAKING INDUSTRY.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>						<i>Cr.</i>			£ s. d.	
To Repairs to machinery .. .. .				£ 4 10 6	By Sales .. .. .	..	..	..	..	137 2 6
Prison labour .. .. .				106 0 0						
Profit on working .. .. .				26 12 0						
				<u>£137 2 6</u>						<u>£137 2 6</u>

## WI TAKO CONTRACTS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>						<i>Cr.</i>			£ s. d.	
To Prison labour .. .. .	£	s. d.	£	s. d.	By Credits for labour .. .. .	..	..	..	..	634 13 8
	640	0 0			Loss on working .. .. .	..	..	..	..	5 6 4
				<u>£640 0 0</u>						<u>£640 0 0</u>

## WAIKERIA CONTRACTS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>						<i>Cr.</i>			£ s. d.	
To Prison labour .. .. .	£	s. d.	£	s. d.	By Credits for labour .. .. .	..	..	..	..	939 15 5
Profit on working .. .. .				22 15 5						
				<u>£939 15 5</u>						<u>£939 15 5</u>

## WI TAKO BRICKWORKS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>						<i>Cr.</i>			£ s. d.	
To Opening stocks .. .. .	£	s. d.	£	s. d.	By Sales of bricks .. .. .	..	..	..	..	3,642 3 8
Working-expenses—				1,098 16 6	Closing stocks, manufactured goods ..	..	..	..	..	2,068 11 6
Fuel .. .. .	2,357	7 5			Partly manufactured goods .. .. .	..	..	..	..	468 18 0
Railage and cartage .. .. .	350	1 8			Loss on working .. .. .	..	..	..	..	3,310 0 7
Horse-feed .. .. .	184	9 4								
Lubricants .. .. .	55	0 7								
Harness and dray repairs, &c. ..	28	0 5								
Machine parts and repairs .. .. .	52	10 0								
Tools and repairs .. .. .	96	0 5								
Services of expert .. .. .	72	18 4								
Explosives .. .. .	22	11 0								
Rent of siding .. .. .	6	5 0								
Sundries .. .. .	57	0 10								
				3,282 5 0						
Salaries of burners, foreman, and engineer .. .. .				1,057 0 0						
Prison labour .. .. .				2,361 0 0						
Depreciation on plant and buildings ..				708 16 3						
Interest on capital .. .. .				981 16 0						
				<u>£9,489 13 9</u>						<u>£9,489 13 9</u>



PRISONS DEPARTMENT—continued.  
FARMS WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	Invercargill.	Papatua.	Point Halswell.	Waikeria.	Wī Tako.	Cr.	Invercargill.	Papatua.	Point Halswell.	Waikeria.	Wī Tako.
To Opening stocks—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	By Sales—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. p.
Cattle ..	6,179 0 0	939 10 0	376 0 0	2,046 10 0	268 10 0	Milk and dairy-produce ..	2,083 8 7	823 5 6	159 6 11	3,436 5 3	1,036 3 6
Sheep ..	230 14 0	781 17 0	1 0 0	43 14 0	33 10 0	Sheep and wool ..	1,924 2 6	1,089 7 8	..	..	..
Pigs ..	195 11 0	198 9 0	30 0 0	151 10 0	33 10 0	Pigs ..	426 6 6	508 8 4	121 5 5	421 13 8	..
Horses ..	798 0 0	423 0 0	61 0 0	978 0 0	135 0 0	Cattle and hides ..	375 18 2	300 9 4	5 8 6	231 5 4	3 7 9
Unharvested crops ..	151 16 0	143 1 0	3 5 0	689 0 0	227 0 0	Horses ..	..	..	..	18 14 6	..
Stored crops ..	858 0 0	992 0 0	..	980 0 0	..	General farm produce ..	11 13 5	6 1 7	..	59 0 9	4 2 11
Vegetable-garden ..	178 18 10	204 1 8	..	1,224 15 0	..	Crops and gardens... ..	549 8 10	688 8 0	10 19 2	454 18 9	108 19 4
Sundry farm stores ..	114 9 4	304 19 3	87 12 10	296 7 9	..	Poultry and eggs ..	..	86 11 7	14 3 10	95 16 0	..
Loose tools ..	107 14 0	..	5 0 0	160 7 6	..	Apiary produce ..	..	..	..	29 12 4	..
Dogs ..	..	7 0 0	..	..	..	Timber and firewood ..	274 6 10	..	..	..	70 15 0
Poultry ..	..	32 18 0	14 5 0	46 19 6	..	Produce transferred and services rendered to farms and institutions—	..	..	..	..	..
Purchase live-stock—	..	..	..	..	..	Milk, &c... ..	43 4 7	10 17 11	94 18 0	..	..
Dairy cows ..	43 0 0	90 5 0	15 15 0	122 14 6	..	Beef ..	733 7 2	455 3 3	..	378 15 2	..
Sheep, lambs, &c. ..	1,124 18 3	312 8 0	32 8 0	73 12 0	1,108 13 4	Mutton ..	35 11 5	..	..	43 17 3	..
Pigs ..	30 9 3	17 3 0	..	45 13 0	..	Vegetables ..	101 10 4	101 16 3	31 10 9	203 16 2	22 3 8
Beef-cattle ..	208 15 0	364 19 6	20 0 0	..	..	Pork ..	8 5 5	5 5 0	2 16 9	7 15 8	..
Working-horses ..	..	..	0 17 0	..	..	General produce ..	149 9 5	100 8 7	..	..	78 0 0
Poultry ..	..	..	..	..	..	Timber and firewood ..	37 5 1	..	..	..	..
Working-expenses and purchase of farm stores ..	134 1 0	32 8 0	3 11 9	20 19 7	..	Closing stocks—	..	..	..	..	..
Milk-produce ..	38 10 11	18 18 6	..	..	2 2 0	Cattle ..	2,940 0 0	313 10 0	205 0 0	2,288 0 0	136 0 0
Sheep ..	38 2 7	32 3 9	7 2 9	7 8 9	..	Sheep ..	970 0 0	1,848 2 6	30 0 0	21 5 0	672 10 0
Pigs ..	179 17 9	843 11 4	..	44 2 3	..	Pigs ..	93 0 0	285 15 0	30 0 0	241 5 0	67 0 0
Cropping ..	24 18 4	11 6 4	0 5 0	83 2 9	5 3 4	Horses ..	522 0 0	132 0 0	25 0 0	790 0 0	187 0 0
Vegetable-garden, &c. ..	7 4 0	2 7 7	..	0 17 0	..	Dogs ..	..	9 0 0	..	..	7 0 0
Beef-cattle ..	2 12 6	..	..	..	..	Poultry ..	..	44 12 5	31 10 6	16 6 0	..
Working-horses ..	652 7 1	333 0 1	80 7 4	1,356 5 0	359 2 9	Beef-cattle ..	141 17 0	244 15 10	12 0 0	36 0 0	..
Farm, general ..	..	0 7 2	6 18 1	75 0 0	..	Unharvested crops ..	590 0 0	1,065 15 0	..	1,301 0 0	..
Poultry ..	..	..	..	0 3 0	..	Stored crops ..	125 9 0	302 15 0	55 11 0	242 13 4	67 10 0
Apiary ..	5,532 0 0	2,635 0 0	369 0 0	4,465 0 0	430 0 0	Vegetable-garden ..	67 8 0	40 0 0	..	564 0 0	..
Prison labour ..	1,283 0 0	844 0 0	173 0 0	1,374 0 0	..	Orchard ..	10 5 0	..	..	480 12 6	..
Supervision ..	364 6 3	146 15 0	50 0 0	..	..	Nurseries ..	26 10 0	..	1 12 6	132 0 2	..
Rents of leasehold land ..	1,382 12 8	159 14 9	11 6 0	107 9 9	7 10 0	Sundry stores ..	10 10 0	461 14 6	..	124 16 9	..
Depreciation reserve ..	3,263 5 0	1,132 7 11	35 19 5	1,307 14 1	236 12 7	Apiary ..	..	..	..	292 19 9	..
Interest on capital ..	..	..	..	..	..	Loose tools ..	3 13 0	32 4 10	..	..	..
	..	..	..	..	..	Sawmill ..	22 1 0	..	..	..	..
	..	..	..	..	..	Net losses ..	10,858 2 6	2,047 3 9	583 9 10	2,920 16 1	352 11 10
	23,124 3 9	11,003 11 10	1,384 13 2	15,701 5 5	2,813 4 0		23,124 3 9	11,003 11 10	1,384 13 2	15,701 5 5	2,813 4 0

PRISONS DEPARTMENT—continued.  
GROSS INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

	Addington.	Auckland.	Hautu.	Invercargill.	Napier.	New Plymouth.	Paparua.	Point Halswell.	Waikeria.	Waikano.	Wellington.	Wai Taku.	Minor Gaols.	Wanganui.	Total.	
<b>Expenditure.</b>																
To Opening stocks— Rations, clothing, bedding, furniture, and loose tools	£ s. d. 568 2 8	£ s. d. 5,295 13 5	£ s. d. 514 5 2	£ s. d. 4,673 17 7	£ s. d. 286 6 7	£ s. d. 918 9 11	£ s. d. 1,777 1 7	£ s. d. 936 10 6	£ s. d. 1,937 2 0	£ s. d. 1,604 18 10	£ s. d. 1,663 13 11	£ s. d. 1,600 1 2	£ s. d. 663 13 5	£ s. d. 329 3 9	£ s. d. 22,769 0 6	
Sundry expenses— Salaries and allowances, uniforms, &c. Advertising, purchase of books, &c. Clothing, bedding, and furniture, &c. Gratuities to prisoners on discharge Prisoners' industry earnings Fuel, light, water, sanitary services, &c. Equipment and instructional work Medicines and maintenance prisoners Office fittings and requisites Postage, telegrams, printing and stationery, &c.	462 19 2 10 17 6 26 0 3 3 12 0 70 11 1 148 13 1 22 4 5 11 15 3	13,854 7 8 43 11 9 3,253 17 1 66 9 0 1,801 1 2 1,406 1 2 300 8 2 127 5 9	1,399 9 8 255 17 8 0 7 6 14 18 2 22 3 9 0 2 10 3 6 8 0 9 11 37 17 7	8,367 4 5 70 0 8 1,937 3 9 1 18 0 891 12 9 804 14 7 79 1 6 93 8 5 67 0 2	794 11 8 0 2 0 91 5 9 1 7 0 40 12 9 135 6 5 31 19 5 7 16 10	2,168 3 5 7 12 7 354 10 11 9 14 0 148 1 6 233 17 10 0 7 0 48 14 3 24 9 11 24 9 11	3,823 1 5 22 15 4 693 9 11 5 3 6 320 17 2 799 3 10 0 7 0 39 11 11 52 16 4	1,233 11 8 12 3 6 421 7 6 1 6 0 168 7 7 262 13 11 10 15 11 24 2 9 16 17 5	4,929 12 3 44 13 6 604 5 10 1 2 0 317 4 2 388 12 5 2 19 6 54 17 0 61 1 3	2,318 12 10 6 6 10 834 19 10 425 19 4 205 9 2 40 11 0 118 8 10	6,129 1 1 17 11 1 571 6 6 19 19 0 342 17 6 333 2 5 0 2 6 98 14 7 15 2 3 36 6 11	1,2,100 12 4 14 6 11 368 11 5 0 14 6 224 5 2 235 14 8 36 16 4 0 9 11 69 1 1	1,749 1 8 0 12 0 119 16 10 1 8 1 236 19 4 443 9 5 59 2 5 0 19 0 25 15 5	920 6 4 6 18 2 177 0 6 14 9 6 23 10 6 96 6 7 2 11 1 0 11 0 12 9 10	50,250 15 7 513 9 0 9,451 16 1 137 10 1 4,526 19 6 5,515 9 8 95 9 8 856 11 5 45 10 7 669 2 9	
Rations Maintenance of buildings Transport charges Contingencies	117 17 9 19 11 7 25 14 5	16,320 1 9 778 17 9 912 12 1	916 9 7 102 13 0 226 6 8	2,385 1 4 140 7 2 704 1 4	299 1 2 47 8 5 32 16 4	717 16 4 489 12 10 132 1 6	1,725 16 0 334 14 6 307 8 5	556 4 0 27 10 11 86 15 9	1,330 12 0 243 9 2 458 1 11	2,246 4 11 484 7 6 297 15 3	1,339 15 5 257 12 3 1,527 16 3	978 16 5 51 2 8 96 18 4	1,754 10 10 202 13 4 130 12 11	382 1 9 208 13 4 158 16 6	21,270 9 3 3,388 19 11 5,097 17 8	
Prisons labour	921 15 7	25,397 9 6	2,980 0 2	15,743 13 4	1,482 10 7	4,386 11 1	8,127 6 1	2,821 16 11	8,438 18 0	6,981 8 6	10,693 7 9	4,176 9 9	4,725 6 9	2,003 15 1	101,830 9 1	
Garden Accounts— Opening stocks—Crops Working expenses Prison labour Interest on capital	22 0 0 19 5 0 4 13 0 1 17 1	267 3 4 1,039 5 3 8,842 14 8 1,222 0 3	267 3 4 105 12 0 3,404 14 11 92 13 3	443 18 5 1,679 18 10 3,404 14 11 573 6 0	45 16 2 83 6 3 292 18 6 58 10 4	103 0 0 29 15 0 616 0 0 5 19 7	754 14 7 177 15 5 199 19 8 407 12 3 165 5 4	349 18 7 1,708 15 1 3,597 12 6 880 4 2	90 10 8 259 2 11 468 19 1 159 5 10	383 19 11 1,702 15 8 2,067 14 6 314 0 5	426 11 0 192 2 3 193 15 1 230 8 7	314 8 9 717 7 0 2,327 10 3 311 4 9	294 19 0 521 18 6 901 15 8 183 16 5	32 4 11 626 17 1 1,640 17 5 107 17 9	98 12 9 111 4 2 216 1 7 93 9 4	3,877 13 9 12,282 8 9 25,205 9 2 3,928 11 9
Produce transferred from other prisons and general store Depreciation reserve Interest on capital Proportion of overhead burden	334 4 1 660 19 9 36 9 4	1,056 1 11 4,039 5 3 8,842 14 8 1,222 0 3	152 14 5 105 12 0 3,404 14 11 92 13 3	443 18 5 1,679 18 10 3,404 14 11 573 6 0	45 16 2 83 6 3 292 18 6 58 10 4	177 15 5 199 19 8 407 12 3 165 5 4	349 18 7 1,708 15 1 3,597 12 6 880 4 2	90 10 8 259 2 11 468 19 1 159 5 10	383 19 11 1,702 15 8 2,067 14 6 314 0 5	426 11 0 192 2 3 193 15 1 230 8 7	314 8 9 717 7 0 2,327 10 3 311 4 9	294 19 0 521 18 6 901 15 8 183 16 5	32 4 11 626 17 1 1,640 17 5 107 17 9	98 12 9 111 4 2 216 1 7 93 9 4	2,091 14 5 2,877 13 9 12,282 8 9 25,205 9 2 3,928 11 9	
By Rent of cottages Sundry sales Garden accounts— Closing stocks—Crops, vegetables Closing stocks—Live-stock Produce transferred to other institutions Closing stocks—Rations, clothing, bedding, furniture, loose tools Cost of institutional upkeep, carried down	2,960 7 7 31 10 9 29 0 0 20 15 0 14 13 4 519 1 2 2,345 7 4	54,183 9 4 45 15 0 179 13 4 219 0 10 5,311 3 9 48,427 16 5	4,575 8 0 65 0 0 3 0 0 37 8 0 9 15 2 934 8 7 3,640 19 5	28,838 9 1 10 0 0 2,385 1 4 3,404 14 11 4,909 6 0 23,919 3 1	2,776 8 5 65 0 0 3 0 0 37 8 0 9 15 2 204 3 9 2,494 9 6	7,782 8 3 129 0 1 92 0 0 37 8 0 58 19 10 1,111 2 10 6,353 17 6	17,650 18 0 27 10 0 334 14 6 1,710 4 8 15,913 3 4	5,903 5 11 12 10 0 468 19 1 852 18 7 5,050 7 4	17,381 10 6 12 10 0 2,067 14 6 1,715 2 6 15,653 18 0	10,684 5 5 25 7 8 420 0 0 83 19 6 1,699 4 4 8,455 13 11	18,852 12 5 250 4 2 717 7 0 1,700 15 10 16,397 15 3	8,356 6 6 3 17 2 521 18 6 1,762 5 3 6,593 15 3	5,438 17 4 10 9 0 208 13 4 444 8 9 2,407 17 2 8,138 17 4	3,330 6 8 191 14 7 5 111 4 2 216 1 7 93 9 4 519 7 10	191,414 7 5 442 9 11 303 13 4 478 3 0 386 8 8 23,263 18 6 166 371 0 1	
Cost of institutional upkeep per prisoner per annum	203 15 0	126 11 7	126 13 4	133 7 4	136 3 2	123 1 0	133 18 5	101 12 7	159 17 10	117 4 0	174 4 0	114 7 10	231 2 6	401 8 0	135 10 9	

