

1926.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1924-25.

AUDITED ACCOUNTS.

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

Particulars.	Head Office.		Live-stock Division.		Horticulture Division.		Dairy Division.		Fields Division.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Dr.</i>												
To Personal services and locomotion (includes salaries, temporary assistance, transport, and travelling expenses and allowances)	22,919	2 4	96,810	10 1	19,069	5 9	42,254	13 4	18,643	5 7	199,696	17 1
General establishment (includes rents, postages, publications, printing, telephones, law-costs, upkeep of properties, and contingencies)	18,293	13 1	1,022	18 2	104	1 10	156	13 3	85	0 5	19,662	6 9
Investigations and works for improvement of agricultural knowledge (includes subsidies, grants, displays in buildings and at shows, and experiments)	4,146	11 3	183	12 3	..	..	71	15 2	1,641	11 2	6,043	9 10
Control and destruction of diseases and pests (includes weeds, rabbits, cattle-tick, kea, manure-sterilizing, fireblight, fruit-fumigation, &c.)	..	..	12,377	12 4	58	4 4	..	..	307	14 0	12,743	10 8
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	333	18 11	651	7 5	..	..	..	..	..	..	985	6 4
Carriage on lime	26,555	7 7	..	..	..	..	..	..	..	..	26,555	7 7
Guarantee on shipments of fruit .. .. .	..	..	..	..	7,975	6 6	..	..	..	..	7,975	6 6
Chatham Islands steamer service	171	17 6	..	..	..	..	..	..	..	..	171	17 6
Agricultural education inquiry	662	9 11	..	..	..	..	..	..	..	..	662	9 11
Poverty Bay Meat-works inquiry	74	4 8	..	..	..	..	..	..	..	..	74	4 8
Compensation under Stock Act .. .. .	..	..	14,014	10 4	..	..	..	..	..	..	14,014	10 4
Compensation under Slaughtering Act .. .. .	..	..	15,143	2 1	..	..	..	..	..	..	15,143	2 1
Starving-stock relief	53	18 5	..	..	..	..	..	..	..	..	53	18 5
	73,211	3 8	140,203	12 8	27,206	18 5	42,483	1 9	20,677	11 2	303,782	7 8

DEPARTMENT OF AGRICULTURE—continued.

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

Particulars.	Head Office.		Live-stock Division.		Horticulture Division.		Dairy Division.		Fields Division.		Total.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
<i>Cr.</i>													
By Investigations and works for improvement of agricultural knowledge (includes subsidies, grants, displays in buildings and at shows, and experiments)	..	..	..	..	46	19	9	..	..	..	46	19	9
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	..	..	..	..	..	..	..	25,982	7	5	27,300	17	4
Fees under the Stock Act .. .. .	..	..	1,209	19	6	..	..	..	..	..	1,209	19	6
Fees under the Slaughtering and Inspection Act .. .. .	..	..	29,869	18	9	..	..	..	..	..	29,869	18	9
Fees under the Orchard and Garden Diseases Act .. .. .	..	..	..	..	646	2	4	..	..	..	646	2	4
Fees under the Margarine Act .. .. .	..	..	..	..	..	..	..	5	0	0	5	0	0
Fees under the Dairy Industry Act .. .. .	..	..	2,274	10	0	..	..	..	..	..	2,274	10	0
Rent of buildings .. .. .	..	..	..	..	..	..	..	..	..	..	1,589	17	4
Territorial revenue .. .. .	..	..	..	..	..	..	..	..	..	..	16	6	8
Balance carried down	71,604	19	8	..	106,849	4	5	..	..	..	240,822	16	0
	73,211	3	8	..	140,203	12	8	..	..	..	303,782	7	8

<i>Dr.</i>		<i>Cr.</i>					
£	s. d.	£	s. d.				
To Balance brought down	240,822	16	0	By Balance carried down .. .. .	..	..	..
Depreciation (other than that in separate accounts), including writings-off	6,197	12	7	By Profits from separate accounts (rabbit-destruction, poisons, and poisoning depots) .. .. .	..	..	..
Interest on capital (other than that in separate accounts)	4,656	19	4	Balance .. .. .	..	..	..
	£251,677	7	11		£251,677	7	11
To Balance brought down .. .. .	..	..	..	By Profits from separate accounts (rabbit-destruction, poisons, and poisoning depots) .. .. .	..	..	..
Losses from separate accounts—	..	..	..	Balance .. .. .	..	..	..
Experimental farms and areas, and quarantine stations	6,603	17	8		£	s. d.	
Ruakura Farm of Instruction	7,321	14	6		1,154	18	0
Central Development Farm, Weraroa	3,364	1	6		269,736	18	3
Moumahaki Experimental Farm	446	3	5				
Te Kauwhata Horticultural Station	1,478	11	3				
	19,214	8	4				
	£270,891	16	3				

NOTES.—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. Depreciation has been allowed for on balances of assets as at 31st March, 1925, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for assets transferred to other Departments.

DEPARTMENT OF AGRICULTURE—continued.
 RUAKURA FARM OF INSTRUCTION.
 FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.
 Expenditure.

Section.	Stock at 31st March, 1924.		Purchases.		Inter-Section Account Transfers.		Labour, including Salaries.		Horse Labour.		Repairs and Sundries paid for.		Repairs and Sundries from Farm.		Feed purchased.		Pastures and Feed from Farm.		Store Issues.		Interest and Rent.		Depreciation.		Total Expenditure.		Balance—Profit.			
	£	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>Dr.</i>																														
Dairy herd	2,786	10 0	157	10 0	1,028	0 0	376	16 3	186	11 2	266	16 8	32	16 4	116	0 0	1,276	17 3	261	17 11	139	12 11	10	1 1	6,377	11 8				
Farm crops	909	13 11	21	17 6	1,144	19 5	509	6 9	252	17 6	9	1 9	63	4 9							231	10 2	17	4 3	3,421	13 11				
Farm stores	272	0 11	434	18 9	42	11 9	69	4 6	1	13 9	17	6 10	0	4 8							17	3 7	3	5 10	858	10 7				
Grass and pastures	1,343	13 2			222	5 10	218	12 6	58	4 11			148	6 0								1,615	18 9	175	12 0	3,782	13 2			
Milk-producing herd	848	6 3			1,153	8 10	368	0 5	88	8 10	67	5 8	60	6 6			480	11 2	1	3 7		87	13 0	35	8 10	3,190	13 1	407	6 0	
Orchard	520	2 0			0	9 0	222	2 10	34	8 8	44	7 1	16	5 1								48	18 10	4	8 7	797	1 4			
Pigs	585	6 0			50	0 6	250	4 4	28	10 7	174	18 3	33	18 3			137	17 0	7	4 2		89	13 6	31	1 11	1,696	3 6			
Poultry	532	14 3			30	6 10	288	0 10	19	4 11	31	0 6	13	3 4			246	8 11	11	17 6		66	0 0	15	2 2	1,288	5 6			
Sheep	3,026	5 0	2,436	16 4	0	11 2	280	11 7	74	8 10	62	6 7	25	7 2								147	3 10	8	7 0	7,354	18 10	870	15 5	
Vegetable-garden	35	5 3			1	0 0	99	13 1	16	5 10	15	0 4	12	13 6								5	9 2	0	6 0	188	5 4			
Working-horses	383	6 0	26	8 0			107	18 4	7	3 3	110	12 9	30	3 10								49	2 8	16	5 8	1,069	16 2	349	11 1	
Totals	11,243	2 9	3,090	2 7	3,673	13 4	42,690	11 5	767	18 3	798	16 5	436	9 5	500	5 11	3,702	0 9	307	2 6	2,498	6 5	317	3 4	30,025	13 11	1,627	12 6		

Income.

Section.	Sales.		Inter-Section Account Transfers.		Issues of Produce.		Horse Labour.		Stock at 31st March, 1925.		Total Income.		Balance—Loss.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Cr.</i>														
Dairy herd			1,441	2 6	1,214	15 0	20	16 0	2,035	14 1	4,712	7 7	1,665	4 1
Farm crops			106	7 5	885	16 0	895	9 11	1,085	11 0	2,973	4 4	448	9 7
Farm stores			21	10 2	283	7 5	167	16 9	298	7 0	771	1 4	87	9 3
Grass and pastures			24	15 4			2,539	10 4	1,194	3 3	3,758	8 11	24	4 3
Milk-producing herd			689	19 7			834	11 5	867	3 7	3,597	19 1		
Orchard			26	18 8	1,206	4 6	47	6 3	477	5 5	603	5 7	193	15 9
Pigs			813	18 1	51	15 3	71	12 2	539	9 5	1,446	3 8	249	19 10
Poultry			306	18 0	9	8 8	139	2 0	396	6 4	851	15 0	436	10 6
Sheep			4,347	5 7	11	13 6	319	5 2	3,547	10 0	8,225	14 3		
Vegetable-garden			7	14 5	1	4 3	110	5 8	45	0 0	164	4 4	24	1 0
Working-horses					27	13 4	1	1 0	391	8 0	1,419	7 3		
Totals			7,786	9 9	3,713	1 11	5,146	16 8	999	4 11	10,877	18 1	28,523	14 3

Total expenditure £ s. d.
 Total income 30,025 13 1
 Excess of expenditure .. £1,502 1 9
 Section losses £ s. d.
 Section profits 3,129 14 3
 Difference—loss .. £1,502 1 9

DEPARTMENT OF AGRICULTURE—continued.

EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTIONS.—RUAKURA FARM OF INSTRUCTION.

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

Expenditure.

Section.	Balances and Stock, 31st March, 1924.	Purchases—Groceries, &c.	Purchases—Sundries.	Labour, including Salaries.	Horse Labour.	Issues from Farm Sections.	Inter-Section Transfers.	Interest and Rent.	Repairs and Maintenance.	Depreciation.	Total Debits.	Balance—Profit.
<i>Dr.</i>												
Experimental	£ s. d. 221 14 11	£ s. d.	£ s. d.	£ s. d. 41 17 9	£ s. d. 13 0 8	£ s. d. 16 8 7	£ s. d. 204 0 0	£ s. d. 91 19 6	£ s. d. 4 5 5	£ s. d. 14 19 1	£ s. d. 608 5 11	£ s. d. 96 19 9
Visitors	852 12 9	33 6 8	.. ..	553 1 0	6 17 0	82 19 8	54 7 11	5 4 11	2 1 4	20 0 0	1,610 11 3	..
Homestead	827 0 1	18 9 6	.. ..	633 18 4	8 18 0	431 0 4	1 19 6	75 18 6	76 9 7	63 0 6	2,358 5 2	..
Apiary	395 9 0	.. ..	.. ..	128 15 0	13 19 3	3 2 2	.. ..	42 5 4	9 19 1	6 0 1	650 2 3	..
Agricultural education (general)	2,726 7 3	28 4 2	.. ..	879 0 7	57 18 3	5 0 0	67 12 1	398 7 4	66 2 3	128 9 6	4,357 1 5	..
Agricultural education (students' farm school quarters)	127 13 11	466 9 10	.. ..	1,439 19 10	64 0 3	806 9 2	28 3 1	79 2 7	209 14 3	127 12 10	3,456 5 10	..
Departmental exhibits	119 16 0	.. ..	11 16 11	99 19 2	.. ..	6 1 0	.. ..	.. ..	4 2 8	.. ..	241 15 9	..
Totals	5,270 13 11	688 0 8	249 9 8	3,776 11 8	164 13 5	1,351 0 11	356 2 7	692 18 2	372 14 7	360 2 0	13,282 7 7	96 19 9

Income.

