

1934-35.  
NEW ZEALAND.

# BALANCE-SHEETS

AND

# STATEMENTS OF ACCOUNTS

OF VARIOUS

# GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1933-34.

AUDITED ACCOUNTS.

*(Presented to Parliament in Terms of Section 57 of the Finance Act, 1932.)*

## CONTENTS.

	PAGE		PAGE
Administration of Western Samoa .. .. .	2	Native Trust Office .. .. .	49
Arawa District Trust Board .. .. .	3	New Zealand Reparation Estates .. .. .	50
Education Department .. .. .	5	Police Department .. .. .	52
External Affairs Department .. .. .	16	Public Works Department—	
Health Department .. .. .	17	Departmental .. .. .	53
Land and Income Tax Department .. .. .	23	Ellesmere and Forsyth Reclamation and Akaroa	
Lands and Survey Department—		Trust Account .. .. .	60
Departmental .. .. .	24	Small Farms Schemes .. .. .	61
Crown Lands .. .. .	25	State Forest Service .. .. .	62
Surveys of Native Land .. .. .	28	Taranaki Maori Trust Board .. .. .	66
Legislative Department .. .. .	29	Tuwharetoa Trust Board .. .. .	69
Maori Arts and Crafts Board .. .. .	30	Unemployment Fund .. .. .	71
Maori Ethnological Research .. .. .	31	Valuation Department .. .. .	73
Maori Purposes Fund Control Board .. .. .	32	Waihou and Ohinemuri Rivers Improvement	
Mental Hospitals Department .. .. .	34	Account .. .. .	74
Native Department—			
District Maori Land Boards .. .. .	38		
Native Land Settlement Account, 1932-33 .. .. .	44		
Native Land Development Schemes .. .. .	48		



## ARAWA DISTRICT TRUST BOARD.

## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
To Annual grant from New Zealand Government ..		6,000	0	0	By Overdraft, 31st March, 1933 ..		140	4	6
Temporary advances ..		653	13	1	Maketu Farm—				
Maori Purposes Board: Hemana ..	£ s. d.				Land purchases ..	£ s. d.			
Pokiha ..		78	0	0	Surveys ..		369	3	2
Contributions—					Rents ..		200	0	0
Maraes ..		233	4	2			1	10	0
Hospitals ..		2	0	0					
		235	4	2	Loans—				
Native Development (sundry contracts) ..		2,204	11	4	Miscellaneous ..		1,730	15	3
Unemployment (advances) ..		9	7	6	Agricultural ..		20	0	0
Loans refunded—	£ s. d.				Workers' dwellings ..		79	17	0
Miscellaneous ..		2,205	9	8					
Agricultural ..		6	0	0	Special grants—				
Workers' dwellings ..		5	0	0	General grants, including assist-				
		2,216	9	8	ance to Arawa Swimmers and				
Interest (on loans) ..		19	15	2	Football Clubs ..		80	12	2
Maori arts and crafts (advances refunded) ..		20	0	0	Development scheme: Visits ..		6	10	0
Waitangi celebrations: Contributions ..		163	6	4	Overseas and other visitors ..		3	19	0
Special grants: Amounts refunded ..		21	5	0	Bledisloe Cup Hui ..		12	17	2
Tamatekapua Meeting-house: Renovation Fund		88	0	0	Arawa returned soldiers' vaults				
Fishing licenses ..		4	13	0	and caskets ..		53	15	3
Whakaue Ngati ..		100	0	0	Ohinemutu Post-office ..		6	10	0
Suspense ..		10	0	0	Floral tributes ..		4	4	6
Arawa Maori Council: Fees ..		2	0	0					
Whakapoungakau 4K (rent) ..		13	6	4	Grant to New Zealand Government of 8 per				
Cash balance at 31st March, 1934 ..		88	5	7	cent. of income ..		480	0	0
					Health grants (general) ..		156	0	0
					Native developments: Sundry contracts ..		2,341	18	7
					Unemployment: Advances ..		116	17	0
					Interest—	£ s. d.			
					Bank overdraft and loans ..		21	13	0
					Robert King bonds ..		561	13	2
					Native Trust ..		546	13	2
							1,129	19	4
					Native Trustee: Fourth instalment on loan ..		1,953	6	10
					Sundry creditors at 31st March, 1933 ..		583	9	3
					Office expenses ..		144	17	2
					Salaries ..		342	8	0
					Members' expenses ..		204	6	5
					Office rent ..		81	5	0
					Urquhart and Roe: Advances refunded ..		257	0	0
					Office furniture ..		6	17	6
					Motor-car ..		21	1	11
					Whakaue Ngati ..		3	12	6
					Arawa Football Club: Amount vested with				
					Arawa Trust Board ..		41	15	10
					Arawa Maori Council ..		1	18	3
					Maori arts and crafts ..		5	6	9
					Carvings ..		6	10	0
					Maketu water-supply ..		16	14	1
					Waikato grants ..		103	6	2
					Fishing licenses ..		3	0	0
					Whakapoungakau 15, Section 9 ..		10	0	0
					Maori Purposes Board: Hemana Pokiha ..		67	0	0
					Suspense ..		13	7	0
					Grants—	£ s. d.			
					Marae ..		435	13	2
					Education ..		172	10	10
					Hospital ..		79	19	6
					Aged and infirm ..		401	11	2
							1,089	14	8
					Whakaue carnival ..		36	6	11
							£11,927	17	2
							£11,927	17	2

ARAWA DISTRICT TRUST BOARD—*continued.*

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>			
	£	s. d.	£	s. d.	£	s. d.
To Grants—						
Aged and infirm .. .. .	417	11 2			6,000	0 0
Educational .. .. .	172	10 10				0 1 9
Hospital and medical .. .. .	82	3 6				2 19 2
Health .. .. .	156	0 0				
Marae .. .. .	201	13 1				
Special .. .. .	647	17 5				
			1,677	16 0		
Depreciation—						
Maketu Farm .. .. .	104	16 10				
Motor-car .. .. .	53	13 4				
Office furniture .. .. .	16	16 3				
Interest on loans .. .. .			175	6 5		
Members' expenses .. .. .			544	11 6		
Office rent .. .. .			193	10 2		
Office expenses .. .. .			65	0 0		
Salaries .. .. .			145	7 2		
Rents, Maketu Farm .. .. .			342	8 0		
Balance carried down .. .. .			1	10 0		
			2,857	11 8		
			£6,003	0 11	£6,003	0 11
To Balance to balance-sheet .. .. .			£	s. d.	£	s. d.
			17,013	16 2	2,857	11 8
					14,156	4 6
			£17,013	16 2	£17,013	16 2

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>			<i>Assets.</i>			
	£	s. d.	£	s. d.	£	s. d.
Sundry creditors .. .. .			890	7 0	Maketu property farm .. .. .	14,149 9 1
Maketu purchases .. .. .	4,540	14 3			Maketu farm improvements, £2,281	
Native Trust loans .. .. .			9,435	18 4	18s. 3d.; less depreciation, £104	
Sundries—					16s. 10d. .. .. .	2,177 1 5
Sundry villages .. .. .	114	16 5			Maketu consolidation: Land pur-	
Sundry tribes .. .. .	20	0 0			chases .. .. .	5,213 5 3
Sundry Native balances .. .. .	768	7 5				21,539 15 9
			903	3 10	Maketu stock on hand .. .. .	17 0 0
Development scheme contracts .. .. .			98	0 9	Puketawhero property .. .. .	210 5 8
Whakaue Ngati—					Harakekeroa property .. .. .	30 0 0
Tamatekapua Renovation Fund .. .. .	88	0 0			Maketu A, Section 122 .. .. .	20 16 1
Carnival .. .. .	20	6 3			Taheke consolidation: Purchases .. .. .	332 17 0
			108	6 3	Whakapoungakau 4K .. .. .	425 0 2
Rotoiti No. 4 .. .. .			9	6 3	Whakapoungakau 15, Section 9A .. .. .	15 13 0
Waitangi celebrations: Contributions .. .. .			163	6 4	Taheke Blocks (Incorporated) .. .. .	51 16 5
Moko Medical Association .. .. .			2	6 3	Office furniture .. .. .	137 17 11
Bank balance at 31st March, 1934 .. .. .			88	5 7	Less depreciation .. .. .	16 6 11
Income and expenditure .. .. .			17,013	16 2		121 11 0
					Tools .. .. .	5 5 9
					Less depreciation .. .. .	0 9 4
						4 16 5
					Motor-car .. .. .	179 1 10
					Less depreciation .. .. .	53 13 4
						125 8 6
					Development-scheme contracts .. .. .	169 5 6
					Library .. .. .	30 14 0
					Carvings .. .. .	6 10 0
					Suspense .. .. .	19 17 0
					Maketu water-supply .. .. .	51 4 2
					Shares (Associated Motors): Benzine .. .. .	5 0 0
					Sundry tribes .. .. .	203 6 2
					Manupiroa Bath .. .. .	129 7 3
					Tauranga Archdeaconry .. .. .	670 13 9
					Ngati Whakaue .. .. .	99 10 8
					Loans—	
					Miscellaneous .. .. .	4,739 13 0
					Workers' dwellings .. .. .	2,351 19 11
					Agricultural .. .. .	1,878 18 9
						8,970 11 8
					Sundry debtors .. .. .	2 10 10
						£33,253 11 0
			£33,253	11 0		£33,253 11 0

RINIERI KINGI, Secretary.

The Audit Office having examined the Balance-sheet and accompanying accounts, required by law to be audited, hereby certifies them to be correct, subject to the following comment: Loans and Advances Ledger Accounts, other than those for workers' dwellings and agricultural loans, show only the amounts of interest received and not the interest receivable.—G. F. C. CAMPBELL, Controller and Auditor-General.

## EDUCATION DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Balance from separate accounts—			By Income from—		
Primary education .. .. .	2,017,356	12 5	Primary-education reserves .. .. .	96,446	12 6
Post-primary education .. .. .	611,916	7 6	National endowment .. .. .	87,207	2 1
Higher education .. .. .	98,761	3 8	Balance as per Balance-sheet .. .. .	2,868,164	18 11
Training of teachers .. .. .	31,928	17 6			
Native education .. .. .	91,092	3 0			
Physical training .. .. .	1,224	11 11			
Examinations .. .. .	1,551	6 9			
Miscellaneous .. .. .	47,426	13 5			
Special Schools and Child Welfare Branch	150,560	17 4			
	<u>£3,051,818</u>	<u>13 6</u>		<u>£3,051,818</u>	<u>13 6</u>

*Head Office Administration.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries .. .. .	27,866	19 10	By Payment by Teachers' Superannuation Fund for clerical work, postage, and printing and stationery .. .. .	1,020	0 0
Travelling-expenses .. .. .	662	0 4	Sale of publications .. .. .	248	10 8
Office requisites, advertising, &c. .. .. .	171	0 1	Recovery of salaries of officers for services in connection with Electrical Wiremen's Examination .. .. .	90	0 0
Telephones .. .. .	332	14 0	<i>Education Gazette</i> —		
Printing and stationery .. .. .	559	6 1	Sales .. .. .	52	6 3
Postage .. .. .	622	17 3	Advertising .. .. .	141	9 10
Rent of offices (Government Buildings) .. .. .	1,746	0 0			
Depreciation on furniture .. .. .	392	0 0	Balance transferred to other accounts .. .. .	32,304	13 8
<i>Education Gazette</i> —					
Salaries .. .. .	195	0 0			
Printing .. .. .	738	17 3			
Postage .. .. .	306	18 0			
Sundries .. .. .	27	7 7			
	<u>1,268</u>	<u>2 10</u>			
Interest on capital .. .. .	236	0 0			
	<u>£33,857</u>	<u>0 5</u>		<u>£33,857</u>	<u>0 5</u>

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges	..	11,834	19	10	By School buildings: Rent of school buildings ..	533	7	4	
Public schools—					Inspection: Fees for special examination ..	53	18	0	
Teachers' salaries ..	..	1,362,444	10	1	Teachers' appeal fees ..	34	13	0	
Teachers' house allowances ..	..	34,249	9	10	School Journal sales ..	447	19	10	
Teachers' removal expenses ..	..	766	9	4	Recovery from Fire Insurance Fund ..	3,796	0	2	
		1,397,460	9	3	Miscellaneous recoveries for education of foreign children ..	112	17	0	
Manual instruction—					Balance carried to General Income and Expenditure Account ..	2,017,356	12	5	
Salaries ..	..	47,252	10	7					
Capitation for material and incidentals	..	12,446	6	9					
Handwork materials ..	..	41	13	10					
		59,740	11	2					
School and class libraries, including books supplied to pupils in necessitous cases ..	..								
Maintenance of school buildings, &c.—									
Grants to Boards for maintenance, £63,251 7s. 1d.; less part charged to post-primary for maintenance of district high schools (secondary departments), £1,380 ..	..	61,871	7	1					
Alterations to buildings to diminish danger from earthquake ..	..	3,247	9	7					
School Committee allowances, £104,269 6s. 8d.; less part charged to post-primary for district high schools (secondary departments), £3,350 ..	..	100,919	6	8					
Rents of buildings for school purposes	..	2,883	8	0					
		168,921	11	4					
Inspection of schools—									
Inspectors' salaries ..	..	21,846	3	5					
Less charged to grading of teachers, £1,820 10s. 3d.; less charged to Head Office administration, £642 3s. 11d. ..	..	2,462	14	2					
		19,383	9	3					
Travelling-expenses ..	..	6,924	7	4					
Office requisites (including depreciation on furniture) ..	..	191	9	2					
Clerical assistance ..	..	304	0	0					
Transfer and removal expenses ..	..	289	9	2					
		27,092	14	11					
Grading and registration of teachers—									
Head Office salaries and administration	..	975	11	6					
Portion of Inspectors' salaries ..	..	1,820	10	3					
Expenses of appeals ..	..	177	16	0					
Printing and stationery ..	..	134	17	8					
		3,108	15	5					
Conveyance of pupils and instructors, including depreciation on departmental buses ..	..								
		77,505	1	0					
Education Boards: Grants for administration and general purposes ..	..	29,320	12	9					
Less part charged to post-primary for district high schools (secondary departments) ..	..	647	0	0					
		28,673	12	9					
Correspondence School (primary department)—									
Head Office administration ..	..	50	0	0					
Salaries ..	..	5,542	8	7					
Books and stationery, £1,137 2s. 2d.; less recoveries from parents, £743 16s. 10d. ..	..	493	5	4					
Cleaning, lighting, heating, &c. ..	..	267	5	2					
Depreciation on furniture, &c. ..	..	50	0	0					
Postage ..	..	385	6	4					
Rent of offices ..	..	333	0	0					
Telephone ..	..	8	15	8					
Interest on capital ..	..	43	0	0					
		7,173	1	1					
School Journal—									
Head Office administration ..	..	40	0	0					
Salaries ..	..	359	0	10					
Printing and despatch ..	..	3,694	7	11					
Postage ..	..	1,138	11	3					
Rent of offices ..	..	40	0	0					
Telephone ..	..	8	9	11					
Sundries ..	..	63	7	0					
		5,343	16	11					
Postage ..	..								
		308	17	8					
Printing and stationery ..	..								
		629	16	7					
Rebuilding schools destroyed by fire ..	..								
		5,064	14	11					
Interest on capital ..	..								
		227,865	19	4					
Miscellaneous ..	..								
		69	9	7					
		£2,022,335	7	9					
		£2,022,335	7	9					

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

<i>Expenditure.</i>		£	s.	d.	£	s.	d.	<i>Income.</i>						
								£	s.	d.	£	s.	d.	
To Head Office administration charges ..	..	..	..	..	5,753	17	3	By High schools—						
Salaries of teachers and instructors—								Pupils' fees ..	2,193	16	5			
Secondary schools .. ..	..	211,164	3	11				Endowment in-						
Technical schools .. ..	..	142,844	4	9				come applied						
Combined schools .. ..	..	31,572	1	9				to payment						
District high schools ..	..	60,878	11	3				of teachers'						
					446,459	1	8	salaries and						
Grants to Boards for general purposes—								maintenance of						
Secondary schools .. ..	..	27,102	6	8				buildings (en-						
Technical schools .. ..	..	30,217	3	1				dowments ad-						
Combined schools .. ..	..	6,368	6	0				ministered by						
District high schools (part of grant to								Boards, £15,514						
Education Boards for general pur-								8s. 11d.; en-						
poses, £647; part of grant to Educa-								dowments ad-						
tion Boards for School Committee								ministered by						
incidentals, £3,350) .. ..	..	3,997	0	0				Land Boards,						
								£10,487 14s. 5d.)	26,002	3	4			
Grants to Marlborough High School Board					67,684	15	9							
(Marlborough High School Act) ..	..	..	..	..	324	0	0	Technical and com-				28,195	19	9
Maintenance of buildings—								bined schools—						
Secondary schools .. ..	..	5,196	19	1				Pupils' fees ..	7,378	3	8			
Technical schools .. ..	..	1,122	3	0				Endowment in-						
District high schools (proportion for								come applied						
secondary departments) .. ..	..	1,380	0	0				to payment of						
								incidentals ..	77	9	11			
Rents of buildings for classes—					7,699	2	1					7,455	13	7
Secondary schools .. ..	..	380	8	4				Rent of school buildings and sites				93	10	10
Technical schools .. ..	..	1,310	6	7				Teachers' appeals: Fees ..				6	6	0
								Recovery from Fire Insurance						
Alterations to buildings to diminish danger					1,690	14	11	Fund .. ..				50	0	0
from earthquake .. ..	..	..	..	..				Balance carried to General Income						
Grading and registration of teachers—								and Expenditure Account ..	611,916	7	6			
Head Office administration charges ..	..	300	0	0										
Portion of Inspectors' salaries ..	..	261	4	8										
Expenses of appeals .. ..	..	5	10	11										
Printing and stationery .. ..	..	5	0	0										
					571	15	7							
Inspection—														
Salaries of Inspectors .. ..	..	3,891	8	0										
Less part charged to grading of														
teachers, £261 4s. 8d.; less part														
charged to Head Office administra-														
tion, £756 12s. .. ..	..	1,017	16	8										
					2,873	11	4							
Travelling-expenses .. ..	..	1,217	10	8										
					4,091	2	0							
Conveyance of pupils and instructors ..	..	..	..	..	13,835	7	11							
Manual instruction in secondary schools ..	..	..	..	..	3,253	1	11							
Scholarships—														
National .. ..	..	2,695	18	3										
War bursaries .. ..	..	586	6	8										
					3,282	4	11							
Correspondence School (secondary depart-														
ment)—														
Head Office administration .. ..	..	30	0	0										
Salaries .. ..	..	3,400	0	0										
Books and stationery, £583 6s. 8d.;														
less recoveries from parents, £371														
19s. 11d. .. ..	..	211	6	9										
Postage .. ..	..	385	6	3										
Rent of offices .. ..	..	166	0	0										
Cleaning, lighting, and sundries ..	..	138	0	5										
Depreciation on furniture .. ..	..	25	0	0										
Interest on capital .. ..	..	22	0	0										
					4,377	13	5							
Rebuilding after fire .. ..	..	..	..	..	55	17	0							
Miscellaneous .. ..	..	..	..	..	12	1	3							
Printing and stationery .. ..	..	..	..	..	157	18	6							
Interest on capital .. ..	..	..	..	..	88,436	3	6							
					£647,717	17	8					£647,717	17	8

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

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office administration charges	..	..	337	8	0	By Balance carried to General Income and Expenditure Account	..	98,761	3	8	
Grants to—											
New Zealand University and University colleges for general purposes, &c.	..	..	36,815	0	0						
New Zealand University and University colleges, being share of national-endowment revenue collected during 1933–34	..	..	12,458	2	11						
Scholarships and bursaries	..	..	12,317	12	9						
Interest on capital	..	..	36,833	0	0						
			£98,761	3	8			£98,761	3	8	

*Training of Teachers*

<i>Expenditure.</i>			£	s.	d.	£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office Administration charges	..	..	275	0	0	By Rent of buildings	..	467	9	7				
Training colleges—						Balance carried to General Income and Expenditure Account	..	31,928	17	6				
Salaries of staff (including staffs of practising schools in excess of the usual staffs as public schools)	..	..	11,676	14	2									
Special instruction	..	..	603	16	0									
Expenses in connection with transfer of staff	..	..	16	0	0									
Printing and stationery	..	..	7	9	3									
University college fees for students attending University classes	..	..	2,608	15	0									
Science material	..	..	50	8	9									
			14,963	3	2									
Allowances to students	..	..	7,928	16	3									
Transport expenses	..	..	936	13	9									
			8,865	10	0									
Training-classes, including fares of instructors and teachers	..	..	26	11	11									
Miscellaneous	..	..	2	2	0									
Interest on capital	..	..	8,264	0	0									
			£32,396	7	1			£32,396	7	1				

*Native Education.*

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office salaries and administration charges	..	..	1,377	16	1	By Rent of buildings	..	66	0	0	
Native schools—						Tauranga Endowment Reserve revenue	..	161	18	3	
Salaries	..	..	61,448	19	2	Balance carried to General Income and Expenditure Account	..	91,092	3	0	
Manual instruction	..	..	302	15	4						
Books, school requisites, &c.	..	..	1,401	14	10						
Repairs to buildings	..	..	4,399	15	4						
Miscellaneous	..	..	68	6	9						
Removal expenses of teachers	..	..	671	3	9						
Depreciation on buildings	..	..	4,843	0	0						
			73,135	15	2						
Conveyance and board of children	..	..	3,865	17	5						
Inspection—											
Salaries of Inspectors	..	..	1,015	16	0						
Travelling-expenses	..	..	563	4	10						
			1,579	0	10						
Higher education : Scholarship allowances and expenses	..	..	3,550	8	4						
Postage	..	..	43	9	3						
Printing and stationery	..	..	35	14	2						
Interest on capital	..	..	7,732	0	0						
			£91,320	1	3			£91,320	1	3	

*Physical Education.*

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office salaries and administration charges	..	..	30	0	0	By Balance carried to General Income and Expenditure Account	..	1,224	11	11	
Salaries of instructors	..	..	1,020	10	6						
Travelling-expenses	..	..	153	7	5						
			1,173	17	11						
Uniform allowance for instructors	..	..	20	0	0						
Books and material	..	..	0	14	0						
			£1,224	11	11			£1,224	11	11	



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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges .. ..	1,763	1 4	By Fees for examinations and certificates .. ..	1,942	1 10
Examiners and supervision fees .. ..	907	17 2	Pamphlets of examination-papers for previous years taken on charge .. ..	239	14 6
Printing and stationery .. ..	599	3 1	Balance carried to General Income and Expenditure Account .. ..	1,551	6 9
Forwarding charges, rent of buildings, &c. . . .	186	9 9			
Postage .. ..	95	0 6			
Rent of store, Wellington .. ..	92	0 0			
Technological examinations .. ..	67	3 0			
Sundries .. ..	22	8 3			
	<u>£3,733</u>	<u>3 1</u>		<u>£3,733</u>	<u>3 1</u>

*Miscellaneous.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Accidents to school-children .. ..	41	14 3	By Registration fees .. ..	3	19 6
Expenses in connection with redemptions: New Zealand Loans Act, 1932, section 61 (1) .. ..	3	1 10	Fines: Education Act, 1933 .. ..	0	5 0
Grant to widow of officer equivalent to leave due .. ..	19	18 3	Balance carried to General Income and Expenditure Account .. ..	47,426	13 5
Grants to officers in lieu of leave on retirement .. ..	178	10 11			
Loss of cash through burglary at Child Welfare Office, Nelson	11	9 0			
Teachers' Superannuation Fund—					
Government subsidy under Superannuation Act, 1927 (section 12) .. ..	43,000	0 0			
Subsidy under Finance Act, 1925 (section 14) .. ..	4,143	19 7			
	<u>47,143</u>	<u>19 7</u>			
Superannuation contributions of teachers on active service, 1914-19 .. ..	32	4 1			
	<u>£47,430</u>	<u>17 11</u>		<u>£47,430</u>	<u>17 11</u>

*Special Schools and Child Welfare (Summary).*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Balances brought forward from separate accounts—			By Balance carried to General Income and Expenditure Account .. ..	150,560	17 4
Education of the blind .. ..	1,941	7 0			
Education of the deaf .. ..	6,381	1 0			
Education of the feeble-minded .. ..	17,523	15 8			
Child welfare: General .. ..	124,673	0 8			
Stores Summary Account .. ..	41	13 0			
	<u>£150,560</u>	<u>17 4</u>		<u>£150,560</u>	<u>17 4</u>

*Special Schools and Child Welfare.—General Administration.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges .. ..	9,536	19 8	By Balance carried to separate special schools and child welfare accounts .. ..	9,536	19 8
	<u>£9,536</u>	<u>19 8</u>		<u>£9,536</u>	<u>19 8</u>

*Education of the Blind.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges .. ..	50	0 0	By Maintenance fees .. ..	433	17 10
Maintenance of State wards in Jubilee Institute for the Blind .. ..	515	14 8	Balance carried to General Income and Expenditure Account. .. ..	1,941	7 0
Travelling-expenses of children .. ..	49	10 2			
Provision for bad debts .. ..	50	0 0			
Interest on capital .. ..	1,710	0 0			
	<u>£2,375</u>	<u>4 10</u>		<u>£2,375</u>	<u>4 10</u>