PRISONS DEPARTMENT—continued.  
NET INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

	Addington.	Auckland.	Hautu.	Invercargill.	Napier.	New Plymouth.	Paparu.	Point Halswell.	Waikaria.	Waikane.	Wellington.	Wai Tako.	Minor Gaols.	Wanganui.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>															
To Cost institutional upkeep, brought down	2,345 7 4	48,429 16 5	3,640 19 5	23,919 3 1	2,494 9 6	16,353 17 6	15,913 3 4	5,050 7 4	15,653 18 0	8,455 13 11	16,897 15 3	6,593 15 3	7,683 19 7	72,040 14 2	166,371 0 1
Losses on industries:—															
Bootmaking	..	..	..	226 6 3	..	..	..	..	..	..	..	3,310 0 7	..	..	226 6 3
Briekmaking	..	..	..	..	..	..	..	..	..	..	..	..	..	..	476 4 10
Blockmaking	..	..	..	10,858 2 6	..	..	476 4 10	..	..	..	..	352 11 10	..	..	16,762 4 0
Farms	..	1 6 6	..	..	270 4 7	1,107 10 8	2,047 3 9	583 9 10	2,920 16 1	..	..	..	..	..	1 6 6
Matmaking	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,377 15 3
Quarries	..	..	..	..	..	..	..	..	..	..	..	..	..	..	29 18 0
Sawmills	..	..	763 4 0	126 6 3	..	..	..	..	..	20 18 0	..	..	..	..	763 4 0
Developmental Account	..	..	..	..	..	..	..	..	..	..	..	..	..	..	247 8 0
Labour contracts	..	..	..	..	..	..	..	..	..	..	115 15 5	5 6 4	..	..	247 8 0
Net profit on institutional working	..	..	..	..	..	..	..	..	..	4,437 19 7	..	..	..	..	4,437 19 7
	2,345 7 4	48,429 2 11	4,404 3 5	33,129 18 1	2,764 14 1	17,461 8 2	18,436 11 11	5,633 17 2	18,574 14 1	12,911 11 6	17,013 10 8	10,261 14 0	7,683 19 7	72,910 14 2	198,994 7 1
<i>Income.</i>															
By Prison labour	381 0 0	17,693 0 0	2,252 0 0	14,915 0 0	1,029 0 0	3,722 0 0	10,318 0 0	1,589 0 0	7,966 0 0	8,079 0 0	7,471 0 0	5,022 0 0	342 0 0	831 0 0	81,610 0 0
Profits on industries:—															
Bootmaking	..	19 7 11	..	..	..	..	..	..	..	..	26 12 0	..	..	..	19 7 11
Blockmaking	..	1,057 10 0	..	..	..	..	..	..	..	..	..	..	..	..	1,084 2 0
Mail-bag repairs	..	628 18 11	..	..	..	..	..	..	..	..	175 4 4	..	..	..	628 18 11
Quarry	..	7,615 12 8	..	..	..	..	..	..	..	..	..	..	..	..	7,790 17 0
Tailoring	..	876 18 3	..	..	..	..	..	..	..	..	..	..	..	..	876 18 3
Labour contracts	..	..	..	..	..	..	..	22 11 4	22 15 5	..	..	..	..	..	121 7 9
Road contracts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	76 1 0
Net cost institutional upkeep	1,964 7 4	20,537 15 2	2,152 3 5	20,214 18 1	1,735 14 1	3,739 8 2	8,118 11 11	4,022 5 10	10,585 18 8	4,835 11 6	9,349 14 4	5,239 14 0	7,341 19 7	2,033 13 2	4,835 11 6
	2,345 7 4	48,429 2 11	4,404 3 5	33,129 18 1	2,764 14 1	17,461 8 2	18,436 11 11	5,633 17 2	18,574 14 1	12,911 11 6	17,013 10 8	10,261 14 0	7,683 19 7	72,910 14 2	198,994 7 1
Net cost of institutional upkeep per prisoner per annum	170 13 2	53 13 8	74 17 10	112 14 2	94 13 7	72 8 5	68 8 2	80 18 10	108 2 7	61 11 0	96 5 10	90 18 0	220 16 7	70 2 6	79 0 9
										<i>profit</i>					



PRISONS DEPARTMENT—*continued.*

## OTHER ADMINISTRATIVE EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Crimes Amendment Acts—				By Balance..	8,886	14	3
Administrative expenses .. ..	408	14	1				
Payments to prisoners' dependants ..	7,082	14	3				
Probation Branch .. ..	567	5	11				
Compassionate allowance .. ..	828	0	0				
	<u>£8,886</u>	<u>14</u>	<u>3</u>		<u>£8,886</u>	<u>14</u>	<u>3</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.	
Capital Account .. ..			760,527	15	10	Land .. ..			150,070	19	4	
Depreciation Reserve Account .. ..			54,110	15	2	Leasehold .. ..			15,995	15	10	
Sundry creditors .. ..			9,128	17	0	Buildings .. ..			515,835	19	8	
Suspense Account—	£	s.				Fixed plant .. ..			28,444	17	4	
Sundry stores, &c. ..	711	11	10			Loose tools .. ..			2,965	5	2	
Sawmill fire, Waikune ..	729	14	7			Furniture and fittings .. ..			9,689	17	7	
			<u>1,441</u>	<u>6</u>	<u>5</u>	Clothing and bedding .. ..			14,409	17	7	
Treasury Adjustment Account, .. ..			121,788	7	7	Arms and accoutrements .. ..			803	17	0	
						Library and school books .. ..			759	14	10	
						Motor-vehicles .. ..			4,316	11	4	
						Lighters .. ..			1,064	0	0	
						Implements and machinery .. ..			9,222	14	9	
						Farm loose tools .. ..			537	10	8	
						Live-stock .. ..			13,269	19	5	
							£	s.	d.			
						Crops unharvested .. ..	1,892	12	10			
						Crops stored .. ..	3,541	15	0			
										5,434	7	10
						Gardens .. ..				2,401	17	6
						Sundry farm stores, dairy accessories, &c. .. ..				762	10	11
						Stocks in trade .. ..	15,272	19	2			
						Stocks in general store .. ..	1,185	0	8			
						Stocks in local stores .. ..	6,201	17	8			
										22,659	17	6
						Shares and debentures .. ..				211	5	2
						Band instruments .. ..				230	0	0
						Stamps and stationery .. ..				86	12	3
						Sundry debtors .. ..				10,082	10	4
						Accounts paid in advance .. ..				94	0	5
						Demolition Accounts—						
						Lyttelton .. ..	30,265	13	3			
						Wellington .. ..	5,905	7	11			
										36,171	1	2
						Income and Expenditure Accounts (Balances)—						
						Institutional .. ..	84,745	3	1			
						Industries .. ..	7,844	1	1			
						Other administrative expenses .. ..	8,886	14	3			
										101,475	18	5
										<u>£946,997</u>	<u>2</u>	<u>0</u>
										<u>£946,997</u>	<u>2</u>	<u>0</u>

NOTE.—The following charges are included in the accounts for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by the Justice Department; (b) interest at 4½ per cent. on capital as at 1st April, 1924. The cost of erection and maintenance of buildings, and the expenses of developing pumice lands reflected therein, are appropriated in votes under the control of the Public Works Department.

W. TAYLOR, Acting Accountant.

I hereby certify that the Institutional Accounts, Profit and Loss Account, and Balance-sheet, have been duly examined and compared with the relative books and documents submitted for audit and correctly state the position as disclosed thereby, subject to the above departmental notes, except—(1.) No charge for administration has been made against the various working accounts; (2) certain audit requirements as to the basis of the assessed charge for prison labour, supervision charges, and for standard valuation of live-stock, &c., have been communicated to the Department.—G. F. C. CAMPBELL, Controller and Auditor-General.

## PUBLIC SERVICE COMMISSIONER'S OFFICE.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 1925.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Permanent charges .. .. .				By Examinations .. .. .			
Appropriations--			2,442 0 0	Balance .. .. .	9,529	15	0
Advertising .. .. .	291	18	8				
Appeal Board .. .. .	771	17	0				
Contingencies .. .. .	58	9	7				
Office fittings and requisites .. .. .	20	10	6				
Postages and telegrams .. .. .	129	6	11				
Printing and stationery .. .. .	252	5	3				
Salaries .. .. .	4,810	12	2				
Telephone services .. .. .	111	2	9				
Travelling expenses .. .. .	360	18	11				
			6,807 1 9				
Rent .. .. .			390 0 0				
Depreciation .. .. .			71 17 7				
			<u>£9,710 19 4</u>				<u>£9,710 19 4</u>
			£				£
To Balance brought down .. .. .			9,529 15 0	By Excess of expenditure over income .. .. .	9,594	8	10
Interest on capital (4½ per cent. on £1,437 11s. 9d.)			64 13 10				
			<u>£9,594 8 10</u>				<u>£9,594 8 10</u>

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (1) Rental value as assessed by Post and Telegraph Department; (2) interest at 4½ per cent. on capital as at 1st April, 1924.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account .. .. .	1,437	11	9	Office furniture .. .. .	1,437	11	9
Treasury Adjustment Account .. .. .	7,348	6	6	Additions during year .. .. .	2	3	8
Sundry creditors .. .. .	2,008	14	8				
Depreciation Reserve .. .. .	300	7	7	Stationery on hand .. .. .			50 10 0
				Official stamps on hand .. .. .			10 6 3
				Excess of expenditure over income .. .. .			9,594 8 10
			<u>£11,095 0 6</u>				<u>£11,095 0 6</u>

28th July, 1925.

