

1933.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1932-33.

AUDITED ACCOUNTS.

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THE FOLLOWING ACCOUNTS WERE NOT AVAILABLE FOR PUBLICATION IN THIS PAPER AND WILL BE INCLUDED IN A SUPPLEMENT.

Administration of Western Samoa.
Board of Maori Ethnological Research.
Lands and Survey Department—
 Departmental.
 Crown Lands.
Maori Arts and Crafts Board.
Maori Purposes Fund Control Board.

Miscellaneous Advances from Consolidated Fund.
Native Department—District Maori Land Boards.
Native Land Settlement Account.
New Zealand Reparation Estates, Samoa.
Public Works Department.
Waihou and Ohinemuri Rivers Improvement Account.

DEPARTMENT OF AGRICULTURE.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

		Experimental Farms and Areas, Quarantine Station, Poultry Station, and Cattle-dip.		Rabbit-destruction, Poisons, and Foisin-mixing Depots.		Ruakura Farm of Instruction.		Te Kauwhata Horticultural Station.		Other than "Special" Undertakings.		Total.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Liabilities.</i>													
Capital, 31st March, 1933 (includes Public Works Fund capital, £184,425 19s.)													
Sundry creditors—													
General .. .. .	..	15,722	0 8	3,838	12 6	73,843	12 0	25,631	6 10	125,777	1 9	244,812	13 9
Departmental .. .. .	..	172	10 1	14	10 5	147	6 10	8	4 4	22,805	16 4	23,148	8 0
Depreciation Reserves .. .. .	..	4	15 5	20	0 4	26	19 6	40	19 3	16,192	8 6	16,285	3 0
Deposits Reserve .. .. .	..	4,398	7 6	1,393	8 9	11,259	0 5	4,163	3 2	50,755	7 4	71,969	7 2
Amounts received in advance .. .. .	..	..	..	..	..	64	16 1	..	..	..	..	64	16 1
Bad Debts Reserve .. .. .	..	..	..	..	..	405	0 0	..	..	4,559	8 1	4,964	8 1
Writings-off Reserve .. .. .	..	..	..	..	..	..	..	..	..	121	6 8	121	6 8
Treasury Adjustment Account .. .. .	..	2,588	12 10	..	..	..	..	..	..	4,285	9 4	4,285	9 4
Profit and Loss Account .. .. .	..	..	..	284	1 9	..	..	..	..	454,003	8 2	456,592	1 0
	..	..	..	..	..	..	..	..	..	..	..	284	1 9
	..	22,886	6 6	5,550	13 9	85,746	14 10	29,843	13 7	678,500	6 2	822,527	14 10
<i>Assets.</i>													
Land .. .. .	..	2,352	4 6	300	0 0	35,926	2 0	113	10 0	22,643	4 3	61,335	0 9
Permanent improvements .. .. .	..	9,491	16 1	2,400	0 0	21,459	9 9	7,911	3 11	32,545	12 9	73,808	2 6
Furniture, fittings, and fixtures .. .. .	..	23	12 7	11	5 3	1,212	13 8	75	1 2	14,985	1 7	16,307	14 3
Libraries .. .. .	..	..	..	..	..	61	11 6	19	18 1	7,652	18 9	7,734	10 4
Technical instruments and equipment .. .. .	..	12	10 7	..	..	..	..	61	16 5	12,962	0 4	13,036	7 4
Mechanical office appliances .. .. .	..	2,014	1 8	82	8 2	3,177	7 0	15	15 0	2,973	11 8	2,989	6 8
Implements and tools .. .. .	..	33	8 4	..	..	295	7 7	3,330	16 2	16,890	14 3	17,219	10 2
Transport .. .. .	..	..	..	..	..	..	..	..	..	3,978	9 5	3,978	9 5
Sundry advances .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..
Live-stock .. .. .	..	923	5 0	..	..	5,778	16 6	52	18 0	230	16 6	6,985	16 0
Farm crops and stores .. .. .	..	870	19 11	1,044	19 1	5,937	4 0	14,050	8 1	6,364	3 10	28,267	14 11
Stock on consignment .. .. .	..	..	..	..	..	340	15 5	..	..	..	..	340	15 5
Sundry debtors—	..	..	..	..	..	..	..	..	..	..	..	..	..
General .. .. .	..	178	9 5	0	9 0	171	7 6	127	5 8	14,761	1 7	15,238	13 2
Departmental .. .. .	..	33	17 3	53	7 0	..	..	61	2 9	1,523	17 10	1,672	4 10
Amounts paid in advance .. .. .	..	..	..	..	..	..	..	..	..	975	13 5	975	13 5
Deposits .. .. .	..	..	..	..	..	259	4 7	..	..	..	..	259	4 7
Profit and Loss and Realization Accounts .. .. .	..	6,951	19 2	..	..	8,161	5 10	2,302	11 10	531,177	2 3	548,592	19 1
Writing-off Suspense .. .. .	..	..	..	..	..	..	..	..	..	4,285	9 4	4,285	9 4
Treasury Adjustment Account .. .. .	..	..	..	1,658	5 3	2,965	9 6	1,721	6 6	..	..	6,345	1 3
	..	22,886	6 6	5,550	13 9	85,746	14 10	29,843	13 7	678,500	6 2	822,527	14 10

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

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

DEPARTMENT OF AGRICULTURE—continued.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Particulars.	Head Office.		Live-stock Division.		Horticulture Division.		Dairy Division.		Fields Division.		Total.	
<i>Dr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Personal services and locomotion	22,569	6 6	78,576	14 5	17,508	12 8	41,913	17 4	26,044	10 8	186,613	1 7
General establishment (office rents, printing, &c.)	13,863	17 7	888	17 10	198	17 5	80	0 0	382	15 5	15,414	8 3
Investigation and works for improvement of agricultural knowledge	861	19 9	..	..	..	..	7,059	3 11	..	..	7,921	3 8
Control and destruction of diseases and pests	..	..	12,233	1 4	..	..	..	..	..	..	12,233	1 4
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	491	5 8	1,059	1 4	..	..	..	..	..	..	1,550	7 0
Settlement of unemployed under Small-farm Scheme	2,182	9 1	5,631	10 0	535	12 0	..	..	4,983	16 0	13,333	7 1
Carriage of lime and fertilizers ..	162,527	14 4	..	..	..	..	..	..	..	..	162,527	14 4
Carriage of farm products ..	37,158	15 0	..	..	..	..	..	..	..	..	37,158	15 0
Carriage of fodder and starving stock	3,168	16 4	..	..	..	..	..	..	..	..	3,168	16 4
Subsidy on superphosphate deliveries	131,036	17 3	..	..	..	..	..	..	..	..	131,036	17 3
Guarantee on shipments of fruit..	..	..	..	..	2,151	2 2	..	..	..	..	2,151	2 2
Grant to Massey Agricultural College	9,448	6 6	..	..	..	..	..	..	..	..	9,448	6 6
Compensation under the Stock Act	..	..	5,649	2 9	..	..	..	..	..	..	5,649	2 9
Compensation under the Slaughtering and Inspection Act	..	..	11,060	19 5	..	..	..	..	..	..	11,060	19 5
	383,309	8 0	115,099	7 1	20,394	4 3	49,053	1 3	31,411	2 1	599,267	2 8
<i>Cr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
By Investigation and works for improvement of agricultural knowledge	..	..	..	..	18	4 9	..	..	776	5 7	794	10 4
Control and destruction of diseases and pests	..	..	..	..	53	6 2	..	..	71	3 7	124	9 9
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	..	..	..	..	..	..	32,371	2 2	731	2 9	33,102	4 11
Interest on sundry advances ..	..	..	166	14 5	..	..	32	8 11	11	9 9	210	13 1
Fees under Dairy Industry Act	..	..	2,545	17 6	..	..	..	..	..	..	2,545	17 6
Fees under Stock Act ..	..	..	689	14 0	..	..	..	..	..	..	689	14 0
Fees under Slaughtering and Inspection Act	..	..	42,019	4 11	..	..	..	..	..	..	42,019	4 11
Fees under Orchard and Garden Diseases Act	..	..	..	..	665	15 3	..	..	..	..	665	15 3
Fees under Margarine Act ..	..	..	..	..	..	..	3	0 0	..	..	3	0 0
Fees under Veterinary Surgeons Act	2	7 0	..	..	..	..	..	..	..	..	2	7 0
Balance carried down ..	383,307	1 0	69,677	16 3	19,656	18 1	16,646	10 2	29,821	0 5	519,109	5 11
	383,309	8 0	115,099	7 1	20,394	4 3	49,053	1 3	31,411	2 1	599,267	2 8
<i>Dr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Balance brought down ..	..	..	519,109	5 11	..	..	..	..	..	..	1,353	13 8
Depreciation ..	..	..	7,743	9 5	..	..	..	..	..	..	29	0 3
Interest ..	..	..	5,707	0 10	..	..	..	..	..	..	531,177	2 3
	..	..	532,559	16 2	..	..	..	..	..	..	532,559	16 2
<i>Cr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Balance brought down ..	..	..	531,177	2 3	..	..	..	..	..	..	..	..
Losses from special accounts—	..	..	..	..	..	..	..	..	..	..	..	..
Experimental farms and areas, quarantine stations, poultry station, and cattle-dip ..	..	..	6,951	19 2	..	..	..	..	..	..	..	..
Ruakura Farm of Instruction—	£	s. d.	..	..	..	..	..	..	..	..	..	..
Farm-working ..	3,585	9 5	..	..	..	..	..	..	..	..	..	..
Experimental, educational, and hostel ..	4,575	16 5	..	..	..	..	..	..	..	..	..	..
	..	..	8,161	5 10	..	..	..	..	..	..	..	..
Te Kauwhata Horticultural Station ..	..	..	2,302	11 10	..	..	..	..	..	..	..	..
	..	..	548,592	19 1	..	..	..	..	..	..	548,592	19 1

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by the Public Works and Justice Department; (b) Interest on capital.

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, 1933.

	Mamaku Farm.		Puwera Farm to 31st August, 1932.		Marton Area.		Gore Area.		Lincoln Pure Seed Station.		Motuhi Island Quarantine Station.		Somers Island Quarantine Station.		Poultry Station, Wallaceville.		Mohakaito Cattle-dip.		Total.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
<i>Dr.</i>																					
To Stock, 1st April, 1932—																					
Live-stock ..	274	13 0	829	15 0	34	0 0	35	0 0	34	12 6	82	0 0	365	12 0	18	9 1	365	12 0	1,655	12 6	
Farm crops and stores ..	243	16 8*	241	12 9	52	17 3	407	13 8	17	17 5	8	16 8	124	15 2	68	8 0	124	15 2	1,372	13 8	
Wages ..	343	12 7	184	14 4	356	19 5	287	18 8	196	3 5	223	15 0	450	1 5	..	..	450	1 5	2,414	3 2
Purchase of live-stock ..	128	10 5	..	..	..	..	..	..	74	15 0	213	15 0	..	..	..	..	..	..	203	5 5
Launch and steamer services ..	..	..	..	..	..	..	..	..	53	1 0	..	..	..	..	..	..	..	..	266	16 0
Manures and seeds ..	30	16 10	..	..	27	4 4	63	12 4	7	0 5	..	..	..	..	..	..	..	..	128	13 11
Cultivating, harvesting, &c. ..	15	8 7	..	..	..	..	164	16 9	35	6 2	18	5 7	535	8 3	..	..	..	..	200	2 11
Purchase of foodstuffs ..	0	11 6	13	11 0	45	15 4	23	3 5	26	16 3	8	6 8	94	9 6	12	13 9	11	1 2	609	2 2	
Cartage and sundries ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	260	18 6
Balance carried down ..	1,037	9 7	1,269	13 1	516	16 4	796	6 2	814	6 10	403	1 7	603	17 6	1,570	6 4	110	12 0	7,122	9 5	
To Balance brought down ..	188	6 11	218	17 9	422	1 8	402	9 8	393	4 8	177	16 2	302	15 9	150	19 2	..	..	2,256	11 9
Repairs and maintenance ..	35	2 2	0	13 7	12	16 1	..	..	89	9 11	4	15 6	7	0 0	6	13 6	2	6 3	158	17 0
Loss on fire ..	..	..	..	..	..	..	..	..	..	..	324	19 4	..	..	..	..	..	..	324	19 4
Sundries ..	26	11 7	..	..	..	..	18	15 1	..	..	..	..	14	0 0	45	2 8	..	..	104	9 4
Management ..	50	0 0	20	16 8	30	0 0	25	0 0	50	0 0	25	0 0	20	0 0	50	0 0	5	0 0	275	16 8	
Rent ..	..	..	..	..	..	..	..	..	144	5 4	..	..	..	..	6	0 0	..	..	..	..
Depreciation ..	66	15 1	..	..	12	6 10	14	14 7	76	3 5	15	14 11	136	0 5	130	2 11	47	18 10	499	17 0
Interest ..	260	10 6	109	3 3	16	8 4	15	8 7	56	13 11	63	4 2	226	12 1	142	19 4	43	15 9	934	15 11	
Administration ..	28	5 0	4	10 0	5	14 6	7	10 0	8	3 3	5	0 0	8	1 1	20	13 3	2	0 8	89	17 9	
Balance carried down ..	655	11 3	354	1 3	574	7 5	537	17 11	818	0 6	616	10 1	714	9 4	552	10 10	101	1 6	4,924	10 1	
<i>Cr.</i>																					
By Sales of live-stock ..	301	12 3	3	0 0	..	..	111	15 9	155	16 10	2	13 0	25	15 11	321	12 1	..	..	654	13 3
Sales of produce ..	74	19 7	171	2 10	27	16 0	..	..	..	..	103	14 8	195	8 10	504	5 3	100	9 0	1,045	16 3
Fees ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	399	12 6
Sundries ..	83	3 3	1	2 6	..	..	11	15 0	..	..	..	..	..	..	..	..	..	..	96	0 9
Stock, 31st March, 1933—	221	10 0	865	10 0	34	0 0	270	5 9	25	0 0	108	10 0	69	5 0	465	0 0	..	..	1,788	15 0
Live-stock ..	167	17 7	10	0 0	32	18 8	..	..	240	5 4	10	7 9	10	12 0	128	9 10	10	3 0	880	19 11
Farm crops and stores ..	188	6 11	218	17 9	422	1 8	402	9 8	393	4 8	177	16 2	302	15 9	150	19 2	..	..	2,256	11 9
Balance carried down ..	1,037	9 7	1,269	13 1	516	16 4	796	6 2	814	6 10	403	1 7	603	17 6	1,570	6 4	110	12 0	7,122	9 5	
By Balance brought down ..	6	5 0	12	10 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11	1 2
Rents ..	649	6 3	341	11 3	574	7 5	537	17 11	818	0 6	616	10 1	714	9 4	552	10 10	90	0 4	4,894	13 11	
Balance (loss) ..	655	11 3	354	1 3	574	7 5	537	17 11	818	0 6†	616	10 1	714	9 4	552	10 10	101	1 6	4,924	10 1	

* Difference between closing stocks at 31st March, 1932, and opening stocks at 1st April, 1932, is due to capitalization of stores.

† In addition to the expenditure debited in this account an amount of £493 13s. 7d. was expended on the Lincoln Pure Seed Station during the period by the Department of Scientific and Industrial Research.

DEPARTMENT OF AGRICULTURE—continued.
RABBIT DESTRUCTION, POISONS, AND POISON MIXING DEPOTS.
WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1933.

	Green Island Depot.	Frankton Junction Depot.	Kaikoura Depot.	Wellington Phosphorized Pollard.	Dunedin Distributions, Phosphorized Pollard.	Christchurch Distributions, Phosphorized Pollard.	Dominion Distributions, Carbon Bisulphide.	Dominion Distributions, Strychnine.	Total.
<i>Dr.</i>									
To Stock, 1st April, 1932	£ s. d. 84 1 2	£ s. d. 397 15 2	£ s. d. 13 2 0	£ s. d. 76 19 7	£ s. d. 8 7 1	£ s. d. 174 7 1	£ s. d. 297 3 0	£ s. d. 1,051 15 1	
Wages	.. ..	251 5 3	10 0 0	.. ..	.. ..	266 15 4	.. ..	261 5 3	
Purchase of poisons	0 17 7	192 0 6	3 3 0	.. ..	.. ..	.. ..	.. ..	1,586 17 10	
Sugar, pollard, &c.	3 14 0	9 9 3	3 0 4	.. ..	.. ..	.. ..	.. ..	196 1 1	
Sundries	6 12 6	195 10 7	7 9 5	8 11 11	0 6 6	.. ..	.. ..	16 3 7	
Packing, cartage, &c.	.. ..	9 19 0	0 3 7	158 11 4	.. ..	.. ..	.. ..	310 10 10	
Transfers (in)	.. ..	318 6 3	16 7 4	41 19 1	.. ..	.. ..	.. ..	215 18 3	
Balances carried down	41 18 11	.. ..	.. ..	.. ..	.. ..	117 9 2	447 17 0	985 0 8	
	137 4 2	1,374 6 0	53 5 8	286 1 11	8 13 7	595 11 7	2,154 5 2	4,623 12 7	
<i>Cr.</i>									
By Poison sales	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Phosphorized pollard sales	125 5 3	803 5 6	39 17 11	210 19 9	2 19 3	441 4 0	1,717 18 3	2,159 2 3	
Transfers (out)	8 12 6	162 7 4	.. ..	.. ..	.. ..	19 2 7	.. ..	1,187 19 8	
Sundries	3 6 5	3 18 7	.. ..	2 14 0	.. ..	.. ..	.. ..	215 18 3	
Balance carried down	.. ..	404 14 7	13 7 9	72 8 2	5 14 4	.. ..	.. ..	9 19 0	
Stock, 31st March, 1933	137 4 2	1,374 6 0	53 5 8	286 1 11	8 13 7	595 11 7	2,154 5 2	4,623 12 7	
<i>Dr.</i>									
To Balance brought down	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Repairs and maintenance	20 0 0	4 3 5	.. ..	.. ..	.. ..	.. ..	.. ..	5 14 4	
Management	.. ..	45 0 0	4 0 0	15 0 0	.. ..	.. ..	.. ..	4 3 5	
Depreciation	.. ..	120 10 11	1 9 0	.. ..	.. ..	.. ..	155 0 0	266 0 0	
Interest	73 14 9	142 13 0	1 18 0	3 7 3	.. ..	6 18 10	17 3 10	121 19 11	
Administration	1 7 6	14 15 8	0 12 8	2 4 0	.. ..	7 7 0	30 13 6	245 19 8	
Balances (profit)	.. ..	.. ..	8 7 8	21 7 10	.. ..	77 3 4	244 19 8	57 1 7	
	95 2 3	327 3 0	16 7 4	41 19 1	5 14 4	117 9 2	447 17 0	351 18 6	
<i>Cr.</i>									
To Balance brought down	£ s. d. 41 18 11	£ s. d. 318 6 3	£ s. d. 16 7 4	£ s. d. 41 19 1	£ s. d. 5 14 4	£ s. d. 117 9 2	£ s. d. 447 17 0	£ s. d. 985 0 8	
Balances (loss)	53 3 4	8 16 9	.. ..	.. ..	.. ..	.. ..	.. ..	67 16 9	
	95 2 3	327 3 0	16 7 4	41 19 1	5 14 4	117 9 2	447 17 0	1,052 17 5	

Profits £ s. d. 351 18 6
Losses 67 16 9
Net Profits £284 1 9

DEPARTMENT OF AGRICULTURE—continued.

RUAKURA FARM OF INSTRUCTION.

EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	Agricultural Education: General.	Experi- mental.	S.P. Farm School.	Quarters (Catering.)	Orchard.	Vegetable Garden.	Visitors.	Total.
<i>Expenditure.</i>								
To Stock as at 1st April, 1932	£ s. d. 29 14 0	£ s. d. ..	£ s. d. 40 14 8	£ s. d. 12 16 11	£ s. d. 94 19 8	£ s. d. 20 0 0	£ s. d. ..	£ s. d. 198 5 3
Purchases	5 17 6	..	38 6 4	476 2 2	..	3 16 8	..	524 2 8
Labour	4 19 9	3 5 7	18 1 8	490 1 11	39 11 8	122 5 5	0 12 3	678 18 3
Salaries	177 3 0	..	1,067 17 5	..	4 18 4	4 18 4	127 3 1	1,382 0 2
Horse labour	58 10 0	2 4 0	8 9 6	10 3 8	5 2 4	0 9 0	0 2 0	85 0 6
Repairs and sundries paid for Repairs and sundries from farm	10 11 6 170 15 10	3 1 11 ..	347 6 10 75 18 11	15 13 7 14 0 11	3 11 5 1 12 10	0 8 8 ..	.. ..	380 13 11 262 8 6
Produce from farm .. ..	..	..	..	786 1 9	..	..	0 4 0	786 5 9
Store issues .. ..	..	0 2 10	4 14 11	271 16 1	0 7 0	0 10 0	..	277 10 10
Balances (profit) .. ..	..	..	..	..	32 12 10	..	..	32 12 10
Totals	457 11 7	8 14 4	1,601 10 3	2,076 17 0	182 16 1	152 8 1	128 1 4	4,607 18 8
<i>Income.</i>								
By Sales	£ s. d. ..	£ s. d. ..	£ s. d. 40 19 9	£ s. d. 1,737 11 4	£ s. d. 0 19 6	£ s. d. 1 15 8	£ s. d. ..	£ s. d. 1,781 6 3
Issues of produce	3 2 6	..	..	288 4 6	78 6 10	71 19 1	..	441 12 11
Stock at 31st March, 1933..	32 9 0	..	38 0 1	19 0 3	103 9 9	20 0 0	..	212 19 1
Balance (loss)	422 0 1	8 14 4	1,522 10 5	32 0 11	..	58 13 4	128 1 4	2,172 0 5
Totals	457 11 7	8 14 4	1,601 10 3	2,076 17 0	182 16 1	152 8 1	128 1 4	4,607 18 8

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	Farm Working Account.	Experimental, Educational, and Hostel Section.	Total.
<i>Dr.</i>			
To Trading Account—	£ s. d.	£ s. d.	£ s. d.
Balance, being gross loss carried forward	1,553 16 7	2,172 0 5	3,725 17 0
Less gross profit carried forward	618 14 1	32 12 10	651 6 11
Interest	935 2 6	2,139 7 7	3,074 10 1
Depreciation	2,209 16 7	1,104 18 3	3,314 14 10
Carpenter's Shop Working Account	363 4 5	726 8 9	1,089 13 2
Electric Light Working Account	22 18 4	22 18 5	45 16 9
Motor-car Working Account	11 4 6	22 9 1	33 13 7
Water-supply Working Account	23 8 8	46 17 4	70 6 0
Office and management expenses	50 1 10	50 1 11	100 3 9
Head Office administration expenses..	119 7 9	358 3 4	477 11 1
	52 5 11	104 11 9	156 17 8
	3,787 10 6	4,575 16 5	8,363 6 11
<i>Cr.</i>			
By Rents	£ s. d. 202 1 1	£ s. d. ..	£ s. d. 202 1 1
Balance, being net loss	3,585 9 5	4,575 16 5	8,161 5 10
	3,787 10 6	4,575 16 5	8,363 6 11

DEPARTMENT OF AGRICULTURE—*continued*.
TE KAUWHATA HORTICULTURAL STATION.

WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	General Farm.		Vineyard.		Wine-cellar.		Horticulture.		Management.		Totals.	
<i>Dr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Stock, 1st April, 1932	219	0 0	23	8 10	15,127	5 3	15	1 6	..	..	15,384	15 7
Wages and salaries	764	7 1	948	18 6	434	4 0	26	6 2	..	..	2,173	15 9
Inter-section charges .. ..	..	..	55	6 6	906	8 0	12	0 0	..	..	973	14 6
Sundry purchases	170	14 3	62	15 8	174	3 1	2	1 10	..	..	409	14 10
Cartage and freight	19	13 3	10	10 11	156	12 0	0	14 0	..	..	187	10 2
Purchase of sugar .. ..	..	..	..	..	343	5 6	..	..	..	..	343	5 6
Purchase of manures and seeds	10	10 9	48	0 10	..	..	..	..	..	..	58	11 7
Purchase of bottles and corks .. ..	..	..	..	..	309	16 9	..	..	..	..	309	16 9
Purchase of cases and straw .. ..	..	..	..	..	232	16 4	..	..	..	..	232	16 4
Balance carried down .. ..	..	..	..	..	683	14 9	..	..	..	..	683	14 9
	1,184	5 4	1,149	1 3	18,368	5 8	56	3 6	..	..	20,757	15 9
To Balances brought down	388	10 6	171	9 10	..	..	32	15 0	..	..	592	15 4
Repairs and maintenance	15	14 9	25	7 3	..	..	..	..	12	1 10	53	3 10
Salaries and sundry expenses .. ..	..	..	..	..	..	..	..	..	845	10 7	845	10 7
Depreciation	107	9 11	68	0 4	148	5 1	2	7 10	124	15 5	450	18 7
Interest	89	5 9	93	13 2	867	14 3	15	3 3	112	10 10	1,178	7 3
Administration .. ..	..	..	..	..	..	..	..	..	104	9 5	104	9 5
	601	0 11	358	10 7	1,015	19 4	50	6 1	1,199	8 1	3,225	5 0
<i>Cr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
By Sales of firewood	57	10 0	..	..	..	..	..	..	..	..	57	10 0
Sheep	151	0 7	..	..	..	..	..	..	..	..	151	0 7
Sales of produce and sundries	367	8 4	71	10 10	275	8 4	8	7 0	..	..	722	14 6
Sales of bulk wine .. ..	..	..	..	..	2,144	15 10	..	..	..	..	2,144	15 10
Sales of case wine .. ..	..	..	..	..	2,035	0 4	..	..	..	..	2,035	0 4
Inter-section charges	107	14 6	866	0 0	..	..	..	..	..	..	973	14 6
Stock, 31st March, 1933	112	1 5	40	0 7	13,913	1 2	15	1 6	..	..	14,080	4 8
Balances carried down	388	10 6	171	9 10	..	..	32	15 0	..	..	592	15 4
	1,184	5 4	1,149	1 3	18,368	5 8	56	3 6	..	..	20,757	15 9
By Balance brought down .. ..	..	..	..	..	683	14 9	..	..	..	..	683	14 9
Rent .. ..	..	..	..	..	..	..	..	..	198	3 4	198	3 4
Electric light, &c. .. ..	..	..	..	..	..	..	..	..	40	15 1	40	15 1
Balances (losses)	601	0 11	358	10 7	332	4 7	50	6 1	960	9 8	2,302	11 10
	601	0 11	358	10 7	1,015	19 4	50	6 1	1,199	8 1	3,225	5 0

Summary of Losses with Allocation of "Management."

Section.	Loss.		Management.		Total Loss.	
	£	s. d.	£	s. d.	£	s. d.
General farm	601	0 11	103	10 0	704	10 11
Vineyard	358	10 7	243	10 0	602	0 7
Wine-cellar	332	4 7	603	12 1	935	16 8
Horticulture	50	6 1	9	17 7	60	3 8
					2,302	11 10

DEPARTMENT OF AGRICULTURE—*continued.*

WERAROA AGRICULTURAL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>				<i>Payments.</i>				£	s.	d.
To Balance in Treasury Deposit Account, 1st April, 1932—				By Administration expenses			33	18	5	
Capital	£	s.	d.	Balance in Treasury Deposit Account, 31st March, 1933—	£	s.	d.			
Revenue	699	11	8	Capital	772	6	0			
	875	16	6	Revenue	1,547	6	1			
			1,575						2,319	
Principal instalments on buildings			72						12	
Rents from leases			678						1	
Interest on investments			27						6	
			<u>£2,353</u>						<u>£2,353</u>	
			10						6	
			6							

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>				<i>Cr.</i>				£	s.	d.
To Administration expenses under section 4, Land				By Balance brought down from previous year			3,732	12	1	
Laws Amendment Act, 1927			33	Accrued rents			1,910	1	10	
Balance carried forward			5,635	Interest on investments			27	1	6	
			<u>£5,669</u>				<u>£5,669</u>	<u>15</u>	<u>5</u>	
			15				5			
			5							

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
Capital	£	s.	d.	Endowment lands—	£	s.	d.
Rents due but not accrued	37,822	8	7	Leased	34,775	0	0
Revenue Account	475	0	0	Unleased	90	0	0
	5,635	17	0				34,865
							0
				Sundry debtors—			
				Sale of buildings not yet payable			3,090
				Principal instalments on buildings			39
				Rent			1,739
				Postponed rent			1,688
				Postponed principal instalments on buildings			186
				Interest accrued but not due on investments			4
				Cash in Treasury Deposit Account			
				on 31st March, 1933—	£	s.	d.
				Capital	772	6	0
				Revenue	1,547	6	1
							2,319
							12
							1
			<u>£43,933</u>				<u>£43,933</u>
			5				5
			7				7

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

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

DEPARTMENT OF AGRICULTURE—*continued.*

MOUMAHAKI ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Balance : Cash in Treasury Deposit			By Administration expenses under section 4, Land		
Account at 1st April, 1932—			Laws Amendment Act, 1927	33	15 1
Revenue	318	4 6	Refund to vote "Agriculture" of expenditure on agricultural instruction under section 130 (3), Reserves, &c., Act, 1924		1,063 19 2
Capital	910	5 3	Balance : Cash in Treasury Deposit		
			Account at 31st March, 1933—		
		1,228 9 9	Revenue	49	13 10
Rents	675	1 4	Capital	994	12 10
Principal, instalments, buildings	84	7 7			1,044 6 8
Recovery of expenditure on account of previous years : Sale of motor-car	115	17 3			£2,142 0 11
Interest on investments	38	5 0			
	£2,142	0 11		£2,142	0 11

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Administration expenses under section 4, Land			By Balance brought forward	1,439	11 5
Laws Amendment Act, 1927	33	15 1	Accrued rent	853	4 5
Expenditure in connection with agricultural instruction under section 130 (3) of Reserves, &c., Act, 1924	313	17 6	Interest on investments	38	7 1
Depreciation	145	15 11			
Balance carried forward	1,837	14 5			
	£2,331	2 11		£2,331	2 11

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	22,365	4 6	Land capital value of leases	19,900	0 0
Rents charged in advance	266	0 0	Buildings	1,456	19 6
Revenue Account	1,837	14 5	Sundry debtors for sale of motor-cars and sundry assets	357	12 0
			Less outgoing..	115	17 3
				241	14 9
			Less depreciation	145	15 11
				95	18 10
			Sundry debtors—		
			Rents	1,951	18 1
			Instalments on buildings	13	12 2
				1,965	10 3
			Interest accrued but not due on investments		6 3 8
			Cash in Treasury Deposit Account, 31st March, 1933—		
			Revenue	49	13 10
			Capital—		
			Investments	850	0 0
			Cash	144	12 10
				1,044	6 8
	£24,468	18 11		£24,468	18 11

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

PUWERA EXPERIMENTAL FARM.

REALIZATION ACCOUNT AS AT 31ST AUGUST, 1932.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Profit and loss	341	11 3	By Depreciation Reserves transferred—		
Sundry assets transferred—			Permanent improvements	917	19 3
Land	259	0 0	Implements and tools	306	10 10
Permanent improvements	4,112	18 0		1,224	10 1
Implements and tools	476	8 1	Sales—		
Live-stock	865	10 0	Implements and tools	147	4 6
Farm crops and stores	10	0 0	Permanent improvements	72	14 5
			Live-stock, crops, and stores	456	19 4
		5,723 16 1			676 18 3
			Land and improvements, to Lands Department	1,765	2 6
			Balance (loss)	2,398	16 6
	£6,065	7 4		£6,065	7 4

DEPARTMENT OF AGRICULTURE—continued.

THE ORCHARD TAX ACT, 1927, DEPOSIT ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	General Purposes Tax under Section 3.	Firelight-tax under Section 4.							Total.
		Waimea.	Gisborne.	Marlborough.	Christchurch.	Rangiora.	Wairarapa.	Te Kauwhata.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>									
To Expenses of collection	426 4 6	3 5 6	4 4 0	12 14 0	1 10 6	0 12 6	1 5 0	458 18 6	
Balance to Appropriation Account	791 10 4	519 1 7	69 3 2	68 16 6	..	..	58 18 0	1,515 18 4
	1,217 14 10	528 4 1	73 7 2	81 10 6	1 10 6	0 12 6	60 3 0	1,974 16 10	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Income.</i>									
By Tax levied under sections 3 and 4 (including penalty)	1,314 1 4	12 8 7	76 16 3	87 5 8	..	..	62 19 6	2,133 3 10
Less penalties allowed on prompt payment	96 6 6	0 14 4	3 9 1	5 15 2	..	..	2 16 6	160 10 0
	1,217 14 10	11 14 3	73 7 2	81 10 6	1 10 6	0 12 6	60 3 0	1,972 13 10	
By Balance to Appropriation Account .. .. .	..	..	..	..	..	..	..	2 3 0
	1,217 14 10	11 14 3	73 7 2	81 10 6	1 10 6	0 12 6	60 3 0	1,974 16 10	

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	General Purposes Tax under Section 3.	Firelight-tax under Section 4.							Total.
		Waimea.	Gisborne.	Marlborough.	Christchurch.	Rangiora.	Wairarapa.	Te Kauwhata.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Dr.</i>									
To Tax irrecoverable, written off	8 10 3	1 8 8	..	..	4 1 1	0 13 3	..	14 13 3
Fruitgrowers' Federation and Firelight Committees	549 11 0	441 0 0	50 3 9	69 8 10	38 4 5	50 13 9	..	1,208 3 6	
Revenue Account .. .. .	..	..	..	..	1 10 6	0 12 6	..	2 3 0
Balance	1,084 7 9	608 17 6	77 1 5	74 3 11	5 7 10	5 10 1	58 18 0	1,923 1 6	
	1,642 9 0	1,051 6 2	127 5 2	143 12 9	49 3 10	57 9 7	58 18 0	3,148 1 3	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Cr.</i>									
By Balance, 1st April, 1932	860 18 8	532 4 7	58 2 0	74 16 3	49 3 10	57 9 7	..	1,632 2 11	
Revenue Account	791 10 4	519 1 7	69 3 2	68 16 6	..	..	58 18 0	1,515 18 4
	1,642 9 0	1,051 6 2	127 5 2	143 12 9	49 3 10	57 9 7	58 18 0	3,148 1 3	

DEPARTMENT OF AGRICULTURE—continued.
 THE ORCHARD TAX ACT, 1927, DEPOSIT ACCOUNT—continued.
 BALANCE-SHEET AS AT 31ST MARCH, 1933.

	General Purpose Tax under Section 3.		Firelight-tax under Section 4.							Total.
	£	s. d.	Wai-tea.	Gisborne.	Marlborough.	Christchurch.	Rangiora.	Waikato.	Te Kauhata.	
<i>Liabilities.</i>										
Creditors—Departmental	267	16 10	10 19 0	2 19 6	2 4 6	9 2 0	0 5 0	1 5 0	294	11 10
Suspense Accounts	0	8 4	.. .. .	.. .. .	.. .. .	3 5 6	.. .. .	.. .. .	3	13 10
Appropriation Accounts	1,084	7 9	608 17 6	8 15 0	77 1 5	74 3 11	5 7 10	58 18 0	1,923	1 6
	1,352	12 11	619 16 6	11 14 6	79 5 11	86 11 5	5 12 10	5 10 1	2,221	7 2
<i>Assets.</i>										
Sundry debtors—										
Departmental	429	0 3	19 19 6	6 5 6	33 9 11	45 4 0	.. .. .	.. .. .	15	5 0
General	263	19 11	24 16 10	4 9 8	43 2 0	24 11 8	3 19 4	3 6 0	26	8 0
Cash in Deposit Account	659	12 9	575 0 2	0 19 4	2 14 0	16 15 9	1 13 6	2 4 1	18	10 0
	1,352	12 11	619 16 6	11 14 6	79 5 11	86 11 5	5 12 10	5 10 1	60	3 0
									2,221	7 2

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

AUDIT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries			44,025	14	4	By Fees Account			31,802	11	11
Books, &c.			119	2	10	Excess of expenditure over income			22,079	6	8
Allowances, London and Samoa			189	0	2						
Allowances, higher duties			10	0	0						
Law-costs			14	14	0						
Office fittings			145	8	6						
Postages			311	7	8						
Rent			1,411	15	9						
Telephone services			176	2	6						
Temporary assistance			859	17	5						
Travelling-expenses			5,422	11	9						
Contingencies			1	1	0						
Depreciation			218	19	5						
Printing and stationery			283	18	1						
Transfer and removal expenses			524	5	11						
Overtime and meal allowances			159	8	3						
Assets provisionally written off			8	11	0						
			<u>£53,881</u>	<u>18</u>	<u>7</u>				<u>£53,881</u>	<u>18</u>	<u>7</u>
			£	s.	d.				£	s.	d.
To Balance			22,079	6	8	By Excess of expenditure over income			22,254	15	11
Fees remitted			26	11	0						
Interest on capital			148	18	3						
			<u>£22,254</u>	<u>15</u>	<u>11</u>				<u>£22,254</u>	<u>15</u>	<u>11</u>

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (1) Rental value as assessed by Public Works Department; (2) interest on capital.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital			3,418	14	10	Furniture and fittings			1,910	0	4
Treasury Adjustment Account			22,773	4	5	Mechanical appliances			305	18	0
Creditors—						Books			1,196	1	9
Departmental	£	s.	28	5	1	Stationery			163	2	11
Sundry			288	14	5	Stamps			43	3	2
						Debtors—					
						Departmental	£	s.	102	6	0
Fees paid in advance			23	3	6	Sundry			2,745	15	10
Depreciation reserve			2,189	1	8				2,848	1	10
Writings-off, Suspense			8	11	0	Assets in Suspense			8	11	0
						Excess of expenditure over income			22,254	15	11
			<u>£28,729</u>	<u>14</u>	<u>11</u>				<u>£28,729</u>	<u>14</u>	<u>11</u>

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

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

BANK OF NEW ZEALAND SHARES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Interest on consolidated stock			32,500	0	0	By Dividends received and declared for the year			187,500	0	0
Management charges on consolidated stock			258	10	9						
Excess of income over expenditure			154,741	9	3						
			<u>£187,500</u>	<u>0</u>	<u>0</u>				<u>£187,500</u>	<u>0</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital Account—						Bank of New Zealand shares (at nominal value)—					
New Zealand consolidated stock—						500,000 preference A shares			500,000	0	0
3½ per cent., 1940	500,000					1,375,000 preference B shares			1,375,000	0	0
4 per cent., 1943–63	375,000					234,375 long-term mortgage C shares			234,375	0	0
			875,000	0	0	Dividends declared but not paid			91,406	5	0
Bank of New Zealand Shares Account: Invest-ment Account			984,375	0	0	Treasury Adjustment Account			69,985	18	0
Capital reserve			250,000	0	0						
Accrued interest on consolidated stock			6,650	13	9						
Excess of income over expenditure			154,741	9	3						
			<u>£2,270,767</u>	<u>3</u>	<u>0</u>				<u>£2,270,767</u>	<u>3</u>	<u>0</u>

Accumulated profits to 31st March, 1933, £2,611,832, credited to the Consolidated Fund.

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

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the comment that no charge for the cost of exchange on payments made in London is included in the account.—J. H. FOWLER, Deputy Controller and Auditor-General.

COOK ISLANDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries		1,187	11	3	By Balance carried down		2,145	15	10
Advertising, &c.		21	17	2					
Freight, cartage, &c.		1	14	0					
Fuel, light, &c.		46	11	4					
Expenses of visit to the Cook Islands of Minister for the Cook Islands and Private Secretary		186	4	9					
Office expenses		4	0	5					
Postages, telegrams, &c.		218	9	3					
Printing and stationery		59	15	9					
Rent		119	0	0					
Telephone services		31	4	2					
Travelling-allowances		124	18	8					
Depreciation		144	9	1					
		<u>£2,145</u>	<u>15</u>	<u>10</u>			<u>£2,145</u>	<u>15</u>	<u>10</u>
		£	s.	d.			£	s.	d.
To Balance brought down		2,145	15	10	By Excess of expenditure over income		16,195	12	11
Grants to Cook Islands Administration		13,850	0	0					
Interest on capital		199	17	1					
		<u>£16,195</u>	<u>12</u>	<u>11</u>			<u>£16,195</u>	<u>12</u>	<u>11</u>

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

COOK ISLANDS ADMINISTRATION (RAROTONGA TREASURY).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>				<i>Total Revenue.</i>					
<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	Local Revenue.	Grants from N.Z. Government.	£	s.	d.				
To Agriculture—				By Agriculture—	£	s.	d.	£	s.	d.			
Experimental farm	245	12	10	Experimental farm	159	9	6						
Fruit Inspection Department	2,176	2	11	Fruit Inspection Department	2,864	13	6						
Fruit Development Reserve Fund	2,026	0	4	Fruit Development Reserve Fund	26	0	4						
	<u>4,447</u>	<u>16</u>	<u>1</u>		<u>3,050</u>	<u>3</u>	<u>4</u>			<u>3,050</u>			
Aitutaki salaries	668	18	5	Aitutaki Wharf	285	4	3			285			
Aitutaki Wharf	152	6	2	Ammunition	81	10	0			81			
Ammunition	69	14	10	Benzine	7	15	6			7			
Atiu salaries	78	0	0	Copra export duty	979	9	10			979			
Audit fees	262	15	8	Customs duties	9,723	1	11			9,723			
Benzine	3	17	3	Cinema licenses	10	0	0			10			
Courts	417	11	6	Court fees and fines	368	11	0			368			
Customs and Treasury	967	11	7	Dog-tax	83	10	0			83			
Education	7,890	18	6	Education	250	14	6	8,300	0	0			
Film censorship	26	18	11	Film censorship fees	44	0	9			44			
Freezer	2,317	4	6	Freezer	2,339	19	6			2,339			
Furniture (repairs, &c.)	111	5	6	Hall licenses	5	0	0			5			
Government buildings (repairs, &c.)	606	16	2	Hospital and medical services	946	19	11	5,550	0	0			
Headstones for soldiers' graves	5	6	4	Liquor	1,093	6	8			1,093			
Hospital and medical services	8,482	8	5	Marriage fees	39	11	0			39			
Liquor	1,004	12	5	Mauke public building	200	0	0			200			
Mail subsidy	10	0	0	Miscellaneous services	0	10	0			0			
Mangaia salaries	159	7	0	Motor fees	264	14	2			264			
Manihiki and Rakahanga salaries	201	17	3	Native Land Court fees	16	9	0			16			
Mauke salaries	454	14	11	Passport fees	9	16	0			9			
Miscellaneous expenses	439	3	11	Post Office receipts	1,175	4	2			1,175			
Mitiaro salaries	83	7	4	Post Office box rents	7	3	6			7			
Penrhyn salaries	273	15	6	Printing	97	4	2			97			
Police	1,262	10	11	Rents	293	0	0			293			
Post Office	1,420	15	3	Road rates	102	12	0			102			
Printing	88	2	7	Shipping-fees	1	17	0			1			
Prisoners	335	2	9	Stamp-sales	3,428	0	6			3,428			
Public-works expenses	535	0	0	Stock, Public Works Department	17	8	7			17			
Pukapuka salaries	258	1	0	Stamp duties	19	4	0			19			
Radiograms	157	8	10	Telephones	194	6	8			194			
Resident Commissioner's Department	1,857	3	6	Trading licenses	553	7	6			553			
Roads, bridges, culverts, and foreshore	829	7	1	Trucks	110	0	0			110			
Reef passages	6	4	0	Water rates	473	12	5			473			
Stamp printing, dies, &c.	61	2	3	Wireless services	1,085	2	5			1,085			
Subsidy, destruction of flying-foxes and rats	131	15	5	Storm Reparation Fund	99	13	4			99			
Stock, Public Works Department	10	5	7	Excess of expenditure over income	1,733	3	6			1,733			
Superannuation subsidy	215	3	5										
Survey expenses	67	16	6										
Telephones	121	6	9										
Travelling-expenses	51	12	0										
Trucks (maintenance)	277	19	2										
Water expenses	206	4	8										
Wireless services	1,540	17	11										
Storm Reparation Fund	2,325	16	7										
Depreciation	2,145	2	9										
	<u>£43,041</u>	<u>7</u>	<u>1</u>		<u>£29,191</u>	<u>7</u>	<u>1</u>	<u>£13,850</u>	<u>0</u>	<u>0</u>	<u>£43,041</u>	<u>7</u>	<u>1</u>

COOK ISLANDS DEPARTMENT—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1933.

	Departmental.	Cook Islands Administration.	Total.
<i>Liabilities.</i>			
	£ s. d.	£ s. d.	£ s. d.
Capital	4,423 15 9	.. .. .	4,423 15 9
Accumulated funds .. .. .	.. .. .	80,576 0 9	80,576 0 9
Creditors—			
Departmental	2 0 11	.. .. .	2 0 11
Sundry	1 1 3	448 15 7	449 16 10
Depreciation Reserve	624 14 10	.. .. .	624 14 10
Storm Reparation Fund .. .. .	.. .. .	4,648 2 11	4,648 2 11
Reserves .. .. .	.. .. .	5,905 3 8	5,905 3 8
Treasury Adjustment Account	15,574 16 5	.. .. .	15,574 16 5
	20,626 9 2	91,578 2 11	112,204 12 1
<i>Assets.</i>			
	£ s. d.	£ s. d.	£ s. d.
Land .. .. .	.. .. .	9,797 15 0	9,797 15 0
Buildings	4,248 18 5	43,051 19 1	47,300 17 6
Water works and tanks .. .. .	.. .. .	7,177 4 5	7,177 4 5
Telephone system .. .. .	.. .. .	704 4 4	704 4 4
Plant and tools .. .. .	.. .. .	4,164 12 10	4,164 12 10
Furniture and fittings	174 17 4	4,497 19 2	4,672 16 6
Boats .. .. .	.. .. .	312 7 11	312 7 11
Motor-vehicles .. .. .	.. .. .	992 13 0	992 13 0
Stocks on hand and stamps	7 0 6	2,322 15 1	2,329 15 7
Sundry debtors .. .. .	.. .. .	3,257 5 7	3,257 5 7
Fixed deposits .. .. .	.. .. .	9,404 17 0	9,404 17 0
Cash .. .. .	.. .. .	4,161 6 0	4,161 6 0
Excess of expenditure over income	16,195 12 11	1,733 3 6	17,928 16 5
	20,626 9 2	91,578 2 11	112,204 12 1

S. J. SMITH, Secretary.

I hereby certify that the departmental 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. The following comment is appended: The Cook Islands Treasury Regulations provide for a local audit once in two years. The Audit Officer visited there in 1932, and the departmental figures have therefore been accepted for the Cook Islands Administration for 1932-33.—G. F. C. CAMPBELL, Controller and Auditor-General.

CROWN LAW OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£ s. d.	<i>Income.</i>		£ s. d.
To Salaries		4,575 14 1	By Law-costs		521 7 3
Annual certificates		24 3 0	Balance		4,814 4 9
Printing and stationery		100 15 3			
Postages		17 18 4			
Purchase of law reports, &c... .. .		47 16 6			
Telephone subscriptions		81 5 8			
Travelling-expenses		0 3 0			
Advertising, newspapers, &c.		3 18 0			
Office fittings, repairs, and requisites		21 12 10			
Sundry expenses		5 10 10			
Rent		260 0 0			
Depreciation		196 14 6			
		£5,335 12 0			£5,335 12 0
To Balance brought down		4,814 4 9	By Excess of expenditure over income		4,983 8 6
Interest on capital		169 3 9			
		£4,983 8 6			£4,983 8 6

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

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£ s. d.	<i>Assets.</i>		£ s. d.
Capital		3,836 4 7	Furniture and fittings		364 13 8
Creditors—			Mechanical office appliances		62 5 0
Sundry	£ s. d.	9 19 2	Library		3,409 5 11
Departmental		16 17 8	Payments in advance		34 13 8
		26 16 10	Excess of expenditure over income		4,983 8 6
Depreciation Reserve		2,256 7 6			
Treasury Adjustment Account		2,734 17 10			
		£8,854 6 9			£8,854 6 9

ARTHUR FAIR, Solicitor-General.

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

DEFENCE DEPARTMENT.

HEADQUARTERS GENERAL ACTIVITIES REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1933.

	General Head- quarters.		Northern Command.		Central Command.		Southern Command.		Total.	
<i>Dr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Pay, military, civil, and Territorial	23,006	3 8	5,981	13 4	6,544	0 4	4,716	15 9	40,248	13 1
Grants for rifle shooting and purchase of and engraving of medals	51	16 8	6	4 0	..	..	..	..	58	0 8
Medical examinations, attendance, and hospital charges	120	7 6	11	7 0	32	19 6	32	12 11	197	6 11
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, laundering, &c.	1,572	19 2	316	3 4	190	0 9	215	18 4	2,295	1 7
Maintenance and hire of drill-halls, offices, buildings, parade-grounds, camps, rifle ranges, boat-sheds, &c.	682	11 4	781	8 6	624	3 10	631	16 1	2,719	19 9
Compensation for sickness and accidents .. ..	..	..	48	15 7	25	7 4	46	12 10	120	15 9
Rations, forage, fuel, light, and water	910	12 4	605	7 4	482	4 8	431	11 11	2,429	16 3
Courts of inquiry and legal expenses	4	11 0	3	3 0	..	..	..	..	7	14 0
Travelling allowances and expenses, removal expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses, &c.	1,502	8 3	1,071	0 1	622	6 3	822	10 4	4,018	4 11
Hire and maintenance of horses	425	13 4	115	2 3	118	6 4	182	12 2	841	14 1
Horses died or destroyed and written off	7	4 0	..	..	16	18 0	40	0 0	64	2 0
Clothing, stores, and ammunition	12,663	16 1	194	13 9	253	17 6	71	3 2	13,188	10 6
Stores lost, broken, destroyed, &c., written off ..	26	15 2	2	14 4	18	16 2	..	..	48	5 8
Allowances and expenses of officers undergoing training abroad	824	18 6	..	..	..	..	..	..	824	18 6
Reconditioning amatol-filled shell	2,921	10 6	..	..	..	..	..	..	2,921	10 6
<i>Rifle Clubs.</i>										
Proportion of pay of military staff	79	10 11	250	0 0	250	0 0	250	0 0	829	10 11
Rail fares .. ..	..	..	33	4 4	119	14 7	2	0 0	154	18 11
Small-arms ammunition issued free and at less than cost	397	10 8	1,066	1 7	4,252	3 0	5,493	10 11	11,209	6 2
Proportion of cost of maintenance of ranges and buildings used	2	5 0	50	0 0	125	0 0	150	0 0	327	5 0
Miscellaneous charges .. ..	..	..	14	4 1	16	3 2	41	8 7	71	15 10
<i>Non-effective Services.</i>										
Contribution to pensions of Imperial N.C.O.s on loan	36	19 9	..	..	..	..	..	..	36	19 9
Expenses in connection with injuries sustained by civilian by shell explosion	25	0 0	..	..	..	..	..	..	25	0 0
Loss on surrender of lease Carterton Drill Hall written off	..	..	..	..	437	0 0	..	..	437	0 0
Rents written off as irrecoverable	66	0 8	31	8 7	14	1 6	..	..	111	10 9
Difference between book value (less depreciation reserve) and proceeds of sale of surplus stores	2,863	3 10	..	..	..	..	..	..	2,863	3 10
Depreciation on—										
Buildings	865	9 0	5,820	14 11	1,990	0 9	3,165	4 9	11,841	9 5
Libraries	39	4 7	5	4 1	1	5 3	10	15 7	56	9 6
Motor-vehicles	67	16 6	..	..	..	..	..	..	67	16 6
Furniture and mechanical appliances	557	12 3	249	15 8	379	12 0	351	5 1	1,538	5 0
	49,722	0 8	16,658	5 9	16,519	0 11	16,655	18 5	99,555	5 9
<i>To Excess of expenditure over income brought down</i>										
Interest on capital at 4½ per cent.	48,546	16 0	15,068	17 4	13,216	14 11	12,666	17 7	89,499	5 10
	11,675	6 9	13,739	9 11	6,846	0 6	8,162	15 3	40,423	12 5
	60,222	2 9	28,808	7 3	20,062	15 5	20,829	12 10	129,922	18 3

DEFENCE DEPARTMENT—*continued.*HEADQUARTERS GENERAL ACTIVITIES REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1933—*continued.*

<i>Cr.</i>										
By Rent of quarters and buildings, light, and water—										
General Headquarters	£ s. d.	£ s. d.
Northern Command	1,162 11 8	
Central Command	666 19 11	
Southern Command	670 11 8	
									2,393 17 7	4,894 0 10
Grazing rights on rifle ranges and reserves—										
General Headquarters	6 5 6	
Northern Command	122 13 6	
Central Command	751 13 6	
Southern Command	657 6 3	1,537 18 9
Use of departmental horses—										
Northern Command	799 15 0	
Central Command	1,880 0 10	
Southern Command	739 12 0	3,419 7 10
Purchase of discharge: General Headquarters										
	5 0 0
Fines: General Headquarters										
	1 7 6
Insurance recovered on account of Reefton Drill-hall destroyed by fire (in excess of net book value)										
Southern Command	198 5 0
Excess of expenditure over income carried down—										
General Headquarters	48,546 16 0	
Northern Command	15,068 17 4	
Central Command	13,216 14 11	
Southern Command	12,666 17 7	89,499 5 10
										£99,555 5 9
By Excess of expenditure over income after charging interest on capital—										
General Headquarters	£ s. d.	£ s. d.
Northern Command	60,222 2 9	
Central Command	28,808 7 3	
Southern Command	20,062 15 5	
									20,829 12 10	129,922 18 3
										£129,922 18 3

	General Headquarters.	Northern Command.	Central Command.	Southern Command.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Administration charges per head of trainees (Territorials and Cadets), excluding non-effective services and interest on capital	1 17 5	1 19 1	1 2 5	0 13 6	3 1 0
Cost of assistance to Rifle Clubs per head of members	2 12 8	1 14 8	2 8 10	2 10 2	2 7 4

NOTE.—The Revenue Accounts include charges for interest on capital for which the Department has no parliamentary appropriation.

DEFENCE DEPARTMENT—continued.

TERRITORIAL FORCES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	Northern Command.	Central Command.	Southern Command.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Pay, military, civil, and Territorial	13,344 0 0	13,022 16 8	14,404 15 4	40,771 12 0
Clothing, stores, and ammunition	15,699 0 1	10,023 8 11	11,764 3 0	37,486 12 0
Medical examination, attention, and hospital charges, &c.	101 9 9	155 3 4	90 3 5	346 16 6
Advertising, printing, stationery, postage, telegrams, telephones, repairs, cleaning, and laundry	938 9 5	810 12 10	836 14 3	2,585 16 6
Hire and maintenance of drill-halls, offices, buildings, parade-grounds, rifle ranges, camps, launches, &c.	443 3 9	1,010 4 5	324 8 8	1,777 16 10
Rations, forage, fuel, light, and water	1,757 14 1	2,083 10 2	2,334 3 11	6,175 8 2
Engraving medals and trophies	0 16 6	0 18 6	0 19 10	2 14 10
Subsidies to officers' clubs	37 10 0	37 10 0	75 0 0	150 0 0
Hire and maintenance of horses	827 8 7	1,389 17 3	774 16 0	2,992 1 10
Grants towards maintenance of regimental bands ..	300 0 0	300 0 0	400 0 0	1,000 0 0
Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor-license fees	4,054 2 11	4,551 15 2	4,210 3 10	12,816 1 11
Stores lost, broken, destroyed, &c., now written-off ..	77 2 3	112 8 10	70 17 8	260 8 9
	37,580 17 4	33,498 6 1	35,286 5 11	106,365 9 4
<i>To Excess of expenditure over income brought down</i> ..	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Interest on capital at 4½ per cent.	37,580 17 4	33,498 6 1	35,286 5 11	106,365 9 4
	5,569 3 1	5,562 2 7	6,014 17 10	17,146 3 6
	43,150 0 5	39,060 8 8	41,301 3 9	123,511 12 10
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Balance carried down	37,580 17 4	33,498 6 1	35,286 5 11	106,365 9 4
	37,580 17 4	33,498 6 1	35,286 5 11	106,365 9 4
<i>By Excess of expenditure over income after charging interest on capital</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	43,150 0 5	39,060 8 8	41,301 3 9	123,511 12 10
	43,150 0 5	39,060 8 8	41,301 3 9	123,511 12 10
<i>Cost per head of Territorials—</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Exclusive of Headquarters administrative expenses and interest on capital	14 18 0	13 12 10	12 17 10	13 15 9
Including Headquarters administrative expenses ..	18 14 6	16 12 8	15 8 9	16 16 9

CADET FORCE REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	Northern Command.	Central Command.	Southern Command.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Pay, military, civil, and Territorial	5,056 15 7	5,899 12 8	7,821 5 5	18,777 13 8
Clothing, stores, and ammunition	5,348 19 2	3,074 12 6	4,010 10 4	12,434 2 0
Medical fees, attendance, and hospital fees .. .. .	.. .. .	6 19 0	.. .. .	6 19 0
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, and laundering, &c.	123 1 8	149 19 0	144 13 3	417 13 11
Hire and maintenance of drill-halls, offices, buildings, parade-grounds, rifle ranges, camps, launches, &c.	49 12 11	331 19 4	19 9 2	401 1 5
Rations, forage, fuel, light, and water	57 19 7	88 17 9	188 6 1	335 3 5
Prizes for rifle shooting, and engraving medals and trophies	0 2 6	10 0 0	10 7 0	20 9 6
Subsidies to officers' clubs	37 10 0	37 10 0	75 0 0	150 0 0
Hire and maintenance of horses .. .. .	.. .. .	89 9 2	9 0 0	98 9 2
Travelling allowances and expenses, rail, steamer, tram, and ferry fares, freight, cartage, and motor licenses	579 6 5	279 18 11	323 0 8	1,182 6 0
Stores lost, broken, destroyed, &c., now written off ..	43 6 11	16 15 3	48 5 5	108 7 7
	11,296 14 9	9,985 13 7	12,649 17 4	33,932 5 8
<i>To Excess of expenditure over income brought down</i> ..	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Interest on capital	11,296 14 9	9,985 13 7	12,649 17 4	33,932 5 8
	1,304 11 8	1,532 13 11	2,230 6 5	5,067 12 0
	12,601 6 5	11,518 7 6	14,880 3 9	38,999 17 8
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Balance carried down	11,296 14 9	9,985 13 7	12,649 17 4	33,932 5 8
	11,296 14 9	9,985 13 7	12,649 17 4	33,932 5 8
<i>By Excess of expenditure over income after charging interest on capital</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	12,601 6 5	11,518 7 6	14,880 3 9	38,999 17 8
	12,601 6 5	11,518 7 6	14,880 3 9	38,999 17 8
<i>Cost per head of Senior Cadets—</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Exclusive of Headquarters administrative expenses and interest on capital	2 10 10	2 2 8	1 15 0	2 1 6
Including Headquarters administrative expenses ..	6 7 4	5 2 6	4 5 11	5 2 6

DEFENCE DEPARTMENT—continued.

AVIATION REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military and civil	14,164	9	0	By Fees under Air Navigation Act, 1931	188	2	8
Advertising, printing, stationery, postages, telegrams, and telephones	492	15	6	Rents received	605	2	7
Travelling allowances and expenses, motor, rail, and steamer fares, freights, and cartage	620	18	5	Excess of expenditure over income carried down	38,270	9	9
Expenses and upkeep of aircraft, stores, clothing, &c.	4,035	2	6				
Aeroplane (Moth 914) crashed and written-off	285	0	6				
Stores damaged, broken, &c., and written-off	261	17	5				
Loss on sale of obsolete aeroplane and engines	3,030	10	11				
Rations, fares, and other expenses of officers attending refresher courses	1,127	17	9				
Compensation and medical expenses	181	4	6				
Maintenance of aerodromes and buildings	621	8	5				
New Zealand's proportion of expenses of International Commission on Air Navigation	62	19	6				
Civil aviation: Grants to clubs for training pilots	2,070	0	0				
Depreciation on—	£	s.	d.				
Buildings	3,559	4	8				
Furniture	47	14	2				
Aircraft, engines, power machinery, and motor-vehicles	8,502	11	9				
	12,109	10	7				
	£39,063	15	0		£39,063	15	0
	£	s.	d.		£	s.	d.
To Balance brought down	38,270	9	9	By Excess of expenditure over income after charging interest on capital	50,364	8	8
Interest on capital	12,093	18	11		50,364	8	8
	£50,364	8	8		£50,364	8	8

ARMY ORDNANCE STORES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay, military and civil	16,750	3	8	By Hire of stores	144	1	11
Medical fees and treatment	23	18	0	Excess of expenditure over income, carried down	23,052	5	8
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, and laundering	307	6	4				
Maintenance of buildings, fuel, light, power, and water	725	5	3				
Travelling allowances and expenses, removal expenses, rail, steamer, and motor fares, freights, and cartage	979	8	7				
Clothing, stores, and ammunition	51	15	0				
Stores deficient, damaged, lost, &c., now written-off	407	9	11				
Stores lost or destroyed while on loan for Earthquake Relief purposes	2,447	4	10				
Depreciation on—	£	s.	d.				
Buildings	1,345	1	10				
Furniture	116	13	3				
Motor-vehicles	42	0	11				
	£23,196	7	7		£23,196	7	7
	£	s.	d.		£	s.	d.
To Balance brought down	23,052	5	8	By Excess of expenditure over income after charging interest on capital	107,395	17	10
Interest on capital	84,343	12	2		107,395	17	10
	£107,395	17	10		£107,395	17	10

"JANIE SEDDON" LAUNCH REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Pay of crew	1,160	15	6	By Hire of vessel	1,135	3	9
Deck and engine-room stores	119	16	11	Towing targets	135	11	3
Fuel and water	285	19	1	Excess of expenditure over income, carried down	685	4	5
Maintenance, repairs, slip-dues, survey, &c.	128	11	5				
License fees and telephone	36	15	0				
Depreciation on vessel	224	1	6				
	£1,955	19	5		£1,955	19	5
	£	s.	d.		£	s.	d.
To Balance brought down	685	4	5	By Excess of expenditure over income after charging interest on capital	853	5	7
Interest on capital	168	1	2		853	5	7
	£853	5	7		£853	5	7

DEFENCE DEPARTMENT—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Capital Account—					Land		
Public Works Fund ..	1,308,834	10 5			Buildings	318,688	16 10
Consolidated Fund ..	2,194,905	16 5			Military stores and equipment—		
Value of gift assets ..			3,503,740	6 10	Armament, heavy-gun and		
					small-arm ammunition ..	1,013,203	19 0
					Ordnance Depot stocks at		
					vocabulary prices ..	1,318,731	12 6
Creditors—			3,521,070	6 10	Unit equipment and clothing		
Departmental	2,819	1 7			stocks	320,592	5 2
Sundry	5,101	17 5			Air and marine craft, avia-		
			7,920	19 0	tion equipment, and stores	119,794	16 3
Rents received in advance ..			99	7 6		2,772,322	12 11
Depreciation Reserve Account ..			154,397	2 7	Horses		1,841 2 5
Stores Depreciation Reserve Account ..			184,618	16 3	Army Service Corps supplies ..		274 10 11
Aviation Depreciation Reserve Account ..			23,579	0 3	Office furniture	15,456	15 0
Nelson Rifle Prize Fund			1,086	0 0	Mechanical office appliances ..		5,577 3 10
Writings-off, Suspense Account ..			7,255	16 6	Libraries		1,129 19 2
Treasury Adjustment Account ..			278,910	15 11	Stationery and publications ..		4,799 13 4
					Stamps		224 19 10
					Medals and decorations		4,255 10 10
					Defence vessel "Janie Seddon"	3,734	11 10
					Consumable stores on board	8 13 4	
						3,743	5 2
					Wireless installation, short-wave		553 13 2
					Rents accrued		238 8 7
					Debtors—		
					Departmental	154	12 2
					Sundry	762	6 7
							916 18 9
					Fire Loss Suspense Account ..		3,140 8 10
					Assets in Suspense		7,255 16 6
					Nelson Rifle Prize Fund ..	1,000	0 0
					Balance of interest on same	86	0 0
							1,086 0 0
					Excess of expenditure over		
					income—		
					Aviation Revenue Account	50,364	8 8
					Ordnance Revenue Account	107,395	17 10
					"Janie Seddon" Revenue		
					Account	853	5 7
					Headquarters Revenue Ac-		
					count	129,922	18 3
					Territorial Revenue Account	123,511	12 10
					Cadets Revenue Account ..	38,999	17 8
						451,048	0 10
			£4,178,938	4 10		£4,178,938	4 10

H. TURNER, Under-Secretary of Defence.
L. C. FORGIE, Accountant.

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

EDUCATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Balance from separate accounts—					By Income from—		
Primary education	2,021,330	4 10			Primary-education reserves ..	76,095	9 8
Post-primary education	607,094	6 11			National endowment	53,220	18 1
Higher education	91,991	6 4			Balance as per Balance-sheet ..	2,997,946	16 4
Training of teachers	114,995	11 8					
Native education	86,082	0 5					
Physical training	2,288	11 1					
Examinations	2,890	10 5					
Miscellaneous	48,421	16 7					
Special Schools and Child Welfare Branch	152,168	15 10					
			£3,127,263	4 1		£3,127,263	4 1

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation :—

- (a) Rental value of offices, &c., as assessed by the Public Works Department.
(b) Interest on capital.

Head Office Administration.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Salaries	27,501	9 1			By Payment by Teachers' Superannuation Fund		
Travelling-expenses	683	19 9			for clerical work, postage, and printing and		
Office requisites, advertising, &c. ..	44	5 2			stationery	1,040	0 0
Telephones	327	6 0			Sale of publications	200	2 10
Printing and stationery	1,080	17 4			Recovery of salaries of officers for services in		
Postage, telegrams, &c.	815	9 6			connection with Electrical Wiremen's Ex-		
Rent of offices (Government Buildings)	1,785	0 0			aminations	90	0 0
Depreciation on furniture	234	0 0			Balance transferred to other accounts	31,552	4 0
Interest on capital	410	0 0					
			£32,882	6 10		£32,882	6 10

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

	£	s. d.	£	s. d.		£	s. d.
To Head Office salaries and administration charges			11,922	9 2	By School buildings: Rent of school buildings	1,003	19 10
Public schools—					Inspection: Fees for special examinations	189	6 6
Teachers' salaries	1,375,247	19 9			School Journal sales	439	3 10
Teachers' house allowance	33,860	6 6			<i>Education Gazette</i> —		
Teachers' removal expenses	950	9 3	1,410,058	15 6	Sales	49	12 1
Manual instruction—					Advertising	163	17 0
Salaries	45,686	6 0				213	9 1
Capitation for material and incidentals	13,998	16 3	59,804	5 5	Miscellaneous recoveries for education of foreign children	97	0 0
Handwork materials	119	3 2			Recovery from Fire Insurance Fund	6,354	16 10
School and class libraries, including books supplied to pupils in necessitous cases			979	18 3	Balance carried to General Income and Expenditure Account	2,021,330	4 10
Maintenance of school buildings, &c.—							
Grants to Boards for maintenance	51,248	17 11					
Less portion charged to post primary for maintenance of district high schools (secondary departments)	1,180	0 0					
	50,068	17 11					
Subsidies on voluntary contributions for upkeep of schools	588	0 0					
School Committee allowances, £104,519 15s. 9d.; less portion charged to post primary for district high schools (secondary departments), £3,300	101,219	15 9					
Rents of buildings for school purposes	3,222	14 0	155,099	7 8			
Inspection of schools—							
Inspectors' salaries	20,537	10 3					
Less charged to grading of teachers, £1,711 9s. 2d.; less charged to Head Office Administration, £649 13s. 9d.	2,361	2 11					
	18,176	7 4					
Travelling-expenses	7,138	14 11					
Transfer and removal expenses	680	8 4					
Office requisites (including depreciation on furniture, &c.)	166	12 4					
Clerical assistance	325	0 0	26,487	2 11			
Grading and registration of teachers—							
Head Office salaries and administration	845	9 7					
Portion of Inspectors' salaries	1,711	9 2					
Expenses of appeals	232	19 0					
			2,789	17 9			
Conveyance and board of pupils and instructors, including depreciation on departmental buses			87,091	2 6			
Education Boards: Grants for administration and general purposes	30,018	7 9					
Less part charged to post primary for district high schools	726	4 4	29,292	3 5			
Correspondence School (primary department)—							
Head Office administration	50	0 0					
Salaries	4,729	5 3					
Books and stationery, £735 17s. 5d.; less recoveries from parents, £499 14s. 2d.	236	3 3					
Postage	500	15 4					
Rent of offices	229	0 0					
Cleaning, lighting, heating, &c.	163	6 6					
Depreciation on furniture, &c.	41	0 0					
Telephone	9	1 3					
Interest on capital	36	0 0	5,994	11 7			
<i>School Journal</i> —							
Head Office administration	40	0 0					
Salaries	371	10 10					
Printing and despatch	3,029	3 4					
Postage	1,295	3 9					
Sundries	51	4 9					
Rent	56	0 0	4,843	2 8			
<i>Education Gazette</i> —							
Head Office administration	20	0 0					
Salaries	175	0 0					
Printing and despatching	852	10 6					
Postage	264	17 0					
Sundries	29	0 1	1,341	7 7			
Postage			117	11 3			
Printing and stationery			455	5 8			
Rebuilding schools destroyed by fire			6,364	5 0			
Alterations to buildings to diminish danger from earthquake			1,092	18 3			
Miscellaneous			77	19 10			
Interest on capital			225,815	16 6			
			£2,029,628	0 11			
					£2,029,628	0 11	

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Post-primary Education.*

<i>Expenditure.</i>		£	s.	d.	£	s.	d.	<i>Income.</i>			
								£	s.	d.	
To Head Office administration charges ..					4,683	10	0	By High schools—			
Salaries of teachers and instructors—								Pupils' fees ..	2,438	10	9
Secondary schools	208,332	3	10					Endowment in-			
Technical schools	140,737	3	8					come applied			
Combined schools	32,941	11	0					to payment			
District high schools	60,740	2	4					of teachers'			
					442,751	0	10	salaries and			
Grants to Boards for general purposes—								maintenance			
Secondary schools	26,281	17	7					of buildings..	24,928	16	10
Technical schools	29,921	18	6								
Combined schools	6,250	11	5						27,367	7	7
District high schools (part of grant to								Technical and com-			
Education Boards for general pur-								bined schools—			
poses, £726 4s. 4d.; part of grant to								Pupils' fees ..	7,667	0	0
Education Boards for School Com-								Endowment in-			
mittee incidentals, £3,300) ..	4,026	4	4					come applied			
Subsidies on voluntary contributions ..	275	17	2					to payment of			
								incidentals ..	121	7	6
					66,756	9	0				
Grant to Marlborough High School Board											
(Marlborough High School Act) ..					324	0	0	Rent of school buildings and			
Maintenance of buildings—								sites			
Secondary schools	3,862	0	2					Balance, carried to General Income	607,094	6	11
Technical schools	584	17	4					and Expenditure Account ..			
District high schools (proportion for											
secondary departments)	1,180	0	0								
					5,626	17	6				
Alterations to buildings to diminish											
danger from earthquake						34	0				
Rents of buildings for classes						1,142	15	8			
Grading and registration of teachers—					£	s.	d.				
Head Office administration charges ..	306	0	0								
Portion of Inspectors' salaries	258	8	5								
Expenses of appeals	35	3	7								
					599	12	0				
Inspection—											
Salaries of Inspectors	3,857	13	0								
Less part charged to grading of											
teachers, £258 8s. 5d.; less part											
charged to Head Office adminis-											
tration, £756 11s. 9d.)	1,015	0	2								
					2,842	12	10				
Travelling-expenses	1,158	13	7								
					4,001	7	5				
Conveyance of pupils and instructors ..					14,088	13	10				
Manual instruction in secondary schools					2,724	7	8				
Scholarships—											
National	6,185	6	3								
War bursaries	498	10	4								
					6,683	16	7				
Correspondence School (secondary depart-											
ment)—											
Head Office administration	30	0	0								
Salaries	3,198	8	11								
Books and stationery, £928 2s. 10d.;											
less recoveries from parents, £479											
5s. 10d.	448	17	0								
Postage	250	7	7								
Rent of offices	171	0	0								
Cleaning, lighting, and sundries	106	11	9								
Depreciation on furniture	30	0	0								
Interest on capital	26	0	0								
					4,261	5	3				
Compensation to contractor for delay in respect to contract											
for Wellington Boys' College building					1,003	8	0				
Printing and stationery					124	6	4				
Miscellaneous					9	14	10				
Interest on capital					87,651	2	4				
					£642,466	6	3				
								£642,466	6	3	

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

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			
To Head Office administration charges	427	8	0	By Balance, carried to General Income and Expenditure Account	£	s.	d.
Grants to—							91,991	6	4
New Zealand University and University colleges for general purposes, &c.	32,270	8	0				
New Zealand University and University colleges, being share of national-endowment revenue collected during 1932-33	7,603	0	0				
Scholarships and bursaries	14,840	10	5				
Miscellaneous	6	19	11				
Interest on capital	36,843	0	0				
			<u>£91,991</u>	<u>6</u>	<u>4</u>		<u>£91,991</u>	<u>6</u>	<u>4</u>

Training of Teachers.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			
To Head Office salaries and administration charges	515	0	0	By Tuition fees of non-Government students	£	s.	d.
Training colleges—						Balance carried to General Income and Expenditure Account	..	114,995	11
Salaries of staff (including staffs of practising schools in excess of the usual staffs as public schools)	25,663	12	1		58	16	0
Special instruction	1,743	13	1				
Expenses in connection with transfer of staff	211	13	9				
Printing and stationery	25	0	5				
University college fees for students attending University classes	5,187	11	6				
Science material	38	8	7				
			<u>32,869</u>	<u>19</u>	<u>5</u>				
Allowances to students	72,681	13	7				
Transport expenses	705	4	8				
			<u>73,386</u>	<u>18</u>	<u>3</u>				
Miscellaneous	8	10	0				
Interest on capital	8,274	0	0				
			<u>£115,054</u>	<u>7</u>	<u>8</u>		<u>£115,054</u>	<u>7</u>	<u>8</u>

Native Education.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			
To Head Office salaries and administration charges	1,252	12	2	By Rent of buildings	£	s.	d.
Native schools—						Tauranga Endowment Reserve revenue	..	193	14
Salaries	58,705	16	1	Recovery from Fire Insurance Fund	..	61	4
Manual instruction	128	7	10	Balance carried to General Income and Expenditure Account	..	86,082	0
Books, school requisites, &c.	992	4	3				
Repairs to buildings	2,626	0	10				
Miscellaneous	36	10	10				
Removal expenses of teachers	928	7	1				
Depreciation on buildings	4,787	0	0				
			<u>68,204</u>	<u>6</u>	<u>11</u>				
Conveyance and board of children	3,264	4	8				
Inspection—									
Salaries of Inspectors	1,025	10	1				
Travelling-expenses	612	16	3				
			<u>1,638</u>	<u>6</u>	<u>4</u>				
Higher education: Scholarship allowances and expenses	4,265	16	6				
Rebuilding of schools destroyed by fire	61	4	0				
Miscellaneous	14	4	4				
Interest on capital	7,659	0	0				
			<u>£86,359</u>	<u>14</u>	<u>11</u>		<u>£86,359</u>	<u>14</u>	<u>11</u>

Physical Education.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			
To Head Office salaries and administration charges	30	0	0	By Balance carried to General Income and Expenditure Account	£	s.	d.
Salaries of instructors	1,897	5	2		2,288	11	1
Travelling-expenses	251	11	6				
			<u>2,148</u>	<u>16</u>	<u>8</u>				
Books and material	3	17	6				
Postage	2	3	0				
Transfer and removal expenses of instructors	103	13	11				
			<u>£2,288</u>	<u>11</u>	<u>1</u>		<u>£2,288</u>	<u>11</u>	<u>1</u>

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

Examinations.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	2,070	19	2	By Fees for examinations and certificates	2,035	13	6
Examiners' and supervisors' fees	1,321	18	4	Balance carried to General Income and Expenditure Account ..	2,890	10	5
Printing and stationery	876	5	1				
Forwarding-charges, rent of buildings, &c.	163	7	10				
Postage	223	1	1				
Rent of store, Wellington	92	0	0				
Technological examinations	69	10	7				
Sundries	109	1	19				
	£4,926	3	11		£4,926	3	11

Miscellaneous.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Accidents to school-children	27	19	0	By Registration fees	5	0	0
Exchange on salaries of teachers outside New Zealand	96	1	9	Balance carried to General Income and Expenditure Account ..	48,421	16	7
Payment of amount equivalent of salary of teacher from date of death 11/1/32-31/1/32	15	9	8				
Teachers' Superannuation Fund: Government—	£	s.	d.				
Subsidy under Superannuation Act, 1927 (section 12)	43,000	0	0				
Subsidy under Finance Act, 1925 (section 14)	4,388	2	9				
	47,388	2	9				
Cost of raising loans	899	0	0				
Miscellaneous	0	3	5				
	£48,426	16	7		£48,426	16	7

Special Schools and Child Welfare (Summary).

