

1931.  
NEW ZEALAND.

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BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1929-30.

AUDITED ACCOUNTS.

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DEPARTMENT OF AGRICULTURE.  
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

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	32,315	19 9	113,890	11 2	24,997	18 0	53,300	7 11	37,639	15 0	262,144	11 10
General establishment (office rents, printing, &c.)	19,873	14 9	1,336	16 9	326	13 8	84	17 6	488	10 6	22,110	13 2
Investigation and works for improvement of agricultural knowledge	6,695	5 1	212	4 1	247	9 4	11,147	11 1	5,184	3 1	23,486	12 8
Control and destruction of diseases and pests	..	..	20,166	17 3	..	..	..	..	395	2 1	20,561	19 4
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	959	4 11	1,869	3 1	..	..	..	..	..	..	2,828	8 0
Contribution to steamer services (Chatham Islands)	57	5 10	..	..	..	..	..	..	..	..	57	5 10
Interest on advances written-off	..	..	302	15 10	..	..	..	..	..	..	302	15 10
Carriage of lime and fertilizers ..	85,328	14 3	..	..	..	..	..	..	..	..	85,328	14 3
Guarantee on shipments of fruit	..	..	..	..	238	3 1	..	..	..	..	238	3 1
Guarantee on shipments of tobacco	..	..	..	..	413	18 4	..	..	..	..	413	18 4
Guarantee on shipments of eggs	..	..	5,839	8 8	..	..	..	..	..	..	5,839	8 8
Bonus on pork exported	21,634	11 4	..	..	..	..	..	..	..	..	21,634	11 4
Assistance to bee-keeping industry	..	..	..	..	9,000	0 0	..	..	..	..	9,000	0 0
Grants to Lincoln College ..	1,982	10 0	..	..	..	..	..	..	..	..	1,982	10 0
Compensation under Sock Act ..	..	..	17,086	11 11	..	..	..	..	..	..	17,086	11 11
Compensation under Slaughtering and Inspection Act	..	..	14,871	18 3	..	..	..	..	..	..	14,871	18 3
	168,847	5 11	175,576	7 0	35,224	2 5	64,532	16 6	43,707	10 8	487,888	2 6
<i>Cr.</i>												
By Control and destruction of diseases and pests	..	..	..	..	70	17 6	..	..	..	..	70	17 6
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	..	..	..	..	..	..	32,444	6 10	1,983	16 7	34,428	3 5
Interest on sundry advances ..	..	..	223	7 2	..	..	38	10 8	..	..	261	17 10
Fees under Dairy Industry Act ..	..	..	2,363	10 0	..	..	..	..	..	..	2,363	10 0
Fees under Stock Act ..	..	..	1,356	7 0	..	..	..	..	..	..	1,356	7 0
Fees under Slaughtering and Inspection Act	..	..	33,680	13 8	..	..	..	..	..	..	33,680	13 8
Fees under Orchard and Garden Diseases Act	..	..	..	..	838	11 1	..	..	..	..	838	11 1
Fees under Margarine Act ..	..	..	..	..	..	..	6	0 0	..	..	6	0 0
Fees under Veterinary Surgeons Act	9	8 0	..	..	..	..	..	..	..	..	9	8 0
Balances carried down..	168,837	17 11	137,952	9 2	34,314	13 10	32,043	19 0	41,723	14 1	414,872	14 0
	168,847	5 11	175,576	7 0	35,224	2 5	64,532	16 6	43,707	10 8	487,888	2 6

<i>Dr.</i>												
To Balance brought down ..	..	..	414,872	14 0	..	..	..	..	..	..	1,589	11 7
Depreciation ..	..	..	10,398	10 7	..	..	..	..	..	..	70	12 6
Interest on capital ..	..	..	5,798	16 7	..	..	..	..	..	..	429,409	17 1
			£431,070	1 2							£431,070	1 2
Balance brought down ..	..	..	429,409	17 1								
Losses from special accounts—												
Experimental farms and areas, quarantine station, poultry-station, and cattle-dip..	..	..	9,014	6 3								
Rabbit-destruction poisons and poison-mixing depots ..	..	..	651	1 3								
Ruakura Farm of Instruction—	£	s. d.										
Farm-working ..	656	6 3										
Experimental, educational, and hostel ..	5,338	12 11										
			5,994	19 2								
			£445,070	3 9							£445,070	3 9
<i>Cr.</i>												
By Rent of buildings ..	..	..	..	..	..	..	..	..	..	..	..	..
Territorial revenue ..	..	..	..	..	..	..	..	..	..	..	..	..
Balance carried down ..	..	..	..	..	..	..	..	..	..	..	..	..
By Profits from special accounts—												
Te Kauwhata Horticultural Station ..	..	..	..	..	..	..	..	..	..	..	151	16 10
Realization Central Development Farm ..	..	..	..	..	..	..	..	..	..	..	4,623	1 7
Balance ..	..	..	..	..	..	..	..	..	..	..	440,295	5 4

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by the Public Works and Justice Department; (b) interest at 4½ per cent. on capital as at 1st April, 1929.

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, 1930.

	Waimanga Farm.	Ashburton Farm.	Mamaku Farm.	Puawera Area.	Marton Area.	Galloway Area.	Gore Area.	Motuhi Island Quarantine Station.	Somes Island Quarantine Station.	Quail Island Quarantine Station.	Poultry Station, Wallaceville.	Mohakino Cattle-dip.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Dr.</i>													
To Stock, 1st April, 1929—													
Live-stock .. .. .	570 3 0	290 14 0	790 0 0	859 12 0	277 6 0	1,283 5 0	124 4 9	1,139 13 0	133 5 0	239 17 0	496 10 0	18 16 2	5,802 19 0
Farm crops and stores .. .. .	509 3 4	232 16 2	390 3 2	226 6 8	530 12 0	743 14 5	425 4 0	73 0 10	53 0 2	27 13 3	104 13 7	80 0 0	2,780 18 6
Wages .. .. .	498 10 2	658 6 3	633 7 4	505 18 3	45 2 4	541 13 9	.. .. .	520 5 11	270 0 0	273 5 0	586 8 5	.. .. .	5,523 11 1
Purchase of live-stock .. .. .	173 0 8	.. .. .	621 2 7	.. .. .	.. .. .	.. .. .	.. .. .	241 19 6	58 10 0	7 7 0	.. .. .	.. .. .	1,147 2 1
Launch and steamer services .. .. .	35 0 0	20 12 8	122 12 10	112 17 1	68 15 7	55 0 10	53 4 8	177 14 6	486 7 8	67 15 0	.. .. .	.. .. .	711 17 2
Manures and seeds .. .. .	.. .. .	57 17 1	.. .. .	.. .. .	75 4 0	66 5 0	133 10 5	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	468 3 8
Cultivating, harvesting, &c. .. .. .	14 8 1	.. .. .	44 8 4	21 4 9	.. .. .	67 4 0	.. .. .	96 5 9	137 17 8	21 12 8	880 0 8	.. .. .	332 16 6
Purchase of foodstuffs .. .. .	72 14 11	28 7 10	83 1 4	27 15 2	84 1 11	132 15 4	20 14 6	15 1 5	107 3 11	25 2 9	100 16 7	.. .. .	1,283 1 11
Cartage and sundries .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	373 16 7	.. .. .	.. .. .	.. .. .	.. .. .	716 8 9
Balance carried down .. .. .	1,873 0 2	1,288 14 0	2,684 15 7	1,753 13 11	1,081 1 10	2,889 18 4	756 18 4	2,637 17 6	1,226 4 5	662 12 8	2,168 9 3	117 9 3	19,140 15 3
To Balances brought down .. .. .	236 1 0	155 5 9	463 18 9	68 13 8	721 0 0	252 4 10	502 7 2	.. .. .	760 11 7	205 9 7	244 10 5	7 12 3	3,617 15 0
Repairs and maintenance .. .. .	30 14 1	3 1 9	33 11 9	49 4 4	10 6 1	31 3 6	.. .. .	62 19 4	46 14 11	.. .. .	27 15 7	9 3 0	304 14 1
Sundries .. .. .	8 6 10	22 0 7	28 3 5	12 3 4	.. .. .	63 6 1	24 11 0	.. .. .	13 0 0	4 11 9	127 15 1	.. .. .	303 18 1
Management .. .. .	50 0 0	40 0 0	50 0 0	50 0 0	30 0 0	50 0 0	25 0 0	50 0 0	20 0 0	25 0 0	50 0 0	5 0 0	445 0 0
Rent .. .. .	.. .. .	220 15 0	.. .. .	.. .. .	100 0 0	.. .. .	62 10 0	.. .. .	.. .. .	.. .. .	6 0 0	.. .. .	389 5 0
Depreciation .. .. .	175 2 11	47 12 2	202 6 7	184 17 11	44 3 10	193 12 5	9 9 10	144 16 0	138 11 2	93 12 0	137 6 7	48 3 4	1,419 14 9
Interest on capital .. .. .	364 7 11	55 14 3	346 10 8	253 10 8	19 10 2	258 15 3	9 8 8	664 19 2	231 13 11	244 11 10	144 17 8	44 3 10	2,638 4 0
Administration charges .. .. .	14 16 7	17 6 5	30 2 6	16 6 6	13 8 10	19 3 0	8 13 2	19 10 8	14 0 0	6 8 4	28 12 7	1 16 0	190 4 7
	879 9 4	561 15 11	1,154 13 8	634 16 2	938 8 11	868 5 1	641 19 10	942 5 2	1,224 11 7	579 13 6	766 17 11	115 18 5	9,308 15 6
<i>Cr.</i>													
By Sales of live-stock .. .. .	119 15 9	311 17 10	555 17 4	67 14 6	.. .. .	247 15 5	.. .. .	360 2 9	60 19 0	136 12 6	307 5 6	.. .. .	2,168 0 7
Sales of produce .. .. .	367 3 3	273 12 10	347 1 8	487 7 10	190 5 4	568 11 10	77 0 3	322 6 11	55 9 0	43 0 7	825 2 0	91 11 6	3,557 1 6
Fees .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	54 15 1	111 7 2	144 18 10	38 5 6	.. .. .	.. .. .	386 3 0
Sundries .. .. .	26 8 2	5 8 10	17 15 10	12 2 9	.. .. .	.. .. .	.. .. .	4 7 5	3 3 9	20 0 0	14 10 2	.. .. .	158 12 0
Stock, 31st March, 1930—													
Live-stock .. .. .	631 12 0	88 3 0	976 15 0	874 14 0	40 0 0	1,207 5 0	.. .. .	1,526 16 0	168 10 0	191 7 0	666 4 0	.. .. .	6,371 6 0
Farm crops and stores .. .. .	492 0 0	454 5 9	323 7 0	243 1 2	129 16 6	614 1 3	123 15 10	49 19 11	32 12 3	27 17 6	110 17 2	18 5 6	2,618 19 10
Balances carried down .. .. .	236 1 0	155 5 9	463 18 9	68 13 8	721 0 0	252 4 10	502 7 2	262 17 4	760 11 7	205 9 7	244 10 5	7 12 3	3,880 12 4
	1,873 0 2	1,288 14 0	2,684 15 7	1,753 13 11	1,081 1 10	2,889 18 4	756 18 4	2,637 17 6	1,226 4 5	662 12 8	2,168 9 3	117 9 3	19,140 15 3
By Balances brought down .. .. .	35 0 0	23 0 0	52 10 0	30 0 0	.. .. .	30 0 0	.. .. .	110 19 3	.. .. .	.. .. .	.. .. .	.. .. .	110 19 3
Rents .. .. .	844 9 4	538 15 11	1,102 3 8	604 16 2	938 8 11	838 5 1	641 19 10	831 5 11	1,224 11 7	579 13 6	753 17 11	115 18 5	9,014 6 3
Balances (losses) .. .. .	879 9 4	561 15 11	1,154 13 8	634 16 2	938 8 11	868 5 1	641 19 10	942 5 2	1,224 11 7	579 13 6	766 17 11	115 18 5	9,308 15 6

DEPARTMENT OF AGRICULTURE—continued.  
BUAKURA FARM OF INSTRUCTION.

FARM TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Apilary.		Dairy Herd.		Farm Crops.		Farm Stores.		Grass and Pastures.		Milk-production Herd.		Orchard.		Pigs.		Poultry.		Sheep.		Vegetable Garden.		Working-horses.		Totals.		Experimental, Educational, and Hostel Sections.		Grand Totals.				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.			
<i>Dr.</i>																																	
To Stock at 1st April, 1929 ..	222	2 12	766	7 0	1,515	5 10	691	11 10	3,320	0 0	1,340	5 4	82	0 1	813	12 0	216	14 2	3,532	5 0	1,408	18 1	50	0 0	339	0 0	14,889	3 4	106	3 7	14,995	6 11	
Purchases ..	9	5 5	325	15 6	18	4 4	967	19 0	..	..	..	..	..	..	70	8 6	..	..	1,408	18 1	..	..	7	4 9	140	9 11	2,948	5 6	570	3 4	3,518	8 10	
Labour ..	114	7 2	443	18 8	723	2 9	173	12 5	335	16 10	680	12 8	125	10 9	379	16 9	80	1 5	248	4 4	..	..	146	15 9	28	0 2	3,479	19 8	2,806	16 3	6,286	15 11	
Horse-labour ..	15	11 5	212	6 2	232	1 11	6	3 1	197	11 11	132	16 3	20	2 11	36	17 6	17	4 7	71	8 7	..	..	8	6 1	3	2 0	953	12 5	162	13 8	1,116	6 1	
Repairs and sundries paid for ..	5	16 6	486	4 11	10	7 10	0	10 7	72	13 1	189	10 10	7	10 9	238	17 8	13	1 2	77	14 11	..	..	1	2 3	73	1 8	1,176	12 2	205	1 5	1,381	13 7	
Repairs and sundries from farm ..	0	14 2	2	6 3	1	19 0	113	10 11	61	9 2	211	11 0	0	15 3	7	1 4	1	4 10	3	5 11	..	..	0	1 6	11	1 1	415	0 5	697	6 10	1,112	7 3	
Feed purchased ..	..	..	176	7 5	..	..	..	..	..	..	216	16 7	..	..	441	16 7	185	11 9	..	..	..	..	..	..	60	5 3	1,080	17 7	..	..	1,080	17 7	
Pastures and feed from farm ..	..	..	1,958	12 1	937	6 6	..	..	..	..	986	10 10	..	..	200	18 8	7	4 7	1,304	10 9	..	..	..	..	284	8 7	5,679	12 0	..	..	5,679	12 0	
Store issues ..	3	9 8	8	7 5	160	14 4	0	5 9	405	3 8	32	11 3	2	17 9	13	3 10	8	14 8	13	3 6	..	..	1	8 7	5	6 0	655	6 5	286	7 10	941	14 3	
Balances (profit) ..	..	..	..	..	..	..	..	..	2,444	9 10	324	15 10	..	..	..	..	..	..	397	2 1	..	..	..	..	606	3 10	3,772	11 7	..	..	3,772	11 7	
	371	6 56	380	5 53	599	2 61	953	13 76	837	4 64	115	10 7	238	17 62	2,202	12 10	529	17 27	7,056	13 2	..	..	214	18 11	1,550	18 6	35,051	1 14	834	12 11	39,885	14 0	
<i>Cr.</i>																																	
By Sales ..	78	10 0	3,142	2 9	93	16 10	55	18 5	..	..	1,638	15 8	6	16 8	892	15 1	186	1 13	3,371	16 1	..	..	3	1 3	1	0 0	9,469	13 10	1,744	3 31	11,213	17 1	
Issues produce ..	21	2 6	210	0 0	1,451	7 1	1,249	2 9	3,420	3 1	957	0 2	68	8 4	6	2 1	46	13 0	332	14 7	..	..	56	7 10	1	0 0	7,820	1 5	255	15 0	8,075	16 5	
Horse-labour ..	194	..	42,925	6 61	806	11 2	374	3 4	43,417	1 51	5,519	14 9	84	12 7	716	19 9	219	15 3	3,352	2 6	..	..	50	0 0	1,137	18 6	1,137	18 6	..	..	1,137	18 6	
Stock at 31st March, 1930 ..	77	12 7	102	16 2	247	7 5	274	9 1	..	..	..	..	78	19 11	588	15 11	77	7 10	..	..	..	..	105	9 10	412	0 0	15,072	8 7	97	12 10	15,170	1 5	
Balances (loss) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,550	18 9	2,737	1 10	4,288	0 7	
Totals ..	371	6 56	380	5 53	599	2 61	953	13 76	837	4 64	115	10 7	238	17 62	2,202	12 10	529	17 27	7,056	13 2	..	..	214	18 11	1,550	18 6	35,051	1 14	834	12 11	39,885	14 0	

DEPARTMENT OF AGRICULTURE—*continued.*RUAKURA FARM OF INSTRUCTION—*continued.*

## EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Experimental.	Visitors.	Agricultural Education: General.	S.P.F. School. (Includes Quarters.)	Departmental Exhibits.	Total.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock at 1st April, 1929 .. ..	.. ..	.. ..	22 10 0	83 13 7	.. ..	106 3 7
Purchases .. ..	.. ..	.. ..	.. ..	570 3 4	.. ..	570 3 4
Labour .. ..	56 4 3	320 15 11	358 1 3	2,039 10 4	32 4 6	2,806 16 3
Horse-labour .. ..	9 3 4	7 7 0	69 9 1	75 14 3	1 0 0	162 13 8
Repairs and sundries paid for .. ..	4 19 6	20 11 3	89 19 3	89 6 2	0 5 3	205 1 5
Repairs and sundries (farm) .. ..	20 1 11	2 4 0	6 7 6	668 13 5	.. ..	697 6 10
Store issues .. ..	2 1 10	.. ..	43 16 1	240 2 9	0 7 2	286 7 10
	92 10 10	350 18 2	590 3 2	3,767 3 10	33 16 11	4,834 12 11
<i>Income.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales .. ..	.. ..	.. ..	.. ..	1,744 3 3	.. ..	1,744 3 3
Issues of produce .. ..	.. ..	.. ..	.. ..	255 15 0	.. ..	255 15 0
Stock at 31st March, 1930 .. ..	.. ..	.. ..	23 9 6	74 3 4	.. ..	97 12 10
Balance (loss) .. ..	92 10 10	350 18 2	566 13 8	1,693 2 3	33 16 11	2,737 1 10
	92 10 10	350 18 2	590 3 2	3,767 3 10	33 16 11	4,834 12 11