A. C. TURNBULL, Secretary, Public Service Commissioner.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.

## RANGITAIKI LAND DRAINAGE ACCOUNT.

## REVENUE ACCOUNT AS AT 31ST MARCH, 1925.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Interest on debentures .. .. .			21,447	19	2	By Rates levied .. .. .			28,414	14	1
Administration expenses .. .. .			289	7	0	Penalty on overdue rates .. .. .			2,184	15	5
Remission of rates .. .. .			2,187	7	7	Accrued rents .. .. .			119	3	0
Principal contained in rates, transferred to Suspense Account .. .. .			6,485	0	0	"Thirds" .. .. .			18	14	6
Balance transferred to Drainage Works Account .. .. .			362	3	8	Interest on investments .. .. .			34	10	5
			<u>£30,771</u>	<u>17</u>	<u>5</u>				<u>£30,771</u>	<u>17</u>	<u>5</u>

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
To Cash in Public Account, 1st April, 1924 ..			1,148	7	2	By Drainage-works, stop-banks, clearing channels, and other expenditure incidental to drainage operations .. .. .			23,057	15	8		
Debentures issued under—	£	s.	d.			Engineering and administration expenses .. .. .			1,087	12	2		
Rangitaiki Land Drainage Amendment Act, 1913, and Finance Act, 1923, section 5 .. .. .	27,100	0	0			Travelling expenses .. .. .			75	1	2		
Rangitaiki Land Drainage Amendment Act, 1913, and Finance Act, 1924, section 5 .. .. .	10,000	0	0			Legal expenses .. .. .			93	17	0		
			<u>37,100</u>	<u>0</u>	<u>0</u>	Plant and machinery .. .. .			27	13	1		
Rates paid as remission from Consolidated Fund under section 14, Appropriation Act, 1924—						Loose tools .. .. .			30	5	11		
Year 1921-22 .. .. .	15,314	5	10			Material and stores .. .. .			2,020	10	3		
Year 1922-23 .. .. .	20,254	12	8			Fuel .. .. .			3,519	5	10		
Year 1923-24 .. .. .	23,063	13	9			Refund of rent .. .. .			2	0	0		
			<u>58,632</u>	<u>12</u>	<u>3</u>	Refund of overpaid rates .. .. .			0	14	10		
Rents .. .. .			121	9	8	Interest on debentures .. .. .			20,915	7	4		
"Thirds" .. .. .			18	14	6	Balance at 31st March, 1925—	£	s.	d.				
Proceeds from transfers of plant to other works .. .. .			1,479	18	9	Cash .. .. .	12,013	7	2				
Rates—	£	s.	d.			Investment Account .. .. .	7,000	0	0				
1917-18 .. .. .	1	16	8						<u>49,013</u>	<u>7</u>	<u>2</u>		
1918-19 .. .. .	2	3	1										
1919-20 .. .. .	14	4	9										
1920-21 .. .. .	13	18	7										
1921-22 .. .. .	29	18	8										
1922-23 .. .. .	54	14	4										
1923-24 .. .. .	1,079	18	11										
1924-25 .. .. .	6	7	1										
Suspense Account .. .. .	0	7	0										
			<u>1,203</u>	<u>9</u>	<u>1</u>								
Sundries .. .. .			138	19	0								
			<u>£99,843</u>	<u>10</u>	<u>5</u>				<u>£99,843</u>	<u>10</u>	<u>5</u>		

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Loan Account .. .. .			510,000	0	0	Drainage work (expenditure in connection therewith), including wages, supplies, administration and engineering expenses, and depreciation of plant .. .. .			449,456	16	7		
Unpaid purchase-money—Sundry Natives .. .. .			210	1	1	Less principal contained in rates levied to 31st March, 1924 .. .. .			22,461	12	3		
Suspense Account .. .. .			8,486	16	1				<u>426,995</u>	<u>4</u>	<u>4</u>		
Sundry creditors .. .. .			2,620	14	2	Plant and machinery .. .. .			26,280	19	3		
Consolidated Fund, for interest, &c., paid .. .. .			4,932	11	7	Live-stock .. .. .			64	10	0		
Interest on debentures unpaid .. .. .			5,157	18	4	Loose tools .. .. .			563	11	7		
Suspense Account—Principal contained in rates levied for year to 31st March, 1925 .. .. .			6,485	0	0	Buildings .. .. .			1,458	19	0		
						Material and stores .. .. .			594	19	6		
						Fuel .. .. .			349	18	6		
						Sinking Fund investments held by Public Trustee .. .. .			904	5	4		
						Land for Settlements Account .. .. .			20	0	0		
						Sundry debtors—							
						For rates .. .. .			31,580	6	9		
						For rents .. .. .			7	15	4		
						For interest on investments .. .. .			34	10	5		
						Miscellaneous .. .. .			24	14	1		
						Cash in Public Account, 31st March, 1925 .. .. .			£42,013	7	2		
						Cash in Investment Account .. .. .			7,000	0	0		
									<u>49,013</u>	<u>7</u>	<u>2</u>		
			<u>£537,893</u>	<u>1</u>	<u>3</u>				<u>£537,893</u>	<u>1</u>	<u>3</u>		

18th May, 1925.

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the amount shown in Suspense Account (£6,485) should, in the opinion of the Audit Office, be specifically invested.—G. F. C. CAMPBELL, Controller and Auditor-General.

## REPATRIATION DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Training .. .. .	..	..	618	14	8	By Rent of buildings sublet .. .. .	..	..	310	15	4
Transportation .. .. .	..	..	36	10	0	Postage and telegrams, stamps returned .. .. .	..	..	31	0	0
Legal fees .. .. .	..	..	1	13	0	Excess of expenditure over income for year	..	..	54,711	12	11
Postage and telegrams .. .. .	..	..	28	2	5	(carried down) .. .. .	..	..	54,711	12	11
Printing and stationery .. .. .	..	..	5	0	7						
Salaries .. .. .	..	..	1,409	14	11						
General expenses .. .. .	..	..	81	17	6						
Advertising .. .. .	..	..	2	0	6						
Rent .. .. .	..	..	159	10	0						
Administration expenses of State Advances											
Department .. .. .	..	..	5,799	9	7						
Depreciation on buildings .. .. .	..	..	140	0	0						
Losses on realization of office furniture and fittings .. .. .	..	..	15	14	5						
Interest Account—Net loss transferred .. .. .	..	..	43,845	17	11						
Loss on realization, Ruakura buildings .. .. .	..	..	2,909	2	9						
			£55,053	8	3				£55,053	8	3
			£	s.	d.						
To Balance from previous year .. .. .	..	..	759,242	3	11	By Recoveries for 1922-23 not credited until 1924-25 .. .. .	..	..	319	9	3
Balance (brought down) .. .. .	..	..	54,711	12	11	Total excess of expenditure over income .. .. .	..	..	813,634	7	7
			£813,953	16	10				£813,953	16	10

## INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

			£	s.	d.				£	s.	d.
To Interest charged on capital, 4½ per cent. on						By Interest charged on loans .. .. .	..	..	6,494	7	10
£1,121,374 ls. 6d. .. .. .	..	..	50,461	16	7	Interest on temporary investments .. .. .	..	..	13	5	3
Adjustment, 1923-24 .. .. .	..	..	16	14	5	Interest on loan to Moa Farm Association .. .. .	..	..	125	0	0
			£50,478	11	0	Net loss to Income and Expenditure Account .. .. .	..	..	43,845	17	11
									£50,478	11	0

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital Account—						Loans Investment Account—					
Advances from War Expenses Account to 31st March, 1924 .. .. .	..	..	1,196,192	4	11	Principal outstanding .. .. .	..	..	492,135	6	11
Less net repayments, 1924-25 .. .. .	..	..	74,818	3	5	Less—					
			1,121,374	1	6	Reserve for bad debts 26,012 0 10					
Treasury Adjustment Account .. .. .	..	..	181,107	8	4	Suspense adjustments 186 1 6			26,198	2	4
Sundry creditors .. .. .	..	..	2	2	0				465,937	4	7
Depreciation reserve for buildings .. .. .	..	..	560	0	0	Sundry debtors—Interest on loans .. .. .	..	..	11,321	5	10
Receipts by State Advances not allocated .. .. .	..	..	201	19	2	Sundry debtors—Miscellaneous .. .. .	..	..	918	17	0
Writings off in Suspense, as per contra .. .. .	..	..	16,832	10	8	Loan Account—Sale of Moa Assets .. .. .	..	..	2,500	0	0
						Buildings, Avonhead .. .. .	..	..	3,202	17	6
						Cash in hands of State Advances Department .. .. .	..	..	5,730	18	6
						Asset Accounts in Suspense (representing losses on realization of assets required to be written off)—					
						Technical equipment .. .. .	..	..	1,623	19	3
						Moa buildings and equipment .. .. .	..	..	5,048	5	2
						Avonhead equipment .. .. .	..	..	772	8	7
						Loans and interest .. .. .	..	..	5,654	16	10
						Office furniture and fittings .. .. .	..	..	823	18	1
						Ruakura buildings .. .. .	..	..	2,909	2	9
									16,832	10	8
						Excess of expenditure over income—					
						Balance as at 1st April, 1924 .. .. .	..	..	759,242	3	11
						Less adjustment .. .. .	..	..	319	9	3
									758,922	14	8
						Net expenditure for 1924-25 .. .. .	..	..	54,711	12	11
									813,634	7	7
			£1,320,078	1	8				£1,320,078	1	8

E. RIDDLE, Accountant.

I hereby certify that the Interest Account, Income and Expenditure Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby except that the accounts include charges for interest for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

ROTORUA COLLEGE AND GRAMMAR SCHOOL DEPOSIT ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance transferred to accumulated funds ..	1,023	3	8	By Accrued rent .. .. .	928	3	8
				Interest on investments .. .. .	95	0	0
	<u>£1,023</u>	<u>3</u>	<u>8</u>		<u>£1,023</u>	<u>3</u>	<u>8</u>

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
To Cash in Public Account, 1st April, 1924 ..				2,891	8	11	By Refunds of Revenue .. .. .				10	0	0
Rents .. .. .				926	19	1	Cash in Public Account, 31st March, 1925 ..				4,543	16	0
Interest on investments .. .. .				95	0	0							
Annual instalment of amount overpaid to Secondary Education Endowment Account ..				640	8	0							
				<u>£4,553</u>	<u>16</u>	<u>0</u>					<u>£4,553</u>	<u>16</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital Account .. .. .				18,325	0	0	Endowment land .. .. .				18,325	0	0
Rents, &c., charged in advance .. .. .				231	19	10	Sundry debtors for rent .. .. .				268	12	1
Accumulated funds—	£	s.	d.				Overpayments to secondary schools being repaid						
Balance at 1st April, 1924 ..	8,703	11	10				by annual instalments .. .. .				5,123	4	0
Transfer from Revenue Account	1,023	3	8				Interest accrued but not due on investments ..				23	3	3
				<u>9,726</u>	<u>15</u>	<u>6</u>	Cash in Public Account .. .. .				4,543	16	0
				<u>£28,283</u>	<u>15</u>	<u>4</u>					<u>£28,283</u>	<u>15</u>	<u>4</u>

26th September, 1925.

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the copies of journal entries of the District Lands Office, Auckland, and correctly state the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

CROWN'S PROPORTION OF SPECIAL COAL RATE COLLECTED BY THE GREYMOUTH HARBOUR BOARD UNDER SECTION 12, GREYMOUTH HARBOUR BOARD ACT, 1884.

INCOME AND EXPENDITURE ACCOUNT TO 31ST MARCH, 1925.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Amount applied in reduction of Government loan to Harbour Board in terms of section 37, Finance Act, 1921 .. .. .	29,342	0	0	By Coal rate received .. .. .	29,342	0	0
Interest at 5 per cent. on capital liability ..	167,016	0	11	Collections in hands of Board .. .. .	6,145	2	1
				Amount collectable outstanding .. .. .	110	18	0
				Excess of expenditure over income.. .. .	160,760	0	10
	<u>£196,358</u>	<u>0</u>	<u>11</u>		<u>£196,358</u>	<u>0</u>	<u>11</u>

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital liability .. .. .	141,639	1	0	Collections in hands of Board .. .. .	6,145	2	1
Interest due and unpaid .. .. .	167,016	0	11	Amount collectable outstanding .. .. .	110	18	0
				Treasury Adjustment Account .. .. .	141,639	1	0
				Excess of expenditure over income .. .. .	160,760	0	10
	<u>£308,655</u>	<u>1</u>	<u>11</u>		<u>£308,655</u>	<u>1</u>	<u>11</u>

14th December, 1925.

A. D. PARK, Accountant to the Treasury.

I hereby certify that the Income and Expenditure Account and the Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

STATE FOREST SERVICE.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1925.