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Balances brought forward from separate accounts—	£	s.	d.	By Balance carried to General Income and Expenditure Account	152,168	15	10
Education of the blind	1,860	14	6				
Education of the deaf	6,638	10	6				
Education of the feeble-minded	16,155	16	11				
Child welfare	127,371	15	3				
Stores Summary Account	141	18	8				
	£152,168	15	10		£152,168	15	10

Special Schools and Child Welfare—General Administration.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	9,358	15	11	By Balance carried to separate special schools and child welfare accounts	9,358	15	11
	£9,358	15	11		£9,358	15	11

Education of the Blind.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	50	0	0	By Maintenance fees	413	14	6
Maintenance of State wards in Jubilee Institute for the Blind	470	15	3	Balance carried to Special Schools Summary Account	1,860	14	6
Travelling-expenses of children	43	13	9				
Interest on capital	1,710	0	0				
	£2,274	9	0		£2,274	9	0

Education of the Deaf.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	350	0	0	By Maintenance fees	2,203	5	0
School for the Deaf—	£	s.	d.	Deductions from salaries of staff for board and quarters provided	605	0	0
Salaries of staff	5,462	16	2	Balance carried to Special Schools Summary Account	6,638	10	6
Maintenance of children	1,852	17	9				
Maintenance of buildings	52	5	6				
Depreciation on buildings, &c.	441	0	0				
	7,808	19	5				
Advertising	12	3	11				
Travelling-expenses	279	12	2				
Provision for bad debts	200	0	0				
Interest on capital	796	0	0				
	£9,446	15	6		£9,446	15	6

EDUCATION DEPARTMENT—continued:

INCOME AND EXPENDITURE ACCOUNT—continued.

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

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Expenditure on recreations, &c.	96	10 9	By Balance of income in Post Office Savings-bank ..	137	19 11
Balance in hand, 31st March, 1933, carried to			Income from bequests	131	14 9
Balance-sheet	179	12 1	Interest on deposits in Post Office Savings-bank ..	6	8 2
	<u>£276</u>	<u>2 10</u>		<u>£276</u>	<u>2 10</u>

Education and Training of the Feeble-minded.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Balance (net cost) on—			By Recoveries on account of travelling-expenses ..	26	12 2
Richmond School for Girls	4,139	12 1	Maintenance fees from parents, &c.	1,152	10 6
Otekaike School for Boys	12,632	19 3	Balance carried to Special Schools Summary of		
Head Office administration (non-institutional)	100	0 0	Income and Expenditure	16,155	16 11
Travelling-expenses	294	9 0			
Postage	67	19 3			
Provision for bad debts	100	0 0			
	<u>£17,334</u>	<u>19 7</u>		<u>£17,334</u>	<u>19 7</u>

Special School for Girls, Richmond.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	120	0 0	By Deductions from salaries of staff for board and		
Salaries of staff	1,775	0 7	quarters provided	330	0 0
Maintenance of inmates and staff	1,374	19 8	Sale of produce	10	7 2
Repairs to buildings	47	19 0	Balance carried to Education and Training of		
Depreciation on buildings, &c.	457	0 0	the Feeble-minded Income and Expenditure		
Interest on capital	705	0 0	Account	4,139	12 1
	<u>£4,479</u>	<u>19 3</u>		<u>£4,479</u>	<u>19 3</u>

Special School for Boys, Otekaike.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	250	0 0	By Sale of baskets, &c.	144	14 2
Salaries of staff	5,522	0 3	Deduction from salaries of staff for board and		
Maintenance of inmates and staff	4,896	10 2	quarters provided	1,425	0 0
Medical expenses of staff	1	0 0	Office expenses for farm	45	0 0
Repairs to buildings	145	18 1	Balance (profit) from Farm Account	237	13 8
Bad debts	37	18 7	Balance carried to Education and Training of		
Depreciation on buildings, &c.	1,503	0 0	the Feeble-minded Income and Expenditure		
Interest on capital	2,129	0 0	Account	12,632	19 3
	<u>£14,485</u>	<u>7 1</u>		<u>£14,485</u>	<u>7 1</u>

Special School for Boys, Otekaike (Farm Account).

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Stock on hand, 1st April, 1932—					By Sales of produce (including issues to Otekaike		
Live-stock	399	19 0			institutions)	1,992	11 9
Farm-produce	555	15 7			Stocks on hand, 31st March, 1933—		
			955	14 7	Live-stock	377	17 6
Purchase of live-stock			37	15 6	Farm-produce	829	10 5
Purchase of farm-produce			148	15 3			
Repairs to plant, buildings, &c.			84	0 3			
Salaries and wages of staff employed on farm			769	12 0			
Purchase of seeds, manures, &c.			107	17 3			
Sundries			242	11 2			
Depreciation on buildings, plant, &c.			203	0 0			
Balance (profit) carried down			650	13 8			
			<u>£3,199</u>	<u>19 8</u>		<u>£3,199</u>	<u>19 8</u>
			£	s. d.	By Balance brought down		
To Head Office salaries and administration charges	25	0 0				650	13 8
Otekaike office salaries, &c.	45	0 0					
Interest on capital	343	0 0					
Balance, carried to Otekaike General Account ..	237	13 8					
	<u>£650</u>	<u>13 8</u>				<u>£650</u>	<u>13 8</u>

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Child Welfare Summary.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Reserve for bad debts .. ..	..	..	12,000	0	0	By Fees recovered from parents, &c., for maintenance of children .. ..	..	..	33,080	13	0
Boys' Training Farm, Weraroa .. ..	..	..	11,240	1	6	Balance transferred to Special Schools Summary of Income and Expenditure Account .. ..	..	..	127,371	15	3
Receiving Home—											
Auckland .. ..	..	..	1,254	8	7						
Hamilton .. ..	..	..	831	13	8						
Wanganui .. ..	..	..	662	11	1						
Napier .. ..	..	..	628	0	6						
Wellington .. ..	..	..	1,479	16	5						
Girls' Hostel, Wellington .. ..	..	..	856	6	9						
Receiving Home, Christchurch .. ..	..	..	1,449	13	10						
Girls' Home—											
Burwood .. ..	..	..	5,064	18	7						
Timaru .. ..	..	..	1,469	15	9						
Dunedin .. ..	..	..	947	9	8						
Probation Home—											
Auckland .. ..	..	..	1,739	9	2						
Wellington .. ..	..	..	869	8	1						
Christchurch .. ..	..	..	1,257	10	3						
Dunedin .. ..	..	..	1,067	8	8						
Non-institutional .. ..	..	..	117,633	15	9						
			£160,452	8	3				£160,452	8	3

Boys' Training-farm, Weraroa.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office administration charges ..	..	..	120	0	0	By Deduction from salaries of staff for board and quarters provided .. ..	..	..	982	0	0
Salaries and wages of staff, &c. .. ..	..	..	3,152	12	9	Board of inmates .. ..	..	..	32	12	2
Maintenance of inmates and staff .. ..	..	..	4,012	8	4	Farm Account for office work, &c. .. ..	..	..	120	0	0
Maintenance of buildings, &c. .. ..	..	..	274	2	1	Rent of buildings .. ..	..	..	62	2	4
Telephones .. ..	..	..	17	8	4	Balance carried to Child Welfare Income and Expenditure Account .. ..	..	..	11,240	1	6
Depreciation on buildings, &c. .. ..	..	..	823	0	0						
Interest on capital .. ..	..	..	1,167	0	0						
Balance (loss) from Farm Account .. ..	..	..	2,870	4	6						
			£12,436	16	0				£12,436	16	0

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

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Stocks, 1st April, 1932—						By Stocks on hand, 31st March, 1933—					
Live-stock .. ..	..	..	1,770	7	9	Live-stock .. ..	..	..	1,357	4	6
Farm-produce .. ..	..	..	1,056	2	4	Farm-produce .. ..	..	..	690	0	0
									2,047	4	6
Purchase of live-stock .. ..	..	..	293	19	7	Sales of produce, including issues to Weraroa Institution .. ..	..	..	2,578	9	7
Purchase of seeds and manures .. ..	..	..	493	0	0	Balance carried down .. ..	..	..	1,422	4	6
Purchase of feed .. ..	..	..	116	6	9						
Repairs to buildings, plant, &c. .. ..	..	..	173	12	0						
Salaries and wages of staff, &c. .. ..	..	..	1,632	5	6						
Sundries .. ..	..	..	148	4	8						
Depreciation on buildings, &c. .. ..	..	..	364	0	0						
			£6,047	18	7				£6,047	18	7
To Balance brought down .. ..	..	..	1,422	4	6	By Balance carried forward to Weraroa Income and Expenditure Account .. ..	..	..	2,870	4	6
Head Office administration charges .. ..	..	..	30	0	0						
Weraroa office charges .. ..	..	..	120	0	0						
Interest on capital .. ..	..	..	1,298	0	0						
			£2,870	4	6				£2,870	4	6

Girls' Hostel, Wellington.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office salaries and administration charges ..	..	..	30	0	0	By Deductions from salaries of staff for board and quarters provided .. ..	..	..	105	0	0
Salaries of staff .. ..	..	..	427	6	11	Board of inmates .. ..	..	..	131	7	0
Maintenance of inmates and staff .. ..	..	..	438	18	2	Balance carried to Child Welfare Income and Expenditure Account .. ..	..	..	856	6	9
Repairs to buildings, &c. .. ..	..	..	7	3	8						
Telephone .. ..	..	..	4	5	0						
Depreciation on buildings, &c. .. ..	..	..	69	0	0						
Interest on capital .. ..	..	..	116	0	0						
			£1,092	13	9				£1,092	13	9

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Girls' Home, Burwood.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges ..	50	0 0	By Grazing	30	0 0
Salaries of staff	1,963	14 11	Sales of produce	26	9 10
Maintenance of inmates and staff	1,743	1 0	Board of inmates	6	16 11
Repairs to buildings, &c.	82	14 5	Deduction from salaries of staff for board and quarters provided	365	0 0
Telephone	8	15 0	Balance carried to Child Welfare Income and Expenditure Account	5,064	18 7
Depreciation on buildings, &c.	505	0 0			
Interest on capital	1,140	0 0			
	<u>£5,493</u>	<u>5 4</u>		<u>£5,493</u>	<u>5 4</u>

Girls' Home, Timaru.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges ..	25	0 0	By Deduction from salaries of staff for board and quarters provided	103	1 3
Salaries of staff	613	12 2	Balance carried to Child Welfare Income and Expenditure Account	1,469	15 9
Maintenance of inmates and staff	593	13 4			
Repairs to buildings, &c.	6	15 3			
Telephone	5	16 3			
Depreciation on buildings, &c.	99	0 0			
Interest on capital	229	0 0			
	<u>£1,572</u>	<u>17 0</u>		<u>£1,572</u>	<u>17 0</u>

Receiving Homes.

	Auckland.	Hamilton.	Wanganui.	Napier.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Head Office administration charges	40 0 0	30 0 0	25 0 0	25 0 0	40 0 0	45 0 0	25 0 0
Salaries of staff	446 13 0	285 5 6	215 17 3	251 11 1	536 12 2	551 4 0	327 10 6
Maintenance of staff and inmates	488 17 1	348 16 7	233 1 6	202 14 5	546 4 9	619 14 11	362 5 7
Repairs to buildings, &c.	21 11 6	9 14 11	16 14 10	47 1 8	52 19 10	49 15 5	0 17 7
Medical expenses of staff	2 4 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Telephones	7 12 6	5 10 0	5 10 0	6 7 6	5 6 3	6 7 6	7 12 6
Depreciation on buildings, &c.	125 10 0	91 0 0	83 0 0	64 0 0	228 0 0	124 10 0	89 0 0
Interest on capital	227 0 0	154 0 0	138 0 0	97 0 0	328 0 0	213 0 0	198 0 0
	<u>1,359 8 7</u>	<u>924 7 0</u>	<u>717 3 7</u>	<u>693 14 8</u>	<u>1,737 3 0</u>	<u>1,609 11 10</u>	<u>1,010 6 2</u>
<i>Income and Balances.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Deduction from salaries of staff for board and quarters provided	105 0 0	80 0 0	51 0 0	60 0 0	135 0 0	132 0 0	60 0 0
Board of inmates .. .. .	.. .. .	5 7 10	.. .. .	5 14 2	28 6 7	27 18 0	2 16 6
Recovery from Fire Insurance Fund .. .. .	.. .. .	7 5 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Rent of buildings .. .. .	.. .. .	.. .. .	3 12 6	.. .. .	94 0 0	.. .. .	.. .. .
Balance carried to Child Welfare Income and Expenditure Account	1,254 8 7	831 13 8	662 11 1	628 0 6	1,479 16 5	1,449 13 10	947 9 8
	<u>1,359 8 7</u>	<u>924 7 0</u>	<u>717 3 7</u>	<u>693 14 8</u>	<u>1,737 3 0</u>	<u>1,609 11 10</u>	<u>1,010 6 2</u>

Probation Homes.

	Auckland.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Head Office administration charges	35 0 0	30 0 0	30 0 0	25 0 0
Salaries of staff	540 4 7	331 11 10	553 13 7	534 15 1
Maintenance of staff and inmates	482 18 4	352 10 1	364 5 11	323 9 6
Repairs to buildings, &c.	46 18 5	41 12 2	48 18 0	10 14 8
Telephones	8 5 0	8 0 0	8 7 6	5 0 0
Depreciation on buildings, &c.	282 10 0	86 10 0	162 0 0	137 0 0
Interest on capital	419 0 0	163 0 0	249 0 0	300 0 0
	<u>1,814 16 4</u>	<u>1,013 4 1</u>	<u>1,416 5 0</u>	<u>1,335 19 3</u>
<i>Income and Balances.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Deductions from salaries of staff for board and quarters provided	75 0 0	75 0 0	120 0 0	100 0 0
Board of inmates	0 7 2	55 15 3	38 14 9	62 8 10
Rents of land and buildings .. .. .	.. .. .	13 0 9	.. .. .	106 1 9
Balance carried to Child Welfare Income and Expenditure Account	1,739 9 2	869 8 1	1,257 10 3	1,067 8 8
	<u>1,814 16 4</u>	<u>1,013 4 1</u>	<u>1,416 5 0</u>	<u>1,335 19 3</u>

EDUCATION DEPARTMENT—*continued.*
 INCOME AND EXPENDITURE ACCOUNT—*continued.*
Child Welfare.—Non-institutional.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	7,798	15 11	By Recoveries from parents, &c., for travelling-expenses, &c.	258	10 2
Salaries of officers	15,239	0 7	Earnings of boys placed at service: Deceased (earnings forfeited)	727	14 3
Rent of offices, office requisites, &c.	1,948	3 7	Rents of buildings	268	0 0
Depreciation on office furniture, &c.	175	0 0	Recoveries from service inmates	427	12 0
Travelling-expenses of staff and children, &c. (including depreciation on cars, &c.)	3,941	9 7	Balance carried to Child Welfare Income and Expenditure Account	117,633	15 9
Telephones	396	16 0			
Maintenance of children boarded out—					
Payments to foster-parents	76,765	0 1			
Clothing, &c.	6,488	2 5			
Post and Telegraph Department: Commission on payments	718	19 6			
Maintenance of inmates in private institutions	4,145	4 2			
Interest on capital (furniture, &c.)	100	0 0			
Boys' Hostel, Auckland—					
Interest on capital	210	0 0			
Depreciation on buildings	96	0 0			
Transfer and removal expenses of staff	25	6 6			
Legal expenses	24	5 11			
Refunds of inmates' earnings	488	10 9			
Refund of maintenance payments	44	6 9			
Postage	710	10 5			
	<u>£119,315</u>	<u>12 2</u>		<u>£119,315</u>	<u>12 2</u>

Stores Summary Account.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Balance (loss) from Wellington Store Account	160	14 7	By Balance (profit) from Factory Account	43	18 3
Balance (loss) from Auckland Store Account	8	2 2	Balance transferred to Special Schools Summary Account	141	18 8
Balance (loss) from Dunedin Store Account	17	0 2			
	<u>£185</u>	<u>16 11</u>		<u>£185</u>	<u>16 11</u>

CENTRAL STORE, WELLINGTON.

Trading Account for the Year ended 31st March, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Stock, 1st April, 1932	2,022	13 4	By Issues to institutions, &c.	4,529	7 2
Purchases and issues from factory	3,661	15 0	Stock, 31st March, 1933	1,656	2 11
Balance carried to Profit and Loss Account	501	1 9			
	<u>£6,185</u>	<u>10 1</u>		<u>£6,185</u>	<u>10 1</u>
To Head Office administration charges	40	0 0	By Balance brought down	501	1 9
Salaries and wages	364	4 0	Balance (loss) carried to Stores Summary Account	160	14 7
Rent	64	0 0			
Outward freight	54	12 5			
Fire insurance on stock	17	6 0			
Sundries	6	15 11			
Telephone	7	18 0			
Depreciation on fittings	15	0 0			
Interest on capital	92	0 0			
	<u>£661</u>	<u>16 4</u>		<u>£661</u>	<u>16 4</u>

BRANCH STORE, AUCKLAND.

Trading Account for the Year ended 31st March, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Stock, 1st April, 1932	739	13 0	By Issues to institutions, &c.	1,233	6 11
Purchases and transfers from Wellington store	958	16 4	Stock, 31st March, 1933	550	0 3
Balance carried to Profit and Loss Account	84	17 10			
	<u>£1,783</u>	<u>7 2</u>		<u>£1,783</u>	<u>7 2</u>

Profit and Loss Account.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Head Office administration charges	5	0 0	By Balance brought down	84	17 10
Rent	20	0 0	Balance (loss) carried to Stores Summary Account	8	2 2
Salaries	33	0 0			
Depreciation on fittings	3	0 0			
Interest on capital	32	0 0			
	<u>£93</u>	<u>0 0</u>		<u>£93</u>	<u>0 0</u>

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

DUNEDIN BRANCH STORE.

Trading Account for the Year ended 31st March, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stock, 1st April, 1932	.. ..	433	19	9	By Issues to institutions, &c.	.. ..	555	8	4
Purchases and transfers from Wellington store	.. ..	509	2	8	Stock, 31st March, 1933	.. ..	440	13	11
Balance carried to Profit and Loss Account	.. ..	52	19	10					
		<u>£996</u>	<u>2</u>	<u>3</u>			<u>£996</u>	<u>2</u>	<u>3</u>

Profit and Loss Account.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Head Office administration charges	.. ..	5	0	0	By Balance brought down	.. ..	52	19	10
Salaries	.. ..	20	0	0	Balance (loss) carried to Stores Summary Account	.. ..	17	0	2
Rent	.. ..	20	0	0					
Depreciation on fittings	.. ..	3	0	0					
Interest on capital	.. ..	22	0	0					
		<u>£70</u>	<u>0</u>	<u>0</u>			<u>£70</u>	<u>0</u>	<u>0</u>

FACTORY, WELLINGTON.

Trading Account for the Year ended 31st March, 1933.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.	
To Stock, 1st April, 1932—	.. ..	190	17	10	By Goods manufactured and issued	.. ..	1,884	6	5				
Part manufactured goods	.. ..	27	2	8	Sale of rags	.. ..	2	4	11				
Materials	.. ..				Stocks, 31st March, 1933—	.. ..						
				218	0	6	Materials	.. ..	32	0	9		
Issues from Central Stores			1,024	13	3	Part manufactured goods	.. ..	109	19	3		
Wages			620	15	6					142	0	0
Balance (gross profit) carried down			165	2	1					<u>£2,028</u>	<u>11</u>	<u>4</u>
				<u>£2,028</u>	<u>11</u>	<u>4</u>					<u>£2,028</u>	<u>11</u>	<u>4</u>

Profit and Loss Account.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Power and lighting	.. ..	18	0	6	By Balance (gross profit) brought down	.. ..	165	2	1
Sundries	.. ..	10	3	4					
Rent	.. ..	30	0	0					
Interest on capital	.. ..	25	0	0					
Depreciation	.. ..	28	0	0					
Head Office administration	.. ..	10	0	0					
Balance (net profit) carried to Stores Summary Account	.. ..	43	18	3					
		<u>£165</u>	<u>2</u>	<u>1</u>			<u>£165</u>	<u>2</u>	<u>1</u>

EDUCATION DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>									
	£	s.	d.	£	s.	d.							
Capital provided by Treasury, 31st March, 1933—							National Development Account:						
Public Works Fund ..	7,387,619	18	7				Grants to Education Boards and other Boards for sites, buildings, equipment, &c., for—						
Consolidated Fund ..	1,094,400	13	1				Elementary education ..						
				8,482,020	11	8	Kindergartens ..						
Reserve for depreciation ..				112,483	9	10	Post-primary education ..						
Boys and girls at service: Wages in hands of Department ..				77,488	16	4	Higher education ..						
Sundry creditors—							Training of teachers ..						
General ..	29,519	14	4				Education of the blind ..						
Government Departments..	2,267	16	0										
				31,787	10	4		8,055,379	17	2			
Amounts paid to Department in advance—							Departmental assets—						
Gramophones ..	578	13	2				Land ..	59,234	11	9			
Gazette ..	42	7	6				Buildings ..	308,305	5	1			
Correspondence School ..	12	3	7				Hydro-electric services ..	2,300	0	9			
School Journal ..	35	14	10				Water services ..	1,024	2	4			
Teachers' certificate fees ..	351	0	9				Furniture, fittings, &c. ..	26,253	13	0			
				1,019	19	10	Farm and other plant, im- plements, &c. ..	6,028	17	4			
School for the Deaf, Sumner—							Motor-buses, cars, and cycles ..	9,443	10	2			
Income from bequests for special purposes ..				179	12	1	Typewriters and office appli- ances ..	1,845	9	6			
Capital Account: Bequests for special pur- poses ..				2,710	14	0	Library ..	420	18	5			
Store Suspense Account ..				421	14	9				414,856	8	4	
Treasury Adjustment Account ..				2,996,060	0	5	Stocks of material on hand, 31st March, 1933—						
							School-books and requisites ..	1,295	10	10			
							General stores ..	7,197	10	5			
							Farm-produce ..	1,519	10	5			
							Live-stock ..	1,771	14	6			
											11,784	6	2
							Stores Deficiency Account ..				421	14	9
							Official stamps on hand, 31st March, 1933 ..				26	17	7
							Amount paid in advance ..				6	13	9
							Sundry debtors—						
							General ..	108,657	13	8			
							Less reserve ..	18,663	18	8			
											89,993	15	0
							Government Departments..	53,341	3	2			
											143,334	18	2
							Cash in hands of Public Trustee: Sumner be- quests ..				2,710	14	0
							Cash in Post Office Savings-bank: Sumner be- quests ..				179	12	1
							Cash in hands of Post Office Savings-bank: Wages of boys and girls at service ..				77,248	2	1
							Cash in hands of Post Office at 31st March, 1933 ..				276	8	10
							Balance from Income and Expenditure Account ..				2,997,946	16	4
											£11,704,172	9	3
											£11,704,172	9	3

C. E. CRAWFORD, A.R.A.N.Z., Accountant.
N. T. LAMBOURNE, Director of Education.

I hereby certify that the Income and Expenditure, Trading, and Profit and Loss Accounts and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes, and subject to the comment that no charge for the cost of exchange on payments made in London is included in the account.—G. F. C. CAMPBELL, Controller and Auditor-General.

ELECTORAL DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Salaries		3,719	5 8	By Miscellaneous revenue		31	6 6
By-elections, expenses of		631	10 4	Balance carried down		7,054	11 4
Registration of electors: Payment to Post-masters		150	0 0				
General Election, expenses of		104	3 6				
Postage and telegrams		615	3 10				
Printing and stationery		129	0 6				
Rents		724	6 5				
Sundries		119	16 10				
Depreciation		892	10 9				
		<u>£7,085</u>	<u>17 10</u>			<u>£7,085</u>	<u>17 10</u>
		£	s. d.			£	s. d.
To Balance brought down		7,054	11 4	By Balance carried to Balance-sheet		7,680	10 11
Interest on capital		625	19 7				
		<u>£7,680</u>	<u>10 11</u>			<u>£7,680</u>	<u>10 11</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital		13,830	18 2	Furniture and fittings		11,433	18 11
Creditors—				Mechanical appliances		252	10 3
Departmental	£ s. d.	103	5 3	Stock of rolls		2,102	2 0
Sundry		6	10 10	Stock of maps		42	7 0
		109	16 1	Excess of expenditure over income		7,680	10 11
Depreciation Reserve		9,684	18 2	Treasury Adjustment Account		2,114	3 4
		<u>£23,625</u>	<u>12 5</u>			<u>£23,625</u>	<u>12 5</u>

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

G. G. HODGKINS, Chief Electoral Officer,
G. O. HALL, A.R.A.N.Z., Accountant,

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

**ELECTRIC SUPPLY ACCOUNT,
STATEMENT OF ACCOUNTS AT THE 31ST MARCH, 1933.**

GENERAL BALANCE-SHEET AT 31ST MARCH, 1933, COMPARED WITH POSITION AT 31ST MARCH, 1932.

1931-32.		1932-33.		1931-32.		1932-33.		Assets.		1932-33.							
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.						
<i>Liabilities.</i>																	
Aid to Water-power Works and Electric Supply Accounts—																	
15,000	0 0	1,700	0 0	Lake Coleridge scheme—								2,101,233	16 3				
2,651,413	18 0	2,649,713	18 0	Assets as per separate balance-sheet								91,947	4 11				
4,373,639	6 10	4,873,439	6 10	Investments, Sinking Fund								2,193,171	1 2				
739,480	0 0	739,480	0 0	Horahora-Arapuni scheme—													
1,171,800	0 0	1,171,800	0 0	4,592,897	2 1	9,491	13 11	Assets as per separate balance-sheet								4,764,065	10 2
1,884,642	6 3	1,884,642	6 3	11,320,775	11 1	78,866	12 7	Investments, Sinking Fund								11,937	7 9
10,835,975	11 1							Profit and Loss Account—Loss to date								120,353	17 3
								Mangahao-Waikaremoana scheme—								4,896,356	15 2
								Assets as per separate balance-sheet								3,824,534	8 2
212,500	0 0	212,500	0 0	Profit and Loss Account—Loss to date								487,609	5 7				
								Waitaki River scheme—								4,312,143	13 9
								Headworks								577,718	15 0
								Power-house, machinery, &c.								538,484	17 3
								Accommodation of workmen								36,049	18 7
								Transmission-lines and substations								26,588	6 11
113,220	5 2	119,323	1 8	Service-line, roads, land, staff village, &c.								177,952	2 11				
897	7 4	590	0 8	Interest and loan charges								270,140	15 10				
				Stocks								39,737	6 5				
				Sundry debtors								489	7 0				
114,117	12 6			1,634,536	12 9	Other schemes, surveys, &c.—								1,667,161	9 11		
								North Island								4,559	3 3
								South Island								11,291	2 0
12,290	1 3			15,694	2 10	Material on hand								15,850	5 3		
				120	0 0									100	0 0		
				15,814	2 10												
28,496	2 9	21,674	3 10														
11,203,379	7 7	11,694,385	16 4	12,538,035	5 2	Carried forward								13,084,783	5 3		
								Carried forward									

ELECTRIC SUPPLY ACCOUNT—*continued*.
STATEMENT OF ACCOUNTS AT THE 31st MARCH, 1933—*continued*.
GENERAL BALANCE-SHEET AT 31st MARCH, 1933, AS COMPARED WITH POSITION AT 31st MARCH, 1932—*continued*.

1931-32.		1932-33.		1931-32.		1932-33.		Assets.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
11,203,379	7 7	11,694,385	16 4	12,538,035	5 2			Brought forward		13,084,788	5 3
								Balance in Electric Supply Account at the end of year—			
78,006	0 4							Cash in Public Account	128,295	11 4	
12,964	3 11			466	10 6			In hands of Government officers in New Zealand			
17,860	3 8			8,216	19 9			In hands of Government officers in London	22	12 2	
28,765	1 2								1,111	8 0	
0	6 6										
138,495	15 7	96,944	10 6	9,224	16 8					129,429	11 6
								Investment Account (funds invested until actually required for use)		4,000	0 0
211,609	10 2										
211,752	8 2	283,822	17 2								
365,122	9 9	244,866	17 11								
		419,256	8 5								
778,484	8 1	947,946	3 6								
159,910	0 0	17,179	9								
93,115	2 3	2,187	7								
253,025	2 3										
172,249	7 9										
£12,547,634	1 3	£13,219,305	18 2	£12,547,634	1 3	£13,219,305	18 2	Total		1,093	1 5
								Interest accrued on investments to 31st March, 1933	21	8 10	
								Sundry debtors for interest due but unpaid	1,071	12 7	

I, **GREENSMITH**, Assistant Accountant, Public Works Department.

I hereby certify that the General Balance-sheet has been duly compared with the relative books and documents submitted for audit, and correctly states the position as disclosed thereby, subject to the comment: that no charge for the cost of exchange on payments made in London is included in the account.—G. F. C. CAMPBELL, Controller and Auditor-General.

ELECTRIC SUPPLY ACCOUNT—continued.
LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY.
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1933, COMPARED WITH YEAR ENDED 31ST MARCH, 1932.
Gross Revenue Account.

1931-32.	—		1932-33.		—		1932-33.	
£ s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
8,712 15 0							211,083 16 3	
5,753 0 9			7,930 3 11		By Sale of energy—		33 5 3	
3,187 12 11	To Generating expenses, headworks, and power-house		9,934 7 4		Wholesale .. .. .	.. .. .	
	Transmission-lines, maintenance, &c. ..		3,359 15 0		Retail .. .. .	.. .. .	211,117 1 6	
6,054 11 11	Substation, Addington, operation and maintenance		6,891 14 3					
2,802 11 0	Distribution				Discounts forfeited, fines, &c. ..	.. .. .	
3,752 19 1	Power purchased in bulk		20,803 18 6		Less—Writings-off in suspense	.. .. .	
6,981 5 10	Stand-by provision		8,859 13 7					
	Management and general expenses							
37,244 16 6			57,779 12 7		Rents—			
180,951 4 7	Balance, to Net Revenue Account		155,565 4 3		Land and buildings .. .. .	.. .. .	1,620 8 8	
					Electric lines .. .. .	.. .. .	190 14 9	
					Electric plant .. .. .	.. .. .	270 12 5	
£218,196 1 1			£213,844 16 10				2,081 15 10	
					Fees for testing and repairing electrical appliances and earnings of motor-vehicles	.. .. .	134 11 10	
								£213,344 16 10

Net Revenue Account.

£ s. d.	£ s. d.	£ s. d.
12,500 5 7	29,552 2 8	£
73,484 10 9	84,248 10 6	180,951 4 7
94,966 8 3	41,764 11 1	
£180,951 4 7	£155,565 4 3	£155,565 4 3
	By Depreciation on completed work	
	Interest for year ended 31st March	
	Balance, to Profit and Loss Appropriation Account	By Balance from Gross Revenue Account

ELECTRIC SUPPLY ACCOUNT—*continued*.
LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—*continued*.

PROFIT AND LOSS APPROPRIATION ACCOUNT.

1931-32.		1932-33.		1931-32.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
18,061	15 10	20,538	16 8	94,966	8 3	41,764	11 1
76,904	12 5	21,225	14 5	£94,966	8 3	£41,764	11 1
£94,966	8 3	£41,764	11 1				
To Sinking Fund Reserve Account ..		By Balance from Net Revenue Account ..					
General Reserve Account ..							
£94,966 8 3		£41,764 11 1					

DEPRECIATION RESERVE ACCOUNT.

£	s. d.	£	s. d.	£	s. d.	£	s. d.
6,280	3 0	4,907	14 10	197,627	3 10	211,752	8 2
211,752	8 2	244,866	17 11	7,905	1 9	8,470	1 11
				12,500	5 7	29,552	2 8
£218,032	11 2	£249,774	12 9	£218,032	11 2	£249,774	12 9
To Replacements, Renewals, &c. ..		By Balance from previous year's statement..					
Balance ..		Interest at 4 per cent. per annum ..					
		Amount set aside as per Net Revenue Account ..					
£218,032 11 2		£249,774 12 9					

SINKING FUND RESERVE ACCOUNT.

£	s. d.	£	s. d.	£	s. d.	£	s. d.
193,865	8 4	222,828	1 7	168,463	12 5	193,865	8 4
				18,061	15 10	20,538	16 8
				7,940	0 1	8,423	16 7
£193,865	8 4	£222,828	1 7	£193,865	8 4	£222,828	1 7
To Balance ..		By Balance at close of previous year ..					
		Amount set aside as per Profit and Loss Appropriation ..					
		Account ..					
		Interest ..					
£193,865 8 4		£222,828 1 7					

GENERAL RESERVE ACCOUNT.

£	s. d.	£	s. d.	£	s. d.	£	s. d.
174,249	7 9	195,475	2 2	97,344	15 4	174,249	7 9
£174,249	7 9	£195,475	2 2	76,904	12 5	21,225	14 5
To Balance ..		By Balance at close of previous year ..					
		Amount set aside as per Profit and Loss Appropriation ..					
		Account ..					
		Interest ..					
£174,249 7 9		£195,475 2 2					

ELECTRIC SUPPLY ACCOUNT—*continued*.
LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—*continued*.
BALANCE-SHEET AT 31ST MARCH, 1933.

1931-32.		Liabilities.		1932-33.		1931-32.		Assets.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
211,752	8 2	Depreciation Reserve	..	244,866	17 11	784,252	16 1	Works at Lake Coleridge— Headworks, power-house machinery, build- ings, &c.	..	784,652	11 7
174,249	7 9	Reserve Fund	..	195,475	2 2	391,434	0 0	Transmission-lines	..	540,554	16 6
110,242	0 0	Sinking Fund Reserve— Amount utilized for redemption of loans	..	110,342	0 0	113,625	5 5	Substation, Addington	..	131,840	7 11
83,623	8 4	Available for further redemptions	..	112,486	1 7	97,264	12 10	Diesel station, Lyttelton	..	97,439	8 5
193,865	8 4			222,828	1 7	168,132	10 9	Distribution	..	218,740	10 6
5,995	15 7	Sundry creditors—				7,810	18 4	Service transformers and meters	..	9,393	2 6
345	4 11	Public Works Department	..			27,237	16 8	Plant, equipment, &c.	..	27,232	5 9
6,623	3 5	Other Government Departments	..			109,685	5 3	Salaries, and engineering, office, and general expenses on preliminary surveys and con- struction.	..	113,842	15 2
12,964	3 11	Non-departmental	..	7,881	5 8	33,616	0 0	Cost of raising loans	..	43,347	5 3
				4,239	9 1	69,437	15 3	Interest during construction	..	86,840	6 2
		Writings-off in suspense	..			1,802,497	0 7	Stocks of material	..	2,053,883	9 9
						20,285	6 1	Sundry debtors	..	21,237	3 9
		Balance carried to general balance-sheet—				44,998	0 3	Payments in advance	..	26,061	19 2
		Total assets as <i>per contra</i>	..	2,193,171	1 2	65,598	8 11	Sinking-fund investments	..	91,947	4 11
		Less total liabilities as above	..	675,799	14 6						
				1,517,371	6 8						
1,340,588	2 6			2,193,171	1 2	1,933,419	10 8			2,193,171	1 2
1,933,419	10 8										

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

ELECTRIC SUPPLY ACCOUNT—*continued*.
MANGAHAO-WAIKAREMOANA ELECTRIC-POWER SUPPLY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933, COMPARED WITH YEAR ENDED 31ST MARCH, 1932.

Gross Revenue Account.

1931-32.		—		1932-33.		1931-32.		—		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
6,560	16 5	To Generating - expenses, headworks, and power-house—		295,077	15 2	By Sales of energy—		308,848	1 8		
7,252	6 9	Mangahao	7,100 1 1	756	15 10	Wholesale consumers .. .. .	.. .. .	758	5 4		
		Waikaremoana	7,388 19 5			Retail consumers .. .. .	.. .. .			309,606	7 0
13,813	3 2			295,834	11 0						
15,238	16 9	Transmission - lines, patrol maintenance, &c.	.. .. .	3,499	12 4	Rents—		3,068	1 10		
		Substations — Operating maintenance, &c.	.. .. .	233	7 9	Cottages, &c. .. .. .	.. .. .	187	13 6		
5,894	17 1	Management and general—	.. .. .	3,733	0 1	Poles, land, and plant .. .. .	.. .. .			3,255	15 4
13,952	15 0	Salaries, office expenses, accident, sick, and holiday pay, postages, &c.	.. .. .	15	7 10	Tests and inspections .. .. .	.. .. .			
		Balance, to Net Revenue Account ..	.. .. .	439	7 6	Penalties .. .. .	.. .. .			
48,899	12 0			53,906	13 2						
251,122	14 5			259,435	15 3						
£300,022	6 5			£313,342	8 5						

Net Revenue Account.

£	s. d.	£	s. d.	£	s. d.	£	s. d.
65,681	16 5	To Depreciation on completed works	52,645 9 9	251,122	14 5	By Balance from Gross Revenue Account	259,435 15 3
202,775	3 9	Interest for year ended 31st March, 1933	209,775 12 0	17,334	5 9	Loss for year	2,985 6 6
£268,457	0 2		£262,421 1 9	£268,457	0 2		£262,421 1 9

Profit and Loss Appropriation Account.

£	s. d.	£	s. d.	£	s. d.	£	s. d.
467,289	13 4	To Balance from previous year	484,623 19 1	484,623	19 1	By Balance	487,609 5 7
17,334	5 9	Balance from Net Revenue Account	2,985 6 6				
£484,623	19 1		£487,609 5 7				£487,609 5 7

ELECTRIC SUPPLY ACCOUNT—*continued*.
MANGAHAO-WAIKAREMOANA ELECTRIC-POWER SUPPLY—*continued*.
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933, COMPARED WITH YEAR ENDED 31ST MARCH, 1932—*continued*.

Depreciation Reserve Account.

1931-32.		1932-33.		1931-32.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
6,884	6 0	4,239	9 1	284,965	15 2	By Balance at close of previous year	.. .. .
355,122	9 9	419,256	8 5	11,359	4 2	Interest at 4 per cent. per annum	.. .. .
				65,681	16 5	Amount set aside as per Net Revenue Account	.. .. .
						Depreciation Fund taken over from Arapuni	.. .. .
£362,006	15 9	£423,495	17 6				

BALANCE-SHEET AS AT 31ST MARCH, 1933.

1931-32.		1932-33.		1931-32.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
355,122	9 9	419,256	8 5	1,202,526	0 3	Works at Manga-hao—Headworks, power-house, machinery, &c.	1,204,932 11 5
17,860	3 8	9,054	14 11	518,618	8 9	Works at Waikaremoana—Headworks, power-house, machinery, &c.	518,571 1 3
				1,721,144	9 0	Transmission-lines	.. .. .
				752,561	19 1	Substations	.. .. .
4,273,009	10 4	4,312,143	13 9	435,117	10 2	Plant, motor-vehicles, construction tools, &c.	.. .. .
372,982	13 5	428,314	1 11	14,941	7 8	Service buildings, workmen's accommodation, &c.	.. .. .
				98,022	19 4	Temporary development, Waikaremoana	.. .. .
3,900,026	16 11	3,889,829	11 10	39,729	17 0	Harbour facilities, Waikokopu	.. .. .
				3,792	4 7	Salaries and expenses of Engineers and others on surveys and during construction	.. .. .
				218,163	12 5	Cost of raising loans	.. .. .
				77,178	19 6	Interest during construction	.. .. .
				298,651	3 0	Stocks on hand	.. .. .
				3,659,304	1 9	Sundry debtors, payments in advance, &c.	.. .. .
				47,078	19 6	Accumulated loss to date	.. .. .
				82,002	10 0	Sundry debtors in Suspense	.. .. .
				484,623	19 1		
£4,273,009	10 4	£4,312,143	13 9	£4,273,009	10 4		

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

ELECTRIC SUPPLY ACCOUNT—continued.

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

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1933, COMPARED WITH YEAR ENDED 31ST MARCH, 1932.

Gross Revenue Account.

1931-32.		1932-33.		1931-32.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
8,317	0 7	3,491	12 6	158,196	11 1	333,669	3 3
2,073	9 11	8,347	3 5	13	5 2	25	17 7
10,390	10 6	11,838	15 11	158,183	5 11	333,643	5 8
6,308	6 11						
8,969	0 6						
12,394	4 8						
22,514	10 8						
25,972	14 6						
76,158	17 3						
7,642	18 4						
7,453	1 6						
19	2 0						
334	6 6						
72	15 6						
2,645	17 7						
10,285	6 0						
115,002	15 2						
46,880	18 9						
£161,883	13 11						
To Generating expenses, headworks, and power-house—							
Horahora							
Arapuni							
Operation and maintenance of—							
Waihi Grand Junction steam-plant		34	19 9				
Diesel Station, Penrose		1,351	14 6				
Huntly Steam Station		717	16 8				
Power purchased in bulk		6,128	16 4				
Half additional net costs King's Wharf Station		2,639	15 7				
Operation and maintenance of main transmission-lines							
Operation and maintenance of main substations							
Operation and maintenance of distribution substations							
Operation and maintenance of distribution-lines (11,000-volt)							
Live-line testing and changing of insulators							
General supervision and management of transmission and distributing systems							
Management and general—							
Salaries, rent, postages, insurances, &c.							
Balance to Net Revenue Account							
		£161,883	13 11	£161,883	13 11		
						£337,641	9 10

ELECTRIC SUPPLY ACCOUNT—*continued*.

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

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1933, COMPARED WITH YEAR ENDED 31ST MARCH, 1932—*continued*.

Net Revenue Account.

1931-32.		1932-33.		1931-32.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
62,523	12 8	218,847	15 7	46,880	18 9	289,901	2 5
24,911	10 0	75,951	0 9	40,554	3 11	41,487	4 8
..	..	36,589	10 9				
£87,435	2 8	£331,388	7 1	£87,435	2 8	£331,388	7 1
		To Interest on purchase-money for plant purchased from Waihi Gold-mining Co., Ltd., and on advances from Treasury				By Balance from Gross Revenue Account	
		Depreciation on completed works (2 per cent.) and on stocks King's Wharf Station, half capital charges thereon ..				Balance to Profit and Loss Appropriation Account	

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR YEAR ENDED 31ST MARCH, 1933, COMPARED WITH YEAR ENDED 31ST MARCH, 1932.

1931-32.		1932-33.	
£	s. d.	£	s. d.
38,312	8 8	78,866	12 7
40,554	3 11	41,487	4 8
£78,866	12 7	£120,353	17 3
		To Balance at close of previous year	
		Balance from Net Revenue Account	
		By Balance to general balance-sheet	
		£120,353	
		17 3	

DEPRECIATION RESERVE ACCOUNT.

1931-32.		1932-33.	
£	s. d.	£	s. d.
8,378	15 3	10,679	1 4
211,609	10 2	1,523	0 0
£219,988	5 5	283,822	17 2
		To Replacements, renewals, &c.	
		Amount transferred, Mangahao-Waikaremoana scheme	
		Balance to general balance-sheet	
		By Balance at close of previous year	
		Interest for year	
		Amount set aside as per Net Revenue Account	
		£219,988	
		5 5	

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

1931-32.		1932-33.		1931-32.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
59,159	13 11	61,705	7 9	56,740	2 7	59,159	13 11
				2,419	11 4	2,545	13 10
To Balance		£61,705 7 9		By Balance at close of previous year		£61,705 7 9	
				Interest			

BALANCE-SHEET AT 31ST MARCH, 1933.

1931-32.		1932-33.		1931-32.		1932-33.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
211,609	10 2	283,822	17 2	306,272	3 4	310,956	3 9
Depreciation reserve		£		Works at Horahora— Headworks, generating station, transformer buildings, and machinery, &c.			
Sinking Fund—		49,768 0 0		Works at Arapuni—			
Utilized for redemption of loans		11,937 7 9		Headworks and tail-race, machinery, trans- formers and switch-gear, buildings, &c.			
Amount available for further redemptions				Auxiliary plants—			
Sundry creditors—		11,241 10 8		Waihi Grand Junction steam-plant		9,127 9 4	
Public Works Department		147 19 3		Diesel station, Penrose		61,814 9 5	
Other Government Departments		45,805 0 10		Huntly steam-plant		10,814 1 11	
Non-departmental				Carried forward		2,467,252 6 8	
Balance carried to general balance-sheet—		57,194 10 9					
Total assets as <i>per contra</i>		4,896,356 15 2					
Less liabilities as above		402,722 15 8					
		4,493,633 19 6					
4,331,580 4 2		81,809 12 10					
4,681,255 8 7		2,405,016 13 4					
		Carried forward					

ELECTRIC SUPPLY ACCOUNT—continued.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME—continued.
 BALANCE-SHEET AT 31ST MARCH, 1933—continued.

	1932-33.		1931-32.		Assets.		1932-33.	
Liabilities.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward	4,896,356	15 2	2,405,016	13 4	Brought forward	..	2,467,252	6 8
			637,762	17 2	Transmission-lines	..	690,134	17 11
			419,052	13 11	Substations	..	409,446	15 5
			40,852	19 9	Distribution-lines	..	33,193	3 1
			8,642	18 6	Distribution substations, 11,000 kv.— Waihi Grand Junction	..	8,642	18 6
			2,187	12 3	Taps for consumers	..	2,187	12 3
					Hamilton Area—Land at Ruakura, stores, buildings, staff residences, &c.	..	18,181	12 9
			19,233	15 1	Loose tools and equipment, motor-lorries, cars, &c.	..	19,428	14 5
			178,516	16 10	Salaries of officers, engineering office, and general expenses on surveys and on con- struction	..	187,340	5 3
			612,625	5 1	Interest during construction	..	627,280	10 7
			148,600	12 4	Cost of raising loans	..	154,696	12 4
			23,594	16 8	Stocks of spares, &c., on hand	..	23,155	15 4
			4,496,087	0 11			4,640,941	4 6
			57,216	19 4	Stocks of material on hand	..	39,542	4 9
			39,593	1 10	Debtors— For electricity and sales of materials	..	83,582	0 11
			9,491	13 11	Sinking-fund investments	..	11,937	7 9
			78,866	12 7	Net loss	..	120,353	17 3
			£4,896,356	15 2			£4,896,356	15 2
Brought forward	4,681,255	8 7	2,405,016	13 4			2,467,252	6 8

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

GENERAL PURPOSES RELIEF ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
To Losses written off—			By Interest on advances—		£ s. d.
Frost relief—			Fire relief	505	9 3
Principal	£	s. d.	Flood relief	91	15 4
Interest	309	6 8	Frost relief	155	15 1
Fire relief—			Hailstorm relief	39	5 9
Principal	123	19 4	In aid of works of production	618	9 0
Interest	47	17 6	Receipts in respect of property taken over:		
Flood relief—			Cider-manufacturing—Interest on advance on		
Principal	74	4 3	mortgage	13	5 3
Interest	3	5 4	Interest on investments	469	2 0
In aid of works of production—			Balance, being excess of expenditure over income	1,518	12 11
Principal	9	3 6			
Interest	2	7 1			
Interest on loans	2,800	0 0			
	<u>£3,411</u>	<u>14 7</u>			
					<u>£3,411 14 7</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
Capital—	£	s. d.	Advances under Finance Act, 1932,	£	s. d.
Loan under Appropriation Act, 1918, section 33	70,000	0 0	section 6 (3)—		
(Waimarino bush-fire relief)			Fire relief	12,345	6 2
Contribution from Waimarino Bush-fire Relief			Flood relief	2,938	19 2
Association	5,200	0 0	Frost relief	3,219	17 1
Interest accrued on debentures	230	2 9	Hailstorm relief	724	2 0
Liability to Consolidated Fund for interest	2,014	5 5	In aid of works of production	12,471	0 9
Sundry creditors (Fire Relief Suspense Account)	1	6 0			31,699 5 2
Payments in advance (Flood Relief Suspense			Sundry debtors for interest—		
Account)	30	4 3	Fire relief	1,972	16 1
Writings-off in Suspense (as <i>per contra</i>)	490	4 0	Flood relief	275	0 7
			Frost relief	273	4 2
			Hailstorm relief	79	0 10
			In aid of works of production	1,858	15 2
					4,458 16 10
			Interest accrued on advances—		
			Fire relief	140	5 9
			Flood relief	24	17 0
			Frost relief	31	10 6
			Hailstorm relief	5	15 4
			In aid of works of production	178	13 8
					381 2 3
			Debtors, sundry	289	1 1
			Postponed interest	217	2 7
			Property Account: Cider-manufacture—Advance		
			secured on portion of property disposed of	256	8 8
			Interest accrued thereon	3	6 0
			Losses in Suspense	490	4 0
			Interest accrued on investments	75	6 6
			Cash—		
			Public Account	15,340	0 3
			State Advances	164	16 4
			Investments	9,250	0 0
			Income and Expenditure Account—		
			Balance, 1st April, 1932	13,821	19 10
			Balance, 31st March, 1933	1,518	12 11
					15,340 12 9
	<u>£77,966</u>	<u>2 5</u>			<u>£77,966 2 5</u>

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

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

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

GOVERNMENT FIRE INSURANCE FUND.

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

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Accumulated Fund as at 1st April, 1932 ..	48,343	16	4	By Claims—			
Public Trust Office : Interest on balance at credit	2,157	15	8	Defence Department	54	14	3
				Mental Hospitals Department	24	5	10
				Public Works Department	1,229	17	2
				Health Department	600	0	0
				Education Department	4,794	7	6
				Less amount overclaimed			
				prior to 1st April, 1932	1,048	7	8
							3,745 19 10
				Accumulated fund as at 31st March, 1933 ..	44,846	14	11
							£50,501 12 0
							£50,501 12 0

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Accumulated fund as at 31st March, 1933 ..	44,846	14	11	Amount invested in the Common Fund of the			
Outstanding claims	4,167	0	0	Public Trust Office	48,841	2	5
				Sundry debtors for claims overpaid	172	12	6
							£49,013 14 11
							£49,013 14 11
Contingent liabilities : Estimated value of Govern- ment buildings at Napier destroyed by fire during the earthquake on 3rd February, 1931, which will become a claim on the fund if it is decided to rebuild	11,750	0	0				
Estimated cost of replacing Defence Department buildings destroyed by fire	3,890	0	0				
							£15,640 0 0
							£15,640 0 0

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

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

GOVERNMENT LIFE INSURANCE DEPARTMENT.

REVENUE ACCOUNT OF THE GOVERNMENT LIFE INSURANCE DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER, 1932.

		£	s.	d.			£	s.	d.
Amount of funds at 1st January, 1932		8,568,627	5	0	Death claims under assurance policies, including bonus additions ..		203,820	0	0
Renewal premiums—Assurance, annuity, and endowment, less reinsurance premiums ..		609,271	5	3	Endowment assurances matured, including bonus additions ..		273,872	0	0
New premiums (including instalments of first year's premiums falling due in the year) less reinsurance premiums		30,339	16	0	Endowments matured ..		9,941	4	0
Single premiums—Assurance and endowment ..		6,081	5	8	Premiums returned on endowments ..		162	4	4
Consideration for annuities ..		10,376	15	3	Bonuses surrendered for cash ..		17,856	14	11
Interest, rent, and other income ..	£	420,207	9	6	Premiums returned on deferred annuities ..		728	19	0
Less land and income tax, £24,268					Annuities ..		23,478	17	2
2s. 10d.; property expenses, £1,724					Surrenders ..		82,883	10	1
0s. 3d.; stamp duty on interest, £9,863 1s. 3d. ..		35,855	4	4	Loans released by surrender ..		107,936	14	10
		384,352	5	2	Commission, new* ..	£	22,048	14	2
					„ renewal ..	£	4,381	14	1
							26,430	8	3
					Contribution to Public Service Superannuation Fund ..		813	5	6
					Expenses of management—	£		s.	d.
					Salaries ..	31,270	1	3	
					Extra clerical assistance ..	455	5	10	
					Payment to Treasury under Finance Act, 1931 (No. 2) ..	3,665	4	0	
					Medical fees and expenses ..	1,417	8	6	
					Travelling expenses ..	803	17	2	
					Advertising ..	296	7	10	
					Printing and stationery ..	1,701	5	11	
					Rent ..	4,399	4	4	
					Postage and telegrams ..	2,089	10	8	
					Audit fees ..	325	0	0	
					General expenses ..	3,902	14	11	
							50,326	0	5
					Property depreciation ..		1,250	0	0
					Transfer to Investment Fluctuation Reserve Account ..		65,000	0	0
					Amount of funds, 31st December, 1932		8,744,548	13	10
							£9,609,048	12	4
							£9,609,048	12	4

* Including agents' allowances.

BALANCE-SHEET OF THE GOVERNMENT LIFE INSURANCE DEPARTMENT ON 31ST DECEMBER, 1932.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Total assurance, annuity, and endowment funds (as per Revenue Account) ..		8,744,548	13	10	Loans on policies ..		1,269,706	3	2
Claims admitted, proofs not yet completed ..		36,414	12	3	New Zealand Government securities ..		2,385,360	0	0
Annuities ..		126	9	3	Rural advances bonds ..		85,752	0	0
Commission ..		223	7	8	Municipal Corporation debentures ..		292,219	15	2
Medical fees ..		92	8	0	County securities ..		121,853	6	10
Premium and other deposits ..		10,117	8	0	Harbour Board debentures ..		25,700	0	0
Sundry creditors ..		3,915	13	4	Town Board debentures ..		26,971	6	4
Accident and Fidelity Fund ..		4,951	18	5	Road Board debentures ..		21,800	0	0
Investment Fluctuation Reserve ..		329,273	14	9	Drainage Board debentures ..		1,693	6	8
Sinking funds on local body loans ..	£	22,308	19	5	Power Board debentures ..		711,217	4	4
Interest accrued thereon ..		297	6	5	Landed and house property ..		124,749	10	0
		22,606	5	10	Landed and house property (leasehold) ..		1,797	15	8
					Mortgages on property ..		3,744,403	19	3
					Properties acquired by foreclosure ..		21,179	10	1
					Overdue premiums on policies in force ..	£	9,973	18	1
					Outstanding premiums due but not overdue ..		55,808	15	2
							65,782	13	3
					Overdue interest ..		60,691	2	3
					Outstanding interest due but not overdue ..		11,385	19	10
					Interest accrued but not due ..		101,559	8	0
							173,636	10	1
					Sundry debtors ..		752	15	5
					Deposited with bank ..		45,000	0	0
					Cash in hand and on current account ..		32,694	15	1
							£9,152,270	11	4
							£9,152,270	11	4

Government Life Insurance Department.

A. E. ALLISON, Commissioner.

W. E. ARNOLD, Secretary.

The Audit Office, having examined the Revenue Account and Balance-sheet, and compared them with the relative books, documents, and securities, hereby certifies them to be in accordance therewith.—G. F. C. CAMPBELL, Controller and Auditor-General.

GREYMOUTH HARBOUR BOARD: SPECIAL COAL RATE.

(Crown's proportion of Special Coal Rate collected by Greymouth Harbour Board under Section 12 of Greymouth Harbour Board Act, 1884.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Interest at 5 per cent. on capital liability ..	7,081	19 0	By Coal rate received ..	1,440	17 1
			Amount in hands of Board ..	265	18 6
			Amount collectable outstanding ..	163	2 6
			Balance ..	5,212	0 11
	<u>£7,081</u>	<u>19 0</u>		<u>£7,081</u>	<u>19 0</u>
To Balance, 1st April, 1932	201,509	8 8	By Balance	206,721	9 7
Balance brought down	5,212	0 11		<u>£206,721</u>	<u>9 7</u>
	<u>£206,721</u>	<u>9 7</u>		<u>£206,721</u>	<u>9 7</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital liability	141,639	1 0	Amount of coal rate in hands of Board ..	265	18 6
Interest due and unpaid	207,150	10 7	Amount of coal rate collectable but outstanding ..	163	2 6
			Treasury Adjustment Account	141,639	1 0
			Income and Expenditure Account	206,721	9 7
	<u>£348,789</u>	<u>11 7</u>		<u>£348,789</u>	<u>11 7</u>

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

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

HAURAKI PLAINS SETTLEMENT ACCOUNT.

RATE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Remissions of rates	169	0 10	By Balance brought forward	1,076	8 6
Maintenance of completed works	1,509	9 10	Rates levied	2,114	13 8
Balance carried forward	1,615	9 10	Penalty, 10 per cent.	102	18 4
	<u>£3,294</u>	<u>0 6</u>		<u>£3,294</u>	<u>0 6</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Interest on Public Works Fund capital ..	36,892	0 3	By Accrued rent	9,346	8 3
Expenses, Kaihere Ferry	211	18 0	Interest on sales of land	643	9 1
Administration expenses	372	11 2	Grazing-fees	164	8 2
Remissions of rent	243	9 0	Ferry fares	206	9 0
Remissions of interest	25	7 5	Kaihere Ferry (half loss, recoverable from		
Rebates	558	6 5	County Council)	18	1 7
Cost of raising loans	156	7 0	Royalties	2	10 0
Irrecoverable rents, &c.	526	1 1	Interest allowed on sinking-fund contribution	380	10 10
			Miscellaneous services	12	7 9
			Net loss, carried down	28,211	15 8
	<u>£38,986</u>	<u>0 4</u>		<u>£38,986</u>	<u>0 4</u>
To Net loss, brought down	28,211	15 8	By Balance carried forward	174,550	16 9
Balance from previous year	146,339	1 1		<u>£174,550</u>	<u>16 9</u>
	<u>£174,550</u>	<u>16 9</u>		<u>£174,550</u>	<u>16 9</u>

HAURAKI PLAINS SETTLEMENT ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>										
£	s.	d.	£	s.	d.	£	s.	d.						
Capital Account—						Improved land handed over to								
Public Works Fund ..	823,820	1	8			Land Board for settlement—								
Value of Crown land set apart under Act ..	45,000	0	0	868,820	1	8	Leased	193,327	9	11				
							Unleased	5,667	0	8				
Discharged Soldiers Settlement Account: Merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923				429	17	2	Unpaid purchase price for land sold on deferred payments	16,110	17	2				
Sundry creditors—										215,105	7	9		
Miscellaneous	1,001	13	7				Unimproved value of land not disposed of ..			42,025	4	11		
Departmental	28	18	11	1,030	12	6	Improvements on adjoining Crown lands ..			7,710	0	0		
Rent charged in advance				2,493	0	0	Permanent reserves			8,851	0	0		
Rate Account				1,615	9	10	Works in progress: Expenditure on land in course of reclamation, including formation and metalling of roads			533,111	3	8		
Payments in advance—							Artesian wells—	£	s.	d.				
Rent	41	19	3				Crown tenants, Hauraki plains ..	421	10	9				
Deferred payments instalment (principal)	72	19	0				Permanent reserves and Crown lands			216	10	9		
Interest on well boring	0	0	1	135	5	2				638	1	6		
Deferred payments instalment (interest)	9	11	7	65	7	7	Buildings			5,050	6	11		
Rates	10	15	3	490	3	0	Wharves			3,761	0	0		
Suspense Account				186,131	2	10	Machinery and plant			39,460	7	0		
Writings-off in Suspense							Live-stock			43	8	6		
Treasury Adjustment Account							Loose tools			730	0	9		
							Stores and fuel			4,063	8	5		
							Stamps on hand					1	1	0
							Sundry debtors—	£	s.	d.				
							Rent	3,734	13	10				
							Rates	3,414	8	0				
							Instalment (principal) on deferred-payment sales ..	161	16	10				
							Interest, deferred-payment sales ..	152	1	0				
							Law-costs	97	16	4				
							Interest on well-boring	111	16	9				
							Tram freights and ferry fares ..	80	18	0				
							Grazing	89	17	6				
							Miscellaneous	5,368	8	1				
							Departmental	1,094	0	9				
										14,305	17	1		
							Postponed rent			1,168	7	9		
							Postponed interest			99	1	6		
							Losses in suspense			490	3	0		
							Interest accrued but not due ..			152	0	0		
							Investment in Public Debt Redemption Fund ..			9,894	2	1		
							Cash in transit at post-office ..			0	1	2		
							Revenue Account: Balance forward..			174,550	16	9		
										£1,061,210	19	9		

W. ROBERTSON, Under-Secretary for Lands.

W. E. SHAW, Accountant.

I hereby certify that the Rate and Revenue Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The following comments are appended: (1) In the opinion of the Audit Office interest charged on works in progress should be capitalized. (2) A Bad Debts Reserve should be created. (3) Suggestions in reference to the treatment of expenditure on lands already handed over for settlement were made to and are at present under consideration by the Department.—J. H. FOWLER, Deputy-Controller and Auditor-General.

DEPARTMENT OF HEALTH.

GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Expenditure.		£	s.	d.	Income.		£	s.	d.
To Bacteriological Laboratory Service: Net cost	..	5,102	4	10	By Sera: Net profit on working	..	404	9	7
Departmental institutions: Net cost, as per	..				Contributions by local bodies towards	..			
Income and Expenditure Accounts—					inspection services	..	11,775	0	9
St. Helens Maternity Hospital—		£	s.	d.	Contributions by Dental Clinic Com-	..	5,171	16	10
Auckland	..	8,922	10	7	Registration and other				
Gisborne	..	2,516	4	2	fees—	£	s.	d.	
Wanganui	..	2,089	12	7	Private-hospital license				
Wellington	..	6,330	13	10	fees	..	540	17	1
Christchurch	..	3,243	10	8	District-nursing fees	..	0	5	0
Dunedin	..	2,290	1	10	Medical practitioners				
Invercargill	..	2,605	4	3	registration fees,				
King George V Orthopædic and General	..	10,205	0	10	£568 19s.; less fees				
Hospital, Rotorua	..	11,973	2	11	paid in advance,				
Queen Mary Hospital, Hanmer	..				£285 19s.	..	283	0	0
Infectious Diseases Hospital, Rotorua	..	380	3	2	Masseurs registration				
(closed)	..				and examination				
Pukeora Sanatorium for Consumptives,	..	4,687	11	3	fees	..	106	18	0
Waipukurau	..	695	15	1	Nurses and midwives				
Otāki Sanatorium for Consumptives..	..				registration and ex-				
					amination fees	..	981	7	0
		55,939	11	2	Plumbers registration				
Subsidies to Hospital Boards and separate					and examination fees	..	492	15	0
institutions—					Opticians Act registra-				
On levies by local bodies for capital	..	43,623	8	3	tion and examination				
purposes	..				fees	..	196	19	6
On levies by local bodies for mainten-	..	550,003	3	9	Cemeteries Act	..	41	19	6
ance purposes	..								
Voluntary contributions	..	1,926	11	0					
Bequests	..	2,279	6	7					
							2,644	1	1
		597,832	9	7	Health Act: Bills of health fees	..	25	15	0
Grants in aid of medical and social relief—					Miscellaneous income	..			0 15 2
Royal New Zealand Society for the	..				Balance carried down (being excess of	..	797,169	12	5
Health of Woman and Children, and	..	20,363	17	10	expenditure over income)	..			
Women's National Reserve	..								
University of Otago and medical	..	10	1	11					
research	..								
Other grants in aid of medical and	..	2,147	8	1					
social relief	..								
Relief of indigent persons	..	795	2	2					
		23,316	10	0					
Sundry small grants	..								
School hygiene: Net cost	..								
Dental hygiene (see <i>contra</i> for contributions by Dental	..	139	16	10					
Clinic Committees)	..	16,514	4	4					
Maori hygiene: Net cost	..	44,100	10	0					
Maternal welfare: Ante-natal clinics, &c.—Net cost	..	7,291	0	4					
Cemeteries Act: Expenses	..	275	2	10					
Dangerous Drugs Act: Net cost*	..	45	4	6					
Health Act expenses: Net cost—	..	111	19	7					
Board of Health expenses	..	£	s.	d.					
Infectious diseases (expenses of pre-	..	66	19	4					
ventive measures and in connection	..								
with outbreaks)	..	474	5	3					
Fees for notification of infectious	..								
diseases	..	295	1	0					
Inspection of vessels (including medical	..								
fees and launch-hire)	..	1,956	5	10					
Quarantine expenses (maintenance of	..								
stations)	..	381	15	4					
Other Health Act expenses	..	2,523	9	6					
		5,697	16	3					
Hospitals and Charitable Institutions Act: Private	..								
hospitals, licensing-expenses of	..	67	16	9					
Social Hygiene Act: Maintenance of V.D. clinics, includ-	..								
ing payments for treatments, &c.	..	37	6	0					
Sale of Food and Drugs Act: Net cost*	..	466	18	4					
Medical Practitioners Act: Expenses of Medical Board, &c.	..	272	10	3					
Masseurs Registration Act: Examination expenses, &c.	..	102	19	11					
Nurses and Midwives Registration Act: Examination	..								
expenses, &c.	..	1,017	14	2					
Opticians Act: Examination expenses, &c.	..	161	11	7					
Plumbers Registration Act: Examination expenses, &c.	..	416	13	1					
Quackery Prevention Act	..	3	3	0					
Transfer and maintenance of New Zealand lepers at	..								
Makogai	..	443	12	9					
General administration—									
Salaries and temporary assistance	..	£	s.	d.					
Travelling, transfer, and removal ex-	..	39,592	19	0					
penses	..	4,334	9	4					
Office expenses (rent, telephone, post-	..								
age and telegrams, printing and	..	7,252	18	9					
stationery, &c.)	..	20	1	1					
Law-costs	..								
Compensation, &c., to widow of late	..								
John Annan, Port Disinfecting	..	1,157	12	2					
Officer, accidentally killed on duty	..								
Bad debts other than institutional	..	0	16	0					
Rest-home, Otāki: Interest, &c., on	..								
land purchased	..	107	11	11					
		52,466	8	3					
Depreciation on buildings, equipment, &c. (other than	..								
institutional), including loss on realization of depart-	..	5,368	6	6					
mental motor-cars	..								
		£817,191	10	10					
		£817,191	10	10					
To Balance brought down	..	£	s.	d.	By Balance after charging interest on	..			
Interest on capital at 4½ per cent. per annum (other than	..	797,169	12	5	capital	..	802,628	13	8
institutional)	..	5,459	1	3					
		£802,628	13	8					
		£802,628	13	8					

* Do not include any portion of the fines recovered in successful prosecutions taken under these Acts by the Department.