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

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office salaries and administration charges			350	0	0	By Maintenance fees .. .. .			2,207	0	7
School for the Deaf—	£	s. d.				Deductions from salaries of staff for board and quarters provided .. .. .			405	0	0
Salaries of staff .. .. .	5,059	10 8				Balance carried to General Income and Expenditure Account .. .. .			6,381	1	0
Maintenance of children .. .. .	1,887	1 11									
Maintenance of buildings .. .. .	49	12 0									
Depreciation on buildings, &c. .. .. .	441	0 0									
			7,437	4	7						
Advertising .. .. .			9	5	8						
Travelling-expenses .. .. .			301	11	4						
Provision for bad debts .. .. .			100	0	0						
Interest on capital .. .. .			795	0	0						
			£8,993	1	7				£8,993	1	7

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

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

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Expenditure on recreations, &c. .. .. .			89	5	1	By Balance of income in Post Office Savings-bank .. .. .			179	12	1
Balance in hand, 31st March, 1934, carried to balance-sheet .. .. .			211	14	4	Income from bequests .. .. .			115	6	5
						Interest on deposits in Post Office Savings-bank .. .. .			6	0	11
			£300	19	5				£300	19	5

*Education and Training of the Feeble-minded.*

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Balance (net cost) on—						By Maintenance fees from parents, &c. .. .. .			1,061	6	3
Richmond School for Girls .. .. .			5,030	15	4	Recoveries on account of travelling-expenses .. .. .			38	6	11
Otekaike School for Boys .. .. .			12,788	15	8	Balance carried to Special Schools Summary of Income and Expenditure .. .. .			17,523	15	8
Head Office administration (non-institutional) .. .. .			150	0	0						
Transfer and removal expenses .. .. .			8	4	2						
Travelling-expense (including depreciation, &c., in motor-cars) .. .. .			571	0	5						
Postage .. .. .			74	13	3						
			£18,623	8	10				£18,623	8	10

*Special School for Girls, Richmond.*

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office salaries and administration charges			120	0	0	By Deductions from salaries of staff for board and quarters provided .. .. .			240	0	0
Salaries of staff .. .. .			1,762	16	8	Sale of produce .. .. .			1	4	0
Maintenance of inmates .. .. .			1,685	14	2	Balance carried to Education and Training of the Feeble-minded Income and Expenditure Account .. .. .			5,030	15	4
Repairs to buildings .. .. .			548	8	6						
Depreciation on buildings, &c. .. .. .			456	0	0						
Interest on capital .. .. .			699	0	0						
			£5,271	19	4				£5,271	19	4

*Special School for Boys, Otekaike.*

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Head Office salaries and administration charges			200	0	0	By Deductions from salaries of staff for board and quarters provided .. .. .			967	0	0
Salaries of staff .. .. .			4,949	10	6	Sale of baskets, &c. .. .. .			178	17	7
Maintenance of inmates .. .. .			4,742	19	9	Office expenses for farm .. .. .			45	0	0
Repairs to buildings .. .. .			149	4	8	Balance carried to Education and Training of the Feeble-minded Income and Expenditure Account .. .. .			12,788	15	8
Depreciation on buildings, &c. .. .. .			1,499	0	0						
Balance (loss) from Farm Account .. .. .			392	5	4						
Sundries .. .. .			13	13	0						
Interest on capital .. .. .			2,123	0	0						
			£13,979	13	3				£13,979	13	3



EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**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 .. .. .		422	14	3	Board of inmates .. .. .		113	6	11
Maintenance of inmates .. .. .		414	15	9	Balance carried to Child Welfare Income and Expenditure Account		938	6	9
Repairs to buildings, &c. .. .. .		100	18	8					
Telephone .. .. .		4	5	0					
Depreciation on buildings, &c. .. .. .		69	0	0					
Interest on capital .. .. .		115	0	0					
		<u>£1,156 13 8</u>					<u>£1,156 13 8</u>		

*Girls' Home, Burwood.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		50	0	0	By Grazing .. .. .		50	0	0
Salaries of staff .. .. .		1,984	1	9	Sale of produce .. .. .		34	10	4
Maintenance of inmates .. .. .		1,980	6	5	Board of inmates .. .. .		21	5	0
Repairs to buildings, &c. .. .. .		264	19	3	Deductions 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		5,461	7	1
Depreciation on buildings, &c. .. .. .		505	0	0					
Interest on capital .. .. .		1,139	0	0					
		<u>£5,932 2 5</u>					<u>£5,932 2 5</u>		

*Girls' Home, Timaru.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges		25	0	0	By Deductions from salaries of staff for board and quarters provided		60	0	0
Salaries of staff .. .. .		560	11	11	Balance carries to Child Welfare Income and Expenditure Account		1,326	10	4
Maintenance of inmates .. .. .		442	19	8					
Repairs to buildings, &c. .. .. .		2	2	6					
Telephone .. .. .		5	16	3					
Depreciation on buildings, &c. .. .. .		98	0	0					
Interest on capital .. .. .		252	0	0					
		<u>£1,386 10 4</u>					<u>£1,386 10 4</u>		

*Receiving Homes.*

	Auckland.	Hamilton.	Wanganui.	Napier.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>							
To Head Office administration charges	£ 40 0 0	£ 30 0 0	£ 25 0 0	£ 25 0 0	£ 40 0 0	£ 40 0 0	£ 25 0 0
Salaries of staff .. .. .	449 3 0	255 15 1	123 2 0	168 14 3	491 1 1	429 10 1	320 10 10
Maintenance of inmates .. .. .	488 9 5	383 3 4	145 15 0	74 12 1	470 7 10	595 3 1	352 3 6
Repairs to buildings .. .. .	50 9 3	25 16 10	1 4 2	12 8 9	194 15 3	47 4 4	12 11 10
Telephone .. .. .	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. .. .. .	126 10 0	92 0 0	83 0 0	62 10 0	226 0 0	123 0 0	88 10 0
Interest on capital .. .. .	227 0 0	148 0 0	136 0 0	97 0 0	328 0 0	210 0 0	198 0 0
	<u>1,389 4 2</u>	<u>940 5 3</u>	<u>519 11 2</u>	<u>446 12 7</u>	<u>1,755 10 5</u>	<u>1,451 5 0</u>	<u>1,004 8 8</u>
<i>Income and Balances.</i>							
By Deduction from salaries of staff for board and quarters provided	£ 105 0 0	£ 50 0 0	£ 21 0 0	£ 37 0 0	£ 120 0 0	£ 105 0 0	£ 60 0 0
Board of inmates .. .. .	14 15 8	11 13 9	..	..	1 15 0	28 13 6	0 10 6
Rent of buildings .. .. .	..	..	..	..	94 0 0	..	..
Balance carried to Child Welfare Income and Expenditure Account	1,269 8 6	878 11 6	498 11 2	409 12 7	1,539 15 5	1,317 11 6	943 18 2
	<u>1,389 4 2</u>	<u>940 5 3</u>	<u>519 11 2</u>	<u>446 12 7</u>	<u>1,755 10 5</u>	<u>1,451 5 0</u>	<u>1,004 8 8</u>

*Boys' Homes.*

	Auckland.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>				
To Head Office administration charges	£ 35 0 0	£ 30 0 0	£ 30 0 0	£ 25 0 0
Salaries of staff .. .. .	539 0 0	330 10 9	522 1 2	486 17 7
Maintenance of inmates .. .. .	469 4 6	332 16 5	437 19 0	241 2 9
Repairs to buildings .. .. .	87 13 5	12 17 6	64 12 0	16 8 5
Telephone .. .. .	8 5 0	7 15 0	8 7 6	5 0 0
Depreciation on buildings, &c. .. .. .	282 0 0	86 10 0	162 0 0	136 0 0
Interest on capital .. .. .	418 0 0	162 0 0	250 0 0	301 0 0
	<u>1,839 2 11</u>	<u>962 9 8</u>	<u>1,474 19 8</u>	<u>1,211 8 9</u>
<i>Income and Balances.</i>				
By Deductions from salaries of staff for board and quarters provided	£ 75 0 0	£ 75 0 0	£ 120 0 0	£ 70 0 0
Board of inmates .. .. .	1 0 0	25 17 4	26 1 10	33 6 3
Rent of buildings .. .. .	..	7 3 3	..	26 0 0
Balance carried to Child Welfare Income and Expenditure Account	1,763 2 11	854 9 1	1,328 17 10	1,082 2 6
	<u>1,839 2 11</u>	<u>962 9 8</u>	<u>1,474 19 8</u>	<u>1,211 8 9</u>



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

## BRANCH STORE, AUCKLAND.

*Trading Account for Year ended 31st March, 1934.*

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Stock, 1st April, 1933 .. .. .	550 0 3	By Issues to institutions, &c. .. .. .	1,199 11 8
Purchases and transfers from Wellington Store ..	963 6 3	Stock, 31st March, 1934 .. .. .	402 11 3
Balance carried to Profit and Loss Account ..	88 16 5		
	£1,602 2 11		£1,602 2 11

*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 .. .. .	88 16 5
Salaries .. .. .	33 0 0		
Rent .. .. .	20 0 0		
Depreciation on fittings .. .. .	4 0 0		
Interest on capital .. .. .	24 0 0		
Balance (profit) carried to Stores Summary Account ..	2 16 5		
	£88 16 5		£88 16 5

## DUNEDIN BRANCH STORE.

*Trading Account for Year ended 31st March, 1934.*

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Stock, 1st April, 1933 .. .. .	440 13 11	By Issues to institutions, &c. .. .. .	439 11 6
Purchases and transfers from Wellington Store ..	414 4 5	Stock, 31st March, 1934 .. .. .	444 9 4
Balance carries to Profit and Loss Account ..	29 2 6		
	£884 0 10		£884 0 10

*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 .. .. .	29 2 6
Salaries .. .. .	25 0 0	Balance (loss) carried to Stores Summary Account ..	46 17 6
Rent .. .. .	20 0 0		
Depreciation on fittings .. .. .	4 0 0		
Interest on capital .. .. .	22 0 0		
	£76 0 0		£76 0 0

## FACTORY, WELLINGTON.

*Trading Account for Year ended 31st March, 1934.*

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Stock, 1st April, 1933—	£ s. d.	By Goods manufactured and issued .. .. .	1,573 17 7
Materials .. .. .	32 0 9	Sale of rags .. .. .	1 0 10
Partly-manufactured goods .. .. .	109 19 3	Stocks, 31st March, 1934—	£ s. d.
	142 0 0	Materials .. .. .	93 11 1
Issues from Central Store .. .. .	1,092 16 11	Partly-manufactured goods .. .. .	219 2 9
Wages .. .. .	528 8 11		312 13 10
Balance (gross profit) carried down .. .. .	124 6 5		
	£1,887 12 3		£1,887 12 3

*Profit and Loss Account.*

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Head Office administration charges .. .. .	10 0 0	By Balance (gross profit) brought down .. .. .	124 6 5
Power and lighting .. .. .	17 5 11		
Sundries .. .. .	2 0 6		
Rent .. .. .	30 0 0		
Depreciation on fittings, &c. .. .. .	28 0 0		
Interest on capital .. .. .	27 0 0		
Balance (profit) carried to Stores Summary Account ..	10 0 0		
	£124 6 5		£124 6 5

EDUCATION DEPARTMENT—*continued.*

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital provided by Treasury, 31st March, 1934—			National Development Account: Grants to Education Boards and other Boards for sites, buildings, equipment, &c., for—		
Public Works Fund ..	7,323,646	4 11			
Consolidated Fund ..	1,230,687	12 9			
	8,554,333	17 8	Primary education ..	5,082,690	19 7
Reserve for depreciation ..			Kindergartens ..	8,336	16 2
Boys and girls at service: Wages in hands of Department ..	69,384	8 0	Post-primary education ..	1,990,023	17 11
Sundry creditors—			Higher education ..	818,526	3 3
General ..	30,517	12 4	Training of teachers ..	129,744	3 2
Government Departments ..	3,084	14 1	Education of the blind ..	38,000	0 0
	33,602	6 5		8,067,322	0 1
Amounts paid to Department in advance—			Departmental assets—		
Gramophones ..	573	9 8	Land ..	68,116	16 9
<i>Gazette</i> ..	30	18 5	Buildings ..	351,176	1 8
<i>School Journal</i> ..	113	7 0	Hydro-electric services ..	2,300	0 9
Teachers' certificate fees ..	341	3 0	Water services ..	1,024	2 4
	1,058	18 1	Furniture, fittings, &c. ..	30,924	19 3
School for the Deaf, Sumner—			Farm and other plant, implements, &c. ..	6,024	17 4
Income from bequests for special purposes ..	211	14 4	Motor buses, cars, and cycles ..	9,333	15 2
Capital Account: Bequests for special pur- poses ..	2,710	14 0	Typewriters and office appliances ..	1,823	8 6
Stores Suspense Account ..	157	6 7	Library ..	427	14 11
Treasury Adjustment Account ..	2,900,755	13 1		471,152	16 8
			Stocks of material on hand, 31st March, 1934—		
			School books and requisites	1,407	8 11
			General stores ..	6,395	3 7
			Farm-produce ..	1,483	18 10
			Live-stock ..	2,052	14 7
				11,339	5 11
			Premium on conversion of loans: Education		
			Loans Account ..	4,525	0 0
			Stores Deficiency Account ..	157	6 7
			Official stamps on hand, 31st March, 1934 ..	17	10 2
			Amount paid in advance ..	6	13 9
			Sundry debtors—		
			General ..	122,949	16 6
			Less Reserve ..	18,143	4 4
				104,806	12 2
			Government Departments ..	87,277	15 1
				192,084	7 3
			Cash in hands of Public Trustee: Sumner bequests ..	2,710	14 0
			Cash in hands of Post Office Savings-bank: Sumner bequests ..	211	14 4
			Cash in hands of Post Office Savings-bank: Wages of boys and girls at service ..	69,193	2 8
			Cash in hands of Post Office: 31st March, 1934 ..	234	4 2
			Balance from Income and Expenditure Account	2,868,164	18 11
				£11,687,119	14 6
				£11,687,119	14 6

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

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; (c) no charge for the cost of exchange on payments made in London is included in the accounts.

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

## DEPARTMENT OF EXTERNAL AFFAIRS.

## M.V. "MAUI POMARE."—REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries and wages	.. .. .	7,205	14	9	By Freights, passage-money, and miscellaneous receipts	.. .. .	29,650	9	10
Overtime	.. .. .	613	16	2					
Pay in lieu of leave	.. .. .	105	2	2					
Labour at island ports	.. .. .	503	4	1					
Victualling	.. .. .	1,849	7	4					
Cabin stores	.. .. .	527	5	6					
Deck stores	.. .. .	668	10	6					
Engine-room stores	.. .. .	1,023	7	0					
Fuel oil	.. .. .	3,778	1	9					
Lubricating oil	.. .. .	997	9	3					
Repairs	.. .. .	2,255	5	8					
Painting	.. .. .	137	8	8					
Docking	.. .. .	107	11	4					
Laundry	.. .. .	101	7	10					
Medical expenses	.. .. .	207	6	8					
Rent, storage-shed	.. .. .	23	0	0					
Stevedoring and tallying	.. .. .	1,835	16	9					
Harbour Board charges	.. .. .	457	4	11					
Agency commission	.. .. .	669	8	2					
Water	.. .. .	21	14	9					
Rail fares to home ports	.. .. .	4	8	10					
Claims	.. .. .	9	12	6					
Printing and stationery	.. .. .	39	10	11					
Transshipping charges and freights	.. .. .	185	10	7					
Audit fee	.. .. .	80	0	0					
Expenses, Technical Advisory Committee	.. .. .	78	15	0					
Survey fees	.. .. .	32	8	0					
Uniform allowances	.. .. .	45	0	0					
Miscellaneous expenses	.. .. .	388	7	2					
Depreciation on vessel	.. .. .	2,718	4	6					
Balance carried down	.. .. .	2,980	9	1					
		£29,650	9	10			£29,650	9	10
		£	s.	d.			£	s.	d.
To Interest on capital	.. .. .	2,446	7	11	By Balance brought down	.. .. .	2,980	9	1
Excess of income over expenditure	.. .. .	534	1	2					
		£2,980	9	1			£2,980	9	1

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries	.. .. .	1,070	13	6	By Balance carried down	.. .. .	2,005	18	5
Advertising	.. .. .	0	17	6					
Fuel, light, &c.	.. .. .	46	11	4					
Office expenses	.. .. .	5	9	1					
Postage, telegrams, &c.	.. .. .	442	16	10					
Printing and stationery	.. .. .	110	5	1					
Telephone services	.. .. .	44	10	9					
Rent	.. .. .	72	0	0					
Sundry expenses	.. .. .	16	19	3					
Travelling-expenses	.. .. .	172	12	7					
Depreciation	.. .. .	23	2	6					
		£2,005	18	5			£2,005	18	5
		£	s.	d.			£	s.	d.
To Balance brought down	.. .. .	2,005	18	5	By M.V. "Maui Pomare"—Revenue Account	.. .. .	534	1	2
Grant to Niue Island Administration	.. .. .	3,520	0	0	Excess of expenditure over income	.. .. .	5,005	6	0
Interest on capital	.. .. .	13	8	9					
		£5,539	7	2			£5,539	7	2

NOTE.—The following charges, for which the Department possesses no parliamentary appropriation, are included: (a) Rental value as assessed by the Public Works Department; (b) interest at 4½ per cent. on capital; (c) No charge for the cost of exchange on payments made in London is included in the accounts.

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital	.. .. .	54,663	16	9	Stores on hand	.. .. .	7,201	15	1
Creditors—					Office fittings	.. .. .	299	8	6
Departmental	.. .. .	24	12	5	M.V. "Maui Pomare"	.. .. .	54,364	8	3
Sundry	.. .. .	1,147	8	8	Official stamps	.. .. .	6	2	3
		1,172	1	1	Debtors—				
Depreciation Reserve	.. .. .	5,660	18	3	Departmental	.. .. .	2	0	0
Treasury Adjustment Account	.. .. .	6,220	15	5	Sundry	.. .. .	404	5	5
							406	5	5
					New Zealand Reparation Estates Account	.. .. .	434	6	0
					Excess of expenditure over income	.. .. .	5,005	6	0
		£67,717	11	6			£67,717	11	6

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.



## DEPARTMENT OF HEALTH.

## GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>		£ s. d.		<i>Income.</i>		£ s. d.	
To Bacteriological Laboratory Service: Net cost	.. ..	3,430	14 8	By Sera: Net profit on working	.. ..	669	13 9
Departmental institutions: Net cost as per	.. ..			Contributions by local bodies towards	.. ..	11,686	11 10
Income and Expenditure Account—	.. ..			inspection services	.. ..	5,013	14 8
St. Helens Maternity Hospital—	£ s. d.			Contributions by Dental Clinics Com-	.. ..		
Auckland	8,497 10 11			mittees towards cost of clinics	.. ..		
Gisborne	993 4 5			Registration and other	.. ..		
Wellington	6,705 18 11			fees—	£ s. d.		
Wanganui	977 3 9			Private-hospital li-			
Christchurch	3,269 5 7			cense fees	554 11 8		
Dunedin	2,224 0 0			Medical practitioners	.. ..		
Invercargill	2,851 2 6			registration fees,	.. ..		
King George V Orthopædic and General	.. ..			£822 4s. 3d.; less	.. ..		
Hospital, Rotorua	12,561 5 5			fees paid in ad-	.. ..		
Queen Mary Hospital, Hanmer	14,964 10 6			vance, £445	.. ..		
Infectious Diseases Hospital, Rotorua	.. ..			10s. 3d.	376 14 0		
(closed)	380 3 2			Masseurs registration	.. ..		
Pukeora Sanatorium for Consumptives,	.. ..			and examination	.. ..		
Waipukurau	2,836 9 6			fees	195 1 0		
Otaki Sanatorium for Consumptives	1 8 10			Nurses and mid-	.. ..		
		56,262	3 6	wives registration	.. ..		
Subsidies to Hospital Boards and separate	.. ..			and examination	.. ..		
institutions—	.. ..			fees	1,075 6 10		
On levies by local bodies for capital	.. ..			Plumbers registra-	.. ..		
purposes	39,911 17 4			tion and examina-	.. ..		
On levies by local bodies for maintenance	.. ..			tion fees	346 7 1		
purposes	545,390 8 5			Opticians Act:	.. ..		
Voluntary contributions	1,129 0 7			Registration and	.. ..		
Bequests	11 1 10			examination fees	274 12 7		
		586,442	8 2	Cemeteries Act	15 15 6		
Grants in aid of medical and social relief—	.. ..					2,838	8 8
Medical research	340 16 8			Health Act: Bills of health fees	.. ..	24	0 0
Royal New Zealand Society for the Health	.. ..			Miscellaneous income	.. ..	8	5 6
of Women and Children, and Women's	.. ..			Balance carried down (being excess	.. ..	790,997	13 7
National Reserve	20,534 2 4			of expenditure over income)			
University of Otago and Medical research	187 11 9						
Other grants in aid of medical and social	.. ..						
relief	1,546 6 8						
Relief of indigent persons	26 4 1						
		22,635	1 6				
Sundry grants to Hospital Boards	.. ..	7,617	18 9				
Sundry small grants	.. ..	132	9 11				
School hygiene: Net cost	.. ..	15,518	0 2				
Dental hygiene (see <i>contra</i> for contributions by Dental	.. ..						
Clinic Committees)	.. ..	48,007	0 8				
Maori hygiene: Net cost	.. ..	7,713	6 8				
Maternal welfare: Ante-natal clinics, &c.—Net cost	.. ..	111	1 7				
Cemeteries Act: Expenses	.. ..	41	4 6				
Dangerous Drugs Act: Net cost*	.. ..	39	9 8				
Health Act Expenses: Net cost—	£ s. d.						
Board of Health expenses	72 1 6						
Infectious diseases: Expenses of pre-	.. ..						
ventive measures and in connection	.. ..						
with outbreaks	398 11 7						
Fees for notification of infectious disease	309 7 0						
Inspection of vessels (including medical	.. ..						
fees and launch-hire)	1,863 2 2						
Quarantine expenses: Maintenance of	.. ..						
stations	648 14 2						
Other Health Act expenses	2,868 19 5						
		6,160	15 10				
Hospitals and Charitable Institutions Act: Private hos-	.. ..						
pitals, licensing expenses of	.. ..	437	10 9				
Social Hygiene Act: Maintenance of V.D. clinics, includ-	.. ..						
ing payments for treatments, &c.	.. ..	62	1 1				
Sale of Food and Drugs Act: Net cost*	.. ..	473	19 7				
Medical Practitioners Act: Expenses of Medical Board, &c.	.. ..	321	9 0				
Masseurs Registration Act: Examination expenses, &c.	.. ..	108	9 7				
Nurses and Midwives Registration Act: Examination	.. ..						
expenses, &c.	1,245 12 6						
Opticians Act: Examination expenses, &c.	.. ..	198	3 7				
Plumbers Registration Act: Examination expenses, &c.	.. ..	355	10 5				
Transfer and maintenance New Zealand lepers at Makogai	.. ..	409	1 3				
General administration—	£ s. d.						
Salaries and temporary assistance	38,006 16 4						
Travelling, transfer, and removal ex-	.. ..						
penses	3,971 9 0						
Office expenses: Rent, telephone, post-	.. ..						
age, and telegrams, printing and	.. ..						
stationery, &c.	7,275 3 3						
Law-costs	11 18 1						
Rest Home, Otaki: Interest, &c., on land	.. ..						
purchased	1 10 3						
		49,266	16 11				
Depreciation on buildings, equipment, &c. (other than	.. ..						
amounts charged against specific activities)	.. ..	4,247	17 9				
		£811,238	8 0			£811,238	8 0
	£ s. d.						
To Balance brought down	.. ..	790,997	13 7	By Balance after charging interest on	£ s. d.		
Interest on capital at 4½ per cent. per annum (other than	.. ..	6,906	2 9	capital	.. ..	797,903	16 4
amounts charged against activities)	.. ..						
		£797,903	16 4			£797,903	16 4

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

DEPARTMENT OF HEALTH—continued.  
BACTERIOLOGICAL LABORATORY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.

—	Vaccine Station, Wellington.	Auckland.	Dunedin.	Greymouth.	Gisborne.	Hamilton.	Invercargill.	Napier.	New Plymouth.	Palmerston North.	Wanganui.	Wellington.	Whangarei.	Totals.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock on hand, 1st April, 1933	13 17 3	..	20 4 3	..	..	..	..	..	..	..	..	..	..	34 1 6
Purchases and general expenses	44 9 4	..	43 18 0	..	..	..	..	..	..	..	..	..	..	88 7 4
Contributions to Hospital Boards	..	1,215 0 0	..	81 0 0	150 0 0	150 0 0	81 0 0	121 10 0	81 0 0	121 10 0	81 0 0	715 0 0	81 0 0	2,878 0 0
Salaries .. ..	..	..	983 6 5	..	..	..	..	..	..	..	..	..	..	983 6 5
Interest on capital ..	0 12 6	..	0 18 2	..	..	..	..	..	..	..	..	..	..	1 10 8
Total debits ..	58 19 1	1,215 0 0	1,048 6 10	81 0 0	150 0 0	150 0 0	81 0 0	121 10 0	81 0 0	121 10 0	81 0 0	715 0 0	81 0 0	3,985 5 11
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales .. ..	66 17 6	..	..	..	..	..	..	..	..	..	..	..	..	66 17 6
Recoveries on account of services	..	160 11 0	82 0 6	..	17 14 0	..	40 9 3	..	20 2 9	69 15 0	10 6 6	54 7 2	..	455 6 2
Stocks on hand, 31st March, 1934	13 17 3	..	18 10 4	..	..	..	..	..	..	..	..	..	..	32 7 7
Total credits ..	80 14 9	160 11 0	100 10 10	..	17 14 0	..	40 9 3	..	20 2 9	69 15 0	10 6 6	54 7 2	..	554 11 3
Net profit ..	21 15 8	..	..	..	..	..	..	..	..	..	..	..	..	21 15 8
Net cost ..	..	1,054 9 0	947 16 0	81 0 0	132 6 0	150 0 0	40 10 9	121 10 0	60 17 3	51 15 0	70 13 6	660 12 10	81 0 0	3,452 10 4

B.—1 [Pt. IV], SUP. TO 1934.