Section.	Board—Sundry Debtors.	Board—Visitors.	Board—Allowances.	Inter-Section Transfers.	Transfers to Capital Account.	Sundry Sales.	Stock at 31st March, 1925.	Total Credits.	Balance—Loss.
<i>Cr.</i>									
Experimental	£ s. d.	£ s. d.	£ s. d.	£ s. d. 296 16 8	£ s. d. 158 5 0	£ s. d.	£ s. d. 250 4 0	£ s. d. 705 5 8	£ s. d.
Visitors	4 2 0	.. ..	.. ..	42 17 5	852 12 9	.. ..	58 14 0	856 14 9	753 16 6
Homestead	218 4 0	62 18 0	380 2 0	39 5 5	777 8 8	3 14 9	299 0 3	1,543 18 10	814 6 4
Apiary	.. ..	.. ..	.. ..	21 2 8	135 11 0	118 5 5	33 14 1	592 2 1	58 0 2
Agricultural education (general)	.. ..	.. ..	.. ..	38 10 6	2,713 8 0	.. ..	116 16 3	2,768 4 9	1,588 16 8
Agricultural education (students' farm school quarters)	1,428 16 11	18 4 0	54 15 6	2 0 0	119 16 0	72 19 11	.. ..	1,730 3 1	1,726 2 9
Departmental exhibits	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	121 16 0	119 19 9
Totals	1,651 2 11	81 2 0	434 17 6	440 12 8	4,757 1 5	195 0 1	758 8 7	8,318 5 2	5,061 2 2

Balances, 1st April, 1924	£ s. d. 4,757 1 5
Stocks	513 12 6
Total debits	13,282 7 7
Total credits	8,318 5 2
Excess debits	£4,964 2 5
Balances—losses	5,061 2 2
Balances—profits	96 19 9
Excess loss	£4,964 2 5

DEPARTMENT OF AGRICULTURE—*continued.*

MOUMAHAKI EXPERIMENTAL FARM.

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

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Stock, 1st April, 1924—				By Sales of dairy-produce and stock	..	..	2,348 13 0
Live-stock	..	..	4,552 17 0	Sales of sheep, wool, and skins	..	..	3,314 15 9
Farm crops and stores	..	..	1,040 13 1	Sales of pigs	..	..	320 8 0
				Sales of farm-produce	..	..	70 15 5
			5,593 10 1	Farm supplies for homestead, maintenance, repairs, &c.	..	..	225 14 8
Wages, supplies, &c., for dairying	..	..	493 19 2	Stock, 31st March, 1925—	£	s.	d.
Purchases of sheep, wages, and sundry stores for sheep-farming	..	..	1,360 8 3	Live-stock	..	..	3,588 17 6
Wages and supplies for pig-farming	..	..	92 7 8	Farm crops and stores	..	..	898 6 1
Supplies for horses	..	..	22 14 0				4,487 3 7
Wages, manures, and sundries for pastures	..	..	178 5 5				
Wages, manures, seeds, &c., for crops	..	..	184 13 7				
Board allowance	..	..	248 2 6				
Balance carried down	..	..	2,593 9 9				
			<u>£10,767 10 5</u>				<u>£10,767 10 5</u>
	£	s.	d.		£	s.	d.
To Homestead wages and supplies	..	..	547 18 11	By Balance brought down	..	..	2,593 9 9
Homestead supplies from farm	..	..	211 9 8	Board fees, &c., receivable	..	..	240 19 10
			759 8 7	Board allowance	..	..	319 5 6
Maintenance and repairs	..	..	277 6 3				560 5 4
Horse labour and board allowance	..	..	55 7 0	Proceeds from exhibits at shows	..	..	20 10 0
			332 13 3	Rents	..	..	61 11 4
Water-supply	..	..	29 5 8	Sundries	..	..	5 12 0
Exhibits at shows	..	..	70 9 7	Balance	..	..	446 3 5
Salaries	..	..	596 6 10				
Other management expenses	..	..	90 14 4				
			687 1 2				
Depreciation	..	..	627 9 0				
Interest on capital	..	..	1,078 13 3				
Administration charges	..	..	102 11 4				
			<u>£3,687 11 10</u>				<u>£3,687 11 10</u>

DEPARTMENT OF AGRICULTURE—*continued.*

TE KAUWHATA HORTICULTURAL STATION.

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

	Wattle Plantation.	General Farm.	Vineyard.	Wine-cellar.	Horticulture.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock, 1st April, 1924 .. ..	.. ..	612 16 10	16 17 1	12,331 12 4	.. ..	12,961 6 3
Salaries and wages	235 14 2	510 13 1	656 15 6	670 13 1	219 18 4	2,293 14 2
Inter-Section charges	57 17 4	95 12 0	44 12 7	1,712 0 9	1 18 2	1,912 0 10
Sundries	14 5 5	124 16 10	166 1 3	45 1 9	0 3 5	350 8 8
Stripping charges	769 3 5	.. ..	.. ..	.. ..	.. ..	769 3 5
Cartage and freight	63 1 6	.. ..	.. ..	42 10 7	.. ..	105 12 1
Seeds .. ..	.. ..	44 19 6	.. ..	.. ..	.. ..	44 19 6
Manures .. ..	.. ..	106 0 3	.. ..	.. ..	1 0 0	107 0 3
Horse-feed .. ..	.. ..	68 15 3	.. ..	.. ..	.. ..	68 15 3
Shoing .. ..	.. ..	27 16 9	.. ..	.. ..	.. ..	27 16 9
Sheep .. ..	.. ..	246 15 4	.. ..	.. ..	.. ..	246 15 4
Raffia .. ..	.. ..	.. ..	11 7 8	.. ..	.. ..	11 7 8
Spraying-materials .. ..	.. ..	.. ..	40 10 2	.. ..	5 12 5	46 2 7
Sugar .. ..	.. ..	.. ..	.. ..	493 0 10	.. ..	493 0 10
Bottles .. ..	.. ..	.. ..	.. ..	221 1 10	.. ..	221 1 10
Cases .. ..	.. ..	.. ..	.. ..	203 9 11	3 18 0	207 7 11
Labels .. ..	.. ..	.. ..	.. ..	39 2 7	.. ..	39 2 7
Corks .. ..	.. ..	.. ..	.. ..	20 0 0	.. ..	20 0 0
Still license .. ..	.. ..	.. ..	.. ..	20 0 0	.. ..	20 0 0
Balance to Profit and Loss Account	582 14 11	.. ..	799 11 10	122 17 8	.. ..	1,505 4 5
	1,722 16 9	1,838 5 10	1,735 16 1	15,921 11 4	232 10 4	21,451 0 4
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Bark sales	1,270 16 9	.. ..	.. ..	.. ..	.. ..	1,270 16 9
Firewood	52 0 0	.. ..	.. ..	.. ..	.. ..	52 0 0
Sundries .. ..	.. ..	0 9 7	7 10 6	5 11 8	27 4 6	40 16 3
Sheep .. ..	.. ..	483 19 5	.. ..	.. ..	.. ..	483 19 5
Cattle .. ..	.. ..	39 4 9	.. ..	.. ..	.. ..	39 4 9
Grazing .. ..	.. ..	14 8 5	.. ..	.. ..	.. ..	14 8 5
Bulk-wine sales .. ..	.. ..	.. ..	.. ..	1,289 18 3	.. ..	1,289 18 3
Inter-Section credits .. ..	.. ..	203 7 6	1,708 13 4	14 12 9	.. ..	1,926 13 7
Cased-wine sales .. ..	.. ..	.. ..	.. ..	3,259 18 4	.. ..	3,259 18 4
Stock, 31st March, 1925	400 0 0	838 10 5	19 12 3	11,351 10 4	.. ..	12,609 13 0
Balance to Profit and Loss Account	.. ..	258 5 9	.. ..	.. ..	205 5 10	463 11 7
	1,722 16 9	1,838 5 10	1,735 16 1	15,921 11 4	232 10 4	21,451 0 4

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

	Wattle Plantation.	General Farm.	Vineyard.	Wine-cellar.	Horticulture.	Management.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Balance from Working Account .. ..	.. ..	258 5 9	.. ..	.. ..	205 5 10	.. ..	463 11 7
Stationery, &c. .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	24 11 2	24 11 2
Repairs	2 11 4	75 10 5	5 7 3	.. ..	.. ..	56 19 0	140 8 0
Expenses of injured officer .. ..	.. ..	.. ..	.. ..	22 7 6	.. ..	.. ..	22 7 6
Salaries and wages .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	760 12 6	760 12 6
Wine issues not charged for .. ..	.. ..	.. ..	.. ..	14 12 9	.. ..	.. ..	14 12 9
Road subsidy	40 0 0	.. ..	.. ..	.. ..	.. ..	.. ..	40 0 0
Losses on sales of fixed assets	102 7 0	5 0 10	.. ..	.. ..	.. ..	.. ..	107 7 10
Depreciation	93 9 2	190 10 8	21 4 4	67 1 11	33 11 7	40 6 6	446 4 2
Interest on capital	173 9 1	234 15 3	61 18 8	663 8 8	26 3 5	35 19 11	1,195 15 0
General administration charges .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	123 19 0	123 19 0
Balance carried down	214 5 10	.. ..	711 1 7	.. ..	.. ..	.. ..	925 7 5
	626 2 5	764 2 11	799 11 10	767 10 10	265 0 10	1,042 8 1	4,264 16 11
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Balance from Working Account	582 14 11	.. ..	799 11 10	122 17 8	.. ..	.. ..	1,505 4 5
Royalties	39 15 8	.. ..	.. ..	.. ..	.. ..	.. ..	39 15 8
Rents	3 11 10	.. ..	.. ..	.. ..	.. ..	155 5 3	158 17 1
Profits on sales of fixed assets .. ..	.. ..	130 15 11	.. ..	.. ..	.. ..	1 15 0	132 10 11
Stock of stationery, &c. .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	24 10 2	24 10 2
Balance carried down .. ..	.. ..	633 7 0	.. ..	644 13 2	265 0 10	860 17 8	2,403 18 8
	626 2 5	764 2 11	799 11 10	767 10 10	265 0 10	1,042 8 1	4,264 16 11

Losses on sections	£ s. d.	2,403 18 8
Less profits on sections .. ..	.. ..	925 7 5
Total loss	£1,478 11 3	

DEPARTMENT OF AGRICULTURE—continued.

CENTRAL DEVELOPMENT FARM, WERAROA.

Sectional Profit and Loss Account for the Year ended 31st March, 1925.

