

1931.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1930-31.

AUDITED ACCOUNTS.

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ADMINISTRATION OF WESTERN SAMOA.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | £ | s. | d. | | £ | s. | d. |
|---|-----------------|----------|----------|---|-----------------|----------|----------|
| To Departmental—Vote, Expenditure | 140,288 | 5 | 8 | By Departmental—Vote, Revenue | 130,386 | 18 | 11 |
| Departmental debtors at 1st April, 1930 .. | 7,066 | 9 | 1 | Contribution from New Zealand Government | | | |
| Departmental stores on hand at 1st April, 1930 | 14,650 | 1 | 6 | Consolidated Fund | 21,000 | 0 | 0 |
| Expenses incurred during visit of H.M.S. "Dunedin" | 485 | 2 | 10 | Sundry sales—Stationery, &c. | 192 | 0 | 8 |
| Loss on realization of harbour stores, &c. .. | 99 | 8 | 6 | Transfer to Assets Accounts—Capital expenditure | 4,002 | 8 | 1 |
| Sundry creditors for goods and services outstanding at 31st March, 1931 | 337 | 0 | 7 | Sundry departmental debtors at 31st March, 1931 | 7,477 | 10 | 1 |
| Engineering and Transport Department excess receipts (separate account) | 6,116 | 8 | 3 | Departmental stores on hand at 31st March, 1931 | 13,911 | 11 | 4 |
| Adjustment—Furniture values as at 1st April, 1930 | 410 | 18 | 6 | Loss transferred to General Reserve Account.. | 559 | 13 | 5 |
| Bad and Doubtful Debts Reserve | 747 | 15 | 0 | | | | |
| Depreciation Reserve—Buildings, furniture, and plant | 6,745 | 12 | 8 | | | | |
| Post Office Savings-bank General Reserve Account | 582 | 19 | 11 | | | | |
| | <u>£177,530</u> | <u>2</u> | <u>6</u> | | <u>£177,530</u> | <u>2</u> | <u>6</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | £ | s. | d. | <i>Assets.</i> | | £ | s. | d. |
|--|---------|-----------------|-----------|--------------------------|--|--------|-----------------|-----------|----------|
| Loan capital (amount raised under New Zealand Finance Act, 1921–22, section 26) .. | | 165,200 | 0 | 0 | Land | | 22,444 | 4 | 9 |
| Liability to sundry depositors—Samoan Post Office Savings-bank | | 37,234 | 10 | 9 | Buildings | | 93,241 | 15 | 0 |
| Sundry creditors | | 337 | 0 | 7 | Public works—roads, bridges, &c. | | 139,000 | 0 | 0 |
| Samoan Currency-note Issue Reserve | | 30,000 | 0 | 0 | Plant and machinery | | 11,755 | 7 | 0 |
| Chinese Transport Reserve | 8,491 | 17 | 3 | Harbour plant— | £ | s. | d. | | |
| Widow and Orphan Fund Account | 4 | 7 | 9 | Water-barges | 781 | 0 | 0 | | |
| Miscellaneous Suspense Account | 8 | 15 | 3 | Launches and boats | 2,500 | 0 | 0 | | |
| | | 8,505 | 0 | 3 | Tools and gear | 561 | 0 | 0 | |
| Sundry amounts held on deposit | | 1,800 | 19 | 7 | Furniture and fittings | | 3,842 | 0 | 0 |
| Interest Suspense Account | | 1,200 | 0 | 0 | Motor and other vehicles | | 12,410 | 13 | 10 |
| Reserves— | | | | | Saddlery and harness | | 795 | 0 | 0 |
| Engineering and Transport Department—Interest and depreciation reserves | £ | s. | d. | | Arms and ammunition | | 56 | 10 | 0 |
| Post Office Savings-bank General Reserve .. | 4,235 | 8 | 9 | | Fire-fighting appliances | | 800 | 0 | 0 |
| Furniture and Fittings Reserve | 12,410 | 13 | 10 | | Tools and gear | | 272 | 6 | 4 |
| Plant and Machinery Reserve | 15,597 | 7 | 0 | | Consumable stores on hand | | 131 | 15 | 9 |
| Property Reserve | 115,685 | 19 | 9 | | Farm ventures— | | 12,681 | 11 | 2 |
| Public Works Redemption Fund Reserve | 18,894 | 17 | 10 | | Tuvao—Plant and stock | 149 | 18 | 0 | |
| Depreciation Reserve | 7,976 | 6 | 11 | | Tafaigata—Plant and stock | 650 | 0 | 0 | |
| Bad and Doubtful Debts Reserve | 773 | 17 | 3 | | Vaipouli—Plant and stock | 134 | 7 | 5 | |
| General Reserve | 36,337 | 17 | 4 | | | | 934 | 5 | 5 |
| | | 213,072 | 11 | 1 | Live-stock | | 319 | 10 | 0 |
| Writings off Suspense Account | | 96 | 14 | 6 | Engineering and Transport Department—Hydro-electric plant, &c. | | 26,401 | 15 | 8 |
| | | <u>£457,446</u> | <u>16</u> | <u>9</u> | Apia Park improvements | | 3,500 | 0 | 0 |
| | | | | | | £ | s. | d. | |
| | | | | | Departmental sundry debtors | 7,477 | 10 | 1 | |
| | | | | | Departmental miscellaneous sundry debtors | 177 | 10 | 0 | |
| | | | | | Amounts recoverable from other Administrations | 323 | 2 | 9 | |
| | | | | | | | 7,978 | 2 | 10 |
| | | | | | Advances | | 2,012 | 9 | 9 |
| | | | | | Unauthorized expenditure | | 110 | 6 | 0 |
| | | | | | Investment funds— | | | | |
| | | | | | Post Office Savings-bank— | £ | s. | d. | |
| | | | | | New Zealand investments | 35,309 | 0 | 0 | |
| | | | | | Fixed deposit (Bank of New Zealand, Apia) | 2,000 | 0 | 0 | |
| | | | | | Public Works loan redemption | 18,894 | 17 | 10 | |
| | | | | | Chinese transport and repatriation | 6,500 | 0 | 0 | |
| | | | | | Fixed deposit (Bank of New Zealand) | 10,250 | 0 | 0 | |
| | | | | | Samoan currency-note security | 32,000 | 0 | 0 | |
| | | | | | | | 104,953 | 17 | 10 |
| | | | | | Losses in Suspense Account | | 96 | 14 | 6 |
| | | | | | Cash and bank balances— | | | | |
| | | | | | Bank of New Zealand, Apia and | £ | s. | d. | |
| | | | | | Auckland | 12,479 | 1 | 1 | |
| | | | | | London Bank | 10 | 4 | 6 | |
| | | | | | Cash in hand, Resident Commissioner, Savai'i | 43 | 7 | 8 | |
| | | | | | Samoan Treasury Deposit Account, Wellington | 5,431 | 6 | 6 | |
| | | | | | Less remittances in transit, £4,326 18s. 5d.; add amount in suspense, £1,014 3s. 7d. | 5,341 | 2 | 0 | |
| | | | | | | | 90 | 4 | 6 |
| | | | | | | | 12,622 | 17 | 9 |
| | | | | | Post Office Savings-bank | | 1,085 | 13 | 2 |
| | | | | | | | <u>£457,446</u> | <u>16</u> | <u>9</u> |

NOTE.—The above accounts are subject to audit.

E. B. PECK, A.R.A.N.Z., Treasurer.

DEPARTMENT OF AGRICULTURE.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| 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 | 32,363 | 18 0 | 110,133 | 6 4 | 22,973 | 19 6 | 51,332 | 5 4 | 35,094 | 9 10 | 251,897 | 19 0 |
| General establishment (office rents, printing, &c.) | 17,435 | 12 0 | 1,170 | 6 0 | 275 | 13 5 | 88 | 17 10 | 688 | 2 0 | 19,658 | 11 3 |
| Investigations and works for improvement of agricultural knowledge | 3,583 | 9 4 | 507 | 5 4 | 123 | 6 1 | 11,659 | 7 10 | 4,497 | 6 4 | 20,370 | 14 11 |
| Control and destruction of diseases and pests | .. | .. | 12,718 | 1 6 | .. | .. | .. | .. | 411 | 15 4 | 13,129 | 16 10 |
| Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports | 847 | 5 2 | 1,813 | 16 0 | .. | .. | .. | .. | .. | .. | 2,661 | 1 2 |
| Contribution to steamer services (Chatham Islands) | 187 | 10 0 | .. | .. | .. | .. | .. | .. | .. | .. | 187 | 10 0 |
| Carriage of lime and fertilizers .. | 74,397 | 6 9 | .. | .. | .. | .. | .. | .. | .. | .. | 74,397 | 6 9 |
| Guarantee on shipments of fruit | .. | .. | .. | .. | 5,897 | 11 2 | .. | .. | .. | .. | 5,897 | 11 2 |
| Guarantee on shipment of eggs .. | .. | .. | 5,556 | 18 5 | .. | .. | .. | .. | .. | .. | 5,556 | 18 5 |
| Grants to Lincoln College .. | 2,709 | 8 0 | .. | .. | .. | .. | .. | .. | .. | .. | 2,709 | 8 0 |
| Compensation under Stock Act | .. | .. | 15,904 | 15 4 | .. | .. | .. | .. | .. | .. | 15,904 | 15 4 |
| Compensation under Slaughtering and Inspection Act | .. | .. | 12,521 | 13 2 | .. | .. | .. | .. | .. | .. | 12,521 | 13 2 |
| | 131,524 | 9 3 | 160,326 | 2 1 | 29,270 | 10 2 | 63,080 | 11 0 | 40,691 | 13 6 | 424,893 | 6 0 |
| <i>Cr.</i> | | | | | | | | | | | | |
| By Control and destruction of diseases and pests | .. | .. | .. | .. | 4 | 9 2 | .. | .. | .. | .. | 4 | 9 2 |
| Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports | .. | .. | .. | .. | .. | .. | 34,641 | 4 0 | 689 | 19 9 | 35,331 | 3 9 |
| Interest on sundry advances .. | .. | .. | 182 | 11 0 | .. | .. | 37 | 15 0 | .. | .. | 220 | 6 0 |
| Fees under Dairy Industry Act .. | .. | .. | 2,433 | 17 6 | .. | .. | .. | .. | .. | .. | 2,433 | 17 6 |
| Fees under Stock Act .. | .. | .. | 1,225 | 16 0 | .. | .. | .. | .. | .. | .. | 1,225 | 16 0 |
| Fees under Slaughtering and Inspection Act | .. | .. | 36,368 | 12 8 | .. | .. | .. | .. | .. | .. | 36,368 | 12 8 |
| Fees under Orchard and Garden Diseases Act | .. | .. | .. | .. | 615 | 8 5 | .. | .. | .. | .. | 615 | 8 5 |
| Fees under Margarine Act .. | .. | .. | .. | .. | .. | .. | 6 | 0 0 | .. | .. | 6 | 0 0 |
| Fees under Veterinary Surgeons Act | 7 | 4 6 | .. | .. | .. | .. | .. | .. | .. | .. | 7 | 4 6 |
| Balance carried down .. | 131,517 | 4 9 | 120,115 | 4 11 | 28,650 | 12 7 | 28,395 | 12 0 | 40,001 | 13 9 | 348,680 | 8 0 |
| | 131,524 | 9 3 | 160,326 | 2 1 | 29,270 | 10 2 | 63,080 | 11 0 | 40,691 | 13 6 | 424,893 | 6 0 |

| | | | | | | | | | | |
|--|-------|------|-----------------|-------------|----------------------|----|----|----|-----------------|-------------|
| <i>Dr.</i> | | | | | <i>Cr.</i> | | | | | |
| To Balance brought down .. | .. | .. | 348,680 | 8 0 | By Rent of buildings | .. | .. | .. | 1,581 19 1 | |
| Depreciation .. | .. | .. | 8,407 | 15 0 | Territorial revenue | .. | .. | .. | 51 9 0 | |
| Interest .. | .. | .. | 5,889 | 18 1 | Balance carried down | .. | .. | .. | 361,344 13 0 | |
| | | | <u>£362,978</u> | <u>1 1</u> | | | | | <u>£362,978</u> | <u>1 1</u> |
| To Balance brought down .. | .. | .. | 361,344 | 13 0 | By Balance | .. | .. | .. | 380,521 6 10 | |
| Losses from special accounts— | | | | | | | | | | |
| Experimental farms and areas, quarantine station, poultry station, and cattle-dip .. | .. | .. | 10,461 | 9 8 | | | | | | |
| Rabbit-destruction, poisons, and poisoning depots .. | .. | .. | 463 | 10 9 | | | | | | |
| Te Kauwhata Horticultural Station .. | .. | .. | 397 | 1 8 | | | | | | |
| Ruakura Farm of Instruction— | | | | | | | | | | |
| Farm-working .. | 2,468 | 10 7 | | | | | | | | |
| Experimental, educational, and hostel .. | 5,386 | 1 2 | | | | | | | | |
| | | | <u>7,854</u> | <u>11 9</u> | | | | | | |
| | | | <u>£380,521</u> | <u>6 10</u> | | | | | <u>£380,521</u> | <u>6 10</u> |

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 4½ per cent. on capital as at 1st April, 1930.

DEPARTMENT OF AGRICULTURE—continued.
 EXPERIMENTAL FARMS AND AREAS, QUARANTINE STATIONS, POULTRY STATION, AND CATTLE-DIP.
 WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Waimaunga Farm. | | Ashburton Farm. | | Mamaku Farm. | | Puwera Farm. | | Marton Area. | | Galloway Area. | | Gore Area. | | Motuhi Island Quarantine Station. | | Somes Island Quarantine Station. | | Quail Island Quarantine Station. | | Poultry Station, Wallaceville. | | Mohakaitio 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. | £ | s. d. | | | | | | | | | | | |
| <i>Dr.</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| To Stock, 1st April, 1930— | 631 | 12 | 0 | 88 | 3 | 0 | 976 | 15 | 0 | 874 | 14 | 0 | 40 | 0 | 0 | 1,526 | 16 | 0 | 168 | 10 | 0 | 191 | 7 | 0 | 666 | 4 | 0 | .. | .. | 6,371 | 6 | 0 | | | | | | | |
| Live-stock .. | 492 | 0 | 0 | 454 | 5 | 9 | 285 | 3 | 11 | 230 | 10 | 6 | 129 | 16 | 6 | 49 | 19 | 11 | 32 | 12 | 3 | 27 | 17 | 6 | 110 | 17 | 2 | 18 | 5 | 6 | 2,568 | 6 | 1 | | | | | | |
| Farm crops and stores .. | 433 | 7 | 6 | 549 | 1 | 8 | 607 | 19 | 6 | 516 | 15 | 1 | 434 | 17 | 6 | 327 | 6 | 1 | 272 | 0 | 10 | 255 | 11 | 8 | 557 | 9 | 7 | 80 | 0 | 0 | 4,929 | 1 | 4 | | | | | | |
| Wages .. | 110 | 15 | 0 | .. | .. | .. | 180 | 12 | 10 | 150 | 10 | 6 | 166 | 16 | 4 | .. | .. | .. | .. | .. | .. | 11 | 2 | 10 | .. | .. | 850 | 2 | 7 | 626 | 3 | 6 | | | | | | | |
| Purchase of live-stock .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 287 | 11 | 9 | 509 | 5 | 2 | 53 | 5 | 8 | .. | .. | .. | .. | .. | .. | .. | .. | | | | | | | |
| Launch and steamer services .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | | | | | | | | |
| Manures and seeds .. | 40 | 10 | 8 | 18 | 8 | 1 | 137 | 6 | 0 | 69 | 3 | 4 | 58 | 9 | 4 | 61 | 19 | 5 | 44 | 16 | 4 | .. | .. | .. | .. | .. | .. | .. | 430 | 13 | 2 | 430 | 13 | 2 | | | | | |
| Cultivating, harvesting, &c. .. | .. | .. | .. | 48 | 12 | 1 | .. | .. | .. | 18 | 0 | 0 | 79 | 10 | 2 | 130 | 6 | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 276 | 8 | 8 | 276 | 8 | 8 | | | | | |
| Purchase of foodstuffs .. | 4 | 5 | 4 | .. | .. | .. | 22 | 15 | 2 | 17 | 11 | 6 | .. | .. | .. | 10 | 4 | 0 | 142 | 5 | 2 | 163 | 17 | 3 | 626 | 5 | 10 | .. | .. | 1,091 | 4 | 4 | 1,091 | 4 | 4 | | | | |
| Carriage and sundries .. | 123 | 16 | 11 | 24 | 2 | 10 | 106 | 16 | 11 | 34 | 3 | 0 | 367 | 15 | 11 | 98 | 6 | 1 | 58 | 15 | 8 | 106 | 13 | 5 | 109 | 6 | 10 | 18 | 11 | 2 | 1,073 | 3 | 9 | 1,073 | 3 | 9 | | | |
| Balance carried down .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 23 | 16 | 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 23 | 16 | 8 | 23 | 16 | 8 | | | | | | |
| 1,836 | 7 | 5 | 1,182 | 13 | 5 | 2,317 | 9 | 4 | 1,893 | 7 | 11 | 1,215 | 15 | 7 | 2,648 | 3 | 3 | 663 | 6 | 7 | 2,392 | 14 | 7 | 1,252 | 18 | 11 | 2,070 | 3 | 5 | 116 | 16 | 8 | 18,150 | 6 | 1 | | | | |
| To Balance brought down .. | 301 | 6 | 10 | 769 | 9 | 8 | 635 | 8 | 7 | 208 | 1 | 2 | 842 | 7 | 6 | .. | .. | .. | 359 | 12 | 9 | 518 | 16 | 0 | 378 | 10 | 3 | 27 | 19 | 8 | 5,261 | 12 | 7 | 5,261 | 12 | 7 | | | |
| Repairs and maintenance .. | 11 | 14 | 10 | 2 | 19 | 2 | 38 | 2 | 0 | 8 | 19 | 7 | 2 | 0 | 0 | 17 | 16 | 11 | .. | .. | .. | 13 | 9 | 10 | 7 | 10 | 3 | .. | .. | 115 | 8 | 9 | 115 | 8 | 9 | | | | |
| Sundries .. | 11 | 19 | 3 | 46 | 13 | 6 | 20 | 10 | 4 | 13 | 13 | 9 | .. | .. | .. | 67 | 10 | 9 | 1 | 11 | 5 | .. | .. | .. | 100 | 19 | 11 | .. | .. | 280 | 18 | 11 | 280 | 18 | 11 | | | | |
| Management .. | 50 | 0 | 0 | 40 | 0 | 0 | 50 | 0 | 0 | 50 | 0 | 0 | 30 | 0 | 0 | 50 | 0 | 0 | 25 | 0 | 0 | 20 | 0 | 0 | 50 | 0 | 0 | 5 | 0 | 0 | .. | .. | 445 | 0 | 0 | 445 | 0 | 0 | |
| Rent .. | .. | .. | .. | 228 | 12 | 2 | .. | .. | .. | .. | .. | .. | 166 | 10 | 0 | 62 | 10 | 0 | .. | .. | .. | .. | .. | .. | 6 | 0 | 0 | .. | .. | 463 | 12 | 2 | 463 | 12 | 2 | | | | |
| Depreciation .. | 167 | 9 | 9 | 45 | 15 | 0 | 105 | 14 | 1 | 167 | 5 | 6 | 19 | 0 | 9 | 181 | 11 | 6 | 9 | 3 | 11 | 60 | 12 | 0 | 137 | 8 | 3 | 138 | 8 | 11 | 48 | 3 | 4 | 1,169 | 11 | 2 | 1,169 | 11 | 2 |
| Interest on capital .. | 367 | 6 | 3 | 57 | 0 | 9 | 398 | 19 | 1 | 266 | 11 | 9 | 29 | 8 | 7 | 249 | 15 | 3 | 9 | 14 | 4 | 681 | 6 | 4 | 231 | 19 | 10 | 153 | 5 | 6 | 44 | 3 | 4 | 2,731 | 19 | 10 | 2,731 | 19 | 10 |
| Administration charges .. | 15 | 15 | 10 | 12 | 10 | 6 | 24 | 5 | 6 | 17 | 0 | 0 | 16 | 10 | 0 | 17 | 10 | 4 | 7 | 18 | 4 | 25 | 12 | 9 | 16 | 14 | 2 | 26 | 18 | 2 | 1 | 18 | 6 | 187 | 4 | 7 | 187 | 4 | 7 |
| 925 | 12 | 9 | 1,203 | 0 | 9 | 1,272 | 19 | 7 | 731 | 11 | 9 | 1,105 | 16 | 10 | 584 | 4 | 9 | 475 | 10 | 9 | 1,349 | 16 | 11 | 1,316 | 1 | 11 | 861 | 13 | 0 | 127 | 4 | 10 | 10,655 | 8 | 0 | 10,655 | 8 | 0 | |
| <i>Cr.</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| By Sales of live-stock .. | 245 | 5 | 2 | 32 | 13 | 2 | 451 | 3 | 11 | 49 | 14 | 6 | 95 | 7 | 9 | 166 | 2 | 3 | .. | .. | .. | 1,308 | 6 | 4 | 35 | 15 | 5 | 357 | 14 | 3 | .. | .. | 2,752 | 2 | 9 | 2,752 | 2 | 9 | |
| Sales of produce .. | 252 | 9 | 8 | 234 | 5 | 5 | 232 | 9 | 11 | 441 | 13 | 3 | 96 | 7 | 8 | 508 | 11 | 4 | 128 | 12 | 2 | 194 | 3 | 1 | .. | .. | 816 | 10 | 6 | .. | .. | 2,918 | 13 | 7 | 2,918 | 13 | 7 | | |
| Fees .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 254 | 2 | 7 | .. | .. | .. | .. | .. | .. | .. | 551 | 14 | 7 | 551 | 14 | 7 | | | | | |
| Sundries .. | .. | .. | .. | 4 | 13 | 9 | 13 | 17 | 4 | 3 | 14 | 1 | 5 | 3 | 0 | .. | .. | .. | .. | .. | .. | 26 | 18 | 7 | 1 | 2 | 7 | .. | .. | 65 | 9 | 4 | 65 | 9 | 4 | | | | |
| Stock, 31st March, 1931— | 548 | 5 | 0 | 45 | 10 | 0 | 627 | 11 | 0 | 988 | 8 | 0 | 110 | 16 | 0 | 1,219 | 5 | 0 | .. | .. | .. | 108 | 5 | 0 | 434 | 10 | 0 | .. | .. | 4,284 | 7 | 6 | 4,284 | 7 | 6 | | | | |
| Live-stock .. | 489 | 0 | 9 | 96 | 1 | 5 | 356 | 18 | 7 | 201 | 16 | 11 | 65 | 13 | 8 | 754 | 4 | 8 | 175 | 1 | 8 | 37 | 15 | 6 | 23 | 8 | 3 | 81 | 15 | 10 | 7 | 4 | 6 | 2,316 | 5 | 9 | 2,316 | 5 | 9 |
| Farm crops and stores .. | 301 | 6 | 10 | 769 | 9 | 8 | 635 | 8 | 7 | 208 | 1 | 2 | 842 | 7 | 6 | .. | .. | .. | 359 | 12 | 9 | 518 | 16 | 0 | 378 | 10 | 3 | 27 | 19 | 8 | 5,261 | 12 | 7 | 5,261 | 12 | 7 | | | |
| Balances carried down .. | 1,836 | 7 | 5 | 1,182 | 13 | 5 | 2,317 | 9 | 4 | 1,893 | 7 | 11 | 1,215 | 15 | 7 | 2,648 | 3 | 3 | 663 | 6 | 7 | 2,392 | 14 | 7 | 1,252 | 18 | 11 | 2,070 | 3 | 5 | 116 | 16 | 8 | 18,150 | 6 | 1 | 18,150 | 6 | 1 |
| By Balance brought down .. | 47 | 10 | 0 | 9 | 11 | 8 | 40 | 0 | 0 | 30 | 0 | 0 | .. | .. | .. | 23 | 16 | 8 | .. | .. | .. | .. | .. | .. | 13 | 0 | 0 | .. | .. | 23 | 16 | 8 | 23 | 16 | 8 | | | | |
| Rents .. | 878 | 2 | 9 | 1,193 | 9 | 1 | 1,232 | 19 | 7 | 701 | 11 | 9 | 1,105 | 16 | 10 | 530 | 8 | 1 | 475 | 10 | 9 | 1,349 | 16 | 11 | 1,316 | 1 | 11 | 848 | 13 | 0 | 127 | 4 | 10 | 10,461 | 9 | 8 | 10,461 | 9 | 8 |
| Balances (losses) .. | 925 | 12 | 9 | 1,203 | 0 | 9 | 1,272 | 19 | 7 | 731 | 11 | 9 | 1,105 | 16 | 10 | 584 | 4 | 9 | 475 | 10 | 9 | 1,349 | 16 | 11 | 1,316 | 1 | 11 | 861 | 13 | 0 | 127 | 4 | 10 | 10,655 | 8 | 0 | 10,655 | 8 | 0 |

DEPARTMENT OF AGRICULTURE—continued.

RUAKURA FARM OF INSTRUCTION—continued.

EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Experimental. | | Visitors. | | Agricultural Education: General. | | S.P. Farm School (Includes Quarters.) | | Departmental Exhibits. | | Total. | | | | |
|--------------------------------------|---------------|-------|-----------|-------|----------------------------------|-------|---------------------------------------|-------|------------------------|-------|--------|-------|----|----|----|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | | | |
| <i>Expenditure.</i> | | | | | | | | | | | | | | | |
| To Stock at 1st April, 1930 | .. | .. | .. | .. | 23 | 9 | 6 | 74 | 3 | 4 | .. | 97 | 12 | 10 | |
| Purchases | 40 | 0 | 0 | .. | 3 | 14 | 6 | 610 | 19 | 9 | .. | 654 | 14 | 3 | |
| Labour (including salaries) | 15 | 17 | 11 | 329 | 17 | 6 | 406 | 0 | 3 | 2,077 | 5 | 0 | 44 | 3 | 11 |
| Horse-labour | 1 | 14 | 6 | 6 | 17 | 0 | 75 | 13 | 7 | 78 | 9 | 2 | 0 | 14 | 4 |
| Repairs and sundries paid for | 28 | 13 | 6 | .. | .. | .. | 59 | 14 | 8 | 131 | 1 | 4 | 0 | 19 | 1 |
| Repairs and sundries from farm | 3 | 12 | 0 | .. | .. | .. | .. | 7 | 4 | 11 | .. | .. | .. | .. | .. |
| Produce from farm | 16 | 0 | 0 | 0 | 4 | 0 | .. | 747 | 18 | 1 | .. | .. | .. | .. | .. |
| Store issues | 9 | 8 | 3 | .. | .. | .. | 34 | 10 | 0 | 247 | 3 | 3 | 0 | 3 | 6 |
| | 115 | 6 | 2 | 336 | 18 | 6 | 603 | 2 | 6 | 3,974 | 4 | 10 | 46 | 0 | 10 |
| <i>Income.</i> | | | | | | | | | | | | | | | |
| By Sales | 53 | 5 | 9 | .. | .. | .. | 12 | 15 | 4 | 1,858 | 19 | 4 | .. | .. | .. |
| Issues produce | .. | .. | .. | .. | .. | .. | .. | 315 | 6 | 9 | .. | .. | .. | .. | .. |
| Stock at 31st March, 1931 | .. | .. | .. | .. | .. | .. | 27 | 4 | 0 | 58 | 19 | 9 | .. | .. | .. |
| Balance (loss) | 62 | 0 | 5 | 336 | 18 | 6 | 563 | 3 | 2 | 1,740 | 19 | 0 | 46 | 0 | 10 |
| | 115 | 6 | 2 | 336 | 18 | 6 | 603 | 2 | 6 | 3,974 | 4 | 10 | 46 | 0 | 10 |

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Farm Working Account. | | Experimental, Educational, and Hostel Section. | | Total. | | | | |
|--|-----------------------|-------|--|-------|--------|-------|-------|----|----|
| | £ | s. d. | £ | s. d. | £ | s. d. | | | |
| <i>Dr.</i> | | | | | | | | | |
| To Trading Account—Balance brought forward | .. | .. | 2,749 | 1 | 11 | 2,749 | 1 | 11 | |
| Interest | 2,368 | 10 | 4 | 1,089 | 3 | 4 | 3,457 | 13 | 8 |
| Depreciation | 399 | 3 | 4 | 725 | 5 | 0 | 1,124 | 8 | 4 |
| Cutting hedges | 12 | 8 | 8 | 12 | 8 | 8 | 24 | 17 | 4 |
| Carpenters' Shop Working Account | 26 | 19 | 10 | 26 | 19 | 11 | 53 | 19 | 9 |
| Electric-light Working Account | 20 | 2 | 7 | 40 | 5 | 3 | 60 | 7 | 10 |
| Motor-car Working Account | 23 | 11 | 3 | 47 | 2 | 7 | 70 | 13 | 10 |
| Water-supply Working Account | 45 | 11 | 2 | 45 | 11 | 1 | 91 | 2 | 3 |
| Office and management expenses | 168 | 16 | 9 | 506 | 10 | 3 | 675 | 7 | 0 |
| Head Office administration expenses | 71 | 16 | 7 | 143 | 13 | 2 | 215 | 9 | 9 |
| | 3,137 | 0 | 6 | 5,386 | 1 | 2 | 8,523 | 1 | 8 |
| <i>Cr.</i> | | | | | | | | | |
| By Trading Account— | £ | s. d. | £ | s. d. | £ | s. d. | | | |
| Balance, being gross profit, brought forward | 2,969 | 3 | 3 | .. | .. | .. | | | |
| Less gross losses, brought forward | 2,501 | 13 | 8 | .. | .. | .. | | | |
| | 467 | 9 | 7 | .. | .. | 467 | 9 | 7 | |
| Rents | 201 | 0 | 4 | .. | .. | 201 | 0 | 4 | |
| Balance, being net loss | 2,468 | 10 | 7 | 5,386 | 1 | 2 | 7,854 | 11 | 9 |
| | 3,137 | 0 | 6 | 5,386 | 1 | 2 | 8,523 | 1 | 8 |

DEPARTMENT OF AGRICULTURE—*continued.*

TE KAUWHATA HORTICULTURAL STATION.

WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Wattle Plantation. | General Farm. | Vineyard. | Wine-cellar. | Horticulture. | Management. | Totals. |
|---------------------------------------|-----------------------|---------------|------------|--------------|---------------|-------------|-------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| <i>Dr.</i> | | | | | | | |
| To Stock, 1st April, 1930 .. | .. | 1,546 5 8 | 33 8 4 | 11,647 15 2 | 22 11 9 | .. | 13,250 0 11 |
| Wages and salaries .. | 554 15 2 | 351 17 1 | 1,259 14 7 | 783 16 9 | 293 12 0 | .. | 3,243 15 7 |
| Inter-section charges .. | 143 15 0 | .. | 49 15 0 | 1,688 6 0 | 3 5 0 | .. | 1,885 1 0 |
| Sundry purchases .. | .. | 105 2 8 | 40 16 8 | 43 15 9 | 0 15 6 | .. | 190 10 7 |
| Cartage and freight .. | 61 18 6 | 30 18 1 | 3 6 1 | 81 9 10 | 2 0 3 | .. | 179 12 9 |
| Purchase of sugar .. | .. | .. | .. | 98 10 1 | .. | .. | 98 10 1 |
| Purchase of manures, seeds, &c. .. | .. | 137 8 5 | 68 15 11 | .. | .. | .. | 206 4 4 |
| Purchase of bottles, corks, &c. .. | .. | .. | .. | 166 3 7 | .. | .. | 166 3 7 |
| Purchase of cases, straw, &c. .. | .. | .. | .. | 109 13 10 | .. | .. | 109 13 10 |
| Balances carried down .. | 86 7 8 | .. | 239 8 3 | 2,739 12 10 | .. | .. | 3,065 8 9 |
| | 846 16 4 | 2,171 11 11 | 1,695 4 10 | 17,359 3 10 | 322 4 6 | .. | 22,395 1 5 |
| To Balances brought down .. | .. | 504 3 5 | .. | .. | 295 7 8 | .. | 799 11 1 |
| Repairs and maintenance .. | .. | 30 9 7 | 8 10 11 | 5 6 5 | 2 8 10 | 110 0 8 | 156 16 5 |
| Salaries and sundry expenses .. | .. | .. | .. | 37 16 0 | .. | 882 17 4 | 920 13 4 |
| Depreciation .. | .. | 87 6 0 | 72 18 3 | 71 11 9 | 7 19 6 | 124 15 10 | 364 11 4 |
| Interest .. | 154 3 9 | 255 14 6 | 94 8 2 | 705 17 0 | 14 18 5 | 116 12 0 | 1,341 13 10 |
| Administration .. | .. | .. | .. | .. | .. | 120 2 3 | 120 2 3 |
| Balances (profits).. | .. | .. | 63 10 11 | 1,919 1 8 | .. | .. | 1,982 12 7 |
| | 154 3 9 | 877 13 6 | 239 8 3 | 2,739 12 10 | 320 14 5 | 1,354 8 1 | 5,686 0 10 |
| <i>Cr.</i> | | | | | | | |
| By Sales of bark, posts, firewood .. | 71 0 0 | .. | .. | .. | .. | .. | 71 0 0 |
| Sheep and wool .. | .. | 594 3 6 | .. | .. | .. | .. | 594 3 6 |
| Sales of produce and sundries .. | 761 10 4 | 60 3 5 | 20 19 1 | 49 7 10 | 10 5 4 | .. | 902 6 0 |
| Sales of bulk wine .. | .. | .. | .. | 2,562 6 6 | .. | .. | 2,562 6 6 |
| Sales of case wine .. | .. | .. | .. | 1,752 9 4 | .. | .. | 1,752 9 4 |
| Inter-section transfers .. | 14 6 0 | 221 0 0 | 1,650 0 0 | .. | .. | .. | 1,885 6 0 |
| Stock, 31st March, 1931 .. | .. | 792 1 7 | 24 5 9 | 12,995 0 2 | 16 11 6 | .. | 13,827 19 0 |
| Balances carried down .. | .. | 504 3 5 | .. | .. | 295 7 8 | .. | 799 11 1 |
| | 846 16 4 | 2,171 11 11 | 1,695 4 10 | 17,359 3 10 | 322 4 6 | .. | 22,395 1 5 |
| By Balances brought down .. | 86 7 8 | .. | 239 8 3 | 2,739 12 10 | .. | .. | 3,065 8 9 |
| Rent .. | .. | .. | .. | .. | .. | 205 4 7 | 205 4 7 |
| Electric light .. | .. | .. | .. | .. | .. | 35 13 3 | 35 13 3 |
| Balances (losses) .. | 67 16 1 | 877 13 6 | .. | .. | 320 14 5 | 1,113 10 3 | 2,379 14 3 |
| | 154 3 9 | 877 13 6 | 239 8 3 | 2,739 12 10 | 320 14 5 | 1,354 8 1 | 5,686 0 10 |

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

| Section. | Profit. | Loss. | Management. | Profit. | Loss. |
|----------------------|-----------|----------|-------------|------------|------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Wattle plantation .. | .. | 67 16 1 | 89 11 2 | .. | 157 7 3 |
| General farm .. | .. | 877 13 6 | 202 15 9 | .. | 1,080 9 3 |
| Vineyard .. | 63 10 11 | .. | 236 9 6 | .. | 172 18 7 |
| Wine-cellar .. | 1,919 1 8 | .. | 539 10 11 | 1,379 10 9 | .. |
| Horticulture .. | .. | 320 14 5 | 45 2 11 | .. | 365 17 4 |
| | | | | 1,379 10 9 | 1,776 12 5 |
| Deduct profits .. | .. | .. | .. | .. | 1,379 10 9 |
| Net loss .. | .. | .. | .. | .. | 397 1 8 |

RABBIT-DESTRUCTION POISONS AND POISON-MIXING DEPOTS.
WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Green Island Depot. | Frankton Junction Depot. | Kaikoura Depot. | Wellington Distributions, Phosphorized Pollard. | Dunedin Distributions, Phosphorized Pollard. | Christchurch Distributions, Phosphorized Pollard. | 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. |
| <i>Dr.</i> | | | | | | | | | |
| To Stock—1st April, 1930 | 253 19 3 | 430 4 11 | 24 13 0 | 115 17 5 | .. | .. | 207 17 9 | 1,053 19 10 | 2,086 12 2 |
| Wages | 40 16 0 | 394 7 8 | 22 10 0 | .. | .. | .. | 0 12 6 | 270 14 8 | 457 13 8 |
| Purchase of poisons | .. | .. | .. | .. | .. | .. | .. | .. | 271 7 2 |
| Sugar, pollard, &c. | .. | .. | .. | .. | .. | .. | .. | .. | 465 12 0 |
| Sundries | 2 2 9 | 462 19 0 | 2 13 0 | .. | .. | .. | .. | .. | 27 5 9 |
| Packing and cartage | 23 0 1 | 20 19 0 | 4 1 0 | .. | .. | .. | .. | .. | 250 17 6 |
| Transfers (in) | 0 9 9 | 129 5 8 | 0 15 0 | 4 9 6 | 35 11 1 | 1 10 8 | 33 7 5 | 22 18 1 | 390 19 8 |
| Balances carried down | 44 17 7 | 9 19 10 | 0 5 9 | 15 8 0 | 266 9 0 | 74 4 4 | 24 3 0 | 320 19 7 | 510 7 11 |
| | 365 5 5 | 1,447 16 1 | 54 17 9 | 141 12 3 | 318 5 4 | 96 13 4 | 367 13 6 | 1,668 12 2 | 4,460 15 10 |
| <i>Cr.</i> | | | | | | | | | |
| By Poison sales | 54 1 6 | 14 0 0 | .. | .. | .. | .. | .. | .. | 1,320 16 9 |
| Phosphorized pollard sales | 222 4 6 | 558 8 1 | 40 15 8 | 37 1 0 | 218 14 4 | 64 6 2 | 307 7 3 | 945 8 0 | 1,141 9 9 |
| Phosphorized oats sales | 3 11 0 | .. | .. | .. | .. | .. | .. | .. | 3 11 0 |
| Transfers (out) | .. | .. | .. | .. | .. | .. | .. | .. | 390 19 8 |
| Sundries | 2 3 6 | 356 1 4 | .. | 15 9 0 | .. | .. | 34 16 6 | 0 1 10 | 17 18 6 |
| Stock—31st March, 1931 | 83 4 11 | 446 5 10 | 11 5 3 | 89 2 3 | 99 11 0 | 32 7 2 | 25 9 9 | 723 2 4 | 1,510 8 6 |
| Balances carried down | .. | 72 14 10 | 2 16 10 | .. | .. | .. | .. | .. | 75 11 8 |
| | 365 5 5 | 1,447 16 1 | 54 17 9 | 141 12 3 | 318 5 4 | 96 13 4 | 367 13 6 | 1,668 12 2 | 4,460 15 10 |
| <i>Dr.</i> | | | | | | | | | |
| To Balance brought down | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Management | 30 0 0 | 72 14 10 | 2 16 10 | .. | .. | .. | .. | .. | 75 11 8 |
| Depreciation | 130 10 9 | 50 0 0 | 4 0 0 | 5 0 0 | 20 0 0 | 5 0 0 | 30 0 0 | 95 0 0 | 239 0 0 |
| Interest | 155 17 9 | 123 8 3 | 1 6 3 | .. | .. | .. | .. | .. | 255 5 3 |
| Administration | 4 1 0 | 143 15 0 | 2 8 4 | 5 3 3 | .. | .. | 9 6 3 | 47 8 6 | 363 19 1 |
| Balances (profits) | .. | 15 10 0 | 0 13 6 | 0 11 6 | 2 10 6 | 0 10 5 | 3 15 9 | 12 10 0 | 40 2 8 |
| | 320 9 6 | 405 8 1 | 11 4 11 | 10 14 9 | 22 10 6 | 20 18 4 | 101 12 10 | 320 19 7 | 1,213 18 6 |
| <i>Cr.</i> | | | | | | | | | |
| To Balances brought down | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Balances (losses) | 44 17 7 | .. | .. | .. | .. | .. | .. | .. | .. |
| | 275 11 11 | 405 8 1 | 11 4 11 | 4 17 5 | 6 8 3 | 20 18 4 | 101 12 10 | 320 19 7 | 703 10 7 |
| | 320 9 6 | 405 8 1 | 11 4 11 | 10 14 9 | 22 10 6 | 20 18 4 | 101 12 10 | 320 19 7 | 1,213 18 6 |

Losses £ 703 10 7
 Profits £ 239 19 10
 Net loss £ 463 10 9

DEPARTMENT OF AGRICULTURE—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1931.

| | Experimental Farms and Areas, Quarantine Stations, Poultry Station, and Cattle-camp. | | | Rabbit-destruction, Poisons, and Poison-mixing Depots. | | | Ruakura Farm of Instruction. | | | Te Kauwhata Horticultural Station. | | | Other than Special Undertakings. | | | Total. | | |
|---|--|----|----|--|----|----|------------------------------|----|----|------------------------------------|----|----|----------------------------------|----|----|---------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| Capital, 1st April, 1930 (includes Public Works Fund capital, £197,711 15s. 11d.) | 50,219 | 10 | 4 | 8,090 | 6 | 3 | 76,837 | 8 | 10 | 25,166 | 16 | 5 | 131,104 | 6 | 9 | 291,418 | 8 | 7 |
| Sundry creditors— | | | | | | | | | | | | | | | | | | |
| General | 326 | 14 | 8 | 31 | 13 | 10 | 109 | 16 | 4 | 15 | 18 | 5 | 19,720 | 5 | 6 | 20,204 | 8 | 9 |
| Departmental | 86 | 12 | 2 | 18 | 14 | 9 | 42 | 7 | 0 | 24 | 6 | 0 | 1,012 | 16 | 2 | 1,184 | 16 | 1 |
| Depreciation Reserves | 9,342 | 7 | 5 | 1,730 | 15 | 3 | 9,138 | 5 | 7 | 3,385 | 15 | 3 | 39,675 | 12 | 3 | 63,272 | 15 | 9 |
| Compensation and Contribution Reserves | | | | 1,496 | 15 | 4 | | | | | | | | | | 1,496 | 15 | 4 |
| Amounts received in advance | | | | 2 | 8 | 8 | 585 | 9 | 0 | | | | 5,720 | 10 | 8 | 6,308 | 8 | 4 |
| Bad Debts Reserve | | | | | | | | | | | | | 121 | 6 | 8 | 121 | 6 | 8 |
| Writings-off Reserve | | | | | | | | | | | | | 1,713 | 19 | 8 | 1,713 | 19 | 8 |
| Treasury Adjustment Account | | | | | | | | | | | | | 310,925 | 8 | 5 | 310,925 | 8 | 5 |
| | 59,975 | 4 | 7 | 11,370 | 14 | 1 | 86,713 | 6 | 9 | 28,592 | 16 | 1 | 509,994 | 6 | 1 | 696,646 | 7 | 7 |
| Liabilities. | | | | | | | | | | | | | | | | | | |
| Land | 7,791 | 15 | 0 | 750 | 0 | 0 | 35,926 | 2 | 0 | 113 | 10 | 0 | 29,878 | 17 | 9* | 74,460 | 4 | 9 |
| Permanent improvements | 28,171 | 5 | 1 | 5,097 | 8 | 11 | 21,332 | 6 | 11 | 7,891 | 14 | 9 | 35,570 | 1 | 9* | 98,062 | 17 | 5 |
| Furniture, fittings, and fixtures | 62 | 3 | 3 | 11 | 5 | 3 | 1,144 | 6 | 6 | 83 | 18 | 5 | 14,557 | 16 | 10 | 15,859 | 10 | 3 |
| Libraries | 2 | 7 | 9 | | | | 48 | 18 | 10 | 15 | 2 | 10 | 7,241 | 7 | 8 | 7,241 | 7 | 1 |
| Technical instruments and equipment | 10 | 15 | 9 | | | | | | | 20 | 1 | 0 | 12,604 | 0 | 6 | 12,634 | 17 | 3 |
| Mechanical office appliances | 4,316 | 7 | 8 | 130 | 12 | 11 | 3,202 | 18 | 10 | 15 | 15 | 0 | 2,897 | 11 | 6 | 2,913 | 6 | 6 |
| Implements and tools | 218 | 9 | 6 | | | | 295 | 7 | 7 | 3,107 | 10 | 1 | 4,775 | 13 | 2 | 15,533 | 2 | 8 |
| Transport | 4,284 | 7 | 6 | | | | 8,439 | 9 | 0 | | | | 15,721 | 17 | 6 | 16,235 | 14 | 7 |
| Sundry advances, &c. | 2,316 | 5 | 9 | 1,510 | 8 | 6 | 6,135 | 13 | 10 | 662 | 15 | 6 | 4,293 | 14 | 7 | 13,788 | 5 | 1 |
| Live-stock | | | | | | | 461 | 8 | 0 | 13,187 | 11 | 4 | 5,274 | 4 | 8 | 28,424 | 4 | 1 |
| Farm crops and stores | | | | | | | | | | | | | | | | 461 | 8 | 0 |
| Produce on consignment | | | | | | | | | | | | | | | | | | |
| Sundry debtors— | | | | | | | | | | | | | | | | | | |
| General | 494 | 0 | 6 | 11 | 16 | 0 | 379 | 13 | 2 | 210 | 7 | 5 | 10,779 | 3 | 7 | 11,875 | 0 | 8 |
| Departmental | 20 | 16 | 1 | 18 | 11 | 11 | 15 | 14 | 6 | 244 | 9 | 2 | 1,491 | 12 | 11 | 1,791 | 4 | 7 |
| Amounts paid in advance | | | | | | | 3 | 3 | 1 | 7 | 10 | 0 | 1,514 | 7 | 11 | 1,525 | 1 | 0 |
| Compensation and contributions | | | | 1,496 | 15 | 4 | 155 | 11 | 5 | | | | | | | 1,652 | 6 | 9 |
| Profit and loss accounts | 10,461 | 9 | 8 | 463 | 10 | 9 | 7,854 | 11 | 9 | 397 | 1 | 8 | 361,344 | 13 | 0 | 380,521 | 6 | 10 |
| Writing-off, Suspense | 1,825 | 1 | 1 | 1,880 | 4 | 6 | 1,318 | 1 | 4 | 2,635 | 8 | 11 | 1,713 | 19 | 8 | 1,713 | 19 | 8 |
| Treasury Adjustment Account | | | | | | | | | | | | | | | | | | |
| | 59,975 | 4 | 7 | 11,370 | 14 | 1 | 86,713 | 6 | 9 | 28,592 | 16 | 1 | 509,994 | 6 | 1 | 696,646 | 7 | 7 |

* NOTE.—Includes Te Kauwhata Land and Improvements, £4,604 3s. 4d., under transfer to Lands and Survey Department.

A. S. HOUSTON, Accountant.

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

DEPARTMENT OF AGRICULTURE—*continued.*
THE ORCHARD TAX ACT 1927 DEPOSIT ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | General Purposes Tax, Section 3, Orchard-tax Act, 1927. | Fireblight-tax under Section 4. | | | | Total. |
|--|--|---------------------------------|-------------------|--------------------|--------------------|------------------------|
| | | Hawke's Bay. | Thames. | Waimca. | Gisborne. | |
| <i>Expenditure.</i> | | | | | | |
| To Expenses of collection | £ s. d. 497 18 11 | £ s. d. | £ s. d. 1 1 0 | £ s. d. 8 9 0 | £ s. d. 2 12 6 | £ s. d. 510 1 5 |
| Balance to Appropriation Account | 861 1 9 | .. .. . | 0 12 0 | 17 1 9 | 8 1 7 | 886 17 1 |
| | 1,359 0 8 | .. .. . | 1 13 0 | 25 10 9 | 10 14 1 | 1,396 18 6 |
| <i>Income.</i> | | | | | | |
| By Tax levied under sections 3 and 4 (including penalty) | £ s. d. 1,452 7 2 | £ s. d. | £ s. d. 1 13 0 | £ s. d. 25 10 9 | £ s. d. 11 6 11 | £ s. d. 1,490 17 10 |
| Less penalties allowed on prompt payment | 93 6 6 | .. .. . | .. .. . | .. .. . | 0 12 10 | 93 19 4 |
| | 1,359 0 8 | .. .. . | 1 13 0 | 25 10 9 | 10 14 1 | 1,396 18 6 |

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | General Purposes Tax, Section 3, Orchard-tax Act, 1927. | Fireblight-tax under Section 4. | | | | Total. |
|--|--|---------------------------------|-------------------|--------------------|--------------------|--------------------|
| | | Hawke's Bay. | Thames. | Waimca. | Gisborne. | |
| <i>Dr.</i> | | | | | | |
| To Tax irrecoverable, written off | £ s. d. 16 0 3 | £ s. d. 4 5 3 | £ s. d. 2 4 6 | £ s. d. | £ s. d. | £ s. d. 22 10 0 |
| Fruitgrowers' Federation and Fireblight Committees | 316 12 10 | .. .. . | .. .. . | 500 0 0 | 8 4 7 | 824 17 5 |
| Balance | 878 5 11 | 23 4 0 | 32 10 6 | 25 4 3 | 9 8 2 | 968 12 10 |
| | 1,210 19 0 | 27 9 3 | 34 15 0 | 525 4 3 | 17 12 9 | 1,816 0 3 |
| <i>Cr.</i> | | | | | | |
| By Balance, 1st April, 1930 | £ s. d. 349 17 3 | £ s. d. 27 9 3 | £ s. d. 34 3 0 | £ s. d. 508 2 6 | £ s. d. 9 11 2 | £ s. d. 929 3 2 |
| Revenue Account | 861 1 9 | .. .. . | 0 12 0 | 17 1 9 | 8 1 7 | 886 17 1 |
| | 1,210 19 0 | 27 9 3 | 34 15 0 | 525 4 3 | 17 12 9 | 1,816 0 3 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| | General Purposes Tax, Section 3, Orchard-tax Act, 1927. | Fireblight-tax under Section 4. | | | | Total. |
|---------------------------------|--|---------------------------------|-------------------|-------------------|------------------|--------------------|
| | | Hawke's Bay. | Thames. | Waimca. | Gisborne. | |
| <i>Liabilities.</i> | | | | | | |
| Sundry creditors—Government | £ s. d. | £ s. d. 0 2 6 | £ s. d. 2 10 6 | £ s. d. 6 16 0 | £ s. d. 2 2 6 | £ s. d. 11 11 6 |
| Suspense Accounts | 2 9 9 | .. .. . | 1 10 0 | .. .. . | .. .. . | 3 19 9 |
| Appropriation Account | 878 5 11 | 23 4 0 | 32 10 6 | 25 4 3 | 9 8 2 | 968 12 10 |
| | 880 15 8 | 23 6 6 | 36 11 0 | 32 0 3 | 11 10 8 | 984 4 1 |
| <i>Assets.</i> | | | | | | |
| Sundry debtors— | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Government | 336 4 3 | .. .. . | .. .. . | .. .. . | 3 14 8 | 339 18 11 |
| General | 276 3 9 | .. .. . | .. .. . | .. .. . | 4 14 1 | 280 17 10 |
| Cash in Deposit Account | 268 7 8 | 23 6 6 | 36 11 0 | 32 0 3 | 3 1 11 | 363 7 4 |
| | 880 15 8 | 23 6 6 | 36 11 0 | 32 0 3 | 11 10 8 | 984 4 1 |

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

AUDIT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|----------------|-------------|--|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| To Assets provisionally written off | 11 | 14 1 | By Fees Account | 32,768 | 13 2 |
| Salaries | 53,191 | 10 1 | Excess of expenditure over income before charging interest | 30,463 | 18 2 |
| Books, &c. | 95 | 2 10 | | | |
| Allowances, London | 179 | 9 0 | | | |
| Law-costs | 143 | 19 6 | | | |
| Office-fittings | 50 | 12 4 | | | |
| Postages | 282 | 14 3 | | | |
| Rent | 1,390 | 19 9 | | | |
| Telephone services | 183 | 15 4 | | | |
| Temporary assistance | 993 | 17 1 | | | |
| Travelling-expenses | 5,564 | 17 10 | | | |
| Printing and stationery | 315 | 17 1 | | | |
| Removal expenses | 550 | 7 9 | | | |
| Overtime and meal allowances | 55 | 9 6 | | | |
| Depreciation | 222 | 4 11 | | | |
| | <u>£63,232</u> | <u>11 4</u> | | <u>£63,232</u> | <u>11 4</u> |
| To Balance brought down | 30,463 | 18 2 | By Excess of expenditure over income | 30,601 | 10 1 |
| Interest on capital | 137 | 11 11 | | | |
| | <u>£30,601</u> | <u>10 1</u> | | <u>£30,601</u> | <u>10 1</u> |

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1930.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|-------------------------------------|----------------|--------------|---|----------------|--------------|
| | £ | s. d. | | £ | s. d. |
| Capital | 3,057 | 13 3 | Furniture and fittings | 1,880 | 6 7 |
| Creditors— | | | Mechanical appliances | 297 | 3 0 |
| Departmental | 42 | 3 10 | Books | 961 | 7 9 |
| Sundry | 306 | 6 10 | Stationery | 177 | 3 6 |
| | 348 | 10 8 | Stamps | 61 | 14 9 |
| Fees paid in advance | 1 | 11 0 | Debtors— | | |
| Depreciation Reserve | 1,724 | 7 8 | Departmental | 28 | 16 0 |
| Writing-off Reserve | 11 | 14 1 | Sundry | 2,866 | 17 1 |
| Treasury Adjustment Account | 31,742 | 16 2 | | 2,895 | 13 1 |
| | <u>£36,886</u> | <u>12 10</u> | Assets in Suspense | | 11 14 1 |
| | | | Excess of expenditure over income | 30,601 | 10 1 |
| | | | | <u>£36,886</u> | <u>12 10</u> |

J. H. FOWLER, F.R.A.N.Z., Chief Clerk.

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.

BANK OF NEW ZEALAND SHARES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|-----------------|-------------|---|-----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| To Interest on Consolidated stock | 32,500 | 0 0 | By Dividends received and declared for the year | 245,312 | 10 0 |
| Management charges on consolidated stock | 258 | 14 8 | | | |
| Balance | 212,553 | 15 4 | | | |
| | <u>£245,312</u> | <u>10 0</u> | | <u>£245,312</u> | <u>10 0</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|--|-------------------|------------|---|-------------------|------------|
| | £ | s. d. | | £ | s. d. |
| Capital Account— | | | Bank of New Zealand shares— | | |
| New Zealand consolidated stock— | | | 500,000 preference A shares (nominal value) | 500,000 | 0 0 |
| 3½ per cent., 1940 | 500,000 | | 1,375,000 preference B shares (nominal value) | 1,375,000 | 0 0 |
| 4 per cent., 1943–63 | 375,000 | | 234,375 long-term mortgage C shares (nominal value) | 234,375 | 0 0 |
| | 875,000 | | Dividends declared but not paid | 146,614 | 11 8 |
| Bank of New Zealand Shares Account | | | Treasury Adjustment Account | 72,589 | 17 5 |
| —Investment Account | 984,375 | | | | |
| | <u>1,859,375</u> | <u>0 0</u> | | | |
| Capital reserve | 250,000 | 0 0 | | | |
| Accrued interest on consolidated stock | 6,650 | 13 9 | | | |
| Excess of income over expenditure | 212,553 | 15 4 | | | |
| | <u>£2,328,579</u> | <u>9 1</u> | | <u>£2,328,579</u> | <u>9 1</u> |

Accumulated profits to 31st March, 1931, £2,244,536 12s. 5d.

G. C. RODDA, F.R.A.N.Z., Accountant 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

BOARD OF MAORI ETHNOLOGICAL RESEARCH—*continued*.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST APRIL, 1929, TO 31ST MARCH, 1931 (TWO YEARS).

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|-----|--------|----|-----|--|---|--------|----|----|
| To Grants and subsidies towards publications and to kindred societies | | 510 | 0 | 0 | By Net sales of publications | | 19 | 18 | 8 |
| <i>Te Wananga</i> Magazine Account (net expenditure) | | 340 | 10 | 6 | Grant from Maori Purposes Fund Control Board | | 4,400 | 0 | 0 |
| Administration expenses— | £ | s. | d. | | Native Trust Office—Interest at 4½ per cent. to 31st March, 1931 | | 48 | 9 | 5 |
| Salaries | 356 | 1 | 8 | | | | | | |
| Travelling-expenses | 50 | 10 | 4 | | | | | | |
| Advertising | 68 | 18 | 0 | | | | | | |
| Commission | 42 | 10 | 8 | | | | | | |
| Rent | 200 | 0 | 0 | | | | | | |
| Printing and stationery | 15 | 10 | 4 | | | | | | |
| Postages and exchange | 0 | 13 | 4 | | | | | | |
| Sundry expenses | 2 | 15 | 0 | | | | | | |
| Depreciation of furniture | 59 | 19 | 5 | | | | | | |
| | | | | 796 | 18 | 9 | | | |
| Balance, excess of income over expenditure | | 2,820 | 18 | 10 | | | | | |
| | | £4,468 | 8 | 1 | | | £4,468 | 8 | 1 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | £ | s. | d. | <i>Assets.</i> | | £ | s. | d. | £ | s. | d. | |
|--|-------|-----|----|--------|--------------------------------------|---|---------------------------|----|----|--------|----|----|--|
| Sundry creditors | | 37 | 14 | 2 | Stocks of publications— | | 2,396 | 15 | 9 | | | | |
| Western Samoa Grant Account | | 194 | 15 | 6 | Stocks held | | 148 | 8 | 5 | | | | |
| | £ | s. | d. | | Stocks awaiting verification | | | | | 2,545 | 4 | 2 | |
| Accumulated fund, 1st April, 1929 | 2,378 | 3 | 11 | | Board's library | | | | | 181 | 10 | 7 | |
| Add amount transferred from Income and Expenditure Account | 2,820 | 18 | 10 | | Office furniture | | 413 | 15 | 1 | | | | |
| | | | | 5,199 | 2 | 9 | Less depreciation | 59 | 19 | 5 | | | |
| | | | | | | | | | | 353 | 15 | 8 | |
| | | | | | Sundry debtors | | | | | 311 | 3 | 8 | |
| | | | | | Cash with Native Trustee | | | | | 2,039 | 18 | 4 | |
| | | | | £5,431 | 12 | 5 | | | | £5,431 | 12 | 5 | |

A. T. NGATA, Chairman.

H. R. H. BALNEAVIS, Secretary.

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

COOK ISLANDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | |
|---|-------------|----------------|-------------|--------------------------------------|---------------------|-------|
| <i>Dr.</i> | | £ | s. d. | <i>Cr.</i> | | |
| To Salaries .. .. . | .. .. . | 1,667 | 0 0 | By Balance carried down | 4,688 14 2 | |
| Advertising .. .. . | .. .. . | 16 | 8 5 | | | |
| Cook Islands lepers, maintenance of .. .. . | .. .. . | 1,419 | 2 1 | | | |
| Expenses of visit of private Secretary to Rarotonga .. .. . | .. .. . | 84 | 6 11 | | | |
| Freight, cartage, &c. .. .. . | .. .. . | 1 | 16 6 | | | |
| Fuel, light, &c. .. .. . | .. .. . | 49 | 0 0 | | | |
| Grant to Bureau of Tropical Diseases .. .. . | .. .. . | 50 | 0 0 | | | |
| Medical students, Fiji, maintenance of .. .. . | .. .. . | 50 | 12 6 | | | |
| Postages, telegrams, &c. .. .. . | .. .. . | 329 | 4 11 | | | |
| Printing and stationery .. .. . | .. .. . | 72 | 19 5 | | | |
| <i>School Journal</i> , Cook Islands (cost of printing) .. .. . | .. .. . | 14 | 14 4 | | | |
| Subsidy to Union Steam Ship Co. for steamer calls to Niue .. .. . | .. .. . | 450 | 0 0 | | | |
| Travelling-allowances .. .. . | .. .. . | 162 | 8 9 | | | |
| Visit of Secretary to Australia .. .. . | .. .. . | 65 | 0 7 | | | |
| Sundry expenses .. .. . | .. .. . | 11 | 14 8 | | | |
| Rent .. .. . | .. .. . | 80 | 0 0 | | | |
| Reserve for losses .. .. . | .. .. . | 13 | 10 4 | | | |
| Telephone services .. .. . | .. .. . | 15 | 8 4 | | | |
| Depreciation .. .. . | .. .. . | 135 | 6 5 | | | |
| | | <u>£4,688</u> | <u>14 2</u> | | <u>£4,688 14 2</u> | |
| | | £ | s. d. | | £ | s. d. |
| To Balance brought down .. .. . | .. .. . | 4,688 | 14 2 | By Excess of expenditure over income | 47,762 4 10 | |
| Grants to Cook and Niue Islands Administration .. .. . | .. .. . | 22,039 | 0 0 | | | |
| “Maui Pomare”— | | £ | s. d. | | | |
| Revenue Account (balance) | 17,890 16 3 | | | | | |
| Interest on capital | 2,948 13 5 | | | | | |
| | | <u>20,839</u> | <u>9 8</u> | | | |
| Interest on capital .. .. . | .. .. . | 195 | 1 0 | | | |
| | | <u>£47,762</u> | <u>4 10</u> | | <u>£47,762 4 10</u> | |

NOTE.—The following charges, for which the Department possesses no parliamentary appropriation, are included: (a) Rental value as assessed by the Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1930.

COOK ISLANDS DEPARTMENT—*continued.*

M.V. "MAUI POMARE."—REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|----------------|-----------|----------|--|----------------|-----------|----------|
| To Salaries and wages | 7,100 | 7 | 3 | By Freights, passage-money, and miscellaneous receipts | 14,177 | 3 | 5 |
| Overtime | 718 | 10 | 7 | Balance | 17,890 | 16 | 3 |
| Pay in lieu of leave | 74 | 2 | 8 | | | | |
| Labour at Island ports | 438 | 10 | 2 | | | | |
| Labour during overhaul | 421 | 6 | 5 | | | | |
| Victualling | 1,426 | 16 | 4 | | | | |
| Cabin stores | 306 | 3 | 1 | | | | |
| Deck stores | 693 | 1 | 9 | | | | |
| Engine-room stores | 296 | 14 | 9 | | | | |
| Fuel oil | 2,781 | 5 | 11 | | | | |
| Lubricating-oil | 1,166 | 14 | 10 | | | | |
| Laundry | 74 | 18 | 3 | | | | |
| Repairs | 9,606 | 19 | 8 | | | | |
| Painting | 195 | 15 | 6 | | | | |
| Docking | 66 | 17 | 2 | | | | |
| Survey fees | 116 | 2 | 4 | | | | |
| Medical expenses | 17 | 15 | 6 | | | | |
| Legal expenses | 250 | 4 | 2 | | | | |
| Insurance | 202 | 15 | 6 | | | | |
| Audit fee | 60 | 0 | 0 | | | | |
| Rent, storage-shed | 52 | 0 | 0 | | | | |
| Transshipping charges | 79 | 8 | 8 | | | | |
| Stevedoring and tallying | 1,249 | 1 | 8 | | | | |
| Harbour Board charges | 306 | 10 | 6 | | | | |
| Towage | 49 | 9 | 10 | | | | |
| Agency commission | 391 | 8 | 10 | | | | |
| Printing and stationery | 35 | 15 | 3 | | | | |
| Expenses, Advisory Committee | 147 | 14 | 7 | | | | |
| Retaining-fee, Superintendent Engineer | 300 | 0 | 0 | | | | |
| Miscellaneous expenses | 165 | 2 | 2 | | | | |
| Depreciation on vessel | 3,276 | 6 | 4 | | | | |
| | <u>£32,067</u> | <u>19</u> | <u>8</u> | | <u>£32,067</u> | <u>19</u> | <u>8</u> |
| | £ | s. | d. | | £ | s. | d. |
| To Balance brought down | 17,890 | 16 | 3 | By Balance after charging interest on capital | 20,839 | 9 | 8 |
| Interest on capital | 2,948 | 13 | 5 | | | | |
| | <u>£20,839</u> | <u>9</u> | <u>8</u> | | <u>£20,839</u> | <u>9</u> | <u>8</u> |

NOTE.—During the year the M.V. "Maui Pomare" was laid up for over five months for extensive repairs due to faulty construction, and thus lost revenue estimated at £12,500. Of the expenditure incurred during this period the sum of £5,696 5s. 7d. has been claimed from the builders.

CROWN LAW OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | £ | s. | d. | <i>Income.</i> | | | | £ | s. | d. |
|--|----|----|----|---------------|----------|----------|--------------------------------------|----|----|----|---------------|----------|----------|
| To Salaries | .. | .. | .. | 5,667 | 1 | 0 | By Law-costs | .. | .. | .. | 438 | 9 | 10 |
| Annual certificates.. | .. | .. | .. | 26 | 5 | 0 | Balance carried down | .. | .. | .. | 6,033 | 19 | 3 |
| Printing and stationery | .. | .. | .. | 133 | 16 | 8 | | | | | | | |
| Postage | .. | .. | .. | 16 | 14 | 4 | | | | | | | |
| Purchase of Law Reports, &c. | .. | .. | .. | 35 | 5 | 4 | | | | | | | |
| Telephone subscriptions | .. | .. | .. | 79 | 15 | 0 | | | | | | | |
| Advertising | .. | .. | .. | 6 | 3 | 10 | | | | | | | |
| Travelling-expenses | .. | .. | .. | 21 | 11 | 4 | | | | | | | |
| Office fittings, repairs, and requisites | .. | .. | .. | 7 | 4 | 6 | | | | | | | |
| Sundry expenses | .. | .. | .. | 38 | 4 | 6 | | | | | | | |
| Rent (a) | .. | .. | .. | 254 | 0 | 0 | | | | | | | |
| Depreciation | .. | .. | .. | 186 | 7 | 7 | | | | | | | |
| | | | | <u>£6,472</u> | <u>9</u> | <u>1</u> | | | | | <u>£6,472</u> | <u>9</u> | <u>1</u> |
| | | | | £ | s. | d. | | | | | £ | s. | d. |
| To Balance brought down | .. | .. | .. | 6,033 | 19 | 3 | By Excess of expenditure over income | .. | .. | .. | 6,191 | 7 | 1 |
| Interest on capital (b) | .. | .. | .. | 157 | 7 | 10 | | | | | | | |
| | | | | <u>£6,191</u> | <u>7</u> | <u>1</u> | | | | | <u>£6,191</u> | <u>7</u> | <u>1</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | £ | s. | d. | <i>Assets.</i> | | | | £ | s. | d. |
|--------------------------------|----|----|----|---------------|----------|----------|-----------------------------------|----|----|----|---------------|----------|----------|
| Capital | .. | .. | .. | 3,497 | 12 | 9 | Furniture and fittings | .. | .. | .. | 349 | 6 | 7 |
| Creditors— | £ | s. | d. | | | | Mechanical office appliances | .. | .. | .. | 62 | 5 | 0 |
| Departmental | .. | .. | .. | 0 | 4 | 4 | Library | .. | .. | .. | 3,199 | 14 | 11 |
| Sundry | .. | .. | .. | 1 | 1 | 0 | Payments in advance | .. | .. | .. | 36 | 10 | 7 |
| | | | | | | | Excess of expenditure over income | .. | .. | .. | 6,191 | 7 | 1 |
| Depreciation Reserve | .. | .. | .. | 1,867 | 4 | 9 | | | | | | | |
| Treasury Adjustment Account .. | .. | .. | .. | 4,473 | 1 | 4 | | | | | | | |
| | | | | <u>£9,839</u> | <u>4</u> | <u>2</u> | | | | | <u>£9,839</u> | <u>4</u> | <u>2</u> |

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value of premises as assessed by the Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1930.

ARTHUR FAIR, Solicitor-General.

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.

CUSTOMS DEPARTMENT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | £ | s. | d. | £ | s. | d. | <i>Cr.</i> | | £ | s. | d. |
|---|----|--------|----|----|------------|----|----|--------------------------------|----|------------|----|----|
| To Administrative charges— | | | | | | | | By Customs and Excise duties | .. | 7,595,046 | 11 | 1 |
| Salaries .. | .. | 79,544 | 12 | 7 | | | | Beer duty .. | .. | 576,184 | 15 | 5 |
| Pay of non-permanents .. | .. | 1,670 | 10 | 6 | | | | Customs fines .. | .. | 414 | 0 | 0 |
| Allowances, overtime, and rewards .. | .. | 2,477 | 1 | 8 | | | | Brewery supervision fees .. | .. | 1,165 | 11 | 0 |
| Expenses of official representatives, London .. | .. | 679 | 9 | 4 | | | | Customs agents license fees .. | .. | 376 | 0 | 0 |
| Expenses of official representative, New York .. | .. | 1,412 | 4 | 7 | | | | Distillation Act fees .. | .. | 159 | 10 | 0 |
| Postage and telegrams .. | .. | 884 | 3 | 9 | | | | Hop-beer license fees .. | .. | 109 | 10 | 0 |
| Printing and stationery .. | .. | 1,357 | 0 | 3 | | | | Poll-tax .. | .. | 100 | 0 | 0 |
| Telephone services .. | .. | 733 | 15 | 2 | | | | Sale of seizures .. | .. | 70 | 17 | 3 |
| Services rendered by other Departments .. | .. | 965 | 0 | 2 | | | | Tobacco Act license fees .. | .. | 300 | 6 | 3 |
| Transfer and removal expenses .. | .. | 114 | 5 | 0 | | | | Warehouse license fees .. | .. | 10,055 | 12 | 9 |
| Travelling allowances and expenses .. | .. | 545 | 7 | 4 | | | | Miscellaneous revenue .. | .. | 17 | 14 | 0 |
| Rent .. | .. | 4,781 | 7 | 11 | | | | | | | | |
| Maintenance and repairs .. | .. | 532 | 14 | 8 | | | | | | | | |
| Miscellaneous expenses .. | .. | 2,273 | 18 | 0 | | | | | | | | |
| | | | | | 97,971 | 10 | 11 | | | | | |
| Grants to— | | | | | | | | | | | | |
| Cook and Niue Islands Governments .. | .. | 2,696 | 0 | 0 | | | | | | | | |
| Comptroller of Customs to cover expenses of visit to United Kingdom and Canada .. | .. | 1,400 | 0 | 0 | | | | | | | | |
| | | | | | 4,096 | 0 | 0 | | | | | |
| Depreciation .. | .. | | | | 912 | 0 | 0 | | | | | |
| Balance carried down .. | .. | | | | 8,081,020 | 16 | 10 | | | | | |
| | | | | | £8,184,000 | 7 | 9 | | | £8,184,000 | 7 | 9 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| To Interest on capital .. | .. | | | | 1,405 | 0 | 9 | By Balance brought down .. | .. | 8,081,020 | 16 | 10 |
| Excess of revenue over expenditure .. | .. | | | | 8,079,615 | 16 | 1 | | | | | |
| | | | | | £8,081,020 | 16 | 10 | | | £8,081,020 | 16 | 10 |

NOTE.—Percentage cost of collection, including depreciation and interest on capital, 1.279 = £1 5s. 7d.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | | | | | | |
|--|----|--------|----|----------------|------------------------------------|--------|--------|----|------------|----|----|--|
| Capital— | | £ | s. | d. | £ | | s. | d. | | | | |
| Consolidated Fund Capital Account .. | .. | 9,203 | 8 | 0 | Land .. | .. | 8,202 | 0 | 0 | | | |
| Public Works Department Expenditure Account .. | .. | 20,700 | 10 | 9 | Buildings .. | .. | 12,198 | 10 | 9 | | | |
| | | | | | Buildings in Suspense .. | .. | 300 | 0 | 0 | | | |
| | | | | | Cycles .. | .. | 43 | 13 | 11 | | | |
| | | | | | Furniture and fittings .. | .. | 8,248 | 19 | 11 | | | |
| Creditors— | | | | | Mechanical office appliances .. | .. | 1,093 | 16 | 4 | | | |
| Departmental .. | .. | 241 | 8 | 3 | Stationery .. | .. | 666 | 13 | 9 | | | |
| Sundry .. | .. | 691 | 10 | 5 | Stamps .. | .. | 132 | 15 | 3 | | | |
| | | | | | Saleable books .. | .. | 27 | 10 | 0 | | | |
| | | | | | Uniform-trimmings .. | .. | 20 | 15 | 11 | | | |
| Fees paid in advance .. | .. | | | | Testing and gauging instruments .. | .. | 873 | 19 | 5 | | | |
| Depreciation Reserve .. | .. | | | | Debtors— | £ | s. | d. | | | | |
| Amounts held on deposit— | | | | | Departmental .. | 9,798 | 6 | 2 | | | | |
| Customs duties .. | .. | 83,028 | 4 | 11 | Sundry .. | 4,506 | 2 | 10 | | | | |
| Immigration Restriction Acts .. | .. | 1,440 | 0 | 0 | | | | | 14,304 | 9 | 0 | |
| | | | | | Deposit Accounts— | | | | | | | |
| | | | | | Receiver-General .. | 69,500 | 0 | 0 | | | | |
| Writings-off Suspense .. | .. | | | | Collectors of Customs .. | 13,528 | 4 | 11 | | | | |
| Excess of revenue over expenditure .. | .. | | | | Immigration Restriction Acts .. | 1,440 | 0 | 0 | | | | |
| | | | | | | | | | 84,468 | 4 | 11 | |
| | | | | | Assets in Suspense .. | | | | 8 | 0 | 6 | |
| | | | | | Treasury Adjustment Account .. | | | | 8,082,534 | 9 | 9 | |
| | | | | | | | | | £8,213,123 | 19 | 5 | |
| | | | | | | | | | £8,213,123 | 19 | 5 | |

NOTE.—The Revenue Account includes the following charges for which the Department possesses no parliamentary appropriation: (a) Services of Marine Department officers; (b) rental value as assessed by Public Works Department; (c) interest at 4½ per cent. on capital as at 1st April, 1930. Depreciation has been allowed for on balance of assets as at 1st April, 1930, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for services rendered to Internal Affairs and Marine Departments.

GEO. CRAIG, Comptroller of Customs.

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

DEFENCE DEPARTMENT.

HEADQUARTERS GENERAL ACTIVITIES REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931.

| | General Head-quarters. | | Northern Command. | | Central Command. | | Southern Command. | | Total. | |
|--|------------------------|-------|-------------------|-------|------------------|-------|-------------------|-------|---------|-------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| <i>Dr.</i> | | | | | | | | | | |
| To Pay, military, civil, and Territorial | 37,398 | 17 11 | 13,917 | 5 1 | 14,839 | 3 5 | 14,666 | 6 3 | 80,821 | 12 8 |
| Grants for rifle shooting and purchase and engraving medals | 73 | 8 10 | 1 | 5 6 | .. | .. | .. | .. | 74 | 14 4 |
| Medical examination, attendance, and hospital charges | 25 | 10 6 | 168 | 13 6 | 105 | 7 9 | 32 | 19 10 | 332 | 11 7 |
| Advertising, printing, stationery, postages, telegrams, telephones, repairs, and cleaning | 2,618 | 17 9 | 390 | 5 1 | 340 | 12 9 | 376 | 4 0 | 3,725 | 19 7 |
| Maintenance and hire of drill-halls, offices, and buildings, parade-grounds, camps, rifle ranges, boat-sheds, and launches | 1,065 | 6 6 | 1,007 | 7 2 | 1,008 | 6 1 | 1,328 | 12 3 | 4,909 | 12 0 |
| Compensation for sickness and accidents | .. | .. | 208 | 19 3 | 146 | 11 7 | .. | .. | 355 | 10 10 |
| Rations, forage, fuel, light, and water | 619 | 13 0 | 621 | 15 9 | 235 | 10 1 | 381 | 12 10 | 1,858 | 11 8 |
| Courts of inquiry and legal expenses | 4 | 4 0 | .. | .. | 2 | 2 0 | .. | .. | 6 | 6 0 |
| Travelling allowances and expenses, removal expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses | 1,543 | 6 11 | 760 | 3 11 | 610 | 17 7 | 654 | 4 10 | 3,568 | 13 3 |
| Hire and maintenance of horses | 4 | 13 0 | 214 | 2 1 | 14 | 2 3 | 424 | 13 0 | 657 | 10 4 |
| Horses died, and loss on sales written off | .. | .. | 68 | 10 0 | 306 | 16 8 | 10 | 0 0 | 385 | 6 8 |
| Clothing, stores, and ammunition | 8,126 | 13 4 | 372 | 14 4 | 103 | 16 9 | 248 | 11 9 | 8,851 | 16 2 |
| Stores lost, broken, destroyed by fire, &c., written off | 5 | 4 6 | 8 | 15 11 | 111 | 4 4 | 17 | 17 5 | 143 | 2 2 |
| Allowances and expenses of officers undergoing training abroad | 3,560 | 16 8 | .. | .. | .. | .. | .. | .. | 3,560 | 16 8 |
| <i>Rifle Clubs.</i> | | | | | | | | | | |
| Proportion of pay of military staff | .. | .. | 250 | 0 0 | 250 | 0 0 | 250 | 0 0 | 750 | 0 0 |
| Railway fares | .. | .. | 76 | 7 3 | 170 | 15 4 | 93 | 2 7 | 340 | 5 2 |
| Small-arms ammunition issued free and at less than cost | .. | .. | 1,285 | 13 4 | 4,946 | 19 0 | 5,881 | 8 9 | 12,114 | 1 1 |
| Rent of buildings and proportion of cost of maintenance of buildings and ranges used | .. | .. | 50 | 0 0 | 125 | 0 0 | 150 | 0 0 | 325 | 0 0 |
| Miscellaneous charges | .. | .. | 10 | 14 11 | 32 | 10 11 | 109 | 3 5 | 152 | 9 3 |
| <i>Non-effective Services.</i> | | | | | | | | | | |
| Contribution to pensions of Imperial N.C.O.s on loan | 54 | 0 0 | .. | .. | .. | .. | .. | .. | 54 | 0 0 |
| Expenses in connection with injuries sustained by civilian by shell-explosion at Foxton beach | 25 | 0 0 | .. | .. | .. | .. | .. | .. | 25 | 0 0 |
| Examination fees for officer qualifying in foreign languages | 7 | 5 1 | .. | .. | .. | .. | .. | .. | 7 | 5 1 |
| Grants to officers and other ranks, equivalent to retiring and accrued leave | 1,539 | 9 0 | .. | .. | .. | .. | .. | .. | 1,539 | 9 0 |
| N.Z. Expeditionary Force expenditure | 2 | 0 0 | .. | .. | .. | .. | .. | .. | 2 | 0 0 |
| Pay, Government House orderly | 383 | 5 0 | .. | .. | .. | .. | .. | .. | 383 | 5 0 |
| Book value of old buildings at Fort Ballance, demolished | 299 | 15 0 | .. | .. | .. | .. | .. | .. | 299 | 15 0 |
| Loss on sale of Arrowtown Drill-hall and site .. | 20 | 0 0 | .. | .. | .. | .. | .. | .. | 20 | 0 0 |
| Difference between book value (less depreciation reserve) and proceeds of sale of surplus stores | 32,554 | 5 2 | .. | .. | .. | .. | .. | .. | 32,554 | 5 2 |
| Depreciation on— | | | | | | | | | | |
| Buildings | 1,648 | 7 6 | 5,904 | 2 3 | 1,997 | 12 9 | 3,140 | 11 9 | 12,690 | 14 3 |
| Libraries | 36 | 17 11 | 2 | 17 6 | .. | .. | 7 | 16 10 | 47 | 12 3 |
| Furniture | 623 | 9 8 | 249 | 6 1 | 404 | 16 2 | 353 | 10 3 | 1,631 | 2 2 |
| Power machinery, Trentham | 389 | 8 6 | .. | .. | .. | .. | .. | .. | 389 | 8 6 |
| Motor ambulance, Trentham | 67 | 16 6 | .. | .. | .. | .. | .. | .. | 67 | 16 6 |
| | 92,697 | 12 3 | 25,568 | 18 11 | 25,752 | 5 5 | 28,626 | 15 9 | 172,645 | 12 4 |
| To Excess of expenditure over income brought down | 91,576 | 6 6 | 24,586 | 6 11 | 24,147 | 15 6 | 25,342 | 7 8 | 165,652 | 16 7 |
| Interest on capital at 4½ per cent. | 14,365 | 5 5 | 13,864 | 6 4 | 7,818 | 9 6 | 8,274 | 17 8 | 44,322 | 18 11 |
| | 105,941 | 11 11 | 38,450 | 13 3 | 31,966 | 5 0 | 33,617 | 5 4 | 209,975 | 15 6 |

DEFENCE DEPARTMENT—*continued.*HEADQUARTERS GENERAL ACTIVITIES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931—*continued.*

| <i>Cr.</i> | | | | | | | | | | | |
|--|----|----|----|----|----|----|----|---------|-------|----------|-------|
| By Rent of quarters and buildings, light, and water— | | | | | | | | | | | |
| General Headquarters | .. | .. | .. | .. | .. | .. | .. | £ | s. d. | £ | s. d. |
| Northern Command | .. | .. | .. | .. | .. | .. | .. | 1,073 | 6 1 | | |
| Central Command | .. | .. | .. | .. | .. | .. | .. | 868 | 14 2 | | |
| Southern Command | .. | .. | .. | .. | .. | .. | .. | 571 | 12 0 | | |
| | | | | | | | | 2,669 | 11 1 | | |
| | | | | | | | | | | 5,183 | 3 4 |
| Grazing rights on rifle ranges and reserves— | | | | | | | | | | | |
| General Headquarters | .. | .. | .. | .. | .. | .. | .. | 36 | 16 8 | | |
| Northern Command | .. | .. | .. | .. | .. | .. | .. | 113 | 17 10 | | |
| Central Command | .. | .. | .. | .. | .. | .. | .. | 1,032 | 17 11 | | |
| Southern Command | .. | .. | .. | .. | .. | .. | .. | 614 | 17 0 | | |
| | | | | | | | | | | 1,798 | 9 5 |
| Fines—Territorials and Cadets | .. | .. | .. | .. | .. | .. | .. | .. | .. | 9 | 13 0 |
| Sale of war trophies | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | 10 0 |
| Excess of expenditure over income carried down— | | | | | | | | | | | |
| General Headquarters | .. | .. | .. | .. | .. | .. | .. | 91,576 | 6 6 | | |
| Northern Command | .. | .. | .. | .. | .. | .. | .. | 24,586 | 6 11 | | |
| Central Command | .. | .. | .. | .. | .. | .. | .. | 24,147 | 15 6 | | |
| Southern Command | .. | .. | .. | .. | .. | .. | .. | 25,342 | 7 8 | | |
| | | | | | | | | | | 165,652 | 16 7 |
| | | | | | | | | | | £172,645 | 12 4 |
| By Excess of expenditure over income after charging interest on capital— | | | | | | | | | | | |
| General Headquarters | .. | .. | .. | .. | .. | .. | .. | 105,941 | 11 11 | | |
| Northern Command | .. | .. | .. | .. | .. | .. | .. | 38,450 | 13 3 | | |
| Central Command | .. | .. | .. | .. | .. | .. | .. | 31,966 | 5 0 | | |
| Southern Command | .. | .. | .. | .. | .. | .. | .. | 33,617 | 5 4 | | |
| | | | | | | | | | | 209,975 | 15 6 |
| | | | | | | | | | | £209,975 | 15 6 |

NOTE.—The Revenue Accounts include charges for rent assessed by the Public Works and Justice Departments and for interest on capital for which the Department has no parliamentary appropriation.

| | General Headquarters. | Northern. | Central. | Southern. | Total. |
|---|-----------------------|-----------|----------|-----------|---------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Administrative charges per head of trainees (Territorials and Cadets), excluding non-effective services and interest on capital | 1 17 0 | 2 5 0 | 1 18 7 | 1 14 11 | 3 16 5 |
| Cost of assistance to Rifle Clubs per head of member | .. | 2 3 10 | 3 0 7 | 3 1 3 | 2 18 2 |

TERRITORIAL FORCES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Northern Command. | Central Command. | Southern Command. | Total. |
|---|-------------------|------------------|-------------------|-------------|
| <i>Dr.</i> | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| To Pay, military, civil, and Territorial | 12,050 11 11 | 13,268 0 0 | 11,491 3 1 | 36,809 15 0 |
| Clothing, stores, and ammunition | 7,229 11 8 | 3,695 15 11 | 7,385 18 6 | 18,311 6 1 |
| Medical examination, attendance, hospital charges, medicine, &c. | 22 0 3 | 3 4 6 | 9 0 6 | 34 5 3 |
| Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, laundering, &c. | 606 4 0 | 599 6 2 | 638 13 9 | 1,844 3 11 |
| Maintenance and hire of drill-halls, offices, buildings, parade-grounds, rifle ranges, boat-sheds, launches, and camps | 413 8 8 | 594 19 11 | 174 15 6 | 1,183 4 1 |
| Rations, forage, fuel, light, and water | 364 14 0 | 351 19 7 | 636 1 4 | 1,352 14 11 |
| Regimental and bands funds grants, and engraving medals and trophies | 93 10 8 | 16 19 0 | 50 9 4 | 160 19 0 |
| Subsidies to officers' clubs | 37 10 0 | 61 9 2 | 125 0 0 | 223 19 2 |
| Hire and maintenance of horses | 76 8 4 | 22 5 11 | 18 9 5 | 117 3 8 |
| Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights and cartage, and motor-license fees | 1,381 2 11 | 932 4 8 | 1,271 3 8 | 3,584 11 3 |
| Stores, lost, stolen, destroyed, &c., now written off | 252 9 1 | 185 17 6 | 151 0 1 | 589 6 8 |
| | 22,527 11 6 | 19,732 2 4 | 21,951 15 2 | 64,211 9 0 |
| To Excess of expenditure over income brought down | 22,527 11 6 | 19,732 2 4 | 21,951 15 2 | 64,211 9 0 |
| Interest on capital at 4½ per cent. | 6,495 18 10 | 6,840 2 11 | 7,502 16 5 | 20,838 18 2 |
| | 29,023 10 4 | 26,572 5 3 | 29,454 11 7 | 85,050 7 2 |
| Cost per head of Territorials— | | | | |
| Excluding Headquarters administrative expenses and interest on capital | 9 13 0 | 7 5 0 | 9 10 3 | 8 14 5 |
| Including Headquarters administrative expenses | 13 15 0 | 11 0 7 | 13 2 2 | 12 10 10 |
| <i>Cr.</i> | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| By Balance carried down | 22,527 11 6 | 19,732 2 4 | 21,951 15 2 | 64,211 9 0 |
| | 22,527 11 6 | 19,732 2 4 | 21,951 15 2 | 64,211 9 0 |
| By Excess of expenditure over income after charging interest on capital | 29,023 10 4 | 26,572 5 3 | 29,454 11 7 | 85,050 7 2 |

DEFENCE DEPARTMENT—continued.