18

SERA BRANCH.  
TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Stock on hand, 1st April, 1933	.. .. 1,506 7 6	By Sales .. ..	.. .. 5,713 15 11
Purchases .. ..	.. .. 4,451 0 6	Stock on hand, 31st March, 1934	.. .. 1,369 13 0
Gross profit .. ..	.. .. 1,126 0 11		
	<u>£7,083 8 11</u>		<u>£7,083 8 11</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Printing and stationery .. ..	.. .. 10 0 0	By Gross profit .. ..	.. .. 1,126 0 11
Freight, &c. .. ..	.. .. 5 0 0		
Postages .. ..	.. .. 43 1 2		
Salaries .. ..	.. .. 309 16 10		
Rent .. ..	.. .. 21 0 0		
Telephones .. ..	.. .. 7 12 6		
Interest on capital .. ..	.. .. 59 16 8		
Total expenses .. ..	.. .. 456 7 2		
Net profit transferred to Income and Expenditure Account .. ..	.. .. 669 13 9		
	<u>£1,126 0 11</u>		<u>£1,126 0 11</u>

DEPARTMENT OF HEALTH—*continued.*  
 INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.  
*St. Helens Maternity Hospitals.*

	Auckland.	Wellington.	Wanganui.	Gisborne.	Christchurch.	Dunedin.	Invercargill.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>								
To Provisions .. .. .	907 2 9	973 1 5	44 8 0	48 3 7	496 17 9	147 13 2	449 9 9	3,066 16 5
Surgery and dispensary .. .. .	271 7 0	247 9 10	13 5 9	4 7 1	139 18 9	33 14 0	89 16 5	799 18 10
Salaries and wages .. .. .	3,245 17 0	2,809 4 9	290 12 2	393 17 6	1,759 17 5	1,355 8 3	1,167 18 2	11,022 15 3
Domestic .. .. .	1,587 7 11	1,248 9 7	118 0 6	133 17 8	598 6 1	342 8 3	579 17 11	4,608 7 11
Establishment .. .. .	230 8 10	495 15 9	197 6 1	70 10 7	84 0 5	24 18 7	149 18 5	1,252 18 8
Grounds .. .. .	16 2 10	2 19 5	29 13 6	41 19 9	47 7 11	48 2 4	109 14 6	296 0 3
Miscellaneous maintenance .. .. .	21 0 0	48 19 8	1 12 6	8 6 6	10 11 8	3 5 4	13 1 11	106 17 7
Depreciation—								
Buildings .. .. .	819 8 11	307 3 1	26 7 3	53 12 4	165 6 0	122 10 4	236 7 8	1,730 15 7
Equipment .. .. .	421 0 0	218 16 2	32 15 2	27 8 2	164 7 10	110 6 1	122 10 2	1,097 3 7
Other improvements .. .. .	9 12 10	17 17 6	0 7 10	..	..	..	2 14 4	30 12 6
Bad debts written off .. .. .	1,664 4 0	2,058 2 4	313 3 6	245 13 6	858 13 0	303 17 4	584 9 8	6,028 3 4
Administration .. .. .	652 5 7	599 8 9	58 18 9	45 4 2	382 9 4	248 4 8	343 3 7	2,329 14 10
Maintenance, outdoor services .. .. .	92 14 11	22 10 6	..	..	42 15 11	..	..	158 1 4
	9,938 12 7	9,049 18 9	1,126 11 0	1,073 0 10	4,750 12 1	2,740 8 4	3,849 2 6	32,528 6 1
To Balance brought down .. .. .	6,102 10 1	5,737 19 10	903 6 3	108 11 5	2,841 7 8	1,884 16 5	2,368 16 2	20,723 9 5
Interest on capital .. .. .	2,395 0 10	967 19 1	73 17 6	..	427 17 11	339 3 7	482 6 4	4,794 16 8
	8,497 10 11	6,705 18 11	977 3 9	993 4 5	3,269 5 7	2,224 0 0	2,851 2 6	25,518 6 1
<i>Income.</i>								
By Fees receivable—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Indoor .. .. .	3,382 16 9	3,150 15 3	207 12 0	165 12 0	1,625 8 0	792 18 0	1,433 19 0	10,759 1 0
Outdoor .. .. .	337 3 0	88 16 0	0 6 0	..	191 6 0	2 18 0	1 15 0	622 4 0
Babies .. .. .	2 17 2	9 15 8	..	5 11 5	..	..	7 15 10	26 0 1
Miscellaneous income .. .. .	113 5 7	62 12 0	15 6 9	17 4 5	92 10 5	59 15 11	36 16 6	397 11 7
Balance carried down .. .. .	6,102 10 1	5,737 19 10	903 6 3	884 13 0	2,841 7 8	1,884 16 5	2,368 16 2	20,723 9 5
	9,938 12 7	9,049 18 9	1,126 11 0	1,073 0 10	4,750 12 1	2,740 8 4	3,849 2 6	32,528 6 1
By Excess of expenditure over income after charging interest on capital	8,497 10 11	6,705 18 11	977 3 9	993 4 5	3,269 5 7	2,224 0 0	2,851 2 6	25,518 6 1

## DEPARTMENT OF HEALTH—continued.

## INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.

*Institutions other than St. Helens Maternity Hospitals.*

	King George V Hospital, Rotorua.	Isolation Hospital, Rotorua.	Pukcora Sanatorium.	Queen Mary Hospital, Haunmer.	Otaki Sanatorium.	Total.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Provisions—	1,499 11 2	..	997 19 10	3,255 9 7	1 3 8	5,754 4 3
Surgery and dispensary .. ..	1,392 5 5	..	335 7 9	620 13 9	0 1 9	2,348 8 8
Salaries and wages .. ..	5,495 14 8	..	3,552 3 0	10,060 9 8	..	19,108 7 4
Domestic .. ..	1,738 0 6	..	1,342 5 6	3,543 12 5	0 2 0	6,624 0 5
Establishment .. ..	895 12 10	..	483 15 1	1,544 11 9	..	2,923 19 8
Miscellaneous maintenance .. ..	83 12 4	..	194 11 8	436 10 6	0 15 0	715 9 6
Grounds .. ..	..	..	164 10 6	..	0 6 9	164 17 3
Depreciation—						
Building .. ..	919 6 0	152 1 6	634 6 9	2,241 6 5	..	3,947 0 8
Equipment .. ..	1,190 16 5	..	433 7 2	1,171 13 5	..	2,795 17 0
Other improvements .. ..	41 3 0	..	117 14 10	1,337 0 10	..	1,495 18 8
Bad debts written off .. ..	4,320 11 2	..	12 5 3	636 13 9	..	4,969 10 2
Administration expenses .. ..	1,180 19 0	..	660 17 6	1,632 1 1	..	3,473 17 7
Farm working account .. ..	..	..	103 4 0	..	..	103 4 0
	18,757 12 6	152 1 6	9,032 8 10	26,480 3 2	2 9 2	54,424 15 2
To Balance brought down .. ..	8,945 17 3	152 1 6	1,456 17 3	6,521 15 10	1 8 10	17,078 0 8
Ornamental grounds .. ..	595 14 6	..	..	1,031 10 2	..	1,627 4 8
Interest on capital .. ..	3,019 13 8	228 1 8	1,379 12 3	6,292 4 2	..	10,919 11 9
Realization of assets, &c. .. ..	..	..	..	1,119 0 4	..	1,119 0 4
	12,561 5 5	380 3 2	2,836 9 6	14,964 10 6	1 8 10	30,743 17 5
<i>Income.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Patients' fees receivable—						
General inpatients .. ..	8,627 3 5	..	6,438 15 0	..	..	15,065 18 5
General outpatients .. ..	357 12 3	..	77 17 0	1,599 16 10	..	2,035 6 1
Ex-service .. ..	50 2 8	..	665 13 2	2,334 1 6	..	3,049 17 4
Male .. ..	..	..	..	4,016 12 6	..	4,016 12 6
Female .. ..	..	..	..	10,254 7 6	..	10,254 7 6
Miscellaneous .. ..	168 9 6	..	..	..	..	168 9 6
Examination of pensioners .. ..	1 1 0	..	6 12 5	21 8 5	..	29 1 10
Miscellaneous income—						
Rents, &c. .. ..	192 10 4	..	381 4 6	1,495 2 3	..	2,068 17 1
Sale of refuse .. ..	11 12 0	..	..	6 7 6	..	17 19 6
Meals .. ..	..	..	4 1 6	0 2 0	..	4 3 6
Board and lodging .. ..	1 6 7	..	1 8 0	..	..	2 14 7
Miscellaneous .. ..	401 17 6	..	..	..	1 0 4	402 17 10
Farm Working Account .. ..	..	..	..	230 8 10	..	230 8 10
Balance carried down .. ..	8,945 17 3	152 1 6	1,456 17 3	6,521 15 10	1 8 10	17,078 0 8
	18,757 12 6	152 1 6	9,032 8 10	26,480 3 2	2 9 2	54,424 15 2
By Excess of expenditure over income carried to Main Income and Expenditure Account	12,561 5 5	380 3 2	2,836 9 6	14,964 10 6	1 8 10	30,743 17 5
	12,561 5 5	380 3 2	2,836 9 6	14,964 10 6	1 8 10	30,743 17 5

DEPARTMENT OF HEALTH—*continued.*

## INSTITUTIONAL FARM WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.

	Pukeora Sanatorium.*	Queen Mary Hospital.	Totals.
<i>Expenditure.</i>			
To Stock on hand 1st April, 1933—	£ s. d.	£ s. d.	£ s. d.
Live .. .. .	776 18 5	467 11 9	1,244 10 2
Other .. .. .	491 12 7	260 11 2	752 3 9
Repairs and renewals .. .. .	38 5 3	9 13 0	47 18 3
Seeds and manures .. .. .	33 11 4	30 1 3	63 12 7
Fodder .. .. .	2 16 0	368 0 1	370 16 1
Live-stock .. .. .	180 16 3	.. .. .	180 16 3
Salaries and wages .. .. .	248 15 6	497 13 9	746 9 3
Other expenses .. .. .	11 3 2	1 15 1	12 18 3
Tractor fuel .. .. .	.. .. .	40 8 11	40 8 11
Depreciation .. .. .	93 1 9	129 7 9	222 9 6
Balance carried down .. .. .	143 17 9	391 7 9	535 5 6
	2,020 18 0	2,196 10 6	4,217 8 6
To Interest on capital .. .. .	247 1 9	160 18 11	408 0 8
Balance (profit) .. .. .	.. .. .	230 8 10	230 8 10
	247 1 9	391 7 9	638 9 6
<i>Income.</i>			
By Supplies to institution—	£ s. d.	£ s. d.	£ s. d.
Milk .. .. .	383 3 10	1,331 1 5	1,714 5 3
Meat .. .. .	223 19 1	.. .. .	223 19 1
Vegetables, &c. .. .. .	85 0 5	148 18 6	233 18 11
Sales—			
Produce .. .. .	111 5 8	7 0 0	118 5 8
Live-stock .. .. .	48 2 4	0 5 0	48 7 4
Skins, &c. .. .. .	25 4 9	1 15 3	27 0 0
Services rendered to institution .. .. .	.. .. .	12 1 3	12 1 3
Stock on hand—			
Live .. .. .	1,033 10 10	482 8 5	1,515 19 3
Other .. .. .	110 11 1	213 0 8	323 11 9
	2,020 18 0	2,196 10 6	4,217 8 6
By Balance brought down .. .. .	143 17 9	391 7 9	535 5 6
Balance (loss) .. .. .	103 4 0	.. .. .	103 4 0
	247 1 9	391 7 9	638 9 6

\* For six months only—institution handed over to Waipawa Hospital Board on 1st October, 1933.



## LAND AND INCOME TAX DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>						<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.		
To Advertising .. .. .	661	17 11			By Land-tax .. .. .	470,862	5 6		
Salaries .. .. .	41,330	16 1			Income-tax .. .. .	2,952,048	8 0		
Alterations to office .. .. .	76	10 10			Film-hire tax .. .. .	32,959	11 9		
Gas and lighting .. .. .	16	17 3			Unclaimed moneys .. .. .	6,128	11 5		
Law costs .. .. .	329	9 8			Interest on mortgages .. .. .	29	2 10		
Office-cleaning .. .. .	5	11 7							
Postage and telegrams .. .. .	2,579	11 7							
Printing and stationery .. .. .	2,802	12 2							
Refund of unclaimed moneys .. .. .	156	12 3							
Remission of income-tax .. .. .	91	18 4							
Rent .. .. .	1,874	16 10							
Repairs and renewals .. .. .	181	18 10							
Sundry expenses .. .. .	3	19 3							
Telephone services .. .. .	170	6 2							
Travelling allowances and expenses .. .. .	922	10 6							
Services rendered by other Departments—									
Customs Department: Collecting deposits .. .. .	200	0 0							
Post and Telegraph Department: Receiving payment of tax .. .. .	2,009	7 0							
Valuation Department: Contribution towards expenses .. .. .	8,580	19 1							
Interest on payments in advance, section 53, Finance Act, 1932 .. .. .	5,806	14 5							
			67,802	9 9					
Depreciation .. .. .			390	4 5					
Balance carried down .. .. .			3,393,835	5 4					
			£3,462,027	19 6				£3,462,027 19 6	
			£	s. d.				£	s. d.
To Interest on capital .. .. .			357	2 11	By Balance brought down .. .. .	3,393,835	5 4		
Excess of revenue over expenditure .. .. .			3,393,478	2 5					
			£3,393,835	5 4				£3,393,835 5 4	

Percentage cost of collection, 1-81.

NOTE.—The above accounts include assessed rent and cost of collection of deposits for which parliamentary authority was not obtained.

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>						<i>Assets.</i>		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Capital .. .. .	8,232	2 0			Office furniture and fittings .. .. .	5,117	15 9	
Sundry departmental creditors .. .. .	9,813	4 4			Additions .. .. .	447	13 4	
Sundry other creditors* .. .. .	20,883	6 6						5,565 9 1
Depreciation Reserve .. .. .	6,002	16 1			Office appliances .. .. .	2,234	4 9	
Suspense Account, default assessments .. .. .	150,000	0 0			Additions .. .. .	94	0 0	
Writings-off Suspense .. .. .	76	18 4						2,328 4 9
Excess of revenue over expenditure .. .. .	3,393,478	2 5			Library .. .. .	296	7 9	
					Additions .. .. .	42	0 5	
								338 8 2
					Forms and stationery .. .. .			1,188 11 4
					Official stamps .. .. .			1 9 5
					Sundry departmental debtors .. .. .			82 17 10
					Sundry other debtors .. .. .			526,664 15 7
					Cash in hand, Post Office .. .. .			25,216 9 4
					Treasury Adjustment Account .. .. .			3,027,100 4 2
			£3,588,486	9 8				£3,588,486 9 8

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





LANDS AND SURVEY DEPARTMENT—*continued.*

## CROWN LANDS ACCOUNT.

## ORAKEI BLOCK.

## TRADING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.

		£	s.	d.			£	s.	d.	£	s.	d.	
To Land on hand at cost plus expenses of sub-division, roading, &c., as at 1st April, 1933		364,802	18	9	By Sales .. .. .		850	0	0				
Surveys and contingencies—	£ s. d.				Less value of section forfeited		684	5	8				
Building repairs .. .. .	.. 32 19 3										165	14	4
Insurance premiums .. .. .	.. 3 4 2				Land on hand at cost plus expenses of roading, &c., as at 31st March, 1934					..	364,718	16	6
Legal expenses .. .. .	.. 7 16 6												
Rates .. .. .	.. 24 8 8												
Valuation expenses .. .. .	.. 2 12 6												
			71	1	1								
Balance transferred to Profit and Loss Account (gross profit) .. .. .			10	11	0								
		£364,884	10	10						£364,884	10	10	

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

		£	s.	d.			£	s.	d.			£	s.	d.
To Administration expenses .. .. .		112	0	8	By Balance transferred from Trading Account (gross profit) .. .. .					10	11	0		
Depreciation Reserve: Buildings .. .. .		77	18	6	Deferred payments, accrued interest .. .. .		2,911	9	2					
Interest on Capital—	£ s. d.				Accrued rent .. .. .					474	19	2		
Interest on purchase-money .. 6,868 11 0					Compensation for damage .. .. .					2	0	0		
Interest on expenditure under section 417 .. .. .	.. 14,525 2 1				Balance, being net loss transferred to Crown Lands Account .. .. .					18,216	3	8		
			21,393	13	1									
Writings-off in suspense (irrecoverable rent and interest) .. .. .			31	10	9					£21,615	3	0		
			£21,615	3	0									
			£	s.	d.									
To Balance brought down .. .. .		18,216	3	8	By Balance: Loss to 31st March, 1934, carried forward ( <i>vide</i> Crown Lands Account) ..		98,411	14	4					
Balance brought forward from previous year		80,195	10	8						£98,411	14	4		
		£98,411	14	4						£98,411	14	4		

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.	
Sundry creditors for payments in advance .. .. .		16	6	5	Land at cost, plus expenses of subdivision, roading, &c. .. .. .		364,718	16	6	
Rent Adjustment Account .. .. .		65	17	2	Buildings .. .. .		2,597	10	0	
Repreciation Reserve, buildings .. .. .		357	11	2	Debtors for—					
	£ s. d.				Deferred payment instalment, principal .. .. .		1,119	13	11	
Crown Lands Account .. .. .	.. 372,164 17 3				Deferred payments, interest .. .. .		4,453	5	5	
Land for Settlements Account .. .. .	.. 58,407 6 11				Rents .. .. .		70	6	0	
		430,572	4	2	Sale of land .. .. .		57,287	13	2	
							62,930	18	6	
					Interest Adjustment Account .. .. .			723	18	6
					Postponed interest .. .. .			40	15	5
		£431,011	18	11			£431,011	18	11	

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





LANDS AND SURVEY DEPARTMENT—*continued.*

## SURVEYS OF NATIVE LAND ACCOUNT.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

To Irrecoverable interest .. .. .	£	s. d.	By Interest on liens .. .. .	£	s. d.
Interest on Public Works Fund: Capital ..	1,735	5 0	Balance carried forward .. .. .	9,543	12 2
	8,976	14 9		1,168	7 7
	<u>£10,711</u>	<u>19 9</u>		<u>£10,711</u>	<u>19 9</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital—			Liens .. .. .	199,175	18 1
Public Works Fund .. .. .	196,699	1 5	Interest on liens .. .. .	121,849	8 4
Reserve Account: Losses on liens included in consolidation schemes .. .. .	14,526	10 8	Suspense Account: Liens not yet established .. .. .	12,789	13 6
Sundry creditors: Departmental .. .. .	335	16 10	Losses in suspense .. .. .	1,795	7 6
Payments in advance—	£	s. d.	Revenue Account: Loss for year .. .. .	1,168	7 7
On account principal .. .. .	404	15 8			
On account interest .. .. .	0	2 4			
		404 18 0			
Writings-off in suspense .. .. .		1,795 7 6			
Treasury Adjustment Account .. .. .		123,017 0 7			
		<u>£336,778</u>		<u>£336,778</u>	<u>15 0</u>

NOTE.—(a) The Revenue Account includes a charge for interest for which the department has no parliamentary appropriation; (b) No part of the premium on conversion of the loan liability of the Public Works Fund General Purposes Account is reflected in this Account.

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, subject to the above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.

## LEGISLATIVE DEPARTMENT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries .. .. .	..	22,897	17	6	By Sales of publications .. .. .	..	1,479	18	6
Grant to relative of deceased officer .. .. .	..	100	0	0	Royalties on sales-tax publications (Butterworth and Co.) .. .. .	..	38	1	8
Fuel, light, &c. .. .. .	..	1,441	5	7	Excess of expenditure over income carried down	..	148,590	16	5
Laundry .. .. .	..	94	18	9					
Maintenance of grounds .. .. .	..	1,138	6	3					
Tools and implements .. .. .	..	16	14	5					
Newspapers .. .. .	..	202	12	0					
Postages and telegrams .. .. .	..	2,846	4	3					
Printing and stationery .. .. .	..	11,643	12	7					
Maintenance and repairs, furniture and fittings	..	119	15	9					
Postage stamps supplied to members .. .. .	..	1,941	0	0					
Statistical publications supplied to members	..	363	7	5					
Honoraria and allowances to members .. .. .	..	34,088	12	7					
Telephone concessions to members .. .. .	..	742	10	10					
Cleaning .. .. .	..	2,086	19	9					
Railway concessions and travelling-expenses of members .. .. .	..	24,866	18	0					
Winding clocks, contingencies, &c. .. .. .	..	184	7	0					
Compilation of "Index to Laws of New Zealand" .. .. .	..	57	4	5					
Newspapers, &c.—Library .. .. .	..	24	16	0					
Bellamy's—Linen, glassware, crockery .. .. .	..	61	6	2					
Miscellaneous stores .. .. .	..	163	10	4					
Uniforms .. .. .	..	23	17	5					
Cleaning and repairs to uniforms .. .. .	..	53	18	4					
Telephones .. .. .	..	516	8	10					
Rent .. .. .	..	29,268	0	0					
Repairs to typewriters .. .. .	..	11	14	6					
Depreciation on furniture, fittings—Library, &c. .. .. .	..	7,782	19	9					
Depreciation on old and obsolete publications ..	..	1,560	14	8					
Bellamy's—	£	s.	d.						
Salaries .. .. .	2,630	17	9						
Printing and stationery .. .. .	17	1	8						
Maintenance of staff .. .. .	436	16	0						
Laundry .. .. .	49	10	11						
Cleaning .. .. .	225	0	0						
Fuel .. .. .	670	0	0						
Depreciation on furniture and fittings .. .. .	144	4	11						
Rent .. .. .	1,000	0	0						
Writings-off reserve .. .. .	635	12	3						
		5,809	3	6					
		<u>£150,108</u>	<u>16</u>	<u>7</u>			<u>£150,108</u>	<u>16</u>	<u>7</u>
To Excess of expenditure over income brought down .. .. .	£	s.	d.		By Excess of expenditure over income after charging interest on capital .. .. .	£	s.	d.	
Interest on capital—	£	s.	d.			154,964	1	2	
Legislative .. .. .	6,159	5	6						
Bellamy's .. .. .	213	19	3						
		6,373	4	9					
		<u>£154,964</u>	<u>1</u>	<u>2</u>			<u>£154,964</u>	<u>1</u>	<u>2</u>

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, 1934.

<i>Liabilities.</i>		£	s.	d.	£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital—	..				Bellamy's: Silverware, &c., Account .. .. .			1,873	16	8		
Legislative .. .. .	..	137,720	6	2	Furniture and fittings—	£	s.	d.				
Bellamy's .. .. .	..	3,799	15	6	Legislative .. .. .	36,594	17	4				
					Bellamy's .. .. .	1,925	18	10				
				141,520	1	8		38,520	16	2		
Creditors—	..				Payments in advance .. .. .			81	0	0		
Departmental .. .. .	..	166	18	1	Mechanical appliances .. .. .			1,577	17	3		
Sundry .. .. .	..	856	16	5	General Assembly Library .. .. .			90,031	7	1		
				1,023	14	6	Books of reference .. .. .	9,516	4	6		
Depreciation Reserve—	..				Stocks of statutes, appendices, and parliamentary papers .. .. .			200	0	0		
General Assembly Library .. .. .	..	56,609	16	5	Stock of "Index to Laws of New Zealand" at Printing Office .. .. .			235	13	9		
Legislative .. .. .	..	25,959	4	8	Stationery in stock .. .. .			159	16	5		
Bellamy's .. .. .	..	1,170	4	11	Stamps .. .. .			18	7	0		
				83,739	6	0	Consumable stores .. .. .	102	17	11		
Writings-off, Suspense .. .. .	..			635	12	3	Uniforms .. .. .	50	3	8		
Treasury Adjustment Account .. .. .	..			72,521	7	9	Bellamy's: Linen, glassware, crockery, &c. .. .. .	1,424	16	4		
							Gardeners' tools and implements .. .. .	47	12	0		
							Assets in suspense .. .. .	635	12	3		
							Balance of Income and Expenditure Account .. .. .	154,964	1	2		
				<u>£299,440</u>	<u>2</u>	<u>2</u>		<u>£299,440</u>	<u>2</u>	<u>2</u>		

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.