	Dairy Herd and Milk-production.	Sheep	Pigs.	Working-horses.	Farm Crops.	Grass and Pastures.	Ornamentation.	Homestead.	Agricultural Education.	Management.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Dr.</i>											
To Balance brought down	259 0 5	..	..	..	38 3 10	286 3 8	..	..	..	82 11 10	259 0 5
Repairs	66 15 6	..	..	..	..	..	..	..	..	..	473 14 10
Fees, testing cows	46 0 0	..	..	..	..	..	..	..	..	..	46 0 0
Grazing charges, Flock House cattle	22 6 0	..	..	..	..	..	..	..	..	..	22 6 0
Factory Contribution Reserve	20 0 0	..	..	..	..	..	..	..	..	..	20 0 0
Exhibits at shows	38 15 1	..	6 3 0	..	..	..	11 3 6	59 13 4	28 4 4	..	73 2 5
Sundry services	..	..	..	8 8 0	..	..	..	..	70 3 7	..	259 12 10
Local farm school	..	..	..	..	..	..	..	..	7 19 11	..	70 3 7
Other farm schools	..	..	..	..	..	..	..	..	44 12 9	..	7 19 11
Expenses relative to visitors	..	..	..	..	..	..	..	7 18 10	..	821 2 10	44 12 9
Wages and salaries	..	..	..	..	..	..	383 4 2	30 13 7	..	..	1,212 5 10
Board undistributed	..	..	..	..	..	..	..	248 5 10	..	..	30 13 7
Depreciation	299 3 11	65 18 1	87 5 3	70 10 5	105 2 3	437 8 6	16 11 1	16 11 1	88 12 9	176 14 8	1,595 12 9
Interest on capital	504 0 4	123 4 5	56 16 5	57 5 9	259 17 1	1,605 13 4	15 8 9	146 16 0	34 14 5	103 16 9	2,907 13 3
Administration charge	..	..	59 3 3	136 18 1	..	..	..	..	..	200 9 6	200 9 6
Balances (profits)	..	1,199 16 9	..	..	..	..	..	..	..	..	1,395 18 1
	1,256 1 3	1,388 19 3	209 7 11	273 2 3	403 3 2	2,329 5 6	426 7 6	493 7 7	274 7 9	1,565 3 7	8,619 5 9
<i>Cr.</i>											
By Balances brought down	..	..	..	..	179 12 2	1,580 11 7	..	..	..	..	3,608 13 2
Prize-money and trophies	68 15 0	..	186 7 11	273 2 3	..	..	..	..	..	..	91 15 0
Cottage rents	..	..	23 0 0	..	..	..	..	..	..	135 3 5	135 3 5
Sundries	..	..	..	..	..	..	23 14 7	..	..	..	23 14 7
Balances (losses)	1,187 6 3	..	..	..	223 11 0	748 13 11	402 12 11	493 7 7	274 7 9	1,430 0 2	4,759 19 7
	1,256 1 3	1,388 19 3	209 7 11	273 2 3	403 3 2	2,329 5 6	426 7 6	493 7 7	274 7 9	1,565 3 7	8,619 5 9

£ s. d.
 Losses 4,759 19 7
 Less profits 1,395 18 1
 Net loss £3,364 1 6

DEPARTMENT OF AGRICULTURE—continued.

EXPERIMENTAL FARMS AND AREAS, AND QUARANTINE STATIONS.

WORKING ACCOUNTS AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1925.

	Waimaunga Farm.	Ashburton Farm.	Mamaku Farm.	Puwera Area.	Albany Area.	Marion Area.	Galloway Area.	Gore Area.	Winton Area.	Motuihi Island Quarantine Station.	Somes Island Quarantine Station.	Quail Island Quarantine Station.	Papaui Orchard.	Total.
<i>Dr.</i>														
To Stock, 1st April, 1924—	£ 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.
Live-stock ..	324 19 0	20 10 0	596 0 0	192 10 0	36 16 10	131 9 4	60 0 0	40 0 0	1,185 10 0	62 8 6	175 11 0	20 0 0	2,677 8 6	
Farm crops and stores ..	476 12 8	302 15 6	125 3 3	101 16 8	275 10 6	319 18 6	633 0 6	397 12 8	54 9 4	28 11 6	35 16 0	225 10 0	2,684 0 6	
Wages and salaries ..	296 15 4	454 10 2	660 7 4	556 17 3	275 10 6	319 18 6	406 4 9	197 8 0	463 2 3	248 6 8	283 13 0	62 6 0	4,443 4 5	
Purchases of live-stock ..	48 17 10	354 4 11	273 12 0	181 18 0	9 0 0	.. ..	514 16 2	.. ..	178 16 0	6 0 0	82 1 3	.. ..	1,567 4 11	
Launch and steamer services ..	103 19 11	42 11 6	88 2 3	79 2 8	16 13 4	54 10 2	22 4 9	65 2 4	183 5 0	388 11 4	.. ..	.. ..	653 17 7	
Manures and seeds ..	.. ..	58 13 5	.. ..	.. ..	.. ..	68 15 1	152 10 5	79 15 0	.. ..	.. ..	.. ..	.. ..	507 13 6	
Cultivating and harvesting ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	459 4 5	
Fodder ..	11 5 2	31 1 10	74 19 3	14 0 10	7 0 8	10 10 8	83 10 10	5 0 5	.. ..	106 1 10	68 1 8	.. ..	174 3 6	
Freight and cartage ..	44 4 1	2 8 4	.. ..	.. ..	.. ..	35 7 1	.. ..	.. ..	6 6 5	14 3 10	4 6 2	.. ..	260 15 10	
Sundries ..	179 4 7	166 7 10	.. ..	.. ..	.. ..	37 11 1	.. ..	.. ..	777 2 6	.. ..	9 9 4	.. ..	122 10 1	
Balances carried down ..	1,485 18 7	1,433 3 6	1,818 4 1	1,126 5 5	345 1 4	658 1 11	1,872 7 5	500 1 7	784 18 5	2,848 11 6	854 3 8	658 18 5	324 13 5	14,710 9 3
To Balances brought down ..	45 6 0	30 19 3	590 11 7	462 9 10	291 15 3	47 10 4	554 0 3	322 13 2	252 7 0	.. ..	446 17 10	212 6 2	75 14 4	3,208 15 5
Maintenance and repairs ..	.. ..	228 6 1	123 14 2	19 9 11	11 19 8	27 9 8	74 7 6	6 8 0	8 8 0	237 16 11	39 14 3	41 17 0	.. ..	687 11 0
Rent ..	2 7 6	.. ..	.. ..	26 0 0	.. ..	.. ..	.. ..	34 13 0	184 19 3	.. ..	25 7 0	.. ..	.. ..	518 1 4
Sundries ..	5 19 0	7 12 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	27 14 6
Agricultural education expenses ..	149 2 4	99 5 4	244 4 2	90 0 2	10 3 2	4 2 4	147 11 6	4 12 11	45 18 11	301 7 6	104 5 0	88 18 0	18 7 11	1,307 19 3
Depreciation ..	50 0 0	24 9 0	19 9 1	12 12 10	3 7 5	8 1 6	65 10 4	30 1 0	31 7 0	27 17 8	11 7 7	7 12 8	6 13 6	298 9 7
Administration charges ..	198 9 10	48 9 6	260 19 0	76 1 9	6 3 1	8 3 10	75 11 4	8 15 10	55 14 4	659 16 11	184 8 9	235 6 8	19 12 2	1,837 13 0
Interest on capital ..	451 4 8	439 1 8	1,238 18 0	686 14 6	323 8 7	95 7 8	917 0 11	407 3 11	578 14 6	1,226 19 0	812 0 5	586 0 6	137 1 3	7,899 15 7
<i>Cr.</i>														
By Sales of live-stock ..	£ 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.
Live-stock ..	223 10 4	518 13 10	357 5 5	266 10 3	23 18 2	252 19 3	217 14 9	79 17 6	131 4 0	891 6 11	48 8 5	.. ..	26 11 0	2,332 6 2
Sales of produce ..	108 6 4	673 11 1	143 17 9	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	530 1 4	50 9 7	77 12 7	222 6 7	2,511 18 11
Quarantine fees ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	104 13 6	225 2 10	167 13 4	.. ..	497 9 8
Sundries ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	78 12 9	.. ..	.. ..	0 1 6	82 10 6
Stock, 31st March, 1925—	323 10 0	63 17 6	624 3 0	217 10 0	9 0 0	.. ..	470 9 7	.. ..	30 0 0	1,151 6 0	71 18 6	175 2 0	.. ..	3,136 16 7
Live-stock ..	830 11 11	177 1 1	102 6 4	179 15 4	20 7 11	404 6 1	630 2 10	94 11 3	371 7 5	92 11 0	11 6 6	26 4 4	.. ..	2,940 12 0
Farm crops and stores ..	.. ..	.. ..	590 11 7	462 9 10	291 15 3	.. ..	554 0 3	322 13 2	252 7 0	.. ..	446 17 10	212 6 2	75 14 4	3,208 15 5
Balances carried down ..	1,485 18 7	1,433 3 6	1,818 4 1	1,126 5 5	345 1 4	658 1 11	1,872 7 5	500 1 7	784 18 5	2,848 11 6	854 3 8	658 18 5	324 13 5	14,710 9 3
By Balances brought down ..	179 4 7	166 7 10	.. ..	.. ..	.. ..	37 11 1	.. ..	.. ..	.. ..	777 2 6	.. ..	.. ..	.. ..	1,160 6 0
Royalties ..	.. ..	.. ..	41 8 2	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	41 8 2
Rents ..	.. ..	31 10 0	38 15 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	70 5 0
Sundries ..	7 8 9	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	16 10 0	.. ..	.. ..	23 18 9
Balances ..	264 11 4	241 3 10	1,158 14 10	686 14 6	323 8 7	57 16 7	917 0 11	407 3 11	578 14 6	449 16 6	795 10 5	586 0 6	137 1 3	6,603 17 8
To Balances brought down ..	451 4 8	439 1 8	1,238 18 0	686 14 6	323 8 7	95 7 8	917 0 11	407 3 11	578 14 6	1,226 19 0	812 0 5	586 0 6	137 1 3	7,899 15 7