CADET FORCES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Northern Command. | | Central Command. | | Southern Command. | | Total. | |
|---|-------------------|-------|------------------|-------|-------------------|-------|--------|-------|
| <i>Dr.</i> | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| To Pay, military, civil, and Territorial | 8,926 | 10 3 | 9,987 | 16 9 | 12,130 | 11 8 | 31,044 | 18 8 |
| Clothing, stores, and ammunition | 3,255 | 8 8 | 2,852 | 16 2 | 5,505 | 18 3 | 11,614 | 3 1 |
| Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, laundering, &c. | 185 | 17 11 | 274 | 7 4 | 216 | 19 1 | 677 | 4 4 |
| Maintenance and hire of drill-halls, buildings, offices, parade-grounds, rifle ranges, boat-sheds, launches, camps, &c. | 297 | 16 5 | 876 | 8 11 | 174 | 12 2 | 1,348 | 17 6 |
| Rations, forage, fuel, light, and water | 181 | 0 1 | 197 | 5 2 | 398 | 4 6 | 776 | 9 9 |
| Regimental and bands funds grants, and engraving medals and trophies | 94 | 7 4 | 145 | 11 2 | 26 | 13 11 | 266 | 12 5 |
| Subsidies to officers' clubs | 37 | 10 0 | 61 | 9 2 | 125 | 0 0 | 223 | 19 2 |
| Horse-hire and maintenance of horses | .. | .. | 21 | 19 2 | 29 | 9 7 | 51 | 8 9 |
| Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights and cartage. | 728 | 0 6 | 376 | 1 11 | 489 | 9 5 | 1,593 | 11 10 |
| Stores lost, stolen, destroyed, &c., now written off .. | 25 | 18 2 | 35 | 6 6 | 80 | 15 6 | 142 | 0 2 |
| | 13,732 | 9 4 | 14,829 | 2 3 | 19,177 | 14 1 | 47,739 | 5 8 |
| To Excess of expenditure over income brought down .. | 13,732 | 9 4 | 14,829 | 2 3 | 19,177 | 14 1 | 47,739 | 5 8 |
| Interest on capital at 4½ per cent. | 1,607 | 5 7 | 2,068 | 7 4 | 2,752 | 11 11 | 6,428 | 4 10 |
| | 15,339 | 14 11 | 16,897 | 9 7 | 21,930 | 6 0 | 54,167 | 10 6 |
| <i>Cr.</i> | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| By Balance carried down | 13,732 | 9 4 | 14,829 | 2 3 | 19,177 | 14 1 | 47,739 | 5 8 |
| | 13,732 | 9 4 | 14,829 | 2 3 | 19,177 | 14 1 | 47,739 | 5 8 |
| By Excess of expenditure over income after charging interest on capital | 15,339 | 14 11 | 16,897 | 9 7 | 21,930 | 6 0 | 54,167 | 10 6 |
| Cost per head of Senior Cadets— | | | | | | | | |
| Exclusive of headquarters administrative expenses and interest on capital | 1 | 15 0 | 2 | 2 10 | 2 | 5 2 | 2 | 1 0 |
| Including headquarters administrative expenses .. | 5 | 17 0 | 5 | 18 5 | 5 | 17 1 | 5 | 17 5 |

AVIATION REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | | | | |
|---|---------|-------|---|---------|-------|
| <i>Dr.</i> | £ | s. d. | <i>Cr.</i> | £ | s. d. |
| To Pay, military, civil, and flying | 14,470 | 7 0 | By Passenger flights | 62 | 0 0 |
| Advertising, printing, stationery, postages, &c. | 636 | 11 1 | Registration fees | 156 | 11 9 |
| Travelling allowances and expenses, motor, rail, and steamer fares, freights and cartage .. | 2,545 | 9 4 | Rents of reserves | 87 | 15 0 |
| Expenses and upkeep of aircraft, stores, clothing, &c. | 14,393 | 14 3 | Rents of buildings | 535 | 17 3 |
| Value of aeroplane crashed and written off .. | 381 | 10 6 | Excess of expenditure over income, carried down | 50,187 | 1 9 |
| Value of stores damaged, lost, &c., written off | 59 | 0 3 | | | |
| Pay, travelling, and other expenses of refresher courses for pilots | 95 | 4 9 | | | |
| Compensation and medical expenses in accident cases | 29 | 3 6 | | | |
| Maintenance of buildings and aerodromes .. | 783 | 5 8 | | | |
| New Zealand's proportion expenses of International Commission on Air Navigation .. | 29 | 4 1 | | | |
| Allowances and expenses of officers undergoing instruction abroad | 1,544 | 0 5 | | | |
| Contribution to Department of Scientific and Industrial Research for upper-air navigation | 300 | 0 0 | | | |
| Aeroplane search for Messrs. Hudson and Sylvester, lost at sea in yacht | 25 | 0 0 | | | |
| Civil aviation—Expenses and grants | 3,949 | 13 11 | | | |
| Depreciation on— | | | | | |
| Buildings, &c. | 3,151 | 15 10 | | | |
| Furniture | 38 | 6 5 | | | |
| Aircraft, engines, power machinery, and motor-vehicles | 8,596 | 18 9 | | | |
| | 11,787 | 1 0 | | | |
| | £51,029 | 5 9 | | £51,029 | 5 9 |
| | £ | s. d. | | £ | s. d. |
| To Balance brought down | 50,187 | 1 9 | By Excess of expenditure over income after charging interest on capital | 61,843 | 3 0 |
| Interest on capital at 4½ per cent. | 11,656 | 1 3 | | | |
| | £61,843 | 3 0 | | £61,843 | 3 0 |

DEFENCE DEPARTMENT—continued.

ARMY ORDNANCE STORES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | £ | s. | d. | <i>Cr.</i> | | £ | s. | d. |
|--|--|----------|----|----|---|--|----------|----|----|
| To Pay, military and civil | | 36,528 | 5 | 5 | By Hire of stores | | 156 | 1 | 0 |
| Medical examinations, treatment, and hospital charges | | | 17 | 19 | 6 | Excess of expenditure over income (carried down) | 47,760 | 12 | 10 |
| Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, &c. .. | | 1,283 | 2 | 8 | | | | | |
| Maintenance of buildings | | 1,031 | 12 | 4 | | | | | |
| Rations, forage, fuel, light, power, and water .. | | 498 | 8 | 10 | | | | | |
| Travelling allowances and expenses, removal expenses; rail, steamer, and motor fares; freights and cartage | | 1,517 | 6 | 0 | | | | | |
| Clothing, stores, and ammunition | | 4,940 | 14 | 0 | | | | | |
| Stores damaged, broken, lost, &c., written off .. | | 669 | 18 | 7 | | | | | |
| Depreciation— | | | | | | | | | |
| Furniture | | 142 | 4 | 0 | | | | | |
| Buildings | | 1,287 | 2 | 6 | | | | | |
| | | 1,429 | 6 | 6 | | | | | |
| | | £47,916 | 13 | 10 | | | £47,916 | 13 | 10 |
| | | £ | s. | d. | | | £ | s. | d. |
| To Balance brought down | | 47,760 | 12 | 10 | By Excess of expenditure over income after charging interest on capital | | 138,156 | 9 | 10 |
| Interest on capital at 4½ per cent. | | 90,395 | 17 | 0 | | | | | |
| | | £138,156 | 9 | 10 | | | £138,156 | 9 | 10 |

"JANIE SEDDON" LAUNCH REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | £ | s. | d. | <i>Cr.</i> | | £ | s. | d. |
|---|--|--------|----|----|---|--|--------|----|----|
| To Pay of crew (including overtime) | | 1,701 | 9 | 6 | By Hire of vessel | | 2,031 | 11 | 8 |
| Deck, engine-room, and miscellaneous stores .. | | 170 | 16 | 7 | Towing targets | | 22 | 10 | 0 |
| Fuel and water | | 364 | 11 | 2 | Excess of expenditure over income (carried down) | | 657 | 13 | 5 |
| Maintenance, repairs, slip dues, survey, &c. .. | | 214 | 11 | 4 | | | | | |
| License fees and telephone | | 36 | 5 | 0 | | | | | |
| Depreciation on vessel | | 224 | 1 | 6 | | | | | |
| | | £2,711 | 15 | 1 | | | £2,711 | 15 | 1 |
| | | £ | s. | d. | | | £ | s. | d. |
| To Balance brought down | | 657 | 13 | 5 | By Excess of expenditure over income after charging interest on capital | | 825 | 14 | 7 |
| Interest on capital at 4½ per cent. | | 168 | 1 | 2 | | | | | |
| | | £825 | 14 | 7 | | | £825 | 14 | 7 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | | | | |
|---|-----------|----|-----------|----------------|----|---|-----------|------------|----|----|
| £ | s. | d. | £ | s. | d. | £ | s. | d. | | |
| Capital Account— | | | | | | Land | | 313,808 | 16 | 10 |
| Public Works Fund | 1,313,412 | 17 | 10 | | | Buildings | | 596,398 | 15 | 7 |
| Consolidated Fund .. | 2,375,150 | 18 | 4 | | | Military stores and equipment— | | | | |
| | | | 3,688,563 | 16 | 2 | Armament, heavy-gun, and small-arms ammunition | 1,071,904 | 5 | 10 | |
| Value of gift assets | | | 12,500 | 0 | 0 | Ordnance Depot stocks at vocabulary prices | 1,410,630 | 10 | 9 | |
| | | | 3,701,063 | 16 | 2 | Unit equipment and clothing stocks | 356,282 | 2 | 1 | |
| Creditors— | | | | | | Air and marine craft, equipment, spares, and stores | 135,188 | 17 | 4 | |
| Departmental | 616 | 8 | 8 | | | | | 2,974,005 | 16 | 0 |
| Sundry | 5,682 | 13 | 1 | | | Horses | | 1,697 | 9 | 3 |
| | | | 6,299 | 1 | 9 | Army Service Corps supplies | | 412 | 18 | 0 |
| Rents received in advance | | | 94 | 1 | 11 | Office furniture | | 16,171 | 19 | 3 |
| Depreciation Reserve Account | 120,018 | 19 | 8 | | | Mechanical office appliances | | 5,863 | 13 | 10 |
| Stores Depreciation Reserve Account | 212,432 | 3 | 10 | | | Libraries | | 1,112 | 15 | 5 |
| Aviation Depreciation Reserve Account .. | 16,677 | 5 | 1 | | | Stationery and publications | | 4,734 | 4 | 8 |
| Nelson Rifle Prize Fund | 1,066 | 8 | 6 | | | Stamps | | 249 | 6 | 9 |
| Writings-off Suspense Account | 35,380 | 18 | 8 | | | Rents accrued | | 290 | 6 | 11 |
| Treasury Adjustment Account | 417,883 | 6 | 8 | | | Debtors— | | | | |
| | | | | | | Departmental | 671 | 9 | 7 | |
| | | | | | | Sundry | 311 | 16 | 11 | |
| | | | | | | | | 983 | 6 | 6 |
| | | | | | | Medals and ribands | | 4,276 | 8 | 11 |
| | | | | | | Defence vessel "Janie Seddon" | 3,734 | 11 | 10 | |
| | | | | | | Consumable stores on board | 7 | 2 | 9 | |
| | | | | | | | | 3,741 | 14 | 7 |
| | | | | | | Wireless installation, short wave | | 702 | 2 | 0 |
| | | | | | | Assets in Suspense | | 35,380 | 18 | 8 |
| | | | | | | Deposits Account— | | | | |
| | | | | | | Nelson Rifle Prize Fund | 1,000 | 0 | 0 | |
| | | | | | | Balance of interest on same | 66 | 8 | 6 | |
| | | | | | | | | 1,066 | 8 | 6 |
| | | | | | | Excess of expenditure over income— | | | | |
| | | | | | | Aviation Revenue Account | 61,843 | 3 | 0 | |
| | | | | | | Ordnance Revenue Account | 138,156 | 9 | 10 | |
| | | | | | | "Janie Seddon" Revenue Account | 825 | 14 | 7 | |
| | | | | | | Headquarters Revenue Account | 209,975 | 15 | 6 | |
| | | | | | | Territorial Revenue Account | 85,050 | 7 | 2 | |
| | | | | | | Cadets Revenue Account | 54,167 | 10 | 6 | |
| | | | | | | | | 550,019 | 0 | 7 |
| | | | | | | | | £4,510,916 | 2 | 3 |

H. TURNER, A.R.A.N.Z., Under-Secretary of Defence.
L. C. FORGIE, Accountant.

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

EDUCATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|-------------------|-------------|------------------------------------|-------------------|-------------|
| To | £ | s. d. | By | £ | s. d. |
| Balance from separate accounts— | | | Income from— | | |
| Primary education | 2,584,513 | 16 4 | Primary education reserves | 94,463 | 13 11 |
| Secondary education | 439,217 | 5 7 | National endowment | 79,375 | 3 10 |
| Higher education | 156,730 | 11 0 | Balance | 3,791,404 | 13 3 |
| Technical education | 263,181 | 12 0 | | | |
| Training of teachers | 172,532 | 10 3 | | | |
| Native education | 102,480 | 16 3 | | | |
| Physical training | 9,256 | 13 7 | | | |
| Examinations | 2,817 | 11 1 | | | |
| Miscellaneous | 50,405 | 7 1 | | | |
| Special Schools and Child Welfare Branch | 184,113 | 7 10 | | | |
| | <u>£3,965,243</u> | <u>11 0</u> | | <u>£3,965,243</u> | <u>11 0</u> |

NOTE.—The above account includes a charge for interest on capital and assessed rents for which the Department holds no parliamentary appropriation.

Head Office Administration.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|----------------|--------------|---|----------------|--------------|
| To | £ | s. d. | By | £ | s. d. |
| Salaries | 34,941 | 0 3 | Payment by Teachers' Superannuation Fund | | |
| Travelling-expenses | 856 | 14 8 | for clerical work | 900 | 0 0 |
| Office requisites, advertising, &c. | 133 | 4 7 | Sale of publications | 139 | 1 3 |
| Telephones | 341 | 16 9 | Balance transferred to other accounts | 40,970 | 16 7 |
| Printing and stationery | 1,870 | 15 0 | | | |
| Postage, telegrams, &c. | 1,526 | 6 7 | | | |
| Rent of offices (Government buildings) | 1,737 | 0 0 | | | |
| Depreciation on furniture | 377 | 0 0 | | | |
| Interest on capital | 226 | 0 0 | | | |
| | <u>£42,009</u> | <u>17 10</u> | | <u>£42,009</u> | <u>17 10</u> |

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

Primary Education.

| <i>Expenditure.</i> | £ | s. | d. | <i>Income.</i> | £ | s. | d. |
|--|-----------|----|----------------|---|-----------|----|----------|
| To Head Office salaries and administration charges | 17,994 | | 10 7 | By Rent of school buildings | 670 | | 12 3 |
| Public schools— | £ | s. | d. | Inspection—Fees for special examinations | 57 | | 2 0 |
| Teachers' salaries | 1,766,879 | | 19 11 | School Journal sales | 1,005 | | 5 7 |
| Teachers' house allowances | 44,918 | | 17 9 | <i>Education Gazette</i> — | £ | s. | d. |
| Teachers' removal expenses | 729 | | 5 6 | Sales | 59 | | 16 0 |
| | | | | Advertising | 346 | | 18 9 |
| Organizing teachers— | | | 1,812,528 3 2 | | | | 406 14 9 |
| Salaries | 2,857 | | 3 10 | Miscellaneous—Recoveries for education of foreign children | 176 | | 10 0 |
| Travelling-expenses | 1,480 | | 2 8 | Recovery from Fire Insurance Fund | 5,358 | | 2 8 |
| | | | 4,337 6 6 | Balance carried to General Income and Expenditure Account | 2,584,513 | | 16 4 |
| Manual instruction— | | | 97,996 3 0 | | | | |
| Salaries | 55,134 | | 19 7 | | | | |
| Capitation for material and incidentals | 29,320 | | 3 7 | | | | |
| Handwork material | 13,540 | | 19 10 | | | | |
| | | | 4,754 8 9 | | | | |
| Grading and registration of teachers— | | | 3,600 12 6 | | | | |
| Head Office salaries and administration | 1,283 | | 12 4 | | | | |
| Portion of Inspectors' salaries | 2,968 | | 16 10 | | | | |
| Expenses of appeals | 501 | | 19 10 | | | | |
| | | | 15 12 0 | | | | |
| School and class libraries, including books supplied to pupils in necessitous cases | | | 3,600 12 6 | | | | |
| Flage for schools | 25 | | 18 0 | | | | |
| Less contributed by Committees | 10 | | 6 0 | | | | |
| | | | 224,546 10 7 | | | | |
| Maintenance of school-buildings, &c.— | | | 43,082 5 1 | | | | |
| Grants to Boards for maintenance | 99,234 | | 19 3 | | | | |
| Subsidies on voluntary contributions for upkeep of schools | 14,802 | | 15 2 | | | | |
| School Committee allowances | 104,631 | | 18 8 | | | | |
| Rent for buildings for school purposes | 5,876 | | 17 6 | | | | |
| | | | 93,844 15 4 | | | | |
| Inspection of schools— | | | 39,185 5 9 | | | | |
| Inspectors' salaries | 35,025 | | 17 5 | | | | |
| Less charged to grading of teachers, £2,968 16s. 10d., and to Head Office administration, £1,140 | 4,108 | | 10 10 | | | | |
| | | | 8,602 10 6 | | | | |
| Travelling-expenses | 31,517 | | 0 7 | | | | |
| Transfer and removal expenses | 10,374 | | 14 6 | | | | |
| Office requisites (including depreciation on furniture, &c.) | 637 | | 17 7 | | | | |
| Clerical assistance | 163 | | 2 5 | | | | |
| | 389 | | 40 0 | | | | |
| Conveyance and board of pupils and instructors, including depreciation on departmental buses | | | 7,563 11 11 | | | | |
| Education Boards—Grant for general administration | | | 93,844 15 4 | | | | |
| Correspondence School— | | | 39,185 5 9 | | | | |
| Head Office administration | 100 | | 0 0 | | | | |
| Salaries | 6,481 | | 6 3 | | | | |
| Books and stationery, £1,369 16s. 1d., less recoveries from parents, £680 13s. 2d. | 689 | | 2 11 | | | | |
| Postage | 605 | | 3 2 | | | | |
| Rent of offices | 431 | | 15 4 | | | | |
| Cleaning, lighting, heating, &c. | 190 | | 12 1 | | | | |
| Telephone | 21 | | 10 9 | | | | |
| Depreciation on furniture | 44 | | 0 0 | | | | |
| Interest on capital | 39 | | 0 0 | | | | |
| | | | 8,602 10 6 | | | | |
| <i>School Journal</i> — | | | 7,563 11 11 | | | | |
| Head Office administration | 50 | | 0 0 | | | | |
| Salaries | 683 | | 18 6 | | | | |
| Printing | 5,060 | | 16 2 | | | | |
| Putting up for despatch | 498 | | 15 5 | | | | |
| Postage | 1,144 | | 7 3 | | | | |
| Royalties and sundries | 45 | | 14 7 | | | | |
| Rent (including light) | 80 | | 0 0 | | | | |
| | | | 1,683 13 9 | | | | |
| <i>Education Gazette</i> — | | | 5,322 12 6 | | | | |
| Head Office administration | 20 | | 0 0 | | | | |
| Salaries | 300 | | 0 0 | | | | |
| Printing and despatching | 1,081 | | 6 8 | | | | |
| Postage | 231 | | 4 3 | | | | |
| Sundries | 21 | | 2 10 | | | | |
| Rent of office, cleaning, &c. | 30 | | 0 0 | | | | |
| | | | 382 14 0 | | | | |
| Free kindergartens—Grants in aid | | | 1,963 9 9 | | | | |
| Postage | | | 6,099 0 1 | | | | |
| Printing and stationery | | | 39 4 2 | | | | |
| Rebuilding schools destroyed by fire | | | 29 3 10 | | | | |
| Health camps for children | | | 79 9 10 | | | | |
| Supervision of retardate pupils after leaving school | | | 218,537 0 0 | | | | |
| Miscellaneous | | | £2,592,188 3 7 | | | | |
| Interest on capital | | | £2,592,188 3 7 | | | | |

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

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---------------------|--|---------|----|----|----------------|--------------------------------|----------|----|----|
| To | Head Office salaries and administration charges | | | | By | Rent of Buildings | 106 | 3 | 4 |
| | Technical schools and classes— | | | | | Balance carried to General In- | 263,181 | 12 | 0 |
| | Salaries of instructors | 170,078 | 4 | 5 | | come and Expenditure Account | | | |
| | Grants to Boards for general purposes | 40,574 | 8 | 1 | | | | | |
| | Travelling-expenses of instructors | 6 | 0 | 0 | | | | | |
| | Repairs to buildings | 2,432 | 4 | 4 | | | | | |
| | Rent of buildings for classes | 1,403 | 12 | 5 | | | | | |
| | Subsidies on voluntary contributions for general purposes | 494 | 8 | 4 | | | | | |
| | | | | | | | 214,988 | 17 | 7 |
| | Grading and registration of instructors— | | | | | | | | |
| | Head Office salaries and administration | 85 | 0 | 0 | | | | | |
| | Portion of Inspectors' salaries | 254 | 6 | 6 | | | | | |
| | Expenses of appeals | 31 | 18 | 1 | | | | | |
| | | | | | | | 371 | 4 | 7 |
| | Inspection— | | | | | | | | |
| | Salaries of Superintendent and Inspectors | 2,641 | 18 | 1 | | | | | |
| | Less portion charged to grading | 254 | 6 | 6 | | | | | |
| | | 2,387 | 11 | 7 | | | | | |
| | Travelling-expenses | 757 | 8 | 1 | | | | | |
| | | | | | | | 3,144 | 19 | 8 |
| | Conference, cost of | | | | | | 25 | 0 | 0 |
| | Conveyance, &c., of pupils | | | | | | 6,035 | 4 | 2 |
| | School-books supplied in necessitous cases | | | | | | 201 | 18 | 4 |
| | Printing and stationery | | | | | | 204 | 7 | 1 |
| | Interest on capital | | | | | | 35,809 | 0 | 0 |
| | Miscellaneous | | | | | | 122 | 2 | 7 |
| | | | | | | | | | |
| | | | | | | | £263,287 | 15 | 4 |
| | | | | | | | £263,287 | 15 | 4 |

Training of Teachers.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---------------------|---|---------|----|----|----------------|--------------------------------|----------|----|----|
| To | Head Office salaries and administration charges | | | | By | Tuition fees of non-Government | | | |
| | Training colleges— | | | | | students | 12 | 10 | 0 |
| | Salaries of staff, including staffs of prac- | | | | | Balance carried to General In- | 172,532 | 10 | 3 |
| | tising schools (in excess of usual staffs | | | | | come and Expenditure Account | | | |
| | of public schools, and of practising | | | | | | | | |
| | schools) | 37,505 | 7 | 6 | | | | | |
| | Special instruction | 2,827 | 0 | 0 | | | | | |
| | University college fees for students | | | | | | | | |
| | attending University classes | 5,207 | 17 | 6 | | | | | |
| | Science material | 317 | 10 | 5 | | | | | |
| | | | | | | | 45,857 | 15 | 5 |
| | Allowances to students | 115,693 | 16 | 6 | | | | | |
| | Transport expenses | 1,741 | 10 | 8 | | | | | |
| | | | | | | | 117,435 | 7 | 2 |
| | Classes at sub-centres | | | | | | 226 | 12 | 6 |
| | Conference, expenses of | | | | | | 46 | 1 | 10 |
| | Printing and stationery | | | | | | 206 | 12 | 7 |
| | Interest on capital | | | | | | 8,021 | 0 | 0 |
| | Miscellaneous | | | | | | 1 | 10 | 9 |
| | | | | | | | | | |
| | | | | | | | £172,545 | 0 | 3 |
| | | | | | | | £172,545 | 0 | 3 |

Native Education.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---------------------|--|--------|----|----|----------------|--------------------------------|----------|----|----|
| To | Head Office salaries and administration charges | | | | By | Rent of buildings | 32 | 11 | 0 |
| | Native schools— | | | | | Tauranga Endowment Reserve | | | |
| | Salaries | 67,983 | 16 | 2 | | revenue | 169 | 18 | 8 |
| | Manual instruction | 392 | 17 | 7 | | Recovery from Fire Insurance | | | |
| | Books, school requisites, &c. | 3,113 | 9 | 4 | | Fund | 413 | 17 | 6 |
| | Repairs to buildings | 5,767 | 4 | 2 | | Balance carried to General In- | 102,480 | 16 | 3 |
| | Advertising | 62 | 9 | 0 | | come and Expenditure Account | | | |
| | Removal expenses of teachers | 992 | 13 | 1 | | | | | |
| | Depreciation on buildings | 4,204 | 0 | 0 | | | | | |
| | | | | | | | 82,516 | 9 | 4 |
| | Conveyance and board of children | | | | | | 2,942 | 1 | 5 |
| | Inspection— | | | | | | | | |
| | Salaries of Inspectors | 1,387 | 13 | 2 | | | | | |
| | Travelling-expenses | 604 | 17 | 1 | | | | | |
| | | | | | | | 1,992 | 10 | 3 |
| | Higher education—Scholarship allowances and expenses | | | | | | 6,824 | 2 | 1 |
| | Rebuilding of schools destroyed by fire | | | | | | 497 | 14 | 1 |
| | Miscellaneous | | | | | | 41 | 6 | 3 |
| | Interest on capital | | | | | | 6,815 | 0 | 0 |
| | | | | | | | | | |
| | | | | | | | £103,097 | 3 | 5 |
| | | | | | | | £103,097 | 3 | 5 |

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

| <i>Expenditure.</i> | | | | £ | s. | d. | <i>Income.</i> | | | | | | |
|--|----|----|----|-------|----|--------|--|----|-------|----|--------|----|---|
| To Head Office salaries and administration charges | .. | .. | .. | 130 | 0 | 0 | By Balance carried to General Income and Expenditure Account | .. | 9,250 | 13 | 7 | | |
| | | | | £ | s. | d. | | | | | | | |
| Salaries of instructors | .. | .. | .. | 5,539 | 19 | 0 | | | | | | | |
| Travelling-expenses | .. | .. | .. | 3,331 | 18 | 4 | | | | | | | |
| | | | | | | | | | | | | | |
| Books and material | .. | .. | .. | | | 8,871 | 17 | 4 | | | | | |
| Classes for teachers | .. | .. | .. | | | 108 | 16 | 9 | | | | | |
| Postage | .. | .. | .. | | | 0 | 16 | 5 | | | | | |
| Printing and stationery.. | .. | .. | .. | | | 15 | 14 | 6 | | | | | |
| | | | | | | 123 | 8 | 7 | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | £9,250 | 13 | 7 | | | £9,250 | 13 | 7 |

Examinations.

| <i>Expenditure.</i> | | | | £ | s. | d. | <i>Income.</i> | | | | | | |
|--|----|----|----|-------|----|--------|---|----|-------|----|--------|----|---|
| To Head Office salaries and administration charges | .. | .. | .. | 2,197 | 6 | 9 | By Fees for examinations and certificates | .. | 5,599 | 4 | 6 | | |
| Examiners' and supervisors' fees | .. | .. | .. | 3,431 | 9 | 4 | Hire of tables.. | .. | 5 | 0 | 0 | | |
| Printing and stationery.. | .. | .. | .. | 1,205 | 18 | 8 | Balance carried to General Income and Expenditure Account | .. | 2,817 | 11 | 1 | | |
| Forwarding charges, rent of buildings, &c. | .. | .. | .. | 999 | 19 | 3 | | | | | | | |
| Postage, &c. | .. | .. | .. | 226 | 15 | 9 | | | | | | | |
| Rent of store, Wellington | .. | .. | .. | 92 | 0 | 0 | | | | | | | |
| Technological Examinations | .. | .. | .. | 268 | 5 | 10 | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | £8,421 | 15 | 7 | | | £8,421 | 15 | 7 |

Miscellaneous.

| <i>Expenditure.</i> | | | | £ | s. | d. | <i>Income.</i> | | | | | | |
|---|----|----|----|--------|----|---------|---|--------|---|---|---------|---|---|
| To Accidents to school-children | .. | .. | .. | 493 | 3 | 0 | By Registration fees | .. | 3 | 0 | 0 | | |
| Council of Education—Expenses of delegates | .. | .. | .. | 195 | 6 | 8 | Balance carried to General Income and Expenditure Account | 50,405 | 7 | 1 | | | |
| Officers and teachers visiting other countries | .. | .. | .. | 111 | 14 | 10 | | | | | | | |
| Compassionate allowances | .. | .. | .. | 86 | 10 | 9 | | | | | | | |
| Education Committee—Parliamentary expenses, &c. | .. | .. | .. | 122 | 3 | 7 | | | | | | | |
| Exhibitions | .. | .. | .. | 3 | 6 | 8 | | | | | | | |
| Grant towards cost of producing school text-book | .. | .. | .. | 150 | 0 | 0 | | | | | | | |
| Grant towards cost of producing "History of Education in New Zealand" | .. | .. | .. | 483 | 6 | 8 | | | | | | | |
| Grant for part expenses of Dr. Beeby visiting America | .. | .. | .. | 25 | 0 | 0 | | | | | | | |
| Teachers' Superannuation Fund—Government subsidies under— | | | | | | | | | | | | | |
| Superannuation Act | .. | .. | .. | 43,000 | 0 | 0 | | | | | | | |
| Finance Act, 1925 | .. | .. | .. | 3,906 | 18 | 3 | | | | | | | |
| | | | | | | 46,906 | 18 | 3 | | | | | |
| Cost of raising loans | .. | .. | .. | 1,830 | 16 | 8 | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | £50,408 | 7 | 1 | | | £50,408 | 7 | 1 |

Special Schools Summary Account.

| <i>Expenditure.</i> | | | | £ | s. | d. | <i>Income.</i> | | | | | | |
|--|----|----|----|---------|----|----------|--|----|---------|---|----------|---|----|
| To Balance brought forward from separate accounts— | | | | | | | By Balance carried to General Income and Expenditure Account | .. | 184,113 | 7 | 10 | | |
| Education of the blind | .. | .. | .. | 2,910 | 8 | 11 | | | | | | | |
| Education of the deaf | .. | .. | .. | 7,948 | 14 | 1 | | | | | | | |
| Education of the feeble-minded | .. | .. | .. | 19,278 | 4 | 4 | | | | | | | |
| Child welfare | .. | .. | .. | 153,962 | 2 | 8 | | | | | | | |
| Stores Summary Account | .. | .. | .. | | | 13 | 17 | 10 | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | £184,113 | 7 | 10 | | | £184,113 | 7 | 10 |

Special Schools—General Administration.

| <i>Expenditure.</i> | | | | £ | s. | d. | <i>Income.</i> | | | | | | |
|-------------------------------|----|----|----|--------|----|---------|---|----|--------|----|---------|----|---|
| To Head Office administration | .. | .. | .. | 12,094 | 15 | 4 | By Balance carried to separate child welfare accounts | .. | 12,094 | 15 | 4 | | |
| | | | | | | | | | | | | | |
| | | | | | | £12,094 | 15 | 4 | | | £12,094 | 15 | 4 |

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

Education of the Blind.

| <i>Expenditure.</i> | £ | s. | d. | <i>Income.</i> | £ | s. | d. |
|--|---------------|----------|-----------|--|---------------|----------|-----------|
| To Head Office salaries and administration charges | 50 | 0 | 0 | By Maintenance fees | 510 | 14 | 11 |
| Maintenance of children in public institutions, &c. | 617 | 8 | 6 | Balance carried to Special Schools Summary Account | 2,910 | 8 | 11 |
| Travelling-expenses of children | 31 | 15 | 6 | | | | |
| Provision for bad debts | 25 | 0 | 0 | | | | |
| (Grants (subsidy) — Maintenance of Jubilee Institute | 986 | 19 | 10 | | | | |
| Interest on capital | 1,710 | 0 | 0 | | | | |
| | <u>£3,421</u> | <u>3</u> | <u>10</u> | | <u>£3,421</u> | <u>3</u> | <u>10</u> |

Education of the Deaf.

| <i>Expenditure.</i> | £ | s. | d. | <i>Income.</i> | £ | s. | d. |
|--|----------------|-----------|-----------|--|----------------|----------|-----------|
| To Head Office salaries and administration charges | 400 | 0 | 0 | By Maintenance fees | 2,498 | 18 | 6 |
| School for the Deaf— | £ | s. | d. | Sales of produce | 5 | 10 | 3 |
| Salaries of staff | 6,393 | 19 | 1 | Deduction for board, &c. | 405 | 0 | 0 |
| Maintenance of institution, &c. | 2,015 | 8 | 6 | Balance carried to Special Schools Summary Account | 7,948 | 14 | 1 |
| Maintenance of buildings | 286 | 7 | 0 | | | | |
| | <u>8,695</u> | <u>14</u> | <u>7</u> | | | | |
| Advertising | 21 | 4 | 9 | | | | |
| Travelling-expenses | 302 | 3 | 6 | | | | |
| Depreciation on buildings, &c. | 441 | 0 | 0 | | | | |
| Provision for bad debts | 200 | 0 | 0 | | | | |
| Interest on capital | 798 | 0 | 0 | | | | |
| | <u>£10,858</u> | <u>2</u> | <u>10</u> | | <u>£10,858</u> | <u>2</u> | <u>10</u> |

School for the Deaf.—Income from Bequests in the hands of Public Trustee.

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

| <i>Expenditure.</i> | £ | s. | d. | <i>Income.</i> | £ | s. | d. |
|---|-------------|----------|-----------|--|-------------|----------|-----------|
| To Expenditure on recreations, &c. | 383 | 16 | 1 | By Balance of income in Post Office Savings-bank | 347 | 16 | 5 |
| Balance in hand, 31st March, 1931, carried to Balance-sheet | 103 | 11 | 10 | Income from bequests | 127 | 1 | 0 |
| | <u>£487</u> | <u>7</u> | <u>11</u> | Interest on deposits in Post Office Savings-bank | 12 | 10 | 6 |
| | | | | | <u>£487</u> | <u>7</u> | <u>11</u> |

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 | 74 | 1 | 3 |
| Richmond School for Girls | 5,072 | 18 | 6 | Maintenance fees from parents, &c. | 1,363 | 19 | 4 |
| Otekaike School for Boys | 15,028 | 14 | 5 | Balance carried to Special Schools Branch Summary of Income and Expenditure | 19,278 | 4 | 4 |
| Head Office administration (non-institutional) | 100 | 0 | 0 | | | | |
| Travelling-expenses | 293 | 1 | 6 | | | | |
| Postage | 123 | 10 | 6 | | | | |
| Provision for bad debts | 100 | 0 | 0 | | | | |
| | <u>£20,716</u> | <u>4</u> | <u>11</u> | | <u>£20,716</u> | <u>4</u> | <u>11</u> |

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 and quarters provided | 260 | 0 | 0 |
| Salaries of staff | 2,072 | 10 | 4 | Sales of produce | 18 | 16 | 1 |
| Maintenance of inmates and staff | 1,528 | 8 | 10 | Balance carried to Education and Training of Feeble-minded Income and Expenditure Account | 5,072 | 18 | 6 |
| Repairs to buildings | 643 | 15 | 8 | | | | |
| Depreciation on buildings, &c. | 373 | 0 | 0 | | | | |
| Interest on capital | 594 | 0 | 0 | | | | |
| | <u>£5,351</u> | <u>14</u> | <u>7</u> | | <u>£5,351</u> | <u>14</u> | <u>7</u> |

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, &c. | 230 | 9 | 6 |
| Salaries of staff | 6,628 | 10 | 4 | Balance from Sawmill Account | 146 | 16 | 1 |
| Maintenance of inmates and staff | 5,263 | 15 | 11 | Boot repairs for staff, &c. | 10 | 4 | 6 |
| Repairs to buildings | 416 | 15 | 9 | Recovery from Fire Insurance Fund | 377 | 13 | 8 |
| Depreciation on buildings, &c. | 1,544 | 0 | 0 | Boys' wages—Sawmill | 35 | 0 | 0 |
| Interest on capital | 2,135 | 0 | 0 | Deduction from salaries of staff for board and quarters provided | 1,190 | 0 | 0 |
| Balance from Farm Account | 768 | 16 | 2 | Office expenses for farm and sawmill | 60 | 0 | 0 |
| | <u>£17,076</u> | <u>18</u> | <u>2</u> | Balance carried to Education and Training of Feeble-minded Income and Expenditure Account | 15,026 | 14 | 5 |
| | | | | | <u>£17,076</u> | <u>18</u> | <u>2</u> |

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

| | Auckland. | Wellington. | Christchurch. | Dunedin. |
|---|-------------------|-------------------|-------------------|-------------------|
| <i>Expenditure.</i> | | | | |
| To Head Office administration charges | £ s. d. 40 0 0 | £ s. d. 30 0 0 | £ s. d. 30 0 0 | £ s. d. 25 0 0 |
| Salaries of staff | 752 2 0 | 419 8 5 | 628 15 9 | 639 14 9 |
| Maintenance of staff and inmates, &c. | 737 19 0 | 451 6 1 | 431 6 8 | 325 14 4 |
| Repairs to buildings, &c. | 79 0 9 | 88 12 9 | 152 5 4 | 39 14 8 |
| Telephones | 8 5 0 | 8 12 6 | 8 7 6 | 5 0 0 |
| Depreciation on buildings, &c. | 282 11 0 | 86 11 0 | 162 0 0 | 137 0 0 |
| Interest on capital | 418 0 0 | 163 0 0 | 251 0 0 | 300 0 0 |
| | 2,317 17 9 | 1,247 10 9 | 1,663 15 3 | 1,472 3 9 |
| <i>Income and Balances.</i> | | | | |
| By Deduction from salaries of staff for board and quarters provided | 105 0 0 | 75 0 0 | 30 0 0 | 60 0 0 |
| Board of service inmates | 3 5 3 | 40 8 8 | 29 4 10 | 99 17 11 |
| Rent of buildings .. .. . | .. .. . | 18 10 0 | .. .. . | .. .. . |
| Sales of produce | 16 6 10 | .. .. . | .. .. . | 5 15 2 |
| Rent of sand-pits .. .. . | .. .. . | .. .. . | .. .. . | 65 0 0 |
| Balance carried to Child Welfare Income and Expenditure Account | 2,193 5 8 | 1,113 12 1 | 1,604 10 5 | 1,241 10 8 |
| | 2,317 17 9 | 1,247 10 9 | 1,663 15 3 | 1,472 3 9 |

Child Welfare—Non-institutional.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|---------|----------|----|----|---|--|----------|----|----|
| To Head Office salaries and administration charges | | 9,132 | 5 | 10 | By Recoveries from parents, &c., for travelling-expenses, &c. | | 388 | 8 | 11 |
| Salaries of officers | | 20,536 | 17 | 5 | Earnings of boys placed at service, now deceased | | 111 | 15 | 4 |
| Rent of offices, office requisites, &c. | | 2,439 | 11 | 8 | Rent of buildings | | 338 | 15 | 0 |
| Depreciation on office furniture, &c. | | 219 | 0 | 0 | Balance carried to Child Welfare Income and Expenditure Account | | 140,443 | 15 | 10 |
| Telephones | | 393 | 6 | 6 | | | | | |
| Travelling-expenses of staff and children (including depreciation on cars, &c.) | | 8,153 | 6 | 2 | | | | | |
| Maintenance of children boarded out— | | | | | | | | | |
| Payments to foster-parents | £ s. d. | 88,414 | 7 | 10 | | | | | |
| Clothing, &c. | | 6,857 | 9 | 11 | | | | | |
| Post and Telegraph Department—Commission on payments | | 794 | 15 | 0 | | | | | |
| | | 96,066 | 12 | 9 | | | | | |
| Maintenance of children in private industrial schools | | 1,924 | 2 | 1 | | | | | |
| Maintenance of children in other institutions | | 465 | 5 | 4 | | | | | |
| | | 2,389 | 7 | 5 | | | | | |
| Interest on capital | | 352 | 0 | 0 | | | | | |
| Boys' Hostel, Auckland— | | | | | | | | | |
| Furniture handed to Y.M.C.A. authorities for purpose of hostel | | 250 | 0 | 0 | | | | | |
| Repairs and maintenance of building | | 82 | 7 | 6 | | | | | |
| | | 332 | 7 | 6 | | | | | |
| Transfer and removal expenses of staff, &c. | | 11 | 8 | 4 | | | | | |
| Legal expenses | | 39 | 8 | 0 | | | | | |
| Postage | | 1,135 | 4 | 1 | | | | | |
| Refund of inmates' earnings | | 21 | 19 | 5 | | | | | |
| Sundries | | 60 | 0 | 0 | | | | | |
| | | £141,282 | 15 | 1 | | | £141,282 | 15 | 1 |

Stores Summary Account.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|--|------|----|----|--|--|------|----|----|
| To Balance (loss) from Wellington Central Store Account | | 261 | 0 | 3 | By Balance (profit) from Auckland Store Account | | 119 | 8 | 3 |
| Balance (loss) from Dunedin Store Account | | 31 | 10 | 10 | Balance (profit) from Factory Account | | 159 | 5 | 0 |
| | | £292 | 11 | 1 | Balance transferred to Special Schools Summary Account | | 13 | 17 | 10 |
| | | £292 | 11 | 1 | | | £292 | 11 | 1 |

EDUCATION DEPARTMENT—*continued.*

CENTRAL STORE, WELLINGTON.

Trading Account for Year ended 31st March, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|--------|----|----|--------------------------------------|--------|----|----|
| To Stocks, 1st April, 1930 | 3,104 | 1 | 6 | By Issues to institutions, &c. | 7,235 | 7 | 2 |
| Purchases and issues from factory | 6,082 | 15 | 11 | Stocks, 31st March, 1931 | 2,564 | 3 | 3 |
| Balance carried to Profit and Loss Account | 612 | 13 | 0 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £9,799 | 10 | 5 | | £9,799 | 10 | 5 |
| | <hr/> | | | | <hr/> | | |

Profit and Loss Account.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|-------|----|----|--|-------|----|----|
| To Head Office administration charges | 50 | 0 | 0 | By Balance brought down | 612 | 13 | 0 |
| Salaries and wages | 455 | 0 | 0 | Balance (loss) carried to Stores Summary Account | 261 | 0 | 3 |
| Rent | 64 | 0 | 0 | | | | |
| Outward freight | 121 | 4 | 0 | | | | |
| Fire insurance on stock | 23 | 12 | 6 | | | | |
| Sundries | 1 | 11 | 9 | | | | |
| Telephone | 7 | 5 | 0 | | | | |
| Depreciation on fittings, &c. | 15 | 0 | 0 | | | | |
| Interest on capital | 136 | 0 | 0 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £873 | 13 | 3 | | £873 | 13 | 3 |
| | <hr/> | | | | <hr/> | | |

BRANCH STORE, AUCKLAND.

Trading Account for Year ended 31st March, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|--------|----|----|--------------------------------------|--------|----|----|
| To Stock, 1st April, 1930 | 734 | 2 | 10 | By Issues to institutions, &c. | 2,315 | 12 | 6 |
| Purchases and transfers from Wellington Store | 2,167 | 16 | 0 | Stocks, 31st March, 1931 | 797 | 14 | 7 |
| Balance carried to Profit and Loss Account | 211 | 8 | 3 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £3,113 | 7 | 1 | | £3,113 | 7 | 1 |
| | <hr/> | | | | <hr/> | | |

Profit and Loss Account.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|-------|----|----|-------------------------------|-------|----|----|
| To Head Office administration charges | 5 | 0 | 0 | By Balance brought down | 211 | 8 | 3 |
| Salaries | 30 | 0 | 0 | | | | |
| Rent | 17 | 0 | 0 | | | | |
| Depreciation on fittings, &c. | 3 | 0 | 0 | | | | |
| Interest on capital | 37 | 0 | 0 | | | | |
| Balance carried to Stores Summary Account | 119 | 8 | 3 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £211 | 8 | 3 | | £211 | 8 | 3 |
| | <hr/> | | | | <hr/> | | |

DUNEDIN BRANCH STORE.

Trading Account for Year ended 31st March, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|--------|----|----|--------------------------------------|--------|----|----|
| To Stock, 1st April, 1930 | 823 | 6 | 2 | By Issues to institutions, &c. | 689 | 18 | 4 |
| Purchases and transfers from Wellington Store | 469 | 16 | 11 | Stocks, 31st March, 1931 | 654 | 13 | 11 |
| Balance carried to Profit and Loss Account | 51 | 9 | 2 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £1,344 | 12 | 3 | | £1,344 | 12 | 3 |
| | <hr/> | | | | <hr/> | | |

Profit and Loss Account.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|-------|----|----|---|-------|----|----|
| To Head Office administration charges | 5 | 0 | 0 | By Balance brought down | 51 | 9 | 2 |
| Salaries | 20 | 0 | 0 | Balance carried to Stores Summary Account | 31 | 10 | 10 |
| Rent | 20 | 0 | 0 | | | | |
| Depreciation on fittings, &c. | 3 | 0 | 0 | | | | |
| Interest on capital | 35 | 0 | 0 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £83 | 0 | 0 | | £83 | 0 | 0 |
| | <hr/> | | | | <hr/> | | |

ELECTORAL DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|--|--|--|---------------------|----|----|---|--|--|---------------------|----|----|
| To Salaries | | | 4,574 | 0 | 3 | By Sundry revenue | | | 26 | 16 | 11 |
| By-elections, expenses of | | | 2,000 | 18 | 3 | Balance carried down | | | 11,387 | 9 | 0 |
| Compulsory enrolment of electors | | | 1,184 | 3 | 5 | | | | | | |
| Postage | | | 997 | 8 | 6 | | | | | | |
| Printing and stationery | | | 236 | 19 | 7 | | | | | | |
| Rent | | | 1,203 | 2 | 0 | | | | | | |
| Losses in Suspense | | | 57 | 18 | 11 | | | | | | |
| Depreciation | | | 895 | 19 | 7 | | | | | | |
| Sundries.. .. . | | | 263 | 15 | 5 | | | | | | |
| | | | <u>£11,414 5 11</u> | | | | | | <u>£11,414 5 11</u> | | |
| | | | £ | s. | d. | | | | £ | s. | d. |
| To Balance brought down | | | 11,387 | 9 | 0 | By Balance carried to Balance-sheet | | | 11,983 | 4 | 3 |
| Interest on capital | | | 595 | 15 | 3 | | | | | | |
| | | | <u>£11,983 4 3</u> | | | | | | <u>£11,983 4 3</u> | | |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | £ | s. | d. | <i>Assets.</i> | | | £ | s. | d. |
|--|-----|----|---------------------|----|----|---|--|--|---------------------|----|----|
| Fixed capital at 1st April, 1930 | | | 13,235 | 12 | 3 | Furniture and fittings | | | 11,436 | 17 | 9 |
| Creditors— | £ | s. | | | | Mechanical appliances | | | 267 | 10 | 3 |
| Departmental | 32 | 4 | | | | Stock of rolls | | | 1,280 | 5 | 0 |
| Sundry | 134 | 1 | | | | Stock of Maps | | | 53 | 18 | 0 |
| | | | 166 | 6 | 8 | Losses in Suspense | | | 57 | 18 | 11 |
| Depreciation Reserve | | | 8,058 | 7 | 3 | Excess of expenditure over income | | | 11,983 | 4 | 3 |
| Writings-off in Suspense | | | 57 | 18 | 11 | | | | | | |
| Treasury Adjustment Account | | | 3,561 | 9 | 1 | | | | | | |
| | | | <u>£25,079 14 2</u> | | | | | | <u>£25,079 14 2</u> | | |

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1930; (c) the accounts include transfer of assets from other Departments for which no parliamentary authority is provided.

G. G. HODGKINS, Chief Electoral Officer.
F. B. DWYER, A.R.A.N.Z., Accountant.

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

EXTERNAL AFFAIRS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | £ | s. | d. | <i>Income.</i> | | | | | |
|--|--|--|--|---------------------|----|----|---|--|--|---------------------|----|----|
| To Salaries | | | | 761 | 7 | 7 | By Balance carried down | | | 23,051 | 12 | 1 |
| Advertising, &c. | | | | 17 | 8 | 3 | | | | | | |
| Fuel, light, water, &c. | | | | 49 | 0 | 0 | | | | | | |
| Allowance to officer for legal services | | | | 31 | 10 | 0 | | | | | | |
| Grants— | | | | | | | | | | | | |
| Bureau of Tropical Diseases | | | | 100 | 0 | 0 | | | | | | |
| Samoan Administration, for educational, medical, and wireless services | | | | 21,000 | 0 | 0 | | | | | | |
| Office expenses | | | | 3 | 11 | 3 | | | | | | |
| Postages and telegrams | | | | 486 | 3 | 8 | | | | | | |
| Printing and stationery | | | | 209 | 18 | 3 | | | | | | |
| Telephone services | | | | 40 | 13 | 8 | | | | | | |
| Travelling allowances and expenses | | | | 111 | 9 | 2 | | | | | | |
| Rent | | | | 80 | 0 | 0 | | | | | | |
| Sundry expenses | | | | 0 | 16 | 5 | | | | | | |
| Depreciation | | | | 152 | 3 | 10 | | | | | | |
| Losses written off | | | | 7 | 10 | 0 | | | | | | |
| | | | | <u>£23,051 12 1</u> | | | | | | <u>£23,051 12 1</u> | | |
| | | | | £ | s. | d. | | | | £ | s. | d. |
| To Balance brought down | | | | 23,051 | 12 | 1 | By Recoveries of expenditure on account of Samoan Military Police in previous years | | | 727 | 3 | 11 |
| Interest on capital | | | | 154 | 3 | 7 | Excess of expenditure over income | | | 22,478 | 11 | 9 |
| | | | | <u>£23,205 15 8</u> | | | | | | <u>£23,205 15 8</u> | | |

NOTE.—The following charges, for which the Department possess no parliamentary appropriation, are included: (a) Rental value as assessed by Public Works Department: (b) interest at 4½ per cent. on capital as at 1st April, 1930.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | £ | s. | d. | <i>Assets.</i> | | | | | |
|-------------------------------------|--|--|--|--------------------|----|----|--|--|--|--------------------|----|----|
| Capital | | | | 3,426 | 12 | 11 | Office fittings | | | 275 | 14 | 10 |
| Creditors— | | | | | | | Official stamps | | | 8 | 11 | 3 |
| Departmental | | | | 138 | 7 | 3 | Sundry debtors | | | 9 | 0 | 0 |
| Sundry | | | | 15 | 8 | 11 | S.s. "Lady Roberts" | | | 2,650 | 16 | 0 |
| | | | | <u>153 16 2</u> | | | Advances to New Zealand Reparation Estates | | | 11,136 | 17 | 2 |
| Depreciation Reserve | | | | 1,193 | 18 | 6 | Photographic film | | | 300 | 0 | 0 |
| Writings-off Reserve | | | | 7 | 10 | 0 | Losses in Suspense | | | 7 | 10 | 0 |
| Treasury Adjustment Account | | | | 32,085 | 3 | 5 | Excess of expenditure over income | | | 22,478 | 11 | 9 |
| | | | | <u>£36,867 1 0</u> | | | | | | <u>£36,867 1 0</u> | | |

A. B. W. Ross, for Secretary.

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

GOVERNMENT FIRE INSURANCE FUND.

(Established under section 133, Public Revenues Act, 1926.)

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. | £ | s. | d. |
|---|--------|----|----|--|-------|----|----|---------|----|----|
| To Accumulated Fund as at 1st April, 1930 .. | 49,779 | 17 | 0 | By Claims— | | | | | | |
| Contribution—Section 133, Public Revenues Act, 1926 | 10,000 | 0 | 0 | Education Department .. | 4,411 | 14 | 2 | | | |
| Public Trust Office—Interest at 5¼ per cent. on balance at credit | 3,357 | 18 | 10 | Agriculture Department .. | | 11 | 9 | 8 | | |
| | | | | | 4,423 | 3 | 10 | | | |
| | | | | Less overclaimed prior to 1st April, 1930 .. | 180 | 1 | 2 | | | |
| | | | | Accumulated fund as at 31st March, 1931 .. | | | | 4,243 | 2 | 8 |
| | | | | | | | | 58,894 | 13 | 2 |
| | | | | | | | | £63,137 | 15 | 10 |
| | | | | | | | | £63,137 | 15 | 10 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | £ | s. | d. | <i>Assets.</i> | £ | s. | d. |
|--|--------|----|----|---|---------|-----|----|
| Accumulated fund as at 31st March, 1931 .. | 58,894 | 13 | 2 | Amount invested in Common Fund of the Public Trust Office (earning interest at 5¼ per cent.) .. | 61,285 | 18 | 10 |
| Outstanding claims | 2,618 | 18 | 2 | Sundry debtors for claims overpaid | | 227 | 12 |
| | | | | | | | |
| | | | | | £61,513 | 11 | 4 |
| | | | | | £61,513 | 11 | 4 |
| Contingent liability—Estimated value of Government buildings at Napier destroyed by fire during the earthquake on 3rd February, 1931, which is likely to become a claim on fund .. | 13,775 | 0 | 0 | | | | |

G. C. RODDA, F.R.A.N.Z., Accountant to the Treasury.

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

DEPARTMENT OF HEALTH.

GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| Expenditure. | | £ | s. | d. | Income. | | £ | s. | d. |
|--|-------------|---------|----|----|---------------------------------------|--------|-----|----|--------------|
| To Bacteriological Laboratory Service | | 6,491 | 19 | 8 | By Sera | | 525 | 16 | 8 |
| Departmental Institutions— | | | | | Contributions by local bodies towards | | | | |
| St. Helens Maternity Hospital— | £ s. d. | | | | Health inspection services .. | 13,929 | 19 | 9 | |
| Auckland | 10,970 5 8 | | | | Registration and other | | | | |
| Gisborne | 2,679 12 7 | | | | fees— | | | | |
| Wanganui | 2,516 12 1 | | | | Private-hospital license | | | | |
| Wellington | 7,453 8 1 | | | | fees | 523 | 18 | 0 | |
| Christchurch | 3,901 15 8 | | | | District-nursing fees .. | 65 | 0 | 0 | |
| Dunedin | 2,814 11 8 | | | | Medical - practitioners | | | | |
| Invercargill | 3,160 12 10 | | | | registration fees .. | 275 | 5 | 0 | |
| King George V Orthopædic and | | | | | Masseurs registration | | | | |
| General Hospital, Rotorua .. | 17,413 9 8 | | | | and examination fees | 45 | 18 | 6 | |
| Queen Mary Hospital, Hammer .. | 16,313 4 11 | | | | Nurses and midwives | | | | |
| Otaki Hospital | 18 10 3 | | | | registration and ex- | | | | |
| Infectious Diseases Hospital, Rotorua | | | | | amination fees .. | 914 | 8 | 6 | |
| (closed) | 506 18 1 | | | | Plumbers registration | | | | |
| Pukeora Sanatorium for Consump- | | | | | and examination fees | 812 | 2 | 6 | |
| tives, Waipukurau | 8,561 15 3 | | | | Opticians Act—Regis- | | | | |
| Leper Hospital, Quail Island (closed) | 246 2 3 | | | | tration and examina- | | | | |
| Otaki Sanatorium for Consumptives | 2,720 11 7 | | | | tion fees | 320 | 6 | 6 | |
| Rotorua Cottage Hospital (closed) .. | 110 8 0 | | | | Cemeteries Act | 21 | 0 | 6 | |
| Trentham Hospital (closed) .. | 77 17 3 | | | | | | | | |
| | | 79,465 | 15 | 10 | Health Act— | | | | |
| Subsidies to Hospital Boards and sepa- | | | | | Bills of health fees | | | | 23 0 0 |
| rate institutions— | | | | | | | | | |
| On levies by local bodies for capital | | | | | | | | | |
| purposes | 85,874 1 7 | | | | | | | | |
| On levies by local bodies for mainten- | | | | | | | | | |
| ance purposes | 603,928 4 1 | | | | | | | | |
| Voluntary contributions | 12,911 1 2 | | | | | | | | |
| Bequests | 2,158 16 6 | | | | | | | | |
| | | 704,872 | 3 | 4 | | | | | |
| Grants in aid of medical and social relief— | | | | | | | | | |
| Royal New Zealand Society for the | | | | | | | | | |
| Health of Women and Children, and | | | | | | | | | |
| Women's National Reserve .. | 26,456 1 11 | | | | | | | | |
| University of Otago and medical | | | | | | | | | |
| research | 1,252 19 2 | | | | | | | | |
| Other grants in aid of medical and | | | | | | | | | |
| social relief | 2,243 2 0 | | | | | | | | |
| Relief of indigent persons | 4,065 11 3 | | | | | | | | |
| | | 34,017 | 14 | 4 | | | | | |
| Sundry small grants | | 1,036 | 18 | 9 | | | | | |
| School hygiene | | 21,436 | 11 | 2 | | | | | |
| Dental hygiene | | 51,137 | 0 | 4 | | | | | |
| Maori hygiene | | 10,487 | 2 | 9 | | | | | |
| Maternal welfare: Ante-natal clinics, &c. | | 653 | 16 | 8 | | | | | |
| Dangerous Drugs Act | | 1 | 19 | 6 | | | | | |
| Health Act expenses— | £ s. d. | | | | | | | | |
| Board of Health expenses | 56 16 7 | | | | | | | | |
| Infectious diseases (expenses of pre- | | | | | | | | | |
| ventive measures and in connection | | | | | | | | | |
| with outbreaks) | 734 1 2 | | | | | | | | |
| Fees for notification of infectious | | | | | | | | | |
| disease | 833 3 6 | | | | | | | | |
| Inspection of vessels (including | | | | | | | | | |
| medical fees and launch-hire) .. | 2,614 2 5 | | | | | | | | |
| Quarantine expenses (maintenance of | | | | | | | | | |
| stations) | 741 15 10 | | | | | | | | |
| Other Health Act expenses | 1,763 14 7 | | | | | | | | |
| | | 6,743 | 14 | 1 | | | | | |
| Social Hygiene Act (maintenance of V.D. clinics, includ- | | | | | | | | | |
| ing payments for treatments, &c.) | | 117 | 10 | 9 | | | | | |
| Sale of Food and Drugs Act | | 487 | 4 | 3 | | | | | |
| Medical Practitioners Act (expenses of Medical | | | | | | | | | |
| Board, &c.) | | 215 | 11 | 5 | | | | | |
| Masseurs Registration Act (examination expenses) .. | | 102 | 8 | 6 | | | | | |
| Nurses and Midwives Registration Act (examination | | | | | | | | | |
| expenses) | 1,397 8 1 | | | | | | | | |
| Opticians Act | 231 13 4 | | | | | | | | |
| Plumbers Registration Act (examination expenses, &c.) | 808 17 11 | | | | | | | | |
| Transfer and maintenance of New Zealand lepers at | | | | | | | | | |
| Makogai | 690 13 1 | | | | | | | | |
| General administration— | £ s. d. | | | | | | | | |
| Salaries and temporary assistance .. | 54,492 19 3 | | | | | | | | |
| Travelling, transfer, and removal | | | | | | | | | |
| expenses | 7,831 9 5 | | | | | | | | |
| Office expenses (rent, telephone, post- | | | | | | | | | |
| ages, telegrams, and printing and | | | | | | | | | |
| stationery, &c.) | 7,198 7 8 | | | | | | | | |
| Law-costs | 76 6 7 | | | | | | | | |
| | | 69,599 | 2 | 11 | 920,396 | 3 | 9 | | |
| Carried forward | | | | | Carried forward | | | | 17,456 15 11 |

DEPARTMENT OF HEALTH—*continued.*GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931—*continued.*

| <i>Expenditure—continued.</i> | | | | <i>Income—continued.</i> | | | | | | |
|--|--------|-----|----|--------------------------|----|----|---|----------|----|----|
| | £ | s. | d. | £ | s. | d. | | | | |
| Brought forward | 69,599 | 2 | 11 | 920,396 | 3 | 9 | Brought forward | 17,456 | 15 | 11 |
| Expenses of Health exhibits at exhibitions and agricultural and pastoral association shows | | 50 | 12 | 11 | | | | | | |
| Other expenses | | 865 | 1 | 0 | | | | | | |
| | | | | 70,514 | 16 | 10 | | | | |
| Depreciation on buildings, equipment, &c. (other than institutional), including loss on realization of departmental motor-cars | | | | 4,400 | 16 | 8 | | | | |
| Supplies from Head Office Store and institutions used for earthquake-relief purposes | | | | 123 | 12 | 2 | | | | |
| | | | | £995,435 | 9 | 5 | Balance carried down (being excess of expenditure over income) .. | 977,978 | 13 | 6 |
| | | | | | | | | £995,435 | 9 | 5 |
| | | | | | | | | | | |
| To Balance brought down | | | | £ | s. | d. | | | | |
| Interest on capital at 4½ per cent. per annum (other than institutional) | | | | 977,978 | 13 | 6 | | | | |
| | | | | 4,249 | 0 | 11 | By Balance, after charging interest on capital | 982,227 | 14 | 5 |
| | | | | £982,227 | 14 | 5 | | £982,227 | 14 | 5 |

DEPARTMENT OF HEALTH—continued.
BACTERIOLOGICAL LABORATORY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Vaccine Station, Wellington. | Ashburton. | Auckland. | Dunedin. | Greymouth. | Gisborne. | Hamilton. | Invercargill. | Napier. | New Plymouth. | Palmerston North. | Wanganui. | Wellington. | Whangarei. | Total. |
|-----------------------------------|------------------------------|------------|-------------|-----------|------------|-----------|-----------|---------------|---------|---------------|-------------------|-----------|-------------|------------|------------|
| <i>Dr.</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. | £ s. d. | £ s. d. | £ s. d. |
| To Stock on hand, 1st April, 1930 | 17 13 4 | .. | .. | 12 2 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 29 15 4 |
| General expenses | 149 11 6 | 2 10 0 | 36 10 10 | 46 2 4 | .. | .. | .. | .. | 7 0 6 | 7 10 9 | 7 0 6 | 7 10 9 | .. | 25 7 0 | 289 4 2 |
| Contributions to Hospital Boards | .. | .. | 1,500 0 0 | .. | 100 0 0 | .. | 150 0 0 | .. | 150 0 0 | 100 0 0 | 150 0 0 | 100 0 0 | 1,250 0 0 | .. | 3,500 0 0 |
| Salaries | .. | .. | .. | 1,514 0 3 | .. | 425 0 0 | .. | 385 0 0 | .. | .. | .. | .. | .. | 425 0 0 | 2,749 0 3 |
| Total debits | 167 4 10 | 2 10 0 | 1,536 10 10 | 1,572 4 7 | 100 0 0 | 425 0 0 | 150 0 0 | 385 0 0 | 157 0 6 | 107 10 9 | 157 0 6 | 107 10 9 | 1,250 0 0 | 450 7 0 | 6,567 19 9 |
| <i>Cr.</i> | | | | | | | | | | | | | | | |
| By Sales | 41 2 4 | .. | .. | 1 0 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 42 2 6 |
| Stocks on hand 31st March, 1931 | 15 0 0 | .. | .. | 18 18 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 33 18 0 |
| Total credits | 56 2 4 | .. | .. | 19 18 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 76 0 6 |
| Net cost | 111 2 6 | 2 10 0 | 1,536 10 10 | 1,552 6 5 | 100 0 0 | 425 0 0 | 150 0 0 | 385 0 0 | 157 0 6 | 107 10 9 | 157 0 6 | 107 10 9 | 1,250 0 0 | 450 7 0 | 6,491 19 3 |

SERA BRANCH.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | | |
|-----------------------------------|-------------------|---------------------------------|-------------------|
| <i>Dr.</i> | £ s. d. | £ s. d. | |
| To Stock on hand, 1st April, 1930 | 1,622 13 1 | By Sales | 5,933 0 0 |
| Purchases for year | 4,933 1 5 | Stock on hand, 31st March, 1931 | 1,759 4 3 |
| Gross profit | 6,555 14 6 | | |
| | 1,136 9 9 | | |
| | <u>£7,692 4 3</u> | | <u>£7,692 4 3</u> |

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | | |
|--|-------------------|-----------------|-------------------|
| <i>Dr.</i> | £ s. d. | £ s. d. | |
| To Salaries | 445 8 6 | By Gross profit | 1,136 9 9 |
| Rent | 21 0 0 | | |
| Printing and stationery | 10 0 0 | | |
| Postages | 43 0 0 | | |
| Telephones | 15 10 0 | | |
| Interest on capital | 70 10 10 | | |
| Freight, &c. | 5 3 9 | | |
| | <u>610 13 1</u> | | |
| Net profit transferred to Income and Expenditure Account | 525 16 8 | | |
| | <u>£1,136 9 9</u> | | <u>£1,136 9 9</u> |

DEPARTMENT OF HEALTH—*continued*.
 INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.
St. Helens Maternity Hospitals.

4*

| | Auckland. | | Christchurch. | | Dunedin. | | Gisborne. | | Invercargill. | | Wanganui. | | Wellington. | | Totals. | |
|--|-----------|-------|---------------|-------|----------|-------|-----------|-------|---------------|-------|-----------|-------|-------------|-------|---------|-------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| <i>Expenditure.</i> | | | | | | | | | | | | | | | | |
| To Provisions .. | 1,406 | 18 7 | 586 | 18 3 | 325 | 7 3 | 542 | 0 6 | 576 | 5 11 | 446 | 17 8 | 1,445 | 2 6 | 5,329 | 10 8 |
| Surgery and dispensary .. | 330 | 17 3 | 142 | 14 0 | 39 | 6 11 | 107 | 13 10 | 113 | 14 1 | 98 | 19 5 | 313 | 4 0 | 1,146 | 9 6 |
| Salaries and wages .. | 3,452 | 19 6 | 2,026 | 0 8 | 1,288 | 12 0 | 1,282 | 12 5 | 1,388 | 9 6 | 1,104 | 14 10 | 3,132 | 15 2 | 13,676 | 4 1 |
| Domestic .. | 1,520 | 5 8 | 730 | 18 9 | 477 | 16 10 | 503 | 13 3 | 665 | 13 5 | 513 | 15 8 | 1,730 | 11 7 | 6,142 | 15 2 |
| Establishment .. | 1,801 | 12 7 | 462 | 19 0 | 36 | 12 2 | 37 | 11 0 | 77 | 9 2 | 7 | 1 9 | 581 | 0 6 | 3,004 | 6 2 |
| Grounds .. | 37 | 14 0 | 53 | 1 0 | 225 | 13 2 | 192 | 11 0 | 191 | 9 0 | 123 | 3 0 | 90 | 16 0 | 914 | 7 2 |
| Miscellaneous— | | | | | | | | | | | | | | | | |
| Maintenance .. | 12 | 0 0 | .. | .. | 8 | 17 4 | 5 | 17 3 | 2 | 18 2 | 12 | 7 10 | 19 | 16 2 | 61 | 16 9 |
| Expenditure .. | 130 | 6 11 | 84 | 3 7 | 91 | 14 9 | .. | .. | .. | .. | .. | .. | .. | .. | 306 | 5 3 |
| Depreciation— | | | | | | | | | | | | | | | | |
| Buildings .. | 819 | 8 11 | 128 | 11 5 | 122 | 10 4 | 149 | 17 10 | 171 | 18 9 | 105 | 9 1 | 267 | 13 7 | 1,765 | 9 11 |
| Equipment .. | 365 | 17 4 | 159 | 18 2 | 108 | 9 6 | 79 | 9 5 | 84 | 4 9 | 117 | 6 8 | 203 | 4 0 | 1,118 | 9 10 |
| Other improvements .. | 198 | 3 6 | 62 | 19 2 | 82 | 10 0 | .. | .. | 2 | 14 3 | 1 | 11 3 | 4 | 18 0 | 9 | 3 6 |
| Bad debts written off .. | 563 | 7 10 | 335 | 8 8 | 257 | 14 10 | 214 | 3 7 | 303 | 3 11 | 63 | 1 0 | 317 | 10 0 | 923 | 17 1 |
| Administration .. | 134 | 18 3 | 103 | 7 1 | 14 | 5 4 | 2 | 16 9 | 0 | 14 9 | 16 | 11 7 | 92 | 17 4 | 2,407 | 8 7 |
| Maintenance of outdoor services .. | 10,774 | 10 4 | 4,876 | 19 9 | 3,079 | 10 5 | 3,229 | 0 10 | 3,667 | 15 1 | 2,826 | 8 7 | 8,717 | 9 9 | 37,171 | 14 9 |
| To Balance brought down .. | 8,577 | 8 4 | 3,548 | 17 2 | 2,462 | 10 5 | 2,343 | 19 6 | 2,783 | 8 4 | 2,213 | 11 9 | 6,545 | 4 11 | 28,475 | 0 5 |
| Interest on capital .. | 2,392 | 17 4 | 352 | 18 6 | 352 | 1 3 | 335 | 13 1 | 377 | 4 6 | 303 | 0 4 | 908 | 3 2 | 5,021 | 18 2 |
| | 10,970 | 5 8 | 3,901 | 15 8 | 2,814 | 11 8 | 2,679 | 12 7 | 3,160 | 12 10 | 2,516 | 12 1 | 7,453 | 8 1 | 33,496 | 18 7 |
| <i>Income.</i> | | | | | | | | | | | | | | | | |
| By Fees receivable— | | | | | | | | | | | | | | | | |
| Indoor .. | 2,017 | 12 8 | 1,064 | 12 6 | 585 | 0 0 | 834 | 2 0 | 849 | 16 6 | 565 | 1 0 | 2,078 | 13 6 | 8,014 | 18 2 |
| Outdoor .. | 172 | 8 0 | 246 | 10 0 | 32 | 0 0 | 2 | 0 0 | 3 | 17 6 | 23 | 10 6 | 66 | 17 6 | 547 | 3 6 |
| Babies .. | 7 | 1 4 | 13 | 14 6 | .. | .. | 1 | 0 0 | 2 | 9 10 | .. | .. | 3 | 10 0 | 27 | 15 8 |
| Miscellaneous income .. | .. | .. | 3 | 5 7 | .. | .. | 27 | 19 4 | 28 | 2 11 | 24 | 5 4 | 23 | 3 10 | 106 | 17 0 |
| Balance carried down .. | 8,577 | 8 4 | 3,548 | 17 2 | 2,462 | 10 5 | 2,343 | 19 6 | 2,783 | 8 4 | 2,213 | 11 9 | 6,545 | 4 11 | 28,475 | 0 5 |
| | 10,774 | 10 4 | 4,876 | 19 9 | 3,079 | 10 5 | 3,229 | 0 10 | 3,667 | 15 1 | 2,826 | 8 7 | 8,717 | 9 9 | 37,171 | 14 9 |
| By Excess of expenditure over income after charging interest | 10,970 | 5 8 | 3,901 | 15 8 | 2,814 | 11 8 | 2,679 | 12 7 | 3,160 | 12 10 | 2,516 | 12 1 | 7,453 | 8 1 | 33,496 | 18 7 |
| | 10,970 | 5 8 | 3,901 | 15 8 | 2,814 | 11 8 | 2,679 | 12 7 | 3,160 | 12 10 | 2,516 | 12 1 | 7,453 | 8 1 | 33,496 | 18 7 |

INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931—continued.
Institutions other than St. Helens Maternity Hospitals.

| | Trentham Hospital. | King George V Hospital, Rotorua. | Isolation Hospital, Rotorua. | Cottage Hospital, Rotorua. | Pukeora Sanatorium. | Queen Mary Hospital, Hanmer. | Otaki Sanatorium. | Otaki Hospital. | Quail Island Leper Hospital. | Totals. |
|--|--------------------|----------------------------------|------------------------------|----------------------------|---------------------|------------------------------|-------------------|-----------------|------------------------------|-------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| <i>Expenditure.</i> | | | | | | | | | | |
| Provisions .. | 2,801 3 10 | 1,105 3 4 | .. | .. | 4,037 1 1 | 5,819 18 5 | 1,855 18 6 | .. | .. | 15,114 1 10 |
| Surgery and dispensary .. | 1,105 3 4 | 11,713 11 3 | .. | .. | 782 15 4 | 709 1 10 | 114 7 5 | .. | .. | 2,711 7 10 |
| Salaries and wages .. | .. | 3,911 18 3 | .. | .. | 9,732 12 7 | 14,106 9 11 | 3,934 19 5 | .. | .. | 39,487 13 2 |
| Domestic .. | .. | 1,608 10 11 | .. | .. | 5,292 1 1 | 5,026 7 4 | 1,389 0 9 | .. | .. | 15,619 7 5 |
| Establishment .. | .. | .. | .. | .. | 1,555 11 11 | 2,278 7 8 | 295 17 2 | .. | 41 9 9 | 5,739 17 5 |
| Miscellaneous— | | | | | | | | | | |
| Maintenance .. | 34 0 4 | .. | .. | .. | 197 14 4 | 199 15 9 | 59 2 4 | .. | .. | 490 12 9 |
| Expenditure .. | .. | .. | .. | .. | .. | .. | .. | 0 18 0 | .. | 0 18 0 |
| Grounds, vegetable-garden .. | .. | .. | .. | .. | 489 13 11 | 10 0 9 | .. | .. | .. | 499 14 8 |
| Depreciation— | | | | | | | | | | |
| Buildings .. | .. | 1,023 10 9 | 152 1 1 | .. | 1,265 8 7 | 2,197 12 9 | 373 1 1 | .. | 62 6 11 | 5,074 1 2 |
| Equipment .. | .. | 1,310 13 4 | .. | .. | 931 7 2 | 1,240 9 1 | 342 7 7 | .. | 27 0 10 | 3,851 18 0 |
| Other improvements .. | .. | 39 11 11 | .. | .. | 181 7 5 | 1,289 19 0 | 97 13 1 | .. | .. | 1,608 11 5 |
| Bad debts written off .. | 77 17 3 | 1,686 18 7 | 27 12 10 | .. | 19 5 0 | 431 10 0 | 195 14 0 | 17 12 3 | .. | 2,566 17 11 |
| Administration expenses .. | .. | 1,062 1 4 | .. | .. | 1,405 10 1 | 1,429 6 11 | 805 2 5 | .. | .. | 4,702 0 9 |
| Farm Working Account .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 80 18 6 |
| Poultry-farm Working Account .. | .. | .. | .. | .. | 388 15 6 | .. | .. | .. | .. | 388 15 6 |
| Loss on realization .. | .. | .. | .. | .. | 1,044 7 11 | .. | .. | .. | .. | 1,044 7 11 |
| To Balance brought down .. | 77 17 3 | 26,297 3 10 | 179 13 11 | 110 8 0 | 27,903 11 11 | 34,738 19 5 | 9,544 2 2 | 18 10 3 | 130 17 6 | 99,001 4 3 |
| Ornamental grounds .. | 77 17 3 | 13,171 17 2 | 179 13 11 | 110 8 0 | 5,122 12 8 | 8,843 4 9 | 869 14 9 | 18 10 3 | 130 17 6 | 28,524 16 3 |
| Interest on capital .. | .. | 707 11 2 | 327 4 2 | .. | 598 8 8 | 1,181 12 3 | 565 12 2 | .. | .. | 3,053 4 3 |
| | .. | 3,534 1 4 | .. | .. | 2,840 13 11 | 6,288 7 11 | 1,285 4 8 | .. | 115 4 9 | 14,390 16 9 |
| | 77 17 3 | 17,413 9 8 | 506 18 1 | 110 8 0 | 8,561 15 3 | 16,313 4 11 | 2,720 11 7 | 18 10 3 | 246 2 3 | 45,968 17 3 |
| <i>Income.</i> | | | | | | | | | | |
| By Patients' fees receivable— | | | | | | | | | | |
| General in-patients .. | 6,743 1 5 | .. | .. | .. | 15,072 8 6 | .. | 8,338 19 0 | .. | .. | 30,154 8 11 |
| Orthopaedic in-patients .. | 3,932 5 0 | .. | .. | .. | .. | 364 10 8 | .. | .. | .. | 3,932 5 0 |
| General out-patients .. | 332 11 0 | .. | .. | .. | .. | 8,606 16 6 | .. | .. | .. | 697 1 8 |
| Ex-service .. | 756 3 5 | .. | .. | .. | 6,428 8 8 | 4,970 1 0 | .. | .. | .. | 15,791 8 7 |
| Male .. | .. | .. | .. | .. | .. | 9,995 3 0 | .. | .. | .. | 4,970 1 0 |
| Female .. | .. | .. | .. | .. | 30 19 6 | .. | .. | .. | .. | 9,995 3 0 |
| Examination of pensioners .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 30 19 6 |
| Miscellaneous income— | | | | | | | | | | |
| Rents .. | 367 5 3 | .. | .. | .. | 814 16 4 | 1,603 4 2 | 251 3 10 | .. | .. | 3,036 9 7 |
| Sale of refuse .. | 40 8 6 | .. | .. | .. | 6 12 6 | .. | .. | .. | .. | 47 1 0 |
| Meals .. | 4 15 0 | .. | .. | .. | 9 15 0 | .. | .. | .. | .. | 14 10 0 |
| Miscellaneous .. | 948 17 1 | .. | .. | .. | 424 11 3 | 0 15 6 | 3 15 0 | .. | .. | 953 7 7 |
| Farm Working Account .. | .. | .. | .. | .. | .. | 348 11 4 | .. | .. | .. | 773 2 7 |
| Grounds, vegetable-garden .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 80 9 7 |
| Balance carried down .. | 77 17 3 | 13,171 17 2 | 179 13 11 | 110 8 0 | 5,122 12 8 | 8,843 4 9 | 869 14 9 | 18 10 3 | 130 17 6 | 28,524 16 3 |
| | 77 17 3 | 26,297 3 10 | 179 13 11 | 110 8 0 | 27,903 11 11 | 34,738 19 5 | 9,544 2 2 | 18 10 3 | 130 17 6 | 99,001 4 3 |
| By Excess of expenditure over income after charging interest on capital .. | 77 17 3 | 17,413 9 8 | 506 18 1 | 110 8 0 | 8,561 15 3 | 16,313 4 11 | 2,720 11 7 | 18 10 3 | 246 2 3 | 45,968 17 3 |
| | 77 17 3 | 17,413 9 8 | 506 18 1 | 110 8 0 | 8,561 15 3 | 16,313 4 11 | 2,720 11 7 | 18 10 3 | 246 2 3 | 45,968 17 3 |

DEPARTMENT OF HEALTH—continued.
 INSTITUTIONAL FARMS, VEGETABLE-GARDENS, AND POULTRY SECTIONS WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Pukeora Sanatorium. | | | Queen Mary Hospital, Hanmer. | | | Otaki Sanatorium. | | | Totals. | | |
|------------------------------------|---------------------|---------------|------------|------------------------------|------------|----------|---------------------------------------|---------|---------|---------|---------------------------------------|---------|
| | Farm. | Poultry-farm. | | Vegetable-garden. | | 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. | | £ s. d. | £ s. d. |
| <i>Dr.</i> | | | | | | | | | | | | |
| To Stock on hand, 1st April, 1930— | | | | | | | | | | | | |
| Live | 956 15 0 | 320 8 0 | 568 19 3 | 26 5 4 | 236 10 0 | 62 9 6 | 2,171 7 1 | | | | | |
| Other | 374 2 4 | 108 17 8 | 123 7 4 | 19 17 8 | 258 1 8 | 224 4 9 | 1,558 6 8 | | | | | |
| Repairs and renewals | 100 16 5 | 66 9 1 | 24 4 4 | 13 12 2 | 48 2 0 | 9 12 5 | 265 2 10 | | | | | |
| Fodder | 42 19 4 | .. .. . | 632 15 5 | .. .. . | 62 15 5 | .. .. . | 738 10 2 | | | | | |
| Seeds and manures | 127 15 6 | .. .. . | 61 12 1 | 0 5 11 | 37 9 8 | .. .. . | 276 7 9 | | | | | |
| Fowl-food .. .. . | .. .. . | 407 17 11 | .. .. . | 73 12 8 | .. .. . | 90 16 10 | 572 7 5 | | | | | |
| Live-stock | 290 0 0 | .. .. . | .. .. . | 9 12 6 | 185 12 0 | 29 7 6 | 514 12 0 | | | | | |
| Salaries and wages | 839 17 5 | 287 1 4 | 541 6 3 | 99 14 6 | 606 8 10 | 391 7 8 | 3,211 16 3 | | | | | |
| Other expenses | 33 7 0 | 32 4 7 | 62 7 7 | .. .. . | 81 17 8 | 14 8 3 | 224 5 1 | | | | | |
| Depreciation | 170 7 9 | 66 16 6 | 117 4 11 | 6 6 5 | 36 18 4 | 10 8 8 | 412 14 0 | | | | | |
| Balance carried down | 911 8 3 | .. .. . | 500 0 6 | .. .. . | .. .. . | 99 12 10 | 1,511 1 7 | | | | | |
| | 4,047 9 0 | 1,289 15 1 | 2,631 17 8 | 249 7 2 | 1,553 15 7 | 962 15 9 | 11,456 10 10 | | | | | |
| To Balance brought down .. .. . | .. .. . | 305 14 7 | .. .. . | 4 3 4 | 19 0 9 | .. .. . | 804 12 11 | | | | | |
| Interest on capital | 486 17 0 | 83 0 11 | 151 9 2 | 5 17 5 | 61 17 9 | 19 3 3 | 822 5 2 | | | | | |
| Balance (profit) | 424 11 3 | .. .. . | 348 11 4 | .. .. . | .. .. . | 80 9 7 | 853 12 2 | | | | | |
| | 911 8 3 | 388 15 6 | 500 0 6 | 10 0 9 | 80 18 6 | 99 12 10 | 2,480 10 3 | | | | | |
| <i>Cr.</i> | | | | | | | | | | | | |
| By Supplies to institution— | | | | | | | | | | | | |
| Milk | 1,600 17 7 | .. .. . | 1,831 9 4 | .. .. . | 713 12 0 | .. .. . | 4,145 18 11 | | | | | |
| Meat | 614 12 1 | .. .. . | 8 16 8 | .. .. . | 235 7 5 | .. .. . | 858 16 2 | | | | | |
| Potatoes and vegetables | 45 6 7 | .. .. . | 98 4 10 | .. .. . | .. .. . | .. .. . | 143 11 5 | | | | | |
| Eggs .. .. . | .. .. . | 346 2 11 | .. .. . | 110 14 4 | .. .. . | 107 10 5 | 564 7 8 | | | | | |
| Poultry .. .. . | .. .. . | 66 6 6 | .. .. . | 19 8 6 | .. .. . | 40 5 0 | 126 0 0 | | | | | |
| Vegetables and fruit .. .. . | .. .. . | .. .. . | .. .. . | 52 5 6 | .. .. . | 290 11 4 | 561 19 4 | | | | | |
| Sales— | | | | | | | | | | | | |
| Skins, &c. | 55 1 0 | .. .. . | 1 13 11 | .. .. . | 32 15 8 | .. .. . | 89 10 7 | | | | | |
| Live-stock | 339 13 9 | 315 4 1 | .. .. . | .. .. . | 4 15 0 | .. .. . | 659 12 10 | | | | | |
| Other | 5 10 6 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | 5 10 6 | | | | | |
| Produce .. .. . | .. .. . | .. .. . | 3 15 0 | .. .. . | 98 1 1 | 141 4 7 | 402 6 8 | | | | | |
| Eggs | 132 12 2 | .. .. . | .. .. . | .. .. . | .. .. . | 75 7 7 | 331 14 7 | | | | | |
| Stock on hand, 31st March, 1931— | | | | | | | | | | | | |
| Live | 731 18 2 | .. .. . | 620 10 10 | 15 3 4 | 256 3 0 | 58 19 6 | 1,682 14 10 | | | | | |
| Other | 521 17 2 | .. .. . | 67 7 1 | 47 12 2 | 194 0 8 | 248 17 4 | 1,079 14 5 | | | | | |
| Balance carried down .. .. . | .. .. . | 305 14 7 | .. .. . | 4 3 4 | 19 0 9 | .. .. . | 804 12 11 | | | | | |
| | 4,047 9 0 | 1,289 15 1 | 2,631 17 8 | 249 7 2 | 1,553 15 7 | 962 15 9 | 11,456 10 10 | | | | | |
| By Balance brought down .. .. . | .. .. . | 388 15 6 | .. .. . | 10 0 9 | 80 18 6 | .. .. . | 1,511 1 7 | | | | | |
| Balance (loss) | 911 8 3 | 388 15 6 | 500 0 6 | 10 0 9 | 80 18 6 | 99 12 10 | 969 8 8 | | | | | |
| | 911 8 3 | 388 15 6 | 500 0 6 | 10 0 9 | 80 18 6 | 99 12 10 | 2,480 10 3 | | | | | |

DEPARTMENT OF HEALTH—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|--|---------|-------|---------|----------------|---|---------|------------|
| Capital Account— | £ | s. d. | £ | s. d. | Land— | £ | s. d. |
| Expenditure out of Public Works Fund to 1st April, 1930 | 400,933 | 18 10 | | | Institutions | 53,755 | 14 0 |
| Expenditure out of Public Works Fund for year ended 31st March, 1931 | 17,417 | 12 0 | | | Quarantine stations, &c. .. | 1,200 | 0 0 |
| | 418,351 | 10 10 | | | 54,955 | 14 0 | |
| Expenditure out of Consolidated Fund | 142,532 | 0 10 | | | Buildings— | | |
| | | | 560,883 | 11 8 | Institutions | 270,536 | 1 11 |
| Creditors— | | | | | Quarantine stations, &c. .. | 43,715 | 12 0 |
| Departmental | 1,747 | 13 0 | | | 314,251 | 13 11 | |
| Sundry | 66,321 | 1 11 | | | Stores on hand— | | |
| | | | 68,068 | 14 11 | At institutions | 15,088 | 1 3 |
| Institutional fees paid in advance | | | 479 | 13 0 | Sera, vaccine, and laboratory stores | 1,793 | 2 3 |
| Institutional Fees Suspense Account | | | 4,700 | 17 8 | Drugs, disinfectant, &c., other than institutional | 3,081 | 19 5 |
| Promotion of Health Fund | | | 2,694 | 13 10 | Head Office bulk store | 5,260 | 18 4 |
| Reserve for depreciation— | | | | | | | 25,224 |
| Institutions | 102,809 | 17 10 | | | Motor cars, cycles, ambulances, and lorries— | | |
| Other | 32,209 | 7 7 | | | Institutions | 4,056 | 16 10 |
| | | | 135,019 | 5 5 | Other | 7,425 | 6 6 |
| Writings-off Suspense Account | | | 5,236 | 7 5 | | | 11,482 |
| Treasury Adjustment Account | | | 794,480 | 9 0 | Live-stock and consumable farm stores at institutions | | 2,786 |
| | | | | | Furniture, fittings, and equipment— | | |
| | | | | | Institutions | 56,932 | 5 2 |
| | | | | | Dental clinics | 8,543 | 19 0 |
| | | | | | Other | 20,500 | 16 6 |
| | | | | | | | 85,977 |
| | | | | | Mechanical office appliances | | 1,623 |
| | | | | | Libraries (other than institutional) | | 864 |
| | | | | | Push bicycles— | | |
| | | | | | Institutions | 61 | 19 3 |
| | | | | | Other | 189 | 9 7 |
| | | | | | | | 251 |
| | | | | | Plant and machinery at institutions | | 7,812 |
| | | | | | Other improvements— | | |
| | | | | | Institutions | 36,145 | 8 5 |
| | | | | | Quarantine stations | 2,852 | 19 5 |
| | | | | | | | 38,998 |
| | | | | | Debtors— | | |
| | | | | | Departmental | 1,359 | 17 0 |
| | | | | | Sundry | 22,500 | 9 10 |
| | | | | | | | 23,860 |
| | | | | | Assets in Suspense— | | |
| | | | | | Institutions | 4,924 | 6 8 |
| | | | | | Other | 312 | 0 9 |
| | | | | | | | 5,236 |
| | | | | | National Development Expenditure Account | | 12,900 |
| | | | | | Cash in Post Office or in transit | 857 | 14 8 |
| | | | | | Cash on deposit, Promotion of Health Fund | 2,253 | 6 5 |
| | | | | | | | 3,111 |
| | | | | | General Revenue Account—Excess of expenditure over income | | 982,227 |
| | | | | | | | 14 5 |
| | | | | | | | £1,571,563 |
| | | | | | | | 17 11 |
| | | | | | | | £1,571,563 |
| | | | | | | | 17 11 |

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, 1930.