BACTERIOLOGICAL LABORATORY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

	Vaccine Station, Wellington.	Auckland.	Dunedin.	Greymouth.	Gisborne.	Hamilton.	Invercargill.	Napier.	New Plymouth.	Palmerston North.	Wanganui.	Wellington.	Whangarei.	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.
<i>Dr.</i>														
To Stock on hand, 1st April, 1932 ..	12 3 1	22 19 0	20 14 9	81 0 0	42 5 10	121 10 0	0 2 0	4 11 7	4 11 7	4 11 8	4 11 8	.. ..	.. ..	35 2 1
Purchases and general expenses ..	74 13 6	.. ..	.. ..	81 0 0	.. ..	121 10 0	.. ..	121 10 0	81 0 0	121 10 0	81 0 0	1,215 0 0	.. ..	156 2 7
Contributions to Hospital Boards ..	.. ..	1,171 2 8	.. ..	.. ..	344 5 0	.. ..	311 17 0	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	3,037 10 0
Salaries ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	2,171 9 8
Total debits ..	86 16 7	1,215 0 0	1,214 16 5	81 0 0	386 10 10	121 10 0	311 19 0	126 1 7	85 11 7	126 1 8	85 11 8	1,215 0 0	344 5 0	5,400 4 4
<i>Cr.</i>														
By Sales ..	60 6 8	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	60 6 8
Recoveries on account of services ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..
Stocks on hand, 31st March, 1933 ..	13 17 3	119 7 0	20 4 3	.. ..	.. ..	.. ..	11 15 4	.. ..	27 10 9	.. ..	11 10 0	33 8 3	.. ..	203 11 4
Total credits ..	74 3 11	119 7 0	20 4 3	.. ..	.. ..	.. ..	11 15 4	.. ..	27 10 9	.. ..	11 10 0	33 8 3	.. ..	34 1 6
Net cost ..	12 12 8	1,095 13 0	1,194 12 2	81 0 0	386 10 10	121 10 0	300 3 8	126 1 7	58 0 10	126 1 8	74 1 8	1,181 11 9	344 5 0	5,102 4 10

SERA BRANCH.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Stock on hand, 1st April, 1932 ..	1,670 14 8	By Sales ..	5,382 12 11
Purchases ..	4,673 13 11	Stock on hand, 31st March, 1933 ..	1,506 7 6
Gross profit ..	848 0 2	Shipment afloat, 31st March, 1933 ..	303 8 4
	<u>£7,192 8 9</u>		<u>£7,192 8 9</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

To Printing and stationery ..	£ s. d.	By Gross profit ..	£ s. d.
Freight, &c. ..	10 0 0		848 0 2
Postages ..	5 0 0		
Salaries ..	41 5 2		
Rent ..	293 9 5		
Telephones ..	21 0 0		
Interest on capital ..	7 12 6		
	65 3 6		
	<u>443 10 7</u>		
Net profit, transferred to Income and Expenditure Account ..	404 9 7		
	<u>£848 0 2</u>		<u>£848 0 2</u>

DEPARTMENT OF HEALTH—continued.
 INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.
St. Helens Maternity Hospitals.

	Auckland.			Christchurch.			Dunedin.			Gisborne.			Invercargill.			Wanganui.			Wellington.			Totals.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<i>Expenditure.</i>																								
To Provisions ..	1,102	10	8	449	6	2	202	17	6	211	16	2	490	16	7	214	6	11	989	12	11	3,631	6	11
Surgery and dispensary ..	277	15	4	105	7	6	35	0	5	53	15	4	105	18	1	47	17	3	191	15	10	817	9	9
Salaries and wages ..	3,093	10	2	1,618	5	9	1,255	6	10	1,128	17	2	1,323	6	4	1,026	10	1	2,778	19	6	12,224	15	10
Domestic ..	1,435	19	3	629	6	2	327	9	9	337	2	0	571	16	9	328	5	8	1,140	7	8	4,790	7	3
Establishment ..	464	15	9	186	10	9	57	0	3	109	0	6	0	3	0	98	15	0	401	12	9	1,317	18	0
Grounds ..	14	8	4	33	6	3	50	18	8	168	15	4	139	2	6	113	4	4	..	..	..	519	15	5
Miscellaneous maintenance ..	23	2	8	18	0	1	12	5	7	18	5	1	2	16	5	22	1	2	18	11	5	115	2	5
Depreciation—																								
Buildings ..	819	8	11	158	3	1	122	10	4	214	9	4	236	7	8	105	9	0	307	3	1	1,963	11	5
Equipment ..	413	14	2	263	2	6	107	6	11	106	13	8	117	0	8	148	10	6	224	13	8	1,381	2	1
Other improvements ..	9	12	10	..	..	..	..	..	..	..	..	..	2	14	4	1	11	3	14	3	4	28	1	9
Bad debts written off ..	1,741	13	4	689	3	8	231	4	7	359	8	0	373	11	0	380	1	0	2,157	17	5	5,932	19	0
Administration ..	525	11	11	330	10	0	207	11	7	165	0	10	292	16	7	214	6	7	491	18	8	2,227	16	2
Maintenance, outdoor services ..	69	16	5	48	1	4	..	..	..	..	..	..	0	12	6	..	..	..	47	19	1	166	9	4
	9,991	19	9	4,529	3	3	2,609	12	5	2,893	3	5	3,657	2	5	2,700	18	9	8,734	15	4	35,116	15	4
To Balance brought down ..	6,513	12	0	2,852	1	1	1,946	6	4	2,079	13	9	2,125	14	5	1,793	17	10	5,369	13	11	22,680	19	4
Interest on capital ..	2,408	18	7	391	9	7	343	15	6	436	10	5	479	9	10	295	14	9	960	19	11	5,316	18	7
	8,922	10	7	3,243	10	8	2,290	1	10	2,516	4	2	2,605	4	3	2,089	12	7	6,330	13	10	27,997	17	11
<i>Income.</i>																								
By Fees receivable—																								
Indoor ..	3,172	13	7	1,438	0	6	644	1	7	762	15	0	1,466	1	4	898	16	0	3,150	14	0	11,503	2	0
Outdoor ..	252	10	0	207	0	0	2	12	6	..	..	..	5	5	0	1	2	6	119	14	6	588	4	6
Babies ..	..	..	..	..	..	..	0	7	2	3	11	6	1	2	10	..	..	..	26	5	9	31	7	3
Miscellaneous income ..	53	4	2	32	1	8	16	4	10	47	3	2	58	18	10	37	2	5	68	7	2	313	2	3
Balance carried down ..	6,513	12	0	2,852	1	1	1,946	6	4	2,079	13	9	2,125	14	5	1,793	17	10	5,369	13	11	22,680	19	4
	9,991	19	9	4,529	3	3	2,609	12	5	2,893	3	5	3,657	2	5	2,700	18	9	8,734	15	4	35,116	15	4
By Excess of expenditure over income after charging interest on capital ..	8,922	10	7	3,243	10	8	2,290	1	10	2,516	4	2	2,605	4	3	2,089	12	7	6,330	13	10	27,997	17	11

INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

Institutions other than St. Helens Maternity Hospitals.

	King George V Hospital, Rotorua.		Isolation Hospital, Rotorua.		Pukeora Sanatorium.		Queen Mary Hospital, Hamner.		Otagi Sanatorium.		Totals.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>												
To Provisions	1,538	6 8	..	..	2,210	5 1	3,531	14 2	1,218	0 8	8,498	6 7
Surgery and dispensary	609	19 3	..	..	415	13 1	492	8 4	114	12 1	1,632	12 9
Salaries and Wages	5,533	4 9	..	..	7,037	2 5	9,983	17 2	2,961	2 7	25,515	6 11
Domestic	2,764	0 11	..	..	3,400	4 8	2,837	4 6	934	18 8	9,936	8 9
Establishment	856	3 8	..	..	533	18 3	1,318	0 5	286	17 4	2,994	19 8
Miscellaneous maintenance	73	2 5	..	..	115	10 5	58	7 10	41	4 11	288	5 7
Grounds Account .. .. .	..	..	..	..	438	8 7	..	..	..	..	438	8 7
Depreciation—	..	..	..	..	..	..	..	..	..	..	..	..
Buildings	884	17 3	152	1 6	1,268	13 6	2,275	9 10	459	16 9	5,040	18 10
Equipment	1,192	11 9	..	..	948	1 0	1,247	9 8	244	15 6	3,632	17 11
Other improvements	41	3 0	..	..	234	19 3	1,336	10 0	102	3 0	1,714	15 3
Bad debts written off	2,693	16 4	..	..	56	13 0	636	10 11	..	..	3,387	0 3
Administration expenses	1,083	17 3	..	..	1,055	6 6	1,334	12 1	791	2 3	4,264	18 1
Farm Working Account .. .. .	..	..	..	..	..	..	35	2 2	..	..	35	2 2
Poultry Farm Working Account .. .. .	..	..	..	..	..	..	..	..	124	16 2	124	16 2
Balance carried down	17,271	3 3	152	1 6	17,714	15 9	25,087	7 1	8,069	3 7	68,294	11 2
To Balance brought down	6,524	18 11	152	1 6	1,923	10 8	4,871	3 4	..	..	13,471	14 5
Ornamental grounds	573	13 2	..	..	..	..	730	0 10	389	3 4	1,692	17 4
Interest on capital	3,106	8 9	228	1 8	2,764	0 7	6,371	18 9	1,096	5 5	13,566	15 2
	10,205	0 10	380	3 2	4,687	11 3	11,973	2 11	1,485	8 9	28,731	6 11
<i>Income.</i>												
By Patients' fees receivable—	..	..	..	..	..	..	..	..	..	..	..	..
General inpatients	9,533	7 0	..	..	11,311	0 0	1,127	13 3	7,629	1 6	28,473	8 6
General outpatients	475	12 4	..	..	..	..	2,740	4 5	..	..	1,603	5 7
Ex-service	155	2 5	..	..	3,580	5 10	4,489	5 6	..	..	6,475	12 8
Male .. .. .	..	..	..	..	..	..	10,193	17 6	..	..	4,489	5 6
Female .. .. .	..	..	..	..	17	0 6	0	18 11	..	..	10,193	17 6
Examination of pensioners .. .. .	..	..	..	..	..	..	..	..	..	..	17	19 5
Miscellaneous income—	..	..	..	..	..	..	..	..	..	..	..	..
Rents, &c.	198	14 8	..	..	771	19 6	1,656	17 8	259	15 9	2,887	7 7
Sale of refuse	15	3 2	..	..	11	0 2	5	0 0	..	..	31	3 4
Meals	368	4 9	..	..	6	7 6	2	6 6	1	1 0	7	8 6
Miscellaneous .. .. .	..	..	..	..	93	11 7	..	..	..	..	370	11 3
Farm Working Account	6,524	18 11	152	1 6	1,923	10 8	4,871	3 4	179	5 4	272	16 11
Balance carried down	17,271	3 3	152	1 6	17,714	15 9	25,087	7 1	8,069	3 7	68,294	11 2
By Balance brought down	10,205	0 10	380	3 2	4,687	11 3	11,973	2 11	789	13 8	27,941	13 3
Excess of expenditure over income, carried to Main Income and Expenditure Account	10,205	0 10	380	3 2	4,687	11 3	11,973	2 11	1,485	8 9	28,731	6 11

DEPARTMENT OF HEALTH—continued.

INSTITUTIONAL FARMS, VEGETABLE GARDENS, AND POULTRY SECTIONS WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

	Pukeora Sanatorium Farm.		Queen Mary Hospital Farm.		Otaki Sanatorium.		Totals.		
					Farm.	Vegetable-garden and Poultry Section.			
<i>Expenditure.</i>									
To Stock on hand—	£	s.	d.	£	s.	d.	£	s.	d.
Live	775	3	2	564	10	10	168	17	6
Other	370	5	4	386	9	11	131	12	6
Repairs and renewals	95	6	7	39	5	5	18	4	2
Fodder	11	0	2	480	9	11	8	9	0
Seeds and manures	48	8	6	75	15	1	27	17	1
Fowl-food .. .. .	..	..	..	..	..	..	..	..	..
Live-stock purchases	475	8	3	19	12	0	48	12	6
Salaries and wages	678	17	9	399	5	5	166	16	4
Tractor-fuel .. .. .	..	..	..	42	6	6	..	..	..
Rent .. .. .	..	..	..	..	..	..	50	0	0
Other expenses	25	4	11	4	3	3	41	8	2
Depreciation	182	5	7	104	9	10	40	8	6
Balance carried down.. .. .	583	17	7	135	6	10	234	12	2
	3,245	17	10	2,251	15	0	936	17	11
	535	12	3						
	6,970	3	0						
To Balance brought down	£	s.	d.	£	s.	d.	£	s.	d.
Interest on Capital	490	6	0	170	9	0	55	6	10
Balance (profit)	93	11	7	..	..	..	112	8	11
	583	17	7	170	9	0	234	12	2
	124	16	2						
	1,113	14	11						
<i>Income.</i>									
By Supplies to institution—	£	s.	d.	£	s.	d.	£	s.	d.
Milk	881	12	5	1,340	8	3	475	17	10
Meat	455	12	3	2	5	6	68	9	0
Potatoes and vegetables	99	2	1	78	2	0	..	..	..
Eggs .. .. .	..	..	..	..	..	..	84	13	8
Poultry .. .. .	..	..	..	..	..	..	16	14	0
Vegetables and Fruit .. .. .	..	..	..	..	..	..	156	6	6
Sales—									
Skins, &c... .. .	12	18	11	1	2	10	11	0	9
Live-stock	313	12	7	36	0	0	3	2	6
Other Produce	209	10	4	1	18	6	89	10	8
Eggs .. .. .	..	..	..	..	..	..	18	14	4
Services rendered to institutions .. .. .	..	..	..	61	10	0	..	..	..
Other credits	4	18	3	2	5	0	..	..	..
Stock on hand, 31st March, 1933—									
Live	776	18	5	467	11	9	158	17	0
Other	491	12	7	260	11	2	130	0	2
Balance carried down.. .. .	..	..	..	..	..	..	112	8	11
	3,245	17	10	2,251	15	0	936	17	11
	535	12	3						
	6,970	3	0						
By Balance brought down	583	17	7	135	6	10	234	12	2
Balance (loss) .. .. .	..	..	..	35	2	2	..	..	..
	583	17	7	170	9	0	234	12	2
	124	16	2						
	1,113	14	11						

DEPARTMENT OF HEALTH—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Capital Account—					Land—			
Expenditure out of Public Works Fund to 1st April, 1932 ..	418,931	14 0			Institutions ..	54,698	9 3	
Net Expenditure out of Public Works Fund for year ended 31st March, 1933, £323 8s. 8d., less reduction for year, £806 ..		482 11 4			Quarantine stations, &c. ..	2,473	6 6	57,171 15 9
	418,449	2 8			Buildings—			
Land at Otaki handed over by Wellington Hospital Board ..	3,235	0 0			Institutions ..	265,146	10 2	
Expenditure out of Consolidated Fund	136,529	19 9			Quarantine stations, &c. ..	49,196	12 0	314,343 2 2
			558,214	2 5	Stores on hand—			
Creditors—					At institutions ..	11,357	0 11	
Departmental	1,099	3 1			Sera, vaccine, and laboratory stores ..	1,540	9 0	
Sundry	51,141	19 4			Head Office bulk store ..	8,187	9 0	21,084 18 11
					Stores afloat			1,752 13 10
Institutional fees paid in advance ..			52,241	2 5	Motor-cars, motor-cycles, ambulances, and lorries—			
Medical practitioners' fees paid in advance ..			244	2 6	Institutions	1,880	9 11	
Institutional Fees Suspense Account ..			285	19 0	Other	7,828	0 7	9,708 10 6
Promotion of Health Fund			4,770	9 0	Live-stock and consumable farm stores at institutions			2,425 12 10
Reserve for depreciation—			822	10 10	Furniture, fittings, and equipment—			
Institutions	124,054	18 8			Institutions	54,564	17 11	
Other	42,898	12 0			Dental clinics	10,063	7 0	
			166,953	10 8	Other	20,008	19 0	84,637 3 11
Writings-off, Suspense Account			6,544	16 1	Mechanical office appliances—			
Treasury Adjustment Account			611,472	6 5	Institution	578	4 6	
					Other	1,640	12 10	2,218 17 4
					Libraries (other than institutional) ..			939 18 9
					Push bicycles—			
					Institutions	50	9 8	
					Other	174	7 2	224 16 10
					Plant and machinery at institutions ..			6,243 11 9
					Other improvements—			
					Institutions	36,413	1 10	
					Quarantine stations	2,852	19 5	39,266 1 3
					Debtors—			
					Sundry	36,839	1 7	
					Departmental	1,376	0 7	38,215 2 2
					Assets in Suspense—			
					Institutions	981	4 0	
					Other	238	19 11	1,220 3 11
					National Development Expenditure Account ..			18,196 18 7
					Cash in Post Office or in transit ..			1,270 17 2
					General Revenue Account: Excess of expenditure over income			802,628 13 8
								£1,401,548 19 4
								£1,401,548 19 4

A. KEISENBERG, A.R.A.N.Z., Secretary.
W. T. FINDLAY, A.R.A.N.Z., Accountant.

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. (Sundry debtors, £38,215 2s. 2d., includes £6,872 11s. 3d. in respect of subsidies advanced to Hospital Boards.)

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

IMMIGRATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>				
To Administration expenses—				By Cables prepaid	..	..	..	£ s. d.
Salaries—		£	s. d.	Exchange	..	..	..	46 2 1
New Zealand	..	1,358	15 11	Excess expenditure over income carried down	..	3,992	12 5	0 0 1
London	..	900	0 0					
		2,258	15 11					
Office expenses	..	438	2 1					
Supervision of domestics	..	24	6 10					
Rent account	..	180	0 0					
		2,901	4 10					
Grants, &c.	..		6 7 8					
Grant, H. D. Thomson, late Under-Secretary, in lieu of leave on retirement	..		55 15 7					
Passage-money, undesirables	..		88 4 0					
Cost of cables	..		53 11 8					
Exchange	..		0 3 6					
Depreciation Reserve Account	..		45 2 10					
		£	s. d.					
Passage-money paid	..	3,204	19 0					
Less contributions	£ s. d.							
by immigrants	.. 1,532 19 0							
Less contributions								
by Imperial Government	.. 836 0 0							
		2,368	19 0					
			836 0 0					
Furniture and fittings written off	..		6 2 6					
Loans for passage-money written off	..		46 2 0					
		£4,038	14 7					
			£	s. d.	By Recoveries on account of expenditure on previous years—		£ s. d.	
To Balance brought down	..	3,992	12 5		New Zealand Government contributions towards passage-money	..	460 2 0	
Interest on capital	..	149,369	19 11		Supervision of public-school boys	..	0 5 6	
Excess income on account of Public Works Fund, National Development Account	..	535	15 11		Supervision of domestics	..	0 6 9	
					Grants, &c.	..	1 5 0	
					Sale of furniture and fittings	..	73 16 8	
					Excess expenditure over income after charging interest: Administration Account	..	153,362 12 4	
		£153,898	8 3				£153,898 8 3	

NOTE.—The accounts include a charge against the Department for interest on capital for which the Department possesses no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
Capital Account—				Furniture and fittings	..	..	£ s. d.
Public Works Fund, 31st March, 1932..	..	3,319,624	8 10	Stock—		£ s. d.	649 1 5
Less recoveries on account of expenditure previous years, 1932-33	..	582	13 10	Stationery	..	40 0 0	
		3,319,041	15 0	Stamps	..	9 17 1	
Creditors—			36 7 2	Blankets	..	6 18 7	56 15 8
Departmental	..	1 10 0		Loans of passage-money to immigrants	..		1,069 18 5
Sundry	..	34 17 2		Furniture and Fittings Suspense Account	..		6 2 6
Reserves—			572 17 4	Sundry debtors—			
Depreciation	..	522	17 4	Departmental	..	104 16 9	111 16 9
Bad debts	..	50	0 0	Sundry	..	7 0 0	153,362 12 4
Passage-money deposited on behalf of immigrants	..		350 11 6	Administration Account	..		3,320,541 10 6
Imperial Government—				National Development Account	..		3,320,541 10 6
Loans to immigrants recovered but not paid	..	17	0 4	Less excess income, 1932-33	..	535 15 11	3,320,005 14 7
Contributions of passage-money recovered but not paid	..	457	3 3				
Contributions of passage-money recovered and held in suspense	..	258	10 0				
			732 13 7				
Recoveries on behalf of Commonwealth Government (Australia)	..		3 0 0				
Writings-off in Suspense	..		6 2 6				
Treasury Adjustment Account	..		154,518 14 7				
		£3,475,262	1 8				£3,475,262 1 8

HENRY E. MOSTON, Acting Permanent Head.

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

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Net loss after charging interest and portion of					By Net profit after charging interest and portion				
Head Office expenses—					of Head Office expenses—				
Census and Statistics Office .. .. .	.. .. .	20,134	10	7	Rotorua electric system .. .. .	.. .. .	5,118	15	7
Industries and Commerce Branch .. .. .	.. .. .	5,237	10	3	Fowl and Milling Wheat Account .. .. .	.. .. .	52,438	11	2
Publicity Branch .. .. .	.. .. .	15,527	3	11	Net loss after charging interest .. .. .	.. .. .	51,689	18	1
Te Aroha .. .. .	.. .. .	3,036	14	6					
Rotorua Baths .. .. .	.. .. .	14,395	3	10					
Rotorua Sanatorium .. .. .	.. .. .	1,478	18	9					
Rotorua Gardens .. .. .	.. .. .	4,076	13	4					
Rotorua water and drainage .. .. .	.. .. .	3,492	10	1					
Rotorua reserves .. .. .	.. .. .	1,534	18	10					
Rotorua wharves and beacons .. .. .	.. .. .	315	19	10					
Waimangu round trip .. .. .	.. .. .	880	12	10					
Waitomo Hostel and guiding .. .. .	.. .. .	4,532	8	3					
Chateau Tongariro .. .. .	.. .. .	7,719	1	3					
Lake House, Waikaremoana .. .. .	.. .. .	2,254	18	2					
Morere Hot Springs .. .. .	.. .. .	356	11	8					
Hermitage Hostel (leased) .. .. .	.. .. .	1,980	0	6					
Te Anau Hotel and steamer (leased) .. .. .	.. .. .	1,183	5	3					
Queenstown .. .. .	.. .. .	676	1	8					
Glade House, Milford Hostel, and track .. .. .	.. .. .	5,879	16	5					
Miscellaneous reserves .. .. .	.. .. .	1,091	0	9					
Passenger-booking bureaux .. .. .	.. .. .	1,287	17	8					
Sydney and Melbourne offices .. .. .	.. .. .	5,223	5	9					
Toronto office .. .. .	.. .. .	4,116	9	6					
Subsidies to inland mails .. .. .	.. .. .	659	15	0					
Subsidies to steamer services, &c. .. .. .	.. .. .	150	0	0					
Expenses minor overseas agencies .. .. .	.. .. .	272	19	3					
Subsidy to Rotorua Borough Council .. .. .	.. .. .	789	15	0					
Miscellaneous expenditure not apportioned .. .. .	.. .. .	415	17	5					
Interest, National Development Account .. .. .	.. .. .	407	16	8					
Formation, Scoria Flat Road .. .. .	.. .. .	139	7	11					
		<u>£109,247</u>	<u>4</u>	<u>10</u>			<u>£109,247</u>	<u>4</u>	<u>10</u>

INDUSTRIES AND COMMERCE BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries	3,799	4	7	By Gas Regulations Account	331	6	7
Advertising, purchase of books, &c.	111	15	1	Recoveries: Law-costs	223	9	6
Freight and cartage	2	8	10	Balance carried down	5,120	4	3
Rent	685	8	5				
Postages	147	9	1				
Office cleaning, fuel, and light	65	13	10				
Printing and stationery, office fittings, and requisites	198	8	11				
Law-costs	71	17	6				
Travelling allowances and expenses	68	18	6				
Telephones	156	14	6				
Rail passes to H.M. Trade Commissioners	54	19	6				
Industrial exhibitions	10	7	0				
Expenses: Vancouver agency	117	3	11				
Miscellaneous	16	3	7				
Depreciation	168	1	4				
Writings-off	0	5	9				
	<u>£5,675</u>	<u>0</u>	<u>4</u>		<u>£5,675</u>	<u>0</u>	<u>4</u>
To Balance brought down	5,120	4	3	By Net loss, to Income and Expenditure Account	5,237	10	3
Interest on capital	117	6	0				
	<u>£5,237</u>	<u>10</u>	<u>3</u>		<u>£5,237</u>	<u>10</u>	<u>3</u>

FOWL AND MILLING WHEAT.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Purchase of fowl-wheat	35,876	13	10	By Sales of fowl-wheat	44,787	2	10
Purchase of milling-wheat	52,922	19	1	Sales of milling-wheat	96,551	1	3
Portion, Head Office salaries	100	0	0				
Net profit to Income and Expenditure Account	52,438	11	2				
	<u>£141,338</u>	<u>4</u>	<u>1</u>		<u>£141,338</u>	<u>4</u>	<u>1</u>

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

CENSUS AND STATISTICS BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries	14,275	18	2	By Sale of statistical publications	441	15	6
Freight and cartage	27	13	7	Work done on Powers machines	2,357	8	2
Fuel and light	96	19	6	Miscellaneous receipts	63	7	8
Maintenance of mechanical appliances	30	6	7	Balance carried down	19,541	0	11
Postages	894	17	4				
Printing and stationery	922	6	2				
Rent	790	11	8				
Preparation of statistical publications	3,593	12	8				
Collection of statistics	964	12	0				
Telephone services	73	16	0				
Miscellaneous	50	15	1				
Depreciation	677	18	11				
Writings-off	4	4	7				
	<u>£22,403</u>	<u>12</u>	<u>3</u>		<u>£22,403</u>	<u>12</u>	<u>3</u>
	£	s.	d.		£	s.	d.
To Balance brought down	19,541	0	11	By Net loss, to Income and Expenditure Account	20,134	10	7
Interest on capital	593	9	8				
	<u>£20,134</u>	<u>10</u>	<u>7</u>		<u>£20,134</u>	<u>10</u>	<u>7</u>

TE AROHA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stores at 1st April, 1932	26	14	4	By Receipts	1,060	10	6
Salaries and Wages	1,959	1	3	Stores on hand at 31st March, 1933	34	12	0
Electric energy	98	16	7	Balance carried down	2,046	2	6
Repairs, purchase of stores, &c.	316	11	4				
Administration expenses	328	19	9				
Depreciation	385	17	10				
Writings-off	25	3	11				
	<u>£3,141</u>	<u>5</u>	<u>0</u>		<u>£3,141</u>	<u>5</u>	<u>0</u>
	£	s.	d.		£	s.	d.
To Balance brought down	2,046	2	6	By Net loss, to Income and Expenditure Account	3,036	14	6
Head Office expenses	211	8	6				
Interest on capital	779	3	6				
	<u>£3,036</u>	<u>14</u>	<u>6</u>		<u>£3,036</u>	<u>14</u>	<u>6</u>

ROTORUA BATHS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages	6,634	5	1	By Receipts	6,172	11	6
Stores issued	872	19	10	Value of services rendered to Sanatorium	574	6	2
Repairs, travelling-expenses, &c.	292	6	11	Balance carried down	8,519	12	2
Electric-energy and water charges	676	9	3				
Administration expenses	710	8	10				
Laundry charges	317	10	7				
Depreciation	3,654	14	0				
Writings-off	2,107	15	4				
	<u>£15,266</u>	<u>9</u>	<u>10</u>		<u>£15,266</u>	<u>9</u>	<u>10</u>
	£	s.	d.		£	s.	d.
To Balance brought down	8,519	12	2	By Net loss, to Income and Expenditure Account	14,395	3	10
Head Office expenses	336	12	10				
Interest on capital	5,538	18	10				
	<u>£14,395</u>	<u>3</u>	<u>10</u>		<u>£14,395</u>	<u>3</u>	<u>10</u>

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

ROTORUA SANATORIUM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Stores on hand, 1st April, 1932	..	..	481	18	11	By Fees receivable	..	..	3,841	9	6
Salaries and wages	..	..	1,499	14	4	Miscellaneous receipts	..	..	169	18	6
Purchase of stores	..	..	1,189	7	4	Stores at 31st March, 1933	..	..	402	15	11
Freight, repairs, &c.	..	..	135	0	1	Balance carried down	..	..	823	3	1
Electric-energy and water charges	..	..	162	2	1						
Value of services rendered by Rotorua Baths staff	..	..	574	6	2						
Laundry charges	..	..	68	9	2						
Administration expenses	..	..	504	10	3						
Depreciation	..	..	370	15	6						
Writings-off	..	..	251	3	2						
			<u>£5,237</u>	<u>7</u>	<u>0</u>				<u>£5,237</u>	<u>7</u>	<u>0</u>
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	823	3	1	By Net loss, to Income and Expenditure Account	..	..	1,478	18	9
Head Office expenses	..	..	249	13	9						
Interest on capital	..	..	406	1	11						
			<u>£1,478</u>	<u>18</u>	<u>9</u>				<u>£1,478</u>	<u>18</u>	<u>9</u>

ROTORUA GARDENS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Stores on hand at 1st April, 1932	..	..	25	0	7	By Game fees, rents, &c.	..	..	972	3	10
Salaries and wages	..	..	2,394	1	11	Stores on hand, 31st March, 1933	..	..	29	17	4
Stores issued	..	..	608	9	4	Balance carried down	..	..	2,919	3	1
Electric-energy and water charges	..	..	78	6	8						
Freight, repairs, and other charges	..	..	46	3	1						
Administration expenses	..	..	475	17	9						
Depreciation	..	..	290	5	4						
Writings-off	..	..	2	19	7						
			<u>£3,921</u>	<u>4</u>	<u>3</u>				<u>£3,921</u>	<u>4</u>	<u>3</u>
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	2,919	3	1	By Net loss, to Income and Expenditure Account	..	..	4,076	13	4
Head Office expenses	..	..	243	5	7						
Interest on capital	..	..	914	4	8						
			<u>£4,076</u>	<u>13</u>	<u>4</u>				<u>£4,076</u>	<u>13</u>	<u>4</u>

ROTORUA ELECTRIC SYSTEM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Stores on hand at 1st April, 1932	..	..	10	11	3	By Sales, electrical energy	..	..	18,666	6	11
Salaries and wages	..	..	2,651	19	8	Discounts forfeited	..	..	322	5	8
Electrical energy purchased	..	..	5,639	10	6	Miscellaneous charges	..	..	649	2	11
Stores issued	..	..	485	5	11	Stores on hand at 31st March, 1933	..	..	12	2	2
Freight, repairs, telephones, &c.	..	..	359	17	2						
Administration expenses	..	..	869	6	4						
Depreciation	..	..	1,226	2	4						
Writings-off	..	..	127	3	5						
Balance carried down	..	..	8,280	1	1						
			<u>£19,649</u>	<u>17</u>	<u>8</u>				<u>£19,649</u>	<u>17</u>	<u>8</u>
			£	s.	d.				£	s.	d.
To Head Office expenses	..	..	359	6	6	By Balance brought down	..	..	8,280	1	1
Interest on capital	..	..	2,801	19	0						
Net profit, to Income and Expenditure Account	..	..	5,118	15	7						
			<u>£8,280</u>	<u>1</u>	<u>1</u>				<u>£8,280</u>	<u>1</u>	<u>1</u>

ROTORUA WATER AND DRAINAGE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Salaries and wages	..	..	472	4	11	By Water charges	..	..	4,431	7	9
Discounts allowed	..	..	232	8	9	Miscellaneous receipts	..	..	97	12	6
Stores issued, repairs, &c.	..	..	169	18	9						
Electric-energy charges	..	..	113	6	6						
Administration expenses	..	..	616	12	6						
Depreciation	..	..	1,840	19	0						
Writings-off	..	..	223	13	11						
Balance carried down	..	..	859	15	11						
			<u>£4,529</u>	<u>0</u>	<u>3</u>				<u>£4,529</u>	<u>0</u>	<u>3</u>
			£	s.	d.				£	s.	d.
To Head Office expenses	..	..	257	11	10	By Balance brought down	..	..	859	15	11
Interest on capital	..	..	4,094	14	2	Net loss, to Income and Expenditure Account	..	..	3,492	10	1
			<u>£4,352</u>	<u>6</u>	<u>0</u>				<u>£4,352</u>	<u>6</u>	<u>0</u>

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

ROTORUA RESERVES

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries and wages		218	18	4	By Rents receivable		272	17	9
Stores issued, repairs, telephones, &c... ..		79	13	5	Interest on advances		161	2	4
Administration expenses		73	18	6	Balance carried down		119	15	11
Depreciation		134	18	9					
Writings-off		46	7	0					
		<u>£553 16 0</u>					<u>£553 16 0</u>		
		£	s.	d.			£	s.	d.
To Balance brought down		119	15	11	By Net loss, to Income and Expenditure Account ..		1,534	18	10
Head Office expenses		148	18	7					
Interest on capital		1,266	4	4					
		<u>£1,534 18 10</u>					<u>£1,534 18 10</u>		

ROTORUA WHARVES AND BEACONS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Wages, maintenance, stores, &c.		15	7	4	By Wharfages		17	7	6
Depreciation		127	4	0	Balance carried down		125	3	10
		<u>£142 11 4</u>					<u>£142 11 4</u>		
		£	s.	d.			£	s.	d.
To Balance brought down		125	3	10	By Net loss, to Income and Expenditure Account..		315	19	10
Interest on capital		190	16	0					
		<u>£315 19 10</u>					<u>£315 19 10</u>		

WAIMANGU ROUND TRIP.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores on hand at 1st April, 1932		26	14	1	By Round-trip receipts		841	18	8
Salaries and wages		694	1	9	Rents receivable		110	9	4
Stores issued		127	4	3	Miscellaneous receipts		193	3	6
Repairs, &c.		106	16	8	Stores on hand at 31st March, 1933		20	18	3
Administration expenses		140	11	1	Balance carried down		417	17	7
Writings-off		20	15	10					
Depreciation		468	3	8					
		<u>£1,584 7 4</u>					<u>£1,584 7 4</u>		
		£	s.	d.			£	s.	d.
To Balance brought down		417	17	7	By Net loss, to Income and Expenditure Account..		880	12	10
Head Office expenses		101	15	3					
Interest on capital		361	0	0					
		<u>£880 12 10</u>					<u>£880 12 10</u>		

WAITOMO HOSTEL AND CAVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores on hand at 1st April, 1932		559	6	3	By Board and accommodation		4,101	17	0
Salaries and wages		2,127	12	0	Cave fees		2,223	11	8
Electric light and power		754	5	2	Sale of aerated waters, tobacco, &c.		249	3	7
Stores purchased		1,841	14	0	Hire of equipment		145	6	4
Freight, repairs, postages, &c.		872	2	6	Miscellaneous receipts		47	8	7
Depreciation		1,980	17	5	Stores on hand, 31st March, 1933		343	11	7
Writings-off		191	8	3	Balance carried down		1,216	6	10
		<u>£8,327 5 7</u>					<u>£8,327 5 7</u>		
		£	s.	d.			£	s.	d.
To Balance brought down		1,216	6	10	By Net loss, to Income and Expenditure Account..		4,532	8	3
Head Office expenses		181	15	0					
Interest on capital		3,134	6	5					
		<u>£4,532 8 3</u>					<u>£4,532 8 3</u>		

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

"CHATEAU TONGARIRO."

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores on hand at 1st April, 1932	..	1,228	6	7	By Board and accommodation	..	9,794	10	9
Salaries and wages	..	4,403	3	4	Sale of sweets, cigarettes, &c.	..	884	7	9
Purchase of stores	..	7,202	14	9	Miscellaneous receipts	..	1,642	11	7
Repairs, travelling-expenses, &c.	..	1,086	7	7	Stores on hand at 31st March, 1933	..	1,213	11	3
Freight	..	2,031	6	3	Balance carried down	..	4,478	13	10
Advertising	..	238	1	2					
Depreciation	..	1,823	15	6					
		<u>£18,013</u>	<u>15</u>	<u>2</u>			<u>£18,013</u>	<u>15</u>	<u>2</u>
		£	s.	d.			£	s.	d.
To Balance brought down	..	4,478	13	10	By Net loss, to Income and Expenditure Account	..	7,719	1	3
Head Office expenses	..	259	1	11					
Interest on capital	..	2,981	5	6					
		<u>£7,719</u>	<u>1</u>	<u>3</u>			<u>£7,719</u>	<u>1</u>	<u>3</u>

LAKE HOUSE, WAIKAREMOANA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores on hand at 1st April, 1932	..	300	13	10	By Board and accommodation	..	1,318	10	6
Salaries and wages	..	867	2	8	Launch and boat hire	..	208	5	9
Purchase of stores	..	791	8	7	Miscellaneous receipts	..	455	15	5
Freight, postages, repairs, &c.	..	418	15	9	Stores on hand at 31st March, 1933	..	220	17	7
Electric light and power	..	224	9	3	Balance carried down	..	1,180	17	6
Depreciation	..	734	2	6					
Writings-off	..	47	14	2					
		<u>£3,384</u>	<u>6</u>	<u>9</u>			<u>£3,384</u>	<u>6</u>	<u>9</u>
		£	s.	d.			£	s.	d.
To Balance brought down	..	1,180	17	6	By Net loss, to Income and Expenditure Account	..	2,254	18	2
Head Office expenses	..	146	10	5					
Interest on capital	..	927	10	3					
		<u>£2,254</u>	<u>18</u>	<u>2</u>			<u>£2,254</u>	<u>18</u>	<u>2</u>

MORERE HOT SPRINGS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries and wages	..	235	15	11	By Bath fees	..	312	15	0
Repairs, stores, &c.	..	107	14	3	Miscellaneous receipts	..	20	1	0
Depreciation	..	96	7	7	Balance carried down	..	107	16	9
Writings-off	..	0	15	0					
		<u>£440</u>	<u>12</u>	<u>9</u>			<u>£440</u>	<u>12</u>	<u>9</u>
		£	s.	d.			£	s.	d.
To Balance brought down	..	107	16	9	By Net loss, to Income and Expenditure Account	..	356	11	8
Head Office expenses	..	45	18	11					
Interest on capital	..	202	16	0					
		<u>£356</u>	<u>11</u>	<u>8</u>			<u>£356</u>	<u>11</u>	<u>8</u>

MOUNT COOK HERMITAGE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Writings-off	..	376	10	0	By Rents receivable	..	471	8	0
Depreciation	..	616	6	5	Interest on advances	..	751	14	7
Interest on capital	..	2,210	6	8	Net loss, to Income and Expenditure Account	..	1,980	0	6
		<u>£3,203</u>	<u>3</u>	<u>1</u>			<u>£3,203</u>	<u>3</u>	<u>1</u>

TE ANAU STEAMER AND HOTEL.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Depreciation	..	576	19	4	By Rents receivable	..	217	16	4
Interest on capital	..	824	2	3	Net loss, to Income and Expenditure Account	..	1,183	5	3
		<u>£1,401</u>	<u>1</u>	<u>7</u>			<u>£1,401</u>	<u>1</u>	<u>7</u>

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

QUEENSTOWN.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries and wages		506	1	10	By Game fees		158	0	0
Stores, repairs, freight, &c.		58	17	5	Miscellaneous receipts		51	17	10
Depreciation		83	5	7	Balance carried down		441	19	1
Writings-off		3	12	1					
		<u>£651 16 11</u>					<u>£651 16 11</u>		
		£	s.	d.			£	s.	d.
To Balance brought down		441	19	1	By Net loss, to Income and Expenditure Account		676	1	8
Head Office expenses		47	3	11					
Interest on capital		186	18	8					
		<u>£676 1 8</u>					<u>£676 1 8</u>		

GLADE HOUSE, MILFORD HOSTEL, AND TRACK.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores on hand at 1st April, 1932		1,410	6	9	By Board and accommodation fees		1,511	1	11
Salaries and wages		1,192	3	1	Launch and boat hire		329	13	9
Maintenance of track (stores, tools, &c.)		438	16	8	Sale of tobacco, sweets, &c.		118	7	9
Purchase of stores		1,542	17	10	Miscellaneous receipts		113	17	7
Freight, repairs, travelling-expenses, &c.		892	17	7	Stores on hand at 31st March, 1933		1,124	16	2
Depreciation		1,480	18	8	Balance carried down		3,820	6	8
Writings-off		60	3	3					
		<u>£7,018 3 10</u>					<u>£7,018 3 10</u>		
		£	s.	d.			£	s.	d.
To Balance brought down		3,820	6	8	By Net loss, to Income and Expenditure Account		5,879	16	5
Head Office expenses		172	0	10					
Interest on capital		1,887	8	11					
		<u>£5,879 16 5</u>					<u>£5,879 16 5</u>		

MISCELLANEOUS RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries		214	9	10	By Rents		177	11	2
Stores, freights and repairs		89	11	9	Balance carried down		513	19	1
Miscellaneous		157	5	2					
Depreciation		230	3	6					
		<u>£691 10 3</u>					<u>£691 10 3</u>		
		£	s.	d.			£	s.	d.
To Balance brought down		513	19	1	By Net loss, to Income and Expenditure Account		1,091	0	9
Head Office expenses		99	14	11					
Interest on capital		477	6	9					
		<u>£1,091 0 9</u>					<u>£1,091 0 9</u>		

PASSENGER BOOKING BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Net loss at—					By Commission on Government ticket orders		523	15	6
Wanganui		257	14	7	Miscellaneous receipts		327	10	0
Christchurch		544	11	10	Net profit at—				
Dunedin		227	18	1	Auckland		389	10	3
Invercargill		334	14	1	Rotorua		92	11	9
Nelson		181	10	2	Wellington		432	13	3
Overseas commission on tours		483	17	7	Net loss, to Income and Expenditure Account		1,287	17	8
Miscellaneous expenses		149	3	5					
Head Office expenses		874	8	8					
		<u>£3,053 18 5</u>					<u>£3,053 18 5</u>		

SYDNEY AND MELBOURNE OFFICES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries and allowances		2,841	2	10	By Commission earned		283	9	2
Rent		1,335	9	0	Net loss, to Income and Expenditure Account		5,223	5	9
Postages, printing and stationery, travelling-expenses, &c.		1,171	3	6					
Depreciation		98	9	0					
Interest on capital		60	10	7					
		<u>£5,506 14 11</u>					<u>£5,506 14 11</u>		

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

TORONTO OFFICE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries, wages, and allowances	1,746	14	0	By Net loss, to Income and Expenditure Account ..	4,116	9	6
Rent	568	10	8				
Exchange	1,093	12	10				
Postages, travelling-expenses, &c.	651	12	3				
Depreciation	34	19	10				
Interest on capital	20	19	11				
	<u>£4,116</u>	<u>9</u>	<u>6</u>		<u>£4,116</u>	<u>9</u>	<u>6</u>

PUBLICITY BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Miscellaneous	1,555	16	5	By Sale of photographs, &c.	150	15	3
Miscellaneous	33	15	3	Sale of films	169	2	2
Advertising in newspapers and periodicals ..	1,728	12	4	Recoveries on account of advertising in United Kingdom ..	1,321	1	2
Advertising in United Kingdom	4,051	8	8	Balance carried down	14,130	1	0
Films, preparation of, &c.	3,758	1	8				
Folders, booklets, and posters	1,358	7	6				
Grants towards expenses of lecturers	353	10	8				
Miscellaneous publicity and general expenses ..	1,125	16	8				
Photographs and pictures	635	0	6				
Reuter's Telegraph Co.	741	5	1				
Special advertising and follow-up work	1	11	6				
Depreciation	427	13	4				
	<u>£15,770</u>	<u>19</u>	<u>7</u>		<u>£15,770</u>	<u>19</u>	<u>7</u>
	£	s.	d.		£	s.	d.
To Balance brought down	14,130	1	0	By Net loss, to Income and Expenditure Account ..	15,527	3	11
Head Office expenses	1,202	18	3				
Interest on capital	194	4	8				
	<u>£15,527</u>	<u>3</u>	<u>11</u>		<u>£15,527</u>	<u>3</u>	<u>11</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land	188,627	7	4
Public Works Fund	691,225	8	3	Buildings	321,769	15	0
Consolidated Fund	136,770	18	1	Stores	9,335	6	9
			827,996	Motor-vehicles	1,335	0	3
Liability to Miscellaneous Ad- vances Account			4,523	Live-stock	757	13	5
Creditors—				Furniture and fittings	44,931	5	5
Departmental	1,875	2	4	Debtors—	£	s.	d.
Sundry	2,438	10	3	Departmental	2,638	6	4
			4,313	Sundry	6,880	12	2
Passenger booking—					<u>9,518</u>	<u>18</u>	<u>6</u>
Ticket Sales Account	7,555	7	0	Water and drainage systems	98,605	12	6
Deposits on Tours Account	886	0	2	Rotorua electric system: Land, transmission-line, buildings, &c.	61,271	4	3
Suspense Account	12	17	9	Plant and machinery	11,740	2	6
			8,454	Wharves and slipways	7,502	2	11
Reserve for depreciation			123,858	Electric system at hostels	20,634	0	9
Reserve for doubtful debts			433	Steamers, launches, and boats	11,604	8	9
Writings-off Reserve			2,744	Bridges	6,921	18	2
			<u>£972,324</u>	Garden implements	1,209	9	7
			<u>17</u>	National Development Account	9,139	0	2
			<u>6</u>	Linen, cutlery, crockery, silverware, &c. ..	10,446	8	6
				Telephone-lines	1,249	14	7
				Gas-testing equipment	770	3	9
				Refrigerating-plant (London), half-share ..	270	13	8
				Exhibition material	474	9	4
				Mechanical appliances (Census Office) ..	12,234	2	10
				Photographic apparatus	3,773	7	4
				Assets in Suspense	2,744	16	4
				Cash in hand of Receivers	864	13	3
				Advance, Rotorua Golf Club	3,253	10	8
				Cash on deposit	1,439	17	3
				Cash in General Post Office	22	1	6
				Remittances in transit and outstanding balances at tourist bureaux	4,574	1	0
				Treasury Adjustment Account	73,613	13	2
				Income and Expenditure Account: Excess expendi- ture over income	51,689	18	1
					<u>£972,324</u>	<u>17</u>	<u>6</u>

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

G. W. CLINKARD, General Manager.
J. HOUSTON, Accountant.

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

DEPARTMENT OF INTERNAL AFFAIRS.

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

		<i>Expenditure.</i>					
		DEPARTMENTAL ADMINISTRATIVE CHARGES.					
		£	s.	d.	£	s.	d.
To Salaries .. .. .	..	21,711	5	5			
Commissions of inquiry .. .. .	..	1,460	14	5			
Postage .. .. .	..	300	16	10			
Printing and stationery .. .. .	..	1,023	14	11			
Publications .. .. .	..	529	2	1			
Rent .. .. .	..	3,693	10	10			
Telephone services .. .. .	..	1,634	0	0			
Travelling-expenses of officers .. .. .	..	521	19	11			
Deer herds, reduction of .. .. .	..	4,375	6	1			
Entertaining visitors to New Zealand .. .. .	..	938	19	7			
Totalizers, inspection of .. .. .	..	1,392	3	0			
Turnbull Library, expenses of .. .. .	..	217	2	3			
War graves, upkeep of .. .. .	..	1,369	13	10			
Depreciation .. .. .	..	1,831	19	8			
Losses in Suspense .. .. .	..	1,756	19	2			
Sundries .. .. .	..	1,570	4	3			
					44,327	12	3

		GENERAL PUBLIC SERVICE ADMINISTRATIVE CHARGES.					
		£	s.	d.			
To Salaries .. .. .	..	59,698	4	4			
Fuel for Government offices .. .. .	..	1,532	3	5			
Light, power, and water .. .. .	..	4,777	19	9			
Printing and stationery for Ministers' offices .. .. .	..	760	9	9			
Publications for Ministers' offices .. .. .	..	261	2	9			
Travelling allowances and expenses of Ministers .. .. .	..	2,605	6	2			
Travelling allowances and expenses of Private Secretaries .. .. .	..	1,256	19	4			
Travelling allowances and expenses of Ministerial staff .. .. .	..	48	12	4			
Cleaning offices .. .. .	..	1,936	17	1			
Ministerial telegraphic memoranda .. .. .	..	5,350	0	0			
<i>New Zealand Gazette</i> .. .. .	..	2,528	6	5			
Stores Control Board expenses .. .. .	..	166	18	9			
Charges not allocated .. .. .	..	119	8	7			
Sundries .. .. .	..	477	19	9			
					81,520	8	5

		SPECIAL ACTS.					
		£	s.	d.			
To Salaries .. .. .	..	15,515	12	2			
Appropriation Act, 1926, section 15 .. .. .	..	939	6	5			
					16,454	18	7

		OTHER CHARGES.					
		£	s.	d.			
To cost-of-living bonus to annuitants .. .. .	..	1,699	14	11			
Grants .. .. .	..	3,396	13	4			
Ottawa Conference expenses .. .. .	..	4,728	11	7			
Rail passes .. .. .	..	94	15	10			
Public Service Superannuation Fund, contribution to .. .. .	..	86,000	0	0			
Superannuation Funds: Increased allowances to widows and children .. .. .	..	10,882	16	8			
Reimbursement on account of reduction in rate of interest .. .. .	..	254,575	15	0			
Subsidies to Fire Boards .. .. .	..	3,223	11	1			
Sundries .. .. .	..	262	4	8			
					364,864	3	1

					£507,167	2	4
					£	s.	d.
To Balance brought down .. .. .	..	488,986	0	5			
Interest on capital .. .. .	..	2,032	13	11			
					£491,018	14	4

		<i>Income.</i>					
		£	s.	d.			
By Sundry revenue—							
Auctioneers' license fees—Commission on .. .. .	..	341	15	0			
British Nationality of Aliens Act .. .. .	..	423	3	0			
Cinematograph films, censorship of .. .. .	..	1,892	8	10			
By-laws Act .. .. .	..	12	12	0			
Land Agents Act .. .. .	..	7,403	17	0			
Opossum revenue .. .. .	..	52	9	6			
Passport fees .. .. .	..	2,903	16	9			
Deer Herds .. .. .	..	2,804	10	4			
Fresh-water fisheries .. .. .	..	420	11	6			
Totalizers, inspection of .. .. .	..	1,447	15	4			
Interest on loan .. .. .	..	36	12	10			
Miscellaneous revenue .. .. .	..	441	9	10			
Balance carried down .. .. .	..	488,986	0	5			

					£	s.	d.
By Miscellaneous revenue .. .. .	..	94	3	5			
Balance carried to Balance-sheet .. .. .	..	490,924	10	11			
					£491,018	14	4

DEPARTMENT OF INTERNAL AFFAIRS—*continued*.

SUBDIVISION II.—GOVERNMENT ACTUARY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries .. .. .	..	..	3,433	9	6	By Contributions from other Departments .. .. .	..	..	2,657	19	6
Rent .. .. .	..	..	213	9	3	Balance carried down .. .. .	..	..	1,088	3	6
Sundries .. .. .	..	..	52	6	3						
Depreciation .. .. .	..	..	46	18	0						
			<u>£3,746</u>	<u>3</u>	<u>0</u>				<u>£3,746</u>	<u>3</u>	<u>0</u>
			£	s.	d.				£	s.	d.
To Balance brought down .. .. .	..	..	1,088	3	6	By Balance carried to Balance-sheet .. .. .	..	..	1,112	11	0
Interest on capital .. .. .	..	..	24	7	6						
			<u>£1,112</u>	<u>11</u>	<u>0</u>				<u>£1,112</u>	<u>11</u>	<u>0</u>

SUBDIVISION V.—HIGH COMMISSIONER.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries .. .. .	..	..	23,089	16	4	By Sundry revenue—			£	s.	d.
Advertising .. .. .	..	..	175	1	4	Salaries .. .. .	..	..	5,085	0	0
Amount misappropriated .. .. .	..	..	2,666	7	1	Shipping charges .. .. .	..	..	150	11	3
Fuel and light .. .. .	..	..	639	17	9	Rent of offices .. .. .	..	..	7,246	8	5
House allowance: High Commissioner .. .. .	..	..	975	0	0	Miscellaneous revenue .. .. .	..	..	256	3	5
Office-cleaning .. .. .	..	..	148	1	4	Balance carried down .. .. .	..	..	33,347	10	8
Official entertainments .. .. .	..	..	146	18	7						
Postage .. .. .	..	..	1,079	14	1						
Printing and stationery .. .. .	..	..	274	4	5						
Rent of offices .. .. .	..	..	10,345	2	8						
Repairs to offices .. .. .	..	..	1,180	11	2						
Sundries .. .. .	..	..	1,143	5	8						
Depreciation .. .. .	..	..	4,221	13	4						
			<u>£46,085</u>	<u>13</u>	<u>9</u>				<u>£46,085</u>	<u>13</u>	<u>9</u>
			£	s.	d.				£	s.	d.
To Balance brought down .. .. .	..	..	33,347	10	8	By Balance carried to Balance-sheet .. .. .	..	..	42,663	11	3
Interest on capital .. .. .	..	..	9,316	0	7						
			<u>£42,663</u>	<u>11</u>	<u>3</u>				<u>£42,663</u>	<u>11</u>	<u>3</u>

SUBDIVISION VI.—DOMINION MUSEUM.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries .. .. .	..	..	2,032	7	7	By Sundry revenue .. .. .	..	..	2	19	6
Rent .. .. .	..	..	1,204	2	5	Balance carried down .. .. .	..	..	4,087	10	2
Sundries .. .. .	..	..	564	18	8						
Depreciation .. .. .	..	..	289	1	0						
			<u>£4,090</u>	<u>9</u>	<u>8</u>				<u>£4,090</u>	<u>9</u>	<u>8</u>
			£	s.	d.				£	s.	d.
To Balance brought down .. .. .	..	..	4,087	10	2	By Balance carried to Balance-sheet .. .. .	..	..	4,454	1	4
Interest on capital .. .. .	..	..	366	11	2						
			<u>£4,454</u>	<u>1</u>	<u>4</u>				<u>£4,454</u>	<u>1</u>	<u>4</u>

SUBDIVISION VII.—EXPLOSIVES BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries .. .. .	..	..	2,651	5	2	By Explosives license fees .. .. .	..	..	5,348	17	6
Magazine expenses .. .. .	..	..	1,123	16	7	Magazine revenue .. .. .	..	..	1,313	11	3
Rent of offices .. .. .	..	..	90	0	0	Storage of powder .. .. .	..	..	1,974	0	6
Travelling-expenses .. .. .	..	..	799	2	8	Sundry revenue .. .. .	..	..	132	4	6
Sundries .. .. .	..	..	266	13	1						
Depreciation .. .. .	..	..	452	13	11						
Balance carried down .. .. .	..	..	3,385	2	4						
			<u>£8,768</u>	<u>13</u>	<u>9</u>				<u>£8,768</u>	<u>13</u>	<u>9</u>
			£	s.	d.				£	s.	d.
To Interest on capital .. .. .	..	..	569	11	0	By Balance brought down .. .. .	..	..	3,385	2	4
Balance carried to balance-sheet .. .. .	..	..	2,815	11	4						
			<u>£3,385</u>	<u>2</u>	<u>4</u>				<u>£3,385</u>	<u>2</u>	<u>4</u>

DEPARTMENT OF INTERNAL AFFAIRS—continued.

COMBINED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

(Including Subdivisions I to VIII and Special Acts.)

<i>Expenditure.</i>			<i>Income.</i>		
To Balances from separate accounts as under—	£	s. d.	By Balance from separate accounts as under—	£	s. d.
Head Office	490,924	10 11	Explosives Branch	2,815	11 4
Government Actuary	1,112	11 0	Balance carried to Combined Balance-sheet	536,339	3 2
High Commissioner	42,663	11 3			
Museum	4,454	1 4			
	<u>£539,154</u>	<u>14 6</u>		<u>£539,154</u>	<u>14 6</u>

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

COMBINED BALANCE-SHEET AS AT 31ST MARCH, 1933.

(Including Subdivisions I to VIII and Special Acts.)

<i>Liabilities.</i>				<i>Assets.</i>			
Capital as at 31st March, 1933—	£	s. d.	£	s. d.	Departmental assets: Head Office and Sub-Departments—	£	s. d.
Public Works Fund	180,299	18 3			Land	12,633	10 6
Consolidated Fund	194,936	17 7			Buildings	171,597	7 1
			375,236	15 10	Consumable stores	577	6 4
Creditors—					Tools and utensils	560	2 4
Departmental	1,010	11 4			Furniture and fittings	17,965	18 3
Sundry	6,166	8 2			Mechanical appliances	3,658	1 1
			7,176	19 6	Motor-vehicles	3,718	12 4
Payments in advance—					Bicycles	9	9 6
Loans	49	16 8			Library	3,334	0 4
Rent	4	8 6			Photographic apparatus	448	9 8
			54	5 2			
Depreciation Reserve			49,708	5 0	Special departmental assets—		
Writings-off in Suspense			1,756	19 2	Head Office—		
Treasury Adjustment Account			484,493	19 8	Turnbull Library building	9,292	4 5
					Turnbull Library	57,462	1 3
					Fish-hatcheries	3,130	15 10
					Wharves and beacons	295	0 0
					Launches	321	18 4
					Traps, horses, and dogs	22	0 0
					Camp outfit: Inspector under		
					Animals Protection and		
					Game Act	22	14 4
					Camp equipment	128	14 11
					Hunting equipment	59	4 1
					Stock of deer-skins	450	12 10
							71,185 6 0
					High Commissioner—		
					Lease of buildings	20,425	0 0
					Lease of buildings: Suspense		
					Account	14,623	0 2
					Motor accessories	10	0 0
							35,058 0 2
					Museum exhibits		
					Explosives Branch: Explosives appliances		
					Debtors—	£	s. d.
					Departmental	1,238	12 7
					Sundry	2,498	19 0
					Stranded New-Zealanders	966	1 9
							4,643 13 4
					Losses in Suspense		
					Excess of expenditure over income		
							1,756 19 2
							536,339 3 2
							<u>£918,427 4 4</u>
							<u>£918,427 4 4</u>

MALCOLM FRASER, Under-Secretary.

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

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

DEPARTMENT OF JUSTICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Courts and General.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries—			By Revenue—		
Judges	18,250	0 0	Supreme Court	49,004	7 1
Magistrates and staff	83,718	12 10	Magistrates' and Wardens' Courts	106,817	0 10
Travelling allowances and expenses	7,399	19 1	Territorial revenue		1 2 0
Transfer and removal expenses	210	10 10	Fees <i>re</i> Shorthand Reporters Act, 1908		4 4 0
Advertising, books, &c.	99	19 10	License fees <i>re</i> King's Counsel		3 3 0
Fuel, light, &c.	2,911	1 11	Proportion of fees under Auctioneers Act, 1928	562	15 0
Postage, telegrams, &c.	2,340	13 4	Proportion of fees under Land Agents Act	822	13 0
Printing and stationery	1,527	12 6	Estreated recognizances		35 0 0
Rents	419	18 11	Assessed rents, Patents and Bankruptcy	1,281	0 0
Typewriter repairs	85	14 2	Balance	5,583	2 10
Telephones	1,998	11 3			
Cleaning courthouses	1,458	7 9			
Commission on money-orders	67	6 0			
Cost of inquests	3,034	0 10			
Criminal prosecutions	13,649	14 3			
Sundry expenses, Circuit Courts	186	12 9			
Expenses under Juries Act, 1908	237	14 4			
Expenses under Reformatory Institutions Act, 1909	1,474	18 9			
Expenses, Hawke's Bay Adjustment Act	91	17 8			
Expenses, Mortgages Adjustment Commission	13,553	4 2			
Special grant	61	0 0			
Sundry expenses	45	6 1			
Suspense Account	103	7 9			
Repairs and maintenance	988	7 3			
Depreciation	10,199	15 6			
	<u>£164,114</u>	<u>7 9</u>		<u>£164,114</u>	<u>7 9</u>
	£	s. d.		£	s. d.
To Balance	5,583	2 10	By Balance, being excess expenditure over income	30,929	11 0
Interest on capital	25,346	8 2			
	<u>£30,929</u>	<u>11 0</u>		<u>£30,929</u>	<u>11 0</u>

Patent Office.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	3,682	19 5	By Revenue	11,990	3 8
Advertising	21	17 6			
Annual fee, New Zealand's share as member of Copyright Union, Class IV	216	12 5			
Annual fee, New Zealand's share as member of the International Union for the Protection of Industrial Property, Class IV	84	19 10			
Fuel, light, &c.	53	12 5			
Printing and stationery	798	17 6			
Postage, telegrams, telephones, &c.	107	8 4			
Sundry expenses	15	0 1			
Assessed rents	650	0 0			
Depreciation	87	0 2			
Balance	6,271	16 0			
	<u>£11,990</u>	<u>3 8</u>		<u>£11,990</u>	<u>3 8</u>
	£	s. d.		£	s. d.
To Interest on capital	278	8 8	By Balance	6,271	16 0
Balance being excess income over expenditure	5,993	7 4			
	<u>£6,271</u>	<u>16 0</u>		<u>£6,271</u>	<u>16 0</u>

Bankruptcy.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	4,822	2 1	By Revenue	11,470	17 9
Advertising	321	1 3			
Fuel, light, &c.	45	10 4			
Law-costs	31	10 0			
Postage, telegrams, telephones, &c.	451	7 3			
Printing and stationery	140	1 8			
Remuneration to Deputy Assignees	2,061	13 5			
Rents	1,316	2 6			
Travelling allowances and expenses	24	8 10			
Transfer expenses	25	17 4			
Sundry expenses	30	8 8			
Depreciation	87	0 1			
Balance	2,113	14 4			
	<u>£11,470</u>	<u>17 9</u>		<u>£11,470</u>	<u>17 9</u>
	£	s. d.		£	s. d.
To Interest on capital	53	8 6	By Balance	2,113	14 4
Balance, being excess income over expenditure	2,060	5 10			
	<u>£2,113</u>	<u>14 4</u>		<u>£2,113</u>	<u>14 4</u>

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

Registrar-General's Office.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	8,287	9 1	By Registration and other fees—		
Registration of births, deaths, and marriages—			Registration of births, deaths, and marriages	17,104	7 2
Payment to non-permanents	419	18 8	Dentists Act	16	2 6
Payment to Post Office	1,398	11 6			
Postage, telegrams, &c.	628	9 7			
Printing and stationery	701	8 3			
Rents	830	9 7			
Special grants	48	7 8			
Sundry expenses	179	10 3			
Depreciation	194	14 1			
Balance	4,431	11 0			
	<u>£17,120</u>	<u>9 8</u>		<u>£17,120</u>	<u>9 8</u>
	£	s. d.		£	s. d.
To Interest on capital	113	13 1	By Balance	4,431	11 0
Balance, being excess income over expenditure	4,317	17 11			
	<u>£4,431</u>	<u>11 0</u>		<u>£4,431</u>	<u>11 0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Capital—					Buildings—		
Public Works Fund	518,939	19 6			Brick	235,651	1 9
Consolidated Fund	54,965	4 8			Wood	70,645	3 9
			573,905	4 2	Less writings - off, Suspense		
Creditors—					Account	38	0 0
Sundry	4,078	9 8				70,607	3 9
Departmental	1,996	9 7	6,074	19 3	Sites	210,656	15 3
					Patent Office Library	5,000	0 0
Depreciation Reserve			99,461	11 10	Office furniture and fittings	44,483	8 6
					Less writings - off, Suspense		
					Account	26	19 9
						44,456	8 9
					Mechanical appliances	4,474	18 6
					Less writings - off, Suspense		
					Account	4	11 0
						4,470	7 6
					Stores on hand	2,497	5 0
					Official stamps on hand	566	2 2
					Debtors—		
					Sundry	265	9 10
					Departmental	220	12 9
						486	2 7
					Less writings - off, Suspense		
					Account	28	2 0
						458	0 7
					Payments in advance	736	9 5
					Treasury Adjustment Account	85,784	1 2
					Excess expenditure over income—		
					Courts	30,929	11 0
					Less excess income over ex-		
					penditure (Patents, £5,993		
					7s. 4d.; Bankruptcy, £2,060		
					5s. 10d.; Registrar-		
					General's Office, £4,317		
					17s. 11d.)	12,371	11 1
						<u>18,557</u>	<u>19 11</u>
			<u>£679,441</u>	<u>15 3</u>		<u>£679,441</u>	<u>15 3</u>

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

B. L. DALLARD, Under-Secretary.
G. O. HALL, A.R.A.N.Z., Accountant.

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

KAURI-GUM INDUSTRY ACCOUNT.
BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital: Debentures at 4 per cent. ..	57,000	0	0	Realization Account: Assets in course of realization ..	17	1	0
Writings-off reserve ..	7,339	15	1	Gum on hand ..	2,298	10	6
Treasury Adjustment Account ..	17,805	8	4	Advances on gum ..	8	19	8
				Sundry debtors: Kauri-gum Control Board ..	249	10	7
				Investments, Public Debt Redemption Fund ..	829	19	6
				Losses in Suspense ..	7,339	15	1
				Accumulated loss (account abolished, 31st March, 1931) ..	71,401	7	1
	£82,145	3	5		£82,145	3	5

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

I hereby certify that the Balance-sheet has been duly examined and compared with the relative books and documents submitted for audit, and correctly states the position as disclosed thereby. The following comment is appended: Stocks are shown at book value pending disposal.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF LABOUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 1933.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Salaries, agents' allowances, and overtime ..	33,770	7	5	By Penalties imposed by the Court in action brought for breaches of awards and certain sections of the Industrial Conciliation and Arbitration Act, 1925, and the Apprentices Act, 1923 ..	101	5	0
Advertising, supply of newspapers, &c. ..	116	0	11	Factory registration fees ..	3,079	3	0
Motor-cars, motor-cycles, and bicycles maintenance and repairing ..	596	15	11	Servants' registry office fees ..	19	15	0
Fees payable to assessors on Conciliation Councils ..	2,408	10	3	Weights and measures verification fees ..	8,676	17	3
Freight, cartage, and transport charges ..	64	0	9	Rent of buildings ..	53	13	2
Heating and lighting of offices ..	239	9	4	Charges for use of motor-vehicles and other incidental services in connection with weights and measures verification ..	1,585	18	2
Law-costs ..	8	9	5	Sale of departmental publications ..	193	18	3
Miscellaneous expenses ..	42	16	4	Services to Unemployment Board ..	7,994	12	6
Postage, telegrams, telephone services, &c. ..	1,978	4	10	Excess of expenditure over income before charging interest carried down ..	29,906	11	7
Printing, stationery, office requisites, and typewriter repairs ..	1,890	11	7				
Rates and repairs on property ..	9	3	3				
Rent and rates on office accommodation ..	3,335	4	1				
Commission on sale of publications ..	41	12	2				
Travelling allowances and expenses (Arbitration Court and Conciliation Council, £4,055 7s. 4d.; departmental, £1,863 13s. 1d.) ..	5,919	0	5				
Cash deficiencies: Erroneous disbursements from Deposit Account ..	5	4	2				
Losses on realization of property ..	11	16	0				
Bad debts ..	113	17	6				
Provision for depreciation of assets ..	1,060	9	7				
	£51,611	13	11		£51,611	13	11
To Excess of expenditure over income before charging interest brought down ..	29,906	11	7	By Excess of expenditure over income ..	30,703	11	1
Interest on capital ..	796	19	6		£30,703	11	1
	£30,703	11	1		£30,703	11	1

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

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital ..	18,188	4	2	Land and buildings ..	920	0	0
Creditors—				Motor-cars, motor-cycles, and bicycles ..	2,781	15	1
Departmental ..	356	15	11	Furniture and fittings ..	7,132	2	11
Sundry ..	191	16	11	Mechanical office appliances ..	908	2	0
Factory fees received in advance ..	2	17	0	Library books ..	1,768	11	7
	551	9	10	Weights and measures standards ..	4,677	12	7
Reserves—				Stationery ..	300	12	10
Depreciation ..	9,298	3	9	Stamps ..	120	19	8
Bad debts ..	428	16	10	Payments in advance ..	45	0	6
	9,727	0	7	Debtors—			
Amounts held on deposit ..	194	9	2	Departmental ..	118	13	4
Writings-off, Suspense Account ..	14	7	2	Sundry ..	1,043	14	11
Treasury Adjustment Account ..	22,055	4	11		1,162	8	3
				Assets in Suspense ..	14	7	2
	£50,730	15	10	Deposit accounts—			
				Receiver-General's Deposit Account ..	50	0	0
				Sundry deposits ..	106	11	2
				Cash in hand ..	37	18	0
				Cash in hand ..	1	3	0
				Excess of expenditure over income ..	30,703	11	1
	£50,730	15	10		£50,730	15	10

HENRY E. MOSTON, Deputy Chief Inspector of Factories.
Y. M. F. JACKSON, Accountant.

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

LAND AND INCOME TAX DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Expenditure.			Income.		
£	s. d.	£ s. d.	£	s. d.	£ s. d.
To Salaries	39,423	4 4	By Land-tax	491,153	0 5
Advertising	639	11 8	Income-tax	3,471,307	11 9
Gas and lighting	18	0 5	Film-hire tax	30,101	16 7
Law-costs	227	1 5	Unclaimed moneys	72,979	10 8
Office-cleaning	3	17 9	Interest on mortgages	43	14 0
Postages and telegrams	2,693	17 8			
Printing and stationery	1,813	6 2			
Refund of unclaimed moneys	1,130	19 1			
Remission of income-tax	76	4 1			
Rent	2,388	4 0			
Repairs and renewals	79	13 9			
Sundry expenses	4	12 11			
Telephone services	157	0 8			
Travelling allowance and expenses	1,063	9 9			
Services rendered by other Departments—					
Customs Department: Collecting deposits ..	200	0 0			
Post and Telegraph Department: Receiving payment of tax ..	2,053	7 6			
Valuation Department: Contributions towards expenses ..	6,821	3 2			
Interest on payments in advance, section 53, Finance Act, 1932	2,680	15 11			
		61,474 10 3			
Depreciation		468 15 0			
Balance carried down		4,003,642 8 2			
		£4,065,585 13 5			£4,065,585 13 5
		£ s. d.			£ s. d.
To Interest on capital		335 14 5	By Balance	4,003,642	8 2
Excess of revenue over expenditure		4,003,306 13 9			
		£4,003,642 8 2			£4,003,642 8 2

Percentage cost of collection, 1.43.