	£	s.	d.	£	s.	d.	£	s.	d.
<b>Receipts.</b>									
To Cash in hand, 1st April, 1924—									
In Treasury Stamp Duties Suspense Account	93	11	9						
In Post Office .. .. .	3,212	5	10	3,305	17	7			
In Public Account .. .. .	10,913	16	10				85	6	6
In Investments Account.. ..	144,700	0	0	155,613	16	10	24,050	7	5
Interest on securities invested				158,919	14	5			
Debentures issued, Selwyn Settlement				6,796	12	0			
Forest receipts—				100,000	0	0			
National endowment .. .. .	11,247	10	6				112,611	11	7
Timber-sales .. .. .	124,917	18	3						
Timber royalties .. .. .	5,426	14	11						
Timber trespass .. .. .	239	6	3				459	8	6
Leases—Grazing .. .. .	2,251	15	7						
Leases—Sawmill-sites .. .. .	663	17	10						
Leases—Building-sites .. .. .	11	10	0						
Leases—Industrial .. .. .	576	13	3						
License and transfer fees.. .. .	170	7	6						
Miscellaneous .. .. .	107	3	3						
Permits—Grazing .. .. .	92	18	0				506	17	5
Permits—Miscellaneous .. .. .	732	10	6				1,437	5	3
Kauri-gum .. .. .	763	15	1				299	5	1
Fees for inspections .. .. .	323	18	2				345	12	2
Interest on overdue promissory notes	120	4	11				359	6	7
Rental on houses .. .. .	42	14	0				236	14	7
Opossum revenue .. .. .	2,784	12	2				3,185	1	1
Less adjustments, Lands and Survey .. .. .	150,473	10	2				151	8	8
	295	12	10	150,177	17	4			
Nurseries and plantations—									
Trees .. .. .	8,704	6	11						
Seeds .. .. .	970	2	11						
Firewood and poles .. .. .	149	10	7						
Grazing .. .. .	510	13	0				1,499	13	10
Rental of houses .. .. .	656	8	6				26	18	6
Sheep and wool .. .. .	14	10	0				249	4	6
Miscellaneous .. .. .	285	1	7						
	11,290	13	6				1,775	16	10
Recoveries of expenditure and credits-in-aid—									
Sub. I.—Salaries .. .. .				478	0	11			
Sub. II.—General Development of State Forests—									
Destruction of pigs .. .. .	390	0	0						
Sale of motor-car .. .. .	156	0	11						
Timber-cruising .. .. .	132	19	4						
Sundries .. .. .	69	13	1	748	13	4			
							60,844	2	10
Sub. I.—Salaries .. .. .									
Sub. II.—General Development of State Forests—									
General afforestation—									
Nurseries and plantations planting .. .. .	47,939	15	6						
Salaries (afforestation) .. .. .	9,343	10	7						
Land for extension of nurseries and plantations	476	10	0						
Sand-dune reclamation .. .. .	2,317	18	1						
Temporary assistance .. .. .	766	8	8						
							5,992	16	4
Sub. VII.—Acquisition of indigenous forests—									
Purchase of part Rumanga 2A Block and other lands .. .. .									
							137,206	14	0
<b>Payments.</b>									
By Loan charges—									
Recoupment of management charges on consolidated stock .. .. .	2	11	7						
Stamp duty on transfers .. .. .	82	14	11						
Interest on loans .. .. .	23,157	6	7						
Sinking fund .. .. .	893	0	10						
National Endowment Account .. .. .	12,611	11	7						
Lands for Settlement Account—Selwyn Settlement .. .. .	100,000	0	0						
Transfer to Deposit Account on account of Native owners, Lot 3, Whangamarino Parish .. .. .				459	8	6			
Capital charges—									
Sub. II.—General development of State forests—									
Buildings .. .. .	506	17	5						
Motor-vehicles, field and office equipment .. .. .	1,437	5	3						
Forest atlas .. .. .	299	5	1						
Roads, trails, and telephone-lines .. .. .	345	12	2						
Demarcation .. .. .	359	6	7						
Salaries .. .. .	236	14	7						
	3,185	1	1						
Sub. III.—Forest-fire prevention—									
Equipment and protection improvements .. .. .				151	8	8			
Sub. IV.—Educational—									
Reference library .. .. .	98	2	10						
Photographic equipment .. .. .	1	17	3						
	100	0	1						
Sub. V.—Forest research—									
Forest experimental station, Westland .. .. .	1,499	13	10						
Salaries .. .. .	26	18	6						
Timber testing and ecological equipment .. .. .	249	4	6						
	1,775	16	10						
Sub. VI.—General afforestation—									
Nurseries and plantations planting .. .. .	47,939	15	6						
Salaries (afforestation) .. .. .	9,343	10	7						
Land for extension of nurseries and plantations	476	10	0						
Sand-dune reclamation .. .. .	2,317	18	1						
Temporary assistance .. .. .	766	8	8						
	60,844	2	10						
Sub. VII.—Acquisition of indigenous forests—									
Purchase of part Rumanga 2A Block and other lands .. .. .							5,992	16	4
							72,049	5	10

STATE FOREST SERVICE—continued.  
 RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925—continued.

	Receipts.	£	s.	d.	£	s.	d.	Payments.	£	s.	d.	£	s.	d.
Sub. III.—Forest-fire prevention—	..	..	..	..	..	..	..	Operation and maintenance charges—	..	..	..	..	..	..
Sundries ..	..	..	36	3	0	..	..	Salaries ..	..	..	..	22,299	8	1
Sub. IV.—Educational—	..	..	..	..	..	..	..	Sub. II.—General development of State forests—	..	..	..	..	..	..
Sundries ..	..	..	0	19	0	..	..	Communication expenses, printing and stationery ..	1,654	6	0	..	..	..
Sub. V.—Forest research—	..	..	..	..	..	..	..	Fiscal management expenses ..	66	11	5	..	..	..
Sundries ..	..	..	9	2	10	..	..	Forest and grazing reconnaissance, timber cruising and appraisal, policing patrol, and maintenance ..	5,718	13	4	..	..	..
Sub. VI.—General afforestation	..	..	..	..	..	..	..	Destruction of wild pigs ..	490	13	7	..	..	..
Nurseries and plantations ..	..	..	868	10	8	2,141	9	Office rent, heating, lighting, &c. ..	2,323	17	11	..	..	..
								Legal expenses ..	227	4	10	..	..	..
								Temporary assistance and overtime ..	2,012	16	11	..	..	..
								Transportation expenses and upkeep of motor vehicles ..	959	0	7	..	..	..
								Travelling-expenses and transfer of officers ..	1,808	14	2	15,261	18	9
								Sub. III.—Forest-fire prevention—	..	..	..	..	..	..
								Communication and locomotion expenses ..	406	6	11	..	..	..
								Wages, &c. ..	1,036	16	2	1,443	3	1
								Sub. IV.—Educational—	..	..	..	..	..	..
								Forest exhibits ..	83	5	3	..	..	..
								Photographic records ..	117	0	8	..	..	..
								Departmental bulletins and professional publications ..	390	13	4	..	..	..
								Rangers' Instruction School ..	238	3	6	829	2	9
								Sub. V.—Forest research—	..	..	..	..	..	..
								Forest ecology ..	998	2	2	..	..	..
								Silvicultural management studies ..	762	1	5	..	..	..
								Utilization and timber testing ..	1,087	5	11	2,847	9	6
								Sub. VI.—General afforestation—	..	..	..	..	..	..
								Preparation of planting-plans and forest-extension	..	..	..	1,196	4	1
								Sub. VII.—Acquisition of indigenous forests—	..	..	..	..	..	..
								Yearly rent, Otanewainuku Survey District ..	..	..	..	74	0	0
								Sub. VIII.—Grants and subsidies—	..	..	..	..	..	..
								Secretary of Forestry's expenses, Australian Forestry Conference ..	69	11	1	..	..	..
								Grant to Rangitikei County Council ..	98	0	0	..	..	..
								Subsidy, Invercargill Borough Council ..	89	9	3	..	..	..
								Cash balances at 31st March, 1925—	..	..	..	257	0	4
								In Post Office ..	..	..	..	44,208	6	7
								In Public Account ..	..	..	..	6,392	9	9
								In Investment Account ..	..	..	..	4,399	10	10
									..	..	..	165,000	0	0
									..	..	..	175,792	0	7
									..	..	..	£429,256	7	0

NOTE.—The receipts include amounts received by the Post Office before the close of the financial year, but not paid into the Public Account until after the 31st March, 1925.

E. PHILLIPS TURNER, Secretary of Forestry.  
 A. W. GYLES, Accountant.

5th June, 1925.

I hereby certify that the statement of receipts and payments has been duly examined and compared with the relative books and documents submitted for audit, and correctly states the position disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.



STATE FOREST SERVICE—*continued.*

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

(Accounts of Nurseries and Plantations are separately shown.)

<i>Expenditure.</i>			<i>Income.</i>				
	£	s. d.	£	s. d.	£	s. d.	
To Salaries* .. .. .			17,602	0	5		
General management of State forests—							
Communication expenses, printing and stationery, &c. . .	1,784	11 7					
Destruction of wild pigs ..	229	7 5					
Fiscal management expenses ..	78	13 0					
Legal expenses .. .. .	143	7 7					
Timber cruising, grazing, and forest reconnaissance, &c. ..	8,293	9 7					
Office rent, lighting, &c. ..	2,470	19 6					
Temporary assistance .. ..	1,926	1 11					
Transportation expenses and upkeep of motor-vehicles ..	1,020	12 11					
Travelling-expenses (unallotted)	1,640	14 11					
			17,587	18	5		
Forest-fire prevention—							
Communication and locomotion expenses .. .. .	611	10 9					
Wages .. .. .	1,275	6 3					
			1,886	17	0		
Educational—							
Forest exhibits .. .. .	9	0 7					
Photographic records .. ..	111	13 9					
Preparation of departmental bulletins .. .. .	355	15 7					
Expenses rangers' instruction school .. .. .	353	12 5					
			830	2	4		
Forest research—							
Forest ecology .. .. .	884	10 8					
Silvicultural management studies .. .. .	890	2 2					
Utilization and timber-testing	1,166	10 3					
			2,941	3	1		
Afforestation—Preparation of planting plans and forest extension .. .. .			2,041	17	11		
Acquisition of indigenous forests—							
Yearly rent, Otanewainuku Survey District .. .. .			74	0	0		
Grants, &c.—							
Expenses of secretary, Australian Forestry Conference ..	69	11 1					
Grants to local authorities ..	187	9 3					
			257	0	4		
Depreciation—Field and office equipment, motor-vehicles, &c. .. .. .			1,590	15	8		
			44,811	15	2		
Less cost of administration, national-endowment land .. ..			751	9	5		
			44,060	5	9		
Balance carried down .. ..			92,405	6	5		
			£136,465	12	2		
						£136,465	12 2
To Interest on debentures and stock .. .. .			23,997	4	8		
Treasury management expenses of stock .. .. .			2	11 7			
Stamp duty on transfers of stock .. .. .			82	14 11			
Adjustments with territorial revenue .. .. .			295	12 10			
Dungree Plantation Rents and Interest Adjustment (previously credited in error to Income and Expenditure Account) .. .. .			479	19 3			
Transferred to Consolidated Fund for benefit of Native owners .. .. .			459	8 6			
Payments to local authorities under Land and Mining Acts .. .. .			1,125	5 2			
Payments to local authorities under section 17, Finance Act, 1924 .. .. .			4,834	3 3			
Sinking Fund Reserve .. .. .			893	0 10			
Balance to Reserve .. .. .			113,181	3 9			
			£145,351	4	9		
						£145,351	4 9
By Timber—							
Royalties .. .. .			7,004	15 9			
Sales .. .. .			121,887	1 3			
Trespass .. .. .			254	10 0			
			129,146	7	0		
Leases—							
Grazing .. .. .			1,380	4 3			
Sawmill-sites .. .. .			492	7 10			
Industrial .. .. .			443	8 5			
			2,316	0	6		
Permits—							
Miscellaneous .. .. .			581	14 9			
Grazing .. .. .			86	13 6			
			668	8	3		
License, lease fees, and miscellaneous .. .. .			231	7 1			
Interest on overdue promissory notes .. .. .			157	9 7			
Fees for inspections and reports .. .. .			370	16 4			
Rental of houses .. .. .			49	11 2			
Kauri-gum, sale of, and royalties .. .. .			741	0 1			
Opossum revenue .. .. .			2,784	12 2			

\* Field officers' salaries, where possible, have been allocated over field operations.

STATE FOREST SERVICE—continued.  
SUMMARY OF PLANTATION OPERATIONS TO 31ST MARCH, 1925.

Plantation.	Expenditure to Date.		Compound Interest on Actual Expenditure.		Cost of Trees.		Compound Interest on Cost of Trees.		Land Rental compounded.		Total.		Actual Receipts.		Compound Interest on Receipts.		Value of Buildings and Departmental Property.		Debt on Area Planted.		Total.		Acres planted.		Cost to Date per Acre.		Age of Plantations.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		£
<b>NORTH ISLAND.</b>																												
Kaingarua ..	84,419	2 7	16,943	15 9	46,431	13 0	9,980	12 0	7,955	8 7	165,730	11 11	835	19 6	125	12 3	16,325	7 9	148,443	12 5	165,730	11 11	26,871	20 8	5 10	6 14	14	
Puhipuhi ..	11,135	13 10	3,805	16 11	1,703	12 9	596	17 8	496	7 1	17,738	8 3	58	6 8	8	5 6	621	14 2	17,050	1 11	17,738	8 3	1,200	14 4	20 8	21	21	
Watotapu ..	86,983	0 11	50,305	16 5	32,879	14 0	24,022	2 0	4,507	5 5	198,697	18 9	951	3 0	217	17 9	6,907	12 7	190,621	5 5	198,697	18 9	9,342	20 8	20 8	1 26	26	
Whakarewarewa ..	97,904	5 2	54,595	4 2	23,304	8 7	18,480	10 5	5,716	9 8	200,000	18 0	3,760	9 10	1,004	1 10	7,547	3 4	187,689	3 0	200,000	18 0	8,037	23 7	23 7	1 27	27	
<b>SOUTH ISLAND.</b>																												
Balmoral ..	24,803	14 1	4,902	11 6	11,733	3 4	2,140	0 7	1,328	3 7	44,907	13 1	451	4 8	63	14 8	3,288	8 0	41,104	5 9	44,907	13 1	2,488	16 10	16 10	5 8	8	
Conical Hills ..	43,686	4 4	27,580	18 8	20,573	5 4	14,643	10 5	4,182	3 6	110,666	2 3	4,311	5 0	1,118	16 4	2,271	0 3	102,965	0 8	110,666	2 3	3,583	29 2	29 2	9 22	22	
Dusky Hills ..	17,909	14 8	17,915	15 5	6,667	2 1	8,212	4 11	1,738	8 8	52,443	5 9	493	14 0	149	14 4	820	2 1	50,979	15 4	52,443	5 9	745	68 7	68 7	2 27	27	
Gimberburn ..	3,619	0 1	3,199	2 6	3,288	0 0	3,543	3 9	428	5 2	14,077	11 6	1,467	18 6	808	16 5	204	5 0	11,596	11 7	14,077	11 6	88	131	15 6	24	24	
Hammer Springs ..	43,634	12 9	21,298	16 4	13,716	9 6	7,601	15 11	3,933	11 0	90,185	5 6	1,106	2 1	283	8 5	4,517	6 4	84,278	8 8	90,185	5 6	4,232	19 8	19 8	2 23	23	
Greenvale ..	27,712	5 2	5,056	16 10	19,953	4 8	3,504	8 6	1,198	0 2	57,424	15 4	293	18 3	31	17 3	3,885	3 4	53,213	16 6	57,424	15 4	2,650	20 1	20 1	5 8	8	
Naseby ..	22,340	3 7	10,257	10 2	24,412	16 5	11,640	1 4	1,416	8 3	70,066	19 9	144	14 2	15	7 7	2,809	7 11	67,097	10 1	70,066	19 9	2,297	29 4	29 4	1 26	26	
Pukerau ..	7,666	9 6	1,950	6 10	2,368	18 8	777	4 11	1,114	12 6	13,877	12 5	11	4 0	15	10 7	431	13 6	13,445	18 11	13,877	12 5	572	23 9	23 9	6 9	9	
Raincliff ..	403	2 2	509	7 9	..	..	..	..	1,144	3 5	2,056	13 4	11	4 0	15	10 7	71	10 6	1,958	8 3	2,056	13 4	206	9 10	9 10	1 23	23	
<b>EXPERIMENTAL.</b>																												
Waitahuna ..	267	7 9	234	9 9	63	0 0	64	1 11	5	14 11	634	14 4	..	..	..	..	24	0 3	610	14 1	634	14 4	11	55	55	10 4	19	
Dumgree ..	9,478	4 0	8,076	3 5	3,949	17 1	4,130	10 7	4,758	8 2	30,393	3 3	2,617	19 41	1,089	6 11	100	0 0	26,585	17 0	30,393	3 3	257	103	103	1 21	21	
Galloway ..	68	19 10	30	9 2	16	0 0	6	15 9	0	2 10	122	7 7	..	..	..	..	27	1 6	95	6 1	122	7 7	2	47	47	3 0	9	
Omarara ..	69	12 9	29	12 3	11	0 0	4	18 0	0	12 6	115	15 6	..	..	..	..	25	5 6	90	10 0	115	15 6	2	45	45	5 0	9	
	482,101	13 2	226,692	13 10	211,072	5 5	109,348	18 8	39,924	5 5	1,069,139	16 6	16,503	19 04	932	9 10	49,877	2 0	997,826	5 8	1,069,139	16 6	..	..	..	..	..	..