A. KEISENBERG, A.R.A.N.Z., 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.

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|----------------|------------|--|----------------|------------|
| To Net loss after charging interest and portion of | | | By Net profit after charging interest and portion of | | |
| Head Office expenses— | £ | s. d. | Head Office expenses— | £ | s. d. |
| Te Aroha | 3,572 | 11 1 | Rotorua electric system | 5,831 | 0 10 |
| Rotorua Baths | 10,687 | 13 10 | Rotorua acclimatization district | 314 | 5 8 |
| Rotorua Sanatorium | 1,172 | 6 5 | Net loss after charging interest | 89,273 | 3 2 |
| Rotorua Gardens | 4,425 | 15 8 | | | |
| Rotorua water and drainage | 6,338 | 15 9 | | | |
| Rotorua reserves | 1,629 | 6 1 | | | |
| Rotorua wharves and beacons | 325 | 0 6 | | | |
| Waimangu round trip | 553 | 0 8 | | | |
| Waitomo Hostel and guiding | 3,059 | 7 8 | | | |
| Lake House, Waikaremoana | 2,369 | 1 6 | | | |
| Morere Hot Springs | 171 | 6 5 | | | |
| Hermitage Hostel (leased) | 1,555 | 3 4 | | | |
| Te Anau steamer and hotel (leased) | 1,177 | 19 7 | | | |
| Queenstown | 762 | 0 1 | | | |
| Glade House, Milford Hostel, and track | 6,513 | 6 0 | | | |
| Miscellaneous reserves | 1,066 | 2 8 | | | |
| Passenger-booking bureaux | 4,735 | 16 0 | | | |
| Sydney and Melbourne agencies | 5,835 | 2 3 | | | |
| Toronto agency | 3,407 | 17 6 | | | |
| Industries and Commerce Branch | 9,541 | 13 2 | | | |
| Publicity Branch | 22,428 | 9 1 | | | |
| Subsidies to inland mails | 1,061 | 6 3 | | | |
| Subsidies to steamer service, accommodation houses, and New Plymouth Expansion League | 675 | 0 0 | | | |
| Expenses in connection with minor agencies overseas | 794 | 9 6 | | | |
| Subsidy to Rotorua Borough Council | 1,300 | 0 0 | | | |
| Compassionate allowance to Mrs. R. S. Gilkison | 74 | 0 0 | | | |
| Interest on National Development Account | 185 | 18 8 | | | |
| | <u>£95,418</u> | <u>9 8</u> | | <u>£95,418</u> | <u>9 8</u> |

TE AROHA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | |
|--|---------------|-------------|--|---------------|-------------|
| To Stores at 1st April, 1930 | £ | s. d. | By Receipts | £ | s. d. |
| Salaries and wages | 2,343 | 9 8 | Stores on hand at 31st March, 1931 | 30 | 9 4 |
| Repairs, purchase of stores, &c. | 494 | 9 0 | Balance carried down | 2,465 | 7 6 |
| Administration expenses | 424 | 6 11 | | | |
| Reconstruction of electric wiring, &c. | 143 | 17 9 | | | |
| Depreciation | 380 | 19 4 | | | |
| Writings-off | 31 | 17 3 | | | |
| | <u>£3,849</u> | <u>19 6</u> | | <u>£3,849</u> | <u>19 6</u> |
| | £ | s. d. | | £ | s. d. |
| To Balance brought down | 2,465 | 7 6 | By Net loss, to Income and Expenditure Account | 3,572 | 11 1 |
| Head Office expenses | 327 | 19 7 | | | |
| Interest on capital | 779 | 4 0 | | | |
| | <u>£3,572</u> | <u>11 1</u> | | <u>£3,572</u> | <u>11 1</u> |

ROTORUA BATHS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | |
|---|----------------|--------------|--|----------------|--------------|
| To Salaries and wages | £ | s. d. | By Receipts | £ | s. d. |
| Stores issued | 9,602 | 6 0 | Bath treatment | 5,414 | 19 11 |
| Repairs, travelling-expenses, &c. | 1,173 | 5 2 | Value of services rendered to Sanatorium | 149 | 4 6 |
| Electric energy and water charges | 254 | 10 2 | Balance carried down | 1,054 | 14 0 |
| Administration expenses | 386 | 9 6 | | | |
| Depreciation | 659 | 0 7 | | | |
| Writings-off | 1,866 | 19 1 | | | |
| | 219 | 2 11 | | | |
| | <u>£14,161</u> | <u>13 5</u> | | <u>£14,161</u> | <u>13 5</u> |
| | £ | s. d. | | £ | s. d. |
| To Balance brought down | 7,542 | 15 0 | By Net loss, to Income and Expenditure Account | 10,687 | 13 10 |
| Head Office expenses | 548 | 3 4 | | | |
| Interest on capital | 2,596 | 15 6 | | | |
| | <u>£10,687</u> | <u>13 10</u> | | <u>£10,687</u> | <u>13 10</u> |

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY—*continued.*

ROTORUA SANATORIUM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | £ | s. | d. | <i>Cr.</i> | | | £ | s. | d. |
|--|----|----|---------------|-----------|----------|--|----|----|---------------|-----------|----------|
| To Stores on hand at 1st April, 1930 | .. | .. | 397 | 3 | 3 | By Fees receivable | .. | .. | 7,159 | 1 | 0 |
| Salaries and wages | .. | .. | 3,332 | 1 | 3 | Miscellaneous receipts | .. | .. | 226 | 16 | 9 |
| Purchase of stores | .. | .. | 2,053 | 14 | 5 | Stores at 31st March, 1931 | .. | .. | 392 | 6 | 8 |
| Freight, repairs, electric energy, &c. | .. | .. | 395 | 13 | 8 | Balance carried down | .. | .. | 355 | 10 | 3 |
| Value of services rendered by Rotorua Baths' staff | .. | .. | 1,054 | 14 | 0 | | | | | | |
| Administration expenses | .. | .. | 570 | 9 | 4 | | | | | | |
| Depreciation | .. | .. | 283 | 4 | 5 | | | | | | |
| Writings-off | .. | .. | 46 | 14 | 4 | | | | | | |
| | | | <u>£8,133</u> | <u>14</u> | <u>8</u> | | | | <u>£8,133</u> | <u>14</u> | <u>8</u> |
| To Balance brought down | .. | .. | 355 | 10 | 3 | By Net loss, to Income and Expenditure Account.. | .. | .. | 1,172 | 6 | 5 |
| Head Office expenses | .. | .. | 394 | 19 | 10 | | | | | | |
| Interest on capital | .. | .. | 421 | 16 | 4 | | | | | | |
| | | | <u>£1,172</u> | <u>6</u> | <u>5</u> | | | | <u>£1,172</u> | <u>6</u> | <u>5</u> |

ROTORUA GARDENS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | £ | s. | d. | <i>Cr.</i> | | | £ | s. | d. |
|--|----|----|---------------|-----------|----------|--|----|----|---------------|-----------|----------|
| To Stores on hand at 1st April, 1930 | .. | .. | 13 | 8 | 8 | By Games fees, rents, &c. | .. | .. | 841 | 6 | 2 |
| Salaries and wages | .. | .. | 2,779 | 15 | 8 | Stores at 31st March, 1931 | .. | .. | 10 | 17 | 11 |
| Stores issued | .. | .. | 155 | 12 | 2 | Balance carried down | .. | .. | 3,206 | 0 | 2 |
| Freight, repairs, electric energy, &c. | .. | .. | 116 | 10 | 1 | | | | | | |
| Administration expenses | .. | .. | 669 | 6 | 1 | | | | | | |
| Depreciation | .. | .. | 250 | 7 | 10 | | | | | | |
| Writings-off | .. | .. | 73 | 3 | 9 | | | | | | |
| | | | <u>£4,058</u> | <u>4</u> | <u>3</u> | | | | <u>£4,058</u> | <u>4</u> | <u>3</u> |
| To Balance brought down | .. | .. | 3,206 | 0 | 2 | By Net loss, to Income and Expenditure Account.. | .. | .. | 4,425 | 15 | 8 |
| Head Office expenses | .. | .. | 414 | 17 | 6 | | | | | | |
| Interest on capital | .. | .. | 804 | 18 | 0 | | | | | | |
| | | | <u>£4,425</u> | <u>15</u> | <u>8</u> | | | | <u>£4,425</u> | <u>15</u> | <u>8</u> |

ROTORUA ELECTRIC SYSTEM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | £ | s. | d. | <i>Cr.</i> | | | £ | s. | d. |
|---|----|----|----------------|-----------|----------|-----------------------------|----|----|----------------|-----------|----------|
| To Stores at 1st April, 1930 | .. | .. | 43 | 10 | 19 | By Sales, electrical energy | .. | .. | 18,859 | 12 | 11 |
| Salaries and wages | .. | .. | 4,108 | 11 | 1 | Discounts forfeited | .. | .. | 344 | 16 | 8 |
| Electrical energy purchased | .. | .. | 3,344 | 5 | 5 | Miscellaneous charges | .. | .. | 594 | 12 | 0 |
| Stores issued | .. | .. | 1,112 | 14 | 2 | Stores at 31st March, 1931 | .. | .. | 43 | 14 | 2 |
| Freight, repairs, telephones, &c. | .. | .. | 383 | 14 | 0 | | | | | | |
| Administration expenses | .. | .. | 895 | 10 | 11 | | | | | | |
| Depreciation | .. | .. | 1,098 | 17 | 10 | | | | | | |
| Writings-off | .. | .. | 28 | 2 | 6 | | | | | | |
| Balance carried down | .. | .. | 8,827 | 9 | 0 | | | | | | |
| | | | <u>£19,842</u> | <u>15</u> | <u>9</u> | | | | <u>£19,842</u> | <u>15</u> | <u>9</u> |
| To Interest on capital | .. | .. | 2,457 | 9 | 6 | By Balance brought down | .. | .. | 8,827 | 9 | 0 |
| Head Office expenses | .. | .. | 538 | 18 | 8 | | | | | | |
| Net profit, to Income and Expenditure Account | .. | .. | 5,831 | 0 | 10 | | | | | | |
| | | | <u>£8,827</u> | <u>9</u> | <u>0</u> | | | | <u>£8,827</u> | <u>9</u> | <u>0</u> |

ROTORUA WATER AND DRAINAGE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | £ | s. | d. | <i>Cr.</i> | | | £ | s. | d. |
|--|----|----|---------------|-----------|----------|--|----|----|---------------|-----------|----------|
| To Salaries and wages | .. | .. | 921 | 19 | 9 | By Water charges | .. | .. | 4,329 | 16 | 10 |
| Payment on account part cost cast-iron mains | .. | .. | 2,289 | 1 | 9 | Miscellaneous receipts | .. | .. | 23 | 13 | 0 |
| Discounts allowed | .. | .. | 256 | 4 | 5 | Balance carried down | .. | .. | 1,874 | 13 | 5 |
| Stores issued | .. | .. | 100 | 18 | 11 | | | | | | |
| Administration expenses | .. | .. | 614 | 9 | 1 | | | | | | |
| Miscellaneous | .. | .. | 187 | 7 | 3 | | | | | | |
| Depreciation | .. | .. | 1,847 | 12 | 1 | | | | | | |
| Writings-off | .. | .. | 10 | 10 | 0 | | | | | | |
| | | | <u>£6,228</u> | <u>3</u> | <u>3</u> | | | | <u>£6,228</u> | <u>3</u> | <u>3</u> |
| To Balance brought down | .. | .. | 1,874 | 13 | 5 | By Net loss, to Income and Expenditure Account.. | .. | .. | 6,338 | 15 | 9 |
| Head Office expenses | .. | .. | 397 | 10 | 7 | | | | | | |
| Interest on capital | .. | .. | 4,066 | 11 | 9 | | | | | | |
| | | | <u>£6,338</u> | <u>15</u> | <u>9</u> | | | | <u>£6,338</u> | <u>15</u> | <u>9</u> |

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY--*continued.*

ROTORUA ACCLIMATIZATION.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|---------------|-----------|----------|-------------------------------|---------------|-----------|----------|
| To Stores on hand at 1st April, 1930 | 11 | 14 | 7 | By Sales of licenses | 1,155 | 1 | 6 |
| Salaries and wages | 290 | 12 | 5 | Fines | 21 | 0 | 0 |
| Stores issued | 243 | 15 | 0 | Miscellaneous receipts | 95 | 3 | 1 |
| Repairs to motor-vehicles, commission on sale of licenses, freight, &c. | 159 | 15 | 2 | | | | |
| Administration charges | 85 | 0 | 6 | | | | |
| Writings-off | 9 | 8 | 7 | | | | |
| Balance carried down | 470 | 18 | 4 | | | | |
| | <u>£1,271</u> | <u>4</u> | <u>7</u> | | <u>£1,271</u> | <u>4</u> | <u>7</u> |
| | £ | s. | d. | | £ | s. | d. |
| To Head Office expenses | 142 | 0 | 2 | By Balance brought down | 470 | 18 | 4 |
| Interest on capital | 14 | 12 | 6 | | | | |
| Net Profit, to Income and Expenditure Account | 314 | 5 | 8 | | | | |
| | <u>£470</u> | <u>18</u> | <u>4</u> | | <u>£470</u> | <u>18</u> | <u>4</u> |

ROTORUA RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|---------------|----------|----------|---|---------------|----------|----------|
| To Salaries and wages | 368 | 3 | 6 | By Rents receivable | 526 | 1 | 5 |
| Stores issued, repairs, telephones, &c. .. | 148 | 0 | 4 | Miscellaneous receipts | 0 | 15 | 0 |
| Depreciation | 136 | 5 | 7 | Balance carried down | 142 | 7 | 0 |
| Writings-off | 16 | 14 | 0 | | | | |
| | <u>£669</u> | <u>3</u> | <u>5</u> | | <u>£669</u> | <u>3</u> | <u>5</u> |
| | £ | s. | d. | | £ | s. | d. |
| To Balance brought down | 142 | 7 | 0 | By Net loss, to Income and Expenditure Account .. | 1,629 | 6 | 1 |
| Head Office expenses | 220 | 0 | 9 | | | | |
| Interest on capital | 1,266 | 18 | 4 | | | | |
| | <u>£1,629</u> | <u>6</u> | <u>1</u> | | <u>£1,629</u> | <u>6</u> | <u>1</u> |

ROTORUA WHARVES AND BEACONS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|----------------------------------|-------------|----------|-----------|---|-------------|----------|-----------|
| To Wages, maintenance, &c. | 11 | 16 | 10 | By Wharfages | 23 | 1 | 8 |
| Depreciation | 127 | 4 | 0 | Balance carried down | 115 | 19 | 2 |
| | <u>£139</u> | <u>0</u> | <u>10</u> | | <u>£139</u> | <u>0</u> | <u>10</u> |
| | £ | s. | d. | | £ | s. | d. |
| To Balance brought down | 115 | 19 | 2 | By Net loss, to Income and Expenditure Account .. | 325 | 0 | 6 |
| Interest on capital | 209 | 1 | 4 | | | | |
| | <u>£325</u> | <u>0</u> | <u>6</u> | | <u>£325</u> | <u>0</u> | <u>6</u> |

WAIMANGU ROUND TRIP.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|------------------------------------|---------------|----------|----------|---|---------------|----------|----------|
| To Stores at 1st April, 1930 | 28 | 6 | 2 | By Ticket sales | 1,671 | 10 | 7 |
| Salaries and wages | 1,063 | 6 | 2 | Launch-hire | 211 | 18 | 6 |
| Stores issued | 215 | 18 | 8 | Miscellaneous receipts | 132 | 0 | 0 |
| Repairs, freight, &c. | 40 | 15 | 9 | Stores on hand at 31st March, 1931 .. | 39 | 17 | 10 |
| Administration expenses | 210 | 8 | 2 | Balance carried down | 61 | 17 | 8 |
| Depreciation | 524 | 9 | 5 | | | | |
| Writings-off | 34 | 0 | 3 | | | | |
| | <u>£2,117</u> | <u>4</u> | <u>7</u> | | <u>£2,117</u> | <u>4</u> | <u>7</u> |
| | £ | s. | d. | | £ | s. | d. |
| To Balance brought down | 61 | 17 | 8 | By Net loss, to Income and Expenditure Account .. | 553 | 0 | 8 |
| Head Office expenses | 151 | 13 | 4 | | | | |
| Interest on capital | 339 | 9 | 8 | | | | |
| | <u>£553</u> | <u>0</u> | <u>8</u> | | <u>£553</u> | <u>0</u> | <u>8</u> |

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY—*continued.*

WAITOMO HOSTEL AND CAVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|---------|----|----|--|---------|----|----|
| To Stores on hand at 1st April, 1930 | 474 | 19 | 11 | By Board and accommodation fees | 5,877 | 15 | 3 |
| Salaries and wages | 3,179 | 4 | 1 | Caves fees | 3,895 | 4 | 6 |
| Electric light and power | 990 | 9 | 5 | Sale of aerated waters, tobacco, &c. | 348 | 18 | 3 |
| Stores purchased | 2,947 | 19 | 1 | Hire of equipment | 248 | 13 | 6 |
| Freight, repairs, postages, &c. | 901 | 5 | 1 | Miscellaneous receipts | 58 | 4 | 8 |
| Depreciation | 1,913 | 13 | 3 | Stores on hand at 31st March, 1931 | 410 | 17 | 9 |
| Writings-off | 100 | 18 | 1 | | | | |
| Balance carried down | 331 | 5 | 0 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £10,839 | 13 | 11 | | £10,839 | 13 | 11 |
| | <hr/> | | | | <hr/> | | |
| To Head Office expenses | 275 | 3 | 10 | By Balance brought down | 331 | 5 | 0 |
| Interest on capital | 3,115 | 8 | 10 | Net loss, to Income and Expenditure Account .. | 3,059 | 7 | 8 |
| | <hr/> | | | | <hr/> | | |
| | £3,390 | 12 | 8 | | £3,390 | 12 | 8 |
| | <hr/> | | | | <hr/> | | |

LAKE HOUSE, WAIKAREMOANA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|--------|----|----|---|--------|----|----|
| To Stores on hand at 1st April, 1930 | 169 | 8 | 7 | By Board and accommodation fees | 1,695 | 12 | 2 |
| Salaries and wages | 1,119 | 6 | 0 | Launch and boat hire | 369 | 5 | 0 |
| Purchase of stores | 1,263 | 11 | 1 | Miscellaneous receipts | 457 | 4 | 4 |
| Freight, postages, repairs, &c. | 406 | 12 | 9 | Stores at 31st March, 1931 | 210 | 15 | 3 |
| Electric light and power | 214 | 3 | 1 | Balance carried down | 1,227 | 1 | 11 |
| Depreciation | 734 | 19 | 0 | | | | |
| Writings-off | 51 | 18 | 2 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £3,959 | 18 | 8 | | £3,959 | 18 | 8 |
| | <hr/> | | | | <hr/> | | |
| To Balance brought down | 1,227 | 1 | 11 | By Net loss, to Income and Expenditure Account .. | 2,369 | 1 | 6 |
| Head Office expenses | 228 | 18 | 10 | | | | |
| Interest on capital | 913 | 0 | 9 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £2,369 | 1 | 6 | | £2,369 | 1 | 6 |
| | <hr/> | | | | <hr/> | | |

MORERE HOT SPRINGS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---------------------------------|-------|----|----|--|-------|----|----|
| To Salaries and wages | 265 | 0 | 0 | By Bath fees | 535 | 0 | 6 |
| Repairs, stores, &c. | 131 | 18 | 1 | Miscellaneous receipts | 22 | 0 | 0 |
| Depreciation | 75 | 3 | 0 | | | | |
| Balance carried down | 84 | 19 | 5 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £557 | 0 | 6 | | £557 | 0 | 6 |
| | <hr/> | | | | <hr/> | | |
| To Head Office expenses | 70 | 15 | 11 | By Balance brought down | 84 | 19 | 5 |
| Interest on capital | 185 | 9 | 11 | Net loss, to Income and Expenditure Account .. | 171 | 6 | 5 |
| | <hr/> | | | | <hr/> | | |
| | £256 | 5 | 10 | | £256 | 5 | 10 |
| | <hr/> | | | | <hr/> | | |

MOUNT COOK HERMITAGE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|-----------------------------|--------|----|----|--|--------|----|----|
| To Depreciation | 728 | 3 | 4 | By Rent receivable | 1,349 | 19 | 7 |
| Interest on capital | 2,176 | 19 | 7 | Net loss, to Income and Expenditure Account .. | 1,555 | 3 | 4 |
| | <hr/> | | | | <hr/> | | |
| | £2,905 | 2 | 11 | | £2,905 | 2 | 11 |
| | <hr/> | | | | <hr/> | | |

QUEENSTOWN.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---------------------------------------|-------|----|----|---|-------|----|----|
| To Salaries | 609 | 3 | 4 | By Games fees | 162 | 17 | 6 |
| Stores, freight, repairs, &c. | 95 | 3 | 0 | Miscellaneous receipts | 101 | 15 | 11 |
| Depreciation | 71 | 10 | 10 | Balance carried down | 519 | 13 | 7 |
| Writings-off | 8 | 9 | 10 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £784 | 7 | 0 | | £784 | 7 | 0 |
| | <hr/> | | | | <hr/> | | |
| To Balance brought down | 519 | 13 | 7 | By Net loss, to Income and Expenditure Account .. | 762 | 0 | 1 |
| Head Office expenses | 72 | 5 | 11 | | | | |
| Interest on capital | 170 | 0 | 7 | | | | |
| | <hr/> | | | | <hr/> | | |
| | £762 | 0 | 1 | | £762 | 0 | 1 |
| | <hr/> | | | | <hr/> | | |

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY—*continued.*

TE ANAU STEAMER AND HOTEL.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|-------------------------------------|---------------|-----------|----------|--|---------------|-----------|----------|
| To Repairs, &c., to steamer | 62 | 11 | 6 | By Rent | 285 | 13 | 6 |
| Depreciation | 576 | 19 | 4 | Net loss, to Income and Expenditure Account .. | 1,177 | 19 | 7 |
| Interest on capital | 824 | 2 | 3 | | | | |
| | <u>£1,463</u> | <u>13</u> | <u>1</u> | | <u>£1,463</u> | <u>13</u> | <u>1</u> |

GLADE HOUSE, MILFORD HOSTEL, AND TRACK.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|---------------|-----------|-----------|---|---------------|-----------|-----------|
| To Stores on hand at 1st April, 1930 | 1,430 | 14 | 10 | By Board and accommodation fees | 2,240 | 1 | 7 |
| Salaries and wages | 1,709 | 11 | 3 | Launch and boat hire | 291 | 19 | 0 |
| Maintenance of track (wages, stores, tools, &c.) .. | 814 | 16 | 3 | Sale of tobacco, sweets, &c. | 166 | 11 | 0 |
| Purchase of stores | 2,302 | 7 | 7 | Miscellaneous receipts | 97 | 10 | 1 |
| Freight, repairs, travelling-expenses, &c. | 1,010 | 0 | 7 | Stores on hand at 31st March, 1931 | 1,396 | 7 | 10 |
| Workers' compensation and medical expenses | 140 | 13 | 7 | Balance carried down | 4,586 | 9 | 5 |
| Depreciation | 1,214 | 11 | 2 | | | | |
| Writings-off | 156 | 3 | 8 | | | | |
| | <u>£8,778</u> | <u>18</u> | <u>11</u> | | <u>£8,778</u> | <u>18</u> | <u>11</u> |
| | <u>£</u> | <u>s.</u> | <u>d.</u> | | <u>£</u> | <u>s.</u> | <u>d.</u> |
| To Balance brought down | 4,586 | 9 | 5 | By Net loss, to Income and Expenditure Account .. | 6,513 | 6 | 0 |
| Head Office expenses | 276 | 7 | 6 | | | | |
| Interest on capital | 1,650 | 9 | 1 | | | | |
| | <u>£6,513</u> | <u>6</u> | <u>0</u> | | <u>£6,513</u> | <u>6</u> | <u>0</u> |

MISCELLANEOUS RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---------------------------------------|---------------|-----------|-----------|---|---------------|-----------|-----------|
| To Salaries | 205 | 0 | 0 | By Rents | 162 | 1 | 0 |
| Stores, freight, repairs, &c. | 123 | 6 | 3 | Balance carried down | 507 | 5 | 4 |
| Miscellaneous | 158 | 14 | 2 | | | | |
| Depreciation | 182 | 5 | 11 | | | | |
| | <u>£669</u> | <u>6</u> | <u>4</u> | | <u>£669</u> | <u>6</u> | <u>4</u> |
| | <u>£</u> | <u>s.</u> | <u>d.</u> | | <u>£</u> | <u>s.</u> | <u>d.</u> |
| To Balance brought down | 507 | 5 | 4 | By Net loss, to Income and Expenditure Account .. | 1,066 | 2 | 8 |
| Head Office expenses | 154 | 4 | 1 | | | | |
| Interest on capital | 404 | 13 | 3 | | | | |
| | <u>£1,066</u> | <u>2</u> | <u>8</u> | | <u>£1,066</u> | <u>2</u> | <u>8</u> |

PASSENGER BOOKING BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--------------------------------|---------------|----------|----------|---|---------------|----------|----------|
| To Net loss at— | | | | By Commission on Government ticket orders | 806 | 3 | 6 |
| Auckland | 657 | 18 | 0 | Miscellaneous receipts | 420 | 0 | 9 |
| Rotorua | 168 | 4 | 7 | Net loss, to Income and Expenditure Account .. | 4,735 | 16 | 0 |
| Napier | 662 | 7 | 3 | | | | |
| Wanganui | 690 | 0 | 6 | | | | |
| Wellington | 452 | 17 | 6 | | | | |
| Christchurch | 829 | 3 | 6 | | | | |
| Dunedin | 192 | 0 | 4 | | | | |
| Invercargill | 176 | 3 | 9 | | | | |
| Greymouth | 362 | 18 | 5 | | | | |
| Nelson | 338 | 18 | 0 | | | | |
| Miscellaneous expenses | 115 | 17 | 7 | | | | |
| Head Office expenses | 1,315 | 10 | 10 | | | | |
| | <u>£5,962</u> | <u>0</u> | <u>3</u> | | <u>£5,962</u> | <u>0</u> | <u>3</u> |

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY—*continued*.

SYDNEY AND MELBOURNE OFFICES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. d. | <i>Cr.</i> | £ | s. d. |
|---|---------------|------------|--|---------------|------------|
| To Salaries and allowances | 3,139 | 9 11 | By Commission earned | 41 | 1 3 |
| Rent | 1,575 | 19 0 | Net loss, to Income and Expenditure Account .. | 5,835 | 2 3 |
| Postages, printing and stationery, travelling-expenses, &c. | 1,047 | 9 3 | | | |
| Depreciation | 71 | 14 3 | | | |
| Interest on capital | 41 | 11 1 | | | |
| | <u>£5,876</u> | <u>3 6</u> | | <u>£5,876</u> | <u>3 6</u> |

TORONTO OFFICE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. d. | <i>Cr.</i> | £ | s. d. |
|--|---------------|-------------|---|---------------|-------------|
| To Salaries, wages, and allowances | 2,110 | 5 6 | By Net loss, to Income and Expenditure Account .. | 3,407 | 17 6 |
| Rent | 295 | 5 1 | | | |
| Exchanges, postages, transfer expenses, &c. .. | 1,002 | 6 11 | | | |
| | <u>£3,407</u> | <u>17 6</u> | | <u>£3,407</u> | <u>17 6</u> |

PUBLICITY BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. d. | <i>Cr.</i> | £ | s. d. |
|---|----------------|-------------|---|----------------|-------------|
| To Advertising in papers, &c. | 3,577 | 16 2 | By Recoveries on account of advertising in United Kingdom | 2,180 | 0 10 |
| Advertising in United Kingdom | 5,797 | 2 1 | Films, hire of and sale of | 533 | 19 10 |
| Films, preparation of | 3,430 | 14 5 | Photos and pictures, sale of | 485 | 15 2 |
| Folders, booklets, &c. | 3,573 | 13 7 | Balance carried down | 19,979 | 0 3 |
| Grants towards expenses of lecturers | 635 | 17 11 | | | |
| Miscellaneous publicity and general expenses .. | 411 | 19 2 | | | |
| Salaries, rent, and travelling-expenses | 2,840 | 14 1 | | | |
| Photos and pictures, preparation of | 2,152 | 18 0 | | | |
| Special advertising and follow-up work | 75 | 3 8 | | | |
| Reuters telegrams | 574 | 12 6 | | | |
| Depreciation | 51 | 8 4 | | | |
| Writings-off | 56 | 16 2 | | | |
| | <u>£23,178</u> | <u>16 1</u> | | <u>£23,178</u> | <u>16 1</u> |
| To Balance brought down | 19,979 | 0 3 | By Net loss, to Income and Expenditure Account .. | 22,428 | 9 1 |
| Head Office expenses (salaries, rent, &c.) .. | 2,234 | 16 11 | | | |
| Interest on capital | 214 | 11 11 | | | |
| | <u>£22,428</u> | <u>9 1</u> | | <u>£22,428</u> | <u>9 1</u> |

INDUSTRIES AND COMMERCE BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. d. | <i>Cr.</i> | £ | s. d. |
|---|---------------|--------------|---|---------------|--------------|
| To Salaries | 5,626 | 10 2 | By Gas Regulations Account | 77 | 19 2 |
| Rents | 1,130 | 8 2 | Balance carried down | 9,259 | 19 9 |
| Printing and stationery | 304 | 4 2 | | | |
| Rail passes issued to Trade Commissioners .. | 216 | 1 5 | | | |
| Travelling allowances and expenses | 395 | 3 6 | | | |
| Transfer expenses to new offices | 50 | 0 0 | | | |
| Honorary Trade Representatives overseas | 194 | 7 5 | | | |
| Postages | 192 | 16 9 | | | |
| Law-costs | 156 | 12 3 | | | |
| Steamer subsidy—Westport—Karamea service .. | 242 | 14 10 | | | |
| Telephones | 125 | 10 9 | | | |
| Industrial exhibitions | 53 | 13 2 | | | |
| Office cleaning and fittings, fuel, light, and general expenses | 229 | 15 6 | | | |
| Advertising | 128 | 14 0 | | | |
| Depreciation | 262 | 4 9 | | | |
| Writings-off | 29 | 2 1 | | | |
| | <u>£9,337</u> | <u>18 11</u> | | <u>£9,337</u> | <u>18 11</u> |
| To Balance brought down | 9,259 | 19 9 | By Net loss, to Income and Expenditure Account .. | 9,541 | 13 2 |
| Head Office expenses | 124 | 15 7 | | | |
| Interest on capital | 156 | 17 10 | | | |
| | <u>£9,541</u> | <u>13 2</u> | | <u>£9,541</u> | <u>13 2</u> |

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | | | |
|--|----|---------|----|----------------|----|----|---|----|---------------|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| Capital— | | | | | | | | | |
| Public Works Fund | .. | 583,326 | 1 | 0 | | | | | 188,665 18 11 |
| Consolidated Fund | .. | 128,258 | 10 | 3 | | | | | |
| | | | | 711,584 | 11 | 3 | | | |
| Creditors— | | | | | | | | | |
| Departmental | .. | 1,426 | 1 | 10 | | | | | 245,431 11 5 |
| Sundry | .. | 7,495 | 0 | 9 | | | | | 7,606 8 11 |
| | | | | 8,921 | 2 | 7 | | | 1,067 10 8 |
| Passenger-booking— | | | | | | | | | |
| Ticket-sales Account | .. | | | 6,601 | 2 | 7 | | | 777 14 6 |
| Suspense Account | .. | | | 42 | 3 | 5 | | | |
| Reserve for depreciation | .. | | | 83,573 | 15 | 5 | | | |
| Reserve for doubtful debts | .. | | | 660 | 1 | 2 | | | |
| Treasury Adjustment Account | .. | | | 5,164 | 3 | 8 | | | |
| | | | | | | | | | |
| | | | | | | | | | 34,767 2 3 |
| Debtors— | | | | | | | | | |
| Departmental | .. | 2,623 | 13 | 5 | | | | | 8,959 19 3 |
| Sundry | .. | 6,336 | 5 | 10 | | | | | 96,503 16 1 |
| | | | | | | | | | |
| Water and drainage systems | .. | | | | | | | | 56,186 5 8 |
| Rotorua electric system—Land, transmission-line, buildings, &c. | .. | | | | | | | | |
| Plant and machinery | .. | 6,964 | 0 | 6 | | | | | 6,961 15 8 |
| Less writings-off in Suspense | .. | | | 2 | 4 | 10 | | | 7,394 19 7 |
| | | | | | | | | | 21,744 5 8 |
| Wharves and slipways | .. | | | | | | | | |
| Electric systems at hostels | .. | | | | | | | | |
| Steamers, launches, and boats | .. | 12,705 | 0 | 3 | | | | | 12,653 2 3 |
| Less writings-off in Suspense | .. | | | 51 | 18 | 0 | | | 6,989 18 2 |
| | | | | | | | | | |
| Bridges | .. | | | | | | | | 910 12 1 |
| Garden implements | .. | | | 915 | 12 | 1 | | | 6,256 1 11 |
| Less writings-off in Suspense | .. | | | | | 5 | 0 | 0 | |
| | | | | | | | | | |
| National Development Fund | .. | | | | | | | | |
| Linen, cutlery, silverware, tools, &c. | .. | 9,053 | 3 | 1 | | | | | 8,696 8 5 |
| Less writings-off in Suspense | .. | | | 356 | 14 | 8 | | | 2,213 8 3 |
| | | | | | | | | | 683 11 2 |
| Telephone-lines | .. | | | | | | | | 270 13 8 |
| Gas-testing equipment | .. | | | | | | | | 480 16 10 |
| Refrigerating plant (London $\frac{1}{2}$ share) | .. | | | | | | | | |
| Exhibition material | .. | | | | | | | | |
| Photographic apparatus | .. | 3,951 | 19 | 4 | | | | | 3,898 1 4 |
| Less writings-off in Suspense | .. | | | 53 | 18 | 0 | | | 3,453 12 4 |
| | | | | | | | | | 494 8 4 |
| Advance, Rotorua Golf Club | .. | | | | | | | | 22 5 1 |
| Cash on deposit | .. | | | | | | | | |
| Cash in General Post Office | .. | | | | | | | | |
| Remittances in transit and outstanding balances at Tourist Bureaux | .. | | | | | | | | 2,683 8 6 |
| Receiver-General's Deposit Account | .. | | | | | | | | 1,500 0 0 |
| Income and Expenditure Account—Excess expenditure over income | .. | | | | | | | | 89,273 3 2 |
| | | | | | | | | | |
| | | | | £816,547 | 0 | 1 | | | £816,547 0 1 |

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

G. W. CLINKARD, A.R.A.N.Z., General Manager.
J. HOUSTON, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the 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.

DEPARTMENT OF INTERNAL AFFAIRS.

HEAD OFFICE (INCLUDING SUBDIVISIONS I, III, IV, X, AND SPECIAL ACTS).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | | |
|--|---------|----|----------------|---|---------|-----|----------------|---|
| DEPARTMENTAL ADMINISTRATIVE CHARGES. | | | | By Sundry revenue— | | | | |
| | £ | s. | d. | | £ | s. | d. | |
| To Salaries | 29,893 | 3 | 3 | British Nationality of Aliens Act | 566 | 5 | 6 | |
| Commissions of Inquiry | 1,709 | 17 | 7 | Cinematograph Films Act | 2,667 | 9 | 5 | |
| Fresh-water fisheries | 63 | 10 | 11 | By-laws Act | 25 | 4 | 0 | |
| Postage | 563 | 15 | 1 | Land Agents Act | 7,603 | 6 | 3 | |
| Printing and stationery | 1,665 | 10 | 10 | Auctioneers Act, 1928 | 181 | 5 | 0 | |
| Publications | 725 | 0 | 7 | Opossums—Royalty receipts | 8,557 | 4 | 8 | |
| Rent | 4,336 | 9 | 6 | Passport fees | 2,960 | 2 | 6 | |
| Telephones | 2,145 | 12 | 7 | Totalizators, Inspection of | 1,944 | 1 | 10 | |
| Travelling-expenses of officers | 1,316 | 13 | 10 | Revenue—Miscellaneous | 861 | 18 | 11 | |
| Deer herds, reduction of | 3,313 | 3 | 6 | Interest on loan | 2 | 1 | 8 | |
| Entertaining visitors to New Zealand | 2,451 | 12 | 0 | Balance carried down | 232 | 887 | 8 | 5 |
| Totalizators, inspection of | 1,953 | 16 | 4 | | | | | |
| Turnbull Library, expenses of | 1,172 | 3 | 3 | | | | | |
| War Graves, upkeep of | 3,845 | 2 | 8 | | | | | |
| Depreciation | 1,618 | 8 | 7 | | | | | |
| Losses in suspense | 489 | 0 | 1 | | | | | |
| Sundries | 3,352 | 14 | 3 | | | | | |
| | | | | | | | | |
| | | | 60,615 14 10 | | | | | |
| GENERAL PUBLIC SERVICE ADMINISTRATIVE CHARGES. | | | | | | | | |
| Salaries | 81,589 | 3 | 5 | | | | | |
| Fuel for Government offices | 2,090 | 15 | 2 | | | | | |
| Light, power, and water | 5,731 | 19 | 2 | | | | | |
| Printing and stationery for Ministers' offices | 802 | 5 | 4 | | | | | |
| Travelling allowances and expenses of Ministers | 7,946 | 2 | 8 | | | | | |
| Travelling allowances and expenses of Private Secretaries | 3,279 | 9 | 8 | | | | | |
| Cleaning offices | 2,793 | 19 | 1 | | | | | |
| <i>New Zealand Gazette</i> | 6,132 | 15 | 8 | | | | | |
| Ministerial telegraphic memoranda | 2,750 | 8 | 10 | | | | | |
| Stores Control Board, expenses of | 459 | 10 | 8 | | | | | |
| Charges not allocated | 540 | 18 | 9 | | | | | |
| Sundries | 81 | 7 | 5 | | | | | |
| | | | 114,198 15 10 | | | | | |
| SPECIAL ACTS. | | | | | | | | |
| Salaries | 24,077 | 1 | 3 | | | | | |
| Appropriation Act, 1925, section 15 | 30,750 | 0 | 0 | | | | | |
| Appropriation Act, 1926, section 15 | 2,696 | 13 | 9 | | | | | |
| Fire Brigades Act, 1926 | 3,880 | 5 | 2 | | | | | |
| | | | 61,404 0 2 | | | | | |
| OTHER CHARGES. | | | | | | | | |
| Cost-of-living bonus | 3,863 | 5 | 0 | | | | | |
| Grants | 6,329 | 11 | 1 | | | | | |
| Grave at Point Halswell—Erection of memorial to late Right Hon. W. F. Massey | 599 | 17 | 2 | | | | | |
| Imperial Conference—Expenses | 5,043 | 12 | 4 | | | | | |
| Rail passes | 1,557 | 0 | 11 | | | | | |
| Subsidies | 2,175 | 8 | 0 | | | | | |
| Sundries | 2,369 | 2 | 10 | | | | | |
| | | | 21,937 17 4 | | | | | |
| | | | £258,156 8 2 | | | | £258,156 8 2 | |
| | | | £ | | | | £ | |
| To Balance brought down | 232,887 | 8 | 5 | By Revenue—Miscellaneous | 11 | 8 | 7 | |
| Interest on capital | 1,959 | 8 | 5 | Balance carried to Balance-sheet | 234,835 | 8 | 3 | |
| | | | £234,846 16 10 | | | | £234,846 16 10 | |

DEPARTMENT OF INTERNAL AFFAIRS—*continued*.
SUBDIVISION II.—GOVERNMENT ACTUARY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|---------------------------------|----|----|--------------------|----|----|---|----|--------------------|----|----|----|
| To Salaries | .. | .. | 4,073 | 7 | 3 | By Contributions from other Departments .. | .. | 3,062 | 0 | 0 | |
| Rent | .. | .. | 477 | 15 | 0 | Miscellaneous revenue | .. | 123 | 12 | 0 | |
| Sundries | .. | .. | 95 | 18 | 6 | Balance carried down | .. | 1,516 | 16 | 7 | |
| Depreciation | .. | .. | 55 | 7 | 10 | | | | | | |
| | | | <u>£4,702 8 7</u> | | | | | <u>£4,702 8 7</u> | | | |
| | | | £ | s. | d. | | | £ | s. | d. | |
| To Balance brought down | .. | .. | 1,516 | 16 | 7 | By Balance carried to balance-sheet | .. | 1,545 | 15 | 6 | |
| Interest on capital | .. | .. | 28 | 18 | 11 | | | | | | |
| | | | <u>£1,545 15 6</u> | | | | | <u>£1,545 15 6</u> | | | |

SUBDIVISION V.—REGISTRAR-GENERAL.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|--|----|----|---------------------|----|----|---|----|---------------------|----|----|----|
| To Salaries | .. | .. | 12,837 | 0 | 8 | By Registration and other fees— | | | | | |
| Registration of births, deaths, and marriages— | | | | | | Registration of births, deaths, and marriages | .. | 19,212 | 7 | 6 | |
| Payment to Non-permanents | .. | .. | 1,097 | 17 | 10 | Dentists Act | .. | 20 | 10 | 0 | |
| Payment to Post Office | .. | .. | 2,230 | 1 | 0 | Sundry revenue | .. | 74 | 17 | 3 | |
| Postage | .. | .. | 718 | 14 | 1 | Balance carried down | .. | 532 | 17 | 11 | |
| Printing and stationery | .. | .. | 994 | 0 | 9 | | | | | | |
| Rent | .. | .. | 1,388 | 8 | 5 | | | | | | |
| Depreciation | .. | .. | 196 | 9 | 2 | | | | | | |
| Sundries | .. | .. | 378 | 0 | 9 | | | | | | |
| | | | <u>£19,840 12 8</u> | | | | | <u>£19,840 12 8</u> | | | |
| | | | £ | s. | d. | | | £ | s. | d. | |
| To Balance brought down | .. | .. | 532 | 17 | 11 | By Balance carried to balance-sheet | .. | 645 | 19 | 5 | |
| Interest on capital | .. | .. | 113 | 1 | 6 | | | | | | |
| | | | <u>£645 19 5</u> | | | | | <u>£645 19 5</u> | | | |

SUBDIVISION VI.—CENSUS AND STATISTICS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|--|----|----|---------------------|----|----|---|----|---------------------|----|----|----|
| To Salaries | .. | .. | 18,724 | 13 | 4 | By Sundry revenue— | | | | | |
| Census, 1926, cost of taking | .. | .. | 639 | 11 | 7 | Receipts from Powers machines | .. | 2,611 | 15 | 11 | |
| Postage | .. | .. | 1,562 | 13 | 1 | Miscellaneous revenue | .. | 494 | 10 | 3 | |
| Printing and stationery | .. | .. | 1,293 | 13 | 5 | Balance carried down | .. | 28,604 | 6 | 3 | |
| Rent | .. | .. | 1,101 | 0 | 0 | | | | | | |
| Cost of statistical publications | .. | .. | 5,214 | 17 | 1 | | | | | | |
| Statistics, collection of | .. | .. | 1,371 | 14 | 1 | | | | | | |
| Depreciation | .. | .. | 1,295 | 0 | 9 | | | | | | |
| Sundries | .. | .. | 507 | 9 | 1 | | | | | | |
| | | | <u>£31,710 12 5</u> | | | | | <u>£31,710 12 5</u> | | | |
| | | | £ | s. | d. | | | £ | s. | d. | |
| To Balance brought down | .. | .. | 28,604 | 6 | 3 | By Balance carried to Balance-sheet | .. | 29,199 | 0 | 4 | |
| Interest on capital | .. | .. | 594 | 14 | 1 | | | | | | |
| | | | <u>£29,199 0 4</u> | | | | | <u>£29,199 0 4</u> | | | |

DEPARTMENT OF INTERNAL AFFAIRS—continued.

SUBDIVISION VII.—HIGH COMMISSIONER.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|---|--|--|---------------------|----|----|---|--|--|---------------------|----|----|
| To Salaries | | | 32,790 | 12 | 3 | By Sundry revenue— | | | | | |
| Advertising | | | 199 | 6 | 8 | Salaries | | | 9,200 | 0 | 0 |
| Fuel and light | | | 803 | 7 | 0 | Shipping charges | | | 239 | 9 | 3 |
| Grant to widow of officer | | | 450 | 0 | 0 | Rent | | | 8,105 | 16 | 11 |
| House allowance—High Commissioner | | | 1,083 | 6 | 8 | Miscellaneous revenue | | | 621 | 6 | 10 |
| Interest on unpaid purchase-money | | | 1,550 | 0 | 0 | Balance carried down | | | 35,613 | 3 | 2 |
| Office-cleaning | | | 188 | 12 | 3 | | | | | | |
| Official entertainments | | | 243 | 9 | 6 | | | | | | |
| Postage | | | 1,628 | 9 | 1 | | | | | | |
| Printing and stationery | | | 514 | 15 | 9 | | | | | | |
| Rent | | | 8,818 | 16 | 0 | | | | | | |
| Depreciation | | | 4,163 | 0 | 2 | | | | | | |
| Sundries | | | 1,346 | 0 | 10 | | | | | | |
| | | | <u>£53,779 16 2</u> | | | | | | <u>£53,779 16 2</u> | | |
| | | | £ | s. | d. | | | | £ | s. | d. |
| To Balance brought down | | | 35,613 | 3 | 2 | By Balance carried to Balance-sheet | | | 41,543 | 14 | 0 |
| Interest on capital | | | 5,930 | 10 | 10 | | | | | | |
| | | | <u>£41,543 14 0</u> | | | | | | <u>£41,543 14 0</u> | | |

SUBDIVISION VIII.—DOMINION MUSEUM.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|---------------------------------|--|--|--------------------|----|----|---|--|--|--------------------|----|----|
| To Salaries | | | 3,490 | 12 | 6 | By Sundry revenue | | | 36 | 14 | 3 |
| Rent | | | 1,872 | 5 | 3 | Balance carried down | | | 6,414 | 5 | 1 |
| Depreciation | | | 280 | 9 | 8 | | | | | | |
| Sundries | | | 807 | 11 | 11 | | | | | | |
| | | | <u>£6,450 19 4</u> | | | | | | <u>£6,450 19 4</u> | | |
| | | | £ | s. | d. | | | | £ | s. | d. |
| To Balance brought down | | | 6,414 | 5 | 1 | By Balance carried to Balance-sheet | | | 6,772 | 12 | 6 |
| Interest on capital | | | 358 | 7 | 5 | | | | | | |
| | | | <u>£6,772 12 6</u> | | | | | | <u>£6,772 12 6</u> | | |

SUBDIVISION IX.—EXPLOSIVES BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|--|--|--|--------------------|----|----|------------------------------------|--|--|--------------------|----|----|
| To Salaries | | | 3,241 | 7 | 11 | By Explosives license fees | | | 5,176 | 17 | 0 |
| Magazine expenses | | | 1,486 | 18 | 7 | Magazine revenue | | | 2,102 | 17 | 1 |
| Rent | | | 90 | 0 | 0 | Explosives storage fees | | | 2,734 | 13 | 5 |
| Depreciation | | | 447 | 6 | 7 | Sundry revenue | | | 19 | 16 | 1 |
| Sundries | | | 360 | 13 | 6 | | | | | | |
| Travelling-expenses | | | 1,019 | 12 | 0 | | | | | | |
| Balance carried down | | | 3,388 | 5 | 0 | | | | | | |
| | | | <u>£10,034 3 7</u> | | | | | | <u>£10,034 3 7</u> | | |
| | | | £ | s. | d. | | | | £ | s. | d. |
| To Interest on capital | | | 567 | 0 | 1 | By Balance brought down | | | 3,388 | 5 | 0 |
| Balance carried to Balance-sheet | | | 2,821 | 4 | 11 | | | | | | |
| | | | <u>£3,388 5 0</u> | | | | | | <u>£3,388 5 0</u> | | |

COMBINED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

(Including Subdivisions I to X and Special Acts.)

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|---|--|--|----------------------|----|----|---|--|--|----------------------|----|----|
| To Balances from separate accounts as under:— | | | | | | By Balances from separate accounts as under— | | | | | |
| Head Office | | | 234,835 | 8 | 3 | Explosives Branch | | | 2,821 | 4 | 11 |
| Government Actuary | | | 1,545 | 15 | 6 | Balance carried to Combined Balance-sheet | | | 311,721 | 5 | 1 |
| Registrar-General | | | 645 | 19 | 5 | | | | | | |
| Census and Statistics | | | 29,199 | 0 | 4 | | | | | | |
| High Commissioner | | | 41,543 | 14 | 0 | | | | | | |
| Museum | | | 6,772 | 12 | 6 | | | | | | |
| | | | <u>£314,542 10 0</u> | | | | | | <u>£314,542 10 0</u> | | |

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Interest at 4½ per cent. on capital as at 1st April, 1930; (b) rental assessed by Public Works Department; (c) proportion of cost of raising Public Works loans; (d) Public Works Department's administrative charges; (e) the accounts include transfer of assets from other Departments for which no parliamentary authority is provided.

DEPARTMENT OF INTERNAL AFFAIRS—*continued*.
 COMBINED BALANCE-SHEET AS AT 31ST MARCH, 1931.
 (Including Subdivisions I to X and Special Acts.)

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|--|----|---------|-------|----------------|-------|---|-----------------|
| | | £ | s. d. | £ | s. d. | | |
| Capital at 1st April, 1930— | | | | | | Departmental assets—Head Office | |
| Public Works Fund .. | .. | 165,676 | 18 1 | | | and Sub-Departments— | |
| Consolidated Fund .. | .. | 265,578 | 10 4 | | | £ | s. d. |
| | | | | 431,255 | 8 5 | | |
| Creditors— | | | | | | | |
| Departmental .. | .. | 3,879 | 17 1 | | | Land | .. 12,633 10 6 |
| Sundry .. | .. | 6,842 | 16 0 | | | Buildings | .. 171,649 17 4 |
| | | | | 10,722 | 13 1 | Consumable stores | .. 548 3 7 |
| Payments in advance— | | | | | | Tools and utensils | .. 516 1 10 |
| Loans .. | .. | 21 | 5 0 | | | Furniture and fittings | .. 20,944 19 4 |
| Subscriptions .. | .. | 131 | 13 0 | | | Motor-vehicles | .. 3,630 2 4 |
| Rent .. | .. | 4 | 8 6 | | | Mechanical appliances | .. 16,256 17 9 |
| | | | | 157 | 6 6 | Bicycles | .. 9 9 6 |
| Depreciation Reserve .. | .. | | | 47,536 | 18 11 | Library | .. 3,382 2 10 |
| Amounts held on deposit—Auctioneers' license fees .. | .. | | | | | Photographic apparatus | .. 447 12 9 |
| Writings-off in Suspense .. | .. | | | | | | 230,018 17 9 |
| Treasury Adjustment Account .. | .. | 200,296 | 7 4 | | | Loan on mortgage | .. 5,649 1 11 |
| | | | | | | Interest accrued on loan | .. 2 1 8 |
| | | | | | | Debtors— | |
| | | | | | | Departmental | .. 2,099 12 10 |
| | | | | | | Sundry | .. 2,243 0 5 |
| | | | | | | Stranded New-Zealanders | .. 865 13 2 |
| | | | | | | | 5,208 6 5 |
| | | | | | | Special Departmental assets— | |
| | | | | | | Head Office— | |
| | | | | | | Turnbull Library building | .. 9,292 4 5 |
| | | | | | | Turnbull Library | .. 57,160 15 5 |
| | | | | | | Fish-hatchery | .. 3,130 15 10 |
| | | | | | | Wharves and beacons | .. 295 0 0 |
| | | | | | | Launches | .. 320 18 4 |
| | | | | | | Traps, horses, and dogs | .. 15 0 0 |
| | | | | | | Camping outfit—Inspector | |
| | | | | | | under Animals Protection | |
| | | | | | | and Game Act | .. 22 14 4 |
| | | | | | | Hunting equipment | .. 128 13 7 |
| | | | | | | Camp equipment | .. 93 10 7 |
| | | | | | | | 70,459 12 6 |
| | | | | | | High Commissioner— | |
| | | | | | | Lease of buildings | .. 20,425 0 0 |
| | | | | | | Motor accessories | .. 10 0 0 |
| | | | | | | | 20,435 0 0 |
| | | | | | | Museum exhibits | .. 54,725 3 2 |
| | | | | | | Explosives Branch—Explosives appliances | .. 215 15 9 |
| | | | | | | Losses in Suspense | .. 491 14 5 |
| | | | | | | Excess of expenditure over income | .. 311,721 5 1 |
| | | | | | | | £698,926 18 8 |
| | | | | £698,926 | 18 8 | | £698,926 18 8 |

P. J. KELLEHER, Under-Secretary.
 F. B. DWYER, A.R.A.N.Z., Accountant.

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

JUSTICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

Courts and General.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|----|----------|----|----|--|----|----------|----|----|
| To Salaries— | | | | | By Supreme Court revenue | .. | 56,486 | 11 | 9 |
| Judges | .. | 18,250 | 0 | 0 | Magistrates' and Wardens' Court revenue | .. | 143,157 | 15 | 6 |
| Magistrates | .. | 27,134 | 8 | 8 | Land-agents license fees | .. | 844 | 16 | 3 |
| Staff | .. | 73,625 | 4 | 7 | License fees <i>re</i> King's counsel | .. | 15 | 15 | 0 |
| Travelling allowances and expenses | .. | 8,853 | 4 | 5 | Fees <i>re</i> Shorthand Reporters Act, 1908 | .. | 8 | 8 | 0 |
| Transfer and removal expenses | .. | 396 | 5 | 8 | Fees under Auctioneers Act, 1928 | .. | 445 | 5 | 0 |
| Advertising, purchase of newspapers, &c. | .. | 166 | 16 | 0 | Assessed rent, Patents and Bankruptcy | .. | 1,281 | 0 | 0 |
| Fuel, light, &c. | .. | 3,498 | 3 | 6 | | | | | |
| Postage, telegrams, and rent of boxes | .. | 2,723 | 16 | 6 | | | | | |
| Printing and stationery | .. | 3,830 | 18 | 1 | | | | | |
| Rents | .. | 782 | 19 | 7 | | | | | |
| Typewriter repairs | .. | 66 | 6 | 3 | | | | | |
| Telephones | .. | 2,094 | 0 | 6 | | | | | |
| Courthouse cleaning | .. | 1,815 | 6 | 11 | | | | | |
| Commission on money-orders | .. | 100 | 6 | 5 | | | | | |
| Cost of inquests | .. | 4,206 | 11 | 9 | | | | | |
| Criminal prosecutions | .. | 13,842 | 17 | 11 | | | | | |
| Sundry expenses, circuit Courts | .. | 196 | 1 | 1 | | | | | |
| Expenses under Juries Act, 1908 | .. | 581 | 4 | 2 | | | | | |
| Expenses under Reformatory Institutions Act, 1909 | .. | 1,861 | 19 | 6 | | | | | |
| Expenses under Shorthand Reporters Act, 1908 | .. | 9 | 9 | 0 | | | | | |
| Subsidy, Chatham Islands steamer service | .. | 156 | 5 | 0 | | | | | |
| Special grants | .. | 148 | 3 | 6 | | | | | |
| Sundry expenses | .. | 70 | 14 | 1 | | | | | |
| Writings-off, Suspense Account— | | | | | | | | | |
| Fines, &c., irrecoverable | .. | 82 | 18 | 0 | | | | | |
| Loss on realization | .. | 33 | 10 | 1 | | | | | |
| Depreciation | .. | 9,675 | 14 | 7 | | | | | |
| Repairs and maintenance | .. | 2,763 | 6 | 8 | | | | | |
| Balance, being excess income over expenditure | | 25,272 | 19 | 1 | | | | | |
| | | £202,239 | 11 | 6 | | | £202,239 | 11 | 6 |
| | | £ | s. | d. | | | £ | s. | d. |
| To Interest on capital | .. | 25,103 | 15 | 7 | By Balance brought down | .. | 25,272 | 19 | 1 |
| Balance, being excess income over expenditure | | 169 | 3 | 6 | | | | | |
| | | £25,272 | 19 | 1 | | | £25,272 | 19 | 1 |

Patent Office.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|--|----|---------|----|----|--------------------|----|---------|----|----|
| To Salaries | .. | 4,133 | 1 | 1 | By Revenue | .. | 13,804 | 3 | 1 |
| Advertising | .. | 22 | 8 | 11 | | | | | |
| Fuel, light, &c. | .. | 81 | 1 | 5 | | | | | |
| Postage, telegrams, telephones, &c. | .. | 93 | 11 | 9 | | | | | |
| Printing and stationery | .. | 1,676 | 11 | 8 | | | | | |
| Typewriter repairs | .. | 4 | 18 | 1 | | | | | |
| Annual fee, New Zealand's share as member of Copyright Union, Class IV | .. | 136 | 7 | 2 | | | | | |
| Sundry expenses | .. | 8 | 6 | 1 | | | | | |
| Assessed rents | .. | 650 | 0 | 0 | | | | | |
| Depreciation | .. | 90 | 14 | 11 | | | | | |
| Interest | .. | 277 | 6 | 5 | | | | | |
| Balance, being excess income over expenditure | | 6,629 | 15 | 7 | | | | | |
| | | £13,804 | 3 | 1 | | | £13,804 | 3 | 1 |

Bankruptcy.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|----|---------|----|----|--------------------|----|---------|----|----|
| To Salaries | .. | 6,123 | 14 | 8 | By Revenue | .. | 12,144 | 12 | 1 |
| Advertising | .. | 401 | 12 | 3 | | | | | |
| Fuel, light, &c. | .. | 60 | 19 | 8 | | | | | |
| Law-costs | .. | 42 | 10 | 6 | | | | | |
| Postage, telegrams, telephones, &c. | .. | 531 | 15 | 0 | | | | | |
| Printing and stationery | .. | 222 | 19 | 10 | | | | | |
| Remuneration to Deputy Assignees | .. | 1,813 | 6 | 5 | | | | | |
| Rents | .. | 1,272 | 4 | 1 | | | | | |
| Travelling allowances and expenses | .. | 44 | 14 | 11 | | | | | |
| Typewriter repairs | .. | 3 | 19 | 6 | | | | | |
| Sundry expenses | .. | 14 | 6 | 2 | | | | | |
| Depreciation | .. | 99 | 8 | 10 | | | | | |
| Interest | .. | 58 | 0 | 7 | | | | | |
| Balance, being excess income over expenditure | | 1,454 | 19 | 8 | | | | | |
| | | £12,144 | 12 | 1 | | | £12,144 | 12 | 1 |

JUSTICE DEPARTMENT—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | | <i>Assets.</i> | | | | |
|--|---------|-------|---------|--------|---------------------------------------|---|-------|----------|-------|
| | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. |
| Capital— | | | | | Land | | | 211,263 | 0 0 |
| Public Works Fund | 520,026 | 5 10 | | | Buildings— | | | | |
| Consolidated Fund | 49,641 | 10 2 | | | Brick | 233,011 | 9 3 | | |
| | | | 569,667 | 16 0 | Wood | 74,001 | 10 8 | | |
| Creditors— | | | | | | | | 307,012 | 19 11 |
| Sundry | 2,472 | 1 0 | | | Patent Office Library | | | 5,000 | 0 0 |
| Departmental | 8,070 | 7 3 | | | Office furniture and fittings | 41,248 | 15 9 | | |
| | | | | 10,542 | 8 3 | Less writings-off, Suspense Account | 33 | 10 1 | |
| Depreciation reserve | | | | 79,913 | 10 11 | | | 41,215 | 5 8 |
| Excess income over expenditure | | | | 8,253 | 18 9 | Mechanical appliances | | 4,108 | 8 6 |
| | | | | | | Debtors— | | | |
| | | | | | | Sundry | 278 | 14 1 | |
| | | | | | | Less writings-off, Suspense Account | | 82 | 18 0 |
| | | | | | | | | 195 | 16 1 |
| | | | | | | Departmental | 83 | 1 7 | |
| | | | | | | | | 278 | 17 8 |
| | | | | | | Expenses paid in advance | | 485 | 14 10 |
| | | | | | | Treasury Adjustment Account | | 99,013 | 7 4 |
| | | | | | | | | £668,377 | 13 11 |

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1930. The cost of erection and maintenance of buildings are appropriated in votes under the control of the Public Works Department.

R. P. WARD, Under-Secretary.

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

KAURI-GUM INDUSTRY ACCOUNT.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---------------------------------------|---------------|-----------|----------|---------------------------------------|---------------|-----------|----------|
| To Gum on hand, 1st April, 1930 | 5,151 | 10 | 2 | By Sales of gum | 2,477 | 9 | 10 |
| | | | | Gum on hand, 31st March, 1931 | 2,648 | 10 | 6 |
| | | | | Balance to Profit and Loss Account .. | 25 | 9 | 10 |
| | <u>£5,151</u> | <u>10</u> | <u>2</u> | | <u>£5,151</u> | <u>10</u> | <u>2</u> |

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---------------------------------------|----------------|-----------|----------|---|----------------|-----------|----------|
| To Trading Account | 25 | 9 | 10 | By Interest on investments | 346 | 6 | 0 |
| Gum-cleaning expenses | 313 | 0 | 0 | Interest allowed on Sinking Fund contributions .. | 31 | 18 | 5 |
| Wages | 14 | 3 | 5 | Miscellaneous | 1 | 0 | 0 |
| Freight and cartage | 4 | 1 | 9 | Balance, net loss for year, carried down .. | 3,210 | 16 | 3 |
| Depreciation | 13 | 0 | 0 | | | | |
| Insurance | 40 | 1 | 8 | | | | |
| Printing and stationery | 2 | 2 | 6 | | | | |
| Rent | 267 | 3 | 3 | | | | |
| General expenses | 196 | 17 | 10 | | | | |
| Interest on debentures | 2,714 | 0 | 5 | | | | |
| | <u>£3,590</u> | <u>0</u> | <u>8</u> | | <u>£3,590</u> | <u>0</u> | <u>8</u> |
| To Balance from previous year | 61,103 | 11 | 3 | By Adjustment on account previous year .. | 173 | 17 | 2 |
| Balance carried down | 3,210 | 16 | 3 | Balance—Accumulated loss to 31st March, 1931 | 71,350 | 2 | 2 |
| Loss on realization | 7,209 | 11 | 10 | | | | |
| | <u>£71,523</u> | <u>19</u> | <u>4</u> | | <u>£71,523</u> | <u>19</u> | <u>4</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|--|--------|----|---------------------|---|---------------------|----|--------|
| | £ | s. | d. | | £ | s. | d. |
| Capital | | | | Realization Account—Assets in course of realization | 7,839 | 11 | 7 |
| Debentures at 4 per cent. .. | 57,000 | 0 | 0 | Gum on hand | 2,648 | 10 | 6 |
| Crown Lands Account .. | 500 | 0 | 0 | Advances on gum | 27 | 11 | 11 |
| | | | 57,500 0 0 | Debtors— | | | |
| Consolidated Fund, for interest paid on debentures | | | 18,665 12 6 | Kauri-peat Oils | 52 | 6 | 8 |
| Interest accrued but not due .. | | | 936 19 8 | Sundry | 25 | 16 | 0 |
| Creditors— | £ | s. | d. | | | | 78 2 8 |
| Interest due and unpaid on debentures | 9 | 17 | 3 | Investment in Public Debt Redemption Fund .. | 829 | 19 | 6 |
| Kauri-gum Control Board .. | 39 | 15 | 0 | Losses in Suspense Account | 58 | 18 | 4 |
| | | | 49 12 3 | Profit and Loss Account | 71,350 | 2 | 2 |
| Writings-off reserve | | | 7,268 10 2 | Cash in Public Account | 1,587 | 17 | 11 |
| | | | <u>£84,420 14 7</u> | | <u>£84,420 14 7</u> | | |

W. ROBERTSON, Under-Secretary for Lands.
W. E. SHAW, Accountant.

I hereby certify that the 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 certificate of the Secretary has been accepted for the stocks of gum on hand; (2) losses of stocks of gum amounting to £6,108 8s. 10d., the value of the accumulated shrinkage and dust, have been written off without the authority of Parliament.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF LABOUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|----------------|-------------|---|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| To Salaries, agents' allowances, and overtime .. | 42,275 | 10 3 | By Penalties imposed by the Court in action brought for breaches of awards and certain sections of the Industrial Conciliation and Arbitration Act, 1925, and the Apprentices Act, 1923 | 602 | 16 0 |
| Travelling allowances and expenses .. | 5,557 | 9 5 | Sale of departmental publications | 257 | 19 6 |
| Motor-car, motor-cycles, and bicycles maintenance and repairs | 527 | 1 2 | Factory registration fees | 3,908 | 19 0 |
| Fees payable to assessors on Conciliation Councils | 572 | 10 0 | Servants' registry offices license fees | 29 | 5 0 |
| Advertising, supply of newspapers, &c. .. | 152 | 13 7 | Weights and measures verification fees | 8,935 | 6 11 |
| Freight, cartage, and transport charges .. | 66 | 4 5 | Sale of scales, &c., seized under Weights and Measures Act | 0 | 5 0 |
| Heating and lighting of offices | 289 | 5 1 | Rent of buildings | 91 | 12 2 |
| Law-costs | 10 | 5 8 | Charges for use of motor-vehicles and other incidental services in connection with weights and measures verification | 1,304 | 14 2 |
| Postage, telegrams, telephone services, &c. .. | 1,880 | 7 4 | Excess of expenditure over income before charging interest carried forward | 46,743 | 1 6 |
| Printing, stationery, office requisites, and typewriter repairs | 2,141 | 19 6 | | | |
| Rent and rates on office accommodation .. | 3,736 | 8 8 | | | |
| Commission on sale of publications | 63 | 17 5 | | | |
| Rates and repairs on property | 30 | 3 5 | | | |
| Miscellaneous expenses | 27 | 10 7 | | | |
| Expenses in connection with shops and offices committee | 831 | 9 7 | | | |
| Expenses in connection with committee investigating unemployment | 170 | 3 2 | | | |
| Expenses in connection with Workers' Compensation Commission | 400 | 18 8 | | | |
| Expenses of Delegation to Geneva Conference .. | 1,769 | 12 5 | | | |
| Earthquake loss | 161 | 8 8 | | | |
| Losses on realization of property | 50 | 11 9 | | | |
| Provision for depreciation of assets | 1,092 | 16 11 | | | |
| Bad debts | 65 | 11 7 | | | |
| | <u>£61,873</u> | <u>19 3</u> | | <u>£61,873</u> | <u>19 3</u> |
| To Excess of expenditure over income before charging interest brought forward .. | 46,743 | 1 6 | By Excess of expenditure over income | 47,499 | 1 0 |
| Interest on capital | 755 | 19 6 | | | |
| | <u>£47,499</u> | <u>1 0</u> | | <u>£47,499</u> | <u>1 0</u> |

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1930.

LAND ASSURANCE FUND.

REVENUE ACCOUNT FOR THE PERIOD 1ST APRIL, 1930, TO 21ST AUGUST, 1930.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|----------------|-----------|----------|--|----------------|-----------|----------|
| To Accumulated Fund as at 1st April, 1930 .. | 86,021 | 1 | 6 | By Expenditure under section 181 of Land Transfer Act, 1915— | | | |
| Fees under section 4, Mortgagees Indemnity (Workers' Charges) Act, 1927 | 1,237 | 12 | 0 | Cost of survey | 45 | 4 | 3 |
| Interest on investments | 333 | 1 | 0 | Claims admitted and paid under section 118. Land Transfer Act, 1915 | 200 | 0 | 0 |
| | | | | Appropriation under section 18 of the Finance Act, 1924, for expenses of compulsory registration of titles | 356 | 18 | 3 |
| | | | | Transfer to Consolidated Fund Ordinary Revenue Account under Finance Act, 1930, (section 53, subsection (1)) | 61,989 | 12 | 0 |
| | | | | Transfer to Consolidated Fund, Deposits Account under Finance Act, 1930 (section 53, subsection (2)) | 25,000 | 0 | 0 |
| | <u>£87,591</u> | <u>14</u> | <u>6</u> | | <u>£87,591</u> | <u>14</u> | <u>6</u> |

CONSOLIDATED FUND—DEPOSITS ACCOUNT—LAND ASSURANCE FUND ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD 21ST AUGUST, 1930, TO 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|----------------|----------|----------|--|----------------|----------|----------|
| To Amount transferred from Land Assurance Fund in terms of section 53 (2), Finance Act, 1930.. | 25,000 | 0 | 0 | By Payments made under section 53 (4), Finance Act, 1930—Administration charges by Stamp Duties Department | 3,000 | 0 | 0 |
| | | | | Balance* held in Deposits Account against possible liabilities of the Land Assurance Fund | 22,000 | 0 | 0 |
| | <u>£25,000</u> | <u>0</u> | <u>0</u> | | <u>£25,000</u> | <u>0</u> | <u>0</u> |

* NOTE.—The balance of £22,000 is to be transferred to Consolidated Fund, Ordinary Revenue Account, in terms of Finance Act, 1931 (section 25 (2)).

G. C. RODDA, F.R.A.N.Z., Accountant to the Treasury.

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

LAND AND DEEDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|----|----------------|-----------|----------|---------------------------------|----|----------------|-----------|----------|
| To Advertising | .. | 493 | 13 | 1 | By General fees | .. | 71,116 | 1 | 11 |
| Draughtsmen's work | .. | 14,912 | 11 | 11 | Compulsory title fees | .. | 5,755 | 0 | 0 |
| Office equipment | .. | 44 | 12 | 4 | Land-tax registrations | .. | 223 | 9 | 5 |
| Printing and stationery | .. | 1,222 | 2 | 10 | Land Assurance Fund | .. | 3,000 | 0 | 0 |
| Travelling and transfer expenses | .. | 330 | 14 | 11 | | | | | |
| Cleaning and office expenses | .. | 92 | 12 | 7 | | | | | |
| Binding | .. | 277 | 3 | 6 | | | | | |
| Salaries | .. | 47,137 | 6 | 6 | | | | | |
| Postage and telephones | .. | 778 | 15 | 9 | | | | | |
| Fuel and light | .. | 507 | 3 | 11 | | | | | |
| Freight and cartage | .. | 15 | 1 | 3 | | | | | |
| Relieving-allowances | .. | 56 | 16 | 6 | | | | | |
| Rent of offices | .. | 8,046 | 10 | 0 | | | | | |
| Law-costs | .. | 0 | 17 | 0 | | | | | |
| Compassionate allowance | .. | 212 | 0 | 0 | | | | | |
| Depreciation | .. | 1,495 | 13 | 6 | | | | | |
| Loss on equipment disposed of | .. | 270 | 4 | 2 | | | | | |
| Balance carried down | .. | 4,200 | 11 | 7 | | | | | |
| | | <u>£80,094</u> | <u>11</u> | <u>4</u> | | | <u>£80,094</u> | <u>11</u> | <u>4</u> |
| | | £ | s. | d. | | | £ | s. | d. |
| To Interest on capital | .. | 891 | 16 | 3 | By Balance carried down | .. | 4,200 | 11 | 7 |
| Excess of income over expenditure for year ended 31st March, 1931 | .. | 3,308 | 15 | 4 | | | | | |
| | | <u>£4,200</u> | <u>11</u> | <u>7</u> | | | <u>£4,200</u> | <u>11</u> | <u>7</u> |

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1930. Depreciation has been allowed for on balance of assets as at 1st April, 1930, the total charge being carried to the Depreciation Reserve.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | £ | s. | d. | <i>Assets.</i> | | £ | s. | d. |
|---|----|----------------|-----------|----------|-------------------------------------|----|----------------|-----------|----------|
| Capital as at 1st April, 1930 | .. | 19,818 | 1 | 6 | Furniture | .. | 17,749 | 8 | 9 |
| Creditors— | | | | | Mechanical appliances | .. | 1,752 | 19 | 10 |
| Departmental | .. | 950 | 3 | 1 | Library | .. | 467 | 4 | 0 |
| Sundry | .. | 168 | 6 | 1 | Assets in Suspense | .. | 270 | 4 | 2 |
| Depreciation Reserve | .. | 9,356 | 7 | 3 | Treasury Adjustment Account | .. | 13,632 | 0 | 8 |
| Writing-off Suspense | .. | 270 | 4 | 2 | | | | | |
| Excess of income over expenditure for year ended 31st March, 1931 | .. | 3,308 | 15 | 4 | | | | | |
| | | <u>£33,871</u> | <u>17</u> | <u>5</u> | | | <u>£33,871</u> | <u>17</u> | <u>5</u> |

J. MURRAY, Assistant Secretary for Land and Deeds.

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

LAND FOR SETTLEMENTS ACCOUNT.
REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931.

| Dr. | General. | | Cheviot Estate. | | Total. | | Cr. | General. | | Cheviot Estate. | | Total. | |
|--|----------|-------|-----------------|-------|----------|-------|---|----------|-------|-----------------|-------|---------|-------|
| | £ | s. d. | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. | £ | s. d. |
| To Interest on— | | | | | | | | | | | | | |
| Loans | 425,733 | 15 5 | 5,638 | 2 6 | 431,371 | 17 11 | By Rents, &c. | 306,588 | 11 8 | 19,185 | 14 2 | 525,774 | 5 10 |
| Capital from proceeds of sale of Crown lands | 72,532 | 0 11 | .. | .. | 72,532 | 0 11 | Interest on sales, &c. | 29,769 | 6 10 | 336 | 12 6 | 30,105 | 19 4 |
| Value of Crown lands in estates | 8,405 | 12 0 | .. | .. | 8,405 | 12 0 | Interest on capital expenditure— | | | | | | |
| National Endowment Trust Funds .. | 776 | 14 8 | .. | .. | 776 | 14 8 | Te Wera Estate | 4,811 | 15 0 | .. | .. | 4,811 | 15 0 |
| Cheviot Estate accumulated funds transferred | 18,512 | 19 3 | .. | .. | 18,512 | 19 3 | Hutt Valley Settlement .. | 6,439 | 1 10 | .. | .. | 6,439 | 1 10 |
| Deposits by lessees under section 208, Land Act, 1924 | 270 | 4 10 | .. | .. | 270 | 4 10 | Brinklands Estate | 202 | 18 9 | .. | .. | 202 | 18 9 |
| Administration expenses, Land Laws Amendment Act, 1929 | 9,467 | 15 10 | 836 | 4 0 | 10,303 | 19 10 | Land-development | 42 | 14 3 | .. | .. | 42 | 14 3 |
| Rebates—Rent and interest | 33,378 | 16 6 | 1,719 | 2 4 | 35,097 | 18 10 | Interest on investments | 11,496 | 9 10 | .. | .. | 11,496 | 9 10 |
| Remissions of rents, &c. | 15,406 | 16 3 | 156 | 10 7 | 15,563 | 6 10 | Interest on investments in Public Debt Redemption Fund | 23,842 | 9 9 | 9,354 | 15 7 | 33,197 | 5 4 |
| Remissions and rents written off D.R.B. .. | 3,104 | 2 1 | .. | .. | 3,104 | 2 1 | Valuation fees, sections 7 and 14, Land Laws Amendment Act, 1929 .. | 46,823 | 4 10 | 115 | 14 0 | 46,938 | 18 10 |
| Reductions by Revaluation Board | 24,956 | 15 4 | .. | .. | 24,956 | 15 4 | Miscellaneous | 379 | 19 6 | .. | .. | 379 | 19 6 |
| Less written off to Reserve | 24,956 | 15 4 | .. | .. | 24,956 | 15 4 | .. | 452 | 3 10 | .. | .. | 452 | 3 10 |
| Irrecoverable rents, &c., transferred to Suspense Account | 6,974 | 1 2 | .. | .. | 6,974 | 1 2 | .. | .. | .. | .. | .. | .. | .. |
| Charges and expenses of raising loans .. | 1,817 | 1 7 | .. | .. | 1,817 | 1 7 | .. | .. | .. | .. | .. | .. | .. |
| Management charges of New Zealand consolidated stock | 23 | 15 4 | .. | .. | 23 | 15 4 | .. | .. | .. | .. | .. | .. | .. |
| Exchange on London remittances | 672 | 3 4 | 23 | 13 6 | 695 | 16 10 | .. | .. | .. | .. | .. | .. | .. |
| Stamp duty on transfer of stock | 578 | 14 3 | .. | .. | 578 | 14 3 | .. | .. | .. | .. | .. | .. | .. |
| Land for settlements—Vote Expenses— | 7 | 1 7 | .. | .. | 7 | 1 7 | .. | .. | .. | .. | .. | .. | .. |
| Audit fees | 250 | 0 0 | .. | .. | 250 | 0 0 | .. | .. | .. | .. | .. | .. | .. |
| Salaries | 1,000 | 0 0 | .. | .. | 1,000 | 0 0 | .. | .. | .. | .. | .. | .. | .. |
| Compensation for injuries | 208 | 7 7 | .. | .. | 208 | 7 7 | .. | .. | .. | .. | .. | .. | .. |
| Preliminary expenses | 4,710 | 13 10 | .. | .. | 4,710 | 13 10 | .. | .. | .. | .. | .. | .. | .. |
| Travelling-expenses | 115 | 3 2 | .. | .. | 115 | 3 2 | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous | 2,978 | 9 10 | .. | .. | 2,978 | 9 10 | .. | .. | .. | .. | .. | .. | .. |
| Depreciation of plant | 9,262 | 14 5 | .. | .. | 9,262 | 14 5 | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous expenses incidental to estates | 196 | 1 6 | .. | .. | 196 | 1 6 | .. | .. | .. | .. | .. | .. | .. |
| Balance carried down | 309 | 18 0 | .. | .. | 309 | 18 0 | .. | .. | .. | .. | .. | .. | .. |
| | 5,296 | 2 9 | 20,619 | 3 4 | 25,915 | 6 1 | .. | .. | .. | .. | .. | .. | .. |
| | £619,352 | 6 3 | £28,992 | 16 3 | £648,345 | 2 6 | .. | .. | .. | .. | .. | .. | .. |
| | £ | s. d. | £ | s. d. | £ | s. d. | .. | .. | .. | .. | .. | .. | .. |
| To Balance previous year | 460 | 8 6 | .. | .. | 460 | 8 6 | To Balance brought down | 5,296 | 2 9 | 20,619 | 3 4 | 25,915 | 6 1 |
| Reserve | 4,835 | 14 3 | 20,619 | 3 4 | 25,454 | 17 7 | .. | £5,296 | 2 9 | £20,619 | 3 4 | £25,915 | 6 1 |
| | £5,296 | 2 9 | £20,619 | 3 4 | £25,915 | 6 1 | .. | .. | .. | .. | .. | .. | .. |

NOTE.—Owing to the loss of all records for the Hawke's Bay Land District as a result of the earthquake and fire of the 3rd February last, accruing charges for the year relating to that district have been estimated pending the re-establishment of records.

LAND FOR SETTLEMENTS ACCOUNT—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1931.

| | | Liabilities. | | | | Assets. | | | |
|--|-----------|--------------|-------|----------|-------|---------------------------|-------|--------|-------|
| | | General. | | Chevtot. | | National Endowment Trust. | | Total. | |
| | | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Loan capital— | £ | | | | | | | | |
| 3 per cent. | 69,165 | 0 | 0 | | | | | | |
| 3½ " | 1,157,947 | 5 | 11 | | | | | | |
| 3¾ " | 530,425 | 0 | 0 | 160,918 | 0 | 0 | | | |
| 4 " | 7,253,276 | 13 | 4 | | | | | | |
| 4½ " | 1,786,539 | 12 | 3 | | | | | | |
| £4 19s. 5-88d per cent. | 33,740 | 9 | 5 | | | | | | |
| 5 per cent. | 159,380 | 0 | 0 | | | | | | |
| 5½ " | 1,500 | 0 | 0 | | | | | | |
| 5¾ " | 193,700 | 0 | 0 | | | | | | |
| 5½ " | 953,930 | 0 | 0 | | | | | | |
| 6 " | 24,300 | 0 | 0 | | | | | | |
| Less reduction, Finance Act No. 2, 1927 | | 12,163,904 | 0 | 11 | | | | | |
| | | 1,138,600 | 0 | 0 | | | | | |
| Crown lands included in estates | | 11,025,304 | 0 | 11 | | | | | |
| Sales of Crown land | | 210,140 | 0 | 0 | | | | | |
| | | 2,170,938 | 6 | 3 | | | | | |
| Less amount expended in opening up Crown land | | 13,406,382 | 7 | 2 | | | | | |
| | | 647,528 | 1 | 5 | | | | | |
| Accumulated funds— | | | | | | | | | |
| Chevtot Estate | | | | 463,388 | 2 | 1 | | | |
| National Endowment Trust | | | | | | 127,679 | 18 | 2 | |
| Deposits by lessees under section 208, Land Act, 1924 | | 8,362 | 12 | 3 | | | | | |
| Sundry creditors— | | | | | | | | | |
| Interest on capital from proceeds of Crown land | | 7,532 | 0 | 11 | | | | | |
| Interest on loans accrued but not due | | 108,993 | 1 | 10 | 1,373 | 6 | 3 | | |
| Departmental | | 1,474 | 14 | 0 | | | | | |
| Miscellaneous | | 608 | 8 | 7 | | | | | |
| Turakina Domain | | 317 | 3 | 1 | | | | | |
| Interest on loans due and unpaid Land Laws Amendment Act, 1929, section 8— | | 118,925 | 8 | 5 | 1,373 | 6 | 3 | | |
| Crown lands | | 1,571 | 2 | 10 | | | | | |
| National Endowment Account | | 8,021 | 6 | 6 | | | | | |
| | | 1,095 | 4 | 2 | | | | | |
| Discharged Soldiers Settlement Account—Advances | | 9,116 | 10 | 8 | | | | | |
| | | 2,118 | 11 | 3 | | | | | |
| Land Account— | | | | | | | | | |
| Estates leased | | 10,505,474 | 16 | 9 | | | | | |
| Estates unlet | | 185,916 | 5 | 8 | | | | | |
| Estates in course of acquisition | | 10,691,391 | 2 | 5 | | | | | |
| Land Laws Amendment Act, 1929— | | 1,378 | 0 | 0 | | | | | |
| Leased | | 9,010 | 0 | 0 | | | | | |
| Unlet | | 4,340 | 0 | 0 | | | | | |
| Unpaid purchase-price not yet payable— | | 13,350 | 0 | 0 | | | | | |
| Crops | | 272 | 0 | 9 | | | | | |
| Buildings | | 145,396 | 1 | 8 | | | | | |
| Sales of settlement land | | 555,943 | 16 | 0 | | | | | |
| Sales of Crown land | | 335,578 | 18 | 4 | | | | | |
| Hutt Valley estates— | | 1,037,190 | 16 | 9 | | | | | |
| Purchases | | 164,715 | 11 | 9 | | | | | |
| Roading and incidental expenditure | | 218,007 | 3 | 1 | | | | | |
| Interest | | 49,477 | 9 | 2 | | | | | |
| Less receipts under section 11 (2A), Hutt Valley Land Settlement Act, 1925 | | 432,200 | 4 | 0 | | | | | |
| | | 256,712 | 19 | 3 | | | | | |
| Farm accounts— | | 175,487 | 4 | 9 | | | | | |
| Mataikona | | 99 | 3 | 1 | | | | | |
| Te Wera | | 105,903 | 5 | 3 | | | | | |
| Brinklands | | 15,946 | 6 | 3 | | | | | |
| Plant and machinery | | 121,948 | 14 | 7 | | | | | |
| Advances under Deteriorated Lands Act | | 3,885 | 0 | 0 | | | | | |
| Debtors' interest on advances under Deteriorated Lands Act | | 12,071 | 8 | 0 | | | | | |
| Land Laws Amendment Act, 1929— | | 544 | 3 | 7 | | | | | |
| Advances to settlers | | 18,507 | 1 | 3 | | | | | |
| Debtors for interest on advances | | 268 | 18 | 5 | | | | | |
| Advances for development of unoccupied Crown and settlement lands— | | | | | | | | | |
| Crown lands— | | 45,881 | 2 | 1 | | | | | |
| Expenditure on improvements | | 7,193 | 16 | 8 | | | | | |
| Expenditure on equipment | | 309 | 1 | 9 | | | | | |
| Expenditure on stock | | | | | | | | | |
| Total | | 11,076,909 | 11 | 6 | | | | | |
| | | 1,378 | 0 | 0 | | | | | |
| | | 13,350 | 0 | 0 | | | | | |
| | | 79,683 | 16 | 11 | | | | | |
| | | 5,637 | 10 | 0 | | | | | |
| | | 1,122,812 | 3 | 8 | | | | | |
| | | 175,487 | 4 | 9 | | | | | |
| | | 121,948 | 14 | 7 | | | | | |
| | | 3,885 | 0 | 0 | | | | | |
| | | 12,071 | 8 | 0 | | | | | |
| | | 544 | 3 | 7 | | | | | |
| | | 18,507 | 1 | 3 | | | | | |
| | | 268 | 18 | 5 | | | | | |

| | | | | | | | | | |
|---|---------------|-------------|--------|----------------|--|------------------|---------------|--------------|------------------|
| Payments in advance—Rents, &c. | 5,343 7 1 | 0 15 0 | 3 1 4 | 5,347 3 5 | Settlement land— | | | | |
| Rents, &c., Adjustment Account | 129,976 11 1 | 6,371 11 11 | .. | 136,348 3 0 | Expenditure on improvements | 4,890 13 0 | | | |
| Depreciation Reserve—Plant, &c. | 1,764 13 6 | .. | .. | 1,764 13 6 | Expenditure on equipment .. | 136 1 9 | | | |
| Suspense Account—Deteriorated Lands Act | 1,538 16 5 | .. | 3 18 6 | 1,542 14 11 | Expenditure on stock .. | 2,677 11 6 | | | |
| Reserve for capitalized interest on development scheme | 1,371 14 6 | .. | .. | 1,371 14 6 | | 61,088 6 9 | .. | .. | 61,088 6 9 |
| Reserve Account, including unexpended loading for roads | 1,121,913 1 7 | 20,619 3 4 | .. | 1,142,532 4 11 | Interest on capital expenditure | 1,371 14 6 | .. | .. | 1,371 14 6 |
| Writings-off in suspense .. | 5,695 13 7 | .. | 3 9 6 | 5,699 3 1 | Sundry debtors— | | | | |
| | | | | | Rents, &c. | 172,298 3 10 | 3,371 10 2 | | |
| | | | | | Principal instalments—buildings .. | 5,192 11 1 | 39 15 11 | | |
| | | | | | Interest on sales of Crown lands .. | 499 0 4 | | | |
| | | | | | Interest on sales of settlement land | 8,131 7 5 | 163 5 0 | | |
| | | | | | Principal instalments—Sale of Crown lands | 7,247 18 10 | .. | 515 5 0 | |
| | | | | | Principal instalments—Sale of settlement land | 8,167 5 8 | 31 15 0 | | |
| | | | | | Royalties .. | 23 10 6 | | | |
| | | | | | Land Laws Amendment Act, 1929, section 8— | | | | |
| | | | | | Rents .. | £ | s. d. | | |
| | | | | | Sales .. | 50 | 2 1 | | |
| | | | | | Interest .. | 1,430 | 0 0 | | |
| | | | | | Insurances, &c. .. | 21 | 3 5 | | |
| | | | | | Departmental .. | | | 7 12 8 | |
| | | | | | | 1,501 5 6 | | | |
| | | | | | | 187 3 10 | | | |
| | | | | | | 2,527 17 8 | | | |
| | | | | | | 205,776 4 8 | 3,606 6 1 | 522 17 8 | 209,905 8 5 |
| | | | | | | 81,285 7 11 | 639 18 11 | .. | 81,925 6 10 |
| | | | | | Postponements of rents, &c. .. | | | | |
| | | | | | Interest accrued but not due— | | | | |
| | | | | | On investments .. | £ | s. d. | | |
| | | | | | On deferred-payment licenses | 5,063 | 8 4 | | |
| | | | | | | 7,401 13 0 | | | |
| | | | | | Interest due and unpaid on investments | 2,024 10 0 | .. | .. | 2,024 10 0 |
| | | | | | Outstanding losses, Suspense Account | 5,695 13 7 | .. | 3 9 6 | 5,699 3 1 |
| | | | | | Investment in Public Debt Redemption Fund | 1,217,389 10 3 | 3,008 2 10 | .. | 1,220,407 13 1 |
| | | | | | Consolidated Fund—Proportion of interest on Loan Account | 62,676 18 5 | .. | .. | 62,676 18 5 |
| | | | | | Cash .. | £ | s. d. | | |
| | | | | | Investment Account securities held | 439,050 | 16 10 | | |
| | | | | | | 303,055 | 0 0 | | |
| | | | | | | 440,746 11 9 | 253,879 1 8 | 47,480 3 5 | 742,105 16 10 |
| | | | | | | £14,166,552 8 11 | £652,670 18 7 | £127,690 7 6 | £14,946,913 15 0 |

NOTE.—Owing to the loss of all records for the Hawke's Bay Land District as a result of the earthquake and fire of the 3rd February last, accruing charges for the year relating to that district have been estimated. A sum of £14,747 is held in Deposits Account, Miscellaneous, pending identification, when portion may be allocated to the Land for Settlements Account.

W. ROBERTSON, Under-Secretary for Lands.
W. E. SHAW, Accountant.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note. The following comments are appended: (1) The Cheviot Estate, Deteriorated Lands, and the National Endowment Trust Accounts have been abolished by law and are incorporated in this account. (2) Loan liability includes £217,740 which is also included in the amount, £647,528 1s. 5d., deducted as expenses in opening up Crown lands. This liability was raised under the New Zealand State-guaranteed Advances Act, 1909, and does not appear to relate to this account, and consequently should not be reflected therein. (3) The apportionment of interest earned on temporary investments between the Cheviot and General Revenue Accounts is approximate only. (4) The interest adjustments between the account and Consolidated Fund have been only approximately calculated.—G. F. C. CAMPBELL, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|--|-------|----|----------|----|----|--|----|----|----------|----|----|
| To Salaries and allowances | .. | .. | 203,644 | 0 | 6 | By Administration expenses from other funds .. | .. | .. | 86,327 | 2 | 1 |
| Surveys | .. | .. | 21,891 | 15 | 1 | Miscellaneous services, &c., for other Depart- | .. | .. | 43,688 | 8 | 5 |
| Inspections of Crown and settlement lands .. | .. | .. | 10,871 | 5 | 11 | ments | .. | .. | 3,760 | 0 | 5 |
| Rent of offices | .. | .. | 11,377 | 1 | 7 | Miscellaneous office fees | .. | .. | 2,385 | 12 | 4 |
| Grants and subsidies | .. | .. | 17,789 | 8 | 7 | Lease, license, transfer, and other fees .. | .. | .. | 15 | 2 | 11 |
| Depreciation on— | .. | .. | | | | Crown grant fees | .. | .. | 14 | 19 | 6 |
| Furniture and fittings .. 1,520 | 16 | 4 | | | | Miscellaneous | .. | .. | 164,351 | 14 | 8 |
| Machinery and instruments .. 1,515 | 15 | 3 | | | | Balance carried down | .. | .. | | | |
| Motor-vehicles | 1,710 | 4 | 9 | | | | | | | | |
| | | | 4,746 | 16 | 4 | | | | | | |
| Advertising | .. | .. | 3,452 | 9 | 0 | | | | | | |
| Land Board fees and expenses | .. | .. | 4,108 | 5 | 4 | | | | | | |
| Maintenance and upkeep of— | .. | .. | | | | | | | | | |
| Office equipment and furniture .. 723 | 10 | 6 | | | | | | | | | |
| Motor-vehicles | 1,777 | 12 | 11 | | | | | | | | |
| | | | 2,501 | 3 | 5 | | | | | | |
| Office fittings and requisites | .. | .. | 3,291 | 3 | 6 | | | | | | |
| Office expenses | .. | .. | 5,651 | 12 | 5 | | | | | | |
| Postages, telegrams, &c. | .. | .. | 3,714 | 10 | 7 | | | | | | |
| Telephone services | .. | .. | 1,353 | 15 | 5 | | | | | | |
| Travelling allowances and expenses | .. | .. | 4,243 | 10 | 0 | | | | | | |
| Miscellaneous charges— | .. | .. | | | | | | | | | |
| Discount on lithographs | 136 | 0 | 6 | | | | | | | | |
| Lithographs used in office .. 1,178 | 5 | 8 | | | | | | | | | |
| Obsolete lithos, furniture, &c., | .. | .. | 744 | 6 | 1 | | | | | | |
| written off | | | | | | | | | | | |
| | | | 2,058 | 12 | 3 | | | | | | |
| | | | £300,695 | 9 | 11 | | | | £300,695 | 9 | 11 |
| | | | £ | s. | d. | | | | £ | s. | d. |
| To Balance brought down | .. | .. | 164,351 | 14 | 8 | By Adjustment on account of previous years .. | .. | .. | 12 | 11 | 4 |
| Interest on capital | .. | .. | 4,521 | 5 | 10 | Balance | .. | .. | 168,860 | 9 | 2 |
| | | | £168,873 | 0 | 6 | | | | £168,873 | 0 | 6 |

NOTE.—The above account includes charges for assessed rent on Government Buildings, interest on capital, and administration expenses on territorial revenue for which the Department has no parliamentary appropriation. Owing to the loss of all records for the Hawke's Bay Land District as a result of the earthquake and fire of 3rd February last, the accrued revenue for that district has been estimated.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | £ | s. | d. | <i>Assets.</i> | | | £ | s. | d. |
|-----------------------------------|-------|----|----------|----|----|---|-------|----|----------|----|----|
| Capital | .. | .. | 108,262 | 8 | 6 | Buildings—Electrograph-house | .. | .. | 83 | 19 | 7 |
| Creditors— | .. | .. | | | | Furniture and fittings | .. | .. | 19,595 | 19 | 11 |
| Departmental | 2,645 | 16 | 9 | | | Machinery and instruments | .. | .. | 19,663 | 8 | 10 |
| Sundry | 1,655 | 18 | 11 | | | Motor-vehicles | .. | .. | 8,776 | 11 | 7 |
| | | | 4,301 | 15 | 8 | Lithographs, &c. | .. | .. | 59,690 | 6 | 3 |
| Depreciation Reserve | .. | .. | 20,986 | 16 | 0 | Payments out of Consolidated Fund on account of | .. | .. | | | |
| Writings-off in Suspense | .. | .. | 780 | 2 | 8 | compensation for improvements | .. | .. | 444 | 2 | 4 |
| Treasury Adjustment Account | .. | .. | 159,845 | 4 | 9 | Advances—Kauri-gum Control Board | .. | .. | 1,505 | 0 | 0 |
| | | | | | | Debtors— | .. | .. | | | |
| | | | | | | Departmental | 6,177 | 7 | 9 | | |
| | | | | | | Sundry | 6,397 | 11 | 11 | | |
| | | | | | | | | | 12,574 | 19 | 8 |
| | | | | | | Stamps on hand | .. | .. | 81 | 9 | 8 |
| | | | | | | Unexpired railway season-tickets | .. | .. | 280 | 0 | 4 |
| | | | | | | Losses in Suspense—Stores, &c. | .. | .. | 780 | 2 | 8 |
| | | | | | | Suspense Account | .. | .. | 1,839 | 17 | 7 |
| | | | | | | Excess of expenditure over income | .. | .. | 168,860 | 9 | 2 |
| | | | £294,176 | 7 | 7 | | | | £294,176 | 7 | 7 |

NOTE.—Owing to the loss of all records for the Hawke's Bay Land District as a result of the earthquake and fire of 3rd February last, accruing charges for the year relating to that district have been estimated. The following assets are subject to amendment: Debtors for miscellaneous office fees and debtors for sale of lithographs. A sum of £14,747 is also held in Consolidated Fund, Deposits Account—Miscellaneous, pending identification, when portion may be allocated to the Lands and Survey Department Account.