NOTE.—The above account includes assessed rent and interest on capital for which parliamentary appropriation has not been obtained.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

Liabilities.			Assets.		
£	s. d.	£ s. d.	£	s. d.	£ s. d.
Capital		7,648 8 3	Office furniture and fittings	4,867	1 5
Sundry departmental creditors	8,081	6 8	Additions	250	14 4
Sundry other creditors*	19,673	11 10			5,117 15 9
		27,754 18 6	Office appliances	2,122	9 9
Depreciation Reserve		5,612 11 8	Additions	111	15 0
Suspenses Account for default assessments		150,000 0 0			2,234 4 9
Excess of revenue over expenditure		4,003,306 13 9	Library	290	7 9
			Additions	6	0 0
					296 7 9
					7,648 8 3
			Forms and stationery		1,089 12 7
			Official stamps		1 11 9
			Sundry departmental debtors	1	17 6
			Sundry other debtors	568,448	14 3
					568,450 11 9
			Cash in hand, Post Office		19,078 18 9
			Treasury Adjustment Account		3,598,053 9 1
					£4,194,322 12 2
		£4,194,322 12 2			£4,194,322 12 2

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

C. E. DOWLAND, Commissioner of Taxes.

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

LANDS AND SURVEY DEPARTMENT.
AUCKLAND MUSEUM ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>	£ s. d.	<i>Payments.</i>	£ s. d.
To Balance—Cash in Local Bodies' Deposit Accounts of the Receivers of Land Revenue at North Auckland, Auckland, and Gisborne on account rents, &c.	6 8 4	By Payments to Auckland Museum Trustees under section 4, Auckland Museum Endowment Act, 1882—	
Sales of land	12 19 0	Sales of land	7 13 5
Rents and interest	44 1 0	Rents and interest	26 6 7
		Refund of revenue	34 0 0
		Administration expenses	1 0 0
		Balance: Cash in Local Bodies' Deposit Accounts of Receivers of Land Revenue at North Auckland, Auckland, and Gisborne—	
		On account sales of land	5 5 7
		On account rents, &c.	21 11 10
			26 17 5
	£63 8 4		£63 8 4

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Administration expenses	2 3 0	By Balance brought forward from previous year ..	18 5 10
Payments to Auckland Museum Trustees of rents and interest as per section 4, Auckland Museum Endowment Act, 1882	26 6 7	Accrued rents and interest	40 4 3
Balance carried forward	30 0 6		
	£58 10 1		£58 10 1

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>		£ s. d.	£ s. d.
Auckland Museum Trustees: Value of land endowed under Auckland Museum Endowment Act, 1882 ..	10,000 0 0	Land					966 18 9
Less repayments to Trustees in respect of sales of land ..	9,139 16 7	Sundry debtors—					
		Sales of land (not yet payable) ..	27 17 5				
		Sales of land (principal instalments) ..	2 16 11				
		Interest on sales of land	0 8 7				
		Rent	10 9 8				41 12 7
Sundry creditors—		Interest accrued but not due					0 7 10
Instalments paid in advance ..	5 0 0	Cash in Local Bodies' Deposit Accounts of Receivers of Land Revenue—					
Public Account (surplus of assets) ..	137 15 3	North Auckland	20 7 7				
Miscellaneous	1 16 2	Auckland	5 5 7				
		Gisborne	1 4 3				26 17 5
Rents charged in advance							
Revenue Account							£1,035 16 7
							£1,035 16 7

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

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

BLUFF HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>	£ s. d.	<i>Payments.</i>	£ s. d.
To Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 1st April, 1932	16 3 0	By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	0 17 0
Rents	17 0 0	Payments to Bluff Harbour Board under section 132, Harbours Act, 1923	16 3 0
		Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1933	16 3 0
	£33 3 0		£33 3 0

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	0 17 0	By Accrued rents	1,358 4 8
Amount due to Bluff Harbour Board under section 132, Harbours Act, 1923	16 3 0	Balance from previous years	1,852 4 9
Remissions granted under Mortgages Relief Act, 1931, and amendments	360 0 8		
Balance carried forward	2,833 8 9		
	£3,210 9 5		£3,210 9 5

LANDS AND SURVEY DEPARTMENT—*continued.*
BLUFF HARBOUR ENDOWMENT ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .	.. .. .	30,028	16	9	Endowment lands .. .. .	.. .. .	30,028	16	9
Rents charged in advance .. .. .	.. .. .	534	8	7	Sundry debtors for rent .. .. .	.. .. .	3,351	14	4
Revenue Account .. .. .	.. .. .	2,833	8	9	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1933 .. .. .	.. .. .	16	3	0
		<u>£33,396</u>	<u>14</u>	<u>1</u>			<u>£33,396</u>	<u>14</u>	<u>1</u>

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

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

CLUTHA RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
To Rents .. .. .	.. .. .	206	4	8	By Amount paid to trustees of Clutha River Trust under section 128, River Boards Act, 1908 ..	.. .. .	54	2	8
		<u>£206</u>	<u>4</u>	<u>8</u>	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 .. .. .	.. .. .	2	17	0
					Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, on 31st March, 1933 .. .. .	.. .. .	149	5	0
							<u>£206</u>	<u>4</u>	<u>8</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Amount paid to Trustees of Clutha River Trust under section 128, River Boards Act, 1908 ..	.. .. .	54	2	8	By Balance brought forward from previous year ..	.. .. .	912	13	2
Administration expenses payable to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 .. .. .	.. .. .	10	6	3	Accrued rent .. .. .	.. .. .	1,407	3	2
Balance carried forward .... .. .	.. .. .	2,255	7	5					
		<u>£2,319</u>	<u>16</u>	<u>4</u>			<u>£2,319</u>	<u>16</u>	<u>4</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .	.. .. .	28,480	0	0	Endowment lands .. .. .	.. .. .	28,480	0	0
Rents charged in advance .. .. .	.. .. .	553	7	6	Sundry debtors for rent .. .. .	.. .. .	2,666	19	2
Sundry creditors for administration expenses .. .. .	.. .. .	7	9	3	Balance in Local Bodies' Deposit Account of the Receiver of Land Revenue, Dunedin, on 31st March, 1933 .. .. .	.. .. .	149	5	0
Revenue Account: Balance carried forward .. .. .	.. .. .	2,255	7	5					
		<u>£31,296</u>	<u>4</u>	<u>2</u>			<u>£31,296</u>	<u>4</u>	<u>2</u>

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

GERALDINE COUNTY RIVER BOARD ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
To Rents .. .. .	.. .. .	50	10	10	By Amount paid to Geraldine County River Board under Geraldine County River District Act, 1921-22	35	18	1	
					Amount paid to Consolidated Fund on account of administration expenses under section 4, Land Laws Amendment Act, 1927	1	17	9	
					Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Christchurch, at 31st March, 1933	12	15	0	
		<u>£50</u>	<u>10</u>	<u>10</u>			<u>£50</u>	<u>10</u>	<u>10</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Payments to Geraldine County River Board under section 7, Geraldine County River Districts Act, 1921-22 .. .. .	.. .. .	35	18	1	By Balance carried forward from previous year	52	13	2	
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 .. .. .	.. .. .	2	10	6	Accrued rent	186	13	6	
Balance carried forward .. .. .	.. .. .	200	18	1					
		<u>£239</u>	<u>6</u>	<u>8</u>			<u>£239</u>	<u>6</u>	<u>8</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .	.. .. .	3,733	10	0	Leased land	3,733	10	0	
Rents charged in advance .. .. .	.. .. .	32	11	1	Sundry debtors for rent	221	6	11	
Sundry creditors for administration expenses .. .. .	.. .. .	0	12	9	Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Christchurch, at 31st March, 1933	12	15	0	
Revenue Account—Balance carried forward .. .. .	.. .. .	200	18	1					
		<u>£3,967</u>	<u>11</u>	<u>11</u>			<u>£3,967</u>	<u>11</u>	<u>11</u>

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

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

GORE HIGH SCHOOL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
To Rents .. .. .	.. .. .	65	0	0	By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	3	5	0	
					Payment to Board of Governors of Gore High School under section 89, Reserves and other Lands Disposal and Public Bodies' Empowering Act, 1919	61	15	0	
		<u>£65</u>	<u>0</u>	<u>0</u>			<u>£65</u>	<u>0</u>	<u>0</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Balance brought forward from previous year .. .. .	.. .. .	16	5	0	By Accrued rent	65	0	0	
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 .. .. .	.. .. .	3	5	0	Balance carried forward	16	5	0	
Amount paid to Board of Governors of Gore High School under section 89, Reserves and other Lands Disposal Act, 1919 .. .. .	.. .. .	61	15	0					
		<u>£81</u>	<u>5</u>	<u>0</u>			<u>£81</u>	<u>5</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

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

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

GREYMOUTH TECHNICAL AND HOKITIKA HIGH SCHOOLS ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Balance, 1st April, 1932: Cash in Treasury			By Payments to Consolidated Fund under sections 50 and 50 (3), Finance Act, 1932, and sections 31 and 31 (3), Education Reserves Act, 1928—		
Deposit Account	87	9 11	Compensation for improvements	131	8 4
Rents	276	6 6	Interest on compensation-money	91	8 6
			Survey costs	130	0 0
			Administration expenses	7	18 1
			Balance: Cash in Treasury Deposit Account at 31st March, 1933	3	1 6
	<u>£363</u>	<u>16 5</u>		<u>£363</u>	<u>16 5</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Administration expenses (section 31, Education Reserves Act, 1928, and section 50, Finance Act, 1932)	13	16 3	By Accrued rents	289	5 1
Consolidated Fund: Interest on amount paid as compensation for improvements, Poerua Run ..	40	5 0			
Balance brought down	235	3 10			
	<u>£289</u>	<u>5 1</u>		<u>£289</u>	<u>5 1</u>
To Transfer of rents to meet capital liabilities ..	261	8 4	By Balance from previous year	65	7 9
Balance brought down	39	3 3	Balance brought down	235	3 10
	<u>£300</u>	<u>11 7</u>		<u>£300</u>	<u>11 7</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital—			Land—		
Balance at 1st April, 1932	5,327	14 2	Leased	5,969	15 0
Rents diverted to repayment of advances from Consolidated Fund	261	8 4	Unleased	494	7 6
Balance at 31st March, 1933	5,589	2 6		6,464	2 6
Consolidated Fund: Compensation for Improvements, Poerua Run	875	0 0	Sundry debtors for rents	85	11 2
Consolidated Fund: Interest on amount paid as compensation for improvements, Poerua Run ..	0	2 3	Sundry debtors for royalties	23	13 0
Sundry creditors for administration expenses ..	5	18 2	Cash: Treasury Deposit Account as at 31st March, 1933	3	1 6
Rents charged in advance	67	2 0			
Revenue Account: Balance carried forward ..	39	3 3			
	<u>£6,576</u>	<u>8 2</u>		<u>£6,576</u>	<u>8 2</u>

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

HUNTERS SOLDIERS' ASSISTANCE TRUST DEPOSIT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>				<i>Payments.</i>					
To Balance in Treasury Deposit Account (Miscellaneous) at 31st March, 1932—				By Expenditure under the Hunter Gift for the Settlement of Discharged Soldiers Act, 1921—					
Cash	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Investments	6,185	0 0			Administration expenses ..	12	0 8		
			7,123	1 6	Board fees	30	12 1		
Rents								42	12 9
Interest on investments					Section 6 (b)—				
Interest on advances					Advances on current account ..	1,406	1 4		
Repayment of advances—	£	s. d.			Advances on instalment mortgage	339	19 4		
Instalment mortgage	5	1 6			Grants to orphans	80	0 0		
Current Account	73	10 10						1,826	0 8
					“Thirds,” “fourths,” &c., deducted under section 139 of the Land Act, 1924				9 13 5
					Balance in Treasury Deposit Account at 31st March, 1933—	£	s. d.		
					Cash	326	12 8		
					Investments	5,435	0 0		
			78	12 4				5,761	12 8
									5,761 12 8
			<u>£7,639</u>	<u>19 6</u>				<u>£7,639</u>	<u>19 6</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>				<i>Cr.</i>					
To Expenditure under section 6 (a) of the Hunter Gift for the Settlement of Discharged Soldiers Act, 1921—				By Accrued rent					
Administration expenses ..	£	s. d.	£	s. d.	Interest accrued on—	£	s. d.		
Board fees	12	0 8			Current account	50	3 7		
	30	12 1			Instalment Account	21	7 2		
			42	12 9	Investments	249	1 8		
Grants to orphans under section 6 (b) of the Hunter Gift for the Settlement of Discharged Soldiers Act, 1921			90	0 0				320	12 5
“Thirds,” “fourths,” &c., deducted under section 139 of the Land Act, 1924					Balance (loss for year), carried down			83	0 7
Remissions of rent			1,054	11 3					
Rebates			7	15 7					
			<u>£1,204</u>	<u>13 0</u>				<u>£1,204</u>	<u>13 0</u>
To Balance brought down	£	s. d.	£	s. d.	By Transfer to Capital Account			£	s. d.
	83	0 7						83	0 7
			<u>£83</u>	<u>0 7</u>				<u>£83</u>	<u>0 7</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>					
Capital—				Land endowed by Sir George Hunter (deceased) ..					
Balance at 1st April, 1932 ..	£	s. d.	£	s. d.	Advances on mortgage—	£	s. d.		
Less loss for year, as per Revenue Account	83	0 7			Instalment Account	580	5 11		
Balance at 31st March, 1933 ..			26,321	16 2	Current account	1,411	10 6		
Rents charged in advance			200	5 0				1,991	16 5
Sundry creditors: Miscellaneous			17	15 0	Sundry debtors—				
					Rent	754	19 0		
					Interest on current account	38	12 2		
					Interest on instalment advances ..	1	15 3		
					Instalments of principal	4	11 11		
								799	18 4
					Postponed rent			105	15 0
					Interest accrued but not due—	£	s. d.		
					On investments	72	14 2		
					On instalment advances	7	19 7		
								80	13 9
					Cash in Treasury Deposit Account at 31st March, 1933—				
					Cash	326	12 8		
					Investments	5,435	0 0		
								5,761	12 8
			<u>£26,539</u>	<u>16 2</u>				<u>£26,539</u>	<u>16 2</u>

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*
NEW ZEALAND UNIVERSITY (WESTLAND) ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>				<i>Payments.</i>					
		£	s. d.	£	s. d.			£	s. d.
To Balance in Treasury Deposit Account 1st April, 1932—						By Administration expenses under section 4, Land			
Cash .. .. .	.. .. .	285	1 0			Laws Amendment Act, 1927 .. .. .	.. .. .	4	0 9
Investments .. .. .	.. .. .	2,300	0 0			Balance in Treasury Deposit Account, 31st March, 1933—			
				2,585	1 0	Cash .. .. .	.. .. .	463	5 0
Rents .. .. .	.. .. .			80	16 2	Investments .. .. .	.. .. .	2,300	0 0
Interest on investments .. .. .	.. .. .			101	8 7				
				<u>£2,767</u>	<u>5 9</u>			2,763	5 0
								<u>£2,767</u>	<u>5 9</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>				<i>Cr.</i>					
		£	s. d.					£	s. d.
To Administration expenses under section 4, Land				By Accrued rent				60	15 4
Laws Amendment Act, 1927 .. .. .	.. .. .			Interest on investments .. .. .	.. .. .			98	17 0
Balance transferred to Capital Account .. .. .	.. .. .	155	11 7						
								<u>£159</u>	<u>12 4</u>
								<u>£159</u>	<u>12 4</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>					
		£	s. d.	£	s. d.			£	s. d.
Capital—				Land				1,591	2 6
Balance at 1st April, 1932 .. .. .	.. .. .	2,813	1 4	Sundry debtors for rent .. .. .	.. .. .			0	1 0
Appreciation of land-values .. .. .	.. .. .	1,391	2 6	Interest on investments accrued but not due .. .. .	.. .. .			24	18 9
Transfer from Revenue Account .. .. .	.. .. .	155	11 7	Cash in Treasury Deposit Account—					
				Cash .. .. .	.. .. .	463	5 0		
Rents charged in advance .. .. .	.. .. .			Investments .. .. .	.. .. .	2,300	0 0	2,763	5 0
								<u>£4,379</u>	<u>7 3</u>
								<u>£4,379</u>	<u>7 3</u>

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

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

NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>				<i>Payments.</i>					
		£	s. d.	£	s. d.			£	s. d.
To Balance in Treasury Deposit Account at 1st April, 1932—				By Cost of tree-planting				43	6 9
Cash .. .. .	.. .. .	2,522	6 8	Administration expenses .. .. .	.. .. .			21	16 4
Investments .. .. .	.. .. .	7,500	0 0	Balance in Treasury Deposit Account at 31st March, 1933—					
				Cash .. .. .	.. .. .	3,036	16 1		
Rents .. .. .	.. .. .			Investments .. .. .	.. .. .	7,500	0 0	10,536	16 1
Interest on investments .. .. .	.. .. .							
								<u>£10,601</u>	<u>19 2</u>
								<u>£10,601</u>	<u>19 2</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>				<i>Cr.</i>					
		£	s. d.					£	s. d.
To Administration expenses under section 4, Land				By Balance brought down				10,271	4 0
Laws Amendment Act, 1927 .. .. .	.. .. .			Accrued rent .. .. .	.. .. .			245	0 0
Balance carried down .. .. .	.. .. .	10,815	12 5	Interest on investments .. .. .	.. .. .			314	1 0
								<u>£10,830</u>	<u>5 0</u>
								<u>£10,830</u>	<u>5 0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>					
		£	s. d.					£	s. d.
Capital .. .. .	.. .. .	4,900	0 0	Leased land .. .. .	.. .. .			4,900	0 0
Rents in advance .. .. .	.. .. .			Plantation .. .. .	.. .. .			186	6 9
Revenue Account—				Interest on investments accrued but not due .. .. .	.. .. .			116	4 7
Balance, 1st April, 1932 .. .. .	.. .. .	10,271	4 0	Treasury Deposit Account—					
Surplus for year .. .. .	.. .. .	544	8 5	Cash .. .. .	.. .. .	3,036	16 1		
				Investments .. .. .	.. .. .	7,500	0 0	10,536	16 1
								<u>£15,739</u>	<u>7 5</u>
								<u>£15,739</u>	<u>7 5</u>

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

OTAGO BOYS' AND GIRLS' HIGH SCHOOLS ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Payments.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, at 1st April, 1932	..	..	3	8	9	By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	..	..	16	7	10
Rents	..	..	464	6	2	Payments to Otago Boys' and Girls' High Schools Board of Governors	..	..	311	8	2
						Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, at 31st March, 1933			139	18	11
			<u>£467</u>	<u>14</u>	<u>11</u>				<u>£467</u>	<u>14</u>	<u>11</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Cr.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	..	..	23	4	4	By Balance brought forward from previous year	..	..	162	19	0
Amount due to Otago Boys' and Girls' High School Board of Governors	..	..	311	8	2	Accrued rents	..	..	409	4	6
Rents charged in advance	..	..	237	11	0						
			<u>£572</u>	<u>3</u>	<u>6</u>				<u>£572</u>	<u>3</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Assets.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
Capital	..	..	8,439	10	10	Endowment lands	..	..	8,439	10	10
Sundry creditors for administration expenses	..	..	6	19	10	Sundry debtors for rent	..	..	207	3	4
Sundry creditors for rent	..	..	0	5	4	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, at 31st March, 1933			139	18	11
Rents charged in advance	..	..	102	6	1						
Revenue Account: Balance carried forward	..	..	237	11	0				<u>£8,786</u>	<u>13</u>	<u>1</u>
			<u>£8,786</u>	<u>13</u>	<u>1</u>				<u>£8,786</u>	<u>13</u>	<u>1</u>

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Accountant.

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

OTAGO UNIVERSITY ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Payments.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Cash on hand, 1st April, 1932, in Local Bodies' Deposit Account of the Receiver of Land Revenue at—						By Land for Settlements Account under section 45, Land Laws Amendment Act, 1929	..	..	61	18	2
Dunedin	..	..	556	18	4	Administration expenses paid to Consolidated Fund under section 4 of the Land Laws Amendment Act, 1927	..	..	76	5	0
Invercargill	..	..	42	5	7	Otago University Council, under section 118 (1), Reserves and other Lands, &c., Act, 1917	..	..	2,568	6	8
						Dunedin Athenæum under Otago Museum Act, 1877	..	..	85	12	0
Rents	..	..	3,173	0	6	Cash on hand, 31st March, 1933, in the Local Bodies' Deposit Account of the Receiver of Land Revenue at—					
Royalties	..	..	55	3	11	Dunedin	..	..	754	0	10
						Invercargill	..	..	281	5	8
			<u>£3,827</u>	<u>8</u>	<u>4</u>				<u>1,035</u>	<u>6</u>	<u>6</u>
			<u>£3,827</u>	<u>8</u>	<u>4</u>				<u>£3,827</u>	<u>8</u>	<u>4</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>	<i>Cr.</i>			<i>£</i>	<i>s.</i>	<i>d.</i>
To Administration expenses	..	..	80	14	5	By Accrued rent	..	..	8,031	8	1
Amount paid to Land for Settlements Account under section 45, Land Laws Amendment Act, 1929	..	..	61	18	2	Accrued royalties	..	..	55	3	11
Amount paid to Otago University Council under section 118 (1), Reserves and other Lands, &c., Act, 1917	..	..	2,568	6	8						
Amount paid to Dunedin Athenæum under Otago Museum Act, 1877	..	..	85	12	0						
Remission of rent	..	..	3,488	10	8						
Balance carried down	..	..	1,801	10	1				<u>£8,086</u>	<u>12</u>	<u>0</u>
			<u>£8,086</u>	<u>12</u>	<u>0</u>				<u>£8,086</u>	<u>12</u>	<u>0</u>
			<i>£</i>	<i>s.</i>	<i>d.</i>				<i>£</i>	<i>s.</i>	<i>d.</i>
To Balance carried down	..	..	7,773	9	11	By Balance brought down from previous year	..	..	5,971	19	10
			<u>£7,773</u>	<u>9</u>	<u>11</u>	Balance brought down	..	..	1,801	10	1
			<u>£7,773</u>	<u>9</u>	<u>11</u>				<u>£7,773</u>	<u>9</u>	<u>11</u>

LANDS AND SURVEY DEPARTMENT—*continued.*OTAGO UNIVERSITY ENDOWMENT ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	134,819	14 7	Endowment land	135,146	0 0
Consolidated Fund: Compensation for improvements effected by lessee on endowment land ..	444	2 4	Buildings	485	19 7
Reserve Account	368	2 8	Sundry debtors for rent	7,786	14 2
Sundry creditors: Administration expenses ..	18	16 10	Postponed rent	2,062	8 9
Rents charged in advance	3,092	2 8	Cash on hand, 31st March, 1933, in the Local Bodies' Deposit Account of the Receiver of Land Revenue at—		
Revenue Account: Balance carried forward ..	7,773	9 11	Dunedin	754	0 10
			Invercargill	281	5 8
				1,035	6 6
	<u>£146,516</u>	<u>9 0</u>		<u>£146,516</u>	<u>9 0</u>

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

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

PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Balance—			By Payments for primary-education purposes ..	76,095	9 8
Cash in Deposit Account ..	4,679	12 5	Administration expenses	4,062	2 3
Investment Account ..	11,850	0 0	Maintenance and repairs	174	13 10
		16,529 12 5	Survey costs, &c.	60	13 3
Rents under section 30, Education Reserves Act, 1928	80,125	7 2	Refunds of revenue	591	0 2
Sales under section 27, Education Reserves Act, 1928		4 7 6	Cash in—		
Interest on cash and investments held by Public Trustee		858 12 0	Consolidated Fund Deposit Account at 31st March, 1933..	5,217	4 11
Interest on investments		533 5 0	Investment Account	11,850	0 0
		<u>£98,051 4 1</u>		17,067	4 11
				<u>£98,051 4 1</u>	

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Administration expenses	4,018	19 1	By Accrued rents	119,692	5 0
Survey-costs	60	13 3	Accrued royalties	453	9 10
Maintenance and repairs	158	16 10	Interest on cash and investments held by Public Trustee	892	2 3
Depreciation reserve on buildings	24	11 0	Interest on investments in Public Account ..	534	14 3
Remissions of rent	10,462	3 9	Recovery of loss written off	1	0 0
Remissions under the Deteriorated Lands Act, 1925	220	18 10			
Irrecoverable rents	487	15 11			
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923..	23	5 7			
Payments for primary-education purposes ..	76,095	9 8			
Balance carried down	30,020	17 5			
	<u>£121,573 11 4</u>			<u>£121,573 11 4</u>	
To Balance	80,787	8 4	By Balance from previous year	50,780	15 8
Adjustment on account of previous year, Blenheim District	14	4 9	Balance brought down	30,020	17 5
	<u>£80,801 13 1</u>			<u>£80,801 13 1</u>	

LANDS AND SURVEY DEPARTMENT—continued.

PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

Liabilities.				Assets.			
		£	s. d.			£	s. d.
Capital .. .. .	..	2,339,194	12 9	Endowment lands—			
Appreciation in land-values .. .. .	..	152,673	2 2	Leased .. .. .	..	2,397,218	19 5
Public Works Fund—Roading (section 17, Land Laws Amendment Act, 1927) .. .. .	..	3,669	10 6	Unleased .. .. .	..	57,302	13 11
Discharged Soldiers Settlement Account—Merged interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923—				Land for Settlements Account, section 6, Land Laws Amendment Act, 1929		177	19 1
		£	s. d.			<hr/>	
Advances .. .. .	..	445	14 0	Buildings (included in capital value of leases) .. .. .	..	818	8 0
Principal instalment.. .. .	..	81	8 1	Less Depreciation Reserve .. .. .	..	216	17 4
Interest .. .. .	..	110	9 5			<hr/>	
		637 11 6					2,454,699 12 5
Sundry creditors—				Buildings (purchase price not yet payable) .. .. .	..		4,841 5 2
Departmental .. .. .	..	1,350	4 5	Sundry debtors—			
Miscellaneous .. .. .	..	2	2 6	Rents .. .. .	..	88,424	18 4
		<hr/>		Royalties .. .. .	..	1,997	0 6
		1,352	6 11	Principal instalments on buildings .. .. .	..	289	9 8
Rents charged in advance .. .. .	..	24,746	16 5	Interest on cash and investments .. .. .	..	65	18 10
Rents paid in advance .. .. .	..	1,307	13 5	Departmental .. .. .	..	8	6 8
Writings-off in Suspense .. .. .	..	431	17 10			<hr/>	
Revenue Account balance .. .. .	..	80,787	8 4			90,785	14 0
		<hr/>		Unallocated arrears, Hawke's Bay District .. .. .	..		0 10 4
		£2,604,800	19 10	Postponed rent .. .. .	..	14,308	18 10
				Interest accrued but not due on investments .. .. .	..	206	10 7
				Losses in Suspense .. .. .	..	431	17 10
				Investment with Public Trustee .. .. .	..	21,857	15 1
				Cash in Consolidated Fund—			
				Deposits Account—		£	s. d.
				Cash .. .. .	..	5,217	4 11
				Investments .. .. .	..	11,850	0 0
						<hr/>	
						17,067	4 11
						<hr/>	
						£2,604,800	19 10

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

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

ROTORUA COLLEGE AND GRAMMAR SCHOOL ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

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

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

SECONDARY EDUCATION ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
To Balance in Deposit Account, 1st April, 1932—					By Payments to secondary schools	8,744	3	3	
	£ s. d.				Administration expenses	492	12	3	
Cash	4,474 2 5				Maintenance and repairs	4	5	9	
Investments	600 0 0				Rotorua College and Grammar School	640	8	0	
		5,074	2	5	Refunds of revenue	27	2	0	
Rents under section 30, Education Reserves Act, 1928		9,625	3	8	Balance in Deposit Account at 31st March, 1933—				
Interest on investments		27	0	0	Cash	4,249	11	7	
Interest on cash and investments held by Public Trustee		31	16	9	Investments	600	0	0	
									4,849 11 7
		<u>£14,758</u>	<u>2</u>	<u>10</u>					<u>£14,758 2 10</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Administration expenses		489	15	9	By Accrued rent	12,987	19	11	
Remissions under Land Act, 1924		1,753	17	0	Interest on cash held by Public Trustee	31	16	9	
Repairs and maintenance		4	5	9	Interest on investments	27	1	6	
Rotorua College and Grammar School		640	8	0					
Payments to secondary schools		8,744	3	3					
Balance carried down		1,414	8	5					
		<u>£13,046</u>	<u>18</u>	<u>2</u>					<u>£13,046 18 2</u>
To Balance		10,026	14	8	By Balance from previous year	8,612	6	3	
					Balance brought down	1,414	8	5	
		<u>£10,026</u>	<u>14</u>	<u>8</u>					<u>£10,026 14 8</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital		208,402	9	4	Endowment lands—				
Appreciation in land-values		54,345	18	11	Leased	247,522	5	7	
Public Works Fund: Roading (section 17, Land Laws Amendment Act, 1927)		2,235	17	11	Unleased	17,492	6	2	
Sundry creditors—									265,014 11 9
Rents	£ s. d.	273	15	4	Sundry debtors for rent				6,670 0 2
Departmental	158 4 9				Unallocated arrears, Hawke's Bay District				0 1 6
		432	0	1	Postponed rent				1,009 8 6
Rents charged in advance		2,906	17	6	Interest accrued but not due on investments				10 0 9
Writings-off in suspense		9	2	6	Losses in Suspense				9 2 6
Revenue Account balance		10,026	14	8	Cash held by Public Trustee				796 4 2
					Cash in Public Account at 31st March, 1933: Deposits Account—				
					Cash	4,249	11	7	
					Investments	600	0	0	
		<u>£278,359</u>	<u>0</u>	<u>11</u>					4,849 11 7
									<u>£278,359 0 11</u>

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*
TARANAKI SCHOLARSHIP ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
To Balance in Treasury Deposit Account at 1st April, 1932	..	..	..	342	8	10	By Payments to Public Trustee in terms of section 22, New Zealand University Amendment Act, 1914	..	..	..	914	1	0
Rents	..	..	..	950	9	7	Administration expenses under section 4, Land Laws Amendment Act, 1927	..	..	..	47	10	3
							Balance—Cash in Treasury Deposit Account at 31st March, 1933	..	..	..	331	7	2
				<u>£1,292</u>	<u>18</u>	<u>5</u>					<u>£1,292</u>	<u>18</u>	<u>5</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Payments to Public Trustee in terms of section 22, New Zealand University Amendment Act, 1914	..	..	..	914	1	0	By Balance brought forward from previous year	..	..	..	208	13	0
Administration expenses payable to Consolidated Fund	..	..	..	47	10	3	Accrued rent	..	..	..	948	17	1
Remissions of rent	..	..	..	8	5	0							
Remission of rent under Deteriorated Land Act	..	..	..	9	5	0							
Balance carried forward	..	..	..	178	8	10							
				<u>£1,157</u>	<u>10</u>	<u>1</u>					<u>£1,157</u>	<u>10</u>	<u>1</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital	..	..	..	19,343	16	8	Endowment lands	..	..	..	19,343	16	8
Sundry creditors for rents paid in advance	..	..	..	2	18	6	Sundry debtors for rent	..	..	..	85	0	2
Rents charged in advance	..	..	..	235	0	0	Cash in Treasury Deposit Account at 31st March, 1933	..	..	..	331	7	2
Revenue Account—Balance carried forward	..	..	..	178	8	10							
				<u>£19,760</u>	<u>4</u>	<u>0</u>					<u>£19,760</u>	<u>4</u>	<u>0</u>

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

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

VICTORIA COLLEGE ENDOWMENT ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Remissions of rent under the Deteriorated Lands Act, 1925	..	..	..	29	2	6	By Balance brought forward from previous year	..	..	..	74	9	10
Balance carried forward	..	..	..	178	12	4	Accrued rent	..	..	..	133	5	0
				<u>£207</u>	<u>14</u>	<u>10</u>					<u>£207</u>	<u>14</u>	<u>10</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital	..	..	..	2,665	0	0	Leased land	..	..	..	2,665	0	0
Rents charged in advance	..	..	..	55	10	5	Sundry debtors for rent	..	..	..	234	2	9
Revenue Account—Balance carried forward	..	..	..	178	12	4							
				<u>£2,899</u>	<u>2</u>	<u>9</u>					<u>£2,899</u>	<u>2</u>	<u>9</u>

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

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

WAIPIATA-HAMILTONS LIBRARY ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
To Rents	..	..	..	13	10	8	By Payment to trustees of Waipiata-Hamiltons Library under section 93, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1917	..	..	..	12	17	2
							Payment of Administration expenses to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	..	..	..	0	13	6
				<u>£13</u>	<u>10</u>	<u>8</u>					<u>£13</u>	<u>10</u>	<u>8</u>

LANDS AND SURVEY DEPARTMENT—*continued.*
 WAIPIATA-HAMILTONS LIBRARY ENDOWMENT ACCOUNT —*continued.*
 REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	£	s.	d.		£	s.	d.
To Balance brought forward from previous year ..	3	7	8	By Accrued rent	13	10	8
Amount paid to trustees of Waipiata-Hamiltons Library under section 93, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1917	12	17	2	Balance carried forward	3	7	8
Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	0	13	6				
	£16	18	4		£16	18	4

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>					<i>Assets.</i>			
	£	s.	d.		£	s.	d.	
Capital	338	13	2	Endowment Land	338	13	2	
Rents charged in advance	3	7	8	Revenue Account—Balance carried forward	3	7	8	
	£342	0	10		£342	0	10	

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

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

WAIROA HARBOUR ENDOWMENT ACCOUNT.
 REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance carried down	313	17	6	By Balance carried down	174	7	6
				Accrued rent	139	10	0
	£313	17	6		£313	17	6

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>					<i>Assets.</i>			
	£	s.	d.		£	s.	d.	
Capital	3,100	0	0	Endowment lands	3,100	0	0	
Rents charged in advance	34	17	6	Sundry debtors for rent	139	10	0	
Revenue Account	313	17	6	Postponed rent	209	5	0	
	£3,448	15	0		£3,448	15	0	

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

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

WANGANUI HARBOUR ENDOWMENT ACCOUNT.
 RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
To Balance: Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Wellington, at 1st April, 1932	26	13	2	By Payments to Wanganui Harbour Board under Wanganui Harbour Endowment, &c., Act, 1877	45	12	11
Rents	40	11	0	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	1	0	0
				Balance: Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Wellington, at 31st March, 1933	20	11	3
	£67	4	2		£67	4	2

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Payments to Wanganui Harbour Board under Wanganui Harbour Endowment, &c., Act, 1877	45	12	11	By Balance brought forward from previous year	17	6	2
Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	2	0	7	Accrued rents	41	3	6
Balance carried forward	10	16	2				
	£58	9	8		£58	9	8

LANDS AND SURVEY DEPARTMENT—*continued.*WANGANUI HARBOUR ENDOWMENT ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.	
Capital		823	10	0	Leased land		823	10	0	
Rents charged in advance		10	0	0	Sundry debtors for rent			1	5	6
Sundry creditor for administration expenses		1	0	7	Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Wellington		20	11	3	
Revenue Account: Balance carried forward		10	16	2						
		<u>£845 6 9</u>					<u>£845 6 9</u>			

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Accountant.

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

WANGANUI RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
To Balance in Local Bodies' Deposit Account of the Receiver of Land Revenue, Wellington, at 1st April, 1932		93	16	3	By Administration expenses paid to the Consolidated Fund under section 6 of the Wanganui River Trust Act, 1891		15	10	4
Rents		402	12	8	Amount paid over to the Wanganui River Trust under Wanganui River Trust Act, 1891		388	13	7
					Loan repayments under section 14 (1), Finance Act, 1932 (No. 2)		15	14	5
					"Thirds," "Fourths," &c., deducted under section 139, Land Act, 1924		6	4	1
					Balance in Local Bodies' Deposit Account of the Receiver of Land Revenue, Wellington, at 31st March, 1933		70	6	6
		<u>£496 8 11</u>					<u>£496 8 11</u>		

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Administration expenses due to Consolidated Fund under section 6, Wanganui River Trust Act, 1891		19	0	8	By Balance brought down from previous year		856	16	3
Amount due to the Wanganui River Trust under Wanganui River Trust Act, 1891		388	13	7	Accrued rent		653	6	8
Irrecoverable rents		313	8	8	Accrued interest		13	8	4
Loan repayment under section 14 (1), Finance Act, 1932 (No. 2)		15	14	5					
Remissions of rent		280	1	5					
"Thirds," "fourths," &c., deducted under section 139 of the Land Act, 1924		6	4	1					
Balance carried down		500	8	5					
		<u>£1,523 11 3</u>					<u>£1,523 11 3</u>		

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital		16,078	19	2	Endowment lands—				
Sundry creditors for administration expenses		3	10	4	Leased	14,915	9	2	
Rents charged in advance		164	0	0	Unleased	908	10	0	
Writings-off in Suspense		176	8	2					15,823 19 2
Revenue Account: Balance carried forward		500	8	5	Sundry debtors for—				
					Rents	465	8	8	
					Interest on sales	22	8	10	
					Principal instalments on sales	2	9	7	
					Sales	242	10	5	
									732 17 6
					Interest on sales accrued but not due				3 6 9
					Rents postponed				116 8 0
					Losses in Suspense Account				176 8 2
					Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Wellington, at 31st March, 1933				70 6 6
		<u>£16,923 6 1</u>					<u>£16,923 6 1</u>		

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Accountant.

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

LAND FOR SETTLEMENTS ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	General.		Cheviot.		Hutt Valley.		Total.	
<i>Dr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Interest on—								
Loans	446,620	11 11	5,632	2 7	..	..	452,252	14 6
Capital from proceeds of sale of Crown lands	74,120	9 10	..	..	..	..	74,120	9 10
Value of Crown lands in estates	8,477	12 0	..	..	..	..	8,477	12 0
National Endowment Trust Funds	1,872	15 9	..	..	..	..	1,872	15 9
Cheviot Estate accumulated funds transferred	18,508	0 10	..	..	..	..	18,508	0 10
Deposits by lessees under section 208, Land Act, 1924	292	13 5	..	..	..	..	292	13 5
Capital from Land for Settlements Account .. .. .	..	..	..	..	5,726	2 2	5,726	2 2
Administration expenses	6,288	8 6	738	14 3	196	2 1	7,223	4 10
Administration expenses, Land Laws Amendment Act, 1929	2,407	8 6	..	..	..	..	2,407	8 6
Rebates: Rent and interest	17,364	4 0	1,190	18 6	..	..	18,555	2 6
Remissions of rent and interest	113,180	16 8	336	7 10	..	..	113,517	4 6
Irrecoverable rents, &c., transferred to Suspense Account	6,275	11 1	..	..	3,040	19 3	9,316	10 4
Charges and expenses of raising loans	2,258	12 4	..	..	..	..	2,258	12 4
Management charges of New Zealand consolidated stock	720	14 2	..	..	..	..	720	14 2
Stamp duty on transfer of stock	8	5 10	..	..	..	..	8	5 10
Land for settlements—Vote expenses—	£	s. d.						
Audit fees	250	0 0	..	..	..	..	250	0 0
Compensation for injuries	596	9 8	..	..	..	..	596	9 8
Salaries	787	10 0	..	..	..	..	787	10 0
Preliminary expenses	71	0 10	..	..	..	..	71	0 10
Travelling expenses	172	13 3	..	..	..	..	172	13 3
Miscellaneous	735	6 10	..	..	..	..	735	6 10
	2,613	0 7	..	..	..	..	2,613	0 7
Depreciation of plant	179	18 0	..	..	..	..	179	18 0
Miscellaneous expenses incidental to estates	48	17 9	..	..	298	1 1	346	18 10
Interest on Cheviot Estate fixed capital (see <i>contra</i>) .. .. .	..	..	8,199	7 2	..	..	8,199	7 2
Gross loss on trading .. .. .	..	..	..	..	13,475	4 11	13,475	4 11
Balance carried down .. .. .	..	..	3,407	6 10	..	..	3,407	6 10
	£701,238	1 2	£19,504	17 2	£22,736	9 6	£743,479	7 10
To Balance brought forward	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Adjustment previous year (interest, section 5, Land Laws Amendment Act, 1912)	84,171	15 3	..	..	14,312	5 3	98,484	0 6
Adjustment previous year (miscellaneous expenditure)	2,001	8 7	..	..	..	..	2,001	8 7
Transfer to reserve .. .. .	..	..	3,407	6 10	297	3 7	3,407	6 10
	£86,173	3 10	£3,407	6 10	£14,609	8 10	£104,189	19 6
By Rents, &c.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Interest on sales, &c.	507,119	7 5	19,049	12 5	174	15 0	526,343	14 10
Interest on capital expenditure—	34,561	9 11	330	2 0	8,249	9 3	43,141	1 2
To Wera	5,660	16 10	..	..	..	..	5,660	16 10
Hutt Valley	5,726	2 2	..	..	..	..	5,726	2 2
Brinklands	702	19 7	..	..	..	..	702	19 7
Land development	434	7 6	..	..	..	..	434	7 6
	12,524	6 1	..	..	..	..	12,524	6 1
Interest on investments	4,673	18 5	..	..	..	..	4,673	18 5
Interest on investments in Public Debt Redemption Fund	49,441	5 9	125	2 9	..	..	49,566	8 6
Valuation fees, sections 7 and 14, Land Laws Amendment Act, 1929	395	17 0	..	..	..	..	395	17 0
Miscellaneous	150	14 2	..	..	..	..	150	14 2
Interest on Cheviot Estate: Fixed capital (see <i>contra</i>)	8,199	7 2	..	..	..	..	8,199	7 2
Balance carried down	84,171	15 3	..	..	14,312	5 3	98,484	0 6
	£701,238	1 2	£19,504	17 2	£22,736	9 6	£743,479	7 10
By Balance brought forward .. .. .	..	..	3,407	6 10	..	..	3,407	6 10
Transfer to Profit and Loss Appropriation Account .. .. .	..	..	..	..	14,609	8 10	14,609	8 10
Transfer to reserve	86,173	3 10	..	..	..	..	86,173	3 10
	£86,173	3 10	£3,407	6 10	£14,609	8 10	£104,189	19 6

LAND FOR SETTLEMENTS ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

Liabilities.

	General.		Cheviot.		National Endowment Trust.		Hutt Valley Land.		Total.			
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
Loan capital—												
3 per cent. ..	69,165	0 0										
3½ per cent. ..	1,457,432	5 11			160,918	0 0						
3¾ per cent. ..	535,000	0 0										
4 per cent. ..	5,207,085	3 11										
4½ per cent. ..	971,314	12 3										
4¾ per cent. ..	46,100	0 0										
£4 19s. 5·88d. per cent. ..	33,446	6 11										
5 per cent. ..	2,290,420	0 0										
5½ per cent. ..	1,500	0 0										
5¾ per cent. ..	165,250	0 0										
5½ per cent. ..	1,335,170	0 0										
Less reduction, Finance Act (No. 2), 1927			12,111,883	9 0								
			1,138,600	0 0								
			10,973,283	9 0								
Crown lands included in estates ..			211,940	0 0								
Sales of Crown land ..			2,183,106	15 0								
			13,368,330	4 0								
Less amount expended in opening up Crown lands			429,788	1 5								
			12,938,542	2 7	160,918	0 0			13,099,460	2 7		
Accumulated funds—												
Cheviot Estate					462,701	2 1			462,701	2 1		
National Endowment Trust ..							106,069	15 3	106,069	15 3		
Deposits by lessees under section 208, Land Act, 1924 ..	8,846	3 3							8,846	3 3		
Sundry creditors—												
Interest on capital from proceeds of Crown land	14,120	9 10										
Interest on loans due and unpaid ..	13,910	18 3										
Interest on National Endowment Trust funds			122	15 9								
Turakina Domain			317	3 1								
Departmental			6,163	3 4		124	0 0					
Miscellaneous			6,831	10 7								
			41,466	0 10			124	0 0		41,590	0 10	
Interest on loans accrued but not due ..	83,664	8 9			1,373	6 3				85,037	15 0	
Hutt Valley estates—												
Purchases							164,760	11 9				
Roading and incidental expenses ..							223,294	7 4				
Interest							61,343	5 4				
							449,398	4 5				
Less receipts, section 11 (2A), Hutt Valley Land Settlement Act, 1925							280,258	19 9				
							169,139	4 8		169,139	4 8	
Railway Improvements Authorization Act, 1914: Interest on capital								1,014	14 1		1,014	14 1
Land Laws Amendment Act, 1929, section 8—												
Crown lands	30,136	6 10										
National Endowment Account ..	7,643	13 5										
Primary Education Account ..	177	19 1										
Native Land Settlement Account ..	4,516	8 4										
	42,474	7 8								42,474	7 8	
Discharged Soldiers Settlement Account—												
Advances	2,715	16 5										
Instalment, principal	41	13 7										
	2,757	10 0								2,757	10 0	
Payments in advance: Rents, &c. ..	12,682	11 2		13 2 9	75	13 1	0	5 10	12,771	12 10		
Rents, &c., Adjustment Account ..	129,229	7 9	6,369	10 8			0	3 4	135,599	1 9		
Depreciation Reserve: Plant, &c. ..	2,140	13 0							2,140	13 0		
Suspense Account: Deteriorated Land Act	1,052	12 0							1,052	12 0		
Suspense Account: Buildings	309	1 7							309	1 7		
Reserve for capitalized interest on development schemes	17,545	0 0							17,545	0 0		
Profit and Loss Appropriation Account ..							120,082	1 6	120,082	1 6		
Reserve Account, including unexpended loading for roads	957,482	17 10	4,636	10 4					962,119	8 2		
Writings off, Suspense	3,377	15 5					2,460	3 11	5,837	19 4		
Cheviot Estate Account, as <i>per contra</i> ..	230,342	2 11							230,342	2 11		
National Endowment Trust, as <i>per contra</i> ..	47,523	2 11							47,523	2 11		
	£14,519,435	17 8	£636,011	12 1	£106,269	8 4	£292,696	13 4	£15,554,413	11 5		

LAND FOR SETTLEMENTS ACCOUNT—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1933—*continued.*

Assets.

	General.		Cheviot.		National Endowment Trust.		Hutt Valley Land.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Land Account—										
Estates leased	10,428,460	13 8	384,506	9 1	..	..	103,394	0 0	..	..
Estates unlet	280,304	18 0	325	0 0	..	..	..	..	..	..
	10,708,765	11 8	384,831	9 1	..	..	103,394	0 0	11,196,991	0 9
Provisional State Forest	3,158	6 6	..	..	..	..	..	..	3,158	6 6
Land Laws Amendment Act, 1929—										
Leased	71,030	0 0	..	..	..	..	..	..	..	..
Unlet	8,940	0 0	..	..	..	..	..	..	..	..
	79,970	0 0	..	..	..	..	..	..	79,970	0 0
Unpaid purchase-price (not yet payable)—										
Buildings	133,784	17 5	30	12 10	..	..	..	..	..	..
Improvements	2,331	16 7	..	..	..	..	..	..	..	..
Sales of settlement land	525,624	4 2	5,772	0 0	..	..	150,030	0 0	..	..
Sales of Crown land	321,030	15 0	..	..	56,626	5 1	..	..	..	..
	982,771	13 2	5,802	12 10	56,626	5 1	150,030	0 0	1,195,230	11 1
Realization Account	325	13 6	..	..	..	..	..	..	325	13 6
Hutt Valley estates—										
Purchases	164,760	11 9	..	..	..	..	..	..	..	..
Roading and incidental expenditure	223,294	7 4	..	..	..	..	..	..	..	..
Interest	61,343	5 4	..	..	..	..	..	..	..	..
	449,398	4 5	..	..	..	..	..	..	..	..
Less receipts, section 11 (2A), Hutt Valley Lands Settlement Act, 1925	280,258	19 9	..	..	..	..	..	..	..	..
	169,139	4 8	..	..	..	..	..	..	169,139	4 8
Farm accounts—										
Te Wera	118,865	3 6	..	..	..	..	..	..	..	..
Brinklands	19,786	3 2	..	..	..	..	..	..	..	..
	138,651	6 8	..	..	..	..	..	..	138,651	6 8
Plant and machinery	3,886	0 0	..	..	..	..	..	..	3,886	0 0
Advances under Deteriorated Land Act, 1925	12,019	4 2	..	..	..	..	..	..	12,019	4 2
Debtors' interest on advances under Deteriorated Land Act, 1925	1,070	19 6	..	..	..	..	..	..	1,070	19 6
Land Laws Amendment Act, 1929—										
Advances to settlers	110,954	2 5	..	..	..	..	..	..	110,954	2 5
Debtors' interest, advances to settlers	5,588	16 9	..	..	..	..	..	..	5,588	16 9
Instalment advances	1,356	1 4	..	..	..	..	..	..	1,356	1 4
Debtors' instalment principal	10	18 8	..	..	..	..	..	..	10	18 8
Expenditure on development of unoccupied Crown and settlement lands—										
Crown lands—										
Expenditure on improvements	122,815	13 9	..	..	..	..	..	..	..	..
Expenditure on equipment	9,239	13 8	..	..	..	..	..	..	..	..
Expenditure on stock	7,627	6 11	..	..	..	..	..	..	..	..
Expenditure on Farm Account	5,960	6 10	..	..	..	..	..	..	..	..
Settlement lands—										
Expenditure on improvements	51,552	4 1	..	..	..	..	..	..	..	..
Expenditure on equipment	4,524	5 2	..	..	..	..	..	..	..	..
Expenditure on stock	15,656	4 8	..	..	..	..	..	..	..	..
Expenditure on farm accounts	4,640	4 11	..	..	..	..	..	..	..	..
	222,016	0 0	..	..	..	..	..	..	222,016	0 0
Interest on capital expenditure	17,545	0 0	..	..	..	..	..	..	17,545	0 0
Railway Department: Balance unpaid on area taken for workshops	..	..	..	..	..	..	26,389	8 0	26,389	8 0
Sundry debtors—										
Rents, &c.	441,734	4 11	9,742	14 11	..	..	202	5 5	..	..
Principal instalments, buildings	11,017	6 9	2	7 6	..	..	..	..	..	..
Interest on sales of Crown land	238	10 4	..	..	..	..	..	..	..	..
Interest on sales of settlement land	20,515	3 2	626	14 7	..	..	7,428	9 2	..	..
Principal instalments—										
Sales of Crown land	11,525	5 1	..	..	2,062	5 10	..	..	..	..
Sales of settlement land	23,665	9 7	69	10 0	..	..	2,143	9 11	..	..
Land Laws Amendment Act, 1929, section 9—										
Rents	513	9 7	..	..	..	..	..	..	..	..
Sales	12,356	8 10	..	..	..	..	..	..	..	..
Interest	61	4 7	..	..	..	..	..	..	..	..
Principal instalments	17	16 2	..	..	..	..	..	..	..	..
	12,948	19 2	..	..	..	..	..	..	..	..
Insurances, &c.	175	3 0	..	..	..	..	..	..	..	..
Departmental	1,647	0 5	..	..	48	10 0	..	..	..	..
Miscellaneous	853	8 9	..	..	..	..	..	..	..	..
	524,320	11 2	10,441	7 0	2,110	15 10	9,774	4 6	546,646	18 6
Carried forward	12,981,549	10 2	401,075	8 11	58,737	0 11	289,587	12 6	13,730,949	12 6

LAND FOR SETTLEMENTS ACCOUNT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1933—*continued*.

Assets—continued.

	General.		Cheviot.		National Endow- ment Trust.		Hutt Valley Land.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward	12,981,549	10 2	401,075	8 11	58,737	0 11	289,587	12 6	13,730,949	12 6
Postponement of rents, &c.	139,688	15 9	1,261	0 11	9	4 6	..	..	140,959	1 2
Interest accrued but not due on—										
Investments	592	9 6	..	..	..	..	..	..	592	9 6
Deferred payment licenses	7,008	4 8	79	7 3	..	..	638	13 6	7,726	5 5
Outstanding losses—Suspense Account	3,377	15 5	..	..	..	..	2,460	3 11	5,837	19 4
Investment in Public Debt Redemption Fund	1,233,636	15 7	3,253	12 1	..	..	..	..	1,236,890	7 8
Consolidated Fund : Proportion of interest on Loan Account	95,787	8 11	..	..	..	..	..	..	95,787	8 11
Land for settlements : General, as <i>per contra</i>	..	..	230,342	2 11	47,523	2 11	..	..	277,865	5 10
Cash	35,587	14 0	..	..	..	..	10	3 5		
Imprests outstanding in the Dominion	7	3 8	..	..	..	..	..	..
Investments Account : Securities held	22,200	0 0	..	..	..	..	..	..
			..	..	..	..	..	..	57,805	1 1
	£14,519,435	17 8	£636,011	12 1	£106,269	8 4	£292,696	13 4	£15,554,413	11 5

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

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the following exception: No interest has been allowed to the Cheviot Estate in respect of the assets of the Cheviot Estate Account, which have been transferred to the Land for Settlements Account; and, moreover, the Cheviot Estate has been charged interest on the value of such assets other than cash. As a result the accounts do not disclose the true amount of revenue earned by the Cheviot Estate and the Land for Settlements Account respectively.

The following comment is appended: The Account contains no charge for the cost of exchange on payments of interest made in London; nor has any credit been allowed for exchange on the proceeds of sales of farm-produce overseas.—G. F. C. CAMPBELL, Controller and Auditor-General.

LEGISLATIVE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries			26,863	12	11	By Sales of publications			2,021	16	0
Fuel, light, &c.			1,856	6	7	Excess of expenditure over income carried down			159,604	15	5
Laundering			194	4	9						
Maintenance of grounds			1,095	18	1						
Newspapers			244	5	9						
Postages and telegrams			3,465	18	2						
Printing and stationery			15,827	17	0						
Maintenance and repairs, furniture and fittings			140	18	8						
Railway concessions and travelling-expenses of members			26,973	11	11						
Winding clocks, contingencies, &c.			288	13	3						
Cleaning			2,668	9	0						
Compilation of "Index to Laws of New Zealand"			193	16	7						
Miscellaneous stores			214	3	3						
Cleaning and repairs to uniforms			85	9	8						
Telephones			499	8	6						
Rent			29,336	0	0						
Repairs to typewriters			28	13	3						
Depreciation on furniture, fittings, library, &c. .. .			7,408	0	2						
Postage stamps supplied to members			2,037	0	0						
Statistical publications supplied to members .. .			430	4	6						
Annotation of Statutes			110	0	0						
Honoraria and allowances to members			35,230	15	9						
Telephone concessions to members			241	17	3						
Losses written off through Appropriation Act. .. .			4	3	9						
Newspapers, &c., supplied to General Assembly Library			49	5	3						
Bellamy's—											
Salaries	£	s.	3,978	17	8						
Laundry			152	15	1						
Maintenance of staff			799	15	0						
Cleaning, &c.			225	0	0						
Fuel			670	0	0						
Printing and stationery			72	5	2						
Rent			1,000	0	0						
Depreciation on furniture and fittings			129	4	6						
			7,027	17	5						
			£162,526	11	5				£162,526	11	5
To Excess of expenditure over income brought down			159,604	15	5	By Excess of expenditure over income after charging interest on capital			165,854	19	5
Interest on capital—											
Legislative	£	s.	5,997	16	5						
Bellamy's			252	7	7						
			6,250	4	0						
			£165,854	19	5				£165,854	19	5

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

BALANCE-SHEET AS AT 31ST MARCH 1933.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital—						Bellamy's : Crockery, &c.			3,786	2	4
Legislative			136,084	18	4	Furniture and fittings					
Bellamy's			5,709	7	7	Legislative			36,181	17	11
			141,794	5	11	Bellamy's			1,923	5	3
Creditors—									38,105	3	2
Departmental			382	0	0	Mechanical appliances			1,543	12	3
Sundry			967	13	9	General Assembly Library			88,783	8	2
			1,349	13	9	Books of reference			9,516	4	6
Depreciation reserve—						Publications at Printing Office			2,054	2	4
General Assembly Library			52,170	13	0	Stocks of statutes and appendices			100	0	0
Legislative			22,705	14	5	Debtors : Departmental			270	4	5
Bellamy's			1,033	16	0	Stock of "Index to Laws of New Zealand" at					
			75,910	3	5	Printing Office			205	6	3
Writings-off, Suspense						Stationery in stock			184	10	2
Treasury Adjustment Account						Stamps			13	1	9
			91,599	15	11	Consumable stores			130	1	2
						Uniforms			59	15	6
						Assets in Suspense			0	6	9
						Gardeners' tools and implements			47	7	7
						Balance of Income and Expenditure Accounts			165,854	19	5
			£310,654	5	9				£310,654	5	9

T. D. H. HALL, Clerk of the House of Representatives.

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

MAIN HIGHWAYS ACCOUNT.
REVENUE FUND.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933, AND TOTAL TO DATE.

EXPENDITURE.	Total for Year 1932-33.		Total since Inception of Main Highways Act, 1922, to 31/3/33.		INCOME.	Total for Year 1932-33.		Total since Inception of Main Highways Act, 1922, to 31/3/33.		
	£	s. d.	£	s. d.		£	s. d.	£	s. d.	
To Net expenditure on ordinary maintenance of main highways :—										
Highway District—										
No. 1	40,308	2 1	358,536	7 2	..	..	3,831	10 6	207,779	3 11
No. 2	79,946	16 11	663,330	4 10	..	..	1,428	3 9	18,936	4 4
No. 3	34,885	13 8	270,090	8 5	..	..	3,628	6 11	12,233	16 1
No. 4	25,270	16 4	225,675	10 3	..	..	372	2 11	962	10 2
No. 5	39,403	9 0	434,432	5 3	..	..	..	..	..	..
No. 6	29,764	9 4	245,464	14 9	..	..	..	..	..	..
No. 7	28,736	8 2	332,542	8 4	..	..	..	..	..	..
No. 8	23,927	17 1	260,078	5 11	..	..	..	..	..	..
No. 9	41,416	15 0	389,524	2 2	..	..	..	..	..	..
No. 10	32,067	13 9	289,967	11 10	..	..	..	..	..	..
Totals for North Island	375,728	1 4	3,469,641	19 4	..	..	354,215	11 8	2,776,771	12 3
No. 11	27,751	15 4	300,173	7 7	..	..	644,126	1 7	4,828,780	19 3
No. 12	46,731	11 3	575,507	9 4	..	..	..	..	2,081	10 6
No. 13	15,905	5 3	150,187	5 2	..	..	..	..	..	..
No. 14	24,583	13 0	211,754	1 3	..	..	63,252	18 9	1,673,261	1 11
No. 15	35,122	3 8	274,111	6 9	..	..	..	..	210,000	0 0
No. 16	25,052	14 4	139,083	4 0	..	..	54,911	3 3	67,530	7 7
No. 17	24,393	10 11	178,265	16 4	..	..	..	..	..	..
No. 18	25,055	1 6	194,951	0 9	..	..	..	..	..	..
Totals for Dominion	600,323	16 7	5,493,675	10 6	..	..	1,125,765	19 4	..	..
Relief camps for single men	52,693	6 5	87,013	1 11	..	..	159,934	5 4	..	..
Maintenance and construction of roads giving access to outlying areas (Finance Act (No. 3), 1931)	785	7 7	45,918	8 8	..	..	..	..	..	..
Abolition of toll-gates (section 20, Finance Act, 1925)	1,603	19 4	19,176	13 11	..	..	..	..	..	..
Accident compensation	2,269	19 11	7,478	14 6	..	..	..	..	..	..
Administration and supervision expenses (including salaries and expenses of Public Works officers); printing, stationery, postages, and miscellaneous expenses	29,869	15 4	253,546	5 10	..	..	..	..	..	..
Charges and expenses of raising loans, management charges of Consolidated Stock on account of Construction Fund, &c.	184	18 7	47,703	7 1	..	..	..	..	..	..
Commission on collection of motor-registration fees by Postal Department	14,742	16 0	103,219	19 4	..	..	..	..	..	..
Commission on registration of change of ownership	4,040	3 6	29,908	8 6	..	..	..	..	..	..
Depreciation of furniture, fittings, &c.	90	6 11	473	7 10	..	..	..	..	..	..
Carried forward	706,604	10 2	6,088,113	18 1	..	..	1,285,700	4 8	9,798,337	6 0
Carried forward					..	..	..	..	..	..

MAIN HIGHWAYS ACCOUNT—continued.
REVENUE FUND—continued.

EXPENDITURE.	Total for Year 1932-33.			Total since Inception of Main Highways Act, 1922, to 31/3/33.			INCOME.	Total for Year 1932-33.			Total since Inception of Main Highways Act, 1922, to 31/3/33.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Brought forward	706,604	10	2	6,088,113	18	1	Brought forward	1,285,700	4	8	9,798,337	6	0
To Net expenditure on maintenance of main highways— <i>continued.</i>													
Expenses of District Councillors attending District Council meetings and conference	67	16	8	680	2	1							
Fees and travelling-expenses of members of the Main Highways Board other than Government members	736	2	8	11,683	4	2							
Finance Act, 1930, section 37 (1), subsidies on rates,—	23,958	14	8	80,274	8	7							
Subsidies to municipalities	157,947	3	9	512,152	18	11							
Subsidies to County Councils and other local authorities .. .. .	.. .. .			253,892	12	1							
Finance Act (No. 4), 1931, section 45,—	23,549	10	1	107,331	16	7							
Subsidies to County Councils for rebate to ratepayers	61,300	0	0	183,900	0	0							
Hutt Road annual charges—Finance Act, 1927 (No. 2), section 33	114,773	16	4	497,766	9	11							
Interest on amount appropriated out of Public Works Fund and paid into Main Highways Account Construction Fund	432	4	4	2,574	12	3							
Interest on loans, recoupment to Consolidated Fund (section 4, Finance Act, 1919)	19,335	1	2	28,710	0	10							
Level crossings, Alarm-signals at	137	4	8	4,177	6	11							
Maintenance, &c., of combined road and railway bridges	1,652	1	4	1,015	1	6							
Miscellaneous expenses,—	67,807	0	0	269,061	0	0							
Advertising, maps, rent of halls, traffic tallies, transport of samples, &c. Compensation under section 3, Public Works Amendment Act, 1925	1,864	1	9	6,932	2	8							
Petrological laboratory and other experimental work, Expenses of Reserve for redemption of main highway securities	5,534	17	1	12,070	10	1							
Signposts, Erection of	1,185,700	4	8	8,063,962	3	10							
Traffic inspection	100,000	0	0	1,500,000	0	0							
Transfers to Construction Fund	1,285,700	4	8	9,563,962	3	10							
Balance, being excess of income over expenditure, carried to general balance-sheet .. .. .	.. .. .			234,375	2	2							
	1,285,700	4	8	9,798,337	6	0							

MAIN HIGHWAYS ACCOUNT—continued.

CONSTRUCTION FUND.

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933, AND TOTAL TO DATE.

EXPENDITURE.		Total for Year 1932-33.	Total since Declaration of Main Highways (9/6/24).	INCOME.		Total for Year 1932-33.	Total since Declaration of Main Highways (9/6/24).
		£ s. d.	£ s. d.			£ s. d.	£ s. d.
To Net expenditure on construction and improvement of main highways, including cost of administration by Public Works Department and accident compensation—							
Highway District—							
No. 1	..	18,547 3 3	579,796 7 5	..	..	..	100,000 0 0
No. 2	..	33,835 18 2	722,840 17 1	..	..	..	592,004 10 10
No. 3	..	1,651 2 0	170,924 6 9	..	..	..	25,750 0 0
No. 4	..	17,526 4 3	341,771 1 10	..	..	..	207,150 0 0
No. 5	..	23,297 3 3	251,767 4 0	..	..	..	251,550 0 0
No. 6	..	9,556 7 1	316,837 5 1	..	..	..	1,175,150 0 0
No. 7	..	1,518 16 0	328,970 18 6	..	..	..	2,851,604 10 10
No. 8	..	11,822 7 7	183,088 6 3	..	..	..	1,226,000 0 0
No. 9	..	4,895 3 9	582,553 15 11	..	..	100,000 0 0	1,500,000 0 0
No. 10	..	11,304 2 9	197,885 18 5	..	..	..	3 3 2
Totals for North Island	..	134,054 8 1	3,626,436 1 3	..	..	59,323 4 6	
No. 11	..	13,280 14 9	147,931 5 10	..	..
No. 12	..	304 5 4	135,361 18 5	..	..
No. 13	..	2,052 11 7	159,340 13 8	..	..
No. 14	..	521 9 0	238,011 8 7	..	..
No. 15	..	1,340 5 6	146,627 5 3	..	..
No. 16	..	3,438 4 11	147,881 12 5	..	..
No. 17	..	3,792 19 6	328,468 15 5	..	..
No. 18	..	538 5 10	96,633 16 11	..	..
Totals for Dominion	..	159,323 4 6	5,026,692 17 9	..	..
Balance, being excess of income over expenditure, carried to general balance-sheet ..	..	..	50,914 16 3	..	..	159,323 4 6	5,077,607 14 0

By Loans raised under Main Highways Act, 1922—
 Stock and Debentures issued—
 At 4 per cent. interest
 At 4½ per cent. interest
 At 5 per cent. interest
 At 5½ per cent. interest
 At 5¾ per cent. interest

Receipts under section 15, Finance Act, 1923, from Public Works Fund,
 General Purposes Account (at 5 per cent. interest)
 Transfer from Revenue Fund
 Charges and expenses of raising loans (adjustment)
 Balance, being excess of expenditure over income, carried to general balance-sheet

MARINE DEPARTMENT—*continued.*

HARBOURS BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries and wages .. .. .	..	..	782	19	4	By Pilotage .. .. .	..	..	528	13	9
Repairs and maintenance .. .. .	..	..	380	10	0	Port charges .. .. .	..	..	800	0	8
Services of lighthouse steamer .. .. .	..	..	665	0	0	Wharfage .. .. .	..	..	250	4	1
Supervision and maintenance of foreshore .. .. .	..	..	623	8	2	Harbour boat license fees .. .. .	..	..	14	10	0
Cargo-working gear, investigations connected with .. .. .	..	..	2	14	8	Watermen's license fees .. .. .	..	..	1	0	0
Rent .. .. .	..	..	26	14	4	Foreshore rentals .. .. .	..	..	694	15	4
Office expenses .. .. .	..	..	23	15	8	Royalty on shingle, sand, &c. .. .. .	..	..	1,787	5	11
Telephone rentals, &c. .. .. .	..	..	21	8	6	Order in Council and permit fees .. .. .	..	..	16	10	0
Travelling-expenses .. .. .	..	..	21	1	5	Rents of buildings and reserves .. .. .	..	..	34	8	11
Grants and subsidies .. .. .	..	..	279	3	4	Sale of surplus stores .. .. .	..	..	39	2	6
Head Office administration .. .. .	..	..	401	1	10	Services to Customs Department .. .. .	..	..	155	0	0
Reserve for bad debts .. .. .	..	..	37	0	0	Miscellaneous receipts .. .. .	..	..	27	19	2
Depreciation .. .. .	..	..	629	14	2	Stock adjustment .. .. .	..	..	9	8	4
Balance carried down .. .. .	..	..	464	7	3						
			<u>£4,358</u>	<u>18</u>	<u>8</u>				<u>£4,358</u>	<u>18</u>	<u>8</u>
			£	s.	d.				£	s.	d.
To Interest on capital .. .. .	..	..	1,041	18	9	By Balance brought down .. .. .	..	..	464	7	3
			<u>£1,041</u>	<u>18</u>	<u>9</u>	Excess expenditure over income, transferred to General Income and Expenditure Account .. .. .	..	..	577	11	6
									<u>£1,041</u>	<u>18</u>	<u>9</u>

INSPECTION OF MACHINERY BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries .. .. .	..	..	9,944	4	7	By Boiler inspection fees .. .. .	..	..	8,044	18	5
Rent .. .. .	..	..	1,249	5	2	Machinery inspection fees .. .. .	..	..	10,577	17	11
Printing and stationery .. .. .	..	..	327	4	5	Special inspection fees .. .. .	..	..	117	19	3
Office fittings and requisites .. .. .	..	..	43	17	11	Examination fees .. .. .	..	..	401	0	0
Postage, telegrams, and rent of boxes .. .. .	..	..	213	15	0	Drawings, examination of .. .. .	..	..	206	10	0
Telephone rentals, &c. .. .. .	..	..	238	2	2	Sale of publications .. .. .	..	..	14	14	6
Commission on revenue collected by Post and Telegraph Department .. .. .	..	..	210	11	6	Costs awarded the Department in connection with prosecutions under the Inspection of Machinery Act .. .. .	..	..	3	1	0
Books, newspapers, &c. .. .. .	..	..	59	13	1	Miscellaneous receipts .. .. .	..	..	16	2	9
Fuel, light, and cleaning .. .. .	..	..	38	19	8						
Legal expenses .. .. .	..	..	2	8	8						
Examination expenses .. .. .	..	..	4	19	11						
Inquiries and technical investigations .. .. .	..	..	20	6	11						
Transfer expenses .. .. .	..	..	24	12	0						
Travelling-expenses .. .. .	..	..	2,183	15	8						
Removal of offices .. .. .	..	..	11	8	10						
Head Office administration .. .. .	..	..	1,754	15	8						
Reserve for bad debts .. .. .	..	..	63	0	0						
Depreciation .. .. .	..	..	503	14	9						
Balance carried down .. .. .	..	..	2,487	7	11						
			<u>£19,382</u>	<u>3</u>	<u>10</u>				<u>£19,382</u>	<u>3</u>	<u>10</u>
			£	s.	d.				£	s.	d.
To Interest on capital .. .. .	..	..	248	18	11	By Balance brought down .. .. .	..	..	2,487	7	11
Excess income over expenditure transferred to General Income and Expenditure Account .. .. .	..	..	2,238	9	0						
			<u>£2,487</u>	<u>7</u>	<u>11</u>				<u>£2,487</u>	<u>7</u>	<u>11</u>

MARINE DEPARTMENT—*continued.*

FISHERIES BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries and wages			2,651	15	6	By Fishing-boat license, registration fees, &c. ..			394	0	3
Salmon fisheries			395	4	8	Salmon license fees			44	0	0
Maintenance of launches			379	13	11	Rental of buildings			25	0	0
Rent			143	0	0	Toheroa area: Rentals and license fees ..			317	18	6
Printing and stationery			111	5	1	Sale of salmon			11	13	4
Office fittings and requisites			10	12	6	Launch-hire			16	19	8
Postage, telegrams, &c.			21	16	10	Sale of publications			12	10	4
Telephone rentals, &c.			40	16	1	Services to Customs Department			25	0	0
Books, newspapers, &c.			9	19	2	Costs awarded the Department in connection with prosecutions under the Fisheries Act ..			25	15	11
Legal expenses, &c.			18	12	9	Miscellaneous receipts			5	2	0
Remission of redemption fee			20	0	0	Balance carried down			4,245	11	2
Transfer expenses			0	17	6						
Travelling-expenses			334	19	5						
Fisheries investigation			38	0	9						
Miscellaneous expenses			11	19	9						
Grants and subsidies			350	0	0						
Head Office administration			300	16	5						
Depreciation			284	0	10						
			<u>£5,123 11 2</u>						<u>£5,123 11 2</u>		
			£	s.	d.				£	s.	d.
To Balance brought down			4,245	11	2	By Excess expenditure over income, transferred to General Income and Expenditure Account ..			4,626	3	4
Net loss on rock-oyster industry, transferred from Profit and Loss Account			119	15	0						
Interest on capital			260	17	2						
			<u>£4,626 3 4</u>						<u>£4,626 3 4</u>		

ROCK OYSTER INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE 1932 SEASON.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Salaries and wages			3,185	19	7	By Sales			5,047	10	9
Maintenance of ketch and launches			712	13	5	Rent			36	6	8
Freight and cartage			231	17	8	Refund of telephone rental			17	11	11
Sacks and stores			108	13	5						
Wharfage and cranage			41	9	7						
Rent, fuel, light, &c.			57	7	4						
Administration expenses			122	18	0						
Travelling-expenses			100	14	2						
Office expenses			31	12	3						
Printing and stationery			20	10	2						
Advertising			27	0	4						
Miscellaneous expenses			4	17	0						
Depreciation			352	5	8						
Balance carried down			103	10	9						
			<u>£5,101 9 4</u>						<u>£5,101 9 4</u>		
			£	s.	d.				£	s.	d.
To Interest on capital			223	5	9	By Balance brought down			103	10	9
						Net loss			119	15	0
			<u>£223 5 9</u>						<u>£223 5 9</u>		

NOTE.—This account includes expenditure on oyster-cultivation, amounting to £940 11s. 4d.