## MAORI ARTS AND CRAFTS BOARD.

## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Receipts.</i>			<i>Payments.</i>			
	£	s. d.	£	s. d.	£	s. d.
To Balances at 1st April, 1933—					By Amounts paid on account of the	
Bank .. .. .	394	2 10			Maori Purposes Fund Control	
Imprest Account .. .. .	1	9 2			Board—	
			395	12 0	Tokomaru Bay Carved Meeting-	
Native Department: Grant from					house .. .. .	67 10 2
Consolidated Fund .. .. .			640	10 0	Te Aute College Memorial Hall ..	303 10 0
Maori Purposes Fund Control Board:					Carvers' cottages .. .. .	10 2 6
Grants to pay accounts .. .. .			394	14 11		
Withdrawals from Deposit Account ..			740	0 0	Workshop equipment and tools ..	
					Lodgments to Deposit Account ..	1,160 0 0
					Administration expenses—	
					Salaries .. .. .	405 0 0
					Electric light, power, and heating	2 10 10
					Freight and cartage .. .. .	19 9 0
					Fire insurance .. .. .	8 9 11
					Maintenance of carvers' cottages..	22 13 4
					Maintenance of motor-car .. .. .	19 7 11
					Paint and oil, &c. .. .. .	0 11 8
					Postage and telegrams .. .. .	1 1 4
					Repairs and maintenance .. .. .	11 3 11
					Telephone rental .. .. .	7 12 7
					Cost of timber cruise .. .. .	0 16 1
						498 16 7
					Balance at bank at 31st March, 1934	123 2 10
			<u>£2,170</u>	<u>16 11</u>		<u>£2,170</u>
						<u>16 11</u>

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>			
	£	s. d.	£	s. d.	£	s. d.
To Administration expenses—			By Grants and subsidies: Consolidated			
Salaries .. .. .	405	0 0	Fund—			
Electric light, power, and heating ..	2	10 10	Administration expenses .. .. .	640	10 0	
Freight and cartage .. .. .	3	9 0	Grant for carving material, tools, and			
Maintenance of carvers' cottages ..	15	8 0	equipment, and accommodation of			
Fire insurance .. .. .	4	5 0	carvers and pupils .. .. .	24	19 7	
Motor-car maintenance .. .. .	18	7 2	Maori Purposes Fund .. .. .	5	7 6	
Paint and oils, &c. .. .. .	0	11 8				670 17 1
Postage and telegrams .. .. .	1	8 9	Interest on deposit with Native Trustee			13 12 11
Repairs and maintenance .. .. .	0	14 9	Surplus on sale of motor-car .. .. .			10 0 0
Telephone rental .. .. .	6	15 6				
Travelling-expenses of staff .. .. .	5	9 2				
Depreciation .. .. .	16	10 8				
Balance, being excess of income over						
expenditure .. .. .			480	10 6		
			<u>£694</u>	<u>10 0</u>		<u>£694</u>
						<u>10 0</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>			<i>Assets.</i>			
	£	s. d.	£	s. d.	£	s. d.
Accumulated funds at 1st April, 1933	2,030	14 1	Office and workshop fittings .. .. .	15	12 0	
Less adjustments previous years ..	367	9 3	Office furniture and equipment .. ..	51	4 11	
			Photographic equipment .. .. .	20	19 1	
			Workshop equipment and tools .. .. .	67	0 8	
Excess of income over expenditure for						
year .. .. .	213	19 6				
Sundry creditors .. .. .			Less depreciation .. .. .	154	16 8	
				16	10 8	
						138 6 0
			Te Aute College Memorial Hall expendi-			
			ture on carvings and interior decora-			
			tions .. .. .			1,161 11 9
			Sundry debtors, including payments in			
			advance .. .. .			11 17 3
			Cash balances—			
			On deposit with Native Trustee .. ..	458	12 6	
			Cash in bank .. .. .	123	2 10	
						581 15 4
			<u>£1,893</u>	<u>10 4</u>		<u>£1,893</u>
						<u>10 4</u>

P. G. PEARCE, Under-Secretary.

R. JELICOE, A.R.A.N.Z., Accountant.

I hereby certify that the Receipts and Payments Account, Income and Expenditure Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the following comments: (1) The asset Te Aute Memorial Hall represents expenditure on timber some of which has been used on assets which are not the property of the Board. There are no stock-sheets to support the unused timber. (2) There were no classified stores or production records in use during the year, nor was there any system in connection with the ordering of the goods.—G. F. C. CAMPBELL, Controller and Auditor-General.



## MAORI PURPOSES FUND CONTROL BOARD.

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Balance at 1st April, 1933 .. .. .	64,465	4 9	By Educational grants—		
Contributions for credit of fund for Tokomaru Bay Carved Meeting-house .. .. .	1,199	2 6	Special monetary grants to sundry colleges, schools, and students .. .. .	822	3 8
Contributions for credit of fund for Raukawa Carved Meeting-house .. .. .	199	15 0	Assisted students at Canterbury and Massey Agricultural Colleges: Transport, accommodation, fees, books, and extras .. .. .	129	12 1
Balance of purchase-money: Lot 2, Section 306, Town of Napier .. .. .	4	0 0			
Maori Arts and Crafts School: First instalment of grant from Carnegie Institute of New York .. .. .	1,189	4 0	Native land-development schemes: Transport, accommodation, and other expenses of Native delegates .. .. .		443 16 5
Waitangi meeting: Amounts received as contributions from District Maori Land Boards .. .. .	200	0 0	Miscellaneous grants—		
Te Aute College: Part repayment of grant for purchase of pedigree herd .. .. .	41	7 6	Meeting-houses and marae (Rangioru, £11 9s. 9d.; Te Kaha, £26 2s.) .. .. .	37	11 9
Refunds: Unexpended balances of—			Maori Arts and Crafts Board, £383 13s. 9d.; Maori Ethnological Board, £1,933 .. .. .	2,316	13 9
Educational grants .. .. .	3	5 9	Cost of soil sanitation, Cook Island Department .. .. .	22	8 3
Salary .. .. .	8	0 0	Cost of expenses incidental to purchase of motor-vehicle for Tikitiki nurse .. .. .	169	10 4
Native Trust Office: Interest at 3½ per cent. to 31st March, 1934 .. .. .	2,173	8 10	Grants towards Maori meeting at Waitangi .. .. .	539	8 8
			Expenses of representatives of Carnegie Institute .. .. .	18	12 6
			Grant to enable Dr. Buck to purchase artifacts, &c., for the Board .. .. .	125	7 6
			Wages for clearing Maori Arts cottage grounds .. .. .	18	9 0
			Interest on grants (General Trust Board, £450; Presbyterian Church of New Zealand, £364 10s.) .. .. .	814	10 0
			Grant for repairs to Te Aute and Hukarere Colleges .. .. .	250	0 0
			Grants for tangis (Kingi Mahuta, £150; Tuiti Makitanara, £90 17s. 7d.) .. .. .	240	17 7
			Refund, Native Department: Wages for cutting thistles, Ruatoria .. .. .	71	0 0
			Installation costs, water-supply, Bridge Pa, Hastings .. .. .	37	8 0
			Salaries for economic survey of Maori race .. .. .	314	16 3
			Cost of blankets lost at Maori meetings .. .. .	13	4 0
			Proportion of salary of Te Puea Herangi .. .. .	82	0 0
			Travelling - expenses, sundry freights and cartages, &c .. .. .	31	18 2
			Expenses and costs of Tokomaru Bay Carved Meeting-house .. .. .	2,257	9 7
				7,361	5 4
			Subsidized salaries—		
			Health Inspector .. .. .	133	11 1
			Nurses .. .. .	300	0 0
			Native teachers .. .. .	353	12 2
			Welfare Officer .. .. .	241	2 11
				1,028	6 2
			Administration expenses—		
			Salaries .. .. .	82	17 6
			Commission .. .. .	60	0 0
			Postages and telegrams .. .. .	0	4 9
			Printing and stationery .. .. .	2	2 4
				145	4 7
			Balance at 31st March, 1934 .. .. .	59,553	0 1
				£69,483	8 4
				£69,483	8 4

P. G. PEARCE, Native Trustee.  
R. JELlicoe, A.R.A.N.Z., Accountant.



MAORI PURPOSES FUND CONTROL BOARD—*continued.*

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.	£	s. d.	
To Educational grants—					By Native Trust Office : Interest at 3½ per cent. per annum to 31st March, 1934.. ..
Special scholarships .. ..	768	17 11			2,173 8 10
Travelling - expenses, assisted students .. ..	20	16 9			Grants and subsidies: Contributions towards cost of Waitangi hui by District Maori Land Boards .. ..
Expenses of assisted students attending Canterbury and Massey Colleges .. ..	108	15 4			200 0 0
			898	10 0	Balance: Excess of expenditure over income transferred from Accumulated Fund ..
Grants—					6,267 8 8
Towards cost of Tokomaru Bay Carved Meeting-house ..	1,030	7 0			
Towards cost of Waitangi hui ..	538	8 2			
Miscellaneous grants.. ..	5,946	0 11			
	7,514	16 1			
Less refunds .. ..	49	7 6			
			7,465	8 7	
Administration expenses—					
Salaries .. ..	90	0 0			
Commission .. ..	60	0 0			
Printing and stationery .. ..	2	2 4			
Postages and telegrams .. ..	0	4 9			
Depreciation .. ..	124	11 10			
			276	18 11	
			£8,640	17 6	£8,640 17 6

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>			<i>Assets.</i>			
	£	s. d.	£	s. d.	£	s. d.
Tuakau Maori Hostel Fund .. ..	250	0 0	Cottages at Rotorua .. ..	487	14 2	
Maori Arts School Fund : Carnegie grant.. ..	1,189	4 0	Less depreciation .. ..	15	14 2	
Raukawa Carved Meeting-house Account.. ..	187	2 7			472 0 0	
Sundry creditors .. ..	7	2 6	Office furniture and equipment .. ..	329	5 10	
Depreciation reserve .. ..	6	10 9	Less depreciation .. ..	90	15 2	
Ngati-Kahungunu Trust Account: Proceeds from sale of land.. ..	10	0 0	Motor-vehicle .. ..			238 10 8
			Maori arts and crafts workshop .. ..	386	6 10	156 16 11
Accumulated funds at 1st April, 1933	64,504	16 8	Less depreciation .. ..	22	18 7	
Adjustments on account of previous years .. ..	906	13 1			363 8 3	
	65,411	9 9	Sundry debtors .. ..			10 5 0
Less amount transferred to Income and Expenditure Account ..	6,267	8 8	Cash with Native Trustee .. ..	59,553	0 1	
			59,144	1 1		
			£60,794	0 11	£60,794 0 11	

A. T. NGATA, Chairman.  
H. R. H. BALNEAVIS, Secretary.

I hereby certify that the Receipts and Payments Account, Income and Expenditure Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the following comments: (1) That paragraph (f) of clause 27 of the regulations which prescribe the purposes for which the moneys of the fund may be expended has been held to be *ultra vires*, and consequently the expenditure incurred thereunder is without lawful authority. (2) That there is no security for the expenditure from the fund in connection with the erection of buildings on lands occupied by the Maori Arts and Crafts Board in the Rotorua district.—G. F. C. CAMPBELL, Controller and Auditor-General.

MENTAL HOSPITALS DEPARTMENT.  
INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.

	Auckland.		Christchurch.		Dunedin.		Hokitika.		Nelson.		Porirua.		Tokanui.		Kingseat.		Total.	
<i>Expenditure.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Salaries .. .. .	36,554	19 6	38,818	1 1	43,006	9 6	12,818	14 9	17,110	18 8	46,912	5 11	17,236	18 6	3,157	8 0	215,615	15 11
Official visitors .. .. .	43	2 0	21	11 0	..	..	..	..	..	..	42	14 0	..	..	..	..	107	7 0
Advertising, books, &c. .. .. .	2	5 6	5	3 5	3	15 6	2	13 0	2	5 6	2	0 3	2	5 6	..	..	20	8 8
Bacteriological research .. .. .	..	..	4	12 6	..	..	0	10 6	1	11 0	36	9 6	..	..	..	..	43	3 6
Bedding and clothing .. .. .	2,467	1 5	4,462	7 2	3,662	3 11	1,566	9 10	2,389	4 7	3,552	3 3	1,408	10 2	594	17 10	20,102	18 2
Buildings, repairs, and maintenance .. .. .	3,518	18 6	3,838	16 4	2,715	9 0	454	14 1	669	10 9	4,509	11 4	1,642	13 8	389	10 7	17,739	4 3
Dental services .. .. .	8	8 6	7	12 0	10	14 8	1	19 3	9	10 10	16	10 10	8	12 10	..	..	63	8 11
Farm-produce consumed .. .. .	3,995	16 8	7,122	6 6	7,475	3 11	837	1 8	3,251	7 11	5,941	15 10	3,882	13 0	693	19 4	33,200	4 10
Fencing, draining, and roading .. .. .	5	7 7	13	12 0	235	0 0	0	0 9	34	19 0	153	18 4	..	..	4	12 2	447	9 10
Freight and cartage .. .. .	59	11 5	312	5 8	308	4 7	30	16 6	111	9 5	219	10 3	157	16 10	17	5 1	1,216	19 9
Fuel, light, water, &c. .. .. .	4,971	3 2	5,549	5 4	5,857	3 1	993	1 3	2,848	7 9	6,030	13 10	2,533	14 4	647	11 2	29,430	19 11
Funeral expenses .. .. .	112	13 2	47	5 0	58	10 0	13	15 0	21	5 0	46	13 6	15	0 0	..	..	315	1 8
Furniture, repairs, &c. .. .. .	157	11 7	1,109	0 4	840	4 9	71	15 1	692	16 3	87	17 5	399	19 9	344	10 10	3,703	16 0
Gardens and shrubberies .. .. .	9	18 1	179	0 0	27	11 4	..	..	22	17 2	59	12 1	54	17 8	34	15 5	388	11 9
Laundry expenses .. .. .	283	0 2	222	11 4	142	1 2	55	9 10	60	19 6	308	19 8	183	10 7	36	15 2	1,293	7 5
Machinery, repairs, and stores .. .. .	131	1 10	177	19 5	209	12 1	35	4 11	16	12 3	144	12 2	129	3 1	0	1 0	844	6 9
Maintenance of motor-vehicles .. .. .	43	17 5	426	14 4	442	3 10	121	4 0	125	1 7	288	10 9	225	19 5	15	19 2	1,689	10 6
Medical fees .. .. .	398	0 6	262	15 5	138	8 6	13	14 4	96	9 8	294	4 1	103	17 4	..	..	1,307	9 10
Nursing staff—																		
Transfer expenses .. .. .	3	19 0	15	4 5	16	10 6	13	3 4	52	4 2	..	..	2	1 10	20	18 2	124	1 5
Treatment in general hospitals .. .. .	9	5 0	7	7 0	25	18 6	1	0 0	..	..	..	..	4	5 0	..	..	47	15 6
Uniforms, purchase of .. .. .	212	12 0	286	8 2	355	15 8	95	0 9	142	14 2	242	14 8	130	0 1	35	1 0	1,500	6 6
Office equipment .. .. .	0	9 10	4	14 5	0	2 3	..	..	2	15 6	22	11 5	..	..	0	3 6	30	16 11
Patients' friends .. .. .	..	..	..	..	85	10 0	..	..	..	..	..	..	..	..	..	..	85	10 0
" gratuities .. .. .	38	2 4	7	16 5	33	2 6	15	10 0	130	15 10	87	12 9	6	13 6	..	..	319	13 4
" recreation .. .. .	1,201	2 7	719	9 1	807	6 1	394	19 6	541	6 1	258	14 3	787	5 3	423	12 10	5,133	15 8
" transfer expenses .. .. .	12	0 6	16	15 5	121	9 10	5	13 2	23	15 0	4	14 11	1	19 4	..	..	186	8 2
" treatment in general hospitals .. .. .	122	0 6	9	16 0	50	16 3	3	13 0	21	18 0	21	0 0	..	..	..	..	229	3 9
Postages and telegrams .. .. .	73	9 0	78	3 7	88	9 9	9	10 0	32	11 4	119	2 3	35	13 5	5	19 9	442	19 1
Printing and stationery .. .. .	191	4 6	211	7 0	125	3 6	49	9 1	73	11 2	140	11 0	72	11 0	17	17 9	881	15 0
Rations .. .. .	12,808	7 6	10,926	5 9	13,409	2 8	3,723	8 3	3,723	4 9	15,130	7 8	3,774	0 0	2,538	11 3	66,033	7 10
Stores—																		
Loose and artisans' tools .. .. .	46	12 8	190	1 11	92	1 3	26	18 0	..	..	73	18 11	86	9 11	19	0 3	535	2 11
Other .. .. .	..	..	2,323	18 0	..	..	146	10 4	202	11 2	3,282	4 9	..	..	..	..	5,955	4 3
Surgery and dispensary—																		
Drugs .. .. .	372	7 8	382	16 0	184	3 0	43	8 1	141	13 7	429	1 5	79	3 10	9	8 2	1,642	1 9
Wines, spirits, &c. .. .. .	18	7 6	19	8 9	..	..	..	..	3	2 6	12	7 6	..	..	0	1 0	53	7 3
Telephone services .. .. .	53	12 3	126	15 7	176	14 6	18	6 0	69	8 2	216	5 0	59	12 8	45	7 4	766	1 6
Travelling-expenses .. .. .	84	4 7	38	2 3	114	18 0	4	12 0	22	3 0	57	13 11	9	12 9	15	11 5	346	17 11
Sundry expenses .. .. .	3	11 0	..	..	..	..	5	10 6	3	5 0	2	3 2	..	..	..	..	14	9 8
Travelling-allowances .. .. .	27	3 6	122	9 5	161	13 0	32	17 2	107	11 10	..	..	25	11 9	95	0 7	572	7 3
Head Office administration expenses .. .. .	1,562	6 2	1,454	0 0	1,470	0 0	386	13 0	613	3 0	1,767	9 0	656	13 0	231	1 0	8,141	5 2

Law-costs .. .. .	3 13 6	.. .. .	3 3 0	.. .. .	.. .. .	1 7 6	.. .. .	.. .. .	8 4 0
Depreciation .. .. .	5,205 4 5	6,746 5 4	8,872 16 0	2,391 2 7	4,034 8 0	9,287 7 5	5,670 1 8	2,436 11 0	44,643 16 5
Grants to widows of officers .. .. .	.. .. .	.. .. .	.. .. .	21 10 3	.. .. .	.. .. .	.. .. .	.. .. .	21 10 3
Compensation under the Workers' Compensation Act .. .. .	.. .. .	.. .. .	159 6 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	159 6 0
	74,812 13 0	86,268 3 4	91,486 18 1	24,405 19 9	37,407 9 1	99,805 10 6	39,387 7 8	11,831 10 9	465,405 12 2
Balance brought down .. .. .	48,105 17 4	57,067 7 8	63,351 8 7	19,645 0 3	27,135 3 11	64,591 18 4	27,126 8 5	8,025 18 10	315,049 3 4
Interest .. .. .	9,900 13 2	12,028 11 5	14,285 5 3	3,937 0 2	7,196 12 5	15,054 1 10	8,595 9 11	4,127 2 1	75,124 16 3
Net loss from Farm Account .. .. .	.. .. .	.. .. .	.. .. .	47 3 9	942 8 9	.. .. .	.. .. .	.. .. .	989 12 6
	58,006 10 6	69,095 19 1	77,636 13 10	23,629 4 2	35,274 5 1	79,646 0 2	35,721 18 4	12,153 0 11	391,163 12 1
<i>Income.</i>									
Maintenance fees .. .. .	21,994 13 8	24,324 9 9	21,446 18 3	3,133 7 6	8,062 1 1	29,376 11 11	9,874 12 0	3,668 9 0	121,881 3 2
Board and lodging .. .. .	4,224 0 0	4,176 0 0	4,899 13 4	1,524 4 0	1,928 8 0	5,482 15 1	2,057 16 7	131 13 7	24,424 10 7
Metal, rags, &c., sale of .. .. .	95 15 2	44 17 11	.. .. .	.. .. .	8 6 3	47 17 1	.. .. .	.. .. .	196 16 5
Offal, institution, sale of .. .. .	30 6 7	278 18 0	1,489 11 5	.. .. .	13 9 10	27 5 9	154 0 2	5 9 4	1,999 1 1
Sacks, institution .. .. .	42 0 3	.. .. .	30 1 6	3 8 0	.. .. .	.. .. .	.. .. .	.. .. .	75 9 9
Rents .. .. .	320 0 0	370 0 0	260 0 0	100 0 0	260 0 0	272 3 4	160 0 0	.. .. .	1,742 3 4
Sundries .. .. .	.. .. .	6 10 0	9 5 0	.. .. .	.. .. .	6 19 0	14 10 6	.. .. .	37 4 6
Balance carried forward .. .. .	48,105 17 4	57,067 7 8	63,351 8 7	19,645 0 3	27,135 3 11	64,591 18 4	27,126 8 5	8,025 18 10	315,049 3 4
	74,812 13 0	86,268 3 4	91,486 18 1	24,405 19 9	37,407 9 1	99,805 10 6	39,387 7 8	11,831 10 9	465,405 12 2
Net profits from farms .. .. .	386 2 0	2,869 1 7	1,391 0 6	.. .. .	.. .. .	1,649 12 11	3,094 0 9	123 14 5	9,513 12 2
Excess expenditure over income .. .. .	57,620 8 6	66,226 17 6	76,245 13 4	23,629 4 2	35,274 5 1	77,996 7 3	32,627 17 7	12,029 6 6	381,649 19 11
	58,006 10 6	69,095 19 1	77,636 13 10	23,629 4 2	35,274 5 1	79,646 0 2	35,721 18 4	12,153 0 11	391,163 12 1
Average cost per patient .. .. .	£ s. d. 42 3 8	£ s. d. 52 2 1	£ s. d. 59 6 8	£ s. d. 69 18 2	£ s. d. 65 16 2	£ s. d. 50 9 8	£ s. d. 56 16 10	£ s. d. 59 11 0	£ s. d. 53 12 6

MENTAL HOSPITALS DEPARTMENT—continued.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

	Auckland.		Christchurch.		Dunedin.		Hokitika.		Nelson.		Porirua.		Tokanui.		Kingseat.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>																		
Live-stock at 1st April, 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
Stored and growing crops at 1st April, 1933 ..	2,038	5 0	2,627	12 2	4,199	0 8	438	19 4	2,359	4 10	970	15 10	2,736	0 0	1,505	14 6	16,875	12 4
Purchase of live-stock .. ..	159	13 0	523	16 5	40	5 6	16	15 0	53	16 6	134	2 7	1,817	4 3	61	10 3	2,807	3 6
Live-stock sundries .. ..	9	19 9	55	12 0	33	19 0	..	..	30	1 7	21	8 6	36	9 10	9	18 10	197	9 6
Salaries and wages .. ..	749	11 0	1,718	4 4	3,456	4 5	655	4 0	1,824	17 2	1,433	0 6	1,573	6 3	863	6 6	12,273	14 2
Feed .. ..	309	16 5	415	16 5	778	0 7	122	10 9	253	13 7	952	19 7	10	4 11	..	..	2,843	2 3
Fertilizers .. ..	225	13 10	263	13 2	456	7 9	69	16 8	278	8 6	349	17 8	586	15 10	407	4 1	2,637	17 6
Seeds .. ..	44	6 11	296	11 7	240	18 9	7	8 1	100	6 6	39	13 10	40	7 0	146	2 10	915	15 6
Repairs (implements, harness, &c.) ..	199	4 11	112	4 1	196	10 8	9	13 8	7	0 5	60	7 7	106	11 7	23	17 9	715	10 8
Sundries .. ..	34	13 1	381	14 0	79	1 0	13	2 5	22	14 10	32	19 1	136	18 10	11	11 5	712	14 8
Building repairs .. ..	1	10 9	21	2 10	3	17 6	..	..	16	16 1	6	5 0	..	..	..	..	49	12 2
Machinery repairs .. ..	3	16 4	24	6 11	..	..	2	2 5	52	10 11	..	..	..	3	5 9	..	86	2 4
Harvesting .. ..	..	..	235	2 6	..	..	..	..	..	..	..	..	..	..	..	..	235	2 6
Fencing, draining, and roading ..	30	13 5	..	..	117	4 0	0	9 8	58	10 9	78	10 4	127	4 8	77	13 9	490	6 7
Freight and cartage .. ..	9	18 9	..	..	6	10 11	..	..	..	..	..	..	..	4	12 6	..	21	2 2
Rents, rates, &c. .. ..	..	..	677	2 1	3	6 7	..	..	3	4 3	..	..	..	..	..	..	683	12 11
Depreciation .. ..	133	3 6	134	3 11	277	12 10	7	16 7	173	8 1	353	13 0	178	14 1	12	14 9	1,271	6 9
Vehicles other than motors .. ..	10	12 6	..	..	36	0 0	..	..	..	..	7	10 0	11	5 0	..	..	65	7 6
Carried down .. ..	2,090	4 1	4,715	8 11	3,065	0 10	30	2 2	362	9 11	3,165	12 9	4,220	14 11	884	8 5	18,534	2 0
	7,844	13 3	16,156	16 4	17,764	18 6	1,766	8 3	9,476	11 5	11,684	3 9	16,748	17 2	6,563	1 4	88,005	10 0
Interest on capital .. ..	1,704	2 1	1,846	7 4	1,674	0 4	77	5 11	1,304	18 8	1,515	19 10	1,126	14 2	760	14 0	10,010	2 4
Net profit .. ..	386	2 0	2,869	1 7	1,391	0 6	..	..	..	..	1,649	12 11	3,094	0 9	123	14 5	9,513	12 2
	2,090	4 1	4,715	8 11	3,065	0 10	77	5 11	1,304	18 8	3,165	12 9	4,220	14 11	884	8 5	19,523	14 6
<i>Income.</i>																		
Live-stock sales .. ..	187	6 4	1,212	5 7	375	19 9	19	0 0	397	10 6	487	4 1	2,204	16 0	441	2 11	5,325	5 2
Poultry and eggs .. ..	197	16 3	866	7 4	497	4 7	33	19 6	205	17 10	887	7 9	..	..	..	..	2,688	13 3
Skins, hides, &c. .. ..	..	..	14	17 7	117	13 10	1	6 9	135	3 3	43	9 7	243	9 11	4	18 4	560	19 3
Wool .. ..	..	..	222	2 4	..	..	..	..	385	16 8	53	3 10	112	17 7	..	..	774	0 5
Butterfat .. ..	143	0 11	279	13 11	416	3 1	..	..	166	17 1	21	8 3	867	7 8	799	4 4	2,693	15 3
Milk and cream .. ..	1,460	9 4	2,267	13 7	3,186	13 5	417	18 6	870	2 0	3,727	9 9	880	14 3	190	6 10	13,001	7 8
Fruit and vegetables .. ..	1,978	5 9	3,379	18 8	2,729	15 9	263	18 2	1,379	4 1	1,305	4 3	608	1 10	493	11 8	11,915	0 2
Meat .. ..	206	4 9	490	13 0	1,152	4 11	121	5 6	930	18 2	124	1 3	2,412	9 11	100	11 8	5,538	9 2
Cereals, hay, &c. .. ..	..	..	659	12 2	..	..	..	..	6	10 10	..	..	..	78	5 0	..	744	8 0
Sacks .. ..	6	3 3	..	..	..	..	20	11 0	..	..	..	..	..	0	2 7	..	26	16 10
Live-stock at 31st March, 1934 ..	1,783	10 0	3,675	12 6	4,817	0 0	417	7 6	3,527	2 6	4,128	17 6	5,585	0 0	2,820	0 0	26,754	10 0
Stored and growing crops, 31st March, 1934 ..	1,881	16 8	3,087	19 8	4,472	3 2	471	1 4	1,694	8 6	900	0 0	3,834	0 0	1,634	18 0	17,976	7 4
Sundries .. ..	..	..	..	..	..	..	..	..	..	..	5	17 6	..	..	..	..	5	17 6
	7,844	13 3	16,156	16 4	17,764	18 6	1,766	8 3	9,476	11 5	11,684	3 9	16,748	17 2	6,563	1 4	88,005	10 0
Profit brought down .. ..	2,090	4 1	4,715	8 11	3,065	0 10	30	2 2	362	9 11	3,165	12 9	4,220	14 11	884	8 5	18,534	2 0
Net loss to Institution Account ..	..	..	..	..	..	..	47	3 9	942	8 9	..	..	..	..	..	..	989	12 6
	2,090	4 1	4,715	8 11	3,065	0 10	77	5 11	1,304	18 8	3,165	12 9	4,220	14 11	884	8 5	19,523	14 6