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Farm Working Account.	Experimental, Educational, and Hostel Section.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.
To Trading Account .. ..	.. ..	.. ..	.. ..
Balance brought forward .. ..	.. ..	2,737 1 10	2,737 1 10
Interest .. ..	2,349 6 1	1,084 5 10	3,433 11 11
Depreciation .. ..	336 11 0	612 3 3	948 14 3
Cutting hedges .. ..	2 1 6	2 1 6	4 3 0
Carpenters' Shop Working Account .. ..	44 2 10	44 2 11	88 5 9
Electric-light Working Account .. ..	22 3 9	44 7 5	66 11 2
Water-supply Working Account .. ..	36 15 10	36 15 11	73 11 9
Motor-car Working Account .. ..	26 13 9	53 7 6	80 1 3
Office and management expenses .. ..	190 5 5	570 16 2	761 1 7
Head Office administration expenses .. ..	76 15 3	153 10 7	230 5 10
	3,084 15 5	5,338 12 11	8,423 8 4
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.
By Trading Account .. ..	3,772 11 7	.. ..	.. ..
Balance, being gross profit, carried forward— Less gross losses brought forward .. ..	1,550 18 9	.. ..	.. ..
	2,221 12 10	.. ..	2,221 12 10
Rents .. ..	206 16 4	.. ..	206 16 4
Balance, being net loss .. ..	656 6 3	5,338 12 11	5,994 19 2
	3,084 15 5	5,338 12 11	8,423 8 4



DEPARTMENT OF AGRICULTURE—*continued.*

## TE KAUWHATA HORTICULTURAL STATION.

## WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Wattle Plantation.	General Farm.	Vineyard.	Wine-cellar.	Horticulture.	Management.	Totals.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock, 1st April, 1929 ..	7 16 8	1,012 18 9	34 2 4	11,289 7 8	27 3 1	..	12,371 8 6
Wages and salaries ..	252 0 3	368 3 10	1,336 16 6	793 5 6	274 13 11	..	3,025 0 0
Inter-section charges ..	29 17 6	..	65 5 0	1,795 2 0	8 15 0	..	1,898 19 6
Sundry purchases ..	9 13 1	128 2 5	62 3 2	58 12 2	0 8 0	..	258 18 10
Cartage and freight ..	22 8 4	31 14 5	5 2 11	163 12 9	2 0 3	..	224 18 8
Purchase of live-stock ..	..	668 19 9	..	..	..	..	668 19 9
Purchase of sugar ..	..	..	..	687 0 11	..	..	687 0 11
Purchase of manure, seeds, &c. ..	..	164 14 6	84 4 2	..	1 17 10	..	250 16 6
Purchase of bottles, corks, &c. ..	..	..	..	212 19 9	..	..	212 19 9
Purchase of cases and straw, &c. ..	..	..	..	325 16 0	..	..	325 16 0
Balances carried down ..	..	175 4 4	228 7 7	2,870 12 2	..	..	3,274 4 1
	321 15 10	2,549 18 0	1,816 1 8	18,196 8 11	314 18 1	..	23,199 2 6
To Balance brought down ..	86 15 0	..	..	..	265 7 4	..	352 2 4
Repairs and maintenance ..	1 17 0	45 19 9	5 10 9	96 11 4	36 15 6	74 19 4	261 13 8
Salaries and sundry expenses ..	..	..	..	50 8 0	..	851 16 7	902 4 7
Depreciation ..	65 4 5	119 4 4	54 1 11	67 2 4	4 0 0	124 13 7	434 6 7
Interest on capital ..	154 10 2	218 16 4	89 17 8	683 19 8	16 0 1	105 3 6	1,268 7 5
Administration charges ..	..	..	..	..	..	148 13 7	148 13 7
Balances (profits).. ..	..	..	78 17 3	1,972 10 10	..	..	2,051 8 1
	308 6 7	384 0 5	228 7 7	2,870 12 2	322 2 11	1,305 6 7	5,418 16 3
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales of bark, posts, firewood ..	154 18 6	..	..	..	..	..	154 18 6
Sheep and wool ..	..	778 12 5	..	..	..	..	778 12 5
Sales of produce and sundries ..	58 9 4	54 2 5	32 13 4	59 6 8	20 9 0	..	225 0 9
Sales of bulk wine ..	..	..	..	3,968 14 10	..	..	3,968 14 10
Sales of case wine ..	..	..	..	2,520 2 3	..	..	2,520 2 3
Inter-section transfers ..	21 13 0	170 17 6	1,750 0 0	0 10 0	6 10 0	..	1,949 10 6
Stock, 31st March, 1930 ..	..	1,546 5 8	33 8 4	11,647 15 2	22 11 9	..	13,250 0 11
Balances carried down ..	86 15 0	..	..	..	265 7 4	..	352 2 4
	321 15 10	2,549 18 0	1,816 1 8	18,196 8 11	314 18 1	..	23,199 2 6
By Balances brought down ..	..	175 4 4	228 7 7	2,870 12 2	..	..	3,274 4 1
Rent ..	..	..	..	..	..	209 17 1	209 17 1
Electric light ..	..	..	..	..	..	35 3 10	35 3 10
Balances (losses) ..	308 6 7	208 16 1	..	..	322 2 11	1,060 5 8	1,899 11 3
	308 6 7	384 0 5	228 7 7	2,870 12 2	322 2 11	1,305 6 7	5,418 16 3

*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 ..	..	308 6 7	83 17 11	..	392 4 6
General farm ..	..	208 16 1	194 4 3	..	403 0 4
Vineyard ..	78 17 3	..	226 1 1	..	147 3 10
Wine-cellar ..	1,972 10 10	..	512 12 3	1,459 18 7	..
Horticulture ..	..	322 2 11	43 10 2	..	365 13 1
				1,459 18 7	1,308 1 9
Deduct losses ..	..	..	..	1,308 1 9	..
Net profit ..	..	..	..	151 16 10	..

DEPARTMENT OF AGRICULTURE—continued.  
RABBIT-DESTRUCTION POISONS AND POISON-MIXING DEPOTS.  
WORKING ACCOUNTS AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 1930.

	Green Island Depot.	Frankton Junction Depot.	Fairlie Depot.	Kaikoura Depot.	Ranfurly Depot.	Invercargill Depot.	Wellington District Distributions, Phosphorized Pollard.	Dominion Distributions, Carbon Bisulphide.	Dominion Distributions, Strychnine.	Total.
<i>Dr.</i>										
To Stock, 1st April, 1929	£ s. d. 93 9 3	£ s. d. 625 16 9	£ s. d. 184 8 6	£ s. d. 22 6 4	£ s. d. 0 15 4	£ s. d. 103 16 1	£ s. d. 84 18 2	£ s. d. 401 4 4	£ s. d. 792 10 4	£ s. d. 2,309 5 1
Wages	134 5 0	103 11 1	60 1 10	11 5 0	6 6 0	13 6 0	0 10 6	12 5 10	1,007 6 4	328 14 11
Purchases of poison	198 10 3	81 1 9	67 7 3	0 12 1	2 18 0	8 15 0	..	..	..	358 12 3
Sugar, pollard, &c.	18 18 3	14 6 8	14 6 8	0 5 0	0 10 6	12 10 0	..	..	..	57 17 10
Sundries	85 9 1	47 14 6	20 17 0	0 5 0	0 17 3	17 5 6	0 18 3	32 8 4	68 12 8	274 7 7
Packing and cartage	162 18 1	2 1 0	0 14 1	8 1 6	6 0 0	0 5 3	61 0 4	90 4 2	321 13 4	652 17 9
Transfers (in)	13 17 10	..	58 1 4	0 12 10	4 5 6	22 9 3	0 14 7	105 13 1	386 3 0	591 17 5
Balances carried down	707 7 9	871 5 5	405 16 8	43 2 9	21 12 7	178 7 1	148 1 10	641 15 9	2,576 5 8	5,593 15 6
<i>Cr.</i>										
By Poison sales	£ s. d. 429 12 10	£ s. d. 256 15 8	£ s. d. 77 3 5	£ s. d. 17 7 9	£ s. d. 20 8 4	£ s. d. 132 16 5	£ s. d. 28 18 8	£ s. d. 338 19 11	£ s. d. 1,200 12 6	£ s. d. 1,539 12 5
Phosphorized-pollard sales	2 17 0	..	83 6 8	..	..	5 17 3	..	..	..	942 14 9
Phosphorized-oats sales	13 18 8	61 0 4	131 16 8	..	1 4 3	28 6 5	..	94 18 1	321 13 4	112 9 3
Sundries (out)	7 0 0	69 9 6	113 9 11	1 2 0	..	11 7 0	3 5 9	207 17 9	205 14 2	652 17 9
Transfers	253 19 3	430 4 11	..	24 13 0	..	..	115 17 5	..	1,053 19 10	2,086 12 2
Stock, 31st March, 1930	..	53 15 0	..	..	..	..	..	..	..	53 15 0
Balances carried down	707 7 9	871 5 5	405 16 8	43 2 9	21 12 7	178 7 1	148 1 10	641 15 9	2,576 5 8	5,593 15 6
<i>Dr.</i>										
To Balances brought down	£ s. d. ..	£ s. d. 53 15 0	£ s. d. 3 5 6	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. 53 15 0
Repairs, &c.	50 0 0	40 0 0	30 0 0	5 0 0	5 0 0	20 0 0	5 0 0	34 0 0	120 0 0	309 0 0
Management	132 0 10	123 19 10	14 17 10	1 9 6	4 1 0	0 4 6	..	..	..	276 13 6
Depreciation	144 18 2	152 11 1	18 7 3	2 6 4	9 7 5	19 1 6	3 16 5	18 1 7	35 13 9	404 3 6
Interest	8 16 4	5 14 0	4 16 1	0 6 8	0 6 11	2 1 6	0 7 0	3 15 8	23 11 8	49 15 10
Administration	..	..	..	..	..	..	..	49 15 10	206 17 7	256 13 5
Balances (profits)	335 15 4	375 19 11	71 6 8	9 2 6	18 15 4	41 7 6	9 3 5	105 13 1	386 3 0	1,353 6 9
<i>Cr.</i>										
By Balances brought down	£ s. d. 13 17 10	£ s. d. 375 19 11	£ s. d. 58 1 4	£ s. d. 0 12 10	£ s. d. 14 9 10	£ s. d. 22 9 3	£ s. d. 0 14 7	£ s. d. 105 13 1	£ s. d. 386 3 0	£ s. d. 591 17 5
Balances (loss)	321 17 6	..	13 5 4	8 9 8	4 9 10	18 18 3	8 8 10	..	..	761 9 4
	335 15 4	375 19 11	71 6 8	9 2 6	18 15 4	41 7 6	9 3 5	105 13 1	386 3 0	1,353 6 9

To Balance (loss)	£ s. d. ..	£ s. d. 761 9 4
Provision for compensation	..	146 5 4
Less profits	..	907 14 8
Loss	..	256 13 5
	..	£651 1 3



DEPARTMENT OF AGRICULTURE—continued  
BALANCE-SHEET AS AT 31ST MARCH, 1930.

		Experimental Farms and Areas, Quarantine Stations, Poultry Station, and Cattle-dip.		Rabbit-destruction, Poisons, and Poison-mixing Depots.		Ruakura Farm of Instruction.		Central Development Farm, Werarua: Realization.		Te Kauwhata Horticultural Station.		Other than Special Undertakings.		Total.											
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.									
<i>Liabilities.</i>																									
Capital, 1st April, 1929	(includes Public Works Fund capital, £207,867 13s. 8d.)	58,615	15	2	8,798	11	10	76,302	2	3	28,186	0	8	125,544	7	5									
Sundry creditors—																									
General	..	512	3	2	21	16	0	263	7	4	9	9	4	26	410	6	1								
Government	..	190	3	4	29	4	6	..	..	..	38	1	11	13	661	4	8								
Depreciation Reserves	..	9,582	1	10	1,589	1	5	8,041	15	7	4,014	7	0	34	125	2	5								
Profit and Loss Accounts	..	..	..	..	..	..	..	..	..	..	151	16	10	..	..	..	..								
Realization Account	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..								
Compensation and Contribution Reserves	..	..	..	..	1,496	5	4	..	..	..	..	..	..	..	..	..	..								
Amounts received in advance	..	..	..	..	..	..	..	576	0	0	..	..	..	..	..	..	..								
Bad Debts Reserve	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..								
Writings-off Reserve	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..								
Treasury Adjustment Account	..	1,351	6	4	..	..	..	..	..	..	..	..	..	4,465	13	1	4,465	13	1						
		70,251	9	10	11,934	19	1	85,183	5	2	32,399	15	9	27,081	7	11	32,399	15	9	805,303	11	6			
<i>Assets.</i>																									
Land	..	15,263	0	0	750	0	0	35,926	2	0	2,091	3	6	31,366	7	3	31,366	7	3	85,396	12	9			
Permanent improvements	..	31,847	12	3	5,244	6	5	20,947	0	6	11,507	3	7	33,499	6	10	33,499	6	10	103,045	9	7			
Furniture, fittings, and fixtures	..	56	12	8	11	5	3	1,200	7	11	81	12	8	13,891	17	8	15,241	16	2	15,241	16	2			
Libraries	..	2	7	9	..	..	..	44	10	10	14	0	0	..	..	..	6,958	9	11	6,958	9	11			
Technical instruments and equipment	..	10	2	0	..	..	..	..	..	..	..	..	..	11,614	12	3	11,644	15	3	11,644	15	3			
Mechanical office appliances	..	4,322	17	1	213	6	5	3,147	16	3	15	15	0	2,887	15	0	2,903	10	0	2,903	10	0			
Implementations and tools	..	218	9	6	..	..	..	295	7	7	2,763	3	2	4,740	10	6	15,187	13	5	15,187	13	5			
Transport	..	..	..	..	..	..	..	..	..	..	..	..	..	15,303	8	8	15,817	5	9	15,817	5	9			
Sundry advances, &c.	..	6,371	6	0	..	..	..	8,987	15	0	1,326	16	6	481	5	0	4,561	4	1	4,561	4	1			
Live-stock	..	2,618	19	10	2,086	12	2	6,288	8	9	11,951	4	4	..	..	..	17,167	2	6	17,167	2	6			
Farm crops and stores	..	..	..	..	..	..	..	1,164	19	0	..	..	..	5,356	11	2	28,301	16	3	28,301	16	3			
Produce on consignment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,164	19	0	1,164	19	0			
Sundry debtors—																									
General	..	348	9	3	1	16	0	607	11	10	656	14	8	12,106	5	7	13,720	17	4	13,720	17	4			
Government	..	176	11	3	40	11	10	..	..	..	68	6	4	1,762	9	1	2,047	18	6	2,047	18	6			
Amounts paid in advance	..	0	16	0	..	..	..	7	14	5	14	6	0	107	19	2	130	15	7	130	15	7			
Compensation and contributions	..	..	..	..	1,496	5	4	130	11	4	..	..	..	..	..	..	1,626	16	8	1,626	16	8			
Profit and Loss Accounts	..	9,014	6	3	651	1	3	5,994	19	2	..	..	..	429,409	17	1	445,070	3	9	445,070	3	9			
Writing-off Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,465	13	1	4,465	13	1			
Treasury Adjustment Account	..	..	..	..	1,439	14	5	440	0	7	1,889	9	0	27,081	7	11	30,850	11	11	30,850	11	11			
		70,251	9	10	11,934	19	1	85,183	5	2	32,399	15	9	27,081	7	11	32,399	15	9	32,399	15	9	805,303	11	6