N.B.—Interest calculated at 4 per cent. until 31st March, 1921, and 4½ per cent. thereafter.

Value of buildings, departmental property, &c. .. .. . £ 49,877 2 0  
 Debts on areas planted .. .. . .. .. 997,826 5 8  
£1,047,703 7 8

## STATE FOREST SERVICE—continued.

## ROTORUA NURSERY.

## SEED AND TREE-GROWING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	Trees.		Seeds.		Cr.	Trees.		Seeds.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Stock on hand, 1st April, 1924	11,670	10 6	922	8 7	By Sales .. .. .	6,927	5 6	1,087	13 5
Stores on hand, 1st April, 1924	403	0 0	..	..	Transfers to plantations .. .. .	7,031	10 5	..	..
Seed-beds on hand, 1st April, 1924	145	18 5	..	..	Transfers to sand-dunes, &c. . . . .	93	8 2	101	6 0
Production charges—					Cost of seeds sown .. .. .	..	..	573	2 3
Purchases .. .. .	..	..	590	17 2	Seed-beds, 1925–26 .. .. .	86	0 5	..	..
Cost seed sown .. .. .	573	2 3	..	..	Stores on hand, 31st March, 1925	864	8 3	..	..
Wages .. .. .	4,994	8 11	283	14 2	Stock on hand, 31st March, 1925	7,160	11 2	411	3 11
Materials .. .. .	1,124	6 2	..	..					
Salaries .. .. .	656	12 6	81	6 0					
Office expenses .. .. .	29	9 0	10	10 9					
Balances carried down .. .. .	2,565	16 2	284	8 11					
	22,163	3 11	2,173	5 7		22,163	3 11	2,173	5 7
Distribution charges—					Balances brought down .. .. .	2,565	16 2	284	8 11
Wages .. .. .	733	5 3	78	2 6					
Salaries and temporary assistance .. .. .	319	10 4	33	4 10					
Materials .. .. .	636	4 2	74	15 0					
Office expenses .. .. .	76	15 11	64	6 3					
Balances carried down .. .. .	800	0 6	34	0 4					
	2,565	16 2	284	8 11		2,565	16 2	284	8 11

	£		s. d.			£		s. d.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Depreciation .. .. .	363	1 5	By Balance brought down—						
Land rental .. .. .	5	1 8	Trees .. .. .	800	0 6				
Interest .. .. .	404	9 10	Seeds .. .. .	34	0 4				
Balance transferred to Income and Expenditure Account .. .. .	567	17 10				834	0 10		
	1,340	10 9	Rents, grazing, and miscellaneous receipts .. .. .			451	15 11		
			Profit on sale of horses .. .. .			54	14 0		
								1,340	10 9
	1,340	10 9						1,340	10 9

## ROTORUA NURSERY.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

Liabilities.			Assets.		
£			£		
£	s. d.		£	s. d.	
Capital Account .. .. .	17,486	14 11	Buildings .. .. .	3,485	0 0
			Fences .. .. .	151	0 0
			Roads .. .. .	2,370	0 0
			Water-service .. .. .	315	0 0
			Departmental property .. .. .	1,722	7 9
			Live-stock .. .. .	105	0 0
			Arboretum .. .. .	226	3 5
			Seed-beds .. .. .	86	0 5
			Seed-frames .. .. .	590	0 0
			Stores .. .. .	864	8 3
			Stock of trees .. .. .	7,160	11 2
			Stock of seeds .. .. .	411	3 11
	17,486	14 11		17,486	14 11

NOTE.—Sundry debtors and creditors are included in the main balance-sheet.

STATE FOREST SERVICE—*continued.*

## NURSERY TREE-GROWING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	Tapanui Nursery.			Naseby Nursery.			Hamner Nursery.			<i>Cr.</i>	Tapanui Nursery.			Naseby Nursery.			Hamner Nursery.		
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
To Stock of trees at 1st April, 1924 ..	10,540	15	7	1,494	19	11	10,889	15	7	By Sale of trees ..	1,567	16	6	104	9	9	446	14	11
Stock of seeds at 1st April, 1924 ..	222	11	0	..	..	..	133	16	0	Sale of tree-seeds ..	59	4	0	..	..	..	353	9	7
Stores at 1st April, 1924 ..	260	19	6	205	2	3	115	0	0	Trees transferred to plantations ..	1,939	6	0	389	17	0	2,282	13	0
Purchase of seeds ..	156	8	4	12	12	6	160	19	2	Trees transferred to other conservation regions ..	215	13	11	163	18	3	493	13	5
Operation expenses ..	..	..	..	..	..	..	..	..	..	Stores at 31st March, 1925 ..	127	3	7	0	5	0	122	10	4
Seed-sowing ..	132	9	0	31	4	11	236	17	2	Stock of trees, 31st March, 1925 ..	11,059	12	8	1,729	13	4	11,006	8	9
Sizing seedlings ..	114	11	10	19	8	9	45	12	10	Stock of tree-seeds at 31st March, 1925 ..	92	18	9	..	..	..	..	..	
Lifting and bundling ..	313	3	1	43	8	5	204	16	8										
Lining out ..	173	0	1	71	11	2	128	7	9										
General weeding ..	896	17	1	236	10	0	793	10	1										
Repairs ..	189	3	6	15	2	2	124	4	11										
Horse-feed ..	141	4	9	..	..	..	227	17	8										
Manures ..	15	15	0	..	..	..	32	1	10										
Materials, maintenance, &c. ..	1,394	6	8	194	14	2	1,224	8	7										
Depreciation ..	261	14	10	42	4	10	211	10	5										
Interest at 4 per cent. on value of land, buildings, property, &c. ..	248	15	2	21	4	3	176	11	4										
	15,061	15	5	2,388	3	4	14,705	10	0										
										15,061	15	5	2,388	3	4	14,705	10	0	

SOUTH ISLAND NURSERIES.  
BALANCE-SHEETS AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	Tapanui Nursery.			Naseby Nursery.			Hamner Nursery.			<i>Assets.</i>	Tapanui Nursery.			Naseby Nursery.			Hamner Nursery.		
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
Capital Account ..	16,029	18	9	2,213	10	8	15,993	5	8	Buildings ..	2,215	8	11	..	..	..	2,129	13	1
										Fences ..	538	6	0	..	..	..	188	12	5
										Roads ..	260	0	0	..	..	..	809	1	0
										Bridges ..	120	8	9	..	..	..	..	..	..
										Water-service ..	171	10	0	26	19	1	346	14	6
										Telephones (field) ..	15	0	0	..	..	..	40	0	0
										Departmental property ..	1,317	10	1	343	13	3	1,287	5	7
										Live-stock ..	112	0	0	113	0	0	63	0	0
										Stores ..	127	3	7	0	5	0	122	10	4
										Stock of trees ..	11,059	12	8	1,729	13	4	11,006	8	9
										Stock of seed ..	92	18	9	..	..	..	..	..	..
	16,029	18	9	2,213	10	8	15,993	5	8		16,029	18	9	2,213	10	8	15,993	5	8

NOTE.—Sundry debtors and creditors are included in the main balance-sheet.

## WESTLAND NURSERY.

## TREE-GROWING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.		
To Operation expenses ..	..	..	..	By Rent—W. Houston ..	..	..	51	1	6
Cost of seeds ..	..	..	..	Consumable stores at 31st March, 1925 ..	..	..	3	0	0
Cost of trees ..	..	..	..	Cost 1925 seed-beds ..	..	..	85	0	0
Depreciation ..	..	..	..	Trees in stock ..	..	..	1,135	19	6
Interest ..	..	..	..						
Land rental ..	..	..	..						
							£1,275	1	0

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.		
Capital Account ..	..	..	..	Goodwill of lease ..	..	..	450	0	0
	..	..	..	Buildings ..	..	..	36	1	11
	..	..	..	Fences ..	..	..	145	17	10
	..	..	..	Formation works ..	..	..	1,230	12	0
	..	..	..	Departmental property ..	..	..	61	17	5
	..	..	..	Stores ..	..	..	3	0	0
	..	..	..	Cost of 1925 seed-beds ..	..	..	85	0	0
	..	..	..	Tree stocks ..	..	..	1,135	19	6
	..	..	..				£3,148	8	8

NOTE.—Item "Sundry creditors," is included in main balance-sheet.

## WESTLAND FOREST EXPERIMENT STATION.

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.		
Capital Account ..	..	..	..	Buildings ..	..	..	272	14	0
	..	..	..	Fencing ..	..	..	662	11	3
	..	..	..	Departmental property ..	..	..	30	6	6
	..	..	..	Clearing ..	..	..	250	0	0
	..	..	..	Balance, being debt on 230 acres planted at £14 16s. per acre ..	..	..	3,402	19	11
	..	..	..				£4,618	11	8

STATE FOREST SERVICE *continued.*  
BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Sundry creditors—								
National Endowment Account .. ..	34,968	15 7			Standing forests at 31st March, 1924 .. ..	34,188,948	6 0	
On open account .. ..	3,829	17 4			Add purchases, 1924–25 .. ..	87,920	11 4	
Local authorities .. ..	4,834	3 3				34,276,868	17 4	
Interest accrued and unpaid .. ..	5,456	13 10			Less excess withdrawals from provisional State forests .. ..	91,484	16 0	
			49,089	10 0				34,185,384 1 4
Sinking Fund Reserve Account .. ..			3,129	7 5	Less reserve at 31st March, 1924 .. ..	289,752	5 3	
Assets Suspense Account Reserve .. ..			245	5 11	Transferred from Income and Expenditure Account .. ..	113,181	3 9	
Liability for amounts held in deposit .. ..			1,208	0 11				402,933 9 0
Consolidated Fund—Grants made .. ..			59,250	0 0				33,782,450 12 4
Loan Account—Debentures and stock issued .. ..			601,171	6 3	Forest improvements—Demarcation, roads, tracks &c. .. ..			1,490 9 8
Forest Capital Account at 31st March, 1924 .. ..	36,609,702	14 8			Plantations and Nurseries—			
Add amount spent on sand-dunes by Public Works Department .. ..	515	3 9			Nurseries .. ..	51,723	10 0	
					Plantations .. ..	1,047,703	7 8	
	36,610,217	18 5			Land at 31st March, 1924 .. ..	1,858,295	10 0	1,099,426 17 8
Less adjustments of value of assets .. ..	14,809	19 10			Add purchases, 1924–25 .. ..	18,548	15 0	
						1,876,844	5 0	
	36,595,407	18 7			Less excess withdrawals from provisional State forests .. ..	4,972	0 0	1,871,872 5 0
Less excess withdrawals of provisional State forests .. ..	96,456	16 0	36,498,951	2 7	Experimental works—			
					Sand-dune reclamation .. ..	6,234	19 0	
					Westland Forest Experimental Station and Nursery .. ..	7,767	0 4	14,001 19 4
					Departmental property—			
					Buildings .. ..	1,201	6 2	
					Field equipment .. ..	2,246	6 6	
					Office equipment .. ..	2,513	5 0	
					Motor-vehicles .. ..	1,556	7 7	
					Telegraphic lines .. ..	294	6 4	
					Fire-fighting equipment .. ..	303	12 2	
					Photographic equipment .. ..	160	13 4	
					Reference library and forest exhibits .. ..	665	18 4	
					Forest ecology equipment .. ..	192	7 7	
					Timber-testing equipment .. ..	350	0 2	
					Forest-atlas .. ..	902	19 4	
					Stores .. ..	306	4 9	10,693 7 3
					Sinking Fund Investment Account .. ..			3,129 7 5
					Assets Suspense Account .. ..			245 5 11
					Deposit Account, Amounts held in .. ..			1,208 0 11
					Sundry debtors—			
					State forests and nurseries .. ..	253,305	1 7	
					Accounts paid in advance .. ..	10	15 0	
					Interest accrued on Investment Account .. ..	1,892	13 4	
						255,208	9 11	
					Less reserve for bad and doubtful debts .. ..	2,500	0 0	252,708 9 11
					Official stamps on hand at 31st March, 1925 .. ..			25 17 1
					Cash in Investment Account .. ..	165,000	0 0	
					Cash in Public Account .. ..	4,399	10 10	
					Cash in Post Office .. ..	6,392	9 9	175,792 0 7
								£37,213,044 13 1

NOTES.—(1.) All lands other than lands purchased have been nominally valued at 5s. per acre. (2.) The values of standing indigenous forests other than those purchased have been established by the Director of Forestry. (3.) Plantations have been valued at cost plus compound interest, less returns compounded.