	Experimental Farms and Areas, and Quarantine Stations.		Rabbit-destruction, Poisons, and Poison-mixing Depots.		Ruakura Farm of Instruction.		Central Development Farm, Weraoa.		Moumahaki Experimental Farm.		Te Kawhata Horticultural Station.		Other than Special Undertakings.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Liabilities.</i>																
Capital, 1st April, 1924 .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sundry creditors—																
General	425	4 2	139	7 9	269	2 10	163	0 6	13	17 5	30	11 2	16,032	14 4	17,073	18 2
Government	131	12 2	98	1 4	510	1 6	19	11 5	4	8 7	32	15 1	6,588	4 0	7,384	14 1
Inter-item .. .. .	..	..	..	..	..	..	1	3 0	..	..	..	..	177	11 1	..	..
Amounts received in advance .. .. .	..	..	9	10 6	532	12 6	..	..	..	..	..	..	6,322	16 8	6,864	19 8
Depreciation Reserves	3,334	19 3	499	8 7	3,465	15 10	4,933	16 7	2,017	18 3	1,712	18 3	14,374	10 10	30,339	7 7
Reserves for doubtful debts, &c.	71	5 9	150	0 0	..	..	320	18 9	..	..	122	0 7	202	8 1	716	13 2
Writings-off Reserves .. .. .	..	..	..	..	..	..	267	10 0	..	..	..	..	560	13 1	978	3 1
Treasury Adjustment Account .. .. .	..	..	1,154	18 0	..	..	..	..	..	..	..	..	228,797	1 9	228,797	1 9
Excess of revenue over expenditure (to contra) .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Head Office accounts for special undertakings (£257,822 8s. 9d.)—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Capital	40,837	13 10	5,452	16 3	80,472	15 10	64,619	10 6	23,970	5 10	26,572	4 6	..	..	..	..
Adjustment Accounts	1,156	11 10	..	..	3,782	0 0	..	..	..	..	187	14 4	..	..	..	..
Excess of payments over receipts	5,356	16 4	..	..	5,083	19 10	319	19 8	..	..	..	..	..	..	..	..
	51,314	3 4	7,504	2 5	94,126	8 4	70,645	10 5	26,006	10 1	28,658	3 11	616,558	5 2	635,657	2 10
<i>Assets.</i>																
Land	15,154	0 0	480	0 0	35,976	4 0	18,560	0 0	9,945	0 0	2,091	3 6	116,549	11 5	128,409	2 2
Permanent improvements	19,734	10 6	2,809	7 6	29,557	12 5	31,032	12 7	7,292	19 5	9,389	14 1	28,592	5 8	11,706	2 11
Furniture, fittings, and fixtures	27	3 3	12	1 10	1,522	19 8	786	0 0	219	14 8	74	12 2	9,063	11 4	4,720	7 3
Libraries	1	14 0	..	..	22	14 3	64	18 10	..	..	..	..	8	18 6	4,962	8 6
Technical instruments and equipment	11	16 0	..	..	..	..	..	..	..	..	..	..	4,930	4 9	2,019	3 5
Mechanical office appliances	3,324	1 7	260	1 6	3,006	15 2	2,068	5 5	924	16 5	1,912	5 0	1,702	6 0	13,198	11 1
Implements and tools	115	13 2	..	..	300	0 0	299	5 0	..	..	10	15 0	10,339	0 3	11,053	18 5
Transport	3,136	16 7	..	..	7,624	14 0	10,955	10 0	3,588	17 6	598	11 0	486	10 0	26,390	19 1
Live-stock	2,940	12 0	2,601	2 2	4,265	10 4	2,850	10 6	898	6 1	12,035	12 2	3,684	11 4	29,276	4 7
Farm crops and stores .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sundry debtors—																
General	218	2 7	0	14 8	295	3 0	238	4 0	299	13 6	981	19 3	10,413	3 1	12,467	0 1
Government	16	5 0	27	4 10	268	10 0	26	5 0	26	0 0	..	..	1,798	17 9	2,163	2 7
Inter-item .. .. .	..	..	177	11 1	..	..	..	..	..	..	..	..	1	3 0	..	..
Amounts paid in advance	25	0 0	..	..	51	19 10	3	19 11	..	..	7	10 0	1,259	4 9	1,347	14 6
Compensation temporarily capitalized .. .. .	..	..	750	0 0	..	..	..	..	..	..	..	..	..	..	750	0 0
Writings-off in suspense	4	11 0	..	..	142	13 0	320	18 9	..	..	14	12 9	423	3 1	905	18 7
Excess of expenditure over revenue (after deducting £1,154 18s. as per contra)	6,603	17 8	..	..	7,321	14 6	3,364	1 6	446	3 5	1,478	11 3	251,677	7 11	269,736	18 3
Head Office and Branch accounts for special undertakings (£257,822 8s. 9d.)—																
Excess of receipts over payments .. .. .	..	..	368	14 5	..	..	..	..	2,282	0 3	33	11 6	..	..	..	..
Adjustment Accounts .. .. .	..	..	17	4 5	3,769	18 2	39	18 11	82	18 10	..	..	251,228	2 3	..	..
Branch accounts .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	51,314	3 4	7,504	2 5	94,126	8 4	70,645	10 5	26,006	10 1	28,658	3 11	616,558	5 2	635,657	2 10

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

I hereby certify that the Revenue Accounts, Working Accounts, 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

LAND FOR SETTLEMENTS ACCOUNT (DISCHARGED SOLDIERS SETTLEMENT ACCOUNT)—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Loan Account	3,222,050	0 0	Land	2,179,540	9 10
Interest accrued but not due on loans ..	11,703	15 4	Unpaid purchase price (not yet payable) of land	8,389	19 8
Sundry creditors—			Unpaid purchase price (not yet payable) of buildings	87,578	6 7
Consolidated Fund, for interest due on loans	200,731	13 3	Plant, machinery	83	0 0
Unpaid miscellaneous services—Mount Pisa..	945	4 10	Mount Pisa Estate—Stock, chattels, implements, &c.	1,596	13 0
Miscellaneous	3,679	6 8	Sundry debtors for—		
Payments in advance—			Rent, &c.	77,278	18 7
Rents	5,287	3 1	Less reserve for irrecoverable rents	1,500	0 0
Principal instalments on buildings	209	6 2			
Principal instalments on sales of land	189	0 2			
Interest on sales of land	6	5 1			
Depreciation Reserve	20	17 6			
Writings off Suspense	5,143	1 4	Principal instalments on buildings	7,468	15 5
Rents, &c., charged in advance	22,707	4 8	Principal instalments on sales of land	222	10 0
Sinking Fund Reserve	27,175	1 8	Interest on sales of land	410	16 7
Reserve for unexpended loading for roads, &c. . .	100,543	5 10	Insurance premiums	6	1 3
			Interest on purchase price, Mataikona Estate	16,538	5 0
			Interest on investments	473	12 11
			Miscellaneous	963	13 1
			Losses in suspense	763	15 1
			Outstanding Rents Suspense	4,379	6 3
			Postponed rent	72,303	1 7
			Buildings Suspense Account	550	0 0
			Interest accrued but not due on sales of land ..	117	5 7
			Revaluation Board determinations, &c.—		
			Reductions in value of land..	745,244	0 0
			Rents written off	109,841	12 0
			Remissions granted	22,338	16 9
			Reductions in value of buildings	4,250	0 0
			Revaluation Committee expenses	5,467	11 3
			Sinking Fund	27,175	1 8
			Depreciation in land-values	54,055	7 6
			Balance of Revenue Account	167,076	4 0
			Cash in Suspense Account	146	10 6
			Cash in Public Account, 31st		
			March, 1925	6,571	0 4
			Imprests outstanding, 31st March,		
			1925	1,060	11 2
				7,631	11 6
				£3,600,391	5 7

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 relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The accounts have 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—G. F. C. CAMPBELL, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT.

GENERAL ACCOUNT.

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

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Territorial revenue—Rents, royalties, &c.	..	197,117	3	5	Territorial revenue—Refunds of rents, royalties, &c.	7,372	14	4	
Lands and Survey vote—Credits under section 48, Public Revenues Act, 1910 ..	..	107,416	12	2	Lands and Survey vote—Salaries, contingencies, and expenses of Lands and Survey Department	275,859	0	8	
Registration and other fees—	£ s. d.				Registration and other fees—	£ s. d.			
Crown-grant fees ..	773 17 4				Refunds of Crown-grant fees ..	5 0 0			
Fees under Timber-floating Act, 1908	55 2 7				Refunds of fees under Timber-floating Act, 1908 ..	15 13 7			
		828	19	11			20	13	7
Miscellaneous ordinary revenue—					Unauthorized expenditure—				
Repayment of advances ..	22 0 0				Salaries and allowances ..	296 4 5			
Wharf dues ..	13 18 9				Miscellaneous ..	787 6 9			
Exchange on cheques ..	0 10 9						1,083	11	2
Rates under Hauraki Plains Amendment Act, 1922 ..	33 19 7				Balance transferred to Treasury Adjustment Account..				22,168 4 5
Miscellaneous fees ..	0 10 0								
Miscellaneous sales ..	5 1 6								
		76	0	7					
Interest on public moneys—Interest on advances for lime and grass-seed ..	..	37	5	9					
Recoveries on account of expenditure in previous years—	£ s. d.								
Sale of motor-cars, typewriters, &c.	135 14 6								
Repayment of advances ..	63 3 10								
Cost of surveys ..	700 8 0								
Miscellaneous ..	128 16 0								
		1,028	2	4					
		£306,504	4	2			£306,504	4	2

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Administration charges—				By Accrued rents, &c.	228,418	0	1
Salaries and allowances ..	176,069	15	11	Accrued royalties ..	16,914	0	2
Costs of surveys, &c. ..	23,852	10	5	Accrued interest on sales of Crown land ..	3,888	6	10
Costs of inspections of Crown and settlement lands ..	10,661	11	3	Accrued interest on advances ..	61	5	1
Advertising ..	2,757	14	8	Lease, license, transfer, and other fees ..	2,517	18	0
Office fittings and requisites ..	3,489	15	7	Crown-grant fees ..	771	17	4
Motor-vehicles—Maintenance and upkeep	627	14	9	Miscellaneous office fees, &c. ..	6,408	18	10
Instruments, machinery, and plant—Maintenance and upkeep ..	293	8	6	Administration expenses from other funds ..	72,140	16	9
Postages, telegrams, &c. ..	4,096	3	5	Miscellaneous services, &c., for other Departments ..	36,389	17	11
Rent of offices ..	10,678	18	6				
Land Board fees and expenses ..	4,176	19	5				
Travelling expenses and allowances ..	5,489	0	5				
Telephone services ..	1,132	0	11				
Office expenses ..	8,946	17	4				
Grants and subsidies—Miscellaneous expenses incidental to the administration of Crown lands ..	24,290	2	0				
Unauthorized expenditure—							
Salaries and allowances ..	296	4	5				
Miscellaneous expenses ..	27	6	9				
Depreciation Reserve ..	2,757	14	8				
Departmental property written off	16	3	5				
Charges on rents, &c.—							
Loan repayments, principal and interest—	£ s. d.						
Local Bodies' Loans Act, 1908 ..	15,864 9 4						
Section 63, Land Laws Amendment Act, 1913	8,463 19 3						
	24,328 8 7						
“Thirds,” “fourths,” “halves” ..	13,534 8 3						
“Thirds,” &c., special roading district ..	889 19 2						
Rebates ..	10,075 8 3						
Rates written off ..	61 16 11						
Reserve for irrecoverable rents ..	232 0 11						
Remissions of rents ..	1,827 11 6						
Miscellaneous expenses ..	134 9 3						
Refunds of revenue ..	3,389 10 7						
Interest under section 20, Discharged Soldiers Settlement Act, 1923 ..	818 18 9						
Balance carried down ..	32,558 6 6						
	£367,511 1 0				£367,511 1 0		
To Interest on capital expenditure, £38,871 12s. 6d., at 4½ per cent. ..	1,749 4 6			By Balance brought down ..	32,558 6 6		
Balance ..	30,809 2 0						
	£32,558 6 6				£32,558 6 6		

NOTE.—The above account includes charges for assessed rent on Government buildings and interest on capital for which the Department has no parliamentary appropriation.