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

## COOK ISLANDS ADMINISTRATION. (RAROTONGA.)

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Aitutaki salaries .. .. .		686	10	0	By Ammunition .. .. .		23	9	5
Atiu salaries .. .. .		139	10	3	Aitutaki Wharf .. .. .		3	7	7
Audit fee .. .. .		257	18	10	Benzine .. .. .		6	12	9
Agricultural classes .. .. .		25	0	0	Copra export duties .. .. .		2,253	19	10
Contingencies .. .. .		992	3	1	Customs duties .. .. .		11,960	14	2
Courts .. .. .		733	18	11	Cinema licenses .. .. .		15	0	0
Dental Department .. .. .		273	9	8	Diving licenses .. .. .		20	0	0
Education .. .. .		510	4	1	Dog-tax .. .. .		115	10	0
Experimental Farm .. .. .		376	1	0	Education, Northern Group .. .. .		86	16	1
Freezer .. .. .		42	6	5	Film-censorship fees .. .. .		20	19	7
Government buildings .. .. .		740	17	0	High Court fees and fines .. .. .		1,358	0	6
Hospital and Medical Department .. .. .	£				Hall licenses .. .. .		9	0	0
.. .. .	s.	2,739	1	4	Liquor .. .. .		156	18	7
Less grant from New Zealand .. .. .	£	1,000	0	0	Marriage fees .. .. .		31	3	0
					Motor fees .. .. .		184	0	0
		1,739	1	4	Native Land Court fees .. .. .		94	3	9
Hotel, Rarotonga .. .. .		150	6	6	Passport fees .. .. .		29	2	0
Lepers .. .. .		81	5	4	Post-office box rents .. .. .		7	4	0
Lunatics .. .. .		381	9	4	Printing .. .. .		1	8	8
Mail subsidy .. .. .		10	0	0	Rents .. .. .		295	17	8
Mangaia salaries .. .. .		230	0	0	Road rates .. .. .		93	3	6
Manihiki and Rakahanga salaries .. .. .		253	15	0	Shipping fees .. .. .		3	17	0
Mauke salaries .. .. .		634	17	5	Stamp-sales .. .. .		959	5	10
Mitiaro salaries .. .. .		85	10	0	Stock, Public Works Department .. .. .		17	9	11
Penrhyn salaries .. .. .		326	0	0	Telephones .. .. .		22	17	8
Police .. .. .		1,075	1	5	Trading licenses .. .. .		831	5	0
Post-office .. .. .		374	7	8	Water rates .. .. .		445	12	0
Prisoners .. .. .		280	5	6	Wireless .. .. .		60	6	6
Public works .. .. .		660	5	5					
Pukapuka salaries .. .. .		305	0	0					
Resident Commissioner's Office .. .. .		1,141	17	8					
Roads, bridges, culverts, and foreshore .. .. .		1,685	8	3					
Subsidy, destruction flying-foxes and bats .. .. .		99	0	7					
Superannuation .. .. .		191	0	1					
Treasury and Customs .. .. .		922	17	9					
Trucks .. .. .		184	8	4					
Water expenses .. .. .		183	4	11					
Depreciation .. .. .		2,163	1	5					
Balance, being excess of income over expenditure .. .. .		1,171	1	10					
		£19,107	5	0			£19,107	5	0

## BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Sundry creditors .. .. .		1,213	10	8	Land .. .. .		9,785	5	0
Excess of assets over liabilities .. .. .		77,073	4	5	Buildings .. .. .		45,520	6	11
					Waterworks, Rarotonga .. .. .		4,559	14	3
					Water-tanks, outer islands .. .. .		1,562	18	4
					Telephone system .. .. .		821	7	3
					Plant and tools .. .. .		3,428	8	0
					Office furniture and fittings .. .. .		717	10	5
					Furniture, household .. .. .		3,960	7	0
					Boats .. .. .		394	14	3
					Motor-vehicles .. .. .		1,062	7	8
					Stocks on hand .. .. .		2,449	14	5
					Sundry debtors .. .. .		2,963	13	5
					Cash in hand, Resident Agents .. .. .		15	7	8
					Cash in bank .. .. .		488	15	3
					Cash in hand .. .. .		556	5	3
		£78,286	15	1			£78,286	15	1

S. J. SMITH,  
Secretary, Cook Islands 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.—G. F. C. CAMPBELL, Controller and Auditor-General.



DEPARTMENT OF HEALTH—*continued.*

GENERAL REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930—*continued.*

	£	s.	d.	£	s.	d.		£	s.	d.
Brought forward .. .. .	..	..	..	858,156	17	5	Brought forward .. .. .	936,485	5	11
Transfer and maintenance, New Zealand lepers at Mokagai.. .. .	..	..	..	728	16	0				
General administration—										
Salaries and temporary assistance ..	52,483	14	1							
Travelling, transfer, and removal expenses .. .. .	11,169	1	7							
Office expenses (rent, telephone, postages and telegrams, printing and stationery, &c.) .. .. .	7,578	18	5							
Bad debts (other than institutional)..	0	1	0							
Law-costs .. .. .	75	5	7							
Expenses of Health exhibits at exhibitions and A. & P. Association shows ..	217	8	6							
Other expenses .. .. .	1,557	6	0							
Equipment at Otaki Hospital handed over to Palmerston North Hospital Board free of cost .. .. .	150	6	10							
				73,232	2	0				
Depreciation on buildings, equipment, &c. (other than institutional), including loss on realization of departmental motor-cars .. .. .				4,367	10	6				
				£936,485	5	11		£936,485	5	11
				£	s.	d.		£	s.	d.
To Balance brought down .. .. .	..	..	..	918,668	13	8	By Balance after charging interest on capital .. .. .	922,811	4	4
Interest on capital at 4½ per cent. per annum (other than institutional) .. .. .	..	..	..	4,142	10	8				
				£922,811	4	4		£922,811	4	4



DEPARTMENT OF HEALTH—continued.  
 INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 1930.  
*St. Helens Maternity Hospitals.*

	Auckland.	Christchurch.	Dunedin.	Gisborne.	Invercargill.	Wanganui.	Wellington.	Totals.
<i>Expenditure.</i>								
To Provisions ..	£ s. d. 1,613 18 9	£ s. d. 756 0 0	£ s. d. 380 4 9	£ s. d. 631 16 0	£ s. d. 662 10 10	£ s. d. 507 11 2	£ s. d. 1,637 18 4	£ s. d. 6,189 19 10
Surgery and dispensary ..	457 0 9	173 18 3	44 2 10	123 18 8	119 17 7	111 16 6	425 19 9	1,456 14 4
Salaries and wages ..	3,174 12 9	1,956 10 3	1,309 3 8	1,168 12 11	1,102 3 1	986 9 10	2,369 9 11	12,077 2 5
Domestic ..	1,985 0 6	705 4 4	472 13 10	536 3 8	655 15 2	552 6 3	1,545 4 8	6,452 8 5
Establishment ..	563 18 10	186 8 2	100 14 4	46 12 4	288 4 9	66 9 1	275 6 7	1,527 14 1
Grounds ..	41 8 7	58 16 3	233 4 0	186 16 9	204 8 0	171 5 8	224 6 1	1,120 6 1
Miscellaneous maintenance ..	31 12 5	..	10 17 0	5 7 7	14 15 1	10 8 5	10 8 0	1,83 8 6
Miscellaneous expenditure ..	160 2 9	53 11 6	123 19 7	0 0 6	0 10 0	0 8 8	7 7 1	346 0 1
Depreciation—								
Buildings ..	819 8 11	128 11 5	122 10 4	149 17 10	171 18 9	73 13 0	267 13 7	1,733 13 10
Equipment ..	399 4 9	141 0 0	104 19 6	86 0 9	83 7 8	132 9 9	227 19 9	1,175 2 2
Other improvements ..	..	..	..	..	2 14 3	1 11 3	4 18 0	9 3 6
Bad debts written off ..	138 16 2	67 5 0	36 15 6	79 10 3	24 10 6	45 4 6	147 19 6	540 1 5
Administration expenses ..	545 4 7	193 4 10	240 14 9	240 4 1	267 14 5	282 15 9	483 9 5	2,243 7 10
Maintenance of outdoor services ..	64 7 10	61 4 0	22 16 5	1 18 5	1 2 2	8 19 9	25 19 8	186 8 3
	9,994 17 7	4,481 14 0	3,202 16 6	3,256 19 9	3,599 12 3	2,951 9 7	7,654 1 1	35,141 10 9
To Balance brought down ..	7,592 16 10	3,150 13 11	2,588 2 0	2,477 2 4	2,761 11 1	2,390 6 1	5,608 3 2	26,568 15 5
Interest on capital ..	2,404 0 11	334 15 10	346 19 2	328 1 7	364 2 4	238 18 1	904 7 11	4,921 5 10
	9,996 17 9	3,485 9 9	2,935 1 2	2,805 3 11	3,125 13 5	2,629 4 2	6,512 11 1	31,490 1 3
<i>Income.</i>								
By Fees receivable—								
Indoor ..	£ s. d. 2,204 7 0	£ s. d. 1,077 15 0	£ s. d. 555 7 0	£ s. d. 773 3 0	£ s. d. 821 18 6	£ s. d. 545 3 6	£ s. d. 1,967 15 0	£ s. d. 7,945 9 0
Outdoor ..	173 0 0	227 12 6	57 3 0	4 10 0	3 17 6	15 0 0	65 5 0	546 8 0
Babies ..	13 12 9	7 6 0	0 4 6	1 4 8	4 2 8	..	6 10 5	33 0 9
Miscellaneous income ..	11 1 0	18 6 7	2 0 0	1 0 0	8 2 6	1 0 0	6 7 6	47 17 7
Balance carried down ..	7,592 16 10	3,150 13 11	2,588 2 0	2,477 2 4	2,761 11 1	2,390 6 1	5,608 3 2	26,568 15 5
	9,994 17 7	4,481 14 0	3,202 16 6	3,256 19 9	3,599 12 3	2,951 9 7	7,654 1 1	35,141 10 9
By Excess of expenditure over income after charging interest on capital ..	9,996 17 9	3,485 9 9	2,935 1 2	2,805 3 11	3,125 13 5	2,629 4 2	6,512 11 1	31,490 1 3
	9,996 17 9	3,485 9 9	2,935 1 2	2,805 3 11	3,125 13 5	2,629 4 2	6,512 11 1	31,490 1 3

DEPARTMENT OF HEALTH—continued.  
 INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1930—continued.  
*Institutions other than St. Helens Maternity Hospitals.*

	Trentham Hospital.	King George V Hospital, Rotorua.	Isolation Hospital, Rotorua.	Pukeora Sanatorium.	Queen Mary Hospital, Hamer.	Otaki Sanatorium.	Otaki Hospital.	Quail Island Leper Hospital.	Totals.
<i>Expenditure.</i>									
To Provisions .. .. .	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Surgery and dispensary ..	3,486 6 9	1,023 10 9	152 1 1	1,262 13 5	1,910 14 3	424 17 1	62 6 11	17,174 16 2	4,836 3 6
Salaries and wages .. ..	1,380 5 4	1,445 0 8	.. .. .	1,081 6 10	1,617 10 11	384 18 6	27 0 10	3,325 2 2	4,555 17 9
Domestic .. .. .	12,784 4 4	39 11 11	.. .. .	178 10 1	944 4 10	97 13 1	.. .. .	41,447 10 10	1,259 19 11
Establishment .. .. .	4,243 8 5	911 17 8	36 15 3	42 13 0	294 2 6	247 2 0	175 6 6	13,859 10 3	1,727 16 10
Miscellaneous maintenance ..	1,518 3 10	1,327 2 1	.. .. .	1,424 11 2	1,522 9 1	814 2 2	.. .. .	7,535 12 1	5,088 4 6
Grounds, vegetable garden ..	66 10 10	.. .. .	.. .. .	504 2 4	.. .. .	85 18 8	.. .. .	688 18 5	85 18 8
Depreciation—									
Buildings .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Equipment .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Other improvements .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Bad debts written off .. .. .	19 19 11	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Administration expenses .. ..	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Farm Working Account .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Poultry-farm Working Account ..	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
To Balance brought down .. ..	19 19 11	28,226 2 7	188 16 4	27,444 10 5	35,796 4 10	10,328 10 1	175 6 6	160 14 2	102,340 4 10
Ornamental grounds .. .. .	19 19 11	13,146 5 2	183 5 10	3,125 12 11	8,643 19 2	1,071 7 1	175 6 6	160 14 2	26,526 10 9
Interest on capital .. .. .	.. .. .	703 7 5	.. .. .	598 0 6	1,079 11 8	521 16 10	.. .. .	.. .. .	2,902 16 5
	.. .. .	3,498 12 8	327 4 2	2,869 8 11	5,549 11 0	1,356 12 9	.. .. .	115 4 9	13,716 14 3
	19 19 11	17,348 5 3	510 10 0	6,593 2 4	15,273 1 10	2,949 16 8	175 6 6	275 18 11	43,146 1 5
<i>Income.</i>									
By Patients' fees receivable—									
General in-patients .. .. .	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Orthopedic patients .. .. .	7,629 18 3	487 19 9	.. .. .	682 11 0	1,824 10 0	107 18 7	.. .. .	.. .. .	33,421 5 3
General out-patients .. .. .	4,928 6 6	55 16 0	.. .. .	4 10 0	6 7 6	.. .. .	.. .. .	.. .. .	4,928 6 6
Ex-service patients .. .. .	259 11 6	6 15 0	5 10 6	.. .. .	38 6 0	.. .. .	.. .. .	.. .. .	695 13 11
Male patients .. .. .	994 16 0	716 14 5	.. .. .	231 5 8	83 1 11	.. .. .	.. .. .	.. .. .	15,938 10 2
Female patients .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	6,781 13 0
Examination of pensioners .. ..	.. .. .	.. .. .	.. .. .	36 4 6	2 12 6	.. .. .	.. .. .	.. .. .	9,599 17 6
Miscellaneous income—									
Rents, &c. .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	38 17 0
Sale of refuse .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Meals .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Miscellaneous .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Farm Working Account .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Grounds, vegetable-garden .. ..	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Balance carried down .. .. .	19 19 11	13,146 5 2	183 5 10	3,125 12 11	8,643 19 2	1,071 7 1	175 6 6	160 14 2	26,526 10 9
	19 19 11	28,226 2 7	188 16 4	27,444 10 5	35,796 4 10	10,328 10 1	175 6 6	160 14 2	102,340 4 10
	19 19 11	17,348 5 3	510 10 0	6,593 2 4	15,273 1 10	2,949 16 8	175 6 6	275 18 11	43,146 1 5
Excess of expenditure over income after charging interest on capital ..	19 19 11	17,348 5 3	510 10 0	6,593 2 4	15,273 1 10	2,949 16 8	175 6 6	275 18 11	43,146 1 5

DEPARTMENT OF HEALTH—continued.  
 INSTITUTIONAL FARMS AND VEGETABLE-GARDEN AND POULTRY SECTION WORKING ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 1930.

	Pukeora Sanatorium.			Queen Mary Hospital, Haunmer.			Otaki Sanatorium.			Totals.
	Farm.	Poultry-farm.	Vegetable-garden.	Farm.	Vegetable-garden and Poultry Section.	Farm.	Vegetable-garden and Poultry Section.	Farm.	Vegetable-garden and Poultry Section.	
<i>Dr.</i>										
To Stock on hand, 1st April, 1929—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Live .. .. .	937 16 2	361 14 0	.. 5 9	580 15 10	48 14 10	285 0 0	50 10 0	285 0 0	2,264 10 10	.. .. .
Other .. .. .	743 17 1	62 12 8	3 13 0	148 18 0	72 4 11	189 11 4	128 1 2	189 11 4	1,449 10 11	.. .. .
Repairs and renewals ..	133 11 11	23 6 1	.. .. .	87 17 0	4 0 4	85 8 3	12 4 8	85 8 3	350 1 3	.. .. .
Fodder .. .. .	12 12 6	.. .. .	.. .. .	653 19 4	.. .. .	113 8 11	.. .. .	113 8 11	780 0 9	.. .. .
Seeds and manures .. ..	147 11 11	2 2 7	18 16 9	205 4 5	.. .. .	104 8 10	23 4 11	104 8 10	501 9 5	.. .. .
Fowl-food .. .. .	.. .. .	796 12 8	.. .. .	.. .. .	123 6 4	.. .. .	70 9 5	.. .. .	990 8 5	.. .. .
Live-stock .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	5 5 0	.. .. .	37 10 0	.. .. .	899 12 2	.. .. .
Salaries and wages .. ..	990 0 4	385 16 0	480 5 3	626 17 2	298 2 9	669 3 4	292 19 6	669 3 4	3,743 4 4	.. .. .
Other expenses .. .. .	10 9 11	25 3 2	.. .. .	0 11 8	.. .. .	51 13 7	9 18 7	51 13 7	97 16 11	.. .. .
Depreciation .. .. .	170 9 9	100 6 6	4 11 5	112 18 1	6 6 5	36 19 4	10 10 9	36 19 4	442 12 3	.. .. .
Balance carried down .. ..	725 5 7	.. .. .	.. .. .	232 6 10	.. .. .	.. .. .	172 11 7	.. .. .	1,130 4 0	.. .. .
	4,432 3 2	1,757 13 8	611 12 2	2,649 8 4	558 0 7	1,832 12 9	808 0 7	1,832 12 9	12,649 11 3	.. .. .
Balance brought down .. ..	.. .. .	379 14 7	61 4 1	.. .. .	222 13 11	24 18 4	.. .. .	24 18 4	688 10 11	.. .. .
Interest on capital .. .. .	493 19 11	124 7 9	7 8 8	149 4 11	9 4 9	61 0 4	14 7 2	61 0 4	859 13 6	.. .. .
Balance (profit) .. .. .	231 5 8	.. .. .	.. .. .	83 1 11	.. .. .	.. .. .	158 4 5	.. .. .	472 12 0	.. .. .
	725 5 7	504 2 4	68 12 9	232 6 10	231 18 8	85 18 8	172 11 7	85 18 8	2,020 16 5	.. .. .
<i>Cr.</i>										
By Supplies to institution—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Milk .. .. .	1,502 1 10	.. .. .	.. .. .	1,825 0 0	.. .. .	755 3 6	.. .. .	755 3 6	4,082 5 4	.. .. .
Meat .. .. .	621 16 2	.. .. .	.. .. .	7 10 8	.. .. .	340 9 9	.. .. .	340 9 9	969 16 7	.. .. .
Potatoes .. .. .	70 0 8	.. .. .	.. .. .	89 13 4	.. .. .	37 11 3	.. .. .	37 11 3	197 5 3	.. .. .
Eggs .. .. .	.. .. .	486 15 3	.. .. .	.. .. .	138 1 4	.. .. .	133 13 4	.. .. .	758 9 11	.. .. .
Poultry .. .. .	.. .. .	80 17 0	.. .. .	.. .. .	61 6 6	.. .. .	27 3 2	.. .. .	169 6 8	.. .. .
Vegetables .. .. .	.. .. .	.. .. .	267 5 6	.. .. .	89 15 10	.. .. .	248 1 2	.. .. .	605 2 6	.. .. .
Sales—										
Skins, &c. .. .. .	160 18 8	.. .. .	.. .. .	10 9 7	.. .. .	74 9 6	.. .. .	74 9 6	245 17 9	.. .. .
Live-stock .. .. .	464 9 6	38 17 4	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	503 6 10	.. .. .
Other .. .. .	.. .. .	14 13 10	.. .. .	24 8 2	.. .. .	.. .. .	.. .. .	.. .. .	39 2 0	.. .. .
Produce .. .. .	81 19 0	.. .. .	33 7 4	.. .. .	.. .. .	105 8 9	81 17 0	105 8 9	302 12 1	.. .. .
Eggs .. .. .	.. .. .	327 10 0	.. .. .	.. .. .	.. .. .	.. .. .	30 11 8	.. .. .	358 1 8	.. .. .
Stock on hand, 31st March, 1930—										
Live .. .. .	956 15 0	320 8 0	249 15 3	568 19 3	26 5 4	236 10 0	62 9 6	236 10 0	2,171 7 1	.. .. .
Other .. .. .	574 2 4	108 17 8	61 4 1	123 7 4	19 17 8	258 1 8	224 4 9	258 1 8	1,558 6 8	.. .. .
Balance carried down .. ..	4,432 3 2	1,757 13 8	611 12 2	2,649 8 4	222 13 11	24 18 4	.. .. .	24 18 4	688 10 11	.. .. .
	725 5 7	504 2 4	68 12 9	232 6 10	231 18 8	85 18 8	172 11 7	85 18 8	1,130 4 0	.. .. .
By Balance brought down ..	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	890 12 5	.. .. .
Balance (loss) .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	725 5 7	504 2 4	68 12 9	232 6 10	231 18 8	85 18 8	172 11 7	85 18 8	2,020 16 5	.. .. .



