

1930.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1928-29.

AUDITED ACCOUNTS.

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DEPARTMENT OF AGRICULTURE.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

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	28,263	9 7	107,177	15 6	23,260	3 10	47,249	18 4	33,489	17 0	239,441	4 3
General establishment (office rents, printing, &c.)	18,148	15 6	1,282	9 3	249	17 9	91	17 8	462	15 8	20,235	15 10
Investigation and works for improvement of agricultural knowledge	4,344	18 9	220	9 11	200	1 0	8,305	5 3	5,656	10 3	18,727	5 2
Control and destruction of diseases and pests	..	..	16,125	12 10	..	..	..	..	209	18 1	16,335	10 11
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	2,036	2 8	1,408	19 7	..	..	..	..	..	..	3,445	2 3
Contribution to steamer services (Chatham Island and Westport-Karamea)	259	7 6	..	..	..	..	..	..	..	..	259	7 6
Carriage of lime and fertilizers ..	148,230	3 9	..	..	..	..	..	..	..	..	148,230	3 9
Guarantee on shipments of fruit	..	..	..	..	352	10 4	..	..	..	..	352	10 4
Guarantee on shipments of tobacco	..	..	..	..	13	5 4	..	..	..	..	13	5 4
Carriage of fodder to starving stock	959	0 10	..	..	..	..	..	..	..	..	959	0 10
Compensation under Stock Act	..	..	14,303	0 9	..	..	..	..	..	..	14,303	0 9
Compensation under Slaughtering and Inspection Act	..	..	15,299	11 6	..	..	..	..	..	..	15,299	11 6
Bonus on pork exported ..	28,946	10 4	..	..	..	..	..	..	..	..	28,946	10 4
Veterinary Surgeons Act—Refund fees	2	7 0	..	..	..	..	..	..	..	..	2	7 0
	231,190	15 11	155,817	19 4	24,075	18 3	55,647	1 3	39,819	1 0	506,550	15 9
<i>Cr.</i>												
By Control and destruction of diseases and pests	..	..	..	..	70	7 1	..	..	..	..	70	7 1
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	..	..	..	..	..	..	28,952	8 2	1,416	2 10	30,368	11 0
Fees under Dairy Industry Act	..	..	2,391	0 0	..	..	..	..	..	..	2,391	0 0
Fees under Stock Act	..	..	993	17 0	..	..	..	..	..	..	993	17 0
Fees under Slaughtering and Inspection Act	..	..	32,761	17 4	..	..	..	..	..	..	32,761	17 4
Fees under Orchard and Garden Diseases Act	..	..	..	..	704	19 0	..	..	..	..	704	19 0
Fees under Margarine Act ..	..	..	..	..	..	..	5	0 0	..	..	5	0 0
Interest on sundry advances ..	..	..	304	1 7	..	..	41	5 6	..	..	345	7 1
Balances carried down ..	231,190	15 11	119,367	3 5	23,300	12 2	26,648	7 7	38,402	18 2	438,909	17 3
	231,190	15 11	155,817	19 4	24,075	18 3	55,647	1 3	39,819	1 0	506,550	15 9
To Balance brought down ..	..	..	..	..	..	..	..	..	..	..	..	..
Depreciation ..	..	..	..	..	..	..	..	..	..	..	..	..
Interest on capital ..	..	..	..	..	..	..	..	..	..	..	..	..
			£451,382	6 3							£451,382	6 3
To Balance brought down ..	..	..	..	..	..	..	..	..	..	..	..	..
Losses from special accounts—												
Experimental farms and areas, quarantine stations, poultry-station, and cattle-dip ..	..	..	..	..	7,508	13 8	..	..	..	..	7,508	13 8
Rabbit-destruction, poisons, and poison-mixing depots ..	..	..	..	..	672	0 8	..	..	..	..	672	0 8
Ruakura Farm of Instruction—												
Experimental, educational, and hostel ..	..	..	..	..	..	..	5,656	16 10	..	..	5,656	16 10
Less profit on farm-working ..	..	..	..	..	269	19 4	..	..	..	..	269	19 4
Central Development Farm, Weraroa ..	..	..	..	..	4,351	17 7	..	..	..	..	4,351	17 7
			£467,648	19 2							£467,648	19 2
By Rent of buildings ..	..	..	..	..	..	..	..	..	..	..	1,603	10 6
Territorial revenue ..	..	..	..	..	..	..	..	..	..	..	49	6 0
Balance carried down ..	..	..	..	..	..	..	..	..	..	..	449,729	9 9
			£451,382	6 3							£451,382	6 3
By Profits from special accounts—Te												
Kauwhata Horticultural Station ..	..	..	..	..	..	..	..	..	..	..	1,017	16 2
Balance ..	..	..	..	..	..	..	..	..	..	..	466,631	3 0
			£467,648	19 2							£467,648	19 2

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by the Public Works and Justice Departments; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1928.

EXPERIMENTAL FARMS AND AREAS, QUARANTINE STATIONS, POULTRY STATION, AND CATTLE-DIP.
WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	Weinanga Farm.	Ashburton Farm.	Mamaku Farm.	Puwera Area.	Marton Area.	Galloway Area.	Gore Area.	Motuhi Island Quarantine Station.	Somes Island Quarantine Station.	Quail Island Quarantine Station.	Poultry Station, Wallaceville.	Mohakatino Cattle-dip.	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.
<i>Dr.</i>													
To Stock, 1st April, 1928—													
Live-stock	676 0 0	198 4 0	824 7 0	801 16 0	396 11 10	1,241 3 0	161 9 5	1,270 5 0	98 10 0	189 0 0	513 8 0	1 1 4	5,812 13 0
Farm crops and stores	383 19 9	346 4 6	367 6 0	145 14 0	243 1 0	772 11 4	356 14 7	30 3 8	16 9 1	16 4 0	121 6 5	80 0 0	2,759 1 4
Wages	622 16 9	520 12 3	539 4 10	507 12 10	243 1 0	522 8 5	356 14 7	622 2 4	250 0 0	229 3 4	516 5 5	80 0 0	5,010 1 9
Purchase of live-stock	8 17 6	219 12 6	318 16 6	32 10 9	..	..	..	99 14 6	21 15 0	10 0 0	47 15 0	..	759 1 9
Launch and steamer services	96 13 11	38 9 9	114 1 6	97 6 7	18 5 1	44 7 8	57 2 0	232 11 6	445 2 10	73 18 6	..	..	751 12 10
Manures and seeds	..	94 1 1	..	..	63 1 4	74 0 0	168 1 6	82 7 11	..	..	..	..	548 14 5
Cultivating, harvesting, &c.	34 15 11	..	65 4 3	44 3 7	14 12 10	36 3 9	..	143 3 3	187 4 5	26 13 5	689 15 11	..	399 3 11
Purchase of foodstuffs	122 6 10	56 14 0	52 8 11	121 12 3	..	109 7 7	78 18 4	13 13 1	54 3 9	10 9 9	203 15 8	35 15 6	1,227 4 6
Cartage and sundries	..	..	..	..	..	..	..	359 1 1	..	..	..	22 16 4	807 12 6
Balance carried down	..	..	..	..	..	..	..	..	..	..	..	..	612 17 3
	1,945 10 8	1,473 18 1	2,281 9 0	1,784 1 4	735 12 1	2,931 10 3	822 5 10	2,853 2 4	1,073 5 1	555 9 0	2,092 6 5	139 13 2	18,688 3 3
To Balances brought down	292 2 7	19 0 10	216 11 0	..	434 7 7	..	566 8 3	6 16 6	721 13 2	121 19 5	328 1 11	5 0 0	2,707 1 3
Repairs and maintenance	40 9 3	6 1 9	76 3 10	49 17 9	26 7 2	49 0 2	..	171 4 11	4 4 4	..	28 12 10	..	457 2 0
Sundries	25 17 2	19 2 11	20 16 8	12 18 2	..	74 8 11	..	..	16 18 6	8 3 6	..	..	178 5 10
Management	50 0 0	..	..	..	30 0 0	50 0 0	25 0 0	..	..	..	50 0 0	..	205 0 0
Rent	..	228 6 1	..	..	100 0 0	..	59 8 3	..	..	..	6 0 0	..	393 14 4
Depreciation	186 2 6	53 14 6	146 3 8	147 3 11	11 16 10	199 11 3	5 5 5	126 14 0	137 13 9	94 3 8	129 8 10	48 3 4	1,286 1 8
Interest on capital	360 5 1	54 6 1	313 18 6	234 0 11	23 13 2	249 13 11	10 19 5	656 1 8	227 12 2	241 10 6	130 18 9	47 0 5	2,550 0 7
Administration charges	15 16 4	22 1 10	33 10 3	18 2 6	5 3 5	20 18 1	8 2 4	27 8 6	11 10 11	5 7 6	30 1 0	2 11 6	200 14 2
	970 12 11	402 14 0	807 3 11	462 3 3	631 8 2	643 12 4	675 3 8	988 5 7	1,119 12 10	471 4 7	703 3 4	102 15 3	7,977 19 10
<i>Cr.</i>													
By Sales of live-stock	112 2 4	329 15 1	599 0 11	126 12 5	23 18 6	214 7 0	131 12 10	662 19 2	38 19 0	52 0 0	452 15 0	..	2,588 10 11
Sales of produce	459 2 5	594 7 6	273 2 5	566 7 8	..	690 3 10	..	386 17 9	..	34 4 4	686 18 11	..	3,846 16 2
Fees	..	..	..	..	..	..	..	194 13 7	120 9 10	79 15 0	..	120 17 0	515 15 5
Sundries	2 17 0	7 4 6	12 11 6	5 2 7	..	..	..	30 0 5	5 17 11	..	23 7 0	..	87 0 11
Stock, 31st March, 1929—	..	..	..	..	..	..	..	..	..	..	..	..	..
Live-stock	570 3 0	290 14 0	790 0 0	859 12 0	..	1,283 5 0	..	1,139 13 0	133 5 0	239 17 0	496 10 0	..	5,802 19 0
Farm crops and stores	509 3 4	232 16 2	390 3 2	226 6 8	277 6 0	743 14 5	124 4 9	73 0 10	53 0 2	27 13 3	104 13 7	18 16 2	2,780 18 6
Balance carried down	292 2 7	19 0 10	216 11 0	..	434 7 7	..	566 8 3	365 17 7	721 13 2	121 19 5	328 1 11	..	3,066 2 4
	1,945 10 8	1,473 18 1	2,281 9 0	1,784 1 4	735 12 1	2,931 10 3	822 5 10	2,853 2 4	1,073 5 1	555 9 0	2,092 6 5	139 13 2	18,688 3 3
Balances brought down	60 0 0	23 0 0	55 0 0	30 0 0	631 8 2	109 7 7	..	..	..	9 11 5	7 18 7	22 16 4	253 16 2
Rents	910 12 11	379 14 0	752 3 11	310 11 0	631 8 2	504 4 9	675 3 8	988 5 7	1,119 12 10	461 13 2	695 4 9	79 18 11	215 10 0
Balances (losses)	970 12 11	402 14 0	807 3 11	462 3 3	631 8 2	643 12 4	675 3 8	988 5 7	1,119 12 10	471 4 7	703 3 4	102 15 3	7,508 13 8

DEPARTMENT OF AGRICULTURE—continued.
 RUAKURA FARM OF INSTRUCTION.

FARM TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	Farm.														Experimental Education, and Hostel. (Totals as per Statement on Page 5.)	Grand Totals.												
	Dairy Herd.		Farm Crops.		Farm Stores.		Grass and Pastures.		Milk-production Herd.		Orchard.		Pigs.				Poultry.		Sheep.		Vegetable Garden.		Working-horses.		Totals.			
	£	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>																												
To Stock, 1st April, 1928	2,876	4 10 1	1,138	10 1	702	10 1	13,584	17 8	1,295	13 7	185	6 8	439	2 0	177	3 4	43,279	1 9	50	0 0	385	8 0	14,113	18 0	294	5 10	14,408	3 10
Purchases	238	15 0	10	9 0	1,093	16 5	...	...	...	...	1	12 11	31	10 0	...	...	1,148	13 10	14	0 1	2,538	17 3	443	14 11	2,982	12 2		
Labour	339	11 11	574	3 6	165	15 2	118	7 6	575	12 6	82	16 3	276	11 0	73	6 5	190	4 5	123	11 3	9	16 6	2,529	16 5	2,649	7 6	5,179	3 11
Horse-labour	176	13 2	219	18 8	8	19 4	118	15 0	133	5 9	17	9 4	26	6 0	17	0 6	69	11 3	11	10 10	7	6 0	806	15 10	141	15 7	948	11 5
Repairs, &c., paid for	300	5 0	0	17 3	50	0 3	...	...	118	8 2	1	11 4	83	9 5	11	11 8	87	3 0	0	1 11	46	19 8	700	7 8	186	19 6	887	7 2
Repairs, &c., from farm	22	5 4	25	1 0	...	...	177	8 2	67	12 8	31	12 3	120	0 3	7	6 1	13	11 1	1	14 2	49	18 5	516	9 5	1,015	10 8	1,532	0 1
Feed purchased.	118	1 10	...	...	...	...	...	...	274	13 6	...	...	452	6 6	217	11 5	...	...	...	...	51	0 0	1,113	13 3	...	...	1,113	13 3
Pastures and feed from farm	1,683	12 1	956	17 2	...	...	86	16 6	872	6 11	6	2 6	159	0 2	7	12 4	1,210	13 9	...	...	300	6 8	5,277	5 7	...	...	5,277	5 7
Store issues	1	5 4	205	8 8	...	...	316	10 10	28	8 3	...	...	7	19 7	5	3 8	4	16 5	2	9 11	2	12 10	580	18 0	249	15 0	830	13 0
Balance (profit)	...	...	52	13 9	...	...	2,670	6 1	327	1 2	...	...	...	...	...	...	1,350	5 11	...	...	546	11 6	4,946	18 5	...	...	4,946	18 5
	5,756	14 6 3	1,183	19 12	12,021	1 3 7	9,073	1 9 3	693	2 6 6	326	11 3 1	596	4 11 5	516	15 5 7	354	1 5 2	203	8 2 1	399	19 7 3	124	19 10 4	981	9 0 38	1,066	8 10 8
<i>Cr.</i>																												
By Sales	2,506	1 5 0	1,473	12 7 1	1,217	19 8 3	8,307	4 1 8	1,470	7 5 5	6	13 10	394	12 3 6	187	6 8 3	538	13 6 6	10	16 10	2	2 6 8	237	1 1 1	645	9 2 1	9,882	10 3 3
Issues of produce	5	0 0	1,473	12 7 1	1,217	19 8 3	8,307	4 1 8	1,470	7 5 5	6	13 10	394	12 3 6	187	6 8 3	538	13 6 6	10	16 10	2	2 6 8	237	1 1 1	645	9 2 1	9,882	10 3 3
Horse-labour	2,766	7 0 1	605	9 3	691	11 10	3,985	17 8 1	1,340	5 4	82	0 1	813	12 0	216	14 2 3	532	5 0	50	0 0	339	0 0	15,423	2 4 3	328	5 8	15,751	8 0
Stock, 31st March, 1929	479	6 1	...	...	106	0 4	...	...	...	...	108	7 8	381	19 8	57	10 10	...	...	86	8 0	...	...	219	12 7	2,774	3 3	3,993	15 10
Balance (loss)	5,756	14 6 3	1,183	19 12	12,021	1 3 7	9,073	1 9 3	693	2 6 6	326	11 3 1	596	4 11 5	516	15 5 7	354	1 5 2	203	8 2 1	399	19 7 3	124	19 10 4	981	9 0 38	1,066	8 10 8

DEPARTMENT OF AGRICULTURE—*continued.*

RUAKURA FARM OF INSTRUCTION.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	Farm Working Account.		Experimental, Educational, and Hostel Section.		Total.	
	£	s. d.	£	s. d.	£	s. d.
<i>Dr.</i>						
To Trading Account—Balance forward			2,774	3 3	2,774	3 3
Interest	2,753	0 3	1,270	16 9	4,023	17 0
Depreciation	434	15 11	790	17 2	1,225	13 1
Cutting hedges	26	4 3	26	4 4	52	8 7
Carpenter-shop Working Account, &c.	72	14 5	72	14 9	145	9 2
Electric Light Working Account	21	2 7	42	5 3	63	7 10
Water-supply Working Account	40	11 4	40	11 4	81	2 8
Motor-car Working Account	19	18 7	39	17 8	59	16 3
Office and management expenses	152	17 5	458	12 5	611	9 10
Head Office administration expenses	80	14 11	161	9 11	242	4 10
Balance, being net profit	269	19 4	..	..	269	19 4
	3,871	19 0	5,677	12 10	9,549	11 10
<i>Cr.</i>						
By Trading Account balance being gross profit carried forward	4,946	18 5	..	..	..	..
Less gross losses carried forward	1,219	12 7	..	..	..	..
	3,727	5 10	..	..	3,727	5 10
Rents	144	13 2	20	16 0	165	9 2
Balance, being net loss .. .. .	..	..	5,656	16 10	5,656	16 10
	3,871	19 0	5,677	12 10	9,549	11 10

EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	Experimental.		Visitors.		Homestead.		Aplary.		Agricultural Education: General.		S.P.F. School. (Includes Quarters.)		Departmental Exhibits.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Dr.</i>																
To Stock, 1st April, 1928 .. .. .	..	..	..	..	14	6 8	188	10 11	18	16 0	72	12 3	..	..	294	5 10
Purchases .. .. .	..	..	..	..	36	13 4	..	..	..	..	407	1 7	..	..	443	14 11
Labour	1	7 0	348	11 4	103	9 11	134	15 1	293	0 6	1,720	2 10	48	0 10	2,649	7 6
Horse-labour	0	1 10	6	17 0	3	19 3	14	3 0	54	14 6	61	15 0	0	5 0	141	15 7
Repairs and sundries from farm	112	0 0	..	..	63	15 2	27	7 10	134	0 6	678	7 2	..	..	1,015	10 8
Repairs and sundries paid for .. .. .	..	..	0	7 6	18	2 5	17	14 5	17	12 10	131	15 0	1	7 4	186	19 6
Store issues .. .. .	..	..	..	..	19	11 0	13	19 10	1	19 1	214	3 6	0	1 7	249	15 0
	113	8 10	355	15 10	259	17 9	396	11 1	520	3 5	3,285	17 4	49	14 9	4,981	9 0
<i>Cr.</i>																
By Sales .. .. .	..	..	..	..	125	18 4	109	16 10	..	..	1,409	14 0	..	..	1,645	9 2
Issues of produce .. .. .	..	..	..	..	6	7 7	22	0 0	..	..	205	3 4	..	..	233	10 11
Stock, 31st March, 1929 .. .. .	..	..	..	..	..	..	222	2 1	22	10 0	83	13 7	..	..	328	5 8
Balance (loss)	113	8 10	355	15 10	127	11 10	42	12 2	497	13 5	1,587	6 5	49	14 9	2,774	3 3
	113	8 10	355	15 10	259	17 9	396	11 1	520	3 5	3,285	17 4	49	14 9	4,981	9 0

DEPARTMENT OF AGRICULTURE—continued.
CENTRAL DEVELOPMENT FARM, WERAROA.

SECTIONAL WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	Dairy Herd and Milk-production.	Sheep.	Pigs.	Working-horses.	Farm Crops.	Gross and Pastures.	Ornamentation.	Homesfead.	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 Stock at 1st April, 1928	2,882 10 0	2,312 17 0	349 4 0	142 0 0	617 11 0	2,432 7 1	.. ..	.. ..	.. ..	.. ..	8,736 9 1
Wages and allowances	1,399 18 6	286 4 0	316 12 7	3 0 0	227 5 7	281 11 7	.. ..	.. ..	.. ..	.. ..	2,514 12 3
Farm crops and stores	818 5 8	24 19 1	306 18 10	120 14 5	24 11 3	257 1 11	.. ..	.. ..	.. ..	.. ..	1,552 11 2
Live-stock purchases .. ..	.. ..	426 9 9	14 15 10	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	441 5 7
Grazing and other issues	828 15 0	1,092 16 3	226 18 3	20 16 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	2,169 5 6
Sundry services	140 0 10	12 5 2	22 10 6	21 1 5	2 7 6	7 15 6	.. ..	.. ..	.. ..	.. ..	2,060 0 11
Sale expenses	117 12 2	.. ..	56 16 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	174 8 2
Balances carried down .. ..	.. ..	924 11 9	.. ..	260 11 11	69 11 3	1,972 1 5	.. ..	.. ..	.. ..	.. ..	3,226 16 4
	6,187 2 2	5,080 3 0	1,293 16 0	568 3 9	941 6 7	4,950 17 6	.. ..	.. ..	.. ..	.. ..	19,021 9 0
<i>To</i> Balances brought down	398 2 0	.. ..	593 12 2	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	991 14 2
Repairs	91 12 6	6 15 10	4 3 4	8 11 9	8 16 2	5 11 16 0	2 10 3	41 8 4	21 13 4	39 4 1	736 11 7
Sundry services and supplies	36 5 0	.. ..	1 3 4	7 0 0	.. ..	.. ..	3 12 3	8 11 4	1 2 0	115 14 6	173 8 5
Salary and wages .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	381 18 7	107 14 6	.. ..	989 10 0	1,479 3 1
Exhibits at shows	29 18 9	.. ..	10 10 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	40 8 9
Depreciation	244 2 8	65 1 5	91 16 1	61 6 0	63 1 8	334 11 9	45 19 10	259 12 4	107 7 5	146 4 7	1,419 3 9
Interest on capital	292 19 5	172 18 1	64 2 5	54 11 2	117 12 9	1,830 11 2	27 8 4	152 14 6	38 7 3	91 9 2	2,842 14 3
Administration charges .. ..	.. ..	679 16 5	.. ..	130 3 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	143 12 7
Balances (profits) .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	809 19 5
	1,093 0 4	924 11 9	765 7 4	261 11 11	189 10 7	2,676 18 11	461 9 3	570 1 0	168 10 0	1,525 14 11	8,636 16 0
<i>Cr.</i>											
By Sales of live-stock	1,468 16 0	2,694 17 2	478 11 10	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	4,642 5 0
Sales of produce	1,770 10 8	755 9 9	.. ..	0 16 0	104 17 0	4 8 0	.. ..	.. ..	.. ..	.. ..	2,636 1 5
Sundry issues and charges	224 13 6	1 2 6	.. ..	400 7 9	767 4 4	2,311 17 3	.. ..	.. ..	.. ..	.. ..	3,705 5 4
Stock at 31st March, 1929	2,325 0 0	1,628 13 7	221 12 0	167 0 0	69 5 3	2,634 12 3	.. ..	.. ..	.. ..	.. ..	7,046 3 1
Balances carried down	398 2 0	.. ..	593 12 2	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	991 14 2
	6,187 2 2	5,080 3 0	1,293 16 0	568 3 9	941 6 7	4,950 17 6	.. ..	.. ..	.. ..	.. ..	19,021 9 0
<i>By</i> Balance brought down .. ..	.. ..	924 11 9	.. ..	260 11 11	69 11 3	1,972 1 5	.. ..	.. ..	.. ..	.. ..	3,226 16 4
Prizes at shows	60 10 0	.. ..	17 9 6	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	77 19 6
Sundries	40 0 0	.. ..	.. ..	1 0 0	.. ..	.. ..	19 6 3	.. ..	.. ..	0 11 8	60 17 11
Rent and allowances .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	109 5 3
Balances (losses)	992 10 4	.. ..	747 17 10	.. ..	119 19 4	704 17 6	442 3 0	570 1 0	168 10 0	1,415 18 0	5,161 17 0
	1,093 0 4	924 11 9	765 7 4	261 11 11	189 10 7	2,676 18 11	461 9 3	570 1 0	168 10 0	1,525 14 11	8,636 16 0
	Losses .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	£ s. d.
	Profits .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	5,161 17 0
											809 19 5
	Net loss .. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	<u>£4,351 17 7</u>

DEPARTMENT OF AGRICULTURE—*continued.*

TE KAUWHATA HORTICULTURAL STATION.

WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	Section.							Totals.
	Wattle Plantation.	General Farm.	Vineyard.	Wine-cellar.	Horticulture.	Management.		
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
To Stock, 1st April, 1928 ..	56 5 0	798 9 0	38 0 6	10,437 16 4	12 3 6	..	11,342 14 4	
Wages and salaries ..	321 8 0	324 7 2	1,191 17 5	680 16 5	179 15 1	..	2,698 4 1	
Intersection charges ..	33 12 6	..	62 12 6	1,828 10 0	4 10 0	..	1,929 5 0	
Sundry purchases ..	23 8 4	99 1 3	58 7 3	59 8 10	1 15 0	..	242 0 8	
Cartage and freight ..	3 5 11	39 12 10	8 18 10	145 10 0	1 15 10	..	199 3 5	
Purchase of live-stock ..	..	513 16 4	..	..	..	..	513 16 4
Purchase of sugar ..	..	..	..	515 18 3	..	..	515 18 3
Purchase of seeds, manures, &c. ..	..	110 5 8	82 15 3	..	5 9 4	..	198 10 3
Purchase of bottles, corks, &c. ..	..	..	..	255 10 8	..	..	255 10 8
Purchase of cases and straw ..	..	..	..	126 3 10	7 9 0	..	133 12 10
Licenses ..	..	..	..	17 10 0	..	..	17 10 0
Balances carried down ..	..	393 1 5	436 1 4	2,892 9 9	..	..	3,721 12 6
	437 19 9	2,278 13 8	1,878 13 1	16,959 14 1	212 17 9	..	21,767 18 4	
To Balances brought down ..	46 19 6	..	..	..	161 13 11	..	208 13 5
Repairs and maintenance ..	40 6 5	55 3 7	17 13 8	2 19 8	..	..	116 3 4
Salaries and sundry expenses ..	..	..	..	..	..	845 3 9	845 3 9
Depreciation ..	175 4 5	112 2 3	61 15 10	63 3 3	8 0 6	119 6 5	539 12 8	
Interest on capital ..	158 15 11	185 6 5	86 1 11	636 9 10	15 7 8	104 4 10	1,186 6 7	
Administration charges ..	..	..	..	..	..	144 6 9	144 6 9
Balances (profits) ..	..	40 9 2	270 9 11	2,189 17 0	..	..	2,500 16 1
	421 6 3	393 1 5	436 1 4	2,892 9 9	185 2 1	1,213 1 9	5,541 2 7	
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
By Sales of bark, posts, firewood ..	360 19 7	..	..	..	..	..	360 19 7
Sheep and wool ..	..	1,069 17 2	..	..	..	..	1,069 17 2
Sales of produce and sundries ..	3 14 0	40 15 3	54 10 9	89 0 9	24 0 9	..	212 1 6	
Sales of bulk wine ..	..	..	..	3,132 19 10	..	..	3,132 19 10
Sales of case wine ..	..	..	..	2,448 5 10	..	..	2,448 5 10
Intersection transfers ..	18 10 0	155 2 6	1,790 0 0	..	..	..	1,963 12 6
Stock at 31st March, 1929 ..	7 16 8	1,012 18 9	34 2 4	11,289 7 8	27 3 1	..	12,371 8 6	
Balances carried down ..	46 19 6	..	..	..	161 13 11	..	208 13 5
	437 19 9	2,278 13 8	1,878 13 1	16,959 14 1	212 17 9	..	21,767 18 4	
By Balances brought down ..	..	393 1 5	436 1 4	2,892 9 9	..	..	3,721 12 6
Rent ..	..	..	..	..	..	205 13 10	205 13 10
Electric light ..	..	..	..	..	..	17 5 3	17 5 3
Royalties ..	113 11 1	..	..	..	..	..	113 11 1
Balances (losses) ..	307 15 2	..	..	..	185 2 1	990 2 8	1,482 19 11
	421 6 3	393 1 5	436 1 4	2,892 9 9	185 2 1	1,213 1 9	5,541 2 7	

Summary of Profits and Losses, with Allocation of "Management."

Section.	Profit.		Loss.		Management.	Profit.		Loss.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Wattle-plantation	307 15 2	..	78 17 2	..	..	386 12 4	..
General farm	180 18 10	..	..	140 9 8	..
Vineyard	210 15 3	..	59 14 8	..	..
Wine-cellar	479 2 8	1,710 14 4	..	..	..
Horticulture	185 2 1	40 8 9	..	..	225 10 10	..
						1,770 9 0	752 12 10		
Deduct losses	752 12 10	..	..	..
Net profit	1,017 16 2	..	..	..

DEPARTMENT OF AGRICULTURE—continued.
RABBIT-DESTRUCTION POISONS AND POISON-MIXING DEPOTS.
WORKING ACCOUNTS AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1929.

	Green Island Depot.	Frankton Junction Depot.	Fairlie Depot.	Kaikoura Depot.	Ranfurly Depot.	Invercargill Depot.	Wellington District Distributions, Phosphorus Poison.	Dominion Distributions, Carbon Bisulphide.	Dominion Distributions, Strychnine.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Dr.</i>										
To Stock, 1st April, 1928 ..	161 7 6	636 5 0	207 5 6	22 12 3	5 16 4	176 18 2	103 8 4	776 14 2	1,467 5 1	3,557 12 4
Wages ..	1 10 0	157 0 0	81 17 7	15 0 0	5 9 0	44 2 0	..	..	..	304 18 7
Purchases of poison ..	..	..	..	..	..	80 1 5	..	..	298 6 11	392 16 1
Sugar, pollard, &c. ..	1 8 0	103 18 6	200 0 8	8 15 6	3 10 0	16 6 3	0 1 0	..	..	70 16 1
Sundries ..	10 10 0	39 14 3	7 11 7	..	0 9 0	36 3 6	1 11 2	69 15 3	37 4 5	238 7 4
Packing and cartage ..	..	37 16 2	41 6 4	3 11 6	2 12 6	1 11 6	15 1 0	42 5 6	9 3 4	74 4 7
Transfers (in) ..	..	2 11 3	0 15 6	0 4 0	5 5 9	35 5 5	5 19 7	246 12 11	538 1 5	910 4 4
Balances carried down..	..	..	78 19 3	..	..	..	..	..	..	..
	174 15 6	977 5 2	617 16 5	50 3 3	23 2 7	390 8 3	126 1 1	1,137 12 10	2,350 1 2	5,847 6 3
<i>To</i>										
Balances brought down ..	7 0 7	52 2 0	11 9 5	5 0 11	..	..	..	..	..	64 3 6
Repairs, &c. ..	..	21 6 4	45 0 0	0 11 6	..	25 0 0	15 0 0	74 0 0	168 0 0	33 7 3
Management ..	..	50 0 0	16 5 7	4 13 0	9 17 6	7 8 11	..	..	..	381 13 0
Depreciation ..	125 12 6	124 10 11	19 5 6	1 9 3	9 7 4	22 7 4	4 13 1	34 19 1	66 0 6	285 4 8
Interest on capital ..	147 15 9	153 8 7	7 13 5	2 6 7	0 6 6	4 12 3	0 9 2	7 8 0	18 2 4	460 3 9
Administration charges ..	0 18 4	7 6 0	..	0 6 10	..	..	..	..	..	47 2 10
Sick-pay and expenses ..	..	10 10 0	..	..	..	..	..	139 14 0	285 18 7	10 10 0
Balances (profit) ..	..	..	..	..	..	..	..	..	..	425 12 7
	281 7 2	419 3 10	99 13 11	14 8 1	19 11 4	59 8 6	20 2 3	256 1 1	538 1 5	1,707 17 7
<i>Cr.</i>										
By Poison sales ..	..	..	..	..	..	..	..	..	..	..
Phosphorized pollard sales ..	71 9 2	15 15 0	24 10 0	..	1 15 0	9 12 6	11 18 9	689 0 9	1,548 7 6	2,300 19 6
Phosphorized oats sales ..	..	211 5 8	164 16 10	21 7 6	0 8 0	267 3 3	27 12 8	..	..	764 3 1
Transfers (out) ..	..	..	121 5 3	..	18 8 0	8 4 9	0 15 6	..	..	148 13 6
Sundries ..	2 12 6	15 1 0	..	..	..	..	..	47 7 9	9 3 4	74 4 7
Stock, 31st March, 1929 ..	0 4 0	57 4 9	122 15 10	1 8 6	1 16 3	1 11 8	0 16 0	..	..	185 17 0
Balances carried down ..	93 9 3	625 16 9	184 8 6	22 6 4	0 15 4	103 16 1	84 18 2	401 4 4	792 10 4	2,309 5 1
	7 0 7	52 2 0	..	5 0 11	..	..	..	..	..	64 3 6
	174 15 6	977 5 2	617 16 5	50 3 3	23 2 7	390 8 3	126 1 1	1,137 12 10	2,350 1 2	5,847 6 3
<i>By</i>										
Balances brought down ..	..	..	78 19 3	..	5 5 9	35 5 5	5 19 7	246 12 11	538 1 5	910 4 4
Balances (loss) ..	281 7 2	419 3 10	20 14 8	14 8 1	14 5 7	24 3 1	14 2 8	9 8 2	..	797 13 3
	281 7 2	419 3 10	99 13 11	14 8 1	19 11 4	59 8 6	20 2 3	256 1 1	538 1 5	1,707 17 7

To balance (loss) .. £ s. d.
 Provision for compensation .. 797 13 3
 Less profits... .. 300 0 0
 Loss .. 1,097 13 3
 £672 0 8

DEPARTMENT OF AGRICULTURE—continued

BALANCE-SHEET AS AT 31ST MARCH, 1929.

	Experimental Farms and Areas, Quarantine Stations, Poultry Station, and Cattle-dip.		Rabbit-destruction, Poisons, and Poison-mixing Depots.		Ruakura Farm of Instruction.		Central Development Farm, Weraoa.		Te Kauwhata Horticultural Station.		Other than Special Undertakings.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Liabilities.</i>														
Capital, 1st April, 1928 ..	56,669	0 7	10,232	3 3	89,418	18 2	63,171	7 4	26,362	18 9	120,217	12 10	366,072	0 11
Sundry creditors—														
General ..	420	16 1	20	15 8	472	17 1	38	2 1	1	4 11	25,364	4 2	26,318	0 0
Government ..	184	7 7	63	12 9	29	4 9	4	8 4	12	7 11	19,339	18 2	19,633	19 6
Amounts received in advance ..					516	10 6					4,209	8 3	4,725	18 9
Bad Debts Reserve ..											121	6 8	121	6 8
Compensation and Contribution Reserves ..	8,050	6 1	1,350	0 0									1,350	0 0
Depreciation Reserves ..			1,434	3 8	7,104	6 0	10,428	15 1	3,600	0 5	29,968	19 1	60,586	10 4
Profit and Loss Accounts ..									1,017	16 2			1,017	16 2
Writings off Reserve ..											2,106	18 9	2,106	18 9
Treasury Adjustment Account ..	1,159	11 3									392,568	5 10	393,727	17 1
	66,484	1 7	13,100	15 4	97,541	16 6	73,642	12 10	30,994	8 2	593,896	13 9	875,660	8 2
<i>Assets.</i>														
Land ..	15,263	0 0	930	0 0	35,926	2 0	18,560	0 0	2,091	3 6	34,695	18 11	107,466	5 5
Permanent improvements ..	30,651	12 6	5,481	14 8	34,877	0 7	32,203	10 9	10,974	12 3	32,619	15 11	146,808	6 8
Furniture, fittings, and fixtures ..	38	7 5	13	17 9	1,252	2 9	752	13 10	78	6 6	12,561	4 7	14,696	12 10
Libraries ..	2	7 9			43	15 5	142	6 5	13	15 6	6,459	6 7	6,661	11 8
Technical instruments and equipment ..	10	7 0							20	1 0	9,664	19 6	9,695	7 6
Mechanical office appliances ..	4,029	2 0	243	14 4	3,355	10 3	2,099	17 9	15	15 0	2,932	16 0	2,967	10 2
Implements and tools ..	37	1 0			295	7 7	431	16 0	2,597	9 10	4,313	18 1	16,639	12 3
Transport ..	5,802	19 0			8,837	16 0	4,345	5 7			13,271	4 10	14,035	9 5
Live-stock ..	2,780	18 6	2,309	5 1	6,987	11 6	2,858	6 10	880	18 6	396	3 0	20,263	2 1
Farm crops and stores ..									11,513	18 7	4,887	15 11	31,337	16 5
Sundry advances, &c. ..											7,015	6 4	7,015	6 4
Sundry debtors—														
General ..	337	19 10	1	19 0	300	18 5	379	4 10	200	8 9	9,871	5 8	11,091	16 6
Government ..	21	10 4	88	1 8					34	19 0	3,349	4 5	3,493	15 5
Amounts paid in advance ..					3	7 5	1	17 2	22	9 2	21	5 6	49	1 10
Compensation and contribution ..			1,496	5 4	57	4 1	4,331	17 7			449,729	9 9	1,553	9 5
Profit and Loss Accounts ..	7,508	13 8	672	0 8	5,386	17 6	18	12 0			2,106	18 9	467,648	19 2
Writings off Suspense ..									10	10 1			2,125	10 9
Cash in hand ..													10	10 1
Treasury Adjustment Account ..			1,863	16 10	218	3 0	7,478	4 11	2,540	0 6			12,100	5 3
	66,484	1 7	13,100	15 4	97,541	16 6	73,642	12 10	30,994	8 2	593,896	13 9	875,660	8 2

T. G. GILBERT, Accountant, Department of Agriculture.

I hereby certify that the Revenue Account, 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.

DEPARTMENT OF AGRICULTURE—*continued*.
THE ORCHARD-TAX ACT 1927 DEPOSIT ACCOUNT.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	General Purposes Tax, Section 3, Orchard-tax Act, 1927.		Fireblight-tax under Section 4.		Total.
	£	s. d.	£	s. d.	
			Hawke's Bay.	Thames.	
<i>Expenditure.</i>					
To Expenses of collection	496	11 0	12	14 0	510 14 0
Balances to Appropriation Account ..	694	11 4	273	17 9	989 9 7
	1,191	2 4	286	11 9	1,500 3 7
<i>Income.</i>					
By Tax levied under sections 3 and 4 (including penalties)	1,286	11 1	311	0 6	..
Less allowances on prompt payment	95	8 9	24	8 9	..
	1,191	2 4	286	11 9	1,500 3 7
	1,191	2 4	286	11 9	1,500 3 7

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	General Purposes Tax, Section 3, Orchard-tax Act, 1927.		Fireblight-tax under Section 4.		Total.
	£	s. d.	£	s. d.	
			Hawke's Bay.	Thames.	
<i>Dr.</i>					
To New Zealand Fruitgrowers' Federation	1,078	5 4	..	..	1,078 5 4
Tax irrecoverable, written off	6	16 2	..	..	6 16 2
Tax adjusted	2	0 10	..	..	2 0 10
Balances	996	9 0	273	17 9	1,291 7 3
	2,083	11 4	273	17 9	2,378 9 7
<i>Cr.</i>					
By Balance at 1st April, 1928	1,389	0 0	..	..	1,389 0 0
Revenue Accounts	694	11 4	273	17 9	989 9 7
	2,083	11 4	273	17 9	2,378 9 7

BALANCE-SHEET AS AT 31ST MARCH, 1929.

	General Purposes Tax, Section 3, Orchard-tax Act, 1927.		Fireblight-tax under Section 4.		Total.
	£	s. d.	£	s. d.	
			Hawke's Bay.	Thames.	
<i>Liabilities.</i>					
Sundry creditors	496	11 0	12	14 0	510 14 0
Suspense Accounts	46	7 2	8	18 9	62 18 5
Appropriation Account	996	9 0	273	17 9	1,291 7 3
	1,539	7 2	295	10 6	1,864 19 8
<i>Assets.</i>					
Sundry debtors—					
Post Office	523	14 7	184	10 0	731 9 7
Taxpayers	301	17 9	45	18 0	354 12 9
Cash in Deposit Account	713	14 10	65	2 6	778 17 4
	1,539	7 2	295	10 6	1,864 19 8

T. G. GILBERT, Accountant, Department of Agriculture.

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.

EDUCATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

Summary.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Balances from separate accounts—			By Income from—		
Primary Education	2,509,313	5 11	Primary-education reserves	116,396	4 10
Secondary Education	395,800	5 10	National-endowment	81,371	12 0
Higher Education	132,753	6 0	Balance as per Balance-sheet	3,576,148	8 4
Technical Education	233,961	18 0			
Training of Teachers	172,016	2 1			
Native Education	88,591	15 5			
Physical Education	8,812	9 0			
Examinations	3,069	18 9			
Miscellaneous	76,077	0 10			
Special Schools and Child Welfare Branch	153,520	3 4			
	<u>£3,773,916</u>	<u>5 2</u>		<u>£3,773,916</u>	<u>5 2</u>

Head Office Administration.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	31,339	15 2	By Payment by Teachers' Superannuation Fund		
Travelling-expenses	817	13 3	for clerical work	900	0 0
Telephones	333	19 3	Sale of publications	167	9 2
Office requisites, advertising, &c.	152	19 10	Balance transferred to other accounts	36,926	14 2
Printing and stationery	1,340	18 9			
Postage, telegrams, &c.	1,441	17 1			
Rent of offices (Government Buildings)	1,980	0 0			
Depreciation on furniture, &c.	375	0 0			
Interest on capital	212	0 0			
	<u>£37,994</u>	<u>3 4</u>		<u>£37,994</u>	<u>3 4</u>

Primary Education.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Head Office salaries and administration charges			16,035	6 11	By Sale of school-sites—Interest on money held by Education Boards	189	2 5
Public schools—					School-buildings—Rent of school-buildings.. .. .	3,069	1 8
Salaries	1,736,507	15 5			Inspection—Fees for special examination	108	12 6
House allowances	44,230	16 8			<i>School Journal</i> sales	994	1 10
Removal expenses	922	1 10	1,781,660	13 11	<i>Education Gazette</i> — £ s. d.		
					Advertising	304	15 6
Organizing teachers—					Sales	71	5 7
Salaries	4,049	18 6				376	1 1
Travelling-expenses	2,470	3 11	6,520	2 5	Miscellaneous—Recovery for education of foreign children	135	0 0
					Recovery from Fire Insurance Fund	12,052	13 0
Manual instruction—							
Salaries	49,961	0 6	88,350	13 4			
Capitation for material and incidentals	26,423	8 9					
Handwork material	11,966	4 1					
					Carried forward	16,924	12 6
Carried forward			1,892,566	16 7			

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

<i>Expenditure—continued.</i>		£	s.	d.	<i>Income—continued.</i>		£	s.	d.
Brought forward .. .. .	..	1,892,566	16	7	Brought forward .. .. .	..	16,924	12	6
To Grading and registration of teachers—					By Balance carried to General In-				
Head Office salaries and administration	1,150	1	5		come and Expenditure Ac-				
Portion of Inspectors' salaries	2,756	9	4		count .. .. .	..	2,509,313	5	11
Expenses of appeals	460	9	11						
School and class libraries .. .. .	..			4,367	0	8			
Flags for schools	56	0	0	3,357	17	7			
Less contributed by Committees	8	5	0						
				47	15	0			
Maintenance of school-buildings, &c.—									
Grants to Boards for maintenance	112,908	3	1						
Subsidies on voluntary contributions									
for upkeep of schools	21,339	18	9						
School Committee allowances	102,751	2	3						
Rent of buildings for school purposes ..	5,874	8	9						
				242,873	12	10			
Inspection of schools—									
Inspectors' salaries	33,097	11	3						
Less charged to grading of teachers ..	2,756	9	4						
	30,341	1	11						
Travelling-expenses (including deprecia-									
tion on car)	10,596	15	8						
Transfer and removal expenses	356	6	1						
Clerical assistance	775	2	6						
Office requisites (including depreciation									
on furniture, &c.)	186	19	0						
Postage, telephones, &c.	97	3	6						
				42,353	8	8			
Conveyance and board of pupils and									
instructors, including depreciation on									
departmental buses .. .. .	..			71,587	17	2			
Education Boards—Grants for general									
administration .. .. .	..			38,690	11	11			
Correspondence School—									
Head Office administration	50	0	0						
Salaries	3,007	16	7						
	£	s.	d.						
Books and stationery	293	6	7						
Less recoveries from									
parents	266	15	6						
	26	11	1						
Postage, &c.	300	0	0						
Rent of offices	82	0	0						
Cleaning, lighting, heating, &c.	249	9	11						
Telephone	17	17	6						
Depreciation on furniture, &c.	24	0	0						
Interest on capital	24	0	0						
				3,781	15	1			
<i>School Journal—</i>									
Head Office administration	50	0	0						
Salaries	740	12	0						
Printing	5,118	11	5						
Putting up for despatch	449	6	6						
Postage	1,408	13	6						
Royalties and sundries	76	3	11						
Rent of office (including light)	80	0	0						
				7,923	7	4			
<i>Education Gazette—</i>									
Head Office administration	20	0	0						
Salaries	300	0	0						
Printing and despatching	1,107	7	6						
Postage	248	16	10						
Sundries	6	6	0						
Rent of office, cleaning, &c.	30	0	0						
				1,712	10	4			
Free kindergartens—Grants in aid .. ..	..			3,384	13	4			
Postage (pupils' record-cards) .. .. .	..			380	4	6			
Printing and stationery .. .. .	..			2,149	12	2			
Conferences—									
Expenses of Inspectors	460	12	4						
Syllabus C	5	0	4						
				465	12	8			
Gramophone records—Distribution .. ..	..			276	1	0			
Rebuilding schools destroyed by fire ..	..			16,076	16	10			
Health camps for children .. .. .	..			220	19	3			
Miscellaneous .. .. .	..			48	5	6			
Depreciation on furniture—special classes	..			3	0	0			
Interest on capital .. .. .	..			193,970	0	0			
				£2,526,237	18	5			
							£2,526,237	18	5

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

<i>Expenditure.</i>				<i>Income.</i>					
	£	s.	d.	£	s.	d.	£	s.	d.
To Head Office administration charges				2,492	2	9	By High Schools—		
High schools—							Rent of buildings and sites	75	0
Salaries of teachers	251,271	10	8				£	s.	d.
Grants to Boards for administration	41,343	9	8				Pupils fees	5,905	16
Grants to Marlborough High School Board under							Net income		
Marlborough High School Act	400	0	0				from en-		
Assistance towards maintenance of buildings	1,320	12	4				dowment		
Subsidies on voluntary contributions for general							applied to		
purposes	1,701	8	9				payment		
				296,037	1	5	of teachers'		
Grading and registration of teachers—							salaries	19,221	18
Head Office administration and salaries	180	0	0					25,127	15
Portion of Inspectors' salaries	219	0	0				Recovery from Fire In-		
Expenses of appeals	21	15	4				surance Fund	35	0
				420	15	4	Balance carried to General		
District high schools (secondary department)—							Income and Expendi-		
Salaries of teachers				58,271	13	4	ture Account	395,800	5
Inspection—									
Salaries of Inspectors	2,632	8	8						
Less part charged to grading of teachers	219	0	0						
				2,413	8	8			
Travelling-expenses	763	1	3						
Removal expenses	67	13	9						
				3,244	3	8			
Conveyance of pupils				7,107	18	10			
Manual instruction				4,877	11	5			
Scholarships—									
National	11,272	10	6						
War bursaries	357	1	4						
				11,629	11	10			
Rebuilding after fire									
Printing and stationery									
Conferences—Expenses									
Interest on capital									
Miscellaneous									
				£421,038	0	11			
							£421,038	0	11

Higher Education.