LANDS AND SURVEY DEPARTMENT—*continued.*GENERAL ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
£		s. d.		£		s. d.	
Capital—				Land	7,171,050	12	2
Interest-bearing, as at 1st April, 1924	38,871	12	6	Unpaid purchase price (not yet payable) of buildings	5,402	14	8
Non-interest-bearing, as at 1st April, 1924	7,271,030	1	7	Unpaid purchase price (not yet payable) of other improvements	597	7	0
				Buildings on Kapiti Island	530	0	0
Merged interests under section 20, Discharged Soldiers Settlement Act, 1923				Advances	4,391	17	0
Sundry creditors—				Machinery and equipment on Kapiti Island	143	10	0
Payments to local bodies under section 318, Land Act, 1924	801	14	4	Machinery and instruments	19,479	17	2
Rotorua Borough Council—Proportion of rents under Thermal Springs District Act, 1910	138	11	0	Furniture and fittings	16,028	8	7
Unpaid miscellaneous services	6,969	9	1	Motor-vehicles	720	15	0
Miscellaneous	1,192	4	11	Bicycle	20	0	0
Principal instalments under section 20, Discharged Soldiers Settlement Act, 1923	152	10	3	Lithographs, &c., on hand	22,033	15	4
Interest under section 20, Discharged Soldiers Settlement Act, 1923	824	10	7	Outstanding Rents Suspense	3,801	1	7
Payments in advance—				Departmental property written off Suspense	106	8	3
Rents	2,049	11	11	Sundry debtors for—			
Royalties	3,796	18	6	Rents	86,528	4	0
Interest on sales of Crown lands	38	5	2	Less reserve for irrecoverable rents	1,000	0	0
Miscellaneous office fees, &c.	5	3	0				
Writings off Suspense	3,907	9	10	Principal instalments on buildings	866	15	10
Depreciation Reserve	7,493	9	11	Royalties	5,823	10	2
Rents, &c., charged in advance	62,305	10	4	Interest on advances	73	15	0
Revenue Account balance—				Miscellaneous office fees, &c.	664	0	4
General Account	30,809	2	0	Miscellaneous	5,377	10	7
Mining Districts Land Occupation Account	21	7	4	Postponed rent	11,334	5	8
Thermal Springs District Act 1910 Account	8,805	16	10	Royalties accrued but not due	250	0	0
				Interest accrued but not due on sales of Crown land	3,798	4	5
				Unexpired season tickets	360	0	0
				Revaluation Board determinations—			
				Reductions in value of land	58,292	9	0
				Rents written off	6,554	15	6
				Remissions of rent	5,995	19	6
				Revaluation Committee expenses	4,806	9	2
				Treasury Adjustment Account			
				Cash in Suspense	9,400	4	8
				Cash in Public Account, 31st March, 1925—	6	5	0
				Mining Districts Land Occupation Account	803	3	3
				Thermal Springs District Act 1910 Account	8,824	16	7
					9,627	19	10
					£7,453,066	15	5

Contingent liability, £2,000, being balance of purchase price of Stewart Island held by the Crown and on which interest at 8 per cent. is being paid in accordance with agreement entered into with the then Native owners in 1864.

1st October, 1925.

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

I hereby certify that the Revenue 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, except that—

- (1.) The accounts have been compiled from unaudited copies of journal entries of the District Land Boards of North Auckland, Auckland, Poverty Bay, Taranaki, Canterbury, Southland, Wellington, and audited copies of the District Land Boards of Marlborough, Nelson, Otago, Hawke's Bay, and Westland.
- (2.) Expenditure under the New Plymouth Harbour Endowment Act, 1874, totalling £5,260 11s. 2d., should, in the opinion of the Audit Office, be included in the Revenue Account and shown as a charge against rents.
- (3.) Capital account is overstated (a) by the total amount of loading for roads, &c.; (b) by £2,000, balance of principal unpaid for the purchase of lands in Stewart Island.
- (4.) Instalments of principal included in loan repayments should not, in the opinion of the Audit Office, be a revenue charge.
- (5.) In the opinion of the Audit Office cash balances in the Deposit Accounts of the Receivers of Land Revenue should be shown in the Balance-sheet.
- (6.) Separate capital liability bearing interest and sinking-fund charges is not shown for expenditure on Crown lands under the Maori Land Settlement Act, 1905.
- (7.) Expenditure from the Lands Improvement vote (Public Works Fund) absorbed in the Public Works Department accounts should be analysed and portion allocated to Crown lands.

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

POST AND TELEGRAPH DEPARTMENT—*continued.*

TOLL BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	158,257	0	2	By Revenue	344,393	4	2
Depreciation (<i>d</i>)	45,675	12	6	Rents received (<i>b</i>)	1,392	1	3
Bad debts written off	121	6	8				
Profit before charging interest, carried down ..	141,731	6	1				
	<u>£345,785</u>	<u>5</u>	<u>5</u>		<u>£345,785</u>	<u>5</u>	<u>5</u>
	£	s.	d.		£	s.	d.
To Interest on capital (<i>c</i>)	44,555	4	11	By Profit brought down	141,731	6	1
Profit on year's working, transferred to General Profit and Loss Account	97,176	1	2				
	<u>£141,731</u>	<u>6</u>	<u>1</u>		<u>£141,731</u>	<u>6</u>	<u>1</u>

WIRELESS BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	12,463	14	8	By Revenue on wireless traffic	8,432	1	9
Depreciation (<i>d</i>)	3,067	11	3	Loss before charging interest on capital, carried down	7,099	4	2
	<u>£15,531</u>	<u>5</u>	<u>11</u>		<u>£15,531</u>	<u>5</u>	<u>11</u>
	£	s.	d.		£	s.	d.
To Loss brought down	7,099	4	2	By Loss on year's working, transferred to General Profit and Loss Account	8,954	0	6
Interest on capital (<i>c</i>)	1,854	16	4		<u>£8,954</u>	<u>0</u>	<u>6</u>
	<u>£8,954</u>	<u>0</u>	<u>6</u>		<u>£8,954</u>	<u>0</u>	<u>6</u>

SERVICE GARAGE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	32,452	5	0	By Revenue	49,874	3	5
Depreciation (<i>d</i>)	7,356	4	8				
Profit before charging interest, carried down ..	10,065	13	9				
	<u>£49,874</u>	<u>3</u>	<u>5</u>		<u>£49,874</u>	<u>3</u>	<u>5</u>
	£	s.	d.		£	s.	d.
To Interest on capital (<i>c</i>)	2,712	2	2	By Balance brought down	10,065	13	9
Profit on year's working, transferred to General Profit and Loss Account	7,353	11	7		<u>£10,065</u>	<u>13</u>	<u>9</u>
	<u>£10,065</u>	<u>13</u>	<u>9</u>		<u>£10,065</u>	<u>13</u>	<u>9</u>

SAVINGS-BANK BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest credited to depositors' accounts during the year ended 31st March, 1925 ..	1,680,919	10	10	By Interest received during year	1,967,450	3	8
Management expenses	95,000	0	0	Plus interest accrued to 31st March, 1925	571,644	10	4
Balance carried down	214,782	2	9		<u>2,539,094</u>	<u>14</u>	<u>0</u>
	<u>£1,990,701</u>	<u>13</u>	<u>7</u>	Less interest accrued on 31st March, 1924	552,921	11	11
	£	s.	d.		<u>1,986,173</u>	<u>2</u>	<u>1</u>
				Sundry receipts	4,528	11	6
					<u>£1,990,701</u>	<u>13</u>	<u>7</u>

Appropriation Account.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Savings-bank profits paid to Consolidated Fund	160,000	0	0	By Balance forward, 1st April, 1924	156,879	9	10
Balance	211,661	12	7	Balance brought down	214,782	2	9
	<u>£371,661</u>	<u>12</u>	<u>7</u>		<u>£371,661</u>	<u>12</u>	<u>7</u>

PUBLIC WORKS DEPARTMENT.

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND).

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

Construction and Improvement of Roads.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	£	s.	d.	
To Expenditure on construction of roads, bridges, &c., including subsidies to local bodies—							By Recoveries on account of expenditure of previous years—
Whangarei Road District ..	129,171	6	11				Auckland Road District
Auckland Road District ..	103,052	4	0				5 0 0
Tauranga Road District ..	29,468	7	1				Balance, being excess of capital expenditure over capital income on roads, &c., transferred to National Development Account..
Gisborne Road District ..	22,079	4	2				576,632 19 0
Taumarunui Road District ..	45,146	7	1				
Stratford Road District ..	43,696	16	3				
Napier Road District ..	28,620	17	3				
Wellington Road District ..	19,703	14	8				
Nelson Road District ..	19,451	4	10				
Greymouth Road District ..	32,581	3	7				
Christchurch Road District ..	12,128	0	10				
Dunedin Road District ..	13,665	19	10				
Invercargill Road District ..	17,089	15	8				
				515,855	2	2	
Advertising tenders, &c. ..					93	7	9
Compensation for injuries ..				3,442	4	5	
Engineering surveys ..				306	15	3	
Reinstatement of works damaged by floods (portion chargeable to capital)—							
Whangarei Road District ..	10,856	19	10				
Auckland Road District ..	5,098	15	3				
Tauranga Road District ..	142	8	4				
Gisborne Road District ..	691	7	4				
Taumarunui Road District ..	5,185	8	2				
Stratford Road District ..	9,803	14	5				
Napier Road District ..	3,435	5	7				
Wellington Road District ..	3	0	0				
Nelson Road District ..	4,971	9	6				
Greymouth Road District ..	2,011	3	6				
Christchurch Road District ..	7,279	16	6				
Dunedin Road District ..	6,903	0	6				
Invercargill Road District ..	258	0	6				
				56,640	9	5	
Work for unemployed ..				300	0	0	
				£576,637	19	0	£576,637 19 0

Roads and other Works on Goldfields and Mineral Lands.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	£	s.	d.	
To Net expenditure on construction of roads, tramways, and tracks in mining districts, on prospecting-tracks, and on general works—				By Balance, being excess of capital expenditure over capital income for year on goldfields, roads, &c., transferred to National Development Account			3,172 15 1
Auckland District	423	1	2				
Nelson District	153	7	6				
Greymouth District	2,169	18	5				
Dunedin District	69	3	0				
Invercargill District	357	5	0				
	£3,172	15	1				£3,172 15 1

Lands Improvement.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	£	s.	d.	
To Net expenditure on—				By Net recovery during period on account of—			
Reclamation works—				Annan water-races	58	13	8
Sand-dune areas	1,432	8	7	Recoveries on account of expenditure of previous years: Taieri stopbanks ..	225	17	8
Kohukohu foreshore	86	17	3	Balance, being excess of capital expenditure over capital income on lands improvement, transferred to National Development Account	28,436	11	7
Drainage-works—							
Subsidies, &c.	5,651	9	3				
Experimental	39	9	8				
Roads, &c., works—							
Clarence Valley	46	8	5				
Hauraki pastoral areas	1,747	8	9				
Lairdvale Road, access Sections 30 and 32 ..	22	17	0				
Parihaka No. 30 Block	0	8	0				
Waipapa Small Grazing-runs 111 and 111A ..	145	2	9				
Stopbanks—							
Taieri	12,976	10	3				
Tokatoka	6,390	19	6				
River erosion—							
Blue Mountain Survey District Small Grazing-run 126	151	7	2				
Spottis Creek	9	16	4				
Tahoraiti Survey District, Section 1, Block VI	20	0	0				
	£28,721	2	11				£28,721 2 11

PUBLIC WORKS DEPARTMENT—*continued.*

IRRIGATION AND WATER-SUPPLY (PUBLIC WORKS FUND): SCHEMES UNDER CONSTRUCTION.