DEPARTMENT OF HEALTH—*continued.*  
BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>					
Capital Account—	£	s. d.	£	s. d.	Land—	£	s. d.	£	s. d.
Expenditure out of Public Works Fund to 1st April, 1929 .. .. .	379,046	2 7			Institutions .. .. .	53,755	14 0		
Expenditure out of Public Works Fund for year ending 31st March, 1930 .. .. .	18,558	1 1			Quarantine stations, &c. .. .. .	2,200	0 0	55,955	14 0
	397,604	3 8			Buildings—				
Expenditure out of Consolidated Fund .. .. .	138,582	10 11			Institutions .. .. .	262,023	5 9		
	536,186	14 7			Quarantine stations, &c. .. .. .	43,715	12 0	305,738	17 9
Creditors—					Stores on hand—				
Departmental .. .. .	2,230	11 11			At institutions .. .. .	17,114	9 2		
Sundry .. .. .	34,047	3 2			Sera, vaccine, and laboratory stores .. .. .	1,652	8 5		
	36,277	15 1			Drugs, disinfectants, &c., other than institutional .. .. .	2,553	11 0		
Institutional fees paid in advance			463	15 0	Head Office bulk store .. .. .	6,467	14 10	27,788	3 5
Institutional Fees Suspense Account .. .. .			5,841	13 9	Motor cars, ambulances, lorries, and cycles—				
Promotion of Health Fund .. .. .			2,022	3 5	Institutions .. .. .	4,042	13 5		
Reserve for depreciation—					Other .. .. .	7,762	12 3	11,805	5 8
Institutions .. .. .	90,937	1 6			Live-stock and consumable farm stores at institutions .. .. .			3,507	8 2
Other .. .. .	30,238	18 10			Furniture, fittings, and equipment—				
	121,176	0 4			Institutions .. .. .	57,593	8 7		
Writings-off Suspense Account .. .. .			3,411	16 10	Dental clinics .. .. .	7,160	6 3		
Treasury Adjustment Account .. .. .			880,082	7 9	Other .. .. .	18,915	4 7	83,668	19 5
								1,667	12 10
					Mechanical office appliances .. .. .			832	1 11
					Libraries (other than institutional) .. .. .				
					Push-bicycles—				
					Institutions .. .. .	53	16 2		
					Other .. .. .	210	12 6	264	8 8
					Plant and machinery at institutions .. .. .			9,923	17 6
					Other improvements—				
					Institutions .. .. .	36,130	15 9		
					Quarantine stations .. .. .	2,852	19 5	38,983	15 2
					Debtors—				
					Departmental .. .. .	1,652	16 1		
					Other .. .. .	26,411	9 5	28,064	5 6
					Assets in Suspense—				
					Institutions .. .. .	885	11 3		
					Other .. .. .	258	7 4	1,143	18 7
					National Development Expenditure Account—				
					Subsidies on capital expenditure to Hospital Boards, &c., for year ending 31st March, 1930 .. .. .			90,774	1 5
					Cash in Post Office or in transit .. .. .			2,527	12 5
					Cash on deposit, Promotion of Health Fund .. .. .			5	0 0
					General Revenue Account—Excess of expenditure over income .. .. .			922,811	4 4
								£1,585,462	6 9

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  $4\frac{1}{2}$  per cent. on capital as at 1st April, 1929.

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





## LANDS AND SURVEY DEPARTMENT.

## CROWN LANDS ACCOUNT.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

		£	s.	d.			£	s.	d.
To Administration expenses .. .. .	..	9,777	13	9	By Accrued rent .. .. .	..	189,030	6	10
Rebates .. .. .	..	8,368	15	10	Accrued interest .. .. .	..	22,613	18	2
Remissions and rents written off under Deteriorated Lands Act, 1925 .. .. .	..	16,711	8	3	Accrued royalties .. .. .	..	10,997	5	7
Remissions on recommendation of Land Board .. .. .	..	10,921	16	11	Residue of receipts from mining district land- occupation licenses paid to Public Account under section 317, Land Act, 1924 .. .. .	..	881	9	1
Remissions and rents written off by Dominion Revaluation Board .. .. .	..	603	10	3	Interest under section 13, Land Laws Amend- ment Act, 1926 .. .. .	..	93,467	12	4
Irrecoverable rents, &c. .. .. .	..	7,339	10	8	Interest under section 47, Land Laws Amend- ment Act, 1929 .. .. .	..	8,405	12	0
Thirds, halves, and fourths under sections 139 and 358, Land Act, 1924 .. .. .	..	8,422	13	3	Miscellaneous fees .. .. .	..	18	11	9
Special roading districts .. .. .	..	35	0	2	Recovery of bad debts .. .. .	..	2	10	10
Depreciation of buildings, Kapiti Island .. .. .	..	15	18	0	Suspense Account, Deteriorated Lands Act, 1925 (balance unclaimed) .. .. .	..	114	1	3
Balance carried down .. .. .	..	263,335	0	9					
		<u>£325,531</u>	<u>7</u>	<u>10</u>			<u>£325,531</u>	<u>7</u>	<u>10</u>
		£	s.	d.			£	s.	d.
To Balance, previous year .. .. .	..	60,624	19	7	By Transfer to Treasury Adjustment Account ..	..	60,624	19	7
Adjustment on account of previous years ..	..	1,404	17	7	Balance brought down .. .. .	..	263,335	0	9
Balance, Thermal Springs District Revenue Account .. .. .	..	167	1	6	Adjustment on account of previous years ..	..	2,167	3	8
Interest on capital .. .. .	..	278,328	17	7	Balance, Mining District Land Occupation Revenue Account .. .. .	..	1,480	8	0
		<u>£340,525</u>	<u>16</u>	<u>3</u>	Balance carried forward .. .. .	..	12,918	4	3
		<u>£340,525</u>	<u>16</u>	<u>3</u>			<u>£340,525</u>	<u>16</u>	<u>3</u>

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



MENTAL HOSPITALS DEPARTMENT.

INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1930.

	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.
Expenditure.									
Salaries	36,422 12 3	38,502 0 6	47,715 4 4	13,873 7 9	16,857 7 9	46,985 15 0	16,490 9 11	904 4 0	217,751 1 6
Official visitors	50 8 0	12 12 0		11 11 0		25 0 0	25 0 0		124 11 0
Advertising, books, &c.	2 11 9	14 13 6	29 3 0	32 18 1	4 5 3	22 17 0	18 14 0		125 2 7
Bacteriological research		12 7 0	0 1 0		1 5 6	11 1 0			25 15 6
Bedding and clothing	6,267 0 9	4,011 14 5	5,896 13 0	1,145 9 5	1,905 10 9	6,576 11 6	2,837 6 7	161 10 5	28,801 16 10
Buildings, repairs, and maintenance	6,995 14 2	6,316 8 6	4,375 0 0	311 4 2	1,110 5 6	9,455 2 10	1,159 4 4	287 19 8	30,010 19 2
Dental services	1 5 0	112 2 10	18 7 4	10 2 6	71 18 2	113 14 10	6 10 0		334 0 8
Farm-produce consumed by institutions	3,690 14 2	6,993 15 10	7,852 12 1	796 14 8	2,272 17 10	6,388 7 2	4,561 16 10	167 19 8	32,724 18 3
Fencing, draining, and roading		15 15 10		17 1 4	19 16 11	8 13 1	6 16 6		68 3 8
Freights and cartage	70 14 11	167 12 9	282 14 10	23 4 4	184 7 1	195 6 7	132 2 9	7 12 7	1,063 15 10
Fuel, light, water, and cleaning	6,089 0 11	6,785 14 1	5,711 13 4	1,039 10 9	2,452 4 8	6,799 19 1	2,259 0 7	142 6 11	31,279 10 4
Funeral expenses	55 7 2	58 0 0	50 1 7	11 11 9	36 10 0	89 10 0	11 5 0		312 5 6
Furniture repairs, &c.	873 16 10	380 7 8	837 5 1	85 3 1	299 5 3	2,986 3 5	346 3 2		5,808 4 6
Gardens and shrubberies	88 15 9	124 2 6	15 5 3	6 11 6	17 8 9	55 14 11	8 0 7	0 1 0	316 0 3
Laundry expenses	309 1 4	330 11 8	1,476 19 10	908 12 11	59 18 10	403 16 3	191 14 8		3,680 15 6
Machinery, repairs, and stores	160 5 2	200 15 8	283 16 0	4 16 2	85 7 6	119 3 1	105 13 6	1 15 4	961 12 5
Maintenance of motor-vehicles	98 3 11	378 7 6	414 9 11	144 14 3	399 9 3	463 19 11	271 10 6	60 6 11	2,231 2 2
Medical fees	329 13 9	199 16 11	141 17 6	34 4 6	20 16 8	314 1 9	66 19 0		1,107 10 1
Nursing staff—									
Transfer expenses	38 6 10	4 13 7	175 18 1	96 12 0		40 4 5	33 19 8	0 1 11	389 16 6
Treatment in general hospitals	6 17 6	41 9 0	87 13 0	10 10 0		24 3 3	1 1 0		171 13 9
Uniforms, purchase of	377 8 3	316 19 5	425 14 3	165 18 4	90 18 7	363 18 3	124 1 11	20 1 10	1,885 0 10
Office equipment	0 10 7	26 2 9	45 12 5	3 8 0	1 19 0	0 14 0	0 17 11	0 14 6	79 19 2
Patients' Friends			100 0 0						100 0 0
Gratuities	107 0 0	16 4 11	112 8 4	35 19 10	135 2 11	136 16 9	44 16 2		588 8 11
Recreation	1,107 17 7	1,087 8 3	1,132 13 11	405 13 5	542 16 10	1,442 4 9	547 14 3	85 15 2	6,352 4 2
Transfer expenses	7 6 7	52 5 7	32 19 7	0 6 4	31 6 6	189 14 11	6 10 6	0 2 8	320 12 8
Treatment in general hospital	35 3 0	28 15 0	106 4 6	43 19 0	90 19 0	90 2 0			395 5 2
Postages and telegrams	93 19 6	96 0 5	109 2 11	15 0 0	36 19 9	132 19 10	42 18 3	4 14 5	531 15 1
Printing and stationery	293 4 2	229 7 5	217 17 7	62 16 6	76 14 5	198 11 8	96 19 3	0 16 8	1,176 7 8
Rations	17,010 19 11	11,637 9 10	20,522 1 0	4,527 13 0	5,892 12 2	22,412 14 8	3,258 15 6	953 9 1	86,215 15 2
Stores—									
Loose and artisans' tools	67 0 7	72 17 1	103 10 11	25 14 10	79 13 8	91 5 9	78 0 3	24 17 6	543 0 7
Other	667 8 4	828 3 5	1,527 1 2	10 8 0	552 4 3	1,442 9 6	893 5 1	216 10 8	6,137 10 5
Surgery and dispensary—									
Drugs, &c.	497 6 9	380 9 4	404 3 3	81 16 4	210 14 4	537 8 9	127 5 5	1 12 8	2,240 16 10
Wines, spirits, &c.		7 19 11	19 6 0		1 15 0	23 0 10			52 1 9
Telephone services	30 13 7	120 5 4	188 6 0	30 12 7	93 6 4	158 1 3	52 6 0		673 11 1
Travelling-expenses		81 12 6	223 14 5	29 9 5	32 11 5	94 9 2	53 16 3	7 17 9	605 3 6
Miscellaneous	4 14 5	5 13 9	0 10 0	2 12 6	7 17 6	7 16 6			29 4 8
Compassionate allowance	32 4 8		23 1 10						55 6 6

Travelling-allowances .. .. .	29 0 0	53 8 0	57 15 9	352 7 8	102 11 10	2,202 7 6	34 16 0	8 8 9	287 0 4
Head Office administration expenses	1,873 17 9	1,381 3 0	1,793 5 0	352 7 8	625 12 6	664 8 11	8,993 2 4	..	8,993 2 4
Surgical instruments .. .. .	.. .. .	.. .. .	.. .. .	1 2 0	6 9 0	.. .. .	.. .. .	..	6 9 0
Legal and inquiry costs .. .. .	.. .. .	.. .. .	.. .. .	1,356 19 8	0 10 6	3 5 0	.. .. .	..	4 17 6
Depreciation .. .. .	4,822 18 2	4,563 17 5	5,990 8 0	.. .. .	2,106 4 2	8,504 3 11	3,100 6 7	498 0 9	30,942 18 8
Grant in lieu of leave to officer retired	.. .. .	.. .. .	250 5 0	.. .. .	.. .. .	.. .. .	.. .. .	..	250 5 0
Total .. .. .	88,690 16 6	85,649 5 2	108,750 17 0	25,715 17 7	36,518 15 4	119,111 10 1	37,661 7 10	3,557 0 10	505,655 10 4
Balance brought down .. .. .	63,877 19 7	59,245 3 7	82,857 6 0	23,932 2 1	26,815 13 7	84,991 5 5	27,698 11 5	3,544 3 9	372,962 5 5
Interest .. .. .	9,597 3 1	8,484 19 8	11,194 15 3	2,387 13 2	3,756 5 7	14,458 8 2	5,672 0 0	616 12 5	56,137 17 4
Net loss from Farm Account .. .. .	32 4 7	.. .. .	.. .. .	271 2 7	814 13 6	.. .. .	228 6 3	877 17 4	2,224 4 3
Total .. .. .	73,507 7 3	67,730 3 3	94,052 1 3	26,560 17 10	31,386 12 8	99,449 13 7	33,598 17 8	5,038 13 6	431,324 7 0
<i>Income.</i>									
Maintenance fees .. .. .	24,536 19 1	25,800 6 0	23,787 0 2	1,524 19 6	9,675 12 9	33,593 13 5	9,809 10 1	12 17 1	128,758 1 0
Board and lodging .. .. .	.. .. .	6 1 0	190 3 6	12 14 0	15 18 0	328 4 4	68 12 5	..	334 10 4
Metal, rags, &c., sale of .. .. .	136 8 0	87 14 4	.. .. .	.. .. .	.. .. .	110 9 9	.. .. .	..	334 12 1
Offal, sale of .. .. .	69 7 10	491 11 0	1,886 5 2	171 5 0	.. .. .	8 18 10	59 9 9	..	2,686 17 7
Sacks .. .. .	50 2 0	.. .. .	29 12 2	28 18 0	11 5 0	46 5 0	13 8 4	..	179 10 6
Rent of buildings .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	3 6 8	1 6 10	..	4 13 6
Territorial revenue .. .. .	.. .. .	.. .. .	0 10 0	.. .. .	0 6 0	.. .. .	0 9 0	..	1 5 0
Recovery of expenditure, previous years	.. .. .	13 4 3	.. .. .	2 0 0	.. .. .	27 6 0	10 0 0	..	52 10 3
Miscellaneous revenue .. .. .	.. .. .	5 5 0	.. .. .	.. .. .	.. .. .	2 0 8	.. .. .	..	7 5 8
Vehicles manufactured .. .. .	.. .. .	.. .. .	.. .. .	33 19 0	.. .. .	.. .. .	.. .. .	..	33 19 0
Balance, carried down .. .. .	63,877 19 7	59,245 3 7	82,857 6 0	23,932 2 1	26,815 13 7	84,991 5 5	27,698 11 5	3,544 3 9	372,962 5 5
Total .. .. .	88,690 16 6	85,649 5 2	108,750 17 0	25,715 17 7	36,518 15 4	119,111 10 1	37,661 7 10	3,557 0 10	505,655 10 4
Net profit from farms .. .. .	73,507 7 3	3,414 0 10	1,124 1 1	.. .. .	31,386 12 8	1,347 9 2	.. .. .	..	5,885 11 1
Excess of expenditure over income	.. .. .	64,316 2 5	92,928 0 2	26,560 17 10	.. .. .	98,102 4 5	33,598 17 8	5,038 13 6	425,438 15 11
Total .. .. .	73,507 7 3	67,730 3 3	94,052 1 3	26,560 17 10	31,386 12 8	99,449 13 7	33,598 17 8	5,038 13 6	431,324 7 0
Net cost per patient for year .. .. .	58 11 8	69 10 7	77 7 6	112 11 0	74 18 2	66 10 2	75 10 0	..	71 8 7