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued.*

BLUFF HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Receipts.</i> | | | <i>Payments.</i> | | |
|---|---------------|-------------|---|---------------|-------------|
| To | £ | s. d. | By | £ | s. d. |
| To Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 1st April, 1930 | 670 | 10 4 | By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | 50 | 2 6 |
| Rents | 332 | 0 4 | Payments to Bluff Harbour Board under section 132, Harbour Act, 1923 | 756 | 4 4 |
| | | | Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1931 | 196 | 3 10 |
| | <u>£1,002</u> | <u>10 8</u> | | <u>£1,002</u> | <u>10 8</u> |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | |
|--|---------------|------------|---|---------------|------------|
| To | £ | s. d. | By | £ | s. d. |
| To Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | 16 | 12 0 | By Accrued rents | 1,274 | 10 1 |
| Amount due to Bluff Harbour Board under section 132, Harbours Act, 1923 | 756 | 4 4 | Balance forward from previous years | 169 | 11 2 |
| Balance carried forward | 671 | 4 11 | | | |
| | <u>£1,444</u> | <u>1 3</u> | | <u>£1,444</u> | <u>1 3</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|----------------------------------|----------------|-------------|---|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| Capital | 30,028 | 16 9 | Leased land | 30,028 | 16 9 |
| Rents charged in advance | 534 | 8 7 | Sundry debtors for rent | 1,009 | 9 8 |
| Revenue Account | 671 | 4 11 | Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill | 196 | 3 10 |
| | <u>£31,234</u> | <u>10 3</u> | | <u>£31,234</u> | <u>10 3</u> |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

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

CLUTHA RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Receipts.</i> | | | <i>Payments.</i> | | |
|------------------|---------------|------------|--|---------------|------------|
| To | £ | s. d. | By | £ | s. d. |
| To Rents | 1,236 | 8 6 | By Amount paid to trustees of Clutha River Trust under section 128, River Boards Act, 1908 | 1,151 | 18 5 |
| | | | Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | 60 | 12 7 |
| | | | Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin | 23 | 17 6 |
| | <u>£1,236</u> | <u>8 6</u> | | <u>£1,236</u> | <u>8 6</u> |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | |
|---|---------------|-------------|---|---------------|-------------|
| To | £ | s. d. | By | £ | s. d. |
| To Amount paid to trustees of Clutha River Trust under section 128, River Boards Act, 1908 | 1,151 | 18 5 | By Balance brought forward from previous year | 36 | 12 9 |
| Administration expenses payable to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | 61 | 16 5 | Accrued rent | 1,316 | 2 9 |
| Balance carried forward | 139 | 0 8 | | | |
| | <u>£1,352</u> | <u>15 6</u> | | <u>£1,352</u> | <u>15 6</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|--|----------------|-------------|--|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| Capital | 28,480 | 0 0 | Endowment lands | 28,480 | 0 0 |
| Administration expenses payable to Consolidated Fund | 1 | 3 10 | Sundry debtors for rent | 669 | 14 6 |
| Rents charged in advance | 553 | 7 6 | Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin | 23 | 17 6 |
| Revenue Account—Balance carried forward | 139 | 0 8 | | | |
| | <u>£29,173</u> | <u>12 0</u> | | <u>£29,173</u> | <u>12 0</u> |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued.*
GERALDINE COUNTY RIVER DISTRICT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Receipts.</i> | | | £ | s. | d. | <i>Payments.</i> | | | £ | s. | d. |
|------------------|--|--|-------------|-----------|-----------|---|--|--|-------------|-----------|-----------|
| To Rents | | | 126 | 18 | 11 | By Amount paid to Geraldine County River Board under Geraldine County River District Act, 1921-22 | | | 57 | 13 | 5 |
| | | | | | | Amount paid to Consolidated Fund on account of administration expenses under section 4, Land Laws Amendment Act, 1927 | | | 3 | 0 | 9 |
| | | | | | | Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Christchurch, at 31st March, 1931 | | | 66 | 4 | 9 |
| | | | <u>£126</u> | <u>18</u> | <u>11</u> | | | | <u>£126</u> | <u>18</u> | <u>11</u> |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | £ | s. | d. | <i>Cr.</i> | | | £ | s. | d. |
|--|--|--|-------------|----------|----------|-------------------------|--|--|-------------|----------|----------|
| To Balance carried forward from previous year .. | | | 79 | 14 | 1 | By Accrued rent | | | 219 | 5 | 6 |
| Payments to Geraldine County River Board under section 7, Geraldine County River District Act, 1921-22 | | | 57 | 13 | 5 | | | | | | |
| Administration expenses payable to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | | | 6 | 7 | 0 | | | | | | |
| Balance carried forward | | | 75 | 11 | 0 | | | | | | |
| | | | <u>£219</u> | <u>5</u> | <u>6</u> | | | | <u>£219</u> | <u>5</u> | <u>6</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | £ | s. | d. | <i>Assets.</i> | | | £ | s. | d. |
|---|--|--|---------------|-----------|----------|--|--|--|---------------|-----------|----------|
| Capital | | | 3,928 | 6 | 8 | Leased land | | | 3,928 | 6 | 8 |
| Sundry creditors for administration expenses .. | | | 3 | 6 | 3 | Sundry debtors for rent | | | 25 | 4 | 7 |
| Rents charged in advance | | | 12 | 12 | 1 | Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Christchurch .. | | | 66 | 4 | 9 |
| Revenue Account—Balance carried forward .. | | | 75 | 11 | 0 | | | | <u>£4,019</u> | <u>16</u> | <u>0</u> |
| | | | <u>£4,019</u> | <u>16</u> | <u>0</u> | | | | <u>£4,019</u> | <u>16</u> | <u>0</u> |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

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

GORE HIGH SCHOOL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Receipts.</i> | | | £ | s. | d. | <i>Payments.</i> | | | £ | s. | d. |
|---|--|--|------------|-----------|----------|--|--|--|------------|-----------|----------|
| To Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 1st April, 1930 | | | 32 | 10 | 0 | By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | | | 4 | 17 | 6 |
| Rents | | | 65 | 0 | 0 | Payment to Board of Governors of Gore High School under section 89, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1919 | | | 92 | 12 | 6 |
| | | | <u>£97</u> | <u>10</u> | <u>0</u> | | | | <u>£97</u> | <u>10</u> | <u>0</u> |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | £ | s. | d. | <i>Cr.</i> | | | £ | s. | d. |
|--|--|--|------------|-----------|----------|--|--|--|------------|-----------|----------|
| To Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | | | 3 | 5 | 0 | By Balance brought forward from previous year .. | | | 14 | 12 | 6 |
| Amount paid to Board of Governors of Gore High School under section 89, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1919 | | | 92 | 12 | 6 | Accrued rent | | | 65 | 0 | 0 |
| | | | <u>£95</u> | <u>17</u> | <u>6</u> | Balance carried forward | | | 16 | 5 | 0 |
| | | | <u>£95</u> | <u>17</u> | <u>6</u> | | | | <u>£95</u> | <u>17</u> | <u>6</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | £ | s. | d. | <i>Assets.</i> | | | £ | s. | d. |
|----------------------------------|--|--|---------------|----------|----------|--|--|--|---------------|----------|----------|
| Capital | | | 1,300 | 0 | 0 | Land | | | 1,300 | 0 | 0 |
| Rents charged in advance | | | 16 | 5 | 0 | Revenue Account—Balance carried forward .. | | | 16 | 5 | 0 |
| | | | <u>£1,316</u> | <u>5</u> | <u>0</u> | | | | <u>£1,316</u> | <u>5</u> | <u>0</u> |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued.*

GREYMOUTH TECHNICAL AND HOKITIKA HIGH SCHOOLS ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | | | | Receipts. | | | | | | | | | Payments. | | | | | | | | | | |
|------------------------------|------------|----|----|----|-----------------|----|----|--|--|--|--|--|--|-----------|----|------|-----|---|---|--|--|------|----|---|
| | | | | | Cash in Deposit | | | | | | | | | | | | | | | | | | | |
| | | | | | £ | s. | d. | | | | | | £ | s. | d. | | | | | | | | | |
| To Balance, 1st April, 1930— | Account .. | .. | .. | .. | 58 | 15 | 0 | | | | | | By Administration expenses (section 4, Land Laws Amendment Act, 1927) | .. | .. | .. | 13 | 6 | 9 | | | | | |
| Rents .. | .. | .. | .. | .. | 266 | 16 | 8 | | | | | | Payment to Greymouth Technical School (section 49, Reserves, &c., Act, 1925) | .. | .. | .. | 116 | 8 | 3 | | | | | |
| | | | | | | | | | | | | | Payment to Hokitika High School (section 15, Hokitika High School Act, 1883) | .. | .. | .. | 116 | 8 | 3 | | | | | |
| | | | | | | | | | | | | | Balance — Cash in Deposit Account, 31st March, 1931 | .. | .. | .. | 79 | 8 | 5 | | | | | |
| | | | | | | | | | | | | | | | | £325 | 11 | 8 | | | | £325 | 11 | 8 |
| | | | | | | | | | | | | | | | | £325 | 11 | 8 | | | | £325 | 11 | 8 |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | | | | Dr. | | | | | | | | | Cr. | | | | | | | | | | | | |
|--|----|----|----|----|-----|----|----|--|--|--|--|--|---|-----|----|------|----|-----|----|---|--|--|--|------|---|---|
| | | | | | £ | s. | d. | | | | | | £ | s. | d. | | | | | | | | | | | |
| To Administration expenses (section 4, Land Laws Amendment Act, 1927) | .. | .. | .. | .. | 13 | 6 | 9 | | | | | | By Balance brought forward from previous year | .. | .. | .. | 43 | 17 | 8 | | | | | | | |
| Payment to Hokitika High School (section 15, Hokitika High School Act, 1883) | .. | .. | .. | .. | 116 | 8 | 3 | | | | | | Accrued royalties | .. | .. | .. | .. | 11 | 6 | 0 | | | | | | |
| Payment to Greymouth Technical School (section 49, Reserves, &c., Act, 1925) | .. | .. | .. | .. | 116 | 8 | 3 | | | | | | Accrued rents | .. | .. | .. | .. | 252 | 18 | 4 | | | | | | |
| Balance carried forward | .. | .. | .. | .. | 61 | 18 | 9 | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | £308 | 2 | 0 | | | | | | £308 | 2 | 0 |
| | | | | | | | | | | | | | | | | £308 | 2 | 0 | | | | | | £308 | 2 | 0 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| | | | | | Liabilities. | | | | | | | | Assets. | | | | | | | | | | | | | |
|--|----|----|----|----|--------------|----|----|----------|----|----|----|--------|--|----|----|--------|----|----|----|---|--|--|--|--------|---|---|
| | | | | | £ | s. | d. | | | | | | £ | s. | d. | | | | | | | | | | | |
| Capital .. | .. | .. | .. | .. | 7,273 | 1 | 8 | Land— | | | | Leased | .. | .. | .. | 5,970 | 0 | 0 | | | | | | | | |
| Sundry creditors .. | .. | .. | .. | .. | 1,136 | 8 | 4 | Unleased | .. | .. | .. | 2,439 | 10 | 0 | | | | | | | | | | | | |
| Rents charged in advance .. | .. | .. | .. | .. | 60 | 0 | 0 | | | | | | | | | 8,409 | 10 | 0 | | | | | | | | |
| Revenue Account—Balance carried forward .. | .. | .. | .. | .. | 61 | 18 | 9 | | | | | | Sundry debtors for rent | .. | .. | .. | .. | 17 | 19 | 8 | | | | | | |
| | | | | | | | | | | | | | Sundry debtors for royalties | .. | .. | .. | .. | 24 | 10 | 8 | | | | | | |
| | | | | | | | | | | | | | Cash — Deposit Account, as at 31st March, 1931 | .. | .. | .. | .. | 79 | 8 | 5 | | | | | | |
| | | | | | | | | | | | | | | | | £8,531 | 8 | 9 | | | | | | £8,531 | 8 | 9 |
| | | | | | | | | | | | | | | | | £8,531 | 8 | 9 | | | | | | £8,531 | 8 | 9 |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued*.
HUTT VALLEY LAND SETTLEMENT ACCOUNT.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|----------------|-----------|----------|--|----------------|-----------|----------|
| To Land on hand, 1st April, 1930 | 66,562 | 0 | 0 | By Sales of land | 7,005 | 0 | 0 |
| Forfeited sections | 4,396 | 5 | 0 | Land on hand, 31st March, 1931 | 64,135 | 0 | 0 |
| Cost of subdivision, street-formation, and expenses in preparing land for sale* | 1,008 | 0 | 10 | Balance—Transferred to Profit and Loss Account | 2,792 | 14 | 2 |
| Purchase of land during year | 1,902 | 14 | 8 | | | | |
| Incidental expenses* | 63 | 13 | 8 | | | | |
| | <u>£73,932</u> | <u>14</u> | <u>2</u> | | <u>£73,932</u> | <u>14</u> | <u>2</u> |

* Roothing costs and miscellaneous expenses apportioned between Trading Account and Appropriation Account on an area basis.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|----------------|----------|----------|---|----------------|----------|----------|
| To Balance transferred from Trading Account | 2,792 | 14 | 2 | By Accrued interest | 12,534 | 4 | 9 |
| Administration expenses | 454 | 18 | 9 | Accrued rent | 170 | 2 | 5 |
| Interest on capital provided out of Land for Settlements Account | 6,439 | 1 | 10 | Interest on investments | 178 | 14 | 9 |
| Exchange on money remitted to London for investment | 27 | 6 | 0 | Excess amounts in respect of land sold paid under section 5 (4) (a) of Hutt Valley Lands Settlement Amendment Act, 1927 | 51 | 18 | 10 |
| Losses written off | 86 | 12 | 7 | | | | |
| Balance, net profit for year, carried down | 3,134 | 7 | 5 | | | | |
| | <u>£12,935</u> | <u>0</u> | <u>9</u> | | <u>£12,935</u> | <u>0</u> | <u>9</u> |

PROFIT AND LOSS APPROPRIATION ACCOUNT.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--------------------------------------|-----------------|-----------|----------|--|-----------------|-----------|----------|
| To Roothing, &c., Account* | 6,845 | 8 | 6 | By Balance brought forward | 148,795 | 10 | 10 |
| Miscellaneous expenditure* | 432 | 8 | 9 | Net profit for year ended 31st March, 1931 | 3,134 | 7 | 5 |
| Net profit to 31st March, 1931 | 144,652 | 1 | 0 | | | | |
| | <u>£151,929</u> | <u>18</u> | <u>3</u> | | <u>£151,929</u> | <u>18</u> | <u>3</u> |

* Roothing costs and miscellaneous expenses for year apportioned between Trading Account and Appropriation Account on an area basis.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|---|-----------------|-----------|-----------|--|-----------------|-----------|----------|
| | £ | s. | d. | | £ | s. | d. |
| Land for Settlements Account— | | | | Land on hand | 64,135 | 0 | 0 |
| Moneys provided for— | | | | Railways Improvement Authorization Act 1914 Account—Balance unpaid on area taken for workshops | 26,389 | 8 | 0 |
| Purchase of land | 164,715 | 11 | 9 | Sundry debtors for— | | | |
| Street-formation | 206,915 | 5 | 5 | Sales of land (not yet payable) | 221,000 | 4 | 10 |
| Incidental expenses | 11,119 | 3 | 8 | Land taken for school-sites— | | | |
| | <u>382,750</u> | <u>0</u> | <u>10</u> | Education Department | 3,500 | 0 | 0 |
| Railways Improvement Authorization Act, 1914— | | | | Rents | 51 | 1 | 0 |
| Purchase of land | 11,660 | 0 | 0 | Principal instalments | 769 | 5 | 4 |
| | <u>394,410</u> | <u>0</u> | <u>10</u> | Interest on sales | 3,993 | 3 | 4 |
| Less repayments under section 11 (2) of the Hutt Valley Lands Settlement Act, 1925— | | | | Miscellaneous | 16 | 10 | 0 |
| Land for settlements | 256,740 | 5 | 3 | | <u>229,330</u> | <u>4</u> | <u>6</u> |
| Railways Improvement Authorization Act, 1914 | 11,660 | 0 | 0 | Interest accrued but not due | 1,165 | 16 | 10 |
| | <u>268,400</u> | <u>5</u> | <u>3</u> | Outstanding losses in Suspense | 57 | 14 | 0 |
| Capital | 126,009 | 15 | 7 | Cash in Public Account | 138 | 13 | 10 |
| Land for settlements—Interest on capital provided for purchase of land, &c. | 49,477 | 9 | 2 | | | | |
| Railways Improvement Authorization Act, 1914— | | | | | | | |
| Interest on cost of land | 1,014 | 14 | 1 | | | | |
| Sundry creditors—Miscellaneous | 1 | 10 | 0 | | | | |
| Payments in advance— | | | | | | | |
| Interest on sales | 0 | 9 | 2 | | | | |
| Principal instalments | 0 | 9 | 2 | | | | |
| | <u>0</u> | <u>18</u> | <u>4</u> | | | | |
| Rents due but not accrued | 2 | 15 | 0 | | | | |
| Writings-off in Suspense | 57 | 14 | 0 | | | | |
| Profit and loss appropriation | 144,652 | 1 | 0 | | | | |
| | <u>£321,216</u> | <u>17</u> | <u>2</u> | | <u>£321,216</u> | <u>17</u> | <u>2</u> |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

I hereby certify that the Trading Account, 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 note.—G. F. C. CAMPBELL, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT—*continued*.

ROTORUA COLLEGE AND GRAMMAR SCHOOL ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Receipts.</i> | £ | s. | d. | <i>Payments.</i> | £ | s. | d. |
|--|------------|----------|----------|---|------------|----------|----------|
| To Amount transferred from Secondary Education Endowments, Auckland Provincial District, to adjust revenue undercredited in previous years | 640 | 8 | 0 | By Payments under section 12 (2) (a), Reserves, &c., Act, 1926.. .. . | 640 | 8 | 0 |
| | <u>640</u> | <u>8</u> | <u>0</u> | | <u>640</u> | <u>8</u> | <u>0</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | £ | s. | d. | <i>Assets.</i> | £ | s. | d. |
|--|--------------|-----------|----------|---|--------------|-----------|----------|
| Accumulated Funds—To be disbursed under section 12 (2) (a), Reserves, &c., Act, 1926, for the erection of a secondary school at Rotorua— | | | | Overpayment to Secondary Education Endowment Deposit Account, Auckland Provincial District (being repaid by annual instalments) | 1,280 | 16 | 0 |
| Balance, 1st April, 1930 | 1,921 | 4 | 0 | | | | |
| Less payments under section 12 (2) (a), Reserves, &c., Act, 1926 | 640 | 8 | 0 | | | | |
| | <u>1,280</u> | <u>16</u> | <u>0</u> | | <u>1,280</u> | <u>16</u> | <u>0</u> |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

I hereby certify that the Statement of Receipts and Payments 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.

LANDS AND SURVEY DEPARTMENT—*continued.*

SECONDARY EDUCATION ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Receipts.</i> | | | | <i>Payments.</i> | | | | | |
|--|-------|----|----|------------------|----------|-----------|----------------|----------|-----------|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| To Balance— | | | | | | | 11,078 | 15 | 10 |
| Cash in Deposit Account, 1st | | | | | | | 722 | 7 | 7 |
| April, 1930 | 4,791 | 11 | 10 | | | | 169 | 1 | 4 |
| Investment Account | 600 | 0 | 0 | | | | 640 | 8 | 0 |
| | | | | 5,391 | 11 | 10 | | | |
| Rents under section 30, Education Reserves Act, 1928 | | | | 11,856 | 10 | 1 | | | |
| Sales under section 27, Education Reserves Act, 1928 | | | | 106 | 8 | 0 | | | |
| Interest on investments | | | | 27 | 0 | 0 | | | |
| | | | | <u>£17,381</u> | <u>9</u> | <u>11</u> | | | |
| | | | | | | | 4,458 | 7 | 5 |
| | | | | | | | <u>£17,381</u> | <u>9</u> | <u>11</u> |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | | <i>Cr.</i> | | | |
|---|----------------|----------|-----------|---|----------------|----------|-----------|
| | £ | s. | d. | | £ | s. | d. |
| To Administration expenses | 620 | 5 | 4 | By Accrued rent | 13,096 | 17 | 6 |
| Irrecoverable rents | 174 | 8 | 2 | Accrued royalties | 0 | 12 | 8 |
| Remissions under Land Act, 1924 | 20 | 0 | 0 | Interest on cash held by Public Trustee | 41 | 15 | 9 |
| Remissions under Deteriorated Lands Act, 1925 | 8 | 0 | 0 | Interest on investments | 27 | 0 | 0 |
| Survey costs, &c. | 44 | 2 | 0 | | | | |
| Repairs and maintenance | 169 | 1 | 4 | | | | |
| Rotorua College and Grammar School | 640 | 8 | 0 | | | | |
| Payments to secondary schools | 11,078 | 15 | 10 | | | | |
| Balance carried down | 411 | 5 | 3 | | | | |
| | <u>£13,166</u> | <u>5</u> | <u>11</u> | | <u>£13,166</u> | <u>5</u> | <u>11</u> |
| | | | | | | | |
| To Balance | 5,026 | 2 | 7 | By Balance brought down | 411 | 5 | 3 |
| | | | | Balance from previous year | 4,614 | 17 | 4 |
| | <u>£5,026</u> | <u>2</u> | <u>7</u> | | <u>£5,026</u> | <u>2</u> | <u>7</u> |

NOTE.—Owing to the loss of all records for the Hawke's Bay Land District as a result of the earthquake and fire of 3rd February last, the figures relating to the accrued rent and interest for that district have been estimated pending the re-establishment of records.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|---|-----------------|-----------|----------|--|-----------------|-----------|----------|
| | £ | s. | d. | | £ | s. | d. |
| Capital, including loading for roads | 206,883 | 10 | 4 | Endowment lands— | | | |
| Appreciation of land-values | 54,881 | 1 | 7 | Leased | 254,406 | 14 | 11 |
| Public Works Fund—Roading (section 17, Land Laws Amendment Act, 1927) | 2,235 | 17 | 11 | Unleased | 9,870 | 0 | 6 |
| Sundry creditors— | | | | | | | |
| Rents | 79 | 17 | 1 | Sundry debtors | | | |
| Departmental | 201 | 3 | 6 | Rent, £2,686 16s. 9d.; less reserve for irrecoverable rents, £25 | 2,661 | 16 | 9 |
| | | | | Departmental | 1 | 17 | 6 |
| Rotorua College and Grammar School | 1,280 | 16 | 0 | Miscellaneous | 41 | 15 | 9 |
| Rents charged in advance | 2,990 | 10 | 9 | | | | |
| Writings-off in Suspense | 183 | 10 | 8 | Postponed rent | | | |
| Revenue Account | 5,026 | 2 | 7 | Interest accrued but not due on investments | | | |
| | | | | Overpayment to secondary schools | 1,280 | 16 | 0 |
| | | | | Losses in Suspense | 183 | 10 | 8 |
| | | | | Cash held by Public Trustee | 796 | 4 | 2 |
| | | | | | | | |
| | | | | Cash in Deposit Account | 3,858 | 7 | 5 |
| | | | | Investment Account | 600 | 0 | 0 |
| | | | | | | | |
| | | | | | <u>4,458</u> | <u>7</u> | <u>5</u> |
| | <u>£273,762</u> | <u>10</u> | <u>5</u> | | <u>£273,762</u> | <u>10</u> | <u>5</u> |

NOTE.—Owing to loss of all records for the Hawke's Bay Land District as a result of the earthquake and fire of 3rd February last, accruing charges for year relating to that district have been estimated. The following assets are subject to amendment: Sundry debtors, rents, and postponed rent. A sum of £14,747 is also in Consolidated Fund, Deposits Account—Miscellaneous, pending identification when portion may be allocated to Secondary Education Endowment Deposits Account.

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note. The following comment is appended: The charges on land with respect to expenditure under section 47 of the Land for Settlements Act, 1925, or the corresponding provisions of any former Act, have not been abolished as required by section 17 (5) (b) of the Land Laws Amendment Act, 1927.—G. F. C. CAMPBELL, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT—*continued.*

WANGANUI HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Receipts.</i> | | | | £ s. d. | <i>Payments.</i> | | | | £ s. d. |
|--|----|----|----|-----------------|--|---------|----|----|-----------------|
| To Balance—Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Wellington, at 1st April, 1930 | .. | .. | .. | 18 19 3 | By Payments to Wanganui Harbour Board under Wanganui Harbour Endowment, &c., Act, 1877 | 36 15 6 | | | |
| Rents | .. | .. | .. | 41 16 0 | Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | .. | .. | .. | 2 1 10 |
| | | | | | Balance—Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Wellington | .. | .. | .. | 21 17 11 |
| | | | | <u>£60 15 3</u> | | | | | <u>£60 15 3</u> |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ s. d. | <i>Cr.</i> | £ s. d. |
|--|-----------------|---|-----------------|
| To Payments to Wanganui Harbour Board under Wanganui Harbour Endowment, &c., Act, 1877 | 36 15 6 | By Balance brought forward from previous year | .. 9 11 9 |
| Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 | .. 2 1 10 | Accrued rents | .. 41 3 6 |
| Balance carried forward | .. 11 17 11 | | |
| | <u>£50 15 3</u> | | <u>£50 15 3</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | £ s. d. | <i>Assets.</i> | | | | £ s. d. |
|---|----|----|----|------------------|---|----|----|----|------------------|
| Capital | .. | .. | .. | 823 10 0 | Leased land | .. | .. | .. | 823 10 0 |
| Rents charged in advance | .. | .. | .. | 10 0 0 | Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Wellington | .. | .. | .. | 21 17 11 |
| Revenue Account—Balance carried forward | .. | .. | .. | 11 17 11 | | | | | |
| | | | | <u>£845 7 11</u> | | | | | <u>£845 7 11</u> |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

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

MARINE DEPARTMENT.

HEAD OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|--|----|----|----------------|-----------|----------|---|----|----|----------------|-----------|----------|
| To Salaries | .. | .. | 8,770 | 12 | 4 | By Miscellaneous receipts | .. | .. | 14 | 8 | 10 |
| Rent | .. | .. | 793 | 0 | 0 | Balance carried down | .. | .. | 10,685 | 12 | 8 |
| Printing and stationery | .. | .. | 251 | 9 | 0 | | | | | | |
| Office fittings and requisites | .. | .. | 34 | 2 | 9 | | | | | | |
| Postage, telegrams, and rent of boxes | .. | .. | 278 | 10 | 0 | | | | | | |
| Telephone rentals, &c. | .. | .. | 82 | 6 | 1 | | | | | | |
| Books, newspapers, &c. | .. | .. | 43 | 16 | 5 | | | | | | |
| Maintenance of typewriters, &c. | .. | .. | 43 | 4 | 3 | | | | | | |
| Overtime and meal allowances | .. | .. | 74 | 1 | 4 | | | | | | |
| Transfer expenses | .. | .. | 9 | 4 | 0 | | | | | | |
| Travelling-expenses | .. | .. | 91 | 12 | 11 | | | | | | |
| Compassionate allowance to Mrs. J. C. Rice | .. | .. | 85 | 0 | 0 | | | | | | |
| Miscellaneous expenses | .. | .. | 1 | 15 | 0 | | | | | | |
| Depreciation | .. | .. | 141 | 7 | 5 | | | | | | |
| | | | <u>£10,700</u> | <u>1</u> | <u>6</u> | | | | <u>£10,700</u> | <u>1</u> | <u>6</u> |
| | | | £ | s. | d. | | | | £ | s. | d. |
| To Balance brought down | .. | .. | 10,685 | 12 | 8 | By Apportionment of cost of administration to branches— | | | | | |
| Interest on capital | .. | .. | 77 | 1 | 6 | Mercantile Marine Branch | .. | .. | 5,749 | 19 | 8 |
| | | | | | | Harbours Branch | .. | .. | 702 | 15 | 6 |
| | | | | | | Inspection of Machinery Branch | .. | .. | 3,066 | 13 | 2 |
| | | | | | | Fisheries Branch | .. | .. | 383 | 5 | 10 |
| | | | | | | Ross Dependency Account | .. | .. | 10 | 0 | 0 |
| | | | | | | Westport Harbour Account | .. | .. | 750 | 0 | 0 |
| | | | | | | Rock-oyster Industry Account | .. | .. | 100 | 0 | 0 |
| | | | <u>£10,762</u> | <u>14</u> | <u>2</u> | | | | <u>£10,762</u> | <u>14</u> | <u>2</u> |

MERCANTILE MARINE BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|---|----|--------|----------------|-----------|----------|--|----|----|----------------|-----------|----------|---|----|----|
| To Lighthouses— | | | | | | By Light Dues | .. | .. | 84,062 | 0 | 5 | | | |
| General maintenance | .. | 23,691 | 3 | 4 | | Survey of ships | .. | .. | 4,184 | 18 | 11 | | | |
| Working-expenses of tender | .. | 21,257 | 3 | 11 | | Engagement and discharge of seamen | .. | .. | 2,235 | 3 | 6 | | | |
| | | | | | 44,948 | 7 | 3 | | | | | | | |
| Mercantile Marine offices, &c.— | | | | | | Fines and forfeitures | .. | .. | 36 | 8 | 7 | | | |
| Salaries | .. | 19,646 | 10 | 4 | | Deck-cargo licenses | .. | .. | 59 | 17 | 6 | | | |
| Services of Customs officers | .. | 2,600 | 0 | 0 | | Examination fees | .. | .. | 367 | 1 | 0 | | | |
| Rent | .. | 1,374 | 0 | 0 | | Sale of charts, books, and forms | .. | .. | 1,057 | 4 | 11 | | | |
| Fuel, light, &c. | .. | 20 | 10 | 11 | | Sale of "New Zealand Nautical Almanac" | .. | .. | 121 | 18 | 8 | | | |
| Printing and stationery | .. | 163 | 0 | 5 | | Registry of shipping fees | .. | .. | 117 | 8 | 0 | | | |
| Office fittings and requisites | .. | 66 | 3 | 6 | | Costs awarded the Department— | | | | | | | | |
| Postage, telegrams, and rent of boxes | .. | 158 | 11 | 10 | | (a) Nautical inquiries | .. | .. | 48 | 14 | 5 | | | |
| Telephone rentals, &c. | .. | 182 | 15 | 11 | | (b) Prosecutions under Shipping and Seamen Act | .. | .. | 36 | 16 | 2 | | | |
| Books, newspapers, &c. | .. | 67 | 19 | 1 | | Fares, freight, &c. | .. | .. | 1,213 | 3 | 9 | | | |
| Nautical inquiries | .. | 198 | 2 | 8 | | Sale of surplus stores | .. | .. | 49 | 15 | 11 | | | |
| Legal expenses | .. | 44 | 15 | 6 | | Services of lighthouse tender in respect of harbours | .. | .. | 1,266 | 13 | 4 | | | |
| Transfer expenses | .. | 4 | 14 | 4 | | Rents of buildings and reserves | .. | .. | 117 | 9 | 0 | | | |
| Travelling-expenses | .. | 859 | 0 | 5 | | Miscellaneous receipts | .. | .. | 91 | 1 | 11 | | | |
| Examination expenses | .. | 225 | 14 | 1 | | | | | | | | | | |
| Charts, saleable books and forms | .. | 418 | 18 | 11 | | | | | | | | | | |
| "New Zealand Nautical Almanac" | .. | 571 | 16 | 1 | | | | | | | | | | |
| Preparation of tide-tables | .. | 550 | 0 | 0 | | | | | | | | | | |
| Checking passenger traffic | .. | 120 | 8 | 0 | | | | | | | | | | |
| Relief of distressed seamen | .. | 17 | 17 | 0 | | | | | | | | | | |
| Miscellaneous expenses | .. | 72 | 4 | 1 | | | | | | | | | | |
| | | | | | 27,363 | 3 | 1 | | | | | | | |
| Head Office administration | .. | .. | 5,749 | 19 | 8 | | | | | | | | | |
| Reserve for bad debts | .. | .. | 10 | 0 | 0 | | | | | | | | | |
| Depreciation | .. | .. | 8,179 | 0 | 10 | | | | | | | | | |
| Balance carried down | .. | .. | 8,815 | 5 | 2 | | | | | | | | | |
| | | | <u>£95,065</u> | <u>16</u> | <u>0</u> | | | | <u>£95,065</u> | <u>16</u> | <u>0</u> | | | |
| | | | £ | s. | d. | | | | £ | s. | d. | | | |
| To Interest on capital | .. | .. | 16,639 | 4 | 8 | By Balance brought down | .. | .. | 8,815 | 5 | 2 | | | |
| | | | | | | Excess expenditure over income transferred to General Income and Expenditure Account | .. | .. | 7,823 | 19 | 6 | | | |
| | | | <u>£16,639</u> | <u>4</u> | <u>8</u> | | | | <u>£16,639</u> | <u>4</u> | <u>8</u> | | | |

MARINE DEPARTMENT—continued.

HARBOURS BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|--|--------|----|----|--|--|--------|----|----|
| To Salaries and wages | | 1,872 | 11 | 5 | By Pilotage | | 60 | 10 | 6 |
| Repairs and maintenance | | 578 | 17 | 1 | Port charges | | 720 | 18 | 6 |
| Services of lighthouse steamer | | 1,266 | 13 | 4 | Harbourmasters' fees | | 3 | 5 | 4 |
| Supervision and maintenance of foreshore | | 639 | 5 | 4 | Wharfage | | 250 | 7 | 7 |
| Cargo-working gear, investigations connected with | | 32 | 8 | 3 | Harbour boat license fees | | 18 | 10 | 0 |
| Rent | | 26 | 14 | 4 | Watermen's license fees | | 1 | 10 | 0 |
| Office expenses | | 24 | 8 | 11 | Foreshore rentals | | 807 | 19 | 2 |
| Telephone rentals, &c. | | 27 | 3 | 10 | Royalty on shingle, sand, &c. | | 3,695 | 18 | 1 |
| Travelling-expenses | | 13 | 17 | 5 | Order in Council and permit fees | | 56 | 0 | 0 |
| Grants and subsidies | | 100 | 0 | 0 | Rents of buildings | | 111 | 14 | 2 |
| Head Office administration | | 702 | 15 | 6 | Services to Customs Department | | 235 | 0 | 0 |
| Reserve for bad debts | | 10 | 0 | 0 | Refunds of Court costs | | 4 | 4 | 0 |
| Depreciation | | 584 | 14 | 1 | Miscellaneous receipts | | 25 | 17 | 3 |
| Balance carried down | | 112 | 5 | 1 | | | | | |
| | | £5,991 | 14 | 7 | | | £5,991 | 14 | 7 |
| | | £ | s. | d. | | | £ | s. | d. |
| To Interest on capital | | 1,003 | 17 | 2 | By Balance brought down | | 112 | 5 | 1 |
| | | | | | Excess expenditure over income transferred to General Income and Expenditure Account | | 891 | 12 | 1 |
| | | £1,003 | 17 | 2 | | | £1,003 | 17 | 2 |

INSPECTION OF MACHINERY BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|--|--|---------|----|----|---|--|---------|----|----|
| To Salaries | | 16,730 | 17 | 3 | By Boiler-inspection fees | | 8,416 | 8 | 9 |
| Rent | | 1,334 | 2 | 8 | Machinery-inspection fees | | 13,815 | 6 | 3 |
| Printing and stationery | | 257 | 14 | 0 | Special inspection fees | | 229 | 0 | 11 |
| Office fittings and requisites | | 68 | 5 | 3 | Examination fees | | 384 | 17 | 6 |
| Postage, telegrams, and rent of boxes | | 309 | 3 | 6 | Drawings, examination of | | 30 | 5 | 0 |
| Telephone rentals, &c. | | 251 | 5 | 11 | Miscellaneous receipts | | 44 | 15 | 5 |
| Commission on revenue collected by Post and Telegraph Department | | 570 | 2 | 6 | Balance carried down | | 5,208 | 5 | 0 |
| Books, newspapers, &c. | | 66 | 17 | 11 | | | | | |
| Fuel, light, and cleaning | | 29 | 17 | 8 | | | | | |
| Legal expenses | | 14 | 12 | 6 | | | | | |
| Examination expenses | | 17 | 0 | 8 | | | | | |
| Inquiries and technical investigations | | 6 | 10 | 0 | | | | | |
| Transfer expenses | | 259 | 4 | 0 | | | | | |
| Travelling-expenses | | 4,621 | 7 | 4 | | | | | |
| Head Office administration | | 3,066 | 13 | 2 | | | | | |
| Reserve for bad debts | | 115 | 10 | 5 | | | | | |
| Depreciation | | 409 | 14 | 1 | | | | | |
| | | £28,128 | 18 | 10 | | | £28,128 | 18 | 10 |
| | | £ | s. | d. | | | £ | s. | d. |
| To Balance brought down | | 5,208 | 5 | 0 | By Excess expenditure over income transferred to General Income and Expenditure Account | | 5,397 | 16 | 10 |
| Interest on capital | | 189 | 11 | 10 | | | £5,397 | 16 | 10 |
| | | £5,397 | 16 | 10 | | | | | |

FISHERIES BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|--|--|--------|----|----|---|--|--------|----|----|
| To Salaries and wages | | 2,153 | 18 | 10 | By Net profit on rock-oyster industry transferred from Profit and Loss Account | | 1,392 | 6 | 3 |
| Maintenance of launches | | 317 | 6 | 9 | Fishing-boat license and registration fees, &c. | | 427 | 15 | 11 |
| Rent | | 143 | 0 | 0 | Salmon-license fees | | 49 | 0 | 0 |
| Office fittings and requisites | | 47 | 16 | 6 | Rental of buildings | | 25 | 0 | 0 |
| Postage, telegrams, &c. | | 26 | 4 | 10 | Rental of toheroa areas | | 300 | 0 | 0 |
| Telephone rentals, &c. | | 49 | 14 | 1 | Sale of quinnat-salmon ova | | 3 | 6 | 6 |
| Books, newspapers, &c. | | 56 | 19 | 6 | Sale of salmon | | 41 | 1 | 8 |
| Legal expenses, &c. | | 47 | 15 | 1 | Services to Customs Department | | 25 | 0 | 0 |
| Travelling-expenses | | 291 | 17 | 2 | Costs awarded the Department in connection with prosecution under the Fisheries Act | | 43 | 11 | 10 |
| Miscellaneous expenses | | 13 | 4 | 2 | Miscellaneous receipts | | 23 | 19 | 11 |
| Head Office administration | | 383 | 5 | 10 | Balance carried down | | 1,764 | 16 | 0 |
| Grants and subsidies | | 75 | 0 | 0 | | | | | |
| Depreciation | | 489 | 15 | 4 | | | | | |
| | | £4,095 | 18 | 1 | | | £4,095 | 18 | 1 |
| | | £ | s. | d. | | | £ | s. | d. |
| To Balance brought down | | 1,764 | 16 | 0 | By Excess expenditure over income transferred to General Income and Expenditure Account | | 2,108 | 1 | 10 |
| Interest on capital | | 343 | 5 | 10 | | | £2,108 | 1 | 10 |
| | | £2,108 | 1 | 10 | | | | | |

MARINE DEPARTMENT—*continued.*

ROCK-OYSTER INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR 1930 SEASON.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|---------------|-----------|----------|---------------------------------|---------------|-----------|----------|
| To Salaries and wages | 3,222 | 14 | 1 | By Sales | 6,422 | 8 | 8 |
| Maintenance of ketch and launches | 384 | 11 | 5 | Rent | 9 | 5 | 0 |
| Freight and cartage | 468 | 16 | 5 | | | | |
| Sacks and stores | 163 | 15 | 2 | | | | |
| Wharfage and cranage | 50 | 2 | 9 | | | | |
| Rent, fuel, light, &c. | 53 | 19 | 7 | | | | |
| Administration expenses | 190 | 0 | 0 | | | | |
| Travelling-expenses | 63 | 8 | 4 | | | | |
| Office expenses | 19 | 12 | 6 | | | | |
| Printing and stationery | 27 | 16 | 3 | | | | |
| Advertising | 6 | 10 | 6 | | | | |
| Miscellaneous expenses | 5 | 9 | 0 | | | | |
| Depreciation | 260 | 17 | 7 | | | | |
| Balance carried down | 1,514 | 0 | 1 | | | | |
| | <u>£6,431</u> | <u>13</u> | <u>8</u> | | <u>£6,431</u> | <u>13</u> | <u>8</u> |
| | £ | s. | d. | | £ | s. | d. |
| To Interest on capital | 121 | 13 | 10 | By Balance brought down | 1,514 | 0 | 1 |
| Net profit | 1,392 | 6 | 3 | | | | |
| | <u>£1,514</u> | <u>0</u> | <u>1</u> | | <u>£1,514</u> | <u>0</u> | <u>1</u> |

ROSS DEPENDENCY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | £ | s. | d. | <i>Income.</i> | £ | s. | d. |
|---|-------------|-----------|----------|--|-------------|-----------|----------|
| To Salaries | 18 | 8 | 10 | By Miscellaneous receipts | 2 | 10 | 0 |
| Postage, telegrams, &c. | 6 | 18 | 0 | Balance carried down | 140 | 0 | 4 |
| Printing and stationery | 3 | 10 | 1 | | | | |
| Travelling-expenses | 16 | 4 | 2 | | | | |
| Miscellaneous expenses | 10 | 14 | 7 | | | | |
| Refund of royalty overpaid in 1929-30 | 74 | 15 | 0 | | | | |
| Head Office administration | 10 | 0 | 0 | | | | |
| Depreciation | 1 | 19 | 8 | | | | |
| | <u>142</u> | <u>10</u> | <u>4</u> | | <u>£142</u> | <u>10</u> | <u>4</u> |
| | £ | s. | d. | | £ | s. | d. |
| To Balance brought down | 140 | 0 | 4 | By Excess expenditure over income transferred to | | | |
| Interest on capital | 3 | 10 | 2 | General Income and Expenditure Account .. | 143 | 10 | 6 |
| | <u>£143</u> | <u>10</u> | <u>6</u> | | <u>£143</u> | <u>10</u> | <u>6</u> |

GENERAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | £ | s. | d. | <i>Income.</i> | £ | s. | d. |
|--|----------------|----------|----------|--|----------------|----------|----------|
| To Deficits transferred from branch Income and Expenditure Accounts— | | | | By Balance, being excess expenditure over income after charging depreciation and interest on capital | 16,365 | 0 | 9 |
| Mercantile Marine Branch | 7,823 | 19 | 6 | | | | |
| Harbours Branch | 891 | 12 | 1 | | | | |
| Inspection of Machinery Branch | 5,397 | 16 | 10 | | | | |
| Fisheries Branch | 2,108 | 1 | 10 | | | | |
| Ross Dependency Account | 143 | 10 | 6 | | | | |
| | <u>£16,365</u> | <u>0</u> | <u>9</u> | | <u>£16,365</u> | <u>0</u> | <u>9</u> |

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Services of Customs officers; (b) rental value as assessed by Public Works Department; (c) interest at 4½ per cent. on capital as at 1st April, 1930; (d) proportion of cost of raising public-works loans; (e) Public Works Department overhead cost. Depreciation has been allowed for on balances of assets as at 1st April, 1930, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for services rendered to the Customs Department.

MENTAL HOSPITALS DEPARTMENT.

INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Auckland. | Christchurch. | Dunedin. | Hokitika. | Nelson. | Portraua. | Tokanui. | Kingseat. | Total. |
|---|-------------|---------------|-------------|------------|-------------|-------------|-------------|------------|---------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| <i>Expenditure.</i> | | | | | | | | | |
| Salaries | 38,966 19 3 | 40,872 0 9 | 49,135 12 2 | 12,762 8 0 | 17,687 7 5 | 48,795 16 2 | 18,880 4 0 | 1,114 7 2 | 228,214 14 11 |
| Official visitor .. | 50 8 0 | 31 10 0 | .. | 10 10 0 | .. | 41 13 4 | 6 5 0 | .. | 140 6 4 |
| Advertising, books, &c. .. | 1 17 0 | 4 1 5 | 13 19 6 | 6 2 0 | 3 1 6 | 6 17 0 | 2 0 0 | .. | 37 18 5 |
| Bacteriological research .. | .. | 5 19 0 | 0 1 1 | 0 10 6 | 0 10 6 | 25 13 10 | .. | .. | 32 14 11 |
| Bedding and clothing .. | 5,226 7 5 | 5,051 12 0 | 5,424 6 10 | 972 0 9 | 1,441 18 5 | 5,952 13 1 | 1,495 19 1 | 110 0 9 | 25,674 18 4 |
| Building repairs and maintenance | 2,481 9 7 | 4,785 7 5 | 7,275 2 6 | 327 1 5 | 1,642 16 9 | 6,354 18 5 | 1,713 8 5 | 360 16 10 | 24,941 1 4 |
| Dental services .. | 15 1 1 | 31 6 7 | 7 3 10 | 5 4 6 | 2 0 0 | 37 19 0 | 20 11 6 | .. | 139 6 6 |
| Farm-produce consumed .. | 4,115 16 8 | 6,690 4 7 | 7,778 9 4 | 712 0 10 | 2,759 14 11 | 6,074 8 11 | 2,631 15 10 | 152 11 7 | 30,915 2 8 |
| Fencing, draining, and roading | 44 12 2 | 6 0 0 | 41 16 11 | 27 16 6 | 20 8 1 | 124 8 6 | 5 11 4 | 12 10 6 | 283 4 0 |
| Freight and cartage .. | 72 17 11 | 258 11 9 | 375 10 5 | 1 2 11 | 173 15 5 | 321 10 11 | 200 1 7 | 25 14 2 | 1,429 5 1 |
| Fuel, light, water, &c. .. | 6,289 19 0 | 6,489 7 9 | 7,175 6 2 | 1,136 8 2 | 2,894 0 5 | 5,396 9 0 | 2,742 18 11 | 200 18 0 | 32,325 7 5 |
| Funeral expenses .. | 68 16 6 | 64 0 0 | 87 15 2 | 6 5 0 | 63 5 0 | 85 17 6 | 48 9 6 | .. | 424 8 8 |
| Furniture, repairs, &c. .. | 664 19 7 | 1,760 4 7 | 591 16 11 | 934 8 2 | 1,604 4 10 | 485 2 1 | 1,905 17 11 | 14 9 9 | 7,961 3 10 |
| Gardens and shrubberies .. | 24 17 3 | 87 0 1 | 21 16 9 | 2 4 7 | 19 2 11 | 103 18 10 | 25 9 4 | .. | 284 9 9 |
| Laundry expenses .. | 405 13 0 | 280 13 3 | 904 11 1 | 980 10 9 | 194 7 4 | 264 16 4 | 259 18 0 | 2 1 10 | 3,242 11 7 |
| Machinery, repairs, and stores | 94 5 0 | 151 18 7 | 390 18 2 | 5 1 10 | 16 7 9 | 104 7 8 | 153 18 6 | .. | 916 17 6 |
| Maintenance of motor-vehicles | 141 9 7 | 589 5 11 | 510 12 5 | 95 13 4 | 230 1 9 | 400 0 1 | 363 3 2 | 65 10 9 | 2,395 17 0 |
| Medical fees .. | 332 16 4 | 245 3 6 | 159 14 6 | 15 16 0 | 47 13 10 | 332 5 1 | 70 16 8 | .. | 1,204 5 11 |
| Nursing staff— | | | | | | | | | |
| Transfer expenses .. | 2 11 6 | 11 14 7 | 4 12 6 | .. | 4 7 6 | 1 8 7 | 0 3 9 | .. | 24 18 5 |
| Treatment in general hospitals | 3 12 0 | 25 9 0 | 41 0 0 | 28 9 3 | 1 1 0 | 12 13 6 | .. | .. | 112 4 9 |
| Uniforms, purchase of .. | 227 3 9 | 309 10 3 | 338 13 3 | 146 9 10 | 86 6 7 | 382 15 5 | 114 10 9 | 10 17 3 | 1,616 7 1 |
| Office equipment .. | 1 16 10 | 13 18 8 | .. | 21 13 8 | 3 2 0 | 1 10 7 | 25 13 7 | .. | 67 15 4 |
| Patients' friends .. | .. | .. | 100 0 0 | .. | .. | .. | .. | .. | 100 0 0 |
| " gratuities .. | 88 12 4 | 28 2 7 | 119 19 3 | 43 5 2 | 174 7 0 | 91 15 7 | 27 5 5 | .. | 573 7 4 |
| " recreation .. | 1,626 9 10 | 1,202 10 8 | 2,525 17 0 | 452 5 8 | 692 18 5 | 2,283 15 7 | 843 15 11 | 103 15 3 | 9,731 8 4 |
| " transfer expenses | .. | 75 12 9 | 2 16 2 | 0 8 6 | 20 14 0 | 62 1 8 | 3 8 7 | 1 10 7 | 166 12 3 |
| " treatment in general hos- pital .. | 164 8 0 | 28 15 0 | 140 14 0 | 10 10 0 | 66 12 0 | 159 11 6 | 15 15 0 | .. | 586 5 6 |
| Postages and telegrams .. | 113 9 2 | 107 10 10 | 106 10 2 | 20 7 6 | 40 10 5 | 162 0 11 | 58 7 4 | 4 0 1 | 662 16 5 |
| Printing and stationery .. | 250 14 4 | 235 19 9 | 156 5 3 | 49 12 7 | 81 10 11 | 199 11 4 | 72 19 3 | 1 8 7 | 1,048 2 0 |
| Rations .. | 15,188 6 10 | 13,111 10 6 | 17,615 0 5 | 4,710 9 4 | 5,216 6 0 | 19,487 16 7 | 5,121 6 10 | 1,115 11 5 | 81,566 7 11 |
| Stores— | | | | | | | | | |
| Loose and artisans' .. | 42 7 4 | 22 17 7 | 45 10 7 | 17 19 4 | .. | 1,771 10 5 | 82 6 4 | 9 14 9 | 220 15 11 |
| Other .. | 217 14 6 | .. | .. | .. | .. | .. | 211 13 7 | .. | 2,200 18 6 |
| Surgery and dispensary— | | | | | | | | | |
| Drugs, &c. .. | 348 3 10 | 361 6 10 | 293 17 5 | 67 15 7 | 134 5 3 | 350 10 7 | 72 3 7 | 1 8 9 | 1,629 11 10 |
| Wines, spirits, &c. .. | 13 17 4 | 16 18 0 | 32 12 1 | .. | 7 16 0 | 12 0 7 | .. | .. | 83 4 0 |
| Telephone services .. | 43 16 5 | 117 5 5 | 207 18 1 | 27 6 7 | 47 3 0 | 117 5 8 | 50 13 11 | .. | 611 9 1 |
| Travelling-expenses .. | 50 8 3 | 44 11 3 | 238 13 11 | 18 7 4 | 41 9 3 | 86 6 9 | 23 10 9 | 4 11 9 | 507 19 3 |
| Sundry expenses .. | 2 8 0 | 14 12 4 | 0 12 6 | 0 8 6 | 6 4 7 | 7 19 4 | .. | .. | 32 5 3 |
| Travelling-allowances .. | 62 0 4 | 89 7 0 | 107 5 5 | 21 0 0 | 121 18 11 | .. | 31 1 5 | 2 4 11 | 434 18 0 |

| | | | | | | | | | |
|---|-------------|-------------|--------------|--------------|-------------|--------------|--------------|------------|--------------|
| Head Office administration expenses | 2,167 10 1 | 1,693 6 2 | 1,980 9 1 | 413 9 9 | 715 7 10 | 2,356 3 11 | 917 4 3 | .. | 10,243 11 1 |
| Law-costs | 4 15 0 | 4 4 0 | 5 18 0 | .. | .. | 10 10 0 | .. | .. | 25 7 0 |
| Depreciation | 5,057 19 0 | 5,639 18 3 | 8,150 15 0 | 1,532 18 9 | 3,036 13 6 | 9,110 0 7 | 4,015 0 8 | 997 9 8 | 37,540 15 5 |
| Compassionate allowances | .. | .. | 151 18 2 | .. | .. | 348 5 9 | .. | .. | 500 3 11 |
| Grants towards repatriation of alien patients | .. | .. | .. | .. | .. | 25 0 0 | .. | .. | 25 0 0 |
| Funerals of victims, Sookburn fatality | .. | 134 9 2 | .. | .. | .. | .. | .. | .. | 134 9 2 |
| Total .. | 84,676 10 0 | 90,693 17 9 | 112,261 12 0 | 25,534 2 7 | 39,299 11 0 | 111,959 10 7 | 42,213 9 8 | 4,311 14 4 | 510,950 7 11 |
| Balance brought down .. | 59,409 6 0 | 65,957 2 7 | 85,829 15 1 | 24,035 18 11 | 34,034 4 5 | 80,334 16 7 | 30,884 19 3 | 4,266 0 10 | 384,752 3 8 |
| Interest .. | 9,713 19 0 | 10,252 7 10 | 12,982 10 9 | 2,511 6 4 | 5,390 2 0 | 14,764 16 3 | 6,738 18 7 | 1,190 6 1 | 63,544 6 10 |
| Net loss from Farm Account | .. | .. | .. | 312 18 1 | 1,054 14 10 | .. | .. | 377 5 2 | 1,744 18 1 |
| Total .. | 69,123 5 0 | 76,209 10 5 | 98,812 5 10 | 26,860 3 4 | 40,479 1 3 | 95,099 12 10 | 37,623 17 10 | 5,833 12 1 | 450,041 8 7 |
| <i>Income.</i> | | | | | | | | | |
| Maintenance fees | 24,754 17 3 | 23,870 12 6 | 23,913 13 10 | 1,304 13 1 | 5,090 16 6 | 30,877 5 6 | 11,009 15 6 | £ | £ |
| Board and lodging | .. | 1 8 0 | 222 13 0 | 15 7 6 | 14 10 1 | 202 18 6 | 43 17 6 | 40 1 0 | 120,821 14 2 |
| Metal, rags, &c., sale of | 86 18 6 | 50 5 0 | 173 8 0 | 4 1 1 | .. | 81 0 9 | 0 5 3 | .. | 540 15 7 |
| Offal, institution, sale of | 71 17 7 | 444 9 8 | 1,644 2 1 | 74 2 0 | .. | 43 18 5 | 114 12 2 | 5 12 6 | 395 18 7 |
| Sacks, institution | 29 13 11 | .. | 18 0 0 | .. | .. | 49 10 10 | .. | .. | 2,398 14 5 |
| Rents | 320 0 0 | 370 0 0 | 460 0 0 | 100 0 0 | 160 0 0 | 370 0 0 | 160 0 0 | .. | 1,940 0 0 |
| Transfer expenses | 3 16 9 | .. | .. | .. | .. | .. | .. | .. | 3 16 9 |
| Balance carried down | 59,409 6 0 | 65,957 2 7 | 85,829 15 1 | 24,035 18 11 | 34,034 4 5 | 80,334 16 7 | 30,884 19 3 | 4,266 0 10 | 384,752 3 8 |
| Total .. | 84,676 10 0 | 90,693 17 9 | 112,261 12 0 | 25,534 2 7 | 39,299 11 0 | 111,959 10 7 | 42,213 9 8 | 4,311 14 4 | 510,950 7 11 |
| Net profit from farms | 941 10 0 | 1,753 1 11 | 2,258 7 9 | .. | .. | 2,120 0 3 | 202 18 10 | .. | 7,275 18 9 |
| Excess of expenditure over income | 68,181 15 0 | 74,456 8 6 | 96,553 18 1 | 26,860 3 4 | 40,479 1 3 | 92,979 12 7 | 37,420 19 0 | 5,833 12 1 | 442,765 9 10 |
| Total .. | 69,123 5 0 | 76,209 10 5 | 98,812 5 10 | 26,860 3 4 | 40,479 1 3 | 95,099 12 10 | 37,623 17 10 | 5,833 12 1 | 450,041 8 7 |
| Net cost per patient for year | 51 12 3 | 72 3 0 | 79 19 11 | 106 11 9 | 92 16 10 | 64 14 11 | 66 18 10 | .. | 70 18 5 |

MENTAL HOSPITALS DEPARTMENT—continued.
FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | 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. |
| <i>Expenditure.</i> | | | | | | | | | | | | | | | | | | |
| Live-stock at 1st April, 1930 | 1,470 | 12 6 | 4,431 | 2 6 | 4,429 | 7 6 | 323 | 15 0 | 3,221 | 15 0 | 4,645 | 17 6 | 5,289 | 10 0 | 1,346 | 0 0 | 25,158 | 0 0 |
| Stored and growing crops | 1,504 | 6 8 | 3,468 | 9 2 | 4,161 | 10 0 | 199 | 15 4 | 1,555 | 3 4 | 1,115 | 2 8 | 2,158 | 0 0 | 887 | 0 0 | 15,049 | 7 2 |
| Purchase of live-stock | 99 | 18 0 | 416 | 17 5 | 43 | 8 0 | 8 | 8 0 | 42 | 12 8 | 126 | 17 8 | 706 | 16 0 | 95 | 5 0 | 1,540 | 2 9 |
| <i>Farm—</i> | | | | | | | | | | | | | | | | | | |
| Live-stock sundries | 17 | 8 0 | 111 | 11 1 | 43 | 3 0 | 7 | 16 7 | 54 | 17 5 | 52 | 14 8 | 80 | 19 0 | 12 | 19 5 | 381 | 9 2 |
| Salaries and wages | 724 | 15 2 | 3,316 | 8 9 | 4,341 | 18 4 | 759 | 10 0 | 2,052 | 13 4 | 1,621 | 3 4 | 1,824 | 1 6 | 866 | 13 4 | 14,507 | 3 9 |
| Feed | 267 | 17 3 | 353 | 4 0 | 605 | 14 10 | 154 | 10 8 | 498 | 13 2 | 1,127 | 16 1 | 32 | 6 4 | .. | .. | 3,040 | 2 4 |
| Fertilizers | 415 | 7 5 | 310 | 10 4 | 596 | 12 10 | 70 | 6 2 | 328 | 15 4 | 364 | 4 0 | 714 | 9 4 | 311 | 1 11 | 3,111 | 7 4 |
| Seeds | 88 | 12 2 | 289 | 16 0 | 261 | 4 8 | 37 | 14 9 | 176 | 15 7 | 75 | 4 1 | 93 | 11 0 | 72 | 16 4 | 1,105 | 14 7 |
| Repairs (impignments, harness) | 119 | 11 2 | 222 | 17 3 | 222 | 17 3 | 175 | 3 8 | 222 | 16 2 | 159 | 0 0 | 115 | 15 4 | 81 | 11 10 | 901 | 15 5 |
| Sundries | 22 | 16 11 | 500 | 7 5 | 160 | 0 1 | 12 | 5 6 | 76 | 6 8 | 73 | 1 6 | 128 | 12 1 | 48 | 13 9 | 1,022 | 3 11 |
| Buildings, repairs to | 4 | 8 6 | 3 | 9 9 | 17 | 16 1 | 0 | 2 3 | 87 | 3 7 | .. | .. | 15 | 15 0 | 0 | 7 7 | 150 | 4 7 |
| Machinery, repairs to | 0 | 3 6 | 3 | 9 9 | .. | .. | 4 | 6 6 | 18 | 5 10 | .. | .. | .. | .. | 0 | 11 0 | 22 | 16 7 |
| Cereals, &c. | 33 | 5 2 | 434 | 10 9 | 69 | 16 1 | 7 | 17 8 | 53 | 14 6 | 99 | 18 6 | 325 | 1 0 | .. | .. | 434 | 10 9 |
| Fencing, draining, and roading | 40 | 6 3 | .. | 0 5 10 | 50 | 14 7 | 9 | 16 0 | .. | .. | .. | .. | 2 | 19 6 | .. | .. | 590 | 18 11 |
| Freights and cartages | .. | .. | 2,049 | 16 5 | 12 | 14 2 | .. | .. | 2 | 5 1 | .. | .. | .. | .. | .. | .. | 104 | 2 2 |
| Rents, rates, &c. | 131 | 11 0 | 132 | 16 0 | 286 | 6 0 | 7 | 16 7 | 170 | 11 11 | 353 | 13 0 | 177 | 9 1 | 12 | 7 0 | 2,064 | 15 8 |
| Depreciation | 11 | 5 0 | 15 | 15 0 | .. | .. | 48 | 0 0 | 18 | 0 0 | .. | .. | 19 | 0 0 | 3 | 10 0 | 1,272 | 10 7 |
| Vehicles other than motors | 2,614 | 3 0 | 3,650 | 5 0 | 3,920 | 1 7 | .. | .. | 142 | 13 3 | 3,674 | 14 4 | 1,277 | 16 3 | 290 | 14 4 | 15,570 | 7 9 |
| Carried down | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | 7,566 | 7 8 | 18,691 | 0 8 | 19,223 | 5 0 | 1,652 | 1 0 | 8,528 | 2 10 | 13,489 | 7 4 | 12,962 | 1 5 | 4,030 | 17 6 | 86,143 | 3 5 |
| Loss brought down | 1,672 | 13 0 | 1,897 | 3 1 | 1,661 | 13 10 | 251 | 6 10 | 1,197 | 8 1 | 1,554 | 14 1 | 1,074 | 17 5 | 667 | 19 6 | 251 | 6 10 |
| Interest on capital | 941 | 10 0 | 1,753 | 1 11 | 2,258 | 7 9 | .. | .. | .. | .. | 2,120 | 0 3 | 202 | 18 10 | .. | .. | 9,788 | 0 3 |
| Net profit | 2,614 | 3 0 | 3,650 | 5 0 | 3,920 | 1 7 | 312 | 18 1 | 1,197 | 8 1 | 3,674 | 14 4 | 1,277 | 16 3 | 667 | 19 6 | 7,275 | 18 9 |
| Total | 7,566 | 7 8 | 18,691 | 0 8 | 19,223 | 5 0 | 1,652 | 1 0 | 8,528 | 2 10 | 13,489 | 7 4 | 12,962 | 1 5 | 4,030 | 17 6 | 86,143 | 3 5 |
| <i>Income.</i> | | | | | | | | | | | | | | | | | | |
| Live-stock sales | 384 | 18 9 | 1,684 | 0 6 | 1,123 | 17 7 | 84 | 2 0 | 285 | 6 7 | 811 | 19 2 | 943 | 13 3 | 246 | 13 6 | 5,564 | 11 4 |
| Poultry and eggs | 215 | 8 6 | 806 | 7 4 | 689 | 7 5 | 60 | 14 9 | 374 | 14 10 | 949 | 1 9 | 2 | 3 4 | .. | .. | 3,097 | 17 11 |
| Skins, hides, &c. | .. | .. | 17 | 16 6 | 51 | 16 9 | 5 | 9 0 | 92 | 17 5 | 22 | 0 11 | 33 | 18 9 | 3 | 16 9 | 446 | 6 11 |
| Wool | .. | .. | 147 | 15 0 | .. | .. | .. | .. | 155 | 9 1 | .. | .. | 148 | 16 6 | .. | .. | 485 | 19 4 |
| Butterfat | 323 | 11 4 | 626 | 17 6 | 399 | 19 4 | .. | .. | 192 | 4 3 | 13 | 14 10 | 718 | 17 11 | 621 | 6 7 | 2,896 | 11 9 |
| Milk and cream | 1,334 | 18 8 | 1,817 | 0 6 5 | 3,498 | 2 9 9 | 275 | 16 0 | 719 | 18 5 | 3,590 | 5 6 6 | 856 | 5 10 | 57 | 1 0 | 12,149 | 8 8 |
| Fruit and vegetables | 2,150 | 19 7 | 3,325 | 3 9 6 | 2,826 | 8 2 | 275 | 4 7 | 1,030 | 6 10 | 1,210 | 2 6 | 593 | 5 1 | 103 | 15 7 | 11,515 | 6 1 |
| Meat | 83 | 1 3 | 637 | 6 6 | 1,015 | 3 0 | 100 | 5 6 | 585 | 15 6 | 455 | 9 9 | 1,180 | 1 7 | .. | .. | 4,037 | 3 1 |
| Cereals, hay, &c. | .. | .. | 2,098 | 6 5 | .. | .. | .. | .. | 26 | 0 0 | .. | .. | .. | .. | .. | .. | 2,124 | 6 5 |
| Sales of sacks | 7 | 8 9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 7 | 8 9 |
| Horse-feed | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 92 | 4 1 |
| Live-stock at 31st March, 1931 | 1,451 | 17 6 | 4,799 | 10 0 | 4,605 | 0 0 | 301 | 15 0 | 3,342 | 0 0 | 5,119 | 17 6 | 6,316 | 0 0 | 1,793 | 0 0 | 27,729 | 0 0 |
| Stores and growing crops at 31st March, 1931 | 1,614 | 3 4 | 2,750 | 16 8 | 5,013 | 10 0 | 297 | 7 4 | 1,723 | 2 0 | 1,282 | 16 8 | 1,950 | 8 4 | 1,113 | 0 0 | 15,725 | 4 4 |
| Sundries | .. | .. | .. | .. | .. | .. | .. | .. | 0 | 7 11 | .. | .. | .. | .. | .. | .. | 0 | 7 11 |
| Loss carried down | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 251 | 6 10 |
| Total | 7,566 | 7 8 | 18,691 | 0 8 | 19,223 | 5 0 | 1,652 | 1 0 | 8,528 | 2 10 | 13,489 | 7 4 | 12,962 | 1 5 | 4,030 | 17 6 | 86,143 | 3 5 |
| Profit brought down | 2,614 | 3 0 | 3,650 | 5 0 | 3,920 | 1 7 | 312 | 18 1 | 1,197 | 8 1 | 3,674 | 14 4 | 1,277 | 16 3 | 290 | 14 4 | 15,570 | 7 9 |
| Net loss, to Institution Account | .. | .. | .. | .. | .. | .. | .. | .. | 1,054 | 14 10 | .. | .. | .. | .. | 377 | 5 2 | 1,744 | 18 1 |
| Total | 2,614 | 3 0 | 3,650 | 5 0 | 3,920 | 1 7 | 312 | 18 1 | 1,197 | 8 1 | 3,674 | 14 4 | 1,277 | 16 3 | 667 | 19 6 | 17,315 | 5 10 |

MENTAL HOSPITALS DEPARTMENT—*continued.*
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | £ | s. | d. | <i>Income.</i> | £ | s. | d. |
|---|----------|----|----|--------------------|----------|----|----|
| To Institutional accounts— | | | | By Balance | 443,208 | 2 | 3 |
| Auckland | 68,181 | 15 | 0 | | | | |
| Christchurch | 74,456 | 8 | 6 | | | | |
| Dunedin | 96,553 | 18 | 1 | | | | |
| Hokitika | 26,860 | 3 | 4 | | | | |
| Nelson | 40,479 | 1 | 3 | | | | |
| Porirua | 92,979 | 12 | 7 | | | | |
| Tokanni | 37,420 | 19 | 0 | | | | |
| Kingseat | 5,833 | 12 | 1 | | | | |
| Interest on Wellington Land Account | 442 | 12 | 5 | | | | |
| | £443,208 | 2 | 3 | | £443,208 | 2 | 3 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|---------------------------------------|------------|----|----|---|------------|----|----|
| | £ | s. | d. | | £ | s. | d. |
| Capital Account— | | | | Land | 232,845 | 6 | 5 |
| Public Works Fund | 1,529,347 | 8 | 5 | Buildings (institutional) | 1,187,831 | 8 | 10 |
| Consolidated Fund | 254,183 | 13 | 1 | Buildings (farm) | 37,993 | 8 | 3 |
| Sundry creditors— | | | | Plant and machinery (institutional) | 57,931 | 7 | 11 |
| Departmental | 1,500 | 6 | 9 | Plant and machinery (farm) | 2,660 | 0 | 1 |
| Others | 6,895 | 3 | 2 | Improvements | 74,398 | 3 | 4 |
| | 8,395 | 9 | 11 | Motor-vehicles | 3,310 | 11 | 1 |
| Depreciation Reserve | 218,013 | 7 | 6 | Vehicles other than motors | 1,429 | 19 | 0 |
| Bad Debts Reserve | 5,167 | 0 | 0 | Loose and artisans' tools | 2,653 | 9 | 8 |
| Writings-off, Reserve Account | 3,406 | 4 | 0 | Farm implements | 3,562 | 15 | 0 |
| Treasury Adjustment Account | 264,720 | 13 | 1 | Stores and equipment | 102,897 | 2 | 6 |
| | | | | Live-stock | 27,729 | 0 | 0 |
| | | | | Stored and growing crops | 15,725 | 4 | 4 |
| | | | | Surgical instruments | 386 | 17 | 4 |
| | | | | Furniture and fittings | 32,016 | 11 | 0 |
| | | | | Sundry debtors— | | | |
| | | | | Departmental | 844 | 12 | 1 |
| | | | | Other | 52,358 | 19 | 9 |
| | | | | | 53,203 | 11 | 10 |
| | | | | Expenses paid in advance | 44 | 13 | 2 |
| | | | | Assets in Suspense | 3,406 | 4 | 0 |
| | | | | Excess of expenditure over income | 443,208 | 2 | 3 |
| | £2,283,233 | 16 | 0 | | £2,283,233 | 16 | 0 |

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) Interest at 4½ per cent. on capital as at 1st April, 1930; (b) maintenance of buildings by the Public Works Department; (c) no charge has been made in farm accounts in respect of patients' labour; (d) sundry debtors for maintenance as at 31st March, 1931, have been estimated.

THEO. 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, subject to the above departmental notes.—J. H. FOWLER, Deputy Controller and Auditor-General.

MINES DEPARTMENT—*continued.*

MINING ADVANCES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|---|--|--|----------------|-----------|----------|-------------------------------|--|--|----------------|-----------|----------|
| To Interest on loan capital | | | 1,884 | 11 | 0 | By Interest on advances | | | 998 | 4 | 8 |
| Exchange on capital remitted to London for investment | | | 59 | 11 | 6 | Interest on investments | | | 115 | 4 | 1 |
| Reserve for losses in past years | | | 10,798 | 8 | 10 | Balance—Net loss | | | 11,629 | 2 | 7 |
| | | | <u>£12,742</u> | <u>11</u> | <u>4</u> | | | | <u>£12,742</u> | <u>11</u> | <u>4</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | | <i>Assets.</i> | | | | | | |
|---|--------|---|----------------|------------------------------------|----------------|--|--------|----|----------------|-----------|----------|
| | | £ | s. | d. | | | £ | s. | d. | | |
| Loan capital—Securities at— | | | | | Advances | | 36,464 | 3 | 7 | | |
| 3½ per cent. | 5,000 | 0 | 0 | Sundry debtors | | 3,740 | 10 | 2 | | | |
| 4 per cent. | 23,500 | 0 | 0 | Accrued interest on advances | | 404 | 5 | 3 | | | |
| 4½ per cent. | 14,490 | 0 | 0 | Cash in Public Account | | 362 | 6 | 11 | | | |
| 5½ per cent. | 2,000 | 0 | 0 | Losses— | | | | | | | |
| | | | 44,990 | 0 | 0 | Losses in previous years | 13,928 | 4 | 10 | | |
| Liability to Consolidated Fund | | | 2 | 1 | 5 | Loss, per Income and Expenditure Account | 11,629 | 2 | 7 | | |
| Interest due to Consolidated Fund | | | 4,538 | 8 | 3 | | | | 25,557 | 7 | 5 |
| Accrued interest on loan capital | | | 695 | 14 | 1 | | | | <u>£66,528</u> | <u>13</u> | <u>4</u> |
| Sundry creditors | | | 4 | 0 | 9 | | | | <u>£66,528</u> | <u>13</u> | <u>4</u> |
| Reserve for losses | | | 16,298 | 8 | 10 | | | | | | |
| | | | <u>£66,528</u> | <u>13</u> | <u>4</u> | | | | | | |

NOTE.—Loan capital amounting to £16,893 9s. has been redeemed from the Consolidated Fund, being amount of capital losses, £16,849 4s. 8d., written off under the 1920, 1924, 1927, and 1929 Appropriation Acts, £42 2s. 11d. redeemed from the investment in the Public Debt Redemption Fund, leaving a balance of £2 1s. 5d. due to the Consolidated Fund. The amount of interest due to the Consolidated Fund has been reduced by the sum of £5,897 16s. 9d., representing losses of interest due to this account.

A. H. KIMBELL, Under-Secretary for Mines.
A. W. GYLES, A.R.A.N.Z., Accountant.

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

MISCELLANEOUS ADVANCES FROM CONSOLIDATED FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|---------------------|--|--|----------------|----------|----------|-------------------------------|--|--|----------------|----------|----------|
| To Balance | | | 14,234 | 5 | 9 | By Interest on advances | | | 14,234 | 5 | 9 |
| | | | <u>£14,234</u> | <u>5</u> | <u>9</u> | | | | <u>£14,234</u> | <u>5</u> | <u>9</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | | <i>Assets.</i> | | | | | |
|---|---------|----|-----------------|---------------------------------------|----------------|----|-----------------|----------|----------|---|
| | | £ | s. | d. | | | £ | s. | d. | |
| Capital— | | | | | Advances— | | | | | |
| Advances from Consolidated Fund | 609,121 | 16 | 6 | Bearing interest— | | | | | | |
| Excess of income over expenditure | 14,234 | 5 | 9 | Westport Harbour Board | 81,884 | 16 | 1 | | | |
| | | | | State Forests Account | 104,250 | 0 | 0 | | | |
| | | | | Sundry | 16,030 | 4 | 0 | 202,165 | 0 | 1 |
| | | | | Non-interest-bearing— | | | | | | |
| | | | | Rural Intermediate Credit Board | 400,600 | 0 | 0 | | | |
| | | | | Sundry | 6,356 | 16 | 5 | 406,956 | 16 | 5 |
| | | | | Interest*— | | | | | | |
| | | | | Due and unpaid on advances | | | 4,112 | 6 | 7 | |
| | | | | Accrued on advances | | | 106 | 11 | 9 | |
| | | | | Treasury Adjustment Account | | | 10,015 | 7 | 5 | |
| | | | <u>£623,356</u> | <u>2</u> | <u>3</u> | | <u>£623,356</u> | <u>2</u> | <u>3</u> | |

* Interest at 4 per cent. on £150,000 advanced to Working Railways Account on 31st March, 1930, amounting to £3,410 19s. 2d., is to be written off.

G. C. RODDA, F.R.A.N.Z., Accountant 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.—J. H. FOWLER, Deputy Controller and Auditor-General.

NATIONAL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Receipts.</i> | | | <i>Payments.</i> | | |
|---|-----------------|--------------|---|-----------------|--------------|
| | £ | s. d. | | £ | s. d. |
| To Balance at 1st April, 1930— | | | By Land Act, 1924, section 295 (2) .. | 5,874 | 3 9 |
| Cash | 44,158 | 5 10 | Land Act, 1924, sections 139, 295, and 357, "thirds," &c. .. | 3,536 | 4 4 |
| Investment Account | 90,850 | 0 0 | Payment to universities of portion of national-endowment residue | 13,500 | 16 7 |
| | | | Transfer to vote "Education" of portion of national-endowment residue | 81,004 | 19 6 |
| Rents, &c., from national-endowment lands .. | 106,046 | 3 7 | Portion of national-endowment residue applied for payment of old-age pensions | 40,502 | 9 9 |
| Interest on sales of land | 3,097 | 8 1 | Refunds arising from operation of section 6, Deteriorated Lands Act, 1925 | 641 | 15 4 |
| Transfer from State Forests Account in terms of section 39 (2), Forests Act, 1921-22 .. | 9,494 | 12 8 | Balance, 31st March, 1931 | 113,393 | 2 7 |
| Interest on investments— | | | | | |
| National-endowment moneys | 2,536 | 5 7 | | | |
| National-endowment trust moneys | 2,270 | 16 1 | | | |
| | | | | | |
| | <u>£258,453</u> | <u>11 10</u> | | <u>£258,453</u> | <u>11 10</u> |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | |
|---|-----------------|------------|---|-----------------|------------|
| | £ | s. d. | | £ | s. d. |
| To Administration expenses | 5,601 | 9 2 | By Accrued rents | 133,616 | 7 3 |
| Remissions— | | | Accrued royalties | 3,120 | 12 4 |
| Under Land Act, 1924 | 904 | 4 11 | Accrued interest | 4,248 | 6 10 |
| Under Deteriorated Lands Act, 1925 | 2,364 | 0 10 | Coal rents | 1,104 | 3 9 |
| By Dominion Revaluation Board | 38 | 8 0 | Royalties from State forests | 5,244 | 6 6 |
| Rents written off—Writings-off in Suspense .. | 1,933 | 17 2 | Interest on investments— | | |
| Interest charges under section 20 (3), Discharged Soldiers Settlement Amendment Act, 1923 | 244 | 14 3 | National-endowment moneys | 1,385 | 0 9 |
| Rebates | 2,092 | 6 3 | National-endowment trust moneys | 1,795 | 10 4 |
| Commission on coal rents | 53 | 6 9 | | | |
| "Thirds" | 3,548 | 14 5 | | | |
| Balance, carried down | 133,733 | 6 0 | | | |
| | <u>£150,514</u> | <u>7 9</u> | | <u>£150,514</u> | <u>7 9</u> |
| | | | | | |
| To Contributions for education and old-age pensions | 113,393 | 2 7 | By Balance brought down | 133,733 | 6 0 |
| Adjustment account, previous year | 822 | 16 4 | Balance from previous year | 8,751 | 3 1 |
| Balance, carried forward | 28,268 | 10 2 | | | |
| | <u>£142,484</u> | <u>9 1</u> | | <u>£142,484</u> | <u>9 1</u> |

NOTE.—Owing to the loss of all records for the Hawke's Bay Land District as a result of the earthquake and fire of 3rd February last, accruing charges for the year relating to that district have been estimated pending the re-establishment of records.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|---|-------------------|------------|--|-------------------|------------|
| | £ | s. d. | | £ | s. d. |
| Capital Account | 4,048,199 | 0 10 | Land— | | |
| Public Works Fund | 701 | 2 7 | Leased | 3,522,950 | 17 1 |
| Merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923— | | | Unleased | 405,184 | 6 5 |
| Advances | 6,318 | 19 0 | | | |
| Instalment, principal | 188 | 15 4 | Land subject to section 8, Land Laws Amendment Act, 1929 | 1,095 | 4 2 |
| Instalment, interest | 434 | 7 8 | Buildings | 1,014 | 1 3 |
| | | | National Endowment Trust Account | 126,306 | 13 6 |
| | | | Sundry debtors for— | | |
| Sundry creditors— | | | Rents | 61,192 | 13 0 |
| Contribution for education and old-age pensions .. | 113,393 | 2 7 | Less reserve | 750 | 0 0 |
| Departmental | 24 | 16 1 | | | |
| Miscellaneous | 12 | 19 6 | Royalties | 4,714 | 8 6 |
| | | | Coal rents | 899 | 16 9 |
| | | | Interest on sales | 1,346 | 15 8 |
| Payments in advance— | | | Principal instalments on buildings | 90 | 12 6 |
| Rents | 756 | 19 4 | Departmental | 6,871 | 2 2 |
| Interest on sales | 10 | 10 9 | | | |
| Royalties | 5 | 13 1 | | | |
| | | | | | |
| | | | Postponed rents | 4,609 | 11 0 |
| Rents charged in advance | 50,925 | 3 0 | Interest on sales accrued but not due | 958 | 7 0 |
| Overpaid rents in Suspense resulting from capital reductions under Deteriorated Lands Act, 1925 | 1,486 | 7 11 | Losses in Suspense Account | 1,439 | 17 2 |
| Buildings Suspense Account | 51 | 3 9 | Cash—Balance, 31st March, 1931 | 113,393 | 2 7 |
| Writings-off in Suspense | 1,439 | 17 2 | | | |
| Revenue Account—Balance forward | 28,268 | 10 2 | | | |
| | <u>£4,251,317</u> | <u>8 9</u> | | <u>£4,251,317</u> | <u>8 9</u> |

NOTE.—Owing to the loss of all records for the Hawke's Bay Land District as a result of the earthquake and fire of the 3rd February last, accruing charges for the year relating to that district have been estimated. A sum of £14,747 is held in Deposits Account—Miscellaneous, pending identification, when portion may be allocated to the National Endowment Account.

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note. The following comment is appended: The charges on land with respect to expenditure under section 47 of the Land for Settlements Act, 1925, or the corresponding provisions of any former Act, have not been abolished as required by section 17 (5) (b) of the Land Laws Amendment Act, 1927.—G. F. C. CAMPBELL, Controller and Auditor-General.

NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT.

NATIONAL PROVIDENT FUND.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|----------|-------|--------------------------------------|----------|-------|
| | £ | s. d. | | £ | s. d. |
| To Administration charges— | | | By Balance carried down | 125,544 | 6 11 |
| Salaries | 10,084 | 7 3 | | | |
| Audit | 75 | 0 0 | | | |
| Fees for certificates of birth, &c... .. | 50 | 0 0 | | | |
| Rent | 1,118 | 16 2 | | | |
| Commission, allowances, &c. | 5,598 | 13 2 | | | |
| Commission on money-orders for approved friendly societies' maternity claims .. | 61 | 13 6 | | | |
| Postage, telegrams, &c. | 359 | 5 4 | | | |
| Telephone services | 105 | 11 7 | | | |
| Post and Telegraph Department—Charges for services rendered | 690 | 6 6 | | | |
| Government Insurance Department—Charges for services of messengers, &c... .. | 80 | 0 0 | | | |
| Government Actuary—Charges for services rendered | 870 | 0 0 | | | |
| Travelling allowances and expenses .. | 225 | 9 11 | | | |
| Printing and stationery | 425 | 5 11 | | | |
| Office maintenance | 72 | 6 4 | | | |
| Fuel, light, power, &c. | 52 | 8 3 | | | |
| | 19,869 | 3 11 | | | |
| Other items— | | | | | |
| Loss on realization of property.. .. | 1 | 15 7 | | | |
| Depreciation | 160 | 18 7 | | | |
| Permanent charges under special Acts— | £ | s. d. | | | |
| Subsidy | 61,974 | 8 10 | | | |
| Maternity claims | 43,538 | 0 0 | | | |
| | 105,512 | 8 10 | | | |
| | £125,544 | 6 11 | | £125,544 | 6 11 |
| | | | | | |
| | £ | s. d. | | £ | s. d. |
| To Balance brought down | 125,544 | 6 11 | By Excess of expenditure over income | 125,633 | 8 11 |
| Interest on capital | 89 | 2 0 | | | |
| | £125,633 | 8 11 | | £125,633 | 8 11 |

NOTE.—The above account includes a charge for interest on capital for which the Department has no parliamentary appropriation.

NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT—*continued.*

FRIENDLY SOCIETIES.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | | £ | s. | d. |
|--|---------------|-------------|--|----|----|----|----|--------------------|
| To Administration charges— | £ | s. d. | By Sundry fees | .. | .. | .. | .. | 2 6 0 |
| Salaries | 1,181 | 5 0 | Balance carried down | .. | .. | .. | .. | 5,045 10 2 |
| Government Actuary—Charges for services rendered | 2,192 | 0 0 | | | | | | |
| Government Insurance Department—Charges of services of messengers, &c. | 20 | 0 0 | | | | | | |
| Postage, telegrams, &c. | 129 | 3 1 | | | | | | |
| Printing and stationery | 73 | 10 2 | | | | | | |
| Rent | 130 | 0 0 | | | | | | |
| Telephone services | 20 | 8 4 | | | | | | |
| Travelling allowances and expenses | 23 | 9 7 | | | | | | |
| Fuel, light, power, &c. | 10 | 0 0 | | | | | | |
| | <u>3,779</u> | <u>16 2</u> | | | | | | |
| Other items— | | | | | | | | |
| Payment for statistical returns of sickness and mortality | 1,250 | 0 0 | | | | | | |
| Depreciation | 18 | 0 0 | | | | | | |
| | <u>£5,047</u> | <u>16 2</u> | | | | | | <u>£5,047 16 2</u> |
| | | | | | | | | |
| To Balance brought down | £ | s. d. | By Excess of expenditure over income | .. | .. | .. | .. | 5,053 12 2 |
| Interest on capital | 5,045 | 10 2 | | | | | | |
| | 8 | 2 0 | | | | | | |
| | <u>£5,053</u> | <u>12 2</u> | | | | | | <u>£5,053 12 2</u> |

NOTE.—The above account includes a charge for interest on capital for which the Department has no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|-------------------------------------|-----------------|------------|------------------------------------|-----------------|------------|
| | £ | s. d. | | £ | s. d. |
| Capital Account | 2,160 | 0 10 | Furniture and fittings | 1,574 | 16 10 |
| Creditors— | | | Additions | 29 | 0 1 |
| Departmental | 214 | 6 7 | | | |
| Sundry | 5,384 | 1 1 | Less disposals | 3 | 9 6 |
| Reserve depreciation | 1,495 | 8 6 | | | |
| Writings-off, Suspense | 1 | 15 7 | Mechanical appliances | 585 | 4 0 |
| Treasury Adjustment Account | 124,018 | 15 8 | Additions | 17 | 16 0 |
| | | | | | |
| | | | Less disposals | 603 | 0 0 |
| | | | | | |
| | | | Stationery | 377 | 3 1 |
| | | | Stamps | 14 | 14 5 |
| | | | Payments in advance | 4 | 6 8 |
| | | | Assets in Suspense | 1 | 15 7 |
| | | | Excess of expenditure over income— | | |
| | | | National Provident | 125,633 | 8 11 |
| | | | Friendly Societies | 5,053 | 12 2 |
| | | | | <u>130,687</u> | <u>1 1</u> |
| | | | | | |
| | <u>£133,274</u> | <u>8 3</u> | | <u>£133,274</u> | <u>8 3</u> |

R. WITHEFORD, Deputy Superintendent,
National Provident and Friendly Societies Department.

I hereby certify that the 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.

NATIVE DEPARTMENT.
DISTRICT MAORI LAND BOARDS.

COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1931.
Receipts.

| | Totals. | | | Tokerau. | | | Waikato- Maniapoto. | | | Waiairiki. | | | Tairāwhiti. | | | Aotea. | | | Ikarooa. | | | South Island. | | |
|--|---------|----|----|----------|----|----|------------------------|----|--------|------------|----|--------|-------------|----|----|--------|----|--------|----------|----|-------|---------------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| Cash balances at 1st April, 1930— | 6,167 | 12 | 11 | .. | .. | .. | 235 | 6 | 10 | 548 | 5 | 1 | 1,420 | 7 | 0 | 3,359 | 3 | 8 | 197 | 12 | 5 | 289 | 18 | 9 |
| In hand and in bank | 3,000 | 0 | 0 | .. | .. | .. | 275 | 0 | 0 | 800 | 0 | 0 | 475 | 0 | 0 | 500 | 0 | 0 | 500 | 0 | 0 | 275 | 0 | 0 |
| Imprests at Post Office | 40,801 | 8 | 6 | .. | .. | .. | Cr. 2,659 | 7 | 6 | 18,440 | 1 | 7 | 2,626 | 7 | 10 | 2,911 | 11 | 5 | 9,460 | 2 | 10 | 5,386 | 4 | 0 |
| Public Trust Office—Central Fund | 49,969 | 1 | 5 | .. | .. | .. | Cr. 2,148 | 14 | 8 | 19,788 | 6 | 8 | 4,521 | 14 | 10 | 6,770 | 15 | 1 | 10,157 | 15 | 3 | 5,951 | 2 | 9 |
| Withdrawals of principal from amounts on deposit with Native Trustee | 68,300 | 0 | 0 | .. | .. | .. | .. | .. | 18,500 | 0 | 0 | 34,000 | 0 | 0 | .. | .. | .. | 12,800 | 0 | 0 | 3,000 | 0 | 0 | .. |
| | 118,269 | 1 | 5 | .. | .. | .. | Cr. 2,148 | 14 | 8 | 38,288 | 6 | 8 | 38,521 | 14 | 10 | 6,770 | 15 | 1 | 22,957 | 15 | 3 | 8,951 | 2 | 9 |
| Rents and royalties | 86,143 | 11 | 3 | .. | .. | .. | 5,327 | 3 | 1 | 11,752 | 19 | 10 | 14,440 | 6 | 8 | 22,955 | 13 | 1 | 17,762 | 14 | 2 | 7,985 | 8 | 6 |
| Purchase-money and compensation | 104,795 | 9 | 10 | .. | .. | .. | 10,133 | 9 | 5 | 30,015 | 17 | 5 | 32,981 | 8 | 2 | 5,660 | 12 | 3 | 7,352 | 16 | 4 | 12,740 | 3 | 3 |
| Repayments, mortgages and other investments | 33,119 | 5 | 10 | .. | .. | .. | 7,254 | 4 | 5 | 4,398 | 19 | 4 | 3,324 | 0 | 6 | 14,662 | 9 | 8 | 3,424 | 11 | 11 | 15 | 0 | 0 |
| Amounts received for disbursement, East Coast Commission | 5,451 | 5 | 7 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| | 229,509 | 12 | 6 | .. | .. | .. | 22,714 | 16 | 11 | 46,167 | 16 | 7 | 50,745 | 15 | 4 | 48,730 | 0 | 7 | 28,540 | 2 | 5 | 20,740 | 11 | 9 |
| Interest received on— | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Mortgages and other investments | 8,477 | 16 | 9 | .. | .. | .. | 20 | 18 | 0 | 2,323 | 0 | 4 | 1,730 | 3 | 3 | .. | .. | .. | 2,476 | 5 | 8 | 1,780 | 1 | 3 |
| Native Trust Office deposits | 10,501 | 16 | 6 | .. | .. | .. | 19 | 19 | 7 | 3,323 | 13 | 7 | 2,834 | 15 | 1 | 9 | 2 | 8 | 3,340 | 11 | 7 | 597 | 0 | 1 |
| Public Trust Office | 1,141 | 13 | 5 | .. | .. | .. | .. | .. | .. | 327 | 3 | 10 | 52 | 12 | 1 | 170 | 19 | 9 | 318 | 10 | 4 | 69 | 2 | 4 |
| New Zealand Government securities | 1,487 | 13 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 160 | 0 | 0 | 67 | 10 | 0 |
| | 21,609 | 0 | 7 | .. | .. | .. | 40 | 17 | 7 | 5,973 | 17 | 9 | 4,617 | 10 | 5 | 1,440 | 6 | 4 | 6,295 | 7 | 7 | 2,513 | 13 | 8 |
| Commissions (not including transfers from blocks) | 2,444 | 2 | 8 | .. | .. | .. | 105 | 4 | 0 | 424 | 11 | 8 | 716 | 15 | 3 | 482 | 12 | 2 | 313 | 15 | 10 | 179 | 8 | 11 |
| Proceeds of sales and other credits from farms | 9,733 | 7 | 10 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 2,415 | 12 | 11 | .. | .. | .. | 7,317 | 14 | 11 | .. | .. | .. |
| Miscellaneous receipts (including sundry deposits for repayment, refund, and recoveries) | 50,768 | 3 | 10 | .. | .. | .. | 6,352 | 6 | 9 | 4,509 | 13 | 0 | 19,839 | 7 | 8 | 15,577 | 19 | 7 | 4,438 | 13 | 1 | 47 | 19 | 9 |
| Totals | 432,333 | 8 | 10 | .. | .. | .. | 27,064 | 10 | 7 | 95,364 | 5 | 8 | 116,856 | 16 | 5 | 73,001 | 13 | 9 | 69,863 | 9 | 1 | 32,432 | 16 | 10 |
| Net receipts (not including Native Trust Office withdrawals and opening balances) | 314,064 | 7 | 5 | .. | .. | .. | 20,213 | 5 | 3 | 57,075 | 19 | 0 | 78,335 | 1 | 7 | 66,230 | 18 | 8 | 46,905 | 13 | 10 | 23,481 | 14 | 1 |
| | 11,870 | 8 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.
COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1931—continued.
Payments.

| | Totals. | | | Tokerau. | | | Waikato- Manapoto. | | | Wairariki. | | | Tairāwhiti. | | | Aotea. | | | Ikaroo. | | | South Island. | | | |
|---|---------|----|----|----------|----|----|-----------------------|----|----|------------|----|----|-------------|----|----|--------|----|----|---------|----|----|---------------|----|----|--|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | |
| Payments to beneficiaries | 222,385 | 7 | 0 | 7,152 | 1 | 5 | 67,690 | 13 | 7 | 46,516 | 5 | 8 | 30,399 | 1 | 7 | 38,595 | 7 | 8 | 19,911 | 7 | 8 | 12,120 | 9 | 5 | |
| Miscellaneous payments on behalf of beneficiaries and Boards (including payments on deposits, refunds, &c.) | 82,784 | 4 | 5 | 5,886 | 17 | 8 | 3,940 | 13 | 6 | 31,535 | 14 | 3 | 17,167 | 13 | 11 | 16,557 | 7 | 9 | 7,200 | 0 | 9 | 545 | 16 | 7 | |
| Instalment of principal and interest on Treasury Loans under Native Land Act, 1909, section 274 | 742 | 8 | 4 | 629 | 3 | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 113 | 5 | 0 | .. | .. | .. | .. | .. | .. | |
| Administration expenses | 305,911 | 19 | 9 | 1,709 | 8 | 10 | 2,873 | 1 | 7 | 1,735 | 5 | 3 | 2,139 | 3 | 9 | 1,783 | 17 | 11 | 1,155 | 4 | 0 | 551 | 15 | 2 | |
| Totals | 11,947 | 16 | 6 | 15,327 | 11 | 3 | 74,504 | 8 | 8 | 79,787 | 5 | 2 | 49,705 | 19 | 3 | 57,049 | 18 | 4 | 28,266 | 12 | 5 | 13,218 | 1 | 2 | |
| Advances on deposit with Native Trustee | 24,800 | 0 | 0 | .. | .. | .. | .. | .. | .. | 22,000 | 0 | 0 | .. | .. | .. | 2,800 | 0 | 0 | .. | .. | .. | .. | .. | .. | |
| Disbursements on behalf of East Coast Commissioner | 14,397 | 11 | 10 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 14,397 | 11 | 10 | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Grants for Native purposes | 1,000 | 0 | 0 | .. | .. | .. | 150 | 0 | 0 | 300 | 0 | 0 | 200 | 0 | 0 | 150 | 0 | 0 | 134 | 0 | 0 | 66 | 0 | 0 | |
| Totals | 40,197 | 11 | 10 | .. | .. | .. | 150 | 0 | 0 | 22,300 | 0 | 0 | 14,597 | 11 | 10 | 2,950 | 0 | 0 | 134 | 0 | 0 | 66 | 0 | 0 | |
| Investments— | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest on Native Trust Office deposits capitalized | 9 | 2 | 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 9 | 2 | 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Mortgages and other investments | 40,149 | 4 | 2 | 9,165 | 13 | 10 | 11,813 | 4 | 9 | 10,513 | 4 | 9 | 3,850 | 2 | 10 | 2,037 | 18 | 0 | 2,769 | 0 | 0 | .. | .. | .. | |
| Purchase of land, buildings, furniture, &c. | 863 | 1 | 8 | .. | .. | .. | 724 | 11 | 4 | 15 | 18 | 6 | 23 | 6 | 10 | 63 | 3 | 3 | 24 | 1 | 2 | 12 | 0 | 7 | |
| Totals | 41,021 | 8 | 6 | 9,165 | 13 | 10 | 12,537 | 16 | 1 | 10,529 | 3 | 3 | 3,882 | 12 | 4 | 2,101 | 1 | 3 | 2,793 | 1 | 2 | 12 | 0 | 7 | |
| Total payments | 399,078 | 16 | 7 | 24,493 | 5 | 1 | 87,192 | 4 | 9 | 112,616 | 8 | 5 | 68,186 | 3 | 5 | 62,100 | 19 | 7 | 31,193 | 13 | 7 | 13,296 | 1 | 9 | |
| Cash balances at 31st March, 1931— | | | | | | | | | | | | | | | | | | | | | | | | | |
| In hand and in bank | 14,558 | 19 | 4 | 460 | 15 | 0 | 710 | 0 | 6 | 9,319 | 8 | 11 | 3,691 | 8 | 5 | 220 | 16 | 2 | 85 | 15 | 4 | 70 | 15 | 0 | |
| Post Office imprests | 3,000 | 0 | 0 | 275 | 0 | 0 | 800 | 0 | 0 | 475 | 0 | 0 | 500 | 0 | 0 | 500 | 0 | 0 | 275 | 0 | 0 | 175 | 0 | 0 | |
| Public Trust Office—Central Fund | 15,695 | 12 | 11 | 1,835 | 10 | 6 | 6,662 | 0 | 5 | 07-5,554 | 0 | 11 | 624 | 1 | 11 | 7,041 | 13 | 4 | 878 | 7 | 11 | 4,207 | 19 | 9 | |
| Totals | 33,254 | 12 | 3 | 2,571 | 5 | 6 | 8,172 | 0 | 11 | 4,240 | 8 | 0 | 4,815 | 10 | 4 | 7,762 | 9 | 6 | 1,239 | 3 | 3 | 4,453 | 14 | 9 | |
| Totals | 432,333 | 8 | 10 | 27,064 | 10 | 7 | 95,364 | 5 | 8 | 116,856 | 16 | 5 | 73,001 | 13 | 9 | 69,863 | 9 | 1 | 32,432 | 16 | 10 | 17,749 | 16 | 6 | |

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Totals. | | | Tokerau. | | | Waikato-Maniapoto. | | | Wairariki. | | | Tairarawhiti. | | | Aotea. | | | Ikaroa. | | | South Island. | | | |
|---|---------|----|----|----------|----|----|--------------------|----|----|------------|----|----|---------------|----|----|--------|----|----|---------|----|----|---------------|----|----|--|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | |
| <i>Income.</i> | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net interest on investments | 20,899 | 0 | 10 | 1,839 | 15 | 10 | 4,108 | 17 | 6 | 5,430 | 7 | 5 | 4,269 | 7 | 0 | 3,384 | 11 | 9 | 1,177 | 15 | 7 | 708 | 5 | 9 | |
| Board commission | 4,882 | 4 | 1 | 257 | 7 | 10 | 786 | 7 | 0 | 1,178 | 11 | 4 | 1,036 | 15 | 2 | 846 | 16 | 11 | 509 | 18 | 2 | 266 | 7 | 8 | |
| Sundry credits (registration fees, lease fees, &c.) | 910 | 15 | 6 | .. | .. | .. | 524 | 2 | 9 | 54 | 12 | 0 | 193 | 11 | 0 | 123 | 13 | 3 | 12 | 12 | 6 | 2 | 4 | 0 | |
| | 26,692 | 0 | 5 | 2,097 | 3 | 8 | 5,419 | 7 | 3 | 6,663 | 10 | 9 | 5,499 | 13 | 2 | 4,335 | 1 | 11 | 1,700 | 6 | 3 | 976 | 17 | 5 | |
| <i>Expenditure.</i> | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenses of management— | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contribution towards expenses of Native Department | 9,334 | 0 | 0 | 1,000 | 0 | 0 | 2,245 | 0 | 0 | 1,261 | 0 | 0 | 1,656 | 0 | 0 | 1,656 | 0 | 0 | 1,016 | 0 | 0 | 500 | 0 | 0 | |
| Audit Fees Reserve | 514 | 16 | 0 | 90 | 0 | 0 | 100 | 0 | 0 | 67 | 10 | 0 | 137 | 5 | 0 | 80 | 0 | 0 | 27 | 18 | 0 | 12 | 3 | 0 | |
| Miscellaneous office and other management expenses | 2,008 | 6 | 8 | 543 | 15 | 2 | 363 | 16 | 2 | 313 | 2 | 6 | 367 | 19 | 4 | 280 | 0 | 2 | 98 | 11 | 7 | 41 | 1 | 9 | |
| Depreciation on buildings and furniture | 671 | 3 | 5 | 22 | 4 | 10 | 66 | 2 | 1 | 118 | 1 | 3 | 213 | 8 | 0 | 230 | 1 | 3 | 14 | 4 | 0 | 7 | 2 | 0 | |
| Loss on Board farms | 4,805 | 7 | 6 | .. | .. | .. | .. | .. | .. | 4,805 | 7 | 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Balance (being surplus for year) transferred to Appropriation Account | 9,358 | 6 | 10 | 441 | 3 | 8 | 2,644 | 9 | 0 | 98 | 9 | 6 | 3,125 | 0 | 10 | 2,089 | 0 | 6 | 543 | 12 | 8 | 416 | 10 | 8 | |
| | 26,692 | 0 | 5 | 2,097 | 3 | 8 | 5,419 | 7 | 3 | 6,663 | 10 | 9 | 5,499 | 13 | 2 | 4,335 | 1 | 11 | 1,700 | 6 | 3 | 976 | 17 | 5 | |

APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Totals. | | | Tokerau. | | | Waikato-Maniapoto. | | | Wairariki. | | | Tairarawhiti. | | | Aotea. | | | Ikaroa. | | | South Island. | | | |
|--|---------|----|----|----------|----|----|--------------------|----|----|------------|----|----|---------------|----|----|--------|----|----|---------|----|----|---------------|----|----|--|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | |
| <i>Revenue.</i> | | | | | | | | | | | | | | | | | | | | | | | | | |
| Unappropriated balances at 1st April, 1930 | 41,367 | 12 | 3 | 6,092 | 11 | 8 | 674 | 8 | 2 | 3,581 | 16 | 7 | 14,518 | 13 | 2 | 14,878 | 15 | 2 | 312 | 1 | 11 | 1,309 | 5 | 7 | |
| Sundry office furniture and fittings (expenditure of previous years written off) | .. | 0 | 16 | 8 | .. | .. | .. | .. | .. | 0 | 16 | 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Sundry adjustments, previous years | 59 | 4 | 11 | .. | .. | .. | 54 | 19 | 5 | .. | .. | .. | 1,753 | 9 | 6 | 11,784 | 12 | 4 | .. | .. | .. | 4 | 5 | 6 | |
| Investments Reserve Account | 16,330 | 1 | 3 | 111 | 18 | 6 | .. | .. | .. | .. | .. | .. | 3,125 | 0 | 10 | 2,089 | 0 | 6 | 543 | 12 | 8 | 104 | 7 | 8 | |
| Surplus for year ended 31st March, 1931, from Income and Expenditure Account | 9,358 | 6 | 10 | 441 | 3 | 8 | 2,644 | 9 | 0 | 98 | 9 | 6 | 3,125 | 0 | 10 | 2,089 | 0 | 6 | 543 | 12 | 8 | 416 | 10 | 8 | |
| | 67,116 | 1 | 11 | 6,645 | 13 | 10 | 3,373 | 16 | 7 | 3,681 | 2 | 9 | 19,397 | 3 | 6 | 28,752 | 8 | 0 | 3,431 | 7 | 10 | 1,834 | 9 | 5 | |
| <i>Expenditure.</i> | | | | | | | | | | | | | | | | | | | | | | | | | |
| Appropriations during year— | | | | | | | | | | | | | | | | | | | | | | | | | |
| Investments Reserve Account | 22,294 | 17 | 5 | 2,251 | 16 | 7 | 128 | 17 | 10 | 2,098 | 2 | 9 | 978 | 18 | 4 | 14,435 | 15 | 0 | 2,218 | 3 | 6 | 183 | 3 | 5 | |
| Purchase of land, buildings, &c. | 807 | 1 | 8 | .. | .. | .. | 669 | 6 | 10 | 15 | 18 | 6 | 22 | 11 | 4 | 63 | 3 | 3 | 24 | 1 | 2 | 12 | 0 | 7 | |
| Mortgage Investment Depreciation Reserve | 94 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 94 | 0 | 0 | .. | .. | .. | .. | .. | .. | |
| Grants for Native purposes | 1,000 | 0 | 0 | .. | .. | .. | 150 | 0 | 0 | 300 | 0 | 0 | 200 | 0 | 0 | 150 | 0 | 0 | 134 | 0 | 0 | 66 | 0 | 0 | |
| Sundry adjustments, previous years | 1,895 | 15 | 0 | 382 | 6 | 6 | 532 | 12 | 7 | 969 | 7 | 8 | .. | .. | .. | .. | .. | 9 | 19 | 2 | 1 | 9 | 1 | | |
| Unappropriated balances at 31st March, 1931 | 41,024 | 7 | 10 | 4,011 | 10 | 9 | 1,892 | 19 | 4 | 297 | 13 | 10 | 18,195 | 13 | 10 | 14,009 | 9 | 9 | 1,045 | 4 | 0 | 1,571 | 16 | 4 | |
| | 67,116 | 1 | 11 | 6,645 | 13 | 10 | 3,373 | 16 | 7 | 3,681 | 2 | 9 | 19,397 | 3 | 6 | 28,752 | 8 | 0 | 3,431 | 7 | 10 | 1,834 | 9 | 5 | |

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.
REVENUE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

Interest Account.

| | Totals. | | Tokerau. | | Waikato-Maniapoto. | | Wairariki. | | Tairarawhiti. | | Aotea. | | Ikaroa. | | South Island. | |
|--|---------|-------|----------|-------|--------------------|-------|------------|-------|---------------|-------|--------|-------|---------|-------|---------------|-------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| <i>Revenue.</i> | | | | | | | | | | | | | | | | |
| Interest on amounts held and invested under Native Land Amendment and Native Land Claims Adjustment Act, 1913, section 92, and other amounts | 2,970 | 18 4 | .. | .. | 1,004 | 6 0 | 61 | 13 0 | .. | .. | 868 | 16 1 | 1,036 | 3 3 | .. | .. |
| Interest received on amounts on deposit with Native Trustee | 10,501 | 16 6 | 19 | 19 7 | 3,323 | 13 7 | 2,834 | 15 1 | 9 | 2 8 | 3,340 | 11 7 | 597 | 0 1 | 376 | 13 11 |
| Interest received on amounts on deposit with Public Trustee | 1,141 | 13 5 | .. | .. | 327 | 3 10 | 52 | 12 1 | 170 | 19 9 | 318 | 10 4 | 69 | 2 4 | 203 | 5 1 |
| Interest on other investments | 13,204 | 12 8 | 2,712 | 4 6 | 1,019 | 10 11 | 1,373 | 1 7 | 4,740 | 16 10 | 1,285 | 7 10 | 1,703 | 10 5 | 370 | 0 7 |
| Interest on overdrafts | 1,877 | 8 3 | 12 | 6 3 | 99 | 15 0 | 1,169 | 18 8 | .. | .. | 468 | 4 6 | 127 | 3 10 | .. | .. |
| | 29,696 | 9 2 | 2,744 | 10 4 | 5,774 | 9 4 | 5,492 | 0 5 | 4,920 | 19 3 | 6,281 | 10 4 | 3,532 | 19 11 | 949 | 19 7 |
| <i>Expenditure.</i> | | | | | | | | | | | | | | | | |
| Interest allocated in full on amounts held under Native Land Amendment and Native Land Claims Adjustment Act, 1913, section 92, and other amounts specially invested (as per contra) | 2,970 | 18 4 | .. | .. | 1,004 | 6 0 | 61 | 13 0 | .. | .. | 868 | 16 1 | 1,036 | 3 3 | .. | .. |
| Other interest allocated to sundry blocks, &c. | 5,826 | 10 0 | 904 | 14 6 | 661 | 5 10 | .. | .. | 651 | 12 3 | 2,048 | 2 6 | 1,319 | 1 1 | 241 | 13 10 |
| Balance transferred to Income and Expenditure Account | 20,899 | 0 10 | 1,839 | 15 10 | 4,108 | 17 6 | 5,430 | 7 5 | 4,269 | 7 0 | 3,364 | 11 9 | 1,177 | 15 7 | 708 | 5 9 |
| | 29,696 | 9 2 | 2,744 | 10 4 | 5,774 | 9 4 | 5,492 | 0 5 | 4,920 | 19 3 | 6,281 | 10 4 | 3,532 | 19 11 | 949 | 19 7 |

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—*continued*.
 COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1931.
Liabilities.

| | Totals. | | | Tokerau. | | | Waikato-Maniapoto. | | | Wairariki. | | | Tairāwhiti. | | | Aotea. | | | Ikaroa. | | | South Island. | | | | |
|--|---------|---------|----|----------|----|----|--------------------|----|----|------------|----|----|-------------|----|----|--------|----|----|---------|----|----|---------------|----|----|----|--|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | | |
| Liability to Native beneficiaries— Amounts held under section 92, 1913 Act, and other trusts— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Specially invested (section 9 (2), 1926) | .. | 28,233 | 13 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Invested in the Common Fund | .. | 118,807 | 16 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Other amounts held— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Specially invested (section 9 (2), 1926) | .. | 45,425 | 10 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| At call | .. | 304,056 | 17 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | | 496,523 | 17 | 4 | | | | | | | | | | | | | | | | | | | | | | |
| Sundry amounts held on deposit and in suspense | .. | 12,713 | 17 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Sundry creditors | .. | 6,295 | 5 | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Trust receipts receivable (as <i>per contra</i>) | .. | 46,936 | 9 | 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Commission receivable (not yet earned) | .. | 532 | 18 | 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Loan liability on blocks (as <i>per contra</i>)— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Treasury loans | .. | 16,656 | 5 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Other loans | .. | 1,098 | 11 | 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Liabilities to Treasury for advances under Native Land Amendment and Native Land Claims Adjustment Act, 1929, section 23 | .. | 1,500 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Liabilities of special trusts under Native Land Act, 1909, section 292 | .. | 56,751 | 16 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | | 142,485 | 5 | 6 | | | | | | | | | | | | | | | | | | | | | | |
| Reserves— | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property Reserve | .. | 35,959 | 10 | 7 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Investments Reserve | .. | 62,241 | 13 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Property Realization Reserve | .. | 341 | 0 | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Audit Fees Reserve | .. | 451 | 0 | 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| Depreciation Reserve | .. | 4,355 | 17 | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | | 103,349 | 2 | 1 | | | | | | | | | | | | | | | | | | | | | | |
| Appropriation Account | .. | 41,041 | 18 | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | |
| | | 783,400 | 3 | 2 | | | | | | | | | | | | | | | | | | | | | | |
| Totals | | 1,574 | 9 | 7 | | | | | | | | | | | | | | | | | | | | | | |

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Accounts, Appropriation Accounts, and Balance-sheet have been compared with the accounts and balance-sheets of the respective Maori Land Boards, and correctly state the position as disclosed thereby, subject to the following comments: (1) In the case of the Ikaroa and South Island Maori Land Boards the expenditure has been understated in the accounts, due to certain payments being made by postal draft and not reimbursed to the Post Office by the Central Fund at 31st March, 1931. (2) With regard to the Tokerau, Waikato-Maniapoto, Wairariki, and Tairāwhiti District Maori Land Boards, Head Office figures have been accepted pending the completion of the examination of the accounts by the local Audit Inspectors.—J. H. FOWLER, Deputy Controller and Auditor-General.

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.
 COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1931—continued.
Assets.

| | Totals. | | Tokerau. | | Waikato-Maniapoto. | | Wairariki. | | Tairāwhiti. | | Aotea. | | Iharaa. | | South Island. | |
|--|---------|-------|----------|-------|--------------------|-------|------------------|-------------|-------------|-------|---------|-------|---------|-------|---------------|-------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Cash balance— | | | | | | | | | | | | | | | | |
| In hand and in bank | 14,558 | 19 4 | 460 | 15 0 | 710 | 0 6 | 9,319 | 8 11 | 3,691 | 8 5 | 220 | 16 2 | 85 | 15 4 | 70 | 15 0 |
| Post Office imprests | 3,000 | 0 0 | 275 | 0 0 | 800 | 0 0 | 475 | 0 0 | 500 | 0 0 | 500 | 0 0 | 275 | 0 0 | 175 | 0 0 |
| Public Trust Office (Central Fund) | 15,695 | 12 11 | 1,835 | 10 6 | 6,662 | 0 5 | <i>Cr. 5,554</i> | <i>0 11</i> | 624 | 1 11 | 7,041 | 13 4 | 878 | 7 11 | 4,207 | 19 9 |
| Investments— | | | | | | | | | | | | | | | | |
| Common Fund— | | | | | | | | | | | | | | | | |
| Mortgages and charges | 228,980 | 3 10 | 48,617 | 14 8 | 30,048 | 5 9 | 26,370 | 15 7 | 62,349 | 19 4 | 21,188 | 8 6 | 34,735 | 0 0 | 5,670 | 0 0 |
| On deposit with Native Trustee | 191,152 | 19 10 | 444 | 2 11 | 60,184 | 10 6 | 45,000 | 0 0 | 212 | 10 4 | 66,035 | 0 0 | 10,905 | 2 1 | 8,371 | 14 0 |
| Miscellaneous | 34,154 | 0 3 | .. | .. | 6,354 | 0 3 | .. | .. | 25,000 | 0 0 | 1,300 | 0 0 | 1,500 | 0 0 | .. | .. |
| Particular estates— | | | | | | | | | | | | | | | | |
| Mortgages | 69,689 | 3 3 | .. | .. | 13,001 | 18 5 | 23,710 | 0 0 | .. | .. | 17,637 | 4 10 | 15,340 | 0 0 | .. | .. |
| Miscellaneous | 3,970 | 0 0 | .. | .. | 2,230 | 0 0 | .. | .. | .. | .. | 1,740 | 0 0 | .. | .. | .. | .. |
| Board— | | | | | | | | | | | | | | | | |
| Mortgages | 12,887 | 0 6 | .. | .. | 7,292 | 12 1 | 4,214 | 13 11 | .. | .. | 1,379 | 14 6 | .. | .. | .. | .. |
| Advances on overdraft to blocks, &c. | 24,064 | 0 7 | 2,781 | 16 10 | 1,946 | 14 4 | 2,029 | 3 8 | 978 | 18 4 | 13,926 | 0 6 | 2,218 | 3 6 | 183 | 3 5 |
| Farm properties | 25,248 | 6 2 | .. | .. | 5,406 | 0 0 | 19,842 | 6 2 | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous | 42 | 6 8 | .. | .. | .. | .. | .. | .. | .. | .. | 42 | 6 8 | .. | .. | .. | .. |
| Totals | 33,254 | 12 3 | 590,188 | 1 1 | 126,464 | 1 4 | 121,166 | 19 4 | 88,541 | 8 0 | 123,248 | 15 0 | 64,698 | 5 7 | 14,224 | 17 5 |
| Assets of special trusts under Native Land Act, 1909, section 292 | 56,751 | 16 11 | .. | .. | .. | .. | .. | .. | .. | .. | 56,751 | 16 11 | .. | .. | .. | .. |
| Printing and stationery stocks on hand | 153 | 0 9 | 27 | 14 2 | 39 | 0 1 | 34 | 10 0 | 8 | 2 2 | 5 | 15 11 | 25 | 5 7 | 12 | 12 10 |
| Sundry debtors— | | | | | | | | | | | | | | | | |
| Trust (as <i>per contra</i>)— | | | | | | | | | | | | | | | | |
| Rents and royalties | 35,293 | 4 2 | 2,071 | 15 10 | 10,455 | 9 8 | 5,540 | 12 9 | .. | .. | 13,809 | 1 8 | 1,907 | 10 2 | 1,508 | 14 1 |
| Interest | 1,324 | 11 5 | .. | .. | 259 | 1 0 | 52 | 19 2 | .. | .. | 788 | 16 6 | 223 | 14 9 | .. | .. |
| Purchase-money instalments | 10,318 | 13 11 | .. | .. | 2,813 | 7 4 | .. | .. | .. | .. | 7,421 | 17 10 | 83 | 8 9 | .. | .. |
| Board— | | | | | | | | | | | | | | | | |
| Sundry miscellaneous transactions | 641 | 1 3 | 76 | 19 9 | 197 | 9 2 | 23 | 8 11 | 79 | 2 5 | .. | .. | 264 | 1 0 | .. | .. |
| Interest, &c. | 580 | 15 9 | 173 | 7 4 | 74 | 9 6 | 290 | 17 0 | .. | .. | 9 | 0 9 | .. | .. | 33 | 1 2 |
| Commission | 532 | 18 6 | .. | .. | 285 | 4 2 | .. | .. | .. | .. | 165 | 12 3 | .. | .. | 31 | 8 10 |
| Accrued interest on investments | 558 | 15 10 | 66 | 11 7 | 180 | 12 7 | .. | .. | .. | .. | 14 | 10 0 | 241 | 1 9 | 55 | 19 11 |
| Accounts prepaid | 88 | 3 2 | .. | .. | .. | .. | 77 | 14 8 | .. | .. | 10 | 8 6 | .. | .. | .. | .. |
| Totals | 106,243 | 1 8 | 2,416 | 8 8 | 14,019 | 9 4 | 6,305 | 6 8 | 87 | 4 7 | 78,977 | 0 4 | 2,776 | 10 10 | 1,661 | 1 3 |
| Land and buildings | 32,093 | 14 10 | .. | .. | 11,037 | 9 4 | 2,150 | 17 3 | 6,755 | 19 6 | 12,149 | 8 9 | .. | .. | .. | .. |
| Office furniture and fittings | 3,865 | 15 9 | 259 | 18 4 | 853 | 10 11 | 645 | 17 6 | 934 | 14 8 | 900 | 9 4 | 190 | 7 10 | 80 | 17 2 |
| Blocks loaded with loans (as <i>per contra</i>)— | | | | | | | | | | | | | | | | |
| Treasury loans | 16,656 | 5 11 | 15,590 | 12 2 | .. | .. | .. | .. | .. | .. | 1,065 | 13 9 | .. | .. | .. | .. |
| Other loans | 1,098 | 11 8 | .. | .. | .. | .. | .. | .. | .. | .. | 1,098 | 11 8 | .. | .. | .. | .. |
| Totals | 783,400 | 3 2 | 72,681 | 19 1 | 160,546 | 11 10 | 134,509 | 8 9 | 101,134 | 17 1 | 225,202 | 8 4 | 68,904 | 7 6 | 20,420 | 10 7 |

R. N. JONES, Under-Secretary.
 M. J. LAWLESS, A.R.A.N.Z., Accountant.

DEPARTMENT OF AGRICULTURE.

NAURU AND OCEAN ISLANDS ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|-------------|----|----|---|-------------|----|----|
| To Interest on debentures | 24,732 | 16 | 2 | By Annual payment from British Phosphate Commission | 35,848 | 11 | 2 |
| Administration charge | 500 | 0 | 0 | Interest on investments | 341 | 18 | 3 |
| Audit charge | 5 | 0 | 0 | | | | |
| Cost of exchange on remittances | 31 | 18 | 0 | | | | |
| Balance to Appropriation Account | 10,920 | 15 | 3 | | | | |
| | £36,190 9 5 | | | | £36,190 9 5 | | |

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---------------------------------------|-------------|----|----|-----------------------------------|-------------|----|----|
| To Sinking Fund Reserve Account | 11,115 | 15 | 0 | By Balance, 1st April, 1930 | 15,937 | 5 | 11 |
| Balance, 31st March, 1931 | 15,742 | 6 | 2 | Revenue Account | 10,920 | 15 | 3 |
| | £26,858 1 2 | | | | £26,858 1 2 | | |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|--|---------------|----|----|---|---------------|----|----|
| | £ | s. | d. | | £ | s. | d. |
| Capital— | | | | Share (16 per cent.), Nauru and Ocean Islands phosphate rights (at cost) | 565,040 | 0 | 0 |
| Debentures at 5 per cent. .. 600,000 0 0 | 600,000 | 0 | 0 | Proportion of annual payment from British Phosphate Commission and other interest accrued but not due | 26,935 | 19 | 7 |
| Less debentures redeemed .. 109,200 0 0 | 109,200 | 0 | 0 | Investments—Nauru and Ocean Islands Account | 50 | 0 | 0 |
| | | | | Cash— | | | |
| Interest accrued | 8,067 | 18 | 11 | Nauru and Ocean Islands Account 3,005 15 3 | | | |
| Reserve Account | 74,240 | 0 | 0 | Nauru and Ocean Islands Sinking Fund Account | 48 | 17 | 6 |
| Sinking Fund Reserve Account | 6,230 | 7 | 3 | | | | |
| Appropriation Account | 15,742 | 6 | 2 | | | | |
| | £595,080 12 4 | | | | 3,054 12 9 | | |
| | £595,080 12 4 | | | | £595,080 12 4 | | |

NOTE.—(1) New Zealand's share of the profits earned by the Commission has been used for capital developments, but is not included in these accounts. (2) The accounts of the British Phosphate Commission for the year ended 30th June, 1930, are published herewith.

A. S. HOUSTON, Accountant, Department of Agriculture, Wellington.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes. The following comment is appended: New Zealand's share of profits earned by the Commission has been used for capital developments, but is not included in the accounts.—G. F. C. CAMPBELL, Controller and Auditor-General.

THE BRITISH PHOSPHATE COMMISSIONERS.

TRADING ACCOUNT FOR THE YEAR ENDED 30TH JUNE, 1930.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|---|---------------|----|----|---|---------------|----|----|
| F.o.b. cost of phosphate, including interest on capital, contribution to a sinking fund for the redemption of capital, and other charges in accordance with Article 11 of agreement of the 2nd July, 1919 | 645,987 | 6 | 11 | Phosphate sales and sundry credits, less freight and insurance, &c. | 648,164 | 19 | 6 |
| Government Appropriation Account | 2,177 | 12 | 7 | | | | |
| | £648,164 19 6 | | | | £648,164 19 6 | | |

BALANCE-SHEET AS AT 30TH JUNE, 1930.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|--|----------------|----|----|---|----------------|----|----|
| | £ | s. | d. | | £ | s. | d. |
| United Kingdom Government | 1,415,893 | 12 | 0 | Nauru and Ocean Islands phosphate rights, buildings and plant, and steamer "Nauru Chief," less reserves for depreciation and other charges in accordance with Article 11 of agreement of the 2nd July, 1919 | 2,770,115 | 6 | 10 |
| Commonwealth Government | 1,415,893 | 12 | 0 | Sundry debtors and bills receivable | 354,786 | 5 | 2 |
| New Zealand Government | 539,388 | 1 | 8 | Voyages in progress | 13,468 | 5 | 5 |
| | | | | Phosphate and goods in transit | 149,380 | 11 | 3 |
| | 3,371,175 5 8 | | | Stocks at Nauru and Ocean Islands, and elsewhere | 299,029 | 1 | 9 |
| Sinking fund for redemption of capital | 160,324 | 14 | 4 | Cash at banks and in hand | 174,189 | 11 | 0 |
| Sundry creditors and outstandings | 186,057 | 15 | 0 | | | | |
| Government Appropriation Account | 43,411 | 6 | 5 | | | | |
| | £3,760,969 1 5 | | | | £3,760,969 1 5 | | |

We have examined the foregoing balance-sheet with the books and vouchers of the British Phosphate Commissioners and the audited accounts from London. We have accepted the certificates of officers of the Commissioners for the valuation of the stocks. We have obtained all the information and explanations we have required. In our opinion the balance-sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commissioners' affairs according to the best of our information and the explanations given to us and as shown by the books of the Commissioners.

KENT, BRIERLEY, AND SULLY, Chartered Accountants (Aust.), Auditors.

NEW ZEALAND REPARATION ESTATES, WESTERN SAMOA.
TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | <i>Debit.</i> | | | | | <i>Credit.</i> | | | | | |
|---------------------------|----|---------------|---------|---------|-----------|----------|-------------------------------------|----------|---------|---------|-----------|----------|
| Item. | | Copro. | Cocoa. | Rubber. | Sundries. | Total. | Item. | Copro. | Cocoa. | Rubber. | Sundries. | Total. |
| To Stock, 1st April, 1930 | .. | £ 4,900 | £ 4,098 | £ 1,800 | £ 135 | £ 10,933 | By Sales, consignments, and profits | £ 35,014 | £ 9,318 | £ 3,683 | £ 397 | £ 48,412 |
| Production | .. | 36,315 | 6,143 | 1,045 | 76 | 43,579 | Stock, 31st March, 1931 | 4,596 | 740 | .. | .. | 5,336 |
| Expenses | .. | 1,325 | 260 | 17 | 46 | 1,648 | Losses | 12,690 | 3,612 | 4,413 | .. | 20,715 |
| Losses on consignments | .. | 9,760 | 3,169 | 5,234 | 2 | 18,165 | | | | | | |
| Profits | .. | .. | .. | .. | 138 | 138 | Totals | 52,300 | 13,670 | 8,096 | 397 | 74,463 |
| Totals | .. | 52,300 | 13,670 | 8,096 | 397 | 74,463 | | | | | | |

PENSIONS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| Expenditure. | | | | Income. | | | | | | | | | |
|---|-----------|----|----|------------|----|----|---|---------|----|-----|------------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | | | | |
| To Pensions— | | | | | | | By Credits from national-endowment residue for | | | | | | |
| War Pensions Act, 1915 | 1,244,844 | 1 | 5 | | | | old-age pensions | 34,017 | 18 | 9 | | | |
| Pensions Act, 1926 | 1,558,118 | 16 | 8 | | | | Credits from sundry outstanding pensions, 1929-1930 | 2,533 | 7 | 11 | | | |
| Epidemic (vote) pensions | 5,708 | 11 | 6 | | | | Credits from gold duty—Miners' Pensions Act, 1926 | 2,507 | 12 | 10 | | | |
| Special annuities (vote) | 4,506 | 5 | 2 | | | | Commission for paying Imperial pensions | 2,404 | 14 | 4 | | | |
| Family Allowances Act, 1926 | 62,795 | 10 | 0 | | | | Credits from pensions paid to retired officers— | | | | | | |
| Public Service Superannuation Act, 1927, section 62 | 1,742 | 10 | 0 | | | | On account of Post and Telegraph Department | 208 | 10 | 3 | | | |
| Defence Act, 1909, sections 75-86 | 2,572 | 2 | 3 | | | | On account of Internal Affairs Department | 22 | 19 | 3 | | | |
| Civil Service Act, 1908, sections 28-30 | 9,376 | 0 | 2 | | | | | | | 231 | 9 | 6 | |
| Judicature Act, 1908, sections 12-14 | 2,409 | 18 | 11 | | | | Credits from other Governments on account of payments made— | | | | | | |
| Reserves and other Lands Disposal and Public Bodies Empowering Act, 1916, section 67 | 78 | 0 | 0 | | | | Canadian Government | 269 | 10 | 6 | | | |
| Finance Act, 1923, section 13 | 150 | 0 | 0 | | | | Commonwealth Government | 27,293 | 6 | 9 | | | |
| Finance Act, 1924, section 30 | 200 | 0 | 0 | | | | Imperial Government | 194,503 | 13 | 8 | | | |
| Finance Act, 1926, section 34 | 1,448 | 13 | 9 | | | | Union of South Africa | 118 | 0 | 0 | | | |
| Annuities charged to "un-authorized" .. | 8 | 13 | 4 | | | | | | | | 222,184 | 10 | 11 |
| | | | | 2,893,959 | 3 | 2 | Excess of expenditure over income | | | | 3,020,194 | 0 | 5 |
| Administration charges— | | | | | | | | | | | | | |
| Advertising | 9 | 7 | 11 | | | | | | | | | | |
| Appeal Board expenses | 4,713 | 3 | 6 | | | | | | | | | | |
| Sundry charges to Contingencies Account— | | | | | | | | | | | | | |
| Cartage, £9 4s. 6d.; cost of destroying old records, £2 14s.; expenses in connection with Economic Commission, £3 1s. 2d.; legal expenses, £7 10s. 2d.; office - cleaning, £10 12s. 6d.; sundry repairs, £1 12s. 11d.; signwriting, £5 10s.; translation fees, £6 17s. 6d.; sundry expenses, 11s. 6d. | 52 | 14 | 3 | | | | | | | | | | |
| Depreciation reserve | 503 | 4 | 2 | | | | | | | | | | |
| Exchange and commission | 176 | 7 | 1 | | | | | | | | | | |
| Fees for certificate of age | 136 | 4 | 9 | | | | | | | | | | |
| Fuel, light, and power | 99 | 8 | 2 | | | | | | | | | | |
| Office fittings (written-off) | 18 | 12 | 11 | | | | | | | | | | |
| Overtime | 76 | 8 | 0 | | | | | | | | | | |
| Postage and telegrams | 2,883 | 16 | 5 | | | | | | | | | | |
| Post Office services | 16,076 | 2 | 0 | | | | | | | | | | |
| Printing and stationery | 1,903 | 17 | 10 | | | | | | | | | | |
| Rent of offices | 3,382 | 16 | 7 | | | | | | | | | | |
| Repairs to office equipment | 74 | 13 | 6 | | | | | | | | | | |
| Salaries | 41,219 | 16 | 5 | | | | | | | | | | |
| Telephone services | 258 | 8 | 3 | | | | | | | | | | |
| Transfer and removal expenses | 76 | 0 | 3 | | | | | | | | | | |
| Travelling - expenses (departmental officers) | 1,108 | 0 | 0 | | | | | | | | | | |
| Travelling-expenses (pensioners) | 1,938 | 15 | 3 | | | | | | | | | | |
| | | | | 74,707 | 17 | 3 | | | | | | | |
| Clothing-allowances | | | | 337 | 14 | 2 | | | | | | | |
| Insurance loadings | | | | 198 | 1 | 2 | | | | | | | |
| Medical fees | | | | 7,448 | 9 | 3 | | | | | | | |
| Medical treatment of returned soldiers | | | | 82,738 | 2 | 7 | | | | | | | |
| Medical treatment of South African war veterans | | | | 75 | 10 | 0 | | | | | | | |
| Medical treatment of Defence and Naval Forces | | | | 210 | 4 | 3 | | | | | | | |
| Pensions to retired Postal officers | | | | 208 | 10 | 3 | | | | | | | |
| Pensions to retired officers, Internal Affairs Department | | | | 22 | 19 | 3 | | | | | | | |
| Railway concession to disabled soldiers | | | | 1,917 | 6 | 2 | | | | | | | |
| Losses through earthquake | | | | 65 | 6 | 3 | | | | | | | |
| Payments on account of other Governments— | | | | | | | | | | | | | |
| Canadian Government | 269 | 10 | 6 | | | | | | | | | | |
| Commonwealth Government | 27,293 | 6 | 9 | | | | | | | | | | |
| Imperial Government | 194,503 | 13 | 8 | | | | | | | | | | |
| Union of South Africa | 118 | 0 | 0 | | | | | | | | | | |
| | | | | 222,184 | 10 | 11 | | | | | | | |
| | | | | £3,284,073 | 14 | 8 | | | | | £3,284,073 | 14 | 8 |
| | | | | £ | s. | d. | | | | | £ | s. | d. |
| To Balance brought down | | | | 3,020,194 | 0 | 5 | | | | | 3,020,470 | 11 | 2 |
| Interest on capital | | | | 276 | 10 | 9 | | | | | | | |
| | | | | £3,020,470 | 11 | 2 | | | | | £3,020,470 | 11 | 2 |

Percentage of cost of administration to total expenditure, 2.27 = £2 5s. 5d.

NOTE.—Included in above expenses are items which do not appear in annual appropriations—i.e., interest on capital, £276 10s. 9d.; rental assessed by Public Works Department, £2,048.

PRISONS DEPARTMENT.

GROSS INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931.*

Expenditure.

| | Total. | Addington. | Auckland. | Hautu. | Invercargill. | Napier. | New Plymouth. | Paparna. | Point Halswell. | Rangipo. | Waikeria. | Waikane. | Wanganui. | Wellington. | Wl. Trako. | Minor Gaols and Police Gaols. |
|--|---------------|------------|-----------------|--------------|---------------|------------|---------------|------------|-----------------|-------------|-------------|-------------|-------------|-------------|---------------|-------------------------------|
| Sundry expenses— | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Salaries, allowances, and uniforms ... | 55,777 12 10 | 723 16 10 | 13,672 5 4 | 675 11 6 | 9,778 4 7 | 837 9 5 | 2,054 3 11 | 5,714 1 3 | 1,499 17 10 | 484 18 7 | 5,378 5 6 | 2,513 19 0 | 1,362 16 10 | 7,721 1 2 | 2,006 10 7 | 1,064 1 6 |
| Advertising, books, newspapers, &c. ... | 9,188 17 0 | 3 13 0 | 2,613 0 6 | 2 19 2 | 40 16 1 | 11 10 11 | 3 10 0 | 578 0 2 | 47 17 11 | 3 3 7 | 1,123 0 0 | 5 13 9 | 6 18 0 | 11 12 7 | 6 17 6 | 2 12 0 |
| Clothing and bedding ... | 9,292 3 4 | 8 19 11 | 2,103 0 6 | 386 9 6 | 2,463 11 6 | 57 2 10 | 283 9 8 | 578 0 2 | 285 15 5 | 226 19 1 | 1,123 0 0 | 88 18 7 | 26 14 10 | 508 3 6 | 894 10 2 | 100 8 9 |
| Gratuities to prisoners on release ... | 10,401 18 11 | 67 1 8 | 2,697 9 1 | 708 17 10 | 8 7 6 | 5 1 0 | 7 3 6 | 1,435 3 0 | 2 3 6 | 482 19 3 | 1,087 7 0 | 1,308 5 9 | 3 18 6 | 58 5 4 | 1,290 1 9 | 15 5 0 |
| Wages, prisoners' dependants ... | 9,400 18 1 | 25 1 11 | 1,817 14 3 | 268 18 7 | 72 16 0 | 61 6 6 | 264 19 9 | 515 1 5 | 120 13 1 | 482 19 3 | 1,087 7 0 | 565 17 6 | 113 12 0 | 679 1 0 | 417 1 6 | ... |
| Fuel, light, power, water, and sanitary ... | 9,455 18 5 | 25 1 11 | 2,524 0 4 | 30 8 3 | 938 11 0 | 13 12 2 | 254 17 3 | 719 11 8 | 379 7 2 | 181 18 9 | 980 3 5 | 381 8 9 | 75 18 1 | 287 9 11 | 212 9 10 | 127 3 4 |
| Hospital, pharmaceutical, and medicines ... | 2,444 13 6 | 128 2 10 | 2,524 0 4 | 50 1 1 | 280 11 1 | 107 14 4 | 180 15 7 | 207 4 6 | 218 12 9 | 48 6 11 | 205 1 8 | 180 19 1 | 34 0 1 | 706 14 4 | 103 14 4 | 102 4 11 |
| Postages, telegrams, telephones, and stationery ... | 1,104 13 8 | 30 7 7 | 214 8 5 | 32 2 1 | 75 15 5 | 23 1 0 | 47 9 0 | 129 13 3 | 44 10 9 | 31 6 1 | 167 18 10 | 123 0 2 | 24 16 1 | 98 2 0 | 72 17 4 | 29 3 8 |
| Office requisites ... | 33 8 9 | 1 3 11 | 9 14 6 | 1 7 0 | 1 7 0 | 3 4 9 | 0 0 0 | 5 9 2 | 0 15 1 | 0 18 4 | 1 12 7 | 5 14 2 | 0 3 0 | 1 17 5 | 0 18 4 | 0 10 6 |
| General prison equipment ... | 755 6 1 | 18 13 8 | 362 3 8 | 4 7 0 | 1 19 6 | 3 3 0 | 15 17 7 | 87 16 6 | 12 3 10 | 12 16 4 | 161 17 9 | 34 11 8 | 1 11 11 | 13 12 4 | 20 2 9 | 3 5 7 |
| Rations ... | 25,638 18 9 | 290 12 1 | 6,304 3 6 | 1,039 4 6 | 2,500 6 4 | 329 15 4 | 981 3 6 | 2,451 3 3 | 515 12 3 | 723 10 11 | 2,850 4 3 | 1,854 5 3 | 431 8 4 | 1,950 11 5 | 1,494 2 0 | 1,918 15 8 |
| Tobacco ... | 1,835 5 3 | 2 7 8 | 486 9 11 | 101 0 7 | 207 5 4 | 13 11 4 | 38 18 9 | 181 8 1 | 0 9 3 | 51 9 1 | 206 9 10 | 177 5 9 | 33 6 5 | 1,336 13 0 | 97 7 11 | 11 2 0 |
| Transport charges and travelling expenses ... | 6,652 11 2 | 62 6 3 | 892 12 4 | 245 6 7 | 938 19 3 | 42 13 9 | 39 17 8 | 681 13 5 | 445 1 3 | 184 13 2 | 304 8 4 | 774 2 4 | 78 9 1 | 1,014 8 8 | 198 10 3 | 79 4 10 |
| Burial of prisoners ... | 29 19 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 | 17 9 0 |
| Maintenance of buildings and grounds ... | 2,300 13 3 | 164 14 2 | 696 11 11 | 97 17 0 | 152 0 10 | 14 18 0 | 35 4 5 | 565 5 6 | 106 15 7 | 8 17 3 | 209 1 1 | 79 12 6 | 8 10 0 | 19 2 6 | 70 4 5 | 55 10 9 |
| Sundry expenses ... | 48 13 6 | 12 13 0 | 12 13 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 | 1 4 0 |
| Totals | 130,764 14 11 | 1,850 4 6 | 33,812 6 10 | 3,658 3 10 | 18,594 12 3 | 1,567 13 2 | 4,343 1 3 | 13,302 4 7 | 3,640 14 10 | 2,505 11 1 | 13,372 12 6 | 8,088 14 3 | 2,329 13 9 | 13,352 2 11 | 6,392 10 8 | 3,509 8 6 |
| Prison labour on domestic work ... | 20,806 4 2 | 288 18 9 | 3,776 9 0 | 418 0 0 | 2,822 15 0 | 981 10 0 | 846 10 1 | 3,086 5 5 | 680 9 2 | 206 9 0 | 2,910 7 0 | 1,416 19 0 | 597 3 9 | 2,472 14 0 | 491 16 6 | 409 17 6 |
| Less wages and earnings already charged | 16,951 18 0 | 67 1 8 | 4,815 3 10 | 972 16 5 | 1,011 7 0 | 74 18 8 | 549 17 0 | 1,950 4 5 | 120 13 1 | 684 18 0 | 2,017 10 5 | 1,864 3 3 | 189 10 1 | 946 10 11 | 1,707 3 3 | ... |
| Interest on capital ... | 3,854 6 2 | 221 17 1 | Cr. 1,038 14 10 | Cr. 554 16 5 | 1,811 8 0 | 306 11 4 | 286 13 1 | 1,136 1 0 | 559 16 1 | Cr. 458 9 0 | 892 16 7 | Cr. 447 4 3 | 407 13 8 | 1,536 3 1 | Cr. 1,215 6 9 | 409 17 6 |
| Depreciation on buildings, plant, furniture, &c. ... | 29,155 12 10 | 664 5 6 | 9,072 7 5 | 252 5 10 | 4,379 18 10 | 298 14 9 | 366 1 9 | 5,525 3 4 | 672 17 11 | 109 18 10 | 2,819 16 11 | 381 2 2 | 247 14 10 | 3,416 6 2 | 1,017 8 10 | 481 9 8 |
| Proportion of overhead burden ... | 14,230 7 5 | 835 9 10 | 4,249 11 1 | 154 6 6 | 2,065 10 4 | 87 14 5 | 212 2 10 | 2,450 6 11 | 409 3 7 | 68 17 8 | 1,227 3 1 | 201 3 6 | 136 9 9 | 1,761 15 7 | 668 19 0 | 211 11 4 |
| Totals | 5,657 9 2 | 80 0 8 | 1,570 15 5 | 178 5 11 | 704 15 10 | 79 12 6 | 202 16 11 | 571 10 6 | 156 14 2 | 134 2 5 | 550 7 8 | 321 9 11 | 111 17 4 | 512 19 11 | 298 2 9 | 183 17 3 |
| Totals | 183,662 10 6 | 3,151 17 7 | 47,666 5 11 | 3,688 5 8 | 27,496 5 3 | 2,340 6 2 | 5,420 15 10 | 22,985 6 4 | 5,439 6 7 | 2,355 1 0 | 18,367 18 9 | 8,495 5 8 | 3,233 9 4 | 20,569 7 8 | 7,156 14 0 | 4,796 4 3 |

* Opening and closing stocks of institutional stores, hitherto shown separately, are included but absorbed in relative expense headings.

PRISONS DEPARTMENT—continued.
GROSS INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931—continued.

Income.

| | Total. | Addington. | Auckland. | Hautau. | Invercargill. | Napier. | New Plymouth. | Paparna. | Point Halswell. | Rangipo. | Waikeria. | Waikane. | Wanganui. | Wellington. | Wt Tako. | Minor Gaols and Police Gaols. |
|--|---------------|------------|-------------|-------------|---------------|------------|---------------|--------------|-----------------|-----------|-------------|------------|------------|-------------|------------|-------------------------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Rents of buildings and deductions from salaries for use of houses and quarters | 3,653 14 10 | 91 19 8 | 809 18 4 | 80 0 0 | 354 3 4 | 103 6 8 | 160 0 0 | 458 15 8 | 80 4 6 | 47 9 6 | 497 8 3 | 172 0 1 | 60 0 0 | 379 8 3 | 269 0 7 | 90 0 0 |
| Miscellaneous credits | 432 4 4 | 3 10 0 | 209 14 1 | 20 4 4 | 8 10 0 | .. | 3 5 0 | 3 16 6 | .. | .. | 158 11 0 | 77 11 5 | 1 12 0 | 28 6 6 | .. | 14 19 3 |
| Maintenance of prisoners, recovered rations and stores sold to staff | 735 10 8 | .. | .. | 258 4 6 | 11 2 11 | .. | 144 5 11 | 244 4 10 | 3 9 0 | .. | 324 2 5 | .. | .. | 54 15 9 | .. | .. |
| Bread and stores supplied to other institutions | 828 17 5 | .. | .. | .. | .. | .. | .. | 258 9 0 | 20 12 6 | .. | .. | .. | .. | 140 15 6 | 4 10 0 | .. |
| Sale and transfers of kitchen refuse | 29 0 0 | .. | 18 0 0 | .. | .. | .. | 23 4 6 | 11 0 0 | .. | .. | 73 0 9 | .. | .. | .. | .. | .. |
| Boot-repairing and laundering for other Departments | 101 15 7 | .. | .. | .. | .. | .. | .. | 5 10 4 | .. | .. | .. | .. | .. | .. | .. | .. |
| Boot-repairing for other institutions | 37 1 6 | .. | .. | .. | .. | .. | .. | 1 18 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| Recovery of expenses of producing prisoners in Court | 125 17 9 | .. | 9 0 4 | 6 18 11 | .. | .. | .. | 6 3 11 | .. | 6 8 0 | 19 5 9 | 36 3 9 | .. | 40 16 9 | 1 0 4 | .. |
| Cartage recoveries and transfers | 1,905 11 7 | .. | 62 6 6 | .. | 227 15 5 | .. | .. | 375 7 6 | .. | .. | 311 14 0 | .. | .. | 928 8 2 | .. | .. |
| Salary recoveries from other Departments | 187 3 5 | .. | .. | .. | 56 9 1 | .. | .. | 61 15 0 | .. | .. | 33 14 10 | .. | .. | .. | .. | .. |
| Services performed for other institutions and Government Departments | 324 2 7 | .. | 16 19 0 | .. | 100 0 0 | 30 0 0 | 4 2 6 | 100 5 9 | .. | 0 2 4 | 15 16 5 | .. | 6 18 0 | 49 15 1 | 0 3 6 | .. |
| Prison infirmary charges transferred | 177 0 0 | .. | 177 0 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Sundry sales | 79 15 11 | .. | 36 6 4 | .. | 17 6 11 | .. | 3 2 6 | 1 3 11 | .. | .. | .. | .. | .. | 21 16 3 | .. | .. |
| Floor-polish manufactured for issue | 20 16 0 | .. | 20 16 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total credits | 8,636 11 7 | 95 9 8 | 1,360 0 7 | 365 7 9 | 775 7 8 | 133 6 8 | 338 0 5 | 1,528 10 5 | 104 6 0 | 53 19 10 | 1,433 13 5 | 255 15 3 | 68 10 0 | 1,714 10 3 | 274 14 5 | 104 19 3 |
| Gross cost of institutional upkeep for year carried down | 175,025 18 11 | 3,056 7 11 | 46,306 5 4 | 3,322 17 11 | 26,720 17 7 | 2,206 19 6 | 5,082 15 5 | 21,456 15 11 | 5,335 0 7 | 2,301 1 2 | 17,434 5 4 | 8,209 10 5 | 3,164 19 4 | 18,854 17 5 | 6,882 0 1 | 4,691 5 0 |
| Total | 183,662 10 6 | 3,151 17 7 | 47,666 5 11 | 3,688 5 8 | 27,496 5 3 | 2,340 6 2 | 5,420 15 10 | 22,985 6 4 | 5,439 6 7 | 2,355 1 0 | 18,867 18 9 | 8,495 5 8 | 3,233 9 4 | 20,560 7 8 | 7,156 14 6 | 4,786 4 3 |
| Gross cost per prisoner per annum | £114-7-47 | £141-6-3 | £ 109-3-4 | £69-1-3 | £140-6-2 | £102-7-9 | £92-9-4 | £139-2-5 | £126-2-7 | £63-6-3 | £117-4-9 | £94-7-1 | £104-9-4 | £136-3-2 | £85-6-2 | £94-6-4 |

PRISONS DEPARTMENT—continued.
NET INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Totals. | Addington. | Auckland. | Hautu. | Invercargill. | Napier. | New Plymouth. | Paparua. | Pohit Halswell. | Rangipo. | Waikaria. | Waikane. | Wanganui. | Wellington. | Wi Tako. | Minor Gaols and Police Gaols. |
|--|-----------------|--------------|---------------|---------------|---------------|--------------|---------------|----------------|-----------------|-------------|---------------|--------------|--------------|----------------|--------------|-------------------------------|
| Gross cost of institutional upkeep brought down | £ 175,025 18 11 | £ 3,056 7 11 | £ 46,306 5 4 | £ 3,322 17 11 | £ 26,720 17 7 | £ 2,206 19 6 | £ 5,082 15 5 | £ 21,456 15 11 | £ 5,335 0 7 | £ 2,301 1 2 | £ 17,434 5 4 | £ 8,209 10 5 | £ 3,164 19 4 | £ 418,854 17 5 | £ 6,882 0 1 | £ 14,691 5 0 |
| Industry balances after charging labour and supervision (Dr., loss; Cr., profit) | £ 26 9 7 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Block and tile making | Cr. 166 8 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Bootmaking and repairs | Dr. 23 11 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Breadmaking | Cr. 1,165 5 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Brickworks lease | Cr. 671 11 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Contracts—Roadmaking and labour | Dr. 23,608 10 8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Farms and farm gardens | Dr. 1,582 14 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Kitchen-gardens and truck farming | Dr. 1,532 14 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Laundry and sewing | Cr. 536 13 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Motor transport | Cr. 423 13 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Quarries and gravel-pits | Dr. 2,188 8 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Tailor's shop | Cr. 1,530 13 9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Thsmithing and carpentering | Cr. 140 6 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Miscellaneous industries | Cr. 412 10 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Depreciation on officers' cottages short-charged in previous years | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Loss on motor-vehicles destroyed by fire | 106 13 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Total | £ 200,829 14 7 | £ 3,388 2 3 | £ 44,868 16 2 | £ 3,322 17 11 | £ 34,687 10 7 | £ 2,514 5 5 | £ 6,288 9 5 | £ 23,984 8 3 | £ 5,971 12 11 | £ 2,301 1 2 | £ 25,982 12 5 | £ 7,077 7 3 | £ 3,189 2 8 | £ 820,057 6 4 | £ 12,789 5 4 | £ 4,706 16 6 |
| Value of prison labour supplied to— | £ 3,854 6 2 | £ 221 17 1 | £ 1,038 14 10 | £ 554 16 5 | £ 1,811 8 0 | £ 306 11 4 | £ 296 13 1 | £ 1,136 1 0 | £ 559 16 1 | £ 1,458 9 0 | £ 892 16 7 | £ 7,447 4 3 | £ 407 13 8 | £ 1,526 3 1 | £ 1,215 6 9 | £ 409 17 6 |
| Institution | 47,086 3 9 | 407 2 6 | 14,497 1 8 | 2,684 14 5 | 4,941 16 2 | 474 9 3 | 1,847 14 1 | 4,593 9 0 | 673 8 2 | 6,979 16 3 | 6,842 19 0 | 6,842 19 0 | 72 2 6 | 1,373 18 1 | 4,329 18 0 | 23 14 1 |
| Industries | 14,823 15 7 | 2,759 2 8 | 1,552 12 9 | 2,684 14 5 | 1,610 15 7 | 0 12 0 | 4,144 2 3 | 4,742 8 1 | 4,788 13 8 | 2,087 2 6 | 60 11 0 | 60 11 0 | 2,709 6 6 | 5,146 12 0 | 214 6 3 | .. |
| Capital works | 135,095 9 1 | .. | 29,887 16 7 | 1,192 19 11 | 26,323 10 10 | 1,732 12 10 | 4,144 2 3 | 17,212 10 2 | 4,788 13 8 | 722 7 8 | 17,335 18 7 | 621 1 6 | 2,709 6 6 | 12,010 13 2 | 9,460 7 10 | 4,274 4 11 |
| Net cost of institution upkeep per annum | £ 200,829 14 7 | £ 3,388 2 3 | £ 44,868 16 2 | £ 3,322 17 11 | £ 34,687 10 7 | £ 2,514 5 5 | £ 6,288 9 5 | £ 23,984 8 3 | £ 5,971 12 11 | £ 2,301 1 2 | £ 25,982 12 5 | £ 7,077 7 3 | £ 3,189 2 8 | £ 820,057 6 4 | £ 12,789 5 4 | £ 4,706 16 6 |
| Total | £ 88-56 | £ 127-86 | £ 70-50 | £ 24-82 | £ 138-53 | £ 80-70 | £ 75-77 | £ 111-70 | £ 112-16 | £ 19-97 | £ 116-82 | £ 7-17 | £ 89-83 | £ 86-84 | £ 117-69 | £ 86-23 |
| Net cost per prisoner per annum | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |

Expenditure.

Income.

PRISONS DEPARTMENT—*continued.*

PROBATION, PRISONS BOARD, HEAD OFFICE, AND MISCELLANEOUS ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | Probation Branch. | Crimes Amend- ment Act. (Prisons Board.) | Head Office : Departmental Administration. |
|--|----------------------|--|--|
| <i>Expenditure.</i> | | | |
| | £ s. d. | £ s. d. | £ s. d. |
| Salaries and allowances | 3,298 18 4 | .. .. . | 3,784 11 5 |
| Advertising, books, &c. .. .. . | .. .. . | .. .. . | 38 16 0 |
| Postages, telegrams, printing, and stationery | 208 7 3 | .. .. . | 721 4 9 |
| Office requisites .. .. . | .. .. . | .. .. . | 14 8 10 |
| Transport charges and travelling-expenses .. .. . | .. .. . | 652 15 9 | 387 11 8 |
| Fuel, light, water, and sanitary .. .. . | .. .. . | .. .. . | 56 13 10 |
| Grants to Prisoners' Aid Societies .. .. . | .. .. . | .. .. . | 155 0 0 |
| Contributions to After-care Societies .. .. . | .. .. . | .. .. . | 3 0 0 |
| Assistance to discharged prisoners .. .. . | .. .. . | .. .. . | 5 16 11 |
| Sundry expenses | 434 0 0 | .. .. . | 0 14 6 |
| Expenses in relief of Hawke's Bay earthquake victims .. .. . | .. .. . | .. .. . | 23 15 8 |
| Interest on capital | 7 11 0 | .. .. . | 61 8 4 |
| Rents of buildings | 22 0 0 | .. .. . | 380 0 0 |
| Depreciation of furniture and fittings | 13 17 0 | .. .. . | 100 16 9 |
| | 3,984 13 7 | 652 15 9 | 5,733 18 8 |
| <i>Income.</i> | | | |
| | £ s. d. | £ s. d. | £ s. d. |
| Net cost of Head Office administration transferred to institutional accounts .. .. . | .. .. . | .. .. . | 5,733 18 8 |
| Net cost of probation administration for year | 3,984 13 7 | .. .. . | .. .. . |
| Net cost of Crimes Amendment Act administration for year .. .. . | .. .. . | 652 15 9 | .. .. . |
| | 3,984 13 7 | 652 15 9 | 5,733 18 8 |

GENERAL STORE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ s. d. | <i>Revenue.</i> | | £ s. d. |
|---|---------|---------------------|--|---------|---------------------|
| Opening stocks in store and in transit .. .. . | .. .. . | 9,051 2 9 | Raw materials issued to workshops .. .. . | .. .. . | 4,744 7 5 |
| Manufactured articles received from workshops .. .. . | .. .. . | 9,759 14 4 | Issue to prisons— | | |
| Purchases for issue and manufacture— | | | Clothing and bedding .. .. . | .. .. . | 5,000 12 10 |
| Bootmaking, materials, tools, &c. .. .. . | .. .. . | 2,515 8 10 | Footwear .. .. . | .. .. . | 2,146 2 0 |
| Tailoring, materials, tools, &c. .. .. . | .. .. . | 2,464 10 0 | Medicines .. .. . | .. .. . | 311 7 1 |
| Officers' uniforms .. .. . | .. .. . | 169 12 7 | Officers' uniforms and boots .. .. . | .. .. . | 1,064 0 9 |
| Tea and tobacco .. .. . | .. .. . | 805 18 0 | Saddlery and harness .. .. . | .. .. . | 32 10 3 |
| Medicines .. .. . | .. .. . | 457 8 11 | Tea and tobacco .. .. . | .. .. . | 916 8 2 |
| Clothing, bedding, and prison equipment .. .. . | .. .. . | 239 7 5 | Sales and services to Government Departments— | | |
| Sundry expenses— | | | Boots and boot repairs .. .. . | .. .. . | 2,178 1 0 |
| Freight, cartage and packing .. .. . | .. .. . | 51 12 3 | Satchels repaired for Post and Telegraph Department .. .. . | .. .. . | 175 12 0 |
| Postages, telegrams, printing, and stationery .. .. . | .. .. . | 25 8 4 | Tailoring manufactures .. .. . | .. .. . | 607 14 0 |
| Sundry expenses .. .. . | .. .. . | 0 15 6 | Tinware manufactures .. .. . | .. .. . | 2 2 9 |
| Salaries .. .. . | .. .. . | 295 1 0 | Sale of civilian suits and boots to officers and prisoners on discharge .. .. . | .. .. . | 112 7 3 |
| Prison labour .. .. . | .. .. . | 56 4 0 | Sundry equipment, floor-polish, lead-headed nails, &c., issued to institutions and transferred to Government Departments .. .. . | .. .. . | 1,102 17 7 |
| Interest on capital .. .. . | .. .. . | 410 17 10 | Store overhead charges recovered— | | |
| Credit balance transferred to Overhead Burden Account .. .. . | .. .. . | 76 9 6 | Cases, packing and postage .. .. . | .. .. . | 61 16 7 |
| | | | Handling charges .. .. . | .. .. . | 472 6 6 |
| | | | Closing stocks in store and in transit .. .. . | .. .. . | 7,451 5 1 |
| | | £26,379 11 3 | | | £26,379 11 3 |

PRISONS DEPARTMENT—*continued.*

RANGIPO PRISON: DEVELOPMENT OF TAUPO LANDS.

DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | | |
|--|-------|-------|---------------|----------------|--|-------|------|-------------------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Opening stocks— | | | | | | | | |
| Cattle | 1,955 | 2 6 | | | Sales of cattle and hides | 600 | 15 0 | |
| Horses | 125 | 0 0 | | | Issues of produce to institution and farm | 534 | 14 5 | |
| Pigs | 2 | 0 0 | | | | | | 1,135 9 5 |
| Crops | 1,160 | 0 0 | | | Closing stocks— | | | |
| Garden | 36 | 4 6 | | | Cattle | 2,530 | 16 8 | |
| Harness and loose tools | 105 | 7 7 | | | Horses | 131 | 0 0 | |
| | | | 3,383 | 14 7 | Pigs | 5 | 0 0 | |
| Sundry expenses— | | | | | Crops | 384 | 0 0 | |
| Seeds and manure | 818 | 15 5 | | | Gardens | 48 | 14 3 | |
| Purchase of cattle | 1,143 | 8 11 | | | Harness, loose tools, and stores | 111 | 9 6 | |
| Feed for cattle ex farm | 190 | 18 11 | | | Grass seeds and manures | 179 | 6 2 | |
| Purchase of horses | 6 | 10 0 | | | Fencing-posts | 215 | 0 0 | |
| Horse-feed and harness purchased | 55 | 11 10 | | | | | | 3,605 6 7 |
| Horse-feed ex farm | 194 | 16 0 | | | Balance—Net development expenditure for year transferred to Rangipo Land Improvement Account | | | 4,999 4 4 |
| Repairs to implements and tools | 67 | 0 8 | | | | | | |
| Freight and cartage | 7 | 5 6 | | | | | | |
| Fencing and trees | 23 | 8 8 | | | | | | |
| Tractor expenses | 41 | 19 5 | | | | | | |
| Miscellaneous | 40 | 5 10 | | | | | | |
| | | | 2,590 | 1 2 | | | | |
| Prison labour | | | 2,037 | 2 6 | | | | |
| Supervision and officers' labour | | | 919 | 8 0 | | | | |
| Interest on capital | | | 780 | 1 11 | | | | |
| Depreciation of plant and implements | | | 29 | 12 2 | | | | |
| | | | | | | | | |
| | | | <u>£9,740</u> | <u>0 4</u> | | | | <u>£9,740 0 4</u> |

HAUTU PRISON: FARMING AND TAUPO LAND DEVELOPMENT.

PROFIT AND LOSS ACCOUNT AND DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

Farm Working Account.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | | |
|---|-------|-------|---------------|----------------|---|-------|------|--------------------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Opening stocks | 2,991 | 10 11 | | | Sales of live-stock, produce, hides, and issues to prison | 1,156 | 11 2 | |
| Purchase of live-stock | 603 | 14 5 | | | Closing stocks | 3,673 | 17 8 | |
| Grazing-charges on cattle purchased | 11 | 6 9 | | | | | | |
| Feed from farm | 345 | 3 0 | | | | | | |
| Purchase of feed | 7 | 18 6 | | | | | | |
| Sundry expenses | 37 | 18 7 | | | | | | |
| Freight and cartage | 29 | 12 0 | | | | | | |
| Prison labour | 213 | 12 6 | | | | | | |
| Supervision and officers' labour | 165 | 8 0 | | | | | | |
| Net total profit transferred to Development Account | 424 | 4 2 | | | | | | |
| | | | <u>£4,830</u> | <u>8 10</u> | | | | <u>£4,830 8 10</u> |

Development Account for the Year ended 31st March, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | | |
|---|-------|-------|---------------|----------------|---|-------|------|---------------------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Opening stocks— | | | | | | | | |
| Farm tools, harness, and stores | 443 | 7 4 | | | Gross profit on farm-working brought down | 424 | 4 2 | |
| Crops | 1,261 | 6 3 | | | Crops issued to institutions | 667 | 8 5 | |
| Working-horses | 331 | 1 6 | | | Closing stocks— | | | |
| | | | 2,035 | 15 1 | Farm tools, harness, and stores | 600 | 4 9 | |
| Sundry expenses— | | | | | Crops | 531 | 15 7 | |
| Grass-seed and manure | 1,287 | 14 10 | | | Working-horses | 314 | 13 6 | |
| Repairs to implements and machinery | 43 | 3 3 | | | | | | 1,446 13 10 |
| Freight and cartage | 9 | 6 0 | | | Net cost of development for year transferred to Hautu Lands Improvement Account | 6,305 | 11 5 | |
| Tractor expenses | 96 | 13 4 | | | | | | |
| Horse-feed and harness | 129 | 0 11 | | | | | | |
| Horse-feed from farm | 271 | 6 3 | | | | | | |
| Sundries | 0 | 5 6 | | | | | | |
| | | | 1,837 | 10 1 | | | | |
| Prison labour | | | 2,391 | 3 2 | | | | |
| Supervision and officers' labour | | | 951 | 16 0 | | | | |
| Interest on capital | | | 1,581 | 14 2 | | | | |
| Depreciation | | | 45 | 19 4 | | | | |
| | | | | | | | | |
| | | | <u>£8,843</u> | <u>17 10</u> | | | | <u>£8,843 17 10</u> |

PRISONS DEPARTMENT—*continued.*

INVERCARGILL BORSTAL INSTITUTION: FARMING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | |
|--|----------------|----------|-----------|--|----------------|----------|-----------|
| | £ | s. | d. | | £ | s. | d. |
| Opening stocks— | | | | | | | |
| Live-stock | 3,726 | 13 | 0 | Sales and transfers of produce to institutions | 6,311 | 8 | 4 |
| Crops and garden | 1,466 | 19 | 7 | Blacksmithing | 236 | 17 | 1 |
| Miscellaneous stores and tools | 464 | 13 | 9 | Sale of firewood and timber | 94 | 17 | 3 |
| Purchase of live-stock | 818 | 0 | 0 | Live-stock grazing | 1,427 | 15 | 10 |
| Feed transferred from farm | 1,428 | 5 | 6 | Loose tools and implements hire charges | 95 | 15 | 6 |
| Seeds and manures | 243 | 8 | 10 | Horse-working | 873 | 19 | 6 |
| Sacks and threshing | 124 | 10 | 1 | Closing stocks— | | | |
| Fencing and trees | 20 | 8 | 0 | Live-stock | 2,872 | 8 | 0 |
| Horse-shoeing and repairs to harness | 42 | 18 | 8 | Crops and gardens | 1,631 | 12 | 4 |
| Veterinary services | 5 | 5 | 0 | Miscellaneous stores and tools | 416 | 1 | 9 |
| Tools, repairs, and plant-maintenance | 86 | 9 | 11 | Net total loss on working | 7,828 | 7 | 4 |
| Purchase of feed | 7 | 18 | 7 | | | | |
| Freight and cartage, including use of horses | 1,068 | 14 | 2 | | | | |
| Fuel and oil | 13 | 10 | 7 | | | | |
| Blacksmithing | 221 | 5 | 2 | | | | |
| Rent and rates | 507 | 4 | 0 | | | | |
| Maintenance of farm roads and flood-gates | 27 | 9 | 3 | | | | |
| Dairy expenses | 46 | 1 | 10 | | | | |
| Hospital treatment of accident cases | 5 | 8 | 0 | | | | |
| Sundries | 67 | 14 | 1 | | | | |
| Live-stock, grazing-charges | 1,355 | 4 | 6 | | | | |
| Prison labour | 4,422 | 3 | 3 | | | | |
| Supervision and officers' labour | 2,128 | 12 | 6 | | | | |
| Interest on capital | 2,094 | 16 | 8 | | | | |
| Depreciation, buildings, plant, and leaseholds | 1,395 | 8 | 0 | | | | |
| | <u>£21,789</u> | <u>2</u> | <u>11</u> | | <u>£21,789</u> | <u>2</u> | <u>11</u> |

PAPARUA PRISON: FARMING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | |
|---|----------------|----------|-----------|--|----------------|----------|-----------|
| | £ | s. | d. | | £ | s. | d. |
| Opening stocks— | | | | Sales of live-stock and produce and sectional trans- | | | |
| Live-stock | 2,840 | 15 | 11 | fers of produce | 6,752 | 15 | 9 |
| Crops | 1,511 | 18 | 6 | Live-stock grazing, as <i>per contra</i> | 957 | 18 | 0 |
| Stores and tools | 758 | 18 | 7 | Horse and tractor working | 1,116 | 17 | 3 |
| Purchase of live-stock | 1,011 | 18 | 6 | Closing stocks— | | | |
| Purchase of feed | 200 | 14 | 0 | Live-stock | 2,176 | 16 | 2 |
| Farm produce consumed on farm | 1,652 | 13 | 3 | Crops | 1,967 | 3 | 4 |
| Live-stock, grazing-charges | 957 | 18 | 0 | Stores and tools | 299 | 7 | 9 |
| Miscellaneous expenses— | | | | Total net loss on farm-working | 2,461 | 4 | 7 |
| Seeds and manure | 608 | 18 | 8 | | | | |
| Fencing and trees | 21 | 8 | 5 | | | | |
| Tools, repairs, and plant-maintenance | 282 | 7 | 10 | | | | |
| Harness repairs and replacements | 50 | 10 | 0 | | | | |
| Veterinary services | 3 | 15 | 0 | | | | |
| Horse and tractor charges | 1,054 | 7 | 4 | | | | |
| Tractor fuel and maintenance | 82 | 17 | 2 | | | | |
| Rent and rates | 20 | 13 | 8 | | | | |
| Threshing and packing | 104 | 14 | 5 | | | | |
| Dairy expenses | 30 | 6 | 10 | | | | |
| Sundries | 160 | 10 | 5 | | | | |
| Prison labour | 1,959 | 17 | 6 | | | | |
| Officers' supervision and labour | 1,017 | 16 | 0 | | | | |
| Depreciation of buildings, plant, &c. | 163 | 14 | 7 | | | | |
| Interest on capital | 1,235 | 8 | 3 | | | | |
| | <u>£15,732</u> | <u>2</u> | <u>10</u> | | <u>£15,732</u> | <u>2</u> | <u>10</u> |

PRISONS DEPARTMENT—continued.

WAIKERIA REFORMATORY: FARMING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|----------------|-------------|--|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| Opening stocks— | | | Sales, including transfers to institutions— | | |
| Live-stock | 9,374 | 18 11 | Dairy, crops, garden, &c. | 9,606 | 6 6 |
| Crops | 4,566 | 15 6 | Live-stock, wool, hides, meat, and honey | 3,593 | 15 5 |
| Stores and tools | 1,029 | 8 1 | Horse-working and blacksmithing | 2,361 | 1 6 |
| Apiary | 114 | 3 5 | Live-stock, grazing-charges | 4,894 | 18 2 |
| Over-valuation of live-stock in previous year | 1,365 | 9 0 | Closing stocks— | | |
| Purchase of live-stock | 1,466 | 18 3 | Live-stock | 10,718 | 14 4 |
| Purchase of feed | 71 | 8 4 | Crops, &c. | 3,689 | 5 8 |
| Farm-produce consumed on farm | 3,783 | 5 0 | Miscellaneous stores and tools | 1,255 | 2 5 |
| Live-stock, grazing-charges | 4,883 | 19 1 | Apiary | 105 | 1 5 |
| Miscellaneous expenses— | | | Net total loss on working | 8,548 | 7 1 |
| Seeds and manures | 1,671 | 18 1 | | | |
| Fencing and trees | 32 | 12 11 | | | |
| Tools, repairs, and plant-maintenance | 191 | 16 0 | | | |
| Harness repairs and replacements | 78 | 0 2 | | | |
| Freight and cartage, including use of horses | 2,541 | 11 4 | | | |
| Sacks and threshing | 26 | 1 3 | | | |
| Dairy expenses | 67 | 7 3 | | | |
| Apiary expenses | 12 | 13 8 | | | |
| Orchard-spraying | 37 | 15 5 | | | |
| Blacksmithing-expenses | 75 | 13 10 | | | |
| Sundries | 166 | 11 3 | | | |
| Prison labour | 6,979 | 16 3 | | | |
| Supervision and officers' labour | 2,969 | 2 8 | | | |
| Interest on capital | 3,104 | 7 7 | | | |
| Depreciation of buildings and plant | 160 | 19 3 | | | |
| | £44,772 | 12 6 | | £44,772 | 12 6 |

WI TAKO PRISON: FARMING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|----------------|-------------|---|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| Opening stocks— | | | Sales and transfers of live-stock and produce | 2,592 | 17 2 |
| Live-stock | 1,061 | 9 6 | Payment for maintenance of Defence reserve | 62 | 10 0 |
| Crops, &c. | 624 | 10 8 | Rent of pig-farm | 10 | 0 0 |
| Miscellaneous stores and tools | 159 | 8 7 | Live-stock, grazing-charges | 536 | 18 3 |
| Purchase of live-stock | 343 | 12 0 | Horse and tractor working | 450 | 16 10 |
| Farm produce consumed on farm | 229 | 9 0 | Closing stocks— | | |
| Purchase of feed | 126 | 4 0 | Live-stock | 1,081 | 19 4 |
| Miscellaneous expenses— | | | Crops, &c. | 811 | 0 0 |
| Seeds and manures | 464 | 15 10 | Miscellaneous stores and tools | 170 | 15 4 |
| Fencing-materials and tree-planting | 49 | 18 6 | Produce on consignment | 86 | 3 5 |
| Repairs and renewals to harness | 5 | 12 10 | Net total loss | 4,765 | 11 8 |
| Repairs and replacements of tools and imple- ments | 59 | 12 1 | | | |
| Tractor and motor-truck, fuel, oil, and expenses | 74 | 0 7 | | | |
| Freight and cartage, including use of horses and tractor | 359 | 2 10 | | | |
| Sundry expenses | 64 | 11 11 | | | |
| Live-stock, grazing-charges | 536 | 18 3 | | | |
| Prison labour | 4,175 | 15 6 | | | |
| Officers' labour and supervision | 1,548 | 3 0 | | | |
| Interest on capital | 637 | 16 8 | | | |
| Depreciation of plant | 47 | 10 3 | | | |
| | £10,568 | 12 0 | | £10,568 | 12 0 |

KITCHEN GARDEN AND TRUCK FARMING.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|---------------|-------------|---|---------------|-------------|
| | £ | s. d. | | £ | s. d. |
| Opening stocks*— | | | Sales and issues of produce— | | |
| Tools and stores | 50 | 12 7 | Poultry and eggs | 39 | 7 3 |
| Live-stock and poultry | 176 | 9 9 | Vegetables | 1,152 | 11 0 |
| Vegetables and live-stock feed | 240 | 1 2 | Milk and cream | 370 | 2 7 |
| Purchase of seeds and manures | 89 | 16 6 | Pigs and pork | 305 | 14 8 |
| Purchase of poultry-feed | 18 | 6 0 | Live-stock sales and transfers | 18 | 18 6 |
| Purchase of cattle and pig feed | 23 | 6 7 | Grazing live-stock for other institutions and Go- vernment Departments | 4 | 1 9 |
| Purchase of live-stock, and transfers from other institutions | 123 | 8 8 | Closing stocks— | | |
| Feed consumed on farm | 8 | 13 1 | Live-stock and poultry | 199 | 7 9 |
| Tools, repairs to plant, &c. | 13 | 3 11 | Vegetables and feed | 373 | 5 10 |
| Freight, cartage, &c. | 25 | 11 11 | Tools and stores | 50 | 5 5 |
| Rent of grazing-paddock | 18 | 14 7 | Total net loss | 1,532 | 14 1 |
| Repairs to fences | 23 | 8 10 | | | |
| Sundry expenses | 42 | 7 1 | | | |
| Prison labour | 2,118 | 2 5 | | | |
| Supervision | 938 | 15 0 | | | |
| Interest on capital | 119 | 19 4 | | | |
| Depreciation on plant, &c. | 15 | 11 5 | | | |
| | £4,046 | 8 10 | | £4,046 | 8 10 |

* Includes reanalysis of previous year's closing stocks.

PRISONS DEPARTMENT—*continued.*

LAUNDERING, MENDING, AND SEWING INDUSTRY: AUCKLAND, POINT HALSWELL, AND ADDINGTON.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|--|---------------|-----------|----------|--|-------|----|----|--------------------|
| Sundry expenses— | | | | | Laundry credits— | | | | |
| Cleaning materials | | 109 | 11 | 1 | For institution | 1,828 | 11 | 1 | |
| Mending and sewing materials | | 185 | 11 | 7 | For other Government Departments | 1,152 | 13 | 8 | |
| Fuel, light, and power | | 248 | 0 | 9 | Sewing for General Store | 215 | 14 | 0 | |
| Repairs to plant | | 120 | 16 | 7 | | | | | |
| Cartage and freight | | 161 | 6 | 7 | | | | | |
| Sundries | | 5 | 9 | 0 | | | | | |
| Prison labour | | 1,201 | 9 | 8 | | | | | |
| Supervision | | 503 | 3 | 6 | | | | | |
| Depreciation of buildings and plant | | 61 | 0 | 5 | | | | | |
| Interest on capital | | 63 | 16 | 3 | | | | | |
| Net total profits | | 536 | 13 | 4 | | | | | |
| | | <u>£3,196</u> | <u>18</u> | <u>9</u> | | | | | <u>£3,196 18 9</u> |

WAIKUNE PRISON: MOTOR TRANSPORT.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|-------|---------------|----------|----------|---|-------|----|----|-------------------|
| Opening stocks—Loose tools and stores | | 320 | 16 | 10 | Cartage, general | 52 | 14 | 0 | |
| Sundry expenses— | | | | | Cartage for Government Departments | 108 | 9 | 6 | |
| Benzine, oils, &c. | 1,352 | 9 | 4 | | Cartage for own institution and road-works | 3,846 | 19 | 4 | |
| Tires and tubes | 372 | 12 | 7 | | Cartage for other institutions | 702 | 16 | 3 | |
| Machine parts, tools, repairs, and replacements | 878 | 11 | 0 | | Services of mechanics on repairing road plant | 254 | 0 | 11 | |
| Freight and cartage | 5 | 4 | 7 | | Sale of benzine and oils and stores | 46 | 7 | 8 | |
| Sundries | 44 | 7 | 1 | | Vulcanizing for Government Departments | 0 | 18 | 0 | |
| | | 2,653 | 4 | 7 | Vulcanizing for other institutions | 2 | 12 | 11 | |
| Prison labour | | 1,204 | 10 | 0 | | | | | 5,014 18 7 |
| Officers' labour and supervision | | 518 | 13 | 6 | Closing stocks—Loose tools and stores | | | | 428 3 7 |
| Depreciation of motors, plant, &c. | | 238 | 14 | 7 | | | | | <u>£5,443 2 2</u> |
| Interest on capital | | 83 | 9 | 3 | | | | | |
| Profit on working for year | | 423 | 13 | 5 | | | | | |
| | | <u>£5,443</u> | <u>2</u> | <u>2</u> | | | | | |

WELLINGTON PRISON: MISCELLANEOUS INDUSTRIES.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---------------------------------------|-----|-------------|----------|------------------------|--------------------------|-----|----|----|-----------------|
| Opening stocks of loose tools | | 5 | 16 | 8 | Sales and issues | 584 | 19 | 4 | |
| Sundry expenses— | | | | | Closing stocks— | | | | |
| Raw materials | 290 | 13 | 10 | Stock-in-trade | 28 | 1 | 0 | | |
| Tools and repairs | 1 | 4 | 0 | Loose tools | 5 | 0 | 0 | | |
| Freight, cartage, and packing | 26 | 17 | 8 | | | | | | |
| Sundries | 35 | 16 | 10 | | | | | | |
| Prison labour | 173 | 8 | 0 | | | | | | |
| Supervision | 16 | 1 | 0 | | | | | | |
| Interest on capital | 1 | 10 | 7 | | | | | | |
| Net total profit | 66 | 11 | 9 | | | | | | |
| | | <u>£618</u> | <u>0</u> | <u>4</u> | | | | | <u>£618 0 4</u> |

PRISONS DEPARTMENT—*continued.*

QUARRYING AND GRAVEL-PIT WORKING.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|----------------|-------------|---------------------------------|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| Opening stocks of metal | 726 | 13 3 | Sales of metal | 27,018 | 16 2 |
| Sundry expenses— | | | Royalty from leases | 450 | 0 0 |
| Machine parts, tools, and repairs | 1,102 | 16 7 | Closing stocks of metal | 1,095 | 13 11 |
| Royalty on metal | 1 | 18 4 | Net total loss for year | 2,183 | 8 11 |
| Explosives | 406 | 11 7 | | | |
| Lubricants | 155 | 7 7 | | | |
| Maintenance of railway-line and road | 88 | 5 11 | | | |
| Horse-feed and harness expenses | 41 | 17 9 | | | |
| Tractor expenses | 141 | 16 7 | | | |
| Fuel, light, power, and water | 1,880 | 9 2 | | | |
| Freight and cartage | 4,605 | 12 4 | | | |
| Hospital maintenance of accident cases | 182 | 9 6 | | | |
| Telephone rental | 16 | 8 6 | | | |
| Legal and sundry expenses | 286 | 4 11 | | | |
| Prison labour | 15,148 | 18 3 | | | |
| Supervision | 3,226 | 0 4 | | | |
| Depreciation (buildings, plant, and horses) | 1,309 | 19 5 | | | |
| Interest on capital | 1,426 | 9 0 | | | |
| | <u>£30,747</u> | <u>19 0</u> | | <u>£30,747</u> | <u>19 0</u> |

NOTE.—Opening and closing stocks of consumable stores, hitherto shown as separate items, are included, but absorbed in relative expense headings.