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

<i>Expenditure.</i>			<i>Income.</i>		
To Net expenditure on the construction and upkeep of dams, weirs, water-races, &c., in course of construction, Otago Central schemes—	£	s. d.	By Balance, transferred to Irrigation Construction Account, being excess of expenditure over income for year	£	s. d.
Ardgour	3,682	7 7	.. .. .	105,537	8 11
Arrow Flat	499	18 8			
Bengerburn	312	18 5			
Earnsleugh	33	17 4			
Hawea Flat	4	8 2			
Hawkdun	391	0 9			
Last Chance	6,759	1 3			
Manuherikia	20,424	17 1			
Manuherikia, Upper	1,121	12 2			
Roaring Meg	564	17 2			
Tarras	59,807	10 0			
Teviot	11,896	10 1			
Surveys and general	38	10 3			
	<u>£105,537</u>	<u>8 11</u>		<u>£105,537</u>	<u>8 11</u>

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

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

<i>Expenditure.</i>			<i>Income.</i>		
To Parliamentary Buildings	£	s. d.	By Amounts transferred to Departments as under:—	£	s. d.
Departmental buildings and offices	12,940	5 0	Agriculture	3,241	15 6
Workshops, stores, and garages	11,652	1 7	Lands and Deeds	408	11 4
Other Government buildings—			Health and Hospitals	28,234	10 0
Courthouses	5,066	18 6	Internal Affairs	3,374	10 7
Prisons	26,491	19 9	Justice	5,362	15 11
Police	19,623	1 2	Mental Hospitals	68,438	6 2
Postal and Telegraph	68,492	11 3	Police	18,552	14 11
Agricultural	4,558	8 11	Postal and Telegraph	65,917	8 2
Mental Hospitals	70,627	15 2	Printing and Stationery	1,373	0 0
Health and hospital institutions	28,734	10 2	Prisons	25,279	8 0
Internal Affairs	3,374	10 7			220,183 0 7
Lands and Deeds	408	11 4	Recoveries on account of expenditure of previous years—		
Printing and Stationery	1,373	0 0	Other Government buildings	807	10 6
	<u>228,751</u>	<u>6 10</u>	Workshops, stores, and garages	300	0 0
					1,107 10 6
			Balance, being excess of capital expenditure over capital income transferred to—		
			Parliamentary Buildings	646	17 3
			Departmental buildings and offices and other Government buildings	20,701	0 9
			Workshop, stores, and garages	11,352	1 7
				<u>32,699</u>	<u>19 7</u>
	<u>£253,990</u>	<u>10 8</u>		<u>£253,990</u>	<u>10 8</u>

NOTE.—Credit has been taken without parliamentary appropriation for value of buildings transferred to other Departments.

TIMBER-SUPPLY AND SAWMILLS (PUBLIC WORKS FUND): KATIKATI TIMBER-SUPPLY ACCOUNT.

TRADING ACCOUNT AND PROFIT AND LOSS ACCOUNT FROM COMMENCEMENT OF OPERATIONS (1921) TO 31ST MARCH, 1925.

Trading Account.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Logs on hand (1921)	750	0 0	By Sales—		
Milling-costs (including pit-sawing, stacking, &c.)	1,375	15 7	Transfers to works	540	0 0
			Logs on hand	688	18 7
			Timber on hand	358	12 0
			Profit and Loss Account, being gross loss for period	538	5 0
	<u>£2,125</u>	<u>15 7</u>		<u>£2,125</u>	<u>15 7</u>

PUBLIC WORKS DEPARTMENT—*continued*.
TIMBER-SUPPLY AND SAWMILLS (PUBLIC WORKS FUND).
BALANCE-SHEET AS AT 31ST MARCH, 1925.

	Katikati.	Makomako.	Whatoro.	Total.
<i>Liabilities.</i>				
Capital Account	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Treasury Adjustment Account	4,090 12 1	4,328 8 1	4,494 9 1	12,913 9 3
Sundry creditors	2,503 16 5	784 10 9	5,206 13 9	8,495 0 11
Writing off Suspense Account	463 11 5	477 0 10	282 16 8	1,223 8 11
Profit and Loss Account .. .. .	..	..	4,647 12 3	4,647 12 3
	..	..	1,980 2 9	1,980 2 9
	7,057 19 11	5,589 19 8	16,611 14 6	29,259 14 1
<i>Assets.</i>				
Plant, machinery, and equipment	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Buildings and accommodation	47 9 4	..	3,730 6 1	3,777 15 5
Timber rights .. .. .	..	..	764 3 0	764 3 0
Survey and acquisition expenses	3,650 0 0	4,328 8 1	..	7,978 8 1
Stock on hand—	393 2 9	..	..	393 2 9
Timber	1,047 10 7	264 3 8	4,407 1 3	5,718 15 6
Stores .. .. .	..	..	302 4 10	302 4 10
Sundry debtors	104 3 6	674 2 9	2,760 7 1	3,538 13 4
Rent in advance	7 13 5	..	..	7 13 5
Fire Loss Suspense Account .. .. .	..	..	4,647 12 3	4,647 12 3
Profit and Loss Account	1,808 0 4	323 5 2	..	2,131 5 6
	7,057 19 11	5,589 19 8	16,611 14 6	29,259 14 1

PLANT, MATERIAL, AND STORES (PUBLIC WORKS FUND).

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

<i>Expenditure.</i>				<i>Income.</i>		
To Expenditure, including salaries, wages, &c., on—	£	s. d.	£	£	s. d.	£
Plant	42,324	17 11				
Material and stores	45,288	13 3				
	87,613	11 2				
Balance, being excess of capital income over capital expenditure for year, transferred to—	£	s. d.				
Plant Account	5,311	6 9				
Material and Stores Account	11,077	10 1				
	16,388	16 10				
	£104,002	8 0				£104,002 8 0
				By Sundry recoveries from miscellaneous public works—		
				Plant—		
				Issues, hire, and depreciation on plant	47,636	4 8
				Material and stores—		
				Issues, including overhead charges	56,366	3 4
					104,002	8 0

PUBLIC WORKS, DEPARTMENTAL (PUBLIC WORKS FUND).

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

<i>Expenditure.</i>				<i>Income.</i>		
To Net expenditure for year on administration and supervision expenses, &c., as under—	£	s. d.	£	£	s. d.	£
Salaries	87,533	0 9				
Extra engineering, clerical, draughting, and office assistance	12,607	18 9				
Travelling-expenses and transfer expenses of officers	16,321	4 4				
Equipment and other allowances	1,873	9 7				
Printing and stationery, lithographic work, plans, periodicals, &c.	7,798	8 2				
Books, fees, &c., for students attending Canterbury College	138	10 10				
Purchase of instruments, office requisites, &c.	992	2 1				
Work done by High Commissioner's staff	1,100	0 0				
Postages, telegrams, telephone connections, and rents of private letter boxes and bags	6,473	19 4				
Law charges and legal expenses	42	17 11				
Advertising expenses, British Empire Exhibition	608	2 6				
Fidelity guarantee policy premiums	16	19 5				
Expenses of Commissions generally	2	17 6				
Meal allowances	182	14 0				
Compassionate allowances	1,100	0 0				
Rents of offices throughout New Zealand	8,523	18 0				
Sundries	128	16 2				
Depreciation on departmental library at 5 per cent.	32	10 0				
	£145,477	9 4				£145,477 9 4
To Balance brought down	£	s. d.				£
Interest at 4½ per cent. on capital value of departmental library (£650)	124,159	7 0				
	29	5 0				
	£124,188	12 0				£124,188 12 0
				By Income for year as under—		
				Fees from—		
				Inspection of electrical installations	86	2 0
				Water-power licenses	573	4 1
				Electric-line licenses	30	8 0
				Sale of plans, specifications, &c., under "General"	84	16 6
				Departmental expenditure—Proportion applied to works as under—	£	s. d.
				Maintenance of roads	1,700	0 0
				Maintenance of domains	150	0 0
				Maintenance of public buildings	1,000	0 0
				Main Highways Account	17,693	11 9
					20,543	11 9
				Balance carried down, being excess of capital expenditure over capital income for year	124,159	7 0
					124,188	12 0
				By Balance transferred to—		
				Departmental Account	119,832	17 2
				Mechanical Office Appliances Technical Equipment Account	4,355	14 10
					124,188	12 0

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed of offices occupied by Public Works Department throughout New Zealand; (b) interest on capital value of departmental library.

PUBLIC WORKS DEPARTMENT—*continued.*

ACQUISITION AND OPERATION OF QUARRIES (PUBLIC WORKS FUND): TAURAROA QUARRY.

TRADING ACCOUNT AND PROFIT AND LOSS ACCOUNT FROM COMMENCEMENT OF OPERATIONS (NOVEMBER, 1924) TO 31ST MARCH, 1925.

<i>Trading Account.</i>							
<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.	£	s. d.
To Running stores and coal on hand, 1st November, 1924	2,308	17	0	By Sales of metal—			
Miscellaneous tools and equipment on hand, 1st November, 1924	1,516	7	0	Transfers to works	8,879	7	3
Operating-expenses—				Other sales	561	6	6
Quarrying (including stripping)	3,333	4	8	Stocks of metal on hand			9,440 13 9
Crushing	2,637	18	1	Running stores on hand—			57 10 9
	5,971	2	9	Stores	682	4	11
Royalties on land		4	4	Coal	67	1	0
Balance transferred to Profit and Loss Account, being gross profit for period		1,479	2 10	Miscellaneous tools and equipment on hand			749 5 11
							1,032 3 6
	<u>£11,279</u>	<u>13</u>	<u>11</u>				<u>£11,279 13 11</u>

Profit and Loss Account.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.	
To Salaries	171	3	4	By Trading Account (gross profit)	1,479	2 10
Accident pay	15	5	5			
Hire of and depreciation on machinery, &c.	236	19	6			
Depreciation, sidings, trams, buildings, &c.	323	14	10			
Interest on capital	24	14	7			
Balance	707	5	2			
	<u>£1,479</u>	<u>2</u>	<u>10</u>			<u>£1,479 2 10</u>

NOTE.—The following charges have been included for which no parliamentary appropriation is held: (a) Interest at 4½ per cent. has been charged on net payments to 31st March, 1925; (b) depreciation on value of fixed assets has been provided for.