MENTAL HOSPITALS DEPARTMENT—continued.  
FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanui.	Kingseat.	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 31st March, 1929	2,000 5 0	3,742 5 0	3,953 0 0	380 15 0	2,393 10 0	4,770 2 6	4,295 10 0	1,048 0 0	22,583 7 6
Stored and growing crops at 31st March, 1929	1,227 0 0	3,020 10 5	5,495 0 0	179 19 4	1,199 13 4	1,118 13 4	3,776 0 0	512 10 0	16,529 6 5
Purchases of live-stock	152 6 9	1,367 10 9	149 18 8	32 6 7	872 9 2	161 7 0	2,477 10 2	122 0 7	5,335 9 8
<i>Farm—</i>									
Salaries and wages	657 0 0	2,326 15 11	4,260 12 9	749 10 0	2,019 19 4	1,636 3 2	1,788 1 4	825 19 5	14,264 1 11
Feed	580 16 1	1,050 16 10	1,050 16 10	74 11 7	442 4 10	1,551 8 11	130 16 6	294 3 5	4,124 18 2
Fertilizers	477 12 6	149 14 0	352 5 1	56 4 2	244 9 1	159 12 4	703 4 10	287 10 9	2,430 12 9
Seeds	108 3 2	208 14 11	278 18 3	42 4 4	308 6 4	117 5 8	339 6 1	91 16 2	1,494 14 11
Repairs, implements, harness, &c.	202 12 2	218 16 6	143 17 6	13 15 6	14 16 6	46 19 1	157 5 7	76 3 3	874 6 1
Sundries	56 4 7	982 5 9	345 16 7	20 17 11	69 13 10	106 19 9	119 17 1	47 12 3	1,749 7 9
Building repairs	4 1 3	6 2 7	17 12 5	0 12 11	80 3 2	2 14 7	2 14 7	..	111 6 11
Machinery repairs	1 3 1	11 3 11	3 10 0	1 19 2	26 1 4	0 3 8	1 10 5	..	45 11 7
Fencing, draining, and roading	116 18 4	49 3 5	38 4 6	34 8 6	53 0 1	125 3 3	265 9 5	11 17 10	694 5 4
Freight and cartage	2 14 7	2,057 4 11	119 10 0	..	..	..	5 1 11	0 10 2	127 18 8
Rents, rates, &c.	101 5 0	119 8 0	254 12 10	7 16 7	158 16 11	341 14 0	141 4 11	12 7 0	2,167 12 7
Depreciation	42 15 0	9 15 0	26 5 0	..	2 0 0	4 10 0	24 10 0	5 10 0	1,137 5 3
Vehicles other than motors	1,657 7 5	5,262 9 9	2,825 14 10	..	322 19 5	2,908 3 8	876 17 8	..	13,853 12 9
Carried down	..	..	..	..	..	..	..	..	..
<b>Total</b>	<b>7,388 4 11</b>	<b>19,532 2 10</b>	<b>19,426 2 11</b>	<b>1,595 1 7</b>	<b>8,208 3 4</b>	<b>13,048 6 4</b>	<b>15,105 0 6</b>	<b>3,336 0 10</b>	<b>87,639 3 3</b>
Loss brought down	..	..	..	210 4 7	1,137 12 11	1,560 14 6	1,105 3 11	210 5 9	420 10 4
Interest on capital	1,689 12 0	1,848 8 11	1,701 13 9	60 18 0	..	1,347 9 2	..	667 11 7	9,771 15 7
Net profit	..	3,414 0 10	1,124 1 1	..	..	..	..	..	5,885 11 1
<b>Total</b>	<b>1,689 12 0</b>	<b>5,262 9 9</b>	<b>2,825 14 10</b>	<b>271 2 7</b>	<b>1,137 12 11</b>	<b>2,908 3 8</b>	<b>1,105 3 11</b>	<b>877 17 4</b>	<b>16,077 17 0</b>
<i>Income.</i>									
Live-stock sales	702 19 9	1,626 6 5	866 8 3	56 0 0	352 3 10	585 6 7	2,298 3 8	197 3 9	6,684 12 3
Poultry and eggs	248 14 2	957 15 8	625 8 11	23 11 3	574 19 6	896 12 8	110 11 8	..	3,437 13 10
Skins, hides, &c.	8 17 5	26 6 6	613 13 5	3 7 0	163 13 6	27 18 1	364 3 2	16 6 10	1,224 5 11
Wool	..	165 10 9	..	..	190 8 1	131 10 9	81 10 0	..	568 19 7
Butterfat	279 13 9	767 16 8	708 16 10	..	282 18 1	254 15 9	1,271 14 5	538 17 4	4,104 12 10
Milk and cream	1,099 15 5	1,701 15 2	3,268 0 9	287 5 6	794 12 2	3,952 1 6	799 1 8	51 2 2	11,953 14 4
Fruit and vegetables	1,995 7 4	3,025 10 4	3,150 5 2	304 2 5	803 11 8	1,030 17 1	648 14 3	89 5 0	11,047 13 3
Meat	74 9 4	893 15 0	1,585 2 1	181 15 6	238 18 2	405 7 9	2,083 11 8	..	5,462 19 6
Cereals, hay, &c.	..	1,704 8 8	..	..	30 0 0	..	..	..	1,734 8 8
Sale of sacks	3 8 7	..	17 10 0	5 5 0	..	2 16 0	..	..	28 19 7
Horse-feed	..	763 6 0	..	..	..	..	..	..	763 6 0
Live-stock at 31st March, 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 2
Stored and growing crops at 31st March, 1930	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 0
Loss carried down	..	..	..	210 4 7	..	..	..	210 5 9	420 10 4
<b>Total</b>	<b>7,388 4 11</b>	<b>19,532 2 10</b>	<b>19,426 2 11</b>	<b>1,595 1 7</b>	<b>8,208 3 4</b>	<b>13,048 6 4</b>	<b>15,105 0 6</b>	<b>3,336 0 10</b>	<b>87,639 3 3</b>
Profit brought down	1,657 7 5	5,262 9 9	2,825 14 10	271 2 7	322 19 5	2,908 3 8	876 17 8	..	13,853 12 9
Net loss to Institution Account	32 4 7	..	..	..	814 13 6	..	228 6 3	877 17 4	2,224 4 3
<b>Total</b>	<b>1,689 12 0</b>	<b>5,262 9 9</b>	<b>2,825 14 10</b>	<b>271 2 7</b>	<b>1,137 12 1</b>	<b>2,908 3 8</b>	<b>1,105 3 11</b>	<b>877 17 4</b>	<b>16,077 17 0</b>



MENTAL HOSPITALS DEPARTMENT—*continued.*

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Institutional Accounts—			By Balance .. .. .	425,881	8 4
Auckland .. .. .	73,507	7 3			
Christchurch .. .. .	64,316	2 5			
Dunedin .. .. .	92,928	0 2			
Hokitika .. .. .	26,560	17 10			
Nelson .. .. .	31,386	12 8			
Porirua .. .. .	98,102	4 5			
Tokanui .. .. .	33,598	17 8			
Kingseat .. .. .	5,038	13 6			
Interest on Wellington land .. .. .	442	12 5			
	<u>£425,881</u>	<u>8 4</u>		<u>£425,881</u>	<u>8 4</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account—			Land .. .. .	232,845	6 5
Public Works Fund .. .. .	1,386,364	19 8	Buildings (institutional) .. .. .	1,066,123	7 3
Consolidated Fund .. .. .	258,710	15 7	Buildings (farm) .. .. .	37,938	19 3
Sundry creditors—			Developmental .. .. .	8,836	14 5
Departmental .. .. .	863	6 7	Plant and machinery (institutional) .. .. .	49,802	2 9
Others .. .. .	7,881	1 7	Plant and machinery (farm) .. .. .	2,687	2 7
			Improvements .. .. .	61,379	8 9
Depreciation Reserve .. .. .	8,744	8 2	Motor-vehicles .. .. .	3,981	0 10
Bad Debts Reserve .. .. .	179,176	9 7	Vehicles other than motors .. .. .	1,545	9 0
Writing-off Reserve Account .. .. .	6,062	0 0	Loose and artisans' tools .. .. .	2,377	1 3
Treasury Adjustment Account .. .. .	1,926	7 2	Farm implements .. .. .	3,431	10 0
			Stores and equipment .. .. .	99,740	17 9
			Live-stock .. .. .	25,158	0 0
			Stored and growing crops .. .. .	15,049	7 2
			Surgical instruments .. .. .	332	10 9
			Furniture and fittings .. .. .	29,319	14 7
			Sundry debtors—		
			Departmental .. .. .	976	14 4
			Others .. .. .	61,537	12 10
				<u>62,514</u>	<u>7 2</u>
			Expenses paid in advance .. .. .	41	4 11
			Assets in Suspense .. .. .	1,926	7 2
			Excess of expenditure over income .. .. .	425,881	8 4
				<u>£2,130,912</u>	<u>0 4</u>
	<u>£2,130,912</u>	<u>0 4</u>		<u>£2,130,912</u>	<u>0 4</u>

NOTE.—The assets include amounts of a capital nature expended by the Public Works Department for which the Department possesses no parliamentary appropriation. The following charges are included for which the Department possesses no parliamentary appropriations: (a) Interest at 4½ per cent. on capital as at 1st April, 1929; (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, 1930, 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.—  
G. F. C. CAMPBELL, Controller and Auditor-General.





NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.  
 COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1930—continued.  
 Payments.

	Totals.			Tokerau.			Waikato-Maniapoto.			Waiairiki.			Tairāwhiti.			Aotea.			Ikaroa.			South Island.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
Payments to beneficiaries direct and through Post Office	199,371	16	0	..	..	..	5,405	6	7	53,619	8	6	32,169	9	2	32,536	17	5	48,432	13	7	16,004	8	0	11,153	12	9
Miscellaneous payments on behalf of beneficiaries and Boards (including payments on deposits, refunds, &c.)	36,814	8	4	..	..	..	508	5	11	2,944	14	11	2,176	12	3	18,596	18	7	5,619	12	10	5,444	6	3	1,523	17	7
Instalments of principal and interest on Treasury loans under Native Land Act, 1909, section 274	906	0	0	..	..	..	755	0	0	..	..	..	..	..	..	..	..	151	0	0	..	..	..	..	..	..	..
Advances from other Boards repaid	62	17	3	..	..	..	62	17	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Administration expenses	..	..	..	237,155	1	7	1,249	7	10	2,560	2	6	1,885	5	0	1,804	10	5	1,768	1	6	1,136	10	6	563	11	0
	..	..	..	10,967	8	9	7,980	17	7	59,124	5	11	36,231	6	5	52,938	6	5	56,021	7	11	22,585	4	9	13,241	1	4
Advances on overdraft to blocks, &c.	42,935	13	0	..	..	..	20,309	7	9	4,636	12	2	8,418	15	8	2,164	16	8	6,797	12	7	608	8	2	..	..	..
Advances on deposit with Native Trustee	10,400	10	9	..	..	..	..	..	4,000	0	0	2,160	11	6	..	..	..	4,000	0	0	..	..	..	..	..	..	..
Disbursements on behalf of East Coast Commissioner	18,407	0	3	..	..	..	..	..	..	..	..	..	..	..	18,407	0	3	..	..	..	..	..	..	..	..	..	..
Advances to other Boards	7,333	13	6	..	..	..	..	..	7,333	13	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grants for Native purposes	900	0	0	..	..	..	..	..	900	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	79,976	17	6	20,309	7	9	16,870	5	8	10,579	7	2	20,571	16	11	10,797	12	7	848	7	5	..	..	..
Investments—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Interest on Native Trust Office deposits capitalized	3,849	4	8	..	..	..	12	1	10	1,737	2	0	..	..	..	215	14	3	1,700	0	0	..	..	..	184	6	7
Mortgages and other investments	35,695	7	8	..	..	..	..	..	2,230	0	0	5,042	5	2	21,597	2	6	2,420	0	0	..	..	..	..	..	..	..
Purchase of land, buildings, office furniture, and fittings	1,518	4	9	..	..	..	0	8	6	1,458	0	6	37	16	1	15	0	0	2	19	8	2	0	0	2	0	0
	..	..	..	41,062	17	1	28,302	15	8	81,419	14	1	51,890	14	10	95,338	0	1	70,942	0	2	26,991	12	2	14,277	7	11
Total payments	..	..	..	369,162	4	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cash balances, 31st March, 1930—	..	..	..	..	..	..	235	6	10	548	5	1	1,420	7	0	3,359	3	8	197	12	5	289	18	9	116	19	2
In hand and in bank	6,167	12	11	..	..	..	275	0	0	800	0	0	475	0	0	500	0	0	500	0	0	275	0	0	175	0	0
Post Office imprests	3,000	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Public Trust—Central Fund	40,801	8	6	..	..	..	Dr. 2,659	1	6	18,440	1	7	2,626	7	10	2,911	11	5	9,480	2	10	5,386	4	0	4,636	2	4
	..	..	..	49,969	1	5	Dr. 2,148	14	8	19,788	6	8	4,521	14	10	6,770	15	1	10,157	15	3	5,951	2	9	4,928	1	6
	..	..	..	419,131	6	4	26,154	1	0	101,208	0	9	56,412	9	8	102,108	15	2	81,099	15	5	32,942	14	11	19,205	9	5

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.  
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1930.

	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.
<i>Income.</i>																								
Net interest on investments	19,342	15	0	1,500	9	1	3,746	5	2	4,568	3	8	4,192	10	0	3,645	13	10	1,052	3	3	637	10	0
Board commissions	5,169	17	4	252	9	9	925	16	2	868	1	3	1,186	9	8	1,006	15	0	568	1	4	362	4	2
Sundry credits (registration fees, lease fees, &c.)	825	4	3	362	19	5	123	14	0	41	5	6	260	4	3	23	6	0	10	3	1	3	12	0
	25,337	16	7	2,115	18	3	4,795	15	4	5,477	10	5	5,639	3	11	4,675	14	10	1,630	7	8	1,003	6	2
<i>Expenditure.</i>																								
Expenses of management—																								
Contribution towards expenses of Native Department	8,833	0	0	1,000	0	0	2,245	0	0	1,101	0	0	1,495	0	0	1,476	0	0	1,016	0	0	500	0	0
Audit Fees Reserve	217	6	6	..	..	..	..	..	..	66	3	0	30	0	0	80	0	0	24	15	0	16	8	6
Miscellaneous office and other management expenses	1,429	11	3	102	0	3	201	1	6	319	18	0	426	6	1	268	0	10	73	0	0	39	4	7
Depreciation on building and furniture	649	8	2	19	7	0	17	13	8	116	17	6	241	15	0	234	5	8	12	19	7	6	9	9
Balance (being surplus for year) transferred to Appropriation Account	14,208	10	8	994	11	0	2,332	0	2	3,873	11	11	3,446	2	10	2,617	8	4	503	13	1	441	3	4
	25,337	16	7	2,115	18	3	4,795	15	4	5,477	10	5	5,639	3	11	4,675	14	10	1,630	7	8	1,003	6	2

APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1930.

	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.
<i>Revenue.</i>																								
Unappropriated balances at 1st April, 1929	52,554	3	10	1,288	8	3	7,877	10	4	10,682	0	5	12,840	19	10	16,452	0	9	2,432	19	3	980	5	0
Sundry office furniture and fittings, &c. (expenditure of previous year written off)	4,887	13	0	4,833	15	9	..	..	..	6	8	0	..	..	..	..	..	..	32	0	11	15	8	4
Investments Reserve Account	7,747	3	4	..	..	..	33	5	3	..	..	..	..	..	..	7,713	18	1	..	..	..	..	..	..
Surplus for year ended 31st March, 1930, from Income and Expenditure Account	14,208	10	8	994	11	0	2,332	0	2	3,873	11	11	3,446	2	10	2,617	8	4	503	13	1	441	3	4
	79,397	10	10	7,116	15	0	10,242	15	9	14,562	0	4	16,287	2	8	26,783	7	2	2,968	13	3	1,436	16	8
<i>Expenditure.</i>																								
Appropriation during year—																								
Investment Reserve Account	29,667	19	8	641	18	9	1,817	16	6	10,920	1	8	1,753	9	6	11,854	12	4	2,575	13	3	104	7	8
Sundry adjustments, previous years	1,133	18	5	381	16	1	629	14	10	22	6	0	..	..	..	..	..	..	78	18	1	21	3	5
Purchase of land, buildings, office furniture, and fittings, &c.	6,281	0	6	0	8	6	6,220	16	3	37	16	1	15	0	0	2	19	8	2	0	0	2	0	0
Mortgage Investment Depreciation Reserve	47	0	0	..	..	..	..	..	..	..	..	..	..	..	..	47	0	0	..	..	..	..	..	..
Grants for Native purposes	900	0	0	..	..	..	900	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Unappropriated balances at 31st March, 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
	79,397	10	10	7,116	15	0	10,242	15	9	14,562	0	4	16,287	2	8	26,783	7	2	2,968	13	3	1,436	16	8

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.  
REVENUE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 1930.

Interest Account.