MARINE DEPARTMENT—*continued.*

ROSS DEPENDENCY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office administration	..	..	10	0	0	By Balance carried down	..	..	12	18	5
Miscellaneous expenses	..	..	0	18	11						
Depreciation	..	..	1	19	6						
			<u>£12 18 5</u>						<u>£12 18 5</u>		
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	12	18	5	By Excess expenditure over income, transferred to					
Interest on capital	..	..	2	18	7	General Income and Expenditure Account	..	..	15	17	0
			<u>£15 17 0</u>						<u>£15 17 0</u>		

GENERAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Deficits transferred from Branch Income and Expenditure Accounts—						By Surpluses transferred from Branch Income and Expenditure Accounts					
Harbours Branch	..	..	577	11	6	Mercantile Marine Branch	..	..	5,257	4	7
Fisheries Branch	..	..	4,626	3	4	Inspection of Machinery Branch	..	..	2,238	9	0
Ross Dependency Account	..	..	15	17	0						
Balance, being excess of income over expenditure after charging depreciation and interest on capital	..	..	2,276	1	9						
			<u>£7,495 13 7</u>						<u>£7,495 13 7</u>		

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Services of Customs officers; (b) rental value as assessed by Public Works Department; (c) interest at $4\frac{1}{2}$ per cent. on capital; (d) proportion of cost of raising public-works loans; (e) Public Works Department overhead cost. Depreciation has been allowed for on balances of assets as at 1st April, 1932, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for services rendered to the Customs Department.

MARINE DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>						<i>Assets.</i>		
	£	s. d.	£	s. d.		£	s. d.	
Capital—					Land	28,941	17	0
Public Works Fund ..	272,417	18 8			Buildings	8,195	10	5
Consolidated Fund ..	330,599	9 4			Lighthouses (including land, towers, buildings, furniture, apparatus, and equipment) ..	309,834	14	6
			603,017	8 0	Fog-signals	7,581	0	2
Creditors—					Radio direction-finding experiments ..	1,971	3	8
Departmental	788	7 5			Radio direction-finding beacons	1,517	12	2
Sundry	1,589	8 9			Beacons, buoys, and moorings	8,147	5	3
			2,377	16 2	Government steamers	80,684	13	8
Rentals, &c., paid in advance ..			58	4 3	Wharves	2,354	0	0
Reserves—					Harbour equipment (including launches, flag-staffs, signalling-apparatus, tools, &c.) ..	2,568	7	0
Depreciation	108,068	4 3			Oyster-beds	117,867	4	7
Bad debts	214	17 7			Oyster ketch, launches, and boats	7,478	17	3
Rebates	370	12 7			Fish-hatcheries and equipment	2,649	10	2
			108,653	14 5	Motor-vehicles	1,854	1	1
Deposit accounts			147	3 1	Automatic flashing-lamps	258	12	10
Writings-off, Reserve Account ..			23	11 1	Test-pumps and pressure-gauges	484	12	2
Excess of income over expenditure ..			2,276	1 9	Office furniture and fittings	6,524	18	5
					Mechanical office appliances	991	10	9
					Library	1,651	9	11
					Stores, tools, &c.	11,460	7	0
					Stationery	470	18	0
					Charts, saleable books, and forms	2,467	2	3
					Unemployment insurance stamps	93	19	8
					Official stamps	69	15	6
					Payments in advance	44	11	0
					Debtors—			
					Departmental	293	15	3
					Sundry	8,505	7	9
						8,799	3	0
					Writings-off, Suspense Account		23	11 1
					Deposit Cash Account—			
					Receiver-General's deposits	10	0	0
					Other deposits	137	3	1
						147	3	1
					Cash in Post Office	795	19	0
					Treasury Adjustment Account	100,624	8	2
			£716,553	18 9		£716,553	18 9	

J. E. ENGEL, A.R.A.N.Z., Accountant.

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

MENTAL HOSPITALS DEPARTMENT.
INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

	Auckland.		Christchurch.		Dunedin.		Hokitika.		Nelson.		Porirua.		Tokanui.		Kingsseat.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>																		
Salaries	35,618	16 0	37,811	2 0	43,840	0 4	12,840	2 7	16,584	11 10	46,053	2 0	16,384	4 2	2,574	14 2	212,053	13 1
Official visitors	41	6 1	23	8 9	8	6 0	0	18 0	1	0 3	42	15 4	1	7 6	..	..	108	8 2
Advertising, books, &c. .. .	1	4 6	2	13 0	0	7 6	1	10 6	1	0 3	3	2 6	..	..	..	..	19	4 3
Bacteriological research .. .	4,511	14 0	1	10 6	0	7 6	1,259	5 2	1,644	18 10	23	2 7	2,392	19 11	457	4 11	20,955	0 11
Bedding and clothing	3,032	10 6	4,216	1 7	3,384	6 11	436	9 3	1,105	13 4	3,088	9 7	2,083	0 9	251	1 9	18,859	7 7
Buildings, repairs, and maintenance	0	12 6	2,542	12 0	5,496	19 4	9	16 11	1,051	13 4	3,911	0 8	2,083	0 9	251	1 9	18,859	7 7
Dental services	3,999	18 9	6,824	13 3	7,594	5 1	788	16 7	3,240	14 10	6,629	10 9	3,481	7 7	614	17 10	33,174	4 8
Farm-produce consumed .. .. .	..	..	14	16 0	70	14 6	1	9 0	8	6 0	250	16 7	64	2 1	..	..	410	4 2
Fencing, draining, and roading	71	0 9	244	14 8	343	12 11	16	14 11	162	1 8	286	7 4	206	17 4	..	..	1,347	10 3
Freight and cartage	5,603	13 10	5,944	19 1	5,410	4 3	1,045	6 0	3,020	13 9	5,958	2 0	2,749	12 2	479	10 4	30,212	1 5
Fuel, light, water, &c. .. .	80	16 0	40	0 11	28	12 0	11	18 3	16	10 0	69	3 11	19	10 0	..	..	266	11 1
Funeral expenses	448	1 7	783	18 5	56	16 0	1,469	0 6	221	7 2	338	6 8	94	7 1	111	6 1	3,523	3 6
Furniture-repairs, &c. .. .	10	2 1	201	4 8	32	3 9	0	4 3	16	13 4	56	1 1	26	11 2	5	3 7	348	3 11
Gardens and shrubberies .. .	320	9 5	292	0 11	579	12 1	57	17 7	159	17 0	277	18 11	224	17 1	36	18 1	1,949	11 1
Laundry expenses	96	2 10	121	16 1	142	0 4	37	1 3	21	9 10	134	11 2	87	6 0	6	15 10	647	3 4
Machinery, repairs, and stores	208	4 6	407	8 6	386	5 1	188	8 8	191	10 10	432	1 6	188	0 10	48	4 6	2,050	4 5
Maintenance of motor-vehicles	369	7 9	311	13 6	188	19 9	27	4 0	31	14 2	409	13 9	132	3 0	..	..	1,470	15 11
Medical fees .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nursing staff—																		
Transfer expenses	2	3 1	2	3 10	135	15 9	26	9 11	88	1 9	9	6 9	63	7 6	2	17 9	330	6 4
Treatment in general hospitals	1	1 0	2	2 0	1	0 0	..	..	..	..	1	1 0	..	..	..	..	5	4 0
Uniforms, purchase of	114	19 8	146	7 8	111	1 0	77	6 5	31	5 10	208	5 6 0	76	6 9	27	12 1	793	4 11
Office equipment	0	8 9	1	18 8	1	14 6	..	..	3	7 3	0	6 0	2	4 2	1	6 9	11	6 1
Patients' friends .. .. .	..	..	..	..	85	10 0	..	..	..	..	..	..	..	..	..	..	85	10 0
" gratuities	44	10 0	19	17 4	34	7 6	17	13 0	152	4 10	88	5 2	..	..	..	..	359	10 3
" recreation	1,454	3 11	1,317	16 11	1,317	12 2	331	9 0	558	0 7	2,701	5 4	542	18 9	425	18 7	8,649	5 3
" transfer expenses	0	9 5	47	6 3	..	..	..	..	23	15 0	17	15 4	1	3 0	..	..	90	9 0
" treatment in general hos- pitals	36	3 0	34	12 0	79	11 0	2	2 0	42	15 0	66	18 0	5	5 0	..	..	267	6 0
Postages and telegrams	66	19 5	124	13 0	67	16 9	17	0 8	40	5 2	150	12 9	48	8 0	7	16 0	523	11 9
Printing and stationery	184	2 8	159	13 10	123	1 8	42	8 2	74	11 11	164	7 7	71	0 0	20	16 9	840	2 7
Rations	12,324	10 9	11,125	4 5	12,662	15 3	3,921	15 10	5,129	17 10	15,712	2 8	4,402	9 7	2,104	13 11	67,383	10 3
Stores—																		
Loose and artisans' tools .. .	89	18 0	129	10 0	106	4 11	35	11 9	..	..	106	4 0	118	13 10	6	5 11	592	8 5
Other	463	7 3	1	0 10	..	..	181	4 2	..	..	..	..	1,010	1 4	..	..	1,655	13 7
Surgery and dispensary—																		
Drugs	323	19 4	397	15 2	281	9 5	32	16 3	76	9 7	505	3 1	91	2 0	4	13 2	1,713	8 0
Wines, spirits, &c.	17	13 8	12	13 7	183	4 6	2	14 0	65	18 3	122	11 5	51	7 0	46	7 5	57	13 2
Telephone services	64	2 9	116	5 6	99	3 6	17	12 0	13	13 4	81	12 10	5	2 5	..	..	667	8 10
Travelling-expenses	51	13 4	34	7 1	10	2 6	1	19 2	4	1 0	6	15 9	0	0 7	..	..	287	11 8
Sundry expenses	5	9 9	167	11 0	152	4 7	33	2 5	117	2 6	31	10 3	16	18 11	88	0 11	26	9 7
Travelling-allowances	33	10 6	1,375	7 6	1,503	13 0	377	13 11	605	14 11	1,753	1 6	658	0 3	168	13 3	640	1 1
Head Office administration expenses	1,596	5 11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,038	10 3

Surgical instruments	1 12 0	3 3 0	2 0 9	3 1 7	31 8 5	.. .. .	35 1 2
Law-costs .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	5 3 6	.. .. .	13 3 4
Depreciation	6,746 5 4	8,872 16 0	2,391 2 7	4,084 8 0	9,287 7 5	2,436 11 0	44,643 16 5
Grants to widows of officers .. .. .	.. .. .	17 15 6	.. .. .	26 4 3	.. .. .	.. .. .	43 19 9
Assets written off .. .. .	.. .. .	168 10 0	.. .. .	.. .. .	.. .. .	.. .. .	168 10 0
Total	81,758 14 8	93,589 14 2	25,695 13 6	37,523 12 1	99,062 3 8	9,943 11 3	465,544 2 3
Balance brought down	50,786 14 9	60,049 18 1	20,909 14 5	27,757 9 5	62,753 17 0	7,655 0 5	303,943 19 3
Interest	11,959 0 0	14,106 6 10	3,727 13 4	6,904 13 3	15,115 7 4	3,308 16 6	73,423 13 8
Net loss from Farm Account .. .. .	.. .. .	.. .. .	39 17 4	53 5 3	.. .. .	130 5 0	633 18 9
	55,470 15 2	74,156 4 11	24,677 5 1	34,715 7 11	77,869 4 4	11,094 1 11	378,001 11 8
<i>Income.</i>							
Maintenance fees	£ 26,240 9 8	£ 27,148 8 2	£ 3,106 2 11	£ 7,669 3 1	£ 30,349 5 8	£ 2,165 16 4	£ 133,490 19 6
Board and lodging	4,224 0 0	4,866 16 7	1,538 16 0	1,933 8 6	5,459 0 0	114 15 5	24,387 7 11
Metal, rags, &c., sale of	50 10 9	.. .. .	8 5 0	.. .. .	35 14 5	.. .. .	156 10 11
Offal, institution, sale of	25 11 4	1,062 15 8	13 9 9	3 11 1	50 15 9	6 0 10	1,526 7 4
Sacks, institution	31 6 2	.. .. .	18 10 8	.. .. .	43 10 10	.. .. .	93 7 8
Rents	320 0 0	460 0 0	100 0 0	160 0 0	370 0 0	.. .. .	1,940 0 0
Sundries .. .. .	.. .. .	1 15 8	0 14 9	.. .. .	.. .. .	1 18 3	5 9 8
Balance carried forward	45,604 15 0	60,049 18 1	20,909 14 5	27,757 9 5	62,753 17 0	7,655 0 5	303,943 19 3
Total	76,496 12 11	93,589 14 2	25,695 13 6	37,523 12 1	99,062 3 8	9,943 11 3	465,544 2 3
Net profits from farms	723 17 7	183 16 7	.. .. .	.. .. .	2,333 9 5	.. .. .	6,299 3 1
Excess expenditure over income	54,746 17 7	73,972 8 4	24,677 5 1	34,715 7 11	75,535 14 11	11,094 1 11	371,702 8 7
	55,470 15 2	74,156 4 11	24,677 5 1	34,715 7 11	77,869 4 4	11,094 1 11	378,001 11 8
Net cost per patient for year	40 14 8	58 8 7	77 12 0	68 1 5	51 3 6	78 2 6	54 18 5

MENTAL HOSPITALS DEPARTMENT—continued.
FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanui.	Kingsseat.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>									
Live-stock at 1st April, 1932	1,685 7 6	4,100 2 6	4,718 17 6	366 7 6	3,580 7 6	4,091 5 0	5,673 0 0	2,568 10 0	26,773 17 6
Stored and growing crops at 1st April, 1932	2,017 6 4	2,227 9 4	5,394 13 0	352 2 8	1,812 0 2	842 15 10	2,843 2 6	1,386 13 4	16,876 3 2
Purchase of live-stock	55 0 1	411 19 8	128 15 7	42 15 0	42 1 9	37 13 1	577 10 4	29 10 0	1,325 5 6
Live-stock sundries	24 10 0	92 4 9	47 10 4	4 12 7	33 9 5	14 6 10	119 19 11	7 2 11	343 16 9
Salaries and wages	681 18 2	1,655 4 10	3,401 0 2	655 4 0	1,838 5 11	1,426 0 8	1,445 15 1	780 10 0	11,883 18 10
Feed	358 9 6	299 10 3	479 13 8	85 12 5	408 6 10	1,104 19 10	286 11 6	..	3,023 4 0
Fertilizers	361 13 9	204 3 10	476 3 6	51 16 11	324 13 0	362 17 5	674 12 3	347 5 8	2,803 6 4
Seeds	30 8 0	363 15 6	173 0 2	46 3 4	180 18 4	88 6 3	97 4 10	114 3 8	1,094 0 1
Repairs (implements, harness, &c.)	158 6 1	90 18 0	196 3 4	3 9 3	18 4 0	70 14 7	217 0 8	53 2 10	807 18 9
Sundries	4 0 6	272 18 9	156 3 1	7 17 11	17 16 8	69 4 10	104 10 6	9 12 11	642 5 2
Buildings, repairs	10 1 2	14 2 0	..	..	48 3 1	0 14 0	0 16 5	..	642 5 2
Machinery repairs	1 5 8	17 11 9	..	..	5 0 11	0 13 8	..	1 3 9	73 16 8
Harvesting	..	416 12 7	..	..	..	..	..	..	25 15 9
Fencing, draining, and roading	9 5 0	30 8 5	38 14 9	0 7 10	144 5 3	108 14 6	83 3 0	4 2 4	416 12 7
Freights and cartages	1 13 4	..	80 17 3	..	2 0 6	3 0 0	..	..	419 1 1
Rents, rates, &c.	..	677 2 1	3 5 0	..	173 8 1	353 13 0	178 14 1	12 14 9	685 7 7
Depreciation	133 3 6	134 3 11	277 12 10	7 16 7	..	11 10 0	18 0 0	6 10 0	1,271 6 9
Vehicles other than motors	13 10 0	4 0 0	49 0 0	..	..	..	..	..	102 10 0
Carried down	2,432 16 10	4,899 13 3	1,850 10 3	36 0 8	1,273 9 11	3,851 15 1	682 17 0	620 11 0	15,647 14 0
Total	7,978 15 5	15,912 1 5	17,472 0 5	1,660 6 8	9,902 11 4	12,438 4 7	13,002 18 1	5,931 13 2	84,298 11 1
Interest on capital	1,708 19 3	1,841 13 9	1,666 13 8	75 18 0	1,326 15 2	1,518 5 8	1,093 8 2	750 16 0	9,982 9 8
Net profit	723 17 7	3,057 19 6	183 16 7	..	..	2,333 9 5	..	..	6,299 3 1
Total	2,432 16 10	4,899 13 3	1,850 10 3	75 18 0	1,326 15 2	3,851 15 1	1,093 8 2	750 16 0	16,281 12 9
<i>Income.</i>									
Live-stock sales	152 2 3	1,276 17 7	383 8 9	38 9 3	104 18 3	551 19 7	697 14 9	380 5 2	3,585 15 7
Poultry and eggs	210 15 4	647 17 4	491 13 1	54 13 7	263 17 1	888 9 0	195 2 10	5 8 0	2,557 5 5
Skins, hides, &c.	..	9 18 7	145 7 1	1 14 0	80 18 5	13 10 8	..	..	387 4 2
Wool	..	78 13 3	39 13 8	..	184 1 7	24 2 9	90 12 11	..	451 19 7
Butterfat	226 10 9	319 15 0	276 7 11	..	211 18 0	66 10 0	633 7 0	717 12 3	2,452 0 11
Milk and cream	1,321 5 1	2,339 19 4	3,065 13 3	380 12 6	810 0 4	4,181 2 8	944 12 4	155 16 6	13,199 2 0
Fruit and vegetables	1,985 0 9	2,980 19 11	2,887 8 10	201 11 3	1,169 7 10	1,310 14 9	738 11 9	353 1 9	11,596 16 10
Meat	247 9 2	536 1 8	1,208 9 8	151 19 3	831 17 6	350 11 10	1,798 8 3	198 13 9	5,263 11 1
Cereals, hay, &c.	..	1,169 9 7	..	..	27 0 0	..	..	124 1 3	1,320 10 1
Sacks	3 17 1	0 12 0	..	..	10 0 0	..	..	..	14 9 1
Live-stock at 31st March, 1933	1,793 10 0	3,954 5 0	4,774 17 6	392 7 6	3,879 7 6	4,077 7 6	5,167 0 0	2,551 0 0	26,589 15 0
Stores and growing crops at 31st March, 1933	2,038 5 0	2,627 12 2	4,199 0 8	438 19 4	2,359 4 10	970 15 10	2,756 0 0	1,505 14 6	16,875 12 4
Sundries	..	..	..	..	..	3 0 0	1 8 3	..	4 8 3
Total	7,978 15 5	15,912 1 5	17,472 0 5	1,660 6 8	9,902 11 4	12,438 4 7	13,002 18 1	5,931 13 2	84,298 11 1
Profit brought down	2,432 16 10	4,899 13 3	1,850 10 3	36 0 8	1,273 9 11	3,851 15 1	682 17 0	620 11 0	15,647 14 0
Net loss to Insitution Account	..	..	..	39 17 4	53 5 3	..	410 11 2	130 5 0	633 18 9
Total	2,432 16 10	4,899 13 3	1,850 10 3	75 18 0	1,326 15 2	3,851 15 1	1,093 8 2	750 16 0	16,281 12 9

MENTAL HOSPITALS DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>			
To Institutional Accounts—				By Balance			
		£	s. d.			£	s. d.
Auckland .. .. .	..	54,746	17 7	..	..	372,145	1 0
Christchurch .. .. .	..	59,637	15 3				
Dunedin .. .. .	..	73,972	8 4				
Hokitika .. .. .	..	24,677	5 1				
Nelson .. .. .	..	34,715	7 11				
Porirua .. .. .	..	75,535	14 11				
Tokanui .. .. .	..	37,272	17 7				
Kingseat .. .. .	..	11,094	1 11				
Interest on Wellington Land Account	..	442	12 5				
		<u>£372,145</u>	<u>1 0</u>			<u>£372,145</u>	<u>1 0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
Capital Account—				Land			
		£	s. d.			£	s. d.
Public Works Fund .. .. .	..	1,606,116	0 2	Buildings (institutional) .. .. .	..	1,243,761	2 3
Consolidated Fund .. .. .	..	257,590	18 7	Buildings (farm) .. .. .	..	38,000	3 1
Sundry creditors—				Improvements .. .. .	..	87,402	13 9
Departmental .. .. .	..	1,037	1 6	Farm implements .. .. .	..	3,423	17 0
Others .. .. .	..	4,909	14 4	Other vehicles .. .. .	..	1,329	19 0
			5,946 15 10	Loose and artisans' tools .. .. .	..	2,527	17 0
Depreciation Reserve .. .. .	..	306,896	18 11	Plant and machinery (institutional) .. .. .	..	58,437	4 1
Bad Debts Reserve .. .. .	..	6,368	0 0	Plant and machinery (farm) .. .. .	..	2,521	8 10
Writing-off, Reserve Account .. .. .	..	4,535	2 9	Furniture and fittings .. .. .	..	34,382	19 3
Treasury Adjustment Account .. .. .	..	117,473	12 1	Stores and equipment .. .. .	..	112,809	4 2
				Motor-vehicles .. .. .	..	2,000	10 0
				Surgical instruments .. .. .	..	372	19 5
				Live-stock .. .. .	..	26,589	15 0
				Stores and growing crops .. .. .	..	16,875	12 4
				Sundry debtors—			
				Departmental .. .. .	..	422	6 1
				Others .. .. .	..	64,081	16 7
						<u>64,504</u>	<u>2 8</u>
				Payments in advance .. .. .	..	36	3 2
				Assets in Suspense Account .. .. .	..	4,535	2 9
				Excess of expenditure over income .. .. .	..	372,145	1 0
		<u>£2,304,927</u>	<u>8 4</u>			<u>£2,304,927</u>	<u>8 4</u>

NOTE.—(a) No charge has been made in farm accounts in respect of patients' labour. (b) Sundry debtors for maintenance as at 31st March, 1933, have been estimated. (c) The assets include amounts of a capital nature expended by the Public Works Department for which the Department possesses no parliamentary appropriations. (d) The following charges are included for which the Department possesses no parliamentary appropriation: (1) Interest on capital; (2) maintenance of buildings by the Public Works Department.

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

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

NATIONAL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
To Balance at 1st April, 1932.. .. .		74,196	13	10	By Land Act, 1924, section 295 (2) : Administra- tion expenses	3,740	14	10	
Rents and interest, national-endowment lands		75,138	11	9	Land Act, 1924, sections 139, 295, and 357 : "Thirds," &c.	1,961	17	0	
Transfer from State Forests in terms of sec- tion 39 (2), Forests Act, 1921-22.. .. .		3,839	17	11	Payments to Universities of portion of national- endowment residue	7,419	13	4	
Land Laws Amendment Act, 1930, section 13 : Interest, national-endowment trust-moneys		2,924	17	7	Transfer to vote "Education" of portion of national-endowment residue	44,518	0	4	
					Portion of national-endowment revenue residue applied in payment of old-age pensions	22,259	0	2	
					Refunds arising from operation of section 6, Deteriorated Land Act	170	18	2	
					Balance as at 31st March, 1933	76,029	17	3	
		£156,100	1	1		£156,100	1	1	

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Administration expenses		3,740	14	10	By Accrued rents	137,621	10	11	
Remissions—					Accrued royalties	1,387	6	8	
Under Land Act, 1924		26,937	1	4	Accrued interest	3,074	11	0	
Under Deteriorated Land Act, 1925		1,290	13	10	Coal rents	924	18	0	
Under Dominion Revaluation Board		26	3	4	Royalties from State forests	4,136	1	10	
Rents written off : Writings-off in Suspense		393	3	1	Interest on investment of national-endowment trust-moneys	1,872	15	9	
Interest charged under section 20 (3) of Dis- charged Soldiers Settlement Amendment Act, 1923		337	12	11	Recovery of rents previously written off	3	19	1	
Rebates		1,715	17	5					
Commission on coal rents		34	1	2					
"Thirds" and "halves"		2,098	14	2					
Balance carried down		112,447	1	2					
		£149,021	3	3					£149,021 3 3
To Contributions for education and old-age pen- sions		76,029	17	3	By Balance brought down	112,447	1	2	
Balance carried forward		125,492	8	0	Balance previous year	89,044	4	1	
		£201,522	5	3	Adjustment previous year	31	0	0	
									£201,522 5 3

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital Account		4,215,337	0	1	Land—				
Public Works Fund		4,441	16	2	Leased	3,499,855	1	6	
Merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923—					Unleased	232,861	6	3	
Advances	£	7,670	15	10	Provisional State forest	381,985	0	0	
Instalment, principal	s.	283	12	10					4,114,701 7 9
Interest	d.	544	14	6	Land subject to section 8, Land Laws Amend- ment Act, 1929				7,643 13 5
		8,499	3	2	Buildings				732 10 10
Sundry creditors—					National Endowment Trust Account				106,069 15 3
Contribution for education and old-age pensions		76,029	17	3	Land for Settlements Account : Interest on National Endowment Trust Funds				122 15 9
Departmental		40	11	2	Sundry debtors for—				
		76,070	8	5	Rents	135,295	2	0	
Payments in advance—					Less reserve	750	0	0	
Rent		2,407	3	5					134,545 2 0
Interest on sales		219	12	1	Royalties	516	4	6	
Royalties		0	18	7	Coal rents	1,441	17	11	
		2,627	14	1	Interest on sales	2,819	0	7	
Rents charged in advance		50,289	10	4	Principal instalments on buildings	132	16	9	
Overpaid rents in Suspense as a result of capital reduction under Deteriorated Lands Act, 1925		780	12	10	Departmental	8,234	3	10	
Buildings Suspense Account		54	13	11					147,689 5 7
Writings-off in Suspense		370	17	7	Postponed rents				29,813 7 6
Revenue Account : Balance forward		125,492	8	0	Interest on sales accrued but not due				790 13 8
					Losses in Suspense				370 17 7
		£4,483,964	4	7	Cash balance 31st March, 1933				76,029 17 3
									£4,483,964 4 7

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

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

NATIONAL PROVIDENT FUND.

(1) REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1932.

	£	s.	d.		£	s.	d.
Amount of fund at beginning of year	3,263,005	5	10	Maternity claims (section 19)	6,198	0	0
Contributions	219,252	8	9	Maternity claims (approved friendly societies)	34,816	0	0
Interest	173,816	10	0	Refund of contributions on lapse, reduction, and withdrawal (sections 11, 12, and 13)	114,21	8	8
Fines	894	1	10	Refund of contributions in lieu of pension (section 14)	4,735	9	6
Government contribution under Act	45,013	0	3	Incapacity allowances (sections 17 and 18), including contributions waived on incapacity (£1,061 17s. 2d.)	6,757	3	6
Refund of maternity claims by the State	35,518	0	0	Death: Refund of contributions (sections 15 (5) and 16)	19,298	3	6
Contributions overpaid on exit	179	5	9	Death: Allowances on account of widows and children (section 15)	11,820	1	1
Benefits refunded on exit	13,492	1	10	Retirement: Allowances (sections 13 and 48)	35,202	17	3
Miscellaneous receipts	2	12	10	Refund of contributions overpaid on exit	179	5	9
Refunds unclaimed	2,349	2	8	Expenses—			
				Salaries	8,084	17	5
				Commission, allowances, and agency expenses	4,116	19	8
				Postages	361	10	2
				Printing and stationery	308	16	11
				Rent	686	13	7
				Government Actuary	587	16	3
				Post and Telegraph Department: Charges	621	6	6
				Public Trustee: Charges	3,299	15	2
				Travelling allowances and expenses	292	18	4
				General expenses	387	8	1
				Amount of fund at end of year	3,501,549	18	5
	£3,753,522	9	9		£3,753,522	9	9

BALANCE-SHEET AS AT 31ST DECEMBER, 1932.

	£	s.	d.		£	s.	d.
<i>Liabilities.</i>				<i>Assets.</i>			
Fund as per Revenue Account	3,501,549	18	5	In hands of Public Trustee—			
Add value of office furniture and fittings	34	17	6	Invested	3,427,127	18	1
	3,501,584	15	11	Uninvested	4,723	14	8
Post Office	2,345	11	10	Balances in transit	8,792	5	8
Claims due and in course of payment*—				Contributions outstanding or in course of transmission*—			
Maternity	3,008	6	6	(a) Contributions due but not overdue	12,867	19	11
Death (section 16)	853	1	10	(b) Contributions overdue	4,571	6	7
Death (section 15)	362	15	10	Government subsidy due under Act*	45,013	0	3
Death: Allowances (section 15)	422	12	0	Refund due in respect of maternity claims*	2,618	0	0
Allowances (sections 13 and 48)	1,365	18	9	Fines due*	287	17	1
Allowances (section 17)	219	8	2	Interest due*	29,946	0	2
Expenses due and in course of payment*—				Interest accrued but not due*	53,589	7	1
Sundry creditors	3,963	15	2	Office furniture and fittings	34	17	6
Commission, allowances, and agency expenses	565	11	0				
Refunds in suspense	56,633	11	11				
Suspense Account	71	7	4				
Contributions prepaid	12,887	11	5				
Investment Fluctuation Reserve (by transfer from refunds unclaimed)	5,287	19	4				
	£3,589,572	7	0		£3,589,572	7	0

* Included in Revenue Account.

R. WITHEFORD,
Deputy Superintendent.

R. M. PORTEOUS,
Accountant.

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

NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT.

NATIONAL PROVIDENT FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Administration expenses: Rent	.. ..	133	0	0	By Balance carried down	.. ..	83,457	10	4
Other items—									
	£	s.	d.						
Maternity claims	.. ..	33,212	0	0					
State subsidy	.. ..	49,955	16	1					
Depreciation	.. ..	156	14	3					
		<u>83,324</u>	<u>10</u>	<u>4</u>					
		£83,457	10	4			£83,457	10	4
		£	s.	d.			£	s.	d.
To Balance brought down	.. ..	83,457	10	4	By Excess of expenditure over income	.. ..	83,545	8	1
Interest on capital	.. ..	87	17	9					
		<u>£83,545</u>	<u>8</u>	<u>1</u>			<u>£83,545</u>	<u>8</u>	<u>1</u>

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

FRIENDLY SOCIETIES.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
To Administration expenses—					By Sundry fees	.. ..	4	2	6			
Salaries	.. ..	1,044	2	6	Balance carried down	.. ..	3,520	2	9			
Government Actuary	.. ..	1,997	17	4								
Postages and telegrams	.. ..	67	11	5								
Printing and stationery	.. ..	84	17	11								
Rent	.. ..	107	13	1								
Telephone services	.. ..	23	5	0								
Travelling allowances and expenses	.. ..	27	4	1								
Fuel, lighting, power, and water	.. ..	3	7	0								
Office maintenance	.. ..	3	0	11								
		<u>3,358</u>	<u>19</u>	<u>3</u>								
Other items—												
Payment for statistical returns of sickness and mortality	.. ..	147	6	0								
Depreciation	.. ..	18	0	0								
		<u>£3,524</u>	<u>5</u>	<u>3</u>								
		£	s.	d.			£	s.	d.			
To Balance brought down	.. ..	3,520	2	9	By Excess of expenditure over income	.. ..	3,528	4	9			
Interest on capital	.. ..	8	2	0								
		<u>£3,528</u>	<u>4</u>	<u>9</u>			<u>£3,528</u>	<u>4</u>	<u>9</u>			

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

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital Account	.. ..	2,133	2	11	Furniture and fittings	.. ..	1,544	2	11			
Creditors—					Mechanical appliances	.. ..	589	0	0			
Departmental	.. ..	4	14	8	Stationery	.. ..	49	14	3			
Sundry	.. ..	1,308	2	2	Stamps	.. ..	2	14	11			
Reserve: Depreciation	.. ..	1,767	2	3	Excess of expenditure over income—	£	s.	d.				
Treasury Adjustment Account	.. ..	84,046	2	11	National Provident	.. ..	83,545	8	1			
					Friendly Societies	.. ..	3,528	4	9			
										87,073	12	10	
		<u>£89,259</u>	<u>4</u>	<u>11</u>						<u>£89,259</u>	<u>4</u>	<u>11</u>	

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

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

NATIVE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Expenditure.				Income.			
	£	s.	d.		£	s.	d.
To Administrative expenses—				By Departmental receipts—			
Salaries, temporary assistance, and allowances ..	26,510	1	11	Native Land Court fees ..	3,610	19	8
Travelling expenses and allowances ..	2,575	13	9	Maori Land Board fees ..	1,226	15	0
Transfer and removal expenses ..	120	2	1				4,837 14 8
Freight and cartage ..	110	12	7	Administration receipts: Contributions from Maori Land Boards ..			9,333 0 0
Fuel, light, and cleaning ..	61	17	8	Other receipts—			
Postages and telegrams ..	1,455	14	6	Translations ..		41	18 6
Printing and stationery ..	843	19	8	Translator's services, Legislative Department ..		25	0 0
Rent of circuit-rooms and departmental offices ..	730	10	9	Interpreters' licenses, &c. ..		10	9 6
Miscellaneous expenses ..	9	10	6				77 8 0
Maintenance, office furniture and equipment ..	31	0	3	Balance carried down, being excess of expenditure over income earned ..			45,122 17 8
Advertising, books, newspapers, and other publications ..	55	0	3				
Printing Native Land Court and Board <i>Panui</i> ..	422	2	8				
Expenses of consolidation of Native land titles ..	1,000	0	0				
Depreciation on buildings, office furniture, and mechanical appliances ..	308	5	10				
			34,234 12 5				
Expenses of other services—							
Contribution towards cost of printing <i>Gazette</i> ..	500	0	0				
Contribution to memorials to deceased Maoris ..	50	0	0				
Destruction of rabbits on Native land ..	1,263	11	4				
Eradication of noxious weeds on Native land ..	21	19	10				
Native Land Acts, consolidation of (on account) ..	100	0	0				
Compensation to Natives for Taranaki lands (on account) ..	4,500	0	0				
Compensation to Reuben Connor for land included in Waipapa Block ..	40	0	0				
Assistance to Mrs. Panapa re fire losses ..	10	0	0				
Economic Survey of Maori Race, expenses of ..	86	17	3				
Board of Maori Arts and Crafts, expenses of ..	640	10	0				
Recoupment to Native Land Settlement Account for amounts written off principal and interest of survey liens (on account) ..	5,000	0	0				
Contributions, water-supply, Ohinemuri ..	50	0	0				
			12,262 18 5				
Expenditure under special Acts of the Legislature: Native Land Amendment and Native Land Claims Adjustment Act, 1922, section 7, and Native Land Amendment and Native Land Claims Adjustment Act, 1923, section 13 (Arawa Lake claims) ..			5,520 0 0				
Expenditure under Civil List Act, 1920, Part V (Native Purposes)—							
Medical services (Health Department) ..	3,600	0	0				
Food and clothing, &c. ..	3,396	12	11				
Pensions and cash allowances ..	135	10	6				
Water-supplies and sanitation ..	21	16	10				
Ensigns ..	2	11	2				
Contribution to expenses, Native nurses' car ..	27	2	10				
New Plymouth Native Hostel, expenses of ..	54	0	6				
Tauranga Native Hostel, expenses of ..	3	19	6				
Miscellaneous services ..	111	15	3				
			7,353 9 6				
			£59,371 0 4				£59,371 0 4
To Balance brought down ..			45,122 17 8	By Sundry Court fees (antecedent charges) ..			175 9 9
Interest on capital ..			656 4 2	Interest on advance to Native Land Settlement Account ..			111 12 3
				Balance ..			45,491 19 10
			£45,779 1 10				£45,779 1 10

NOTE.—The above account included charges for assessed rent, depreciation, and interest on capital for which the Department has no parliamentary appropriation.

NATIVE DEPARTMENT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital Account	..	..	17,180	6	11	Land	..	..	6,765	0	0
Sundry creditors—	..	..				Buildings	..	..	2,131	17	1
Departmental	..	..	876	3	5				8,896	17	1
Sundry	..	..	462	3	9	Office furniture and fittings	..	..	2,424	15	5
						Hostelry furniture and equipment..	..	..	79	7	10
Payments in advance	..	..	1,338	7	2				2,504	3	3
Reserve for depreciation	..	..		0	16	8	Mechanical office appliances	..	628	15	4
Amounts held on deposit	..	..	2,418	19	0	Technical instruments	..	..	9	15	0
Treasury Adjustment Account	..	..	423	9	0				638	10	4
			60,812	7	9	Advances to Native Land Settlement Account in terms of section 8, Finance Act, 1929	..	..	5,000	0	0
						Motor-car for Native health nurse	..	..	140	16	3
						Equipment for Maori gatherings	..	..	120	4	0
						Stationery	..	..	843	18	8
						Stamps	..	..	40	11	2
									884	9	10
						Sundry debtors—					
						Departmental	..	..	
						Sundry	..	..	18,073	16	11
									18,073	16	11
						Deposit Account—					
						Consolidated Fund	..	..	350	12	0
						Other deposits	..	..	72	17	0
									423	9	0
						Excess of expenditure over income	..	..	45,491	19	10
									£82,174	6	6
									£82,174	6	6

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

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

NATIVE TRUST OFFICE.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries—								By Net interest commission, fees, and other income		17,438	17	6
Permanent .. .. .	..	8,411	19	9								
Non-permanent .. .. .	..	909	19	5								
Deductions, section 5, Finance Act, 1931 (No. 2) .. .. .	..	1,133	14	0								
					10,455	13	2					
Repairs, maintenance, and insurance of office premises and plant—												
Office premises .. .. .	..	0	5	8								
Office furniture and fittings .. .. .	..	55	10	7								
Office machinery .. .. .	..	6	0	7								
Office insurances .. .. .	..	9	15	2								
Motor-vehicles .. .. .	..	842	1	1								
					913	13	1					
Audit fee .. .. .	..	150	0	0								
Agents' commission .. .. .	..	10	0	0								
Legal expenses .. .. .	..	4	14	0								
Meal allowances .. .. .	..	0	5	11								
Postages, telegrams, and rent of boxes .. .. .	..	218	7	10								
Post and Telegraph Department—Payment for services .. .. .	..	109	11	6								
Printing and stationery .. .. .	..	157	9	11								
Public Service Superannuation Fund, contribution towards .. .. .	..	175	16	11								
Rent .. .. .	..	540	12	0								
Services for cleaning, &c. .. .. .	..	147	19	1								
Telephone charges .. .. .	..	131	2	11								
Travelling-expenses .. .. .	..	618	17	2								
Depreciation .. .. .	..	497	3	7								
Stamp duty on local-body investments (Part IV, National Expenditure Adjustment Act, 1932) .. .. .	..	39	2	9								
Net profit, to Appropriation Account .. .. .	..	3,268	7	8								
					£17,438	17	6			£17,438	17	6

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Reserve against unpaid interest .. .. .	..	2,618	0	0	By Net profit for year ended 31st March, 1933, transferred .. .. .	..	3,268	7	8
Assurance and Reserve Fund .. .. .	..	585	7	8					
Investment Fluctuation Fund .. .. .	..	65	0	0					
		£3,268	7	8			£3,268	7	8

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.	£	s.	d.
Amounts held under—					Office fittings, furniture, plant, &c.		1,020	4	2			
West Coast Settlement Reserves Act, 1892 .. .. .	..	58,236	7	8	Less depreciation .. .. .	..	497	3	7			
Native Reserves Act, 1882 .. .. .	..	63,123	3	0			523	0	7			
Native Land Act, 1931, Part X .. .. .	..	115,159	17	5	Stationery .. .. .	..	117	19	4			
Native Land Act, 1931—										640	19	11
Maori Land Board funds .. .. .	..	167,670	13	0	Debentures and other securities (book value)—							
Special .. .. .	..	1,700	0	0	Local-body securities .. .. .	..	10,232	0	0			
		169,370	13	0	Mortgages, including special investments .. .. .	..	543,861	8	5			
Miscellaneous .. .. .	..	7,746	1	2	Properties acquired .. .. .	..	11,593	15	9			
Native Trustee Act, 1930 .. .. .	..	33,048	13	2						565,687	4	2
Miscellaneous funds .. .. .	..	71,056	18	7	Interest and rent due and accrued .. .. .	..	33,814	7	6			
Finance Act, 1930 (No. 2), section 6, advances under .. .. .	..	92,000	0	0	Sundry debtors, including advances to estates .. .. .	..	154,648	6	10			
Native Land Act, 1931, section 521					Suspense Account: Realizations, &c., being written off .. .. .	..	32	0	0			
Advances under .. .. .	..	38,844	12	6	Balances—							
Interest accrued .. .. .	..	312	10	7	At bank .. .. .	..	2,258	9	1			
		39,157	3	1	At Post Office .. .. .	..	51	19	4			
Sundry creditors .. .. .	..	132	2	3	Cash in hand .. .. .	..	77	11	8			
Writings-off in Suspense .. .. .	..	32	0	0						2,388	0	1
Assurance and Reserve Fund .. .. .	..	99,527	19	4						£757,210	18	6
Investment Fluctuation Fund .. .. .	..	6,001	19	10								
Reserve against unpaid interest .. .. .	..	2,618	0	0								
		£757,210	18	6								

H. S. KING, Deputy Native Trustee.
R. SINEL, Accountant.

The Audit Office, having examined the Balance-sheet and accompanying accounts and compared them with the relative books, documents, and securities, hereby certifies them to be in accordance therewith, subject to the following comments: (1) Advances exceeding the statutory margin of security have been made by the Native Trustee to the East Coast Maori Soldiers' Fund; (2) Interest allowed to beneficiaries has not been computed in accordance with the prescribed rates.—G. F. C. CAMPBELL, Controller and Auditor-General.

NAVAL DEFENCE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>								
	£	s.	d.	£	s.	d.	£	s.	d.			
To Pay and salaries ..	..	..	..	194,784	8	9	By Forfeited deferred pay ..	..	..	759	0	2
Clothing and victualling ..	32,929	6	4				Purchases of discharge ..	..	..	19	0	0
Add writings-off ..	335	17	6				Rents from buildings ..	..	..	365	11	7
				33,265	3	10	Balance carried down ..	..	..	351,235	16	2
Medical services ..	2,648	17	9									
Add writings-off ..	1	11	7									
				2,650	9	4						
Calliope Dock ..	..	..	..	3,525	0	0						
Repairs to H.M. ships ..	..	..	..	21,520	2	3						
Coal and oil fuel ..	..	..	..	16,392	1	8						
Lighting ..	..	..	..	1,899	11	9						
Oiler "Nucula" ..	..	..	..	3,948	3	10						
Base stores ..	..	..	..	559	7	1						
	£	s.	d.									
Stores, Naval ..	10,047	16	9									
Add writings-off ..	243	1	0									
				10,290	17	9						
Works on Base ..	..	..	..	1,634	11	5						
Reserves: Various ..	..	..	..	8,606	15	5						
Freight ..	..	..	..	3,045	7	9						
Office fittings ..	..	..	..	15	3	11						
Passages ..	..	..	..	7,028	12	8						
Postages ..	..	..	..	205	5	7						
Printing and stationery ..	..	..	..	477	6	4						
Training in England ..	..	..	..	290	16	0						
Advertising, &c. ..	..	..	..	398	1	9						
Lodging-allowances ..	..	..	..	522	6	3						
Miscellaneous effective services ..	..	..	..	900	11	1						
Panama Canal dues ..	..	..	..	831	13	10						
Deferred pay ..	..	..	..	33,834	9	3						
Unemployment Fund (Imperial) ..	..	..	..	500	0	0						
Miscellaneous non-effective services ..	..	..	..	208	8	0						
Widows' pensions ..	..	..	..	311	8	5						
Rental assessment ..	..	..	..	315	0	0						
Depreciation ..	..	..	..	4,418	4	0						
				£352,379	7	11				£352,379	7	11
				£	s.	d.				£	s.	d.
To Balance brought down ..	..	..	..	351,235	16	2	By Recoveries from previous years ..	..	..	2,373	17	10
Singapore Base ..	..	..	..	100,000	0	0	Balance ..	..	..	460,085	13	9
Interest on capital ..	..	..	..	11,223	15	5						
				£462,459	11	7				£462,459	11	7

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

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account, 31st March, 1933 ..	257,494	13	0	Land at Devonport ..	26,693	12	0
Sundry creditors—	£	s.	d.	Buildings ..	58,231	14	4
Departmental ..	263	19	4	Plant and fittings ..	41,724	13	6
Other ..	13,153	2	6	Stores Accounts—	£	s.	d.
				Clothing and victualling ..	11,215	19	5
Depreciation reserve ..	..	..	..	Naval and armament ..	98,013	3	11
Amounts held on deposit—	£	s.	d.	Coal and oil fuel ..	21,182	4	6
Postal orders ..	768	14	6	Medical stores ..	400	0	0
Remittances ..	1,783	17	8				
Naval Savings-bank ..	59	19	8				
Deferred pay ..	80,679	2	10	Stationery ..	..	..	..
				Sundry debtors ..	..	..	..
Writings-off, Suspense Account ..	..	..	..	Stamps ..	..	..	..
Treasury Adjustment Account ..	..	..	..	Deposit Accounts—	£	s.	d.
				Postal orders ..	768	14	6
				Remittances ..	1,783	17	8
				Naval Savings-bank ..	59	19	8
				Deferred pay ..	80,679	2	10
				Assets in Suspense ..	..	..	..
				Excess of expenditure over income ..	..	..	..
					83,291	14	8
					304	13	2
					460,085	13	9
					£801,197	19	11
					£801,197	19	11

R. F. DURMAN, Naval Secretary.

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

PENSIONS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>				
To Pensions—		£	s. d.	£	s. d.	£	s. d.	
War pensions and allowances ..	1,230,396	16	5	By Credits from national-endowment residue for old-age pensions ..	22,808	19	2	
Old-age pensions ..	1,266,701	7	1	Credits from sundry outstandings ..	2,480	9	0	
Widows' pensions ..	313,359	16	4	Credits from gold duty (Miners' Pensions Act, 1926) ..	3,719	2	1	
Military pensions (Maori War) ..	6,010	9	6	Commission for paying Imperial pensions ..	3,253	7	7	
Miners' pensions ..	63,898	6	6	Credits from pensions paid to retired officers—				
Pensions for the blind ..	17,957	6	11	On account of Post and Telegraph Department..	143	0	11	
Family allowances ..	120,228	3	2	On account of Internal Affairs Department ..	27	2	9	
Pensions and allowances to ex-members of New Zealand Contingents to South African War and dependants of deceased members thereof ..	2,203	13	9					
Pensions to epidemic widows and their dependants ..	4,253	19	6	Credits from other Governments on account of payments made—				
Pensions to ex-members New Zealand Defence and Naval Forces ..	1,659	0	4	Canadian Government ..	233	9	9	
Police pensions ..	1,168	6	8	Commonwealth Government ..	23,397	11	10	
Special annuities ..	4,641	13	11	Imperial Government ..	4,846	5	10	
Pensions under Civil Service Act ..	6,440	6	0	Union of South Africa ..	19	6	5	
Annuity to daughter of the late Sir W. Fraser ..	150	0	0	Deposits Account, Imperial pensions ..	242,890	7	5	
Annuity to Lady Salmond Judicature Act, 1908 (sections 12-14) ..	1,833	6	8					
				Excess of expenditure over income ..	3,152,792	18	7	
Administration charges—			3,041,102	12	9	271,387	1	3
Advertising ..	11	7	9					
Sundry charges to Contingencies Account (cartage, £9 10s. 8d.; cost of destroying old records, £1 7s. 6d.; interpreters' fees, £3 18s.; office-cleaning, £11 0s. 2d.; sundry expenses, 7s.) ..	26	3	4					
Depreciation ..	506	15	6					
Exchange and commission ..	965	18	2					
Fees for certificates of age ..	133	17	10					
Fuel, light, power, and water ..	101	15	10					
Office equipment (repairs) ..	55	0	4					
Overtime ..	616	15	8					
Post Office services ..	15,700	16	6					
Postage and telegrams ..	3,951	13	5					
Printing and stationery ..	1,873	12	11					
Rent of offices ..	3,073	9	1					
Salaries ..	33,180	11	7					
Telephone services ..	266	4	9					
Transfer and removal expenses ..	207	11	7					
Travelling-expenses (departmental officers) ..	848	1	2					
War Pensions Appeal Board expenses ..	2,778	18	5					
			64,298	13	10			
Other charges—								
Clothing-allowances ..	..	..	384	1	7			
Life-insurance loadings ..	..	..	184	10	3			
Medical fees ..	..	..	5,110	2	0			
Medical treatment of returned soldiers ..	..	..	70,722	9	5			
Medical treatment of South African War veterans ..	..	..	48	9	3			
Medical treatment of Defence and Naval Forces ..	..	..	62	19	2			
Rail concessions to disabled soldiers ..	..	..	1,441	5	3			
Re-establishment of disabled soldiers in civil employment ..	..	..	4	8	0			
Travelling-expenses (pensioners) ..	..	..	1,695	4	11			
Pensions to retired postal officers ..	..	..	143	0	11			
Pensions to retired officers, Internal Affairs Department ..	..	..	27	2	9			
Payments on account of other Governments—								
Canadian Government ..	233	9	9					
Commonwealth Government ..	23,397	11	10					
Imperial Government ..	4,846	5	10					
Union of South Africa ..	19	6	5					
Deposits Account, Imperial pensions ..	242,890	7	5					
			271,387	1	3			
			£3,456,612	1	4	£3,456,612	1	4
			£		£			
To Balance brought down ..	..	..	3,152,792	18	7	3,153,067	10	2
Interest on capital ..	..	..	274	11	7			
			£3,153,067	10	2	£3,153,067	10	2

Percentage of cost of administration to total expenditure, 1.86.

NOTE.—Included in above expenses are items which do not appear in annual appropriations—i.e., Interest on capital, £274 11s. 7d.; rental assessed by Public Works Department, £2,050.

PENSIONS DEPARTMENT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s. d.	£	s. d.	£	s. d.	
Capital	6,084	19 4					
Creditors—			Furniture and fittings	4,820	4 8		
Departmental	2,056	13 7	Mechanical appliances	990	4 0		
Sundry	4,232	6 4	Permanent fittings, Auckland				
Pensions due but unpaid..	45,738	13 2	office	274	10 8		
Rent due but unpaid	2	1 9				6,084	19 4
Pensions paid but not cleared	872	15 8	Medical stores on hand			651	14 6
Reserve for depreciation .. .	4,075	19 8	Stationery on hand			794	16 4
Writing off Reserve Account ..	266	10 7	Stamps on hand			75	18 10
Deposits Account, Miscellaneous (J. Petrie),			Pensions prepaid			221,192	1 3
(Canadian Government) .. .	39	7 4	Accounts prepaid			71	12 10
Deposits Account, Imperial Pensions	18,028	5 11	Assets in Suspense			266	10 7
Imperial pensions not cleared ..	15,546	4 11	Sundry debtors—	£	s. d.		
Treasury Adjustment Account ..	3,358,461	8 8	Departmental	22,831	2 0		
			Canadian Government .. .	233	9 9		
			Commonwealth Government ..	13,653	5 5		
			Imperial Government .. .	2,007	16 1		
			South African Government ..	111	8 11		
						38,837	2 2
			Deposits Account, miscellaneous cash ..			39	7 4
			Deposits Account, Imperial pensions cash			34,323	13 7
			Excess expenditure over income .. .			3,153,067	10 2
						£3,455,405	6 11

J. H. BOYES, Commissioner of Pensions.

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

POLICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>						
	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
To Administrative charges—					By subsidies from local bodies ..	466	10 0			
Salaries	341,014	13 3			License fees, Arms Act	3,352	15 6			
Rent	3,115	8 2			Sale of confiscated firearms .. .	86	5 7			
Office expenses	901	11 1			Sale of confiscated liquor	4	8 4			
Printing and stationery .. .	3,825	19 5			Payment for special police services..	1,100	2 4			
Postage and telegrams .. .	4,400	14 8						5,010	1 9	
Telephones	6,341	17 3			Excess of expenditure over income..	472,658	0 7			
House allowances	21,584	19 8								
Transfer expenses	3,261	19 3								
Travelling-expenses	13,739	12 2								
			398,186	14 11						
Other charges—										
Upkeep of bicycles, horses,	8,286	9 7								
and motor-vehicles	155	6 3								
Freight, cartage, &c. .. .	8,382	15 10								
Clothing, stores, &c. .. .	4,587	15 6								
Fuel, light, water, scavenging	2,604	10 4								
Police prosecutions .. .	743	6 2								
Prisoners' rations	4,500	6 2								
Maintenance and repairs to	120	0 0								
buildings, &c.	452	15 6								
Rewards	112	9 0								
Medical expenses	2,678	8 9								
Police examinations	10	12 11								
Suppression of street rioting			32,634	16 0						
Sundry expenses										
Depreciation on—										
Buildings	11,774	12 9								
Motor-vehicles	470	6 1								
Furniture and fittings .. .	831	11 6								
Horses	54	11 3								
Libraries	489	13 0								
Mechanical Office appliances	79	3 3								
Arms and accoutrements .. .	352	3 1	14,052	0 11						
Loss on stores sold, &c. .. .	106	17 1								
Costs of prosecutions irrecoverable	1	6 0								
Interest on capital			108	3 1						
			32,686	7 5						
			£477,668	2 4					£477,668	2 4

NOTE.—The accounts include charges for interest and expenditure on construction of buildings for which the Department possesses no parliamentary appropriation, and also credit for rent from the Valuation Department for which that Department possesses no parliamentary appropriation.

POLICE DEPARTMENT—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>						<i>Assets.</i>		
	£	s. d.	£	s. d.		£	s. d.	
Capital—					Land	225,625	3 6	
Liability to Treasury—					Buildings	447,382	6 0	
Public Works Fund, 31st					Stores and equipment	6,166	13 9	
March, 1933	672,804	14 8			Motor-vehicles	5,718	15 10	
Consolidated Fund	55,786	9 6			Bicycles	148	4 1	
			728,591	4 2	Horses	135	0 0	
Treasury Adjustment Account			323,937	11 1	Office furniture	11,150	16 11	
Creditors—					Mechanical office appliances	817	12 5	
Departmental	435	12 10			Libraries	11,117	4 4	
Sundry	1,748	2 7			Arms and accoutrements	11,845	7 9	
			2,183	15 5	Automatic pistols	8,483	19 7	
Depreciation Reserve			147,999	8 5	Official stamps on hand	1,137	3 4	
Writings-off, Suspense Account—					Debtors—			£ s. d.
Stores sold (loss on)	67	12 6			Departmental	25	11 0	
Books, lost, &c.	17	1 8			Sundry	300	0 0	
Arms and accoutrements worn out (loss on)	15	2 5						325 11 0
Furniture, &c., worn out (loss on)	33	14 7			Assets in Suspense—			
Mechanical office appliances sold (loss on)	0	10 3			Stores and equipment	67	12 6	
Costs of prosecutions irrecoverable	1	6 0			Libraries	17	1 8	
			135	7 5	Arms and accoutrements	15	2 5	
					Office Furniture Account	33	14 7	
					Mechanical Office Appliances Account	0	10 3	
					Costs of prosecutions irrecoverable	1	6 0	
								135 7 5
					Excess of expenditure over income	472,658	0 7	
			£1,202,847	6 6				£1,202,847 6 6

The proportion of police to population was 1 to 1,286, and the cost per inhabitant for the year 1932-33 (exclusive of expenditure on the erection and maintenance of buildings, interest, and depreciation charges) was 5s. 6½d.

R. F. MADDEN, Secretary, Police 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, subject to the above departmental notes.—J. H. FOWLER, Deputy Controller and Auditor-General.

POST AND TELEGRAPH DEPARTMENT.

POSTAL BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>						<i>Cr.</i>		
	£	s. d.				£	s. d.	
To Working-expenses	1,102,778	16 8	By Postages			1,006,736	9 0	
Earthquake expenditure, Suspense	30,278	11 0	Rents received			11,217	1 2	
Depreciation (b)	31,194	0 7	Private box and bag rents			28,058	13 6	
Profit before charging interest on capital, carried down	106,476	2 9	Rural-delivery fees			19,443	18 7	
			Money-order and postal-note commission			52,934	10 7	
			Miscellaneous revenue			152,336	18 2	
						£1,270,727	11 0	
			£1,270,727	11 0				
						£	s. d.	
To Interest on capital (a)	69,173	2 11	By Profit, brought down			106,476	2 9	
Profit on year's working, transferred to General Profit and Loss Account	37,302	19 10						
						£106,476	2 9	
			£106,476	2 9				

TELEGRAPH BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>						<i>Cr.</i>		
	£	s. d.				£	s. d.	
To Working-expenses	319,866	1 3	By Revenue			267,307	3 10	
Earthquake expenditure, Suspense	2,943	16 2	Miscellaneous			51,763	3 1	
Depreciation (b)	37,063	1 8	Rents received			1,090	11 5	
			Loss before charging interest on capital, carried down			39,712	0 9	
						£359,872	19 1	
			£359,872	19 1				
						£	s. d.	
To Loss brought down	39,712	0 9	By Loss on year's working, transferred to General Profit and Loss Account			70,086	5 0	
Interest on capital (a)	30,374	4 3						
						£70,086	5 0	
			£70,086	5 0				

TOLL BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>						<i>Cr.</i>		
	£	s. d.				£	s. d.	
To Working-expenses	189,581	6 9	By Revenue			397,416	5 10	
Earthquake expenditure, Suspense	7,930	19 11	Rents received			2,938	2 7	
Depreciation (b)	99,852	12 8	Miscellaneous			14,881	1 4	
Profit before charging interest on capital, carried down	117,870	10 5						
						£415,235	9 9	
			£415,235	9 9				
						£	s. d.	
To Interest on capital (a)	81,831	19 4	By Profit, brought down			117,870	10 5	
Profit on year's working, transferred to General Profit and Loss Account	36,038	11 1						
						£117,870	10 5	
			£117,870	10 5				

POST AND TELEGRAPH DEPARTMENT—*continued*

TELEPHONE BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Working-expenses .. .. .	..	445,673	17	8	By Telephone revenue .. .. .	..	1,169,897	9	8
Earthquake expenditure, Suspense .. .. .	..	11,592	18	5	Rents received .. .. .	..	4,294	14	10
Depreciation (<i>b</i>) .. .. .	..	395,445	6	11	Miscellaneous .. .. .	..	52,211	19	6
Profit before charging interest on capital, carried down .. .. .	..	373,692	1	0					
		<u>£1,226,404</u>	<u>4</u>	<u>0</u>			<u>£1,226,404</u>	<u>4</u>	<u>0</u>
		£	s.	d.			£	s.	d.
To Interest on capital (<i>a</i>) .. .. .	..	328,213	4	9	By Profit brought down .. .. .	..	373,692	1	0
Profit on year's working, transferred to General Profit and Loss Account .. .. .	..	45,478	16	3					
		<u>£373,692</u>	<u>1</u>	<u>0</u>			<u>£373,692</u>	<u>1</u>	<u>0</u>

WIRELESS BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Working-expenses .. .. .	..	11,395	3	8	By Revenue on wireless traffic .. .. .	..	4,433	8	1
Depreciation (<i>b</i>) .. .. .	..	4,352	17	2	Loss before charging interest on capital, carried down .. .. .	..	11,314	12	9
		<u>£15,748</u>	<u>0</u>	<u>10</u>			<u>£15,748</u>	<u>0</u>	<u>10</u>
		£	s.	d.			£	s.	d.
To Loss brought down .. .. .	..	11,314	12	9	By Loss on year's working, transferred to General Profit and Loss Account .. .. .	..	14,986	9	5
Interest on capital (<i>a</i>) .. .. .	..	3,671	16	8					
		<u>£14,986</u>	<u>9</u>	<u>5</u>			<u>£14,986</u>	<u>9</u>	<u>5</u>

SERVICE GARAGE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Working-expenses .. .. .	..	40,962	1	6	By Revenue .. .. .	..	57,466	6	10
Depreciation (<i>b</i>) .. .. .	..	8,455	6	8					
Profit before charging interest on capital, carried down .. .. .	..	8,048	18	8					
		<u>£57,466</u>	<u>6</u>	<u>10</u>			<u>£57,466</u>	<u>6</u>	<u>10</u>
		£	s.	d.			£	s.	d.
To Interest on capital (<i>a</i>) .. .. .	..	4,918	19	7	By Profit, brought down .. .. .	..	8,048	18	8
Profit on year's working, transferred to General Profit and Loss Account .. .. .	..	3,129	19	1					
		<u>£8,048</u>	<u>18</u>	<u>8</u>			<u>£8,048</u>	<u>18</u>	<u>8</u>

GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Telegraph Branch, loss .. .. .	..	70,086	5	0	By Postal Branch, profit .. .. .	..	37,302	19	10
Wireless Branch, loss .. .. .	..	14,986	9	5	Toll Branch, profit .. .. .	..	36,038	11	1
Net profit .. .. .	..	36,877	11	10	Telephone Branch, profit .. .. .	..	45,478	16	3
		<u>£121,950</u>	<u>6</u>	<u>3</u>	Garages, profit .. .. .	..	3,129	19	1
							<u>£121,950</u>	<u>6</u>	<u>3</u>

GENERAL PROFIT AND LOSS APPROPRIATION ACCOUNT, 1932-33.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Expenditure chargeable against Profit and Loss Accounts for previous years .. .. .	..	3,187	11	6	By Balance forward .. .. .	..	2,867	8	7
Profits paid to Treasury .. .. .	..	456,000	0	0	General Profit and Loss Account .. .. .	..	36,877	11	10
Balance .. .. .	..	21,617	8	11	Depreciation provided in excess of require- ments during previous years (<i>c</i>) .. .. .	..	441,060	0	0
		<u>£480,805</u>	<u>0</u>	<u>5</u>			<u>£480,805</u>	<u>0</u>	<u>5</u>

POST AND TELEGRAPH DEPARTMENT—*continued*
BALANCE-SHEET AS AT 31ST MARCH, 1933.
Receipts and Expenditure on Capital Account.

<i>Dr.</i>	As at 31st March, 1932.		Amount debited during Year.		As at 31st March, 1933.		<i>Cr.</i>		Capital as at 1st April, 1932.		Amount received Year 1932-33.		Capital as at 31st March, 1933.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Expenditure—														
Telephone and toll systems, including works in progress	2,396,787	10 1	35,908	10 7	2,432,696	0 8	By Receipts: Public Works Fund	12,571,186	15 5	102,176	2 5	12,673,362	17 10	
Telephone-exchange systems, including works in progress	8,398,010	12 5	<i>Cr.</i> 11,137	0 0	8,386,873	12 5								
Wireless systems ..	66,205	17 7	<i>Cr.</i> 10,456	5 1	55,749	12 6								
Buildings and sites ..	2,728,999	5 3	<i>Cr.</i> 4,751	19 2	2,724,247	6 1								
Plant and workshops ..	31,908	3 5	2,098	0 2	34,006	3 7								
Motor-garages, &c. ..	232,672	16 5	228	13 9	232,901	10 2								
Furniture and fittings ..	178,206	9 0	<i>Cr.</i> 1,623	14 0	176,582	15 0								
	14,032,790	14 2	10,266	6 3	14,043,057	0 5	Balance carried to General Balance-sheet							

GENERAL BALANCE-SHEET.

	Liabilities.		Assets.	
	£	s. d.	£	s. d.
Sundry creditors—	49,107	1 9		
Money-order payees for unpaid money-orders ..			Capital Account balance..	1,369,694
Other administrations on money-order, postal, and cable accounts ..	117,886	16 7	Stock at stores, District Telegraph Engineers' and Workshops, and in transit ..	460,230
Postal-note payees for unpaid postal notes ..	64,878	8 10	Sundry debtors—	
Sundry other creditors ..	441,018	19 10	Other administrations on money-order-account ..	9,189
Other Government Departments ..	152,487	6 8	Government Departments ..	14,538
Assets written off Reserve Account ..			Sundry other debtors ..	48,464
War Loan Certificate Account ..				
Post Office Investment Certificate Account ..			Post Office Investment Certificate Account: Investments held in Government loans ..	1,611,788
Money-order Settlement Account ..			Postmasters' balances ..	183,476
Imperial stamps and postal orders ..			Less Savings-bank funds held in balances ..	1
Postmasters: For advance to Postmasters of stamps, postal notes, British postal orders, Post Office investment certificates, and other documents of value, including stocks held in the General Post Office ..			Head Office Account, including cash in bank ..	1,428,312
Depreciation Reserve (including maintenance and renewals, equalization reserve, telegraph, toll, and telephone systems) ..			Assets written off Suspense Account ..	557,338
Fire Insurance Reserve ..			Post Office investments under section 100 of the Post and Telegraph Act, 1928 ..	1,983,651
Investments held on behalf of Radio Broadcasting Board ..			Interest accrued on investments ..	1,446
Interest accrued on investments held on behalf of Radio Broadcasting Board ..			Loan Conversion Expenses Account ..	1,905,710
Profit and Loss Appropriation Account ..			Earthquake Expenditure Suspense ..	53,550
				27,446
				73,667
				16 0
				44,497
				10 5
				£7,990,665
				16 10

NOTES.—(a) Interest at £4 7s. 6d. per cent. on capital. (b) Depreciation has been allowed for on balance of assets as at 1st April, 1932, the total charge being carried to Depreciation Reserve. (c) Includes £903,274 transferred from Maintenance Equalization Reserve.

A. MARSHALL, A.R.A.N.Z., Controller of Accounts.
G. MCNAMARA, Secretary, Post and Telegraph Department.

I hereby certify that the 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.

POST AND TELEGRAPH DEPARTMENT—*continued*.

SAVINGS-BANK BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest credited to depositors' accounts ..	1,473,725	15	9	By Interest received ..	1,753,786	17	2			
Management expenses	118,559	19	0	Plus interest accrued to						
Balance carried to Appropriation Account	128,484	14	2	31st March, 1933 ..	485,411	11	6			
					2,239,198	8	8			
				Less interest accrued on						
				31st March, 1932 ..	532,718	1	6			
				Sundry receipts.. .. .				1,706,480	7	2
								14,290	1	9
								£1,720,770	8	11
								£1,720,770	8	11

APPROPRIATION ACCOUNT.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Savings-bank profits paid to Consolidated Fund	106,992	4	7	By Balance brought forward ..			63,858 12 3
Balance carried forward	85,351	1	10	Profit and Loss Account ..			128,484 14 2
							£192,343 6 5
							£192,343 6 5

BALANCE-SHEET OF THE NEW ZEALAND POST OFFICE SAVINGS-BANK AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Balance at credit of depositors' accounts ..	42,028,620	14	8	Cash on hand and at bank	183,476	11	0
Letters of credit and other liabilities ..	8,885	14	10	Investments	42,482,112	16	3
Reserve Fund	1,028,143	7	5	Interest accrued on investments ..	485,411	11	6
Profit and Loss Appropriation Account ..	85,351	1	10				
	£43,151,000	18	9		£43,151,000	18	9

A. MARSHALL, A.R.A.N.Z., Controller of Accounts.

G. McNAMARA, Secretary, Post and Telegraph Department.

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

PRINTING AND STATIONERY DEPARTMENT.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.	£	s.	d.
To Paper and materials—								By Sales—							
Stock at beginning .. ..	..	27,297	1	9				Manufacturing .. ..	..	127,108	14	2			
Add purchases .. ..	..	23,797	13	7				Less work in progress,							
								31st March, 1932 .. ..	..	6,391	13	0			
		51,094	15	4						120,717	1	2			
Less stock on hand, 31st					28,806	6	9	Add work in progress,							
March, 1933 .. ..	..	22,288	8	7				31st March, 1933 .. ..	..	7,074	3	10			
Stationery—										127,791	5	0			
Stock at beginning .. ..	..	11,465	16	2				Stationery .. ..	..	25,594	13	10			
Add purchases .. ..	..	17,485	1	2				Publications .. ..	..	13,506	15	0			
		28,950	17	4				Typewriters .. ..	..	714	16	1			
Less stock on hand, 31st								Discounts received .. ..	..	..	..	..	167,607	9	11
March, 1933 .. ..	..	9,069	9	5	19,881	7	11					182	5	6	
Publications—															
Stock at beginning .. ..	..	3,950	1	4											
Add purchases .. ..	..	15,051	9	1											
		19,001	10	5											
Less stock on hand, 31st															
March, 1933 .. ..	..	10,187	1	7	8,814	8	10								
Typewriters—															
Stock at beginning .. ..	..	47	11	0											
Add purchases .. ..	..	739	12	10											
		787	3	10											
Less stock on hand, 31st															
March, 1933 .. ..	..	148	17	0	638	6	10								
Wages (productive) .. ..	..	44,954	18	8											
Wages (establishment) .. ..	..	17,007	4	7											
Wages (Stationery Office) .. ..	..	5,291	8	7											
Freight (inward) .. ..	..	4,019	15	4											
Lighting (proportion) .. ..	..	277	19	7											
Power .. ..	..	692	9	8											
Fuel .. ..	..	592	4	1											
Water .. ..	..	196	6	0											
					73,032	6	6								
Balance transferred to Profit and Loss Account					36,616	18	7								
					<u>£167,789</u>	<u>15</u>	<u>5</u>						<u>£167,789</u>	<u>15</u>	<u>5</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.		
To Office salaries .. ..	..	4,849	5	11	By Balance transferred from Trading Account .. ..	..	36,616	18	7
Repairs and alterations to buildings and plant	..	301	0	8	Storing and handling stationery, &c., for other						
Postage and telegrams .. ..	..	781	2	4	Government Departments .. ..	..	905	7	8
Freight and cartage (outward) .. ..	..	1,838	15	5	Commission on sales of publications .. ..	..	1,718	16	11
Insurance .. ..	..	77	13	10	Rent receivable .. ..	..	333	4	8
Exchange .. ..	..	4	10	5						
Discounts allowed .. ..	..	53	3	2						
Telephones (rental) .. ..	..	116	11	0						
Medical services .. ..	..	107	2	3						
Lighting, &c. (proportion) .. ..	..	28	0	0						
Proportion of rent, &c., High Commissioner's											
Office .. ..	..	284	0	0						
Office expenses .. ..	..	305	19	7						
Sundry trade expenses .. ..	..	330	5	0						
Audit fee .. ..	..	100	0	0						
Wages : Charwomen, watchmen, &c. .. ..	..	1,780	10	4						
Interest on capital .. ..	..	8,603	14	5						
Depreciation .. ..	..	9,063	0	0						
Balance carried down .. ..	..	10,949	13	6						
		<u>£39,574</u>	<u>7</u>	<u>10</u>					<u>£39,574</u>	<u>7</u>	<u>10</u>

NOTE.—Interest at the rate of 4½ per cent. has been charged on capital for which the Department has no parliamentary appropriation.

PRINTING AND STATIONERY DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>						<i>Assets.</i>										
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
Capital Account—							Land				58,999	0	0			
Public Works Fund	112,611	12	2				Buildings				50,528	5	9			
Consolidated Fund	78,099	11	1				Plant and machinery—									
				190,711	3	3	Composing plant	1,054	19	0						
Creditors—							Monotype plant	12,255	13	2						
Departmental	1,143	5	6				Addressograph plant	624	15	0						
Sundry	2,060	9	5				Printing plant	26,249	14	0						
				3,203	14	11	Binding plant	11,975	12	10						
Wages accrued				1,767	5	7	Litho plant	3,136	4	10						
Bad Debts Reserve				172	16	7	Photo plant	1,734	3	10						
Depreciation Reserve				67,923	0	0	Stereotype plant	1,789	17	9						
Writing-off, Suspense Account				493	17	10	Engine-room plant	1,564	12	9						
Balance, Profit and Loss Account				10,949	13	6	Miscellaneous plant	9,623	0	0						
											70,008	13	2			
							Furniture, fittings, and office equipment				2,314	10	3			
							Type				8,787	10	8			
							Accessories—									
							Composing Branch	3,578	2	1						
							Monotype Branch	102	17	3						
							Addressograph Branch	48	0	0						
							Printing Branch	108	11	8						
							Binding Branch	763	6	10						
							Litho Branch	207	9	3						
							Photo Branch	76	12	5						
							Stereotype Branch	16	8	11						
							Engine-room	66	13	8						
							Paper-store	66	17	10						
											5,034	19	11			
							Payments in advance				54	0	0			
							Debtors—									
							Departmental	5,299	7	5						
							Sundry	1,388	16	8						
											6,688	4	1			
							Work in progress				7,074	3	10			
							Stock—									
							On hand	41,583	2	5						
							On consignment	110	14	2						
											41,693	16	7			
							Stock, Suspense Account				451	15	5			
							Assets to be written off				42	2	5			
							Treasury Adjustment Account				23,544	9	7			
											£275,221	11	8			

NOTE.—Public Works Department administration expenses (£48) are included, for which the Department possesses no parliamentary appropriation.