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>					
	£	s. d.	£	s. d.		£	s. d.		
Head Office Account—					Value of land, sidings, tramways, and buildings after providing for depreciation—				
Capital advanced	1,815	2	6		Land	40	15 8		
Interest on capital	24	14	7		Sidings	203	18 2		
			1,839	17	1		334	8 3	
Sundry creditors			2,442	12	1		251	12 11	
Profit and Loss Account			707	5	2		377	2 0	
							281	5 0	
							683	1 5	
							434	2 3	
							<u>2,606</u>	<u>5 8</u>	
					Stock of metal on hand		57	10 9	
					Running stores—				
					Stores	682	4	11	
					Coal	67	1	0	
								749	5 11
					Tools and equipment			1,032	3 6
					Sundry debtors			544	8 6
								<u>£4,989</u>	<u>14 4</u>
								<u>£4,989</u>	<u>14 4</u>

PUBLIC WORKS DEPARTMENT—*continued.*

GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

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

<i>Expenditure.</i>				<i>Income.</i>	
To Net expenditure on—				By Balance, being excess of expenditure over in-	
Government domains—	£ s. d.	£ s. d.		come for year	£ s. d.
Salaries	4,856 5 8				5,986 8 3
Wages	1 3 3				
Coal, coke, water, &c. ..	91 19 7				
Flower-seeds, bulbs, plants, &c.	187 0 11				
Garden implements, &c. ..	277 12 10				
Repairs, to buildings, paths, &c.	10 13 10				
Cartage	16 2 0				
Horse-feed, shoeing, &c., and general	15 2 4				
Departmental expenditure (allocated proportion to cover cost of administra- tion and supervision) ..	150 0 0				
		5,606 0 5			
Other domains and works—					
Purchase of land and improvements to domains and recreation-grounds—					
Grants	£305 7 10				
Subsidies	75 0 0				
		380 7 10			
		£5,986 8 3			£5,986 8 3

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

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

Exclusive of Wellington Workshops.

<i>Expenditure.</i>				<i>Income.</i>	
To Salaries	£ s. d.	£ s. d.		By Miscellaneous recoveries	£ s. d.
Accident compensation, &c. ..	4,891 10 7			Recoveries from other Departments for main-	237 2 1
Drainage and water rates, &c. ..	268 12 7			tenance	61,681 8 10
Maintenance—					
Government Houses	6,359 16 8				
Government Buildings	78,225 18 0				
Parliamentary Buildings	2,308 4 1				
Workshops (exclusive of Wellington, for which see separate account) ..	1,761 11 1				
Telephone services	161 19 9				
Rents paid for Government offices ..	13,699 11 11				
Travelling expenses and allowances ..	700 8 2				
Wages, overseers and staff workmen ..	1,125 16 4				
Advertising and sundries	318 8 7				
Subsidy—Chatham Island steamer service ..	112 10 0				
Freight and cartage	115 9 1				
Proportion of departmental expenditure to cover cost of supervision	1,000 0 0				
		111,475 3 1			
Depreciation	21,084 7 5				
Balance carried down—excess of income over expenditure for year	29,387 17 1				
		£161,947 7 7			£161,947 7 7
To Interest on capital	£ s. d.	£ s. d.		By Balance brought down	£ s. d.
	76,342 8 6			Recoveries on account of ex-	29,387 17 1
				penditure of previous years—	
				Rents	£ s. d.
				Sale of typewriters and obsolete	250 0 0
				stock	41 12 3
					291 12 3
				Interest on advances to Kairuru Quarry Com-	
				pany	361 2 4
				Balance, being excess of expenditure over in-	
				come after charging interest on capital ..	46,301 16 10
		£76,342 8 6			£76,342 8 6

NOTE.—The following charges have been included for which no parliamentary appropriation is held: (a) Interest at 4½ per cent. on capital value of public buildings, furniture, and fittings; (b) depreciation has been allowed on fixed assets as at 1st April, 1924. Credit has been taken for which no appropriation is held: (a) Rentals as assessed on accommodation for Government Departments throughout New Zealand; (b) value of maintenance work carried out for other Departments.

PUBLIC WORKS DEPARTMENT—*continued.*

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND): WELLINGTON WORKSHOPS.

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

<i>Trading Account.</i>			
<i>Dr.</i>	£	s. d.	<i>Cr.</i>
To Stock at 1st April, 1924	10,592	15 11	By Completed jobs—
Purchases	24,694	15 7	Value added to jobs incomplete
Cartage	907	1 11	at 31st March, 1924
Garage wages	282	3 9	Jobs completed during period ..
Workshops wages	28,105	16 10	Maintenance jobs
Power	488	6 5	1,993 7 1
Balance, being gross profit, carried down ..	8,171	9 3	55,854 11 1
	<u>£73,242</u>	<u>9 8</u>	Work in progress, 31st March, 1925
			Stocks on hand, 31st March, 1925
			11,400 1 9
			<u>£73,242 9 8</u>

<i>Profit and Loss Account.</i>			
<i>Dr.</i>	£	s. d.	<i>Cr.</i>
To Salaries and supervision wages	2,550	0 2	By Gross profit
Holiday pay	1,601	14 0	Balance, net loss
Maintenance charges	1,993	7 1	8,171 9 3
Compensation payments	258	4 1	702 10 1
Travelling-expenses	196	16 0	
Depreciation	337	4 0	
Interest on capital	1,936	14 0	
	<u>£8,873</u>	<u>19 4</u>	
			<u>£8,873 19 4</u>

NOTE.—The following charges have been included for which no parliamentary appropriation is held: (a) Interest at 4½ per cent. on net payments to 31st March, 1925; (b) depreciation has been allowed for on value of assets as at 31st March, 1925.

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Head Office—					Land	8,700	0 0
Capital	19,354	1 10			Buildings	7,745	0 0
Treasury adjustment—					Plant and tools	2,786	6 10
Expenditure	23,684	3 9			Office furniture	122	15 0
Interest	1,936	14 0			Sundry debtors	12,674	7 3
			44,974	19 7	Work in progress	5,987	16 10
Sundry creditors			4,539	2 2	Stock of materials	11,400	1 9
Depreciation Reserve			604	16 0	Stock Deficit Account	1,421	19 9
Writings off Suspense Account (tools deficit per contra)			1,421	19 9	Profit and Loss Account	702	10 1
			<u>£51,540</u>	<u>17 6</u>			
						<u>£51,540</u>	<u>17 6</u>

PUBLIC WORKS DEPARTMENT—*continued.*
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1925.

		<i>Liabilities.</i>						Totals.					
		Non-interest-bearing.			Interest-bearing.								
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Capital Account—													
National development—Construction of Roads and Bridges		1,500	0	0	3,000	0	0	4,500	0	0			
Railway-construction		6,765,549	17	0	..	..	..	6,765,549	17	0			
Irrigation and Water-supply—													
Schemes in operation .. .. .		..	..	..	188,881	19	1	..	..	..
Schemes under construction		316,530	15	6	..	..	..	505,412	14	7			
Public Buildings Construction .. .. .		..	..	..	1,674,932	15	5	1,674,932	15	5			
Timber-supply and sawmills .. .. .		..	..	..	12,913	9	3	12,913	9	3			
Plant, Material, and Stores		367,784	15	6	..	..	..	367,784	15	6			
Public Works, Departmental		2,052,232	13	4	650	0	0	2,052,882	13	4			
Quarries .. .. .		..	..	..	2,606	5	8	2,606	5	8			
Consolidated fund—													
Roads and bridges .. .. .		..	..	..	2,450	2	8	2,450	2	8			
Public buildings .. .. .		..	..	..	40,919	16	4	40,919	16	4			
		9,503,598	1	4	1,926,354	8	5	11,429,952	9	9			
											11,429,952	9	9
Treasury Adjustment Account—													
National development—					£	s.	d.	£	s.	d.			
Construction of Roads and Bridges .. .. .		..	..	..	558,403	6	6	..	..	..
Harbour Improvements .. .. .		..	..	..	337	18	7	..	..	..
Lands Improvement .. .. .		..	..	..	42,645	7	4	..	..	..
Construction of Roads on Goldfields.. .. .		..	..	..	2,547	15	1	..	..	..
								603,934	7	6			
Railways Improvement Authorization Account .. .. .		..	..	..	..	..	..	20,531	12	0			
Irrigation and Water-supply—													
Schemes in operation .. .. .		..	..	..	17,161	5	2	..	..	..
Schemes under construction .. .. .		..	..	..	118,032	19	1	..	..	..
								135,194	4	3			
Public Buildings Construction .. .. .		..	..	..	..	..	..	12,694	13	6			
Timber-supply and Sawmills .. .. .		..	..	..	..	..	..	8,495	0	11			
Public Works, Departmental .. .. .		..	..	..	..	..	..	132,337	4	6			
Consolidated Fund—													
Roads and bridges .. .. .		..	..	..	36,247	5	2	..	..	..
Domains .. .. .		..	..	..	6,134	14	5	..	..	..
Public buildings .. .. .		..	..	..	11,182	18	8	..	..	..
								53,564	18	3			
								966,752	0	11			
Less Credit balances—													
Quarries .. .. .		..	..	..	766	8	7	..	..	..
Plant, Material, and Stores .. .. .		..	..	..	16,938	10	4	..	..	..
Railway-construction .. .. .		..	..	..	560,520	7	5	..	..	..
								578,225	6	4			
											388,526	14	7
Contributions paid in advance—													
Maintenance of roads .. .. .		..	..	..	..	..	..	..	..	..	50	0	0
Sundry creditors—													
National development—													
Construction of Roads and Bridges .. .. .		..	..	..	45,014	17	11	..	..	..
Construction of Roads on Goldfields .. .. .		..	..	..	625	0	0	..	..	..
Lands Improvement .. .. .		..	..	..	1,904	17	11	..	..	..
								47,544	15	10			
Railways Improvement Authorization Account .. .. .		..	..	..	..	..	..	730	5	5			
Railway-construction .. .. .		..	..	..	..	..	..	83,610	16	2			
Irrigation and Water-supply—													
Schemes in operation .. .. .		..	..	..	741	7	10	..	..	..
Schemes under construction .. .. .		..	..	..	5,714	2	0	..	..	..
								6,455	9	10			
Public Buildings Construction .. .. .		..	..	..	..	..	..	22,511	9	3			
Timber-supply and sawmills .. .. .		..	..	..	..	..	..	1,223	8	11			
Plant, Material, and Stores .. .. .		..	..	..	..	..	..	4,483	1	0			
Public Works, Departmental .. .. .		..	..	..	..	..	..	1,572	10	0			
Quarries .. .. .		..	..	..	..	..	..	2,442	12	1			
Consolidated Fund—													
Public buildings .. .. .		..	..	..	14,354	14	4	..	..	..
Roads and bridges .. .. .		..	..	..	1,927	13	2	..	..	..
Domains .. .. .		..	..	..	131	10	9	..	..	..
								16,413	18	3			
											186,988	6	9
Depreciation reserves—													
Parliamentary Buildings .. .. .		..	..	..	24,291	6	2	..	..	..
Government Houses .. .. .		..	..	..	3,020	5	8	..	..	..
Ministerial residences .. .. .		..	..	..	667	8	0	..	..	..
Departmental buildings and offices .. .. .		..	..	..	30,109	15	8	..	..	..
Workshops, stores, and garages .. .. .		..	..	..	1,913	4	11	..	..	..
								60,002	0	5			
Irrigation and water-supply—Schemes in operation .. .. .		..	..	..	..	..	..	312	16	6			
Public Works departmental library .. .. .		..	..	..	..	..	..	32	10	0			
											60,347	6	11
Writings-off in Suspense (as per contra) .. .. .		..	..	..	..	..	..	..	..	..	8,109	19	2
Revenue Accounts (excess of income over expenditure for year 1924–25)—													
Quarries .. .. .		..	..	..	..	..	..	..	..	..	707	5	2
											£12,074,682	2	4