WAIKUNE PRISON: ROADWORKS AND CONTRACTS.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | | |
|---------------------------------|-------|-------|----------------|----------------|-----------------------------------|--------|------|---------------------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Opening stocks— | | | | | | | | |
| Horses | 447 | 6 3 | | | Credit for construction and main- | | | |
| Stores | 163 | 19 6 | | | tenance of roads | 12,197 | 14 5 | |
| Loose tools and harness | 120 | 13 2 | | | Horse cartages | 79 | 18 0 | |
| | | | 731 | 18 11 | Sundry labour contracts | 51 | 4 9 | |
| Sundry expenses— | | | | | Sale of firewood | 6 | 13 4 | |
| Explosives | 189 | 12 8 | | | Sale of metal | 652 | 9 9 | |
| Horse-feed and expenses | 969 | 5 11 | | | | | | 12,988 0 3 |
| Replacements and repairs to | | | | | Closing stocks— | | | |
| implements and tools | 60 | 8 1 | | | Horses | 367 | 4 3 | |
| Repairs to harness | 21 | 9 8 | | | Stores | 673 | 4 6 | |
| Freight and cartage | 3,258 | 9 7 | | | Loose tools and harness | 112 | 9 7 | |
| Sundries | 116 | 9 4 | | | | | | 1,152 18 4 |
| | | | 4,615 | 15 3 | | | | |
| Bad debts | | | 774 | 7 3 | | | | |
| Prison labour | | | 5,638 | 9 0 | | | | |
| Officers' supervision | | | 1,638 | 13 0 | | | | |
| Interest on capital | | | 51 | 3 1 | | | | |
| Depreciation of plant | | | 19 | 0 10 | | | | |
| Net profit on working | | | 671 | 11 3 | | | | |
| | | | <u>£14,140</u> | <u>18 7</u> | | | | <u>£14,140 18 7</u> |

AUCKLAND PRISON: TAILORS' SHOP.

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | | |
|---|-------|-------|---------------|----------------|--|-------|-------|--------------------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Opening stocks— | | | | | Sales to Government Departments and transfers to | | | |
| Completed work and work in progress | 57 | 19 6 | | | General Store | 6,630 | 6 2 | |
| Loose tools | 13 | 4 10 | | | Closing stocks— | | | |
| | | | 71 | 4 4 | Completed work and work in progress | 87 | 14 10 | |
| Sundry expenses— | | | | | Loose tools | 11 | 18 8 | |
| Raw materials | 2,795 | 8 6 | | | | | | 99 13 6 |
| Soap, soda, brushes, &c. | 21 | 12 0 | | | | | | |
| Machine parts and repairs | 21 | 19 9 | | | | | | |
| Fuel, light, power, and water | 110 | 13 9 | | | | | | |
| Sundry expenses | 0 | 3 0 | | | | | | |
| | | | 2,949 | 17 0 | | | | |
| Prison labour | | | 1,610 | 5 11 | | | | |
| Supervision | | | 334 | 16 0 | | | | |
| Interest on capital | | | 43 | 8 5 | | | | |
| Depreciation of plant and machinery | | | 33 | 14 3 | | | | |
| Rent of workshop | | | 156 | 0 0 | | | | |
| Net profit for year | | | 1,530 | 13 9 | | | | |
| | | | <u>£6,729</u> | <u>19 8</u> | | | | <u>£6,729 19 8</u> |

PRISONS DEPARTMENT—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1931.
Liabilities.

| | Total. | Head Office and General Stores. | Addington. | Auckland. | Hautu. | Invercargill. | Napier. | New Plymouth. | Paparu. |
|--|----------------|---------------------------------|---------------|--------------|-------------|---------------|-------------|---------------|--------------|
| Capital Account— | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Public Works Fund .. 455,222 15 4 | 921,076 3 5 | 32,723 9 6 | 14,802 16 9 | 225,391 18 8 | 47,119 6 3 | 151,306 11 5 | 7,805 4 9 | 11,199 11 9 | 154,570 6 7 |
| Consolidated Fund .. 163,662 17 7 | 68,642 6 3 | 655 4 4 | 3,429 9 4 | 48,097 15 9 | 1,146 17 9 | 18,135 4 4 | 831 11 4 | 2,011 0 11 | 19,088 15 6 |
| Departmental (Labour 302,190 10 6 improvements) | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. |
| Treasury Adjustment Account .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. |
| Depreciation Reserve .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. |
| Sundry creditors— | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Departmental 690 0 2 | 6,348 11 8 | 1,297 11 2 | 27 9 9 | 920 2 9 | 366 9 0 | 241 13 10 | 33 4 3 | 80 2 6 | 630 10 5 |
| Sundry 5,658 11 6 | 6,035 4 0 | 18 14 7 | 45 7 4 | 2,311 3 0 | 202 2 0 | 656 3 3 | 8 14 2 | 661 5 6 | 416 10 5 |
| Accrued earnings of prisoners | 1,153 10 11 | .. .. | 10 14 8 | 235 2 10 | 23 7 10 | 40 15 9 | 2 10 0 | 20 14 5 | 63 8 8 |
| Deposits | 2,308 18 5 | 2,308 18 5 | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. |
| Writings-off in Suspense .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. |
| | 1,140,729 1 11 | 37,003 18 0 | 18,315 17 10 | 276,896 3 0 | 48,948 2 10 | 170,380 8 7 | 8,676 4 6 | 13,972 15 1 | 174,769 11 7 |
| | | | | | | | | | |
| | | Point Halswell. | Rangipo. | Waikaria. | Waikuae. | Wanganui. | Wellington. | Witako. | Minor Gaols. |
| Capital Account | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Treasury Adjustment Account | 17,796 18 4 | 24,952 10 6 | 125,583 10 10 | 8,844 3 4 | 6,780 19 7 | 88,267 13 4 | 61,192 10 6 | 11,880 17 7 | 2,847 14 7 |
| Depreciation Reserve | 3,604 5 1 | 471 19 3 | 11,710 10 2 | 2,286 2 5 | 1,275 15 9 | 6,284 1 0 | 12,747 19 9 | 2,347 14 7 | 235 2 0 |
| Sundry creditors | 16 8 4 | 229 3 0 | 1,156 16 6 | 459 9 5 | 42 2 5 | 283 5 7 | 329 0 9 | .. .. | .. .. |
| Accrued earnings of prisoners | 63 14 10 | 216 7 9 | 819 10 10 | 406 15 2 | 217 9 3 | 212 8 2 | 312 12 4 | .. .. | .. .. |
| Deposits | 12 8 5 | 3 19 0 | 76 12 6 | 39 9 0 | 16 2 7 | 46 17 2 | 536 11 11 | .. .. | 6 1 7 |
| Writings-off in Suspense .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. | .. .. |
| | 21,493 15 0 | 26,873 19 6 | 139,347 0 10 | 11,535 19 4 | 8,332 9 7 | 95,094 5 3 | 75,118 15 3 | 14,969 15 9 | .. .. |

PRISONS DEPARTMENT—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1931—continued.
Assets.

| | Total. | Head Office and General Stores. | Addington. | Auckland. | Hautu. | Invercargill. | Napier. | New Plymouth. | Paparua. | Point Halswell. | Rangipo. | Waikeria. | Waikanae. | Wanganui. | Wellington. | Wai Taku. | Minor Goals. | |
|--|--------------|---------------------------------|------------|------------------|-------------|---------------|-------------|---------------|-------------|-----------------|-------------|--------------|-------------|-------------|-------------|----------------|--------------|--|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | |
| National Development Account Expenditure— | | | | | | | | | | | | | | | | | | |
| Rangitoto Island Improvement Account— | | | | | | | | | | | | | | | | | | |
| Expenditure to 31st March, 1930 | 9,458 1 6 | | 9,458 1 6 | | | | | | | | | | | | | | | |
| Expenditure for year ended 31st March, 1931 | 2,246 1 6 | | 2,246 1 6 | | | | | | | | | | | | | | | |
| | 11,704 3 0 | | 11,704 3 0 | | | | | | | | | | | | | | | |
| Land and buildings— | | | | | | | | | | | | | | | | | | |
| Freeholds | 150,264 9 7 | | 3,870 1 10 | 6,961 0 0 | | 34,243 10 | 73,650 15 6 | 1,810 0 0 | 24,174 3 6 | 1,045 0 4 | | 48,616 0 1 | 358 1 | 21,000 0 0 | 10,670 6 | 712,066 10 0 | 1,799 0 0 | |
| Leaseholds | 10,976 11 4 | | | | | 10,976 11 4 | | | | | | | | | | | | |
| Taupo land development | 54,420 16 10 | | | | 35,923 15 3 | | | | | | 18,497 1 7 | | | | | | | |
| Buildings | 602,035 5 1 | | 9,935 5 | 0 194,466 12 10 | 5,511 6 7 4 | 84,223 7 | 32,518 0 3 | 6,358 17 4 | 4119,460 5 | 714,120 16 0 | 2,000 15 5 | 50,030 10 8 | 5,132 11 | 73,942 12 7 | 66,961 11 | 0 28,887 6 10 | 8,230 5 5 | |
| | 817,697 2 10 | | 13,805 6 | 10 201,427 12 10 | 41,040 2 | 7 130,043 9 2 | 6,168 15 9 | 8,168 17 4 | 4148,634 9 | 115,165 16 4 | 20,497 17 0 | 98,646 10 9 | 5,490 12 9 | 94,942 12 7 | 77,631 17 | 7 40,953 16 10 | 10,079 5 5 | |
| Farm and garden assets— | | | | | | | | | | | | | | | | | | |
| Live-stock | 23,423 0 1 | | 13 13 0 | | 3,706 17 10 | 2,872 8 0 | | 37 14 9 | 2,176 16 2 | 17 13 6 | 2,666 16 8 | 10,718 14 4 | 8 2 0 | | 122 4 6 | 1,081 19 4 | | |
| Crops | 6,980 9 4 | | 5 0 0 | 105 15 6 | 525 3 4 | 1,519 15 0 | | 34 3 4 | 1,611 14 0 | 14 14 11 | 384 0 0 | 2,563 17 0 | | | 442 15 2 | 376 0 0 | | |
| Gardens, orchards, and nurseries | 2,802 13 7 | | | | 92 5 1 | 111 17 4 | 5 5 4 | | 355 9 4 | | 48 14 3 | 1,135 8 8 | | 20 0 0 | 26 7 6 | 435 0 0 | | |
| Implements and machinery | 5,681 14 3 | | | | 378 0 7 | 1,008 1 3 | | | 1,397 10 6 | 211 3 6 | 401 12 5 | 1,911 6 1 | | | 247 12 5 | 247 12 5 | 6 4 8 | |
| Tractors | 1,009 6 8 | | | | 345 0 0 | | | | 480 0 0 | | 184 6 8 | | | | | | | |
| Harness, loose tools, and sundry stores | 3,638 17 11 | | | 13 4 5 | 796 5 3 | 416 1 9 | 4 2 6 | 18 13 0 | 299 7 9 | 8 2 9 | 505 15 8 | 1,316 1 6 | | | 4 4 7 | 256 18 9 | | |
| Apary | 41 8 4 | | | | | | | | | | | 41 8 4 | | | | | | |
| | 43,477 10 2 | | 18 13 0 | 118 19 11 | 5,843 12 1 | 5,928 3 4 | 9 7 10 | 90 11 1 | 6,320 17 9 | 251 14 8 | 4,191 5 8 | 17,676 15 11 | 8 2 0 | 20 0 0 | 595 11 9 | 2,397 10 6 | 6 4 8 | |
| Miscellaneous industry and institutional assets— | | | | | | | | | | | | | | | | | | |
| Fixed plant | 36,100 4 4 | | 576 0 11 | 19,632 7 6 | | | | 17 5 4 | 1,680 0 10 | 21 14 10 | | 25 12 1 | 687 19 4 | | 28 2 10 | 15,836 7 9 | | |
| Implements and machinery | 7,941 5 1 | | 3 12 0 | 2,786 19 8 | | | | | 800 0 0 | | | 1,092 15 9 | 1,002 19 5 | | 27 16 1 | 1,069 8 7 | 2 10 0 | |
| Machinery | 6,401 10 | | | 1,532 14 7 | | | | | | | | | | | 1,428 18 1 | 258 14 7 | | |
| Lighters | 1,664 0 0 | | | | | | | | | | | | | | | | | |
| Loose tools and harness | 1,808 13 8 | | 14 14 10 | 54 1 6 | 11 1 6 | 111 15 8 | 98 17 2 | 55 15 3 | 304 15 4 | 14 19 0 | | 88 6 4 | 191 3 6 | 12 10 4 | 149 1 9 | 79 10 1 | 28 1 5 | |
| Arms and accoutrements | 807 12 5 | | | | 2 4 0 | | | 23 15 6 | 26 4 0 | 1 9 0 | | 8 3 6 | 5 8 0 | | 18 18 1 | 3 4 11 | 6 9 6 | |
| Library and school-books | 12,131 0 4 | | 21 6 8 | 111 5 6 | 12 10 0 | 138 17 4 | 37 9 3 | 74 12 9 | 29 17 4 | 9 4 6 | | 94 15 6 | 1 5 11 | 43 12 0 | 75 0 0 | 70 0 6 | 1 0 10 | |
| Furniture and fittings | 14,510 4 6 | | 571 17 8 | 2,393 15 11 | 105 11 11 | 1,051 11 0 | 138 0 2 | 237 12 2 | 1,030 15 11 | 529 14 4 | 71 7 10 | 965 7 1 | 511 8 4 | 206 13 6 | 1,197 16 0 | 396 18 10 | 254 0 8 | |
| Clothing and bedding | 230 0 0 | | 508 13 3 | 3,010 12 0 | 565 17 10 | 1,297 0 6 | 229 18 5 | 523 12 1 | 1,336 4 2 | 398 16 6 | 337 2 7 | 1,310 8 1 | 1,221 11 0 | 312 19 0 | 1,356 10 2 | 908 7 2 | 292 18 7 | |
| Band instruments | 4,845 15 11 | | | | | | | | | | | | | | | | | |
| Stock-in-trade and raw materials | 7,610 4 1 | | 23 5 0 | 881 11 1 | 60 1 1 | 412 5 3 | 45 9 7 | 470 0 0 | 1,101 11 5 | | | | 1,117 18 5 | | 163 0 1 | 326 5 6 | | |
| Stocks in general stores | 8,156 0 11 | | | 18 11 11 | | | | 150 9 7 | 346 17 2 | 145 17 9 | 44 12 2 | 336 9 6 | 202 4 8 | 67 19 5 | 290 8 7 | 139 3 3 | 9 6 10 | |
| Horses in quarries and roadworks | 385 16 2 | | | | | | | | | | | | 367 4 3 | | | | | |
| | 97,067 8 8 | 9,086 11 9 | 1,719 10 4 | 32,583 16 0 | 847 5 4 | 7,794 6 5 | 721 7 8 | 1,541 17 8 | 6,716 5 4 | 1,821 15 11 | 453 2 7 | 3,921 17 10 | 5,307 16 11 | 643 14 3 | 4,725 11 | 819,088 1 2 | 594 7 10 | |

PUBLIC DEBT REDEMPTION FUND.

Showing the Net Cost to the Taxpayers of Debt-reduction under the Repayment of the Public Debt Act, 1925.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|------------|----|----|---|------------|----|----|
| To Public Debt Repayment Account—Payments from Consolidated Fund— | | | | By Interest on Public Debt Redemption Fund— | | | |
| ½ per cent. on public debt outstanding at 31st March, 1930 | 981,619 | 11 | 3 | Public Trust Office | 418,135 | 4 | 1 |
| ½ per cent. on public debt redeemed to 31st March, 1930 | 25,180 | 3 | 6 | State Advances | 156,325 | 6 | 7 |
| 3½ per cent. on public debt redeemed to 31st March, 1930 | 176,261 | 4 | 9 | Discharged Soldiers Settlement Account .. | 434,000 | 0 | 0 |
| 3½ per cent. on public debt cancelled during year | 23,997 | 13 | 0 | Excess of expenditure over revenue .. | 198,598 | 1 | 10 |
| | £1,207,058 | 12 | 6 | | £1,207,058 | 12 | 6 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | £ | s. | d. | <i>Assets.</i> | £ | s. | d. |
|-------------------------------------|-------------|----|----|---|-------------|----|----|
| Public Debt Redemption Fund | 22,075,644 | 10 | 6 | Investments— | | | |
| Treasury Adjustment Account | 434,121 | 8 | 11 | Public Trust Office | 7,966,688 | 11 | 2 |
| | £22,509,765 | 19 | 5 | State Advances Office | 3,258,955 | 19 | 4 |
| | | | | Discharged Soldiers Settlement Account .. | 10,850,000 | 0 | 0 |
| | | | | Interest accrued— | | | |
| | | | | Public Trust Office | 2,629 | 8 | 1 |
| | | | | State Advances Office | 36,332 | 10 | 1 |
| | | | | Discharged Soldiers Settlement Account .. | 35,671 | 4 | 8 |
| | | | | Interest due and unpaid— | | | |
| | | | | State Advances Office | 16,223 | 10 | 11 |
| | | | | Discharged Soldiers Settlement Account .. | 144,666 | 13 | 4 |
| | | | | Excess of expenditure over income .. | *198,598 | 1 | 10 |
| | £22,509,765 | 19 | 5 | | £22,509,765 | 19 | 5 |

* NOTE.—This figure represents the amount by which the contributions from the Consolidated Fund to the Public Debt Repayment Account in terms of the Repayment of Public Debt Act, 1925, exceed the receipts from income on the Public Debt Redemption Fund, and is therefore the net cost to taxpayers on account of debt-reduction under the Act for the financial year, 1930-31.

G. C. RODDA, F.R.A.N.Z., Accountant to the Treasury.

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

PUBLIC TRUST OFFICE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | £ | s. | d. | £ | s. | d. | | £ | s. | d. |
|--|-------|----|----|----------|----|----|--|----|----|--------------|
| To Salaries | .. | .. | .. | 224,858 | 18 | 7 | By Commission and other income | .. | .. | 314,227 5 9 |
| Overtime | .. | .. | .. | 435 | 7 | 5 | | | | |
| Service charges— | | | | | | | | | | |
| Agents' commission .. | 6,481 | 18 | 0 | | | | | | | |
| Services of High Commissioner | 1,190 | 0 | 0 | | | | | | | |
| Services of General Post Office | 858 | 1 | 0 | | | | | | | |
| | | | | 8,529 | 19 | 0 | | | | |
| Audit of books and accounts .. | .. | .. | .. | 700 | 0 | 0 | | | | |
| Maintenance of premises and plant— | | | | | | | | | | |
| Repairs, insurances, &c. .. | .. | .. | .. | 6,909 | 16 | 2 | | | | |
| Rent | .. | .. | .. | 1,807 | 3 | 8 | | | | |
| General charges— | | | | | | | | | | |
| Advertising | 4,782 | 15 | 2 | | | | | | | |
| Cleaning, lighting, heating, and power | 5,963 | 0 | 9 | | | | | | | |
| Legal expenses | 195 | 1 | 4 | | | | | | | |
| Rates | 762 | 1 | 8 | | | | | | | |
| Miscellaneous payments .. | 1,373 | 9 | 5 | | | | | | | |
| Postages and freight .. | 4,950 | 19 | 3 | | | | | | | |
| Stamp duty on receipts and cheques | 1,134 | 12 | 1 | | | | | | | |
| Telephone subscriptions .. | 1,502 | 11 | 6 | | | | | | | |
| Printing, stationery, and requisites | 6,459 | 1 | 3 | | | | | | | |
| Travelling-expenses | 3,494 | 12 | 0 | | | | | | | |
| Salaries and expenses of Farm Inspectors | 4,200 | 1 | 2 | | | | | | | |
| Salaries of custodians and staff | 7,181 | 16 | 8 | | | | | | | |
| | | | | 42,000 | 2 | 3 | | | | |
| Compassionate allowances to dependants of deceased officers | .. | .. | .. | 200 | 0 | 0 | | | | |
| Depreciation on office premises, furniture, plant, &c. | .. | .. | .. | 17,702 | 2 | 5 | | | | |
| Contribution to subsidy to Public Service Superannuation Fund | .. | .. | .. | 6,917 | 1 | 5 | | | | |
| Land-tax | .. | .. | .. | 2,580 | 3 | 2 | | | | |
| Income-tax | .. | .. | .. | 61 | 0 | 3 | | | | |
| Balance, being net profit for year, transferred to Appropriation Account | .. | .. | .. | 1,525 | 11 | 5 | | | | |
| | | | | £314,227 | 5 | 9 | | | | £314,227 5 9 |

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | £ | s. | d. | | £ | s. | d. |
|---|--------|----|----|---------------------------------------|-------|----|----|
| To Consolidated Fund— | | | | By Balance | 5,498 | 7 | 7 |
| One-half profits for year ended 31st March, 1930, paid in accordance with section 24 (1) of the Finance Act, 1929 | 5,498 | 7 | 7 | Profit and Loss Account— | | | |
| Investment Fluctuation Account | 1,479 | 15 | 7 | Balance transferred | 1,525 | 11 | 5 |
| Balance | 762 | 15 | 10 | Profit on sale of investments | 717 | 0 | 0 |
| | | | | | | | |
| | £7,740 | 19 | 0 | | | | |
| | | | | | | | |
| | | | | By Balance | 762 | 15 | 10 |

PUBLIC TRUST OFFICE—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | | |
|--|------------|----|-------|----------------|---------|---|--|--|
| £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | |
| Amounts held in Common Fund for sundry estates and funds | 25,164,532 | 2 | 11 | | | Freehold and leasehold premises and sites | 455,738 16 6 | |
| Amounts held for special investment on behalf of certain funds, but not yet invested | 71,050 | 11 | 7 | | | Furniture and plant, &c. | 54,624 0 8 | |
| Amounts specially invested on behalf of certain estates and funds | 11,252,851 | 11 | 8 | | | Stationery and stores, &c. | 6,364 14 4 | |
| | | | | | | Business Extension Account | 2,693 11 7 | |
| Sundry creditors, including accounts passed for payment but not yet paid | | | | 36,488,434 | 6 | 2 | Stocks, bonds, and debentures— | |
| Overdraft at Bank of New Zealand | | | | | 112,724 | 6 | 5 | |
| Reserve for land and income tax | 484 | 18 | 0 | | | | Government securities | |
| Reserve in respect of enemy-property moneys | 9,070 | 7 | 4 | | | | 2,238,541 13 7 | |
| Special reserve for securities | 33,043 | 14 | 6 | | | | Rural Intermediate Credit Board debentures | |
| General Legal Expenses Account | 16,023 | 1 | 1 | | | | 72,050 0 0 | |
| Investment Fluctuation Account | 100,452 | 18 | 0 | | | | Land Settlement Finance Act debentures | |
| | | | | | | | 38,500 0 0 | |
| Assurance and Reserve Fund | | | | 159,074 | 18 | 11 | Local bodies' debentures | |
| Profit and Loss Appropriation Account | | | | | 427,346 | 1 | 3 | |
| | | | | | | | 7,852,111 9 7 | |
| | | | | | 762 | 15 | 10 | 10,201,203 3 2 |
| | | | | | | | | Mortgages, &c. |
| | | | | | | | | 13,979,927 11 10 |
| | | | | | | | | <i>Less</i> reserve |
| | | | | | | | | 64,593 19 1 |
| | | | | | | | | 13,915,333 12 9 |
| | | | | | | | | Advances for protection of securities acquired or in possession, &c. |
| | | | | | | | | |
| | | | | | | | | 33,043 14 6 |
| | | | | | | | | Properties acquired |
| | | | | | | | | 134,447 4 3 |
| | | | | | | | | <i>Less</i> reserve |
| | | | | | | | | 16,081 14 7 |
| | | | | | | | | 118,365 9 8 |
| | | | | | | | | Advances (on overdraft) to estates and accounts |
| | | | | | | | | 656,989 8 7 |
| | | | | | | | | <i>Less</i> reserve |
| | | | | | | | | 846 18 1 |
| | | | | | | | | 656,142 10 6 |
| | | | | | | | | Interest and rent accrued, due, and overdue— |
| | | | | | | | | Interest accrued up to 31st March, 1931, but not yet due, and interest overdue |
| | | | | | | | | 484,899 1 0 |
| | | | | | | | | Rent due or accrued |
| | | | | | | | | 399 18 7 |
| | | | | | | | | 485,298 19 7 |
| | | | | | | | | Sundry debtors |
| | | | | | | | | |
| | | | | | | | | 15,705 10 3 |
| | | | | | | | | Cash in hand, on current account, and on deposit in New Zealand and in London |
| | | | | | | | | |
| | | | | | | | | 50,083 14 0 |
| | | | | | | | | Investments of reserve for mortgages— |
| | | | | | | | | Mortgages, &c. |
| | | | | | | | | |
| | | | | | | | | 34,382 11 9 |
| | | | | | | | | Special investments held on behalf of certain estates and funds— |
| | | | | | | | | Government securities |
| | | | | | | | | 2,073,649 9 0 |
| | | | | | | | | Rural Intermediate Credit Board debentures |
| | | | | | | | | 29,000 0 0 |
| | | | | | | | | Rural Advances bonds |
| | | | | | | | | 2,011,857 15 0 |
| | | | | | | | | Land Settlement Finance Act debentures |
| | | | | | | | | 3,500 0 0 |
| | | | | | | | | Local bodies' debentures |
| | | | | | | | | 1,871,328 9 1 |
| | | | | | | | | Private debentures and shares |
| | | | | | | | | 29,359 19 5 |
| | | | | | | | | Mortgages |
| | | | | | | | | 5,184,457 1 2 |
| | | | | | | | | Mortgage securities acquired |
| | | | | | | | | 9,667 12 3 |
| | | | | | | | | Advances for protection of securities |
| | | | | | | | | 4 2 10 |
| | | | | | | | | Loans |
| | | | | | | | | 446 14 11 |
| | | | | | | | | Savings-banks accounts |
| | | | | | | | | 577 9 8 |
| | | | | | | | | Overdue interest on special investments |
| | | | | | | | | 39,002 18 4 |
| | | | | | | | | 11,252,851 11 8 |
| | | | | | | | | £37,281,832 0 11 |
| | | | | | | | | £37,281,832 0 11 |

J. W. MACDONALD, Public Trustee.
F. MENNEER, A.R.A.N.Z., Chief Accountant.

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

PUBLIC WORKS DEPARTMENT.

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

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

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|-------------------|------------|---|-------------------|------------|
| To Net expenditure, including a proportion of general "Departmental" administrative expenditure on the following works,— | £ | s. d. | By Recoveries on account of expenditure of previous years | £ | s. d. |
| Roads | 1,554,374 | 7 8 | Balance, being excess of capital expenditure over capital income, on roads, harbour-works, &c., transferred to National Development Account | 1,233 | 19 6 |
| Roads on goldfields | 4,910 | 10 3 | | | |
| Harbour-works | 6,342 | 17 1 | | | |
| Lands (miscellaneous) | 59,626 | 7 6 | | | |
| | <u>£1,625,254</u> | <u>2 6</u> | | <u>£1,625,254</u> | <u>2 6</u> |

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Proportion of departmental administration expenditure; (b) proportion of charges and expenses of raising loans.

RAILWAY-CONSTRUCTION (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|-------------------|-------------|--|-------------------|-------------|
| To Net expenditure, including a proportion of general "Departmental" administrative expenditure, and of charges and expenses of raising loans on the following railway-lines— | £ | s. d. | By Net recoveries during the year— | £ | s. d. |
| Okaihau Northwards | 121,281 | 6 2 | Recoveries on account of expenditure of previous years—Unopened lines .. | 248 | 8 11 |
| Dargaville Branch | 112,297 | 4 9 | Credits for amount of expenditure on sections handed over to Railways Department during the year—Napier-Wairoa | 871,536 | 8 10 |
| Paeroa-Pokeno | 357 | 11 4 | Recoveries on account of goods and passenger traffic— | | |
| Gisborne-Waikokopu | 190,944 | 2 3 | Stratford - Main Trunk .. | 5,572 | 5 1 |
| Napier-Wairoa | 326,019 | 14 10 | Waikokopu Branch .. | 8,592 | 5 1 |
| Waikokopu Branch | 20,269 | 19 11 | | | |
| Stratford - Main Trunk | 335,723 | 9 4 | Balance, being excess of capital expenditure over capital income transferred to Railway Construction Account | 670,683 | 5 5 |
| Kawatiri-Inangahua | 70,644 | 1 2 | | | |
| Westport-Inangahua | 130,656 | 5 11 | | | |
| Wharanui-Parnassus | 228,639 | 10 3 | | | |
| Land claims | 3,453 | 5 0 | | | |
| Survey | 516 | 13 6 | | | |
| Working-expenses of running goods and passenger traffic— | | | | | |
| Stratford Main Trunk .. | 9,424 | 2 6 | | | |
| Waikokopu Branch .. | 6,405 | 6 5 | | | |
| | <u>£1,556,632</u> | <u>13 4</u> | | <u>£1,556,632</u> | <u>13 4</u> |

NOTE.—(1) The following amounts have been handed over to the Railways Department without parliamentary appropriation: (a) Expenditure during 1930-31 on lines previously handed over, £2,792 14s. 11d.; (b) recoveries on account of expenditure of previous years in connection with the lines previously handed over, £544 1s. 9d. (2) The following amounts have been included in the 1930-31 accounts for railway-construction without parliamentary appropriation: £43,543 for departmental administration; £53,870 for proportion of charges and expenses of raising loans.

PUBLIC WORKS DEPARTMENT—continued.
IRRIGATION AND WATER-SUPPLY: CENTRAL OTAGO.
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.
Gross Revenue Account.

| | Ardgour. | Bengerburn. | Earnsclough. | Hawkdun. | Ida Valley. | Galloway. | Last Chance. | Manuherikia. | Tarras. | Teviot. | Total. |
|---|---------------------|--------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|------------------------|------------------------|-----------------------|-----------------------|
| <i>Dr.</i> | | | | | | | | | | | |
| To Management and operation expenses—Salaries, wages, horse allowances, race repairs, &c. | £ s. d. 610 15 9 | £ s. d. | £ s. d. 443 18 1 | £ s. d. 3,137 14 7 | £ s. d. 2,339 17 1 | £ s. d. 1,146 12 3 | £ s. d. 893 12 5 | £ s. d. 2,283 12 11 | £ s. d. 1,950 17 11 | £ s. d. 1,290 7 7 | £ s. d. 14,097 8 7 |
| Administration charge | 5 0 0 | 10 0 0 | 5 0 0 | 5 0 0 | 8 0 0 | 2 0 0 | 5 0 0 | 5 0 0 | 5 0 0 | 5 0 0 | 55 0 0 |
| Gross profit, carried down | 411 3 1 | 47 2 4 | 114 14 1 | .. .. . | 1,526 8 11 | 113 18 9 | 151 1 3 | .. .. . | .. .. . | 310 4 2 | 2,674 12 7 |
| | 1,026 18 10 | 57 2 4 | 563 12 2 | 3,142 14 7 | 3,874 6 0 | 1,262 11 0 | 1,049 13 8 | 2,288 12 11 | 1,955 17 11 | 1,605 11 9 | 16,827 1 2 |
| <i>Cr.</i> | | | | | | | | | | | |
| By Sales of water* | £ s. d. 982 14 9 | £ s. d. 55 14 0 | £ s. d. 516 0 7 | £ s. d. 1,109 9 4 | £ s. d. 3,767 16 6 | £ s. d. 1,027 14 1 | £ s. d. 998 8 11 | £ s. d. 1,177 14 0 | £ s. d. 1,705 14 6 | £ s. d. 1,478 17 0 | £ s. d. 12,820 3 8 |
| Rebates forfeited | 31 4 1 | 1 8 4 | 47 11 7 | 17 7 2 | 37 11 6 | 218 12 9 | 49 14 9 | 478 9 1 | 97 9 11 | 125 4 9 | 1,104 13 11 |
| Rents of cottages | 13 0 0 | .. .. . | .. .. . | 31 16 0 | 68 18 0 | 16 4 2 | 1 10 0 | 37 15 1 | 24 18 4 | 1 10 0 | 195 11 7 |
| Gross loss, carried down .. .. . | .. .. . | .. .. . | .. .. . | 1,984 2 1 | .. .. . | .. .. . | .. .. . | 594 14 9 | 127 15 2 | .. .. . | 2,706 12 0 |
| | 1,026 18 10 | 57 2 4 | 563 12 2 | 3,142 14 7 | 3,874 6 0 | 1,262 11 0 | 1,049 13 8 | 2,288 12 11 | 1,955 17 11 | 1,605 11 9 | 16,827 1 2 |

Net Revenue Account.

| | Ardgour. | Bengerburn. | Earnsclough. | Hawkdun. | Ida Valley and Galloway. | Last Chance. | Manuherikia. | Tarras. | Teviot. | Total. |
|---|-----------------------|-------------------|---------------------|----------------------|--------------------------|-----------------------|-------------------------|-----------------------|----------------------|------------------------|
| <i>Dr.</i> | | | | | | | | | | |
| To Gross less brought down | £ s. d. 1,505 17 0 | £ s. d. 31 1 1 | £ s. d. 467 6 6 | £ s. d. 2,960 7 5 | £ s. d. 8,785 14 2 | £ s. d. 1,293 19 6 | £ s. d. 10,447 11 4 | £ s. d. 6,112 14 3 | £ s. d. 2,410 1 4 | £ s. d. 34,014 12 7 |
| Interest at 4½ per cent. on capital outlay | 3 11 10 | .. .. . | 8 5 2 | .. .. . | 33 7 5 | 10 4 0 | 12 4 10 | 7 12 7 | 84 16 8 | 160 2 6 |
| Interest at 4 per cent. on Depreciation Reserve | 44 0 0 | .. .. . | 220 16 0 | 205 11 3 | 84 19 3 | 125 0 0 | 150 0 0 | 93 10 0 | 511 8 0 | 1,435 4 6 |
| Net profit for year .. .. . | .. .. . | 16 1 3 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | 16 1 3 |
| | 1,553 8 10 | 47 2 4 | 696 7 8 | 5,150 0 9 | 8,904 0 10 | 1,429 3 6 | 11,204 10 11 | 6,341 12 0 | 3,006 6 0 | 38,332 12 10 |
| <i>Cr.</i> | | | | | | | | | | |
| By Gross profit brought down | £ s. d. 411 3 1 | £ s. d. 47 2 4 | £ s. d. 114 14 1 | £ s. d. 5,150 0 9 | £ s. d. 1,640 7 8 | £ s. d. 151 1 3 | £ s. d. 11,204 10 11 | £ s. d. 6,341 12 0 | £ s. d. 310 4 2 | £ s. d. 2,674 12 7 |
| Net loss for year | 1,142 5 9 | .. .. . | 581 13 7 | .. .. . | 7,263 13 2 | 1,278 2 3 | .. .. . | .. .. . | 2,696 1 10 | 35,658 0 3 |
| | 1,553 8 10 | 47 2 4 | 696 7 8 | 5,150 0 9 | 8,904 0 10 | 1,429 3 6 | 11,204 10 11 | 6,341 12 0 | 3,006 6 0 | 38,332 12 10 |

* Each irrigation scheme, with the exception of Hawkdun, does not end until 30th April, but the sales up to that date are brought in to the accounts for the financial year ending on the preceding 31st March.

PUBLIC WORKS DEPARTMENT—continued.
Depreciation Reserve Account.

| | Ardgour. | | Bengerburn. | | Earnsclough. | | Hawkdun. | | Ida Valley and Galloway. | | Last Chance. | | Manuherikia. | | 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 Balance at 31st March, 1931 | 137 | 7 0 | .. | .. | 435 | 10 2 | 205 | 11 3 | 952 | 12 3 | 390 | 4 0 | 468 | 4 10 | 291 | 17 5 | 2,717 | 1 7 | 5,598 | 8 6 |
| | 137 | 7 0 | .. | .. | 435 | 10 2 | 205 | 11 3 | 952 | 12 3 | 390 | 4 0 | 468 | 4 10 | 291 | 17 5 | 2,717 | 1 7 | 5,598 | 8 6 |
| <i>Cr.</i> | | | | | | | | | | | | | | | | | | | | |
| By Balance at 31st March, 1930 | 89 | 15 2 | .. | .. | 206 | 9 0 | .. | .. | 834 | 5 7 | 255 | 0 0 | 306 | 0 0 | 190 | 14 10 | 2,120 | 16 11 | 4,003 | 1 6 |
| Interest for the year at 4 per cent. | 3 | 11 10 | .. | .. | 8 | 5 2 | .. | .. | 33 | 7 5 | 10 | 4 0 | 12 | 4 10 | 7 | 12 7 | 84 | 16 8 | 160 | 2 6 |
| Amount transferred from Revenue Account | 44 | 0 0 | .. | .. | 220 | 16 0 | 205 | 11 3 | 84 | 19 3 | 125 | 0 0 | 150 | 0 0 | 93 | 10 0 | 511 | 8 0 | 1,435 | 4 6 |
| | 137 | 7 0 | .. | .. | 435 | 10 2 | 205 | 11 3 | 952 | 12 3 | 390 | 4 0 | 468 | 4 10 | 291 | 17 5 | 2,717 | 1 7 | 5,598 | 8 6 |

IRRIGATION SCHEMES IN OPERATION.—BALANCE-SHEET AS AT 31st MARCH, 1931.

| | Ardgour. | | Bengerburn. | | Earnsclough. | | Hawkdun. | | Ida Valley and Galloway. | | Last Chance. | | Manuherikia. | | Tarras. | | Teviot. | | Total. | |
|--|----------|-------|-------------|-------|--------------|-------|----------|-------|--------------------------|-------|--------------|-------|--------------|-------|---------|-------|---------|-------|---------|-------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| <i>Liabilities.</i> | | | | | | | | | | | | | | | | | | | | |
| Treasury Capital Account—Capital expenditure to 31st March, 1930 | 33,463 | 6 7 | 689 | 19 8 | 10,384 | 15 7 | 65,786 | 0 7 | 209,115 | 13 1 | 28,755 | 3 7 | 232,167 | 17 4 | 135,838 | 1 10 | 53,557 | 3 1 | 769,758 | 1 4 |
| Treasury Adjustment Account— | | | | | | | | | | | | | | | | | | | | |
| Cash and transfers | 23 | 4 10 | Dr. 187 | 2 10 | 445 | 0 10 | 4,672 | 17 0 | 40,867 | 9 2 | 1,649 | 12 9 | 4,597 | 8 8 | 6,419 | 17 3 | 2,586 | 5 10 | 61,074 | 13 6 |
| Interest credited | 4,563 | 2 10 | 150 | 4 9 | 1,430 | 15 8 | 2,960 | 7 5 | 66,110 | 3 1 | 3,914 | 13 8 | 30,836 | 6 7 | 18,282 | 5 11 | 9,937 | 18 8 | 138,185 | 18 7 |
| Depreciation Reserve | 137 | 7 0 | .. | .. | 435 | 10 2 | 205 | 11 3 | 952 | 12 3 | 390 | 4 0 | 468 | 4 10 | 291 | 17 5 | 2,717 | 1 7 | 5,598 | 8 6 |
| Sundry creditors | 13 | 16 8 | .. | .. | 15 | 2 8 | 87 | 10 8 | 1,153 | 10 1 | 35 | 18 3 | 69 | 5 10 | 56 | 13 1 | 42 | 16 0 | 1,474 | 13 3 |
| Profit and Loss Account—Accumulated profit to 31st March, 1931 | .. | .. | 105 | 9 9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 105 | 9 9 |
| Writings-off in Suspense | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 40 | 6 0 | .. | .. | .. | .. | 40 | 6 0 |
| | 38,200 | 17 11 | 758 | 11 4 | 12,711 | 4 11 | 73,712 | 6 11 | 318,199 | 7 8 | 34,745 | 12 3 | 268,179 | 9 3 | 160,888 | 15 6 | 68,841 | 5 2 | 976,237 | 10 11 |
| <i>Assets.</i> | | | | | | | | | | | | | | | | | | | | |
| Dams and headraces | .. | .. | 124 | 13 5 | .. | .. | .. | .. | 132,119 | 18 5 | .. | .. | .. | .. | .. | .. | .. | .. | 132,244 | 11 10 |
| Main water-races | 27,963 | 6 7 | 483 | 6 3 | 4,697 | 0 9 | 29,318 | 2 3 | 112,012 | 0 3 | 22,243 | 10 3 | 102,341 | 8 2 | 98,730 | 12 0 | 23,030 | 16 8 | 420,820 | 3 2 |
| Distributary races | 1,000 | 0 0 | 82 | 0 0 | .. | .. | 28,409 | 16 2 | 15,189 | 7 10 | .. | .. | 101,112 | 2 4 | 25,300 | 0 0 | 6,726 | 16 2 | 177,820 | 2 6 |
| Intake tunnel and main pipe-line | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 12,217 | 0 0 | .. | .. | 2,235 | 6 11 | 12,217 | 0 0 |
| Intake tunnel—Gates | .. | .. | .. | .. | .. | .. | .. | .. | 1,304 | 3 6 | .. | .. | .. | .. | 2,050 | 0 0 | .. | .. | 2,235 | 6 11 |
| Dividing weir | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 15,583 | 19 10 | 8,998 | 0 0 | 22,364 | 0 5 | 3,854 | 3 6 |
| Pipe-lines and siphons | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 71,762 | 4 0 |
| Eweburn reservoir | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 312 | 0 0 | 376 | 0 0 | .. | .. | 994 | 0 0 |
| Staff accommodation | .. | .. | .. | .. | .. | .. | .. | .. | 1,295 | 0 0 | 47 | 10 0 | .. | .. | .. | .. | .. | .. | 2,130 | 10 0 |
| Telephone system | .. | .. | .. | .. | .. | .. | .. | .. | 800 | 0 0 | .. | .. | 525 | 0 0 | 400 | 0 0 | .. | .. | 1,725 | 0 0 |
| | 33,463 | 6 7 | 689 | 19 8 | 10,480 | 8 6 | 67,387 | 11 7 | 262,720 | 10 0 | 28,758 | 3 1 | 232,091 | 10 4 | 135,854 | 12 0 | 54,357 | 0 2 | 825,803 | 1 11 |
| Stock and materials and tools | .. | .. | .. | .. | 3 | 19 0 | 316 | 4 10 | 5,601 | 2 7 | 38 | 14 0 | 1,260 | 13 1 | 720 | 7 5 | 707 | 14 11 | 8,648 | 15 10 |
| Stores and deficits | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 40 | 6 0 | .. | .. | .. | .. | 40 | 6 0 |
| Sundry debtors | 1,231 | 3 9 | 68 | 11 8 | 668 | 17 11 | 858 | 9 9 | 6,486 | 18 10 | 1,327 | 15 8 | 3,842 | 11 10 | 2,204 | 6 11 | 1,914 | 11 7 | 18,603 | 7 11 |
| Profit and Loss Account—Accumulated loss to 31st March, 1931 | 3,506 | 7 7 | .. | .. | 1,557 | 19 6 | 5,150 | 0 9 | 43,390 | 16 3 | 4,620 | 19 6 | 30,944 | 8 0 | 22,109 | 9 2 | 11,861 | 18 6 | 123,141 | 19 3 |
| | 38,200 | 17 11 | 758 | 11 4 | 12,711 | 4 11 | 73,712 | 6 11 | 318,199 | 7 8 | 34,745 | 12 3 | 268,179 | 9 3 | 160,888 | 15 6 | 68,841 | 5 2 | 976,237 | 10 11 |

PUBLIC WORKS DEPARTMENT—*continued.*

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

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <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 Balance, transferred to Irrigation Construction Account, being excess of expenditure over income for year | 12,621 | 0 8 |
| Arrow River | 11,095 | 6 8 | | | |
| Upper Manuherikia | 1,048 | 19 1 | | | |
| Roaring Meg | 130 | 2 3 | | | |
| Surveys and general | 296 | 10 2 | | | |
| Land-levelling | Cr. 36 | 0 0 | | | |
| Idaburn | 86 | 2 6 | | | |
| | <u>£12,621</u> | <u>0 8</u> | | <u>£12,621</u> | <u>0 8</u> |

NOTE.—Charges for “Departmental” administration and cost and expenses of raising loans have been included without appropriation.

GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <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 | 4,763 | 9 4 |
| Government domains— | | | | | |
| Salaries | 3,403 | 17 3 | | | |
| Coal, coke, water, &c. | 38 | 9 7 | | | |
| Flower seeds, bulbs, plants, &c. | 151 | 1 5 | | | |
| Garden-implements, manures, &c. | 256 | 10 4 | | | |
| Horse feed, shoeing, and general | 63 | 11 10 | | | |
| Departmental expenditure (allocated proportion to cover cost of administration) | 150 | 0 0 | | | |
| Other domains and works—Purchase of land and improvements to domains and recreation-grounds— | | | | | |
| Grants | 170 | 0 0 | | | |
| Subsidies | 529 | 18 11 | | | |
| | <u>699</u> | <u>18 11</u> | | | |
| | <u>£4,763</u> | <u>9 4</u> | | <u>£4,763</u> | <u>9 4</u> |

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

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|-----------------|-------------|--|-----------------|--------------|
| | £ | s. d. | | £ | s. d. |
| To Parliamentary Buildings | 16,459 | 18 2 | By Amounts transferred to Departments as under | | |
| Departmental buildings and offices | 7,028 | 13 4 | Agricultural | 1,508 | 11 9 |
| Workshops, stores, and garages | 342 | 17 8 | Health | 17,338 | 2 8 |
| Other Government buildings— | | | Internal Affairs | 77,576 | 10 4 |
| Courthouses | 19,796 | 6 4 | Justice | 19,572 | 8 9 |
| Prisons | 1,774 | 13 4 | Mental Hospitals | 134,140 | 8 9 |
| Police | 9,510 | 18 1 | Police | 8,359 | 15 6 |
| Postal and Telegraph | 140,665 | 2 6 | Postal and Telegraph | 138,670 | 9 3 |
| Agricultural | 1,146 | 14 11 | Printing and Stationery | 1,289 | 13 3 |
| Mental Hospitals | 133,458 | 1 5 | Prisons | 2,504 | 0 8 |
| Health and hospital institutions | 16,322 | 6 0 | | | 400,960 0 11 |
| Internal Affairs | 77,576 | 10 4 | Balance, being excess of capital expenditure over capital income transferred to— | | |
| Government Printing Office | 1,289 | 13 3 | | | |
| | <u>401,540</u> | <u>6 2</u> | Parliamentary Buildings | 16,459 | 18 2 |
| | <u>£425,371</u> | <u>15 4</u> | Departmental buildings and offices and other Government buildings | 7,608 | 18 7 |
| | | | Workshops, stores, and garages | 342 | 17 8 |
| | | | | <u>24,411</u> | <u>14 5</u> |
| | | | | <u>£425,371</u> | <u>15 4</u> |

NOTE.—No parliamentary appropriation is held for the following: (a) Proportion of “Departmental” administration expenditure for the year added to the cost of buildings under the Department’s own control; (b) proportion of the cost of raising loans; (c) transfer to other Departments of expenditure which appears in their separate balance-sheets.

PUBLIC WORKS DEPARTMENT—*continued.*

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

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | <i>Trading Account.</i> | | | | | | | |
|--|--|---|----|----|---------------|-----------|-----------|---|-------------|
| <i>Dr.</i> | | £ | s. | d. | £ | s. | d. | <i>Cr.</i> | |
| To Logging— | | | | | | | | By Sales of timber | 5,673 11 6 |
| Logs on skids, 31st March, 1930 | | 7 | 14 | 6 | | | | | |
| Wages | | 1,412 | 10 | 0 | | | | | |
| Supplies | | 206 | 17 | 10 | | | | | |
| | | | | | 1,627 | 2 | 4 | | |
| Milling— | | | | | | | | | |
| Timber on hand, 31st March, 1930 | | 296 | 8 | 8 | | | | | |
| Wages | | 1,942 | 15 | 0 | | | | | |
| Supplies | | 366 | 5 | 11 | | | | | |
| | | | | | 2,605 | 9 | 7 | | |
| Gross profit | | | | | 1,440 | 19 | 7 | | |
| | | | | | <u>£5,673</u> | <u>11</u> | <u>6</u> | | |
| | | | | | | | | <u>£5,673</u> | <u>11 6</u> |
| | | <i>Profit and Loss Account.</i> | | | | | | | |
| <i>Dr.</i> | | £ | s. | d. | £ | s. | d. | <i>Cr.</i> | |
| To Royalty | | 570 | 4 | 11 | | | | By Gross profit | 1,440 19 7 |
| Depreciation | | 817 | 15 | 4 | | | | Plant hired | 90 0 0 |
| Net profit | | 142 | 19 | 4 | | | | | |
| | | | | | <u>£1,530</u> | <u>19</u> | <u>7</u> | | |
| | | | | | | | | <u>£1,530</u> | <u>19 7</u> |
| | | <i>Accumulated Profit and Loss Account.</i> | | | | | | | |
| <i>Dr.</i> | | £ | s. | d. | £ | s. | d. | <i>Cr.</i> | |
| To Balance, net profit to 31st March, 1931 | | 5,236 | 0 | 10 | | | | By Net profit to 31st March, 1930 | 5,093 1 6 |
| | | | | | | | | Net profit for 1930-31 | 142 19 4 |
| | | | | | <u>£5,236</u> | <u>0</u> | <u>10</u> | | |
| | | | | | | | | <u>£5,236</u> | <u>0 10</u> |

PUBLIC WORKS DEPARTMENTAL (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | <i>Expenditure.</i> | | | | | | <i>Income.</i> | | | |
|---|--|---------------------|-----------|----------|---|----|----|---|-----------------|-------------|--|
| | | £ | s. | d. | £ | s. | d. | £ | s. | d. | |
| To Net expenditure for year on administration and supervision expenses, &c., as under— | | | | | | | | By Income for year as under— | | | |
| Salaries | | 39,911 | 11 | 6 | | | | Fees from— | | | |
| Extra engineering, clerical, draughting, and office assistance | | 56,906 | 17 | 10 | | | | Inspection and licenses, &c., electric lines and installations | 213 | 3 0 | |
| Travelling-expenses and transfer expenses of officers | | 32,490 | 12 | 8 | | | | Water-power licenses | 1,166 | 2 6 | |
| Equipment and other allowances | | 3,173 | 15 | 4 | | | | Inspection of motor-omnibuses | 456 | 0 0 | |
| Printing and stationery, lithographic work, plans, periodicals, &c. | | 14,373 | 18 | 3 | | | | Balance carried down, being excess of net expenditure over income for year prior to apportionment against various works | 176,356 | 2 3 | |
| Books, fees, &c., for students attending Canterbury College | | 85 | 10 | 6 | | | | | | | |
| Work done by High Commissioner's staff | | 1,340 | 0 | 0 | | | | | | | |
| Postages, telegrams, telephone connections, and rents of private letter boxes and bags | | 11,649 | 0 | 2 | | | | | | | |
| Fidelity-guarantee-policy premiums | | 18 | 7 | 6 | | | | | | | |
| Meal allowances | | 231 | 18 | 10 | | | | | | | |
| Repairs and upkeep, &c., of instruments | | 714 | 8 | 19 | | | | | | | |
| Rents of offices throughout New Zealand | | 16,597 | 0 | 0 | | | | | | | |
| Sundries | | 393 | 5 | 7 | | | | | | | |
| Depreciation on departmental library at 5 per cent. | | 70 | 15 | 0 | | | | | | | |
| Depreciation, &c., written off value of plant not in service and not chargeable to particular works | | 137 | 0 | 0 | | | | | | | |
| Losses, deficits, &c., for 1929-30, transferred from Material and Stores Account | | 97 | 5 | 9 | | | | | | | |
| | | <u>£178,191</u> | <u>7</u> | <u>9</u> | | | | <u>£178,191</u> | <u>7</u> | <u>9</u> | |
| To Balance brought down | | 176,356 | 2 | 3 | | | | By Recoveries on account of expenditure of previous years | 10 | 2 6 | |
| Amount underallocated for 1929-30 | | 2,718 | 9 | 10 | | | | Amounts apportioned to various works and services as under— | | | |
| | | | | | | | | Railway construction and improvement | 52,534 | 0 0 | |
| | | | | | | | | Public buildings | 9,455 | 0 0 | |
| | | | | | | | | Lighthouses and harbour-works | 317 | 0 0 | |
| | | | | | | | | Tourist resorts | 1,775 | 0 0 | |
| | | | | | | | | Roads, &c. | 56,113 | 0 0 | |
| | | | | | | | | Irrigation works | 1,841 | 0 0 | |
| | | | | | | | | Contingent defence | 405 | 0 0 | |
| | | | | | | | | Electric supply | 24,941 | 0 0 | |
| | | | | | | | | Waihou and Ohinemuri | | | |
| | | | | | | | | Rivers improvement | 619 | 0 0 | |
| | | | | | | | | Maintenance of roads | 1,700 | 0 0 | |
| | | | | | | | | Maintenance of domains | 150 | 0 0 | |
| | | | | | | | | Maintenance of public buildings | 1,000 | 0 0 | |
| | | | | | | | | | 150,850 | 0 0 | |
| | | | | | | | | Balance carried forward to 1930-31 | 28,214 | 9 7 | |
| | | <u>£179,074</u> | <u>12</u> | <u>1</u> | | | | | <u>£179,074</u> | <u>12 1</u> | |

NOTE.—The following charges have been included without appropriation under the above vote: (a) Assessed rentals of offices, &c. (£16,597), occupied by Public Works Department throughout New Zealand; (b) depreciation, &c., of plant not in service (£137); (c) transfer from Material and Stores Account (£97 5s. 9d.).

PUBLIC WORKS DEPARTMENT—*continued.*

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|--|--|-----------------|-----------|----------|--|---------|-----|----|-----------------|
| To Maintenance and repairs to roads | | 12,342 | 0 | 7 | By Interest on advances to local bodies from Public Works Fund | | 332 | 6 | 8 |
| Renewal of road-bridges | | 8,808 | 12 | 2 | Balance, being excess of expenditure over income for the year, transferred to annual maintenance accounts— | | | | |
| Restoration of flood damage | | 8,183 | 10 | 0 | Roads, &c. | 33,680 | 8 | 6 | |
| Rail freight on road-metal for local bodies | | 993 | 9 | 1 | Waihou and Ohinemuri Rivers Account | 1,180 | 8 | 10 | |
| Compensation for injuries | | 72 | 17 | 0 | Imprest Supply Act, 1927, and Local Authorities Empowering Act, 1928 | 109,284 | 6 | 0 | |
| Contribution towards maintenance, &c., of Waihou and Ohinemuri Rivers improvement-works | | 1,180 | 8 | 10 | | | | | |
| Departmental administration—Proportion allocated for the year | | 1,700 | 0 | 0 | | | | | |
| Interest at 4½ per cent. credited to Treasury on advances to local bodies from Public Works Fund | | 311 | 19 | 6 | | | | | |
| Subsidy—Matakanui irrigation race | | 95 | 15 | 0 | | | | | |
| Payment to Christchurch Port and City League (in connection with investigations as to best means of access to sea) | | 1,000 | 0 | 0 | | | | | |
| Subsidy to Lawrence Borough (widening and deepening Weatherstone's Creek).. .. | | 161 | 0 | 0 | | | | | |
| Protection of Crown lands from erosion | | 343 | 11 | 10 | | | | | |
| Imprest Supply Act, 1927, and Local Authorities Empowering Amendment Act, 1928 (Relief of Unemployment) | | 109,284 | 6 | 0 | | | | | |
| | | <u>£144,477</u> | <u>10</u> | <u>0</u> | | | | | <u>£144,477</u> |
| | | | | | | | | | <u>10</u> |
| | | | | | | | | | <u>0</u> |

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

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|--|----|-----------------|-----------|-----------|---|---------|--------|----|-----------------|
| To Salaries | | 5,814 | 8 | 6 | By Miscellaneous recoveries | | 41 | 18 | 3 |
| Accident compensation, &c. | | 585 | 17 | 7 | Recoveries from other Departments for maintenance of buildings, proportion of sewerage rates, &c. | | 34,408 | 6 | 11 |
| Drainage, water, &c., rates | | 373 | 1 | 0 | Rents of offices— | | | | |
| Maintenance— | | | | | Recovered through Public Account | 14,182 | 17 | 8 | |
| Government houses | | 2,824 | 16 | 7 | Recovered by assessment | 102,230 | 0 | 0 | |
| Government buildings | | 40,848 | 1 | 6 | | | | | 116,412 |
| Workshops (exclusive of Wellington workshop) | | 793 | 11 | 5 | | | | | 17 |
| Telephone services, postages, &c. | | 323 | 3 | 0 | Freight and cartage— | | | | |
| Maintenance—Parliamentary Buildings | | 2,454 | 18 | 5 | Recoveries | 10,832 | 4 | 0 | |
| Rents paid for Government offices in the Dominion | | 12,465 | 9 | 4 | Expenditure | 9,721 | 16 | 0 | |
| Travelling expenses and allowances | | 1,188 | 4 | 4 | | | | | 1,110 |
| Wages of overseers and staff workmen | | 632 | 6 | 4 | | | | | 8 |
| Services and supplies for other Departments | | 5,435 | 0 | 4 | | | | | 0 |
| Advertising and sundries | | 17 | 3 | 8 | | | | | |
| Proportion of departmental and administration expenditure | | 1,000 | 0 | 0 | | | | | |
| Subsidy to Chatham Island steamer service | | 140 | 12 | 6 | | | | | |
| Engineers Registration Board | | 79 | 1 | 9 | | | | | |
| Tramways and motor-omnibus expenses | | 1 | 19 | 6 | | | | | |
| Electrical Wiring Regulations | | 125 | 0 | 0 | | | | | |
| Provincial buildings | | 1,053 | 6 | 0 | | | | | |
| Compassionate grants and allocations | | 305 | 0 | 0 | | | | | |
| Depreciation at 2 per cent. on brick, stone, or concrete buildings, and 3 per cent. on wooden buildings— | | | | | | | | | |
| Departmental buildings | £ | 10,661 | 0 | 0 | | | | | |
| Government houses | s. | 1,515 | 0 | 0 | | | | | |
| Ministerial residences | d. | 210 | 0 | 0 | | | | | |
| Parliamentary Buildings | | 8,225 | 0 | 0 | | | | | |
| Workshops, garages, &c. | | 2,169 | 0 | 0 | | | | | |
| | | <u>22,780</u> | <u>0</u> | <u>0</u> | | | | | |
| Balance, excess of income before charging interest | | 52,732 | 9 | 1 | | | | | |
| | | <u>£151,973</u> | <u>10</u> | <u>10</u> | | | | | <u>£151,973</u> |
| | | | | | | | | | <u>10</u> |
| | | | | | | | | | <u>10</u> |
| | | | | | | | | | <u>0</u> |
| To Interest at 4½ per cent. on capital— | £ | | | | By Balance brought down | | 52,732 | 9 | 1 |
| Kairuru quarry advances | s. | 278 | 6 | 9 | Interest on advances | | | | 390 |
| Land sold on time payment | d. | 14 | 10 | 2 | Adjustment—Expenditure erroneously shown in previous year's accounts in respect of Wiremen's Registration Act | | | | 114 |
| Departmental buildings | | 45,953 | 11 | 0 | Balance, excess of expenditure over income after charging interest on capital, transferred to Maintenance Account | | 32,213 | 4 | 2 |
| Government houses | | 6,678 | 7 | 2 | | | | | |
| Ministerial residences | | 1,724 | 18 | 10 | | | | | |
| Parliamentary Buildings | | 24,365 | 16 | 9 | | | | | |
| Workshops, garage, &c. | | 6,435 | 7 | 2 | | | | | |
| | | <u>85,450</u> | <u>17</u> | <u>10</u> | | | | | <u>£85,450</u> |
| | | | | | | | | | <u>17</u> |
| | | | | | | | | | <u>10</u> |

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 other Departments for accommodation in General Government Buildings; (b) value of maintenance work carried out and rates paid for other Departments.

PUBLIC WORKS DEPARTMENT—continued.
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1931.
Liabilities.

| Name of Account. | Liability to Public Works Fund. | Treasury Capital Account. | Treasury Adjustment Account. | Sundry Creditors. | Depreciation Reserve. | Profit and Loss. (Profit.) | Writings-off in Suspense. | Total. |
|---|---------------------------------|---------------------------|------------------------------|-------------------|-----------------------|----------------------------|---------------------------|----------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| 1. National Development | 24,924,563 16 9 | .. | .. | 130,183 1 1 | .. | .. | 805 6 4 | 25,055,552 4 2 |
| 2. Railway Construction | 7,000,248 0 1 | .. | .. | 65,440 13 7 | .. | .. | 1,205 3 8 | 7,066,893 17 4 |
| 3. Irrigation (under Construction) | 159,037 16 4 | .. | 9,639 17 8 | 354 12 1 | .. | .. | .. | 169,032 6 1 |
| 4. Irrigation (in Operation) | 831,032 10 2 | .. | 138,185 18 7 | 1,474 13 3 | 5,598 8 6 | .. | 40 6 0 | 976,831 16 6 |
| 5. Public Buildings (Public Works Fund) | 1,868,519 12 2 | .. | .. | 29,978 12 7 | .. | .. | 62 0 0 | 1,898,560 4 9 |
| 6. Timber-supply and Sawmills | Dr. 5,514 0 10 | .. | 7,731 9 2 | 448 0 0 | .. | 2,661 13 11 | .. | 5,327 2 3 |
| 7. Plant, Material, and Stores | 262,379 11 9 | .. | .. | 2,072 6 10 | .. | .. | 2,164 3 8 | 266,616 2 3 |
| 8. Public Works, Departmental | 61,716 16 4 | .. | 27,805 16 6 | 3,374 16 7 | 360 9 0 | .. | 13 8 2 | 93,271 6 7 |
| 9. Acquisition and Operation of Quarries | 9,661 4 11 | .. | 6,192 7 10 | 155 4 8 | .. | 1,941 3 11 | 3,587 11 10 | 21,537 13 2 |
| 10. Maintenance of Roads, Bridges, Rivers, &c. (Consolidated Fund) | .. | .. | 143,742 6 10 | 7,600 6 8 | .. | .. | .. | 151,342 13 6 |
| 11. Maintenance of Government and other Domains (Consolidated Fund) | .. | .. | 4,886 0 7 | 113 18 7 | .. | .. | .. | 4,999 19 2 |
| 12. Maintenance of Public Buildings (Consolidated Fund) | .. | 27,154 16 0 | .. | 7,818 1 2 | 187,034 9 4 | .. | 152 9 10 | 222,159 16 4 |
| 13. Wellington Workshops | .. | .. | 25,992 6 8 | 217 19 11 | 425 16 7 | .. | 10 2 6 | 26,646 5 8 |
| | 35,111,645 7 8 | 27,154 16 0 | 364,176 3 10 | 249,232 7 0 | 193,419 3 5 | 4,602 17 10 | 8,040 12 0 | 35,958,271 7 9 |

PUBLIC WORKS DEPARTMENT—continued.
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1931—continued.

Assets.

| Name of Account. | Land. | | Buildings. | | Plant and Machinery. | | Furniture and Fittings. | | Stocks of Materials. | | Sundry Debtors. | | Loans outstanding. | | Stores, &c., Deficits. | | Profit and Loss. (Loss.) | | Treasury Adjustment Account. | | Cash. | | 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. | | £ | s. d. | | | | | | | | | | |
| 1. National Development .. | .. | .. | 4,351 | 13 | 4 | .. | .. | .. | .. | 53,837 | 10 | 8 | 22,188 | 4 | 2 | 4,780 | 16 | 8 | .. | .. | 1,340,035 | 14 | 9 | 23,629,552 | 18 | 3 | (a) | 25,055,552 | 4 | 2 | | | | | | | |
| 2. Railway Construction .. | .. | .. | 183,053 | 3 | 6 | .. | .. | .. | .. | 406,753 | 15 | 3 | 17,413 | 6 | 2 | .. | .. | .. | .. | .. | .. | .. | .. | 6,458,468 | 8 | 9 | (b) | 7,066,893 | 17 | 4 | | | | | | | |
| 3. Irrigation (under Construction) .. | .. | .. | 221 | 0 | 0 | .. | .. | .. | .. | 3,022 | 3 | 3 | 233 | 10 | 8 | .. | .. | .. | .. | .. | .. | .. | .. | 165,555 | 12 | 2 | (c) | 169,032 | 6 | 1 | | | | | | | |
| 4. Irrigation (in Operation) .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 8,648 | 15 | 10 | 18,603 | 7 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | 825,803 | 1 | 11 | (c) | 976,331 | 16 | 6 | | | | | | | |
| 5. Public Buildings (Public Works Fund) .. | 849,861 | 13 | 11,024,990 | 16 | 2 | 2,015 | 12 | 0 | See No. 12 | 2,236 | 9 | 4 | 419 | 2 | 7 | 6,185 | 5 | 4 | .. | .. | .. | .. | .. | .. | 10,664 | 5 | 5 | (d) | 1,898,560 | 4 | 9 | | | | | | |
| 6. Timber-supply and Sawmills .. | .. | .. | 355 | 0 | 9 | 1,213 | 8 | 1 | .. | 101 | 0 | 0 | 7 | 13 | 5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 3,650 | 0 | 0 | (e) | 5,327 | 2 | 3 | | | | | | |
| 7. Plant, Material, and Stores .. | .. | .. | .. | .. | .. | 211,898 | 10 | 1 | .. | 37,411 | 0 | 11 | 13,927 | 15 | 5 | 1,214 | 12 | 22,164 | .. | .. | .. | .. | .. | .. | 1,554 | 8 | 4 | (f) | 266,016 | 2 | 3 | | | | | | |
| 8. Public Works, Departmental .. | .. | .. | .. | .. | .. | 6,645 | 15 | 4 | .. | 1,583 | 11 | 9 | 55,259 | 13 | 5 | .. | .. | 13 | .. | .. | .. | .. | .. | .. | 28,214 | 9 | 7 | (g) | 93,271 | 6 | 7 | | | | | | |
| 9. Acquisition and Operation of Quarries .. | 688 | 3 | 0 | 1,500 | 7 | 3 | 11,081 | 4 | 8 | 2,782 | 3 | 5 | 582 | 13 | 6 | .. | .. | 3,587 | .. | .. | .. | .. | .. | .. | 1,315 | 9 | 6 | (h) | 21,537 | 13 | 2 | | | | | | |
| 10. Maintenance of Roads, &c., (Consolidated Fund) .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 53 | 15 | 0 | 7,143 | 15 | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 144,145 | 3 | 4 | (i) | 151,342 | 13 | 6 | | | | | |
| 11. Maintenance of Government and other Domains (Consolidated Fund) .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 236 | 9 | 10 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 4,763 | 9 | 4 | (i) | 4,999 | 19 | 2 | | | | | |
| 12. Maintenance of Public Buildings (Consolidated Fund) .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 6,714 | 6 | 11 | 22,316 | 17 | 2 | .. | .. | 152 | .. | .. | .. | .. | .. | .. | .. | 32,213 | 4 | 2 | (i) | 222,159 | 16 | 4 | | | | | |
| 13. Wellington Workshops .. | .. | .. | .. | .. | .. | 2,247 | 1 | 6 | 120 | 6 | 9 | 3,354 | 18 | 6 | .. | .. | 10 | 2 | 6 | .. | .. | .. | .. | .. | .. | 798 | 12 | 5 | (j) | 26,646 | 5 | 8 | | | | | |
| | 850,549 | 16 | 11,214,472 | 1 | 0 | 235,101 | 11 | 8 | 27,262 | 11 | 6 | 526,736 | 0 | 8 | 159,590 | 14 | 2 | 12,180 | 14 | 23,040 | 12 | 0 | 141,656 | 18 | 11 | 135,945 | 8 | 10 | 1,340,035 | 14 | 9 | 31,306,699 | 3 | 2 | 35,958,271 | 7 | 9 |

(a) Expenditure on national development to 31st March, 1931. (b) Unopened lines. (c) Water-races, pipe-lines, dams, &c. (d) Earthquake Loss Suspense Account. (e) Timber rights. (f) Departmental library. (g) Departmental Suspense Account. (h) Stripping in advance. (i) Maintenance Account, 1930-31. (j) Incomplete work.

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

I hereby certify that the Income and Expenditure Accounts and General Balance-sheet and the subsidiary accounts for irrigation schemes in operation and timber-supply 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 comment is appended: The book value of the existing assets purchased out of "Plant, Material, and Stores" vote, and of permanent-way material, do not agree with stock-sheets submitted.—G. F. C. CAMPBELL, Controller and Auditor-General.

PUBLIC WORKS DEPARTMENT—*continued.*ELLESMERE AND FORSYTH RECLAMATION AND AKAROA TRUST ACCOUNT (PUBLIC WORKS FUND).
(Section 383, Land Act, 1924.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|---------------|------------|-----------------------------------|---------------|------------|
| | £ | s. d. | | £ | s. d. |
| To Expenditure under section 6, Ellesmere Land Drainage Act, 1905— | | | By Rents from Crown lands | 1,881 | 5 7 |
| Interest on loans raised by Board | 439 | 5 0 | | | |
| Rebates and remission of rent | 137 | 18 9 | | | |
| Cost of administration | 84 | 11 8 | | | |
| Balance, being excess of income over expenditure, transferred to Accumulated Fund | 1,219 | 10 2 | | | |
| | <u>£1,881</u> | <u>5 7</u> | | <u>£1,881</u> | <u>5 7</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|---|--------|-------|----------------|----------------|--|----------------|--------------|
| | £ | s. d. | £ | s. d. | | £ | s. d. |
| Sundry creditors— | | | | | Receipts from the sale or lease of Ellesmere Lake lands | 125,600 | 15 11 |
| Interest under section 6, Ellesmere Land Drainage Act, 1905 | 439 | 5 0 | | | Less expenditure on construction, &c., of Lincoln-Akaroa Railway | 110,852 | 18 10 |
| Rents paid or charged in advance | 499 | 7 5 | | | Balance in General Purposes Account | 14,747 | 17 1 |
| | | | 938 | 12 5 | Sundry debtors—Rents | 341 | 1 9 |
| Accumulated Fund— | | | | | | | |
| Balance at 1st April, 1930 | 12,930 | 16 3 | | | | | |
| Excess of income over expenditure for 1930-31 | 1,219 | 10 2 | | | | | |
| | | | <u>14,150</u> | <u>6 5</u> | | | |
| | | | <u>£15,088</u> | <u>18 10</u> | | <u>£15,088</u> | <u>18 10</u> |

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

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

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
 INCOME AND EXPENDITURE IN RESPECT OF RAILWAY OPERATION, YEAR ENDED 31ST MARCH, 1931.

| EXPENDITURE. | 1930-31. | | 1929-30. | | REVENUE. | | 1930-31. | | 1929-30. | | Per Cent. of Operating Revenue. | |
|--|-----------|-------|-----------|---------|----------|---------|-----------|---------|-----------|---------|---------------------------------|----------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | 1930-31. | 1929-30. |
| | | | | | | | | | | | | |
| Maintenance of way and works | 1,150,328 | 17 4 | 1,146,014 | 3 3 | .. .. . | .. .. . | 1,531,376 | 6 2 | 1,733,512 | 5 11 | 22.58 | 23.19 |
| Maintenance of signals and electrical appliances | 104,463 | 13 10 | 117,576 | 19 7 | .. .. . | .. .. . | 247,349 | 0 10 | 262,414 | 14 10 | 3.64 | 3.51 |
| Maintenance of rolling-stock | 1,502,698 | 10 8 | 1,600,918 | 17 10 | .. .. . | .. .. . | 359,276 | 6 6 | 386,792 | 6 11 | 5.30 | 5.78 |
| Examination, lubrication, and lighting of vehicles | 77,645 | 12 5 | 82,711 | 12 8 | .. .. . | .. .. . | 4,487,357 | 4 11 | 4,904,324 | 4 0 | 66.18 | 65.62 |
| Locomotive transportation | 1,517,026 | 2 6 | 1,672,496 | 13 1 | .. .. . | .. .. . | 156,028 | 16 0 | 186,949 | 9 10 | 2.30 | 2.50 |
| Traffic transportation | 1,798,489 | 18 8 | 1,833,917 | 17 1 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| General charges | 87,700 | 11 5 | 96,466 | 7 7 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| Superannuation subsidy | £ | s. d. | £ | s. d. | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| Less amount allocated to subsidiary services, &c. | 185,628 | 14 11 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| | 17,838 | 10 6 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| | 167,790 | 4 5 | 167,923 | 0 1 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| Total operating expenses | 6,406,143 | 11 3 | 6,848,025 | 11 2 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| Net operating revenue | 375,244 | 3 2 | 625,967 | 10 4 | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . | .. .. . |
| | 6,781,387 | 14 5 | 7,473,993 | 1 6 | .. .. . | .. .. . | 6,781,387 | 14 5 | 7,473,993 | 1 6 | 100.00 | 100.00 |

NEW ZEALAND GOVERNMENT RAILWAYS—*continued.*
 INCOME AND EXPENDITURE IN RESPECT OF LAKE WAKATIPU STEAMERS.

| EXPENDITURE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | | REVENUE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | |
|------------------------------------|----------|----------|-----------------------|----------|--------------------------------|----------|----------|-----------------------|----------|
| | | | 1930-31. | 1929-30. | | | | 1930-31. | 1929-30. |
| | £ | £ | | | | £ | £ | | |
| Salaries and wages, shore staff .. | 1,549 | 1,553 | 16.90 | 13.56 | Ordinary passengers .. | 3,412 | 4,238 | 37.22 | 37.03 |
| Salaries and wages, steamer staff | 5,229 | 5,688 | 57.04 | 49.69 | Season tickets .. | 115 | 141 | 1.26 | 1.23 |
| Coal and stores .. | 1,860 | 2,572 | 20.29 | 22.47 | Parcels, luggage, and mails .. | 872 | 936 | 9.51 | 8.17 |
| Repairs, steamers .. | 1,265 | 3,523 | 13.80 | 30.78 | Goods .. | 4,740 | 6,070 | 51.72 | 53.03 |
| Repairs, wharves, &c. . . | 520 | 1,495 | 5.68 | 13.06 | Miscellaneous .. | 27 | 62 | 0.29 | 0.54 |
| Insurance, renewals, &c. .. | 1,739 | 1,712 | 18.98 | 14.96 | Total revenue .. | 9,166 | 11,447 | 100.00 | 100.00 |
| | 12,162 | 16,543 | 132.69 | 144.52 | Operating loss .. | 2,996 | 5,096 | 32.69 | 44.52 |
| Operating loss .. | 2,996 | 5,096 | | | | 12,162 | 16,543 | 132.69 | 144.52 |
| Payments to railway revenue— | | | | | Net loss .. | 4,898 | 6,927 | | |
| Interest on capital .. | 1,902 | 1,831 | | | | 4,898 | 6,927 | | |
| | 4,898 | 6,927 | | | | | | | |

INCOME AND EXPENDITURE IN RESPECT OF REFRESHMENT SERVICE.

| EXPENDITURE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | | REVENUE. | 1930-31. | 1929-30. |
|---|----------|----------|-----------------------|----------|------------------------------------|----------|----------|
| | | | 1930-31. | 1929-30. | | | |
| | £ | £ | | | | £ | £ |
| Salaries and wages .. | 40,514 | 41,657 | 34.73 | 31.72 | Receipts from refreshment-rooms .. | 116,665 | 131,342 |
| Provisions consumed .. | 46,670 | 53,213 | 40.00 | 40.52 | | | |
| Light, fuel, and water .. | 2,625 | 2,798 | 2.25 | 2.13 | | | |
| Renewals .. | 3,555 | 3,208 | 3.05 | 2.44 | | | |
| Insurance and miscellaneous .. | 5,063 | 5,195 | 4.34 | 3.95 | | | |
| | 98,427 | 106,071 | 84.37 | 80.76 | | | |
| Operating profit .. | 18,238 | 25,271 | 15.63 | 19.24 | | | |
| | 116,665 | 131,342 | 100.00 | 100.00 | | | |
| Payments to railway revenue— | | | | | Operating profit .. | 18,238 | 25,271 |
| Interest on capital .. | 1,184 | 1,099 | | | | | |
| Rent .. | 9,100 | 11,170 | | | | | |
| Freights and fares .. | 4,278 | 4,521 | | | | | |
| Betterments .. | .. | 1,500 | | | | | |
| Earthquake relief—Cost of services and refreshments supplied gratis | 335 | .. | | | | | |
| Net profit .. | 3,341 | 6,981 | | | | | |
| | 18,238 | 25,271 | | | | 18,238 | 25,271 |

INCOME AND EXPENDITURE IN RESPECT OF BOOK-STALL SERVICE.

| EXPENDITURE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | | REVENUE. | 1930-31. | 1929-30. |
|------------------------------|----------|----------|-----------------------|----------|---------------------|----------|----------|
| | | | 1930-31. | 1929-30. | | | |
| | £ | £ | | | | £ | £ |
| Wages .. | 445 | 122 | 11.41 | 12.68 | Receipts .. | 3,898 | 959 |
| Stores .. | 2,657 | 644 | 68.17 | 67.17 | | | |
| Miscellaneous .. | 53 | 9 | 1.35 | 0.93 | | | |
| | 3,155 | 775 | 80.93 | 80.78 | | | |
| Operating profit .. | 743 | 184 | 19.07 | 19.22 | | | |
| | 3,898 | 959 | 100.00 | 100.00 | | | |
| Payments to railway revenue— | | | | | Operating profit .. | 743 | 184 |
| Rents .. | 26 | 94 | | | | | |
| Rail freights .. | 1 | .. | | | | | |
| Net profit .. | 716 | 90 | | | | | |
| | 743 | 184 | | | | 743 | 184 |

NEW ZEALAND GOVERNMENT RAILWAYS—*continued.*
INCOME AND EXPENDITURE IN RESPECT OF ADVERTISING SERVICE.

| EXPENDITURE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | | REVENUE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | |
|---|----------|----------|-----------------------|----------|----------------------------------|----------|----------|-----------------------|----------|
| | | | 1930-31. | 1929-30. | | | | 1930-31. | 1929-30. |
| | £ | £ | | | | £ | £ | | |
| Salaries, wages, and allowances | 10,364 | 14,572 | 20.74 | 27.22 | Advertising-signs, printing, &c. | 49,037 | 51,181 | 98.19 | 95.60 |
| Stores and materials | 2,150 | 3,622 | 4.30 | 6.77 | Miscellaneous receipts .. | 904 | 2,351 | 1.81 | 4.40 |
| Office and general expenses .. | 4,003 | 3,721 | 8.02 | 6.95 | | | | | |
| Insurance and depreciation .. | 14,965 | 15,130 | 29.98 | 28.26 | | | | | |
| | 31,482 | 37,045 | 63.04 | 69.20 | | | | | |
| Operating profit | 18,459 | 16,487 | 36.96 | 30.80 | | | | | |
| | 49,941 | 53,532 | 100.00 | 100.00 | | 49,941 | 53,532 | 100.00 | 100.00 |
| Payments to railway revenue— | | | | | Operating profit | 18,459 | 16,487 | | |
| Interest on capital | 2,070 | 2,335 | | | | | | | |
| Rent of premises, sites, and commission | 12,880 | 13,255 | | | | | | | |
| Freights | 260 | 323 | | | | | | | |
| Reserve for bad and doubtful debts | 2,000 | .. | | | | | | | |
| Betterments | .. | 193 | | | | | | | |
| Net profit | 1,249 | 381 | | | | | | | |
| | 18,459 | 16,487 | | | | 18,459 | 16,487 | | |

INCOME AND EXPENDITURE IN RESPECT OF DEPARTMENTAL DWELLINGS.

| EXPENDITURE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | | REVENUE. | 1930-31. | 1929-30. |
|------------------------------|----------|----------|-----------------------|----------|------------------------|----------|----------|
| | | | 1930-31. | 1929-30. | | | |
| | £ | £ | | | | £ | £ |
| Wages and charges | 37,063 | 48,077 | 31.88 | 43.84 | Rentals | 116,256 | 109,649 |
| Materials | 10,584 | 14,298 | 9.10 | 13.04 | | | |
| Insurance | 4,901 | 4,782 | 4.22 | 4.36 | | | |
| Renewals | 37,340 | 36,435 | 32.12 | 33.23 | | | |
| | 89,888 | 103,592 | 77.32 | 94.47 | | | |
| Operating profit | 26,368 | 6,057 | 22.68 | 5.53 | | | |
| | 116,256 | 109,649 | 100.00 | 100.00 | | 116,256 | 109,649 |
| Payments to railway revenue— | | | | | Operating profit | 26,368 | 6,057 |
| Interest | 88,522 | 84,224 | | | Net loss | 62,154 | 78,167 |
| | 88,522 | 84,224 | | | | 88,522 | 84,224 |

INCOME AND EXPENDITURE IN RESPECT OF BUILDINGS OCCUPIED BY REFRESHMENT SERVICE, BOOK-STALL PROPRIETORS, ETC.

| EXPENDITURE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | | REVENUE. | 1930-31. | 1929-30. |
|------------------------------|----------|----------|-----------------------|----------|------------------------|----------|----------|
| | | | 1930-31. | 1929-30. | | | |
| | £ | £ | | | | £ | £ |
| Wages and charges | 1,181 | 1,768 | 5.90 | 8.26 | Rentals | 20,022 | 21,405 |
| Materials | 255 | 555 | 1.27 | 2.59 | | | |
| Insurance and renewals .. | 3,177 | 2,596 | 15.87 | 12.13 | | | |
| | 4,613 | 4,919 | 23.04 | 22.98 | | | |
| Operating profit | 15,409 | 16,486 | 76.96 | 77.02 | | | |
| | 20,022 | 21,405 | 100.00 | 100.00 | | 20,022 | 21,405 |
| Payments to railway revenue— | | | | | Operating profit | 15,409 | 16,486 |
| Interest | 5,191 | 4,225 | | | | | |
| Net profit | 10,218 | 12,261 | | | | | |
| | 15,409 | 16,486 | | | | 15,409 | 16,486 |

NEW ZEALAND GOVERNMENT RAILWAYS—*continued.*
 INCOME AND EXPENDITURE IN RESPECT OF ROAD MOTOR SERVICES.

| EXPENDITURE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | | REVENUE. | 1930-31. | 1929-30. | Per Cent. of Revenue. | |
|--|----------|----------|-----------------------|----------|--------------------------|-----------|-----------|-----------------------|----------|
| | | | 1930-31. | 1929-30. | | | | 1930-31. | 1929-30. |
| Superintendence — Salaries and office expenses | £ 9,419 | £ 8,858 | 9-11 | 8-38 | Passengers | £ 101,561 | £ 103,884 | 98-27 | 98-27 |
| Maintenance charges | 16,336 | 22,405 | 15-81 | 21-20 | Parcels | 1,737 | 1,740 | 1-68 | 1-65 |
| Running-expenses | 52,548 | 55,238 | 50-85 | 52-26 | Advertising | 50 | 78 | 0-05 | 0-08 |
| License fees | 3,127 | 3,081 | 3-03 | 2-91 | | | | | |
| Insurance and depreciation | 21,313 | 21,996 | 20-62 | 20-81 | | | | | |
| | 102,743 | 111,578 | 99-42 | 105-56 | | 103,348 | 105,702 | 100-00 | 100-00 |
| Operating profit | 605 | .. | 0-58 | .. | Operating loss | .. | 5,876 | .. | 5-56 |
| | 103,348 | 111,578 | 100-00 | 105-56 | | 103,348 | 111,578 | 100-00 | 105-56 |
| Operating loss | .. | 5,876 | | | Operating profit | 605 | .. | | |
| Payments to railway revenue— | | | | | Net loss | 5,843 | 11,415 | | |
| Interest on capital | 2,787 | 2,002 | | | | | | | |
| Preliminary expenses | 3,537 | 3,537 | | | | | | | |
| Earthquake relief — Cost of services rendered gratis | 124 | .. | | | | | | | |
| | 6,448 | 11,415 | | | | 6,448 | 11,415 | | |

RAILWAY EMPLOYEES' SICK BENEFIT SOCIETY.
Income and Expenditure.

| Expenditure. | 1930-31. | 1929-30. | Income. | 1930-31. | 1929-30 |
|---|----------|----------|---|----------|----------|
| To Sick pay paid to members | £ 25,021 | £ 30,242 | By Contributions | £ 21,117 | £ 21,067 |
| Balance carried down, being excess of income over expenditure | 4,545 | .. | Entrance fees | 89 | 302 |
| | | | Interest on investments | 357 | 228 |
| | | | Donation | 1 | 1 |
| | | | Fines | 2 | .. |
| | | | Subsidy as per section 5 subsection (1) of Government Railways Amendment Act, 1928, charged to Working Railways Account | 8,000 | 8,000 |
| | | | Balance carried down, being excess of expenditure over income | .. | 644 |
| | 29,566 | 30,242 | | 29,566 | 30,242 |
| To Balance brought down | .. | 644 | By accumulated funds brought forward on 1st April, 1930 | 5,691 | 6,335 |
| Balance accumulated funds as at 31st March, 1931 | 10,236 | 5,691 | Balance brought down | 4,545 | .. |
| | 10,236 | 6,335 | | 10,236 | 6,335 |

Balance-sheet.

| Liabilities. | £ | £ | Assets. | £ | £ |
|-----------------------------------|--------|-------|---|--------|-------|
| Accumulated Funds Account | 10,236 | 5,691 | Investment Account | 9,186 | 6,528 |
| Working Railways Account | .. | 734 | Cash in Working Railways Account | 1,063 | .. |
| Sundry creditors | .. | 31 | Contributions outstanding at 31st March, 1931 | 6 | 6 |
| Sick pay (due not paid) | 19 | 79 | Entrance fees outstanding at 31st March, 1931 | .. | 1 |
| | 10,255 | 6,535 | | 10,255 | 6,535 |

STATEMENT OF CASH RECEIPTS AND PAYMENTS.—WORKING RAILWAYS ACCOUNT.

| Receipts. | £ | s. | d. | Payments. | £ | s. | d. |
|---|------------|----|----|---|------------|----|----|
| To Balance brought forward | 70,936 | 3 | 2 | By Investments, Sick Benefit Fund | 2,300 | 0 | 0 |
| Revenue receipts | 7,568,702 | 3 | 0 | Wages and vouchers | 7,558,892 | 6 | 11 |
| "Credits-in-aid" (Working Railways expenditure) | 1,361,423 | 6 | 11 | Refunds to Harbour Boards, shipping companies, and other carriers | 274,002 | 12 | 4 |
| Contributions to Sick Benefit Fund | 29,311 | 4 | 3 | Interest on capital | 685,000 | 0 | 0 |
| Interest | 2,690 | 4 | 1 | Payments from Sick Benefit Fund | 24,690 | 19 | 6 |
| | £9,033,063 | 1 | 5 | Balance as per general balance-sheet | 488,177 | 2 | 8 |
| | | | | | £9,033,063 | 1 | 5 |

Reconciliation Statement.

| | £ | s. | d. | £ | s. | d. |
|--|----|----|----|----------|----|----|
| Credit balance in Working Railways Account as per Treasury figures | .. | .. | .. | 479,688 | 7 | 2 |
| Add— | | | | | | |
| Imprests outstanding | .. | .. | .. | 7,589 | 11 | 10 |
| Cash in transit | .. | .. | .. | 33 | 17 | 8 |
| Charges debited by Treasury after accounts closed | .. | .. | .. | 865 | 6 | 0 |
| | | | | 8,488 | 15 | 6 |
| Credit balance as per above statement | .. | .. | .. | £488,177 | 2 | 8 |

NEW ZEALAND GOVERNMENT RAILWAYS—*continued.*

RENEWALS, DEPRECIATION, AND EQUALIZATION RESERVE ACCOUNTS.