E. V. PAUL, A.R.A.N.Z., Accountant.

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

PRISONS DEPARTMENT.

GENERAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Rations	..	..	23,910	4	8	Rent of departmental buildings	..	..	3,680	3	11
Clothing, footwear, and equipment	..	..	9,536	10	9	Sundry credits and recoveries	..	..	5,443	17	5
Earnings, wages, and gratuities, prisoners and dependants	..	..	17,692	12	1	Balance carried down, representing gross cost of departmental upkeep (£94 0s. 10d. per prisoner per annum)	..	..	156,239	0	7
Hospital maintenance and medicines	..	..	1,449	12	9	<hr/>			£165,363	1	11
Transport and travelling expenses	..	..	5,225	15	1					£	s. d.
Maintenance, buildings, and grounds	..	..	1,174	4	11	Prison labour	..	..	32,285	2	5
Salaries and allowances	..	..	46,625	9	8	Public Account surplus on industries (as per footnote)*	..	..	7,005	6	10
Fuel, light, water, &c.	..	..	5,827	7	1	Net cost, departmental upkeep (£82 16s. per prisoner per annum)	..	..	137,536	5	1
Postage, telegrams, stationery, &c.	..	..	1,203	13	11						
			<hr/>		<hr/>						
			112,645	10	11						
Prison labour (domestic)	..	..	21,139	3	11						
Less earnings and wages paid..	..	..	17,469	17	3						
			3,669	6	8						
Interest and depreciation	..	..	44,338	9	5						
Head Office administration expenses	..	..	4,910	11	11						
Less surplus, General Store Accounts	..	..	200	17	0						
			<hr/>		<hr/>						
			4,709	14	11						
			<hr/>		<hr/>						
			£165,363	1	11						
			<hr/>		<hr/>						
			£	s.	d.						
Balance brought down	..	..	156,239	0	7						
Occupational labour (improvements to prison grounds)	..	..	16,348	19	7						
Reduction on revaluation of Wi Tako land	..	..	4,238	14	2						
			<hr/>		<hr/>						
			£176,826	14	4				£176,826	14	4

* Statement of Public Account surplus on industries had nominal labour not been charged.

	Net Balances after charging Labour.			Labour Allocation.			Public Account Surplus.			
	£	s.	d.	£	s.	d.	£	s.	d.	
Industry accounts—										
Blockmaking	Dr.	4	8	57	4	0	52	15	4	
Bootmaking and repairs	Cr.	411	17	6	1,668	10	9	2,080	8	3
Brickworks	Dr.	2,635	9	8	16	5	0	2,619	4	8*
Farming	Dr.	24,142	19	0	19,096	13	1	5,046	5	11†
Gardening	Dr.	1,629	3	7	1,766	6	8	137	3	1
Laundering	Cr.	910	11	10	937	17	7	1,848	9	5
Roadwork and transport	Cr.	1,087	7	1	5,326	16	6	6,414	3	7
Quarrying	Dr.	4,496	15	5	5,359	17	9	863	2	4
Clothing industry	Cr.	1,396	3	5	1,694	0	8	3,090	4	1
Tobacco culture and manufacture	Cr.	68	11	4	191	14	2	260	5	6
Scoria flat roadworks	Dr.	644	18	5	452	7	0	192	11	5*
Miscellaneous	Cr.	30	2	5	86	14	10	116	17	3
Total	Dr.	29,649	1	2	36,654	8	0	7,005	6	10

* Deficit.

† See footnote to Industry Accounts.

PRISONS HEAD OFFICE ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Salaries and allowances	..	..	3,239	11	3	Net expenditure for year—					
Advertising, books, &c.	..	..	54	4	8	Head Office administration, transferred to General	..	..	4,910	11	11
Postages, telegrams, printing, and stationery	..	..	535	19	5	Income and Expenditure Account	..	..	484	17	7
Office requisites	..	..	18	1	0	Prisons Board	..	..	
Transport and travelling expenses	..	..	360	3	8						
Fuel, light, water, and sanitary	..	..	37	9	4						
Grants to Prisoners' Aid Societies	..	..	115	0	0						
Assistance to discharged prisoners	..	..	5	9	2						
Maintenance of buildings	..	..	0	14	8						
Rent of buildings	..	..	380	0	0						
Interest on capital	..	..	58	16	10						
Depreciation of furniture and fittings	..	..	98	15	2						
Sundry expenses	..	..	6	6	9						
			<hr/>		<hr/>						
			4,910	11	11						
Prisons Board administration (travelling-expenses)	..	..	484	17	7						
			<hr/>		<hr/>						
			£5,395	9	6				£5,395	9	6

PRISONS DEPARTMENT—*continued.*

PROBATION ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries and allowances .. .. .	..	2,786	2	0	Net expenditure for year .. .. .	..	3,342	6	1
Postages, telegrams, printing, and stationery .. .. .	..	175	1	2					
Rent of buildings .. .. .	..	120	0	0					
Sundry expenses .. .. .	..	240	5	5					
Interest on capital .. .. .	..	8	3	9					
Depreciation on furniture and fittings .. .. .	..	12	13	9					
		<u>£3,342</u>	<u>6</u>	<u>1</u>			<u>£3,342</u>	<u>6</u>	<u>1</u>

GENERAL STORES (AUCKLAND AND WELLINGTON).

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Revenue.</i>		£	s.	d.
Opening stocks in store and in transit .. .. .	..	5,939	6	10	Raw materials issued to workshops .. .. .	..	5,195	1	3
Manufactured articles received from workshops .. .. .	..	12,507	0	9	Sales to other Departments .. .. .	..	4,811	13	11
Purchases for issue and for manufacture .. .. .	..	8,078	6	2	Miscellaneous stores and manufactures issued to prisons .. .. .	..	10,781	5	5
Freight, cartages, postages, &c. .. .. .	..	90	10	11	Store charges recovered .. .. .	..	504	8	3
Salaries .. .. .	..	238	6	0	Closing stocks in store and in transit .. .. .	..	6,088	13	10
Prison labour .. .. .	..	56	0	0					
Interest on capital .. .. .	..	270	15	0					
Surplus to General Income and Expenditure Account .. .. .	..	200	17	0					
		<u>£27,381</u>	<u>2</u>	<u>8</u>			<u>£27,381</u>	<u>2</u>	<u>8</u>

PAPARUA BLOCK AND TILE MAKING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Revenue.</i>		£	s.	d.
Opening stocks—					Sales and issues of blocks and tiles .. .. .	..	189	11	6
Loose tools .. .. .	..	4	9	4	Closing stocks—				
Stock-in-trade .. .. .	..	196	13	1	Loose tools .. .. .	..	4	9	4
					Stock-in-trade .. .. .	..	211	10	11
Materials .. .. .	..	73	13	6					
Freight and cartage .. .. .	..	18	12	0	Loss on working .. .. .	..	216	0	3
Prison labour .. .. .	..	57	4	0					
Interest on capital .. .. .	..	33	9	6					
Depreciation of buildings and plant .. .. .	..	16	1	0					
Supervision and officers' labour .. .. .	..	9	18	0					
		<u>£410</u>	<u>0</u>	<u>5</u>			<u>£410</u>	<u>0</u>	<u>5</u>

BOOTMAKING AND REPAIRING INDUSTRY (AUCKLAND AND INVERCARGILL).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Revenue.</i>		£	s.	d.
Opening stocks—					Manufactures and repairs .. .. .	..	5,339	9	10
Loose tools .. .. .	..	217	11	6	Closing stocks—				
Work in progress .. .. .	..	204	14	2	Loose tools .. .. .	..	199	8	10
Raw materials used .. .. .	..	2,409	8	7	Work in progress .. .. .	..	224	5	1
Tools, machine parts, and repairs .. .. .	..	25	12	2					
Fuel, light, and power .. .. .	..	21	9	3					
Freight and cartage .. .. .	..	38	6	8					
Sundries .. .. .	..	7	12	9					
Prison labour .. .. .	..	1,668	10	9					
Supervision and officers' labour .. .. .	..	518	18	0					
Interest on capital .. .. .	..	66	10	7					
Depreciation on plant and machinery .. .. .	..	68	11	10					
Rent of workshops .. .. .	..	104	0	0					
Net profit on industry for year .. .. .	..	411	17	6					
		<u>£5,763</u>	<u>3</u>	<u>9</u>			<u>£5,763</u>	<u>3</u>	<u>9</u>

RANGIPO PRISON.

FARM DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Development in progress, 1st April, 1932, brought forward .. .. .	..	1,157	17	10	Value of developed pastures transferred to Land .. .. .	..	4,518	0	0
Seeds and manure .. .. .	..	1,229	13	10	Account during year .. .. .	..	53	10	0
Fencing-wire and trees .. .. .	..	137	7	9	Development in progress at 31st March, 1933, carried forward .. .. .	..	838	11	10
Freight and cartage .. .. .	..	393	16	5					
Prison labour .. .. .	..	1,839	4	8					
Supervision and officers' labour .. .. .	..	557	6	9					
Interest on capital .. .. .	..	78	18	1					
Depreciation of plant and implements .. .. .	..	15	16	6					
		<u>£5,410</u>	<u>1</u>	<u>10</u>			<u>£5,410</u>	<u>1</u>	<u>10</u>

PRISONS DEPARTMENT—*continued.*

RANGIPO PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales and transfers of produce	962	16 11
Live-stock	2,462	18 0	Horse-labour on development, &c.	443	17 9
Crops	615	17 4	Closing stocks—		
Stores and tools	129	5 0	Live-stock	2,709	14 11
Purchase and transfers of live-stock	724	4 9	Crops	1,390	13 6
Purchase of feed	11	17 3	Stores and tools	145	16 8
Feed, &c., transferred from farm	400	0 0	Loss on working, transferred to Institution Account	1,111	9 8
Seeds and manures	232	1 4			
Horse-shoeing and repairs to harness	28	16 0			
Tools, repairs, and plant maintenance	62	7 0			
Freight and cartage, including use of horses and tractor	101	2 5			
Tractor expenses	77	18 2			
Sundries	9	15 2			
Prison labour	384	8 3			
Supervision and officers' labour	229	18 9			
Interest on capital	1,260	1 7			
Depreciation of buildings, plant, &c.	33	18 5			
	<u>£6,764</u>	<u>9 5</u>		<u>£6,764</u>	<u>9 5</u>

NOTE.—The loss of £1,111 is comprised of nominal charges for supervision and non-public account charges for prisoners' labour and interest on same.

HAUTU PRISON.

FARM DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Development in progress at 1st April, 1932, brought forward	3,090	13 4	Value of developed pasture transferred to Land Account during year	6,947	7 4
Seeds and manure	2,166	4 0	Development in progress at 31st March, 1933, carried forward	3,864	11 8
Fencing-wire and trees	104	13 6			
Freight, cartage, and horse-hire	508	3 3			
Miscellaneous	1	2 8			
Prison labour	3,716	3 1			
Supervision and officers' labour	1,027	2 0			
Interest on capital	184	18 2			
Depreciation of plant and implements	12	19 0			
	<u>£10,811</u>	<u>19 0</u>		<u>£10,811</u>	<u>19 0</u>

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales and transfers of produce	1,554	15 7
Live-stock	2,814	4 9	Horse-labour on development, &c.	607	12 3
Crops	456	3 10	Closing stocks—		
Stores and tools	640	12 10	Live-stock	3,095	6 6
Purchase and transfers of live-stock	599	10 4	Crops	441	18 4
Feed, &c., transferred from farm	318	0 0	Stores and tools	557	3 7
Seeds and manure	459	2 3	Loss on working, transferred to Institution Account	2,959	11 10
Scouring of wool	83	13 5			
Tools, repairs, and plant maintenance	118	4 3			
Freight and cartage, including use of horses and tractor	138	8 6			
Tractor expenses	85	15 9			
Sundries	11	10 6			
Prison labour	949	9 4			
Supervision and officers' labour	349	7 0			
Interest on capital	2,132	2 9			
Depreciation of buildings, plant, &c.	60	2 7			
	<u>£9,216</u>	<u>8 1</u>		<u>£9,216</u>	<u>8 1</u>

NOTE.—The loss of £2,959 is comprised of nominal charges for supervision and non-public account charges for prisoners' labour, and interest on same.

PRISONS DEPARTMENT—*continued.*
INVERCARGILL BORSTAL INSTITUTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales and transfer of produce	5,854	10 0
Live-stock	2,577	5 3	Sale of firewood and timber	39	16 3
Crops	1,751	6 0	Closing stocks—		
Miscellaneous stores and tools	392	10 7	Live-stock	2,451	16 6
Purchase of live-stock	366	7 2	Crops	1,464	19 5
Farm-produce consumed on farm	1,222	8 2	Miscellaneous stores and tools	341	11 6
Seeds and manures	171	5 10	Net loss on working	6,894	2 5
Sacks and threshing	92	9 8			
Fencing and trees	20	1 7			
Horse-shoeing and repairs to harness ..	42	17 8			
Veterinary services	1	1 11			
Tools, repairs, and plant maintenance ..	60	16 7			
Purchase of feed	11	16 2			
Freight and cartage	76	14 11			
Fuel and oil	1	3 5			
Purchase of ration potatoes	30	15 4			
Rent and rates	401	9 7			
Dairy expenses	67	12 5			
Sundries	83	17 3			
Maintenance of farm buildings	15	8 0			
Prison labour	4,054	3 8			
Supervision and officers' labour	1,636	18 6			
Interest on capital	2,227	10 11			
Depreciation of buildings, plant, and leaseholds ..	1,740	15 6			
	<u>£17,046</u>	<u>16 1</u>		<u>£17,046</u>	<u>16 1</u>

NOTE.—The loss of £6,894 is comprised of nominal charges for supervision and non-public account charges for inmates' labour and interest on same.

PAPARUA PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales and transfers of produce	3,776	4 7
Live-stock	1,584	7 10	Closing stocks—		
Crops	1,463	5 1	Live-stock	1,713	17 1
Stores and tools	254	16 11	Crops	1,919	15 6
Purchase of live-stock	141	8 6	Stores and tools	317	12 0
Purchase of feed	196	15 7	Net loss on working	2,519	14 3
Farm-produce consumed on farm	663	4 1			
Seeds and manure	491	3 3			
Fencing and trees	23	9 7			
Tools, repairs, and plant maintenance ..	143	7 9			
Horse-shoeing and repairs to harness ..	26	5 4			
Veterinary services	2	19 0			
Tractor expenses	148	16 1			
Freight and cartage	84	18 5			
Rent and rates	21	11 2			
Threshing and packing	140	1 5			
Dairy expenses	17	9 3			
Sundries	127	16 1			
Prison labour	2,357	3 9			
Supervision and officers' labour	836	3 0			
Interest on capital	1,253	10 3			
Depreciation of buildings, plant, &c. ..	268	11 1			
	<u>£10,247</u>	<u>3 5</u>		<u>£10,247</u>	<u>3 5</u>

NOTE.—The loss of £2,519 accrues after charging £3,193, nominal charges for supervision and non-public charges for prisoners' labour and interest on same.

WAIKERIA BORSTAL INSTITUTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales and transfers of produce	15,081	16 7
Live-stock	10,817	2 5	Closing stocks—		
Crops	3,326	5 2	Live-stock	9,223	14 6
Stores and tools	1,233	17 2	Crops, &c.	3,234	7 2
Apiary	44	3 0	Miscellaneous stores and tools	1,414	2 0
Purchase of live-stock	971	18 9	Apiary	30	2 4
Purchase of feed	74	14 10	Net loss on working	6,740	7 10
Farm-produce consumed on farm	3,731	15 8			
Seeds and manure	1,346	12 11			
Fencing and trees	136	11 5			
Tools, repairs, and plant maintenance ..	188	17 2			
Horse-shoeing and repairs to harness ..	72	18 7			
Freight and cartage, including use of horses ..	270	7 10			
Sacks, threshing, and cases	98	9 9			
Dairy expenses	36	4 0			
Orchard spray	29	17 8			
Blacksmithing	51	3 7			
Sundries	121	18 10			
Prison labour	7,574	7 0			
Supervision and officers' labour	2,324	3 6			
Interest on capital	3,084	9 3			
Depreciation of buildings and plant	188	11 11			
	<u>£35,724</u>	<u>10 5</u>		<u>£35,724</u>	<u>10 5</u>

NOTE.—The loss of £6,740 accrues after charging £9,898, nominal charges for supervision and non-public account charges for inmates' labour and interest on same. In reality, a net cash surplus accrues to Public Account.

PRISONS DEPARTMENT—*continued.*

WI TAKO PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales and transfers of live-stock and produce	2,951	8 2
Live-stock	794	8 0	Rent of pig-farm	10	0 0
Crops, &c.	1,214	17 0	Horses and motor-truck charges transferred	143	6 0
Miscellaneous stores and tools	201	10 10	Closing stocks—		
Purchase of live-stock	398	3 10	Live-stock	811	8 0
Farm-produce consumed on farm	216	9 11	Crops, &c.	887	7 0
Purchase of feed	45	4 6	Miscellaneous stores and tools	128	18 10
Seeds and manures	325	15 0	Loss on working	3,917	13 0
Fencing-wire and trees	7	4 4			
Repairs and replacements to tools and implements	38	8 11			
Motor-vehicle expenses	107	2 8			
Sundry expenses	84	4 3			
Maintenance of buildings	10	13 9			
Dairy expenses	3	12 5			
Prison labour	3,777	1 1			
Supervision and officers' labour	1,206	8 0			
Interest on capital	351	17 8			
Depreciation of plant, &c.	66	18 10			
	<u>£8,850</u>	<u>1 0</u>		<u>£8,850</u>	<u>1 0</u>

NOTE.—The loss of £3,917 accrues after charging £4,983, nominal charges for supervision and non-public account charges for prisoners' labour and interest on same. In reality, a net cash surplus accrues to Public Account.

MINOR KITCHEN GARDENS.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales and transfers of produce—		
Tools and stores	53	2 10	Poultry and eggs	55	15 0
Live-stock and poultry	202	5 5	Vegetables	832	6 5
Vegetables and live-stock feed	399	10 3	Milk and cream	346	7 10
Purchase of seeds and manures	85	11 4	Pigs, pork, and beef	181	18 1
Purchase of poultry-feed	22	8 7	Live-stock sales and transfers	14	7 6
Purchase of cattle-feed and pig-feed	2	2 6	Closing stocks—		
Purchase of live-stock	31	9 11	Live-stock and poultry	198	15 0
Feed consumed on farm	123	17 11	Vegetables and live-stock feed	336	0 0
Tools, repairs to plant, &c.	2	2 3	Tools and stores	48	16 7
Freight, cartage, &c.	10	0 6	Net loss on working	1,629	3 7
Rent of grazing paddocks	40	0 0			
Sundry expenses	9	4 8			
Prison labour	1,773	5 6			
Supervision	732	11 5			
Interest on capital	128	8 3			
Depreciation of plant, &c.	27	8 8			
	<u>£3,643</u>	<u>10 0</u>		<u>£3,643</u>	<u>10 0</u>

NOTE.—The loss of £1,629 accrues after charging £2,506 nominal charges for supervision and non-public account charges for prisoners' labour.

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

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Cleaning materials	51	2 10	Laundry for—		
Mending and sewing materials	1,343	5 3	Institutions	533	2 10
Fuel, light, and power	235	11 6	Government Departments	1,448	1 3
Repairs to plant	84	14 8	Sewing for general store	2,397	11 1
Cartage laundry-work	173	7 8			
Sundries	17	8 5			
Prison labour	937	17 7			
Supervision	489	4 0			
Interest on capital	71	14 11			
Depreciation of buildings and plant	63	16 6			
Net profit for year	910	11 10			
	<u>£4,378</u>	<u>15 2</u>		<u>£4,378</u>	<u>15 2</u>

PRISONS DEPARTMENT—*continued.*

WAIKUNE PRISON: MOTOR TRANSPORT.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Revenue.</i>		£	s.	d.	£	s.	d.
Opening stocks: Loose tools and stores ..	..	382	3	8	Cartages—							
Benzine, oil, &c. ..	..	1,454	1	1	Roadworks and departmental ..	4,423	6	0				
Tires and tubes ..	..	189	3	7	Other Government Departments ..	968	3	6				
Machine parts, tools, repairs, and replacements ..	..	795	19	8	Sales of benzine, oil, and stores ..	104	0	1				
Freight and cartage ..	..	11	0	8						5,495	9	7
Sundries ..	..	21	13	6	Closing stocks: Loose tools and stores ..							
Prison labour ..	..	1,164	10	0								
Supervision and officers' labour ..	..	297	12	9								
Interest on capital ..	..	72	17	8								
Depreciation of motors, plant, &c. ..	..	700	9	0								
Net profit on working ..	..	711	16	7								
		£5,801	8	2						£5,801	8	2

WELLINGTON PRISON: FLOOR-POLISH, LEAD-HEADED NAILS, AND SANDSOAP INDUSTRIES.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Revenue.</i>		£	s.	d.			
Opening stocks: Loose tools ..	..	4	3	4	Manufactured products ..						
Raw materials ..	..	274	10	5	Closing stocks: Loose tools ..						
Tools and repairs ..	..	2	10	1							
Freight, cartage, and packing ..	..	20	6	7							
Sundries ..	..	38	7	6							
Prison labour ..	..	86	14	10							
Supervision ..	..	5	19	4							
Interest on capital ..	..	5	17	7							
Net profit for year ..	..	30	2	5							
		£468	12	1						£468	12	1

QUARRYING AND GRAVEL-PIT WORKING (AUCKLAND, NAPIER, NEW PLYMOUTH, PAPARUA).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Revenue.</i>		£	s.	d.			
Opening stocks: Metal ..	..	1,573	16	11	Sales of metal, &c. ..						
Machine parts, tools, and repairs ..	..	690	6	6	Royalty from leases ..						
Explosives ..	..	207	4	5	Closing stocks: Metal ..						
Lubricants ..	..	58	7	7	Net loss for year ..						
Maintenance of quarry buildings ..	..	4	1	6							
Horse-feed and harness expenses ..	..	30	15	10							
Tractor expenses ..	..	106	13	3							
Fule, light, power, and water ..	..	997	15	2							
Freight and cartage ..	..	1,981	1	10							
Hospital maintenance of accident cases ..	..	59	3	0							
Telephone rental ..	..	15	5	0							
Sundry expenses ..	..	98	11	2							
Prison labour ..	..	5,359	17	9							
Supervision ..	..	2,428	12	3							
Interest on capital ..	..	1,467	16	9							
Depreciation on buildings, plant, and horses ..	..	1,336	11	2							
		£16,416	0	1						£16,416	0	1

NOTE.— The loss of £4,496 accrues after charging £7,788, nominal charges for supervision and prisoners' labour. In reality, a net cash surplus accrues to Public Account.

WAIKUNE PRISON: ROADMAKING AND MAINTENANCE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Revenue.</i>		£	s.	d.			
Opening stocks—					Roadworks and labour credits from							
Horses ..	..	219	3	3	other Departments ..	9,332	16	6			
Stores ..	..	214	4	7	Sales of metal ..	438	2	6			
Loose tools and harness ..	..	100	18	1							
					Closing stocks—							
Horse-feed and expenses ..	..	293	13	9	Horses ..	157	10	0			
Replacements and repairs to implements and tools ..	..	117	14	11	Stores ..	120	7	3			
Freight and cartage ..	..	3,139	8	9	Loose tools and harness ..	104	4	7			
Hospital maintenance, accident cases ..	..	260	8	0							
Sundries ..	..	12	8	1							
Prison labour ..	..	4,095	9	6							
Officers' supervision ..	..	1,271	1	3							
Interest on capital ..	..	35	17	1							
Depreciation of plant ..	..	17	3	1							
Net profit on working ..	..	375	10	6							
		£10,153	0	10						£10,153	0	10

PRISONS DEPARTMENT—continued.

AUCKLAND PRISON: CLOTHING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		<i>Revenue.</i>	
	£ s. d.		£ s. d.
Opening stocks—		Sales to Government Departments and transfers to	£ s. d.
Completed work and work in progress	53 1 10	general stores	6,117 11 8
Loose tools	10 19 3	Closing stocks—	£ s. d.
		Completed work and work in progress	28 4 0
		Loose tools	13 3 5
			41 7 5
Raw materials	2,430 3 6		
Cleaning materials	15 0 0		
Machine parts and repairs	18 13 11		
Fuel, light, power, and water	101 0 11		
Freight and cartage	11 1 1		
Prison labour	1,638 0 8		
Supervision	252 0 0		
Interest on capital	43 0 3		
Depreciation of plant and machinery	33 14 3		
Rent of workshop	156 0 0		
Net profit for year	1,396 3 5		
	<u>£6,158 19 1</u>		<u>£6,158 19 1</u>

TOBACCO CULTURE AND MANUFACTURE INDUSTRY (AUCKLAND AND WAIKERIA).

PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		<i>Income.</i>	
	£ s. d.		£ s. d.
Purchase and transfers of seeds and manures	21 8 7	Manufactures to general store	175 9 6
Purchase of raw leaf	99 2 10	Leaf-sales	27 9 0
Purchase of ingredients	24 5 0	Closing stocks: Raw materials	303 15 10
Tools and equipment	1 10 0		
Freight, cartage, and packing	10 9 8		
Sundry expenses	11 18 4		
Rent of land	1 10 0		
Prison labour	191 14 2		
Officers' labour and supervision	62 9 3		
Interest on capital	11 19 0		
Depreciation on buildings	1 16 2		
Net profit for period	68 11 4		
	<u>£506 14 4</u>		<u>£506 14 4</u>

WI TAKO: BRICKWORKS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		<i>Revenue.</i>	
	£ s. d.		£ s. d.
Opening stocks—		Royalty and water charges recovered	10 15 3
Loose tools	38 6 0	Closing stocks—	£ s. d.
Manufactured bricks	3 0 0	Loose tools	28 10 10
Sundry stores	16 15 5	Manufactured bricks	3 0 0
		Sundry stores	15 4 11
Spare parts transferred	58 1 5		46 15 9
Bad debt (Standard Bricks, Ltd.)	254 3 11	Net loss for year	2,635 9 8
Prison labour	168 1 5		
Officers' labour and supervision	16 5 0		
Interest on capital	8 2 0		
Depreciation of buildings and plant	1,129 1 4		
	1,059 5 7		
	<u>£2,693 0 8</u>		<u>£2,693 0 8</u>

WAIKUNE PRISON: SCORIA FLAT ROADWORKS ACCOUNT.

PROFIT AND LOSS ACCOUNT FOR SIX MONTHS ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		<i>Revenue.</i>	
	£ s. d.		£ s. d.
Horse-hire charges	44 11 3	Credits from Tourist Department	137 15 7
Motor cartages	77 1 0	Nominal loss on working (labour supervision, &c.)	644 18 5
Crusher-hire charges	14 7 6		
Sundry expenses	59 12 11		
Prison labour	452 7 0		
Officers' supervision	132 3 10		
Interest on capital	2 10 6		
	<u>£782 14 0</u>		<u>£782 14 0</u>

PRISONS DEPARTMENT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>				
	£	s. d.	£	s. d.		£	s. d.	
Capital Account—					National Development Account			
Public Works Fund	463,477	13 11			Expenditure—Rangitoto Is-			
Consolidated Fund	181,961	14 7			land Improvement Account—			
Departmental (labour im-					Expenditure to 31st March,			
provements)	335,539	7 8			1932	13,938	4 6	
	980,978	16 2			Expenditure for year ended			
Treasury Adjustment Account					31st March, 1933	2,257	15 9	
(<i>Dr.</i> balance)	21,776	14 1				16,196	0 3	
			959,202	2 1	Land and buildings—			
Depreciation Reserve					Freeholds	144,138	14 7	
Sundry creditors—			170,329	13 11	Leaseholds	14,737	7 8	
Departmental	631	4 1			Taupo land-development com-			
Sundry	5,486	5 0			pleted	72,413	5 0	
					Taupo land-development in			
Accrued earnings of prisoners ..			6,117	9 1	progress	4,703	3 6	
Deposits					Buildings	608,089	8 7	
Writings-off in Suspense Account			6,558	15 9			844,081	19 4
					Farm and garden assets—			
					Live-stock	20,204	12 6	
					Crops	7,544	2 7	
					Gardens, orchards, and nurse-			
					ries	2,607	8 0	
					Implements and machinery ..	5,659	2 1	
					Tractors	1,008	18 8	
					Harness, loose tools, and sundry			
					stores	3,813	6 5	
					Apiary	30	2 4	
							40,867	12 7
					Miscellaneous industry and insti-			
					tutional assets—			
					Fixed plant	36,100	4 4	
					Implements and machinery ..	7,652	17 4	
					Motor-vehicles	6,071	1 5	
					Lighters	1,064	0 0	
					Loose tools and harness ..	1,582	9 10	
					Arms and accoutrements ..	808	9 5	
					Library and school-books ..	807	12 5	
					Furniture and fittings ..	12,236	11 8	
					Clothing and bedding ..	14,494	17 7	
					Band instruments	230	0 0	
					Stock - in - trade and raw ma-			
					terials	4,353	5 7	
					Stocks in general stores ..	6,073	15 1	
					Stocks in local stores ..	3,306	1 3	
					Horses in quarries and road-			
					works	187	10 0	
							94,968	15 11
					Sundry debtors—			
					Departmental ..	1,025	19 11	
					Sundry	2,557	6 2	
						3,583	6 1	
					Cash in Deposit Account ..	563	17 9	
					Butterfat bonuses held on deposit	964	0 11	
					Expenditure paid in advance ..	58	14 1	
					Postage-stamps	96	7 5	
					Preliminary expenses : “Tobacco”	27	15 6	
							5,294	1 9
					Writings-off in Suspense—			
					Sundry stores and live-stock ..	1,091	17 3	
					Wi Tako Land Revaluation ..	5,853	14 2	
							6,945	11 5
					Maintenance of institutions and			
					industries	137,536	5 1	
					Prisons Board and probation up-			
					keep	3,827	3 8	
							141,363	8 9
			£1,149,717	10 0			£1,149,717	10 0

NOTE.—The following charges are included in the accounts, for which the Department possesses no parliamentary appropriations: (a) Rental value as assessed by the Justice Department and Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital. The cost of erection and maintenance of buildings are appropriated in votes under the control of the Public Works Department.

B. L. DALLARD, Controller-General of Prisons.

GEO. HALL, A.R.A.N.Z., Accountant, Prisons Department.

I hereby certify that the Institutional Accounts, Subsidiary Working Accounts, Income and Expenditure Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes and to the comment: No charge for Head Office administration has been made against the various Industry Working Accounts.—G. F. C. CAMPBELL, Controller and Auditor-General.

PUBLIC SERVICE SUPERANNUATION FUND—*continued.*

STIPENDIARY MAGISTRATES' ACCOUNT.

Revenue Account for the Year ended 31st March, 1933.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Amount of fund, 1st April, 1932	..	23,377	18 4	By Retiring-allowances	..	2,775	14 0
Members' contributions, section 63, Public	..	1,796	4 3	Administration expenses	..	60	15 10
Service Superannuation Act, 1927	..	1,358	2 5	Balance as at 31st March, 1933	..	23,695	15 2
Interest on investments	..						
		<u>£26,532</u>	<u>5 0</u>			<u>£26,532</u>	<u>5 0</u>

Balance-sheet as at 31st March, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Accumulated fund	..	23,695	15 2	Amount invested by the Board	..	23,685	14 5
		<u>£23,695</u>	<u>15 2</u>	Contributions due in course of transmission	..	10	0 9
						<u>£23,695</u>	<u>15 2</u>

The liability under the provisions of section 9 (2), National Expenditure Adjustment Act, 1932, as amended by sections 24 and 25, Finance Act, 1932-33 (No. 2), has not yet been ascertained. For full details of the wording of the statute see the annual report. The amount is approximately £60,000.

Wellington, 29th June, 1933.

R. S. WOGAN, S.F.A.I., Acting Secretary,
Public Service Superannuation Board.

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

PUBLIC TRUST OFFICE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

		£	s.	d.			£	s.	d.
To Salaries		189,830	2	8	By Commission and other income		255,149	18	6
Overtime		120	9	5					
Service charges—	£ s. d.								
Agents' commission		3,602	19	10					
Services of High Commissioner		1,010	0	0					
Services of General Post Office		785	18	0					
		5,398	17	10					
Audit of books and accounts		850	0	0					
Maintenance of premises and plant: repairs, insurances, &c.		7,379	12	9					
Rent		1,776	4	3					
General charges—									
Advertising	24 8 8								
Cleaning, lighting, heating, and power	5,656 4 7								
Legal expenses	147 10 3								
Rates	760 9 8								
Miscellaneous payments	323 2 4								
Postages and freight	4,150 17 10								
Stamp duty on receipts and cheques	1,061 5 5								
Telephone subscriptions	1,563 13 1								
Printing, stationery, and requisites	5,017 17 4								
Travelling-expenses	2,507 1 3								
Salaries and expenses of Farm Inspectors	3,501 16 10								
Extension of business	875 11 1								
Salaries of custodians and staff	5,139 9 0								
		30,729	7	4					
Amounts written off under section 43, Public Trust Office Amendment Act, 1913		411	18	10					
Compassionate allowances to dependants of deceased officers		180	0	0					
Depreciation on office premises, furniture, plant, &c.		11,271	1	11					
Contribution to subsidy to Public Service Super-annuation Fund		3,751	6	4					
Land-tax		404	0	6					
Balance, being net profit for year, transferred to Appropriation Account		3,046	16	8					
		£255,149	18	6			£255,149	18	6

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

		£	s.	d.			£	s.	d.
To Balance		18,614	9	7	By Profit and Loss Account—				
					Balance transferred		3,046	16	8
					Balance		15,567	12	11
		£18,614	9	7			£18,614	9	7
To Balance		15,567	12	11					

PUBLIC TRUST OFFICE—continued.

BALANCE-SHEET OF THE PUBLIC TRUST OFFICE AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
£	s. d.	£	s. d.	£	s. d.	£	s. d.
Amounts held in Common Fund for sundry estates and funds ..	25,164,119	18	2			Freehold and leasehold premises and sites ..	442,650 7 9
Amounts held for special investment on behalf of certain funds, but not yet invested ..	81,298	12	10			Furniture and plant, &c. ..	46,454 10 9
Amounts specially invested on behalf of certain estates and funds ..	11,570,522	18	7			Stationery and stores, &c. ..	5,278 14 9
				36,815,941	9	7	Stocks, bonds, and debentures (book value)—
Sundry creditors, including accounts passed for payment but not yet paid ..							£ s. d.
Reserve in respect of enemy-property moneys	16,261	6	5			Government securities ..	2,216,868 4 8
Special reserve for securities	36,211	7	8			Rural Intermediate Credit Board debentures ..	64,850 0 0
General Legal Expenses Account ..	13,455	0	9			Land Settlement Finance Act debentures ..	25,500 0 0
Investment Fluctuation Account ..	97,909	15	9			Local bodies' debentures ..	7,796,054 17 6
Assurance and Reserve Fund ..				163,837	10	7	
				427,346	1	3	Mortgages, &c. (book value)
							13,711,647 12 2
							Less reserve ..
							59,408 19 10
							13,652,238 12 4
							Advances for protection of securities acquired or in possession, &c. ..
							..
							36,211 7 8
							Properties acquired (book value) ..
							189,705 16 9
							Less reserve ..
							15,857 9 0
							173,848 7 9
							Advances (on overdraft) to estates and accounts (book value) ..
							692,366 3 9
							Less reserve ..
							846 18 1
							691,519 5 8
							Interest and rent accrued, due, and overdue—
							Interest accrued up to 31st March, 1933, but not yet due, and interest overdue ..
							775,034 1 9
							Rent due or accrued ..
							482 18 2
							775,516 19 11
							Less reserve ..
							94,196 10 7
							681,320 9 4
							Sundry debtors ..
							16,479 0 5
							Cash in hand, on current account, and on deposit in New Zealand, Sydney, and London ..
							54,204 1 8
							Investments of reserve for mortgages—Mortgages, &c. ..
							34,382 11 9
							Special investments (book value) held on behalf of certain estates and funds—
							£ s. d.
							Government securities ..
							2,583,876 10 4
							Rural Intermediate Credit Board debentures ..
							29,000 0 0
							Rural Advances bonds ..
							2,245,357 15 0
							Land Settlement Finance Act debentures ..
							2,000 0 0
							Local bodies' debentures ..
							1,468,688 14 2
							Private debentures and shares ..
							30,867 7 4
							Realty ..
							600 0 0
							Mortgages ..
							5,047,991 8 5
							Mortgage securities acquired ..
							27,703 14 9
							Loans ..
							491 14 11
							Savings-banks accounts ..
							1,202 1 1
							Overdue interest on special investments ..
							132,743 12 7
							11,570,522 18 7
							Profit and Loss Appropriation Account ..
							15,567 12 11
							£37,523,951 3 6
							£37,523,951 3 6

J. W. MACDONALD, Public Trustee.

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

NEW ZEALAND GOVERNMENT RAILWAYS.
CAPITAL ACCOUNT AS AT 31st MARCH, 1933.

		Total to 31st March, 1932, less Assets written off and Provision for Depreciation.		Year ended 31st March, 1933.		Total to 31st March, 1933.		Total to 31st March, 1932.		Year ended 31st March, 1933.		Total to 31st March, 1933.	
		£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>													
Permanent - way, works, buildings, machinery, and plant (lines open for traffic)	..	48,342,650	1 3	..	..	89,606	8 9	..	..	50,522,584	15 5	398,111	7 0
Deduct assets written off	..	1,547,407	7 6	46,795,242	13 9	50,791	2 5	38,815	6 4	228,373	5 5	..	..
Rolling-stock	..	..	..	..	..	166,865	4 2	..	..	641,275	7 8	..	..
Deduct assets written off	..	..	..	..	..	74,438	15 1	..	..	..	..	..	..
New lines in course of construction by Public Works Department and charged against—													
1. Railways Improvement Authorization Act 1914 Account	..	..	..	1,133,923	1 6	..	..	..	..	4,296	7 10	..	..
2. Public Works Fund: Railways—Improvements and additions to open lines	..	..	..	195,634	6 5	..	..	118,042	4 1	328,190	0 0	..	..
Lake Wakatipu steamer service	..	..	..	31,560	14 11	4,974	19 7	..	..	47,508	0 0	..	..
Road motor services	..	..	..	69,344	9 9	4,981	3 9	Cr. 6 4 2	..	..	..	..	..
Deduct assets written off	..	..	..	..	..	..	..	..	..	1,787,741	0 0	..	..
		58,638,066	11 4	58,638,066	11 4	..	..	249,277	15 4	62,208,587	3 2	398,111	7 0
Deduct accrued depreciation on existing assets—		4,644,999	14 3	..	..	..	..	..	..	10,400,000	0 0	..	..
Way and works	..	..	..	..	..	..	..	..	..	..	..	..	..
Less full life assets as at 31st March, 1931, written off	..	1,547,407	7 6	..	..	..	..	..	..	..	..	..	..
Rolling-stock	..	3,097,592	6 9	..	..	109,802	17 7	..	..	439,189	16 8	323,422	12 8
Lake Wakatipu steamers	..	4,076,396	6 10	..	..	225,388	4 11	..	..	51,369,397	6 6	74,688	14 4
Road motors	..	13,618	12 8	..	..	426	0 0	..	..	..	..	31,262	16 7
	..	25,576	0 0	7,213,183	6 3	4,577	0 0	340,194	2 6	..	..	..	..
		..	..	..	..	..	..	..	..	51,369,397	6 6	286	7 7
		..	..	..	..	..	..	..	..	..	..	5,314	4 0
Add Depreciation Reserve Account unexpended balance at 31st March, 1933	..	..	..	..	..	..	..	Cr. 90,916 7 11 146,982 11 1	..	..	..	111,552	2 6
		51,424,883	5 1	51,424,883	5 1	..	..	56,066	3 11	51,480,949	9 0	..	..

NOTE.—Unopened lines are under the control of the Public Works Department, and all expenditure out of the Public Works Fund in connection therewith is included in the accounts of that Department.

NEW ZEALAND GOVERNMENT RAILWAYS—*continued.*

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors—				Sawmills, bush areas, and stocks			
General creditors (including				of timber			207,919 3 8
unpaid wages) and credit				Stores and material on hand—			
balances	322,471	5	9	Stores Branch	526,447	5	0
Government Departments..	31,853	13	4	Subsidiary services	6,992	2	7
			354,324 19 1				533,439 7 7
Collections for refund to—				Sundry assets—			
Harbour Boards, shipping				Advertising Service	32,251	12	3
companies, and other				Refreshment Service	30,517	2	11
carriers	12,262	1	2	Road Motor Service	180	18	1
Government Departments..	3,748	8	7	Housing improvement	14,962	1	7
			16,010 9 9				77,911 14 10
Items to be written off on				Sundry debtors—			
receipt of parliamentary				Advances to capital	31,262	16	7
authority			3,112 19 2	Government Departments ..	6,103	2	0
General Reserve	1,144,552	17	8	Advances—Housing scheme			
Depreciation Reserve	146,982	11	1	under Government Rail-			
Renewals Reserve	565,562	0	6	ways Amendment Act,			
Insurance Reserves—				1927—			
Fire	64,754	1	10	Section 15 (2), State ad-			
Workers' compensation	20,222	2	3	vances	11,540	0	0
Slips, Floods, and Accidents	76,042	9	8	Section 15 (5), Railway			
			2,018,116 3 0	employees	2,869	16	5
Betterment Reserve—Refresh-				Work in progress, sundry			
ment Branch			3,998 10 9	debtors, and debit balances	106,177	5	7
Sick Benefit Fund			21,219 9 8				157,953 0 7
				Accrued interest on investments			6,625 12 1
				Outstanding at stations—			
				Cash in hand	29,087	17	6
				Freights, &c., owing by Go-			
				vernment Departments ..	25,727	9	10
				Freights, &c., owing by sundry			
				debtors	112,688	5	4
							167,503 12 8
				Working Railways Investments			786,080 6 0
				Sick Benefit Fund Investments			20,628 1 8
				Cash in Working Railways Ac-			
				count			458,721 12 4
							£2,416,782 11 5
			£2,416,782 11 5				£2,416,782 11 5

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

I hereby certify that the Balance-sheet and accompanying accounts have been duly examined and compared with the relative books and documents submitted for audit, and correctly set out the position as disclosed thereby, subject to the above departmental note and to the exception that the cost of exchange in respect of payments made in London for the purposes of these accounts has not been charged to the accounts but has been borne by the Consolidated Fund.—G. F. C. CAMPBELL, Controller and Auditor-General.

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
INCOME AND EXPENDITURE IN RESPECT OF RAILWAY OPERATION FOR THE YEAR ENDED 31ST MARCH, 1933.

EXPENDITURE.	See Abstract.	1932-33.		1931-32.		Per Cent. of Operating Revenue.		REVENUE.	Statement No.	1932-33.		1931-32.		Per Cent. of Operating Revenue.	
		£	s. d.	£	s. d.	1932-33.	1931-32.			£	s. d.	1932-33.	1931-32.	£	s. d.	1932-33.	1931-32.
Maintenance of way and works	..	931,272	15 10	997,629	7 11	17.44	17.23	Passengers, ordinary	..	1,031,103	3 0	1,138,940	2 10	19.31	19.68
Maintenance of signals and electrical appliances	..	105,586	13 7	107,583	16 0	1.98	1.86	Passengers, season tickets	..	176,192	15 1	200,649	4 1	3.30	3.47
Maintenance of rolling-stock	..	1,188,474	15 3	1,270,584	15 5	22.26	21.94	Parcels, luggage, and mails	..	283,822	7 6	316,245	3 1	5.32	5.46
Examination, lubrication, and lighting of vehicles	..	52,651	16 5	59,618	13 10	0.99	1.03	Goods	..	3,745,777	5 0	4,019,599	6 7	70.16	69.43
Locomotive transportation	..	1,062,149	2 0	1,195,150	10 5	19.89	20.64	Labour, demurrage, &c.	..	102,179	15 3	113,531	5 7	1.91	1.96
Traffic transportation	..	1,255,279	10 1	1,424,520	5 4	23.51	24.60								
General charges	..	61,251	19 0	69,279	18 9	1.15	1.20								
Superannuation subsidy	£														
Less amount allocated to subsidiary services, &c.	184,086	19 10													
	6,949	4 11													
Total operating expenses	..	4,833,754	7 1	5,201,652	11 6	90.54	91.56								
Net operating revenue	..	505,320	18 9	487,312	10 8	9.46	8.44								
	..	5,339,075	5 10	5,788,965	2 2	100.00	100.00			5,339,075	5 10	5,788,965	2 2	100.00	100.00

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

EXPENDITURE.	1932-33.	1931-32.	Per Cent. of Revenue.		REVENUE.	1932-33.	1931-32.	Per Cent. of Revenue.	
			1932-33.	1931-32.				1932-33.	1931-32.
	£	£				£	£		
Salaries and wages, shore staff ..	829	1,233	10.54	15.39	Ordinary passengers ..	2,810	3,089	35.73	38.55
Salaries and wages, steamer staff	3,401	4,504	43.24	56.20	Season tickets ..	50	81	0.64	1.00
Coal and stores ..	1,541	1,874	19.60	23.39	Parcels, luggage, and mails ..	892	921	11.34	11.49
Repairs, steamers ..	733	389	9.31	4.86	Goods ..	4,083	3,898	51.92	48.65
Repairs, wharves, &c. ..	166	467	2.11	5.83	Miscellaneous ..	30	24	0.37	0.31
Insurance, depreciation, &c. ..	767	820	9.76	10.23					
	7,437	9,287	94.56	115.90		7,865	8,013	100.00	100.00
Operating profit ..	428	..	5.44	..	Operating loss ..	..	1,274	..	15.90
	7,865	9,287	100.00	115.90		7,865	9,287	100.00	115.90
Operating loss ..	..	1,274	..	15.90	Operating profit ..	428	..	5.44	..
Payments to railway revenue—					Net loss ..	335	2,055	4.26	25.65
Interest on capital ..	763	781	9.70	9.75		763	2,055	9.70	25.65
	763	2,055	9.70	25.65					

INCOME AND EXPENDITURE IN RESPECT OF REFRESHMENT SERVICE.

EXPENDITURE.	1932-33.	1931-32.	Per Cent. of Revenue.		REVENUE.	1932-33.	1931-32.
			1932-33.	1931-32.			
	£	£				£	£
Salaries and wages ..	21,824	28,570	31.40	34.74	Receipts from refreshment-rooms ..	69,505	82,234
Provisions consumed ..	24,981	29,664	35.94	36.07			
Light, fuel, and water ..	1,705	2,415	2.45	2.94			
Renewals and depreciation ..	2,000	1,632	2.88	1.99			
Insurance and miscellaneous ..	2,921	4,466	4.20	5.43			
	53,431	66,747	76.87	81.17			
Operating profit ..	16,074	15,487	23.13	18.83			
	69,505	82,234	100.00	100.00		69,505	82,234
Payments to railway revenue—					Operating profit ..	16,074	15,487
Interest on capital ..	1,129	1,291	1.62	1.57			
Rent ..	9,100	9,100	13.10	11.07			
Freights and fares ..	2,917	3,415	4.19	4.15			
Net profit ..	2,928	1,681	4.22	2.04			
	16,074	15,487	23.13	18.83		16,074	15,487

INCOME AND EXPENDITURE IN RESPECT OF BOOK-STALL SERVICE.

EXPENDITURE.	1932-33.	1931-32.	Per Cent. of Revenue.		REVENUE.	1932-33.	1931-32.
			1932-33.	1931-32.			
	£	£				£	£
Wages ..	1,249	867	10.08	12.77	Receipts ..	12,385	6,792
Stores ..	8,651	4,729	69.86	69.63			
Miscellaneous ..	177	169	1.43	2.48			
	10,077	5,765	81.37	84.88			
Operating profit ..	2,308	1,027	18.63	15.12			
	12,385	6,792	100.00	100.00		12,385	6,792
Payments to railway revenue—					Operating profit ..	2,308	1,027
Rents ..	1,238	16	9.99	0.24			
Rail freights ..	..	1	..	0.01			
Net profit ..	1,070	1,010	8.64	14.87			
	2,308	1,027	18.63	15.12		2,308	1,027

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

EXPENDITURE.	1932-33.	1931-32.	Per Cent. of Revenue.		REVENUE.	1932-33.	1931-32.
			1932-33.	1931-32.			
	£	£				£	£
Salaries, wages, and allowances	5,531	8,465	16.45	21.53	Advertising-signs, publications, &c...	33,613	39,312
Stores and materials ..	1,100	1,220	3.27	3.10			
Office and general expenses ..	2,144	2,966	6.37	7.55			
Insurance and depreciation ..	10,097	11,071	30.05	28.16			
	18,872	23,722	56.14	60.34			
Operating profit ..	14,741	15,590	43.86	39.66			
	33,613	39,312	100.00	100.00		33,613	39,312
Payments to railway revenue—					Operating profit ..	14,741	15,590
Interest on capital ..	1,413	1,697	4.20	4.32			
Rent of premises and sites ..	8,607	9,742	25.61	24.78			
Commission ..	780	960	2.32	2.44			
Freights ..	264	293	0.79	0.75			
Net profit ..	3,677	2,898	10.94	7.37			
	14,741	15,590	43.86	39.66		14,741	15,590

INCOME AND EXPENDITURE IN RESPECT OF DEPARTMENTAL DWELLINGS.

EXPENDITURE.	1932-33.	1931-32.	Per Cent. of Revenue.		REVENUE.	1932-33.	1931-32.
			1932-33.	1931-32.			
	£	£				£	£
Wages and charges ..	31,702	38,079	23.04	27.45	Rentals ..	137,575	138,725
Materials ..	12,036	9,797	8.75	7.06			
Insurance ..	3,724	3,795	2.71	2.74			
Depreciation ..	28,867	27,694	20.98	19.96			
	76,329	79,365	55.48	57.21			
Operating profit ..	61,246	59,360	44.52	42.79			
	137,575	138,725	100.00	100.00		137,575	138,725
Payments to railway revenue—					Operating profit ..	61,246	59,360
Interest ..	69,457	70,609	50.49	50.90	Net loss ..	8,211	11,249
	69,457	70,609	50.49	50.90		69,457	70,609

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

EXPENDITURE.	1932-33.	1931-32.	Per Cent. of Revenue.		REVENUE.	1932-33.	1931-32.
			1932-33.	1931-32.			
	£	£				£	£
Wages and charges ..	607	701	5.66	3.93	Rentals ..	16,224	17,822
Materials ..	196	158	1.21	0.89			
Insurance and depreciation ..	3,375	3,610	18.88	20.26			
	4,178	4,469	25.75	25.08			
Operating profit ..	12,046	13,353	74.25	74.92			
	16,224	17,822	100.00	100.00		16,224	17,822
Payments to railway revenue—					Operating profit ..	12,046	13,353
Interest ..	5,988	6,351	36.91	35.63			
Net profit ..	6,058	7,002	37.34	39.29			
	12,046	13,353	74.25	74.92		12,046	13,353

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

EXPENDITURE.	1932-33.	1931-32.	Per Cent. of Revenue.		REVENUE.	1932-33.	1931-32.	Per Cent. of Revenue.	
			1932-33.	1931-32.				1932-33.	1931-33.
Superintendence — Salaries and office expenses	£ 5,876	£ 7,309	7.47	10.05	Passengers	£ 77,529	£ 71,589	98.58	98.42
Maintenance charges	11,537	13,177	14.67	18.10	Parcels and mails	1,016	934	1.29	1.28
Running-expenses	39,325	37,481	50.00	51.53	Advertising	99	217	0.13	0.30
License fees	2,814	2,623	3.58	3.61					
Insurance and depreciation	16,694	12,995	21.23	17.87					
	76,246	73,585	96.95	101.16		78,644	72,740	100.00	100.00
Operating profit	2,398	..	3.05	..	Operating loss .. .. .	..	845	..	1.16
	78,644	73,585	100.00	101.16		78,644	73,585	100.00	101.16
Operating loss .. .. .	..	845	..	1.16	Operating profit	2,398	..	3.05	..
Payments to railway revenue—					Net loss .. .. .	..	2,950	..	4.05
Interest on capital	1,877	2,105	2.39	2.89					
Net profit	521	..	0.66	..					
	2,398	2,950	3.05	4.05		2,398	2,950	3.05	4.05

RAILWAY EMPLOYEES' SICK BENEFIT SOCIETY.

Income and Expenditure.

Expenditure.	1932-33.	1931-32.	Income.	1932-33.	1931-32.
To Sick pay paid to members	£ 18,310	£ 22,566	By Contributions	£ 16,229	£ 18,330
Balance carried down, being excess of income over expenditure	6,604	4,374	Entrance fees	37	15
			Interest on investments	648	595
			Subsidy as per section 5, subsection (1), of Government Railways Amendment Act, 1928, charged to Working Railways Account	8,000	8,000
	24,914	26,940		24,914	26,940
To Balance accumulated funds as at 31st March	21,214	14,610	By Accumulated funds brought forward on 1st April	14,610	10,236
			Balance brought down	6,604	4,374
	21,214	14,610		21,214	14,610

Balance-sheet.

Liabilities.	£	£	Assets.	£	£
Accumulated funds	21,214	14,610	Investments	20,628	14,180
Sick pay due. not paid	6	10	Cash in Working Railways Account	592	438
			Contributions outstanding at 31st March .. .. .	..	2
	21,220	14,620		21,220	14,620

NEW ZEALAND GOVERNMENT RAILWAYS—continued.

RENEWALS, DEPRECIATION, AND EQUALIZATION RESERVE ACCOUNTS.

GENERAL RESERVE ACCOUNT.

	£	s.	d.
By Balance	£1,144,552	17	8

INSURANCE RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Losses	2,277	4	4	By Balance from previous year..	53,867	6	4
Upkeep Railway fire brigades and fire appliances	981	17	8	Premiums debited to working-expenses	14,145	17	6
Balance	64,754	1	10				
	<u>£68,013</u>	<u>3</u>	<u>10</u>		<u>£68,013</u>	<u>3</u>	<u>10</u>
				By Balance	£64,754	1	10

WORKERS' COMPENSATION RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Accident payments	28,409	1	10	By Balance from previous year..	18,275	16	10
Balance	20,222	2	3	Premiums debited to working-expenses	30,355	7	3
	<u>£48,631</u>	<u>4</u>	<u>1</u>		<u>£48,631</u>	<u>4</u>	<u>1</u>
				By Balance	£20,222	2	3

SLIPS, FLOODS, AND ACCIDENTS EQUALIZATION RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Repairs to bridges, slips, and washouts	7,932	12	9	By Balance from previous year..	63,837	2	5
Balance	76,042	9	8	Contributions debited to working-expenses	20,138	0	0
	<u>£83,975</u>	<u>2</u>	<u>5</u>		<u>£83,975</u>	<u>2</u>	<u>5</u>
				By Balance	£76,042	9	8

BETTERMENTS RESERVE ACCOUNT.

	£	s.	d.
By Balance	£3,998	10	9

RENEWALS RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Relaying of track	105,076	19	9	By Balance from previous year..	474,506	1	5
Signal and electrical equipment	32,872	1	2	Contributions debited to working-expenses	226,813	0	0
Balance	565,562	0	6	Interest	2,192	0	0
	<u>£703,511</u>	<u>1</u>	<u>5</u>		<u>£703,511</u>	<u>1</u>	<u>5</u>
				By Balance	£565,562	0	6

DEPRECIATION RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Capital repayments	323,422	12	8	By Contributions debited to working-expenses—			
Balance	146,982	11	1	Bridges, buildings, &c.	100,630	0	0
	<u>£470,405</u>	<u>3</u>	<u>9</u>	Rolling-stock	299,827	0	0
				Locomotive workshops and plant	32,353	0	0
				Dwellings	28,037	0	0
				Road motors	9,558	3	9
					<u>£470,405</u>	<u>3</u>	<u>9</u>
				By Balance	£146,982	11	1

GOVERNMENT RAILWAYS SUPERANNUATION FUND.

STATEMENT OF ACCOUNTS IN ACCORDANCE WITH SECTION 123, GOVERNMENT RAILWAYS ACT, 1926.

Receipts and Payments Account for the Year ended 31st March, 1933.

<i>Dr.</i>	<i>Receipts.</i>	£	s.	d.	<i>Cr.</i>	<i>Payments.</i>	£	s.	d.
To Contributions by staff .. ..	.. ..	124,373	18	4	By Balance due to Public Trustee .. ..	.. ..	26,393	10	1
Contributions by contingent contributors ..	.. ..	1,450	12	5	Retiring-allowances paid to members .. ..	.. ..	423,477	19	11
Fines .. ..	.. ..	124	15	0	Allowances to widows and children .. ..	.. ..	27,949	17	6
Receipts from Working Railways Account—					Contributions refunded to members who have				
Subsidy .. ..	.. ..	170,000	0	0	left the service .. ..	.. ..	26,042	0	6
Increased allowances to widows and children	.. ..	12,526	13	1	Contributions refunded to contingent members				
Cost-of-living bonus to annuitants .. ..	.. ..	1,705	7	6	who have left the service .. ..	.. ..	1,785	19	9
Payment of subsidy from the New Zealand					Payments to legal representatives of deceased				
Railway Officers' Institute, on account of					beneficiaries under section 120 (c) of Govern-				
Richard Hampton .. ..	.. ..	20	11	9	ment Railways Act, 1926 .. ..	.. ..	1,479	7	5
Payment of subsidy from the New Zealand					Contributions transferred to other funds .. ..	.. ..	761	19	9
Railway Tradesmen's Association, on ac-					Travelling-expenses of Board members .. ..	.. ..	100	1	6
count of Samuel Ingram .. ..	.. ..	21	9	10	Public Trust commission .. ..	.. ..	1,579	6	3
Interest—					Rates and fees paid on account of mortgagors				
Investments	£ s. d.	64,508	19	7	(recoverable) .. ..	.. ..	41	9	0
Treasury Department	£ s. d.	8,553	2	9	Audit Office charges .. ..	.. ..	50	0	0
		73,062	2	4	Salaries .. ..	.. ..	1,075	19	1
Investments		132,451	0	10	Postages .. ..	.. ..	185	15	9
Commission on collection of Government Life					Printing and stationery .. ..	.. ..	22	6	6
Insurance premiums .. ..	.. ..	47	10	5	Payment to annuitants by way of cost-of-living				
Insurance premiums .. ..	.. ..	7	1	3	bonus .. ..	.. ..	1,491	15	4
					Balance of receipts over disbursements .. ..	.. ..	3,353	14	5
		£515,791	2	9			£515,791	2	9

GOVERNMENT RAILWAYS SUPERANNUATION FUND—continued.

STATEMENT OF ACCOUNTS, ETC.—continued.

Revenue Account for the Year ended 31st March, 1933.

EXPENDITURE.	1932-33.			1931-32.			INCOME.			1932-33.			1931-32.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
To Retiring-allowances to members	423,567	19	10	346,527	1	3	By Members' contributions .. .. .	..	..	..	143,984	4	9	141,685	3	2
Allowances to widows and children	28,027	5	0	27,147	18	6	Members' contributions on account of casual service .. .. .	..	..	..	..	..	..	554	0	5
Refund of total contributions	25,836	2	2	20,752	3	0	Fines .. .. .	..	..	..	124	15	0	49	10	0
Refund of contributions in excess of allowances drawn by deceased beneficiaries	1,479	7	5	449	16	2	Subsidies—	..	..	..	..	..	..	..	..	..
Contributions on account of casual service (members resigned)	29	0	4	..	..	..	Working Railways .. .. .	..	..	..	170,000	0	0	170,000	0	0
Transfers to other funds	756	8	10	310	10	10	Working Railways on account of increased allowances to widows and children .. .. .	..	..	..	12,545	4	6	12,200	5	1
Interest remitted	51	10	0	87	0	0	New Zealand Railway Officers' Institute, on account of Richard Hampton .. .. .	..	..	..	17	14	2	18	0	0
Reserve for bad and doubtful debts	2,204	11	2	4,000	0	0	New Zealand Railway Tradesmen's Association, on account of Samuel Ingram .. .. .	..	..	..	21	12	11	..	..	..
Administration charges—							Interest—	..	..	..	..	..	..	..	..	..
Travelling expenses of Board members	100	1	6	109	13	0	Investments .. .. .	..	..	..	..	..	..	..	..	..
Public Trust Office commission	1,837	15	10	2,323	10	5	Treasury Department .. .. .	..	..	..	..	..	..	..	..	..
Audit Office fee	50	0	0	50	0	0	Commission on Government Life Insurance collections .. .. .	..	..	..	82,297	1	11	84,483	3	2
Salaries	1,075	19	1	1,193	1	3	Balance carried down, being excess of expenditure over income for the year .. .. .	..	..	..	47	10	5	33	15	5
Postages	185	15	9	323	7	1					76,185	19	9	..	..	..
Printing and stationery	22	6	6	92	16	8					485,224	3	5	409,023	17	3
Balance carried down, being excess of income over expenditure for the year .. .. .	..	..	..	5,656	19	1					1,454,173	8	4	1,488,565	18	3
							By Accumulated funds brought forward on 1st April .. .. .	..	..	..	..	..	..	..	..	..
To Balance brought down	485,224	3	5	409,023	17	3	Balance brought down .. .. .	..	..	..	..	..	..	..	..	..
Amounts previously written off now claimed—							Amounts unclaimed written off—	..	..	..	..	..	..	..	..	..
Refund of contributions	76,185	19	9	..	..	..	Refund of contributions .. .. .	..	..	..	278	4	6	..	..	..
Rebates of contributions in respect of previous years (National Expenditure Adjustment Act, 1932)	13	19	5	14	11	8	Retiring-allowances .. .. .	..	..	..	5	5	1	..	..	..
Rebates of contributions in respect of previous years (Finance Act, 1931)	45,011	10	8	..	..	..					..	..	..	..	..	..
Balance, accumulated funds as at 31st March .. .. .	..	..	..	40,034	17	4					..	..	..	..	..	..
	1,333,245	8	1	1,454,173	8	4					1,454,456	17	11	1,494,222	17	4
	1,454,456	17	11	1,494,222	17	4					..	..	..	..	..	..

GOVERNMENT RAILWAYS SUPERANNUATION FUND—*continued*.
STATEMENT OF ACCOUNTS, ETC.—*continued*.
Balance-sheet as at 31st March, 1933.

	1932-33.		1931-32.		ASSETS.		1932-33.		1931-32.	
	£	s. d.	£	s. d.	Investment Account—	£	s. d.	£	s. d.	
LIABILITIES.					Investments..	1,328,983	3 0	1,461,384	3 10	
Accumulated funds as per Revenue Account	1,333,245	8 1	1,454,173	8 4	Cash in hand					
Casual employees' contingent contributions	6,847	0 1	6,229	13 10	Current Account—					
Retiring and other allowances due (not paid)—					Cash in hand	3,353	14 5			
Members	699	5 9	685	17 6	Contributions and fines in transit	10,527	10 1	4,595	5 0	
Widows and children	169	4 4	87	10 3	Contributions outstanding	640	19 7	752	8 1	
Refunds of contributions authorized (not paid)	199	10 4	688	12 2	Contributions due by members in respect of casual service	3,398	0 2	4,370	2 1	
Transfers to other funds authorized (not paid)	17	16 2	23	7 1	Working Railways—					
Interest paid in advance	326	0 6	403	6 9	On account of cost-of-living bonus	63	7 2	276	19 4	
Public Trust Office	1,471	17 4	27,606	17 10	On account of additional allowance to widows and children	978	9 2	959	17 9	
Reserve for bad and doubtful debts	5,000	0 0	4,000	0 0	Refund repayable					
Rebates of contributions (National Expenditure Adjustment Act, 1932)	45,011	10 8			Interest due (not paid)	31,456	4 8	20,048	13 10	
Rebates of contributions (Finance Act, 1931)					Rates and fees paid	13,885	19 6	17,391	13 2	
Contributions paid in advance	415	13 8	16,034	17 4	Insurance premiums	150	9 3	109	0 3	
					Sundry debtors	15	4 5	22	5 8	
						0	5 6	3	13 8	
	1,393,403	6 11	1,509,933	11 1		1,393,403	6 11	1,509,933	11 1	

H. VALENTINE,
Chief Accountant, New Zealand Railways.

H. H. STERLING,
Chairman of the Government Railways
Superannuation Fund Board.

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

RANGITAIKI LAND DRAINAGE ACCOUNT.

RATE ACCOUNT AS AT 31ST MARCH, 1933.

<i>Dr.</i>	Capital.		Maintenance.		<i>Cr.</i>	Capital.		Maintenance.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Interest on capital cost ..	12,632	1 9			By Balance	1,141	6 4	4,086	3 2
Less capitalized	6,632	1 9			Rates levied	6,381	14 0	4,957	17 9
					Penalty	329	17 4	241	14 1
	6,000	0 0							
Cost of maintenance			5,094	8 6					
Remissions	217	3 0	199	2 10					
Balance	1,635	14 8	3,992	3 8					
	<u>£7,852</u>	<u>17 8</u>	<u>£9,285</u>	<u>15 0</u>		<u>£7,852</u>	<u>17 8</u>	<u>£9,285</u>	<u>15 0</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Loss of plant		3 1 0	By Accrued rent		159 3 8
Interest on Public Works Fund capital ..	22,014	1 9	Hire of plant		37 13 9
			Forfeited deposits		5 0 0
			Sale of publications		0 7 0
			"Thirds"		11 18 8
			Capitalized interest under section 12, Finance Act, 1927 (No. 2)		6,632 1 9
			Interest recoverable by rates		6,000 0 0
			Balance, transferred to Drainage Works Account		9,170 17 11
	<u>£22,017</u>	<u>2 9</u>		<u>£22,017</u>	<u>2 9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Public Works Fund	489,201	0 9	Drainage works—		
Treasury Adjustment Account	183,200	7 6	Recoverable—		
Unpaid purchase-money for land taken ..	210	1 1	Capital expenditure ..	205,000	0 0
Sundry creditors—			Capitalized interest: Section 12, Finance Act, 1927 (No. 2)	54,273	16 2
Departmental	15	3 8			
Miscellaneous	229	1 4		259,273	16 2
			Not recoverable—		
Rate Account—			Capital expenditure and capitalized interest	392,190	6 6
Capital	1,635	14 8			
Maintenance	3,992	3 8	Investment: Public Debt Redemption Fund		1,525 16 0
			Plant and machinery		9,679 16 2
			Buildings		1,052 18 11
Suspense Account		588 0 8	Loose tools		205 1 2
Writings-off in Suspense		3 11 2	Sundry goods		651 16 8
Rates paid in advance		21 6 0	Live-stock		1 1 7
			Fuel		31 16 9
			Sundry debtors—		
			Rates	14,246	19 6
			Law-costs	180	9 10
			Rents	15	19 8
			Miscellaneous	36	14 5
					14,480 3 5
			Stamps on hand		0 6 0
			Losses in Suspense		3 11 2
	<u>£679,096</u>	<u>10 6</u>		<u>£679,096</u>	<u>10 6</u>

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

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

SAMOAN LOAN SINKING FUND ACCOUNT.