<i>Expenditure.</i>				<i>Income.</i>					
	£	s.	d.	£	s.	d.	£	s.	d.
To Head Office salaries and administration charges	600	0	0				By Balance carried to general		
Grants—							Income and Expendi-		
University of New Zealand and four University colleges for							ture Account	132,753	6
general purposes, &c.	50,735	12	6						
Auckland and Canterbury, for Schools of Forestry	2,000	0	0						
Salaries of Professors of Education	3,400	0	0						
Otago University, for additional salaries	112	10	0						
Workers' Educational Association lectures	3,000	0	0						
Subsidies on voluntary contributions for Workers' Educational									
Association and other purposes	1,232	19	11						
Scholarships	27,054	16	10						
Grant for organization purposes—Workers' Education Association	500	0	0						
Maintenance Massey Agriculture College	15,000	0	0						
Special assistance to deserving students	182	18	0						
Miscellaneous	13	8	9						
Interest on capital	28,921	0	0						
				£132,753	6	0			
							£132,753	6	0

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

		<i>Technical Education.</i>							
		<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Head Office salaries and administration charges	..	..	..	1,809	15 3	By Examinations—			
Technical schools and classes—						Examination fees	..	220	4 10
Salaries of instructors	.. ..	149,652	1 4			Recovery from Public Works Department for conducting Electric Wiremen's Examination	..	283	2 11
Grants to Boards for general purposes	.. ..	35,897	14 9					503	7 9
Travelling-expenses of instructors	.. ..	0	8 6			Balance carried to General Income and Expenditure Account	..	233,961	18 0
Repairs to buildings	.. ..	1,407	4 3						
Rent of buildings for classes	.. ..	1,059	14 0						
Subsidies on voluntary contributions for general purposes	.. ..	2,976	7 6	190,993	10 4				
Grading and registration of instructors—									
Head Office salaries and administration	.. ..	205	0 0						
Portion of Inspectors' salaries	.. ..	222	0 0						
Expenses of appeals	.. ..	5	9 3	432	9 3				
Inspection—									
Salaries of Superintendent and Inspectors	.. ..	2,663	6 8						
Less portion charged to grading	.. ..	222	0 0						
		2,441	6 8						
Travelling-expenses	.. ..	816	19 6	3,258	6 2				
Conference—Cost	.. ..	..	..	25	0 0				
Conveyance, &c., of pupils	.. ..	..	..	5,788	4 4				
Examinations—									
Electric Wiremen's	.. ..	283	2 11						
City and Guilds	.. ..	392	4 7	675	7 6				
Printing and stationery	.. ..	..	..	151	11 11				
Interest on capital	.. ..	..	..	31,330	0 0				
Miscellaneous	.. ..	..	..	1	1 0				
				£234,465	5 9			£234,465	5 9

		<i>Training of Teachers.</i>							
		<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Head Office salaries and administration charges	..	..	..	750	0 0	By Balance carried to General Income and Expenditure Account	..	172,016	2 1
Training colleges—									
Salaries of staff (in excess of usual staffs, public schools, and of practising schools)	.. ..	36,512	14 1						
Special instruction	.. ..	3,292	8 4						
University College fees for students attending									
University classes	.. ..	6,135	15 0						
Science material	.. ..	637	14 3	46,578	11 8				
Allowances to students	.. ..	114,455	8 4						
Transport expenses	.. ..	1,804	12 9	116,260	1 1				
Classes at sub-centres	.. ..	..	..	853	5 4				
Conference—Expenses	.. ..	..	..	5	15 8				
Printing and stationery	.. ..	..	..	51	16 5				
Interest on capital	.. ..	..	..	7,273	0 0				
Miscellaneous	.. ..	..	..	243	11 11				
				£172,016	2 1			£172,016	2 1

		<i>Native Education.</i>							
		<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Head Office salaries and administration charges	..	..	..	1,147	8 2	By Rent of buildings	..	63	15 3
Native schools—						Tauranga Endowment Reserve revenue	..	269	0 11
Salaries	.. ..	62,723	17 4			Recoveries from Fire Insurance Fund—			
Manual instruction	.. ..	358	3 8			1928-29	.. ..	11	0 0
Books, school requisites, &c.	.. ..	1,414	13 9			1927-28	.. ..	249	0 0
Repairs to buildings	.. ..	3,910	10 1			Balance carried to General Income and Expenditure Account	..	88,591	15 5
Advertising	.. ..	13	9 11						
Removal expenses of teachers	.. ..	479	5 0	72,839	19 9				
Depreciation on buildings	.. ..	3,940	0 0	2,137	6 9				
Conveyance and board of children	.. ..	..	..			
Inspection—									
Salaries of Inspectors	.. ..	1,482	10 0	2,085	8 10				
Travelling-expenses	.. ..	602	18 10						
Higher education—Scholarship allowances and expenses	.. ..	..	..	4,402	10 2				
Rebuilding of schools destroyed by fire	.. ..	..	..	14	0 0				
Miscellaneous	.. ..	..	..	148	17 11				
Interest on capital	.. ..	..	..	6,409	0 0				
				£89,184	11 7			£89,184	11 7

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

<i>Expenditure.</i>		£	s.	d.	£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges	.. .. .	..	..	..	130	0	0	By Balance carried to General In-	.. .. .	8,812	9	0
Salaries of instructors	.. .. .	4,978	14	8				come and Expenditure Account	.. .. .		
Travelling-expenses	.. .. .	3,547	3	2								
					8,525	17	10					
Transfer and removal expenses	.. .. .	..	..	..	6	9	2					
Books and material	.. .. .	..	..	..	96	8	11					
Classes for teachers	.. .. .	..	..	..	15	0	0					
Postage	.. .. .	..	..	..	26	19	0					
Miscellaneous	.. .. .	..	..	..	11	14	1					
					£8,812	9	0			£8,812	9	0

Examinations.

<i>Expenditure.</i>		£	s.	d.	£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges	2,195	2	3	By Fees for examinations and certifi-	.. .. .	5,755	15	6
Examiners' and supervisors' fees	4,295	13	6	Balance carried to General In-	.. .. .	3,069	18	9
Printing and stationery	1,129	14	7	come and Expenditure Account	.. .. .		
Forwarding charges, rent of buildings, &c.	825	5	10					
Postages, &c.	287	18	1					
Rent of store, Wellington	92	0	0					
					£8,825	14	3			£8,825	14	3

Miscellaneous.

<i>Expenditure.</i>		£	s.	d.	£	s.	d.	<i>Income.</i>		£	s.	d.
To Accidents to school-children	.. .. .	..	..	..	667	6	3	By Registration fees, &c.	.. .. .	6	1	0
Council of Education—Expenses of delegates	.. .. .	..	..	..	196	9	1	Balance carried to General In-	.. .. .	76,077	0	10
Empire Education Conference—Expenses of delegates	.. .. .	..	..	..	68	10	0	come and Expenditure Account	.. .. .		
Officers and teachers visiting other countries	.. .. .	..	..	..	32	9	2					
Teachers Register—Expenses	.. .. .	..	..	..	0	12	0					
Compassionate allowance	.. .. .	..	..	..	150	0	0					
Public libraries—												
Subsidies	.. .. .	2,995	14	3								
Subsidies—Printing	.. .. .	5	15	0								
					3,001	9	3					
Grant for clothing damaged by fire, Riwaka School	.. .. .	..	..	..	4	0	0					
Expenses in connection with transfer of pupils from Well-												
ington Technical College to Wellington Girls' College	.. .. .	..	..	..	101	13	0					
Teachers' Superannuation Fund—Government subsidies												
under—												
Superannuation Act	.. .. .	43,000	0	0								
Finance Act, 1925	.. .. .	3,749	6	0								
Additional appropriation	.. .. .	25,000	0	0								
					71,749	6	0					
Payment of superannuation contributions for teachers on												
active service, 1914-19	.. .. .	..	..	..	39	19	7					
Cost of raising loans	.. .. .	..	..	..	71	7	6					
					£76,083	1	10			£76,083	1	10

Special Schools (Summary).

<i>Expenditure.</i>		£	s.	d.	£	s.	d.	<i>Income.</i>		£	s.	d.
To Balance brought forward from separate accounts—								By Balance carried to General In-		153,520	3	4
Education of the Blind	3,089	15	11	come and Expenditure Account	.. .. .		
Education of the Deaf	7,864	17	9					
Education of the Feeble-minded	15,370	14	3					
Child Welfare	127,173	8	5					
Stores Summary Account	21	7	0					
					£153,520	3	4			£153,520	3	4

Special Schools (General Administration).

<i>Expenditure.</i>		£	s.	d.	£	s.	d.	<i>Income.</i>		£	s.	d.
To Expenditure, postage	1,016	0	7	By Balance carried to Child Welfare				
Office administration	9,811	17	5	—Non-institutional Account	.. .. .	10,827	18	0
					£10,827	18	0			£10,827	18	0

Education of the Blind.

<i>Expenditure.</i>		£	s.	d.	£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administrative charges	50	0	0	By Maintenance fees	.. .. .	467	12	10
Maintenance of children in public institutions, &c.	1,221	2	11	Balance carried to Special Schools	.. .. .		
Travelling-expenses of children	50	4	10	Summary Account	.. .. .	3,089	15	11
Provision for bad debts	20	0	0					
Grants for maintenance of Government pupils, Jubilee Institute	506	1	0					
Interest on capital	1,710	0	0					
					£3,557	8	9			£3,557	8	9

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Education of the Deaf.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administrative charges		400	0	0	By Maintenance fees	2,470	16	11	
School for the Deaf—	£ s. d.				Sales of produce		0	17	0
Salaries of staff	6,345 11 1				Meals provided		3	8	0
Maintenance of children	2,200 8 6				Deduction for board, &c.	405	0	0	
Maintenance of buildings	98 13 9								
		8,644	13	4					
Advertising		12	5	10					
Travelling-expenses		337	0	6					
Depreciation of buildings, &c.		452	0	0					
Provision for bad debts		100	0	0	Balance carried to Special Schools Summary				
Interest on capital		799	0	0	Account	7,864	17	9	
		£10,744	19	8					£10,744 19 8

School for the Deaf (Income from Bequests in the Hands of Public Trustee).

(To be expended for inmates on recreations, &c., not usually provided by the Department from parliamentary vote.)

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Expenditure on recreations, &c.		34	14	7	By Balance of income in Post Office Savings-bank	224	16	6	
Balance in hand, 31st March, 1929, carried to					Income from bequests	108	16	0	
Balance-sheet		309	10	11	Interest on deposits in Post Office Savings-bank	10	13	0	
		£344	5	6					£344 5 6

Education and Training of the Feeble-minded.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Balance (net cost) on—					By Recoveries on account of travelling-expenses ..	69	18	4	
Richmond School for Girls	4,254 14 4				Maintenance fees from parents, &c.	1,465	9	8	
Otekaike School for Boys	12,020 0 1				Balance carried to Special Schools Branch				
Head Office administration (non-institutional)	100 0 0				Summary of Income and Expenditure	15,370	14	3	
Travelling-expenses	285 15 2								
Postage	70 12 8								
Provision for bad debts	100 0 0								
Grant for travelling-expenses of teacher visiting									
England	75 0 0								
		£16,906	2	3					£16,906 2 3

Special School for Girls, Richmond.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		140	0	0	By Deductions from salaries of staff for board or				
Salaries of staff	2,086 12 7				quarters provided	260	0	0	
Maintenance of inmates and staff	1,544 11 10				Sales of produce	46	15	8	
Repairs to buildings	25 5 7				Balance carried to Education and Training of				
Depreciation on buildings, &c.	296 0 0				Feeble-minded Income and Expenditure				
Interest on capital	469 0 0				Account	4,254	14	4	
		£4,561	10	0					£4,561 10 0

Special School for Boys, Otekaike.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		320	0	0	By Sale of baskets	405	0	0	
Salaries of staff	5,682 9 5				Balance from Sawmill Account	732	12	5	
Maintenance of inmates and staff	4,542 2 7				Boot repairs for staff, &c.	29	13	9	
Repairs to buildings	594 1 10				Car-hire	8	14	0	
Advertising	16 3 5				Boys' wages, sawmill	55	0	0	
Depreciation of buildings, &c.	1,193 0 0				Rent of garage	3	15	0	
Interest on capital	1,866 0 0				Meals and board provided	9	15	0	
Balance from Farm Account	100 13 0				Deductions from salaries of staff for board and				
					quarters provided	985	0	0	
					Office expenses for farm and sawmill	65	0	0	
					Balance carried forward to Education and				
					Training of Feeble-minded Income and Ex-				
					penditure Account	12,020	0	1	
		£14,314	10	3					£14,314 10 3

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Special School for Boys, Otekaikē (Farm Account).*

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	£	s.	d.	
To Stock on hand, 1st April, 1928—							
Live-stock	830	10	0				
Farm-produce	1,134	18	0				
				1,965	8	0	
Purchase of live-stock	215	6	4				
Purchase of farm-produce	21	1	5				
				236	7	9	
Repairs to plant, building, &c.				115	18	1	
Salaries and wages of staff employed on farm				790	11	3	
Purchase of seed, manures, &c.				107	11	5	
Sundries				436	19	4	
Depreciation on farm implements and plant				148	0	0	
Balance (gross profit) carried down				309	7	0	
				£4,110	2	10	
							£4,110 2 10
To Head Office salaries and administration charges				30	0	0	
Otekaikē office, salaries, &c.				50	0	0	
Interest on capital				330	0	0	
				£410	0	0	
							£410 0 0
							£ s. d.
							309 7 0
							100 13 0
							£410 0 0

Special School for Boys, Otekaikē (Sawmill Account).

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	£	s.	d.	
To Stock of timber on hand, 1st April, 1928							
Wages (including value of boys' labour)	447	6	0				
Hire of traction-engine from farm	45	0	0				
Royalty	134	0	0				
Repairs, &c., to plant	104	13	6				
Hauling	10	0	0				
Depreciation on plant, &c.	21	0	0				
Balance (gross profit) carried down	785	12	5				
				£2,258	11	11	
							£2,258 11 11
To Head Office salaries and administration charges				5	0	0	
Otekaikē office salaries, &c.				15	0	0	
Interest on capital				33	0	0	
Balance to Otekaikē General Account				732	12	5	
				£785	12	5	
							£785 12 5
							£ s. d.
							785 12 5

Child Welfare (Summary).

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	£	s.	d.	
To Reserve for bad debts	10,000	0	0				
Boys' Training-farm, Weraroa	10,384	15	8				
Receiving Home, Auckland	1,602	0	1				
Receiving Home, Hamilton	891	1	9				
Receiving Home, Wanganui	825	1	1				
Receiving Home, Napier	824	5	8				
Receiving Home, Wellington	2,268	2	2				
Girls' Hostel, Wellington	1,000	12	10				
Receiving Home, Christchurch	1,531	16	1				
Girls' Home, Burwood	4,748	17	4				
Girls' Home, Timaru	524	0	11				
Girls' Home, Dunedin	1,113	4	8				
Probation Home, Auckland	1,838	18	11				
Probation Home, Wellington	1,080	13	3				
Probation Home, Christchurch	1,244	3	9				
Probation Home, Dunedin	1,513	12	8				
Non-institutional	123,182	16	10				
Less refund maintenance fees	189	9	7				
				122,993	7	3	
				£164,384	14	1	
							£164,384 14 1
							£ s. d.
							127,173 8 5
							£164,384 14 1

Boys' Training-farm, Weraroa.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	£	s.	d.	
To Head Office administration charges							
Salaries and wages of staff, &c.	3,251	6	1				
Maintenance of inmates and staff	3,546	13	7				
Maintenance of buildings, &c.	727	17	11				
Telephones	16	0	0				
Depreciation on buildings, &c.	671	0	0				
Interest on capital	894	0	0				
Balance (loss) from Farm Account	1,697	18	1				
				£10,944	15	8	
							£10,944 15 8

EDUCATION DEPARTMENT—*continua.*
 INCOME AND EXPENDITURE ACCOUNT—*continued.*
Boys' Training-farm, Weraroa (Farm Account).

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Stocks, 1st April, 1928—				By Stocks on hand, 31st March, 1929—			
Live-stock		2,508	18 6	Live-stock		2,557	17 0
Farm-produce		1,263	1 9	Farm-produce		1,078	10 0
			3,772 0 3				3,636 7 0
Purchase of live-stock			66 8 0	Sales of produce, including issues to Weraroa institution			2,676 14 5
Purchase of seeds and manures			431 5 11	Threshing, &c.			13 15 0
Purchase of feed			320 18 3	Rent of farm cottage (staff)			80 0 0
Repairs to buildings, plant, &c.			157 14 0	Balance carried down			447 18 1
Salaries and wages of staff, &c.			1,219 0 0				
Sundries			477 8 1				
Depreciation on buildings			410 0 0				
			<u>£6,854 14 6</u>				<u>£6,854 14 6</u>
			£ s. d.				£ s. d.
To Balance brought down			447 18 1	By Balance carried forward to Weraroa Income and Expenditure Account			1,697 18 1
Head Office administration charges			50 0 0				
Weraroa office charges			125 0 0				
Interest on capital			1,075 0 0				
			<u>£1,697 18 1</u>				<u>£1,697 18 1</u>

Girls' Home, Timaru.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Head Office administration			15 0 0	By Deduction from salaries of staff for board and quarters provided			35 0 0
Salaries and wages of staff			166 16 8	Grazing			5 0 0
Maintenance of inmates and staff			203 19 10	Balance carried to Child Welfare Income and Expenditure Account			524 0 11
Maintenance of buildings, &c.			68 11 11				
Sundries			2 12 6				
Depreciation on buildings, &c.			38 0 0				
Interest on capital			69 0 0				
			<u>£564 0 11</u>				<u>£564 0 11</u>

Girls' Hostel, Wellington.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Head Office salaries and administration charges			20 0 0	By Board of inmates			252 16 4
Salaries of staff, &c.			517 0 7	Board of staff			120 0 0
Maintenance of inmates and staff			548 9 5	Balance carried to Child Welfare Income and Expenditure Account			1,000 12 10
Repairs to buildings, &c.			98 14 2				
Telephones			4 5 0				
Depreciation on buildings, &c.			72 0 0				
Interest on capital			113 0 0				
			<u>£1,373 9 2</u>				<u>£1,373 9 2</u>

Girls' Home, Burwood.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Head Office salaries and administration charges			60 0 0	By Board of inmates			0 12 0
Salaries of staff and inmates			1,899 16 6	Grazing			27 2 6
Maintenance of staff, &c.			1,541 17 11	Board of staff			355 0 0
Repair to buildings, &c.			514 4 11	Balance carried to Child Welfare Income and Expenditure Account			4,748 17 4
Telephones			8 12 6				
Depreciation on buildings, &c.			291 0 0				
Interest on capital			816 0 0				
			<u>£5,131 11 10</u>				<u>£5,131 11 10</u>

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

	Auckland.	Hamilton.	Wanganui.	Napier.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>							
To Head Office administration charges ..	£ 45 0 0	£ 30 0 0	£ 25 0 0	£ 30 0 0	£ 50 0 0	£ 60 0 0	£ 25 0 0
Salaries of staff, &c. ..	508 6 9	333 3 10	330 15 0	373 3 11	881 17 2	584 17 3	325 2 10
Maintenance of staff and inmates, &c. ..	712 4 3	316 7 9	242 2 5	264 4 10	874 19 1	712 10 2	401 10 1
Repairs to buildings, &c. ..	108 18 1	54 12 3	70 12 3	65 11 11	157 14 11	47 17 9	136 14 10
Telephones ..	7 12 6	5 10 0	5 10 0	6 7 6	6 8 9	6 8 9	7 10 0
Depreciation on buildings ..	126 0 0	88 0 0	82 0 0	64 0 0	222 0 0	119 0 0	81 0 0
Interest on capital ..	227 0 0	122 0 0	131 0 0	96 0 0	322 0 0	176 0 0	186 0 0
	1,735 1 7	949 13 10	886 19 8	899 8 2	2,514 19 11	1,706 13 11	1,162 17 9
<i>Income.</i>							
By Deduction from salaries of staff for board and quarters provided ..	£ 105 0 0	£ 50 0 0	£ 60 0 0	£ 75 0 0	£ 135 0 0	£ 135 0 0	£ 30 0 0
Board of service inmates ..	28 1 6	8 12 1	1 18 7	0 2 6	17 17 9	39 17 10	19 13 1
Rent of buildings ..	..	..	..	..	94 0 0	..	..
Balance carried to Child Welfare Income and Expenditure Account ..	1,602 0 1	891 1 9	825 1 1	824 5 8	2,268 2 2	1,531 16 1	1,113 4 8
	1,735 1 7	949 13 10	886 19 8	899 8 2	2,514 19 11	1,706 13 11	1,162 17 9

Probation Homes.

	Auckland.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>				
To Head Office administration charges ..	£ 40 0 0	£ 25 0 0	£ 30 0 0	£ 25 0 0
Salaries of staff, &c. ..	594 4 3	391 2 10	532 2 2	544 14 4
Maintenance of staff and inmates, &c. ..	539 16 10	392 2 6	271 19 1	422 4 8
Repairs to buildings, &c. ..	63 12 10	149 3 0	83 16 9	98 1 9
Telephones ..	8 5 0	8 12 6	8 8 9	5 0 0
Depreciation on buildings, &c. ..	283 0 0	87 0 0	159 0 0	209 0 0
Interest on capital ..	415 0 0	163 0 0	235 0 0	342 0 0
	1,943 18 11	1,216 0 10	1,320 6 9	1,646 0 9
<i>Income.</i>				
By Deduction from salaries of staff for board and quarters provided ..	£ 105 0 0	£ 75 0 0	£ 40 0 0	£ 70 0 0
Sales of produce ..	..	..	..	1 9 2
Board of service inmates ..	..	42 7 7	36 3 0	15 18 11
Rent of buildings, &c. ..	..	18 0 0	..	45 0 0
Balance carried to Child Welfare Income and Expenditure Account ..	1,838 18 11	1,080 13 3	1,244 3 9	1,513 12 8
	1,943 18 11	1,216 0 10	1,320 6 9	1,646 0 9

Child Welfare—Non-institutional.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges ..	8,023	17	5	By Recoveries from parents, &c., for travelling-expenses, &c. ..	254	18	9
Salaries of officers ..	15,920	14	7	Earnings of boys placed at service (deceased-earnings forfeited) ..	277	14	8
Rent of offices, office requisites, &c. ..	1,920	19	8	Rent of buildings ..	5	10	0
Depreciation on office furniture, &c. ..	604	0	0	Balance carried to Child Welfare Income and Expenditure Account ..	122,993	7	3
Telephones ..	321	5	5				
Travelling-expenses of staff and children (including depreciation on cars, &c.) ..	7,663	18	0				
Maintenance of children boarded out—							
Payments to foster-parents ..	78,380	14	7				
Clothing, &c. ..	5,737	10	4				
Post and Telegraph Department—Commission on payments ..	867	8	0				
	84,985	12	11				
Maintenance of children—							
In private industrial schools ..	1,539	12	4				
In other institutions ..	197	9	1				
	1,737	1	5				
Interest on capital ..	477	0	0				
Charges against service inmates remitted ..	535	10	10				
Meal allowances of staff ..	10	7	9				
Transfer and removal expenses of staff, &c. ..	204	16	7				
Legal expenses ..	45	6	0				
Postage ..	1,013	13	10				
Refund inmates' earnings ..	58	19	2				
Sundries ..	8	7	1				
	£123,531	10	8		£123,531	10	8

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Stores Summary Account.*

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Balance (loss) from Wellington Central Stores Account	317	14	1	By Balance (profit)—			
				Auckland Store	177	1	10
				Wellington Factory	64	10	9
				Dunedin Store	54	14	6
				Balance transferred to Special Schools Summary Account	21	7	0
	<u>£317</u>	<u>14</u>	<u>1</u>		<u>£317</u>	<u>14</u>	<u>1</u>

Stores Accounts for the Year ended 31st March, 1929.

CENTRAL STORES, WELLINGTON.

Trading Account.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Stocks, 1st April, 1928	2,573	12	1	By Sales, including issues to institutions, &c. ..	7,020	13	5
Purchases and issues from factory	6,333	4	0	Stock, 31st March, 1929	2,393	11	1
Balance (gross profit) to Profit and Loss Account	507	8	5				
	<u>£9,414</u>	<u>4</u>	<u>6</u>		<u>£9,414</u>	<u>4</u>	<u>6</u>

Profit and Loss Account.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Head Office administration charges	50	0	0	By Balance (gross profit) from Trading Account ..	507	8	5
Salaries and wages	455	0	0	Balance (loss) transferred to Stores Summary Account	317	14	1
Rent	64	0	0				
Outward freight	67	12	6				
Fire insurance on stock	27	11	3				
Sundries	18	10	0				
Telephones	6	8	9				
Depreciation on fittings, &c.	15	0	0				
Interest on capital	121	0	0				
	<u>£825</u>	<u>2</u>	<u>6</u>		<u>£825</u>	<u>2</u>	<u>6</u>

BRANCH STORE, AUCKLAND.

Trading Account.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Stock, 1st April, 1928	783	4	4	By Issues to institutions, &c.	1,989	8	11
Purchases and transfers from Wellington Store	1,966	15	5	Stock at 31st March, 1929	1,036	12	8
Balance (gross profit) to Profit and Loss Account	276	1	10				
	<u>£3,026</u>	<u>1</u>	<u>7</u>		<u>£3,026</u>	<u>1</u>	<u>7</u>

Profit and Loss Account.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Head Office administration charges	5	0	0	By Balance (gross profit) from Trading Account ..	276	1	10
Salaries	30	0	0				
Rent	17	0	0				
Depreciation on fittings, &c.	4	0	0				
Interest on capital	43	0	0				
Balance (net profit) transferred to Stores Summary Account	177	1	10				
	<u>£276</u>	<u>1</u>	<u>10</u>		<u>£276</u>	<u>1</u>	<u>10</u>

BRANCH STORE, DUNEDIN.

Trading Account.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Purchases and transfers from other stores	931	5	4	By Issues	118	12	9
Balance (gross profit) to Profit and Loss Account	68	14	6	Stock, 31st March, 1929	881	7	1
	<u>£999</u>	<u>19</u>	<u>10</u>		<u>£999</u>	<u>19</u>	<u>10</u>

Profit and Loss Account.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Salaries	5	0	0	By Balance (gross profit) from Trading Account ..	68	14	6
Interest on capital	6	0	0				
Head Office administration charges	3	0	0				
Balance (net profit) transferred to Stores Summary Account	54	14	6				
	<u>£68</u>	<u>14</u>	<u>6</u>		<u>£68</u>	<u>14</u>	<u>6</u>

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

FACTORY, WELLINGTON.