E. PHILLIPS TURNER, Secretary of Forestry.  
A. W. GYLES, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that there is a liability to territorial revenue of approximately £900 for which no provision is made in the accounts. This liability was not disclosed until receipt of Crown Law Office advice in July, 1925.—  
G. F. C. CAMPBELL, Controller and Auditor-General.

## SWAMP LAND DRAINAGE ACCOUNT.

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.	£	s.	d.
To Balance as at 1st April, 1924	.. ..	5,859	17	8	By Kaitaia Drainage District—							
Debentures raised under Swamp Land Drainage Act, 1915	.. ..	90,000	0	0	Drainage-works, &c.	.. ..	8,538	19	11			
“Thirds”	.. ..	7	2	9	Loose tools	.. ..	53	6	2			
Rent of dwellings	.. ..	190	9	4	Fuel and stores	.. ..	2,741	5	5			
Flax royalty	.. ..	16	8	7	Management and engineering expenses	.. ..	1,029	19	3			
Interest on mortgage	.. ..	5	13	3						12,363	10	9
					Waihi Drainage District—							
					Drainage-works, &c.	.. ..	9,091	18	2			
					Loose tools	.. ..	49	17	9			
					Live-stock	.. ..	50	0	0			
					Fuel and stores	.. ..	1,653	5	8			
					Management and engineering expenses	.. ..	786	14	5			
										11,631	16	0
					Hikurangi Drainage District—							
					Drainage-works, &c.	.. ..	12,511	5	2			
					Loose tools	.. ..	112	5	7			
					Fuel and stores	.. ..	4,933	7	1			
					Management and engineering expenses	.. ..	1,099	0	8			
										18,655	18	6
					Poukawa Drainage District—							
					Drainage-works, &c.	.. ..	91	5	0			
					Loose tools	.. ..	0	11	9			
					Management and engineering expenses	.. ..	12	8	2			
										104	4	11
					Harihari Drainage District—							
					Drainage-works, &c.	.. ..	1,058	4	0			
					Management and engineering expenses	.. ..	115	9	11			
										1,173	13	11
					Plant and machinery	.. ..				1,712	0	2
					Interest on debentures	.. ..				16,195	10	11
					Charges and expenses, raising loans	.. ..				1,376	19	2
					Cash in Public Account, 31st March, 1925	.. ..	7,865	17	3			
					Investment Account	.. ..	25,000	0	0			
										32,865	17	3
										£96,079	11	7
										£96,079	11	7

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.	£	s.	d.
Debentures issued under Swamp Land Drainage Act, 1915	.. ..	421,000	0	0	Kaitaia Drainage District—							
Public Works Fund—Land Improvement vote	.. ..	4,563	19	7	Drainage-works	.. ..	137,549	2	3			
Consolidated Fund—Accumulated interest on amounts expended out of Public Works Fund	.. ..	1,922	0	2	Interest Account (proportion chargeable to district)	.. ..	33,223	8	8			
Sundry creditors—										170,772	10	11
For interest on debentures accrued but not due	.. ..	6,988	7	3	Waihi Drainage District—							
For interest on debentures due and unpaid	.. ..	4	18	8	Drainage-works	.. ..	63,795	9	0			
Miscellaneous	.. ..	4,125	8	8	Interest Account (proportion chargeable to district)	.. ..	14,500	7	5			
										78,295	16	5
					Poukawa Drainage District—							
					Drainage-works	.. ..	2,902	9	7			
					Interest Account (proportion chargeable to district)	.. ..	1,154	10	2			
										4,056	19	9
					Hikurangi Drainage District—							
					Drainage-works	.. ..	64,007	12	11			
					Interest Account (proportion chargeable to district)	.. ..	12,986	18	6			
										76,994	11	5
					Mangawai Drainage District—							
					Drainage-works	.. ..	1,872	13	2			
					Interest Account (proportion chargeable to district)	.. ..	256	2	5			
										2,128	15	7
					Harihari Drainage District—							
					Drainage-works	.. ..	4,354	15	1			
					Interest Account (proportion chargeable to district)	.. ..	348	8	9			
										4,703	3	10
					Buildings	.. ..				2,483	11	1
					Plant and machinery	.. ..				59,582	0	11
					Loose tools	.. ..				816	11	7
					Live-stock	.. ..				168	7	0
					Fuel, &c.	.. ..				2,655	18	9
					Stores on hand	.. ..				2,487	18	2
					Sundry debtors—							
					Advances on mortgage	.. ..				260	0	0
					Interest on mortgage	.. ..				3	4	11
					For rent	.. ..				4	13	0
					For interest on investments	.. ..				263	14	0
					Miscellaneous	.. ..				60	19	9
					Cash in Public Account	.. ..	7,865	17	3			
					Investment Account	.. ..	25,000	0	0			
										32,865	17	3
										£438,604	14	4
										£438,604	14	4

30th July, 1925.

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Statement of Receipts and Payments and Balance-sheet have been duly examined and compared with the copies of journal entries of Chief Drainage Engineer, Auckland, submitted for audit, and correctly state the position as disclosed thereby. Certain Audit requirements as regards future Balance-sheets have been communicated to the Lands Department.—G. F. C. CAMPBELL, Controller and Auditor-General.

## TONGARIRO NATIONAL PARK BOARD.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Cr.</i>		£	s.	d.	<i>Dr.</i>		£	s.	d.		
To Audit fees .. .. .	.. .. .	5	5	0	By Park fees .. .. .	.. .. .	320	19	6		
Caretaker's salary .. .. .	.. .. .	253	6	8	Government grant—Salaries .. .. .	.. .. .	250	0	0		
Depreciation—	£ s. d.				Interest—	£ s. d.					
Park buildings .. .. .	.. .. .	30	19	2	Post Office Savings-bank .. .. .	.. .. .	33	12	4		
Park equipment .. .. .	.. .. .	88	17	10	Government debentures .. .. .	.. .. .	15	15	7		
				119	17	0			49	7	11
Expenses of Board meetings .. .. .	.. .. .	55	1	4							
First-aid equipment .. .. .	.. .. .	4	8	3							
Horse-feed, &c. .. .. .	.. .. .	33	16	3							
Value of horse written off .. .. .	.. .. .	11	0	0							
Insurance on park buildings .. .. .	.. .. .	8	10	0							
Maintenance of park buildings .. .. .	.. .. .	11	1	5							
Maintenance of park equipment .. .. .	.. .. .	1	14	1							
Miscellaneous expenditure .. .. .	.. .. .	0	15	9							
Park fees (written off) .. .. .	.. .. .	5	12	6							
Printing and stationery .. .. .	.. .. .	15	9	6							
Postages .. .. .	.. .. .	9	0	10							
Travelling-expenses of warden and caretaker .. .. .	.. .. .	64	15	6							
Balance transferred to Capital Account.. .. .	.. .. .	20	13	4							
				£620	7	5			£620	7	5

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.		
To Balance, 1st April, 1924 .. .. .	.. .. .	1,421	15	0	By Audit fees .. .. .	.. .. .	5	5	0		
Park fees .. .. .	.. .. .	320	19	6	Caretaker's salary .. .. .	.. .. .	253	6	8		
Park equipment .. .. .	.. .. .	1	2	6	Expenses of Board meetings .. .. .	.. .. .	44	15	7		
Proceeds from entertainment .. .. .	.. .. .	34	6	0	First-aid equipment .. .. .	.. .. .	4	8	3		
Sale of maps .. .. .	.. .. .	2	15	0	Horse .. .. .	.. .. .	5	0	0		
Subsidies—	£ s. d.				Horse feed and shoeing .. .. .	.. .. .	34	8	9		
Auckland City Council .. 1,000	0 0				Insurance .. .. .	.. .. .	8	10	0		
Wellington City Council (on					Maintenance of park equipment .. .. .	.. .. .	1	14	1		
account £1,000) .. .. .	500	0	0		Maintenance of park buildings .. .. .	.. .. .	11	1	5		
				1,500	0 0	Ohakune track improvements .. .. .	.. .. .	195	18	6	
Government subsidies—					Park tracks, drains, &c. .. .. .	.. .. .	31	15	3		
Bruce Estate trustees (£1 for £1)	1,000	0	0		Park buildings .. .. .	.. .. .	568	15	10		
Auckland City Council (£1 for £1)	1,000	0	0		Park equipment .. .. .	.. .. .	196	13	1		
Wellington City Council (£1 for	500	0	0		Construction of telephone-line, &c. .. .. .	.. .. .	250	9	8		
£1)					Postages .. .. .	.. .. .	9	0	10		
Grant .. .. .	250	0	0		Printing and stationery .. .. .	.. .. .	9	6	2		
				2,750	0 0	Travelling-expenses of Warden and caretaker .. .. .	.. .. .	64	15	6	
Interest, Post Office Savings bank .. .. .	.. .. .	33	12	4	Miscellaneous expenses .. .. .	.. .. .	0	15	9		
					Road development .. .. .	.. .. .	209	0	9		
					Maps .. .. .	.. .. .	6	0	0		
					Balance, 31st March, 1925—	£ s. d.					
					Bank of New Zealand .. .. .	.. .. .	179	18	5		
					Post Office Savings-bank .. .. .	.. .. .	952	17	4		
					Treasury investment .. .. .	.. .. .	3,000	0	0		
					In transit .. .. .	.. .. .	20	13	6		
									4,153	9	3
				£6,064	10	4			£6,064	10	4

## CAPITAL ACCOUNT AS AT 31ST MARCH, 1925.

<i>To Expenditure.</i>	Expenditure to 31st March, 1924.	Expenditure during Year.	Total.	<i>By Receipts.</i>	Receipts to 31st March, 1924.	Receipts during Year.	Total.											
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.											
Bruce Road .. .. .	.. .. .	1,491	11	8	Trustees Bruce Estate .. 1,150	0 0	1,150	0 0										
Ohakune track improvements	148	3	6	Subsidies from local bodies .. .. .	.. .. .	1,500	0 0	1,500	0 0									
Telephone-line construction	.. .. .	250	9	8	Government grants and subsidies .. .. .	.. .. .	2,500	0 0	2,500	0 0								
Tracks, drains, &c. .. .. .	.. .. .	31	15	3	Miscellaneous receipts .. .. .	100	0	0	35	8	6							
Park buildings .. .. .	512	11	9	837	18	4												
Park equipment .. .. .	110	3	1	209	19	8												
	770	18	4	2,315	9	9	3,086	8	1	1,250	0	0	4,035	8	6	5,285	8	6
Balance carried down.. .. .	.. .. .	.. .. .	2,199	0	5													
				5,285	8	6			5,285	8	6							

TONGARIRO NATIONAL PARK BOARD—*continued.*

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.	£	s. d.	
Capital Account—					
Balance, 1st April, 1924	..	7,633 1 7			Park buildings taken over from Tourist Department
Balance brought down	..	2,199 0 5			Park equipment taken over from Tourist Department
Revenue Account balance	..	20 13 4			.. .. .
			9,852 15 4		Erua milling timber
Depreciation Reserve	..	..	129 17 0		Horse
Sundry creditors	..	..	1,303 12 6		Maps
					Sundry debtors
					Government debentures
					.. .. .
					Cash in transit
					Cash in Bank of New Zealand
					Cash in Post Office Savings-bank
					.. .. .
					1,153 9 3
			<u>£11,286 4 10</u>		<u>£11,286 4 10</u>

NOTE.—The buildings are on Crown land, the control and management of which are vested in the Board.

3rd July, 1925.

J. B. THOMPSON, Chairman, Tongariro National Park Board.

J. H. O'DONNELL, Treasurer, Tongariro National Park Board.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, Capital Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby.—J. H. FOWLER, Deputy Controller and Auditor-General.