SLIPS, FLOODS, AND ACCIDENTS EQUALIZATION RESERVE ACCOUNT.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|--------|-------|---|---------|-------|
| | £ | s. d. | | £ | s. d. |
| To Repairs to bridges, slips, and washouts | 356 | 10 6 | By Balance from previous year | 17,219 | 18 0 |
| Balance | 48,856 | 7 6 | Contributions debited to working-expenses | 21,671 | 0 0 |
| | | | Recoveries from capital | 10,322 | 0 0 |
| | | | | £49,212 | 18 0 |
| | | | | £49,212 | 18 0 |

WORKERS' COMPENSATION RESERVE ACCOUNT.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|----------------------|--------|-------|--------------------------------------|---------|-------|
| | £ | s. d. | | £ | s. d. |
| To Accident payments | 45,538 | 11 0 | By Balance from previous year | 15,501 | 15 0 |
| Balance | 12,230 | 0 0 | Premiums debited to working-expenses | 42,266 | 16 0 |
| | | | | £57,768 | 11 0 |
| | | | | £57,768 | 11 0 |

INSURANCE RESERVE ACCOUNT.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|--------|-------|--------------------------------------|---------|-------|
| | £ | s. d. | | £ | s. d. |
| To Losses | 4,200 | 8 8 | By Balance from previous year | 33,910 | 15 4 |
| Upkeep Railway fire brigades and fire appliances | 2,190 | 8 10 | Premiums debited to working-expenses | 15,829 | 6 9 |
| Balance | 43,349 | 4 7 | | | |
| | | | | £49,740 | 2 1 |
| | | | | £49,740 | 2 1 |

GENERAL RENEWALS AND DEPRECIATION RESERVE ACCOUNT.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--------------------------------|-----------|-------|---|------------|-------|
| | £ | s. d. | | £ | s. d. |
| To Relaying of track | 178,901 | 18 6 | By Balance from previous year | 1,687,561 | 14 6 |
| Bridges, buildings, &c. | 33,314 | 5 0 | Contributions debited to working-expenses | 766,072 | 16 2 |
| Rolling-stock | 139,873 | 0 11 | | | |
| Locomotive workshops and plant | 14,530 | 19 7 | | | |
| Dwellings | 806 | 14 4 | | | |
| Road motors | 18,297 | 6 2 | | | |
| Balance | 2,067,910 | 6 2 | | | |
| | | | | £2,453,634 | 10 8 |
| | | | | £2,453,634 | 10 8 |

BETTERMENTS RESERVE ACCOUNT.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|-----------------------------------|-------|-------|--------------------|--------|-------|
| | £ | s. d. | | £ | s. d. |
| To Buildings (Refreshment Branch) | 282 | 1 1 | By Balance | 4,288 | 18 4 |
| Balance | 4,006 | 17 3 | | | |
| | | | | £4,288 | 18 4 |
| | | | | £4,288 | 18 4 |

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
CAPITAL ACCOUNT AS AT 31st MARCH, 1931.

| Expenditure. | Total to 31st March, 1930. | | | Year ended 31st March, 1931. | | | Total to 31st March, 1931. | | | Total to 31st March, 1931. | | |
|--|----------------------------|----|----|------------------------------|----|----|----------------------------|----|----|----------------------------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| Permanent-way, and works, buildings, machinery, and plant (lines open for traffic) | 46,447,470 | 14 | 10 | 2,206,030 | 1 | 5 | 48,653,500 | 16 | 3 | 48,344,986 | 8 | 11 |
| Rolling-stock | 11,052,109 | 17 | 8 | 562,513 | 4 | 5 | 11,614,623 | 2 | 1 | 228,373 | 5 | 5 |
| New lines in course of construction by Public Works Department charged against Railways Improvement Authorisation Act 1914 Account | 1,413,874 | 19 | 11 | Cr. 279,951 | 18 | 5 | 1,133,923 | 1 | 6 | 641,275 | 7 | 8 |
| Laake Wakatipu steamer service | 44,749 | 12 | 8 | 290 | 2 | 3 | 45,039 | 14 | 11 | 7,618,657 | 6 | 2 |
| Road motor services | 90,221 | 10 | 2 | Cr. 11,350 | 9 | 10 | 78,871 | 0 | 4 | 4,296 | 7 | 10 |
| House-factory and sawmill at Frankton Junction | 153,118 | 15 | 2 | .. | .. | .. | 153,118 | 15 | 2 | 350,000 | 0 | 0 |
| | | | | | | | | | | 71,640 | 0 | 0 |
| | | | | | | | | | | 47,508 | 0 | 0 |
| | | | | | | | | | | 1,787,741 | 0 | 0 |
| | | | | | | | | | | 59,094,477 | 16 | 0 |
| | | | | | | | | | | 2,472,757 | 0 | 11 |
| | | | | | | | | | | 111,082 | 0 | 6 |
| | | | | | | | | | | 759 | 12 | 10 |
| | | | | | | | | | | 61,567,234 | 16 | 11 |
| | | | | | | | | | | 111,082 | 0 | 6 |
| | | | | | | | | | | 59,094,477 | 16 | 0 |
| | | | | | | | | | | 2,584,598 | 14 | 3 |
| | | | | | | | | | | 61,679,073 | 10 | 3 |

NOTE.—Unopened lines are under the control of the Public Works Department, and all expenditure out of the Public Works Fund in connection therewith is included in the accounts of that Department.
For the purpose of computing interest charges the capital above is reduced by £8,100,000, vide section 20 of the Finance Act, 1929.

NEW ZEALAND GOVERNMENT RAILWAYS—*continued.*

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | | | |
|---|-----------|-------|-------------------|----------------|---|-----------|-------|-------------------|-------------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | |
| Sundry creditors | | | | | Sawmills, Bush areas and stocks of timber | | | 198,629 18 5 | |
| General creditors (including unpaid wages) | 230,206 | 11 5 | | | Stores and material on hand— | | | | |
| Government Departments | 19,610 | 6 8 | | | Stores Branch | 758,228 | 18 11 | | |
| Consolidated Fund (interest unpaid) | 3,726 | 18 1 | | | Subsidiary services | 9,362 | 14 0 | 767,591 12 11 | |
| | | | 253,543 | 16 2 | Sundry assets— | | | | |
| Collections for refund to— | | | | | Advertising Branch | 44,345 | 16 8 | | |
| Harbour Boards, shipping companies, and other carriers | 14,161 | 1 6 | | | Refreshment Branch | 30,331 | 15 1 | | |
| Government Departments .. | 4,845 | 6 5 | | | Road motor services | 651 | 8 4 | | |
| | | | 19,006 | 7 11 | Housing improvement | 16,007 | 1 7 | 91,336 1 8 | |
| Items to be written off on receipt of parliamentary authority | | | 4,522 | 13 10 | Sundry debtors— | | | | |
| General Reserve | 1,378,316 | 10 11 | | | Advances to capital | 111,082 | 0 6 | | |
| Insurance Reserve Accounts— | | | | | Government Departments | 20,636 | 10 11 | | |
| Fire | 43,349 | 4 7 | | | Advances to railway employees under section 15 (5) of Government Railways Act, 1927 | 8,016 | 7 5 | | |
| Workers' Compensation | 12,230 | 0 0 | | | Work in progress and sundry debtors | 74,584 | 19 3 | 214,319 18 1 | |
| Slips, Floods, and Accidents Equalization Account | 48,856 | 7 6 | 1,482,752 | 3 0 | Outstanding at stations— | | | | |
| Betterments Reserve Account— | | | | | Cash in hand | 13,304 | 7 4 | | |
| Refreshment Branch | | | 4,006 | 17 3 | Freight owing by Government Departments | 12,665 | 15 3 | | |
| Reserve Account for Depreciation of Capital Assets | 1,658,252 | 19 6 | | | Freight owing by sundry debtors | 154,763 | 16 2 | 180,733 18 9 | |
| Relaying Reserve | 370,657 | 7 2 | | | Investments, Sick Benefit Fund | | | 9,185 8 0 | |
| Reserve for Renewal of Signal and Electrical Equipment | 36,671 | 19 6 | | | Cash in Working Railways Account | | | 488,177 2 8 | |
| Reserve for Renewal of Refreshment Branch Equipment | 2,328 | 0 0 | 2,067,910 | 6 2 | Accumulated loss, being payments in excess of net earnings made to Consolidated Fund on account of interest from 1st April, 1925, to 31st March, 1930 | 2,042,016 | 12 9 | | |
| Sick Benefit Fund | | | 10,248 | 8 11 | Less advance from Consolidated Fund written off | 150,000 | 0 0 | 1,892,016 12 9 | |
| | | | <u>£3,841,990</u> | <u>13 3</u> | | | | <u>£3,841,990</u> | <u>13 3</u> |

H. VALENTINE, A.R.A.N.Z., Chief Accountant.

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

NEW ZEALAND GOVERNMENT RAILWAYS—continued.

RAILWAYS SUPERANNUATION FUND—continued.

Revenue Account for the Year ended 31st March, 1931.

| EXPENDITURE. | 1930-31. | | | 1929-30. | | | INCOME. | | | 1930-31. | | | 1929-30. | | |
|--|-----------|----|----|-----------|----|----|---|----|----|-----------|----|----|-----------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| To Retiring-allowances to members | 269,601 | 11 | 10 | 249,235 | 15 | 2 | .. | .. | .. | 166,599 | 13 | 8 | 165,410 | 7 | 1 |
| Allowances to widows and children | 26,442 | 12 | 0 | 26,700 | 7 | 10 | .. | .. | .. | 4,085 | 17 | 2 | 10,461 | 15 | 11 |
| Refunds of total contributions | 14,971 | 4 | 7 | 17,597 | 5 | 1 | .. | .. | .. | .. | .. | .. | 0 | 10 | 0 |
| Refunds of contributions in excess of allowances drawn by deceased beneficiaries | 796 | 10 | 0 | 522 | 19 | 11 | .. | .. | .. | .. | .. | .. | 170,000 | 0 | 0 |
| Transfers to other funds | 152 | 5 | 3 | 387 | 13 | 2 | .. | .. | .. | 170,000 | 0 | 0 | 12,111 | 18 | 9 |
| Interest remitted | 105 | 0 | 0 | 105 | 0 | 0 | .. | .. | .. | 11,958 | 11 | 1 | .. | .. | .. |
| Administration charges— | | | | | | | .. | .. | .. | .. | .. | .. | 138 | 17 | 11 |
| Travelling-expenses of Board members | 101 | 2 | 6 | 85 | 12 | 6 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Public Trust Office commission | 2,462 | 0 | 1 | 1,785 | 11 | 2 | .. | .. | .. | 2 | 10 | 0 | .. | .. | .. |
| Public Trust mortgage-inspection fees | 4 | 13 | 0 | 3 | 3 | 0 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Audit Office fee | 50 | 0 | 0 | 50 | 0 | 0 | .. | .. | .. | 80,049 | 3 | 2 | 73,123 | 8 | 2 |
| Salaries | 1,334 | 9 | 5 | 1,338 | 13 | 3 | .. | .. | .. | 22 | 11 | 11 | 18 | 11 | 3 |
| Postages | 116 | 9 | 5 | 137 | 9 | 4 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Printing and stationery | 40 | 10 | 6 | 70 | 18 | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Balance carried down, being excess of income over expenditure for the year | 116,539 | 18 | 5 | 133,245 | 0 | 7 | .. | .. | .. | 432,718 | 7 | 0 | 431,265 | 9 | 1 |
| | 432,718 | 7 | 0 | 431,265 | 9 | 1 | | | | | | | | | |
| To Amounts previously written off, now claimed— | | | | | | | By Accumulated funds brought forward on 1st April, 1930 | .. | .. | 1,371,918 | 12 | 3 | 1,238,673 | 11 | 8 |
| Refunds of contributions | 2 | 14 | 1 | .. | .. | .. | Amounts unclaimed written off—refunds of contributions | .. | .. | 21 | 6 | 8 | .. | .. | .. |
| Balance, accumulated funds as at 31st March, 1931 | 1,488,565 | 18 | 3 | 1,371,918 | 12 | 3 | Retiring-allowances | .. | .. | 5 | 15 | 6 | .. | .. | .. |
| | 1,488,568 | 12 | 4 | 1,371,918 | 12 | 3 | Widows' allowances | .. | .. | 82 | 19 | 6 | .. | .. | .. |
| | | | | | | | Balance brought down | .. | .. | 116,539 | 18 | 5 | 133,245 | 0 | 7 |
| | 1,488,568 | 12 | 4 | 1,371,918 | 12 | 3 | | | | 1,488,568 | 12 | 4 | 1,371,918 | 12 | 3 |

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
RAILWAYS SUPERANNUATION FUND—continued.
Balance-sheet as at 31st March, 1931.

| LIABILITIES. | 1930-31. | | 1929-30. | | ASSETS. | | 1930-31. | | 1929-30. | |
|--|-----------|-------|-----------|-------|--|-------|----------|-------|-----------|-------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Accumulated funds as per Revenue Account | 1,488,565 | 18 3 | 1,371,918 | 12 3 | Investment Account— | | | | | |
| Casual employees, contingent contributions | 14,408 | 14 4 | 10,326 | 2 9 | Investments.. | .. | .. | .. | 1,438,719 | 3 8 |
| Retiring and other allowances due (not paid)— | | | | | Cash in hand | .. | .. | .. | 841 | 16 3 |
| Members | 1,240 | 18 1 | 1,071 | 13 7 | Current Account— | | | | 1,439,560 | 19 11 |
| Widows and children | 65 | 11 10 | 162 | 15 8 | Cash in hand | .. | .. | .. | 12,043 | 5 7 |
| Refunds of contributions authorized (not paid) | 280 | 2 10 | 916 | 12 5 | Contributions in transit | .. | .. | .. | 14,505 | 13 0 |
| Transfers to other funds authorized (not paid) | 5 | 11 11 | 5 | 4 6 | Contributions outstanding | .. | .. | .. | 1,276 | 16 0 |
| Interest paid in advance | 359 | 8 3 | 326 | 19 0 | Contributions due by members in respect of casual service | .. | .. | .. | 6,171 | 13 7 |
| Public Trust Office commission | 770 | 8 4 | 117 | 13 10 | Working Railways— | | | | 297 | 0 2 |
| | | | | | On account of cost-of-living bonus | .. | .. | .. | 943 | 3 7 |
| | | | | | On account of additional allowances to widows and children | .. | .. | .. | 31 | 12 6 |
| | | | | | Refunds repayable | .. | .. | .. | 13,549 | 13 8 |
| | | | | | Interest due, not paid | .. | .. | .. | 17,266 | 15 10 |
| | | | | | Interest accrued but not due | .. | .. | .. | .. | .. |
| | | | | | Insurance premium | .. | .. | .. | .. | .. |
| | | | | | Sundry debtors | .. | .. | .. | .. | .. |
| | | | | | | | | | 1,505,646 | 13 10 |
| | | | | | | | | | 1,385,345 | 14 0 |

W. A. VEITCH,
Chairman of the Government Railways
Superannuation Fund Board.
H. VALENTINE, A.R.A.N.Z.,
Chief Accountant, New Zealand Railways.

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

RESERVE FUND ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|---------|-------|-------------------------------|---------|-------|
| | £ | s. d. | | £ | s. d. |
| To Excess of income over expenditure .. | £91,372 | 17 3 | By Interest on investments .. | £91,372 | 17 3 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|--|-----------|-------|---------------------|-------|--|
| | £ | s. d. | | £ | s. d. |
| Capital .. | 2,000,000 | 0 0 | Investment Account— | | |
| Excess of income over expenditure for year ended 31st March, 1931 .. | 91,372 | 17 3 | Nominal Value. | | |
| | | | £ | s. d. | |
| | | | 230,000 | 0 0 | Transvaal 3-per-cent stock .. |
| | | | 59,000 | 0 0 | Egyptian guaranteed 3-per-cent. bonds .. |
| | | | 153,010 | 6 1 | India 3½-per-cent. stock .. |
| | | | 357,766 | 5 7 | India 3-per-cent. stock .. |
| | | | 65,340 | 8 4 | India 2½-per-cent stock .. |
| | | | 1,283,385 | 8 8 | British Conversion Loan, 1944-64 .. |
| | | | | | 1,287,563 5 7 |
| | | | £2,148,502 | 8 8 | 1,996,725 2 5 |
| | | | | | Interest accrued on investments .. |
| | | | | | Interest due and unpaid .. |
| | | | | | Treasury Adjustment Account .. |
| | | | | | Loss on realization of securities .. |
| | | | | | 33,479 0 4 |
| | | | | | 885 0 0 |
| | | | | | 57,008 16 11 |
| | | | | | 3,274 17 7 |
| | | | £2,091,372 | 17 3 | £2,091,372 17 3 |

NOTE.—Interest on investments to 31st March, 1931, totalling £747,386 15s. 3d. has been credited to Consolidated Fund from time to time as received.

G. C. RODDA, F.R.A.N.Z., Accountant 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

SAMOAN LOAN SINKING FUND.

(Established under section 33 of the Samoan Act, 1921.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|-----|-------|-------------------------------|-----|-------|
| | £ | s. d. | | £ | s. d. |
| To Excess of income over expenditure .. | 860 | 7 4 | By Interest on investments .. | 860 | 7 4 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|--|--------|-------|---------|----------------|------------------------------------|---------|-------|
| | £ | s. d. | £ | s. d. | | £ | s. d. |
| Accumulated Fund— | | | | | Investments .. | 18,288 | 8 0 |
| Contributions by Samoan Treasury | | | | | Cash in Public Account .. | 451 | 3 3 |
| to 31st March, 1930 .. | 13,824 | 12 9 | | | Interest accrued on investments .. | 402 | 1 3 |
| Excess of income over expenditure to 31st March, 1930 .. | 1,748 | 14 9 | | | | | |
| | | | 15,573 | 7 6 | | | |
| Contribution by Samoan Treasury for year ended 31st March, 1931 .. | | | 2,707 | 17 8 | | | |
| Excess of income over expenditure for year ended 31st March, 1931 .. | | | 860 | 7 4 | | | |
| | | | £19,141 | 12 6 | | £19,141 | 12 6 |

G. C. RODDA, F.R.A.N.Z., Accountant 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

SAMOAN LOAN SUSPENSE ACCOUNT.

(Established under section 26 of the Finance Act, 1921-22.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. d. | <i>Cr.</i> | £ | s. d. |
|------------------------------|-------|-------|---------------------------------|-------|-------|
| To Interest on loans | 6,200 | 0 0 | By Interest on advances | 6,200 | 0 0 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | £ | s. d. | <i>Assets.</i> | | £ | s. d. |
|--|--|-----------------|------------|---|--|-----------------|------------|
| Loan capital | | 124,000 | 0 0 | Advances to Samoan Administration | | 165,200 | 0 0 |
| Advances from Treasury Investment Accounts | | 41,200 | 0 0 | Interest due on advances to Samoan Administration | | 4,147 | 2 7 |
| Interest accrued on advances from Treasury | | 1,072 | 12 2 | | | | |
| Interest accrued on loans | | 3,074 | 10 5 | | | | |
| | | <u>£169,347</u> | <u>2 7</u> | | | <u>£169,347</u> | <u>2 7</u> |

G. C. RODDA, F.R.A.N.Z., Accountant 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

SCENIC RESERVES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income</i> | | | |
|---|--------|----------------|-------------|--|--|----------------|-------------|
| | | £ | s. d. | | | £ | s. d. |
| To Cost of administration of reserves— | | £ | s. d. | By Accrued rents | | 500 | 12 5 |
| Trounson Kauri Forest | 428 | 3 | 11 | Miscellaneous | | 23 | 15 3 |
| Ranger's salary, Summit Road | 300 | 0 | 0 | Balance carried down | | 879 | 3 11 |
| Scenic Reserve Board expenses | 2 | 7 | 4 | | | | |
| Surveys, valuations, &c. | 102 | 15 | 4 | | | | |
| Destruction of rabbits | 32 | 3 | 3 | | | | |
| Eradication of noxious weeds | 331 | 19 | 11 | | | | |
| Supply of notice-boards, &c. | 43 | 16 | 9 | | | | |
| Printing annual report, &c. | 62 | 10 | 0 | | | | |
| Miscellaneous | 99 | 11 | 5 | | | | |
| | | <u>1,403</u> | <u>7 11</u> | | | | |
| Rebates | | 0 | 3 8 | | | | |
| | | <u>£1,403</u> | <u>11 7</u> | | | <u>£1,403</u> | <u>11 7</u> |
| | | £ | s. d. | | | £ | s. d. |
| To Balance brought down | | 879 | 3 11 | By Balance—Accumulated excess of expenditure | | | |
| Balance brought forward from previous year | 47,726 | 12 | 3 | over income | | 57,636 | 14 9 |
| Interest on capital invested in scenic reserves | 9,030 | 18 | 7 | | | | |
| | | <u>£57,636</u> | <u>14 9</u> | | | <u>£57,636</u> | <u>14 9</u> |

NOTE.—A charge has been made in the above account for interest on capital for which the Department has no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | £ | s. d. | <i>Assets.</i> | | £ | s. d. |
|--|---------|-----------------|-------------|---|--------|-----------------|-------------|
| Capital Account— | | | | Land— | | | |
| Moneys provided out of Consolidated Fund— | | | | Scenic reserves | | 400,236 | 10 9 |
| Balance, 1st April, 1930 | 200,687 | 7 | 1 | Domains and recreation reserves | | 299,584 | 6 6 |
| Expenditure during year | 876 | 5 | 6 | | | | |
| | | <u>201,563</u> | <u>12 7</u> | | | | |
| Moneys provided out of Public Works Fund | 11,491 | 16 | 9 | Motuihi Island Domain | 12,780 | 0 | 5 |
| Value of Crown land set aside as reserves | 497,473 | 14 | 7 | Less depreciation reserve on | | | |
| Moneys provided from private sources for purchase of reserves, &c. | 1,200 | 1 | 0 | buildings, &c. | 1,288 | 3 | 8 |
| | | <u>711,729</u> | <u>4 11</u> | | | <u>11,491</u> | <u>16 9</u> |
| Sundry creditors— | | | | Sundry debtors for rents | | 120 | 18 9 |
| Departmental | 2,066 | 13 | 8 | Cash in Consolidated Fund—Deposits, miscellaneous | | 2 | 10 0 |
| Miscellaneous | 51 | 0 | 0 | Income and Expenditure Account | | 57,636 | 14 9 |
| | | <u>2,117</u> | <u>13 8</u> | | | | |
| Rents paid in advance | | 0 | 1 0 | | | | |
| Rents charged in advance | | 122 | 9 8 | | | | |
| Treasury Adjustment Account | | 55,103 | 8 3 | | | | |
| | | <u>£769,072</u> | <u>17 6</u> | | | <u>£769,072</u> | <u>17 6</u> |

W. ROBERTSON, Under-Secretary for Lands.
WM. E. SHAW, Accountant.

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

HEAD OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|--|----|----------------|-----------|----------|--|----|----------------|-----------|----------|
| To Salaries | .. | 2,833 | 3 | 4 | By Balance carried down | .. | 11,048 | 12 | 9 |
| Books, periodicals, &c. | .. | 61 | 18 | 3 | | | | | |
| Advisory Council allowances and expenses .. | .. | 648 | 3 | 2 | | | | | |
| Apia Observatory—Expenses of upkeep .. | .. | 2,373 | 16 | 6 | | | | | |
| Expenses, Building Regulations Committee .. | .. | 194 | 2 | 1 | | | | | |
| Expenses of remitting grant of £2,500 to Mawson Antarctic Expedition | .. | 6 | 7 | 0 | | | | | |
| Freight, cartage, &c. | .. | 1 | 11 | 6 | | | | | |
| Grant to Mawson Antarctic Expedition .. | .. | 2,500 | 0 | 0 | | | | | |
| Grant to officer visiting Imperial Conference and United States of America | .. | 475 | 0 | 0 | | | | | |
| Liaison officer, London—one-third of retaining fee | .. | 166 | 13 | 4 | | | | | |
| Loss on interdepartmental transfer of office furnishings | .. | 16 | 7 | 8 | | | | | |
| <i>New Zealand Journal of Science and Technology</i> | .. | 380 | 5 | 4 | | | | | |
| Office fittings and requisites | .. | 7 | 2 | 8 | | | | | |
| Postage, telegrams, rent of box, &c. | .. | 134 | 11 | 9 | | | | | |
| Printing and stationery | .. | 164 | 15 | 11 | | | | | |
| Removal and incidental expenses | .. | 33 | 0 | 10 | | | | | |
| Rent | .. | 181 | 0 | 0 | | | | | |
| Research scholarships | .. | 660 | 11 | 2 | | | | | |
| Telephone services | .. | 42 | 4 | 5 | | | | | |
| Travelling allowances and expenses | .. | 167 | 17 | 10 | | | | | |
| | | <u>£11,048</u> | <u>12</u> | <u>9</u> | | | <u>£11,048</u> | <u>12</u> | <u>9</u> |
| | | £ | s. | d. | | | £ | s. | d. |
| To Balance brought down | .. | 11,048 | 12 | 9 | By Excess of expenditure over income | .. | 11,131 | 17 | 7 |
| Interest on capital | .. | 31 | 16 | 10 | | | | | |
| Depreciation | .. | 51 | 8 | 0 | | | | | |
| | | <u>£11,131</u> | <u>17</u> | <u>7</u> | | | <u>£11,131</u> | <u>17</u> | <u>7</u> |

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

RESEARCH INVESTIGATIONS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|----|----------------|----------|----------|--|----|----------------|----------|----------|
| To Canterbury Agricultural College grant .. | .. | 3,700 | 0 | 0 | By Miscellaneous receipts | .. | 5,999 | 3 | 4 |
| Cool-storage research | .. | 154 | 0 | 5 | Contributions towards researches | .. | 19,285 | 11 | 9 |
| Dairy research | .. | 10,608 | 3 | 0 | Balance carried forward | .. | 16,163 | 12 | 5 |
| Flax research | .. | 1,030 | 6 | 9 | | | | | |
| Food-values research | .. | 236 | 0 | 7 | | | | | |
| Forest entomology and mycology | .. | 1,106 | 9 | 10 | | | | | |
| Fruit research | .. | 1,674 | 3 | 7 | | | | | |
| Fuel research | .. | 1,586 | 10 | 7 | | | | | |
| General | .. | 990 | 3 | 5 | | | | | |
| Imperial Agricultural Research Bureaux .. | .. | 1,250 | 0 | 0 | | | | | |
| Leather research | .. | 1,248 | 1 | 8 | | | | | |
| Rent of premises—Leather | .. | 32 | 0 | 0 | | | | | |
| Meat industry | .. | 9 | 12 | 5 | | | | | |
| Mineral content of pastures research | .. | 3,996 | 18 | 1 | | | | | |
| Rent of premises—Mineral content of pastures .. | .. | 16 | 0 | 0 | | | | | |
| New Zealand Institute grants | .. | 2,007 | 2 | 0 | | | | | |
| Noxious-weeds research | .. | 1,509 | 5 | 8 | | | | | |
| Pakihi-land research | .. | 200 | 0 | 0 | | | | | |
| Pig, bacon, and pork industry | .. | 221 | 17 | 5 | | | | | |
| Plant research | .. | 5,276 | 15 | 0 | | | | | |
| Radio research | .. | 6 | 14 | 7 | | | | | |
| Wheat research | .. | 4,042 | 1 | 10 | | | | | |
| Wool research | .. | 546 | 0 | 8 | | | | | |
| | | <u>£41,448</u> | <u>7</u> | <u>6</u> | | | <u>£41,448</u> | <u>7</u> | <u>6</u> |
| | | £ | s. | d. | | | £ | s. | d. |
| To Balance brought forward | .. | 16,163 | 12 | 5 | By Excess of expenditure over income | .. | 17,109 | 6 | 8 |
| Interest on capital | .. | 377 | 2 | 7 | | | | | |
| Depreciation | .. | 568 | 11 | 8 | | | | | |
| | | <u>£17,109</u> | <u>6</u> | <u>8</u> | | | <u>£17,109</u> | <u>6</u> | <u>8</u> |

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued.*

DOMINION LABORATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|----------------|-------------|--|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| To Salaries | 8,633 | 3 0 | By Analysis fees | | |
| Books, periodical papers | 57 | 10 8 | Sundry credits | | 311 6 0 |
| Chemicals, apparatus, and repairs to apparatus.. | 585 | 15 8 | Balance carried forward | 11,284 | 3 1 |
| Cost of collecting analysis fees | 3 | 9 6 | | | |
| Fees of officers attending universities | 77 | 3 0 | | | |
| Freight, cartage, and transport charges | 147 | 15 2 | | | |
| Fuel, light, power, and water | 345 | 18 3 | | | |
| Grant towards cost of passage of officer appointed in England | 60 | 0 0 | | | |
| Laboratory accommodation and maintenance .. | 164 | 18 5 | | | |
| Physical apparatus in connection with standards | 12 | 11 9 | | | |
| Postage and telegrams, rent of boxes.. .. . | 69 | 14 9 | | | |
| Printing and stationery | 158 | 18 7 | | | |
| Rent, Auckland Branch | 245 | 10 10 | | | |
| Rent, Christchurch and Wellington Branches .. | 707 | 0 0 | | | |
| Rent, Dunedin Branch | 52 | 16 8 | | | |
| Subscriptions to technical societies | 37 | 11 4 | | | |
| Telephone services | 123 | 9 3 | | | |
| Travelling allowances and expenses | 115 | 3 3 | | | |
| | <u>£11,598</u> | <u>10 1</u> | | <u>£11,598</u> | <u>10 1</u> |
| | £ | s. d. | | £ | s. d. |
| To Balance brought forward | 11,284 | 3 1 | By Excess of expenditure over income | 12,150 | 10 5 |
| Interest on capital | 405 | 1 8 | | | |
| Depreciation | 461 | 5 8 | | | |
| | <u>£12,150</u> | <u>10 5</u> | | <u>£12,150</u> | <u>10 5</u> |

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

DOMINION OBSERVATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|---------------|-------------|--|---------------|-------------|
| | £ | s. d. | | £ | s. d. |
| To Salaries | 1,182 | 7 7 | By Sundry credits | | 126 1 2 |
| General expenses | 623 | 7 5 | Balance carried forward | 2,395 | 19 2 |
| Grounds—Maintenance | 75 | 0 0 | | | |
| Expenses, investigations Takaka earth-tremors | 28 | 5 4 | | | |
| Rent | 613 | 0 0 | | | |
| | <u>£2,522</u> | <u>0 4</u> | | <u>£2,522</u> | <u>0 4</u> |
| | £ | s. d. | | £ | s. d. |
| To Balance brought forward | 2,395 | 19 2 | By Excess of expenditure over income | 2,804 | 4 11 |
| Interest on capital | 155 | 17 4 | | | |
| Depreciation | 252 | 8 5 | | | |
| | <u>£2,804</u> | <u>4 11</u> | | <u>£2,804</u> | <u>4 11</u> |

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued*.

GEOLOGICAL SURVEY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|---|----|---------------|-----------|----------|--|----|---------------|-----------|----------|
| To Salaries | .. | 4,615 | 8 | 10 | By Grant for aerial surveys | .. | 88 | 0 | 0 |
| Books, periodical papers | .. | 25 | 2 | 10 | Sales of bulletins | .. | 39 | 11 | 10 |
| Expenses, report of fauna of Reefton beds | .. | 6 | 12 | 4 | Balance carried forward | .. | 6,471 | 18 | 10 |
| Field expenses | .. | 388 | 19 | 5 | | | | | |
| Freight and cartage | .. | 26 | 4 | 2 | | | | | |
| Fuel and light | .. | 48 | 19 | 6 | | | | | |
| Office accommodation and maintenance | .. | 21 | 9 | 6 | | | | | |
| Office fittings and requisites | .. | 1 | 2 | 6 | | | | | |
| Outfit allowances | .. | 168 | 0 | 0 | | | | | |
| Postage and telegrams | .. | 31 | 17 | 11 | | | | | |
| Printing and stationery | .. | 62 | 0 | 2 | | | | | |
| Rent | .. | 235 | 0 | 0 | | | | | |
| Slides of rock sections | .. | 8 | 4 | 0 | | | | | |
| Telephone services | .. | 25 | 15 | 0 | | | | | |
| Tools, repairs, &c. | .. | 0 | 12 | 6 | | | | | |
| Travelling allowances and expenses | .. | 128 | 2 | 10 | | | | | |
| Wages of field hands | .. | 804 | 2 | 0 | | | | | |
| Tools and instruments written off | .. | 1 | 17 | 2 | | | | | |
| | | <u>£6,599</u> | <u>10</u> | <u>8</u> | | | <u>£6,599</u> | <u>10</u> | <u>8</u> |
| | | £ | s. | d. | | | £ | s. | d. |
| To Balance brought forward | .. | 6,471 | 18 | 10 | By Excess of expenditure over income | .. | 7,629 | 7 | 8 |
| Interest on capital | .. | 680 | 18 | 8 | | | | | |
| Depreciation | .. | 476 | 10 | 2 | | | | | |
| | | <u>£7,629</u> | <u>7</u> | <u>8</u> | | | <u>£7,629</u> | <u>7</u> | <u>8</u> |

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

METEOROLOGICAL OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|--|----|---------------|-----------|----------|--|----|---------------|-----------|----------|
| To Salaries | .. | 3,594 | 19 | 7 | By Balance carried forward | .. | 8,241 | 15 | 2 |
| Books, periodical papers | .. | 25 | 19 | 8 | | | | | |
| Expenses of and sundry equipment for officer joining Mawson Antarctic Expedition | .. | 18 | 8 | 9 | | | | | |
| Fuel and light | .. | 13 | 7 | 4 | | | | | |
| Instruments—Purchase and repairs | .. | 170 | 3 | 0 | | | | | |
| Observatories, maintenance and establishment of | .. | 202 | 10 | 1 | | | | | |
| Office-cleaning | .. | 4 | 10 | 0 | | | | | |
| Office fittings and requisites | .. | 9 | 9 | 11 | | | | | |
| Postage and telegrams | .. | 3,590 | 19 | 0 | | | | | |
| Printing and stationery | .. | 300 | 4 | 11 | | | | | |
| Rent | .. | 128 | 0 | 0 | | | | | |
| Telephone services | .. | 67 | 2 | 4 | | | | | |
| Travelling allowances and expenses | .. | 53 | 19 | 11 | | | | | |
| Instruments written off | .. | 62 | 0 | 8 | | | | | |
| | | <u>£8,241</u> | <u>15</u> | <u>2</u> | | | <u>£8,241</u> | <u>15</u> | <u>2</u> |
| | | £ | s. | d. | | | £ | s. | d. |
| To Balance brought down | .. | 8,241 | 15 | 2 | By Excess of expenditure over income | .. | 8,747 | 15 | 9 |
| Interest on capital | .. | 192 | 18 | 8 | | | | | |
| Depreciation | .. | 313 | 1 | 11 | | | | | |
| | | <u>£8,747</u> | <u>15</u> | <u>9</u> | | | <u>£8,747</u> | <u>15</u> | <u>9</u> |

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

PETROLOGICAL LABORATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | £ | s. | d. | <i>Income.</i> | | £ | s. | d. |
|------------------------------------|----|-------------|-----------|----------|--|----|-------------|-----------|----------|
| To Salaries | .. | 485 | 3 | 4 | By Recoveries of travelling-expenses | .. | 152 | 0 | 2 |
| Miscellaneous expenses | .. | 237 | 1 | 8 | Contribution and fees | .. | 300 | 0 | 0 |
| | | <u>£722</u> | <u>5</u> | <u>0</u> | Balance carried forward | .. | 270 | 4 | 10 |
| | | £ | s. | d. | | | | | |
| To Balance brought forward | .. | 270 | 4 | 10 | By Excess of expenditure over income | .. | 272 | 19 | 8 |
| Interest on capital | .. | 1 | 0 | 7 | | | | | |
| Depreciation | .. | 1 | 14 | 3 | | | | | |
| | | <u>£272</u> | <u>19</u> | <u>8</u> | | | <u>£272</u> | <u>19</u> | <u>8</u> |

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

STAMP DUTIES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|-------------------|-------------|------------------------------------|-------------------|-------------|
| | £ | s. d. | | £ | s. d. |
| To Cost of printing stamps | 698 | 4 4 | By Adhesive stamps | 100,012 | 0 0 |
| Salaries and wages | 24,107 | 3 10 | Duty on instruments | 325,869 | 4 11 |
| Freight and cartage | 138 | 12 11 | Death duty | 1,761,746 | 4 5 |
| Fuel, light, and cleaning | 226 | 9 10 | Gift duty | 67,185 | 18 3 |
| Office expenses | 5 | 7 11 | Fines and penalties | 2,541 | 4 4 |
| Law-costs | 84 | 16 3 | Impressed stamps | 192,294 | 3 3 |
| Totalizator inspection | 896 | 17 1 | Company licenses | 87,629 | 4 9 |
| Printing and stationery | 1,563 | 3 6 | Bank-note duty | 250,466 | 4 11 |
| Rent of offices | 3,368 | 12 11 | Racing revenue | 524,795 | 3 3 |
| Postages and telephones | 1,327 | 12 3 | Amusements-tax | 105,549 | 12 6 |
| Transfer and removal expenses | 277 | 9 0 | Miscellaneous | 61 | 10 1 |
| Valuation fees | 261 | 11 4 | Sharebrokers' licenses | 1,470 | 9 6 |
| Unemployed benefit | 8,924 | 8 3 | Mortgagees' indemnity fees | 1,540 | 17 0 |
| Depreciation | 955 | 11 3 | | | |
| Loss on equipment disposed of | 101 | 17 11 | | | |
| Refunds of totalizator duty | 23,969 | 1 3 | | | |
| Balance carried down | 3,354,254 | 17 4 | | | |
| | <u>£3,421,161</u> | <u>17 2</u> | | <u>£3,421,161</u> | <u>17 2</u> |
| | £ | s. d. | | £ | s. d. |
| To Interest on capital | 722 | 0 9 | By Balance brought down | 3,354,254 | 17 4 |
| Excess of income over expenditure for year ended 31st March, 1931 | 3,353,532 | 16 7 | | | |
| | <u>£3,354,254</u> | <u>17 4</u> | | <u>£3,354,254</u> | <u>17 4</u> |

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1930. Depreciation has been allowed for on balance of assets as at 1st April, 1930, the total charge being carried to the Depreciation Reserve.

BALANCE-SHEET AS AT 31st MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|---|-------------------|------------|-------------------------------------|-------------------|------------|
| | £ | s. d. | | £ | s. d. |
| Capital as at 1st April, 1930 | 16,045 | 5 9 | Furniture | 3,956 | 19 0 |
| Creditors— | | | Mechanical appliances | 1,118 | 15 10 |
| Sundry | 116 | 12 4 | Machinery | 10,546 | 0 10 |
| Departmental | 4,858 | 15 7 | Steel plates and dies | 1,075 | 14 6 |
| Refunds | 7,434 | 17 6 | Library | 175 | 0 0 |
| Reserves— | | | Stamp-paper on hand | 236 | 17 11 |
| Depreciation | 7,289 | 3 3 | Assets in suspense | 101 | 17 11 |
| Writing-off | 101 | 17 11 | Debtors— | | |
| Accrued penalty (racing revenue) | 6,442 | 11 8 | Sundry | 452,682 | 7 8 |
| Sundry depositors | 52 | 2 1 | Departmental | 11,172 | 17 7 |
| Excess of income over expenditure for year ended 31st March, 1931 | 3,353,532 | 16 7 | Deposit Accounts | 52 | 2 1 |
| | | | Cash in hands of Receivers | 1 | 9 0 |
| | | | Treasury Adjustment Account | 2,914,754 | 0 4 |
| | <u>£3,395,874</u> | <u>2 8</u> | | <u>£3,395,874</u> | <u>2 8</u> |

J. MURRAY, Deputy Commissioner of Stamp Duties.

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

STATE ADVANCES OFFICE.

ADVANCES TO SETTLERS BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | £ | s. | d. | <i>Assets.</i> | | | |
|---|---------|-------|-------------|----|-------------------------------|---|---------|---------------|------------------|
| Sundry loans | | | 20,794,870 | 8 | 5 | Investment Account—Principal owing by mortgagors | £ | s. d. | |
| Temporary advances from— | £ | s. d. | | | | 18,104,104 | 3 | 4 | |
| Local Authorities Branch | 30,000 | 0 0 | | | Temporary advances to— | £ | s. d. | | |
| Public Debt Sinking Funds Branch | 65,000 | 0 0 | | | Workers Branch | 2,340,000 | 0 0 | | |
| Advances Office Sinking Fund Account | 565,000 | 0 0 | | | Rural Advances Branch | 740,000 | 0 0 | | |
| Miscellaneous Business Branch | 361,250 | 0 0 | | | | | | 3,080,000 0 0 | |
| | | | 1,021,250 | 0 | 0 | Sinking Fund Investments held by Advances Office Sinking Fund Account | | | 1,736,600 12 1 |
| Amount held for investment on behalf of the | | | | | | Interest on mortgages— | £ | s. d. | |
| Housing Insurance Fund | | | 5,631 | 12 | 1 | Overdue | 238,084 | 5 11 | |
| Advances Suspense Account | | | 19,578 | 9 | 7 | Accrued | 242,724 | 15 8 | |
| Fire Loss Suspense Account | | | 7,360 | 3 | 0 | | | | 480,809 1 7 |
| Income-tax Suspense Account | | | 7,352 | 7 | 11 | Office furniture and equipment | | | 6,962 2 6 |
| Sundry creditors | | | 4,649 | 3 | 6 | Motor-vehicle | | | 204 6 0 |
| Interest on loans accrued but not due | | | 173,835 | 15 | 3 | Sundry debtors | | | 4,229 16 5 |
| Reserve for bad debts | | | 124,852 | 6 | 11 | Realization Suspense Account | | | 124,852 6 11 |
| Sinking Fund | | | 1,736,600 | 12 | 1 | Loan Charges Account | | | 159,687 17 2 |
| Reserve Fund | | | 25,000 | 0 | 0 | Cash in hand and in bank at 31st March, 1931 | | | 223,530 12 9 |
| | | | | | | | | | |
| | | | £23,920,980 | 18 | 9 | | | | £23,920,980 18 9 |

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | £ | s. | d. | <i>Cr.</i> | | |
|--|--|--|----------|-------|----|---|---------|---------------|
| To Management Expenses Account | | | 32,854 | 6 | 10 | By Interest Account—Gross profits | £ | s. d. |
| Loss on realization of securities and doubtful securities written down | | | 102,104 | 3 | 6 | 172,079 | 17 | 2 |
| Office furniture and equipment written down | | | 366 | 8 | 6 | | | |
| Loan-flotation charges written down | | | 12,930 | 12 | 3 | | | |
| Income-tax | | | 8,510 | 15 | 11 | | | |
| Balance—Net profits for the year | | | 15,313 | 10 | 2 | | | |
| | | | £172,079 | 17 | 2 | | | £172,079 17 2 |
| | | | | | | | | |
| To Amount invested in Advances Office Sinking Fund Account | | | £ | s. d. | | By Net profits for the year | £ | s. d. |
| | | | 15,313 | 10 | 2 | | 15,313 | 10 2 |
| | | | £15,313 | 10 | 2 | | £15,313 | 10 2 |

STATE ADVANCES OFFICE—*continued.*ADVANCES TO SETTLERS BRANCH—*continued.*

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | £ | s. | d. | <i>Cr.</i> | £ | s. | d. | £ | s. | d. |
|--|---------|----|----|------------|----|----|---|---------|----|----|------------|----|----|
| To Interest on loans .. | 942,022 | 6 | 7 | | | | By Interest on mortgages .. | 901,789 | 11 | 6 | | | |
| Less accrued at 31st March, 1930 .. | 174,584 | 0 | 7 | | | | Less overdue and accrued at 31st March, 1930 .. | 389,519 | 16 | 11 | | | |
| | | | | 767,438 | 6 | 0 | | | | | 512,269 | 14 | 7 |
| Interest on loans accrued but not due .. | | | | 173,835 | 15 | 3 | Interest on outstanding payments .. | | | | 239 | 13 | 7 |
| Interest on amounts temporarily transferred from other branches .. | | | | 43,920 | 7 | 2 | Interest on bank balances .. | | | | 741 | 15 | 0 |
| Interest on temporary investments refunded .. | | | | 4,545 | 11 | 11 | Interest on temporary advances to other branches .. | | | | 165,254 | 15 | 10 |
| Balance—Gross profits transferred to Profit and Loss Account .. | | | | 172,079 | 17 | 2 | | £ | s. | d. | | | |
| | | | | | | | Interest on temporary investments .. | 2,567 | 17 | 2 | | | |
| | | | | | | | Less accrued at 31st March, 1930 .. | 63 | 0 | 3 | | | |
| | | | | | | | | | | | 2,504 | 16 | 11 |
| | | | | | | | Interest on mortgages— | | | | | | |
| | | | | | | | Overdue at 31st March, 1931 .. | 238,084 | 5 | 11 | | | |
| | | | | | | | Accrued but not due at 31st March, 1931 .. | 242,724 | 15 | 8 | | | |
| | | | | | | | | | | | 480,809 | 1 | 7 |
| | | | | | | | | | | | £1,161,819 | 17 | 6 |
| | | | | £1,161,819 | 17 | 6 | | | | | £1,161,819 | 17 | 6 |

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | <i>Cr.</i> | £ | s. | d. |
|--|---------|----|----|--|--------|----|--------------|
| To Advertising, newspapers, &c. .. | | | | By Consent fees .. | | | |
| Audit Office services .. | 375 | 0 | 0 | Production fees .. | | | 728 17 4 |
| Cleaning, lighting, heating, and messenger services .. | | | | Release fees .. | | | 276 12 5 |
| Contingencies .. | | | | Balance transferred to Profit and Loss Account | 32,854 | | 6 10 |
| Management charges on New Zealand stock and bonds .. | 2,533 | 1 | 6 | | | | |
| Meal allowances and overtime .. | 761 | 9 | 3 | | | | |
| Office maintenance .. | 176 | 14 | 7 | | | | |
| Postages and telegrams .. | 1,202 | 1 | 1 | | | | |
| Post Office services .. | 1,770 | 19 | 0 | | | | |
| Printing and stationery .. | 329 | 2 | 10 | | | | |
| Public Service Superannuation Fund contribution .. | 688 | 15 | 9 | | | | |
| Rent .. | 2,313 | 9 | 0 | | | | |
| Salaries .. | 22,136 | 1 | 3 | | | | |
| Solicitors' costs and Court costs .. | | | | | | | |
| Telephones .. | 128 | 8 | 9 | | | | |
| Travelling expenses .. | 232 | 2 | 4 | | | | |
| Typewriters and adding-machines—Repairs .. | 88 | 13 | 6 | | | | |
| Valuation Department—Agency work .. | 650 | 0 | 0 | | | | |
| | £33,938 | 11 | 7 | | | | £33,938 11 7 |

E. O. HALES, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—*continued*.
ADVANCES OFFICE SINKING FUND ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | | | |
|--|------------|-------|---|---------|-------|------------|-------|
| Principal received as at 31st March, 1930, with accumulated interest from— | £ | s. d. | | | | | |
| Settlers Branch | 2,129,279 | 8 0 | Investment Account—Principal owing on loans to— | £ | s. d. | £ | s. d. |
| Workers Branch | 283,121 | 17 11 | Settlers | 938,247 | 3 4 | | |
| Local Authorities Branch | 399,928 | 10 4 | Workers | 55,145 | 2 5 | | |
| | | | Local bodies | 386,297 | 15 9 | | |
| | | | | | | 1,379,690 | 1 6 |
| Interest earned for the year ended 31st March, 1931— | | | Temporary advances to Settlers Branch | | | 565,000 | 0 0 |
| Settlers Branch | 77,372 | 15 10 | Sundry debtors | | | 63 | 0 9 |
| Workers Branch | 3,531 | 8 5 | Interest overdue on loans to— | £ | s. d. | | |
| Local Authorities Branch | 7,536 | 1 0 | Settlers | 6,269 | 5 5 | | |
| | | | Workers | 621 | 7 9 | | |
| | | | Local bodies | 1,264 | 11 4 | | |
| | | | | | | 8,155 | 4 6 |
| Net profits transferred from Settlers Branch .. | 2,900,770 | 1 6 | Interest accrued on loans to— | | | | |
| | 15,313 | 10 2 | Settlers | 10,845 | 14 11 | | |
| | | | Workers | 596 | 10 8 | | |
| | | | Local bodies | 3,243 | 5 2 | | |
| | 2,916,083 | 11 8 | | | | 14,685 | 10 9 |
| Less redemption of loans— | £ | s. d. | Cash in hand and in bank at 31st March, 1931.. | | | 15,650 | 10 8 |
| Settlers Branch | 485,365 | 1 11 | | | | | |
| Workers Branch | 208,091 | 7 11 | | | | | |
| Local Authorities Branch | 239,812 | 13 8 | | | | | |
| | | | | | | | |
| | 933,269 | 3 6 | | | | | |
| Total fund as at 31st March, 1931 | 1,982,814 | 8 2 | | | | | |
| Advances Suspense Account | 430 | 0 0 | | | | | |
| | | | | | | | |
| | £1,983,244 | 8 2 | | | | £1,983,244 | 8 2 |

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | | | |
|--|--------|-------|---|--------|-------|---------|-------|
| To Interest on investments — Transferred to Sinking Fund Account | £ | s. d. | By Interest on loans to— | £ | s. d. | £ | s. d. |
| | 88,440 | 5 3 | Settlers | 43,638 | 5 10 | | |
| | | | Workers | 2,607 | 9 6 | | |
| | | | Local bodies | 17,851 | 8 6 | | |
| | | | | | | | |
| | | | | 64,097 | 3 10 | | |
| | | | Less overdue and accrued at 31st March, 1930 | 22,020 | 1 2 | | |
| | | | | | | 42,077 | 2 8 |
| | | | Interest on bank balances | | | 43 | 10 9 |
| | | | Interest on outstanding payments | | | 24 | 13 3 |
| | | | Interest on temporary advances to Settlers Branch | | | 23,454 | 3 4 |
| | | | Interest overdue at 31st March, 1931, on loans to— | £ | s. d. | | |
| | | | Settlers | 6,269 | 5 5 | | |
| | | | Workers | 621 | 7 9 | | |
| | | | Local bodies | 1,264 | 11 4 | | |
| | | | | | | 8,155 | 4 6 |
| | | | Interest accrued at 31st March, 1931, on loans to— | | | | |
| | | | Settlers | 10,845 | 14 11 | | |
| | | | Workers | 596 | 10 8 | | |
| | | | Local bodies | 3,243 | 5 2 | | |
| | | | | | | 14,685 | 10 9 |
| | | | | | | £88,440 | 5 3 |

E. O. HALES, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—*continued.*

FRUIT-PRESERVING INDUSTRY ADVANCES ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|--|---------|----|----|--|---------|----|----|
| | £ | s. | d. | | £ | s. | d. |
| Sundry loans | 67,858 | 14 | 3 | Investment Account—Principal owing by mortgagors | 30,953 | 11 | 6 |
| Less loan liability redeemed and discharged from Consolidated Fund | 6,008 | 14 | 3 | Properties acquired | 4,212 | 8 | 6 |
| | 61,850 | 0 | 0 | Temporary advances to Settlers Branch | 25,500 | 0 | 0 |
| Less loan liability redeemed by Public Debt Repayment Account | 5,000 | 0 | 0 | Sinking Fund investments held by Public Debt Redemption Fund | *790 | 6 | 5 |
| | 56,850 | 0 | 0 | Interest on mortgages— | | | |
| Liability to Consolidated Fund in terms of section 22, Finance Act, 1926 | 5,000 | 0 | 0 | Overdue | 1,656 | 2 | 4 |
| Suspense Account | 165 | 9 | 0 | Accrued | 239 | 1 | 10 |
| Income-tax Suspense Account | 30 | 8 | 10 | | 1,895 | 4 | 2 |
| Interest on loans— | | | | Sundry debtors | 113 | 0 | 2 |
| Overdue | 1,137 | 0 | 0 | Profit and Loss Account | 4,269 | 5 | 0 |
| Accrued | 1,130 | 15 | 4 | Cash in hand and in bank at 31st March, 1931 | 310 | 2 | 6 |
| | 2,267 | 15 | 4 | | | | |
| Rent accrued | 37 | 1 | 8 | | | | |
| Reserve for losses on realization and bad debts | 3,515 | 13 | 10 | | | | |
| Sinking Fund | 177 | 9 | 7 | | | | |
| | £68,043 | 18 | 3 | | £68,043 | 18 | 3 |

* This amount includes the sum of £612 16s. 10d. capital paid into the Sinking Fund in accordance with the Public Debt Extinction Act, 1910.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | | <i>Cr.</i> | | | |
|---|--------|----|----|---|--------|----|----|
| | £ | s. | d. | | £ | s. | d. |
| To Management Expenses Account | 100 | 0 | 0 | By Interest Account—Gross profits | 315 | 7 | 1 |
| Expenses on realization of assets | 92 | 5 | 7 | | | | |
| Income-tax | 30 | 8 | 10 | | | | |
| Balance—Net profits for the year | 92 | 12 | 8 | | | | |
| | £315 | 7 | 1 | | £315 | 7 | 1 |
| | | | | | | | |
| | £ | s. | d. | | £ | s. | d. |
| To Balance as at 1st April, 1930 | 4,361 | 17 | 8 | By Net profits for the year | 92 | 12 | 8 |
| | £4,361 | 17 | 8 | Balance | 4,269 | 5 | 0 |
| | | | | | £4,361 | 17 | 8 |

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | | <i>Cr.</i> | | | |
|--|--------|----|----|---|--------|----|----|
| | £ | s. | d. | | £ | s. | d. |
| To Interest on loans | 2,308 | 16 | 0 | By Interest on mortgages | 1,339 | 13 | 3 |
| Less accrued at 31st March, 1930 | 1,162 | 3 | 4 | Interest on mortgages— | | | |
| | 1,146 | 12 | 8 | Overdue at 31st March, 1931 | 1,656 | 2 | 4 |
| Interest on loans accrued but not due | 1,130 | 15 | 4 | Accrued at 31st March, 1931 | 239 | 1 | 10 |
| Balance—Gross profits transferred to Profit and Loss Account | 315 | 7 | 1 | | 3,234 | 17 | 5 |
| | | | | Less interest overdue and accrued at 31st March, 1930 | 1,848 | 4 | 2 |
| | £2,592 | 15 | 1 | | 1,386 | 13 | 3 |
| | | | | Interest on bank balances | | | |
| | | | | Interest on temporary advances to Settlers Branch | | | |
| | | | | | 1,204 | 11 | 8 |
| | | | | | £2,592 | 15 | 1 |

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | | <i>Cr.</i> | | | |
|------------------------------------|------|----|----|---|------|----|----|
| | £ | s. | d. | | £ | s. | d. |
| To Administration expenses | 95 | 0 | 0 | By Balance transferred to Profit and Loss Account | 100 | 0 | 0 |
| Audit Office services | 5 | 0 | 0 | | | | |
| | £100 | 0 | 0 | | £100 | 0 | 0 |

E. O. HALES, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—*continued.*

REPATRIATION.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | | | |
|---|-----------|--------|---|---------|-------|----------|-------|
| | £ | s. d. | | £ | s. d. | £ | s. d. |
| Liability to Redemption Account as at 1st April, 1925 | 1,290,182 | 2 1 | Investment Account—Principal owing on bills of sale | 227,454 | 0 0 | | |
| Less repayments to 31st March, 1931 | 168,246 | 0 10 | Less suspense adjustments | 152 | 12 4 | 227,301 | 7 8 |
| | | | | | | | |
| | 1,121,936 | 1 3 | Interest on bills of sale, overdue | | | 5,258 | 0 1 |
| Less expenditure irrecoverable to 31st March, 1930 | 879,972 | 16 0 | Cash in hand and in bank at 31st March, 1931 | | | 594 | 2 10 |
| Losses on realization for the year ended 31st March, 1931 | 12,403 | 0 9 | | | | | |
| Management Expenses Account for the year ended 31st March, 1931 | 2,258 | 16 10 | | | | | |
| | 894,634 | 13 7 | | | | | |
| Liability to Redemption Account as at 31st March, 1931 | 227,301 | 7 8 | | | | | |
| Sundry creditors, Treasury— | | | | | | | |
| Interest | 187 | 15 11 | | | | | |
| Principal | 352 | 17 10 | | | | | |
| | 540 | 13 9 | | | | | |
| Suspense Account | | 53 9 1 | | | | | |
| Interest on advances from War Expenses Account, overdue | 5,258 | 0 1 | | | | | |
| | £233,153 | 10 7 | | | | £233,153 | 10 7 |

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | | | |
|--|--------|-----------|--|-------|-------|--------|-------|
| | £ | s. d. | | £ | s. d. | £ | s. d. |
| To Interest paid to Treasury | 1,436 | 5 6 | By Interest on bills of sale | 1,874 | 7 10 | | |
| Interest in hand due to Treasury at 31st March, 1931 | | 187 15 11 | Interest on bills of sale, overdue at 31st March, 1931 | 5,258 | 0 1 | | |
| Interest due to Treasury, overdue at 31st March, 1931 | 5,258 | 0 1 | | | | 7,132 | 7 11 |
| | 6,882 | 1 6 | Less overdue at 31st March, 1930 | 5,847 | 5 7 | | |
| Less interest due to Treasury, overdue at 31st March, 1930 | 5,847 | 5 7 | | | | 1,285 | 2 4 |
| | | | Less realizations—Interest | 324 | 4 7 | | |
| | £1,034 | 15 11 | Interest on bank balances | | | 960 | 17 9 |
| | | | | | | 73 | 18 2 |
| | | | | | | £1,034 | 15 11 |

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | | | |
|---|--------|-------|--|-------|-------|--------|-------|
| | £ | s. d. | | £ | s. d. | £ | s. d. |
| To Audit Office services | 60 | 0 0 | By Sundry fees | | | 6 | 15 10 |
| Cleaning and messenger services | 50 | 0 0 | Balance recouped in accordance with section 13 (3), State Advances Amendment Act, 1922 | 2,258 | 16 10 | | |
| Commission | 6 | 6 0 | | | | | |
| Postages and telegrams | 175 | 0 0 | | | | | |
| Post Office services | 230 | 0 0 | | | | | |
| Printing and stationery | 25 | 0 0 | | | | | |
| Rent | 170 | 0 0 | | | | | |
| Salaries | 1,430 | 0 0 | | | | | |
| Solicitors' costs | 64 | 16 8 | | | | | |
| Training-expenses | 34 | 10 0 | | | | | |
| Travelling-expenses | 20 | 0 0 | | | | | |
| | £2,265 | 12 8 | | | | £2,265 | 12 8 |

E. O. HALES, Superintendent.
R. ROBERTSON, Accountant.

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

NEW ZEALAND STATE COAL-MINES.

COLLIERY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | LIVERPOOL. | | JAMES. | | <i>Cr.</i> | LIVERPOOL. | | JAMES. | |
|------------------------------------|------------|-------|--------|-------|---------------------------------|------------|-------|--------|-------|
| | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. |
| To Stocks on hand, 1st April, 1930 | 1,081 | 9 10 | 466 | 13 7 | By Sales of coal | 172,638 | 14 3 | 50,358 | 17 9 |
| Coal-winning— | | | | | Sales of stores, power, &c. . . | 6,632 | 9 8 | | |
| Wages | 79,849 | 6 7 | 24,032 | 15 10 | Stocks of coal on hand at | | | | |
| Stores and materials used | 7,485 | 11 0 | 1,167 | 3 10 | 31st March, 1931, at mine, | | | | |
| Railway tickets | 742 | 4 8 | | | wharf, and afloat | 1,489 | 9 2 | 138 | 15 9 |
| Subsidized bus fares, &c. . . | | | 359 | 9 10 | | | | | |
| Stores sales (at cost) | 6,139 | 11 11 | | | | | | | |
| Coal purchased | 137 | 8 4 | 161 | 10 11 | | | | | |
| Special rate | 907 | 8 2 | 186 | 18 0 | | | | | |
| Royalty | | | 373 | 16 0 | | | | | |
| Electric power | | | 539 | 0 2 | | | | | |
| | 96,343 | 0 6 | 27,287 | 8 2 | | | | | |
| Gross profit—To Profit and | 84,417 | 12 7 | 23,210 | 5 4 | | | | | |
| Loss Account | | | | | | | | | |
| | 180,760 | 13 1 | 50,497 | 13 6 | | 180,760 | 13 1 | 50,497 | 13 6 |

COLLIERY PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | LIVERPOOL. | | JAMES. | | <i>Cr.</i> | LIVERPOOL. | | JAMES. | |
|----------------------------------|------------|-------|--------|-------|---------------------------------|------------|-------|--------|-------|
| | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. |
| To Salaries | 3,192 | 6 8 | 951 | 5 6 | By Gross profit at mine | 84,417 | 12 7 | 23,210 | 5 4 |
| Rent | | | 68 | 8 1 | Rents | 466 | 2 7 | | |
| Interest | 4,125 | 19 7 | 1,654 | 8 0 | Stores—Surplus at stock- | | | | |
| Travelling-expenses | 72 | 19 3 | 25 | 18 3 | taking | 72 | 6 10 | | |
| Printing and stationery | 153 | 1 9 | 51 | 4 3 | | | | | |
| Repairs and maintenance | 6,541 | 3 8 | 997 | 10 1 | Net loss—Transferred to | 84,956 | 2 0 | 23,210 | 5 4 |
| Telegrams and postages | 193 | 3 9 | 69 | 12 10 | General Profit and Loss | | | | |
| Railway haulage | 13,212 | 4 10 | 2,307 | 19 5 | Account | 4,618 | 18 1 | | |
| Insurance | 4,065 | 11 3 | 1,140 | 3 6 | | | | | |
| Coal-miners' Relief Fund | 269 | 17 6 | 86 | 2 4 | | | | | |
| General expenses | 716 | 2 5 | 278 | 16 3 | | | | | |
| Marine freight | 47,351 | 12 4 | 10,531 | 10 7 | | | | | |
| Audit fees | 98 | 2 9 | 28 | 17 3 | | | | | |
| Wharfage | 2,722 | 4 5 | 560 | 14 1 | | | | | |
| Superannuation Fund subsidy | 151 | 19 1 | 55 | 9 8 | | | | | |
| Depreciation—Mine buildings, | | | | | | | | | |
| plant and machinery | 6,708 | 10 10 | 4,159 | 9 10 | | | | | |
| | 89,575 | 0 1 | 22,967 | 9 11 | | | | | |
| Net profit—Transferred to | | | | | | | | | |
| General Profit and Loss | | | 242 | 15 5 | | | | | |
| Account | | | | | | | | | |
| | 89,575 | 0 1 | 23,210 | 5 4 | | 89,575 | 0 1 | 23,210 | 5 4 |

MACDONALD COLLIERY PROFIT AND LOSS ACCOUNT FOR THE PERIOD 11TH JULY, 1930, TO 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. d. | <i>Cr.</i> | £ | s. d. |
|----------------------|--------|-------|--|--------|-------|
| To Interest | 2,609 | 15 11 | By Rents | 307 | 5 0 |
| Depreciation | 248 | 13 4 | Royalties | 405 | 11 10 |
| | | | Net loss—Transferred to General Profit | | |
| | | | and Loss Account | 2,145 | 12 5 |
| | £2,858 | 9 3 | | £2,858 | 9 3 |

NOTE.—The loss on this colliery is due to the fact that the preliminary development work necessary before any coal could be won occupied some six months, consequently the royalty was payable only for a period of a little over two months. It is anticipated that a profit will be made hereafter.

NEW ZEALAND STATE COAL-MINES—continued.

DEPOT TRADING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| Dr. | WELLINGTON. | CHRISTCHURCH. | WANGANUI. | Cr. | WELLINGTON. | CHRISTCHURCH. | WANGANUI. |
|--|--------------|---------------|-------------|-------------------------------------|--------------|---------------|-------------|
| | £ s. d. | £ s. d. | £ s. d. | | £ s. d. | £ s. d. | £ s. d. |
| To Stocks on hand, 1st April, 1930 | 3,462 3 7 | 5,928 1 8 | 741 18 8 | By Sales of coal | 144,235 0 1 | 76,227 2 10 | 20,310 15 5 |
| Purchases of coal | 132,652 13 8 | 43,872 7 7 | 18,907 1 4 | Sales of coke, wood, &c. | 4,224 8 7 | 1,399 12 6 | 430 1 3 |
| Purchases of firewood, coke, &c. | 3,761 14 11 | 701 12 9 | 103 4 2 | Stocks on hand at 31st March, 1931— | | | |
| Wharfage | 995 6 3 | .. .. . | 146 4 6 | Coal | 3,839 5 10 | 9,802 4 0 | 840 16 4 |
| Haulage to depot | 741 9 9 | 27,570 14 4 | 141 17 11 | Firewood, coke, &c. | 353 14 5 | 497 6 2 | 115 18 7 |
| Wages—Discharging | 248 15 9 | 481 15 5 | 37 17 10 | | | | |
| Gross profit—To Profit and Loss Account | 141,862 3 11 | 78,454 11 9 | 20,078 4 5 | | | | |
| | 10,790 5 0 | 9,471 13 9 | 1,619 7 2 | | | | |
| | 152,652 8 11 | 87,926 5 6 | 21,697 11 7 | | 152,652 8 11 | 87,926 5 6 | 21,697 11 7 |

DEPOT PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

| Dr. | WELLINGTON. | CHRISTCHURCH. | WANGANUI. | Cr. | WELLINGTON. | CHRISTCHURCH. | WANGANUI. |
|---|-------------|---------------|------------|---|-------------|---------------|------------|
| | £ s. d. | £ s. d. | £ s. d. | | £ s. d. | £ s. d. | £ s. d. |
| To Wages | 2,020 9 11 | 1,900 19 9 | 341 9 6 | By Gross profit from Trading Account | 10,790 5 0 | 9,471 13 9 | 1,619 7 2 |
| Salaries | 1,434 2 7 | 1,017 9 4 | 440 3 4 | Net loss—To General Profit and Loss Account | .. .. . | .. .. . | 102 8 3 |
| Rents | 486 0 0 | 116 0 0 | 201 0 0 | | | | |
| Interest | 381 2 10 | 195 12 5 | 29 6 8 | | | | |
| Travelling expenses and allowances | 24 17 9 | 5 1 0 | 20 11 7 | | | | |
| Repairs and maintenance | 340 9 0 | 410 0 5 | 60 16 1 | | | | |
| Postages and telegrams | 50 14 2 | 69 16 5 | 38 6 8 | | | | |
| Printing and stationery | 74 0 3 | 82 2 3 | 15 15 11 | | | | |
| Insurances | 172 11 7 | 56 7 5 | 31 7 5 | | | | |
| Cartage | 3,894 9 8 | 2,241 4 5 | 327 8 2 | | | | |
| Sacks | 100 19 9 | 162 19 0 | 4 17 9 | | | | |
| Freights | 60 4 10 | 16 18 10 | 2 3 1 | | | | |
| General expenses | 897 3 5 | 133 2 4 | 40 9 5 | | | | |
| Audit fees | 57 0 0 | 57 0 0 | 9 0 0 | | | | |
| Superannuation Fund subsidy | 44 19 1 | 31 5 5 | 13 10 7 | | | | |
| Reserve for bad debts | 11 18 1 | 116 0 2 | .. .. . |  |  |  |  |
| Depreciation | 657 11 3 | 753 12 7 | 145 9 3 | | | | |
| Net profit—To General Profit and Loss Account | 10,708 14 2 | 7,365 11 9 | 1,721 15 5 | | | | |
| | 81 10 10 | 2,106 2 0 | .. .. . |  |  |  |  |
| | 10,790 5 0 | 9,471 13 9 | 1,721 15 5 | | 10,790 5 0 | 9,471 13 9 | 1,721 15 5 |

NEW ZEALAND STATE COAL-MINES—*continued.*

GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | <i>Cr.</i> | | |
|--|---------------|-------------|---|----------------|-------------|
| To Net loss— | £ | s. d. | By Net profit— | £ | s. d. |
| Liverpool Colliery | 4,618 | 18 1 | James Colliery | 242 | 15 5 |
| MacDonald Colliery | 2,145 | 12 5 | Christchurch Depot | 2,106 | 2 0 |
| Wanganui Depot | 102 | 8 3 | Wellington Depot | 81 | 10 10 |
| Balance—Profit for year, carried down .. | 7,995 | 1 11 | Net recoveries— | | |
| | | | Seddonville Colliery | 64 | 7 4 |
| | | | Royalties | 4,581 | 3 11 |
| | | | Charming Creek area | 93 | 9 6 |
| | | | Net revenue from hire of plant, equipment, &c. | 69 | 2 2 |
| | | | Interest on investments | | |
| | | | | 7,238 | 11 2 |
| | | | | 7,623 | 9 6 |
| | | | | <u>£14,862</u> | <u>0 8</u> |
| | | | | | |
| To Sinking Fund Account for redemption of loan capital | £ | s. d. | By Balance—Profit for year 1930-31 | £ | s. d. |
| Balance—Net profit for year | 7,632 | 4 11 | | 7,995 | 1 11 |
| | 362 | 17 0 | | | |
| | <u>£7,995</u> | <u>1 11</u> | | <u>£7,995</u> | <u>1 11</u> |

STATE FIRE INSURANCE OFFICE.

REVENUE ACCOUNT OF THE STATE FIRE INSURANCE OFFICE FOR THE YEAR ENDED 31ST DECEMBER, 1930.

| | | £ | s. | d. | | | £ | s. | d. |
|---|---------|---------|----|----|--|---------|----------|----|----|
| Premiums after deduction of reinsurances .. | | 221,909 | 19 | 3 | Bonus rebate to policyholders .. | | 27,001 | 14 | 0 |
| Profit on realization of investments .. | | 794 | 4 | 3 | Losses by fire (after deduction of reinsurances) .. | | 90,001 | 2 | 2 |
| Other receipts—Interest, com- mission, and rent .. | £ s. d. | 51,732 | 0 | 8 | Appropriated to reserve for unearned premiums (in addition to £87,196 6s. 8d. already reserved) | | 1,567 | 13 | 0 |
| Less land-tax .. | | 2,223 | 7 | 2 | Income-tax .. | | 21,153 | 14 | 9 |
| | | 49,508 | 13 | 6 | Commission .. | | 10,838 | 13 | 7 |
| | | | | | Salaries .. | | 28,175 | 13 | 1 |
| | | | | | Contribution to Public Service Superannuation Fund .. | | 942 | 9 | 5 |
| | | | | | Contributions to Fire Boards under the Fire Bri- gades Act, 1908 .. | | 8,027 | 13 | 5 |
| | | | | | Expenses of management— | £ s. d. | | | |
| | | | | | Travelling-expenses .. | 1,807 | 7 | 0 | |
| | | | | | Printing, stationery, and ad- vertising .. | 1,382 | 7 | 1 | |
| | | | | | Rent .. | 1,779 | 3 | 8 | |
| | | | | | Exchange .. | 43 | 11 | 10 | |
| | | | | | Postages, telegrams, cablegrams, and sundry charges .. | 3,252 | 3 | 4 | |
| | | | | | | | 8,264 | 12 | 11 |
| | | | | | Office equipment .. | | 1,131 | 5 | 6 |
| | | | | | Office premises—Depreciation .. | | 3,271 | 15 | 11 |
| | | | | | | | 200,376 | 7 | 9 |
| | | | | | Investments Fluctuation Reserve Fund .. | | 6,000 | 0 | 0 |
| | | | | | Reinsurance Reserve Fund .. | | 15,000 | 0 | 0 |
| | | | | | Bonus Rebate Reserve .. | | 500 | 0 | 0 |
| | | | | | Office premises—Written off .. | | 5,000 | 0 | 0 |
| | | | | | Amount of fire-insurance funds at end of year .. | | 45,336 | 9 | 3 |
| | | | | | | | | | |
| | | | | | | | £272,212 | 17 | 0 |
| | | | | | | | £272,212 | 17 | 0 |

BALANCE-SHEET OF THE STATE FIRE INSURANCE OFFICE ON THE 31ST DECEMBER, 1930.

| | | £ | s. | d. | | | £ | s. | d. |
|--|---------|---------|----|------|---|---------|----------|----|----|
| <i>Liabilities.</i> | | | | | <i>Assets.</i> | | | | |
| Capital authorized by the State Fire Insurance Act, 1908 .. | | 100,000 | | | Government war-loan securities .. | | 112,140 | 11 | 3 |
| Less not raised .. | | 100,000 | | | Other Government securities .. | | 264,950 | 0 | 0 |
| | | | | Nil. | Local-authority securities .. | | 132,550 | 10 | 9 |
| Reserve Fund .. | | 644,394 | 5 | 11 | Rural Advances bonds .. | | 14,175 | 0 | 0 |
| Investments Fluctuation Reserve Fund .. | | 22,000 | 0 | 0 | Rural Intermediate Credit bonds .. | | 20,000 | 0 | 0 |
| Reserve for unearned premiums .. | | 88,763 | 19 | 8 | Fixed deposits and at short call .. | | 110,000 | 0 | 0 |
| Bonus Rebate Reserve .. | | 29,000 | 0 | 0 | Land and buildings .. | | 204,671 | 8 | 5 |
| Reinsurance Reserve Fund .. | | 60,000 | 0 | 0 | Outstanding premiums .. | | 8,618 | 2 | 1 |
| Premium and other deposits .. | | 1,061 | 0 | 0 | Interest accrued but not due .. | | 10,404 | 18 | 1 |
| Outstanding fire losses .. | | 6,052 | 0 | 0 | Rent accrued or due .. | | 247 | 18 | 10 |
| Government taxes .. | | 21,153 | 14 | 9 | Rent overdue .. | | 189 | 3 | 2 |
| Sundry creditors .. | | 10,019 | 2 | 8 | Sundry debtors .. | | 579 | 6 | 8 |
| Other amounts owing by the Office— | £ s. d. | | | | Cash in Bank of New Zealand at Wellington, or in transit to Wellington .. | £ s. d. | 52,805 | 1 | 8 |
| Reinsurance premiums due .. | | 174 | 10 | 6 | Imprest Account | | | | |
| Commission .. | | 1,727 | 12 | 7 | balances— | £ s. d. | | | |
| Printing, stationery, and adver- tising .. | | 16 | 3 | 11 | Head Office .. | 38 | 14 | 5 | |
| Postages and sundry charges .. | | 1,877 | 11 | 3 | Auckland .. | 1 | 10 | 11 | |
| | | | | | Hamilton .. | 0 | 0 | 3 | |
| Fire-insurance funds, as per Revenue Account .. | | 45,336 | 9 | 3 | New Plymouth .. | 2 | 14 | 9 | |
| | | | | | Palmerston North .. | 2 | 18 | 5 | |
| | | | | | Napier .. | 8 | 2 | 1 | |
| | | | | | Nelson .. | 17 | 1 | 6 | |
| | | | | | Christchurch .. | 36 | 16 | 10 | |
| | | | | | Timaru .. | 2 | 8 | 3 | |
| | | | | | Dunedin .. | 78 | 15 | 4 | |
| | | | | | Invercargill .. | 55 | 6 | 10 | |
| | | | | | | | 244 | 9 | 7 |
| | | | | | | | 53,049 | 11 | 3 |
| | | | | | | | £931,576 | 10 | 6 |
| | | | | | | | £931,576 | 10 | 6 |

J. H. JERRAM, General Manager.
C. B. REDWARD, 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.

STATE FIRE INSURANCE OFFICE—*continued.*

REVENUE ACCOUNT OF THE ACCIDENT BRANCH OF THE STATE FIRE INSURANCE OFFICE FOR THE YEAR ENDED 31ST DECEMBER, 1930.

| | £ | s. | d. | | £ | s. | d. |
|---|----------|----|----|--|----------|----|----|
| Premiums after deduction of reinsurances .. | 104,934 | 17 | 4 | Free-year bonus on personal accident policies .. | 307 | 16 | 7 |
| Interest | 14,860 | 18 | 6 | Claims | 61,040 | 15 | 3 |
| Less land and income tax .. | 4,036 | 16 | 1 | Commission | 4,896 | 18 | 5 |
| | | | | Salaries | 11,173 | 0 | 0 |
| | 10,824 | 2 | 5 | Contribution to Public Service Superannuation Fund | 290 | 0 | 0 |
| | | | | Expenses of management | 2,761 | 10 | 9 |
| | | | | Further appropriation to reserve for unearned premiums | 10,611 | 11 | 11 |
| | | | | Further appropriation to Investments Fluctuation Reserve | 3,000 | 0 | 0 |
| | | | | Loss on realization of securities | 146 | 6 | 8 |
| | | | | Amount of accident funds, 31st December, 1930.. | 21,531 | 0 | 2 |
| | | | | | | | |
| | £115,758 | 19 | 9 | | £115,758 | 19 | 9 |

BALANCE-SHEET OF THE ACCIDENT BRANCH OF THE STATE FIRE INSURANCE OFFICE AS ON THE 31ST DECEMBER, 1930.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|---|----------|----|----|---|----------|----|----|
| | £ | s. | d. | | £ | s. | d. |
| Accident funds, as per Revenue Account .. | 21,531 | 0 | 2 | Government war-loan securities | 100,500 | 0 | 0 |
| Outstanding accident claims | 27,871 | 15 | 7 | Other Government securities | 38,000 | 0 | 0 |
| Government taxes | 4,036 | 16 | 1 | Local-authority securities | 93,307 | 5 | 10 |
| Commission | 488 | 8 | 8 | Rural Advances bonds | 14,425 | 0 | 0 |
| Premium and other deposits | 71 | 15 | 7 | Property under agreement for sale and purchase.. | 3,980 | 0 | 0 |
| Sundry creditors | 106 | 12 | 3 | Fixed deposits and at short call | 35,000 | 0 | 0 |
| Officers' Fidelity Fund | 500 | 0 | 0 | Interest accrued but not due | 4,507 | 14 | 9 |
| Reserve for unearned premiums | 47,220 | 13 | 10 | Agents' balances | 4,407 | 11 | 4 |
| Investment Fluctuation Reserve | 9,000 | 0 | 0 | Sundry debtors, including Motor-vehicles Insurance (Third-party Risks) Act pool | 36,802 | 10 | 3 |
| Reserve Fund constituted under section 6 of the Government Accident Insurance Amendment Act, 1924.. | 225,196 | 19 | 11 | Cash in hand on current account | 5,093 | 19 | 11 |
| | £336,024 | 2 | 1 | | £336,024 | 2 | 1 |

J. H. JERRAM, General Manager.
C. B. REDWARD, 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.

STATE FOREST SERVICE.

STATE FOREST ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

Timber Revenues Account.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | | | |
|--|-------|----|----|----------------|----|----|--------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| To Consolidated Fund— | | | | | | | | | |
| Revenues from national endowment, State forests (section, 39, Forests Act, 1921–22) .. | 4,267 | 18 | 9 | | | | | | |
| Local authorities (section 17, Finance Act, 1924) .. | 9,514 | 3 | 4 | | | | | | |
| | | | | 13,782 | 2 | 1 | | | |
| Balance carried down .. | | | | 30,923 | 7 | 8 | | | |
| | | | | £44,705 | 9 | 9 | | | |
| | | | | | | | 44,705 | 9 | 9 |

General Revenue Account.

| | | | | <i>Income.</i> | | | | | |
|---|-------|----|----|----------------|----|----|--------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| To Salaries and contributions to Public Service Superannuation Fund, &c. .. | | | | | | | | | |
| General management of State forests— | | | | | | | | | |
| Postages, cables, printing and stationery, &c. .. | 1,730 | 13 | 7 | | | | | | |
| Payments to other Departments for service rendered .. | 119 | 18 | 6 | | | | | | |
| Forest and grazing reconnaissance, timber cruising, &c. .. | 9,211 | 14 | 2 | | | | | | |
| Wild-life control—Destruction of pigs and deer .. | 6,533 | 14 | 1 | | | | | | |
| Legal expenses, contingencies, &c. .. | 189 | 15 | 11 | | | | | | |
| Office rent, heating, &c. .. | 2,170 | 3 | 7 | | | | | | |
| Transportation expenses and upkeep of motor-vehicles .. | 2,329 | 3 | 4 | | | | | | |
| Travelling and transfer and removal expenses .. | 3,313 | 8 | 10 | | | | | | |
| Maintenance of buildings and other departmental property .. | 660 | 12 | 10 | | | | | | |
| | | | | 26,259 | 4 | 10 | | | |
| Forest-fire prevention— | | | | | | | | | |
| Communication and control, locomotion and travelling expenses .. | 319 | 14 | 11 | | | | | | |
| Wages, &c. .. | 1,240 | 16 | 0 | | | | | | |
| | | | | 1,560 | 10 | 11 | | | |
| Education— | | | | | | | | | |
| Photographic records, &c. .. | 75 | 10 | 3 | | | | | | |
| Preparation of Service bulletins, publications, &c. .. | 201 | 6 | 4 | | | | | | |
| | | | | 276 | 16 | 7 | | | |
| Forest research— | | | | | | | | | |
| Forest ecology, &c. .. | 140 | 2 | 9 | | | | | | |
| Forest entomology .. | 86 | 4 | 1 | | | | | | |
| Silvicultural management studies, &c. .. | 494 | 0 | 3 | | | | | | |
| Timber-products testing .. | 1,210 | 0 | 9 | | | | | | |
| Travelling allowances and expenses .. | 223 | 6 | 5 | | | | | | |
| | | | | 2,153 | 14 | 3 | | | |
| Afforestation— | | | | | | | | | |
| Preparation of planting-plans and forest-extension, &c. .. | 787 | 2 | 1 | | | | | | |
| Travelling allowances and expenses .. | 344 | 9 | 6 | | | | | | |
| | | | | 1,131 | 11 | 7 | | | |
| Miscellaneous— | | | | | | | | | |
| Yearly rent, Otanewainuku .. | | | | 74 | 0 | 0 | | | |
| Expenses of officers overseas, &c. .. | | | | 19 | 19 | 4 | | | |
| Depreciation .. | | | | 3,415 | 13 | 4 | | | |
| | | | | £52,324 | 9 | 6 | | | |
| | | | | | | | 52,324 | 9 | 6 |

Nurseries and Plantations.

| | | | | <i>Income.</i> | | | | | |
|---|--------|----|----|----------------|----|----|---------|----|----|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. |
| To Interest on loans .. | 83,607 | 14 | 4 | | | | | | |
| Recoupment of stamp duty and management charges, &c. .. | 1,375 | 8 | 9 | | | | | | |
| Fire loss—Maramaru Plantation .. | 150 | 18 | 9 | | | | | | |
| Fire loss—Hanmer Plantation .. | 1,475 | 7 | 8 | | | | | | |
| | | | | 86,609 | 9 | 6 | | | |
| Afforestation Reserve .. | | | | 25,276 | 2 | 6 | | | |
| | | | | £111,885 | 12 | 0 | | | |
| | | | | | | | 111,885 | 12 | 0 |
| | | | | | | | | | |
| By Interest on investments .. | | | | | | | 6,291 | 11 | 6 |
| Interest charged to nurseries and plantations .. | | | | | | | 94,553 | 9 | 4 |
| Land rental charged to nurseries and plantations .. | | | | | | | 9,016 | 6 | 6 |
| Profit on Tapanui nursery .. | | | | | | | 6 | 17 | 2 |
| Profit on Hanmer Nursery .. | | | | | | | 191 | 4 | 2 |
| Profit on Rotorua Nursery .. | | | | | | | 1,826 | 3 | 4 |

STATE FOREST SERVICE—continued.
SUMMARY OF NURSERY TREE-GROWING OPERATIONS FOR THE YEAR ENDED 31ST MARCH, 1931.

| | | Cr. | | | | | | | | | | | | |
|-------------------------|--|--|--|--|---------------|---------------------------|---|------------|-------------------|------------------|--------------------------|--|---|-------------|
| | | Dr. | | | | | | Cr. | | | | | | |
| | | Stocks of Trees, Seeds, and Seed-beds as at 1st April, 1930. | Purchase of Seed and Transfer of Trees from other Regions. | Operational Expenses and Distribution Charges. | Depreciation. | Interest and Land Rental. | Profit to Income and Expenditure Account. | Total. | Rent and Grazing. | Sundry Receipts. | Sales of Trees and Seed. | Trees and Seed transferred to Plantations. | Stocks of Trees, Seeds, and Stores at 31st March, 1931. | 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. |
| Distributing nurseries— | | | | | | | | | | | | | | |
| Rotorua .. | | 9,811 18 | 33,957 10 | 7 6,739 17 | 0 567 8 | 3 493 15 | 41,826 3 | 423,396 12 | 9 174 4 | 5 50 10 | 8 3,670 17 | 3 9,720 4 | 4 9,780 16 | 1 23,396 12 |
| Hanmer .. | | 5,945 1 | 51,062 5 | 8 3,856 16 | 5 145 8 | 10 450 11 | 191 4 | 211,251 8 | 4 211,251 8 | .. | 707 12 | 11 7,493 12 | 5 3,050 3 | 0 11,251 8 |
| Naseby .. | | 1,285 14 | 1 .. | 192 0 | 2 22 7 | 7 40 12 | 3 .. | 1,540 14 | 1 .. | .. | 115 18 | 11 1,424 15 | 2 .. | 1,540 14 |
| Taparui .. | | 9,961 19 | 1 280 11 | 7 3,754 13 | 10 495 7 | 10 679 10 | 5 6 17 | 215,178 19 | 11 103 5 | 5 .. | 530 6 | 10 8,853 6 | 3 5,692 1 | 5 15,178 19 |
| Forest nurseries— | | | | | | | | | | | | | | |
| Riverhead .. | | 1,629 5 | 1 177 15 | 5 1,212 16 | 6 88 2 | 6 194 10 | 1 .. | 3,302 9 | 7 .. | .. | 1,530 0 | 0 1,772 9 | 7 3,302 9 | 7 .. |
| Kaingarua .. | | 2,991 2 | 41,628 18 | 6 4,878 15 | 7 62 19 | 7 49 7 | 11 .. | 9,611 3 | 11 .. | .. | 5,634 0 | 2 3,977 3 | 9 9,611 3 | 11 .. |
| Karioti .. | | 4,510 11 | 9 407 9 | 2 2,142 8 | 2 265 7 | 1 228 7 | 4 .. | 7,554 3 | 6 .. | .. | 68 0 | 2 2,093 5 | 4 5,432 18 | 0 7,554 3 |
| Putorino .. | | .. | 298 11 | 7 1,066 1 | 1 86 16 | 11 5 16 | 0 .. | 1,457 5 | 7 .. | .. | .. | .. | 1,457 5 | 7 1,457 5 |
| Golden Downs .. | | 6,285 5 | 31,632 8 | 4 5,016 9 | 6 566 16 | 11 351 4 | 2 .. | 13,852 4 | 2 .. | .. | 5,297 10 | 1 8,554 14 | 1 13,852 4 | 2 .. |
| Experimental nurseries— | | | | | | | | | | | | | | |
| Tangimoana .. | | 156 3 | 4 .. | .. | .. | .. | .. | 156 3 | 4 .. | .. | 156 3 | 4 .. | .. | 156 3 |
| Westland .. | | 5,443 0 | 2 334 10 | 1 2,150 16 | 3 137 7 | 0 520 11 | 5 .. | 8,586 4 | 11 .. | .. | 15 0 | 0 381 10 | 9 8,124 14 | 2 8,586 4 |
| Totals .. | | 47,620 0 | 99,780 0 | 113,010 14 | 62,438 2 | 63,014 6 | 92,024 4 | 895,887 10 | 1 342 9 | 10 50 10 | 8 5,107 16 | 142,544 7 | 1047,842 5 | 895,887 10 |

NURSERY BALANCE-SHEETS AS AT 31ST MARCH, 1931.

| | | Assets. | | | | | | | | | | | | Total. | | | |
|-------------------------|--|------------------|--------------|-------------|------------|------------|------------|------------|--------------------|-------------|--------------|--------------|----------------|------------------------------|-----------------------------|--------------------|-----------|
| | | Assets. | | | | | | | | | | | | Total. | | | |
| | | Sundry Creditors | Capital. | Total. | Arboretum | Buildings. | Formation. | Fences. | Roads and Bridges. | Live Stock. | Seed Frames. | Tele-phones. | Water Service. | Other Departmental Property. | Stocks of Trees, Seeds, &c. | Goodwill of Lease. | Total. |
| | | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Distributing nurseries— | | | | | | | | | | | | | | | | | |
| Rotorua .. | | 788 15 | 916 0 | 316,810 6 | 0 .. | 2,964 19 | 61,896 0 | 0 122 1 | 0 .. | 68 12 | 0 590 0 | 0 .. | 252 0 | 0 1,135 17 | 5 9,780 16 | 1 .. | 16,810 6 |
| Hanmer .. | | .. | .. | 3,290 13 | 4 3,290 13 | 4 .. | .. | .. | .. | .. | .. | .. | .. | 240 10 | 4 3,050 3 | 0 .. | 3,290 13 |
| Taparui .. | | 203 16 | 0 10,037 12 | 110,241 8 | 1 .. | 1,936 15 | 1 .. | 381 19 | 3 .. | 55 0 | 0 .. | 10 14 | 9 259 6 | 9 1,523 17 | 11 5,692 1 | 5 .. | 10,241 8 |
| Forest nurseries— | | | | | | | | | | | | | | | | | |
| Riverhead .. | | 1 13 | 0 3,196 18 | 6 3,198 11 | 6 15 6 | 4 543 11 | 0 83 18 | 0 119 1 | 1 199 17 | 2 10 0 | 0 167 9 | 6 4 7 | 10 235 3 | 11 47 7 | 1 1,772 9 | 7 .. | 3,198 11 |
| Kaingarua .. | | .. | 4,304 8 | 7 4,304 8 | 7 .. | .. | 160 5 | 3 .. | .. | .. | .. | .. | .. | 166 19 | 7 3,977 3 | 9 .. | 4,304 8 |
| Karioti .. | | .. | 5,938 1 | 8 5,938 1 | 8 .. | .. | 52 14 | 3 389 16 | 7 8 3 | 6 .. | .. | .. | .. | .. | 5,432 18 | 0 .. | 5,938 1 |
| Putorino .. | | 15 7 | 5 2,140 1 | 5 2,155 8 | 10 .. | 199 1 | 8 4 16 | 0 256 14 | 10 19 2 | 3 .. | .. | .. | 5 10 10 | 212 17 | 8 1,457 5 | 7 .. | 2,155 8 |
| Golden Downs .. | | .. | 9,804 8 | 3 9,804 8 | 3 .. | .. | 342 10 | 6 399 14 | 10 .. | .. | .. | .. | .. | 507 8 | 10 8,554 14 | 1 .. | 9,804 8 |
| Experimental nurseries— | | | | | | | | | | | | | | | | | |
| Westland .. | | 1 14 | 10 12,728 12 | 1 12,730 6 | 11 .. | 1,328 7 | 42,612 0 | 4 247 9 | 0 156 2 | 9 .. | .. | .. | .. | 81 13 | 4 8,124 14 | 2 180 0 | 12,730 6 |
| Totals .. | | 1,011 7 | 0 67,462 6 | 2 68,473 13 | 2 15 6 | 4 6,972 14 | 75,152 4 | 4 1,916 16 | 7 764 18 | 7 1,133 12 | 0 811 18 | 10 15 2 | 7 752 1 | 63,916 12 | 2 247,842 5 | 8 180 0 | 68,473 13 |

STATE FOREST SERVICE—continued.
SUMMARY OF PLANTATION OPERATIONS TO 31ST MARCH, 1931.