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

To Excess of income over expenditure	£	s.	d.	By Interest on investments	£	s.	d.
	809	8	9		809	8	9

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
Accumulated funds: Contribution by Samoan Treasury—	£	s.	d.	Cash in Public Account	£	s.	d.
To 31st March, 1932	19,240	8	1	Interest due and unpaid on investments	11	9	11
For year ended 31st March, 1933	2,707	17	8		240	13	2
			21,948				
Excess of income over expenditure—							
To 31st March, 1932	3,649	8	7				
For year ended 31st March, 1933	809	8	9				
			4,458				
			26,407				
Less debentures redeemed			26,155				
			£252				£252
			3				3
			1				1

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

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

SCENIC RESERVES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>			
To Cost of administering reserves—	£	s.	d.	By Accrued rents	£	s.	d.
Eradication of noxious weeds, &c.	85	5	0	Accrued royalties	201	16	6
Trounson Kauri Forest	293	9	2	Credits-in-aid: Refund of expenses inspection of scenic reserves	1	10	0
Ranger's salary, Summit Road	199	10	0	Balance carried down	84	15	11
Surveys, valuations, &c.	15	6	9				
Kirk's Bush	9	4	0				
Compensation for Native land	0	17	10				
Miscellaneous	57	12	3				
			661				
Depreciation on buildings, &c., Motuihi Island	95	8	9				
Irrecoverable rents			12				
Rebates			1				
"Thirds," &c.			1				
			£771				£771
			19				19
			2				2
			£				£
To Balance brought down			84	By Balance: Accumulated excess of expenditure over income	76,285	5	10
Balance brought forward from previous year	66,958	7	5				
Interest on capital invested on scenic reserves	9,242	2	6				
			£76,285				£76,285
			5				5
			10				10

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

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
Capital Account—	£	s.	d.	Land—	£	s.	d.
Moneys provided out of Consolidated Fund—				Scenic reserves	290,824	4	7
Balance, 1st April, 1932	205,380	11	9	Domain and recreation reserves	506,622	5	0
Expenditure during year	37	2	11				
	205,417	14	8	Motuihi Island Domain	12,780	0	5
Moneys provided from Public Works Fund	11,491	16	9	Less depreciation reserve on buildings, &c.	1,479	1	2
Moneys provided from private sources for purchase of reserves	1,720	2	9				11,300
Value of Crown land set aside as reserves	593,051	10	5	Sundry debtors for—			
	811,681	4	7	Rent	323	4	1
Rents paid in advance	6	3	0	Royalties	22	0	3
Rents charged in advance	126	12	4	Miscellaneous	2	12	0
Treasury Adjustment Account	73,795	5	5	Postponed rent	20	18	6
	£885,609	5	4	Cost of milling timber (not yet sold)	207	15	10
				Income and Expenditure Account	76,285	5	10
							£885,609
							5
							4

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

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

	Head Office.		Research Investigations.		Dominion Laboratory.		Geological Survey.		Meteorological Office.		Dominion Observatory.		Magnetic Observatory, Christchurch.		Apia Observatory.		Total.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Capital—																			
Public Works Fund	765	19 6	..	..	..	..	..	..	..	..	..	..	..	..	765	19 6	
Consolidated Fund	18,077	10 0	9,800	5 9	12,755	13 7	4,900	9 8	4,322	12 3	2,397	17 6	522	3 11	53,691	13 5	
Creditors—																			
Sundry	2,234	9 7	83	15 4	50	11 2	5	19 9	12	8 11	11	12 7	104	14 3	2,597	3 4	
Departmental	41	13 9	18	14 0	2	9 2	5	2 2	0	9 9	11	17 11	0	13 0	93	15 5	
Depreciation Reserve	2,604	2 11	2,398	10 7	4,139	13 8	3,322	10 9	2,882	8 11	631	19 1	22	6 9	16,271	16 9	
Amounts held on deposit—																			
Wheat levies	397	13 9	..	..	..	..	..	..	..	..	..	..	..	..	397	13 9	
Grant, Apia Observatory	63	12 0	1	9 11	..	..	..	..	..	..	659	1 7	659	1 7	
Writings-off, Suspense Account	7	18 11	..	..	..	..	..	..	..	..	..	..	..	..	7	18 11	
Treasury Adjustment Account	17,639	11 9	7,060	16 10	4,370	18 1	4,575	13 9	..	..	1,311	6 1	..	..	43,033	0 11	
			41,769	0 2	19,425	14 6	21,320	15 7	12,809	16 1	7,217	19 10	4,364	13 2	1,308	19 6	117,583	15 2	
			9,366	16 4															
Land	2,057	2 6	..	..	..	..	3	3 0	..	..	..	..	..	..	2,060	5 6	
Buildings	4,159	4 2	..	..	..	..	208	16 7	..	..	189	11 7	51	3 0	4,608	15 4	
Tools and equipment	269	13 3	..	..	48	0 10	6	8 10	..	..	..	..	5	18 0	330	0 11	
Motor-car	140	0 0	..	..	..	..	..	..	..	..	..	..	..	..	140	0 0	
Bicycle and transport equipment	38	1 6	..	..	..	..	..	..	..	..	..	..	..	..	38	1 6	
Horse and harness	62	14 10	..	..	..	..	..	..	..	..	..	..	..	..	62	14 10	
Furniture and fittings	1,416	4 9	1,002	11 9	482	7 4	226	2 8	461	13 11	38	3 10	129	13 9	4,199	12 7	
Mechanical office appliances	183	2 0	68	10 0	18	10 0	122	16 0	50	3 5	179	0 0	64	1 8	782	8 10	
Libraries and books	682	6 6	1,935	4 6	4,952	10 7	114	15 4	319	9 7	56	13 0	16	7 10	8,360	12 6	
Stamps on hand	11	2 0	..	..	..	..	..	..	..	..	11	2 0	
Stocks of saleable publications on hand	2,518	6 6	..	..	..	..	..	..	..	..	2,518	6 6	
Debtors—																			
Departmental	66	9 2	9	16 1	4	15 9	..	..	..	..	..	..	..	..	83	19 10	
Sundry	92	1 6	21	10 6	..	..	3	12 6	..	..	..	..	..	..	117	4 6	
Permanent improvements: Roading, fencing, &c.	310	13 2	..	..	..	..	..	..	..	..	..	..	..	..	310	13 2	
Plant and machinery	452	17 4	..	..	..	..	..	..	..	..	..	..	..	..	452	17 4	
Research apparatus	9,071	9 6	..	..	..	..	..	..	..	..	..	..	..	..	9,071	9 6	
Instruments	290	0 4	4,218	7 3	3,418	13 0	1,934	9 1	254	19 8	10,209	4 7	
Photographic apparatus and lithographic blocks	164	4 6	..	..	72	12 4	..	..	..	..	236	16 10	
Fossils and collections	6,800	0 0	..	..	..	..	..	..	..	..	6,800	0 0	
Laboratory appliances	4,363	5 9	..	..	..	..	..	..	..	..	..	..	4,363	5 9	
Platinum-ware	1,465	9 1	..	..	..	..	..	..	..	..	..	..	1,465	9 1	
Physical apparatus for Standards Laboratory	965	4 8	..	..	..	..	..	..	..	..	..	..	965	4 8	
Assets in Suspense	7	18 11	63	12 0	1	9 11	..	..	..	..	..	..	..	..	73	10 6	
Cash in Consolidated Fund Deposits Account	397	13 9	..	..	..	..	..	..	..	..	..	..	..	..	659	1 7	
Treasury Adjustment Account	283	3 7	..	..	..	..	100	5 1	
Excess of expenditure over income	22,361	7 4	9,530	10 2	6,029	7 10	7,905	13 11	2,612	4 0	1,966	15 8	27	8 11	56,217	4 8	
			5,783	16 10															
			9,366	16 4															
			41,769	0 2	19,425	14 6	21,320	15 7	12,809	16 1	7,217	19 10	4,364	13 2	1,308	19 6	117,583	15 2	

E. MARSDEN, Secretary.
GEO. E. SADD, Accountant.

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued.*

HEAD OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries			2,988	2	7	By Balance carried down			5,683	8	1
Books, periodical papers, &c.			119	6	6						
Advisory Council: Honoraria, travelling-allowances, and expenses			545	9	8						
Freight and cartage			0	2	8						
Fuel and light			42	11	2						
Liaison Officer, London: Share of retaining-fee..			102	15	6						
National Research Scholarships			150	0	0						
New Zealand Institute			500	0	0						
<i>New Zealand Journal of Science and Technology</i> ..			603	18	2						
Office accommodation and maintenance			12	3	1						
Office fittings and requisites			4	14	0						
Postage, telegrams, rent of box			100	5	5						
Printing and stationery			95	9	9						
Rent			196	0	0						
Subscription to society			1	11	6						
Telephone services			52	14	9						
Travelling allowances and expenses of staff ..			167	13	8						
Loss: Office fittings broken			0	9	8						
			<hr/>						<hr/>		
			£5,683	8	1				£5,683	8	1
			<hr/>						<hr/>		
To Balance brought down			5,683	8	1	By Excess of expenditure over income			5,783	16	10
Interest on capital			39	15	9						
Provision for depreciation			60	13	0						
			<hr/>						<hr/>		
			£5,783	16	10				£5,783	16	10
			<hr/>						<hr/>		

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

RESEARCH INVESTIGATIONS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Canterbury Agricultural College			4,876	0	0	By Contributions			10,103	4	6
Cool storage			0	15	0	Miscellaneous recoveries			4,192	15	2
Dairy			10,051	5	0	Balance carried down			20,616	3	8
Flax			298	0	11						
Fruit			3,487	19	5						
Fuel			754	4	10						
General			2,051	6	0						
Imperial Agricultural Research Bureaux ..			1,125	0	0						
Leather, hides, and pelts			1,194	8	8						
Meat			34	3	6						
Mineral content of pastures			3,026	6	1						
Noxious weeds			600	13	9						
Pakihi land			75	0	0						
Plant			3,895	8	9						
Wheat			3,416	11	8						
Wool			17	0	10						
Losses: Equipment broken and unserviceable..			7	18	11						
			<hr/>						<hr/>		
			£34,912	3	4				£34,912	3	4
			<hr/>						<hr/>		
To Balance brought down			20,616	3	8	By Excess of expenditure over income			22,361	7	4
Interest on capital			807	3	2						
Provision for depreciation			938	0	6						
			<hr/>						<hr/>		
			£22,361	7	4				£22,361	7	4
			<hr/>						<hr/>		

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued*.
DOMINION LABORATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries .. .. .	.. .. .	6,050	15	5	By Sundry recoveries .. .. .	.. .. .	6	14	11
Books, periodical papers, &c. .. .. .	.. .. .	80	18	11	Analysis fees .. .. .	.. .. .	345	13	11
Chemicals, apparatus, and repairs to apparatus.. .. .	.. .. .	659	8	9	Balance carried down .. .. .	.. .. .	8,453	11	6
Cost of collecting analysis fees .. .. .	.. .. .	2	15	0					
Freight and cartage .. .. .	.. .. .	131	10	4					
Fuel, light, power, water .. .. .	.. .. .	416	10	6					
Hospital treatment .. .. .	.. .. .	0	2	6					
Laboratory accommodation and maintenance .. .. .	.. .. .	35	5	10					
Office fittings and requisites .. .. .	.. .. .	0	17	5					
Postage, telegrams, rent of box .. .. .	.. .. .	24	14	5					
Printing and stationery .. .. .	.. .. .	136	6	7					
Rent—									
Auckland Branch .. .. .	.. .. .	147	3	4					
Head Office and Christchurch Branch .. .. .	.. .. .	881	0	0					
Dunedin Branch .. .. .	.. .. .	31	13	8					
Subscriptions to technical societies .. .. .	.. .. .	44	11	5					
Telephone services .. .. .	.. .. .	98	14	3					
Losses: Laboratory appliances broken and otherwise rendered useless .. .. .	.. .. .	63	12	0					
		£8,806	0	4			£8,806	0	4
		£	s.	d.			£	s.	d.
To Balance brought down .. .. .	.. .. .	8,453	11	6	By Excess of expenditure over income .. .. .	.. .. .	9,530	10	2
Interest on capital .. .. .	.. .. .	436	13	3					
Provision for depreciation .. .. .	.. .. .	640	5	5					
		£9,530	10	2			£9,530	10	2

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

GEOLOGICAL SURVEY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries .. .. .	.. .. .	3,737	17	0	By Sales of tools .. .. .	.. .. .	0	4	3
Books and periodical papers .. .. .	.. .. .	20	12	10	Sales of bulletins and maps .. .. .	.. .. .	47	9	2
Compassionate allowance .. .. .	.. .. .	125	0	0	Balance carried down .. .. .	.. .. .	5,123	9	5
Field expenses .. .. .	.. .. .	260	8	7					
Freight, cartage .. .. .	.. .. .	22	7	2					
Fuel, light .. .. .	.. .. .	47	8	3					
Instrument and outfit allowances .. .. .	.. .. .	152	3	0					
Office accommodation and maintenance .. .. .	.. .. .	14	10	6					
Office fittings and requisites .. .. .	.. .. .	2	8	0					
Postage, telegrams, rent of box .. .. .	.. .. .	18	13	1					
Printing of bulletins .. .. .	.. .. .	68	8	3					
Printing and stationery .. .. .	.. .. .	43	8	8					
Rent .. .. .	.. .. .	317	0	0					
Telephone services .. .. .	.. .. .	25	15	0					
Travelling allowances and expenses .. .. .	.. .. .	89	4	5					
Wages of field hands .. .. .	.. .. .	224	8	2					
Losses: Equipment broken, lost, or destroyed.. .. .	.. .. .	1	9	11					
		£5,171	2	10			£5,171	2	10
		£	s.	d.			£	s.	d.
To Balance brought down .. .. .	.. .. .	5,123	9	5	By Excess of expenditure over income .. .. .	.. .. .	6,029	7	10
Interest on capital .. .. .	.. .. .	583	15	1					
Provision for depreciation .. .. .	.. .. .	322	3	4					
		£6,029	7	10			£6,029	7	10

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

METEOROLOGICAL OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries .. .. .	.. .. .	3,009	19	4	By Balance carried down .. .. .	.. .. .	7,342	15	8
Books and periodical papers .. .. .	.. .. .	36	16	8					
Fuel and light .. .. .	.. .. .	10	15	3					
Instruments: Purchase and repairs .. .. .	.. .. .	72	0	0					
Observatories, maintenance and establishment of .. .. .	.. .. .	62	8	9					
Office-cleaning .. .. .	.. .. .	11	10	0					
Office fittings and requisites .. .. .	.. .. .	0	9	2					
Postage, telegrams, broadcasting weather messages and reports.. .. .	.. .. .	3,546	2	8					
Printing and stationery .. .. .	.. .. .	274	17	2					
Rent .. .. .	.. .. .	230	0	0					
Telephone services .. .. .	.. .. .	64	5	0					
Travelling allowances and expenses .. .. .	.. .. .	23	11	8					
		£7,342	15	8			£7,342	15	8
		£	s.	d.			£	s.	d.
To Balance brought down .. .. .	.. .. .	7,342	15	8	By Excess of expenditure over income .. .. .	.. .. .	7,905	13	11
Interest on capital .. .. .	.. .. .	216	16	5					
Provision for depreciation .. .. .	.. .. .	346	1	10					
		£7,905	13	11			£7,905	13	11

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued.*

DOMINION OBSERVATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

		£	s.	d.			£	s.	d.
To Salaries		948	9	8	By Balance carried down		2,108	0	4
Furniture and fittings		2	18	10					
General expenses		484	6	2					
Grounds maintenance		30	0	0					
Observing-stations, establishment and maintenance of		29	5	8					
Rent		613	0	0					
		<u>£2,108</u>	<u>0</u>	<u>4</u>			<u>£2,108</u>	<u>0</u>	<u>4</u>
		£	s.	d.			£	s.	d.
To Balance brought down		2,108	0	4	By Excess of expenditure over income		2,612	4	0
Interest on capital		192	19	11					
Provision for depreciation		311	3	9					
		<u>£2,612</u>	<u>4</u>	<u>0</u>			<u>£2,612</u>	<u>4</u>	<u>0</u>

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

MAGNETIC OBSERVATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

		£	s.	d.			£	s.	d.
To Salaries	<i>Expenditure.</i>	1,283	14	0	By Balance carried down	<i>Income.</i>	1,695	13	0
Fuel and light		32	10	0					
Instruments and equipment		92	13	4					
Observatories, maintenance of		38	9	6					
Office fittings and requisites		5	10	0					
Postage and telegrams		11	16	0					
Printing and stationery		105	7	7					
Polar year expenses		58	2	4					
Telephone services		18	5	6					
Travelling allowances and expenses		49	4	9					
		<u>£1,695</u>	<u>13</u>	<u>0</u>			<u>£1,695</u>	<u>13</u>	<u>0</u>
		£	s.	d.			£	s.	d.
To Balance brought down		1,695	13	0	By Excess of expenditure over income		1,966	15	8
Interest on capital		105	5	2					
Provision for depreciation		165	17	6					
		<u>£1,966</u>	<u>15</u>	<u>8</u>			<u>£1,966</u>	<u>15</u>	<u>8</u>

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

APIA OBSERVATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

		£	s.	d.			£	s.	d.
To Salaries	<i>Expenditure.</i>	1,509	0	2	By Contributions	<i>Income.</i>	2,190	2	11
Books and publications		26	17	11					
General expenses		175	15	1					
Instruments and equipment		272	4	11					
Maintenance of buildings		7	2	5					
Printing and stationery		194	2	4					
Balance carried down		5	0	1					
		<u>£2,190</u>	<u>2</u>	<u>11</u>			<u>£2,190</u>	<u>2</u>	<u>11</u>
		£	s.	d.			£	s.	d.
To Interest on capital		16	3	3	Balance brought down		5	0	1
Provision for depreciation		16	5	9	Excess of expenditure over income		27	8	11
		<u>£32</u>	<u>9</u>	<u>0</u>			<u>£32</u>	<u>9</u>	<u>0</u>

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

STAMP DUTIES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Postage and telephones	986	10 9	By Adhesive stamps	72,934	14 1
Salaries and wages	18,765	2 3	Duty on instruments	199,495	6 5
Printing, stationery, and advertising	552	11 9	Death duties	1,486,786	2 3
Cost of printing stamps	1,058	1 0	Gift duty	48,359	9 1
Law-costs	151	3 3	Fines and penalties	1,169	8 2
Fuel, light, and cleaning	155	19 1	Impressed stamps and bank cheques duty	168,243	4 7
Travelling and transfer expenses	5	14 7	Company license duty	84,072	6 5
Freight and cartage	110	4 7	Bank-note duty	269,582	5 6
Office supplies	66	3 3	Racing revenue	287,359	15 9
Valuation fees	264	16 10	Amusements-tax	52,733	8 8
Rent	2,815	19 3	Miscellaneous receipts	31	4 6
Totalizator inspection	589	18 6	Overseas passenger duty	22,410	14 3
Re-establishing Napier office	8	10 1	Sharebrokers' licenses	1,582	19 6
Refunds, totalizator duty	25,060	13 7	Mortgagees' indemnity fees	1,164	2 2
Refunds, totalizator duty on relief fund race meeting	936	4 2	Stamp duty on interest	309,131	15 9
Refunds, oversea passenger duty	9	15 0	Lottery duty	17,306	4 9
Refund, sharebroker's license fee	5	0 0	Recoveries on account of expenditure of previous years	4	12 3
Grant in lieu of leave on retirement	65	12 6			
Loss on equipment disposed of	4	1 7			
Depreciation	996	15 0			
Balance carried down	2,969,758	17 1			
	<u>£3,022,367</u>	<u>14 1</u>		<u>£3,022,367</u>	<u>14 1</u>
	£	s. d.		£	s. d.
To Interest on capital	763	8 6	By Balance brought down	2,969,758	17 1
Excess of income over expenditure for year ending 31st March, 1933	2,968,995	8 7			
	<u>£2,969,758</u>	<u>17 1</u>		<u>£2,969,758</u>	<u>17 1</u>

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department; (b) interest on capital. Depreciation has been allowed on balance of assets as at 1st April, 1932, the amount being carried to the Depreciation Reserve.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	16,887	15 5	Furniture	4,081	3 3
Creditors—			Mechanical appliances	1,009	16 10
Sundry	80	10 9	Machinery	11,621	15 4
Departmental	1,211	6 9	Library	175	0 0
Refunds	5,807	1 9	Stamp-paper on hand	176	8 0
Reserves—			Assets in suspense	4	1 7
Depreciation	9,143	16 10	Debtors—		
Writing-off	4	1 7	Sundry	565,905	6 5
Accrued penalties (racing revenue)	9,305	13 4	Departmental	1,511	9 8
Sundry depositors	151	11 10			
Excess of income over expenditure for year 1932-33	2,968,995	8 7	Deposit accounts	567,416	16 1
	<u>£3,011,587</u>	<u>6 10</u>	Cash in hands of Receivers	151	11 10
			Treasury Adjustment Account	6,511	14 6
				2,420,438	19 5
				<u>£3,011,587</u>	<u>6 10</u>

J. MURRAY, Commissioner of Stamp Duties.

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

STATE ADVANCES OFFICE.
ADVANCES TO SETTLERS BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Sundry loans		20,255,970		8 5	Investment Account—Principal owing by mortgagors		17,435,211		16 6
Temporary advances from—	£ s. d.				Temporary investments		425,000		0 0
Local Authorities Branch	199,000 0 0				Temporary advances to—	£ s. d.			
Public Debt Sinking Funds Branch	220,000 0 0				Workers Branch	2,642,000 0 0			
Advances Office Sinking Fund Account	853,000 0 0				Rural Advances Branch	757,000 0 0			
Miscellaneous Business Branch	332,410 0 0						3,399,000		0 0
		1,604,410		0 0	Sinking Fund Investments held by Advances				
Amount held for investment on behalf of the					Office Sinking Fund Account		1,910,946		8 2
Housing Insurance Fund		6,755	14	9	Interest on mortgages—	£ s. d.			
Advances Suspense Account		4,171	14	1	Overdue	629,168 12 0			
Fire Loss Suspense Account		10,888	14	5	Accrued	216,559 5 4			
Sundry creditors		2,373	16	9			845,727	17	4
Weekly rental and instalment collections held pending allocation		23,068	13	11	Interest on temporary investments accrued		9,021		11 0
Interest on loans—	£ s. d.				Office furniture and equipment		7,201		8 3
Deferred	118,977 5 6				Motor-vehicles		915		2 6
Overdue	11,872 17 1				Sundry debtors		737		0 6
Accrued but not due	169,864 15 4				Securities Protection Suspense Account		8,413		10 11
		300,714		17 11	Lodgment Transit Account		5,792		11 6
Reserve for bad debts		224,294		5 4	Realization Suspense Account		106,887		10 1
Sinking Fund		1,910,946		8 2	Loan Charges Account		136,008		1 9
Reserve Fund		25,000		0 0	Cash in hand and in bank at 31st March, 1933		77,731		15 3
		£24,368,594		13 9			£24,368,594		13 9

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	
To Management Expenses Account	33,545		9 11	By Interest Account—Gross profits			38,049 8 0	
Loss on realization of securities, and doubtful securities written down			92,743 13 0	Balance—Loss for the year			101,781 0 0	
Depreciation on—	£ s. d.							
Furniture and equipment	379 0 5							
Motor-vehicles	154 4 8							
		533	5 1					
Loan-fotation charges written down		13,008		0 0				
		£139,830		8 0			£139,830 8 0	
		£	s. d.				£	s. d.
To Loss for the year		101,781		0 0	By Recoupment from Treasury—Reduction of interest under the National Expenditure Adjustment Act, 1932		101,781 0 0	
		£101,781		0 0			£101,781 0 0	

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest on loans	975,788		3 0	By Interest on mortgages	749,238		1 11
Less accrued at 31st March, 1932	170,114 18 2			Less overdue and accrued at 31st March, 1932	700,178 13 9		
		805,673	4 10				49,059 8 2
Interest on loans accrued but not due		169,864		15 4	Interest on temporary investments		11,031 10 6
Interest on amounts temporarily transferred from other branches		71,402		0 8	Interest on outstanding payments		72 17 2
Balance—Gross profits transferred to Profit and Loss Account		38,049		8 0	Interest on bank balances		906 13 0
		£1,084,989		8 10	Interest on temporary advances to other branches		169,169 11 8
					Interest on temporary investments (accrued)		9,021 11 0
					Interest on mortgages—		
					Overdue at 31st March, 1933	629,168 12 0	
					Accrued but not due at 31st March, 1933	216,559 5 4	
							845,727 17 4
		£1,084,989		8 10			£1,084,989 8 10

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

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Advertising, newspapers, &c.	14 14 6	By Consent fees	68 9 6
Audit Office services	395 0 0	Cost of preparation of mortgages	89 12 6
Cleaning, lighting, heating, and messenger services	279 9 1	Production fees	394 12 8
Commission	1,094 1 1	Release fees	214 2 3
Contingencies	11 14 4	Balance transferred to Profit and Loss Account	33,545 9 11
Employers' liability insurance	22 10 4		
Fidelity guarantee bonds	40 0 0		
Inspection fees	17 19 1		
Management charges on New Zealand stock and bonds	2,531 16 3		
Meal allowances and overtime	956 6 3		
Motor maintenance	146 12 4		
Office maintenance	268 7 4		
Postages and telegrams	1,147 8 1		
Post Office services	1,662 5 0		
Printing and stationery	492 5 11		
Public Service Superannuation Fund contribution	313 8 4		
Rent	1,925 6 4		
Salaries	19,743 13 9		
Solicitors' costs and Court costs	620 5 7		
Telephones	169 11 7		
Travelling-expenses	276 10 6		
Typewriters and adding-machines (repairs)	98 1 2		
Valuation Department—Agency work	2,085 0 0		
	<u>£34,312 6 10</u>		<u>£34,312 6 10</u>

State Advances Office, Wellington, 30th June, 1933.

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

I hereby certify that the Balance-sheet and accompanying accounts have been duly examined and compared with the books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the amount of exchange paid in respect of the interest which has been paid in London on the loans of this account has not been charged to the account, but has been borne by the Consolidated Fund.—G. F. C. CAMPBELL, Controller and Auditor-General.

RURAL ADVANCES BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£ s. d.	<i>Assets.</i>		£ s. d.
Bonds issued	4,213,050	0 0	Investment Account—Principal owing by mortgagors	4,560,852	14 5
Temporary advances from Settlers Branch	757,000	0 0	Interest on mortgages—	£ s. d.	
Advances Suspense Account	1,525	0 0	Overdue	231,789	13 8
Fire Loss Suspense Account	3,667	13 3	Accrued	57,641	15 4
Sundry creditors	89	11 9		<u>289,431</u>	<u>9 0</u>
Weekly rental and instalment collections held pending allocation	116	16 3	Sundry debtors .. .. .	..	0 17 6
Interest on loans accrued but not due	9,233	10 2	Securities Protection Suspense Account .. .. .	..	554 14 8
Reserve for bad debts	50,551	11 9	Realization Suspense Account .. .. .	..	6,848 6 2
	<u>£5,035,234</u>	<u>3 2</u>	Loan Charges Account .. .. .	..	177,297 16 2
			Cash in hand and in bank at 31st March, 1933 .. .. .	..	248 5 3
				<u>£5,035,234</u>	<u>3 2</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Management Expenses Account	6,108 6 1	By Balance—Loss for the year	68,812 2 6
Interest Account	9,392 1 2		
Loss on realization of securities and doubtful securities written down	40,647 12 9		
Loan-flotation charges written down	12,664 2 6		
	<u>£68,812 2 6</u>		<u>£68,812 2 6</u>
	£ s. d.		£ s. d.
To Balance—Loss for the year	68,812 2 6	By Balance as at 31st March, 1932	23,036 2 6
		Recoupment from Treasury—Reduction of interest under the National Expenditure Adjustment Act, 1932	45,776 0 0
	<u>£68,812 2 6</u>		<u>£68,812 2 6</u>

STATE ADVANCES OFFICE—*continued.*
RURAL ADVANCES BRANCH—*continued.*

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s. d.	£	s. d.	<i>Cr.</i>	£	s. d.	£	s. d.
To Interest on bonds ..	207,471	13 9			By Interest on mortgages ..	172,044	3 4		
Less accrued at 31st March, 1932 ..	8,720	19 6			Interest on mortgages—				
			198,750	14 3	Overdue at 31st March, 1933 ..	231,789	13 8		
Interest on bonds accrued but not due ..			9,233	10 2	Accrued but not due at 31st March, 1933 ..	57,641	15 4		
Interest on amounts temporarily transferred from Settlers Branch ..			41,973	15 0		461,475	12 4		
					Less overdue and accrued at 31st March, 1932 ..	221,010	15 10		
								240,464	16 6
					Interest on temporary investments ..			11	13 8
					Interest on bank balances ..			89	8 1
					Balance transferred to Profit and Loss Account ..			9,392	1 2
			£249,957	19 5				£249,957	19 5

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Audit Office services ..	130	0 0	By Consent fees ..		1 0 0
Cleaning, lighting, heating, and messenger services ..	100	0 0	Cost of preparation of mortgages ..		1 1 0
Inspection fees ..	8	13 7	Production fees ..		46 2 9
Postages and telegrams ..	230	0 0	Release fees ..		5 10 0
Post Office services ..	300	0 0	Sundries ..		0 3 0
Printing and stationery ..	150	0 0	Balance transferred to Profit and Loss Account ..	6,108	6 1
Public Service Superannuation Fund contribution ..	65	0 0			
Rent ..	257	0 0			
Salaries ..	3,832	0 0			
Solicitors' costs and Court costs ..	342	19 4			
Travelling-expenses ..	62	18 6			
Valuation Department—Agency work ..	683	11 5			
	£6,162	2 10			£6,162 2 10

State Advances Office, Wellington, 30th June, 1933.

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

I hereby certify that the Balance-sheet and the accompanying accounts have been duly examined and compared with the books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the amount of exchange paid in respect of the interest which has been paid in London on the loans of this account has not been charged to the account, but has been borne by the Consolidated Fund.—G. F. C. CAMPBELL, Controller and Auditor-General.

ADVANCES TO WORKERS BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s. d.	<i>Assets.</i>		£	s. d.
Sundry loans ..		12,828,439	10 4	Investment Account—Principal owing by mortgagors ..		14,799,253	16 1
Temporary advances from Settlers Branch ..		2,642,000	0 0	Sinking Fund investments held by Advances Office Sinking Fund Account ..		86,342	12 10
Liability to Railway Department (railway housing) ..		11,540	0 0	Interest on mortgages—	£	s. d.	
Advances Suspense Account ..		375	0 0	Overdue ..	541,109	5 8	
Fire Loss Suspense Account ..		2,528	18 1	Accrued ..	183,394	11 8	
Sundry creditors ..		52	7 11				724,503 17 4
Weekly rental and instalment collections held pending allocation ..		101,205	5 9	Unregistered Transfers Account (Railway employees) ..		11,540	0 0
Interest on loans—	£	s. d.		Motor-vehicles ..		2,398	13 0
Deferred ..	22,159	1 9		Sundry debtors ..		4	4 1
Accrued but not due ..	105,352	16 3		Securities Protection Suspense Account ..		47,181	7 2
Overdue on liability to Railway Department ..	2,024	5 7		Realization Suspense Account ..		13,267	13 2
		129,536	3 7	Loan Charges Account ..		164,378	18 5
Reserve for bad debts ..		67,679	15 8	Profit and Loss Account ..		20,069	14 1
Sinking Fund ..		86,342	12 10	Cash in hand and in bank at 31st March, 1933 ..		758	18 0
		£15,869,699	14 2			£15,869,699	14 2

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Management Expenses Account ..	13,264	7 5	By Interest Account—Gross profits ..	7,976	11 2
Loss on realization of securities and doubtful securities written down ..	50,670	8 5	Balance—Loss for the year ..	72,276	0 0
Depreciation on motor-vehicles ..	216	10 3			
Loan-floatation charges written down ..	16,101	5 1			
	£80,252	11 2			£80,252 11 2
	£	s. d.			
To Balance as at 31st March, 1932 ..	20,069	14 1	By Recoupment from Treasury—Reduction of interest under the National Expenditure Adjustment Act, 1932 ..	72,276	0 0
Loss for the year ..	72,276	0 0	Balance ..	20,069	14 1
	£92,345	14 1			£92,345 14 1

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

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.	£	s.	d.	
To Interest on loans	623,501	5	7					By Interest on mortgages ..	549,416	5	3					
Less accrued at 31st March, 1932	107,900	18	9					Less interest overdue and accrued at 31st March, 1932.. ..	517,396	8	6					
					515,600	6	10						32,019	16	9	
Interest on amounts temporarily transferred from Settlers Branch					127,195	16	8	Interest on bank balances						199	13	6
Interest on railway expenditure (erection of dwellings)						599	18	10	Interest on outstanding payments					2	2	2
Interest on loans accrued but not due						105,352	16	3	Interest on mortgages—							
Balance—Gross profits transferred to Profit and Loss Account						7,976	11	2	Overdue at 31st March, 1933	£	s.	d.				
									1933	541,109	5	8				
									Accrued but not due at 31st 1933.. ..	183,394	11	8				
													724,503	17	4	
													£756,725	9	9	
													£756,725	9	9	

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.							
To Audit services	200	0	0		By Consent fees				3	11	0					
Cleaning, lighting, heating, and messenger services	200	0	0		Cost of preparation of mortgages				151	18	6					
Commission	1,051	19	7		Production fees				183	5	0					
Management charges on New Zealand stock and bonds	1,234	18	5		Release fees				157	2	11					
Motor-vehicles maintenance	230	0	0		Sundry fees				14	16	4					
Post Office services	700	0	0		Balance transferred to Profit and Loss Account	13,264	7	5								
Postages and telegrams	436	10	0													
Printing and stationery	375	0	0													
Public Service Superannuation Fund contribution	115	0	0													
Rent	575	0	0													
Salaries	8,110	0	0													
Solicitors' costs and Court costs	272	13	10													
Travelling-expenses	123	19	4													
Valuation Department—Agency work	150	0	0													
					£13,775	1	2						£13,775	1	2	

State Advances Office, Wellington, 30th June, 1933.

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

I hereby certify that the Balance-sheet and accompanying accounts have been duly examined and compared with the books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the amount of exchange paid in respect of the interest which has been paid in London on the loans of this account has not been charged to the account, but has been borne by the Consolidated Fund.—G. F. C. CAMPBELL, Controller and Auditor-General.

LOCAL AUTHORITIES BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.		
Sundry loans	2,778,690	15	7		Investment Account—						
Loan-moneys—Unexpended balance under section 72, Local Bodies' Loans Act, 1913	3,987	12	10		Principal owing by local bodies	2,435,379	9	8			
Hawke's Bay Rehabilitation—Loan-moneys received from Treasury	228,925	0	0		Hawke's Bay rehabilitation	228,925	0	0			
Sundry creditors—Treasury—Hawke's Bay rehabilitation principal repayments	20	0	0						2,664,304	9	8
Suspense Account	47	0	11		Temporary advances to Settlers Branch				199,000	0	0
Interest on loans accrued but not due	36,343	1	11		Sinking Funds investments held by Advances Office Sinking Fund Account				184,249	14	7
Sinking Fund	184,249	14	7		Interest on debentures—						
					Overdue	£	s.	d.			
					Accrued	8,900	15	8			
						21,615	16	11			
									30,516	12	7
					Sundry debtors				0	7	10
					Loan Charges Account				26,344	7	8
					Profit and Loss Account				123,672	2	9
					Cash in hand and in bank at 31st March, 1933				4,175	10	9
									£3,232,263	5	10
									£3,232,263	5	10

STATE ADVANCES OFFICE—*continued.*LOCAL AUTHORITIES BRANCH—*continued.*

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Management Expenses Account .. ..	..	1,699	1	2	By Interest Account—Gross profits .. ..	..	6,213	12	8
Loan-floation charges written down ..	..	1,081	4	10					
Balance—Net profits for the year .. ..	..	3,433	6	8					
		<u>£6,213</u>	<u>12</u>	<u>8</u>			<u>£6,213</u>	<u>12</u>	<u>8</u>
		£	s.	d.			£	s.	d.
To Balance as at 31st March, 1932 .. ..	..	127,105	9	5	By Net profits for the year .. ..	..	3,433	6	8
		<u>£127,105</u>	<u>9</u>	<u>5</u>	Balance .. ..	..	123,672	2	9
							<u>£127,105</u>	<u>9</u>	<u>5</u>

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
To Interest on loans .. ..	..	103,324	9	0	By Interest on debentures	102,815	1	9				
Less accrued at 31st March, 1932 .. ..	..	36,343	1	11	Less overdue and accrued at 31st March, 1932	30,668	12	3				
		<u>66,981</u>	<u>7</u>	<u>1</u>					72,146	9	6	
Interest on loans accrued but not due ..	..	36,343	1	11	Interest on bank balances .. ..	..	..	..	62	9	7	
Balance—Gross profits transferred to Profit and Loss Account .. ..	..	6,213	12	8	Interest on temporary advances to Settlers Branch .. ..	..	..	..	6,812	10	0	
					Interest on debentures—	£	s.	d.				
					Overdue at 31st March, 1933	8,900	15	8				
					Accrued but not due at 31st March, 1933	21,615	16	11				
									30,516	12	7	
		<u>£109,538</u>	<u>1</u>	<u>8</u>					<u>£109,538</u>	<u>1</u>	<u>8</u>	

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Audit Office services .. ..	..	50	0	0	By Balance transferred to Profit and Loss Account	1,699	1	2	
Cleaning, lighting, heating, and messenger services	..	30	0	0					
Management charges—New Zealand stock and bonds .. ..	..	299	1	2					
Postages and telegrams .. ..	..	50	0	0					
Post Office services .. ..	..	75	0	0					
Printing and stationery .. ..	..	100	0	0					
Public Service Superannuation Fund Contribution	..	50	0	0					
Rent .. ..	..	100	0	0					
Salaries .. ..	..	945	0	0					
		<u>£1,699</u>	<u>1</u>	<u>2</u>			<u>£1,699</u>	<u>1</u>	<u>2</u>

State Advances Office, Wellington, 30th June, 1933.

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

I hereby certify that the Balance-sheet and accompanying accounts have been duly examined and compared with the books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the amount of exchange paid in respect of the interest which has been paid in London on the loans of this account has not been charged to the account, but has been borne by the Consolidated Fund.—G. F. C. CAMPBELL, Controller and Auditor-General.

PUBLIC DEBT SINKING FUNDS BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.		
Sinking Fund created under the provisions of the Public Debt Extinction Act, 1910 ..	..	3,258,955	19	4	Investment Account—Principal owing on loans to—						
Weekly rental and instalment collections held pending allocation .. ..	..	2,051	4	9	Settlers	1,103,248	1	3			
Sundry creditors .. ..	..	15	18	6	Workers	59,773	14	0			
Interest due to Consolidated Fund in accordance with section 12 (a), Repayment of Public Debt Act, 1925—	£	s.	d.		Local bodies	1,919,722	10	6			
In hand at 31st March, 1933	48,305	15	8						3,082,744	5	9
Overdue	37,508	19	2		Temporary Advances to Settlers Branch ..	..	..	..	220,000	0	0
Accrued	33,803	2	10		Sundry debtors .. ..	..	..	..	336	18	9
		<u>119,617</u>	<u>17</u>	<u>8</u>	Interest overdue on loans to—	£	s.	d.			
					Settlers	27,374	14	8			
					Workers	958	15	9			
					Local bodies	9,175	8	9			
									37,508	19	2
					Interest accrued on loans to						
					Settlers	13,707	12	6			
					Workers	740	17	0			
					Local bodies	19,354	13	4			
									33,803	2	10
					Cash in hand and in bank at 31st March, 1933				6,247	13	9
		<u>£3,380,641</u>	<u>0</u>	<u>3</u>					<u>£3,380,641</u>	<u>0</u>	<u>3</u>

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

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>				<i>Cr.</i>			
To Interest on investments—Transferred to Sinking Fund Account	£	s. d.		By Interest on loans to—	£	s. d.	£ s. d.
	100,756	2 4		Settlers	37,675	5 2	
				Workers	2,192	3 7	
				Local bodies	16,710	6 9	
							56,577 15 6
				Less overdue and accrued at 31st March, 1932	29,452	1 6	
							27,125 14 0
				Interest on bank balances			71 10 0
				Interest on temporary advances to Settlers Branch			37,844 3 4
				Recoupment from Treasury—Reduction of interest under the National Expenditure Adjustment Act, 1932			1,617 0 0
				Interest overdue at 31st March, 1933, on loans to—	£	s. d.	
				Settlers	16,966	3 0	
				Workers	990	7 2	
				Local bodies	2,525	10 3	
							20,482 0 5
				Interest accrued at 31st March, 1933, on loans to—			
				Settlers	9,963	3 7	
				Workers	553	5 2	
				Local bodies	3,099	5 10	
							13,615 14 7
							£100,756 2 4
							£100,756 2 4

State Advances Office, Wellington, 30th June, 1933.

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

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

MISCELLANEOUS BUSINESS BRANCH.—HOUSING ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
Sundry loans—	£	s. d.	£	s. d.	Investment Account—Principal	£	s. d.
Debentures	412,388	9 4			owing on—		
Expenditure from Public Works Fund	319,918	1 7			Dwellings purchased	278,438	12 4
					Sections purchased	2,312	12 11
					Advances	168	15 3
							280,920 0 6
Less loan liability redeemed and discharged from Consolidated Fund	19,468	9 4			Temporary advances to Settlers Branch		327,000 0 0
					Completed dwellings		17,176 12 7
					Dwellings let		13,045 18 4
					Freehold land		26,345 15 6
					Sinking Fund investments held by Public Debt Redemption Fund		*4,575 4 8
Less loan liability redeemed by Public Debt Repayment Account	100	0 0			Insurance Fund investment held by Settlers Branch		6,755 14 9
					Sundry Debtors		1,381 15 9
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926			712,738	1 7	Interest on on dwellings and land—	£	s. d.
Sundry creditors					Overdue	6,575	7 11
Suspense Account					Accrued	51	13 8
Insurance Fund							6,627 1 7
Interest on loans overdue					Rent overdue		1,637 12 5
Reserve for bad debts					Insurance premiums—	£	s. d.
Sinking Fund					Overdue	429	13 2
					Paid in advance	260	12 10
							690 6 0
					Realization Suspense Account		5,903 14 9
					Profit and Loss Account		68,402 15 8
					Cash in hand and in bank at 31st March, 1933		785 18 4
							£761,248 10 10
							£761,248 10 10

* This amount includes the sum of £3,354 19s. 10d., capital paid into the Sinking Fund in accordance with the Public Debt Extinction Act, 1910.

STATE ADVANCES OFFICE—*continued.*MISCELLANEOUS BUSINESS BRANCH—HOUSING ACCOUNT—*continued.*

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Management Expenses Account	1,693	8 4	By Sale of land and dwellings	325	19 11
Dwellings maintenance	202	0 5	Balance—Loss for the year	8,358	1 4
Losses on realization of securities, and doubtful securities written down	6,459	3 1			
Balance—Interest Account	329	9 5			
	<u>£8,684</u>	<u>1 3</u>		<u>£8,684</u>	<u>1 3</u>
	£	s. d.		£	s. d.
To Balance as at 31st March, 1932	60,053	14 4	By Recoupment from Treasury—Reduction of interest under the National Expenditure Adjustment Act, 1932	9	0 0
Loss for the year	8,358	1 4	Balance	68,402	15 8
	<u>£68,411</u>	<u>15 8</u>		<u>£68,411</u>	<u>15 8</u>

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Interest on loans	32,492	13 5	By Interest on land and dwellings	12,397	2 10
Less Accrued at 31st March, 1932	3,844	3 4	Less overdue and accrued at 31st March, 1932	6,365	11 4
	<u>28,648</u>	<u>10 1</u>		<u>6,031</u>	<u>11 6</u>
	£	s. d.		£	s. d.
			Interest on amounts temporarily transferred to Settlers Branch	15,620	16 8
			Interest on bank balances	39	10 11
			Interest on dwellings and land—Overdue at 31st March, 1933	6,575	7 11
			Accrued but not due at 31st March, 1933	51	13 8
				<u>6,627</u>	<u>1 7</u>
			Balance transferred to Profit and Loss Account	329	9 5
	<u>£28,648</u>	<u>10 1</u>		<u>£28,648</u>	<u>10 1</u>

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Audit Office services	90	0 0	By Sundry fees	2	0 0
Cleaning, lighting, heating, and messenger services	25	0 0	Balance transferred to Profit and Loss Account	1,693	8 4
Fees paid for special services in respect of securities	20	6 1			
Postages and telegrams	40	0 0			
Post Office services	125	0 0			
Printing and stationery	50	0 0			
Public Service Superannuation Fund contribution	40	0 0			
Rent	60	0 0			
Salaries	1,095	0 0			
Solicitors' costs	50	2 3			
Valuation Department—Agency work	100	0 0			
	<u>£1,695</u>	<u>8 4</u>		<u>£1,695</u>	<u>8 4</u>

State Advances Office, Wellington, 30th June, 1933.

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

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

LOANS TO EMPLOYERS FOR WORKERS' DWELLINGS ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Sundry loans	2,575	0 0	Investment Account—Principal owing by mortgagors	2,001	4 11
Interest on loans—Overdue	111	2 0	Temporary advances to Settlers Branch	270	0 0
Accrued	25	2 4	Sinking Fund investments held by Public Debt Redemption Fund	45	19 10
			Interest on mortgages overdue	337	9 6
Sinking Fund	45	19 10	Cash in hand and in bank at 31st March, 1933	165	2 11
Profit and Loss Account	62	13 0			
	<u>£2,819</u>	<u>17 2</u>		<u>£2,819</u>	<u>17 2</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Administration expenses	10	0 0	By Interest Account—Gross profits	24	5 2
Balance—Net profits for the year	14	5 2			
	<u>£24</u>	<u>5 2</u>		<u>£24</u>	<u>5 2</u>
	£	s. d.		£	s. d.
To Balance—Net profits carried forward	62	13 0	By Balance as at 31st March, 1932	48	7 10
			Net profits for the year	14	5 2
	<u>£62</u>	<u>13 0</u>		<u>£62</u>	<u>13 0</u>

STATE ADVANCES OFFICE—*continued.*FRUIT-PRESERVING INDUSTRY ADVANCES ACCOUNT—*continued.*

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest on loans	2,274	0	0				By Interest on mortgages	1,120	14	5			
Less accrued at 31st March, 1932	1,130	15	4				Interest on mortgages—						
				1,143	4	8	Overdue at 31st March, 1933 ..	2,431	13	0			
Interest on loans accrued but not due				734	9	11	Accrued at 31st March, 1933 ..	217	8	11			
Balance—Gross profits transferred to Profit and Loss Account								3,769	16	4			
							Less interest overdue and accrued at 31st March, 1932 ..	2,401	7	9			
							Interest on bank balances				1,368	8	7
							Interest on temporary advances to Settlers Branch				792	5	10
				£2,162	4	5					£2,162	4	5

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

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

State Advances Office, Wellington, 30th June, 1933.

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

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

COLD-STORAGE ADVANCES ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry loans	36,500	0	0	Investment Account—Principal owing by mortgagors			
Less loan liability redeemed and discharged from Consolidated Fund	7,500	0	0	Temporary advances to Settlers Branch	2,790	0	0
	29,000	0	0	Sinking Fund investments held by Public Debt Redemption Fund			*1,272
Less loan liability redeemed by Public Debt Repayment Account	1,530	0	0	Interest on mortgages—			
				Overdue	1,132	7	4
Capital Reduction Account			27,470	Accrued	320	19	7
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926			7,500				1,453
Interest on loans—				Sundry debtors			31
Overdue	1,439	3	6	Realization Suspense Account			57
Accrued	114	19	4	Profit and Loss Account			13,622
			1,554	Cash in hand and in bank at 31st March, 1933 ..	1,223	19	2
Reserve for bad debts			119				£38,857
Sinking Fund			683				5
			£38,857				5

* This amount includes the sum of £588 11s. 1d. capital paid into the Sinking Fund in accordance with the Public Debt Extinction Act, 1910.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Management Expenses Account	115	0	0	By Interest Account—Gross profits	172	7	3
Loss on realization of securities and doubtful securities written down			119	Balance—Loss for the year	62	0	0
			£234				£234
			7				7
			3				3
To Balance as at 31st March, 1932			£	By Recoupment from Treasury—Reduction of Interest under the National Expenditure Adjustment Act, 1932			£
Loss for the year			13,622	Balance			62
			5				0
			0				13,622
			£13,684				5
			5				0
			0				£13,684

STATE ADVANCES OFFICE—*continued.*
COLD STORAGE ADVANCES ACCOUNT—*continued.*

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.	
To Interest on loans	2,132	16	9				By Interest on mortgages	974	5	10				
Less accrued at 31st March, 1932	217	14	2				Interest on mortgages—							
				1,915	2	7	Overdue at 31st March, 1933 ..	1,132	7	4				
Interest on loans accrued but not due ..				114	19	4	Accrued at 31st March, 1933 ..	320	19	7				
Balance—Gross profits transferred to Profit and Loss Account								2,427	12	9				
							Less overdue and accrued at 31st March, 1932 ..	1,503	1	1				
											924	11	8	
							Interest on bank balances					1	5	0
							Interest on temporary advances to Settlers Branch					1,276	12	6
				£2,202	9	2					£2,202	9	2	

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.		
To Administration expenses				110	0	0	By Balance transferred to Profit and Loss Account ..	115	0	0		
Audit Office services				5	0	0						
				£115	0	0				£115	0	0

State Advances Office, Wellington, 30th June, 1933.

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

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

FISHING-INDUSTRY PROMOTION ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>						
	£	s.	d.		£	s.	d.			
Sundry loans	2,521	19	2	Investment Account—Principal owing on bills of sale		75	8	6		
Less loan liability redeemed and discharged from Consolidated Fund	1,036	19	2	Temporary advances to Settlers Branch		1,060	0	0		
				Sinking Fund investments held by Public Debt Redemption Fund				*55	15	6
	1,485	0	0	Interest on bills of sale—						
Less loan liability redeemed by Public Debt Repayment Account	1,060	0	0	Overdue	10	11	8			
				Accrued	0	12	9			
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926								11	4	5
Interest on loans—				Sundry debtors				19	5	0
Overdue	92	19	3	Profit and Loss Account				246	15	11
Accrued	5	11	9	Cash in hand and in bank at 31st March, 1933 ..				129	13	9
Sinking Fund										
				£1,598	3	1		£1,598	3	1

* This amount includes the sum of £41 3s. 5d., capital paid into the Sinking Fund in accordance with the Public Debt Extinction Act, 1910.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Management Expenses Account	15	0	0	By Interest Account—Gross profits	42	1	6
Balance—Net profits for the year	27	1	6				
	£42	1	6		£42	1	6
To Balance at 31st March, 1932				By Net profits for the year	27	1	6
				Balance	246	15	11
					£273	17	5
					£273	17	5

STATE ADVANCES OFFICE—*continued*.
FISHING-INDUSTRY PROMOTION ACCOUNT—*continued*.
INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Interest on loans	143	19	2				By Interest on bills of sale	15	3	1			
Less accrued at 31st March, 1932 ..	<u>50</u>	<u>19</u>	<u>11</u>				Interest on bills of sale—						
				92	19	3	Overdue at 31st March, 1933 ..	10	11	8			
Interest on loans accrued but not due ..					5	11	Accrued at 31st March, 1933 ..	0	12	9			
Balance—Gross profits transferred to Profit and Loss Account								<u>26</u>	<u>7</u>	<u>6</u>			
				<u>42</u>	<u>1</u>	<u>6</u>	Less overdue and accrued at 31st March, 1932	<u>20</u>	<u>9</u>	<u>2</u>		5	18
							Interest on bank balances					0	15
							Interest on temporary advances to Settlers Branch				133	19	2
				<u>£140</u>	<u>12</u>	<u>6</u>					<u>£140</u>	<u>12</u>	<u>6</u>

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Administration expenses	10	0	0	By Balance transferred to Profit and Loss Account	15	0	0
Audit Office services	5	0	0				
	<u>£15</u>	<u>0</u>	<u>0</u>				<u>£15</u>

State Advances Office, Wellington, 30th June, 1933.

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

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

REPATRIATION.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1933.

Liabilities.				Assets.			
£	s.	d.		£	s.	d.	
Liability to Redemption Account as at 1st April, 1925 ..	1,290,182	2	1	Investment Account—Principal ..	208,747	0	10
Less repayments to 31st March, 1933 ..	<u>177,553</u>	<u>8</u>	<u>9</u>	owing on bills of sale ..	152	12	4
				Less Suspense adjustments ..	<u>152</u>	<u>12</u>	<u>4</u>
			1,112,628	13	4		208,594
Less expenditure irrecoverable to 31st March, 1932 ..	903,653	1	2	Interest on bills of sale, overdue ..			5,081
Management expenses Account for the year ended 31st March, 1933 ..	381	3	8	Cash in hand and in bank at 31st March, 1933 ..	436	18	9
			<u>904,034</u>	4	10		
Liability to Redemption Account as at 31st March, 1933 ..				208,594	8	6	
Sundry creditors, Treasury—	£	s.	d.				
Interest	93	8	11				
Principal	268	14	11				
Realization recoveries	20	9	4				
			<u>382</u>	13	2		
Suspense Account				54	5	7	
Interest on advances from War Expenses Account overdue				<u>5,081</u>	<u>13</u>	<u>2</u>	
				<u>£214,113</u>	<u>0</u>	<u>5</u>	
							<u>£214,113</u>

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Interest paid to Treasury	664	7	3	By Interest on bills of sale	731	4	5			
Interest in hand due to Treasury at 31st March, 1933				Interest on bills of sale overdue at 31st March, 1933	5,081	13	2			
Interest due to Treasury overdue at 31st March, 1933					<u>5,812</u>	<u>17</u>	<u>7</u>			
			5,839	9	4			802	12	6
Less interest due to Treasury overdue at 31st March, 1932				5,010	5	1		26	11	9
			<u>£829</u>	4	3			<u>£829</u>	<u>4</u>	<u>3</u>

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Audit Office services	20	0	0	By sundry fees	2	8	8
Cleaning and messenger services	25	0	0	Balance recouped in accordance with section 13 (3), State Advances Amendment Act, 1922	381	3	8
Commission	7	15	10				
Postages and telegrams	20	0	0				
Post Office services	25	0	0				
Printing and stationery	10	0	0				
Rent	30	0	0				
Salaries	200	0	0				
Solicitors' costs	35	16	6				
Travelling-expenses	10	0	0				
	<u>£383</u>	<u>12</u>	<u>4</u>				<u>£383</u>

State Advances Office, Wellington, 30th June, 1933.

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

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

NEW ZEALAND STATE COAL-MINES.

COLLIERY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	LIVERPOOL.		JAMES.		Cr.	LIVERPOOL.		JAMES.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Stocks on hand, 1st April, 1932	4,307	13 2	340	14 6	By Sales of coal	113,233	7 3	35,563	19 5
Coal-winning—					Sales of stores, power, &c...	4,228	5 10		
Wages	53,418	14 7	15,009	3 4	Stocks of coal on hand at				
Stores and materials used	4,791	19 9	787	5 4	31st March, 1933, at mine,			670	13 11
Railway tickets	488	2 3			wharf, and afloat	3,516	18 0		
Subsidized bus fares, &c. ..			299	4 0					
Stores sales (at cost)	4,039	0 2							
Coal purchased	59	10 6	74	16 4					
Special rate	522	14 8	161	6 0					
Electric power			500	0 0					
	67,627	15 1	17,172	9 6					
Gross profit—To Profit and									
Loss Account	53,350	16 0	19,062	3 10					
	£120,978	11 1	£36,234	13 4		£120,978	11 1	£36,234	13 4

COLLIERY PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	LIVERPOOL.		JAMES.		Cr.	LIVERPOOL.		JAMES.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Salaries	2,529	2 1	724	8 3	By Gross profit at mine ..	53,350	16 0	19,062	3 10
Rent			56	5 8	Rents	501	12 6		
Interest	3,278	19 4	975	8 1					
Travelling-expenses	74	7 9	24	16 0					
Printing and stationery	88	0 4	29	6 11					
Repairs and maintenance	3,567	6 3	1,389	18 6					
Telegrams and postages	161	19 10	54	0 1					
Railway haulage	8,859	14 11	2,185	3 6					
Insurance	2,682	12 1	703	15 5					
Coal-miners' Relief Fund	204	18 4	61	0 9					
General expenses	436	2 3	183	1 11					
Marine freight	23,208	2 5	9,071	16 4					
Audit fees	159	4 6	53	1 6					
Wharfage	1,568	3 10	485	9 4					
Superannuation Fund subsidy	96	10 10	32	3 8					
Loss by shipwreck	120	11 1							
Depreciation—Mine buildings,									
plant, and machinery	4,517	1 6	2,788	3 2					
	51,552	17 4	18,817	19 1					
Net profit—Transferred to									
General Profit and Loss	2,299	11 2	244	4 9					
Account									
	£53,852	8 6	£19,062	3 10		£53,852	8 6	£19,062	3 10

MACDONALD COLLIERY PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	£	s. d.	Cr.	£	s. d.
To Interest	2,187	13 7	By Rents	347	1 1
Repairs and maintenance	4	8 0	Royalties	2,983	13 5
Depreciation	795	1 5			
Travelling-expenses	16	9 6			
		3,003			
Net profit—Transferred to					
General Profit and		327			
Loss Account		2 0			
		£3,330			£3,330
		14 6			14 6

DEPOT TRADING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	WELLINGTON.		CHRISTCHURCH.		WANGANUI.		WELLINGTON.		CHRISTCHURCH.		WANGANUI.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Stocks on hand, 1st April, 1932	7,645	7 9	6,909	11 4	846	4 3	88,523	2 6	53,399	15 10	12,091	14 2
Purchases of coal	76,175	5 2	26,607	1 6	10,744	4 1	3,879	12 4	754	17 0	224	6 6
Purchases of firewood, coke, &c.	3,396	16 0	573	6 5	85	5 4	3,090	11 5	4,976	9 3	336	7 1
Wharfage	851	4 6	..	..	37	15 5	185	18 2	253	4 7	72	8 1
Haulage to depot	290	15 10	19,701	10 8	71	18 4	..	..	..	..	..	..
Wages—Discharging	109	6 6	245	7 1	10	13 7	..	..	..	..	..	..
Gross profit—To Profit and Loss Account	88,468	15 9	54,036	17 0	11,796	1 0	£95,679	4 5	£59,384	6 8	£12,724	15 10
	7,210	8 8	5,347	9 8	928	14 10						
	£95,679	4 5	£59,384	6 8	£12,724	15 10						

DEPOT PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

Dr.	WELLINGTON.		CHRISTCHURCH.		WANGANUI.		WELLINGTON.		CHRISTCHURCH.		WANGANUI.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Wages	937	6 2	1,048	10 11	252	8 11	7,210	8 8	5,347	9 8	928	14 10
Salaries	1,280	11 10	964	13 5	391	15 9	..	..	..	..	376	0 0
Rents	446	11 3	125	12 0	179	0 6	..	..	..	..	..	..
Interest	329	0 5	139	16 7	18	18 5	..	..	..	..	..	..
Travelling expenses and allowances	47	17 4	18	11 10	24	10 0	..	..	..	..	..	..
Repairs and maintenance	267	12 8	255	15 11	44	6 3	..	..	..	..	..	..
Postages and telegrams	52	5 7	54	11 10	33	1 8	..	..	..	..	..	..
Printing and stationery	120	17 1	75	6 8	10	0 4	..	..	..	..	..	..
Insurances	63	5 1	31	5 2	7	11 0	..	..	..	..	..	..
Carriage	2,127	13 3	1,469	14 8	179	19 4	..	..	..	..	..	..
Sacks	162	11 10	4	0 6	0	6 3	..	..	..	..	..	..
Freights	117	17 10	4	0 6	4	12 7	..	..	..	..	..	..
General expenses	360	4 9	49	9 3	33	14 3	..	..	..	..	..	..
Audit fees	96	6 0	58	1 0	20	14 0	..	..	..	..	..	..
Superannuation Fund subsidy	24	8 0	21	12 0	8	19 1	..	..	..	..	..	..
Reserved for bad debts	69	3 5	6	16 5	..	..	..	..	..	..	..	..
Depreciation	534	11 3	533	1 0	94	16 6	..	..	..	..	..	..
Net profit—To General Profit and Loss Account	7,038	3 9	4,958	13 2	1,304	14 10	£7,210	8 8	£5,347	9 8	£1,304	14 10
	172	4 11	388	16 6	..	..				
	£7,210	8 8	£5,347	9 8	£1,304	14 10						

NEW ZEALAND STATE COAL-MINES—*continued.*

GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>				<i>Cr.</i>			
To Net loss—				By Net profit—			
	£	s.	d.		£	s.	d.
Wanganui Depot	376	0	0	James Colliery	244	4	9
Hire of plant revenue account	71	15	3	Liverpool Colliery	2,299	11	2
	447	15	3	MacDonald Colliery	327	2	0
Balance—Net profit for year, carried down ..	11,763	2	7	Wellington Depot	172	4	11
				Christchurch Depot	388	16	6
							3,431 19 4
				Net recoveries—			
				Seddonville Colliery	43	17	2
				Royalties	4,356	15	2
				Charming Creek area	151	16	8
							4,552 9 0
				Interest on investments			4,226 9 6
							£12,210 17 10
							£
							s.
							d.
To Sinking Fund Account for redemption of loan capital	8,214	7	7	By Balance—Net profit for year	11,763	2	7
Balance—Net surplus for year	3,548	15	0				
	£11,763	2	7				£11,763 2 7

NEW ZEALAND STATE COAL-MINES—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

		Liabilities.		Assets.		£	s.	d.	£	s.	d.		
Loan capital—				Colleries—									
Securities at 3½ per cent.	£	s.	d.	Development and Property Accounts.		105,960	1	11					
Securities at 4 per cent.	..	..	..	Machinery, plant, ropes, and rolling-stock	..	32,354	12	4			
				Electrical plant (James Colliery)	..	4,064	6	0					
Accrued interest on loan capital	..	..	..	Buildings at mines	..	5,707	17	0			
				Cottages at mines	..	4,378	0	5					
Sundry creditors—				Plantations at mines	..	2,360	13	8					
Liverpool Colliery	..	..	..	Coal stocks (bins, wharf, and afloat) (less £100 provisionally written off)	..	4,187	11	11			
James Colliery	..	..	..	Stores on hand	..	8,862	19	0	168,476	2	3
Wellington Depot	..	..	..	Plant, equipment, &c., on hire	..	..	..	..	1,117	10	2
Christchurch Depot	..	..	..	Depots—							
Wanganui Depot	..	..	..	Property Accounts	..	11,483	19	3			
				Stocks and stores on hand	..	9,077	13	11					
Deposits on contracts	..	..	..	Prospecting on State Coal Reserve	..	..	..	..	20,561	13	2
Sinking Fund	..	..	..	Sinking Fund investments	..	..	..	..	4,986	19	9
Reserves—				Housing advances to workmen	..	..	..	..	8,299	9	8
General Reserve	..	..	..	Interest accrued due	..	..	..	..	..	..	..
Bad Debts Reserve	..	..	..	Investments (ordinary)	..	54,300	0	0	8,936	9	7
Accident Insurance Reserve	..	..	..	Interest accrued due	..	382	14	0			
General Profit and Loss Account—									54,682	14	0		
Net surplus for year	..	..	..							
				Departmental.	£	s.	d.						
				Sundry debtors—									
				Liverpool Colliery	..	969	18	9	3,311	11	10		
				James Colliery	..	..	..	..	4	1	6
				MacDonald Colliery	..	..	..	..	751	3	4
				Wellington Depot	..	167	8	1	27,248	19	1		
				Christchurch Depot	..	..	..	..	27,416	7	2
				Wanganui Depot	..	..	..	..	2,647	19	3
				Wanganui Depot	..	..	..	..	1,103	1	3
				Less provisionally written off	..	1,158	14	6	35,066	16	3		
					..	..	..	..	121	1	0
				Cash in Receiver-General's Deposit Account	36,104	9	9
				Cash in Public Account	1,110	0	0
											11,676	9	9
											£315,951	18	1

State Coal-mines Office, Wellington,
A. W. GYLES, A.R.A.N.Z., Accountant.

CHAS. E. MACMILLAN, Minister of Mines.

I hereby certify that the attached Working and Profit and Loss Accounts of Depots and Collieries, General Profit and Loss Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the comment that no charge for the cost of exchange on payments made in London is included in the account.—G. F. C. CAMPBELL, Controller and Auditor-General.

STATE FIRE INSURANCE OFFICE.

REVENUE ACCOUNT OF THE ACCIDENT BRANCH OF THE STATE FIRE INSURANCE OFFICE FOR THE YEAR ENDED
31ST DECEMBER, 1932.

		£	s.	d.			£	s.	d.
Premiums after deduction of reinsurances	..	87,067	18	8	Free-year bonus on personal accident policies	..	279	5	8
Interest .. .. .	..	15,734	8	6	Claims .. .. .	..	63,760	7	0
Less land and income tax	..	7,183	5	6	Commission .. .. .	..	4,196	9	5
		<u>8,551</u>	<u>3</u>	<u>0</u>	Salaries .. .. .	..	10,337	15	10
					Contribution to Public Service Superannuation	..			
					Fund .. .. .	..	160	0	0
					Expenses of management	..	3,011	19	7
							81,745	17	6
					Payment to New Zealand Treasury under section 5, Finance Act, 1931 (No. 2) .. .. .	..	1,174	0	0
					Further appropriation to Investments Fluctuation	..			
					Reserve .. .. .	..	10,000	0	0
					Reserve for bad debts .. .. .	..	500	0	0
					Amount of Accident Funds, 31st December, 1932	..	2,199	4	2
		<u>£95,619</u>	<u>1</u>	<u>8</u>			<u>£95,619</u>	<u>1</u>	<u>8</u>

BALANCE-SHEET OF THE ACCIDENT BRANCH OF THE STATE FIRE INSURANCE OFFICE AS ON THE
31ST DECEMBER, 1932.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Accident funds, as per Revenue Account	..	2,199	4	2	Government war-loan securities	..	94,500	0	0
Outstanding accident claims	..	43,990	0	0	Other Government securities	..	69,000	0	0
Government taxes	..	7,183	5	6	Local-authority securities	..	95,560	18	7
Commission	..	392	5	10	Rural Advances bonds	..	14,425	0	0
Premium and other deposits	..	265	0	10	Property under agreement for sale and purchase	..	3,980	0	0
Sundry creditors	..	30	5	7	Fixed deposits and at short call	..	40,000	0	0
Reinsurance premiums due	..	93	7	4	Interest accrued but not due	..	4,580	1	4
Officers' Fidelity Fund	..	500	0	0	Interest overdue	..	199	0	0
Reserve for Unearned Premiums	..	47,220	13	10	Agents' balances	..	2,074	5	1
Investment Fluctuation Reserve	..	26,000	0	0	Sundry debtors, including Motor-vehicles Insurance (Third-party Risks) Act pool	..	47,728	3	3
Bad Debts Reserve	..	1,000	0	0	Cash in hand on current account	..	4,660	6	6
Reserve Fund constituted under section 6 of the Government Accident Insurance Amendment Act, 1924 .. .. .	..	247,833	11	8					
		<u>£376,707</u>	<u>14</u>	<u>9</u>			<u>£376,707</u>	<u>14</u>	<u>9</u>

2nd June, 1933.

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

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

STATE FIRE INSURANCE OFFICE—*continued.*

REVENUE ACCOUNT OF THE STATE FIRE INSURANCE OFFICE FOR THE YEAR ENDED 31ST DECEMBER, 1932.

		£	s.	d.			£	s.	d.
Premiums after deduction of reinsurances ..		208,492	19	9	Bonus rebate to policyholders		25,293	17	9
Other receipts—	£	s.	d.		Losses by fire and earthquake (after deduction of reinsurances)		70,443	18	8
Interest, commission, and rent ..	47,129	13	5		Appropriated to Reserve for Unearned Premiums (in addition to £88,763 19s. 8d. already reserved)		15,482	10	3
Less land-tax	380	9	2		Income-tax		28,201	7	11
				46,749	4	3	9,539	17	6
					Salaries		24,263	14	0
					Contribution to Public Service Superannuation Fund		508	17	7
					Contributions to Fire Boards under the Fire Brigades Act, 1908		7,834	11	1
					Expenses of management—	£	s.	d.	
					Travelling-expenses	2,370	15	5	
					Printing, stationery, and advertising	1,267	1	5	
					Rent	1,652	6	10	
					Exchange	47	14	9	
					Postages, telegrams, cablegrams, and sundry charges	3,994	18	8	
							9,332	17	1
					Office equipment		1,269	13	6
					Office premises: Depreciation		3,052	5	4
							195,223	10	8
					Payment to New Zealand Treasury under section 5, Finance Act, 1931 (No. 2)		3,484	11	0
					Investments Fluctuation Reserve Fund		15,000	0	0
					Bad Debts Reserve		1,000	0	0
					Office premises—Written off		38,400	0	0
					Amount of fire-insurance funds at end of year		2,134	2	4
				£255,242	4	0	£255,242	4	0

BALANCE-SHEET OF THE STATE FIRE INSURANCE OFFICE ON THE 31ST DECEMBER, 1932.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.	
Capital authorized by the State Fire Insurance Act, 1908	£	100,000			Government war-loan securities		112,140	11	3	
Less not raised	£	100,000			Other Government securities		304,950	0	0	
				Nil.	Local-authority securities		135,308	9	6	
Bad Debts Reserve			1,500	0	0	Rural Advances bonds		14,175	0	0
Reserve Fund		711,418	8	7	Rural Intermediate Credit bonds		20,000	0	0	
Investments Fluctuation Reserve Fund		44,000	0	0	Fixed deposits and at short call		185,000	0	0	
Reserve for unearned premiums		104,246	9	11	Land and buildings		151,656	10	6	
Bonus Rebate Reserve		29,000	0	0	Outstanding premiums		11,834	2	1	
Reinsurance Reserve Fund		60,000	0	0	Interest accrued but not due		10,875	18	8	
Premium and other deposits		1,071	2	9	Rent accrued or due		195	6	10	
Outstanding fire and earthquake losses		6,601	0	0	Rent overdue		46	6	2	
Government taxes		28,201	7	11	Cash in Bank of New Zealand at Wellington, or in transit to Wellington	£	s.	d.		
Sundry creditors		6,005	6	5		53,750	8	4		
Other amounts owing by the Office—	£	s.	d.		Imprest Account balances: Head Office and branches		76	0	4	
Reinsurance premiums due	2,803	18	7				53,826	8	8	
Commission	1,742	9	5							
Printing, stationery, and advertising	15	2	1							
Postages and sundry charges	1,269	5	8							
			5,830	15	9					
Fire-insurance funds, as per Revenue Account		2,134	2	4						
			£1,000,008	13	8					
							£1,000,008	13	8	

2nd June, 1933.

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

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

STATE FOREST SERVICE.

STATE FORESTS ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

General Revenue Account.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries and contributions to Public Service	10,874	14 3	By Timber royalties	5,271	12 4
Superannuation Fund, &c.			Timber sales	26,837	2 8
General management of State forests—	£	s. d.	Timber trespass	163	1 7
Postages, cables, printing, and stationery, &c.	691	7 3			
Payments to other Departments for services rendered..	118	11 6	Leases—		
Forest and grazing reconnaissance, timber cruising, &c. ..	3,729	16 5	Grazing	2,154	6 4
Office rent, heating, &c.	958	16 7	Sawmill-sites	88	5 6
Transportation expenses and upkeep of motor-vehicles ..	1,013	4 11	Industrial	1,675	14 9
Travelling and transfer and removal expenses	1,057	11 9	Miscellaneous permits	174	12 3
Maintenance of buildings and other departmental property	150	13 3			
		7,720 1 8	License and transfer fees		201 10 0
Forest-fire prevention—			Fees for inspections		432 8 11
Communication and control, locomotion, and travelling-expenses	107	18 3	Rental of houses		298 0 10
Wages	547	0 5	Kauri-gum, sale of, and royalty		89 10 6
		654 18 8	Administration expenses—Forests Amendment Act, 1926		837 18 2
Education—			Miscellaneous		47 8 8
Photographic records, &c.	11	0 0			
Preparation of service bulletins, publications, &c.	26	0 8			
		37 0 8			
Forest research—					
Forest ecology, &c.	51	6 7			
Forest entomology	76	2 11			
Silvicultural management studies, &c.	329	3 2			
Timber-products testing	80	8 3			
Travelling-expenses	83	16 7			
		620 17 6			
Afforestation: Preparation of planting-plans and forest-extension, &c.		104 0 2			
Miscellaneous—					
Yearly rent, Otanewainuku	74	0 0			
Compensation to employee for loss of money whilst fire-fighting	7	0 0			
Expenses of officers overseas	43	12 6			
Refund of deposit on timber-sale	102	6 11			
		226 19 5			
Depreciation		1,854 4 11			
Bad debts		164 18 6			
Rebates		3,060 16 1			
Balance carried down		12,953 0 8			
		£38,271 12 6			£38,271 12 6

Allocations of Revenue Account.

	£	s. d.	£	s. d.	£	s. d.
To Consolidated Fund—					By Balance from General Revenue Account	12,953 0 8
National Endowment Account Revenue (Forests Act, 1921, section 39 (2))	4,136	1 10				
Local authorities: "Fifths" of revenue (Finance Act, 1924, section 17)	3,328	2 6				
			7,464	4 4		
General Reserve: Indigenous			5,488	16 4		
			£12,953	0 8		£12,953 0 8

Nurseries and Plantations.

	£	s. d.	£	s. d.	£	s. d.
To Interest on loans	98,113	6 3			By Interest on investments	552 16 6
Recoupment of stamp duty and management charges, &c. ..	137	16 6			Interest charged on nurseries and plantations	119,967 14 3
Free trees to local bodies and schools	1,535	5 7			Land rental charged to nurseries and plantations	10,839 4 7
Tree-seed destroyed	154	1 2			Profit on Rotorua Nursery	278 10 3
Fire loss, Longwood Plantation..	31	14 2				
Loss, Hammer Nursery	29	0 1				
			100,001	3 9		131,638 5 7
General Reserve: Afforestation			31,637	1 10		
			£131,638	5 7		£131,638 5 7

STATE FOREST SERVICE—continued.
SUMMARY OF NURSERY TREE-GROWING OPERATIONS FOR THE YEAR ENDED 31ST MARCH, 1933.