## TOURIST AND HEALTH RESORTS DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			<i>Income.</i>		
To Working Accounts—Net loss after charging interest and portion of Head Office expenses—	£	s. d.	By Working Accounts—Net profit after charging interest and portion of Head Office expenses—	£	s. d.
Te Aroha .. .. .	3,149	6 2	Rotorua electrical system .. .. .	2,090	3 10
Rotorua baths .. .. .	9,119	9 5	Rotorua acclimatization .. .. .	353	3 3
Rotorua Sanatorium .. .. .	1,779	11 7	Waimangu round trip .. .. .	241	14 1
Rotorua gardens .. .. .	3,588	13 0	Waitomo Caves, hostel, and guiding .. .. .	1,869	1 4
Rotorua water and drainage .. .. .	5,465	3 9	Miscellaneous receipts—Sale of photographs, advertising receipts, &c. .. .. .	498	0 10
Lake House, Waikaremoana .. .. .	580	8 8	Balance—Excess of expenditure over income after charging interest .. .. .	39,622	19 11
Morere Hot Springs .. .. .	224	17 2			
Queenstown .. .. .	755	0 3			
Glade House and Milford Track .. .. .	2,065	0 3			
Miscellaneous reserves .. .. .	5,087	17 5			
Passenger-booking bureaux .. .. .	2,689	18 11			
Sydney and Melbourne agencies .. .. .	3,055	9 1			
General expenses—					
Advertising (general) and subsidies to advertising campaigns .. .. .	2,521	0 6			
Subsidies to inland mail-services .. .. .	1,382	13 4			
Subsidies to Rotorua Borough Council .. .. .	1,300	0 0			
Grant to Helensville Domain Board .. .. .	832	7 9			
Widening tracks at Mount Egmont .. .. .	250	0 0			
Expenses in connection with Brisbane, Adelaide, Vancouver, Durban, Nelson, and San Francisco agencies .. .. .	189	0 9			
Miscellaneous expenses incurred in connection with tourist matters generally .. .. .	639	5 3			
	<u>£44,675</u>	<u>3 3</u>		<u>£44,675</u>	<u>3 3</u>

## ROTORUA GARDENS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Salaries and wages .. .. .	2,551	19 6	By Receipts .. .. .	1,077	8 6
Purchases .. .. .	265	8 0	Balance carried down .. .. .	2,630	14 7
Freight, repairs, printing, &c. .. .. .	740	6 8			
Depreciation .. .. .	150	8 11			
	<u>£3,708</u>	<u>3 1</u>		<u>£3,708</u>	<u>3 1</u>
	£	s. d.		£	s. d.
To Balance brought down .. .. .	2,630	14 7	By Net loss, to Income and Expenditure Account	3,588	13 0
Proportion of Head Office expenses .. .. .	273	2 7			
Interest on capital .. .. .	684	15 10			
	<u>£3,588</u>	<u>13 0</u>		<u>£3,588</u>	<u>13 0</u>

## ROTORUA BATHS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Stores at 1st April, 1924 .. .. .	212	17 0	By Receipts .. .. .	6,565	18 6
Salaries and wages .. .. .	8,964	10 10	Stores at 31st March, 1925 .. .. .	155	14 2
Purchases .. .. .	1,076	10 7	Balance carried down .. .. .	6,640	10 5
Travelling-expenses, freight, repairs, lighting, &c. .. .. .	1,749	3 5			
Depreciation .. .. .	1,359	1 3			
	<u>£13,362</u>	<u>3 1</u>		<u>£13,362</u>	<u>3 1</u>
	£	s. d.		£	s. d.
To Balance brought down .. .. .	6,640	10 5	By Net loss, to Income and Expenditure Account	9,119	9 5
Proportion of Head Office expenses .. .. .	368	2 7			
Interest on capital .. .. .	2,110	16 5			
	<u>£9,119</u>	<u>9 5</u>		<u>£9,119</u>	<u>9 5</u>

## ROTORUA SANATORIUM.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Stores at 1st April, 1924 .. .. .	229	10 10	By Fees receivable .. .. .	5,054	11 4
Salaries and wages .. .. .	2,402	4 8	Miscellaneous receipts .. .. .	202	4 11
Purchases .. .. .	1,865	17 7	Stores at 31st March, 1925 .. .. .	392	18 1
Lighting, freight, printing, repairs, services rendered by Rotorua baths, &c. .. .. .	1,884	8 1	Balance carried down .. .. .	1,134	2 11
Depreciation .. .. .	401	16 1			
	<u>£6,783</u>	<u>17 3</u>		<u>£6,783</u>	<u>17 3</u>
	£	s. d.		£	s. d.
To Balance brought down .. .. .	1,134	2 11	By Net loss, to Income and Expenditure Account	1,779	11 7
Proportion of Head Office expenses .. .. .	307	0 11			
Interest on capital .. .. .	338	7 9			
	<u>£1,779</u>	<u>11 7</u>		<u>£1,779</u>	<u>11 7</u>

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.  
 ROTORUA ELECTRICAL SYSTEM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages .. .. .	3,258	19	11	By Electrical-energy supplies .. .. .	9,851	4	8
Purchases .. .. .	844	15	2	Discounts forfeited .. .. .	110	14	5
Repairs, freights, lighting, &c. .. .. .	895	9	9	Miscellaneous receipts .. .. .	269	8	3
Depreciation .. .. .	1,260	5	3				
Balance carried down .. .. .	3,971	17	3				
	<u>£10,231</u>	<u>7</u>	<u>4</u>		<u>£10,231</u>	<u>7</u>	<u>4</u>
	£	s.	d.		£	s.	d.
To Proportion of Head Office expenses .. .. .	355	4	8	By Balance brought down .. .. .	3,971	17	3
Interest on capital .. .. .	1,526	8	9				
Balance to Income and Expenditure Account .. .. .	2,090	3	10				
	<u>£3,971</u>	<u>17</u>	<u>3</u>		<u>£3,971</u>	<u>17</u>	<u>3</u>

ROTORUA ACCLIMATIZATION.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stores at 1st April, 1924 .. .. .	18	7	6	By Sales of licenses .. .. .	1,579	11	6
Salaries and wages .. .. .	383	10	3	Miscellaneous receipts .. .. .	250	15	0
Purchases .. .. .	195	8	2	Stores at 31st March, 1925 .. .. .	4	6	6
Repairs, freight, printing and stationery .. .. .	487	10	1				
Depreciation .. .. .	66	10	10				
Balance carried down .. .. .	683	6	2				
	<u>£1,834</u>	<u>13</u>	<u>0</u>		<u>£1,834</u>	<u>13</u>	<u>0</u>
	£	s.	d.		£	s.	d.
To Proportion of Head Office expenses .. .. .	265	0	1	By Balance brought down .. .. .	683	6	2
Interest on capital .. .. .	65	2	10				
Net profit, to Income and Expenditure Account .. .. .	353	3	3				
	<u>£683</u>	<u>6</u>	<u>2</u>		<u>£683</u>	<u>6</u>	<u>2</u>

ROTORUA WATER AND DRAINAGE SYSTEM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages .. .. .	1,169	12	6	By Water charges .. .. .	2,872	13	8
Proportion of amount expended on replacement of water-mains .. .. .	3,000	0	0	Miscellaneous receipts .. .. .	30	2	0
Purchases, freights, repairs, printing, &c. .. .. .	747	1	3	Balance carried down .. .. .	2,095	0	10
Depreciation .. .. .	81	2	9				
	<u>£4,997</u>	<u>16</u>	<u>6</u>		<u>£4,997</u>	<u>16</u>	<u>6</u>
	£	s.	d.		£	s.	d.
To Balance brought down .. .. .	2,095	0	10	By Net loss, to Income and Expenditure Account .. .. .	5,465	3	9
Proportion of Head Office expenses .. .. .	291	10	5				
Interest on capital .. .. .	3,078	12	6				
	<u>£5,465</u>	<u>3</u>	<u>9</u>		<u>£5,465</u>	<u>3</u>	<u>9</u>

MISCELLANEOUS RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages .. .. .	474	7	4	By Receipts .. .. .	1,056	16	6
Purchases, repairs, freight, &c. .. .. .	475	7	8	Balance carried down .. .. .	934	2	11
Depreciation .. .. .	1,041	4	5				
	<u>£1,990</u>	<u>19</u>	<u>5</u>		<u>£1,990</u>	<u>19</u>	<u>5</u>
	£	s.	d.		£	s.	d.
To Balance brought down .. .. .	934	2	11	By Net loss, to Income and Expenditure Account .. .. .	5,087	17	5
Interest on capital .. .. .	3,577	14	0				
Proportion of Head Office expenses .. .. .	576	0	6				
	<u>£5,087</u>	<u>17</u>	<u>5</u>		<u>£5,087</u>	<u>17</u>	<u>5</u>

NOTE.—Includes a loss of £1,734 9s. 3d. on the Hermitage, Mount Cook (leased).

WAIMANGU ROUND TRIP.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stores at 1st April, 1924 .. .. .	48	13	9	By Receipts .. .. .	2,503	12	4
Salaries and wages .. .. .	1,137	0	8	Stores at 31st March, 1925 .. .. .	119	5	9
Purchases .. .. .	295	6	3				
Repairs to launches, &c. .. .. .	262	16	0				
Depreciation .. .. .	168	10	4				
Balance carried down .. .. .	710	11	1				
	<u>£2,622</u>	<u>18</u>	<u>1</u>		<u>£2,622</u>	<u>18</u>	<u>1</u>
	£	s.	d.		£	s.	d.
To Proportion of Head Office expenses .. .. .	267	9	5	By Balance brought down .. .. .	710	11	1
Interest on capital .. .. .	201	7	7				
Net profit to Income and Expenditure Account .. .. .	241	14	1				
	<u>£710</u>	<u>11</u>	<u>1</u>		<u>£710</u>	<u>11</u>	<u>1</u>

## TOURIST AND HEALTH RESORTS DEPARTMENT—continued.

## TE AROHA.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores at 1st April, 1924	.. .. .	53	16	0	By Receipts	.. .. .	1,520	14	6
Salaries and wages	.. .. .	2,198	6	3	Stores on hand at 31st March, 1925	.. .. .	70	14	4
Repairs, lighting, printing, stationery, cartage, travelling-expenses, &c.	.. .. .	1,201	13	6	Balance carried down	.. .. .	2,143	0	6
Depreciation	.. .. .	280	13	7					
		£3,734	9	4			£3,734	9	4
		£	s.	d.			£	s.	d.
To Balance brought down	.. .. .	2,143	0	6	By Net loss, to Income and Expenditure Account	.. .. .	3,149	6	2
Proportion of Head Office expenses	.. .. .	339	2	9					
Interest on capital	.. .. .	667	2	11					
		£3,149	6	2			£3,149	6	2

## WAITOMO CAVES.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores at 1st April, 1924	.. .. .	206	11	5	By Board and accommodation fees	.. .. .	4,214	2	0
Salaries and wages	.. .. .	1,648	0	3	Caves fees	.. .. .	2,962	17	9
Purchases	.. .. .	1,758	9	10	Miscellaneous receipts	.. .. .	41	3	4
Freight, cartage, repairs, painting, &c.	.. .. .	635	4	9	Stores at 31st March, 1925	.. .. .	120	4	1
Depreciation	.. .. .	360	11	7					
Balance carried down	.. .. .	2,738	9	4					
		£7,347	7	2			£7,347	7	2
		£	s.	d.			£	s.	d.
To Proportion of Head Office expenses	.. .. .	269	6	9	By Balance brought down	.. .. .	2,738	9	4
Interest on capital	.. .. .	600	1	3					
Net profit, to Income and Expenditure Account	.. .. .	1,869	1	4					
		£2,738	9	4			£2,738	9	4

## LAKE HOUSE, WAIKAREMOANA.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores at 1st April, 1924	.. .. .	132	19	8	By Board fees	.. .. .	1,045	1	1
Salaries and wages	.. .. .	433	8	5	Launch and boat hire	.. .. .	258	15	0
Purchases	.. .. .	498	10	1	Miscellaneous receipts	.. .. .	5	18	11
Postages, freight, cartage, repairs, &c.	.. .. .	204	7	3	Stores at 31st March, 1925	.. .. .	152	3	9
Depreciation	.. .. .	279	13	9	Balance carried down	.. .. .	87	0	5
		£1,548	19	2			£1,548	19	2
		£	s.	d.			£	s.	d.
To Balance brought down	.. .. .	87	0	5	By Net loss, to Income and Expenditure Account	.. .. .	580	8	8
Proportion of Head Office expenses	.. .. .	124	6	11					
Interest on capital	.. .. .	369	1	4					
		£580	8	8			£580	8	8

## MORERE HOT SPRINGS.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries	.. .. .	182	15	3	By Receipts	.. .. .	356	9	10
Purchases, freight, repairs, &c.	.. .. .	128	13	9	Balance carried down	.. .. .	6	5	6
Depreciation	.. .. .	51	6	4					
		£362	15	4			£362	15	4
		£	s.	d.			£	s.	d.
To Balance brought down	.. .. .	6	5	6	By Net loss, to Income and Expenditure Account	.. .. .	224	17	2
Proportion of Head Office expenses	.. .. .	79	6	4					
Interest on capital	.. .. .	139	5	4					
		£224	17	2			£224	17	2

## QUEENSTOWN.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores at 1st April, 1924	.. .. .	3	11	10	By Receipts	.. .. .	206	17	10
Salaries and wages	.. .. .	675	6	8	Stores at 31st March, 1925	.. .. .	1	4	5
Repairs, postages, fittings, freight, &c.	.. .. .	55	16	1	Balance carried down	.. .. .	572	3	11
Depreciation	.. .. .	45	11	7					
		£780	6	2			£780	6	2
		£	s.	d.			£	s.	d.
To Balance brought down	.. .. .	572	3	11	By Net loss, to Income and Expenditure Account	.. .. .	755	0	3
Proportion of Head Office expenses	.. .. .	80	6	4					
Interest on capital	.. .. .	102	10	0					
		£755	0	3			£755	0	3

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

## GLADE HOUSE AND MILFORD TRACK.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stores at 1st April, 1924 .. ..	110	8	11	By Board fees .. ..	2,217	6	5
Wages .. ..	1,511	3	8	Launch fees .. ..	203	5	0
Purchases .. ..	1,783	19	6	Miscellaneous .. ..	62	3	6
Freight, cartage, repairs, postages, &c. ..	682	11	2	Stores at 31st March, 1925 .. ..	649	19	0
Depreciation .. ..	462	17	1	Balance carried down .. ..	1,418	6	5
	<u>£4,551</u>	<u>0</u>	<u>4</u>		<u>£4,551</u>	<u>0</u>	<u>4</u>
	£	s.	d.		£	s.	d.
To Balance brought down .. ..	1,418	6	5	By Net loss, to Income and Expenditure Account	2,065	0	3
Proportion of Head Office expenses .. ..	292	12	1				
Interest on capital .. ..	354	1	9				
	<u>£2,065</u>	<u>0</u>	<u>3</u>		<u>£2,065</u>	<u>0</u>	<u>3</u>

## PASSENGER-BOOKING BUREAUX.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Net loss on bureaux—				By Balance carried down .. ..	1,946	4	10
Auckland .. ..	715	9	1				
Rotorua .. ..	102	9	8				
Wellington .. ..	144	12	7				
Christchurch .. ..	49	15	6				
Dunedin .. ..	247	7	11				
Invercargill .. ..	272	3	10				
Greymouth .. ..	414	6	3				
	<u>£1,946</u>	<u>4</u>	<u>10</u>		<u>£1,946</u>	<u>4</u>	<u>10</u>
	£	s.	d.		£	s.	d.
To Balance brought down .. ..	1,946	4	10	By Net loss, to Income and Expenditure Account	2,689	18	11
Proportion Head Office expenses .. ..	683	19	2				
Interest on capital .. ..	59	14	11				
	<u>£2,689</u>	<u>18</u>	<u>11</u>		<u>£2,689</u>	<u>18</u>	<u>11</u>