Trading Account.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stocks of material and unfinished work at 1st April, 1928	483	2	1	By Goods manufactured and issued	2,832	7	10
Issues from Central Store	1,833	17	0	Sale of rags	7	8	8
Wages	863	14	5	Stock (material) at 31st March, 1929—			
Balance (gross profit) to Profit and Loss Account	199	17	6	Part-manufactured goods	328	9	5
				Material	212	5	1
					540	14	6
	£3,380	11	0		£3,380	11	0

Profit and Loss Account.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Light and power	28	14	0	By Balance (gross profit) from Trading Account	199	17	6
Repairs to plant, &c.	5	18	1				
Sundries	5	14	8				
Rent	30	0	0				
Interest on capital	24	0	0				
Depreciation on plant, &c.	26	0	0				
Head Office administration charges	15	0	0				
Balance (net profit) transferred to Stores Summary Account	64	10	9				
	£199	17	6		£199	17	6

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>						
Capital provided by Treasury, 1st April, 1928 ..				3,484,572	7	1	National Development Account—						
Education Loans Account—	£	s.	d.				Grants to Education Boards and other Boards for sites, buildings, equipment, &c., for—						
Loans raised	3,646,501	13	3				Elementary education ..	4,409,603	1	7			
Transferred from Consolidated Fund	100,000	0	0	3,746,501	13	3	Kindergartens	5,428	18	7			
Reserve for depreciation				65,214	7	6	Secondary education ..	840,949	11	4			
Boys and girls at service—							Higher education	665,318	9	3			
Wages in hands of Department				89,542	0	0	Technical education ..	702,614	13	10			
Sundry creditors—							Training of teachers ..	162,743	16	6			
General	40,042	13	2				Education of the blind ..	38,000	0	0			
Government Departments	17,119	14	7	57,162	7	9				6,824,658	11	1	
Amounts paid to Department in advance—							Departmental assets—						
Education Gazette	34	13	0				Land	53,219	4	6			
School Journal	28	18	2				Buildings	262,459	0	1			
Gramophones	727	13	3				Hydro-electric service ..	1,427	5	10			
Pianos	393	16	3	1,185	0	8	Water service	1,024	2	4			
School for the Deaf, Sumner—							Furniture, fittings, &c. ..	23,176	2	8			
Income from bequests for special purposes ..							Farm and other plant, implements, &c.	5,809	6	1			
Capital Account—Bequests for special purposes				309	10	11	Motor cars and cycles ..	7,494	9	5			
Stores Suspense Account				2,120	16	1	Typewriters and office appliances	1,689	11	3			
Treasury Adjustment Account				167	15	4	Library	392	18	1			
				3,547,846	4	0					356,692	0	3
							Stocks of material on hand, 31st March, 1929—						
							School books and requisites	1,919	7	7			
							General stores	11,471	5	11			
							Farm-produce	2,147	9	0			
							Live-stock	3,422	12	6			
											18,960	15	0
							Stores Deficiency Account ..				167	15	4
							Amounts paid in advance ..				16	5	0
							Sundry debtors—						
							General	99,826	19	1			
							Less reserve for bad debts	13,234	3	8			
								86,592	15	5			
							Government Departments	666	4	2			
											87,258	19	7
							Official stamps on hand, 31st March, 1929 ..				27	8	7
							Cash in Post Office Savings-bank—Sumner bequests				309	10	11
							Cash in hands of Public Trustee—Sumner bequests				2,120	16	1
							Cash in hands of Post Office Savings-bank—Wages of boys and girls at service ..				89,094	7	11
							Cash in Education Loans Account				38,605	6	1
							Cash in hands of Post Office				561	18	5
							Balance from Income and Expenditure Account				3,576,148	8	4
											£10,994,622	2	7
											£10,994,622	2	7

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.

T. B. STRONG, Director of Education.

C. E. CRAWFORD, A.R.A.N.Z., Accountant.

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

GENERAL PURPOSES RELIEF ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Losses written off—				By Interest on advances—			
Waimarino Bush-fire Relief—				Fire relief	362	15	1
Principal	2,034	5	8	Flood relief	144	13	4
Interest	240	16	3	In aid of works of production	189	14	10
			2,275	Receipts in respect of property taken over: Cider-manufacturing—			
Flood relief—				Interest accrued on advance on mortgage ..	10	16	0
Principal	463	11	7	Rent	33	13	0
Interest	56	6	11	Interest on investments	1,128	12	5
			519	Interest on sinking fund	4	4	1
Mortgage reductions under the Deteriorated Lands Act, 1925—				Balance carried down	5,671	6	2
Fire relief	2,551	5	0				
Remission of interest under Deteriorated Lands Act, 1925—							
Fire relief	162	12	0				
			2,713				
Interest on loans			2,536				
			<u>£8,045</u>				<u>£8,045</u>
			£				£
To Balance brought down			5,671	By Balance at 31st March, 1928—	231	2	0
Balance			68	Transfer of capital losses charged to revenue ..	5,049	2	3
				Transfer of interest written off to Bad Debts Reserve	459	15	2
			<u>£5,739</u>				<u>£5,739</u>

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Advances under Appropriation Act, 1918, section 33, and Public Revenues Act, 1926, section 136—			
Loan under Appropriation Act, 1918, section 33 (Waimarino bush-fire relief)	70,000	0	0	Fire relief	24,354	11	7
Less—				Flood relief	5,011	7	9
Written off	6,982	16	6	In aid of works of production—			
Provisionally written off, and reductions under Deteriorated Lands Act, 1925	5,149	2	3	Orchardists	318	14	10
			12,131	Murchison Lime Co., Ltd.	499	19	9
				Nelson Farmers' Union Lime Co., Ltd.	3,500	0	0
			57,868	Kauri-gum Control Board	2,500	0	0
Interest accrued on debentures			230				36,184
Liability to Consolidated Fund for interest			4,837	Less provisionally written off and reductions under Deteriorated Lands Act, 1925	5,149	2	3
Reserve for bad debts			1,029				31,035
Creditors—Departmental			0	Sundry debtors for interest—			
Income and Expenditure Account			68	Fire relief	1,372	6	5
				Flood relief	238	15	2
				In aid of works of production	656	15	9
							2,267
				Less provisionally written off and remissions under Deteriorated Lands Act, 1925	466	0	2
							1,801
				Interest accrued on advances—			
				Fire relief	227	12	1
				Flood relief	38	12	0
				In aid of works of production	94	8	1
							360
				Debtors—			
				Sundry	48	9	10
				Departmental	0	0	6
							48
				Interest accrued on investments			204
				Investment in Public Debt Redemption Fund			109
				Property Account—Cider-manufacturing			4,567
				Advance secured on portion of property disposed of—Cider-manufacturing			267
				Interest accrued thereon			3
				Advance to cider-manufacturing	4,368	19	10
				Unpaid interest thereon	635	3	0
							5,004
				Less Suspense Account—Property taken over	4,912	0	6
							92
				Cash in State Advances	647	7	5
				Cash in Public Account	9,895	15	0
							10,543
				Investment Account			15,000
							£64,033
			<u>£64,033</u>				<u>£64,033</u>

NOTE.—Interest on overdue instalments has not been brought into account.

A. D. PARK, F.I.A.N.Z., F.R.A.N.Z., Secretary to the Treasury.

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.—J. H. FOWLER, Deputy Controller and Auditor-General.

DEPARTMENT OF HEALTH—*continued.*GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929—*continued.*

<i>Dr.—continued.</i>		£	s.	d.	<i>Cr.—continued.</i>		£	s.	d.
Brought forward	.. .. .	778,009	4	1	Brought forward	.. .. .	861,150	9	11
Social Hygiene Act (maintenance of V.D. clinics— payments for treatments, &c.)	.. .. .	156	12	6					
Sale of Food and Drugs Act	.. .. .	589	13	4					
Medical Practitioners Act (expenses of Medical Board, &c.)	.. .. .	186	5	3					
Masseurs Registration Act (examination expenses)	.. .. .	82	1	1					
Nurses and Midwives Registration Act (examination expenses)	.. .. .	698	11	8					
Opticians Act	.. .. .	4	10	0					
Plumbers Registration Act (examination expenses)	.. .. .	815	7	5					
Hospital treatment of immigrants	.. .. .	107	17	8					
Transfer and maintenance of New Zealand lepers at Makogai	.. .. .	648	11	11					
General Administration—	£	s.	d.						
Salaries and temporary assistance	54,287	17	1						
Travelling, transfer, and removal ex- penses	9,217	0	0						
Office expenses (rent, telephone, post- ages, and telegrams, printing and stationery, &c.)	7,966	8	0						
Bad debts (other than institutional)	12	6	6						
Law-costs	25	7	6						
Expenses of Health exhibits at exhibi- tions and agricultural and pastoral association shows	270	3	10						
Other expenses	1,324	15	6						
Amount required to cover deficiency in cash at St. Helens Hospital, Gisborne	6	10	10						
Public Works Fund—Recoupment of moneys expended on Kahukura Cottage Hospital, handed over to Waiaapu Hospital Board	905	15	0						
Expenses of Medical Committee inquir- ing into adequacy of accommodation, &c., for T.B. patients	871	6	10						
				74,887	11	1			
Depreciation on buildings, equipment, &c. (other than institutional)	.. .. .	4,752	6	7					
Loss on realization of departmental motor-cars	.. .. .	211	17	4					
		£861,150	9	11			£861,150	9	11
		£	s.	d.			£	s.	d.
To Balance brought down	.. .. .	842,928	15	2	By Balance after charging interest on capital	.. .. .	846,802	9	2
Interest on capital at 4½ per cent. per annum (other than institutional)	.. .. .	3,873	14	0					
		£846,802	9	2			£846,802	9	2

BACTERIOLOGICAL LABORATORY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1929.

	Vaccine Station, Wellington.	Ashburton	Auckland.	Dunedin.	Greymouth.	Gisborne.	Hamilton.	Invercargill.	Napier.	New Plymouth.	Palmerston North.	Wanganui.	Wellington.	Whangarei.	Total.
<i>Dr.</i>															
To Stock on hand, 1st April, 1928	£ s. d. 30 1 3	£ s. d.	£ s. d.	£ s. d. 31 5 6	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d. 61 6 9
Purchases and general expenses	163 10 1	7 2 0	1 14 10	20 8 3	16 5 10	120 1 9	.. ..	27 5 4	20 2 0	12 5 6	19 14 8	16 11 7	.. ..	19 5 4	444 7 2
Contributions to Hospital Boards	.. ..	.. ..	.. ..	.. ..	100 0 0	.. ..	150 0 0	.. ..	.. ..	100 0 0	150 0 0	100 0 0	0 1,500 0 0	.. ..	3,600 0 0
Contributions to Universities	.. ..	.. ..	.. ..	500 0 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	500 0 0
Salaries	.. ..	.. ..	.. ..	1,923 16 0	.. ..	435 2 2	.. ..	362 2 3	412 18 0	.. ..	.. ..	.. ..	.. ..	410 0	0 3,543 18 5
Telephones	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	7 10 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	7 10 0
Total debits ..	193 11 4	7 2 0	1,501 14 10	2,475 9 9	116 5 10	555 3 11	150 0 0	396 17 7	433 0 0	112 5 6	169 14 8	116 11	71,500 0 0	429 5	48,157 2 4
<i>Cr.</i>															
By Sales	£ s. d. 93 2 5	£ s. d.	£ s. d.	£ s. d. 12 2 1	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d. 107 5 8
Stock on hand, 31st March, 1929	15 0 0	.. ..	.. ..	6 16 8	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	21 16 8
Total credits ..	108 2 5	.. ..	2 1 2	18 18 9	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	129 2 4
Net cost ..	85 8 11	7 2 0	1,499 13	82,456 11 0	116 5 10	555 3 11	150 0 0	396 17 7	433 0 0	112 5 6	169 14 8	116 11	71,500 0 0	429 5	48,028 0 0

SERA TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>			
To Stock on hand, 1st April, 1928	£ s. d.	Cr.	£ s. d.
Purchases	.. .. 1,734 7 7	By Sales	.. .. 7,303 2 1
Gross profit	.. .. 5,639 7 11	Stock, 31st March, 1929	.. .. 1,444 18 4
	£8,748 0 5		£8,748 0 5

SERA PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>			
To Salaries	£ s. d.	Cr.	£ s. d.
Telephone	.. .. 401 2 0	By Gross profit	.. .. 1,374 4 11
Rental	.. .. 23 7 6		
Postages	.. .. 26 0 0		
Printing and stationery	.. .. 67 11 3		
Bad debts	.. .. 14 19 0		
Interest on capital	.. .. 0 5 0		
	602 1 9		
Net profit	.. .. 772 3 2		
	£1,374 4 11		£1,374 4 11

DEPARTMENT OF HEALTH—continued.
 INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1929.
 St. Helens Hospitals (Maternity).

	Auckland.	Christchurch.	Dunedin.	Gisborne.	Invercargill.	Wanganui.	Wellington.	Totals.
<i>Expenditure.</i>								
To Provisions ..	£ s. d. 1,514 19 7	£ s. d. 788 17 0	£ s. d. 345 13 7	£ s. d. 517 10 5	£ s. d. 578 11 6	£ s. d. 518 3 9	£ s. d. 1,483 16 3	£ s. d. 5,747 12 1
Surgery and dispensary ..	396 2 11	104 10 0	20 11 6	61 5 8	174 15 8	122 9 8	197 6 0	1,077 1 5
Salaries and wages ..	3,361 5 9	1,852 17 1	1,512 3 9	1,406 4 7	1,408 13 8	1,238 0 8	2,678 12 9	13,457 18 3
Domestic ..	1,601 0 8	850 7 4	367 16 5	408 19 5	529 18 10	639 17 4	1,189 15 10	5,587 15 10
Establishment ..	431 9 4	256 9 4	126 8 6	51 8 6	634 14 2	74 5 8	839 7 9	2,414 3 3
Grounds ..	30 2 4	38 12 9	227 6 1	75 4 11	177 18 7	49 13 4	219 19 6	818 17 6
Miscellaneous maintenance ..	15 4 2	4 18 7	4 18 7	2 4 9	11 18 6	14 12 7	12 9 9	61 8 4
Miscellaneous expenditure ..	119 3 1	56 18 1	66 11 5	..	..	..	..	242 12 7
Depreciation—								
Buildings ..	819 8 10	128 11 4	122 10 4	149 17 10	171 18 9	73 13 0	270 13 7	1,736 13 8
Other improvements ..	..	..	..	..	2 14 3	1 11 3	4 18 0	9 3 6
Equipment ..	394 9 8	138 8 4	96 19 9	71 14 3	81 12 2	123 12 11	216 1 0	1,122 18 1
Bad debts written off ..	123 18 4	52 2 9	41 0 0	54 19 6	15 1 0	38 11 6	149 8 10	475 1 11
Administration ..	313 18 2	182 12 3	96 3 5	118 14 11	129 6 9	96 9 7	314 16 5	1,252 1 6
Maintenance outdoor service ..	83 18 4	77 17 7	24 1 6	..	0 12 10	7 11 2	23 16 3	217 17 8
	9,205 1 2	4,528 3 10	3,052 4 10	2,918 4 9	3,917 16 8	2,998 12 5	7,601 1 11	34,221 5 7
To Balance brought down ..	6,804 8 8	3,174 1 5	2,479 16 10	2,233 8 6	3,050 13 7	2,461 7 1	5,544 10 7	25,748 6 8
Interest on capital ..	2,388 10 3	337 0 4	343 10 0	317 7 4	358 6 6	236 19 9	890 19 5	4,872 13 7
	9,192 18 11	3,511 1 9	2,823 6 10	2,550 15 10	3,409 0 1	2,698 6 10	6,435 10 0	30,621 0 3
<i>Income.</i>								
By Fees received—								
Indoor ..	£ s. d. 2,154 5 0	£ s. d. 1,082 18 6	£ s. d. 505 17 6	£ s. d. 658 0 6	£ s. d. 798 11 0	£ s. d. 504 11 6	£ s. d. 1,947 19 0	£ s. d. 7,652 3 0
Outdoor ..	217 0 0	244 2 6	58 6 0	0 10 0	3 15 0	12 10 0	60 18 6	597 2 0
Babies ..	3 1 6	..	1 11 6	0 10 0	24 5 6	1 15 9	1 10 0	32 14 3
Miscellaneous income ..	26 6 0	27 1 5	6 13 0	25 15 9	40 11 7	18 8 1	46 3 10	190 19 8
Balance carried down..	6,804 8 8	3,174 1 5	2,479 16 10	2,233 8 6	3,050 13 7	2,461 7 1	5,544 10 7	25,748 6 8
	9,205 1 2	4,528 3 10	3,052 4 10	2,918 4 9	3,917 16 8	2,998 12 5	7,601 1 11	34,221 5 7
By Excess of expenditure over income after charging interest on capital ..	9,192 18 11	3,511 1 9	2,823 6 10	2,550 15 10	3,409 0 1	2,698 6 10	6,435 10 0	30,621 0 3
	9,192 18 11	3,511 1 9	2,823 6 10	2,550 15 10	3,409 0 1	2,698 6 10	6,435 10 0	30,621 0 3

Institutions other than St. Helens Maternity Hospitals.

	To Walkato Sanatorium.	Trentham Hospital.	King George V Hospital, Rotorua.	Isolation Hospital, Rotorua.	Cottage Hospital, Rotorua.	Pukeora Sanatorium.	Queen Mary Hospital, Hanmer.	Otaki Sanatorium.	Otaki Hospital.	Kahukura Cottage Hospital.	Quail Island Leper 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.	£ s. d.
To Provisions ..	..	..	3,479 6 8	..	..	4,997 17 9	6,176 13 1	2,010 7 9	152 9 6	..	..	16,816 14 9
Surgery and dispensary ..	..	..	1,359 5 6	..	..	713 5 2	664 0 9	118 4 0	18 13 0	..	..	2,873 8 5
Salaries and wages ..	..	..	12,155 10 0	..	..	9,665 2 5	14,229 4 6	3,469 2 10	881 17 8	..	..	40,400 17 6
Domestic ..	..	..	3,691 14 9	..	..	5,349 12 5	5,603 5 7	1,627 17 1	91 7 2	..	..	16,363 17 0
Establishment ..	..	..	2,074 7 10	..	..	1,149 14 0	1,665 6 5	318 14 3	12 2 11	..	..	5,220 5 5
Miscellaneous maintenance ..	..	..	62 10 3	..	..	193 5 10	276 19 0	80 11 10	..	..	..	613 6 11
Miscellaneous expenditure ..	..	..	..	..	..	100 15 5	253 17 2	135 15 11	74 3 1	..	..	564 11 7
Grounds, vegetable-garden ..	..	..	..	..	..	..	..	..	..	..	..	..
<i>Depreciation—</i>	..	..	..	..	..	..	..	..	..	..	..	..
Buildings ..	..	..	1,024 6 0	152 1 1	..	1,261 15 10	1,891 5 5	370 7 10	..	..	62 6 11	4,762 3 1
Equipment ..	..	..	1,518 12 5	..	..	1,324 5 4	1,487 19 9	387 5 9	..	..	27 0 11	4,745 4 2
Other improvements ..	..	..	38 3 8	..	..	153 13 2	916 9 6	97 13 1	..	..	..	1,205 19 5
Bad debts written off ..	..	..	2,357 4 11	81 8 9	55 16 6	46 1 6	499 9 3	16 2 4	301 15 6	88 19 6	..	3,447 14 3
Farm Working Account ..	..	..	..	..	..	..	..	0 12 8	..	..	..	0 12 8
Fowlry-farm Working Account ..	..	..	..	..	..	251 1 11	..	809 8 9	19 7 0	..	..	251 1 11
Administration ..	..	..	1,481 12 11	..	..	1,571 8 7	1,498 3 7	..	..	..	..	5,380 0 10
Balance carried down ..	0 1 1	..	..	..	..	..	..	..	..	..	..	0 1 1
To Balance brought down ..	0 1 1	0 16 6	29,242 14 11	234 16 10	55 16 6	26,777 19 5	35,162 14 0	9,442 4 1	1,552 0 10	88 19 6	89 7 10	102,647 11 6
Ornamental grounds ..	..	0 16 6	14,348 10 7	234 15 10	55 16 6	1,749 3 2	8,726 7 0	249 10 10	1,273 15 3	88 14 0	89 7 10	26,816 17 6
Interest on capital ..	..	..	710 1 9	..	..	678 4 1	902 17 6	455 19 0	..	..	..	2,747 2 4
Excess of income over expenditure ..	0 1 1	..	3,472 13 10	327 4 2	..	2,871 19 2	5,042 2 10	1,283 13 4	207 11 10	..	115 4 10	13,320 10 0
Total ..	0 1 1	0 16 6	18,531 6 2	562 0 0	55 16 6	5,299 6 5	14,671 7 4	1,989 3 2	1,481 7 1	88 14 0	204 12 8	42,884 10 11
<i>Income.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Patients' fees—	..	..	..	..	..	..	..	..	..	..	..	..
General in-patients ..	..	..	7,898 5 8	..	..	16,431 5 6	..	..	245 16 0	..	..	24,575 7 2
Orthopaedic in-patients ..	..	..	4,637 19 4	..	..	..	..	..	..	..	..	4,637 19 4
General out-patients ..	..	..	244 15 4	..	..	..	524 12 7	..	..	..	..	769 7 11
Ex-service patients ..	..	..	764 12 4	..	..	7,188 17 2	10,251 3 1	..	..	..	..	18,204 12 7
Male patients ..	..	..	..	..	..	..	5,266 19 0	..	..	..	..	5,266 19 0
Female patients ..	..	..	..	..	..	..	9,224 5 6	..	..	..	..	18,199 15 0
Examination of pensioners ..	..	..	..	..	..	32 11 0	..	..	..	..	..	32 11 0
Miscellaneous income—	..	..	..	..	..	..	..	..	..	..	..	..
Rents, &c. ..	..	..	514 19 1	..	..	835 8 4	1,122 17 0	217 3 9	32 9 7	..	..	2,722 17 9
Sale of refuse ..	..	..	30 3 6	..	..	..	6 12 6	..	..	..	..	36 16 0
Meals ..	..	..	7 16 0	..	..	..	..	..	..	..	..	13 1 0
Board and lodgings ..	..	..	..	..	..	..	..	..	..	..	..	22 12 11
Miscellaneous ..	0 1 1	..	795 13 1	0 1 0	..	18 16 7	1 18 3	..	..	0 5 6	..	816 15 6
Farm Working Account ..	..	..	..	..	..	503 16 9	28 2 1	..	..	..	..	531 18 10
Balance carried down ..	..	0 16 6	14,348 10 7	234 15 10	55 16 6	1,749 3 2	8,726 7 0	249 10 10	1,273 15 3	88 14 0	89 7 10	26,816 17 6
Total ..	0 1 1	0 16 6	29,242 14 11	234 16 10	55 16 6	26,777 19 5	35,162 14 0	9,442 4 1	1,552 0 10	88 19 6	89 7 10	102,647 11 6
By Balance brought down ..	0 1 1	..	18,531 6 2	562 0 0	55 16 6	5,299 6 5	14,671 7 4	1,989 3 2	1,481 7 1	88 14 0	204 12 8	42,884 10 11
Excess of expenditure over income ..	..	0 16 6	..	..	..	..	..	..	..	..	..	0 1 1
after charging interest on capital ..	0 1 1	0 16 6	18,531 6 2	562 0 0	55 16 6	5,299 6 5	14,671 7 4	1,989 3 2	1,481 7 1	88 14 0	204 12 8	42,884 10 11

DEPARTMENT OF HEALTH—continued.
 INSTITUTIONAL FARMS AND VEGETABLE-GARDEN AND POULTRY SECTION WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1929.