	Totals.		Tokerau.		Waikato- Maniapoto.		Wairariki.		Tairāwhiti.		Aotearoa.		Ikarooa.		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 Act, 1913, section 92, and other amounts specially invested (allocated in full as per contra)	4,495	9 11	..	..	1,219	11 7	52	10 0	492	19 7	904	13 8	1,561	12 3	264	2 10
Interest received on amounts on deposit with Native Trustee ..	10,788	7 7	33	1 3	3,518	7 3	2,542	16 8	215	14 3	3,480	10 5	614	18 6	382	19 3
Interest received on amounts on deposit with Public Trust Office ..	1,451	4 0	..	..	302	4 10	137	14 7	237	3 5	485	12 0	149	11 11	138	17 3
Interest on other investments ..	9,115	11 9	2,409	6 10	596	12 6	823	9 3	3,988	0 1	1,039	13 8	141	1 1	117	8 4
Interest on overdrafts ..	1,796	12 2	12	0 6	86	7 5	1,064	3 2	..	..	459	13 1	174	8 0	..	..
	27,647	5 5	2,454	8 7	5,723	3 7	4,620	13 8	4,933	17 4	6,370	2 10	2,641	11 9	903	7 8
<i>Expenditure.</i>																
Interest allocated in full on amounts held under Native Land Amendment Act, 1913, and on other amounts specially invested (as per contra)	4,495	9 11	..	..	1,219	11 7	52	10 0	492	19 7	904	13 8	1,561	12 3	264	2 10
Other interest allocated to sundry blocks, &c. ..	3,809	0 6	953	19 6	757	6 10	..	..	248	7 9	1,819	15 4	27	16 3	1	14 10
Balance transferred to Income and Expenditure Accounts ..	19,342	15 0	1,500	9 1	3,746	5 2	4,568	3 8	4,192	10 0	3,645	13 10	1,052	3 3	637	10 0
	27,647	5 5	2,454	8 7	5,723	3 7	4,620	13 8	4,933	17 4	6,370	2 10	2,641	11 9	903	7 8



NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.  
COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1930—continued.

Assets.

	Totals.		Tokerau.		Waikato-Maniapoto.		Waairiki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Cash balance—	6,167	12 11	235	6 10	548	5 1	1,420	7 0	3,359	3 8	197	12 5	289	18 9	116	19 2
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	175	0 0
Post Office imprests ..	40,801	8 6	Cr 2,659	1 6	18,440	1 7	2,628	7 10	2,911	11 5	9,460	2 10	5,386	4 0	4,636	2 4
Public Trust (Central Fund)			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	4,928	1 6
Investments—	178,130	9 2	44,160	7 10	20,838	8 7	5,148	8 11	60,118	3 10	19,775	0 0	22,380	0 0	5,710	0 0
Trust mortgages (section 9 (1), 1926)	58,011	13 9	..	..	17,224	13 9	..	..	..	..	15,247	0 0	25,540	0 0	..	..
Trust mortgages (section 9 (2), 1926)	29,770	0 0	..	..	2,230	0 0	..	..	25,000	0 0	2,540	0 0	..	..	..	..
Other investments—	2,000	0 0	..	..	..	..	..	..	..	..	500	0 0	1,500	0 0	..	..
New Zealand Government debentures	235,443	17 2	444	2 11	78,684	10 6	57,000	0 0	203	7 8	76,835	0 0	13,905	2 1	8,371	14 0
New Zealand Government inscribed stock	42	6 8	..	..	..	..	..	..	..	..	42	6 8	..	..	..	..
On deposit with Native Trustee ..	3,746	19 0	..	..	3,746	19 0	..	..	..	..	..	..	..	..	..	..
Company debentures under Native Land Amendment Act, 1920, section 29	29,376	14 3	..	..	12,716	2 6	..	..	12,790	11 9	..	..	..	..	..	..
Trust freehold property ..	29,875	7 3	641	18 9	1,817	16 6	11,197	9 3	1,753	9 6	11,784	12 4	2,575	13 3	104	7 8
Board mortgages ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Advances on overdraft to blocks, &c.	563,397	7 3	45,246	9 6	137,258	10 10	86,136	9 11	87,075	1 0	127,593	19 0	65,900	15 4	14,186	1 8
Morikau and other loan blocks	5,341	2 9	4,206	5 3	..	..	..	..	..	..	1,134	17 6	..	..	..	..
Assets of special trusts under Native Land Act, 1909, section 292	69,376	4 5	..	..	..	..	11,058	8 4	..	..	58,317	16 1	..	..	..	..
Printing and stationery stock on hand	223	0 7	44	7 11	53	15 9	21	7 11	32	6 10	22	8 11	32	8 10	16	4 5
Sundry debtors—	26,370	2 7	1,580	12 11	9,842	17 5	5,523	17 4	..	..	6,777	19 4	1,090	6 6	1,554	9 1
Trust receipts (as per contra)—	30,937	10 0	..	..	..	..	..	..	..	..	30,937	10 0	..	..	..	..
Rents ..	5,117	15 7	..	..	..	..	..	..	..	..	4,530	12 11	..	..	..	..
Royalties ..	11,891	11 2	..	..	..	..	..	..	..	..	9,127	14 7	144	5 3	..	..
Interest ..	595	2 8	..	..	..	..	..	..	..	..	595	2 8	..	..	..	..
Purchase-money instalments ..	125	13 9	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Accrued interest on investments	2,031	3 5	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Board receipts—	1,208	10 4	91	18 6	..	..	25	4 3	..	..	8	11 0	..	..	..	..
Sundry miscellaneous transactions	..	..	782	16 0	543	15 1	245	7 6	..	..	120	12 6	280	16 0	57	16 4
Interest, &c. ..	..	..	..	..	..	..	273	4 11	..	..	868	0 7	14	17 6	52	7 4
Commission ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Land and buildings	31,915	5 5	259	18 4	10,965	12 0	2,149	1 9	6,751	4 2	12,049	7 6	166	6 8	68	16 7
Office furniture and fittings	3,238	0 2	..	..	256	1 5	632	11 2	916	18 8	937	7 4	..	..	..	..
Loans from Treasury under Native Land Act, 1909, section 274, charged on blocks	..	..	11,698	16 6	..	..	..	..	..	..	..	..	..	..	..	..
	814,671	15 6	61,762	10 9	181,915	8 2	110,687	12 5	101,546	5 9	264,315	2 8	73,580	18 10	20,863	16 11

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

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Accounts, Appropriation Accounts, and Balance-sheet have been compared with the audited Accounts and Balance-sheets of the respective Maori Land Boards, and correctly state the position as disclosed thereby. The certificate on the Accounts and Balance-sheet of the Tairāwhiti Maori Land Board is subject to the following: *Comment*.—The Audit Office is unable to certify to the adequacy of securities owing to the absence of information as to the value of the lands secured. *Exceptions*.—(1) The Minister's consent has not been obtained in accordance with the provisions of section 8 of the Native Land Amendment and Native Land Claims Adjustment Act, 1926, for an advance of £137 made by the Board. (2) The assets and liabilities of the Anaura Station have not been incorporated in the Accounts.—G. F. C. CAMPBELL, Controller and Auditor-General.







## NAURU AND OCEAN ISLANDS.

## THE BRITISH PHOSPHATE COMMISSIONERS.

## TRADING ACCOUNT FOR THE YEAR ENDED 30TH JUNE, 1929.

<i>Dr.</i>	£	s.	d.	<i>Dr.</i>	£	s.	d.
To 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 ..	698,056	3	2	By Phosphate sales and sundry credits, less freight and insurance, &c. ..	736,420	5	0
Government Appropriation Account ..	38,364	1	10				
	<u>£736,420</u>	<u>5</u>	<u>0</u>		<u>£736,420</u>	<u>5</u>	<u>0</u>

## BALANCE-SHEET, 30TH JUNE, 1929.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
United Kingdom Government ..	1,424,524	12	0	Nauru and Ocean Island phosphate rights, buildings and plant, and steamer "Nauru Chief," less reserves for depreciation and other charges in accordance with Article 11 of Agreement of the 2nd July, 1919 ..	2,721,685	6	7
Commonwealth Government ..	1,424,524	12	0	Sundry debtors and bills receivable ..	418,978	17	11
New Zealand Government ..	542,676	1	7	Voyages in progress ..	6,959	8	2
	3,391,725	5	7	Phosphate and goods in transit ..	146,434	4	6
Sinking fund for redemption of capital ..	139,774	14	5	Stocks at Nauru, Ocean Island, and elsewhere ..	255,967	17	2
Sundry creditors and outstandings ..	249,721	3	2	Cash at banks and in hand ..	277,429	2	8
Government Appropriation Account ..	46,233	13	10				
	<u>£3,827,454</u>	<u>17</u>	<u>0</u>		<u>£3,827,454</u>	<u>17</u>	<u>0</u>

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, BRIERLY, AND SULLY, Chartered Accountants (Aust.), Auditors.

Melbourne, 9th February, 1931.



NEW ZEALAND REPARATION ESTATES—*continued.*

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>									
	£	s.	d.	£	s.	d.	£	s.	d.				
To Salaries and allowances	4,468	11	3				By Rents, general, and plantations						
Travelling-expenses, &c.	1,366	14	10				leased	4,790	17	5			
Printing and Stationery	259	6	1				Less ground rent, &c., paid	398	0	8			
				6,094	12	2			4,392	16	9		
Maintenance—							Interest—						
Weighbridge	38	19	9				Mortgages and allowances	711	4	4			
Yard	270	8	6				Bank of New Zealand, London	128	5	11			
				309	8	3	E/T. Department	1,898	16	3			
Motor-car—							Banana scheme	806	4	3			
Running-expenses	80	9	11						3,544	10	9		
Hire expenses	88	16	9				Overhead distributed—						
				169	6	8	Plantation overhead	1,912	16	0			
Boats and Lighters Running Account							Banana scheme overhead	400	0	0			
Residence and business properties maintenance				984	4	11	Motor-boats overhead	100	0	0			
Audit fees	135	0	0						2,412	16	0		
Exchange	44	6	1				Plantations leased—Expenses recovered			29	2	0	
Interest on mortgages and deposits	744	3	5				Commission Account			51	18	4	
Interest on bank overdraft	2,320	15	9				Profit on stores			856	13	3	
London general expenses	125	16	8										
Postages and radios	75	4	0										
General expenses	219	16	8										
				3,665	2	7	Balance carried down			2,566	1	3	
Sologa copra—Loss						10							
Depreciation Account				2,620	11	9							
				£13,853	18	4				£13,853	18	4	
To Balance brought down							By Plantation Production Accounts	8,694	4	2			
Trading Accounts—Loss				2,566	1	3	Less plantation general reserve	2,000	0	0			
Balance (to Appropriation Account)				409	13	11				6,694	4	2	
							Motor-boat Running Accounts—						
				4,496	12	2	" Tuakolo "	253	9	10			
							" Mulifanua "	524	13	4			
										778	3	2	
				£7,472	7	4				£7,472	7	4	

## APPROPRIATION ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 1930.

				<i>£</i> <i>s.</i> <i>d.</i>								
To Bonuses to Plantation Staff for year ended							By Balance, 1st April, 1929	15,847	14	8		
31st March, 1929				499	0	0	Depreciation overcharged in previous years	1,188	0	0		
Subsidy to Public Account for year ended							Balance from Profit and Loss Account for year	4,496	12	2		
31st March, 1929				12,000	0	0						
Balance transferred to General Reserve				3,348	14	8						
Balance				5,684	12	2						
				£21,532	6	10				£21,532	6	10

NEW ZEALAND REPARATION ESTATES—continued.  
BALANCE-SHEET AS AT 31st MARCH, 1930.

	Liabilities.		Assets.		Government Departments.		Plantations.		Other.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Capital Account	..	..	760,318	13 10	..	..	..	..	..	..	..	..
Sundry creditors—	..	..	..	..	..	..	..	..	..	..	..	..
General ..	..	..	2,168	15 10	..	..	..	..	..	..	..	..
Banana cases ..	..	..	229	18 10	..	..	..	..	..	..	..	..
Mortgages payable in Samoa	..	..	..	..	..	..	..	..	..	..	..	..
Interest Account—Suspense	..	..	..	..	..	..	..	..	..	..	..	..
Deposit Accounts ..	..	..	..	..	..	..	..	..	..	..	..	..
Reserves—	..	..	..	..	..	..	..	..	..	..	..	..
Ex-enemy deportee property	..	..	10,400	0 0	..	..	..	..	..	..	..	..
General ..	..	..	27,239	13 11	..	..	..	..	..	..	..	..
Plantation renewals ..	..	..	4,000	0 0	..	..	..	..	..	..	..	..
Repatriation of black boys ..	..	..	6,535	17 2	..	..	..	..	..	..	..	..
Motor-boats ..	..	..	908	2 11	..	..	..	..	..	..	..	..
Special-improvements, &c. ..	..	..	4,110	10 5 6	..	..	..	..	..	..	..	..
Bad debts ..	..	..	1,403	3 6	..	..	..	..	..	..	..	..
Treasury Current Account	..	..	..	..	..	..	..	..	..	..	..	..
Bank of New Zealand, London	..	..	..	..	..	..	..	..	..	..	..	..
Bank of New Zealand, Apia ..	..	..	..	..	..	..	..	..	..	..	..	..
Profit and Loss Appropriation Account	..	..	..	..	..	..	..	..	..	..	..	..
Land—	..	..	..	..	..	..	..	..	..	..	..	..
Improved ..	..	..	2,398	14 8	..	..	..	..	..	..	..	..
Unoccupied ..	..	..	9,531	13 9	..	..	..	..	..	..	..	..
Plantations leased ..	..	..	1,165	16 6	..	..	..	..	..	..	..	..
Residential and business properties	..	..	2,730	0 0	..	..	..	..	..	..	..	..
Buildings and improvements ..	..	..	..	..	..	..	..	..	..	..	..	..
Buildings, Alcazar ..	..	..	..	..	..	..	..	..	..	..	..	..
Buildings, &c., residential and business	..	..	..	..	..	..	..	..	..	..	..	..
Plant, machinery, transport, &c. ..	..	..	..	..	..	..	..	..	..	..	..	..
Motor-boats and equipment ..	..	..	..	..	..	..	..	..	..	..	..	..
Furniture and Fittings Account	..	..	..	..	..	..	..	..	..	..	..	..
Live-stock ..	..	..	..	..	..	..	..	..	..	..	..	..
Stores ..	..	..	54,597	7 11	..	..	..	..	..	..	..	..
Produce on hand ..	..	..	27,002	19 7	..	..	..	..	..	..	..	..
Produce on consignment ..	..	..	2,072	3 3	..	..	..	..	..	..	..	..
Rents paid in advance ..	..	..	18,751	9 9	..	..	..	..	..	..	..	..
Mortgages ..	..	..	5,684	12 2	..	..	..	..	..	..	..	..
Sundry debtors—	..	..	..	..	..	..	..	..	..	..	..	..
Ordinary and advances ..	..	..	..	..	..	..	..	..	..	..	..	..
Papaseea plantation ..	..	..	..	..	..	..	..	..	..	..	..	..
Land purchase ..	..	..	..	..	..	..	..	..	..	..	..	..
Survey Fees Account ..	..	..	..	..	..	..	..	..	..	..	..	..
Engineering and Transport Department	..	..	..	..	..	..	..	..	..	..	..	..
Fences—Central Group ..	..	..	..	..	..	..	..	..	..	..	..	..
Native copra scheme ..	..	..	..	..	..	..	..	..	..	..	..	..
Prepayment Account ..	..	..	..	..	..	..	..	..	..	..	..	..
Observatory ..	..	..	..	..	..	..	..	..	..	..	..	..
Observatory—Maintenance ..	..	..	..	..	..	..	..	..	..	..	..	..
Banana scheme ..	..	..	..	..	..	..	..	..	..	..	..	..
Realization Account ..	..	..	..	..	..	..	..	..	..	..	..	..
Suspense Account ..	..	..	..	..	..	..	..	..	..	..	..	..
Slipway tools and materials ..	..	..	..	..	..	..	..	..	..	..	..	..
Weightbridge Account ..	..	..	..	..	..	..	..	..	..	..	..	..
Subsidy Account ..	..	..	..	..	..	..	..	..	..	..	..	..
German currency ..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	£884,253	11 5	..	..	..	..	..	..	..	..
	..	..	£92,200	17 8	£424,465	3 6	£367,587	10 3	£884,253	11 5	..	..

F. R. JAMIESON, A.R.A.N.Z., Accountant.

I hereby certify that the Profit and Loss Account, Trading 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.

DEPARTMENT OF AGRICULTURE.  
THE ORCHARD-TAX ACT 1927 DEPOSIT ACCOUNT.  
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	General Purposes Tax, Section 3, Orchard-tax Act, 1927.	Fireblight-tax under Section 4.				Total.
		Hawke's Bay.	Thames.	Waimea.	Gisborne.	
<i>Expenditure.</i>						
To Expenses of collection .. .. .	£ s. d. 496 0 0	£ s. d. 2 4 6	£ s. d. 1 15 6	£ s. d. 8 7 0	£ s. d. 1 16 6	£ s. d. 510 3 6
Balances to Appropriation Account ..	802 17 5	38 5 9	34 2 0	508 2 6	9 11 2	1,392 18 10
	1,298 17 5	40 10 3	35 17 6	516 9 6	11 7 8	1,903 2 4
<i>Income.</i>						
By Tax levied under sections 3 and 4 (including penalties)	£ s. d. 1,398 14 10	£ s. d. 40 14 3	£ s. d. 38 4 6	£ s. d. 567 17 7	£ s. d. 12 6 8	£ s. d. 2,057 17 10
Less allowances on prompt payment ..	99 17 5	0 4 0	2 7 0	51 8 1	0 19 0	154 15 6
	1,298 17 5	40 10 3	35 17 6	516 9 6	11 7 8	1,903 2 4
	1,298 17 5	40 10 3	35 17 6	516 9 6	11 7 8	1,903 2 4

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	General Purposes Tax, Section 3, Orchard-tax Act, 1927.	Fireblight-tax under Section 4.				Total.
		Hawke's Bay.	Thames.	Waimea.	Gisborne.	
<i>Dr.</i>						
To Fruitgrowers Federation and Fireblight Committees	£ s. d. 1,415 2 11	£ s. d. 284 14 3	£ s. d. 20 19 6	£ s. d. ..	£ s. d. ..	£ s. d. 1,720 16 8
Tax irrecoverable, written off .. .. .	34 6 3	..	..	..	..	34 6 3
Balances .. .. .	349 17 3	27 9 3	34 3 0	508 2 6	9 11 2	929 3 2
	1,799 6 5	312 3 6	55 2 6	508 2 6	9 11 2	2,684 6 1
<i>Cr.</i>						
By Balance, 1st April, 1929 .. .. .	£ s. d. 996 9 0	£ s. d. 273 17 9	£ s. d. 21 0 6	£ s. d. ..	£ s. d. ..	£ s. d. 1,291 7 3
Revenue Accounts .. .. .	802 17 5	38 5 9	34 2 0	508 2 6	9 11 2	1,392 18 10
	1,799 6 5	312 3 6	55 2 6	508 2 6	9 11 2	2,684 6 1

BALANCE-SHEET AS AT 31ST MARCH, 1930.