## SYDNEY AND MELBOURNE AGENCIES.

## WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages .. ..	1,534	0	0	By Balance carried down .. ..	3,022	16	10
Rent, lighting, telephones .. ..	1,434	10	1				
Depreciation .. ..	54	6	9				
	<u>£3,022</u>	<u>16</u>	<u>10</u>		<u>£3,022</u>	<u>16</u>	<u>10</u>
	£	s.	d.		£	s.	d.
To Balance brought down .. ..	3,022	16	10	By Net loss, to Income and Expenditure Account	3,055	9	1
Interest on capital .. ..	32	12	3				
	<u>£3,055</u>	<u>9</u>	<u>1</u>		<u>£3,055</u>	<u>9</u>	<u>1</u>

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>								
Capital Account	.. .. .	444,002	2	3	Land	.. .. .	183,561	4	1				
Sundry creditors	.. .. .	4,059	4	10	Additions	.. .. .	229	11	1				
Passenger bookings—Ticket-sales Account	.. .. .	6,417	3	11						183,790	15	2	
Suspense Account	.. .. .	60	5	5	Buildings	.. .. .	109,574	8	7				
Treasury Adjustment Account	.. .. .	31,229	2	9	Additions	.. .. .	1,905	3	6				
Writings-off Suspense Account	.. .. .	167	11	9						111,479	12	1	
Depreciation Reserve	.. .. .	22,209	16	2	Water and drainage systems	.. .. .	74,497	18	8				
Reserve for doubtful debts	.. .. .	4,812	5	2	Additions	.. .. .	2,637	12	7				
										77,135	11	3	
					Rotorua electric system—								
					Land, buildings, transmission-								
					lines, plant, &c. . . . .	.. .. .	33,448	8	11				
					Additions.. . . .	.. .. .	2,780	5	3				
										36,228	14	2	
					Furniture and fittings	.. .. .	15,460	12	4				
					Additions	.. .. .	950	15	7				
										16,411	7	11	
					Plant and machinery	.. .. .	2,690	6	11				
					Additions	.. .. .	298	5	6				
										2,988	12	5	
					Wharves and beacons	.. .. .	5,407	15	6				
					Additions	.. .. .	452	7	1				
										5,860	2	7	
					Electric systems at hostels	.. .. .	..	..	..				
					Steamers, launches, and boats	.. .. .	5,288	14	9				
					Additions	.. .. .	196	3	6				
										4,093	19	11	
					Bridges	.. .. .	..	..	..				
					Motor-vehicles	.. .. .	665	3	7				
					Additions	.. .. .	41	0	0				
										706	3	7	
					Garden implements	.. .. .	438	3	3				
					Additions	.. .. .	104	0	6				
										542	3	9	
					Linen, crockery, cutlery, playing-material, tools, guiding equipment, &c.	.. .. .	..	..	..	5,189	9	2	
					Live-stock	.. .. .	..	..	..	608	13	1	
					Telephone-lines	.. .. .	..	..	..	1,249	14	7	
					Sundry debtors	.. .. .	..	..	..	9,901	3	11	
					Stores	.. .. .	..	..	..	2,756	6	5	
					Cash on deposit and at credit of Receiver-General's Deposit Account	.. .. .	..	..	..	4,788	1	9	
					Remittances in transit and outstanding balances at Tourist Bureaux	.. .. .	..	..	..	397	6	5	
					Payments in advance	.. .. .	..	..	..	22	4	11	
					Excess of expenditure over income	.. .. .	..	..	..	39,622	19	11	
										£512,957	12	3	
										£512,957	12	3	

NOTE.—The accounts include charges against the Department for assessed rent, interest, and capital expenditure from Public Works Fund for which the Department possesses no parliamentary appropriations.

B. M. WILSON, General Manager.  
J. HOUSTON, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the books and documents submitted for audit, and correctly state the position disclosed thereby, subject to the above departmental notes.—J. H. FOWLER, Deputy Controller and Auditor-General.

## WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>			<i>Income.</i>					
	£	s. d.		£	s. d.	£	s. d.	
To Interest on first loan of £150,000 .. ..	6,581	18 5	By Contributions from—					
Sinking Fund contribution on £150,000 .. ..	267	5 9	Gold-mining companies ..	1,201	17 8			
Interest on second and third loans, borne by Consolidated Fund .. ..	11,260	19 7	Gold duty .. ..	3,605	12 11			
Sinking Fund on second and third loans, borne by Consolidated Fund .. ..	420	10 8	Consolidated Fund .. ..	1,201	17 10			
Maintenance of works .. ..	344	0 0				6,009	8 5	
			Royalty on sand .. ..				79	14 11
			Balance, deficiency carried down .. ..				12,785	11 1
	<u>£18,874</u>	<u>14 5</u>					<u>£18,874</u>	<u>14 5</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s. d.		£	s. d.	£	s. d.
Debentures issued—			Value of works and plant, &c. .. ..	437,559	13 4		
Waihou and Ohinemuri Rivers Improvement Act, 1910 .. ..	150,000	0 0	Advance to Waihi Borough Council under section 10, Finance Act, 1922 .. ..	1,997	7 9		
Waihou and Ohinemuri Rivers Improvement Act, 1910, and Finance Act, 1919, section 6 .. ..	150,000	0 0	Debtors for contributions—				
Waihou and Ohinemuri Rivers Improvement Act, 1910, and Finance Act, 1922, section 16 .. ..	136,000	0 0	Consolidated Fund .. ..	82	11 4		
			Gold duty .. ..	5,350	15 5		
			Gold-mining companies .. ..	1,199	16 0		
	436,000	0 0				6,633	2 9
Sinking Fund Reserve on first loan .. ..	3,304	0 4	Debtors for work carried out, &c. .. ..			416	17 1
Sinking Fund Reserve on second and third loans .. ..	1,612	10 8	Sinking Fund under Public Debt Extinction Act, 1910—				
Sundry creditors .. ..	2,496	0 5	On first loan .. ..	3,304	0 4		
Liability to Consolidated Fund—			On second and third loans .. ..	1,612	10 8		
Interest on first loan .. ..	8,950	0 0				4,916	11 0
Interest on second and third loans .. ..	28,683	10 7	Cash in Public Account .. ..			273	4 8
Sinking Fund on second and third loans .. ..	1,612	10 8	Income and Expenditure Account—				
Maintenance of works .. ..	239	15 1	Balance as at 31st March, 1924 ..	21,273	0 4		
Interest accrued on first loan .. ..	1,048	15 4	Deficiency for year 1924–25 .. ..	12,785	11 1		
Interest accrued on second and third loans .. ..	1,908	4 11				34,058	11 5
	<u>£485,855</u>	<u>8 0</u>				<u>£485,855</u>	<u>8 0</u>

J. J. GIBSON, Accountant, Public Works Department.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The authority to levy rates contained in section 17 (*d*), Waihou and Ohinemuri Rivers Improvement Act, 1910, has not yet been availed of.—G. F. C. CAMPBELL, Controller and Auditor-General.

## WAR EXPENSES ACCOUNT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Advertising, office expenses, printing and stationery .. .. .		2,014	0	5	By Equipment Account .. .. .		1,900	19	3
Clerical assistance (New Zealand and London)		4,632	16	1	Transport Account .. .. .		9,469	13	0
Educational and vocational training .. .. .		94	8	11	Recoveries on account expenditure previous years .. .. .		415	13	1
Medals and decorations .. .. .		242	0	1	Discount on loans redeemed from War Expenses Account .. .. .		254	2	6
Medical treatment of service patients and expenses incidental thereto .. .. .		114,803	3	1	Discount on loans redeemed from Sinking Fund .. .. .		5,762	1	2
Pay and allowances (soldiers' accounts) .. .. .		90	16	7	Excess of expenditure over income (carried down) .. .. .		137,707	16	6
Postage, telegrams, telephones, &c. .. .. .		285	14	6					
Travelling allowances and expenses .. .. .		4	1	0					
War gratuities .. .. .		301	13	6					
War graves and memorials .. .. .		31,868	12	5					
Depreciation on buildings, furniture, &c. .. .. .		248	0	11					
Charges and expenses of raising loans .. .. .		924	18	0					
		£155,510	5	6			£155,510	5	6
		£	s.	d.			£	s.	d.
To Excess of expenditure over income (brought down) .. .. .		137,707	16	6	By Interest received on investments for year ended 31st March, 1925 .. .. .	13,589	7	5	
Interest paid on war loans for year ended 31st March, 1925 .. .. .	£	3,679,351	8	5	Less accrued interest at 31st March, 1924, credited last year .. .. .	11,244	5	8	
Less accrued and unpaid interest at 31st March, 1924 debited last year .. .. .	£	1,196,031	2	2		2,345	1	9	
		2,483,320	6	3	Plus accrued interest at 31st March, 1925 .. .. .	970	1	2	
Plus accrued interest at 31st March, 1925 .. .. .	£	1,154,286	11	10					3,315
Plus interest due but unpaid at 31st March, 1925 .. .. .	£	23,888	8	8	Discount on Treasury bills paid in advance .. .. .	1,338	5	5	
		3,661,495	6	9	Less credited last year .. .. .	1,200	15	5	
Contributions to Sinking fund from Consolidated Fund for year ended 31st March, 1925 .. .. .		514,627	0	0					137
		£4,313,830	3	3					10
									0
									514,627
									0
									0
									50,461
									16
									7
									3,745,288
									13
									9
									3
									3

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
War-loan capital (including securities issued to cover expenses of raising loans) as at 1st April, 1924 .. .. .		77,434,183	16	7	Cash in Treasury Loans Redemption Account .. .. .		66,463	1	2
Add adjustment for 1922-23 redemptions .. .. .		0	7	11	Cash in Public Account .. .. .		962	0	8
		77,434,184	4	6	Imprest outstanding .. .. .		822	13	8
Less loans redeemed during 1924-25 .. .. .		802,462	10	6	Investment Account .. .. .		6,695	3	2
		76,631,721	14	0	Investment on account of Sinking Fund (see contra) .. .. .	£	5,613,561	10	5
Contributions, &c., received towards war funds .. .. .		175,173	18	3	Less withdrawals for redemptions .. .. .		714,627	0	0
Less amounts refunded and transferred .. .. .		3,274	13	9			4,898,934	10	5
		171,899	4	6	Sundry debtors (interest) .. .. .		970	1	2
Pay-warrants issued .. .. .		19,400	0	0	Sundry debtors (departmental) .. .. .		347	9	10
Less pay-warrants redeemed .. .. .		19,361	10	0	Discount on Treasury bills paid in advance .. .. .		1,338	5	5
					Ordnance and Equipment Account (Disposal Depot) .. .. .		18,065	5	6
Remittance received for transmission to and from soldiers .. .. .		469,682	11	3	Repatriation Department (Advances Account) .. .. .		1,121,374	1	6
Less remittances paid .. .. .		469,682	11	3	Assets in Suspense Account (see contra)—				
					Assets transferred and losses incurred, audited and written off, but awaiting sanction of Parliament, as under:—				
Sinking Fund (see contra) .. .. .		5,613,561	10	5	Motor vehicles transferred to Post and Telegraph Department .. .. .	£	21,702	4	5
Less withdrawals for redemptions .. .. .		714,627	0	0	Losses on sales of surplus articles through various causes .. .. .		295	8	10
		4,898,934	10	5			21,997	13	3
Sundry creditors (miscellaneous) .. .. .		4,508	17	5	Excess of expenditure over income—				
Sundry creditors (interest) .. .. .		1,178,175	0	6	Balance, 31st March, 1924 .. .. .	103,407,903	17	4	
Writings-off Suspense Account (see contra) .. .. .		21,997	13	3	For year ended 31st March, 1925, as per account .. .. .	3,745,288	13	9	
Treasury Consolidated Fund Account (interest, &c.) .. .. .		31,443,371	13	10		107,153,192	11	1	
Less Treasury Interdepartmental Account .. .. .		1,566,484	7	1	Less recovery from Germany for Army of Occupation .. .. .	507,000	0	0	
		29,876,887	6	9		—106,646,192	11	1	
		£112,784,162	16	10		£112,784,162	16	10	

L. C. FORGIE, Officer in Charge, War Expenses.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

## NEW ZEALAND GOVERNMENT WHEAT CONTROL.

## STATEMENT OF ACCOUNTS OF AUSTRALIAN WHEAT IMPORTATIONS, 1924-25.

## TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Stock on hand, brought forward from last year .. .. .	33,906	6 11	By Sales .. .. .	1,153,720	3 6
Purchases, buying commission, insurance, sampling, sea freight, and exchange ..	1,108,439	3 11			
Balance, gross profit, transferred to Profit and Loss Account .. .. .	11,374	12 8			
	<u>£1,153,720</u>	<u>3 6</u>		<u>£1,153,720</u>	<u>3 6</u>

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To General expenses, salaries, storage, travelling-expenses, wharfage, rent, railage, and interest .. .. .	12,016	7 11	By Balance, gross profit, transferred from Trading Account .. .. .	11,374	12 8
			Balance brought forward from last year ..	90	18 3
			Balance, net loss .. .. .	550	17 0
	<u>£12,016</u>	<u>7 11</u>		<u>£12,016</u>	<u>7 11</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>	£	s. d.	<i>Assets.</i>	£	s. d.
Treasury Adjustment Account .. .. .	961	13 10	Sundry debtors .. .. .	410	16 10
			Profit and Loss Account .. .. .	550	17 0
	<u>£961</u>	<u>13 10</u>		<u>£961</u>	<u>13 10</u>

J. W. COLLINS, Wheat Controller.  
D. COLQUHOUN, Accountant.

I hereby certify that the Balance-sheet and accompanying accounts have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

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