	Pukeora Sanatorium.			Queen Mary Hospital, Hamner.			Otaki Sanatorium.			Totals.
	Farm.	Poultry-farm.	Vegetable-garden.	Farm.	Vegetable-garden and Poultry Section.	Farm.	Vegetable-garden and Poultry Section.	Farm.	Vegetable-garden and Poultry Section.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
<i>Dr.</i>										
To Stock on hand, 1st April, 1928—										
Live	707 19 2	191 10 0	.. .. .	648 9 8	40 16 4	.. .. .	265 15 0	68 15 0	1,923 5 2
Other	804 4 8	48 12 10	.. .. .	109 9 5	39 11 6	.. .. .	244 4 0	107 17 1	1,353 19 6
Repairs and renewals	104 13 4	23 7 5	11 5 3	101 17 6	4 0 5	.. .. .	4 11 1	33 11 5	283 6 5
Seeds and manures	137 6 1	6 9 2	13 19 0	134 15 10	2 5 8	.. .. .	74 5 6	21 17 11	390 19 2
Fodder	47 2 6	.. .. .	.. .. .	786 7 1	.. .. .	.. .. .	55 0 6	.. .. .	888 10 1
Fowl-food .. .. .	.. .. .	779 15 10	.. .. .	.. .. .	175 0 2	.. .. .	.. .. .	.. .. .	1,051 11 9
Live-stock	985 12 11	.. .. .	.. .. .	.. .. .	19 8 0	.. .. .	459 18 0	4 5 0	1,469 3 11
Salaries and wages	1,091 1 9	290 15 0	513 10 9	600 3 5	419 11 2	.. .. .	631 14 10	330 2 5	3,876 19 4
Other expenses	113 4 0	29 9 3	6 3 5	12 3 10	1 10 0	.. .. .	9 11 2	11 13 8	183 15 4
Depreciation	169 4 11	100 9 6	4 11 5	108 1 2	6 6 5	.. .. .	25 11 2	10 11 2	424 15 9
Balance carried down	988 18 1	.. .. .	.. .. .	173 19 10	.. .. .	.. .. .	48 17 8	.. .. .	1,211 15 7
	5,149 7 5	1,470 9 0	549 9 10	2,675 7 9	708 9 8	.. .. .	1,819 8 11	685 9 5	13,058 2 0
To Balance brought down .. .. .	.. .. .	134 18 1	98 0 7	.. .. .	246 9 0	.. .. .	.. .. .	121 10 3	600 17 11
Interest on capital	485 1 4	116 3 10	2 14 10	145 17 9	7 8 2	.. .. .	49 10 4	14 5 8	821 1 11
Balance (profit)	503 16 9	.. .. .	.. .. .	28 2 1	.. .. .	.. .. .	.. .. .	.. .. .	531 18 10
	988 18 1	251 1 11	100 15 5	173 19 10	253 17 2	.. .. .	49 10 4	135 15 11	1,953 18 8
<i>Cr.</i>										
By Supplies to institution—										
Milk	1,472 18 5	.. .. .	.. .. .	1,806 18 0	.. .. .	.. .. .	756 5 4	.. .. .	4,036 1 9
Meat	1,104 4 7	.. .. .	.. .. .	26 1 8	.. .. .	.. .. .	375 6 1	.. .. .	1,505 12 4
Potatoes	83 12 3	.. .. .	.. .. .	68 2 10	.. .. .	.. .. .	24 18 9	.. .. .	176 13 10
Eggs .. .. .	.. .. .	538 11 5	.. .. .	.. .. .	124 12 2	.. .. .	.. .. .	118 17 3	782 0 10
Poultry .. .. .	.. .. .	50 12 11	.. .. .	.. .. .	65 16 0	.. .. .	.. .. .	27 15 0	144 3 11
Vegetables, &c. .. .. .	.. .. .	.. .. .	304 9 4	.. .. .	150 12 9	.. .. .	.. .. .	177 6 1	632 8 2
Sales of skins, &c.	305 19 7	.. .. .	.. .. .	7 11 5	.. .. .	.. .. .	105 4 8	.. .. .	418 15 8
Sale of live-stock	365 16 5	20 10 0	.. .. .	37 0 0	.. .. .	.. .. .	25 10 0	.. .. .	448 16 5
Other sales	135 2 11	301 9 11	42 14 2	.. .. .	.. .. .	.. .. .	57 12 9	.. .. .	598 9 5
Stock on hand, 31st March, 1929—										
Live	937 16 2	361 14 0	.. .. .	580 15 10	48 14 10	.. .. .	285 0 0	50 10 0	2,264 10 10
Other	743 17 1	62 12 8	104 5 9	148 18 0	72 4 11	.. .. .	189 11 4	128 1 2	1,449 10 11
Balance carried down .. .. .	.. .. .	134 18 1	98 0 7	.. .. .	246 9 0	.. .. .	.. .. .	121 10 3	600 17 11
	5,149 7 5	1,470 9 0	549 9 10	2,675 7 9	708 9 8	.. .. .	1,819 8 11	685 9 5	13,058 2 0
By Balance brought down	988 18 1	.. .. .	.. .. .	173 19 10	253 17 2	.. .. .	48 17 8	.. .. .	1,211 15 7
Balance (loss) .. .. .	.. .. .	251 1 11	100 15 5	.. .. .	.. .. .	.. .. .	0 12 8	135 15 11	742 3 1
	988 18 1	251 1 11	100 15 5	173 19 10	253 17 2	.. .. .	49 10 4	135 15 11	1,953 18 8

DEPARTMENT OF HEALTH—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account	498,108	0	6	Land—			
Creditors—				Institutions	53,755	14	0
Departmental	5,403	16	6	Quarantine stations, &c. ..	2,200	0	0
Sundry	38,896	7	8				55,955 14 0
			44,300 4 2	Buildings—			
Institutional fees paid in advance			441 10 0	Institutions	246,312	8	6
Institutional fees, Suspense Account			3,880 7 9	Quarantine stations, &c. ..	43,715	12	0
Reserve for depreciation—							290,028 0 6
Institutions	75,483	4	8	Stores on hand—			
Other	27,418	6	11	At institutions	17,006	3	1
			102,901 11 7	Sera, vaccine, and laboratory stores	1,466	15	0
Writings off Suspense Account			9,197 10 1	Drugs, disinfectant, &c., other than institutional	8,491	14	6
Treasury Adjustment Account			847,198 0 11				26,964 12 7
				Motor-cars, ambulances, lorries, and cycles—			
				Institutions	3,962	12	8
				Other	7,119	6	9
							11,081 19 5
				Live-stock and consumable farm stores at institutions			3,738 9 11
				Furniture, fittings, and equipment—			
				Institutions	55,134	10	1
				Other	25,040	17	7
							80,175 7 8
				Mechanical office appliances			1,632 12 10
				Libraries (other than institutional)			828 16 11
				Push-bicycles—			
				Institutions	61	6	9
				Other	224	7	6
							285 14 3
				Plant and machinery at institutions			13,874 17 4
				Other improvements—			
				Institutions	30,209	8	8
				Quarantine stations	2,852	19	5
							33,062 8 1
				Payments in advance—			
				Institutions	0	18	5
				Other	2	0	6
							2 18 11
				Debtors—			
				Departmental	2,202	5	3
				Other	23,698	8	10
							30,900 14 1
				Assets in Suspense—			
				Institutions	1,139	17	1
				Other	4,383	12	4
							5,523 9 5
				National Development Expenditure Account—			
				Subsidies on capital expenditure to Hospital Boards, &c., for year ended 31st March, 1929	103,779	1	10
				Cash in Post Office			1,389 18 1
				General Revenue Account—Excess of expenditure over income			846,802 9 2
							£1,506,027 5 0

NOTE.—The accounts include the following charges for which the Department possesses no parliamentary appropriations: (a) Rent assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1928.

A. KEISENBERG, Secretary.

W. T. FINDLAY, A.R.A.N.Z., 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.

LANDS AND SURVEY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Administration charges—			By Administration expenses from other funds ..	90,091	13 5
Advertising	3,103	17 4	Crown grant free		989 12 9
Depreciation on—			Lease, license, transfer, and other fees ..	3,069	15 6
Furniture and fittings	1,239	2 5	Miscellaneous office fees	7,514	9 1
Machinery and instruments	1,417	2 0	Miscellaneous services, &c., for other Depart-		
Motor-vehicles	793	9 1	ments	25,921	16 4
Grants and subsidies	23,272	2 10	Timber-floating fees		25 0 0
Inspections of Crown and settlement lands ..	11,358	2 7	Balance carried down	177,199	7 6
Land Board fees and expenses	4,593	6 3			
Maintenance and upkeep of—					
Office equipment and furniture	1,553	3 9			
Motor-vehicles	2,156	14 4			
Office fittings and requisites	3,985	8 2			
Office expenses	5,501	14 4			
Postages, telegrams, &c.	3,996	19 9			
Rent of offices	11,347	2 6			
Salaries and allowances	194,023	11 0			
Surveys	19,837	0 11			
Telephone services	2,945	6 7			
Travelling allowances and expenses	4,595	15 4			
Miscellaneous charges—					
Amount due to Land for Settlements Ac-					
count on disposal of Section 5, Block III					
Waiiau S.D. (Tapper's property)	2,608	6 0			
Discount on lithos	101	17 0			
Lithographs used in office	1,113	2 4			
Obsolete lithos and furniture, &c., written off	5,260	3 4			
Stolen moneys	8	6 9			
	£304,811	14 7		£304,811	14 7
	£	s. d.		£	s. d.
To Balance brought down	177,199	7 6	By Balance carried forward	179,303	17 6
Adjustment on account of previous years ..	303	15 2			
Interest on capital	1,800	14 10			
	£179,303	17 6		£179,303	17 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.

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	42,896	13 8	Buildings—Electrograph-house		47 19 2
Sundry creditors—			Machinery and instruments	17,496	18 9
Departmental	5,969	0 6	Motor-vehicles	5,220	13 7
Miscellaneous	2,472	16 10	Furniture and fittings	19,605	6 0
	8,441	17 4	Horses		21 0 0
Office fees paid in advance		17 5 7	Lithographs		26,629 11 10
Depreciation Reserve	15,544	6 5	Payments out of Consolidated Fund on account of		
Writings off in Suspense	5,167	0 9	compensation for improvements	504	16 2
Treasury Adjustment Account	199,195	1 6	Advances—Kauri-gum Control Board	505	0 0
			Sundry debtors—		
			Miscellaneous office fees	852	10 11
			Standard survey charges	3,620	18 2
			Departmental	11,932	10 2
			Miscellaneous	77	17 8
				16,483	16 11
			Unexpired railway season tickets		276 4 7
			Losses in Suspense—Stores, &c.		5,167 0 9
			Excess expenditure over income		179,303 17 6
	£271,262	5 3		£271,262	5 3

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

17th September, 1929.

I hereby certify that the Receipts and Payments, 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.

LANDS AND SURVEY DEPARTMENT—*continued.*

CROWN LANDS ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Receipts.</i>				<i>Payments.</i>			
To	£	s.	d.	By	£	s.	d.
To Territorial revenue—				By Territorial revenue—Refunds—			
Rents from leases ..	174,943	15	8	Rents from leases ..	13,217	3	6
Instalments, &c., on buildings	271	4	5	Royalties ..	979	17	8
Residue of receipts from mining district land occupation licenses (section 317, Land Act, 1924) ..	1,329	16	1	Interest on sales ..	102	8	8
Interest on sales of Crown lands ..	13,951	8	10				
Royalties ..	10,771	1	0	Disbursements under special Acts of the General Assembly—“Thirds,” “fourths,” and “halves” paid into Local Bodies’ Deposit Accounts by Receivers of Land Revenue, as provided by sections 139 and 358, Land Act, 1924 ..			8,643
Receipts from sale of improvements ..	47	11	0	Rates unoccupied Crown lands drainage areas ..			1,362
Miscellaneous fees, &c. ..	43	14	0	Balance, transferred to Treasury Adjustment Account ..			288,135
Fines under section 39, Land Act, 1924 ..	19	0	0				
			201,377				
Interest on public moneys—							
Interest on miscellaneous advances for grass-seed, lime, &c. ..	45	7	11				
Under village - homestead scheme ..	70	19	0				
On mortgage—Roading Hauraki pastoral area ..	3	8	8				
Interest on capital moneys received from sale of Crown lands and paid into the Land for Settlements Account (section 13, Land Laws Amendment Act, 1926) ..	110,804	19	0				
			110,924				
Miscellaneous revenue—							
Fines under section 39 (1), Land Act, 1924 ..	17	1	2				
Rates under section 10 (2), Hauraki Plains Act, 1926 ..	0	7	4				
			17				
Recoveries on account of expenditure of previous years—							
Repayment of advances for purchases of grass-seed ..	120	6	0				
Rent of buildings ..	1	16	0				
			122				
			£312,441				£312,441
			16				16
			1				1

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>				<i>Cr.</i>			
To	£	s.	d.	By	£	s.	d.
To Administration expenses ..	9,772	16	4	By Accrued rent ..	202,456	7	6
Rates, unoccupied Crown lands drainage areas	1,362	18	5	Accrued interest ..	14,770	11	7
Rebates ..	7,934	10	0	Accrued royalties ..	9,965	6	1
Remissions on recommendation of Land Boards	1,643	13	10	Residue of receipts from Mining District Land Occupation Licenses paid to Public Account under Section 317, Land Act, 1924 ..	816	17	6
Remissions under Deteriorated Land Act, 1925	40,385	10	4	Interest under Section 13, Land Laws Amendment Act, 1926 ..	67,533	14	1
Remissions by Dominion Revaluation Board	883	0	6	Miscellaneous Fees ..	25	11	6
Rents written off ..	9,176	4	5	Fines for trespass, &c. ..	36	1	2
“Thirds,” “halves,” and “fourths” under sections 139 and 358, Land Act, 1924 ..	8,681	6	3				
Special roading districts ..	110	14	7				
Depreciation of buildings on Kapiti Island ..	15	18	0				
Balance carried down ..	215,637	16	9				
	£295,604	9	5		£295,604	9	5
To Balance previous year ..	55,327	2	6	By Transfer to Treasury Adjustment Account ..	55,327	2	6
Adjustment on account of previous years ..	1,669	10	4	Balance brought down ..	215,637	16	9
Balance Thermal Springs District Revenue Account ..	76	7	0	Balance Mining District Land Occupation Revenue Account ..	1,593	19	2
Interest on capital ..	274,593	6	0	Balance carried forward ..	59,107	7	5
	£331,666	5	10		£331,666	5	10

NOTE.—The above account includes charges for interest on capital for which the Department possesses no parliamentary appropriation.

LANDS AND SURVEY DEPARTMENT—*continued*.

THERMAL SPRINGS DISTRICT ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Balance carried down	1,829	9 5	By Accrued rent	1,829	9 5
To Proportion of rent disbursed to Rotorua Borough Council	2,410	12 1	By Balance brought down	1,829	9 5
Administration expenses	89	6 10	Balance from previous year	594	2 6
			Balance	76	7 0
	<u>£2,499</u>	<u>18 11</u>		<u>£2,499</u>	<u>18 11</u>

MINING DISTRICT LAND OCCUPATION LEASES.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Irrecoverable rent	1	16 9	By Accrued rents	1,650	0 4
Balance carried down	1,648	3 7			
	<u>£1,650</u>	<u>0 4</u>		<u>£1,650</u>	<u>0 4</u>
	£	s. d.		£	s. d.
To Disbursement of residue as at 1st April, 1928, in terms of section 317 (3), Land Act, 1924—			By Balance brought down	1,648	3 7
Territorial revenue	822	7 8	Balance brought down from previous year	1,590	10 5
Local bodies	822	7 2			
Balance carried forward	1,593	19 2			
	<u>£3,238</u>	<u>14 0</u>		<u>£3,238</u>	<u>14 0</u>

CROWN LANDS ACCOUNT.

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>		<i>Assets.</i>			
	£	s. d.			
Capital—			Land—		
Interest-bearing	6,741,921	19 11	Leased	4,753,494	4 9
Non-interest-bearing	1,788,565	19 4	Unleased	1,788,565	19 4
Public Works Fund	5,469	16 1			
	<u>8,535,957</u>	<u>15 4</u>		<u>6,542,060</u>	<u>4 1</u>
Discharged Soldiers Settlement Account (merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923)	32,346	15 3	Unpaid purchase-price (not yet payable), buildings	7,399	17 7
Public Works Fund—Advances, grass-seed, &c.	690	2 0	Sales of Crown land under section 20, Land Act, 1924	2,014,959	13 4
Sundry creditors—			Advances, grass-seed, and road access	4,188	18 7
Principal instalments under section 20, Discharged Soldiers Settlement Amendment Act, 1923	615	6 7	Suspense Account—Cost of river-protective works	1,100	0 0
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923	2,587	12 10	Sundry debtors—		
Departmental	55	10 6	Rents	77,570	11 2
Miscellaneous	2,666	12 6	Less reserve	1,000	0 0
Rents, &c., paid in advance	15,812	8 5		<u>76,570</u>	<u>11 2</u>
Rents, &c., charged in advance	61,113	14 11	Royalties	6,918	15 0
Suspense Account—Amount payable on account of improvements (buildings)	98	14 5	Principal instalments on buildings	146	12 3
Depreciation Reserve	111	6 0	Interest on sales of land	4,699	16 9
Writings off in Suspense	6,294	4 11	Interest on advances	2	15 6
Treasury Adjustment Account	86,552	11 0	Interest under section 13, Land Laws Amendment Act, 1926	7,533	14 1
			Departmental	205	16 7
	<u>£8,744,902</u>	<u>14 8</u>	Miscellaneous	2,633	11 7
				<u>98,711</u>	<u>12 11</u>
			Postponements, rents, &c.	4,817	0 9
			Sundry debtors outstanding (amounts accrued but not due)—		
			Interest on sales of land	3,451	7 3
			Royalties	1,892	13 0
				<u>5,344</u>	<u>0 3</u>
			Losses in Suspense	6,294	4 11
			Cash in Suspense	0	10 0
			Cash in Local Bodies' Deposit Accounts on account of—		
			Mining district land occupation rents	744	16 0
			Thermal Springs District Act, 1910, rents	136	9 4
				<u>881</u>	<u>5 4</u>
			Cash in Consolidated Fund Deposits Account (Thermal Springs District Act, 1910)	37	19 6
			Revenue Account—Loss for year	59,107	7 5
				<u>£8,744,902</u>	<u>14 8</u>

NOTE.—Contingent liability, £2,000, being balance 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.

J. B. THOMPSON, Under-Secretary for Lands.
 J. H. O'DONNELL, Controller of Accounts.

18th September, 1929.

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, subject to the above departmental notes. The following comments are appended: (1) Expenditure under the New Plymouth Endowment Act, 1874, totalling £2,525 3s. 10d. should in the opinion of the Audit Office be included in the Revenue Account and shown as a charge against rents. (2) The amount of capital account representing the expenditure on roads, &c., made from the Opening-up Crown Lands Account prior to the 1st April, 1928, should be separately shown as under section 17 (5) of the Land Law Amendment Act, 1927; the capital of the Land for Settlements Account is reduced thereby, and no other account specifically shows the liability therefor. (3) Separate capital liability bearing interest and sinking-fund charges is not shown for expenditure in Crown lands under the Maori Land Settlement Act, 1905.—G. F. C. CAMPBELL, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT—*continued.*

KAURI-GUM INDUSTRY ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
To Cash in Public Account, 1st April, 1928	.. ..	71	16	10	By Repayment of advances from Consolidated Fund	800	0	0	
Sales of consignment	.. ..	207	2	5	General expenses	14	12	0	
Sales of gum and sacks	.. ..	4,963	1	0	Royalty	184	11	8	
Interest on investments	.. ..	17	13	10	Wages	538	13	9	
Lands and Survey vote	.. ..	165	0	0	Freight and cartage	68	7	4	
Credits in reduction of expenditure—	£	s.	d.		Sacks	30	16	2	
Refunds advances	.. ..	147	19	0	Insurance	168	0	1	
Kauri-gum Control Board—pro-	.. ..	252	4	3	Rent	625	0	0	
portion wages	.. ..	7	10	0	Repairs to lift	66	14	9	
Sale of rails	.. ..				Cash in Public Account at 31st March, 1929	3,335	11	7	
		407	13	3					
		<u>£5,832</u>	<u>7</u>	<u>4</u>					<u>£5,832</u>
									<u>7</u>
									<u>4</u>

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.		
To Gum on hand 1st April, 1928	29,362	6	8	By Sales	5,554	1	2	
					Gum on hand 31st March, 1929	23,275	6	5	
					Balance (gross profit) to Profit and Loss Account	532	19	1	
		<u>£29,362</u>	<u>6</u>	<u>8</u>					<u>£29,362</u>
									<u>6</u>
									<u>8</u>

PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1929.

		£	s.	d.			£	s.	d.
To Trading Account (gross profit)	.. ..	532	19	1	By Storage	4	6	4	
Wages	.. ..	474	17	7	Interest on investments	17	13	10	
Freight and cartage	.. ..	118	10	10	Balance, net loss for year, carried down	5,573	8	8	
Sacks used	.. ..	30	16	2					
Insurance	.. ..	168	0	1					
Depreciation	.. ..	40	13	7					
Rent	.. ..	500	0	0					
Repairs to lift	.. ..	66	14	9					
General expenses	.. ..	14	12	0					
Loss on consignment	.. ..	575	14	9					
Interest on debentures	.. ..	3,072	10	0					
		<u>£5,595</u>	<u>8</u>	<u>10</u>					<u>£5,595</u>
									<u>8</u>
									<u>10</u>
To Balance from previous year	.. ..	47,929	12	2	By Balance—Accumulated loss to 31st March, 1929	53,503	0	10	
Balance (net loss) carried down	.. ..	5,573	8	8					
		<u>£53,503</u>	<u>0</u>	<u>10</u>					<u>£53,503</u>
									<u>0</u>
									<u>10</u>

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Loan Account—Debentures issued	.. ..	75,000	0	0	Land at face-works, &c., buildings, &c.	5,012	2	10	
Crown Lands Account	.. ..	500	0	0	Vacuum tank, &c.	2,900	6	10	
Consolidated Fund—Interest paid on debentures	.. ..	12,567	17	8	Plant and store fittings	115	7	1	
Interest accrued but not due	.. ..	1,262	13	5	Tools at Auckland and depots	23	9	6	
Sundry creditors—					Live and dead stock	28	1	9	
Northern Steamship Co.	.. ..	0	9	9	Furniture and office fittings	65	17	3	
Sundry consignors, for gum purchases	.. ..	18	5	2	Gum on hand	23,275	6	5	
Orders issue to sundry consignors	.. ..	30	12	0	Sacks and gum-cases on hand	281	4	1	
Lands and Survey vote	.. ..	165	0	0	Advances on gum	61	7	11	
Reserve Account	.. ..	617	13	10	Sundry debtors—				
					Kauri-peat oils	52	6	8	
					Kauri-Gum Control Board	671	12	8	
					Sundries	11	16	0	
					Insurance premium paid in advance	87	3	5	
					Investment in Public Debt Redemption Fund	737	17	0	
					Profit and Loss Account	53,503	0	10	
					Cash in Public Account	3,335	11	7	
		<u>£90,162</u>	<u>11</u>	<u>10</u>					<u>£90,162</u>
									<u>11</u>
									<u>10</u>

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

I hereby certify that the Statements of Receipts and Payments, Trading and 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. The following comments are appended: (1) The figures shown in the Stock-book have been accepted for "gum on hand"; (2) no depreciation has been charged on the asset "Vacuum tank, &c., £2,900 6s. 10d."—G. F. C. CAMPBELL, Controller and Auditor-General.

MENTAL HOSPITALS DEPARTMENT.
INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1929.