MENTAL HOSPITALS DEPARTMENT—*continued.*

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>				<i>Income.</i>								
				£	s.	d.	£	s.	d.			
To Institutional Accounts—				£	s.	d.	By Balance..			£	s.	d.
Auckland .. .. .				57,620	8	6				382,092	12	4
Christchurch .. .. .				66,226	17	6						
Dunedin .. .. .				76,245	13	4						
Hokitika .. .. .				23,629	4	2						
Nelson .. .. .				35,274	5	1						
Porirua .. .. .				77,996	7	3						
Tokanui .. .. .				32,627	17	7						
Kingseat .. .. .				12,029	6	6						
Interest on Wellington Land Account				442	12	5						
				£382,092	12	4				£382,092	12	4

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>				<i>Assets.</i>								
				£	s.	d.	£	s.	d.			
Capital Account—				£	s.	d.	Land .. .. .			233,273	10	0
Public Works Fund .. .. .				1,684,879	11	8	Buildings (institutional) .. .. .			1,308,701	18	8
Consolidated Fund .. .. .				257,296	5	5	Buildings (farm) .. .. .			38,000	3	1
Sundry creditors—							Improvements .. .. .			94,635	1	1
Departmental .. .. .				£	s.	d.	Other vehicles .. .. .			1,278	5	6
Others .. .. .				1,338	3	4	Loose and artisans' tools .. .. .			2,616	18	6
							Farm implements .. .. .			3,412	12	6
							Plant and machinery (institutional) .. .. .			58,865	0	10
Depreciation Reserve .. .. .				7,178	3	0	Plant and machinery (farm) .. .. .			2,621	2	5
Bad Debts Reserve .. .. .				352,905	14	0	Furniture and fittings .. .. .			35,742	17	8
Writing-off, Reserve Account .. .. .				5,924	0	0	Stores equipment .. .. .			116,318	11	3
Treasury Adjustment Account .. .. .				6,691	18	10	Motor-vehicles .. .. .			1,569	0	0
				76,626	10	11	Surgical instruments .. .. .			409	18	3
							Live-stock .. .. .			26,754	10	0
							Stored and growing crops .. .. .			17,976	7	4
							Sundry debtors—			£	s.	d.
							Departmental .. .. .			761	17	9
							Others .. .. .			59,748	9	9
										60,510	7	6
							Payments in advance .. .. .			31	8	1
							Assets in Suspense Account .. .. .			6,691	18	10
							Excess of expenditure over income .. .. .			382,092	12	4
				£2,391,502	3	10				£2,391,502	3	10

NOTE.—(a) No charge has been made in farm accounts in respect of patient's labour; (b) sundry debtors for maintenance at 31st March, 1934, 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) no charge for the cost of exchange on payments made in London is included in the accounts; (e) the following charges are included for which the department possesses no parliamentary appropriation: (1) interest on capital as at 31st March, 1934; (2) maintenance of buildings by the Public Works Department; (f) no part of the premium on conversion of the loan liability of the Public Works Fund, General Purposes Account, is reflected in the accounts.

J. RUSSELL, Acting Director-General of Mental Hospitals.  
F. A. LYFORD, A.R.A.N.Z., Accountant.

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

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS.  
COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1934.

*Receipts.*

	Totals.		Tokerau.	Waikato- Maniapoto.	Wairariki.	Tairarwhiti.	Aotea.	IKAROA.	South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Cash balances at 1st April, 1933—										
In hand and in bank .. .. .	6,774	13 6	470	9 7	410	4 1	71	12 3	5,136	9 4
Imprests at Post Office .. .. .	1,655	16 2	145	6 10	879	8 4	71	13 5	45	9 6
Public Trust Office : Central Fund .. .. .	2,933	18 10	279	14 1	1,216	13 10	<i>Dr. 7,013</i>	6 2	954	5 6
	11,364	8 6	895	10 6	2,506	6 3	<i>Dr. 6,870</i>	0 6	6,136	4 4
Withdrawals of principal from amounts on deposit with Native Trustee	10,564	14 5	..	..	..	..	4,816	9 11	..	..
	21,929	2 11	895	10 6	2,506	6 3	<i>Dr. 2,053</i>	10 7	6,136	4 4
Rent and royalties .. .. .	71,833	12 0	3,836	1 7	7,556	9 5	11,267	2 10	21,479	17 3
Purchase-moneys and compensation .. .. .	43,826	6 3	1,928	18 5	11,320	13 0	22,392	13 11	19,689	1 3
Repayments, mortgages, and other investments .. .. .	33,021	5 2	4,826	16 3	10,678	9 3	5,682	15 11	6,118	4 7
	148,681	3 5	10,591	16 3	29,555	11 8	39,342	12 8	22,838	13 4
Interest received on—										
Mortgages and other investments .. .. .	9,847	12 9	371	2 6	1,226	15 11	3,248	16 9	1,415	17 8
Native Trust Office deposits .. .. .	5,936	6 3	9	5 4	2,029	19 11	1,113	19 5	1,307	17 2
Public Trust Office : Central Fund .. .. .	299	19 8	41	1 10	47	17 10	..	..	342	10 4
New Zealand Government securities .. .. .	1,366	10 5	..	..	..	..	1,191	4 9	165	15 9
	17,450	9 1	421	9 8	3,304	13 8	4,362	16 2	106	16 0
	1,646	13 1	64	18 10	212	16 6	476	12 1	68	9 8
Commissions (not including transfers from blocks) .. .. .	..	..	..	..	..	..	..	..	147	2 0
Proceeds of sales and other credits from farms .. .. .	16,401	2 8	..	..	..	..	..	..	276	2 4
Miscellaneous receipts (including sundry deposits for repayment, refunds, and recoveries) .. .. .	26,490	12 11	7,719	17 0	2,262	15 10	7,254	5 6	342	10 4
Totals .. .. .	232,599	4 1	19,693	12 3	37,842	3 11	55,107	14 6	298	17 8
Net receipts (not including Native Trust Office withdrawals and opening balances) .. .. .	210,670	1 2	18,798	1 9	35,335	17 8	57,161	5 1	16,507	16 2
									6,044	19 8
									4,384	3 2

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—*continued.*  
 COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 1934—*continued.*

*Payments.*

	Totals.		Tokerau.		Waikato- Maniapoto.		Wairariki.		Tairarwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Payments to beneficiaries .. .. .	109,558	18 0	6,684	3 10	18,846	18 6	29,161	6 1	22,378	5 10	19,760	18 4	9,204	11 3	3,522	14 2
Miscellaneous payments on behalf of beneficiaries and Boards (including payments on deposit, refunds, &c.)	42,991	3 10	3,498	7 1	2,612	16 4	9,643	17 4	9,569	6 10	15,020	8 2	1,807	5 2	839	2 11
Instalment of principal and interest on Treasury loans under Native Land Act, 1931, section 340	913	18 3	762	18 3	..	..	..	..	..	..	151	0 0	..	..	..	..
Administration expenses .. .. .	153,464	0 1	1,442	18 5	3,001	14 1	1,820	4 11	3,432	1 1	2,180	16 6	1,174	2 2	944	3 5
	13,996	0 7														
	167,460	0 8	12,388	7 7	24,461	8 11	40,625	8 4	35,379	13 9	37,113	3 0	12,185	18 7	5,306	0 6
Grants for Native purposes .. .. .	250	0 0	50	0 0	50	0 0	..	..	50	0 0	50	0 0	25	0 0	25	0 0
Investments—			250	0 0	50	0 0	50	0 0	..	..	50	0 0	25	0 0	25	0 0
Interest on Native Trust Office deposits capitalized ..	1,584	13 11	9	5 4	786	8 0	208	8 10	5	17 2	98	19 9	199	12 6	276	2 4
Mortgages and other investments .. .. .	49,934	16 5	6,722	9 0	11,359	6 3	12,192	2 0	2,304	2 9	13,518	11 8	3,802	5 2	35	19 7
Purchase of land, buildings, furniture, &c... .. .	32	6 1	..	..	..	..	32	6 1	..	..	..	..	..	..	..	..
	51,551	16 5	6,731	14 4	12,145	14 3	12,432	16 11	2,309	19 11	13,617	11 5	4,001	17 8	312	1 11
Total payments .. .. .	219,261	17 1	19,170	1 11	36,657	3 2	53,058	5 3	37,739	13 8	50,780	14 5	16,212	16 3	5,643	2 5
Cash balances at 31st March, 1934, in hand and in bank ..	11,740	12 9	337	1 5	695	19 5	1,810	10 7	7,135	15 2	1,347	11 8	86	12 11	327	1 7
Post Office imprests .. .. .	1,591	1 0	186	8 11	489	1 4	238	18 8	161	1 6	232	7 11	208	7 0	74	15 8
Other imprests .. .. .	5	13 3	..	..	..	..	..	..	..	..	5	13 3	..	..	..	..
	13,337	7 0	523	10 4	1,185	0 9	2,049	9 3	7,296	16 8	1,585	12 10	294	19 11	401	17 3
Totals .. .. .	232,599	4 1	19,693	12 3	37,842	3 11	55,107	14 6	45,036	10 4	52,366	7 3	16,507	16 2	6,044	19 8

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—*continued.*

REVENUE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.

*Interest Account.*

	Totals.	Tokerau.	Waikato- Maniapoto.	Wairiki.	Tairāwhiti.	Aotea.	Ikaroa.	South Island.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Revenue.</i>								
Interest on amounts held and invested under Native Land Act, 1931, section 281, and other amounts specially invested	3,816 10 0	30 2 8	815 1 0	140 9 7	191 2 8	824 14 7	1,715 13 6	99 6 0
Interest received on amounts on deposit with Native Trustee .. .. .	5,933 10 6	0 5 4	2,029 19 11	1,113 19 5	3 1 5	2,158 11 9	342 10 4	276 2 4
Interest received on amounts on deposit with Public Trustee .. .. .	244 6 9	41 1 10	47 17 10	Dr. 58 8 8	25 10 11	165 15 9	21 11 5	0 17 8
Interest on other investments .. .. .	12,419 4 11	1,869 5 9	1,619 11 4	2,447 7 2	3,606 8 2	2,189 11 2	495 6 9	191 14 7
Interest on overdrafts .. .. .	771 17 5	4 7 11	112 12 3	..	2 8 3	616 11 4	35 17 8	..
	23,185 9 7	1,954 3 6	4,625 2 4	3,643 7 6	3,828 11 5	5,955 4 7	2,610 19 8	568 0 7
<i>Expenditure.</i>								
Interest allocated in full on amounts held under Native Land Act, 1931, section 281, and other amounts specially invested (as <i>per contra</i> )	3,816 10 0	30 2 8	815 1 0	140 9 7	191 2 8	824 14 7	1,715 13 6	99 6 0
Other interest allocated to sundry blocks, &c. .. .. .	4,151 8 9	435 19 3	776 5 7	951 8 0	498 16 8	1,482 9 8	6 9 7	..
Interest on advances from other Boards .. .. .	6 0 5	..	..	..	..	..	..	6 0 5
Balance transferred to Income and Expenditure Account .. .. .	15,211 10 5	1,488 1 7	3,033 15 9	2,551 9 11	3,138 12 1	3,648 0 4	888 16 7	462 14 2
	23,185 9 7	1,954 3 6	4,625 2 4	3,643 7 6	3,828 11 5	5,955 4 7	2,610 19 8	568 0 7

INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.

	Totals.	Tokerau.	Waikato- Maniapoto.	Wairiki.	Tairāwhiti.	Aotea.	Ikaroa.	South Island.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Income.</i>								
Net interest on investments .. .. .	15,211 10 5	1,488 1 7	3,033 15 9	2,551 9 11	3,138 12 1	3,648 0 4	888 16 7	462 14 2
Board commission .. .. .	3,222 5 9	233 8 5	462 13 3	532 0 6	738 19 8	776 18 7	390 10 7	87 14 9
Profit on Board farms .. .. .	1,087 12 4	..	..	1,087 12 4	..	..	..	..
Sundry credits (registration fees, lease fees, &c.) .. .. .	900 12 0	14 14 0	323 15 0	67 12 5	253 0 11	237 16 8	..	3 13 0
	20,422 0 6	1,736 4 0	3,820 4 0	4,238 15 2	4,130 12 8	4,662 15 7	1,279 7 2	554 1 11
<i>Expenditure.</i>								
Expenses of management—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Contribution towards expenses of Native Department .. .. .	9,333 0 0	1,000 0 0	2,245 0 0	1,261 0 0	1,655 0 0	1,656 0 0	1,016 0 0	500 0 0
Audit fees reserve .. .. .	439 15 0	90 0 0	100 0 0	127 7 0	67 19 0	50 0 0	38 14 0	15 15 0
Miscellaneous office and other expenses .. .. .	2,264 8 9	328 19 8	355 7 11	384 6 6	708 3 7	383 7 10	69 9 2	34 14 1
Depreciation on buildings and furniture .. .. .	683 3 9	24 15 9	71 12 0	125 2 10	190 1 7	248 5 1	15 11 0	7 15 6
Balance (being surplus for year) transferred to Appropriation Account .. .. .	7,651 13 0	292 8 7	1,048 4 1	2,340 18 10	1,509 8 6	2,325 2 8	139 13 0	Dr. *4 2 8
	20,422 0 6	1,736 4 0	3,820 4 0	4,238 15 2	4,130 12 8	4,662 15 7	1,279 7 2	554 1 11

\* Loss.



NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—*continued.*  
 APPROPRIATION ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1934.

	Totals.		Tokerau.		Waikato- Maniapoto.		Wairiki.		Tairarwhiti.		Aotea.		Ikarooa.		South Island.									
<i>Revenue.</i>																								
Unappropriated balances at 1st April, 1933 .. .. .	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.						
Sundry adjustments, previous years .. .. .	52,881	2	4	6,625	19	1	4,129	11	0	839	13	2	22,978	4	0	13,474	15	6	3,018	13	1	1,814	6	6
Investments Reserve Account .. .. .	189	8	0	1	8	7	..	..	..	6	14	2	..	158	9	3	22	16	0	..	..	..		
Surplus for year ended 31st March, 1934, from Income and Expenditure Account .. .. .	21,432	0	4	14	11	4	710	7	2	757	17	2	478	6	7	18,231	8	8	1,012	8	6	227	0	11
	7,651	13	0	292	8	7	1,048	4	1	2,340	18	10	1,509	8	6	2,325	2	8	139	13	0	*4	2	8
	82,154	3	8	6,934	7	7	5,888	2	3	3,945	3	4	24,965	19	1	34,189	16	1	4,193	10	7	2,037	4	9
<i>Expenditure.</i>																								
Appropriations during year—	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
Investments Reserve Account .. .. .	17,012	8	0	..	..	..	323	13	9	2,597	9	3	1,607	17	8	11,419	0	6	915	16	4	148	10	6
Purchase of land, buildings, &c. .. .. .	179	9	1	..	..	..	42	8	6	2	17	0	..	129	16	5	2	7	0	2	0	2		
Mortgage Investment Depreciation Reserve .. .. .	320	0	0	..	..	..	..	..	..	..	..	..	..	320	0	0	..	..	..	..	..	..		
Grants for Native purposes .. .. .	344	3	6	50	0	0	50	0	0	..	69	4	5	50	0	0	25	0	0	99	19	1		
Sundry adjustments, previous years .. .. .	417	6	6	..	..	..	113	12	2	..	195	14	2	..	80	1	6	..	27	18	8			
Unappropriated balances, 31st March, 1934 .. .. .	63,880	16	7	6,884	7	7	5,358	7	10	1,344	17	1	23,093	2	10	22,270	19	2	3,170	5	9	1,758	16	4
	82,154	3	8	6,934	7	7	5,888	2	3	3,945	3	4	24,965	19	1	34,189	16	1	4,193	10	7	2,037	4	9

\* Loss.

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—*continued.*  
 COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1934.

*Liabilities.*

	Totals.		Tokerau.		Waikato-Maniapoto.		Waiariki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.			
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
Liability to Native beneficiaries—																		
Amounts held under section 281, Native Land Act, 1931, other trusts—																		
Specially invested (section 101 (2), 1931) .. ..	35,108	19 11			400	0 0	12,013	15 1	..	..	15,145	4 10	6,800	0 0	750	0 0		
Invested in Common Fund .. ..	87,016	17 7			9,015	5 5	21,613	8 2	..	2,612 10 2	33,865	7 1	18,233	18 2	1,676	8 7		
Other amounts held—																		
Specially invested (section 101 (2), 1931) .. ..	50,086	12 3			..	..	1,819	4 2	696	19 9	29,323	8 4	3,847	0 0	14,400	0 0		
Otherwise invested .. ..	287,015	10 3			33,286	9 4	71,831	9 2	63,720	18 3	62,936	7 5	32,088	5 9	13,856	15 1	9,295	5 3
			459,223	0 0	42,701	14 9	107,277	16 7	64,417	18 0	94,872	5 11	84,945	17 8	53,290	13 3	11,721	13 10
Sundry amounts held on deposit and in Suspense ..	1,827	3 5			272	17 9	258	11 11	541	11 0	..	..	748	9 6	5	13 3	..	..
Sundry creditors .. ..	3,879	2 0			319	15 5	932	2 5	208	15 8	3	7 0	2,144	17 9	218	7 1	51	16 8
Trust receipts receivable (as <i>per contra</i> ) .. ..	51,820	0 1			2,233	1 1	15,171	5 8	10,947	9 4	..	..	14,433	3 2	6,111	10 11	2,923	9 11
Commission receivable (not yet earned) .. ..	1,362	15 4			54	2 3	448	11 7	547	12 5	..	..	126	7 4	104	7 4	81	14 5
Loan liabilities on blocks (as <i>per contra</i> )—																		
Treasury loans .. ..	7,658	0 10			6,696	0 10	..	..	..	..	..	..	962	0 0	..	..	..	..
Other loans .. ..	992	9 6			..	..	..	..	..	..	..	..	992	9 6	..	..	..	..
Liability to Treasury for advances under Native Land Act, 1931, section 522	5,000	0 0			..	..	..	..	2,000	0 0	3,000	0 0	..	..	..	..	..	..
Liabilities of special trusts under Native Land Act, 1931, section 358	94,280	13 8			..	..	..	..	..	..	42,022	3 2	52,258	10 6	..	..	..	..
			166,820	4 10	9,575	17 4	16,810	11 7	14,245	8 5	45,025	10 2	71,665	17 9	6,439	18 7	3,057	1 0
Reserves—																		
Property Reserve .. ..	36,396	19 9			285	3 9	11,979	17 8	2,937	15 2	7,699	4 10	13,217	12 10	194	8 2	82	17 4
Investments Reserve .. ..	61,181	0 9			473	3 1	15,227	18 10	31,388	13 10	1,607	17 8	11,419	0 6	915	16 4	148	10 6
Property Realization Reserve .. ..	1,038	1 0			..	..	98	1 0	..	..	..	..	940	0 0	..	..	..	..
Audit Fees Reserve .. ..	536	15 0			180	13 6	74	15 3	67	10 0	60	0 0	99	7 3	38	14 0	15	15 0
Depreciation Reserve .. ..	6,423	12 5			184	9 2	356	11 0	1,098	6 6	1,869	13 9	2,775	2 10	94	5 5	45	3 9
			105,576	8 11	1,123	9 6	27,737	3 9	35,492	5 6	11,236	16 3	28,451	3 5	1,243	3 11	292	6 7
Appropriation Account .. ..	..	..	63,880	16 7	6,884	7 7	5,358	7 10	1,344	17 1	23,093	2 10	22,270	19 2	3,170	5 9	1,758	16 4
Totals .. ..	..	..	795,505	10 4	60,285	9 2	157,183	19 9	115,500	9 0	174,227	15 2	207,333	18 0	64,144	1 6	16,829	17 9

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Accounts, Appropriation Accounts, and Balance-sheet have been compared with the accounts and balance-sheets of the respective Maori Land Boards, and correctly state the position as disclosed thereby, subject to the following comments:—(1) In the case of the Tokerau, Waikato-Maniapoto, Waiariki, Ikaroa, and South Island District Maori Land Boards, the figures submitted have been accepted pending the completion of the examination of the accounts by the Local Audit Inspectors. (2) In the case of the Tairāwhiti District Maori Land Board: (a) The Audit Office is unable to certify to the adequacy of certain securities owing to the absence of information as to the values of the lands secured; (b) rent ledger accounts show only the amounts received and not the amounts receivable; (c) stock returns in respect of the Anaura Station were not prepared for the period 1st April, 1933, to the 31st December, 1933; (d) the values of live-stock on hand at the Anaura Station have been accepted on the Manager's certificate. (Note.—The matter referred to in comment (b) has since been adjusted).—J. H. FOWLER, Deputy Controller and Auditor-General.