	General Purposes Tax, Section 3, Orchard-tax Act, 1927.	Fireblight-tax under Section 4.				Total.
		Hawke's Bay.	Thames.	Waimea.	Gisborne.	
<i>Liabilities.</i>						
Sundry creditors .. .. .	£ s. d. 455 7 0	£ s. d. 15 1 0	£ s. d. 3 5 0	£ s. d. 8 7 0	£ s. d. 1 16 6	£ s. d. 483 16 6
Suspense Accounts .. .. .	24 14 9	..	..	17 3 11	..	41 18 8
Appropriation Account .. .. .	349 17 3	27 9 3	34 3 0	508 2 6	9 11 2	929 3 2
	829 19 0	42 10 3	37 8 0	533 13 5	11 7 8	1,454 18 4
<i>Assets.</i>						
Sundry debtors—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Government .. .. .	294 19 3	..	16 0 6	474 1 2	6 4 0	791 4 11
Taxpayers .. .. .	185 19 0	8 7 6	3 11 6	23 12 3	1 11 0	223 1 3
Cash in Deposits Account .. .. .	349 0 9	34 2 9	17 16 0	36 0 0	3 12 8	440 12 2
	829 19 0	42 10 3	37 8 0	533 13 5	11 7 8	1,454 18 4

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.—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, 1930.

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

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 .. .. .	1,232,197	16	9	.. .. .	197	10	7
Harbour-works .. .. .	13,057	8	6	Balance, being excess of capital expenditure over capital income, on roads, harbour-works, &c., transferred to National Development Account .. .. .	1,545,008	14	3
Roads on goldfields .. .. .	2,121	5	10				
Lands, miscellaneous .. .. .	97,829	13	9				
Transfer to Main Highways Account under Main Highways Act, 1922 .. .. .	200,000	0	0				
	<u>£1,545,206</u>	<u>4</u>	<u>10</u>		<u>£1,545,206</u>	<u>4</u>	<u>10</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, 1930.

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.. .. .	157,496	9	8	Recoveries on account of expenditure of previous years—Unopened lines .. .. .	271	10	5
Dargaville Branch .. .. .	154,408	15	10	Recoveries on account of goods and passenger traffic:—			
Paeroa-Pokeno .. .. .	126	13	11	Stratford - Main Trunk .. .. .	5,850	15	0
Waihi-Taneatua .. .. .	10,965	5	8	Waikokopu Branch .. .. .	10,494	0	9
Rotorua-Taupo .. .. .	2,286	16	11	Balance, being excess of capital expenditure over capital income transferred to Railway Construction Account .. .. .	16,344	15	9
Gisborne-Waikokopu .. .. .	228,812	10	8				
Napier-Wairoa .. .. .	354,404	3	1		1,521,177	13	5
Waikokopu Branch .. .. .	25,578	17	4				
Stratford - Main Trunk .. .. .	383,517	4	6				
Kawatiri-Inangahua .. .. .	69,384	12	0				
Westport-Inangahua .. .. .	84,497	19	8				
Wharanui-Parnassus.. .. .	53,284	9	5				
Land claims .. .. .	152	4	10				
Survey .. .. .	154	9	2				
Working-expenses of running goods and passenger traffic—							
Stratford Main Trunk.. .. .	4,945	3	2				
Waikokopu Branch .. .. .	7,778	3	9				
	<u>12,723</u>	<u>6</u>	<u>11</u>				
	<u>£1,537,793</u>	<u>19</u>	<u>7</u>		<u>£1,537,793</u>	<u>19</u>	<u>7</u>

NOTES.—(1) The following amounts have been handed over to the Railways Department without parliamentary appropriation: (a) Expenditure during 1929-30 on lines previously handed over, £960 12s. 1d.; (b) recoveries on account of expenditure of previous years in connection with lines previously handed over, £1,024 6s. 3d. (2) The following amounts have been included in the 1929-30 accounts for railway-construction without parliamentary appropriation: £41,476 for departmental administration; £136,744 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, 1930.

*Gross Revenue Account.*

	Ardgour.		Bengetburn.		Earnseleugh.		Ida Valley.		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 Management and operation expenses—Salaries, wages, horse allowances, race repairs, &c.	619	6 4	..	..	391	14 2	2,284	11 2	842	5 0	1,023	3 2	1,978	10 6	3,206	14 2	1,009	15 6	11,356	0 0
Administration charge—Office rent, &c.	5	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	45	0 0
Gross profit, carried down ..	391	7 4	54	6 11	256	8 11	1,857	18 11	661	16 2	..	..	1,932	7 11	..	..	446	0 6	5,600	6 8
	1,015	13 8	59	6 11	653	3 1	4,150	10 1	1,506	1 2	1,028	3 2	3,915	18 5	3,211	14 2	1,460	16 0	17,001	6 8
<i>Cr.</i>																				
By Sales of water ..	953	7 6	56	1 11	556	9 1	3,955	17 4	1,059	9 5	997	15 0	2,455	14 10	1,129	15 9	1,369	17 6	12,534	8 4
Rebates forfeited ..	51	9 6	3	5 0	96	14 0	131	14 9	431	13 9	25	7 4	1,438	10 3	51	14 2	89	13 6	2,320	2 3
Rents of cottages ..	10	16 8	..	..	..	..	62	18 0	14	18 0	1	5 0	21	13 4	21	13 4	1	5 0	134	9 4
Gross loss, carried down ..	..	..	..	..	..	..	..	..	..	..	3	15 10	..	..	2,008	10 11	..	..	2,012	6 9
	1,015	13 8	59	6 11	653	3 1	4,150	10 1	1,506	1 2	1,028	3 2	3,915	18 5	3,211	14 2	1,460	16 0	17,001	6 8

PUBLIC WORKS DEPARTMENT—continued.  
Net Revenue Account.

	Ardgour.		Bengerburn.		Earnsdeugh.		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.
<i>Dr.</i>																		
To Gross loss brought down...	1,505	17 0	31	0 0	463	5 10	8,709	7 6	3	15 10	10,190	6 3	2,008	10 11	2,323	0 11	2,012	6 9
Interest at 4½ per cent. on capital outlay	1	15 2	..	..	4	1 0	28	16 5	5	0 0	6	0 0	6,133	18 1	61	18 0	30,650	11 9
Interest at 4 per cent. on Depreciation Reserve	44	0 0	..	..	101	4 0	84	19 3	125	0 0	150	0 0	93	14 10	511	8 0	111	5 5
Reserve for depreciation	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,110	1 3
Net profit for year	1,551	12 2	54	6 11	568	10 10	8,823	3 2	1,427	12 0	10,346	6 3	8,239	13 10	2,896	6 11	33,907	12 1
<i>Cr.</i>																		
By Gross profit brought down	391	7 4	54	6 11	256	8 11	2,519	15 1	..	..	1,932	7 11	..	..	446	0 6	5,600	6 8
Net loss for year	1,160	4 10	..	..	312	1 11	6,303	8 1	1,427	12 0	8,413	18 4	8,239	13 10	2,450	6 5	28,307	5 5
	1,551	12 2	54	6 11	568	10 10	8,823	3 2	1,427	12 0	10,346	6 3	8,239	13 10	2,896	6 11	33,907	12 1

N.B.—Each irrigation scheme season does not end until 30th April, but the sales up to that date are brought into the accounts for the financial year ending on the preceding 31st March.

Depreciation Reserve Account.

	Ardgour.		Bengerburn.		Earnsdeugh.		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.
<i>Dr.</i>																		
To 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
	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
<i>Cr.</i>																		
By Balance at 31st March, 1929	44	0 0	..	..	101	4 0	720	9 11	125	0 0	150	0 0	93	10 0	1,547	10 11	2,781	14 10
Interest for the year at 4 per cent.	1	15 2	..	..	4	1 0	28	16 5	5	0 0	6	0 0	3	14 10	61	18 0	111	5 5
Amount transferred from Revenue Account	44	0 0	..	..	101	4 0	84	19 3	125	0 0	150	0 0	93	10 0	511	8 0	1,110	1 3
	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

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, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
To Net expenditure on the construction and upkeep of dams, weirs, water-races, &c., in course of construction. Otago Central schemes—	£	s. d.	By Balance, transferred to Irrigation Construction Account, being excess of expenditure over income for year	£	s. d.
Arrow River .. .. .	51,909	6 9	.. .. .	55,998	2 5
Hawkdun .. .. .	3,436	2 1			
Roaring Meg .. .. .	276	8 9			
Survey and general .. .. .	252	18 7			
Expenses of Committee of Inquiry .. .. .	123	6 3			
	<u>£55,998</u>	<u>2 5</u>		<u>£55,998</u>	<u>2 5</u>

NOTE.—A charge for proportion of "Departmental" administration expenditure has been included without appropriation.

## GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
To Net expenditure on—	£	s. d.	By Balance, being excess of expenditure over income for the year, transferred to Domains Maintenance Account	£	s. d.
Government domains—	3,947	9 11	.. .. .	5,151	7 0
Salaries .. .. .	67	4 0			
Coal, coke, water, &c. .. .. .	67	5 11			
Flower seeds, bulbs, plants, &c. .. .. .	45	7 7			
Garden implements, manures, &c. .. .. .	58	15 3			
Horse feed, shoeing, and general .. .. .	150	0 0			
Departmental expenditure (allocated proportion to cover cost of administration) .. .. .					
Other domains and works—					
Purchase of land and improvements to domains and recreation-grounds—	£	s. d.			
Grants .. .. .	298	19 4			
Subsidies .. .. .	516	5 0			
	<u>815</u>	<u>4 4</u>		<u>£5,151</u>	<u>7 0</u>
	<u>£5,151</u>	<u>7 0</u>		<u>£5,151</u>	<u>7 0</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 WORKS DEPARTMENT—*continued.*

## PUBLIC BUILDINGS (PUBLIC WORKS FUND).

## INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.		
To Parliamentary Buildings .. ..	..	29,629	9	3	By Amounts transferred to Departments as under:—	£	s.	d.	£	s.	d.
Departmental buildings and offices .. ..	..	10,584	2	10	Agricultural .. ..	2,962	11	6			
Workshops, stores, and garages .. ..	..	122	11	0	Health .. ..	16,651	1	1			
Other Government buildings—					Internal Affairs .. ..	434	10	1			
Courthouses .. ..	17,780	13	8		Justice .. ..	15,764	15	2			
Prisons .. ..	18,611	17	0		Lands and Survey .. ..	35	0	5			
Police .. ..	7,589	7	9		Mental Hospitals .. ..	152,095	19	11			
Postal and Telegraph .. ..	106,113	16	11		Police .. ..	8,442	9	8			
Agricultural .. ..	3,300	8	9		Postal and Telegraph .. ..	104,156	9	9			
Mental hospitals .. ..	154,834	12	9		Printing and Stationery .. ..	73	13	8			
Health and hospital institu- tions .. ..	18,481	3	8		Prisons .. ..	18,814	7	1			
Internal Affairs .. ..	434	10	1						319,430	18	4
Government Printing Office .. ..	73	13	8		Balance, being excess of capital expenditure over capital income transferred to—	£	s.	d.			
Lands and Survey .. ..	35	0	5		Parliamentary Buildings .. ..	29,629	9	3			
		327,255	4	8	Departmental buildings and offices and other Govern- ment buildings .. ..	18,408	9	2			
					Workshops, stores, and garages .. ..	122	11	0			
									48,160	9	5
		£367,591	7	9					£367,591	7	9

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.

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

## TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

*Trading Account.*

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.		
To Logging—					By Sales of timber .. ..	7,076	1	5			
Logs on skids, 31st March, 1929 .. ..	..	22	12	0	Profit on hewn timber .. ..	67	4	6			
Wages .. ..	1,561	12	2								
Supplies .. ..	41	15	0								
		1,625	19	2							
Less logs on skids, 31st March, 1930 .. ..	..	7	14	6							
				1,618	4	8					
Milling—											
Timber on hand, 31st March, 1929 .. ..	..	203	13	5							
Wages .. ..	2,264	3	10								
		2,467	17	3							
Less timber on hand, 31st March, 1930 .. ..	..	296	8	8							
				2,171	8	7					
Gross profit .. ..				3,353	12	8					
				£7,143	5	11			£7,143	5	11

*Profit and Loss Account.*

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.		
To Supervision .. ..	..	94	7	7	By Gross profit .. ..	3,353	12	8			
Royalty .. ..	..	896	10	0							
Depreciation of assets .. ..	..	589	19	0							
Repairs .. ..	..	304	10	8							
Interest .. ..	..	88	15	5							
Net profit for year .. ..	..	1,379	10	0							
		£3,353	12	8					£3,353	12	8

*Accumulated Profit and Loss Account.*

		£	s.	d.			£	s.	d.		
To Balance, net profit, to 31st March, 1930 .. ..	..	5,093	1	6	By Net profit—						
					To 31st March, 1929 .. ..	3,713	11	6			
					For 1929-30 .. ..	1,379	10	0			
		£5,093	1	6					£5,093	1	6

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





PUBLIC WORKS DEPARTMENT—*continued.*

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

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Metal on hand, 1st April, 1929 .. ..	75	0	0	By Sales of quarry output for period	£	s.	d.
Stripping .. ..	1,400	0	0	(21,089 cubic yards) .. ..	10,091	1	10
Quarrying and feeding crusher .. ..	4,830	18	3	Haulage on same .. ..	2,223	8	3
Repairs to plant, access, and jig-lines..	608	1	7	<u>12,314</u>	<u>10</u>	<u>1</u>	<u>1</u>
Cost of running train .. ..	1,943	7	1	Metal, &c., on hand, 31st March, 1930 ..	48	0	0
Gross profit, carried down .. ..	3,505	3	2	<u>12,362</u>	<u>10</u>	<u>1</u>	<u>1</u>
	<u>£12,362</u>	<u>10</u>	<u>1</u>		<u>£12,362</u>	<u>10</u>	<u>1</u>
	£	s.	d.		£	s.	d.
To Supervision .. ..	326	10	4	By Gross profit, brought down .. ..	3,505	3	2
Loading trucks .. ..	177	3	3				
Accident and holiday pay .. ..	323	8	9				
Miscellaneous expenses .. ..	277	4	9				
Installation of plant and preliminary expenses (proportion written off) .. ..	265	3	3				
Interest on capital at 4½ per cent. ..	372	12	4				
Depreciation—	£	s.	d.				
On plant hired from plant vote..	170	0	0				
On quarry assets .. ..	372	15	3				
	<u>542</u>	<u>15</u>	<u>3</u>				
Balance, net profit, for period .. ..	1,220	5	3				
	<u>£3,505</u>	<u>3</u>	<u>2</u>		<u>£3,505</u>	<u>3</u>	<u>2</u>

NOTE.—The following charges have been included for which no parliamentary appropriation is held: (a) Interest (temporary charge) on net cash advances to 31st March, 1930, at 4½ per cent., and on value of plant on loan from "Plant" vote; (b) allowance for depreciation of fixed assets.