Expenditure.	Auckland.		Christchurch.		Dunedin.		Hokitika.		Nelson.		Porirua.		Tokanui.		Kingsseat.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Salaries ..	34,363	4 11	37,270	4 10	46,129	8 2	13,665	7 10	16,263	10 0	46,331	17 5	14,875	1 8	1,144	4 4	210,042	19 2
Official Visitor ..	52	10 0	21	0 0	14	14 0	9	9 0	6	4 6	33	6 8	25	0 0	8	10 0	155	19 8
Advertising, books, &c. ..	4	3 3	5	19 8	7	4 1	7	6 9	0	9 0	19	6 9	11	9 5	..	..	70	4 5
Bacteriological research ..	0	10 6	8	18 6	0	3 3	..	..	1,932	14 11	20	1 6	4	15 9	..	..	34	18 6
Bedding and clothing ..	5,108	18 7	4,804	6 4	6,220	8 6	1,139	7 6	1,003	2 1	6,339	11 0	1,973	13 7	165	2 0	27,684	2 5
Building repairs and maintenance ..	3,360	4 8	4,807	11 6	6,713	18 1	476	9 1	1,003	2 1	8,603	17 7	2,105	11 5	79	3 1	27,149	17 6
Dental services ..	10	4 0	123	5 2	7	0 5	1	15 0	8	0 0	100	15 2	2	4 0	..	..	253	3 9
Farm produce consumed ..	3,599	9 6	6,745	2 2	7,431	15 10	767	2 9	2,569	7 10	6,397	15 10	4,449	5 3	148	9 5	32,108	8 7
Fencing, draining, and roading ..	18	17 3	6	0 0	235	12 0	33	7 2	58	9 9	66	2 8	3	15 5	3	0 3	425	4 6
Freight and cartage ..	..	..	144	0 7	336	2 5	32	1 10	180	19 2	188	15 6	62	6 7	34	19 0	979	5 1
Fuel, light, water, &c. ..	5,224	15 3	5,552	5 3	5,574	17 4	942	14 7	2,630	0 4	5,947	18 4	1,936	6 9	118	18 7	27,927	16 5
Funeral expenses ..	69	10 0	30	16 0	41	0 0	10	0 0	39	5 0	120	2 0	49	0 6	..	..	359	13 6
Furniture, repairs, &c. ..	386	3 8	1,412	15 7	1,086	13 5	56	12 5	97	9 0	1,891	9 2	238	15 11	..	..	5,169	19 2
Gardens and shrubberies ..	51	6 6	159	13 5	30	18 10	78	14 6	10	16 0	33	17 2	23	17 4	9	11 10	398	15 7
Laundry expenses ..	213	17 1	363	18 9	2,088	5 9	901	1 5	194	14 4	505	17 4	195	11 11	..	..	4,463	6 7
Machinery repairs and stores ..	153	1 2	159	18 6	310	9 4	13	13 7	43	0 8	167	9 11	112	16 4	..	..	960	9 6
Maintenance of motor-vehicles ..	116	19 9	328	11 5	550	14 7	27	15 1	140	13 2	215	0 0	251	16 3	57	7 0	1,688	17 3
Medical fees ..	232	18 0	132	16 8	115	13 4	6	18 0	22	14 0	277	1 0	66	18 0	..	..	854	19 0
Nursing staff—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Engagement of ..	..	..	0	17 6	..	..	..	..	0	10 0	11	3 0	0	15 0	..	..	13	5 6
Transfer expenses ..	138	16 1	52	19 8	69	5 9	4	8 2	..	..	29	16 9	96	11 5	..	..	391	17 10
Treatment in general hospitals ..	53	19 6	47	6 9	39	9 0	1	1 0	187	19 11	29	16 0	..	..	..	..	171	12 3
Uniforms, purchase of ..	398	1 0 0	315	4 9	470	14 6	303	13 0	..	..	229	3 0	161	5 10	10	11 5	2,076	13 5
Office equipment ..	4	16 4	8	18 3	2	5 11	0	6 5	3	2 6	3	8 9	32	5 7	..	..	55	3 9
Patients' friends ..	..	..	16	13 4	100	0 0	..	..	..	..	..	..	..	..	..	..	116	13 4
Patients' gratuities ..	131	12 6	13	4 8	158	8 0	36	11 4	133	9 1	83	11 10	17	9 11	..	..	574	7 4
Patients' recreation ..	1,211	3 4	1,239	3 4	1,781	5 9	352	8 7	485	4 2	1,325	10 4	646	12 1	55	1 11	7,096	9 6
Patients' transfer expenses ..	7	19 6	5	12 2	0	10 8	15	8 11	17	14 1	18	14 3	12	11 10	..	..	85	4 5
Patients' treatment in general hospitals ..	5	17 6	..	..	67	18 6	8	18 6	1	1 0	81	14 6	0	9 0	..	..	165	19 0
Postages and telegrams ..	57	15 8	89	11 2	107	18 9	9	8 1	36	18 5	142	3 0	42	8 8	3	15 1	489	18 10
Printing and stationery ..	163	17 8	177	17 2	178	12 2	53	13 4	72	14 8	172	8 2	84	4 7	2	17 3	906	5 0
Rations ..	16,044	6 4	12,044	2 0	16,703	15 7	4,125	17 5	6,065	19 3	20,181	15 11	3,399	17 0	657	17 2	79,223	10 8
Stores—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loose and artisans' tools ..	197	6 0	71	19 2	43	15 8	33	13 10	4	14 4	72	2 1	78	18 2	87	17 4	502	9 3
Other ..	638	17 8	891	5 0	4,307	19 9	..	..	492	2 10	..	..	..	..	..	..	6,418	2 7
Surgery and dispensary—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Drugs, &c. ..	206	1 9	149	0 11	182	2 5	65	3 9	195	8 9	354	1 7	165	16 10	2	6 2	1,320	2 2
Wines, spirits, &c. ..	..	..	7	13 9	19	10 10	0	9 2	5	10 0	5	14 0	..	..	..	..	38	17 9
Telephone services ..	80	0 3	96	15 5	236	12 4	21	3 11	42	5 9	161	10 0	53	11 9	0	16 4	692	15 9
Travelling expenses ..	61	11 0	60	17 2	208	16 5	38	4 10	34	16 11	91	5 8	32	14 10	9	11 7	537	18 5
Contingencies ..	5	17 6	0	10 6	1	2 10	4	2 2	3	12 0	2	11 6	0	0 6	..	..	17	17 0
Travelling-allowances ..	3	0 0	10	1 4	49	4 4	16	10 7	71	12 3	1	15 8	3	16 11	18	7 0	174	8 1

Head Office administration expenses	1,681 18 0	1,260 8 0	1,683 6 0	286 2 0	594 12 0	2,043 9 0	545 15 0	..	8,095 10 0
Surgical instruments ..	3 4 11	..	41 13 0	0 15 0	..	..	..	..	45 12 11
Fares and expenses of Medical Officer from United Kingdom	157 7 4	151 3 5	157 7 5	..	..	168 9 2	..	..	634 7 4
Law-costs ..	..	..	..	..	6 8 6	70 8 0	..	..	76 16 6
Depreciation ..	4,821 18 4	4,334 15 0	5,099 0 0	1,340 16 5	2,066 2 3	7,646 13 1	2,474 2 4	..	27,783 7 5
Grants to relatives of officers deceased	..	..	11 13 4	..	..	..	..	..	11 13 4
Compensation under Workers' Compensation Act	..	..	900 0 0	..	..	..	..	..	900 0 0
Grants to officers retired medically unfit	..	..	..	..	23 4 6	..	..	..	23 4 6
	79,042 2 3	83,123 4 9	109,517 8 3	24,888 12 11	35,746 12 11	110,187 10 3	34,237 13 4	2,624 19 9	479,368 4 5
To Balance brought down ..	57,698 8 0	61,960 11 8	82,110 15 0	22,698 16 0	27,614 10 1	77,827 11 6	26,473 5 9	2,559 11 5	358,943 9 5
Interest ..	9,599 0 11	8,165 15 5	10,067 12 1	2,334 14 6	3,710 19 0	13,156 6 2	4,713 17 11	..	51,748 6 0
Net loss from Farm Account ..	..	..	..	152 2 8	984 13 8	..	..	756 13 11	1,893 10 3
	67,297 8 11	70,126 7 1	92,178 7 1	25,185 13 2	32,310 2 9	90,983 17 8	31,187 3 8	3,316 5 4	412,585 5 8
<i>Income.</i>									
By Maintenance fees ..	21,171 8 4	20,569 8 6	24,277 14 8	1,884 14 9	7,588 18 5	31,650 7 9	7,534 10 1	..	114,677 2 6
Board and lodging ..	3 11 6	37 12 0	457 14 5	58 13 0	62 17 3	424 18 2	64 15 7	20 8 4	1,130 10 3
Metal, rags, &c., sale of	95 5 2	113 0 11	5 12 6	..	..	98 12 3	..	..	312 10 10
Offal, institution, sale of	32 16 7	394 14 0	2,519 4 7	237 19 2	407 10 2	17 1 3	19 7 4	..	3,628 13 1
Sacks, institution ..	35 12 1	..	81 8 4	8 10 0	..	29 4 6	..	..	154 14 11
Rents of buildings ..	..	34 17 4	..	..	72 17 0	136 14 10	143 9 7	..	387 18 9
Territorial revenue ..	..	..	..	..	..	..	2 5 0	..	2 5 0
Recovery of expenditure of previous years	..	13 0 4	18 1 9	..	..	3 0 0	..	..	34 2 1
Freight, cartage ..	5 0 7	..	46 17 0	..	..	..	..	45 0 0	5 0 7
Vehicles manufactured ..	..	..	82,110 15 0	..	..	..	..	..	91 17 0
Balance carried down ..	57,698 8 0	61,960 11 8	82,110 15 0	22,698 16 0	27,614 10 1	77,827 11 6	26,473 5 9	2,559 11 5	358,943 9 5
	79,042 2 3	83,123 4 9	109,517 8 3	24,888 12 11	35,746 12 11	110,187 10 3	34,237 13 4	2,624 19 9	479,368 4 5
By Net profit from farms ..	1,022 13 7	1,333 2 10	1,957 6 9	..	..	1,631 7 4	1,069 13 10	..	7,014 4 4
Excess expenditure over income	66,274 15 4	68,793 4 3	90,221 0 4	25,185 13 2	32,310 2 9	89,352 10 4	30,117 9 10	3,316 5 4	405,571 1 4
	67,297 8 11	70,126 7 1	92,178 7 1	25,185 13 2	32,310 2 9	90,983 17 8	31,187 3 8	3,316 5 4	412,585 5 8
Net cost per patient for year ..	55 0 0	76 3 8	74 16 2	122 17 2	75 16 11	61 0 8	77 0 6	..	..

MENTAL HOSPITALS DEPARTMENT—continued.
FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanni.	Kingsseat.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>									
To Live-stock at 1st April, 1928	1,891 17 6	3,717 0 0	3,922 15 0	336 10 0	2,116 0 0	4,549 12 6	4,102 10 0	782 17 4	21,419 2 4
Stored and growing crops at 1st April, 1928	920 16 8	3,737 3 6	4,232 3 4	185 19 10	1,299 17 2	1,827 4 9	3,331 0 0	..	15,534 5 3
Purchase of live-stock	138 9 6	524 12 10	146 6 11	10 6 1	173 19 9	84 8 4	1,211 9 0	98 0 1	2,387 12 6
<i>Farm:—</i>									
Salaries and wages	657 0 9	2,264 0 0	4,279 19 8	727 0 0	2,007 11 10	1,550 1 6	1,934 18 4	581 6 8	14,001 18 0
Feed	338 16 4	611 2 9	1,056 0 3	78 0 0	611 10 0	1,206 10 7	152 17 0	281 16 0	4,336 12 11
Fertilizers	318 11 3	314 18 1	544 15 3	20 15 8	306 0 3	197 0 6	305 0 0	210 9 4	2,467 10 4
Seeds	54 13 10	221 8 10	301 2 10	28 13 9	180 3 2	121 19 7	182 9 7	193 1 8	1,283 13 3
Repairs (implements, harness, &c.)	107 13 6	139 17 1	53 12 10	7 13 8	19 0 4	155 19 10	146 1 0	687 15 11	687 15 11
Sundries	74 13 0	888 14 11	167 15 6	42 4 1	108 5 5	65 2 11	67 13 5	41 14 6	1,456 3 9
Buildings repairs	0 16 3	39 3 6	..	2 16 0	5 17 8	..	6 11 0	12 9 8	67 14 1
Machinery repairs	1 5 6	11 19 0	20 1 6	..	20 15 5	..	21 13 5	..	75 14 10
Fencing, draining, and roading	77 8 4	7 14 9	189 12 11	31 1 0	45 1 5	208 9 3	187 13 3	24 14 1	771 15 0
Freights and cartages	3 3 6	..	71 15 4	..	1 17 6	..	0 14 3	0 18 5	78 9 0
Rents, rates, &c.	..	2,248 9 11	64 17 7	7 16 7	158 16 11	341 14 0	..	..	2,313 7 6
Depreciation	101 5 0	119 8 0	254 12 10	..	..	..	142 6 5	10 10 11	1,136 10 8
Vehicles other than motors	20 0 0	..	..	..	..	..	11 10 0	..	31 10 0
Carried down	2,696 15 3	3,209 12 7	3,592 10 7	..	142 13 3	3,213 0 4	2,145 12 10	..	15,000 4 10
	7,403 5 5	18,055 5 9	18,898 2 4	1,478 16 8	7,197 10 1	13,521 4 1	14,199 19 6	2,295 16 4	83,050 0 2
To Loss brought down	..	1,876 9 9	1,635 3 10	95 18 4	1,127 6 11	1,581 13 0	1,075 19 0	131 5 2	227 3 6
Interest on capital	1,674 1 8	1,333 2 10	1,957 6 9	56 4 4	..	1,631 7 4	1,069 13 10	625 8 9	9,652 7 3
Net profit	1,022 13 7	3,209 12 7	3,592 10 7	152 2 8	1,127 6 11	3,213 0 4	2,145 12 10	756 13 11	7,014 4 4
	2,696 15 3	3,209 12 7	3,592 10 7	152 2 8	1,127 6 11	3,213 0 4	2,145 12 10	756 13 11	16,893 15 1
<i>Income.</i>									
By Live-stock sales	539 10 8	2,011 9 10	788 6 3	46 0 0	409 7 10	905 5 8	793 8 2	433 8 1	5,926 16 6
Poultry and eggs	271 8 6	945 1 4	677 1 4	12 14 7	509 2 10	1,058 17 0	122 15 0	..	3,597 0 7
Skins, hides, &c.	9 0 10	304 19 5	86 17 10	8 12 6	23 18 4	46 16 2	435 12 8	10 13 8	926 11 5
Wool	..	..	..	..	20 10 10	..	84 14 8	..	105 5 6
Butterfat	334 8 6	565 12 1	660 9 4	..	345 6 3	214 5 4	1,174 16 8	59 2 8	3,354 0 10
Milk and cream	1,150 17 10	1,687 0 11	3,222 1 11	308 17 0	737 12 4	4,059 17 0	896 1 11	73 0 0	12,135 8 11
Fruit and vegetables	1,765 14 1	2,905 17 8	2,620 13 3	295 17 4	1,094 14 4	1,067 15 7	499 8 1	27 16 9	10,277 17 1
Meat	105 0 0	773 7 6	1,394 12 5	147 17 7	434 6 6	262 14 0	2,090 12 9	..	5,208 10 9
Cereals, hay, &c.	..	2,098 12 9	..	..	29 7 6	..	..	..	2,128 0 3
Sales of sacks	..	..	..	2 5 0	..	12 0 0	24 18 1	..	39 3 1
Live-stock at 31st March, 1929	2,000 5 0	3,742 5 0	3,953 0 0	380 15 0	2,393 10 0	4,770 2 6	4,295 10 0	1,048 0 0	22,583 7 6
Stores and growing crops at 31st March, 1929	1,227 0 0	3,020 10 5	5,495 0 0	179 19 4	1,199 13 4	1,118 13 4	3,776 0 0	512 10 0	16,529 6 5
Flax sales	..	..	..	..	..	..	6 1 6	..	6 1 6
Sundries	..	0 8 10	..	..	..	4 17 6	..	..	5 6 4
Loss carried down	..	..	..	95 18 4	..	..	..	131 5 2	227 3 6
	7,403 5 5	18,055 5 9	18,898 2 4	1,478 16 8	7,197 10 1	13,521 4 1	14,199 19 6	2,295 16 4	83,050 0 2
By Profit brought down	2,696 15 3	3,209 12 7	3,592 10 7	152 2 8	142 13 3	3,213 0 4	2,145 12 10	756 13 11	15,000 4 10
Net loss to Institution Account	..	..	..	..	984 13 8	..	..	..	1,893 10 3
	2,696 15 3	3,209 12 7	3,592 10 7	152 2 8	1,127 6 11	3,213 0 4	2,145 12 10	756 13 11	16,893 15 1

MENTAL HOSPITALS DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Institutional accounts—					By Balance		406,013	13	9
Auckland		66,274	15	4					
Christchurch		68,793	4	3					
Dunedin		90,221	0	4					
Hokitika		25,185	13	2					
Nelson		32,310	2	9					
Porirua		89,352	10	4					
Tokanui		30,117	9	10					
Kingseat		3,316	5	4					
Interest on Wellington land		442	12	5					
		<u>£406,013</u>	<u>13</u>	<u>9</u>			<u>£406,013</u>	<u>13</u>	<u>9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital Account		1,374,597	12	8	Land		203,504	8	9
Sundry creditors		7,584	13	3	Buildings (institutional)		975,467	17	9
Depreciation Reserve		147,013	19	0	Buildings (farm)		37,908	13	3
Treasury Adjustment Account		356,875	9	7	Developmental		8,545	14	6
					Improvements		33,578	17	11
					Plant and machinery (institutional)		34,644	8	1
					Plant and machinery (farm)		2,687	2	7
					Motor-vehicles		4,965	7	4
					Vehicles other than motor		1,626	15	0
					Loose and artisans' tools		2,470	15	6
					Farm implements		3,503	7	3
					Stores and equipment		99,226	15	3
					Live-stock		22,583	7	6
					Stored and growing crops		16,529	6	5
					Surgical instruments		296	16	0
					Furniture and fittings		28,052	2	3
					Sundry debtors		4,429	17	9
					Expenses paid in advance		36	7	8
					Excess expenditure over income		406,013	13	9
		<u>£1,886,071</u>	<u>14</u>	<u>6</u>			<u>£1,886,071</u>	<u>14</u>	<u>6</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 appropriations: (a) Rental values as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1928; (c) maintenance of buildings by the Public Works Department; (d) no charge has been made in farm accounts in respect of patients' labour.

T. G. GRAY, Director-General of Mental Hospitals.
F. A. LYFORD, A.R.A.N.Z., Accountant.

I hereby certify that the Farm Working Accounts, Institutional Accounts, 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 (1) 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; (2) subject to the departmental notes above.—J. H. FOWLER, Deputy Controller and Auditor-General.

NATIVE DEPARTMENT.

NATIVE LAND SETTLEMENT ACCOUNT.

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>		£	s. d.	£	s. d.	<i>Cr.</i>		£	s. d.	£	s. d.
To Interest on loan capital ..		156,676	5 6			By Interest on amounts held in					
Less amount transferred to blocks as part purchase costs ..	..	9,233	3 2			Investment Account ..	1,462	14 11			
				147,443	2 4	Interest on cash paid to Public Debt Redemption Fund ..	2,087	8 0			
Interest on balance of amount transferred from Maori Land Settlement Account, 1913-14 ..				105	9 8	Interest on advances to Maori Land Boards ..	518	6 10			
						Interest on survey liens and on unpaid purchase of land sold on deferred-payment payment license ..	25,135	2 9		29,203	12 6
						Balance transferred to credit of Revenue Account ..				118,344	19 6
				£147,548	12 0					£147,548	12 0

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>		£	s. d.	£	s. d.	<i>Cr.</i>		£	s. d.	£	s. d.
To Balance transferred from Interest Account ..				118,344	19 6	By Rents ..	56,012	17 5			
Charges on rents—Local bodies "thirds," "fourths," and "halves" ..				5,275	16 11	Royalties ..	1,882	8 6			
Rebate of rents ..	4,106	10 5								57,895	5 11
Remissions of rent (ordinary) ..	3,543	13 7			Balance transferred to Net Revenue Account ..					84,346	16 3
Remissions of rent under Deteriorated Lands Act, 1925 ..	1,089	8 2									
Remission of interest (deferred payments) ..	118	2 1									
Administration expenses ..	3,066	16 0									
Miscellaneous expenses ..	43	2 9									
Purchase and general administration expenses ..	6,427	6 8									
Loan expenses, stamp duty on transfer of stock, cost of raising loans, and management charges of stock ..	226	6 1									
				18,621	5 9						
				£142,242	2 2					£142,242	2 2

NET REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>		£	s. d.	£	s. d.	<i>Cr.</i>		£	s. d.		
To Balance, 1st April, 1928 ..		601,241	10 10			By Adjustments on account of previous years—					
Adjustments on account of previous years—						Lands Department—					
Recouping Land for Settlements Account for expenditure in roading Native lands, in terms of section 17 (5) (a) of Land Laws Amendment Act, 1927 ..	218,628	19 2			Appreciation of assets ..	33,263	16 2				
Land Account charges ..	69,434	1 9			Miscellaneous adjustments ..	260	1 10				
Deteriorated land reductions (capital) ..	2,138	0 0			Native Department—Miscellaneous adjustments ..	199	1 0				
Survey-lien adjustments ..	2,520	11 10			Balance as at 31st March, 1929 ..			33,722	19 0		
Sundry rent (debtors) adjustments ..	4,404	9 9						963,582	17 11		
Dominion Revaluation Board reductions (capital) ..	6,983	15 9									
Miscellaneous adjustments—											
Lands Department ..	3,822	0 8									
Native Department ..	3,785	10 11									
				311,717	9 10						
Net loss for year ended 31st March, 1929 ..				84,346	16 3						
				£997,305	16 11					£997,305	16 11

NATIVE DEPARTMENT—*continued.*
NATIVE LAND SETTLEMENT ACCOUNT—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>				<i>Assets.</i>					
£	s.	d.	£	s.	d.	£	s.	d.	
Loan Capital Account			3,866,031	18	5	Land—			
Liability to other accounts—						Blocks fully acquired and pro-	2,135,686	14	6
Consolidated Fund—						Orakei Block	340,225	7	9
Interest on amount trans-						Blocks partly acquired and	264,252	14	1
ferred from Maori Land						unproclaimed			
Settlement Account	2,206	10				Interest and purchase ex-			
Interest on Loan Capital						penses capitalized (Interest,	59,742	13	2
Account	361,314	15				£53,151 13s. 2d.; Pur-			
Maori Land Settlement Ac-						chase expenses, £6,591) ..			
count	2,344	0	365,865	6	9		2,799,907	9	6
						Surveys in progress—			
Sundry creditors—						Native blocks not acquired,			
Departmental—						survey liens to be registered	7,289	11	6
Lands Department	9,447	3				Blocks acquired by Crown ..	17,383	10	8
Native Department	15	2							
Miscellaneous—									
Lands Department	1,199	8				Unpaid purchase-money on land			
Native Department	2,260	13				(sold on deferred-payment			
Deposits on application to						licenses, principal not yet due			
acquire freehold.. .. .	2,210	1				and payable)			
Survey lien—Principal	298	4				Unpaid purchase-money on			
Payments in advance on ac-						buildings (subject to repay-			
count of rents, sales, &c. ..	3,423	13	18,854	6	8	ment over a term of years,			
						principal not yet due and			
Reserves, capital—						payable)			
Roading, improvements, &c.	15,891	15				Survey liens—			
Sinking funds (as per contra)	38,296	19				Principal	198,783	4	9
						Interest	84,241	12	2
							283,024	16	11
						Sundry debtors—			
Reserves, revenue—						Departmental—			
Orakei Block (interest)	30,004	12				Lands Department	1,457	5	4
Audit fees	45	0				Native Department	0	12	6
Irrecoverable rents	3,981	2				Principal instalments on land			
Writings off Suspense (as per						sold on deferred-payment			
contra).. .. .	3,202	17				license	6,431	17	4
						Principal instalments on build-			
						ings sold on deferred-pay-			
						ment license	130	2	3
						Interest on sales of land ..	6,743	19	5
						Rents	17,913	3	5
						Royalties	75	4	7
						Miscellaneous	678	3	10
						Maori Land Boards (principal			
						and interest)	383	9	8
							33,813	18	4
						Postponed charges outstanding			
						—Rent, &c.			
						Interest accrued (not yet due			
						and payable)—			
						Advances to Maori Land			
						Boards from Native Land			
						Settlement Account	116	14	0
						Treasury investments	71	10	2
						Land-sales	3,921	5	6
							4,109	9	8
						Outstanding rents, &c., in Sus-			
						pense—			
						Lands Department	2,761	5	10
						Native Department	441	11	2
							3,202	17	0
						Cash in Public Debt Redemp-			
						tion Fund—			
						New Zealand State Advances			
						Act, 1909	26,320	3	8
						Public Debt Extinction Act,			
						1910	11,976	15	4
							38,296	19	0
						Add interest accumulated to			
						date	15,975	13	8
							54,272	12	8
						Advances to Maori Land Boards			
						from Native Land Settlement			
						Account			
						Cash balances, Native Land			
						Settlement Account—			
						Cash in Public Account	2,991	5	10
						Investment Account	10,000	0	0
						Imprests outstanding	34	18	11
							13,026	4	9
						Net Revenue Account—			
						Balance as at 1st April, 1928	601,241	10	10
						Add adjustments on account			
						of previous years	277,994	10	10
							879,236	1	8
						Excess of expenditure over			
						income for 1928-29	84,346	16	3
							963,582	17	11
							£4,424,542	8	10

19th July, 1929.

R. N. JONES, Under-Secretary.

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.—
J. H. FOWLER, Deputy Controller and Auditor-General.

PENSIONS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>			<i>Income.</i>				
	£	s. d.	£	s. d.	£	s. d.	
To Pensions—					By Credits from national-endowment residue for		
War Pensions Act, 1915 ..	1,170,854	2 7			old-age pensions	37,465 15 6	
Pensions Act, 1926 ..	1,444,779	17 0			Credits from sundry outstanding pensions,		
Epidemic (vote) pensions ..	8,032	1 5			1927-28	2,164 7 8	
Special annuities ..	4,640	10 3			Credits from gold duty (Miners Phthisis Act,		
Unauthorized annuities ..	217	4 2			1915)	2,376 19 5	
Family Allowances Act, 1926	54,748	1 2			Commission for paying Imperial pensions ..	2,356 5 8	
Public Service Superannuation Act, 1927, section 62	654	0 0			Credits from Post and Telegraph Department for pensions paid to retired officers ..	236 6 8	
Defence Act, 1909 ..	2,669	14 7			Credits from Union Government of South Africa on account of payments made ..	125 4 8	
Civil Service Act, 1908 ..	11,759	15 11			Credits from Canadian Government on account of payments made	433 7 7	
Judicature Act, 1908 ..	3,477	12 6			Credits from Commonwealth Government on account of payments made	25,169 10 4	
Reserves and other Lands Disposal and Public Bodies' Empowering Act, 1916	84	10 0			Credits from Imperial Government on account of payments made	192,258 18 10	
Finance Act, 1923 ..	150	0 0			Excess of expenditure over income.. .. .	2,823,223 1 2	
Finance Act, 1924 ..	200	0 0					
Finance Act, 1926 ..	654	1 10					
			2,702,921	11 5			
Administration charges—							
Advertising	5	16 6					
Appeal Board expenses ..	4,277	13 6					
Cartage	14	12 9					
Contingencies	33	19 7					
Depreciation	453	3 4					
Exchange and commission	226	12 9					
Fuel and light	124	12 0					
Office-cleaning	6	13 5					
Office fittings written off ..	3	3 4					
Office mechanical appliances written off	77	11 6					
Overtime	80	16 0					
Postage and telegrams ..	2,801	10 7					
Post Office services ..	14,655	18 6					
Printing and stationery ..	1,833	1 5					
Rent of offices	3,633	16 2					
Repairs to office equipment	1	19 11					
Salaries	40,784	17 10					
Telephones	277	0 3					
Transfer and removal expenses	162	0 2					
Travelling-expenses	3,243	5 7					
			72,698	5 1			
Clothing-allowances to amputees			178	19 3			
Grants to recipients of New Zealand Cross			20	0 0			
Loading on life-insurance premiums			216	15 0			
Medical fees			6,020	0 9			
Medical treatment of returned soldiers			83,145	8 7			
Medical treatment of South African War veterans ..			61	1 7			
Pensions to retired postal officers			236	6 8			
Railway concessions to disabled soldiers			2,324	7 9			
Payments on account of other Governments—							
Canadian Government ..	433	7 7					
Commonwealth of Australia	25,169	10 4					
Imperial Government ..	192,258	18 10					
Union of South Africa ..	125	4 8					
			217,987	1 5			
			£3,085,809	17 6		£3,085,809 17 6	
			£	s. d.		£	s. d.
To Balance brought down ..			2,823,223	1 2	By Balance after charging interest	2,823,476	2 4
Interest on capital			253	1 2			
			£2,823,476	2 4		£2,823,476	2 4

NOTE.—Included in above expenses are items representing interest on capital, £253 1s. 2d.; rental assessed by Public Works Department, £2,049, which do not appear in annual appropriation.