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—*continued.*  
 COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1934—*continued.*

*Assets.*

	Totals.		Tokerau.		Waikato-Maniapoto.		Wairariki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<b>Cash balances—</b>																
In hand and in bank .. .. .	11,740	12 9			337 1 5	695 19 5	1,810 10 7	7,135 15 2	1,347 11 8	86 12 11	327 1 7					
Post Office imprest .. .. .	1,591	1 0			186 8 11	489 1 4	238 18 8	161 1 6	232 7 11	208 7 0	74 15 8					
			13,331	13 9	523 10 4	1,185 0 9	2,049 9 3	7,296 16 8	1,579 19 7	294 19 11	401 17 3					
<b>Investments—</b>																
<b>Common Fund—</b>																
Mortgages and charges .. .. .	188,259	15 3			37,300 18 0	29,065 19 1	13,507 8 0	59,935 3 0	20,975 0 0	21,934 1 0	5,541 6 2					
On deposit with Native Trustee .. .. .	184,958	14 0			1,230 1 3	63,555 2 8	29,288 12 3	1,217 13 9	70,044 13 11	12,353 4 8	7,269 5 6					
Miscellaneous .. .. .	35,137	8 7			..	4,514 0 3	..	29,323 8 4	1,300 0 0	..	..					
<b>Particular estates—</b>																
Mortgages .. .. .	51,102	3 10			400 0 0	11,567 19 3	696 19 9	..	17,237 4 10	21,200 0 0	..					
Miscellaneous .. .. .	4,020	0 0			..	2,265 0 0	..	..	1,755 0 0	..	..					
<b>Board—</b>																
Mortgages .. .. .	31,008	5 6			..	6,916 3 7	19,447 3 11	..	4,644 18 0	..	..					
Advances on overdraft to blocks, &c. .. .. .	13,081	8 3			473 3 1	2,732 14 6	502 6 4	1,607 17 8	6,700 19 10	915 16 4	148 10 6					
Farm properties .. .. .	38,989	9 5			..	5,485 19 9	33,503 9 8	..	..	..	..					
Miscellaneous .. .. .	22,766	3 8			..	93 1 0	..	22,600 0 0	73 2 8	..	..					
			569,323	8 6	39,404 2 4	126,196 0 1	96,945 19 11	114,684 2 9	122,730 19 3	56,403 2 0	12,959 2 2					
<b>Assets of special trusts under Native Land Act, 1931, section 358</b>	94,280	13 8			..	..	..	42,022 3 2	52,258 10 6	..	..					
Printing and stationery stocks on hand .. .. .	177	18 10			33 4 1	30 19 4	9 0 0	32 11 3	49 16 11	14 18 2	7 9 1					
<b>Sundry debtors: Trust (as <i>per contra</i>)—</b>																
Rents and royalties .. .. .	47,218	10 7			2,233 1 1	13,271 12 7	11,025 5 1	..	11,944 18 9	5,820 3 2	2,923 9 11					
Interest, &c. .. .. .	2,172	15 3			..	1,096 14 2	32 12 10	..	752 0 6	291 7 9	..					
Purchase-money instalments .. .. .	2,404	0 9			..	802 18 11	..	..	1,601 1 10	..	..					
<b>Board—</b>																
Sundry miscellaneous transactions .. .. .	12,836	8 2			10,015 3 10	445 2 6	1,494 13 5	609 10 7	103 10 8	168 7 2	..					
Interest, &c. .. .. .	6,181	3 6			974 9 1	1,535 9 7	381 3 6	1,769 19 3	520 4 7	667 5 4	332 12 2					
Commission .. .. .	1,370	2 9			54 2 3	448 11 7	554 14 5	..	126 7 4	104 12 9	81 14 5					
Accrued interest on investments .. .. .	952	12 5			66 11 7	191 12 7	..	..	468 15 9	184 17 1	40 15 5					
Accounts prepaid .. .. .	102	6 5			..	..	69 15 5	24 0 0	8 11 0	..	..					
			167,696	12 4	13,376 11 11	17,823 1 3	13,567 4 8	44,458 4 3	67,833 17 10	7,251 11 5	3,386 1 0					
<b>Land and buildings</b> .. .. .	32,211	0 2			..	11,046 12 5	2,210 5 11	6,780 18 5	12,173 3 5	..	..					
Office furniture and fittings .. .. .	4,292	5 3			285 3 9	933 5 3	727 9 3	1,007 13 1	1,061 8 5	194 8 2	82 17 4					
			36,503	5 5	285 3 9	11,979 17 8	2,937 15 2	7,788 11 6	13,234 11 10	194 8 2	82 17 4					
<b>Blocks loaded with loans (as <i>per contra</i>)—</b>																
Treasury loans .. .. .	7,658	0 10			6,696 0 10	..	..	..	962 0 0	..	..					
Other loans .. .. .	992	9 6			..	..	..	..	992 9 6	..	..					
			8,650	10 4	6,696 0 10	..	..	..	1,954 9 6	..	..					
<b>Totals</b> .. .. .			795,505	10 4	60,285 9 2	157,183 19 9	115,500 9 0	174,227 15 2	207,333 18 0	64,144 1 6	16,829 17 9					

43 B.—1 [Pr. VI], SUP. TO 1934.

P. G. PEARCE, Under-Secretary.  
 R. L. JELlicoe, A.R.A.N.Z., Accountant.

NATIVE DEPARTMENT—*continued*.  
NATIVE LAND SETTLEMENT ACCOUNT.  
ORAKEI BLOCK ACCOUNT.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Land on hand (at cost, plus expenses of subdivision, roading, &c.), as at 1st April, 1932	364,886	14	4	By Sales .. .. .	950	0	0
				Less value of section forfeited ..	600	0	0
Internal roading .. .. .	81	10	0				350 0 0
Surveys and contingencies: Advertising, 18s. 9d.; building repairs, £15 12s. 5d.; insurance premiums, £3 4s. 2d.; rates (net), £18 2s. 2d. .. .. .	37	17	6	Land on hand (at cost, plus expenses of subdivision, roading, &c.), as at 31st March, 1933 .. .. .	364,802	18	9
Orakei Channel (Purewa) Bridge (adjustment) .. .. .	137	7	2				
			256 14 8				
Balance transferred to Profit and Loss Account (gross profit) .. .. .			9 9 9				
	£365,152	18	9		£365,152	18	9

*Profit and Loss Account for the Year ended 31st March, 1933.*

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Administration expenses .. .. .	99	10	7	By Gross profit transferred from Trading Account ..	9	9	9
Loss on building sold for removal .. .. .	489	9	0	Accrued interest (deferred payments) .. .. .	2,997	14	8
Depreciation Reserve: Buildings .. .. .	90	0	8	Accrued rent .. .. .	339	0	2
Interest on capital—							3,336 14 10
Interest on purchase-money 6,974 7 0				Forfeited deposits .. .. .			35 15 5
Interest on expenditure under section 447 .. .. .	14,521	6	9	Balance, being net loss for year ended 31st March, 1933, transferred to Appropriation Account .. .. .	18,881	7	5
			21,495 13 9				
Writings-off in Suspense (irrecoverable deferred-payment interest) .. .. .			88 13 5				
	£22,263	7	5		£22,263	7	5

*Appropriation Account.*

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance as at 1st April, 1932 .. .. .	61,451	10	5	By Recovery of previous year's expenditure ..	137	7	2
Profit and Loss Account .. .. .	18,881	7	5	Balance (31st March, 1933) carried forward ..	80,195	10	8
	£80,332	17	10		£80,332	17	10

BALANCE-SHEET AS AT 31ST MARCH, 1933.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors for payment in advance—				Land (at cost, plus expenses of roading, subdivision, &c.) .. .. .	364,802	18	9
Rent .. .. .	0	13	0	Buildings .. .. .	2,597	10	0
Deferred-payment interest .. .. .	0	0	1	Debtors for deferred-payment instalment—			
			0 13 1	Principal .. .. .	768	11	8
Rent Adjustment Account .. .. .	58	14	4	Deferred-payment interest .. .. .	3,280	2	0
Depreciation Reserve: : Buildings .. .. .	279	12	8	Rent .. .. .	124	8	0
Native Land Settlement Account .. .. .	510,463	16	0	Sales of land .. .. .	58,286	18	10
			62,460 0 6	Rent Adjustment Account .. .. .			746 16 2
				Profit and Loss Appropriation Account .. .. .	80,195	10	8
	£510,802	16	1		£510,802	16	1

NATIVE DEPARTMENT—*continued.*NATIVE LAND SETTLEMENT ACCOUNT—*continued.*

## INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1933.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest on loan capital ..	185,420		12 0				By Interest on amounts held in Investment Account ..	354	16	0
Less amount transferred to blocks as part purchase costs ..	10,396	3	7				Interest on cash paid to Public Debt Redemption Fund ..	2,441	19	5
				175,024	8	5	Interest capitalized on amounts expended on development schemes ..	22,224	19	11
Interest on advances from Consolidated Fund ..				111	12	3	Interest on unpaid purchase of land sold on deferred-payment license ..	22,219	9	11
Interest on balance of amount transferred from Maori Land Settlement Account, 1913-14 ..					105	9 8	Interest on resale of motor-cars to farm directors under hire-purchase agreements ..	2	10	11
							Interest on advances under section 340, Native Land Act, 1931 (Maori Land Boards) ..	325	15	11
							Interest on advances under subsection (7), section 522, Native Land Act, 1931 (Native settlers) ..	260	0	0
							Interest on advances under section 521, Native Land Act, 1931 (Native Trustee) ..	1,742	19	7
							Balance transferred to Revenue Account ..	125,668	18	8
				<u>£175,241</u>	<u>10</u>	<u>4</u>		<u>£175,241</u>	<u>10</u>	<u>4</u>

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

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance transferred from Interest Account ..	125,668		18 8				By Rents ..	60,789	11	1
Charges on rents—							Royalties ..	1,846	2	11
Local bodies: "Thirds" ..	1,317	3	7				Recovery of loss ..	26	16	2
Rebates of rents, &c. ..	2,208	1	8				Forfeited deposits ..	246	7	3
Remissions of rent: Ordinary, £21,122 7s. 9d.; under Deteriorated Land Act, 1925, £69 0s. 2d. ..	21,191	7	11					62,908	17	5
				24,716	13	2	Balance transferred to Net Revenue Account ..	101,874	11	8
Irrecoverable expenditure on Crown land: Cost of roading, &c., £670 6s. 4d.; improving and developing, &c., £769 6s. 8d. ..				1,439	13	0				
Irrecoverable rents transferred to Suspense Account ..				559	8	10				
Administration expenses (Lands Department) ..				1,754	15	7				
Expenses (Native Department)—										
Purchase and general administration expenses ..	762	2	8							
Native land - consolidation expenses ..	530	17	1							
Native land-development expenses ..	8,969	5	7							
				10,262	5	4				
Miscellaneous expenses ..				215	15	11				
Loan expenses: Stamp duty on transfers of stock, &c. ..				165	18	7				
				<u>£164,783</u>	<u>9</u>	<u>1</u>		<u>£164,783</u>	<u>9</u>	<u>1</u>

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

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance, 1st April, 1932 ..	1,259,275		15 3				By Adjustments on account of previous years—			
Adjustments on account of previous years—							Lands Department: Appreciation of assets ..	2,164	6	0
Land Account: Depreciation of assets ..	30,696	4	9				Lands Department: Miscellaneous ..	20,323	1	6
Miscellaneous: Lands Department, £16,722 16s. 1d.; Native Department, £139 5s. 2d. ..	16,862	1	3				Native Department: Miscellaneous ..	134	18	11
				47,558	6	0		22,622	6	5
Accumulated loss: Orakei Block ..				80,195	10	8	Native Department: Capitalized interest ..	33,135	0	7
Net loss for year ended 31st March, 1933 ..				101,874	11	8	Balance, 31st March, 1933 ..	1,433,146	16	7
				<u>£1,488,904</u>	<u>3</u>	<u>7</u>		<u>£1,488,904</u>	<u>3</u>	<u>7</u>





NATIVE DEPARTMENT—*continued.*NATIVE LAND DEVELOPMENT SCHEMES—*continued.*

## NET REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

	£	s.	d.		£	s.	d.
To Balance at 1st April, 1933 .. .. .	23,377	5	10	By Balance, 31st March, 1934 .. .. .	29,196	6	0
Adjustment on account of previous years—							
Interest to 31st March, 1933, on balance							
development expenditure, Tokerau District							
Maori Land Board .. .. .	316	9	11				
Net loss for year ended 31st March, 1934 ..	5,502	10	3				
	<u>£29,196</u>	<u>6</u>	<u>0</u>		<u>£29,196</u>	<u>6</u>	<u>0</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Loan capital—Public Works Fund .. .. .	694,760	5	7	Native Land Development—			
Liability to Consolidated Fund:				Accounts of units—			
Advance under section 8,				Principal .. .. .	170,488	0	5
Finance Act, 1929—				Interest .. .. .	2,027	5	0
Principal .. .. .	5,000	0	0				
Interest on loan capital .. .. .	36,715	3	8	Settlement expenditure (settlers			
				not yet determined) .. .. .	415,025	17	9
				Advances under subsection (7),			
				section 522, Native Land			
				Act, 1931 .. .. .	5,000	0	0
Sundry creditors—							
Departmental .. .. .	64	19	7	Advances—			
Miscellaneous (Tokerau Maori Land				Native Trustee under section 521,			
Board—Principal, £10,015 3s.				Native Land Act, 1931 .. .. .	128,685	19	2
10d.; interest, £371 16s. 4d.) ..	10,387	0	2	Interest accrued .. .. .	1,320	17	5
General .. .. .	23,150	18	6				
				Maori Land Boards under section			
Maori Unemployment Grant Account ..	33,602	18	3	340, Native Land Act, 1931 .. .. .	7,569	18	4
Depreciation Reserve—	26,795	18	0	Interest accrued .. .. .	100	1	3
Motor-vehicles .. .. .	1,085	4	8				
Surveyors' equipment .. .. .	29	8	5	Departmental motor-vehicles .. .. .			
				Surveyors' equipment .. .. .			
				Sundry debtors—			
				Departmental .. .. .	9,607	17	0
				Miscellaneous .. .. .	8,623	0	11
				Advances to Maori Land Boards			
				(instalment principal, £88 2s.			
				6d.; interest, £37 14s. 2d.) .. .. .	125	16	8
				Cash in Public Works Fund—			
				General Purposes Account .. .. .			
				Net Revenue Account—Balance,			
				1st April, 1933 .. .. .	23,377	5	10
				Add adjustments on account of			
				previous years (net) .. .. .	316	9	11
					23,693	15	9
				Add excess of expenditure over			
				income for year 1933–34 .. .. .	5,502	10	3
					29,196	6	0
					<u>£797,988</u>	<u>18</u>	<u>7</u>
					<u>£797,988</u>	<u>18</u>	<u>7</u>

NOTES.—(a) Interest on capital is charged at the rate of 4½ per cent.; (b) no charge for the cost of exchange on payments made in London is included in the account; (c) no part of the premium on conversion of the loan liability of the Public Works Fund, General Purposes Account, is reflected in this account.

P. G. PEARCE, Under-Secretary.

R. L. JELICOE, A.R.A.N.Z., 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 departmental notes enclosed thereon. The following Audit comments are appended: (1) That portion of the expenditure, £415,025 17s. 9d., representing stocks is not in all cases supported by stock-sheets; (2) the loading on the various schemes for administration expenses is not sufficient to cover the full cost; (3) the recoupment of interest to Consolidated Fund, £28,750, is not supported by details, and it is therefore not possible to ascertain if interest is not being recouped from public works loan-moneys; (4) decentralization of accounts has been proceeded with but has not yet been completed, therefore it is impossible at present to make a satisfactory examination of each separate scheme inaugurated.—G. F. C. CAMPBELL, Controller and Auditor-General.



## NATIVE TRUST OFFICE.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries—							By Net interest, commission, fees, and other income	16,665	14	4
Permanent .. .. .	6,967	15	10							
Non-permanent .. .. .	965	19	5							
Deductions under section 5 Finance Act (No. 2), 1931	1,133	14	0							
				9,067	9	3				
Repairs, maintenance, and insurance of office premises and plant—										
Office furniture and fittings ..	25	13	3							
Office machinery .. .. .	9	1	6							
Office insurances .. .. .	7	1	5							
Motor-vehicles .. .. .	758	12	0							
Audit fee .. .. .				800	8	2				
Agent's commission .. .. .				150	0	0				
Legal expenses .. .. .				10	0	0				
Meal allowances .. .. .				29	14	0				
Postages, telegrams, and rent of boxes ..				13	14	9				
Post and Telegraph Department: Payment for Services .. .. .				190	5	7				
Printing and stationery .. .. .				110	2	0				
Public Service Superannuation Fund, contribution towards .. .. .				198	14	10				
Rent .. .. .				184	3	1				
Services for cleaning, lighting, &c. .. .. .				498	7	0				
Telephone charges .. .. .				150	2	8				
Travelling-expenses .. .. .				112	2	2				
Depreciation .. .. .				724	6	1				
Stamp duty on local-body investment interest (Part IV, National Expenditure Adjustment Act, 1932) .. .. .				149	8	10				
Compassionate allowance to widow of late Judge W. E. Rawson .. .. .				15	14	0				
Contingencies .. .. .				748	0	0				
Net profit, to Appropriation Account .. .. .				0	18	0				
				3,512	3	11				
				£16,665	14	4				
								£16,665	14	4

## APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Reserve against unpaid interest .. .. .	426	0	0	By Net profit for the year ended 31st March, 1934, transferred .. .. .	3,512	3	11
Assurance Reserve Fund .. .. .	2,778	3	11				
Investment Fluctuation Fund .. .. .	308	0	0				
	£3,512	3	11		£3,512	3	11

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Amounts held under—				Office fittings, furniture, plant, &c. ..	523	0	7
West Coast Settlement Reserves Act, 1892 ..	55,513	18	0	Less adjustment .. .. .	180	17	4
Native Reserves Act, 1882 .. .. .	61,621	13	1		342	3	3
Native Land Act, 1931, Part X .. .. .	111,077	10	11	Less depreciation .. .. .	149	8	10
Native Land Act, 1931—					192	14	5
Maori Land Board Funds .. .. .	184,220	6	7	Stationery stock .. .. .	82	16	2
Special .. .. .	1,700	0	0				
	185,920	6	7	Debentures and other securities (book value)—			
Miscellaneous .. .. .	6,902	18	0	Local body securities .. .. .	10,200	0	0
Native Trustee Act, 1930 .. .. .	31,686	3	5	Mortgages including special investments .. .. .	532,060	18	8
Native Purposes Act, 1931, Part V .. .. .	60,946	2	8	Properties acquired under mortgage .. .. .	12,110	6	8
Miscellaneous Funds .. .. .	6,271	12	5		554,371	5	4
Native Land Act, 1931, section 521—				Interest and rent due and accrued .. .. .	37,448	4	8
Advances under .. .. .	130,064	6	11	Advances (on overdraft) to estates and accounts ..	150,195	17	9
Less repayments .. .. .	1,378	7	9	Suspense Account: Realizations, &c., being written off .. .. .	19,571	19	3
	128,685	19	2	Sundry debtors .. .. .	306	19	4
Interest accrued .. .. .	1,308	9	2	Balances—			
	129,994	8	4	At bank .. .. .	20,695	7	2
Sundry creditors—				Cash in hand .. .. .	27	13	11
Post Office Account .. .. .	1,820	7	8		20,723	1	1
Various .. .. .	93	2	8				
	1,913	10	4				
Writings-off in Suspense .. .. .	19,571	19	3				
Reserve against unpaid interest .. .. .	3,044	0	0				
Special reserve against claims .. .. .	242	18	6				
Assurance and Reserve Fund .. .. .	102,068	19	8				
Investment Fluctuation Fund .. .. .	6,116	16	10				
	£782,892	18	0				
					£782,892	18	0

P. G. PEARCE, Native Trustee.  
R. L. JELlicoe, A.R.A.N.Z., 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 comment: Advances exceeding the statutory margin of security have been made by the Native Trustee to the East Coast Maori Soldiers Fund.—G. F. C. CAMPBELL, Controller and Auditor-General.







## PUBLIC WORKS DEPARTMENT.

## NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND).

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

## INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>		
To Net expenditure, including a proportion of general "departmental" administrative expenditure on the following works—	£	s. d.	By Recoveries on account of expenditure of previous years .. .. .	£	s. d.
Roads .. .. .	398,678	17 10	Balance, being excess of capital expenditure over capital income, on roads, harbour-works, &c., transferred to National Development Account .. .. .	466,912	10 2
Harbour-works .. .. .	8,721	5 8			
Lands (miscellaneous) .. .. .	59,863	6 0			
	<u>£467,263</u>	<u>9 6</u>		<u>£467,263</u>	<u>9 6</u>

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: Proportion of departmental administration expenditure.

## RAILWAY CONSTRUCTION (PUBLIC WORKS FUND).

## INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>		
To Net expenditure, including a proportion of general "departmental" administrative expenditure on the following railway lines—	£	s. d.	By Net recoveries during the year—	£	s. d.
Stratford—Main Trunk .. .. .	47,849	11 2	Recoveries on account of expenditure of previous years—	20	0 0
Napier—Wairoa .. .. .	Cr. 917	15 7	Unopened lines .. .. .		
Land claims .. .. .	15,413	9 5	Credit for amount of expenditure on section handed over to Railways Department during year—		
Working expenses of running goods and passenger traffic—			Stratford—Main Trunk .. .. .	2,311,821	1 10
Stratford—Main Trunk .. .. .	2,280	4 8	Recoveries on account of goods and passenger traffic—Stratford—Main Trunk .. .. .	1,104	6 2
Balance, being excess of capital income over capital expenditure transferred to Railway Construction Account .. .. .	2,248,319	18 4			
	<u>£2,312,945</u>	<u>8 0</u>		<u>£2,312,945</u>	<u>8 0</u>

NOTES.—(1) The following amounts have been handed over to the Railway Department without parliamentary appropriation: (a) Recoveries during 1933-34 on lines previously handed over, £3,036 15s. 9d.; (b) total expenditure on lines handed over during the year 1933-34, £2,311,821 1s. 10d. (2) The following amount has been included in the 1933-34 accounts for railway-construction without parliamentary appropriation: £3,808 for "departmental" administration.

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

## INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>		
To Net expenditure on the construction and upkeep of dams, weirs, water-races, &c., in course of construction, Otago Central Schemes—	£	s. d.	By Balance, transferred to Irrigation Construction Account, being excess of expenditure over income for year .. .. .	£	s. d.
Omakau .. .. .	51,069	18 10		68,219	7 0
Ida Valley drainage .. .. .	Cr. 177	4 9			
Surveys and general .. .. .	90	4 9			
Teviot River diversion .. .. .	2,190	8 3			
Last Chance dams .. .. .	156	14 4			
Manorburn Lower .. .. .	4,303	17 9			
Stewart Settlement .. .. .	118	17 6			
Eweburn reservoir .. .. .	977	6 0			
Maniototo survey .. .. .	1,404	0 9			
Galloway .. .. .	11	1 9			
Totara Creek .. .. .	6,631	14 11			
Investigations in Canterbury .. .. .	1,047	19 8			
Conroys Creek dam .. .. .	394	7 3			
	<u>£68,219</u>	<u>7 0</u>		<u>£68,219</u>	<u>7 0</u>

NOTE.—Charge for "departmental" administration has been included without appropriation.

PUBLIC WORKS DEPARTMENT—continued.  
IRRIGATION AND WATER-SUPPLY: CENTRAL OTAGO.  
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.  
Gross Revenue Account.

	Ardgour.	Arrow River.	Bengerburn.	Earnsclough.	Hawkdun.	Idaburn.	Ida Valley.	Galloway.	Last Chance.	Manuherikia.	Tarras.	Teviot.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Management and operation expenses: Salaries, wages, horse allowances, race repairs, &c.	512 16 6	1,062 10 5	5 0 0	422 12 8	2,303 3 9	5 16 6	1,798 17 6	471 1 7	803 11 0	1,840 8 0	1,052 12 10	1,068 14 7	11,347 15 4
Administration charge	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	8 0 0	2 0 0	5 0 0	5 0 0	5 0 0	5 0 0	60 0 0
Gross profit, carried down	359 0 1	162 4 1	40 17 11	244 6 10	1,761 0 6	65 16 10	4,355 15 2	802 5 0	399 9 4	959 6 2	674 4 11	900 14 0	10,724 10 10
	876 16 7	1,229 14 6	50 17 11	671 19 6	4,069 4 3	76 13 4	6,162 12 8	1,275 6 7	1,208 0 4	2,804 14 2	1,731 17 9	1,974 8 7	22,132 6 2
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales of water*	789 11 2	1,114 14 5	47 15 0	648 13 5	3,890 3 7	72 15 10	5,659 0 1	1,164 9 8	1,161 2 5	2,589 10 5	1,574 14 7	1,862 17 4	20,575 7 11
Rebates forfeited	74 5 5	87 1 11	3 2 11	23 6 1	147 4 8	3 17 6	430 3 5	94 14 5	45 7 11	189 3 9	139 16 6	110 1 3	1,348 5 9
Rents of cottages	13 0 0	27 18 2	..	..	31 16 0	..	73 9 2	16 2 6	1 10 0	26 0 0	17 6 8	1 10 0	208 12 6
	876 16 7	1,229 14 6	50 17 11	671 19 6	4,069 4 3	76 13 4	6,162 12 8	1,275 6 7	1,208 0 4	2,804 14 2	1,731 17 9	1,974 8 7	22,132 6 2

\* Allowances deducted from sales total £1,634 7s. 6d.

Sales of irrigation water totalled £19,572 17s. 11d. Sales of mining water totalled £1,002 10s.

Net Revenue Account.

	Ardgour.	Arrow River.	Bengerburn.	Earnsclough.	Hawkdun.	Idaburn.	Ida Valley and Galloway.	Last Chance.	Manuherikia.	Tarras.	Teviot.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Gross loss brought down—												
Outlay as per table	1,510 1 8	6,310 1 4	31 1 0	469 1 11	3,054 14 0	303 7 3	12,319 6 2	1,296 6 6	10,496 8 9	6,154 1 5	2,494 4 2	44,438 14 2
Interest at 4 per cent. on Depreciation Reserve	9 10 8	44 17 7	..	36 17 2	25 13 3	0 9 7	48 2 11	27 1 7	32 9 11	20 5 1	159 5 8	404 13 5
Reserve for depreciation	44 0 0	550 0 0	..	220 16 0	205 11 3	12 0 0	84 19 3	125 0 0	150 0 0	93 10 0	511 8 0	1,997 4 6
Amounts written off	1,241 5 0	84 10 9	..	67 2 7	186 18 9	..	2,530 15 3	400 17 10	1,566 18 8	2,213 14 8	875 10 0	9,167 13 6
Expenses of Otago Mortgagors' Adjustment Commission (not allocable)	..	..	..	..	..	..	161 0 3	..	..	..	..	161 0 3
Net profit for year	..	..	9 16 11	..	..	..	..	..	..	..	..	9 16 11
	2,804 17 4	6,989 9 8	40 17 11	793 17 8	3,472 17 3	315 16 10	15,144 3 10	1,849 5 11	12,245 17 4	8,481 11 2	4,040 7 10	56,179 2 9
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Gross profit brought down	359 0 1	162 4 1	40 17 11	244 6 10	1,761 0 6	65 16 10	5,158 0 2	399 9 4	959 6 2	674 4 11	900 14 0	10,724 10 10
Net loss for year	2,445 17 3	6,827 5 7	..	549 10 10	1,711 16 9	250 0 0	9,986 3 8*	1,449 16 7	11,286 11 2	7,807 6 3	3,139 13 10	45,454 11 11
	2,804 17 4	6,989 9 8	40 17 11	793 17 8	3,472 17 3	315 16 10	15,144 3 10	1,849 5 11	12,245 17 4	8,481 11 2	4,040 7 10	56,179 2 9

\* Includes £161 0s. 3d., cost of Otago Mortgagors' Adjustment Commission (not allocable to schemes).