Receipts.

Expenditure.

| Plantation. | Expenditure to Date. | | | Compound Interest on Actual Expenses. | | | Cost of Trees. | | | Compound Interest on Cost of Trees. | | | Land Rental compounded. | | | Total. | | | Revenue. | | | Compound Interest on Revenue. | | | Value of Buildings and Departmental Property. | | | Debt on Planted Area. | | | Total. | | | Area planted. | | | Cost to Date per Acre. | | | Age of Plantations. | | |
|-------------------------------|----------------------|----|----|---------------------------------------|-----|-----|----------------|----|----|-------------------------------------|-----|-----|-------------------------|-----|-----|-----------|----|----|----------|-----|-----|-------------------------------|-----|-----|---|----|-----|-----------------------|----|-----|-----------|----|----|---------------|-----|-----|------------------------|-----|-----|---------------------|--|--|
| | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | £ | s. | d. | Years. | | |
| NORTH ISLAND. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Maramara | 47,626 | 15 | 1 | 2,417 | 11 | 3 | 3,553 | 6 | 5 | 128 | 4 | 6 | 707 | 16 | 9 | 54,433 | 4 | 0 | 60 | 7 | 10 | 1 | 8 | 6 | 8,046 | 12 | 6 | 46,324 | 15 | 2 | 54,433 | 4 | 0 | 11,827 | 3 | 18 | 4 | 3 | | | | |
| Riverhead | 43,283 | 17 | 0 | 3,466 | 19 | 9 | 5,417 | 2 | 2 | 393 | 6 | 8 | 527 | 16 | 8 | 53,089 | 4 | 4 | 115 | 11 | 9 | 3 | 1 | 10 | 7,905 | 13 | 8 | 45,464 | 12 | 4 | 53,089 | 4 | 4 | 10,525 | 4 | 6 | 5 | 5 | | | | |
| Tairua | 30,848 | 1 | 2 | 682 | 9 | 9 | 2,828 | 16 | 6 | 1 | 18 | 3 | 318 | 19 | 2 | 34,380 | 4 | 10 | 37 | 0 | 0 | ... | ... | ... | 15,982 | 13 | 7 | 18,360 | 11 | 3 | 34,380 | 4 | 10 | 1,882 | 9 | 15 | 1 | 2 | | | | |
| Kaungaroa | 294,993 | 8 | 7 | 72,588 | 9 | 6 | 96,924 | 8 | 7 | 35,806 | 1 | 3 | 22,181 | 1 | 1 | 522,493 | 11 | 1 | 1,677 | 8 | 3 | 525 | 3 | 0 | 32,568 | 17 | 2 | 487,722 | 2 | 8 | 522,493 | 11 | 1 | 176,016 | 2 | 15 | 5 | 20 | | | | |
| Waioatapu | 106,533 | 6 | 1 | 87,280 | 2 | 7 | 25,906 | 0 | 6 | 36,510 | 14 | 7 | 4,108 | 6 | 11 | 306,338 | 10 | 8 | 1,485 | 6 | 2 | 644 | 15 | 11 | 8,778 | 2 | 10 | 251,747 | 3 | 7 | 260,338 | 10 | 8 | 7,079 | 35 | 11 | 3 | 32 | | | | |
| Whakarewarewa | 141,811 | 15 | 3 | 104,703 | 9 | 8 | 23,361 | 4 | 11 | 31,124 | 8 | 10 | 5,542 | 4 | 9 | 306,543 | 3 | 5 | 4,856 | 3 | 2 | 2,586 | 16 | 6 | 6,778 | 2 | 10 | 290,322 | 0 | 11 | 306,543 | 3 | 5 | 7,591 | 38 | 4 | 11 | 33 | | | | |
| Karioi | 45,011 | 18 | 0 | 3,257 | 7 | 11 | 6,939 | 13 | 6 | 351 | 13 | 0 | 1,587 | 19 | 0 | 57,148 | 11 | 5 | 582 | 13 | 4 | 41 | 2 | 3 | 17,626 | 8 | 0 | 38,898 | 7 | 10 | 57,148 | 11 | 5 | 11,757 | 3 | 6 | 2 | 5 | | | | |
| SOUTH ISLAND. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Golden Downs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Balmoral | 40,659 | 15 | 5 | 2,150 | 6 | 0 | 10,274 | 17 | 0 | 259 | 0 | 4 | 1,353 | 15 | 9 | 54,697 | 14 | 6 | 133 | 9 | 3 | 6 | 5 | 4 | 11,899 | 10 | 7 | 42,658 | 9 | 4 | 54,697 | 14 | 6 | 9,692 | 4 | 8 | 0 | 4 | | | | |
| Eyrewell | 57,592 | 4 | 3 | 2,598 | 7 | 11 | 15,590 | 15 | 8 | 643 | 7 | 6 | 1,813 | 18 | 3 | 165,449 | 2 | 6 | 1,989 | 16 | 5 | 369 | 2 | 4 | 14,619 | 13 | 9 | 148,470 | 10 | 0 | 165,449 | 2 | 6 | 20,509 | 7 | 4 | 9 | 14 | | | | |
| Hammer Springs | 102,112 | 10 | 3 | 46,265 | 14 | 4 | 22,867 | 16 | 8 | 15,403 | 16 | 9 | 8,308 | 8 | 9 | 78,238 | 13 | 7 | 79 | 6 | 7 | 2 | 9 | 6 | 13,138 | 0 | 7 | 65,018 | 16 | 11 | 78,238 | 13 | 7 | 15,741 | 4 | 2 | 7 | 3 | | | | |
| Blue Mountains | 38,586 | 9 | 0 | 4,536 | 10 | 8 | 16,656 | 4 | 0 | 2,317 | 19 | 9 | 325 | 4 | 3 | 64,958 | 6 | 9 | 3,947 | 12 | 0 | 914 | 14 | 10 | 13,563 | 2 | 2 | 176,532 | 17 | 9 | 194,958 | 6 | 9 | 7,735 | 22 | 16 | 5 | 29 | | | | |
| Conical Hills | 72,495 | 17 | 3 | 55,391 | 6 | 6 | 23,101 | 7 | 1 | 27,026 | 19 | 6 | 8,697 | 18 | 1 | 186,713 | 8 | 5 | 388 | 12 | 2 | 38 | 9 | 11 | 55,735 | 13 | 11 | 170,429 | 17 | 2 | 186,713 | 8 | 5 | 8,713 | 6 | 7 | 11 | 6 | | | | |
| Dusky Hills and Greenvale | 61,695 | 18 | 0 | 45,673 | 13 | 6 | 29,185 | 9 | 8 | 23,833 | 7 | 11 | 5,295 | 18 | 5 | 165,684 | 7 | 6 | 4,541 | 6 | 4 | 2,789 | 8 | 11 | 8,952 | 16 | 0 | 158,854 | 11 | 10 | 165,684 | 7 | 6 | 4,466 | 41 | 8 | 2 | 28 | | | | |
| Naseby | 33,516 | 11 | 1 | 21,279 | 13 | 11 | 27,204 | 19 | 0 | 22,699 | 4 | 10 | 2,693 | 6 | 7 | 107,393 | 15 | 5 | 1,963 | 4 | 6 | 173 | 12 | 0 | 4,054 | 7 | 11 | 102,102 | 11 | 0 | 107,393 | 15 | 5 | 3,551 | 28 | 15 | 1 | 33 | | | | |
| Pebbly Hills | 5,731 | 10 | 6 | ... | ... | ... | 3,776 | 18 | 5 | ... | ... | ... | ... | ... | ... | 9,508 | 8 | 11 | 11 | 14 | 10 | ... | ... | ... | 2,148 | 15 | 6 | 7,347 | 18 | 7 | 9,508 | 8 | 11 | 1,778 | 4 | 2 | 8 | 1 | | | | |
| EXPERIMENTAL STATIONS. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Puhipuhi | 10,377 | 15 | 7 | 3,515 | 2 | 8 | 626 | 8 | 10 | 335 | 10 | 4 | 219 | 19 | 11 | 15,074 | 17 | 4 | 277 | 9 | 6 | 43 | 13 | 7 | 538 | 11 | 4 | 14,215 | 2 | 11 | 15,074 | 17 | 4 | 783 | 18 | 3 | 1 | 13 | | | | |
| Erua | 1,859 | 3 | 0 | ... | ... | ... | 174 | 11 | 6 | ... | ... | ... | ... | ... | ... | 2,033 | 14 | 6 | ... | ... | ... | ... | ... | ... | 112 | 2 | 1 | 1,921 | 12 | 5 | 2,033 | 14 | 6 | 291 | 6 | 12 | 1 | 2 | | | | |
| Rangitikei Sand-dunes | 13,732 | 3 | 8 | 2,805 | 6 | 3 | 3,076 | 7 | 5 | 486 | 9 | 7 | ... | ... | ... | 20,100 | 6 | 11 | 0 | 11 | 9 | 0 | 0 | 6 | 2,422 | 5 | 8 | 17,677 | 9 | 0 | 20,100 | 6 | 11 | ... | ... | ... | 10 | 10 | | | | |
| Dungree | 14,847 | 9 | 7 | 13,953 | 3 | 9 | 3,985 | 7 | 0 | 6,581 | 12 | 10 | 7,284 | 16 | 6 | 46,652 | 9 | 8 | 3,846 | 8 | 9 | 2,335 | 10 | 1 | 102 | 13 | 9 | 40,367 | 17 | 1 | 46,652 | 9 | 8 | 342 | 118 | 0 | 8 | 28 | | | | |
| Westland | 18,581 | 4 | 4 | ... | ... | ... | 3,409 | 7 | 5 | ... | ... | ... | ... | ... | ... | 21,990 | 11 | 9 | ... | ... | ... | ... | ... | ... | 1,898 | 14 | 3 | 20,091 | 17 | 6 | 21,990 | 11 | 9 | 1,490 | 13 | 9 | 8 | 8 | | | | |
| Galloway | 68 | 19 | 10 | 60 | 10 | 2 | 16 | 0 | 0 | 13 | 13 | 6 | 0 | 6 | 7 | 139 | 10 | 1 | ... | ... | ... | ... | ... | ... | 17 | 12 | 141 | 17 | 7 | 159 | 10 | 1 | 2 | 70 | 18 | 10 | 15 | 15 | | | | |
| Gimmerburn | 3,621 | 0 | 6 | 5,260 | 5 | 0 | 3,288 | 0 | 0 | 5,607 | 19 | 8 | 637 | 19 | 8 | 18,415 | 4 | 10 | 2,144 | 18 | 8 | 1,553 | 18 | 7 | 140 | 5 | 0 | 14,576 | 2 | 7 | 18,415 | 4 | 10 | 93 | 156 | 14 | 8 | 30 | | | | |
| Raincliff | 1,877 | 17 | 4 | 833 | 10 | 0 | 15 | 5 | 2 | ... | ... | ... | 1,713 | 13 | 8 | 4,440 | 6 | 2 | 11 | 4 | 0 | 23 | 12 | 0 | 244 | 2 | 1 | 4,161 | 8 | 1 | 4,440 | 6 | 2 | 159 | 26 | 3 | 5 | 29 | | | | |
| Waitohu | 267 | 7 | 9 | 386 | 3 | 9 | 63 | 0 | 0 | 102 | 9 | 2 | 8 | 19 | 9 | 828 | 0 | 5 | ... | ... | ... | ... | ... | ... | 17 | 14 | 810 | 6 | 5 | 828 | 0 | 5 | 11 | 73 | 13 | 4 | 24 | | | | | |
| Longwood | 778 | 5 | 10 | 85 | 16 | 0 | 680 | 13 | 6 | 66 | 10 | 1 | 10 | 3 | 6 | 1,621 | 8 | 11 | ... | ... | ... | ... | ... | ... | 114 | 2 | 0 | 1,507 | 6 | 11 | 1,621 | 8 | 11 | 288 | 5 | 4 | 4 | 4 | | | | |
| Totals | 1,283,903 | 3 | 6 | 500,452 | 14 | 8 | 836,253 | 0 | 10 | 218,659 | 13 | 5 | 78,540 | 13 | 2 | 2,444,809 | 5 | 7 | 28,562 | 1 | 6 | 12,587 | 14 | 8 | 182,197 | 8 | 11 | 2,221,462 | 0 | 6 | 2,444,809 | 5 | 7 | ... | ... | ... | ... | ... | ... | ... | | |

NOTE.

Main Balance-sheet figures:—

| | | | |
|---|-----------|----|----|
| Plantations | £ | s. | d. |
| Sand-dune Reclamation | 2,379,904 | 11 | 4 |
| Longwood Forest | 20,099 | 14 | 8 |
| Erua Forest | 1,621 | 8 | 11 |
| Value of buildings above Debt on planted area | 2,403,659 | 9 | 5 |
| | 2,403,659 | 9 | 5 |

SWAMP LAND DRAINAGE ACCOUNT.

RATE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1931.

KAITATA DRAINAGE AREA.

Special Rate Accounts.

| | Rural Subdivision. | | Township Subdivision. | | | Rural Subdivision. | | Township Subdivision. | |
|-------------------------------------|--------------------|------------|-----------------------|------------|-------------------------|--------------------|------------|-----------------------|------------|
| | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. |
| To Transfer to Sinking Fund | 300 | 0 0 | 41 | 0 0 | By Rates levied | 3,296 | 13 8 | 459 | 9 0 |
| Interest charge | 2,000 | 0 0 | 410 | 0 0 | Balance | 3 | 6 4 | .. | .. |
| Rebate | 1,000 | 0 0 | .. | .. | | | | | |
| Balance | .. | .. | 8 | 9 0 | | | | | |
| | <u>£3,300</u> | <u>0 0</u> | <u>£459</u> | <u>9 0</u> | | <u>£3,300</u> | <u>0 0</u> | <u>£459</u> | <u>9 0</u> |

General Rate Accounts.

| | Rural Subdivision. | | Township Subdivision. | | | Rural Subdivision. | | Township Subdivision. | |
|--------------------------------|--------------------|-------------|-----------------------|-------------|--------------------------------------|--------------------|-------------|-----------------------|-------------|
| | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. |
| To Cost of maintenance | 2,215 | 10 0 | 200 | 0 0 | By Balance | 349 | 2 8 | .. | .. |
| Balance | .. | .. | 9 | 17 8 | Rates levied | 1,799 | 3 4 | 204 | 12 11 |
| | | | | | Penalty, 10 per cent., 1929-30 rates | 51 | 7 3 | 5 | 4 9 |
| | | | | | Balance | 15 | 16 9 | .. | .. |
| | <u>£2,215</u> | <u>10 0</u> | <u>£209</u> | <u>17 8</u> | | <u>£2,215</u> | <u>10 0</u> | <u>£209</u> | <u>17 8</u> |

NOTE.—General rates levied were subsidized from Consolidated Fund as follows: Rural Subdivision, £854 16s. 10d.; township subdivision, £95 3s. 2d.

WAIHI DRAINAGE AREA.

Special Rate Accounts.

| | Pukehina Ward. | | Kaikokopu Ward. | | | Pukehina Ward. | | Kaikokopu Ward. | |
|----------------------------------|----------------|------------|-----------------|-------------|--------------------------------------|----------------|------------|-----------------|-------------|
| | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. |
| To Balance | .. | .. | 0 | 16 6 | By Balance | 99 | 2 0 | .. | .. |
| Transfer to Sinking Fund | 26 | 5 0 | 39 | 7 6 | Rates levied | 374 | 2 0 | 380 | 15 1 |
| Interest charge | 248 | 15 0 | 373 | 2 6 | Penalty, 10 per cent., 1929-30 rates | 36 | 17 7 | 37 | 3 5 |
| Balance | 235 | 1 7 | 4 | 12 0 | | | | | |
| | <u>£510</u> | <u>1 7</u> | <u>£417</u> | <u>18 6</u> | | <u>£510</u> | <u>1 7</u> | <u>£417</u> | <u>18 6</u> |

General Rate Accounts.

| | Pukehina Ward. | | Kaikokopu Ward. | | Central Ward. | | | Pukehina Ward. | | Kaikokopu Ward. | | Central Ward. | |
|--|----------------|-------------|-----------------|-------------|---------------|------------|---|----------------|-------------|-----------------|-------------|---------------|------------|
| | £ | s. d. | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. | £ | s. d. |
| To Cost of maintenance | 182 | 3 6 | 669 | 18 11 | 1,293 | 7 2 | By Rates levied | 370 | 16 5 | 671 | 1 2 | 709 | 4 7 |
| Adjustment for incorrect apportionment of cost for 1929-30 | 118 | 7 10 | .. | .. | .. | .. | Penalty, 10 per cent., 1929-30 rates | 16 | 0 3 | 75 | 17 9 | 58 | 17 1 |
| Balance | 86 | 5 4 | 344 | 12 8 | .. | .. | Adjustment for incorrect apportionment of costs for 1929-30 | .. | .. | 267 | 12 8 | 116 | 16 4 |
| | | | | | | | Balance | .. | .. | .. | .. | 408 | 9 2 |
| | <u>£386</u> | <u>16 8</u> | <u>£1,014</u> | <u>11 7</u> | <u>£1,293</u> | <u>7 2</u> | | <u>£386</u> | <u>16 8</u> | <u>£1,014</u> | <u>11 7</u> | <u>£1,293</u> | <u>7 2</u> |

TRANSPORT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | £ | s. | d. | <i>Income.</i> | | | £ | s. | d. |
|---|--|--|---------------|----------|----------|--------------------|--|--|---------------|----------|----------|
| To Salaries | | | 4,435 | 9 | 10 | By Balance | | | 6,538 | 3 | 4 |
| Advertising, books, newspapers, &c. .. | | | 43 | 1 | 10 | | | | | | |
| Grant to Overseas Mechanical Transport Council .. | | | 250 | 0 | 0 | | | | | | |
| Printing, stationery, and office requisites .. | | | 366 | 18 | 0 | | | | | | |
| Postages, telegrams, and telephones .. | | | 139 | 4 | 0 | | | | | | |
| Rent of office accommodation .. | | | 474 | 0 | 0 | | | | | | |
| Services of Post and Telegraph Department .. | | | 300 | 0 | 0 | | | | | | |
| Travelling allowances and expenses .. | | | 302 | 17 | 11 | | | | | | |
| Motor-omnibus Traffic Act—Appeals .. | | | 100 | 12 | 10 | | | | | | |
| Services of Census and Statistics Office .. | | | 50 | 9 | 7 | | | | | | |
| Depreciation | | | 75 | 9 | 4 | | | | | | |
| | | | <u>£6,538</u> | <u>3</u> | <u>4</u> | | | | <u>£6,538</u> | <u>3</u> | <u>4</u> |
| | | | £ | s. | d. | | | | £ | s. | d. |
| To Balance brought down | | | 6,538 | 3 | 4 | By Balance | | | 6,573 | 3 | 6 |
| Interest on capital | | | 35 | 0 | 2 | | | | | | |
| | | | <u>£6,573</u> | <u>3</u> | <u>6</u> | | | | <u>£6,573</u> | <u>3</u> | <u>6</u> |

NOTE.—The above account includes assessed rental of office accommodation and interest on capital for which the Department possesses no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | £ | s. | d. | <i>Assets.</i> | | | £ | s. | d. |
|---------------------------------------|--|--|---------------|----------|----------|---|--|--|---------------|----------|----------|
| Capital Account | | | 777 | 19 | 4 | Office furniture and fittings | | | 807 | 8 | 9 |
| Sundry creditors— | | | £ | s. | d. | Departmental library | | | 30 | 18 | 0 |
| Departmental | | | 51 | 6 | 8 | Typewriters and other mechanical office appliances .. | | | 138 | 0 | 0 |
| Sundry | | | 252 | 8 | 10 | Sundry payments in advance | | | 8 | 8 | 1 |
| | | | | | | Official stamps on hand | | | 1 | 8 | 3 |
| | | | | | | Forms and stationery on hand | | | 10 | 0 | 0 |
| Depreciation reserves— | | | | | | Income and Expenditure Account | | | 6,573 | 3 | 6 |
| Departmental library | | | 2 | 12 | 0 | | | | | | |
| Office furniture and fittings | | | 106 | 19 | 5 | | | | | | |
| Typewriters | | | 26 | 14 | 6 | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Treasury Adjustment Account | | | 6,351 | 5 | 10 | | | | | | |
| | | | <u>£7,569</u> | <u>6</u> | <u>7</u> | | | | <u>£7,569</u> | <u>6</u> | <u>7</u> |

J. S. HUNTER, Commissioner, Department of Transport.

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.

TREASURY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|----------------|--------------|---|----------------|--------------|
| | £ | s. d. | | £ | s. d. |
| To Administration charges— | | | By Bank exchange, commission, discount, &c. .. | 13,024 | 0 6 |
| Salaries | 30,018 | 17 7 | Inscribed stock fees | 736 | 4 0 |
| Overtime, &c. | 171 | 9 10 | Fees—Stock transferred London to New Zealand | | 1 10 6 |
| Postage and telegrams | 2,229 | 18 1 | Receipts, unclaimed moneys | 2,427 | 9 7 |
| Printing and stationery | 3,749 | 15 8 | Receipts, unclaimed dividends, New Zealand Consolidated Stock | | 323 4 8 |
| Telegrams beyond the Dominion | 1,763 | 10 8 | Unpresented cheques | | 74 15 6 |
| Travelling expenses | 239 | 18 8 | Conscience-money | | 34 6 6 |
| Office requisites | 122 | 15 9 | Balance carried down | 58,513 | 9 9 |
| Office expenses | 29 | 1 3 | | | |
| Telephone subscriptions, &c. | 248 | 11 7 | | | |
| Annual rental value of premises (a) | 2,411 | 0 0 | | | |
| Rent, Dunedin office | 170 | 8 0 | | | |
| Expenses of Local Government Loans Board | 357 | 11 8 | | | |
| Compassionate allowances | 37 | 7 3 | | | |
| <i>Ex gratia</i> payments to relatives of late G. Glover | 306 | 6 0 | | | |
| Stamp duty on Treasury bills | 375 | 0 0 | | | |
| Consolidated stock— | | | | | |
| Management charges | 27,559 | 4 7 | | | |
| Stamp duty on transfers | 4,733 | 13 7 | | | |
| Refunds, unclaimed moneys | 196 | 3 4 | | | |
| Refund, unclaimed dividend, New Zealand Consolidated Stock | | 1 14 7 | | | |
| Depreciation | 407 | 3 5 | | | |
| Losses irrecoverable | 5 | 9 6 | | | |
| | <u>£75,135</u> | <u>1 0</u> | | <u>£75,135</u> | <u>1 0</u> |
| | £ | s. d. | By Recoveries on account of expenditure of previous years | £ | s. d. |
| To Balance brought down | 58,513 | 9 9 | Excess of expenditure over income | 58,611 | 16 1 |
| Interest on capital (b) | 214 | 9 1 | | | |
| | <u>£58,727</u> | <u>18 10</u> | | <u>£58,727</u> | <u>18 10</u> |

NOTE.—The following are included for which the Department has not obtained parliamentary appropriation: (a) Rental value of premises as assessed by Public Works Department; (b) interest on capital at $4\frac{1}{2}$ per cent. as at 1st April, 1930. Depreciation has been allowed for on balances of assets as at 1st April, 1930, the total charge being carried to Depreciation Reserve.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| | £ | s. d. | | £ | s. d. | | £ | s. d. |
|-------------------------------------|----------------|-------------|---|-------|-------|-------|----------------|-------------|
| Capital | 4,765 | 13 3 | Office furniture, fittings, and equipment | 2,523 | 2 8 | | | |
| Creditors— | | | Less provisionally written off | 5 | 9 6 | | | |
| Sundry | 272 | 11 11 | | | | 2,517 | 13 2 | |
| Departmental | 827 | 3 9 | Mechanical appliances | | | 2,136 | 1 5 | |
| | | | Library | | | | 161 18 3 | |
| | 1,099 | 15 8 | Stock of stamps | | | | 3 12 7 | |
| Depreciation Reserve | 2,492 | 18 10 | Expenses paid in advance | | | | 13 18 6 | |
| Treasury Adjustment Account | 55,298 | 10 7 | Debtors— | | | | | |
| | | | Sundry | 36 | 14 10 | | | |
| | | | Departmental | 175 | 3 6 | | | |
| | | | | | | | 211 18 4 | |
| | | | Excess of expenditure over income | | | | 58,611 16 1 | |
| | <u>£63,656</u> | <u>18 4</u> | | | | | <u>£63,656</u> | <u>18 4</u> |

G. C. RODDA, F.R.A.N.Z., Accountant 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

UNEMPLOYMENT FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | <i>Income.</i> | | | | |
|--|---------|-------|----------|----------------|--|---------|----|--------------|
| | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| By Fees and travelling-expenses of members under section 16— | | | | | To Levies | 316,196 | 10 | 0 |
| Fees to members | 1,390 | 12 0 | | | Less cost of collection | 4,000 | 0 | 0 |
| Members' travelling-expenses | 643 | 9 1 | 2,034 | 1 1 | | | | |
| Grants under section 18— | | | | | Subsidy from Consolidated Fund | | | 213,930 0 10 |
| Scheme No. 1 | 31,084 | 8 5 | | | Interest | | | 949 13 8 |
| Scheme No. 2 | 32,950 | 1 6 | | | Donations | | | 1 0 0 |
| Scheme No. 3 | 8,770 | 4 8 | | | | | | |
| Scheme No. 4A | 3,048 | 2 5 | | | | | | |
| Scheme No. 5 | 331,801 | 10 5 | | | | | | |
| Special grant, Hastings relief | 4,783 | 2 0 | | | | | | |
| Special grant, Napier relief | 3,181 | 8 3 | | | | | | |
| Special grant, Wairoa relief | 208 | 9 0 | 8,172 | 19 3 | | | | |
| Special grant, Labour Bureau, Wellington | 84 | 8 10 | | | | | | |
| Special grant, Labour Bureau, Christchurch | 28 | 16 4 | | | | | | |
| Special grant, Labour Bureau, Auckland | 23 | 2 8 | 136 | 7 10 | | | | |
| Special grant, blackberry picking, Auckland | | | 100 | 0 3 | | | | |
| Grant to Native Trustee | | | 5,000 | 0 0 | | | | |
| Gold-prospecting grant | | | 24 | 18 2 | | | | |
| Accident compensation, Scheme 2 | | | 70 | 12 10 | | | | |
| Administration expenses— | | | 421,159 | 5 9 | | | | |
| Advertising | | | 14 | 8 0 | | | | |
| Miscellaneous | | | 5 | 12 4 | | | | |
| Overtime and tea-money | | | 37 | 6 6 | | | | |
| Postages and telegrams | | | 393 | 17 2 | | | | |
| Printing and stationery | | | 2,282 | 3 2 | | | | |
| Salaries | | | 2,573 | 4 6 | | | | |
| Balance excess income over expenditure | | | 98,577 | 6 0 | | | | |
| | | | £527,077 | 4 6 | | | | £527,077 4 6 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|--|---------|-------|----------|----------------|--|----------|-------------|
| | £ | s. d. | £ | s. d. | | £ | s. d. |
| Sundry creditors— | | | | | Office equipment | | 8 6 4 |
| Departmental | 2,998 | 5 10 | | | Sundry debtors— | | |
| Sundry | 106,570 | 5 6 | 109,568 | 11 4 | Sundry | 201 | 12 3 |
| Levies paid in advance | | | 16,450 | 10 0 | Levies due but not paid | 52,000 | 0 0 |
| Refunds due but not paid | | | 127 | 10 0 | Subsidy accrued but not due | 54,683 | 9 7 |
| Excess income over expenditure | | | 98,577 | 6 0 | Interest on investments accrued due and unpaid | 940 | 16 11 |
| | | | | | | 107,825 | 18 9 |
| | | | | | Cash in Post Office | | 47,774 10 0 |
| | | | | | Cash in Public Account | 68,619 | 17 1 |
| | | | | | Imprests outstanding | 495 | 5 2 |
| | | | | | | 69,115 | 2 3 |
| | | | £224,723 | 17 4 | | £224,723 | 17 4 |

MALCOLM FRASER, Commissioner of Unemployment.

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

VALUATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|----------------|-------------|---|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| To Advertising, books, newspapers, and other publications | 126 | 3 9 | By Fees charged for valuers' reports | 16,932 | 6 6 |
| Assessment Court expenses | 636 | 19 6 | Scale fees for State Advances reports | 12,188 | 13 5 |
| Depreciation on office furniture, requisites, and maps | 1,165 | 10 6 | Fees charged for certified copies of existing roll values | 2,192 | 3 10 |
| Fees to valuers | 17,818 | 17 3 | Contributions from— | | |
| Freight, cartage, and transport charges | 2 | 9 1 | Local bodies— | | |
| Fuel, light, power, and water | 19 | 14 2 | Ordinary services | 12,434 | 0 4 |
| Law-costs | 10 | 10 0 | Special services | 923 | 15 0 |
| Loss on stores worn out and destroyed | 4 | 11 10 | Land and Income Tax Department | 13,507 | 11 9 |
| Maps, tracings, and schedules of land transactions | 246 | 17 5 | State Advances Office for agency work | 1,250 | 0 0 |
| Office expenses | 275 | 7 5 | Levy and collecting hospital rates in Sounds and Taupo Counties and in Waiheke Island | 161 | 19 8 |
| Overtime and meal allowance | 4 | 6 0 | Balance carried down | 10,208 | 3 1 |
| Payment to Post and Telegraph Department | 100 | 0 0 | | | |
| Postages, telegrams, and rent of post-office boxes | 689 | 6 3 | | | |
| Printing and stationery | 785 | 5 9 | | | |
| Rent | 2,557 | 11 6 | | | |
| Salaries | 38,397 | 19 0 | | | |
| Telephone services | 447 | 9 6 | | | |
| Transfer and removal expenses of officers | 3 | 7 9 | | | |
| Travelling allowances and expenses | 6,494 | 6 9 | | | |
| Typewriter repairs | 12 | 0 2 | | | |
| | <u>£69,798</u> | <u>13 7</u> | | <u>£69,798</u> | <u>13 7</u> |
| | £ | s. d. | | £ | s. d. |
| To Balance brought down | 10,208 | 3 1 | By Excess of expenditure over income | 11,106 | 17 4 |
| Interest on capital | 898 | 14 3 | | | |
| | <u>£11,106</u> | <u>17 4</u> | | <u>£11,106</u> | <u>17 4</u> |

NOTE.—The accounts include charges against the Department for rent and interest for which the Department possesses no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|--|----------------|------------|---|----------------|------------|
| | £ | s. d. | | £ | s. d. |
| Capital Account | 19,971 | 7 11 | Furniture and fittings | 2,534 | 18 10 |
| Creditors— | | | Mechanical office appliances | 1,459 | 11 1 |
| Departmental | 102 | 6 2 | Stationery | 1,013 | 4 8 |
| Sundry | 1,118 | 7 4 | Maps | 16,166 | 2 3 |
| State Advances scale fees prepaid | 252 | 11 7 | Assets Suspense Account | 4 | 2 6 |
| Payments in advance | 22 | 19 11 | Debtors— | | |
| Reserves— | | | Local bodies | 7,718 | 6 4 |
| Depreciation | 2,861 | 4 4 | Land and Income Tax Department | 13,507 | 11 10 |
| Bad debts | 45 | 0 7 | Departmental | 123 | 17 0 |
| Assets Suspense | 4 | 2 6 | Sundry | 442 | 10 11 |
| Amounts held on deposit—Hospital and Charitable Institutions Act, 1926 | 88 | 2 0 | Deposits Account—Hospital and Charitable Institutions Act, 1926 | 88 | 2 0 |
| Treasury Adjustment Account | 29,699 | 2 5 | Excess of expenditure over income | 11,106 | 17 4 |
| | <u>£54,165</u> | <u>4 9</u> | | <u>£54,165</u> | <u>4 9</u> |

THOS. BROOK, Valuer-General.

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.

WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|---|---------|-------|--|----------|----------|
| | £ | s. d. | | £ | s. d. |
| To Interest for 1930-31— | | | By Contribution from— | | |
| First loan (£150,000) | 6,000 | 0 0 | Gold-mining companies | 1,180 | 8 10 |
| Second and subsequent loans and transfers | 22,503 | 18 2 | Gold duty | 3,541 | 6 5 |
| Maintenance of works | 1,177 | 12 11 | Consolidated Fund | 1,180 | 8 10 |
| Cost of exchange on cash remitted to London for investment | 29 | 10 0 | | | |
| | | | | | |
| | | | | 5,902 | 4 1 |
| | | | Rents from cottages and royalties from sale of sand | | 407 18 9 |
| | | | Interest credited for 1930-31 on investments in Public Debt Redemption Fund | | 180 0 9 |
| | | | Balance, being deficiency for the year, carried down | 23,220 | 17 6 |
| | | | | | |
| | | | | £29,711 | 1 1 |
| | | | | | |
| | | | | £ | s. d. |
| To Accumulated deficiency to 31st March, 1930 | 126,719 | 10 6 | By Balance carried forward | 149,940 | 8 0 |
| Deficiency for 1930-31 | 23,220 | 17 6 | | | |
| | | | | | |
| | | | | £149,940 | 8 0 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | <i>Assets.</i> | | | |
|---|---------|-------|---------|----------------|--|---------|---------------|
| | £ | s. d. | £ | s. d. | | £ | s. d. |
| Loan liability— | | | | | Land purchase and compensation | 3,530 | 12 5 |
| Debentures at— | | | | | Fencing | 3,996 | 7 11 |
| 4 per cent. | 644,925 | 0 0 | | | Clearing and destroying willows | 52,012 | 13 10 |
| 4½ per cent. | 20,075 | 0 0 | | | Moving of houses | 4,016 | 4 1 |
| 5½ per cent. | 35,000 | 0 0 | | | Flood-gates | 45,826 | 2 0 |
| | | | 700,000 | 0 0 | Interior drainage | 55,110 | 7 4 |
| Transfer from Public Works Fund | | | | | Canals | 11,789 | 13 8 |
| Liability to Consolidated Fund for unrecouped expenditure— | | | 10,000 | 0 0 | Bridges | 8,458 | 11 9 |
| First loan—Interest | 26,177 | 18 10 | | | Stop-bank formation | 458,961 | 5 9 |
| Second and subsequent loans— | | | | | Surveys, engineering investiga- tions, &c. | 21,337 | 18 0 |
| Interest | 140,105 | 5 9 | | | Gauges | 2,207 | 6 11 |
| Sinking fund | 1,612 | 10 8 | | | Slips, groynes, and dredging at wharves | 3,029 | 0 0 |
| Maintenance of completed works | 6,930 | 1 9 | 174,825 | 17 0 | Wharves and goods-shed | 9,927 | 5 7 |
| | | | | | Stores and tools on hand | 3,878 | 19 10 |
| Sundry creditors— | | | | | Buildings and accommodation | 513 | 10 0 |
| Works, &c. | 1,933 | 4 6 | | | Plant, £50,790 7s.; less deprecia- tion charged to works, £40,729 7s. | 10,061 | 0 0 |
| Accrued interest | 4,632 | 4 6 | | | Pontoons | 1,286 | 10 0 |
| | | | 6,565 | 9 0 | Maintenance during construction | 3,320 | 8 4 |
| Sinking fund reserves— | | | | | Contribution towards Criterion and Ohinemuri Bridges and Paeroa Station-yard | 11,480 | 0 0 |
| First loan | 3,304 | 0 4 | | | | | 711,243 17 5 |
| Second and subsequent loans | 1,612 | 10 8 | 4,916 | 11 0 | Advance to Waihi Borough—Finance Act, 1923, section 10 | | 1,997 7 9 |
| | | | | | Debtors for contribution towards interest, sinking fund, and maintenance— | | |
| | | | | | Gold-mining companies | 1,180 | 8 10 |
| | | | | | Gold duty | 18,306 | 12 10 |
| | | | | | Consolidated Fund | 1,180 | 8 10 |
| | | | | | | | 20,667 10 6 |
| | | | | | Sundry debtors—Miscellaneous | | 646 11 11 |
| | | | | | Investments, Public Debt Re- demption Fund— | | |
| | | | | | First loan | 3,304 | 0 4 |
| | | | | | Second and subsequent loans | 1,612 | 10 8 |
| | | | | | | | 4,916 11 0 |
| | | | | | Interest credited | 1,376 | 19 7 |
| | | | | | | | 6,293 10 7 |
| | | | | | Cash balance in Public Account | | 5,518 10 10 |
| | | | | | Income and Expenditure Account—Accumulated deficiency on interest, sinking fund, and main- tenance charges to 31st March, 1931 | | 149,940 8 0 |
| | | | | | | | £896,307 17 0 |
| | | | | | | | £896,307 17 0 |

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

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The following comment is appended: The deficiency in contributions towards expenditure has not been met by levying a rate as required by section 17, subsection 4 (d), Waihou and Ohinemuri Rivers Improvement Act, 1910.—G. F. C. CAMPBELL, Controller and Auditor-General.

MARINE DEPARTMENT.

WESTPORT HARBOUR ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | <i>Income.</i> | | |
|--|----------------|-------------|---|----------------|-------------|
| | £ | s. d. | | £ | s. d. |
| To Dredging | 16,591 | 15 0 | By Special coal rate | 25,675 | 1 2 |
| Harbour maintenance | 3,490 | 5 1 | Endowment revenue | 20,242 | 16 9 |
| Protective works | 7 | 12 11 | Port dues | 6,389 | 15 0 |
| Working-expenses of tug and launch | 755 | 4 11 | Sale of quarry refuse | 217 | 2 6 |
| Office administration | 2,400 | 10 4 | Sale of surplus stores | 15 | 18 1 |
| Endowments—Administration expenses | 543 | 17 1 | Interest on investments | 195 | 9 11 |
| Audit fees | 28 | 11 0 | Hire of launch | 5 | 0 0 |
| Telephone services | 73 | 0 0 | Rent | 129 | 0 0 |
| Compensation for accidents | 649 | 14 2 | Miscellaneous receipts | 142 | 19 6 |
| Superannuation subsidy | 253 | 4 5 | | | |
| Travelling-expenses | 15 | 7 0 | | | |
| Grant to School of Mines | 25 | 0 0 | | | |
| Miscellaneous expenses | 39 | 13 8 | | | |
| Depreciation | 2,530 | 4 11 | | | |
| Interest on loans | 21,577 | 11 0 | | | |
| Balance carried down | 4,031 | 11 5 | | | |
| | <u>£53,013</u> | <u>2 11</u> | | <u>£53,013</u> | <u>2 11</u> |
| | £ | s. d. | | £ | s. d. |
| To Transfer to Sinking Fund | 4,455 | 5 3 | By Balance brought down | 4,031 | 11 5 |
| | | | Transfer from Harbour Maintenance Reserve | 423 | 13 10 |
| | <u>£4,455</u> | <u>5 3</u> | | <u>£4,455</u> | <u>5 3</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | <i>Assets.</i> | | |
|---|-----------------|------------|---|-----------------|------------|
| | £ | s. d. | | £ | s. d. |
| Loan capital— | | | Breakwaters | 342,760 | 17 4 |
| Westport Harbour Board Act, 1884, and Loan Acts, 1896, 1897, and 1900 | 283,970 | 11 9 | Training-walls | 102,998 | 0 0 |
| Westport Harbour Board Loan Act, 1908 | 117,647 | 1 2 | Limestone quarry | 128 | 0 0 |
| Finance Act, 1921, section 4 | 81,884 | 16 1 | Protective works and relief channel | 17,384 | 9 0 |
| | <u>483,502</u> | <u>9 0</u> | Gridiron | 2,196 | 0 0 |
| Sinking Fund Reserve | 153,927 | 3 3 | Dredge wharf | 2,790 | 0 0 |
| Depreciation Reserve | 28,201 | 1 4 | Martin's Island | 700 | 0 0 |
| Harbour Maintenance Reserve | 14,235 | 1 4 | Harbour buildings | 4,619 | 0 0 |
| Payments in advance | 483 | 6 7 | Dredges, tug "Mana," plant, &c. | 43,711 | 14 11 |
| Creditors— | | | Stock and stores | 6,740 | 19 5 |
| Accrued interest | 3,478 | 15 10 | Debtors— | | |
| Departmental | 474 | 12 1 | Accrued revenue | 3,753 | 16 10 |
| Sundry | 1,058 | 14 9 | Departmental | 19 | 4 2 |
| | <u>5,012</u> | <u>2 8</u> | Sundry | 1,873 | 6 4 |
| | <u>£685,361</u> | <u>4 2</u> | | <u>5,646</u> | <u>7 4</u> |
| | | | Sinking Fund investments | 153,927 | 3 3 |
| | | | Cash in Public Account | 1,758 | 12 11 |
| | | | | <u>£685,361</u> | <u>4 2</u> |

G. C. GODFREY, Secretary.
J. E. ENGEL, A.R.A.N.Z., Accountant.

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

NATIVE DEPARTMENT.
NATIVE LAND SETTLEMENT ACCOUNT.
ORAKEI BLOCK ACCOUNT.

Trading Account for the Year ended 31st March, 1931.

| <i>Dr.</i> | | <i>£</i> | <i>s.</i> | <i>d.</i> | <i>Cr.</i> | <i>£</i> | <i>s.</i> | <i>d.</i> |
|--|---|----------|-----------|--------------|--|----------|-----------|--------------|
| To Land on hand (at cost, plus expenses of sub-division, &c.) as at 1st April, 1930 .. | | 327,395 | 17 | 4 | By Sales | 11,365 | 0 | 0 |
| Internal roading (Orakei Block Roading Account) | | 2,876 | 6 | 6 | Land on hand (at cost, plus expenses of sub-division, roading, &c.) as at 31st March, 1931 | 353,698 | 8 | 6 |
| Surveys and contingencies— | | | | | Balance transferred to Profit and Loss Account | 4,410 | 18 | 11 |
| Advertising | £ | 92 | 0 | 6 | | | | |
| Auction expenses | £ | 5 | 10 | 0 | | | | |
| Electrical guarantee | £ | 307 | 0 | 1 | | | | |
| Legal expenses | £ | 102 | 16 | 10 | | | | |
| Orakei building repairs | £ | 17 | 18 | 6 | | | | |
| Orakei survey expenditure | £ | 58 | 0 | 1 | | | | |
| Insurance premiums | £ | 5 | 4 | 8 | | | | |
| Rates | £ | 53 | 0 | 3 | | | | |
| Valuation expenses | £ | 9 | 19 | 6 | | | | |
| | | | | 651 10 5 | | | | |
| Waterfront Road— | | | | | | | | |
| Waterfront Road to Orakei | £ | 11,388 | 1 | 3 | | | | |
| Waterfront Road to Whakatakataka Bay | £ | 112 | 10 | 10 | | | | |
| Waterfront Road to Mission Bay | £ | 22,627 | 9 | 11 | | | | |
| | | | | 34,128 2 0 | | | | |
| Orakei Channel (Purewa) Bridge | | | | 4,422 11 2 | | | | |
| | | | | £369,474 7 5 | | | | £369,474 7 5 |

Profit and Loss Account for the Year ended 31st March, 1931.

| <i>Dr.</i> | | <i>£</i> | <i>s.</i> | <i>d.</i> | <i>Cr.</i> | <i>£</i> | <i>s.</i> | <i>d.</i> |
|--|---|----------|-----------|--------------|--|----------|-----------|--------------|
| To Balance transferred from Trading Account .. | | 4,410 | 18 | 11 | By Forfeited deposit on section | | | 35 0 0 |
| Administration expenses | | 180 | 8 | 7 | | | | |
| Depreciation Reserve—Buildings | | 94 | 16 | 0 | Accrued interest | 3,255 | 3 | 6 |
| Interest on capital— | | | | | Accrued rent | 708 | 5 | 10 |
| Interest on purchase-money | £ | 7,263 | 0 | 5 | | | | 3,963 9 4 |
| Interest on expenditure under section 417, Native Land Act, 1909 | £ | 12,927 | 13 | 5 | Balance, being net loss to 31st March, 1931, transferred to Appropriation Account .. | | | 20,878 8 0 |
| | | | | 20,190 13 10 | | | | |
| | | | | £24,876 17 4 | | | | £24,876 17 4 |

Appropriation Account.

| | <i>£</i> | <i>s.</i> | <i>d.</i> | | <i>£</i> | <i>s.</i> | <i>d.</i> |
|--|----------|-----------|--------------|--|----------|-----------|--------------|
| To Balance brought forward from previous year .. | 28,281 | 9 | 3 | By adjustment Account, previous year (part cost Purewa Bridge, incorrectly charged) .. | 5,595 | 8 | 5 |
| Balance from Profit and Loss Account | 20,878 | 8 | 0 | Balance carried forward | 43,564 | 8 | 10 |
| | | | £49,159 17 3 | | | | £49,159 17 3 |

Balance-sheet as at 31st March, 1931.

| <i>Liabilities.</i> | <i>£</i> | <i>s.</i> | <i>d.</i> | <i>Assets.</i> | <i>£</i> | <i>s.</i> | <i>d.</i> |
|---|----------|-----------|--------------|--|----------|-----------|--------------|
| Sundry creditors for payments in advance— | | | | Land (at cost, plus expenses of roading, &c.) .. | 353,698 | 8 | 6 |
| Rent | £ | 0 | 13 0 | Buildings | 3,160 | 0 | 0 |
| Deferred payment, interest | £ | 1 | 8 11 | Debtors for— | | | |
| | | | 2 1 11 | Deferred - payment instalment, | | | |
| Rent Adjustment Account | £ | 178 | 6 6 | principal | 120 | 8 | 4 |
| Depreciation Reserve—Buildings | £ | 94 | 16 0 | Deferred payment, interest | 722 | 11 | 11 |
| Native Land Settlement Account | £ | 429,429 | 2 3 | Rent | 185 | 15 | 0 |
| | | | £429,704 6 8 | Sales | 60,960 | 19 | 0 |
| | | | | | | | 61,989 14 3 |
| | | | | Sundry debtors—Auckland City Council (half-share of cost of Purewa Bridge) | | | 10,017 19 8 |
| | | | | Interest Adjustment Account | | | 838 4 3 |
| | | | | | | | £429,704 6 8 |

NATIVE DEPARTMENT—*continued.*

NATIVE LAND SETTLEMENT ACCOUNT.

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | £ | s. | d. | <i>Cr.</i> | £ | s. | d. | £ | s. | d. |
|--|---------|----|----|----------|-----|----|--|--|-------|----|----------|----|----|
| To Interest on loan capital .. | 169,339 | 8 | 6 | | | | By Interest on amounts held in Investment Account .. | 1,831 | 4 | 2 | | | |
| Less amount transferred to blocks as part purchase costs .. | 5,248 | 17 | 4 | | | | Interest on cash paid to Public Debt Redemption Fund .. | 2,257 | 14 | 10 | | | |
| | | | | 164,090 | 11 | 2 | Interest on advances to Maori Land Boards .. | 492 | 6 | 4 | | | |
| Interest on balance of amount transferred from Maori Land Settlement Account, 1913-14 .. | | | | | 105 | 9 | 8 | Interest on amounts expended on development schemes .. | 1,888 | 17 | 6 | | |
| | | | | | | | Interest on unpaid purchase of land sold on deferred-payment license .. | 21,026 | 15 | 4 | | | |
| | | | | | | | Interest on resale of motor-cars to Farm Directors under hire-purchase agreements .. | 16 | 5 | 3 | | | |
| | | | | | | | | | | | 27,513 | 3 | 5 |
| | | | | | | | Balance transferred to Revenue Account .. | | | | 136,682 | 17 | 5 |
| | | | | £164,196 | 0 | 10 | | | | | £164,196 | 0 | 10 |

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | £ | s. | d. | <i>Cr.</i> | £ | s. | d. | £ | s. | d. |
|--|---------|----|----|----------|----|----|--|--------|----|----|----------|----|----|
| To Balance transferred from Interest Account .. | 136,682 | 17 | 5 | | | | By Rents .. | 58,610 | 2 | 2 | | | |
| Charges on rents— | | | | | | | Royalties .. | 2,229 | 14 | 5 | | | |
| Local Bodies—“Thirds,” | | | | | | | | | | | 60,839 | 16 | 7 |
| “fourths,” and “halves” .. | 3,398 | 16 | 4 | | | | Balance transferred to Net Revenue Account | | | | 105,667 | 8 | 4 |
| Rebate of rents, &c. .. | 2,832 | 13 | 2 | | | | | | | | | | |
| Remissions of rent— | | | | | | | | | | | | | |
| Ordinary .. | 1,958 | 12 | 6 | | | | | | | | | | |
| Under Deteriorated Land Act, 1925 .. | 368 | 10 | 8 | | | | | | | | | | |
| Under Discharged Soldiers' Settlement Amendment Act, 1923 .. | 813 | 14 | 0 | | | | | | | | | | |
| | | | | 9,372 | 6 | 8 | | | | | | | |
| Irrecoverable rents transferred to Suspense Account .. | | | | 1,557 | 18 | 11 | | | | | | | |
| Administration expenses (Lands Department) .. | | | | 2,336 | 1 | 7 | | | | | | | |
| Expenses (Native Department)— | | | | | | | | | | | | | |
| Purchase and general administration expenses .. | 2,293 | 18 | 0 | | | | | | | | | | |
| Native Land Consolidation expenses .. | 4,013 | 6 | 11 | | | | | | | | | | |
| Native-land-development expenses .. | 6,322 | 18 | 11 | | | | | | | | | | |
| | | | | 12,630 | 3 | 10 | | | | | | | |
| Miscellaneous expenses .. | | | | 3,194 | 19 | 11 | | | | | | | |
| Loan expenses—Stamp duty on transfer of stock, cost of raising loans, and management charges of stock .. | | | | 732 | 16 | 7 | | | | | | | |
| | | | | £166,507 | 4 | 11 | | | | | £166,507 | 4 | 11 |

NET REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | £ | s. | d. | £ | s. | d. | <i>Cr.</i> | £ | s. | d. | £ | s. | d. |
|--|-----------|----|----|------------|----|----|--|--------|----|----|------------|----|----|
| To Balance, 1st April, 1930 .. | 1,031,111 | 2 | 7 | | | | By Adjustments on account of previous years— | | | | | | |
| Adjustments on account of previous years— | | | | | | | Lands Department— | | | | | | |
| Land Account Charges .. | 12,593 | 4 | 8 | | | | Appreciation of assets .. | 10,708 | 19 | 11 | | | |
| Dominion Revaluation Board reductions (capital) .. | 2,040 | 0 | 0 | | | | Adjustments—miscellaneous, £203 0s. 6d; reserve for roading—transfers, £17,207 15s. 2d. .. | 17,440 | 15 | 8 | | | |
| Miscellaneous adjustments— | | | | | | | | | | | 28,149 | 15 | 7 |
| Lands Department .. | 173 | 8 | 3 | | | | Balance, 31st March, 1931 .. | | | | 1,167,003 | 18 | 0 |
| Native Department .. | 4 | 0 | 11 | | | | | | | | | | |
| | | | | 177 | 9 | 2 | | | | | | | |
| | | | | 14,810 | 13 | 10 | | | | | | | |
| Accumulated loss—Orakei Block .. | | | | 43,564 | 8 | 10 | | | | | | | |
| Net loss for year ended 31st March, 1931 .. | | | | 105,667 | 8 | 4 | | | | | | | |
| | | | | £1,195,153 | 13 | 7 | | | | | £1,195,153 | 13 | 7 |

NATIVE DEPARTMENT—*continued.*NATIVE LAND SETTLEMENT ACCOUNT—*continued.*BALANCE-SHEET AS AT 31ST MARCH, 1931—*continued.*

| <i>Liabilities—continued.</i> | £ | s. | d. | <i>Assets—continued.</i> | £ | s. | d. |
|-------------------------------|-----------|----|----|--|-----------|----|----------------|
| Brought forward | 5,005,824 | 9 | 8 | Brought forward | 3,750,650 | 12 | 8 |
| | | | | Motor-cars for Farm Directors | | | 560 16 9 |
| | | | | Cash in Public Debt Redemption Fund— | | | |
| | | | | New Zealand State Advances | £ | s. | d. |
| | | | | Act, 1909 | 11,976 | 15 | 4 |
| | | | | Public Debt Extinction Act, 1910 | 26,320 | 3 | 8 |
| | | | | | 38,296 | 19 | 0 |
| | | | | Add interest accumulated to date | 20,404 | 6 | 10 |
| | | | | | | | 58,701 5 10 |
| | | | | Cash balances— | | | |
| | | | | Cash in the Public Account | 28,040 | 11 | 3 |
| | | | | Imprests outstanding | 867 | 5 | 2 |
| | | | | | | | 28,907 16 5 |
| | | | | Net Revenue Account— | | | |
| | | | | Balance as at 1st April, 1930 | 1,031,111 | 2 | 7 |
| | | | | Deduct adjustments on account of previous years (net) | 13,339 | 1 | 9 |
| | | | | | 1,017,772 | 0 | 10 |
| | | | | Excess of expenditure over income for year 1930-31 | 105,667 | 8 | 4 |
| | | | | | 1,123,439 | 9 | 2 |
| | | | | Accumulated loss on Orakei Block (as stated by Lands Department) | 43,564 | 8 | 10 |
| | | | | | | | 1,167,003 18 0 |
| | | | | | | | £5,005,824 9 8 |
| | | | | | | | £5,005,824 9 8 |

R. N. JONES, Under-Secretary.
M. J. LAWLESS, A.R.A.N.Z., Accountant.

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

PRIME MINISTER'S DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Expenditure.</i> | | | | £ | s. | d. | <i>Income.</i> | | | | | | |
|---------------------------------|----|----|----|----------------|----------|-----------|---------------------------------|----|----|----|----------------|----------|-----------|
| To Salaries | .. | .. | .. | 2,675 | 0 | 0 | By Balance carried down | .. | .. | .. | 15,580 | 8 | 5 |
| League of Nations | .. | .. | .. | 11,628 | 17 | 1 | | | | | | | |
| Printing and stationery | .. | .. | .. | 150 | 0 | 0 | | | | | | | |
| Rent | .. | .. | .. | 712 | 0 | 0 | | | | | | | |
| Depreciation | .. | .. | .. | 219 | 10 | 9 | | | | | | | |
| Sundries | .. | .. | .. | 195 | 0 | 7 | | | | | | | |
| | | | | <u>£15,580</u> | <u>8</u> | <u>5</u> | | | | | <u>£15,580</u> | <u>8</u> | <u>5</u> |
| | | | | £ | s. | d. | | | | | £ | s. | d. |
| To Balance brought down | .. | .. | .. | 15,580 | 8 | 5 | By Balance | .. | .. | .. | 15,721 | 7 | 11 |
| Interest on capital | .. | .. | .. | 140 | 19 | 6 | | | | | | | |
| | | | | <u>£15,721</u> | <u>7</u> | <u>11</u> | | | | | <u>£15,721</u> | <u>7</u> | <u>11</u> |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| <i>Liabilities.</i> | | | | £ | s. | d. | <i>Assets.</i> | | | | | | |
|-------------------------------------|----|----|----|----------------|----------|----------|---|----|----|----|----------------|----------|----------|
| Capital at 1st April, 1930 | .. | .. | .. | 3,132 | 15 | 0 | Furniture and fittings | .. | .. | .. | 2,386 | 7 | 10 |
| Creditors—Sundry | .. | .. | .. | 1 | 7 | 6 | Mechanical appliances | .. | .. | .. | 163 | 2 | 0 |
| Depreciation Reserve | .. | .. | .. | 633 | 16 | 3 | Library | .. | .. | .. | 711 | 5 | 0 |
| Treasury Adjustment Account | .. | .. | .. | 15,214 | 4 | 0 | Excess of expenditure over income | .. | .. | .. | 15,721 | 7 | 11 |
| | | | | <u>£18,982</u> | <u>2</u> | <u>9</u> | | | | | <u>£18,982</u> | <u>2</u> | <u>9</u> |

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1930; (c) the amounts include transfer of assets from other Departments for which no parliamentary authority is provided.

F. D. THOMSON, Permanent Head.

F. B. DWYER, A.R.A.N.Z., Accountant.

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

POST AND TELEGRAPH DEPARTMENT—*continued.*

WIRELESS BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | | £ | s. | d. | <i>Cr.</i> | | | | £ | s. | d. |
|-------------------------|----|----|----|--------------------|----|----|---|----|----|--------------------|----|----|----|
| To Working-expenses | .. | .. | .. | 8,318 | 12 | 3 | By Revenue on wireless traffic | .. | .. | 7,071 | 7 | 2 | |
| Depreciation (b) | .. | .. | .. | 4,224 | 8 | 0 | Loss before charging interest on capital, carried down | .. | .. | 5,471 | 13 | 1 | |
| | | | | <u>£12,543 0 3</u> | | | | | | <u>£12,543 0 3</u> | | | |
| | | | | £ | s. | d. | | | | £ | s. | d. | |
| To Loss brought down | .. | .. | .. | 5,471 | 13 | 1 | By Loss on year's working transferred to General Profit and Loss Account | .. | .. | 8,870 | 16 | 6 | |
| Interest on capital (a) | .. | .. | .. | 3,399 | 3 | 5 | | | | <u>£8,870 16 6</u> | | | |
| | | | | <u>£8,870 16 6</u> | | | | | | <u>£8,870 16 6</u> | | | |

SERVICE GARAGE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931.

| <i>Dr.</i> | | | | £ | s. | d. | <i>Cr.</i> | | | | £ | s. | d. |
|--|----|----|----|---------------------|----|----|------------------------|----|----|---------------------|----|----|----|
| To Working-expenses | .. | .. | .. | 54,468 | 7 | 5 | By Revenue | .. | .. | 73,213 | 19 | 2 | |
| Depreciation (b) | .. | .. | .. | 10,027 | 3 | 1 | | | | | | | |
| Profit before charging interest on capital, carried down | .. | .. | .. | 8,718 | 8 | 8 | | | | | | | |
| | | | | <u>£73,213 19 2</u> | | | | | | <u>£73,213 19 2</u> | | | |
| | | | | £ | s. | d. | | | | £ | s. | d. | |
| To Interest on capital (a) | .. | .. | .. | 5,194 | 12 | 10 | By Profit brought down | .. | .. | 8,718 | 8 | 8 | |
| Profit on year's working transferred to General Profit and Loss Account | .. | .. | .. | 3,523 | 15 | 10 | | | | <u>£8,718 8 8</u> | | | |
| | | | | <u>£8,718 8 8</u> | | | | | | <u>£8,718 8 8</u> | | | |

GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1931.

| <i>Dr.</i> | | | | £ | s. | d. | <i>Cr.</i> | | | | £ | s. | d. |
|---------------------------|----|----|----|---------------------|----|----|--------------------------|----|----|---------------------|----|----|----|
| To Telegraph Branch, loss | .. | .. | .. | 115,304 | 0 | 1 | By Postal Branch, profit | .. | .. | 21,314 | 19 | 3 | |
| Wireless Branch, loss | .. | .. | .. | 8,870 | 16 | 6 | Toll Branch, profit | .. | .. | 92,502 | 3 | 3 | |
| Net profit | .. | .. | .. | 11,616 | 6 | 2 | Telephone Branch, profit | .. | .. | 18,450 | 4 | 5 | |
| | | | | <u>£135,791 2 9</u> | | | Garages, profit | .. | .. | 3,523 | 15 | 10 | |
| | | | | <u>£135,791 2 9</u> | | | | | | <u>£135,791 2 9</u> | | | |

GENERAL PROFIT AND LOSS APPROPRIATION ACCOUNT, 1930-31.

| <i>Dr.</i> | | | | £ | s. | d. | <i>Cr.</i> | | | | £ | s. | d. |
|--|----|----|----|--------------------|----|----|---------------------------------|----|----|--------------------|----|----|----|
| To claims for previous years written off | .. | .. | .. | 7,329 | 0 | 2 | By Balance forward | .. | .. | 45,276 | 17 | 7 | |
| Balance | .. | .. | .. | 49,564 | 3 | 7 | General Profit and Loss Account | .. | .. | 11,616 | 6 | 2 | |
| | | | | <u>£56,893 3 9</u> | | | | | | <u>£56,893 3 9</u> | | | |

ELECTRIC SUPPLY ACCOUNT—*continued*.
STATEMENT OF ACCOUNTS AT THE 31ST MARCH, 1931—*continued*.
GENERAL BALANCE-SHEET AT 31ST MARCH, 1931, AS COMPARED WITH POSITION AT 31ST MARCH, 1930—*continued*.

| 1929-30. | | 1930-31. | | 1929-30. | | 1930-31. | | Assets. | | 1930-31. | |
|-----------------------|-------|-------------|-------|-------------|-------|-------------|-------|---|-------|----------|-------|
| £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| 9,516,933 | 7 9 | 10,172,429 | 9 0 | 10,110,479 | 15 4 | 11,151,171 | 17 9 | Brought forward | .. | .. | .. |
| Liabilities. | | | | | | | | | | | |
| Sundry Creditors— | | | | | | | | | | | |
| 23,098 | 14 4 | 69,215 | 3 6 | 121,092 | 4 7 | 89,808 | 7 1 | Balance in Electric Supply Account at the end of year— | .. | .. | .. |
| 8,264 | 4 7 | 14,535 | 11 5 | 783 | 14 7 | 1,149 | 6 3 | Cash in Public Account | .. | .. | .. |
| 14,322 | 7 1 | 15,999 | 18 10 | .. | .. | .. | .. | In hands of Government officers in New Zealand | .. | .. | .. |
| 72,624 | 13 3 | 37,837 | 14 11 | .. | .. | .. | .. | In hands of Government officers in London | .. | .. | .. |
| 55 | 15 11 | 12 | 0 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 118,365 | 15 2 | 137,300 | 8 8 | 165,381 | 8 5 | 141,688 | 13 4 | .. | .. | .. | .. |
| Depreciation Reserve— | | | | | | | | | | | |
| 165,757 | 15 4 | 187,573 | 16 5 | .. | .. | .. | .. | Investment Account (funds invested until actually required for use) | .. | .. | .. |
| 188,293 | 18 9 | 197,627 | 3 10 | .. | .. | .. | .. | .. | .. | .. | .. |
| 223,257 | 6 8 | 284,965 | 15 2 | .. | .. | .. | .. | .. | .. | .. | .. |
| 577,309 | 0 9 | 670,166 | 15 5 | 176,500 | 0 0 | 8,320 | 0 0 | .. | .. | .. | .. |
| Sinking Fund— | | | | | | | | | | | |
| .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 199,002 | 7 10 | 159,810 | 0 0 | .. | .. | .. | .. | Interest accrued on investments to 31st March, 1931 | .. | .. | .. |
| 199,002 | 7 10 | 65,393 | 15 0 | .. | .. | .. | .. | Sundry debtors for interest due but unpaid.. | .. | .. | .. |
| .. | .. | 225,203 | 15 0 | .. | .. | .. | .. | .. | .. | .. | .. |
| 44,387 | 16 2 | 97,344 | 15 4 | 4,042 | 16 6 | 1,056 | 19 3 | .. | .. | .. | .. |
| 3,372 | 0 0 | .. | .. | 2,966 | 7 5 | 207 | 13 1 | .. | .. | .. | .. |
| £10,459,370 | 7 8 | £11,302,445 | 3 5 | £10,459,370 | 7 8 | £11,302,445 | 3 5 | Total | .. | .. | .. |

J. J. GIBSON, Accountant.

I hereby certify that the General Balance-sheet has been duly examined and compared with the relative books and documents submitted for audit, and correctly states the position as disclosed thereby.

The following comment is appended: A charge of £2,295 4s. 10d. has been made in the accounts for costs of remittances to London, whereas the account had no need for any remittance to London (see page xii of my Annual Report, parliamentary paper B.-1 [Part II], 1931.—G. F. C. CAMPBELL, Controller and Auditor-General.

ELECTRIC SUPPLY ACCOUNT—*continued*.
MANGAHAO-WAIKAREMOANA ELECTRIC-POWER SUPPLY—*continued*.
 PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931, COMPARED WITH YEAR ENDED 31ST MARCH, 1930—*continued*.
Depreciation Reserve Account.

| | 1929-30. | 1930-31. | 1929-30. | 1930-31. |
|--------------------------------|----------------|---------------|----------------|---|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| To Replacements, renewals, &c. | 5,233 11 3 | 11,066 19 0 | 159,896 2 1 | By Balance at close of previous year |
| Balance | 223,257 6 8 | 284,965 15 2 | 6,389 12 0 | Interest at 4 per cent. per annum |
| | | | 62,205 3 10 | Amount set aside as per Net Revenue Account |
| | £228,490 17 11 | £296,032 14 2 | £228,490 17 11 | £296,032 14 2 |

BALANCE-SHEET AS AT 31ST MARCH, 1931.

| | 1929-30. | 1930-31. | 1929-30. | 1930-31. |
|--|----------------|-----------------|----------------|-----------------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| Liabilities. | | | | |
| Depreciation Reserve | 14,322 7 1 | 15,699 18 10 | 1,196,933 12 5 | 1,197,189 4 8 |
| Sundry creditors | 3,984,490 7 9 | 3,806,789 19 7 | 515,527 11 7 | 516,520 6 8 |
| Balance carried to General Balance-sheet— Total assets as <i>per contra</i> | 287,579 13 9 | 4,107,455 13 7 | 675,584 18 2 | 1,713,709 11 4 |
| Less total liabilities as above | 3,746,910 14 0 | 300,665 14 0 | 305,226 3 1 | 383,746 0 10 |
| | | | 25,814 15 6 | 28,695 9 2 |
| | | | 104,454 10 6 | 105,550 7 10 |
| | | | 39,746 19 1 | 39,882 9 10 |
| | | | 3,768 4 7 | 3,768 4 7 |
| | | | 198,437 16 0 | 202,683 6 4 |
| | | | 71,480 19 6 | 73,214 19 6 |
| | | | 289,925 12 10 | 293,878 14 3 |
| | | | 3,426,901 3 3 | 3,498,840 2 6 |
| | | | 58,177 1 4 | 76,657 19 5 |
| | | | 68,637 11 11 | 64,667 18 4 |
| | | | 430,774 11 3 | 467,289 13 4 |
| | £3,984,490 7 9 | £4,107,455 13 7 | £3,984,490 7 9 | £4,107,455 13 7 |
| Assets. | | | | |
| Works at Mangahao—Headworks, power-house, machinery, &c. | | | | |
| Works at Waikaremoana—Headworks, power-house machinery, &c. | | | | |
| Transmission-lines | | | | |
| Substations | | | | |
| Plant, motor-vehicles, construction tools, &c. | | | | |
| Service buildings, workmen's accommodation, &c. | | | | |
| Temporary development, Waikaremoana .. | | | | |
| Harbour facilities, Waikopu | | | | |
| Salaries and expenses of Engineers and others on surveys and during construction | | | | |
| Cost of raising loans | | | | |
| Interest during construction | | | | |
| Stocks on hand | | | | |
| Sundry debtors, payments in advance, &c. | | | | |
| Accumulated loss to date | | | | |

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

ELECTRIC SUPPLY ACCOUNT—continued.

WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME.

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931, COMPARED WITH YEAR ENDED 31ST MARCH, 1930.

Gross Revenue Account.

| 1929-30. | | 1930-31. | | 1929-30. | | 1930-31. | |
|----------|-------|----------|-------|----------|-------|----------|-------|
| £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| 7,017 | 16 5 | 7,429 | 11 0 | 222,243 | 15 1 | 180,940 | 1 11 |
| 4,410 | 2 7 | 3,737 | 5 9 | 42 | 4 4 | 11 | 1 5 |
| 11,427 | 19 0 | 11,166 | 16 9 | 222,201 | 10 9 | 180,929 | 0 6 |
| 10,972 | 7 11 | | | 19 | 0 8 | 17 | 16 6 |
| 4,791 | 4 11 | | | 778 | 11 0 | 778 | 11 0 |
| 7,947 | 16 11 | | | 2,225 | 3 8 | 2,474 | 5 11 |
| 23,711 | 9 9 | 63,520 | 9 2 | 3,022 | 15 4 | 3,270 | 13 5 |
| 10,388 | 9 5 | | | | | | |
| 7,681 | 15 6 | | | 416 | 13 9 | 341 | 14 4 |
| 29 | 18 6 | | | | | | |
| 290 | 5 2 | | | 42 | 0 0 | 46 | 14 6 |
| 380 | 18 5 | | | | | | |
| 2,575 | 0 7 | | | | | | |
| 6,084 | 16 8 | | | | | | |
| 62,570 | 13 0 | | | | | | |
| 163,112 | 6 10 | | | | | | |
| £225,682 | 19 10 | £184,593 | 2 9 | £225,682 | 19 10 | £184,593 | 2 9 |

ELECTRIC SUPPLY ACCOUNT—*continued*.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME—*continued*.
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931, COMPARED WITH YEAR ENDED 31ST MARCH, 1930—*continued*.

Net Revenue Account.

| | 1929-30. | 1930-31. | 1929-30. | 1930-31. |
|---|----------|--------------|-------------------------|--|
| £ s. d. 135,622 3 8 | | | £ s. d. 163,112 6 10 | £ s. d. 82,703 15 10 |
| 60,258 10 9 | | | 32,708 7 7 | 35,694 12 11 |
| £195,880 14 5 | | £118,398 8 9 | £195,880 14 5 | £118,398 8 9 |
| To Interest on purchase-money for plant purchased from Waihi Gold-mining Co., Ltd., and on advances from Treasury | | | | By Balance from Gross Revenue Account |
| Depreciation on completed works (2 per cent.) and on stocks | | | | Balance to Profit and Loss Appropriation Account |

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR YEAR ENDED 31ST MARCH, 1931, COMPARED WITH YEAR ENDED 31ST MARCH, 1930.

| | | | | |
|--------------------------------------|--|--|-------------------------|--|
| £ s. d. 32,768 7 7 | | | £ s. d. 30,150 11 10 | £ s. d. 38,312 8 8 |
| £32,768 7 7 | | | 2,617 15 9 | £38,312 8 8 |
| | | | 35,694 12 11 | |
| | | | £32,768 7 7 | |
| To Balance at close of previous year | | | | By Amount transferred from Reserve Account |
| Balance from Net Revenue Account | | | | Balance to general balance-sheet |

DEPRECIATION RESERVE ACCOUNT.

| | | | | |
|--|--|--|-------------------------|---|
| £ s. d. 1,814 17 4 | | | £ s. d. 103,186 12 8 | £ s. d. 165,757 15 4 |
| 165,757 15 4 | | | 4,127 9 3 | 6,630 6 3 |
| | | | 60,258 10 9 | 33,009 9 3 |
| £167,572 12 8 | | | £167,572 12 8 | £205,397 10 10 |
| To Replacements, renewals, &c. | | | | By Balance at close of previous year |
| Balance to general balance-sheet | | | | Interest for year |
| | | | | Amount set aside as per Net Revenue Account |

ELECTRIC SUPPLY ACCOUNT—*continued*.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA—ARAPUNI SCHEME—*continued*.
 SINKING FUND ACCOUNT.

| 1929-30. | 1930-31. | 1929-30. | 1930-31. |
|-----------------------|-----------------------|--|-----------------------|
| £ s. d. 54,445 6 5 | £ s. d. 56,740 0 0 | £ s. d. 52,163 18 3 | £ s. d. 54,445 6 5 |
| £54,445 6 5 | £56,740 2 7 | £54,445 6 5 | £56,740 2 7 |
| To Balance .. .. . | .. .. . | By Balance at close of previous year .. .. . | .. .. . |
| | | Interest .. .. . | .. .. . |

BALANCE-SHEET AT 31ST MARCH, 1931.

| 1929-30. | 1930-31. | 1929-30. | 1930-31. |
|-------------------------|-------------------------|-------------------------|------------------------|
| £ s. d. 165,757 15 4 | £ s. d. 187,573 16 5 | £ s. d. 305,184 4 4 | £ s. d. 305,665 3 1 |
| 54,445 6 5 | 56,740 2 7 | 1,559,890 4 4 | 1,696,040 14 5 |
| 7,064 19 7 | 6,606 1 11 | 9,139 9 4 | 9,139 9 4 |
| 194 11 6 | 1,591 11 10 | 63,329 5 10 | 61,770 10 7 |
| 15,839 3 3 | 61,017 9 9 | .. .. . | 11,169 15 6 |
| 23,098 14 4 | 69,215 3 6 | 72,468 15 2 | 82,079 15 5 |
| 3,815,469 1 11 | 4,071,825 19 8 | 1,987,543 3 10 | 2,083,785 12 11 |
| 243,301 16 1 | 312,359 18 4 | .. .. . | .. .. . |
| 3,572,167 5 10 | 3,759,466 1 4 | 4,072,995 3 10 | .. .. . |
| | | Carried forward .. .. . | .. .. . |
| | | Carried forward .. .. . | .. .. . |

Liabilities.

Assets.

Depreciation reserve

Sinking Fund—
 Utilized for redemption of loans
 Amount available for further redemptions

Sundry creditors—
 Public Works Department
 Other Government Departments
 Non-departmental

Balance carried to general balance-sheet—
 Total assets as *per contra*
 Less liabilities as above

Works at Horahora—
 Headworks, generating station, transformer buildings, and machinery, &c.

Works at Arapuni—
 Headworks and tail-race, machinery, transformers and switch-gear, buildings, &c.

Auxiliary plants—
 Waihi Grand Junction steam-plant
 Diesel station, Penrose
 Huntly steam-plant

Carried forward

ELECTRIC SUPPLY ACCOUNT—continued.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME—continued.
 BALANCE-SHEET AT 31ST MARCH, 1931—continued.

| 1929-30. | | 1930-31. | | 1929-30. | | 1930-31. | |
|---|-------|---|-------|-------------------------|-------|-------------------------|-------|
| £ | s. d. | £ | s. d. | £ | s. d. | £ | s. d. |
| Brought forward | | Brought forward | | Brought forward | | Brought forward | |
| 3,815,469 | 1 11 | 4,072,995 | 3 10 | 1,937,543 | 3 10 | 2,083,785 | 12 11 |
| Transmission-lines | | Transmission-lines | | 605,416 | 14 3 | 606,605 | 1 9 |
| Substations | | Substations | | 369,974 | 8 11 | 386,555 | 19 7 |
| Distribution-lines | | Distribution-lines | | 44,261 | 9 0 | 40,867 | 19 9 |
| Distribution substations, 11,000 kv.— | | Distribution substations, 11,000 kv.— | | 8,642 | 18 6 | 8,642 | 18 6 |
| Waihi Grand Junction | | Waihi Grand Junction | | 2,269 | 12 6 | 2,187 | 12 3 |
| Taps for consumers | | Taps for consumers | | 10,912 | 11 0 | 10,830 | 10 9 |
| Hamilton Area—Land at Ruakura, stores, buildings, staff residences, &c. | | Hamilton Area—Land at Ruakura, stores, buildings, staff residences, &c. | | 19,104 | 7 0 | 19,020 | 11 1 |
| Loose tools and equipment, motor-torries, cars, &c. | | Loose tools and equipment, motor-torries, cars, &c. | | 15,850 | 15 1 | 16,718 | 6 6 |
| Salaries of officers, engineering office, and general expenses on surveys and on construction | | Salaries of officers, engineering office, and general expenses on surveys and on construction | | 152,479 | 10 0 | 158,784 | 6 0 |
| Interest during construction | | Interest during construction | | 353,198 | 4 11 | 459,952 | 10 4 |
| Cost of raising loans | | Cost of raising loans | | 132,054 | 12 4 | 135,790 | 12 4 |
| Stocks of spares, &c., on hand | | Stocks of spares, &c., on hand | | 19,631 | 4 9 | 20,210 | 14 6 |
| Stocks of material on hand | | Stocks of material on hand | | 3,660,427 | 1 1 | 3,939,122 | 5 6 |
| Debtors— | | Debtors— | | 31,704 | 7 4 | 53,918 | 12 11 |
| For electricity and sales of materials | | For electricity and sales of materials | | 66,274 | 11 4 | 34,569 | 14 2 |
| Sinking-fund Investments | | Sinking-fund Investments | | 54,445 | 6 5 | 7,072 | 2 7 |
| Net loss | | Net loss | | 2,617 | 15 9 | 38,312 | 8 8 |
| £3,815,469 1 11 | | £4,072,995 3 10 | | £3,815,469 1 11 | | £4,072,995 3 10 | |

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

MAIN HIGHWAYS ACCOUNT.
REVENUE FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931, AND TOTAL TO DATE.

| EXPENDITURE. | Total for Year 1930-31. | | Total since Inception of Main Highways Act, 1922, to 31/3/31. | | INCOME. | Total for Year 1930-31. | | Total since Inception of Main Highways Act, 1922, to 31/3/31. | |
|---|-------------------------|-------|---|-------|---|-------------------------|-------|---|-------|
| | £ | s. d. | £ | s. d. | | £ | s. d. | £ | s. d. |
| To Net expenditure on maintenance of main highways :— | | | | | | | | | |
| Highway District— | | | | | | | | | |
| No. 1 | 47,566 | 19 3 | 265,173 | 1 10 | Interest from investments of— | | | | |
| No. 2 | 99,987 | 5 5 | 463,378 | 13 9 | Construction Fund | 6,248 | 0 6 | | |
| No. 3 | 38,253 | 14 8 | 194,800 | 15 3 | Revenue Fund | 9,654 | 8 0 | 15,902 | 8 6 |
| No. 4 | 39,609 | 19 2 | 166,919 | 11 10 | Interest from local authorities on plant purchased on their behalf | | | 3,552 | 8 1 |
| No. 5 | 65,585 | 12 8 | 324,189 | 19 7 | Interest on advances to local authorities | | | 2,647 | 17 6 |
| No. 6 | 42,568 | 10 1 | 178,573 | 8 11 | Miscellaneous receipts | | | 119 | 7 1 |
| No. 7 | 45,803 | 11 6 | 261,223 | 8 8 | Motor-registration licenses, fees, and fines (section 24, Motor-vehicles Act, 1924) | | | 397,139 | 7 0 |
| No. 8 | 37,808 | 11 7 | 200,310 | 14 4 | Motor-spirits tax (section 9, Motor-spirits Taxation Act, 1927) | | | 1,219,208 | 11 8 |
| No. 9 | 55,655 | 3 1 | 296,050 | 9 0 | Rent of and tolls from ferries | | | 129,188 | 6 5 |
| No. 10 | 44,500 | 5 3 | 213,900 | 9 1 | Tire-tax (sections 13 and 14, Main Highways Act, 1922) | | | 2,081 | 10 6 |
| Totals for North Island | 516,839 | 12 8 | 2,564,520 | 12 3 | Transfer from Consolidated Fund (section 14, Main Highways Act, 1922) | | | 210,000 | 0 0 |
| No. 11 | 51,173 | 12 1 | 227,078 | 2 4 | | | | | |
| No. 12 | 137,303 | 7 10 | 441,938 | 13 4 | | | | | |
| No. 13 | 20,695 | 19 2 | 115,955 | 4 10 | | | | | |
| No. 14 | 32,239 | 3 6 | 148,029 | 7 11 | | | | | |
| No. 15 | 39,766 | 15 1 | 195,741 | 15 1 | | | | | |
| No. 16 | 15,826 | 6 8 | 85,676 | 4 11 | | | | | |
| No. 17 | 26,781 | 3 2 | 120,903 | 11 3 | | | | | |
| No. 18 | 31,951 | 1 11 | 143,774 | 9 10 | | | | | |
| Totals for Dominion | 872,577 | 2 1 | 4,043,618 | 1 9 | | | | | |
| Abolition of toll-gates (section 20, Finance Act, 1925) | 1,807 | 0 0 | 15,765 | 14 7 | | | | | |
| Accident compensation | 2,367 | 17 11 | 4,020 | 13 5 | | | | | |
| Administration and supervision expenses, including salaries and expenses of Public Works officers, printing, stationery, postages, and miscellaneous expenses | 38,448 | 13 0 | 185,711 | 9 6 | | | | | |
| Charges and expenses of raising loans, management charges of Consolidated Stock on account of Construction Fund, &c. | 2,532 | 3 3 | 46,539 | 13 5 | | | | | |
| Commission on collection of motor-registration fees by Postal Department | 15,564 | 3 10 | 72,917 | 5 10 | | | | | |
| Commission on registration of change of ownership | 5,337 | 6 0 | 21,872 | 3 6 | | | | | |
| Depreciation of furniture, fittings, &c. | 64 | 11 1 | 307 | 15 10 | | | | | |
| Depreciation of plant not in service | 54 | 0 0 | 88 | 0 0 | | | | | |
| Expenses of District Councilors attending District Council meetings and annual conference | 41 | 15 1 | 573 | 7 11 | | | | | |
| Expenses of delegate to International Roads Congress at Washington | 450 | 0 0 | 450 | 0 0 | | | | | |
| Fees and travelling-expenses of members of the Main Highways Board, other than Government members | 1,500 | 13 6 | 9,948 | 0 0 | | | | | |
| Carried forward | 940,745 | 5 9 | 4,401,812 | 5 9 | Carried forward | | | 1,767,758 | 6 3 |
| | | | | | | | | 6,947,475 | 13 2 |

MAIN HIGHWAYS ACCOUNT—continued.
REVENUE FUND—continued.

| EXPENDITURE. | Total for Year 1930-31. | | | Total since Inception of Main Highways Act, 1922, to 31/3/31. | | | INCOME. | Total for Year 1930-31. | | | Total since Inception of Main Highways Act, 1922, to 31/3/31. | | |
|---|-------------------------|----|----|---|----|----|-------------------------|-------------------------|----|----|---|----|----|
| | £ | s. | d. | £ | s. | d. | | £ | s. | d. | £ | s. | d. |
| Brought forward | 940,745 | 5 | 9 | 4,401,812 | 5 | 9 | .. | 1,767,768 | 6 | 3 | 6,947,475 | 13 | 2 |
| To Net expenditure on maintenance of main highways—continued. | | | | | | | Brought forward | | | | | | |
| Finance Act, 1930, — | | | | | | | | | | | | | |
| Subsidies to municipalities | 29,948 | 17 | 5 | 29,948 | 17 | 5 | | | | | | | |
| Subsidies to County Councils and other local authorities | 189,366 | 14 | 5 | 189,366 | 14 | 5 | | | | | | | |
| Hutt Road annual charges—Finance Act, 1927 (No. 2), section 33 | 22,339 | 10 | 0 | 61,536 | 11 | 6 | | | | | | | |
| Interest on amount appropriated out of Public Works Fund and paid into Main Highways Account Construction Fund | 61,300 | 0 | 0 | 61,300 | 0 | 0 | | | | | | | |
| Interest on loans, recoupment to Consolidated Fund (section 4, Finance Act, 1919) | 92,445 | 18 | 9 | 263,863 | 15 | 6 | | | | | | | |
| Level crossings, alarm-signals at | | | | 598 | 6 | 10 | | | | | | | |
| Miscellaneous expenses— | | | | | | | | | | | | | |
| Advertising, maps, rent of halls, traffic tallies, transport of samples, &c. Compensation under section 3, Public Works Amendment Act, 1925 | 64 | 9 | 3 | 1,589 | 1 | 4 | | | | | | | |
| Petrological Laboratory, Expenses of | 730 | 0 | 0 | 815 | 1 | 6 | | | | | | | |
| Refund of duty on motor-spirit destroyed by fire | 1,812 | 6 | 4 | 1,812 | 6 | 4 | | | | | | | |
| Reserve for redemption of main highways securities | 44,180 | 0 | 0 | 144,636 | 0 | 0 | | | | | | | |
| Signposts, erection of | 1,453 | 17 | 6 | 3,456 | 18 | 3 | | | | | | | |
| Traffic inspection | 1,753 | 9 | 5 | 2,292 | 10 | 3 | | | | | | | |
| Transfers to Construction Fund | 1,386,140 | 8 | 10 | 5,163,758 | 9 | 1 | | | | | | | |
| | 300,000 | 0 | 0 | 1,400,000 | 0 | 0 | | | | | | | |
| | 1,686,140 | 8 | 10 | 6,563,758 | 9 | 1 | | | | | | | |
| Balance, being excess of income over expenditure, carried to general balance-sheet | 81,617 | 17 | 5 | 383,717 | 4 | 1 | | | | | | | |
| | 1,767,758 | 6 | 3 | 6,947,475 | 13 | 2 | | | | | | | |

MAIN HIGHWAYS ACCOUNT—continued.

CONSTRUCTION FUND.

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1931, AND TOTAL TO DATE.

| EXPENDITURE. | Total for Year 1930-31. | | Total since Declaration of Main Highways (9/6/24). | |
|--|-------------------------|-------|--|-------|
| | £ | s. d. | £ | s. d. |
| To Net expenditure on construction and improvement of main highways, including cost of administration by Public Works Department and accident compensation:— | | | | |
| Highway District— | | | | |
| No. 1 | 62,986 | 18 3 | 527,178 | 13 6 |
| No. 2 | 108,802 | 15 5 | 629,645 | 4 3 |
| No. 3 | 8,365 | 0 0 | 154,776 | 10 9 |
| No. 4 | 19,743 | 1 4 | 282,025 | 16 11 |
| No. 5 | 39,798 | 11 10 | 204,766 | 15 3 |
| No. 6 | 33,328 | 2 6 | 291,430 | 5 0 |
| No. 7 | 21,575 | 8 2 | 316,722 | 18 5 |
| No. 8 | 6,939 | 2 0 | 156,666 | 8 11 |
| No. 9 | 67,856 | 16 6 | 482,340 | 3 11 |
| No. 10 | 38,428 | 9 6 | 175,299 | 16 5 |
| Totals for North Island | 407,784 | 5 6 | 3,220,852 | 13 4 |
| No. 11 | 52,705 | 10 11 | 117,472 | 5 4 |
| No. 12 | 25,525 | 3 11 | 131,300 | 8 2 |
| No. 13 | 18,486 | 1 7 | 149,130 | 9 1 |
| No. 14 | 52,317 | 10 2 | 241,308 | 4 8 |
| No. 15 | 52,465 | 16 5 | 117,182 | 13 6 |
| No. 16 | 55,820 | 0 8 | 132,078 | 16 11 |
| No. 17 | 29,646 | 18 5 | 296,381 | 7 3 |
| No. 18 | 16,498 | 18 4 | 92,407 | 5 5 |
| Totals for Dominion | 711,250 | 5 11 | 4,498,114 | 3 8 |
| Balance, being excess of income over expenditure, carried to general balance-sheet | 138,724 | 14 1 | 99,493 | 10 4 |
| | 849,975 | 0 0 | 4,597,607 | 14 0 |

Total for Year 1930-31.

INCOME.

By Receipts under section 15, Finance Act, 1923, from Public Works Fund, General Purposes Account

Loans raised under Main Highways Act, 1922—

Stock and Debentures issued—

At 4 per cent. interest

At 4½ per cent. interest

At 5 per cent. interest

At 5½ per cent. interest

At 5¾ per cent. interest

Transfer from Revenue Fund

Charges and expenses of raising loans (adjustment)

Total since Declaration of Main Highways (9/6/24).

£ s. d.

1,226,000 0 0

100,000 0 0

596,254 10 10

21,500 0 0

207,150 0 0

251,550 0 0

795,150 0 0

1,400,000 0 0

3 3 2

849,975 0 0

4,597,607 14 0