Percentage of cost of administration to total expenditure = 2.36.

PENSIONS DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1929.

		<i>Liabilities.</i>					<i>Assets.</i>							
				£	s.	d.			£	s.	d.			
Capital				5,615	15	11								
Creditors—							Medical stores on hand		644	15	6			
Departmental				6,606	6	7	Furniture and fittings	4,589	0	6				
Sundry				7,688	0	2	Mechanical office appliances	1,167	9	9				
Pensions due but unpaid				35,794	5	7					5,756	10	3	
Pensions paid but not cleared				1,058	11	1	Stationery on hand				942	7	0	
Reserve for depreciation				2,506	14	8	Stamps on hand				91	4	5	
Deposits Account (Miscellaneous)—J. Petrie (Canadian Government)				25	4	3	Pensions prepaid				178,193	15	3	
Written off Suspense Account (mechanical appliances)				77	11	6	Accounts prepaid				91	0	9	
Treasury Adjustment Account				3,012,239	5	5	Sundry debtors—							
							Departmental	37,487	15	7				
							Advances on account other Governments—							
							Canadian Government	434	10	9				
							Commonwealth Government	13,618	15	8				
							Union of South Africa	163	7	4				
							Imperial Government	10,711	10	4				
											62,415	19	8	
							Excess of expenditure over income				2,823,476	2	4	
				<u>£3,071,611</u>	<u>15</u>	<u>2</u>					<u>£3,071,611</u>	<u>15</u>	<u>2</u>	

10th June, 1929.

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.

PUBLIC TRUST OFFICE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries				195,246	6	11	By Commission and other income	296,296	19	4
Overtime				576	7	3				
Service charges—										
Agents' commission ..	8,842	9	5							
Services of High Commissioner	1,150	0	0							
Services of General Post Office	811	2	0							
				10,803	11	5				
Audit of books and accounts ..				700	0	0				
Maintenance of premises and plant—Repairs, insurances, &c.				4,267	1	11				
Rent				1,047	19	10				
General charges—										
Advertising	4,451	0	1							
Cleaning, lighting, heating, and power	4,349	19	11							
Legal expenses	274	6	6							
Rates	644	1	0							
Miscellaneous payments ..	829	9	9							
Postages and freight ..	4,182	8	2							
Stamp duty on receipts and cheques	960	8	6							
Telephone subscriptions ..	1,023	9	6							
Printing, stationery, and requisites	6,029	14	11							
Travelling-expenses ..	4,124	4	4							
Salaries and expenses of Farm Inspectors	3,825	17	1							
Salaries of custodians and staff	5,634	15	11							
				36,329	15	8				
Depreciation on office premises, furniture, plant, &c. ..				14,795	2	3				
Contributions to subsidy to Public Service Superannuation Fund				3,063	4	5				
Balance, being net profit for year, transferred to Appropriation Account				29,467	9	8				
				£296,296	19	4				
								£296,296	19	4

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To General Legal Expenses Account	3,000	0	0	By Profit and Loss Account—Balance transferred	29,467	9	8
Balance transferred to Investment Fluctuation Account	30,154	9	9	Profit on sale of freehold property ..	3,687	0	1
	£33,154	9	9		£33,154	9	9

PUBLIC TRUST OFFICE—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>				<i>Assets.</i>					
£	s.	d.	£	s.	d.	£	s.	d.	
Amounts held in Common Fund for sundry estates and funds ..	21,943,047	13	10						
Amount held for special investment on behalf of certain funds, but not yet invested ..	67,521	19	6						
Amount specially invested on behalf of certain estates and funds ..	9,032,602	1	1						
<hr/>			31,043,171	14	5				
Sundry creditors, including accounts passed for payment, but not yet paid ..	..		155,198	13	9			
Reserve for income-tax ..	194	0	11						
Reserve in respect of enemy-property moneys ..	82,805	1	4						
Special reserve for securities	15,000	0	0						
General Legal Expenses Account ..	15,835	19	11						
Investment Fluctuation Account ..	146,922	17	10						
<hr/>			260,758	0	0				
Assurance and Reserve Fund ..	..		427,346	1	3			
<hr/>									
<hr/>			£31,886,474	9	5				
<hr/>									
Freehold and leasehold premises and sites, and balance purchase - money of premises sold ..	..					460,135	6	9
Furniture and plant, &c. ..	..					38,631	18	4
Stationery and stores, &c. ..	..					6,194	9	0
Stocks, bonds, and debentures—									
Government securities ..	1,841,654	2	5						
Land Settlement Finance Act debentures ..	38,500	0	0						
Local bodies' debentures ..	6,782,042	18	11						
<hr/>						8,662,197	1	4	
Mortgages, &c. ..	12,706,333	14	5						
Less reserve ..	62,502	11	6						
<hr/>						12,643,831	2	11	
Advances for protection of securities acquired or in possession, &c.						18,047	4	0
Properties acquired ..	158,392	3	6						
Less reserve ..	34,040	2	6						
<hr/>						124,352	1	0	
Advances (on overdraft) to estates and accounts ..	371,031	1	5						
Less reserve ..	893	11	6						
<hr/>						370,137	9	11	
Interest and rent accrued, due, and overdue—									
Interest accrued up to 31st March, 1929, but not yet due, and interest overdue ..	356,684	15	8						
Rent due or accrued ..	451	16	4						
<hr/>						357,136	12	0	
Sundry debtors, including transactions in process of adjustment between Head Office and London ..	..					57,141	14	1
Cash in hand, on current account, and on deposit in New Zealand and in London ..	..					116,067	9	0
Special investments held on behalf of certain estates and funds—									
Government securities ..	1,220,163	3	1						
Rural Advances bonds ..	199,395	0	0						
Land Settlement Finance Act debentures ..	4,500	0	0						
Local bodies' debentures ..	2,137,140	19	1						
Private debentures and shares ..	18,640	11	6						
Mortgages ..	5,389,828	1	0						
Mortgage securities acquired ..	47,921	10	5						
Advances for protection of securities ..	51	12	11						
Loans ..	946	14	11						
Savings-bank accounts ..	319	5	5						
Overdue interest on special investments ..	13,695	2	9						
<hr/>						9,032,602	1	1	
<hr/>						£31,886,474	9	5	
<hr/>									

J. W. MACDONALD, Public Trustee.
W. BARR, Chief 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

PUBLIC WORKS DEPARTMENT.

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

Roads, Harbour-works, Roads on Goldfields, Lands (Miscellaneous).

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Net expenditure (including a proportion of general "Departmental" administrative expenditure on the following works—			By Recoveries on account of expenditure of previous years	194	0 9
Roads	844,385	16 7	Balance, being excess of capital expenditure over capital income on roads, harbour-works, &c., transferred to annual National Development Account	1,149,375	9 5
Harbour-works	14,350	12 8			
Roads on goldfields	672	11 8			
Lands (miscellaneous)	90,160	9 3			
Transfer to Main Highways Account under Main Highways Act, 1922 ..	200,000	0 0			
	<u>£1,149,569</u>	<u>10 2</u>		<u>£1,149,569</u>	<u>10 2</u>

PUBLIC WORKS FUND (RAILWAY-CONSTRUCTION).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Net expenditure, including a proportion of general "Departmental" administrative expenditure, and of charges and expenses of raising loans on the following railway-lines—			By Net recoveries during the year—		
Huarau Northwards	21,589	2 5	Recoveries on account of expenditure of previous years—		
Okaihau Northwards	135,101	2 7	Unopened lines	1,939	2 9
Dargaville Branch	128,637	5 3	Credits for amount of expenditure on sections handed over to Railway Department during year—		
East Coast Main Trunk—			Tahawai-Tauranga	778,493	19 10
Waihi-Taneatua	89,883	7 4	Tauranga-Taneatua	1,488,068	1 0
Rotorua-Taupo	36,380	0 6	Kirikopuni Section	1,059,350	14 7
Gisborne-Napier	269,997	2 0	Lawrence-Roxburgh	137,976	0 8
Waikokopu Branch	12,801	10 4			
Stratford—Main Trunk	250,439	19 5			
Glenhope—Murchison	31,391	10 6	Recoveries on account of goods and passenger traffic—		
Westport—Inangahua	44,174	4 2	Stratford—Main Trunk	6,964	7 7
Lawrence—Roxburgh	8,240	16 0	Waikokopu Branch	8,755	17 3
Survey (new lines and lines not specified)	1,063	9 9			
Land claims	2,055	2 7			
Working-expenses of running goods and passenger traffic—					
Stratford—Main Trunk	6,325	15 4			
Waikokopu Branch	6,430	12 10			
Balance, being excess of capital income over capital expenditure, transferred to Railway Construction Account ..	2,437,037	2 7			
	<u>£3,481,548</u>	<u>3 7</u>		<u>£3,481,548</u>	<u>3 7</u>

NOTES.—(1) The following amounts have been handed over to the Railway Department without parliamentary appropriation: (a) Total expenditure on lines handed over during the year 1928-29, £3,463,888 16s. 1d.; (b) expenditure during 1928-29 on lines previously handed over, £1,344 14s. 6d.; (c) recoveries during 1928-29 on account of expenditure of previous years in connection with lines previously handed over, £656 1s. 7d.

(2) The following amounts have been included in the 1928-29 accounts for railway-construction without parliamentary appropriation: £39,390 for 1928-29, £62,587 for proportion of charges and expenses of raising loans.

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

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Net expenditure on the construction and upkeep of dams, weirs, water-races, &c., in course of construction, Otago Central schemes—			By Recoveries on account of expenditure of previous years		3 19 9
Arrow River	23,840	7 5	Balance transferred to Irrigation Construction Account, being excess of expenditure over income for year	55,655	12 11
Hawkdun	21,988	18 6			
Roaring Meg	145	7 0			
Teviot extension	7,650	12 7			
Survey and general	409	6 5			
Soil survey	246	9 10			
Land-levelling	214	1 9			
Expenses of Committee of Inquiry ..	1,164	9 2			
	<u>£55,659</u>	<u>12 8</u>		<u>£55,659</u>	<u>12 8</u>

NOTE.—A charge of £1,673 16s. for proportion of "Departmental" administration expenditure has been included without appropriation.

PUBLIC WORKS DEPARTMENT—*continued*.
IRRIGATION AND WATER-SUPPLY: SCHEMES IN OPERATION.
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

Gross Revenue Account.

	Ardgour.		Bengerburn.		Earnsclough.		Ida Valley.		Galloway.		Last Chance.		Manuherkia.		Tarras.		Teviot.		Total.			
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
<i>Dr.</i>																						
To Management and operation expenses—																						
Salaries, wages, horse allowances, repairs, &c.	487	8 4	..	..	595	8 5	2,236	5 0	639	6 3	1,204	17 0	2,964	4 6	2,151	13 11	761	8 7	11,040	12 0	
Proportion of office and administration expenses	53	18 4	5	0 0	27	10 0	336	0 0	118	18 4	60	9 4	58	2 0	52	13 4	60	17 11	773	9 3		
Gross profit, carried down	391	11 10	50	9 0	..	..	3,559	13 10	89	5 2	..	..	..	..	..	..	559	17 9	4,650	17 7	
	932	18 6	55	9 0	622	18 5	6,131	18 10	847	9 9	1,265	6 4	3,022	6 6	2,204	7 3	1,382	4 3	16,464	18 10		
<i>Cr.</i>																						
By Sales of water	982	18 6	55	9 0	560	1 9	6,057	4 10	831	3 9	801	19 1	2,044	16 9	805	7 6	1,382	4 3	13,471	5 5		
Rents of cottages, &c.	..	..	..	..	..	..	74	14 0	16	6 0	463	7 3	977	9 9	1,368	19 9	..	..	91	0 0	
Gross loss carried down	62	16 8	2,902	13 5	
	932	18 6	55	9 0	622	18 5	6,131	18 10	847	9 9	1,265	6 4	3,022	6 6	2,204	7 3	1,382	4 3	16,464	18 10		

PUBLIC WORKS DEPARTMENT—continued.
Net Revenue Account.

	Ardgour.	Bengerburn.	Earnsclough.	Ida Valley and Galloway.	Last Chance.	Manuherikia.	Tarras.	Teviot.	Total.
<i>Dr.</i>									
To Gross loss brought down...	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Interest at 4 per cent. on capital outlay at 1st April, 1928	1,551 8 10	29 11 8	62 16 8	8,706 9 0	463 7 3	977 9 9	1,398 19 9	1,780 14 8	2,902 13 5
Interest at 4 per cent. on Depreciation Reserve	44 0 0	20 17 4	101 4 0	24 8 10	125 0 0	150 0 0	93 10 0	39 16 8	64 5 6
Depreciation Reserve	...	...	...	84 19 3	...	...	...	511 18 0	1,110 11 3
Net profit for year	1,595 8 10	50 9 0	664 4 0	8,815 17 1	1,915 5 3	11,325 18 9	7,528 3 4	2,332 9 4	34,227 15 7
<i>Cr.</i>									
By Gross profit brought down	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Net loss for year	1,203 17 0	50 9 0	664 4 0	5,166 18 1	1,915 5 3	11,325 18 9	7,528 3 4	1,772 11 7	4,650 17 7
	1,595 8 10	50 9 0	664 4 0	8,815 17 1	1,915 5 3	11,325 18 9	7,528 3 4	2,332 9 4	34,227 15 7

Depreciation Reserve Account.

	Ardgour.	Bengerburn.	Earnsclough.	Ida Valley and Galloway.	Last Chance.	Manuherikia.	Tarras.	Teviot.	Total.
<i>Dr.</i>									
To Balance at 31st March, 1929	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	44 0 0	...	101 4 0	720 9 11	125 0 0	150 0 0	93 10 0	1,547 10 11	2,781 14 10
	44 0 0	...	101 4 0	720 9 11	125 0 0	150 0 0	93 10 0	1,547 10 11	2,781 14 10
<i>Cr.</i>									
By Balance at 1st April, 1928	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Interest at 4 per cent. per annum	...	...	...	611 1 10	...	...	...	995 16 3	1,606 18 1
Amount set aside as per Net Revenue Account	44 0 0	...	101 4 0	24 8 10	125 0 0	150 0 0	93 10 0	39 16 8	64 5 6
	44 0 0	...	101 4 0	84 19 3	125 0 0	150 0 0	93 10 0	511 18 0	1,110 11 3
	44 0 0	...	101 4 0	720 9 11	125 0 0	150 0 0	93 10 0	1,547 10 11	2,781 14 10

PUBLIC WORKS DEPARTMENT—*continued.*

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Parliamentary Buildings		36	13 0	By Amounts transferred to Departments as under:—			
Departmental buildings and offices	<i>Cr.</i> 449	5	9	Agriculture	2,807	11	7
Workshops, stores, and garages	1,040	4	9	Health	19,637	4	2
Other Government buildings—	£	s.	d.	Internal Affairs	877	8	4
Courthouses	8,136	8	5	Justice	8,387	2	1
Prisons	11,951	1	4	Lands and Survey	45	19	2
Police	7,846	15	6	Mental Hospitals	96,782	2	9
Postal and telegraph	62,136	3	10	Police	6,925	4	0
Agricultural	2,610	8	9	Postal and Telegraph	62,086	9	2
Mental hospitals	102,115	1	10	Printing and Stationery	649	11	2
Health and hospital institutions	18,295	5	11	Prisons	12,572	5	11
Internal Affairs	877	8	4				210,770 18 4
Government Printing Office	649	11	2	Balance, being excess of capital expenditure over capital income transferred to—			
Lands and Survey	45	19	2		£	s.	d.
	<hr/>			Parliamentary Buildings	36	13	0
	214,664	4	3	Departmental buildings and offices and other Government buildings	3,444	0	2
	<hr/>			Workshops, stores, and garages	1,040	4	9
	£215,291	16	3				4,520 17 11
							<hr/>
							£215,291 16 3

NOTE.—No parliamentary appropriation under the "Buildings" vote by the Department for the following: (a) Proportion (£105) of "Departmental" administration expenditure for the year added to the cost of buildings under the Department's own control; (b) transfer to other Departments of expenditure (£210,770 18s. 4d.) on buildings which appear in their separate balance-sheets.

TIMBER-SUPPLY AND SAWMILLS (PUBLIC WORKS FUND): DONNELLY'S CROSSING.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Wages of watchman, &c.	210	15	0	By Rents of cottages, &c.	27	12	6
Fire insurance, &c.	210	14	0	Net loss for year, carried down	1,535	2	2
Rentals of lands and sidings	67	10	0				<hr/>
Repairs, &c.	15	12	0				£1,562 14 8
Depreciation of plant, &c.	1,058	3	8				<hr/>
	£1,562	14	8				
							£
To Net loss brought down	1,535	2	2	By Net profit from previous periods, brought forward	5,005	19	11
Loss on realization of assets	250	16	1				<hr/>
Balance, net profit, carried forward	3,220	1	8				£5,005 19 11
	<hr/>						<hr/>
	£5,005	19	11				

NOTE.—(a) The above-named sawmill was not operated during the year; (b) the charge for depreciation is included without special parliamentary appropriation.

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

BALANCE-SHEET AS AT 31ST MARCH, 1929.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.	Original Value.	Transfers or Depreciation.	Present Value.	
Head Office—				£	£	£	
Net cash advances to 31st March, 1929	6,493	11	7	100	100	0	0
Interest credited to 31st March, 1928	1,458	16	11	348	40	16	2
Interest for year 1928–29	277	18	6	3,650	..	3,650	0
Sundry creditors	0	10	0				
	<hr/>			Surveys and acquisition expenses	524	3	8
	£8,230	17	0		4,622	6	0
	<hr/>			Rent paid in advance .. ..	..	370	2
				Accumulated loss to 31st March, 1928	3,662	1	10
				Net expenses for rental and inspection for 1928–29 .. ..	..	31	0
				Interest at 4½ per cent., 1928–29	277	18	6
							<hr/>
				Loss to 31st March, 1929 .. ..	..	..	3,971 0 4
							<hr/>
							£8,230 17 0

NOTE.—(a) The above-named sawmill is not in operation; (b) charges for depreciation and interest (temporary charge) have been made without parliamentary appropriation.

PUBLIC WORKS DEPARTMENT—*continued.*
 TIMBER-SUPPLY AND SAWMILLS (PUBLIC WORKS FUND): MAKOMAKO.
 TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

Trading Account.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Logging—							By Sales of timber	7,216	9	0
Logs on skids, 1st April,										
1928			7	1	8					
Wages	1,627	14	9							
Supplies	118	19	10							
				1,753	16	3				
Less logs on skids, 31st March,										
1929			22	12	0					
				1,731	4	3				
Milling—										
Timber on hand, 1st April,										
1928			437	7	1					
Wages	2,306	13	11							
Supplies	239	6	0							
				2,983	7	0				
Less timber on stock, 31st										
March, 1929			203	13	5					
				2,779	13	7				
Net loss on hewn timber						1	11	9		
Gross profit				2,703	19	5				
				£7,216	9	0				
								£7,216	9	0

Profit and Loss Account.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Supervision	143	2	3				By Gross profit	2,703	19	5
Royalty	855	0	0							
Depreciation of assets	550	3	0							
Repairs—										
Plant	302	5	10							
Mill	80	18	9							
				383	4	7				
Interest on capital—										
Net cash advances	74	14	2							
Plant loaned from "Plant"										
vote	115	13	0							
				190	7	2				
Net profit for year				582	2	5				
				£2,703	19	5				
								£2,703	19	5
To Balance, net profit to 31st March, 1929	3,713	11	6				By Net profit to 31st March, 1928	3,131	9	1
							Net profit for 1928-29	582	2	5
				£3,713	11	6				
								£3,713	11	6

NOTE.—The following charges have been included for which the Department possesses no parliamentary appropriation: (a) Temporary charge for interest at $4\frac{1}{2}$ per cent.; (b) depreciation and value of bush written off.

PUBLIC WORKS DEPARTMENT—*continued.*

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

TRADING AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1929.

Trading Account.

<i>Dr.</i>		£ s. d.		£ s. d.		<i>Cr.</i>		£ s. d.		£ s. d.	
To Logging—						By Sales of timber	.. ..	3,135	11	6	
Wages		520	13	11		Sales of firewood	.. ..	6	0	0	
Supplies		153	9	6		Dressing .. .. .	.. ..	9	19	1	
Depreciation		161	18	6							3,151
											10
											7
		836	1	11							
Add logs on hand, 1st April, 1928		7	10	0							
					843	11	11				
Milling—											
Wages		660	2	2							
Supplies		96	17	1							
		756	19	3							
Timber on hand, 1st April, 1928		956	15	7							
					1,713	14	10				
Gross profit					594	3	10				
					£3,151	10	7				£3,151
											10
											7
To Supervision					£	s. d.					£
Royalty					136	10	0				594
Road maintenance					243	10	11				3
Depreciation					17	4	10				10
Interest					217	19	1				2
					90	18	2				
					£706	3	0				£706
											3
											0
To Loss for year					£	s. d.					£
Treasury Adjustment Account					111	19	2				193
					81	7	9				6
					£193	6	11				£193
											6
											11

NOTE.—The following charges have been included for which the Department possesses no parliamentary appropriation: (a) Temporary charge for interest at 4½ per cent.; (b) depreciation and value of bush written off.

Realization Account.

<i>Dr.</i>		£ s. d.		<i>Cr.</i>		£ s. d.	
To Sundry assets—				By Amount received from sale of assets		1,100	0
Mill plant and building		519	15	4	Amount written off in Appropriation Act, 1929	1,179	4
Tram-line		582	10	5			5
Accommodation		98	16	4			
Logging plant		502	1	6			
Horses		218	10	0			
Stocks on hand		357	10	10			
		£2,279	4	5			£2,279
							4
							5

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

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>		£ s. d.		£ s. d.		<i>Income.</i>		£ s. d.	
To Expenditure, including salaries, wages, &c., on—						By Sundry recoveries from miscellaneous works—			
Plant		24,921	16	9		Plant—Hire, depreciation, sales, and transfers to separate accounts		42,066	12
Material and stores		51,513	12	6		Material and stores—Issues, &c., including overhead charges		56,344	18
					76,435	9	3		
Balance, excess of capital income over capital expenditure for the year transferred to—									
Plant Account		17,144	16	2					
Material and Stores Account		4,831	5	9					
					21,976	1	11		
					£98,411	11	2		£98,411
									11
									2

NOTE.—The following have been transferred to Public Works Departmental Account without appropriation: (a) Depreciation, &c., of plant not in service, £513 10s.; (b) amounts to be written off in Appropriation Act, 1929, in connection with material and stores, £322 13s. 6d.