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

PUBLIC WORKS DEPARTMENT—*continued.*

## PUBLIC BUILDINGS (PUBLIC WORKS FUND).

## INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure</i>			£	s.	d.	<i>Income.</i>			
To Parliamentary building .. .. .			1,893	10	5	By Amounts transferred to	£	s.	d.
Departmental buildings .. .. .			2,364	8	1	Departments—			
Other Government buildings—	£	s.				Health .. .. .	1,248	0	8
Courthouses .. .. .	113	11	9			Internal Affairs .. .. .	95	19	7
Prisons .. .. .	1,042	6	0			Justice .. .. .	71	13	8
Police-stations .. .. .	99	16	6			Mental Hospitals .. .. .	73,020	11	6
Postal and Telegraph .. .. .	24,456	11	0			Police .. .. .	74	4	0
Mental Hospitals .. .. .	78,431	6	9			Postal and Telegraph .. .. .	21,077	13	0
Health and Hospitals .. .. .	1,465	15	6			Printing and Stationery .. .. .	0	12	0
			105,609	7	6	Prisons .. .. .	1,036	1	7
						Lands and Survey .. .. .	3	3	0
									96,627 19 0
						Balance, being excess of capital expenditure over capital income transferred to—			
						Parliamentary buildings .. .. .	1,893	10	5
						Departmental buildings and offices .. .. .	11,345	16	7
									13,239 7 0
			£109,867	6	0				£109,867 6 0

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

## PUBLIC WORKS DEPARTMENTAL (PUBLIC WORKS FUND).

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			
To Net expenditure for year on administration and supervision expenses, &c., as under—						By Income for year as under—	£	s.	d.
Salaries .. .. .	170,663	4	1			Recoveries (salaries, &c.) from other Departments and accounts .. .. .	115	108	10 3
Travelling-expenses and transfer expenses of officers .. .. .	22,633	7	3			Fees from—			
Equipment and other allowances .. .. .	1,312	7	0			Inspection and licenses, &c., electric lines and installations .. .. .	273	18	6
Printing and stationery, lithographic work, plans, periodicals, &c. .. .. .	6,255	14	5			Water-power licenses .. .. .	1,106	16	4
Work done by High Commissioner's Staff .. .. .	920	0	0			Balance carried down, being excess of net expenditure over income for year prior to apportionment against various works .. .. .	111,067	15	0
Postages, telegrams, telephone connections, and rents of private letter-boxes and bags .. .. .	7,455	14	11						£227,557 0 1
Repairs and upkeep, &c., of instruments .. .. .	869	0	7						
Rents of offices throughout New Zealand .. .. .	15,910	0	0						
Sundries .. .. .	445	17	11						
Depreciation on departmental library at 5 per cent. .. .. .	86	18	7						
Losses, deficits, &c., for 1933-34 transferred from Material and Stores Account .. .. .	1,004	15	4						
			£227,557	0	1				
To Balance brought down .. .. .	111,067	15	0			By recoveries on account of expenditure of previous years .. .. .	64	5	0
Amount underallocated, 1932-33 .. .. .	136	0	2			Amounts apportioned to various works and services as under—	£	s.	d.
Balance carried forward to 1934-35 .. .. .	2,010	9	10			Railway construction and improvement .. .. .	7,284	0	0
						Public buildings .. .. .	7,640	0	0
						Lighthouses and harbour-works .. .. .	1,043	0	0
						Tourist Resorts .. .. .	1,063	0	0
						Roads, &c. .. .. .	55,778	0	0
						Irrigation works .. .. .	6,038	0	0
						Electric supply .. .. .	31,154	0	0
						Maintenance of roads .. .. .	500	0	0
						Maintenance of domains .. .. .	150	0	0
						Maintenance of public buildings .. .. .	2,000	0	0
						Maintenance of unopened lines .. .. .	500	0	0
									113,150 0 0
			£113,214	5	0				£113,214 5 0

NOTE.—The following charges have been included without appropriation under the above vote: (a) Assessed rentals of offices, &c., occupied by Public Works Department throughout New Zealand; (b) transfer of losses from Material and Stores Account.





PUBLIC WORKS DEPARTMENT—*continued.*

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

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

		£	s.	d.			£	s.	d.
To Maintenance and repairs to roads .. .. .		4,315	7	1	By Interest on advances to local bodies from Public Works Fund .. .. .		4,490	17	2
Restoration of flood damage .. .. .		3,658	0	1	Balance, being excess of expenditure over income for the year, transferred to annual maintenance accounts—				
Repairs to stopbank .. .. .		500	0	0	Roads, &c. .. .. .	£	8,967	18	2
Renewal of road bridges .. .. .		957	5	0	Waihou and Ohinemuri Rivers Account .. .. .		936	4	6
Contribution towards maintenance, &c., of Waihou and Ohinemuri Rivers Improvement Works .. .. .		936	4	6			9,904	2	8
Interest at 4½ per cent. credited to Treasury on advances to local bodies from Public Works Fund .. .. .		4,028	3	2					
		<u>£14,394</u>	<u>19</u>	<u>10</u>			<u>£14,394</u>	<u>19</u>	<u>10</u>

NOTE.—Charge for interest is made without parliamentary appropriation.

## MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries .. .. .		4,896	5	6	By Miscellaneous recoveries .. .. .		812	13	10
Accident compensation, &c. .. .. .		141	18	6	Recoveries from other Departments for maintenance of buildings, proportion of sewerage rates, &c. .. .. .		23,303	8	4
Drainage, water, &c., rates .. .. .		239	8	5	Rent of offices—	£			
Maintenance—					Recovered through Public Account .. .. .		12,078	15	10
Government houses .. .. .		2,043	1	7	Recovered by Assessment .. .. .		98,438	0	0
Government buildings .. .. .		31,036	18	10			110,516	15	10
Workshops (exclusive of Wellington workshops) .. .. .		714	16	10	Freight and cartage—				
Telephone services, postages, &c. .. .. .		120	0	0	Recoveries .. .. .		1,688	7	4
Maintenance—Parliamentary Buildings .. .. .		3,363	5	2	Less Expenditure .. .. .		1,300	4	3
Rents paid for Government offices in the Dominion .. .. .		8,910	2	11			388	3	1
Travelling expenses and allowances .. .. .		435	18	5					
Wages of overseers and staff workmen .. .. .		603	10	1					
Services and supplies for other Departments .. .. .		392	9	7					
Advertising and sundries .. .. .		44	13	2					
Electrical Wiremen's Registration Board .. .. .	Cr.	96	10	0					
Engineer's Registration Board .. .. .		99	13	8					
Earthquake damage restoration .. .. .		54	7	6					
Proportion of expenses of High Commissioner's Office .. .. .		120	0	0					
Depreciation at 2 per cent. on brick, stone, or concrete buildings, and 3 per cent. on wooden buildings:—									
Departmental buildings .. .. .	£	10,835	0	0					
Government houses .. .. .		1,515	0	0					
Ministerial residences .. .. .		210	0	0					
Parliamentary Buildings .. .. .		8,224	0	0					
Workshops, garage, &c. .. .. .		2,177	0	0					
		<u>22,961</u>	<u>0</u>	<u>0</u>					
Balance, excess of income before charging interest .. .. .		58,940	0	11					
		<u>£135,021</u>	<u>1</u>	<u>1</u>			<u>£135,021</u>	<u>1</u>	<u>1</u>
To Interest at 4½ per cent. on capital—	£				By Balance brought down .. .. .		58,940	0	11
Land sold on time payment .. .. .		6	12	7	Interest on advances .. .. .		42	3	8
Departmental Buildings .. .. .		45,385	5	10	Balance, excess of expenditure over income after charging interest on capital, transferred to Maintenance Account .. .. .		25,488	13	0
Government houses .. .. .		6,630	6	11					
Ministerial residences .. .. .		1,720	14	3					
Parliamentary buildings .. .. .		24,110	13	3					
Workshops, garage, &c. .. .. .		6,364	18	8					
		<u>84,218</u>	<u>11</u>	<u>6</u>					
Interest written off .. .. .		252	6	1					
		<u>£84,470</u>	<u>17</u>	<u>7</u>			<u>£84,470</u>	<u>17</u>	<u>7</u>

NOTE.—The following charges have been included for which no parliamentary appropriation is held by the Department under the vote: (a) Interest at 4½ per cent. on capital value of public buildings; (b) depreciation of fixed assets. The following credits have been taken without appropriation: (a) Rentals assessed against other Departments for accommodation in General Government Buildings; (b) value of maintenance-work carried out and rates paid for other Departments.

PUBLIC WORKS DEPARTMENT—*continued.*

## GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Net expenditure on Government Domains: ..			By Balance, being excess of expenditure over income for the year, transferred to Domains Maintenance Account .. .. .	3,652	4 1
Salaries .. .. .	3,456	9 0			
Coal, coke, water, &c. .. .. .	41	9 9			
Flower-seeds, bulbs, plants, &c. .. .. .	40	1 7			
Garden implements, &c. .. .. .	61	5 0			
Horse-feed, shoeing, and general .. .. .	52	18 9			
	<u>£3,652</u>	<u>4 1</u>		<u>£3,652</u>	<u>4 1</u>

PUBLIC BUILDINGS (CONSOLIDATED FUND): PUBLIC WORKS WORKSHOPS.  
TRADING AND PROFIT AND LOSS ACCOUNT FOR YEAR ENDING 31ST MARCH, 1934.*Manufacturing Account.*

<i>Manufacturing Account.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Material .. .. .	5,864	1 10	By Completed work .. .. .	17,085	19 9
Wages, productive .. .. .	7,006	9 9	Less incomplete work at 1st April, 1933 .. .. .	1,061	11 8
Cartage, freight, &c.* .. .. .	464	19 9			
Gross profit carried down to Profit and Loss Account .. .. .	3,194	2 8			
	<u>£16,529</u>	<u>14 0</u>	Plus incomplete work at 31st March, 1934 .. .. .	505	5 11
				<u>£16,529</u>	<u>14 0</u>

*Profit and Loss Account.*

<i>Profit and Loss Account.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries, supervision .. .. .	1,312	16 8	By Gross profit on Manufacturing Account, brought down .. .. .	3,194	2 8
Wages, supervision .. .. .	347	19 4	Balance, being net loss .. .. .	1,684	16 5
Travelling-expenses .. .. .	119	15 0			
Holiday pay .. .. .		371 1 3			
Accident compensation .. .. .		54 3 5			
Maintenance of shops .. .. .		115 2 3			
Power .. .. .		141 15 9			
<i>Depreciation—</i>					
Tools .. .. .		12 0 0			
Plant .. .. .		446 6 3			
Furniture .. .. .		10 18 0			
		469 4 3			
Rent of premises .. .. .		1,452 0 0			
Interest on capital at 4½ per cent. .. .. .		454 0 0			
Bad debts written off .. .. .		4 10 5			
Loss on plant and furniture on realization .. .. .		36 10 9			
	<u>£4,878</u>	<u>19 1</u>		<u>£4,878</u>	<u>19 1</u>

CONSOLIDATED FUND: MAINTENANCE OF UNOPENED RAILWAY LINES.  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Net expenditure on maintenance of unopened lines—			By Net recoveries during the year—		
Dargaville Branch .. .. .	Cr. 91	12 9	Recoveries on account of goods and passenger traffic—		
Okaihau-Rangiahua .. .. .	Cr. 1,372	6 1	Dargaville Branch .. .. .	854	0 11
Gisborne-Waikokopu .. .. .	573	4 1	Waikokopu Section .. .. .	1,333	14 9
Waikokopu Section .. .. .	108	0 2			
Napier-Wairoa .. .. .	45	1 9	Interest received on sales of plant on time payment .. .. .		204 5 1
Wharanui-Parnassus .. .. .	1,621	6 1	Balance, being excess of expenditure over income, transferred to Maintenance Account .. .. .	5,505	13 3
Kawatiri-Inangahua .. .. .	155	14 10			
Westport-Inangahua .. .. .	2,068	13 2			
		3,108 1 3			
Working-expenses of running goods and passenger traffic—					
Dargaville Branch .. .. .	2,911	1 6			
Waikokopu Section .. .. .	1,778	2 10			
		4,689 4 4			
Interest at 4½ per cent. credited to Treasury on balance outstanding on sales of plant on time payment .. .. .		100 8 5			
	<u>£7,897</u>	<u>14 0</u>		<u>£7,897</u>	<u>14 0</u>

NOTE.—Charge for interest is made without parliamentary appropriation.

PUBLIC WORKS DEPARTMENT—continued.  
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1934.

*Liabilities.*

Name of Account.	Liability to Public Works Fund.		Treasury Capital Account.		Treasury Adjustment Account.		Sundry Creditors.		Depreciation Reserve.		Profit and Loss Account.		Writings-off in Suspense.		Departmental Suspense Account.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
1. National Development .. .. .	26,897,702	13 2	..	..	3,800	0 0	58,891	17 3	..	..	..	..	375	2 7	..	..	26,960,769	13 0
2. Railway Construction .. .. .	5,428,870	5 6	..	..	..	..	116	5 5	..	..	..	..	1,073	10 11	..	..	5,430,060	1 10
3. Irrigation (under Construction) .. .. .	187,261	18 4	..	20 0 0	..	..	6,160	15 11	..	..	..	..	..	..	..	..	193,442	14 3
4. Irrigation (in Operation) .. .. .	975,488	11 8	12,620	9 3	268,860	6 1	414	14 4	12,519	0 2	..	..	..	..	..	..	1,269,903	1 6
5. Public Buildings (Public Works Fund) .. .. .	1,823,833	14 1	326	0 0	..	..	14,220	6 5	..	..	..	..	1,893	10 5	..	..	1,840,273	10 11
6. Timber-supply and Sawmills .. .. .	Dr. 3,900	12 11	..	..	8,619	6 2	..	..	..	..	401	3 5	..	..	..	..	5,119	16 8
7. Plant, Material, and Services .. .. .	114,269	6 3	..	..	..	..	8,532	12 5	..	..	484	9 2	1,004	15 4	..	..	124,291	3 2
8. Public Works, Departmental .. .. .	Dr. 11,519	2 11	..	..	72,759	18 1	2,701	19 2	607	9 5	..	..	4	15 4	2,010	9 10	66,565	8 11
9. Acquisition and Operation of Quarries .. .. .	3,893	6 9	..	..	8,102	17 4	413	1 3	..	..	..	..	..	..	..	..	12,409	5 4
10. Maintenance of Roads, Bridges, &c. (Consolidated Fund) .. .. .	..	..	..	..	19,292	6 9	4,755	14 6	..	..	..	..	..	..	..	..	24,048	1 3
11. Maintenance of Government and other Domains (Consolidated Fund) .. .. .	..	..	..	..	3,789	8 8	112	6 1	..	..	..	..	..	..	..	..	3,901	14 9
12. Maintenance of Public Buildings (Consolidated Fund) .. .. .	..	..	22,114	0 4	..	..	5,080	5 11	255,664	9 4	..	..	258	6 6	..	..	283,117	2 1
13. Wellington Workshops .. .. .	..	..	..	..	33,813	6 3	464	7 8	1,184	18 4	..	..	..	..	..	..	35,462	12 3
14. Maintenance of Unopened Railway Lines (Consolidated Fund) .. .. .	..	..	..	..	5,807	15 4	640	1 0	..	..	..	..	..	..	..	..	6,447	16 4
	35,415,899	19 11	35,080	9 7	424,845	4 8	102,504	7 4	269,975	17 3	885	12 7	4,610	1 1	2,010	9 10	36,255,812	2 3

*Assets.*

Number of Account.	Land.		Buildings.		Plant and Machinery.		Furniture and Fittings.		Stocks of Materials.		Sundry Debtors.		Loans Outstanding.		Stores, &c., Deficits.		Profit and Loss Account.		Treasury Adjustment Account.		Cash.		Other Assets.		Total.					
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.				
1 .. .. .	..	..	..	..	..	..	..	..	38,497	0 9	38,418	8	499,205	17 11	375	2 7	..	..	794,432	14 3	25,984,840	9 2	(a)	26,960,769	13 0					
2 .. .. .	..	..	..	..	..	..	..	..	265,541	9 6	954	17 0	..	..	1,073	10 11	..	..	..	..	5,162,490	4 5	(b)	5,430,060	1 10					
3 .. .. .	..	..	..	..	..	..	..	..	11,592	14 9	2,554	17 3	..	..	..	..	..	..	..	..	179,295	2 3	(c)	193,442	14 3					
4 .. .. .	..	..	..	..	..	..	..	..	3,380	8 3	31,015	13 2	..	..	..	..	251,241	16 3	..	..	984,265	3 10	(c)	1,269,903	1 6					
5 .. .. .	809,469	0 11	1,023,067	5 9	2,015	12 0	..	..	974	14 8	147	7 2	..	..	1,893	10 5	..	..	2,706	0 0	..	..	1,840,273	10 11						
6 .. .. .	..	..	..	..	..	..	..	..	..	..	867	13 5	..	..	..	..	..	..	..	..	..	..	4,252	3 3	(d)	5,119	16 8			
7 .. .. .	..	..	..	..	47,840	9 9	..	..	42,263	15 7	33,182	2 6	..	..	1,004	15 4	..	..	..	..	..	..	..	..	124,291	3 2				
8 .. .. .	..	..	..	..	5,259	7 1	..	..	1,464	19 9	58,005	3 6	..	..	4	15 4	..	..	..	..	..	..	1,831	3 3	(e)	66,565	8 11			
9 .. .. .	1,075	14 2	..	..	4,419	13 8	..	..	2,543	0 11	876	15 8	..	..	..	..	3,494	0 11	..	..	..	..	..	..	12,409	5 4				
10 .. .. .	..	..	..	..	..	..	..	..	231	17 4	13,912	1 3	..	..	..	..	..	..	..	..	..	..	..	9,904	2 8	(f)	24,048	1 3		
11 .. .. .	..	..	..	..	..	..	..	..	239	3 11	10	6 9	..	..	..	..	..	..	..	..	..	..	..	..	3,652	4 1	(f)	3,901	14 9	
12 .. .. .	..	..	..	..	..	..	22,114	0 4	2,519	6 6	12,410	8 1	..	..	258	6 6	..	..	220,326	7 8	..	..	25,488	13 0	(f)	283,117	2 1			
13 .. .. .	..	..	..	..	2,104	17 5	98	8 0	2,004	12 11	2,479	19 0	..	..	..	..	28,269	9 0	..	..	..	..	..	..	505	5 11	(g)	35,462	12 3	
14 .. .. .	..	..	..	..	..	..	..	..	..	..	942	3 1	..	..	..	..	..	..	..	..	..	..	..	..	..	5,505	13 3	..	6,447	16 4
	810,544	15 1	1,023,067	5 9	61,639	19 11	22,212	8 4	371,253	4 10	195,777	16	299,205	17 11	4,610	1 1	283,005	6 2	223,032	7 8	794,432	14 3	32,367,030	5 1	..	36,255,812	2 3			

(a) Expenditure on national development to 31st March, 1934. (b) Unopened lines. (c) Water-races, pipe-lines, dams, &c. (d) Timber rights. (e) Departmental Library. (f) Maintenance Account, 1933-34. (g) Incomplete work.

NOTE.—(a) No charge for the cost of exchange on payments made in London is included; (b) apart from an amount of £6,949 which is reflected in the account of the Post and Telegraph Department, the cost of the premium on conversion of loans raised for the General Purposes Account (£52,581 4s. 9d.) is reflected in this Balance-sheet.

E. L. GREENSMITH, Accountant.  
CHAS. E. BENNETT, Assistant Under-Secretary.

I hereby certify that the Income and Expenditure Accounts and General Balance-sheet and the subsidiary accounts for irrigation schemes in operation and timber-supply and sawmills have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the Departmental notes en faced thereon. The following comment is appended: The book-value of existing assets purchased out of "Plant, Material, and Stores" vote, and of permanent-way material does not agree with stock-sheets submitted.—G. F. C. CAMPBELL, Controller and Auditor-General.

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Expenditure under section 6, Ellesmere Land				By Rents from Crown lands	..	..	.. 1,884 8 6
Drainage Act, 1905—							
Interest on loans raised by Board .. ..	439	5	0				
Rebates and remission of rent .. ..	164	14	5				
Cost of administration .. ..	86	2	9				
Balance, being excess of income over expenditure, transferred to Accumulated Fund ..	1,194	6	4				
	£1,884	8	6				£1,884 8 6

BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors—				Net receipts from the sale or lease of Ellesmere Lake lands .. ..	126,199	3	3
Interest under section 6, Ellesmere Land Drainage Act, 1905	439	5	0	Less expenditure on construction, &c., of Lincoln-Akaroa Railway .. ..	111,940	7	9
Rents paid or charged in advance	460	7	6				
Administration and surveys ..	0	17	7				
			900 10 1	Balance in General Purposes Account—			
Accumulated Fund—				Sundry debtors: Rent .. ..	609	8	3
Balance at 1st April, 1933 ..	12,773	7	4	Losses in Suspense Account .. ..	145	2	6
Add excess of income over expenditure, 1933-34 ..	1,194	6	4				
			13,967 13 8				
Writings-off, in Suspense .. ..			145 2 6				
			£15,013 6 3				£15,013 6 3

E. L. GREENSMITH, 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.



STATE FOREST SERVICE.  
SUMMARY OF PLANTATION OPERATIONS TO 31ST MARCH, 1934.

Plantation.	Expenditure.									Receipts.									Areas planted.	Cost to Date per Acre.	Age of Plantation.																	
	Expenditure to Date.			Compound Interest on Actual Expenses.			Cost of Trees.			Compound Interest on Cost of Trees.			Land Rental compounded.			Total.						Revenue.			Corapound Interest on Revenue.			Value of Buildings and Departmental Property.			Debt on Planted Area.			Total.				
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	Acres.	£	s.	d.	Years.			
NORTH ISLAND.																																						
Maramarua .. ..	56,204	7	4	9,992	1	11	4,054	15	9	676	4	6	1,326	15	10	72,254	5	4	172	11	10	15	13	11	7,453	1	11	64,612	17	8	72,254	5	4	12,928	4	19	11	6
Riverhead .. ..	52,006	5	3	10,521	3	1	7,875	19	5	1,358	15	6	905	3	11	72,667	7	2	603	17	7	32	19	2	6,811	16	10	65,218	13	7	72,667	7	2	11,563	5	12	10	8
Tairua .. ..	53,958	2	7	6,634	19	3	11,219	15	11	864	16	7	864	5	6	73,541	19	10	248	11	3	16	15	8	12,445	17	9	60,830	15	2	73,541	19	10	10,357	5	17	6	5
Kaingaroa .. ..	363,911	11	4	127,944	10	3	120,668	2	0	55,455	18	0	37,154	16	10	705,134	18	5	2,699	16	6	870	16	3	32,974	15	2	668,589	10	6	705,134	18	5	255,477	2	12	4	23
Waiotapu .. ..	112,334	12	7	114,932	2	0	25,906	0	6	45,321	17	2	4,970	14	11	303,465	7	2	1,725	19	1	954	15	2	5,631	2	8	295,153	10	3	303,465	7	2	7,419	39	15	8	35
Whakarewarewa .. ..	149,020	14	1	139,871	2	7	23,361	4	11	38,815	19	6	6,737	0	11	357,806	2	0	5,733	16	4	3,680	11	6	8,038	3	5	340,353	10	9	357,806	2	0	8,411	40	9	4	36
Karioi .. ..	56,825	14	11	10,695	19	11	14,430	1	4	1,746	16	4	2,976	14	8	86,675	7	2	816	4	9	143	8	4	16,058	5	8	69,657	8	5	86,675	7	2	17,477	3	19	9	8
SOUTH ISLAND.																																						
Golden Downs .. ..	71,846	18	6	9,955	2	0	31,101	19	5	2,657	8	5	4,213	15	7	119,775	3	11	645	18	5	47	16	1	16,412	0	1	102,669	9	4	119,775	3	11	18,800	5	9	2	7
Balmoral .. ..	109,391	5	2	38,464	0	2	36,299	4	8	15,224	7	9	8,073	5	2	207,452	2	11	3,203	2	2	739	13	1	11,892	7	11	191,616	19	9	207,452	2	11	22,127	8	13	2	17
Eyrewell .. ..	75,590	16	11	12,276	13	6	17,139	13	2	3,006	15	11	6,141	3	9	114,155	3	3	218	12	5	18	8	11	11,362	5	10	102,555	16	1	114,155	3	3	19,119	5	7	3	6
Hanmer .. ..	114,251	11	6	67,853	7	7	23,034	0	9	20,813	5	6	11,098	8	6	237,050	13	10	5,243	0	7	1,666	2	11	11,596	11	0	218,544	19	4	237,050	13	10	8,125	26	17	11	32
Blue Mountains .. ..	43,573	16	5	10,829	2	5	16,750	8	2	5,000	14	10	678	9	6	76,832	11	4	641	1	4	108	5	3	5,688	2	8	70,395	2	1	76,832	11	4	9,555	7	7	4	9
Conical Hills .. ..	81,763	6	11	74,045	0	11	23,101	7	1	34,103	7	10	10,766	9	4	223,779	12	1	4,794	1	3	3,837	15	1	8,797	6	5	206,350	9	4	223,779	12	1	4,325	47	14	3	31
Dusky and Greenvale .. ..	67,973	7	1	61,092	10	6	29,185	9	8	31,317	17	4	6,785	16	7	196,355	1	2	1,902	19	3	805	10	3	4,784	9	0	188,862	2	8	196,355	1	2	4,753	39	14	8	36
Naseby .. ..	36,044	0	4	29,133	16	5	27,399	16	7	29,752	15	10	3,469	19	1	125,800	8	3	1,369	10	3	360	10	2	3,512	7	5	120,558	0	5	125,800	8	3	3,594	33	10	11	35
Pebble Hills .. ..	12,648	14	8	1,236	14	7	11,439	19	0	1,083	16	10	230	11	2	26,639	16	3	164	5	7	6	18	6	2,568	4	10	23,900	7	4	26,639	16	3	4,470	5	6	11	4
EXPERIMENTAL STATIONS.																																						
Puhipuhi .. ..	12,161	16	4	5,560	10	3	679	2	2	476	3	3	297	3	1	19,174	15	1	382	18	10	94	1	8	460	16	0	18,236	18	7	19,174	15	1	939	19	8	5	16
Erua .. ..	3,963	18	5	326	6	5	1,538	1	1	72	14	8	..	5,901	0	7	..	..	..	..	..	..	..	169	11	5	5,731	9	2	5,901	0	7	2,409	2	7	7	5	
Dumgree .. ..	15,533	14	7	18,051	13	8	3,989	18	6	8,073	8	1	8,770	19	10	54,419	14	8	4,052	9	9	3,223	4	11	383	15	0	46,760	5	0	54,419	14	8	342	136	14	6	31
Westland .. ..	24,144	17	2	2,991	5	6	6,227	16	6	613	0	6	96	10	11	34,073	10	7	19	7	6	0	12	0	1,584	7	8	32,469	3	5	34,073	10	7	3,063	10	12	0	11
Galloway .. ..	68	19	10	78	15	9	16	0	0	17	17	3	0	8	11	182	1	9	..	..	..	..	..	13	11	6	168	10	3	182	1	9	2	84	5	2	18	
Gimberburn .. ..	3,621	0	6	6,513	19	9	3,288	0	0	6,863	15	11	765	10	9	21,052	6	11	2,594	15	4	2,097	13	6	108	0	0	16,251	18	1	21,052	6	11	93	174	15	0	33
Raincliff .. ..	2,048	0	0	1,226	10	3	15	5	2	2	3	1	2,060	1	2	5,351	19	8	11	14	0	28	10	3	192	15	10	5,118	19	7	5,351	19	8	180	28	8	9	32
Waitahuna .. ..	267	7	9	478	9	0	63	0	0	125	16	3	11	0	2	945	13	2	..	..	..	..	..	12	13	0	933	0	2	945	13	2	11	84	16	5	27	
Longwood .. ..	48	16	8	..	..	..	..	..	..	..	..	..	48	16	8	16	0	0	..	..	..	..	32	16	8	..	48	16	8	..	..	..	..					
Omarama .. ..	70	0	0	..	..	..	..	..	..	..	..	..	70	0	0	..	..	..	..	..	..	..	..	..	70	0	0	..	..	..	..	..						
Tapuanui .. ..	3,817	8	11	..	..	..	..	..	..	22	16	4	3,840	5	3	161	19	7	..	..	..	..	3,191	7	3	486	18	5	3,840	5	3	195	2	9	11	1		
	1,523,091	5	9	760,705	17	8	438,785	1	9	303,445	16	10	118,418	2	5	3,144,446	4	5	37,422	13	7	18,750	2	7	172,176	12	11	2,916,096	15	4	3,144,446	4	5	..	..	..	..	