Nursery.	<i>Dr.</i>											<i>Cr.</i>																					
	Stocks of Trees, Seeds, and Seed-beds as at 1st April, 1932.	Purchase of Seed and Transfer of Trees from other Regions.	Operational Expenses and Distribution Charges.	Depreciation.	Interest and Land Rental.	Profit to Income and Expenditure Account.	Total.	Rent and Grazing.	Sales of Trees and Seed.	Trees and Seed transferred to Plantations, &c.	Loss on Nursery.	Stocks of Trees, Seeds, and Stores at 31st March, 1933.	Total.																				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.															
Riverhead	917	6	10	16	14	0	339	9	4	89	11	8	1,503	11	10	6,267	7	7,554	5	10	1,050	3	9										
Kaingaroa	4,191	0	5	1,446	2	10	1,723	0	1	62	6	4	7,554	5	10	13,560	15	419,518	16	8	6,468	1	6										
Rotorua	13,143	0	4	55	4	5	4,799	2	6	540	8	6	19,518	16	8	4,939	13	8	7,391	18	4	5,259	19	6									
Karoi	5,483	18	10	447	15	3	1,045	8	10	150	3	4	7,391	18	4	223	8	11	223	8	11	764	11	10									
Putorino	223	8	11										223	8	11																		
Golden Downs	7,354	15	8	91	16	1	1,484	19	11	335	6	11	9,632	1	11	6,275	2	11	9,632	1	11	6,710	5	8									
Westland	9,082	18	7	19	12	3	930	4	9	420	13	4	11,125	16	11	8,140	9	7	11,125	16	11	6,710	5	8									
Hamner	2,330	3	5	30	6	10	784	4	7	55	12	2	3,316	5	6	1,621	5	6	3,316	5	6	1,761	12	2									
Tapannui	3,745	15	8	5	0	1	987	8	2	420	7	0	5,544	2	1	2,998	1	4	5,544	2	1	6,631	4	3									
	46,472	8	82,112	11	9	12,093	18	2,074	9	32,778	9	11	278	10	365,810	8	0	334	16	6	748	12	320,671	14	4	29	0	1,44,026	4	10	65,810	8	0

Nursery.	<i>Liabilities.</i>											<i>Assets.</i>																								
	Sundry Creditors.	Capital.	Total.	Arboretum.	Buildings.	Formation.	Fences.	Roads and Bridges.	Seed Frames.	Tele-phones.	Water Service.	Other Departmental Property.	Stocks of Trees, Seeds, &c.	Goodwill of Lease.	Total.																					
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.																			
Riverhead	47	3	6	1,050	3	9	6	468	10	8	67	2	6	199	17	2	55	3	2	3	0	0	195	7	0	777	11	10	6,267	7	7	1,050	3	9		
Kaingaroa	157	6	1	19,308	15	119,466	1	2,552	6	41,659	0	0	105	17	8	590	0	0	46	12	0	220	10	0	13,560	15	4	4,939	13	8	6,468	1	6			
Rotorua	70	16	0	5,189	3	6,529	19	6	199	1	8	23	8	7	242	1	9	8	3	6	5	10	10	55	17	4	223	8	11	5,259	19	6	764	11	10	
Karoi	1	2	6	764	11	10	764	11	10	91	0	3	163	18	9										180	3	9	6,275	2	11	6,710	5	8			
Golden Downs	1	16	0	6,709	3	2,6710	5	1,237	13	82,348	2	0	221	8	0										42	16	0	8,140	9	7	90	0	0	6,710	5	8
Westland	12	7	2	1,759	16	2,1761	12	1,875	12	8			323	12	3										140	6	8	1,621	5	6	1,761	12	2	1,761	12	2
Hamner	12	7	2	6,618	17	1,6,631	4																		819	6	1	2,998	1	4	6,631	4	3			
Tapannui	290	11	3	60,044	11	760,335	2	6,333	5	04,839	0	11,417	17	8	743	3	7	636	12	0	12	0	4	3,653	8	712,071	4	10,444,026	4	10	90	0	0	60,335	2	10

STATE FOREST SERVICE—continued.
SUMMARY OF PLANTATION OPERATIONS TO 31ST MARCH, 1933.

Plantation.	Expenditure.						Receipts.								Areas planted.		Age of Plantations. Years.													
	Expenditure to Date.		Compound Interest on Actual Expenses.		Cost of Trees.		Compound Interest on Cost of Trees.		Land Rental compounded.		Total.		Revenue.		Compound Interest on Revenue.			Value of Buildings and Departmental Property.		Debt on Planned Area.		Total.		Cost to Date per Acre. £ s. d.						
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	Acres.	s. d.		£	s. d.	Acres.	s. d.		
NORTH ISLAND.																														
Maramara ..	54,229	12 1	7,226	11 4	3,860	14 10	480	17 1	1,111	6 7	66,909	1 11	138	4 10	9 1 4	7,624	12 11	59,137	2 10	66,909	1 11	12,928	11 11	6 6	11 11	6	6	11	6	5
Riverhead ..	49,515	17 1	7,935	16 7	7,763	6 3	965	19 2	773	17 4	66,954	16 5	356	16 11	16 3 6	6,932	8 10	59,949	7 2	66,954	16 5	11,603	5 2	10 7	5 2	10 7	5 2	10 7	7	
Tairua ..	50,398	2 2	4,183	0 11	8,740	16 0	451	3 9	674	8 11	64,447	11 9	188	8 0	7 19 0	12,796	16 4	51,451	5 3	64,447	11 9	8,371	5 3	0 4	5 3	0 4	5 3	0 4	4	
Kaingarua ..	342,473	9 6	6,107,687	5 7	7,109,248	8 11	48,363	7 4	30,968	8 2	638,740	19 6	2,217	13 2	737 16 4	33,354	4 9	602,431	5 3	638,740	19 6	232,337	2 11	10 22	2 11	10 22	2 11	10 22	8	
Waioatapu ..	110,618	5 2	2,105,219	8 1	25,906	0 6	42,254	12 7	4,670	10 9	288,668	17 1	1,633	4 4	843 6 3	5,880	7 9	280,311	18 9	288,668	17 1	7,419	37 15	8 34	37 15	8 34	34			
Whakarewarewa ..	146,879	9 8	8,127,523	0 4	23,361	4 11	36,138	9 9	6,321	6 3	340,223	10 11	5,481	9 1	3,286 0 9	8,277	2 1	323,178	19 0	340,223	10 11	8,411	38 8 6	35 35	38 8 6	35 35	35			
Karioi ..	53,443	4 8	7,934	0 5	11,742	8 2	1,165	18 10	2,493	5 8	76,778	17 9	766	14 5	104 4 6	16,420	4 2	59,487	14 8	76,778	17 9	16,273	3 13 1	7 7	3 13 1	7 7	7			
SOUTH ISLAND.																														
Golden Downs ..	63,818	18 5	6,778	4 7	22,895	14 6	1,557	0 11	3,034	9 0	98,084	7 5	470	16 7	25 9 5	15,483	11 2	82,104	10 3	98,084	7 5	16,599	4 19 0	6 6	4 19 0	6 6	4 19 0	6 6	6	
Balmoral ..	105,248	10 11	32,275	8 7	35,934	1 8	13,021	7 10	7,073	14 0	193,553	3 0	2,503	2 6	600 0 3	12,590	13 0	177,859	7 3	193,553	3 0	22,153	8 0 7	16 16	8 0 7	16 16	16			
Eyrewell ..	72,545	17 10	8,624	0 7	16,731	13 9	2,156	16 3	4,576	15 7	104,635	4 0	150	14 3	11 3 3	11,458	2 8	93,015	3 10	104,635	4 0	19,127	4 17 3	5 5	4 17 3	5 5	5			
Hammer ..	110,373	2 1	60,178	11 1	22,954	17 7	18,928	10 5	10,127	4 2	222,562	5 4	4,889	13 8	1,383 16 9	12,130	13 10	204,158	1 1	222,562	5 4	8,136	2 10 3	31 31	2 10 3	31 31	31			
Blue Mountains ..	41,694	0 0	8,567	7 2	16,750	8 2	4,064	1 9	555,	9 2	71,631	6 3	556	9 10	79 12 9	5,479	1 2	65,516	2 6	71,631	6 3	9,528	6 17 6	8 8	6 17 6	8 8	8			
Conical Hills ..	79,863	1 8	67,417	8 6	23,101	7 1	31,640	0 7	10,046	7 8	212,068	5 6	4,743	7 5	3,468 4 8	8,675	6 10	195,181	6 7	212,068	5 6	4,325	45 2 7	30 30	45 2 7	30 30	30			
Dusky and Greenvale ..	65,290	16 0	55,650	3 7	29,185	9 8	28,712	9 8	6,267	3 7	185,106	2 0	1,472	15 3	707 8 1	4,158	14 11	178,767	3 9	185,106	2 0	4,753	37 12 3	35 35	37 12 3	35 35	35			
Naseby ..	35,163	1 5	26,365	1 1	27,399	16 7	27,291	13 6	3,199	12 1	119,419	4 8	1,240	11 7	291 11 3	3,627	12 3	114,259	9 7	119,419	4 8	3,594	31 15 10	34 34	31 15 10	34 34	34			
Pebbly Hills ..	11,117	6 5	704	14 9	10,805	0 1	571	17 8	150	6 0	23,349	4 11	94	4 3	2 11 5	2,622	5 0	20,630	4 3	23,349	4 11	4,463	4 12 6	3 3	4 12 6	3 3	3			
EXPERIMENTAL STATIONS.																														
Puhipuhi ..	11,569	11 7	4,822	17 1	679	2 2	426	8 3	270	5 11	17,768	5 0	351	7 10	74 18 0	467	1 3	16,874	17 11	17,768	5 0	915	18 8 10	15 15	18 8 10	15 15	15			
Erua ..	3,702	9 3	152	16 8	925	15 3	29	14 8	..	..	4,810	15 10	..	..	..	195	16 10	4,614	19 0	4,810	15 10	1,985	2 6 6	4 4	2 6 6	4 4	4
Dungree ..	15,330	3 11	16,614	3 9	3,986	0 7	7,554	1 11	8,286	10 0	51,771	0 2	4,009	19 9	2,911 15 4	389	12 9	44,459	12 4	51,771	0 2	342	130 0 0	30 30	130 0 0	30 30	30			
Westland ..	22,967	9 1	1,873	8 10	4,974	16 3	372	8 1	61	19 5	30,250	1 8	13	8 4	..	1,697	3 3	28,539	10 1	30,250	1 8	2,791	10 0 0	10 10	10 0 0	10 10	10			
Galloway ..	68	19 10	72	8 6	16	0 0	8	1 0	0	8 1	174	4 6	..	..	..	14	18 6	159	6 0	174	4 6	2	79 13 0	17 17	79 13 0	17 17	17
Gimmerburn ..	3,621	0 6	6,077	11 0	3,288	0 0	6,426	12 9	721	2 8	20,134	6 11	2,455	8 8	1,901 12 2	118	15 0	15,658	11 1	20,134	6 11	93	168 7 5	32 32	168 7 5	32 32	32			
Raincliff ..	1,993	15 1	1,087	16 10	15	5 2	1 8 1	8 1	1,939	9 8	5,037	14 10	2,	11 4 0	26 16 1	208	19 3	4,790	15 6	5,037	14 10	180	26 12 4	31 31	26 12 4	31 31	31			
Waitahuna ..	267	7 9	446	6 8	63	0 0	117	13 8	10	6 5	904	14 6	..	..	..	13	18 3	890	16 3	904	14 6	11	80 18 9	26 26	80 18 9	26 26	26
Longwood ..	48	16 8	..	..	..	..	..	..	..	..	48	16 8	..	..	..	48	16 8	..	..	..	..	..	..	..	..	..	..
Omarara ..	70	0 0	..	..	..	..	..	..	..	..	70	0 0	..	..	..	..	..	70	0 0	..	..	..	..	..	..	..	..
Total ..	1,452,312	8 9	665,417	12	6410,329	8	1,272,709	2	1,033,34	7	12,904,102	18 6	33,745	14 8	16,489 11 1	170,666	19 5	2,683,200	13 42	2,904,102	18 6	396,339	

Notes.

..	£	..	s. d.
..	2,853,867	12	9
..	£	..	s. d.
..	170,666	19	5
..	2,683,200	13	4
..	£	..	s. d.
..	2,853,867	12	9

Main Balance-sheet: Plantations
Value of buildings, &c., above
Debt on planted area

STATE FORESTS ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Capital Account			35,170,209	18 1	Land Account		
Loans—					Standing forests		828,291 6 9
Debentures and stock issued—					Forest improvements—	£	s. d.
Rate of Interest. Amount of Loan.					Demarcation	2,799	13 1
Per Cent.	£	s. d.			Roads and tracks	4,954	17 0
4	197,000	0 0			Protection improvements	299	5 2
4½	125,000	0 0					8,053 15 3
5	255,386	13 5			Departmental property: Indigenous forests—		
5½	185,000	0 0			Buildings	6,584	12 3
5¾	527,010	0 0			Field equipment	1,783	18 11
5½	632,000	0 0			Office equipment	2,675	12 6
6	1,774	12 10			Motor-vehicles	952	15 0
			1,923,171	6 3	Telephone-lines	327	13 5
Advances from Consolidated Fund—					Fire-fighting equipment	156	4 5
Per Cent.					Photographic equipment	98	13 7
4½	42,405	3 4			Reference library, &c.	1,267	11 5
5½	45,000	0 0			Forest ecology, equipment, &c.	235	15 1
			87,405	3 4	Timber-testing equipment	702	15 0
					Forest atlas	1,907	15 4
Sundry creditors—					Miscellaneous	233	3 2
Consolidated Fund (National Endowment Revenue)	8,136	1 10					16,926 10 1
Lands Department—					Sundry debtors—		
Hurakia Forest	5,822	7 0			Departmental	192	14 3
Interest	3,202	5 9			Sundry	63,705	16 3
Open Accounts—							63,898 10 6
Departmental	553	11 9			Nurseries and plantations—		
Sundry	4,687	8 1			Nurseries	60,335	2 10
Interest accrued on loans	13,339	18 1			Plantations	2,853,867	12 9
					Administration expenses not yet allocated	9,704	1 11
Reserves: General Reserve—							2,923,906 17 6
Indigenous	387,706	11 7			Experimental and research works—		
Afforestation	292,587	5 11			Auckland Experiment Station	5,001	8 8
			680,293	17 6	Arboretum and sample plots	307	3 3
Liability for amounts held in deposit							5,308 11 11
Writings-off in Suspense					Seed in stock		3,443 1 4
					Investment in Public Debt Redemption Fund		4,503 8 10
					Assets in Suspense		7,290 8 8
					Deposit Account—	£	s. d.
					Receiver-General's	609	7 11
					Other (Forest Clerk's)	247	7 9
							856 15 8
					Cash in Public Account	14,299	6 7
					Cash in Post Office	0	13 9
							14,300 0 4
							£37,904,969 2 0
							£37,904,969 2 0

NOTES.—(1) Lands and standing forests other than areas purchased have been valued as follows: Prairie value, 5s. per acre; protection, £1 per acre; merchantable forest, £10 per acre; accretions during the year have been brought into the accounts at the prairie value of 5s. per acre. (2) Plantations have been valued at cost plus compound interest, less returns compounded.

A. D. MCGAVOCK, Director of Forestry.
W. RIACH, A.R.A.N.Z., Accountant.

I hereby certify that the Income and Expenditure Accounts and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes. The following comment is appended: No charge for the cost of exchange on payments made in London is included in the Account.—G. F. C. CAMPBELL, Controller and Auditor-General.

SWAMP LAND DRAINAGE ACCOUNT.

RATE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1933.

KAITAIA DRAINAGE AREA.

Special Rate Accounts : Capital.

Dr.	Rural Subdivision.		Town Subdivision.		Cr.	£ s. d.		Rural Subdivision.		Town Subdivision.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
To Transfer to Sinking Fund ..	330	15 0	45	4 1	By Balance ..	..	..	270	1 10	44	6 1
Interest charge ..	2,169	5 0	405	15 11	Rates levied ..	3,361	17 0	..	..	391	1 9
Rates written off ..	..	4 14 7	..	..	Less rebate ..	799	18 8	..	..	..	..
Remissions ..	194	14 1	28	3 3	Penalty, 10 per cent. ..	..	..	2,561	18 4	..	..
Balance ..	329	13 0	..	..	Balance ..	..	..	197	1 6	20	11 5
								..	..	23	4 0
								<u>£3,029</u>	<u>1 8</u>	<u>£479</u>	<u>3 3</u>

General Rate Accounts : Maintenance.

Dr.	Rural Subdivision.		Town Subdivision.		Cr.	£ s. d.		Rural Subdivision.		Town Subdivision.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
To Cost of maintenance (less subsidy) ..	889	6 5	98	16 3	By Balance ..	..	..	519	9 5	63	17 4
Remissions ..	70	8 4	6	4 8	Rates levied (less subsidy) ..	..	..	840	4 11	90	11 0
Rates written off ..	..	1 10 9	..	..	Penalty, 10 per cent. ..	..	..	58	18 1	4	12 9
Balance ..	457	6 11	54	0 2							
								<u>£1,418</u>	<u>12 5</u>	<u>£159</u>	<u>1 1</u>

NOTE.—Gross maintenance costs (£1,302 13s. 8d.) were subsidized from Consolidated Fund by £413 7s. 3d.

WAIHI DRAINAGE AREA.

Special Rate Accounts : Capital.

Dr.	Pukehina Ward.		Kaikokopu Ward.		Cr.	£ s. d.		Pukehina Ward.		Kaikokopu Ward.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
To Balance ..	..	..	..	..	By Balance ..	..	..	334	3 7	..	..
Transfer to Sinking Fund ..	28	18 10	43	8 3	Rates levied ..	..	..	411	10 2	417	3 10
Interest charge ..	246	1 2	369	1 9	Balance ..	..	..	..	..	50	5 9
Balance ..	470	13 9	..	..					
								<u>£745</u>	<u>13 9</u>	<u>£467</u>	<u>9 7</u>

General Rate Account : Maintenance.

Dr.	Pukehina Ward.		Kaikokopu Ward.		Central Ward.		Cr.	Pukehina Ward.		Kaikokopu Ward.		Central Ward.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
To Balance ..	..	..	..	..	83	17 11	By Balance ..	296	2 9	342	3 3	..	..
Cost of maintenance ..	58	10 0	285	11 7	389	2 6	Rates levied ..	298	17 6	434	12 10	706	12 4
Rates written off ..	..	..	..	..	170	17 6							
Balance ..	536	10 3	491	4 6	62	14 5							
								<u>£595</u>	<u>0 3</u>	<u>£776</u>	<u>16 1</u>	<u>£706</u>	<u>12 4</u>

POUKAWA DRAINAGE AREA.

Special Rate Account : Capital.

Dr.	£ s. d.		Cr.	£ s. d.	
	To Transfer to Sinking Fund		107 15 0	By Rates levied ..	..	1,233 3 10
Interest charge ..	..	1,077 10 0			
Balance ..	..	47 18 10			
		<u>£1,233</u>			<u>£1,233</u>

General Rate Account : Maintenance.

Dr.	£ s. d.		Cr.	£ s. d.	
	To Balance		135 17 2	By Rates levied ..	..	135 17 2

TREASURY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
To Administration charges—	£	s. d.	By Recovery of administration expenses (National Expenditure Adjustment Act, 1932, section 47 (1))	£	s. d.
Salaries	24,627	14 8	Inscribed stock fees	2,162	6 0
Legal and professional expenses	74	8 3	Unclaimed dividends, New Zealand consolidated stock	89	7 0
Office requisites	152	6 1	Conscience-money	34	9 9
Overtime, &c.	155	5 3	Unpresented cheques	176	12 5
Postage and telegrams	2,319	17 8	Balance carried down	71,999	9 11
Printing and stationery	3,114	16 2			
Telegrams beyond the Dominion	993	7 7			
Telephone subscriptions, &c.	228	5 4			
Travelling-expenses	127	4 2			
Annual rental value of premises (a)	2,454	0 0			
Rent: Dunedin office	120	0 0			
Office and sundry expenses	7	17 2			
Expenses of Local Government Loans Board	230	19 2			
Bank exchange, commission, and discount	511	9 4			
Consolidated stock—					
Management charges	31,309	14 11			
Stamp duty on transfers	13,220	7 0			
Depreciation	420	15 5			
Losses irrecoverable	0	4 1			
Interest on New Zealand Government stock	26	5 6			
Official visit to London—	£	s. d.			
Grant to Secretary to Treasury	900	0 0			
Expenses of Minister of Finance and Secretary to Treasury	106	3 3			
	1,006	3 3			
	£81,101	1 0		£81,101	1 0
	£	s. d.	By Recoveries on account of expenditure of previous years	£	s. d.
To Balance brought down	71,999	9 11	Excess of expenditure over income	72,211	3 6
Interest on capital (b)	230	5 0			
	£72,229	14 11		£72,229	14 11

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
Capital	£	s. d.	Office furniture, fittings, and equipment	£	s. d.
Creditors—			Less provisionally written off	0	4 1
Sundry	121	14 5	Mechanical appliances		
Departmental	312	1 2	Library		
	433	15 7	Stock of stamps		
Depreciation Reserve	3,301	5 1	Debtors—		
Treasury Adjustment Account	68,724	11 1	Sundry	28	13 6
			Departmental	189	0 4
				217	13 10
			Expenses paid in advance		
			Excess of expenditure over income		
	£77,768	16 0		72,211	3 6
				£77,768	16 0

NOTE.—The following are included for which the Department has not obtained parliamentary appropriation: (a) Rental value of premises as assessed by Public Works Department; (b) interest on capital at $4\frac{1}{2}$ per cent. Depreciation has been allowed for on balance of assets as at 1st April, 1932, the total charge being carried to Depreciation Reserve.

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

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

VALUATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Advertising, books, newspapers, and other publications	111	13 5	By Fees charged for valuers' reports	17,648	2 2
Assessment Court expenses	587	9 8	Scale fees for State Advances reports	7,025	15 7
Depreciation on office furniture, requisites, and maps	1,076	19 6	Fees charged for certified copies of existing roll values	1,824	1 0
Fees to valuers	5,873	4 1	Contributions from—		
Freight, cartage, and transport charges	12	5 6	Local bodies—		
Fuel, light, power, and water	21	19 4	Ordinary services	7,845	10 11
Law-costs	51	16 10	Special services	867	17 0
Loss on furniture worn out and destroyed	0	17 0	Land and Income Tax Department	6,821	3 2
Maps, tracings, and schedules of land transactions	136	7 4	State Advances Office for agency work	500	0 0
Office expenses	177	15 6	Levying and collecting hospital rates in Sounds and Taupo Counties and in part Waiheke Island	170	0 0
Overtime and meal allowance	3	1 3	Balance, exclusive of interest	2,216	17 3
Payment to Post and Telegraph Department	100	0 0			
Postages, telegrams, and rent of post-office boxes	465	2 4			
Printing and stationery	561	5 2			
Rent	2,404	15 4			
Salaries	28,035	10 9			
Telephone services	433	0 1			
Travelling allowances and expenses	4,855	19 11			
Typewriters (repairs)	10	4 1			
	<u>£44,919</u>	<u>7 1</u>		<u>£44,919</u>	<u>7 1</u>
	£	s. d.		£	s. d.
To Balance brought down, exclusive of interest	2,216	17 3	By Balance after charging interest	3,101	0 3
Interest	884	3 0			
	<u>£3,101</u>	<u>0 3</u>		<u>£3,101</u>	<u>0 3</u>

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

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account	19,647	16 1	Furniture and fittings	2,555	10 11
Creditors—			Mechanical office appliances	1,425	1 9
Departmental	133	6 11	Stationery	854	0 0
Sundry	636	15 10	Maps	15,667	3 5
Payments in advance	19	17 0	Expenses paid in advance	4	0 0
Reserves—			Debtors—		
Depreciation	3,319	18 0	Local bodies	5,171	17 1
Bad debts	45	0 7	Land and Income Tax Department	6,821	3 2
Assets written off	0	17 0	State Advances Office	746	5 3
Amounts held on deposit: Hospitals and Charitable Institutions Act, 1926	19	6 3	Departmental	252	17 2
Treasury Adjustment Account	13,575	1 11	Sundry	778	17 4
			Assets written off Suspense Account	0	17 0
			Deposits Account: Hospitals and Charitable Institutions Act, 1926	19	6 3
			Excess of expenditure over income	3,101	0 3
	<u>£37,397</u>	<u>19 7</u>		<u>£37,397</u>	<u>19 7</u>

THOS. BROOK, Valuer-General.

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

MARINE DEPARTMENT.
WESTPORT HARBOUR ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Dredging			7,175	10	3	By Special coal rate			14,108	5	9
Harbour maintenance			1,954	0	11	Endowment revenue			11,685	6	10
Working-expenses of tug and launch			236	2	4	Port dues			3,464	0	8
Office administration			1,382	6	9	Sale of surplus stores			17	14	2
Endowments: Administration expenses			308	7	3	Interest on investments			46	5	0
Audit fees			48	3	0	Hire of plant			103	12	10
Telephone services			64	9	4	Rent			136	13	6
Compensation for accidents			8	5	8	Subsidy from Unemployment Fund			889	16	2
Combating fire on endowment lands			2	16	6	Miscellaneous receipts			64	11	2
Rebate of royalty on bunker coal for overseas ships			149	5	10	Balance carried down			4,546	12	10
Depreciation			2,523	6	3						
Interest on loans			21,210	4	10						
			<u>£35,062</u>	<u>18</u>	<u>11</u>				<u>£35,062</u>	<u>18</u>	<u>11</u>
			£	s.	d.				£	s.	d.
To Balance brought down			4,546	12	10	By Transfer from Harbour Maintenance Reserve			2,034	11	9
Transfer to Sinking Fund			5,862	1	6	Transfer from General Reserve			8,374	2	7
			<u>£10,408</u>	<u>14</u>	<u>4</u>				<u>£10,408</u>	<u>14</u>	<u>4</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Loan capital—						Endowment lands—					
Westport Harbour Board Act, 1884, and Loans Acts, 1896, 1897, and 1900			243,676	9	5	Leased			33,278	3	2
Westport Harbour Board Loan Act, 1908			125,898	0	8	Unleased			22,258	15	6
Finance Act, 1921, section 4			92,421	14	3						
			461,996	4	4	Breakwaters			344,332	15	3
Endowment capital			55,536	18	8	Training walls			102,998	0	0
Sinking Fund Reserve			142,507	1	3	Limestone quarry			128	0	0
Depreciation Reserve			33,253	3	10	Protective works and relief channel			17,384	9	0
General Reserve			31,919	19	9	Gridiron			2,196	0	0
Writings-off, Reserve Account			2	9	2	Dredge Wharf			2,790	0	0
Payments in advance			451	10	5	Martin's Island			700	0	0
Survey costs, Suspense Account			449	15	0	Harbour buildings			4,619	0	0
Creditors—						Dredges, tug "Mana," plant, &c.			43,601	14	11
Accrued interest		£	3,159	7	5	Cape Foulwind Railway			8,250	19	6
Departmental		s.	304	2	4	Stock and stores			6,516	7	5
Sundry		d.	60	1	2	Work in progress			286	5	4
			3,523	10	11	Survey charges: Endowment lands			449	15	0
						Debtors—					
						Accrued revenue			4,800	17	7
						Departmental			45	3	0
						Sundry			1,357	3	1
Treasury Adjustment Account			8,862	5	10				6,203	3	8
			<u>£738,502</u>	<u>19</u>	<u>2</u>	Sinking-fund investments			142,507	1	3
						Writings-off, Suspense Account			2	9	2
									<u>£738,502</u>	<u>19</u>	<u>2</u>

J. E. ENGEL, A.R.A.N.Z., Accountant.

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

DEPARTMENT OF AGRICULTURE.
NAURU AND OCEAN ISLANDS ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest on debentures	23,993	1	6	By Annual payment from British Phosphate Com- mission	35,848	11	2
Administration charge	500	0	0				
Audit charge	5	0	0				
Balance to Appropriation Account	11,350	9	8				
	<u>£35,848</u>	<u>11</u>	<u>2</u>		<u>£35,848</u>	<u>11</u>	<u>2</u>

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance, 31st March, 1933	33,380	4	8	By Balance, 1st April, 1932	15,625	9	6
				Revenue Account	11,350	9	8
				Sinking Fund Reserve Account	6,404	5	6
	<u>£33,380</u>	<u>4</u>	<u>8</u>		<u>£33,380</u>	<u>4</u>	<u>8</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>				
£	s.	d.	£	s.	d.	£	s.	d.
Capital: Debentures at 5 per cent. 600,000	0	0	Share (16 per cent.), Nauru and Ocean Islands					
Less debentures redeemed .. 120,800	0	0	Phosphate rights (at cost)	565,040	0	0		
	<u>479,200</u>	<u>0</u>	Proportion of annual payment from British Phos- phate Commission accrued but not due	26,886	8	5		
Interest	7,942	18	1	Cash—	£	s.	d.	
Reserve Account	85,840	0	0	Loans Redemption Account	3,053	3	2	
Appropriation Account	33,380	4	8	Deposits (Miscellaneous) Ac- count	11,383	11	2	
	<u>£606,363</u>	<u>2</u>	<u>9</u>		<u>14,436</u>	<u>14</u>	<u>4</u>	
					<u>£606,363</u>	<u>2</u>	<u>9</u>	

NOTES.—(1) New Zealand's share of the profits earned by the Commission has been used for capital developments, but is not included in these accounts; (2) the accounts of the British Phosphate Commission for the year ended 30th June, 1932, are published herewith.

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

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes. The following comment is appended: The excess of receipts over payments has not been paid to the Loans Redemption Account as provided by subsection (4) of section 13 of the Finance Act, 1932.—G. F. C. CAMPBELL, Controller and Auditor-General.

THE BRITISH PHOSPHATE COMMISSIONERS.

TRADING ACCOUNT FOR THE YEAR ENDED 30TH JUNE, 1932.

<i>Dr.</i>	£	s.	d.	<i>Cr.</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	599,209	0	6	By Balance brought forward, 1st July, 1931	493	13	8
Balance carried forward	517	10	0	Phosphate sales and sundry credits, less freight and insurance, &c.	599,232	16	10
	<u>£599,726</u>	<u>10</u>	<u>6</u>		<u>£599,726</u>	<u>16</u>	<u>10</u>

BALANCE-SHEET AS AT 30TH JUNE, 1932.

<i>Liabilities.</i>				<i>Assets.</i>				
£	s.	d.	£	s.	d.	£	s.	d.
United Kingdom Government	1,397,046	19	0	Nauru and Ocean Island phosphate rights, buildings, and plant, steamers, and investments, less reserves for depreciation and other charges in accordance with Article 11 of Agreement of the 2nd July, 1919	3,176,701	16	5	
Commonwealth Government	1,397,046	19	0	Sundry debtors and bills receivable	116,915	10	8	
New Zealand Government	532,208	8	5	Voyages in progress	8,213	7	9	
	<u>£3,326,302</u>	<u>6</u>	<u>5</u>	Phosphate and goods in transit	75,810	0	9	
Sinking fund for redemption of capital	205,197	13	7	Stocks at Nauru, Ocean Island, and elsewhere	260,656	6	9	
Sundry creditors and outstandings	276,449	12	1	Cash at banks and in hand	173,581	6	2	
Government Appropriation Account	3,411	6	5		<u>£3,811,878</u>	<u>8</u>	<u>6</u>	
Trading Account, balance carried forward	517	10	0		<u>£3,811,878</u>	<u>8</u>	<u>6</u>	
	<u>£3,811,878</u>	<u>8</u>	<u>6</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 explanation given to us and as shown by the books of the Commissioners.—KENT, BRIERLY, AND SULLY, Chartered Accountants (Aust.), Auditors.

Melbourne, 16th September, 1932.

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

Receipts.		Payments.	
£	s. d.	£	s. d.
To Balance as at 1st April, 1932—	£ s. d.	By Annual appropriation: Vote, Expenses of Management ..	£ s. d.
Cash ..	107,056 2 4	..	37,000 0 0
Imprests outstanding ..	5,755 15 10	Expenditure under section 9 of the Discharged Soldiers Settlement Act, 1915—	
Investment Account ..	82,097 13 9		£ s. d.
		Miscellaneous expenditure on properties acquired by Crown ..	4,000 6 5
	194,909 11 11	Printing and stationery ..	190 10 9
Credits in reduction of expenditure under section 9, Discharged Soldiers Settlement Act, 1915—	£ s. d.	Travelling-expenses of Inspectors of Securities ..	210 5 1
Transfer and production fees ..	375 17 0	Valuation expenses and fees ..	28 0 4
Valuation fees ..	12 3 8	Fees refunded ..	0 5 0
Miscellaneous recoveries on account properties acquired by the Crown ..	236 15 5	Audit fees ..	700 0 0
Sundries ..	24 7 7	Payments on account of McGregor Block ..	476 18 4
	649 3 8	Expenses of working properties acquired by Crown (amount overcharged to expenditure, section 9, previous years) ..	322 18 8
Repayments in respect of advances under sections 6 and 9, Discharged Soldiers Settlement Act, 1915, &c.—	£ s. d.		5,283 7 3
Current account ..	316,786 10 11	Advances under sections 6 and 9, Discharged Soldiers Settlement Act, 1915—	
Farms, orchards, &c. ..	78,079 15 2		£ s. d.
Dwellings, business premises, &c. ..	196,068 2 2	Current account ..	311,483 14 11
Buildings Account ..	609 11 3	Farms, orchards, &c. ..	5,956 1 11
Sale of live and dead stock ..	1,576 5 9	Dwellings, business premises, &c. ..	3,752 10 6
Miscellaneous advances ..	2,908 12 5	Miscellaneous advances ..	4,700 18 11
Receipts on account of properties held by Crown—		Capital expenditure on properties acquired by the Crown—	
Freehold ..	3,215 17 0	Freehold ..	3,580 11 6
Leasehold ..	1,064 0 6	Leasehold ..	698 4 4
Receipts on account of properties in course of realization ..	8,180 6 8	Expenditure in connection with properties in course of realization ..	8,481 9 6
Receipts from working of properties acquired by Crown ..	2,220 9 10	Payments of instalments on State Advances Department mortgages ..	415 10 6
Grazing facilities supplied to Crown tenants ..	266 17 11	Purchase of live and dead stock ..	1,360 10 2
Sales of property on deferred payment ..	75 14 9	Expenses of working properties acquired by Crown ..	2,584 8 7
Sundries ..	1 16 0	Purchase of grazing for Crown tenants ..	679 13 8
	611,054 0 4		343,693 14 6
Interest in respect of advances under sections 6 and 9, Discharged Soldiers Settlement Act, 1915, &c.—	£ s. d.	Suspense Account: Amounts allocated—	
Current account ..	61,928 6 8		£ s. d.
Farms Account ..	179,710 12 11	Fire Loss Suspense Account ..	11,239 18 8
Dwellings Account ..	216,439 16 5	Suspense Account ..	3,699 0 0
Buildings Account ..	854 13 11		14,938 18 8
Interest on sales of properties on deferred payment ..	68 12 5	Interest on transfers from Consolidated Fund Management charges of consolidated stock ..	150,000 0 0
Miscellaneous ..	38 15 5	Stamp duty on transfers of consolidated stock ..	78 11 0
	459,040 17 9	Interest on loans recouped to the Consolidated Fund ..	93 1 6
Discharged Soldiers Settlement Amendment Act, 1921-22, sections 4, 11, 13, &c.—	£ s. d.	Amortization of debt: Discharged Soldiers Settlement Loans Act, 1920, section 5 (3), and Finance Act, 1927, section 6—Death duty stock redeemed—New Zealand Loans Act, 1932, matured 17th August, 1932 ..	241,010 4 11
Sundry debtors—		Finance Act, 1931 (No. 4), section 7: Transfer to Consolidated Fund of capital moneys standing to the credit of the account (including £2,250,000, proceeds of hypothecation) ..	100 0 0
Rents ..	19,908 6 1	New Zealand Loans Act, 1908, charges and expenses of raising loans to meet redemptions and conversions ..	2,500,000 0 0
Royalties ..	3 4 6	Balance as at 31st March, 1933—	5,706 19 8
	19,911 10 7		£ s. d.
Merged transactions under section 20, Discharged Soldiers Settlement Amendment Act, 1923, &c.—		Cash ..	106,908 2 4
Section 20 (3)—	£ s. d.	Imprests outstanding ..	5,373 7 11
Principal instalments ..	239 5 11	Investment Account ..	148,087 10 7
Interest instalments ..	890 4 0		260,369 0 10
Section 20 (4): Property freehold ..	910 0 0		13,102 13 8
Section 20 (5): Principal instalments ..	10 3 11		
	2,049 13 10		
Suspense Account: Receipts awaiting allocation—	£ s. d.		
Fire Loss Suspense Account ..	9,152 10 10		
Suspense Account ..	3,950 2 10		
	13,102 13 8		
Finance Act, 1931 (No. 4), section 7 (2): Advance obtained by hypothecation of securities ..	2,250,000 0 0		
Interest on investments ..	7,556 6 7		
	£3,558,273 18 4		
			£3,558,273 18 4

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—*continued.*

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest and sundry charges <i>re</i> loans—							By Interest on advances—						
Interest on debentures ..	238,822	0	9				Current Account ..	95,974	8	0			
Interest on amount trans- ferred from Consolidated Fund ..	412,104	2	2				Farms, &c. ..	320,792	17	7			
Interest on redemptions from Public Debt Repay- ment Account ..	6,165	3	8				Dwellings ..	254,830	16	4			
Management charges of stock	78	11	0				Merged interests ..	954	16	0			
Stamp duty on transfers ..	93	1	6				Buildings ..	1,151	6	6			
Charges and expenses of raising loans (redemptions)	508	17	6				Sales ..	86	18	8			
Charges and expenses of renewal and conversion	5,198	2	2				Miscellaneous ..	87	6	3			
				662,969	18	9					673,878	9	4
Expenses of management—							Rents and royalties from properties acquired by Crown ..				35,988	4	7
Costs recouped to vote, Lands and Survey ..	37,000	0	0				Interest on surplus funds temporarily invested				9,330	14	3
Rebates ..	27,594	17	10				Interest on investment in Public Debt Redemp- tion Fund ..				1,484	14	10
Miscellaneous expenditure on Crown properties ..	4,324	7	1				Profit on disposal of properties ..				2,729	13	7
Audit fees ..	700	0	0				Transfer and production fees ..				381	6	0
Travelling-expenses ..	210	5	1				Valuation fees ..				10	12	2
Printing and stationery ..	190	10	9				Miscellaneous ..				26	11	7
Valuation expenses ..	30	2	4				Balance, loss for year, carried down ..				221,814	5	2
Commission ..	18	0	2										
Depreciation ..	0	10	8										
				70,068	13	11							
Remissions—													
Land Board recommenda- tions ..	95,953	14	3										
Dominion Revaluation Board recommendations ..	1,896	9	6										
Under Deteriorated Land Act, 1925 ..	22	18	8										
				97,873	2	5							
Reduction in value of securities—													
Losses on realization—													
Writings-off in Suspense ..	72,706	1	5										
Losses on properties acquired by Crown ..	30,086	5	4										
Reduction of mortgages, &c., by Dominion Revaluation Board ..	8,716	12	8										
Reduction in capital value of leases under section 216, Land Act, 1924 ..	3,223	17	0										
				114,732	16	5							
				£945,644	11	6					£945,644	11	6
To Balance: Loss for year brought down ..				221,814	5	2	By Adjustment on account previous year ..				669	3	9
Balance forward from previous year ..				366,929	2	5	Balance: Accumulated loss to 31st March, 1933 ..				588,074	3	10
				£588,743	7	7					£588,743	7	7

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>									
	£	s.	d.	£	s.	d.	£	s.	d.				
Capital—							Advances on mortgages—						
Transfer from Consoli- dated Fund ..	13,500,000	0	0				Current account ..	1,806,392	4	0			
Reduction under section 22, Finance Act, 1927 (No. 2) ..	2,650,000	0	0				Farms, orchards, &c. ..	6,064,342	4	9			
							Dwellings, business pre- mises, &c. ..	4,793,141	11	10			
Less repaid as per Finance Act, 1931 (No. 4) ..	2,850,000	0	0							12,663,876	0	7	
				10,850,000	0	0	Land leased under sections 4 and 5 of Discharged Soldiers Settlement Amendment Act, 1921–22				456,800	6	2
Balance, Public Debt Re- demption Fund at 4 per cent. ..	8,000,000	0	0				Buildings—Unpaid purchase price (not yet payable) of buildings on Crown properties ..				22,538	0	0
				8,000,000	0	0	Sundry advances merged with value of Crown lands—(Section 20, Discharged Soldiers Settle- ment Amendment Act, 1923) ..				36,638	13	0
Carried forward ..	8,000,000	0	0										
							Carried forward ..				13,179,852	19	9

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—*continued.*BALANCE-SHEET AS AT 31ST MARCH, 1933—*continued.*

		£	s.	d.	£	s.	d.			£	s.	d.		
Brought forward ..	8,000,000	0	0					Brought forward ..	13,179,852	19	9			
Consolidated Fund—section 8, Finance Act, 1931 (No. 4) ..	46,160	0	0					Deferred-payment sales under section 9, Discharged Soldiers Settlement Amendment Act, 1921–22 ..	1,771	18	7			
Redemptions from Public Debt Repayment Account: Section 22, Finance Act, 1926, £798,000, less Public Debt Redemption Fund, £48,203 0s. 4d. ..	750,096	19	8					Realization Account: Properties in course of realization ..	227,545	1	1			
Debentures issued (at 3 per cent., £150,000; at 3½ per cent., £125,000; at 4 per cent., £271,130; at 4½ per cent., £29,000; at 5 per cent., £3,166,905 16s. 8d.; at 5½ per cent., £51,390) ..	3,793,425	16	8					Properties acquired by Crown—	£	s.	d.			
Hypothecation of securities, section 7 (2), Finance Act, 1931 (No. 4), at 5½ per cent. ..	2,250,000	0	0					Freehold ..	430,345	16	1			
				14,839,682	16	4		Leasehold ..	63,424	11	3			
Sundry creditors for interest—									493,770	7	4			
Interest due and unpaid on debentures ..	1,285	5	5					Live and dead stock ..	9,277	3	7			
Interest unrecouped—								Current Account, Advances Suspense: Section 3 (3) (b), Discharged Soldiers Settlement Amendment Act, 1924 ..	730	0	0			
On transfer (Consolidated Fund) ..	702,350	13	10					Office requisites, &c. ..	£	s.	d.			
On debentures ..	9,198	12	1					Less Depreciation Reserve ..	5	12	7			
Interest accrued on transfer from Consolidated Fund ..	28,849	6	2						5	1	5			
Interest accrued on debentures ..	38,968	8	2								0	11	2	
Interest accrued on redemptions from Public Debt Repayment Account ..	6,165	3	8					Sundry debtors for principal instalments—						
				786,817	9	4		Farms Account ..	£	s.	d.			
Sundry creditors—Miscellaneous services—								Dwellings Account ..	139,922	1	8			
Miscellaneous ..	5,373	8	3					Merged transactions ..	87,148	18	4			
Departmental ..	437	14	0					Buildings Account ..	1,320	14	1			
				5,811	2	3		Deferred-payment sales ..	1,066	13	5			
State Advances Office—Mortgages taken over				1,105	13	7		Miscellaneous advances ..	1	10	9			
Miscellaneous credit balances on debtors accounts—									229,459	18	3			
Advances—	£	s.	d.					Sundry debtors for interest—						
Current Account ..	15,584	3	8					Current Account ..	£	s.	d.			
Dwellings, &c. ..	24	9	7					Farms Account ..	101,711	19	1			
Principal instalments—								Dwellings Account ..	237,352	6	0			
Farms, &c. ..	487	3	2					Merged transactions ..	47,372	11	11			
Dwellings, &c. ..	397	8	9					Buildings Account ..	4,340	13	0			
Miscellaneous advances ..	164	6	11					Deferred-payment sales ..	910	1	0			
Interest—								Miscellaneous advances ..	21	13	3			
Current account ..	42	15	5						67	1	11			
Farms, &c. ..	1,620	19	3					Sundry debtors for—						
Dwellings, &c. ..	671	12	3					Rents of properties ..	£	s.	d.			
Deferred-payment sales ..	0	5	3					Miscellaneous advances ..	35,457	16	7			
Sundry debtors for rent ..	301	4	9					Sale of live and dead stock ..	2,462	10	1			
Total credit balance on debtors accounts ..				19,294	9	0		Departmental ..	21	0	8			
Rents charged in advance ..				5,856	8	5			153	1	11			
Interest charged in advance ..				125	15	5						38,094	9	3
Suspense Accounts—								Postponements—						
Fire Loss Account ..	4,608	15	10					Instalments of principal—						
Receipts unallocated ..	999	8	2					Farms ..	£	s.	d.			
Surpluses on realization not yet allocated ..	698	13	11					Dwellings ..	46,337	2	7			
				6,306	17	11		Buildings ..	1,308	10	10			
Writings-off in Suspense ..				38,487	10	10		Rent ..	95	3	5			
Liabilities discharged under section 22, Finance Act, 1927 (No. 2), to write off accumulated losses, as <i>per contra</i> ..				3,969,759	10	11		Interest—						
				£19,673,247	14	0		Current account ..	£	s.	d.			
								Farms ..	7,454	5	8			
								Dwellings ..	77,021	5	6			
								Buildings ..	880	11	3			
								Rent ..	55	12	3			
									2,634	6	2			
								Interest on advances accrued but not due ..	135,786	17	8			
								Interest on investments due and unpaid ..	105,539	15	1			
								Interest on investments accrued but not due ..	56	7	10			
								Suspense Account—Difference in books, Napier Office ..	2,028	9	9			
								Losses carried forward on properties worked by Department ..	1	11	0			
								Losses in Suspense ..	865	11	1			
								Cash balances—	38,487	10	10			
								In Public Account ..	£	s.	d.			
								Imprests outstanding ..	106,908	2	4			
								Investment Account ..	5,373	7	11			
									148,087	10	7			
								Revenue Account: Accumulated loss ..	260,369	0	10			
								Accumulated losses written off under section 22, Finance Act, 1927 (No. 2) ..	588,074	3	10			
									3,969,759	10	11			
												£19,673,247	14	0

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

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the comment that no charge for the cost of exchange on payments made in London is included in the account.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF EXTERNAL AFFAIRS.

M.V. "MAUI POMARE."—REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>By</i>	£	s.	d.
To Salaries and wages	7,492	8	7	By Freights, passage-money, and miscellaneous receipts	26,712	5	2
Overtime	519	2	3	Balance carried down	1,922	16	4
Pay in lieu of leave	371	19	3				
Labour at island ports	585	15	8				
Victualling	2,067	5	5				
Cabin stores	468	7	6				
Deck stores	1,035	3	8				
Engine-room stores	1,340	5	5				
Fuel oil	3,740	11	5				
Lubricating-oil	1,636	9	5				
Repairs	2,318	14	4				
Painting	114	6	6				
Docking	88	18	4				
Laundry	132	15	10				
Medical expenses	89	10	9				
Rent, storage-shed	26	6	8				
Stevedoring and tallying	1,431	4	1				
Harbour Board charges	327	0	6				
Agency commission	648	3	5				
Water	63	16	0				
Rail fares to home ports	66	4	2				
Claims	259	11	5				
Printing and stationery	63	8	6				
Transshipping charges and freights	311	0	10				
Audit fee	70	0	0				
Towage	10	0	0				
Survey fees	15	0	0				
Uniform allowances	49	10	0				
Investigation <i>re</i> banana losses	36	8	9				
Legal expenses	19	9	0				
Losses in suspense	80	0	6				
Miscellaneous expenses	440	12	10				
Depreciation on vessel	2,715	10	6				
	<u>£28,635</u>	<u>1</u>	<u>6</u>		<u>£28,635</u>	<u>1</u>	<u>6</u>
To Balance brought down	£	s.	d.	By Balance after charging interest on capital	£	s.	d.
Interest on capital	1,922	16	4		4,655	12	8
	2,732	16	4		<u>£4,655</u>	<u>12</u>	<u>8</u>
	<u>£4,655</u>	<u>12</u>	<u>8</u>		<u>£4,655</u>	<u>12</u>	<u>8</u>

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Salaries	877	18	8	By Balance carried down	4,533	3	10
Advertising, &c.	3	18	10				
Fuel, light, &c.	46	11	4				
Miscellaneous payments to ex-Samoan officials	37	18	6				
Office expenses	6	2	4				
Postages, telegrams, &c.	249	8	2				
Printing and stationery	85	8	11				
Telephone services	37	12	1				
Travelling-allowances, &c.	11	18	1				
Rent	38	0	0				
Sundry expenses	1	2	1				
Losses on banana shipments	3,114	17	6				
Depreciation	22	7	4				
	<u>£4,533</u>	<u>3</u>	<u>10</u>		<u>£4,533</u>	<u>3</u>	<u>10</u>
To Balance brought down	£	s.	d.	By Sale of stores	£	s.	d.
Grant to Niue Island Administration	4,533	3	10	Excess of expenditure over income	63	12	10
M.V. "Maui Pomare"—	3,520	0	0		12,659	0	2
Balance of Revenue Account	1,922	16	4				
Interest on capital	2,732	16	4				
	4,655	12	8				
Interest on capital	13	16	6				
	<u>£12,722</u>	<u>13</u>	<u>0</u>		<u>£12,722</u>	<u>13</u>	<u>0</u>

NOTES.—(1) The following charges, for which the Department possesses no parliamentary appropriation, are included: (a) Rental value as assessed by the Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital. (2) The "Maui Pomare" has been taken over from the Cook Islands Department at the net book value, and depreciation charged on that basis.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	54,662	9	6	Stores on hand	7,663	14	9
Creditors—				Office fittings	298	1	3
Departmental	50	6	6	N.Z.G.M.V. "Maui Pomare"	54,364	8	3
Sundry	1,730	8	7	Official stamps	15	15	9
	1,780	15	1	Debtors—			
Depreciation Reserve	2,919	11	3	Departmental	2	0	0
New Zealand Reparation Estates Account	867	5	5	Sundry	86	1	7
Writings-off reserve	80	0	6		88	1	7
Treasury Adjustment Account	14,859	0	6	Assets in Suspense	80	0	6
	<u>£75,169</u>	<u>2</u>	<u>3</u>	Excess of expenditure over income	12,659	0	2
	<u>£75,169</u>	<u>2</u>	<u>3</u>		<u>£75,169</u>	<u>2</u>	<u>3</u>

G. BRENNAN, Accountant.

A. W. B. ROSS, for Secretary.

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

LAND AND DEEDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 1933.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Advertising	399	15 1	By General fees	36,660	3 3
Draughtsmen's work	9,658	6 6	Compulsory title fees	3,993	16 0
Travelling and transfer expenses	37	8 1	Land-tax registrations	246	7 9
Cleaning and office expenses	42	3 11	Recoveries on account expenditure previous years	3	17 6
Binding	320	6 11	Balance carried down	17,392	12 9
Salaries	36,430	17 7			
Postage and telephones	588	13 11			
Law-costs	5	17 1			
Fuel and light	329	3 8			
Freight and cartage	26	9 9			
Rent	7,506	11 11			
Printing and stationery	737	5 1			
Fireproof fittings	49	13 8			
Re-establishing Napier Office	583	5 3			
Loss on equipment disposed of	19	0 6			
Depreciation	1,561	18 4			
	<u>£58,296</u>	<u>17 3</u>		<u>£58,296</u>	<u>17 3</u>
	£	s. d.		£	s. d.
To Balance brought down	17,392	12 9	By Excess of expenditure over income for year ending 31st March, 1933	18,325	16 2
Interest on capital	933	3 5			
	<u>£18,325</u>	<u>16 2</u>		<u>£18,325</u>	<u>16 2</u>

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by the Public Works Department; (b) interest on capital. Depreciation has been allowed for on the balance of assets as at 1st April, 1932, the total charge being carried to the Depreciation Reserve.

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account	20,774	0 5	Furniture	18,616	13 5
Creditors—			Mechanical appliances	1,690	3 0
Departmental	272	14 4	Library	467	4 0
Sundry	112	17 9	Assets in Suspense	19	0 6
Reserves—			Sundry debtors (departmental)	22	1 4
Depreciation	12,241	19 4	Excess of expenditure over income for year ending 31st March, 1933	18,325	16 2
Writing off	19	0 6			
Treasury Adjustment Account.. .. .	5,720	6 1			
	<u>£39,140</u>	<u>18 5</u>		<u>£39,140</u>	<u>18 5</u>

J. MURRAY, Secretary for Land and Deeds.

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

MINES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Advertising .. .. .	..	41	19	11	By Water-race reserve timber royalties .. .. .	..	1	10	0
Allowance to widow of Chief Inspector .. .. .	..	200	0	0	Rent of buildings, &c. .. .. .	..	72	14	6
Assistance to mining—	£		s.	d.	Territorial revenue under Mining Act, 1926 .. .. .	..	550	2	3
Prospecting .. .. .	..	3,066	14	8	Registration and other fees .. .. .	..	1,537	19	4
Roads .. .. .	..	165	12	11	Interest .. .. .	..	344	15	1
Bounty on pig iron, Onakaka .. .. .	..	1,928	5	6	Hire of drilling equipment .. .. .	..	298	10	8
		5,160	13	1	Prospecting subsidies paid, now recoverable .. .. .	..	602	2	5
Collecting goldfields revenue and law-costs .. .. .	..	384	16	9	Goldfields revenue .. .. .	..	15,823	5	6
Drills maintenance .. .. .	..	457	1	2	Balance carried down .. .. .	..	17,215	5	0
Examinations .. .. .	..	106	18	2					
Freight and cartage .. .. .	..	5	4	11					
Fuel, light, water, &c. .. .. .	..	36	17	11					
Instruments, repairs, and maintenance .. .. .	..	1	17	0					
Losses, sums irrecoverable .. .. .	..	54	19	5					
Office requisites .. .. .	..	21	17	0					
Postages and telegrams .. .. .	..	217	13	8					
Printing and stationery .. .. .	..	202	6	6					
Rents .. .. .	..	494	3	3					
Salaries .. .. .	..	6,326	7	3					
Schools of Mines .. .. .	..	2,893	9	8					
Sundry expenses .. .. .	..	85	1	3					
Supervision of Unemployment Board prospecting schemes .. .. .	..	1,174	18	8					
Telephones .. .. .	..	200	13	1					
Travelling allowances and expenses and motor maintenance .. .. .	..	1,683	13	10					
Depreciation .. .. .	..	872	6	9					
Goldfields revenue .. .. .	..	15,823	5	6					
		£36,446	4	9			£36,446	4	9
		£	s.	d.			£	s.	d.
To Balance brought down .. .. .	..	17,215	5	0	By Excess of expenditure over income .. .. .	..	18,185	4	9
Interest on capital .. .. .	..	969	19	9					
		£18,185	4	9			£18,185	4	9

COAL-MINES ACT, 1925.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To National-endowment revenue	924	18	0	By Rents, royalties, and fees from leases and licenses under the Coal-mines Act, 1925	22,917	18	4
Westport Harbour revenue	9,668	7	5				
Primary Education Account	969	18	11				
Secondary Education Account	704	16	6				
Lands for Settlement Account	14	7	6				
Greymouth Harbour Account	2,700	11	8				
Consolidated Fund—Territorial revenue carried down	7,934	18	4				
	£22,917	18	4		£22,917	18	4

Net Revenue Account.

	£	s.	d.		£	s.	d.
To Salaries	445	10	0	By Territorial revenue brought down	7,934	18	4
Postages and telegrams	30	0	0	Commission for collecting	484	15	7
Printing and stationery	80	0	0				
Depreciation	1	4	8				
Balance carried down	7,862	19	3				
	£8,419	13	11		£8,419	13	11
	£	s.	d.		£	s.	d.
To Interest on capital	1	2	2	By Balance	7,862	19	3
Excess of income over expenditure	7,861	17	1				
	£7,862	19	3		£7,862	19	3

NOTE.—The Revenue Account includes rents for period 1st July, 1932, to 30th June, 1933, and royalties for period 1st January, 1932, to 31st December, 1932.

PRIME MINISTER'S DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries			2,122	6	9	By Balance carried down			22,966	8	0
League of Nations: New Zealand expenses ..			19,634	16	6						
Printing and stationery			157	4	3						
Rent			712	0	0						
Sundries			109	2	4						
Depreciation			230	18	2						
			<u>£22,966</u>	<u>8</u>	<u>0</u>				<u>£22,966</u>	<u>8</u>	<u>0</u>
To Balance brought down			22,966	8	0	By Balance carried to Balance-sheet			23,113	4	8
Interest on capital			146	16	8						
			<u>£23,113</u>	<u>4</u>	<u>8</u>				<u>£23,113</u>	<u>4</u>	<u>8</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Fixed capital as at 31st March, 1933			3,264	7	6	Furniture and fittings			2,397	12	6
Creditors—						Mechanical appliances			155	10	0
Government	£	s.	2	11	9	Library			711	5	0
Sundry			17	4	3	Excess of expenditure over income			23,113	4	8
Depreciation Reserve			1,065	11	11						
Treasury Adjustment Account.. .. .			22,027	16	9						
			<u>£26,377</u>	<u>12</u>	<u>2</u>				<u>£26,377</u>	<u>12</u>	<u>2</u>

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

F. D. THOMSON, Permanent Head.

F. B. DWYER, Accountant.

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

PUBLIC WORKS DEPARTMENT.

ELLESMERE AND FORSYTH RECLAMATION AND AKAROA TRUST ACCOUNT (PUBLIC WORKS FUND).

(Section 383, Land Act, 1924.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Expenditure under section 6, Ellesmere Land						By Rents from Crown lands			1,878	11	9
Drainage Act, 1905—						Balance, being excess of expenditure over					
Interest on loans raised by Board			439	5	0	income transferred to Accumulated Fund			2	3	3
Rebates and remission of rent			130	4	7						
Irrecoverable rent			145	2	6						
Cost of administration			78	14	0						
Improvement of Lincoln—Little River Rail- way			1,087	8	11						
			<u>£1,880</u>	<u>15</u>	<u>0</u>				<u>£1,880</u>	<u>15</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Sundry creditors—						Receipts from the sale or lease of Ellesmere Lake			125,086	19	9
Interest under section 6, Ellesmere						lands					
Land Drainage Act, 1905	£	s.	439	5	0	Less expenditure on construction, &c., of			111,940	7	9
Rents paid or charged in advance			470	13	8	Lincoln—Akaroa Railway.. .. .					
Administration and surveys			2	0	10	Balance in General Purposes Account			13,146	12	0
						Sundry debtors: Rents			538	14	10
Accumulated Fund—											
Balance at 1st April, 1932			12,775	10	7						
Less excess of expenditure over											
income, 1932–33			2	3	3						
			<u>12,773</u>	<u>7</u>	<u>4</u>				<u>£13,685</u>	<u>6</u>	<u>10</u>
			<u>£13,685</u>	<u>6</u>	<u>10</u>				<u>£13,685</u>	<u>6</u>	<u>10</u>

E. L. GREENSMITH, Assistant Accountant, Public Works Department.

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

RESERVE FUND ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Excess of income over expenditure ..		27,787	16	2	By Interest on investments ..	24,440	0	11	
					Interest on loans (section 38 (a), Hawke's Bay Earthquake Act, 1931) ..	3,347	15	3	
		<u>£27,787</u>	<u>16</u>	<u>2</u>					<u>£27,787</u>
									<u>16</u>
									<u>2</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital, 1st April, 1932 ..		1,279,604	9	2	Investment Account—				
Less—					Nominal Value.				
Administration expenses (section 39, Hawke's Bay Earthquake Act, 1931) ..	£ s. d.	534	3	6	£ s. d.				
Grants to earthquake sufferers (section 38 (a), Hawke's Bay Earthquake Act, 1931) ..		22,561	12	1	284,840 14 0 British Conversion Loan, 1944-64	290,893	11	5	
					38,171 8 4 India 3½-per-cent. stock ..	36,808	11	11	
		<u>23,095</u>	<u>15</u>	<u>7</u>	323,012 2 4				327,702 3 4
Fire Loss Suspense Account ..		1,256,508	13	7	Treasury bill ..	50,000	0	0	
Excess of income over expenditure for the year ended 31st March, 1933 ..		27,787	16	2	Interest accrued on investments ..	6,164	0	4	
					Hawke's Bay Earthquake Act, 1931—				
		<u>£1,284,513</u>	<u>10</u>	<u>5</u>	Loans to earthquake sufferers, section 38 (a) ..	600,830	3	8	
					Deposits with Public Trustee, section 38 ..	18,690	0	0	
					Loans to local authorities, section 38 (b) ..	228,945	0	0	
					Interest overdue on loans ..	310	17	9	
					Interest accrued on loans ..	1,678	12	3	
					Debtors ..	42	10	5	
					Cash in State Advances Account ..	1,840	17	4	
					Cash in Public Account ..	29,009	1	7	
					Treasury Adjustment Account ..	19,300	3	9	
									<u>£1,284,513</u>
									<u>10</u>
									<u>5</u>

B. C. ASHWIN, for Accountant to the Treasury.

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

SAMOAN LOAN SUSPENSE ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Interest on debentures ..		5,982	16	2	By Interest on advances to Samoan Administration	8,019	3	11	
Interest on advances from Treasury investment accounts ..		2,050	15	5	Balance, being excess expenditure over income ..	14	7	8	
		<u>£8,033</u>	<u>11</u>	<u>7</u>					<u>£8,033</u>
									<u>11</u>
									<u>7</u>

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Loan capital: Debentures at 5 per cent. ..		105,000	0	0	Advances to Samoan Administration ..	139,045	0	0	
Advances from Treasury accounts ..		34,045	0	0	Interest on advances to Samoan Administration—				
Interest on loan capital—	£ s. d.				Interest accrued ..	3,489	15	2	
Interest accrued ..		2,617	16	2	Interest due and unpaid ..	276	0	6	
Interest due and unpaid ..		197	16	2					3,765 15 8
		<u>2,815</u>	<u>12</u>	<u>4</u>	Income and Expenditure Account ..				14 7 8
Interest on advances from Treasury investment accounts—									
Interest accrued ..		886	6	8					
Interest due and unpaid ..		78	4	4					
		<u>964</u>	<u>11</u>	<u>0</u>					
		<u>£142,825</u>	<u>3</u>	<u>4</u>					<u>£142,825</u>
									<u>3</u>
									<u>4</u>

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

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

TEACHERS' SUPERANNUATION FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST JANUARY, 1933.

Dr.			£ s. d.			Cr.			£ s. d.		
To Balance at 31st January, 1932	..	..	1,218,165	13	11	By Retiring and other allowances	..	..	283,738	1	11
Contributions of members	..	..	113,125	19	6	Contributions refunded—	£	s. d.			
Additional contributions from Fiji Government in respect of teachers in Fiji schools	..	..	214	15	4	On voluntary retirements	..	27,234	0	8	
Transfers from other funds	..	..	423	4	6	On death of members	..	4,227	19	2	
Government subsidies under Public Service Superannuation Act, 1927—						On lapse of membership	..	1,973	7	7	
Section 112	..	..	43,000	0	0	Transfers to other funds	..	..	33,435	7	5
Section 114	..	..	4,020	7	9	Administration expenses—			42	13	11
						Post and Telegraph: Commission	..	547	6	0	
			47,020	7	9	Public Trustee: Commission	..	1,818	17	10	
Interest—						Clerical assistance	..	900	0	0	
On investments	..	..	60,901	11	5	Postages, &c.	..	124	16	3	
On contributions in arrears	..	..	214	19	6	Office expenses	..	137	9	5	
			61,116	10	11	Travelling expenses	..	96	3	10	
						Medical fees	..	34	1	0	
						Audit fees	..	50	0	0	
									3,708	14	4
						Provision for loss on investments (interest and principal)	..	..	7,500	0	0
						Balance at 31st January, 1933	..	..	1,111,641	14	4
			£1,440,066	11	11				£1,440,066	11	11

COST-OF-LIVING BONUS TO ANNUITANTS FOR THE YEAR ENDED 31ST JANUARY, 1933

£ s. d.			£ s. d.								
To Refund from Consolidated Fund	1,057	17	1	By Balance due from Consolidated Fund at 31st					
Balance due from Consolidated Fund at 31st						January, 1932	..	..	123	3	9
January, 1933	24	11	3	Payment of bonus	..	..	954	4	7
			£1,082	8	4				£1,082	8	4

BALANCE-SHEET AS AT 31ST JANUARY, 1933.

Liabilities.			£ s. d.			Assets.			£ s. d.		
Fund as per Revenue Account	..	..	1,111,641	14	4	Amount held by Public Trustee—					
Retiring and other allowances due and unpaid	..	..	2,102	4	4	Invested (specific investments)	..	..	1,109,480	8	9
Refund of contributions due and unpaid	..	..	939	16	9	Uninvested	..	..	37,056	19	2
Administration expenses due and unpaid—									1,146,537	7	11
Post and Telegraph Department: Commission	..	..	183	8	6	Contributions of members—					
Printing and stationery and office expenses	..	..	20	11	0	In transit	..	..	3,703	14	2
Clerical assistance	..	..	750	0	0	Due and outstanding	..	..	3,667	9	6
Postages, &c.	..	..	100	0	0				7,371	3	8
Audit fees	..	..	41	13	4	Interest on investments—					
			1,095	12	10	Due and outstanding	..	..	17,711	9	11
Unclaimed contributions	..	..	1,412	10	7	Accrued but not due	..	..	15,320	13	0
Amounts paid into fund in error	..	..	2	18	4				33,032	2	11
Government subsidy: Statutory grant paid in advance for 1933	..	..	39,416	13	4	Interest on contributions in arrears: Due by contributors and outstanding	..	..	355	6	3
Less Additional subsidy under section 114 not yet paid	..	..	318	4	5	Due by annuitants: Contributions and interest due and outstanding	..	..	1	1	11
Less Additional subsidy under section 114 payable in respect of allowances outstanding at 31st January, 1933	..	..	53	8	7	Due by Consolidated Fund for cost-of-living bonus	..	..	24	11	3
			39,045	0	4	Refund of contributions passed in advance for 1933-34	..	..	95	19	6
Rent received from securities leased (in excess of allocation for interest, &c.)	..	..	53	12	9						
Reserves—											
For commission payable to Public Trustee in respect of interest outstanding and accrued	..	..	1,101	0	0						
For commission payable to Post and Telegraph Department in respect of vouchers outstanding	..	..	36	0	0						
			1,137	0	0						
Reserve, for loss on investments (interest and capital)—											
Balance at 31st January, 1932	..	..	4	10	8						
Added, 31st January, 1933	..	..	7,500	0	0						
			7,504	10	8						
Vouchers issued but unpaid	..	..	19,283	9	3						
Add cash account overdrawn at Post Office	..	..	3,199	3	3						
			22,482	12	6						
			£1,187,417	13	5				1,187,417	13	5

NOTES.—Since the closing of the account for the year the Government has given a further subsidy on account of the loss suffered by the reduction of interest under the provisions of the National Expenditure Adjustment Act, 1932. The amount accrued for the period to 31st January, 1933—not included in the year's accounts—is £7,335. The liability under section 9 (2) of the National Expenditure Adjustment Act, 1932, as amended by section 25 of the Finance Act (No. 2), 1932-33, in respect to the rebate to those contributors who did not elect to continue to contribute on the higher rate of salary before the reductions in 1932 has not been taken into account in the foregoing statement. The benefit (which is payable upon retirement) will amount in the aggregate to approximately £30,000, but the additional liability is only approximately £5,000, as the remaining £25,000 would in any case be refunded as contributions in the ordinary way upon retirement before full age or service.

C. E. CRAWFORD, A.R.A.N.Z., Secretary, Teachers' Superannuation Board.

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

TRANSPORT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Head Office administration expenses—				By Fees under Transport Licensing Act, 1931—			
Salaries	5,982	2	5	License fees	3,494	10	8
Printing, stationery, and office requisites	455	0	11	Appeal fees	573	8	2
Rent	284	15	6	Inspection fees	4,157	17	0
Postages, telegrams, and tele- phones	285	10	2				
Travelling allowances and ex- penses	255	7	4	Balance, being excess of expenditure over revenue			8,225 15 10
Enforcement of Transport Li- censing Act, 1931	148	7	10				8,359 11 1
Advertising, books, newspapers, &c.	36	5	10				
Loss on sale of furniture, &c.	18	14	2				
Prosecutions	11	8	6				
Services, Census Office	5	19	2				
Sundry expenses	2	0	10				
Depreciation	66	12	7				
			7,552 5 3				
Expenses of Licensing Authori- ties—							
Travelling allowances and ex- penses	1,239	3	10				
Fees and salaries of members	1,695	19	8				
Advertising	194	12	6				
Secretaries' salaries	1,802	13	2				
Office expenses	212	17	8				
			5,145 6 10				
Transport Appeal Board—							
Fees and salaries	462	16	9				
Travelling-expenses	912	0	0				
Advertising	28	11	9				
			1,403 8 6				
Inspection of passenger-service vehicles			2,484 6 4				
			£16,585 6 11				£16,585 6 11
			£ s. d.				£ s. d.
To Balance carried over			8,359 11 1	By Overseas Mechanical Council Adjustment Ac- count previous year			104 3 4
Interest on capital			38 2 0	Balance			8,293 9 9
			£8,397 13 1				£8,397 13 1

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

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account at 31st March, 1933			865 8 0	Office furniture and fittings	685	19	3
Sundry creditors—				Typewriters and mechanical office appliances	138	0	0
Departmental	94	14	11	Departmental library	41	8	9
Other	224	16	0	Sundry payments in advance	6	6	2
			319 10 11	Official stamps	27	10	0
Depreciation Reserves—				Forms and stationery on hand	100	0	0
Departmental library	6	10	3	Assets in Suspense	18	14	2
Office furniture and fittings	172	9	11	Income and Expenditure Account	8,293	9	9
Typewriters and mechanical office appliances	53	9	0				
			232 9 2				
Writings-off in Suspense			18 14 2				
Treasury Adjustment Account			7,875 5 10				
			£9,311 8 1				£9,311 8 1

J. S. HUNTER, Commissioner of Transport.

H. B. SMITH, B.Com., A.R.A.N.Z., Accountant.

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

UNEMPLOYMENT FUND—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>					<i>Assets.</i>					
	£	s.	d.	£	s.	d.		£	s.	d.
Sundry creditors—							Office equipment	1,496	9	11
Departmental	17,654	13	2				Sundry debtors—			
Sundry	157,146	5	4	174,800	18	6	Departmental	1,027	12	10
							Sundry	17,047	18	5
Levies paid in advance	4,871	10	0					18,075	11	3
Emergency unemployment charge paid in advance	707	3	1	5,578	13	1	Less reserve for bad debts	1,154	0	0
Refunds of unemployment-tax due and unpaid				693	8	4	Levies due but not paid	25,600	0	0
Writings-off in Suspense				20	2	6	Emergency unemployment charge due but not paid	42,646	7	5
Excess of income over expenditure to 31st March, 1932	186,642	4	0							
Excess of income over expenditure for year ended 31st March, 1933	442,270	11	5	628,912	15	5	Subsidy from Consolidated Fund accrued but not due	165,403	11	2
							Interest accrued but not due	318	7	9
							Loans	38,694	9	10
							Stock of meat	69	15	3
							Plant, machinery, tools, &c.	9,294	4	9
							Assets in Suspense	20	2	6
							Cash held by Post Office	85,114	12	7
								£	s.	d.
							Cash in Public Account	323,148	9	8
							Imprests outstanding	1,277	15	9
							Securities held	100,000	0	0
								424,426	5	5
								£810,005	17	10
								£810,005	17	10

NOTE.—The statutory provision for payment of the subsidy from the Consolidated Fund was withdrawn by the Unemployment Amendment Act, 1932, but the subsidy shown in this Balance-sheet as accrued but not due can, if necessary, still be paid at the discretion of the Hon. the Minister of Finance. Part of the subsidies granted to the gold-mining industry are recoverable out of the proceeds of gold sold.

H. J. RIDDLER, for Commissioner.

WM. YATES, A.R.A.N.Z., Accountant, Unemployment Board.

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

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