PUBLIC WORKS DEPARTMENT—*continued.*

PUBLIC WORKS, DEPARTMENTAL (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>		<i>Income.</i>	
To Net expenditure for year on administration and supervision expenses, &c., as under—	£ s. d.	By Income for year as under—	£ s. d.
Salaries	26,333 11 1	Fees from—	
Extra engineering, clerical, draughting, and office assistance	39,940 1 5	Inspection and licenses, &c., electric lines and installations	135 9 0
Travelling-expenses and transfer expenses of officers	29,668 14 0	Water-power licenses	1,370 9 8
Equipment and other allowances	3,040 12 6	Inspection of motor-omnibuses	396 1 0
Printing and stationery, lithographic work, plans, periodicals, &c.	10,963 5 5	Balance carried down, being excess of net expenditure over income for year prior to apportionment against various works ..	136,110 17 4
Books, fees, &c., for students attending Canterbury College	116 2 7		
Work done by High Commissioner's staff ..	1,359 16 2		
Postages, telegrams, telephone connections, and rents of private letter-boxes and bags	8,925 9 2		
Expenses of Commissions	18 16 5		
Fidelity-guarantee policy premiums	22 8 9		
Meal allowances	369 4 5		
Repairs and upkeep, &c., of instruments ..	1,440 13 3		
Rents of offices throughout New Zealand ..	14,571 0 0		
Sundries	351 0 4		
Depreciation on departmental library at 5 per cent.	55 18 0		
Depreciation, &c., written off value of plant not in service and not chargeable to particular works	513 10 0		
Losses, deficits, &c., for 1928-29, transferred from Material and Stores Account	322 13 6		
	<u>£138,012 17 0</u>		<u>£138,012 17 0</u>
	£ s. d.		£ s. d.
To Balance brought down	136,110 17 4	By Recoveries on account of expenditure of previous years	12 18 6
Balance carried forward to 1929-30	17,157 14 10	Amount over allocated for 1927-28	360 13 8
		Amounts apportioned to various works and services as under—	
		Railway construction and improvement	£ s. d. 57,427 0 0
		Public buildings	8,297 0 0
		Lighthouses and harbour-works	670 0 0
		Tourist resorts	1,526 0 0
		Roads, &c.	43,831 0 0
		Irrigation works	2,090 0 0
		Contingent defence	2,634 0 0
		Electric supply	31,539 0 0
		Waihou and Ohinemuri Rivers improvement	2,031 0 0
		Maintenance of roads	1,700 0 0
		Maintenance of domains	150 0 0
		Maintenance of public buildings	1,000 0 0
			<u>152,895 0 0</u>
	<u>£153,268 12 2</u>		<u>£153,268 12 2</u>

NOTE.—The following charges have been included without appropriation under the above vote: (a) Assessed rentals of offices, &c. (£14,571) occupied by Public Works, Department, throughout New Zealand; (b) depreciation, &c., of plant not in service (£513 10s.); (c) transfer from Material and Stores Account (£322 13s. 6d.).

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

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>		<i>Cr.</i>	
To Stocks, 1st April, 1928—	£ s. d.	By Sales of metal—Transfers to works and cash sales	£ s. d. 23,419 16 5
Running stores equipment	2,556 19 6	Stocks, 31st March, 1929—	£ s. d.
Coal	390 0 0	Running stores and equipment	2,843 2 0
	2,946 19 6	Coal	47 1 8
Quarrying	12,577 15 2		<u>2,890 3 8</u>
Crushing	5,500 15 0		
Shunting	1,720 17 7		
Gross profit carried down	3,563 12 10		
	<u>£26,310 0 1</u>		<u>£26,310 0 1</u>
	£ s. d.		£ s. d.
Salaries	612 11 5	By Gross profit	3,563 12 10
Plant-hire	272 8 9	Rental of quarters	7 1 0
Depreciation	765 0 1		
Interest	314 17 6		
Net profit for year	1,605 16 1		
	<u>£3,570 13 10</u>		<u>£3,570 13 10</u>

NOTE.—The following charges have been included for which no parliamentary appropriation is held: (a) Interest (temporary charge) on net cash advances to 31st March, 1929, at 4½ per cent., and on value of plant on loan from "Plant" vote; (b) allowance for depreciation of fixed assets.

PUBLIC WORKS DEPARTMENT—continued.

ACQUISITION AND OPERATION OF QUARRIES (PUBLIC WORKS FUND): TE WERA QUARRY (TARANAKI).

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.			
To Metal on hand, 1st April, 1928	..	..	36	0	0	By Sales of quarry output for the year—						
Stripping	..	..	1,427	18	5	Metal, sand, and screenings	..	10,289	12	9		
Quarrying and feeding crusher	..	..	4,115	10	11	Haulage on same	..	2,893	5	6		
Repairs to plant, access and jig lines	..	..	772	8	8							
Coal and oil	..	..	939	10	6					13,182	18	3
Drivers' and firemen's wages	..	..	1,953	18	4	Metal, &c., on hand, 31st March, 1929	..			75	0	0
Gross profit, carried down	..	..	4,012	11	5							
			<u>£13,257</u>	<u>18</u>	<u>3</u>					<u>£13,257</u>	<u>18</u>	<u>3</u>
			£	s.	d.					£	s.	d.
To Supervision	..	..	296	10	10	By Gross profit, brought down	..	..	4,012	11	5	
Loading trucks	..	..	76	1	7							
Accident and holiday pay	..	..	256	9	6							
Miscellaneous expenses	..	..	278	12	1							
Installation of plant and preliminary expenses (proportion written off)	..	..	295	16	8							
Interest on capital at 4½ per cent.	..	..	599	5	4							
Depreciation—												
On plant hired from "Plant" vote	144	0	0									
On quarry assets	..	..	379	1	0							
				523	1	0						
Net profit, to Accumulated Profit and Loss	..	..	1,686	14	5							
			<u>£4,012</u>	<u>11</u>	<u>5</u>					<u>£4,012</u>	<u>11</u>	<u>5</u>

NOTE.—The following charges have been included for which no parliamentary appropriation is held: (a) Interest (temporary charge) on net cash advances to 31st March, 1929, at 4½ per cent., and on value of plant on loan from "Plant" vote; (b) allowance for depreciation of fixed assets.

MAINTENANCE OF AND REPAIRS TO ROADS, CONTROL OF RIVERS, ETC. (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.			
To Maintenance and repairs to roads	12,685	17	11	By Interest on advances to local bodies from Public Works Fund	..	..	455	17	0	
Renewal of road-bridges	8,055	7	8	Interest on purchase-moneys in connection with sale of land	..	..		1	18	1
Restoration of flood damage	22,582	1	2	Balance, being excess of expenditure over income for the year, transferred to annual maintenance accounts—						
Contribution towards maintenance, &c., of Waihou and Ohinemuri Rivers Improvement works	1,452	12	11	Roads, &c.	..	83,964	15	4		
Departmental administration, proportion allocated for the year	1,700	0	0	Waihou and Ohinemuri Rivers	1,452	12	11			
Interest at 4½ per cent. credited to Treasury on advance to local bodies from Public Works Fund	276	2	0	Imprest Supply Act, 1927, and Local Authorities Empowering Act, 1928	..	69,514	12	3		
Rail freight on road-metal for local bodies	1,973	1	8					154,932	0	6
Transfer to Main Highways Revenue Fund under section 14, Main Highways Act, 1922	35,000	0	0							
Special grant to Waipu County (on account of Native rates irrecoverable)	2,150	0	0							
Imprest Supply Act, 1927, and Local Authorities Empowering Amendment Act, 1928 (relief of unemployment)	69,514	12	3							
			<u>£155,389</u>	<u>15</u>	<u>7</u>					<u>£155,389</u>	<u>15</u>	<u>7</u>

NOTE.—£1,700 for departmental administration is included without appropriation.

PUBLIC WORKS DEPARTMENT—*continued.*

GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Net expenditure on—			By Balance, being excess of expenditure over income for the year, transferred to Domains Maintenance Account	5,449	5 3
Government domains—					
Salaries	4,220	1 9			
Coal, coke, water, &c.	76	8 6			
Flower-seeds, bulbs, plants, &c.	127	2 6			
Garden implements, manures, &c.	346	1 3			
Horse-feed, shoeing, and general	71	0 9			
Departmental expenditure (allocated proportion to cover cost of administration)	150	0 0			
	<u>4,990</u>	14 9			
Other domains and works—					
Purchase of land and improvements to domains and recreation-grounds—	£	s. d.			
Grants	282	10 0			
Subsidies	176	0 6			
	<u>458</u>	10 6			
	<u>£5,449</u>	5 3		<u>£5,449</u>	5 3

NOTE.—The following charge has been included for which the Department possesses no parliamentary appropriation under the above vote: Proportion of "Departmental" expenditure, £150.

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	5,984	7 11	By Miscellaneous recoveries	80	2 1
Accident compensation, &c.	811	12 3	Recovered from other Departments for—		
Drainage, water, &c., rates	228	19 5	Maintenance of buildings, proportion of sewerage rates, &c.	37,192	17 2
Maintenance—			Rents of offices—	£	s. d.
Government houses	2,552	0 10	Recovered through public accounts	15,554	9 11
Government buildings	45,224	10 7	Recovered by assessment	98,657	0 0
Parliamentary Buildings	2,914	3 3		<u>114,211</u>	9 11
Telephone services, postages, &c.	300	8 1	Freight and cartage—		
Rents paid for Government offices in the Dominion	13,126	17 6	Recoveries	18,468	18 7
Travelling-expenses and allowances	868	7 8	Expenditure	17,235	19 10
Wages of overseers and staff workmen	2,330	4 11		<u>1,232</u>	18 9
Advertising and sundries	65	9 4	Services and supplies for other Departments	2,050	13 7
Subsidy to Chatham Islands steamer service	112	10 0	Maintenance of workshops (exclusive of Wellington, for which see separate account)	5,469	0 8
Proportion of departmental and administration expenditure	1,000	0 0			
Engineers Registration Board (administration)	135	11 8			
Wiremen's Registration Board (administration)	1,198	2 4			
Tramways and motor-omnibus expenses	197	8 3			
Auckland Metropolitan Transport Commission	4,097	12 8			
Provincial buildings	50	0 0			
	<u>£81,198</u>	6 8			
Depreciation at 2 per cent. on brick, stone, or concrete buildings, and 3 per cent. on wooden buildings—	£	s. d.			
Departmental buildings	10,525	0 0			
Government houses	1,515	0 0			
Ministerial residences	210	0 0			
Parliamentary Buildings	8,225	0 0			
Workshops, garages, &c.	2,125	0 0			
	<u>22,600</u>	0 0			
Value of old building demolished (written off)	4,125	0 0			
Balance, excess of income before charging interest	52,313	15 6			
	<u>£160,237</u>	2 2		<u>£160,237</u>	2 2
To Interest at 4½ per cent. on capital—	£	s. d.	By Balance brought down	52,313	15 6
Kairuru Quarry advances (£6,185)	278	6 9	Recoveries on account of expenditure of previous years	20	8 11
Land, buildings, furniture and fittings—			Interest on advances to Kairuru Quarry Co.	371	2 4
Departmental buildings	44,766	18 0	Balance, excess of expenditure over income after charging interest on capital, transferred to Maintenance Account	30,241	6 7
Government Houses	6,757	7 7			
Ministerial residences	1,730	2 3			
Parliamentary Buildings	23,030	17 4			
Workshops, garages, &c.	6,383	1 5			
	<u>£82,946</u>	13 4		<u>£82,946</u>	13 4

NOTE.—The following charges have been included for which no parliamentary appropriation is held by the Department under the vote: (a) Interest at 4½ per cent. on capital value of public buildings; (b) depreciation of fixed assets; (c) proportion of "Departmental" expenditure.

The following credits have been taken without appropriation: (a) Rentals assessed against Departments for accommodation in General Government buildings; (b) value of maintenance work carried out and rates paid for other Departments.

PUBLIC WORKS DEPARTMENT—*continued.*

PUBLIC BUILDINGS (CONSOLIDATED FUND): WELLINGTON WORKSHOPS.

MANUFACTURING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1929.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.	£	s.	d.
To Material .. .. .	..	..	9,256	5	11	By Completed work .. ..	..	..	21,650	12	3			
Wages, productive .. ..	..	..	8,128	8	5	Incompleted work at 31st	..	..	814	3	4			
Cartage .. .. .	..	..	70	19	5	March, 1929 .. .. .	..	..				
Travelling-expenses .. ..	..	..	1	0	9									
Balance, gross profit, carried down ..	..	..	3,362	14	10				22,464	15	7			
						Less incomplete work at 1st	..	..	1,645	6	3			
						April, 1928 .. .. .	..	..				20,819	9	4
			£20,819	9	4							£20,819	9	4
			£	s.	d.				£	s.	d.			
To Supervision—						By Gross profit brought down..	..	..	3,362	14	10			
Salaries .. .. .	..	..	369	1	5	Recoveries on account of expenditure of	..	..	..	..	..	39	2	8
Wages .. .. .	..	..	348	6	10	previous years .. .. .	..	..	..	..	..
						Balance, net loss manufacturing .. .. .	..	..	1,504	5	8			
Travelling-expenses .. ..	..	..										
Holiday pay .. .. .	..	..										
Accident compensation .. ..	..	..										
Power .. .. .	..	..										
Maintenance of lorry .. ..	..	..										
Maintenance of shops .. ..	..	..										
Depreciation—			£	s.	d.									
Furniture .. .. .	..	..	8	8	0									
Tools .. .. .	..	..	54	4	5									
Motor-vehicles .. .. .	..	..	68	13	2									
Rent .. .. .	..	..										
Interest .. .. .	..	..										
Loss on stock .. .. .	..	..										
Loss on sundries .. .. .	..	..										
			£4,906	3	2							£4,906	3	2

NOTE.—The following charges have been included for which the Department possesses no parliamentary appropriation under the above vote: (a) Reserve for depreciation of fixed assets; (b) interest on cash advances at $4\frac{1}{2}$ per cent.; (c) assessed rents, £899.

PUBLIC WORKS DEPARTMENT—continued.
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1929.
Liabilities.

Name of Account.	Treasury Capital Account.		Treasury Adjustment Account.		Sundry Creditors.		Depreciation Reserve.		Profit and Loss. (Profit.)		Writings off in Suspense.		Departmental Suspense Account.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1. National Development	6,135	11 11	1,133,592	17 8	79,851	10 3	..	..	..	..	591	13 1	..	..	1,220,171	12 11
2. Railway Construction	6,816,683	7 1	..	..	56,812	11 10	..	..	..	..	6,500	2 3	..	..	6,879,986	1 2
3. Irrigation (under construction)	110,487	18 2	60,445	12 9	537	7 3	..	..	..	..	..	..	..	..	171,470	18 2
4. Irrigation (in Operation)	669,547	11 0	79,504	8 6	397	4 8	2,781	14 10	..	..	59	18 5	..	..	752,290	17 5
5. Public Buildings (Public Works Fund)	1,820,549	11 1	..	..	20,515	5 7	..	..	..	..	4,125	4 0	..	..	1,845,190	0 8
6. Timber-supply and Sawmills	11,454	12 1	..	..	637	13 10	..	..	2,962	12 10	..	..	..	..	15,074	18 9
7. Plant, Material, and Stores (Public Works Fund)	342,663	12 8	5,091	13 10	4,247	3 0	..	..	..	..	1,337	18 9	..	..	353,340	8 3
8. Public Works, Departmental	2,173,115	18 10	75,157	7 5	3,938	7 7	229	6 0	..	..	1	4 1	17,157	14 10	2,269,589	18 9
9. Acquisition and Operation of Quarries	12,345	6 1	..	..	4,047	11 10	..	..	4,259	17 5	..	..	..	..	20,653	18 6
10. Maintenance of Roads, Bridges, Rivers, &c. (Consolidated Fund) .. .. .	..	..	154,161	0 10	5,514	8 1	..	..	..	..	..	..	..	..	159,675	8 11
11. Maintenance of Government and other Domains (Consolidated Fund) .. .. .	..	..	5,749	8 9	98	5 8	..	..	..	..	..	..	..	..	5,847	14 5
12. Maintenance of Public Buildings (Consolidated Fund)	27,639	1 4	..	..	9,858	18 3	143,797	9 4	..	..	160	0 7	..	..	181,455	9 6
13. Wellington Workshops (Consolidated Fund) .. .. .	..	..	12,815	8 5	870	10 2	58	7 11	..	..	..	..	..	..	13,744	6 6
	11,990,622	10 3	1,526,517	18 2	187,326	18 0	146,866	18 1	7,222	10 3	12,797	4 4	17,157	14 10	13,888,511	13 11

NOTE.—In the figures for "Sundry creditors" is included £11,647 19s. 10d. due to other Government Departments.

PUBLIC WORKS DEPARTMENT—continued.
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1929—continued.

Name of Account.	Land.		Buildings.		Plant and Machinery, &c.		Furniture and Fittings.		Stocks of Material.		Sundry Debtors.		Loans outstanding.		Stores, &c. (Deficits to be written off in Appropriation Acts, 1929-30.)		Treasury Adjustment Account.		Profit and Loss. (Loss.)		Other Assets.		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.	
1. National Development ..	..	4,964 8 0	..	..	..	..	..	..	32,087 9 1	27,970 7 5	5,182 5 11	591 13 1	..	..	..	..	..	..	..	..	1,149,375 9 5(a)	1,220,171 12 11	..	..
2. Railway Construction ..	..	144,985 19 9	..	..	..	..	..	..	307,866 9 11	6,229 0 11	..	6,500 2 3	..	..	..	..	..	..	..	..	4,266,607 9 11(b)	6,879,996 1 2	..	..
3. Irrigation (under Construction)	..	776 0 0	..	..	..	..	..	..	4,587 10 4	153 6 8	..	..	..	..	..	..	..	..	..	..	165,954 1 2(c)	171,470 18 2	..	..
4. Irrigation (in Operation)	..	3,353 0 0	..	..	..	..	..	..	3,606 1 6	19,632 17 4	..	59 18 5	..	..	..	..	..	..	..	..	664,928 8 2(c)	752,290 17 5	..	..
5. Public Buildings (Public Works Fund)	799,572 6	61,012,367 5 2	2,015 12 0	(See No. 12)	..	..	..	..	1,353 6 6	2,243 16 4	6,185 5 4	4,125 4 0	17,327 4 10	..	..	..	..	..	..	..	1,600 0 0(d)	1,845,190 0 8	..	..
6. Timber-supply and Saw-mills	..	591 9 4	1,596 10 7	..	..	..	..	..	682 9 5	1,306 3 5	..	20 0 0	5,103 19 10	..	..	..	..	..	..	..	307 6 2(e)	15,074 18 9	..	..
7. Plant, Material, and Stores	..	..	266,754 3 4	..	..	..	..	..	53,971 10 11	28,147 8 8	..	1,337 18 9	3,129 6 7	..	..	..	..	..	..	..	5,172 2 11(f)	353,340 8 3	..	..
8. Public Works, Departmental	..	..	6,173 15 3	..	..	..	..	..	1,185 16 5	89,032 16 10	..	1 4 1	..	..	..	..	..	..	..	..	1,208 0 2(h)	2,269,599 18 9	..	..
9. Acquisition and Operation of Quarries	643 12 2	1,682 19 7	6,095 7 2	..	..	..	..	..	4,177 11 6	3,906 3 11	..	1 3 2	2,339 1 3	..	..	..	..	..	..	..	1,542 16 6(j)	20,653 18 6	..	..
10. Maintenance of Roads, Bridges, Rivers, &c., (Consolidated Fund)	..	..	..	..	..	..	..	..	525 17 4	4,217 11 1	..	..	..	..	..	..	..	..	..	..	265 3 3(k)	159,675 8 11	..	..
11. Maintenance of Government and other Domains (Consolidated Fund)	..	..	..	..	..	..	..	..	289 2 5	109 6 9	..	..	..	..	..	..	..	..	..	..	5,449 5 3(l)	5,847 14 5	..	..
12. Maintenance of Public Buildings (Consolidated Fund)	..	..	..	..	..	..	..	..	7,478 7 0	33,563 9 1	..	160 0 7	80,741 12 4	..	..	..	..	..	..	..	30,241 6 7(l)	181,455 9 6	..	..
13. Wellington Workshops (Consolidated Fund)	..	..	3,396 8 5	107 0 9	3,359 7 5	4,563 0 11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	814 3 4(m)	13,744 6 6	..	..
	800,215 18	81,168,721 1	10,286,031 16	9,29,377 14	8,421,170 19	9,221,075 9	4,11,367 11	3,12,797 4	4,2,256,448 3	3,60,614 17	8,8,620,690 16	5	13,888,511 13	11

(a) Expenditure on national development for 1928-29. (b) Unopened lines. (c) Dams, weirs, races, &c. (d) Telephone system. (e) Tram-lines, roads, &c. (f) Survey, &c., expenses. (g) Timber rights. (h) Library. (i) Unallocated. (j) Stripping (in advance). (k) Installation of plant. (l) Maintenance Account, 1928-29. (m) Work in progress. (n) Interest during construction is not added to the capital cost of any of the assets included under the above Balance-sheet.

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

I hereby certify that the Income and Expenditure Accounts and General Balance-sheet, and the subsidiary accounts 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. The following comments are appended: (1) The book values of the existing assets purchased out of "Plant, Material, and Stores" vote, and of permanent way material, do not agree with the stock-sheets submitted. (2) The asset represented by accumulated expenditure from "Departmental" vote (£2,171,998 6s.) should be allocated to the various accounts upon which the sum has been expended.—J. H. FOWLER, Deputy Controller and Auditor-General.

PRELIMINARY STATE BALANCE-SHEET AS AT 31ST MARCH, 1929.
(BEING AMALGAMATION OF DEPARTMENTAL BALANCE-SHEETS, EXCEPT POST OFFICE SAVINGS-BANK, PUBLIC TRUST OFFICE, GOVERNMENT INSURANCE DEPARTMENT,
AND STATE FIRE AND ACCIDENT INSURANCE OFFICE).

Liabilities.		£	s.	d.	Assets.		£	s.	d.
Capital—					Land (Crown, settlement, and endowment lands, reserves, &c.)				
Public debt	..	264,191,982	11	4	Sites and buildings—				
Rural Advances bonds	..	1,591,850	0	0	Departmental property	..	6,879,341	17	2
Other capital	..	69,295,196	18	7	Post-offices	..	2,354,885	14	8
					Schools	..	6,824,658	11	1
Sundry creditors	..	335,079,029	9	11	Railways	..	16,058,886	2	11
Rents, wages, interest, and liabilities due and accrued	..	2,372,757	16	0	State forests, land, and nurseries	..	61,717,131	1	9
Reserves (includes depreciation, bad debts, fire insurance, and general reserves)	..	963,694	7	9	Hydro-electric schemes	..	37,898,702	17	2
Public Debt Redemption Fund	..	13,217,279	19	6	Telephone and telegraph systems and other Post Office assets	..	9,289,111	12	11
Sinking funds of special accounts	..	22,075,644	10	6	State Coal-mines	..	10,508,964	9	10
Suspense and deposit accounts	..	367,293	11	3	Steamers, launches, and wharves	..	284,942	19	3
					Sawmills and timber..	..	159,427	7	0
					Plant, machinery, and motor-vehicles	..	415,642	16	1
					Stores, tools, furniture, and office appliances	..	754,770	1	0
					Libraries and books..	..	2,981,374	16	3
					Live-stock, crops, &c.	..	186,396	16	9
					Sundry Defence assets	..	124,929	17	10
					Miscellaneous assets..	..	3,128,439	17	11
					Investments—		311,829	17	0
					Loans and advances on mortgage	..	48,270,946	3	2
					Public Debt Redemption Fund investments and interest accrued	..	22,185,678	3	4
					Bank of New Zealand shares and dividends due	..	2,255,989	11	8
					Reserve Fund investments and interest due	..	1,956,362	11	8
					Miscellaneous investments	..	4,030,630	12	6
					Sundry investments of Treasury accounts	..	10,817,295	0	2
					Nauru and Ocean Islands	..	565,040	0	0
					Sundry debtors—		90,081,942	9	6
					Survey liens	..	283,024	16	11
					Unpaid purchase-money of land and buildings	..	643,167	9	0
					Land and income tax	..	353,809	6	11
					Freight outstanding	..	144,792	7	9
					Stamp, death, and other duties outstanding	..	400,371	8	0
					Miscellaneous	..	2,371,797	1	1
					Interest, rents, &c., accrued and postponed, &c...	..	4,196,962	9	8
					War expenditure	..	1,212,185	7	2
					Realization, loan charges, and general suspense accounts	..	70,593,897	7	1
					National Development Account—		1,242,348	2	5
					Advances for mining purposes	..	880,785	15	11
					Lighthouses and marine works	..	1,756,352	7	10
					Lands improvement	..	510,652	3	10
					Roads and highways	..	20,574,669	6	6
					Drainage schemes	..	2,282,138	6	1
					Immigration	..	3,326,019	13	0
					Loans to local bodies	..	3,041,218	0	0
					Irrigation	..	832,482	9	4
					Profit and loss accounts of special accounts (net)	..	33,204,318	2	6
					Cash and imprests outstanding	..	1,920,879	15	2
							3,256,095	16	4
							£375,657,629	4	4

Approximate Cost of Paper.—Preparation, not given; printing (540 copies), £92 10s.

By Authority: W. A. G. SKINNER, Government Printer, Wellington.—1930.

Price 1s. 3d.]

TREASURY NOTE.—This represents the first compilation of a general balance-sheet for all State activities within the Public Account or concerned in the public debt and affords a foundation for the stabilization of the complete future State Balance-sheet, which will be audited in common with the Departmental Balance-sheets.
G. C. RODDA, F.R.A.N.Z., Accountant to the Treasury.
A. D. PARK, F.I.A.N.Z., F.R.A.N.Z., Secretary to the Treasury.