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

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	£	s.	d.		£	s.	d.
To Maintenance and repairs to roads .. ..	18,675	12	6	By Interest on advances to local bodies from			
Renewal of road bridges .. ..	8,441	19	8	Public Works Fund .. ..	341	15	6
Restoration of flood damage .. ..	16,174	3	6	Balance, being excess of expenditure over			
Rail freight on road metal for local bodies ..	2,010	11	3	income for the year, transferred to annual			
Compensation for injuries .. ..	206	16	0	maintenance accounts—	£	s.	d.
Transfer to Main Highways Revenue Fund				Roads, &c. . . . .	84,705	18	7
under section 14, Main Highways Act, 1922..	35,000	0	0	Waihou and Ohinemuri			
Contribution towards maintenance, &c., of				Rivers Account .. ..	1,117	11	5
Waihou and Ohinemuri Rivers improvement				Imprest Supply Act, 1927,			
works .. ..	1,117	11	5	and Local Authorities Em-			
Departmental administration, proportion al-				powering Act, 1928 .. ..	122,430	14	0
located for the year .. ..	1,700	0	0	<u>208,254</u>	<u>4</u>	<u>0</u>	
Interest at 4½ per cent. credited to Treasury on							
advances to local bodies from Public Works							
Fund .. ..	238	5	11				
Subsidy to Hawke's Bay River Board (repairs							
to stop-banks damaged by floods) .. ..	1,550	0	0				
Subsidy to Lawrence Borough (widening and							
deepening Weatherstone's Creek) .. ..	1,160	16	11				
Protection of Crown lands from erosion ..	Cr. 110	11	8				
Imprest Supply Act, 1927, and Local Authori-							
ties Empowering Amendment Act, 1928							
(Relief of Unemployment) .. ..	122,430	14	0				
	<u>£208,595</u>	<u>19</u>	<u>6</u>		<u>£208,595</u>	<u>19</u>	<u>6</u>

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

PUBLIC WORKS DEPARTMENT—*continued.*

## MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries .. .. .	5,626	8 7	By Miscellaneous recoveries .. .. .	43	5 0
Accident compensation, &c. .. .. .	802	19 4	Recoveries from other Departments for—		
Drainage, water, &c., rates .. .. .	345	16 6	Maintenance of buildings, proportion of		
Maintenance—			sewerage rates, &c. . . . .	43,111	13 5
Government houses .. .. .	6,348	13 6	Rents of offices—		
Government buildings .. .. .	53,947	18 3	Recovered through Public		
Parliamentary Buildings .. .. .	4,443	3 1	Account .. .. .	16,491	18 2
Telephone services, postages, &c. .. .. .	84	10 2	Recovered by assessment	100,907	0 0
Rents paid for Government offices in the				117,398	18 2
Dominion .. .. .	12,973	6 0	Freight and cartage—		
Travelling expenses and allowances .. .. .	1,131	0 5	Recoveries .. .. .	18,018	17 5
Wages of overseers and staff workmen .. .. .	1,105	0 6	Expenditure .. .. .	17,706	6 3
Services and supplies for other Departments .. .. .	4,026	15 6			312 11 2
Advertising and sundries .. .. .	24	2 3	Maintenance of workshops (exclusive of Wel-		
Proportion of departmental and administra-			lington, for which see separate account) .. .. .	1,061	18 4
tion expenditure .. .. .	1,000	0 0			
Subsidy of Chatham Island steamer service .. .. .	28	2 6			
Engineers Registration Board .. .. .	205	4 10			
Tramways and motor-omnibus expenses .. .. .	41	17 0			
Electrical Wiring Regulations .. .. .	50	17 4			
Provincial buildings .. .. .	559	9 0			
Depreciation at 2 per cent. on brick, stone, or					
concrete buildings, and 3 per cent. on					
wooden buildings—	£	s. d.			
Departmental buildings .. .. .	10,465	0 0			
Government houses .. .. .	1,515	0 0			
Ministerial residences .. .. .	210	0 0			
Parliamentary Buildings .. .. .	8,225	0 0			
Workshops, garage, &c. .. .. .	2,167	0 0			
	22,582	0 0			
Balance, excess of income before charging					
interest .. .. .	46,601	1 4			
	£161,928	6 1			
				£161,928	6 1
To Interest at 4½ per cent. on capital—	£	s. d.	£	s. d.	
Kairuru quarry advances .. .. .	278	6 9	By Balance brought down .. .. .	46,601	1 4
Land sold on time payment .. .. .	20	5 7	Recoveries on account of expenditure of pre-		
Departmental buildings .. .. .	45,127	19 7	vious years .. .. .	34	12 0
Government houses .. .. .	6,760	7 10	Interest on advances to Kairuru Quarry Co., &c.	421	4 2
Ministerial residences .. .. .	1,735	4 11	Adjustment of expenditure erroneously shown		
Parliamentary Buildings .. .. .	23,032	9 9	in previous years' accounts in respect of		
Workshops, garages, &c. .. .. .	6,339	3 0	Wiremen's Registration Act .. .. .	1,104	5 6
	83,293	17 5	Balance, excess of expenditure over income,		
			after charging interest on capital, trans-		
			ferred to Maintenance Account .. .. .	35,132	14 5
	£83,293	17 5		£83,293	17 5

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 BUILDINGS (CONSOLIDATED FUND): PUBLIC WORKS WORKSHOPS, WELLINGTON (INSIDE WORK).

## TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

*Trading Account.*

	£	s. d.		£	s. d.
To Materials purchased during year .. .. .	6,289	13 3	By Completed work during year .. .. .	15,056	8 10
Wages, productive .. .. .	6,821	2 4	Incomplete work at 31st March, 1930 .. .. .	1,477	4 6
Cartage .. .. .	214	13 10			
Travelling-expenses (workmen) .. .. .	2	10 8			
Balance, being gross profit to Profit and Loss			Less incomplete work at 1st April, 1929 .. .. .	814	3 4
Account .. .. .	2,391	9 11			
	£15,719	10 0		£15,719	10 0

*Profit and Loss Account.*

	£	s. d.		£	s. d.
To Supervision—			By Gross profit on Trading Account .. .. .	2,391	9 11
Salaries .. .. .	384	15 11	Gross profit on sundries .. .. .	118	8 3
Wages .. .. .	427	8 10	Balance, being net loss .. .. .	1,818	6 4
Holiday pay .. .. .					
Power .. .. .					
Accident compensation .. .. .					
Maintenance of shops .. .. .					
Depreciation—					
Plant .. .. .	178	4 9			
Furniture .. .. .	8	17 9			
Tools .. .. .	175	13 2			
Motor-vehicles .. .. .	57	1 10			
	419	17 6			
Rent of premises .. .. .	899	0 0			
Rebates on work done .. .. .	32	6 4			
Loss on stock .. .. .	398	17 8			
Interest at 4½ per cent. on capital .. .. .	523	0 0			
Overstatement of debtors at 1st April, 1929 .. .. .	22	0 8			
	£4,328	4 6		£4,328	4 6

NOTE.—The following charges have been included for which the Department possesses no parliamentary appropriation: (a) Reserve for depreciation of fixed assets; (b) interest at 4½ per cent. on cash advances; (c) rental assessed.



PUBLIC WORKS DEPARTMENT—*continued*.  
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1930.  
*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 .. .. .	21,901,618	15 3	..	..	..	..	138,372	1 9	..	..	..	..	943	9 8	22,040,934	6 8	
2. Railway Construction .. .. .	6,298,724	1 8	..	..	..	..	105,791	16 10	..	..	..	..	684	18 10	6,405,200	17 4	
3. Irrigation (under construction) .. .. .	214,414	18 9	..	..	1,389	19 9	657	1 0	..	..	..	..	..	216,461	19 6	216,461	19 6
4. Irrigation (in operation) .. .. .	708,919	5 6	..	..	102,011	5 10	2,015	7 6	4,003	1 6	..	..	1,125	18 0	818,074	18 4	
5. Public Buildings (Public Works Fund) .. .. .	1,846,348	11 10	..	..	..	..	27,785	11 10	..	..	..	..	4,129	18 2	1,878,264	1 10	
6. Timber-supply and Sawmills .. .. .	..	..	..	..	7,439	11 9	375	12 7	..	..	2,833	10 2	..	..	10,648	14 6	
7. Plant, Material, and Stores .. .. .	307,601	6 0	..	..	..	..	3,992	15 3	..	..	..	..	5,599	5 11	317,193	7 2	
8. Public Works, Departmental .. .. .	62,346	8 10	..	..	12,365	3 6	4,110	7 4	289	14 0	..	..	23	15 1	79,135	8 9	
9. Acquisition and Operation of Quarries .. .. .	5,442	11 11	..	..	5,486	6 4	2,224	17 6	..	..	2,229	8 7	3,173	3 11	18,556	8 3	
10. Maintenance of Roads, Bridges, Rivers, &c. (Consolidated Fund) .. .. .	..	..	..	..	197,520	19 6	16,817	9 3	..	..	..	..	..	..	214,338	8 9	
11. Maintenance of Government and other Domains (Consolidated Fund) .. .. .	..	..	..	..	5,389	5 4	171	6 4	..	..	..	..	..	..	5,560	11 8	
12. Maintenance of Public Buildings (Consolidated Fund) .. .. .	..	..	29,270	13 11	..	..	14,488	16 0	166,379	9 4	..	..	82	3 8	210,221	2 11	
13. Wellington Workshops .. .. .	..	..	..	..	12,389	18 9	498	11 1	237	10 5	..	..	18	4 10	13,144	5 1	
14. Cost of raising Loans .. .. .	339,166	4 5	..	..	..	..	..	..	..	..	..	..	..	..	339,166	4 5	
	31,684,582	4 2	29,270	13 11	343,992	10 9	317,301	14 3	170,909	15 3	5,062	18 9	15,780	18 1	32,566,900	15 2	

NOTE.—Sundry creditors—Departmental, £26,400 ls. 7d; other Government Departments, £13,394 7s. 7d; others, £277,507 5s. 1d.

PUBLIC WORKS DEPARTMENT—continued.  
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1930—continued.

Assets.

Name of Account.	Land.		Buildings.		Plant and Machinery, &c.		Furniture and Fittings.		Stocks of Materials.		Sundry Debtors.		Loans outstanding.		Stores, &c. (Debits to be written off in Appropriation Acct.)		Profit and Loss (Loss.)		Cash in Public Works Fund.		Treasury Adjustment Account.		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 ..	..	..	4,344	10	0	..	..	..	..	38,243	1	0	23,582	18	7	943	9	8	..	..	21,968,760	13	7	(a)	22,040,934	6	8		
2. Railway Construction ..	..	..	158,453	14	6	..	..	..	..	449,121	9	5	9,155	11	3	684	18	10	..	..	5,787,785	3	4	(b)	6,405,200	17	4		
3. Irrigation (under construction)	..	..	1,334	10	0	..	..	..	..	4,007	15	7	410	9	10	..	..	..	..	..	210,709	4	1	(c)	216,461	19	6		
4. Irrigation (in operation) ..	..	..	2,110	0	0	..	..	..	..	9,019	12	2	16,562	16	11	1,125	18	0	87,394	10	6	..	..	..	818,074	18	4		
5. Public Buildings (Public Works Fund)	829,201	15	91,034,028	5	4	2,015	12	0	(See No. 12)	2,151	3	2	552	2	1	4,129	18	2	..	..	..	..	..	..	..	1,878,264	1	10	
6. Timber-supply and Sawmills	..	..	447	9	7	888	11	4	..	677	0	11	570	2	8	..	..	..	..	..	3,243	1	10	..	..	..	10,648	14	6
7. Plant, Material, and Stores	..	..	..	..	..	249,599	4	8	..	46,524	16	6	14,245	9	9	5,599	5	11	..	..	..	..	..	..	..	317,193	7	2	
8. Public Works, Departmental	..	..	..	..	..	6,111	0	8	..	1,442	11	2	67,424	4	1	23	15	1	..	..	..	..	..	..	..	79,135	8	9	
9. Acquisition and Operation of Quarries	643	12	2	1,577	6	6	..	..	..	3,740	14	7	1,269	12	4	3,173	3	11	..	..	..	..	..	..	..	18,556	8	3	
10. Maintenance of Roads, Bridges, Rivers, &c., (Consolidated Fund)	..	..	..	..	..	..	..	..	..	427	17	7	5,656	7	2	..	..	..	..	..	..	..	..	..	..	..	214,338	8	9
11. Maintenance of Government and other Domains (Consolidated Fund)	..	..	..	..	..	..	..	..	..	387	6	10	21	17	10	..	..	..	..	..	..	..	..	..	..	..	5,560	11	8
12. Maintenance of Public Buildings (Consolidated Fund)	..	..	..	..	..	..	..	..	..	27,154	16	0	6,661	17	3	82	3	8	..	..	109,916	2	7	..	..	..	210,221	2	11
13. Wellington Workshops ..	..	..	..	..	..	2,244	1	6	..	118	11	9	4,252	18	6	18	4	10	1,818	6	4	..	..	..	..	..	13,144	5	1
14. Cost of raising Loans ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	339,166	4	5
	829,845	7	111,202,295	15	11	260,858	10	227,273	7	9,566,658	4	8	173,930	16	8	189,212	16	10	..	..	109,916	2	7	..	..	..	32,566,900	15	2

(a) Expenditure on National Development to 31st March, 1930. (b) Unopened Lines. (c) Water-races, pipe-lines, dams, &c. (d) Timber rights, &c. (e) Library. (f) Departmental Suspense Account. (g) Sidings, rails, stripping in advance, &c. (h) Maintenance Account, 1929-30. (i) Work in progress. (j) Cost of raising loans unallocated.

NOTE.—Interest during construction is not added to the capital cost of any of the assets included under the above Balance-sheet. Sundry debtors—Departmental, £81,935 8s. 8d.; other Government Departments, £4,045 18s. 5d.; others, £87,949 9s. 7d.

I hereby certify that the Income and Expenditure Accounts and General Balance-sheet and the subsidiary accounts for irrigation schemes in operation and timber-supplies and sawmills have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes: The following comment is appended: The book values 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.

## STATE BALANCE-SHEET.

AMALGAMATION OF DEPARTMENTAL BALANCE-SHEETS, COMPRISING ACCOUNTS WITHIN THE PUBLIC ACCOUNT AND INCLUDED IN THE PUBLIC DEBT.

31st March, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital—			Land and buildings, including Crown, settlement, and endowment land, departmental lands and buildings	42,369,986	4 10
Loan .. .. .	267,383,342	18 4	State forests, nurseries, plantations, &c. .. .. .	36,209,690	10 11
Rural Advances bonds .. .. .	2,771,200	0 0	Advances on loan or mortgage .. .. .	57,810,655	8 5
Public Debt Redemption Fund .. .. .	22,075,644	10 6	Railways, including permanent-way and works, rolling-stock, and unopened lines .. .. .	64,768,543	6 0
Sundry creditors, including rents, &c. .. .. .	2,321,143	19 0	Telegraph, telephones, and wireless system .. .. .	10,228,424	14 10
Interest due and unpaid .. .. .	35,277	19 10	Electrical schemes .. .. .	9,390,445	15 10
Payments in advance, amounts charged in advance .. .. .	420,809	19 10	Drainage schemes .. .. .	3,392,115	1 0
Interest accrued but not due .. .. .	643,472	13 1	Collieries, sawmills, quarries, &c. .. .. .	641,168	15 0
Reserves—			Armaments and military stores, aviation equipment, &c. .. .. .	3,221,197	4 1
General .. .. .	6,390,296	15 5	Fish-hatcheries, oyster-beds, equipment, &c. .. .. .	134,846	4 10
Sinking fund and reserves for loan-redemption .. .. .	3,195,851	16 3	Wharves, bridges, and harbour-works .. .. .	534,839	9 9
Depreciation .. .. .	6,917,036	10 2	Plant, material, machinery, stores, &c., including furniture, &c. .. .. .	3,984,783	9 10
Fire, accident, and marine insurance, bad debts, &c. .. .. .	307,674	5 11	Libraries, books, stationery, stamps, &c. .. .. .	345,039	11 7
Suspense .. .. .	279,338	0 11	Live and dead stock, farm crops, &c. .. .. .	161,541	7 2
Amount held on deposit .. .. .	526,808	18 3	Government steamers, launches, motor-cars, &c. .. .. .	588,069	12 3
Excess of Assets over Liabilities .. .. .	65,388,538	7 11	Debtors—		
			Sundry .. .. .	2,540,264	10 10
			Unpaid purchase-price of land and buildings .. .. .	1,525,474	14 4
			Postponed rents .. .. .	241,163	12 5
			Special investments :—		
			Nauru phosphate rights .. .. .	592,055	13 3
			Bank of New Zealand shares .. .. .	2,109,375	0 0
			Public Trust Office (Public Debt Redemption Fund) .. .. .	7,966,688	11 2
			Special assets of various accounts :—		
			Native land-settlement development schemes, including surveys and liens .. .. .	317,794	19 1
			Advances to other Governments .. .. .	35,169	13 7
			Unallocated expenditure (cost of raising loans) .. .. .	174,896	18 6
			State Advances Loan Charges Account .. .. .	555,813	13 10
			State Advances Realization Account .. .. .	156,799	5 7
			Payments in advance .. .. .	195,079	14 4
			Rents and interest, &c., accrued .. .. .	1,006,903	14 6
			Investments—		
			Reserve Fund .. .. .	1,996,725	2 5
			Sinking Fund .. .. .	452,362	15 9
			Public Trust .. .. .	66,125	2 11
			Miscellaneous, including investments of Treasury accounts .. .. .	6,147,312	15 8
			National Development Account—		
			Expenditure on main highways, roads, roads on goldfields .. .. .	22,839,932	19 6
			Development of mining .. .. .	867,777	15 11
			Education .. .. .	7,240,704	4 3
			Immigration .. .. .	3,240,757	3 8
			Harbour-works .. .. .	1,020,808	4 0
			Land-development .. .. .	608,595	15 6
				35,818,576	2 10
			Other loan expenditure—		
			War expenditure .. .. .	69,529,963	19 7
			Naval defence .. .. .	1,431,168	6 7
			Local bodies .. .. .	3,041,217	12 0
			Maori-land settlement .. .. .	247,050	0 0
			Miscellaneous .. .. .	6,159,391	3 1
				80,408,791	1 3
			Cash—		
			Public Account .. .. .	1,659,107	19 1
			Receiver-General .. .. .	21,059	18 2
			State Advances Office Account .. .. .	177,788	9 6
			Railway-stations .. .. .	14,947	2 8
			Post Office .. .. .	109,660	2 6
			Deposit accounts .. .. .	79,166	2 7
			Post Office Account (including Postmasters' balances) .. .. .	477,877	17 2
			In hand and in transit .. .. .	1,276	15 4
			Public Trustee .. .. .	24,774	15 4
			Miscellaneous assets .. .. .	2,057	14 6
				£378,656,436	15 5
				£378,656,436	15 5

NOTE.—To account for the whole of the Public Debt, Loan Expenditure on War and Other Purposes not represented by tangible assets has been included in the assets under the heading of "Other Loan Expenditure." Interest is received in respect to portion of the local bodies' loan expenditure.

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

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

I hereby certify that the above amalgamation of Balance-sheets has been compared with the relative audited accounts, and correctly states the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.

Approximate Cost of Paper.—Preparation, not given; printing (514 copies), £90.

By Authority: W. A. G. SKINNER, Government Printer, Wellington.—1931.