PUBLIC WORKS DEPARTMENT—*continued.*GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1925—*continued.**Assets.*

	£	s.	d.	£	s.	d.
National development works (Public Works Fund)—						
Expenditure, 1924/25, on—						
Construction of roads and bridges	576,632	19	0			
Construction of roads and other works on goldfields and mineral lands	3,172	15	1			
Lands improvement	28,436	11	7			
Construction and improvements of harbour-works	337	18	7			
						608,580 4 3
Railway-construction (Public Works Fund)—						
Expenditure to 31st March, 1924	6,696,516	5	8			
Less balance of income and expenditure on capital Account for the year 1924-25	838,621	10	8			
Total expenditure to 31st March, 1925				5,857,894	15	0
Huts, storerooms, and workers' accommodation				96,775	13	3
Stocks of stores issued but unused—						
General	184,783	9	6			
Canteens	1,213	4	3			
Permanent-way materials	135,443	12	6			
				321,440	6	3
						6,276,110 14 6
Railways Improvement Authorization (separate Account)—						
Expenditure during year 1924-25	21,135	12	5			
Huts, storerooms, and workers' accommodation	45	0	0			
Stocks of stores issued but unused	77	17	6			
						21,258 9 11
Irrigation works—						
Schemes in operation—						
Expenditure to 31st March, 1924	178,665	14	11			
Expenditure during year 1924-25	4,103	10	10			
				182,769	5	9
Part interest capitalized to 31st March, 1925				14,233	9	7
						197,002 15 4
Schemes under construction—						
Expenditure to 31st March, 1924	316,530	15	6			
Expenditure during year 1924-25	105,537	8	11			
				422,068	4	5
						619,070 19 9

	Land.		Buildings.					
			Value at 31st March, 1924.		Additions, 1924-25.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Public buildings—								
Parliamentary buildings	101,265	0 0	408,204	12 7	646	17 3	510,116	9 10
Government Houses	91,336	0 0	51,000	0 0	..	..	142,336	0 0
Ministerial residences	25,565	0 0	7,000	0 0	..	..	33,565	0 0
Departmental buildings, offices, and residences	336,088	0 0	551,419	17 3	20,701	0 9	908,208	18 0
Workshops, stores, and garages	67,975	0 0	44,339	0 0	11,352	1 7	123,666	1 7
Roadmen's huts and accommodation .. .. .	..	..	7,691	10 0	1	0 0	7,692	10 0
Irrigation buildings	77	11 7	4,449	0 0	..	..	4,526	11 7
Quarry buildings	40	15 8	..	..	1,117	3 8	1,157	19 4
Sawmill buildings .. .. .	..	..	764	3 0	..	..	764	3 0
Lands-improvement buildings	50	0 0	..	..	2,004	0 0	2,054	0 0
	623,397	7 3	1,074,868	2 10	35,822	3 3	1,734,087	13 4
								1,734,087 13 4

	£	s.	d.
Land-drainage works—			
Expenditure transferred to and recoverable from Lands Department—			
Swamp-land drainage, 1914-17	4,563	19	7
Hauraki Plains settlement, 1907	5,070	0	0
			9,633 19 7
Furniture and fittings—			
Department buildings and offices	8,014	0	7
Ministerial residences	3,601	13	10
Government Houses	9,916	10	1
Workshops, stores, and garages	156	5	0
			21,688 9 6
Plant, machinery, and equipment—			
Plant, material, and stores	313,060	10	4
Timber-supply and sawmills	3,777	15	5
Quarries	1,448	6	4
Workshops, stores, and garages	3,590	6	9
			321,876 18 10
Carried forward			9,612,307 9 8

PUBLIC WORKS DEPARTMENT—*continued.*
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1925—*continued.*

Assets—continued.

		£	s.	d.	£	s.	d.
Brought forward					9,612,307	9	8
Tools, &c.—							
Quarries		1,032	3	6			
Consolidated Fund—							
Public buildings		1,013	17	7			
Domains		279	16	11			
Mechanical office appliances, technical equipment, &c.						2,325	18 0
Departmental library						4,355	14 10
Survey and acquisition expenses—Timber-supply and Sawmills						845	0 0
Timber rights—Timber-supply and Sawmills						393	2 9
Material and stores issued but unused (other than railway-construction)—						7,978	8 1
National development—							
Construction of Roads and Bridges		£	s.	d.			
Lands Improvement		17,141	1	9			
		4,425	14	1			
						21,566	15 10
Irrigation and Water-supply—							
Schemes in operation		2,421	16	2			
Schemes under construction		13,384	12	1			
						15,806	8 3
Timber-supply and Sawmills—							
Timber stocks		5,718	15	6			
Stores, &c.		302	4	10			
						6,021	0 4
Quarries						806	16 8
Plant, Material, and Stores						38,335	8 4
Public Works, Departmental (official stamps)						342	6 3
Consolidated Fund—							
Roads and bridges		792	9	10			
Public buildings		19,538	6	8			
						20,330	16 6
						103,209	12 2
Loans outstanding—							
Construction of Roads and Bridges						4,500	0 0
Public Buildings		6,185	5	4			
Interest accrued thereon		82	15	7			
						6,268	0 11
Consolidated Fund—							
Roads and bridges		2,354	19	10			
Interest and principal accrued thereon		312	10	4			
						2,667	10 2
						13,435	11 1
Sundry debtors—							
National development—Construction of Roads and Bridges						1,951	13 8
Railway-construction						12,529	11 3
Railways Improvement Authorization Account						3	7 6
Irrigation and Water-supply						6,200	5 1
Public Buildings						688	5 11
Timber-supply and Sawmills						3,538	13 4
Quarries						544	8 6
Plant, Material, and Stores						3,933	7 6
Public Works, Departmental,						9,200	18 2
Consolidated Fund—							
Public buildings		18,914	4	3			
Roads and bridges		4	4	0			
						18,918	8 3
						57,508	19 2
Expenditure paid in advance—							
Public Works, Departmental						15	8 1
Timber-supply and Sawmills						7	13 5
							23 1 6
Writings-off in Suspense Account—							
Timber-supply and Sawmills						4,647	12 3
Construction of Roads and Bridges						975	0 0
Stores and Equipment						1,040	15 0
Debtors and sales, &c.						24	12 2
Maintenance of Public Buildings						1,421	19 9
							8,109 19 2
Carried forward						9,810,492	16 5

PUBLIC WORKS DEPARTMENT—*continued.*GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1925—*continued.**Assets—continued.*

	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	9,810,492	16	5
Public Works, Departmental, vote (unallocated cost of designing and of supervising works, &c.)—						
Expenditure to 31st March, 1924	2,052,232	13	4			
Expenditure during year 1924–25	119,832	17	2			
				2,172,065	10	6
Revenue Accounts (excess of expenditure over income for year 1924–25)—						
Irrigation and water-supply—Schemes in operation	1,771	0	6			
Public buildings—Maintenance of public buildings	47,004	6	11			
Timber-supply and sawmills	151	2	9			
Maintenance of roads and bridges, &c.	36,008	19	2			
Maintenance of Government and other domains	5,986	8	3			
Waihou and Ohinemuri Rivers Improvement Account	1,201	17	10			
				92,123	15	5
				£12,074,682	2	4

CHAS. E. BENNETT, Assistant Under-Secretary.
J. J. GIBSON, Accountant.

I hereby certify that the Income and Expenditure Accounts and General Balance-sheets, and the subsidiary accounts and balance-sheets for irrigation schemes in operation, and timber-supplies and sawmills, 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, and with the exception that—

- (1.) The Profit and Loss Account and Balance for irrigation schemes in operation and the Trading and Profit and Loss Accounts and Balance-sheet for the Katikati, Makomako, and Whatoro Sawmills and the Tauraroa Quarry have been prepared in the local offices from statements which have not been audited, but which have been accepted by Audit for the purposes of this Balance-sheet.
- (2.) The value of the existing assets purchased out of Plant, Material, and Stores vote, and of permanent-way materials, should be reconciled with the book value which is shown in these accounts.
- (3.) No charge has been made for interest during the construction of works, except in the case of the irrigation and water-supply schemes in operation.
- (4.) Separate Revenue Accounts should be submitted for (a) workshops, (b) revenue-earning lines not yet handed over to the Railway Department, (c) railway-construction canteens.
- (5.) The asset represented by accumulated expenditure from departmental vote (£2,172,065 10s. 6d.) should be allocated to the various works upon which the sum has been spent.
- (6.) The value of the assets of the Hawkdun irrigation scheme (£3,700), transferred from the Mines Department, is not reflected in the accounts, nor is the revenue received therefrom.
- (7.) Recoveries on account of expenditure of previous years in some cases have been wrongly credited in the Departmental Buildings Account (Public Works Fund), as the assets effected thereby are reflected in other departmental accounts.
- (8.) Other matters will form the subject of correspondence with the Department.

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

SCENIC RESERVES.

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	14	9	4	By Accrued rents, &c.	745	5	4
“Thirds,” &c.	12	4	7	Balance	462	3	3
Rebates of rent	3	14	2				
Irrecoverable rents	2	0	0				
Administration of scenic reserves, &c.	220	19	8				
Surveys and valuations, &c.	80	12	3				
Salary of caretaker and clearing fire-belts, Trounson Kauri Park	873	8	7				
	<u>£1,207</u>	<u>8</u>	<u>7</u>				
					<u>£1,207</u>	<u>8</u>	<u>7</u>
To Balance brought down	462	3	3	By Balance	7,797	3	3
Interest on capital at 1st April, 1924	7,335	0	0				
	<u>£7,797</u>	<u>3</u>	<u>3</u>				
					<u>£7,797</u>	<u>3</u>	<u>3</u>

NOTE.—The charges in the above account include interest on capital for which the Department has no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1925.

<i>Liabilities.</i>				<i>Assets.</i>				
£	s.	d.	£	s.	d.	£	s.	d.
Capital as at 1st April, 1924	163,000	0	0	Land—Scenic reserves	204,442	9	8	
Capital expended during year	1,806	2	9	Sundry debtors—				
Value of Crown land set aside, &c.	39,636	6	11	Rents	147	16	8	
				Royalties	68	16	3	
Treasury Adjustment Account			8,548	18	3			
Sundry creditors—				Miscellaneous	462	9	0	
Rents paid in advance	15	1	1					679
Miscellaneous	1	0	0	Outstanding Rents Suspense				2
				Remissions of rent by Revaluation Board				0
Writings off Suspense			16	1	1	Revenue Account—Excess of charges over receipts for year		7,797
Rents charged in advance			85	5	10			3
								3
			<u>£213,094</u>	<u>14</u>	<u>10</u>			<u>£213,094</u>
								<u>14</u>
								<u>10</u>

26th September, 1925.

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

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the unaudited copies of journal entries of the District Land Boards of North Auckland, Auckland, Taranaki, Poverty Bay, Canterbury, Wellington, Southland, and audited copies of the District Land Boards of Marlborough, Nelson, Westland, Otago, and Hawke's Bay, and correctly state the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.

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