NOTE.

Main Balance-sheet: Plantations .. ..	£	s.	d.
	3,088,273	8	3
Value of buildings, &c., above .. ..	£	s.	d.
Debt on planted area .. ..	172,176	12	11
	2,916,096	15	4
	3,088,273	8	3

## STATE FOREST SERVICE—continued.

## SUMMARY OF NURSERY TREE-GROWING OPERATIONS FOR THE YEAR ENDED 31ST MARCH, 1934.

Nursery.	Dr.									Cr.																	
	Stocks of Trees, Seeds, Stores, and Seed-beds as at 1st April, 1933.		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.		Rents and Grazing.		Sale of Trees and Seed.		Trees and Seed transferred to Plantations, &c.		Loss on Nursery.		Stocks of Trees, Seeds, and Stores at 31st March, 1934.		Total.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Kaingaroa .. ..	6,267	7 7	1,983	3 4	..	..	37	6 5	240	17 6	..	..	8,528	14 10	..	..	..	..	2,295	1 3	..	..	6,233	13 7	8,528	14 10	
Rotorua .. ..	13,560	15 4	368	14 1	5,200	11 6	551	8 7	623	11 8	1,538	13 5	21,843	14 7	134	1 1	2,477	11 9	10,183	16 2	..	..	9,048	5 7	21,843	14 7	
Karioi .. ..	4,939	13 8	8	0 0	993	3 6	123	11 6	236	14 0	..	..	6,301	2 8	..	..	1 17	0 3	3,110	2 2	..	..	3,189	3 6	6,301	2 8	
Putorino .. ..	223	8 11	..	..	..	..	..	..	..	..	..	..	223	8 11	..	..	..	..	..	..	..	..	..	223	8 11	223	8 11
Golden Downs ..	6,275	2 11	150	14 6	1,335	10 9	214	18 4	306	6 9	..	..	8,282	13 3	..	..	14	1 6	5,892	9 9	..	..	2,376	2 0	8,282	13 3	
Westland .. ..	8,140	9 7	..	..	383	6 11	392	1 5	612	5 7	..	..	9,528	3 6	65	7 6	7	0 0	3,288	14 4	..	..	6,167	1 8	9,528	3 6	
Hanmer .. ..	1,621	5 6	60	13 7	658	8 0	37	15 11	81	10 5	3	18 7	2,463	12 0	..	..	35	0 0	1,423	0 2	..	..	1,005	11 10	2,463	12 0	
Tapanui .. ..	2,998	1 4	..	..	..	..	..	..	..	..	..	..	2,998	1 4	..	..	..	..	2,998	1 4	..	..	..	..	2,998	1 4	
	44,026	4 10	2,571	5 6	8,571	0 8	1,357	2 2	2,101	5 11	1,542	12 0	60,169	11 1	199	8 7	2,535	10 3	29,191	5 2	..	..	28,243	7 16	60,169	11 1	

## NURSERY BALANCE-SHEETS AS AT 31ST MARCH, 1934.

Nursery.	Liabilities.						Assets.																							
	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.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		
Riverhead .. ..	..	..	1,037	3 9	1,037	3 9	12	2 0	468	10 8	54	2 6	104	4 5	199	17 2	..	..	3	0 0	195	7 0	..	..	..	..	..	..	1,037	3 9
Kaingaroa .. ..	18	16 0	6,378	5 1	6,397	1 1	..	..	..	..	138	3 6	..	..	..	..	..	..	..	..	..	..	25	4 0	6,233	13 7	..	..	6,397	1 1
Rotorua .. ..	247	7 0	14,158	11 4	14,405	18 4	..	..	2,366	10 3	1,540	10 0	97	16 0	..	..	590	0 0	..	..	204	15 0	558	1 6	9,048	5 7	..	..	14,405	18 4
Karioi .. ..	..	..	3,455	17 10	3,455	17 10	..	..	..	..	15	12 5	199	16 4	8	3 6	43	2 1	..	..	..	..	..	..	3,189	3 6	..	..	3,455	17 10
Putorino .. ..	..	..	722	14 8	722	14 8	..	..	199	1 8	4	16 0	256	14 10	19	2 3	..	..	..	..	5	10 10	14	0 2	223	8 11	..	..	722	14 8
Golden Downs ..	0	0 6	2,601	8 3	2,601	8 9	..	..	..	..	..	..	70	0 0	..	..	100	0 0	..	..	..	..	55	6 9	2,376	2 0	..	..	2,601	8 9
Westland .. ..	..	..	9,875	1 9	9,875	1 9	..	..	1,192	6 10	2,099	4 10	208	7 6	135	19 3	..	..	..	..	..	..	64	11 8	6,129	11 8	45	0 0	9,875	1 9
Hanmer .. ..	1	7 0	1,110	10 0	1,111	17 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	106	5 2	1,005	11 10	..	..	1,111	17 0
	267	10 6	39,339	12 8	39,607	3 2	12	2 0	4,226	9 5	3,852	9 3	936	19 1	363	2 2	733	2 1	3	0 0	405	12 10	823	9 3	28,205	17 1	45	0 0	39,607	3 2







## TARANAKI MAORI TRUST BOARD.

## RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Receipts.</i>		£	s.	d.	£	s.	d.	<i>Payments.</i>		£	s.	d.	£	s.	d.	
To Balance as at 31st March, 1933 ..		..			244	4	1	By Grants—								
Compensation grant—								Marae renovation ..	2,452	4	5					
For year 1932-33, £5,000, less 10 per cent. grant to Government, £500 .. ..	4,500	0	0					Marae, miscellaneous ..	1,198	18	11		3,651	3	4	
Add for year 1933-34, £5,000, less 5 per cent. grant to Government, £250 .. ..	4,750	0	0					Indigent .. ..	..	..	..		154	5	11	
					9,250	0	0	Old age .. ..	..	12	10	0				
Refunds—								Less cheque returned ..	..	0	10	0		12	0	0
Whenuakura Pa meeting ..	0	16	6					Blind .. ..	..	15	0	0				
Oeo Pa renovation grant ..	1	1	6					Less cheques returned ..	..	1	0	0		14	0	0
Sundry debtors: Legal expenses ..	2	4	0					Special—								
					4	2	0	Turi Memorial .. ..	401	9	6					
Turi Memorial: Contribution by Ngarauru Tribe .. ..	..	..	..		3	0	0	Wreath to Sir Maui Pomare ..	0	15	0					
Rent of garden .. ..	..	..	..		0	10	0	King Te Rata's funeral expenses .. ..	..	50	0	0				
								Waitangi celebrations .. ..	100	0	0					
								Train fares to Waitangi ..	243	10	0					
								Painting, "Signing of Waitangi Treaty" .. ..	48	5	9					
								W.C.R. Beneficiaries Association .. ..	68	8	6					
													912	8	9	
													4,743	18	0	
								Administration of Board—								
								Members' allowance and expenses ..	..	..	..		146	18	5	
								Secretary's salary .. ..	..	..	..		200	0	0	
								Office sundries—	£	s.	d.					
								Telephone and Post-office box rentals .. ..	14	5	0					
								Stamp duty .. ..	4	0	0					
								Printing .. ..	5	9	8					
								Rent and rates .. ..	28	5	2					
								Insurance .. ..	0	16	9					
								Furniture and fittings .. ..	2	5	3					
								Typewriter maintenance .. ..	1	15	0					
								Travelling-expenses .. ..	17	11	0					
								Stationery .. ..	2	1	6					
								Audit fees .. ..	11	14	0					
								Sundry creditors: Legal expenses ..	2	0	0					
													90	3	4	
								Bank charges .. ..	1	1	0					
								Petty cash .. ..	27	14	8					
													118	19	0	
								Balance at bank as at 31st March, 1934.. ..	..	..	..	..	4,292	0	8	
													£9,501	16	1	
													£9,501	16	1	

TARANAKI MAORI TRUST BOARD—*continued.*

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

		<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.	£	s. d.			£	s. d.
<b>To Grants—</b>						By Compensation grant	..	..	5,000 0 0
	Marae renovation .. ..	..	..	779	0 10	Interest on investments	..	..	42 3 9
	Marae, miscellaneous .. ..	..	..	1,197	8 6				
	<b>Special—</b>								
	Turi Memorial .. ..	398	9 6						
	Sir Maui Pomare Memorial .. ..	600	0 0						
	5 per cent. to the Government	250	0 0						
	King Te Rata's funeral expenses	50	0 0						
	Wreath to Sir Maui Pomare .. ..	0	15 0						
	Waitangi celebrations .. ..	100	0 0						
	Train fares to Waitangi .. ..	243	10 0						
	Painting, "Signing of Waitangi Treaty" .. ..	48	5 9						
				1,691	0 3				
	Indigent .. ..	..	..	143	13 0				
	Blind .. ..	..	..	14	0 0				
	Old age .. ..	..	..	12	0 0				
	<b>Administration of Board—</b>								
	Members' allowance .. ..	107	0 0						
	Members' travelling-expenses .. ..	39	18 5						
	Secretary's salary .. ..	200	0 0						
	<b>Office sundries—</b>								
	Travelling-expenses .. ..	25	15 5						
	Rent and rates .. ..	41	16 10						
	Insurance .. ..	0	16 9						
	Stationery .. ..	2	14 0						
	Power consumption .. ..	7	9 9						
	Depreciation .. ..	5	19 4						
	Sundry expenses .. ..	1	15 2						
	Carriage, &c. .. ..	0	9 9						
	Telegrams .. ..	4	0 2						
	Telephone and Post-office box rents .. ..	18	1 5						
	Bank charges, &c. .. ..	5	1 0						
	Subscription to <i>Gazette</i> .. ..	3	0 0						
	Audit fees .. ..	11	14 0						
	Printing .. ..	6	3 8						
	Stamps .. ..	1	9 3						
				483	4 11				
	Balance, being excess of income over expenditure .. ..			721	16 3				
				£5,042	3 9			£5,042	3 9

TARANAKI MAORI TRUST BOARD—*continued.*

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>				<i>Assets.</i>			
To Grants authorized but outstanding—	£	s.	d.	By Compensation grant outstanding—	£	s.	d.
Marae renovation .. ..	..	..	442 15 11	Balance as at 31st March, 1933	7,500	0	0
Special: Sir Maui Pomare Memorial .. ..	..	..	1,100 0 0	Add grant for 1933-34 .. ..	5,000	0	0
			<u>1,542 15 11</u>				12,500 0 0
Reserves—				Less—			
General Reserve .. ..	2,000	0	0	5-per-cent. grant to Government .. ..	250	0	0
Reserve for depreciation .. ..	13	16	8	Add receipt during the year .. ..	9,250	0	0
			<u>2,013 16 8</u>				9,500 0 0
Office sundries outstanding .. ..	..	..	9 12 4				<u>3,000 0 0</u>
Appropriation Account—				Furniture and fittings—			
Balance as at 31st March, 1933, £4,222 0s. 7d.; add excess of income over expenditure as at 31st March, 1934, £721 16s. 3d.	4,943	16	10	Balance as at 31st March, 1933	59	13	8
Less—General Reserve, £1,000; reserve for depreciation, £5 19s. 4d. .. ..	1,005	19	4	Add addition .. ..	2	5	3
			<u>3,937 17 6</u>				<u>61 18 11</u>
				Less depreciation .. ..	5	19	4
							55 19 7
				Payments in advance—			
				Phone rental .. ..	4	13	9
				Post-office box rental .. ..	1	10	0
							6 3 9
				Sundry debtors .. ..	..	..	16 7 11
				Bills receivable .. ..	..	..	88 8 6
				Cash at bank and in hand—			
				At bank—			
				Invested on fixed deposit—	£	s.	d.
				General Reserve .. ..	2,020	12	6
				Sir Maui Pomare Memorial .. ..	500	0	0
				Reserve for depreciation .. ..	7	17	4
				Add interest accrued .. ..	21	11	3
							<u>2,550 1 1</u>
				In current account .. ..			1,784 3 4
				In hand: Petty cash .. ..			2 18 3
							<u>£7,504 2 5</u>
							<u>£7,504 2 5</u>

W. WAKARUA, Secretary.

The Audit Office having examined the Balance-sheet and accompanying accounts required by law to be audited hereby certifies them to be correct subject to the following comment: As the Government is under no legal liability to make an annual grant to the Board, the item, "Compensation Grant outstanding, £3,000," should not be included in the statement of assets.—G. F. C. CAMPBELL, Controller and Auditor-General.



TUWHARETOA TRUST BOARD—*continued.*

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>				<i>Assets.</i>									
				£	s.	d.							
Reserve for depreciation	..	..	..	27	6	0	Taupo property	..	..	..	400	0	0
Suspense Account	..	..	..	8	1	5	Office—						
Debenture Issue Account—				£	s.	d.	Furniture	..	..	..	42	2	9
Sold	..	..	..	1,000	0	0	Appliances	..	..	..	17	7	0
Jones' Estate Account	..	..	..	3,000	0	0	Post Office Savings-bank deposit	..	..	..	6	1	1
Tongariro Timber Owners' Claims Account	..	..	..	2,000	0	0	Petty cash in hand	..	..	..	3	4	7
Tuwharetoa Timber Co., Ltd., on loan	..	..	..	500	0	0	Tongariro timber owners' claims	..	..	..	2,000	0	0
				6,500	0	0	Ngati Tuwharetoa compensation claims (principal and interest)	..	..	..	1,275	11	7
Sundry creditors	..	..	..	758	1	8	Sundry debtors	..	..	..	37	1	9
Debenture Issue Account: Bank of New Zealand	..	..	..	2,000	0	0	Advances—						
Less overdraft due Bank of New Zealand, Rotorua	..	..	..	1,062	4	8	Principal and interest	..	..	..	5,997	12	6
				937	15	4	Tuwharetoa Timber Co., Ltd.	..	..	..	500	0	0
Sundry balances at credit of Natives	..	..	..	36	5	10	Jones' Estate Debtors Account	..	..	..	5,946	14	3
Excess of income over expenditure	..	..	..	7,958	5	3							
				£16,225	15	6					£16,225	15	6

HOANI TE HEUHEU, Chairman.  
P. ALFRED GRACE, Secretary.

The Audit Office having examined the balance-sheet and accompanying accounts, required by law to be audited, hereby certifies them to be correct, subject to the following—Comment: Received vouchers were not produced at audit in respect of expenses amounting to £5 5s. incurred by Board members. Exceptions: (1) No security was obtained by the Board in respect of an advance of £500, made in the form of an issue of debentures, to the Tuwharetoa Timber Co., Ltd.; (2) a payment of £2,000 by way of an issue of debentures to Mr. M. H. Hampson, solicitor, of Rotorua, in settlement of a claim made by him against the Tongariro bush-owners for costs and for a refund of moneys expended on their behalf was not supported by a detailed bill of costs, and the correctness of the claim cannot therefore be verified; (3) certain advances to Board members have not been confirmed by a Maori Land Board and/or are not secured as required by section 41, Native Land Amendment and Native Land Claims Adjustment Act, 1927, and section 56, Native Purposes Act, 1931.—G. F. C. CAMPBELL, Controller and Auditor-General.

## UNEMPLOYMENT FUND.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>				<i>Income.</i>									
	£	s.	d.	£	s.	d.	£	s.	d.				
To Grants under section 18—				£	s.	d.	By Levies .. .. .			429,043	0	4	
Scheme No. 4A ..	142,056	0	7				Emergency unemployment charge from tax on salary and wages—						
Scheme No. 4B ..	71,027	12	1				Received in cash ..	1,442,925	2	3			
Scheme No. 4C ..	444	0	8				Received by sale of unemployment relief stamps .. .. .	1,419,325	6	10			
Scheme No. 4D ..	19,145	3	4					2,862,250	9	1			
Scheme No. 5..	2,912,444	4	8				From tax on income other than salary and wages .. .. .	1,086,935	16	2	3,949,186	5	3
Scheme No. 6A ..	36,848	17	10				Interest on investments .. .. .				7,825	1	7
Scheme No. 6B ..	9,468	12	1				Interest on loans under section 18 .. .. .				1,360	19	7
Scheme No. 6C ..	189,582	11	3				Fines .. .. .				155	12	6
Scheme No. 7..	503	8	0				Miscellaneous revenue .. .. .				186	9	10
Scheme No. 8A and other assistance to gold prospectors .. .. .	183,153	17	11										
Scheme No. 8B ..	6,949	17	8										
Scheme No. 10 ..	259,559	6	11										
Scheme No. 11 ..	19,342	2	10										
Small-farm plan ..	16,876	16	5										
Assistance to flax industry .. .. .	16,576	8	5										
Assistance to timber industry .. .. .	1,099	1	1										
Relief of unemployment among Maoris .. .. .	73,819	12	6										
Relief of unemployment among women .. .. .	10,816	8	8										
Relief of unemployment among boys .. .. .	2,374	13	1										
Accident compensation to relief workers .. .. .	8,940	5	2										
Miscellaneous grants and subsidies .. .. .	36,706	2	3										
				4,017,735	3	5							
Sustenance payments under section 20 .. .. .													
Purchase of food, clothing, &c., under section 14—				33,224	7	7							
Purchase of foodstuffs by ration orders .. .. .	49,887	10	2										
Purchase of meat .. .. .	2,329	16	8										
Purchase of footwear .. .. .	41,572	19	7										
Purchase of blankets .. .. .	288	19	4										
Miscellaneous .. .. .	1,425	5	0										
				95,504	10	9							
Administration expenses—													
Salaries .. .. .	46,218	1	11										
Advertising .. .. .	245	6	3										
Board members' fees, salaries, and expenses .. .. .	2,021	13	6										
<i>Ex Gratia</i> payments to relief workers who suffer premanent disability as the result of an accident whilst engaged on relief work .. .. .	404	6	3										
Fitting up labour bureaux .. .. .	182	9	10										
Law-costs .. .. .	50	12	6										
Motor-vehicles, maintenance of and repairs to .. .. .	373	15	11										
Office expenses .. .. .	189	12	8										
Overtime and meal allowances .. .. .	763	6	9										
Postages, telegrams, and rent of letter-boxes .. .. .	4,405	11	7										
Printing and stationery .. .. .	3,985	15	9										
Printing unemployment relief stamps .. .. .	229	4	0										
Rent, heating, and lighting .. .. .	2,455	7	1										
Services rendered by other Departments .. .. .	47,202	18	2										
Special advisory committee, fees, expenses, &c., of .. .. .	286	10	0										
Telephone services .. .. .	1,886	6	4										
Transfer and removal expenses .. .. .	30	11	1										
Travelling allowances and expenses .. .. .	3,958	7	0										
Typewriters and mechanical office appliances: Maintenance of and repairs to .. .. .	48	13	9										
Contingencies .. .. .	1	8	0										
Expenses in connection with transport of body of relief worker accidentally killed .. .. .	9	14	6										
Misappropriation by officer at Auckland .. .. .	922	19	11										
				115,872	12	9							
Unauthorized .. .. .				70	12	8							
Depreciation .. .. .	299	4	7										
Bad Debts Reserve .. .. .	1,026	5	6										
				1,325	10	1							
Balance, income over expenditure .. .. .				124,024	11	10							
				£4,387,757	9	1							
											£4,387,757	9	1







## WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1934.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Interest for 1932-33—			By Contribution from—		
First loan (£150,000) .. .. .	5,250	0 0	Gold-mining companies .. .. .	936	4 6
Second and subsequent loans .. .. .	19,660	1 8	Gold duty .. .. .	2,808	13 4
Public Works Fund capital .. .. .	1,334	2 2	Consolidated Fund .. .. .	936	4 6
Maintenance of works .. .. .	1,422	18 2			
Premium on conversion of loans .. .. .	510	0 0	Contribution from Unemployment Fund .. .. .		4,681 2 4
			Rents and cottages and royalties from sale of sand .. .. .		996 5 0
			Interest credited for 1933-34 on investments in Public Debt Redemption Fund .. .. .		368 15 2
			Balance, being deficiency for the year carried down .. .. .		202 10 5
					21,928 9 1
	£28,177	2 0		£28,177	2 0
To Accumulated deficiency to 31st March, 1933	198,287	1 8	By Balance carried forward .. .. .	220,215	10 7
Deficiency for 1933-34 .. .. .	21,928	9 1			
	£220,215	10 7		£220,215	10 7

## BALANCE-SHEET AS AT 31ST MARCH, 1934.

<i>Liabilities.</i>				<i>Assets.</i>				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Loan liability—					Land purchase and compensation	3,710	12 5	
Debentures at—					Fencing .. .. .	4,016	6 4	
3½ per cent. .. .. .	584,925	0 0			Clearing and destroying willows .. .. .	52,185	6 8	
3¾ per cent. .. .. .	20,075	0 0			Moving of houses .. .. .	4,016	4 1	
4 per cent. .. .. .	95,510	0 0			Flood-gates .. .. .	45,645	8 9	
			700,510	0 0	Interior drainage .. .. .	56,203	10 11	
Liability to Public Works Fund .. .. .					Canals .. .. .	11,789	13 8	
Liability to Consolidated Fund for unrecouped expenditure—					Bridges .. .. .	8,458	11 9	
First loan: Interest .. .. .	43,302	12 0			Stop-bank formation .. .. .	492,636	3 8	
Second and subsequent loans—					Surveys, engineering investigations, &c... .. .	21,667	1 8	
Interest .. .. .	204,690	15 3			Gauges .. .. .	2,224	18 8	
Sinking Fund .. .. .	1,612	10 8			Slips, groynes, and dredging at wharves .. .. .	3,076	14 9	
Public Works Fund capital .. .. .	3,136	16 8			Wharves and goods-sheds .. .. .	9,927	5 7	
Maintenance of completed works .. .. .	9,451	4 7			Stores and tools on hand .. .. .	1,815	9 3	
	262,193	19 2			Buildings and accommodation .. .. .	283	15 0	
Less contributions received towards interest, maintenance, &c. .. .. .	11,958	5 11			Plant, £51,139 7s.; less depreciation charged to works, £50,120 7s. .. .. .	1,019	0 0	
			250,235	13 3	Pontoons .. .. .	907	10 0	
Sundry creditors—					Maintenance during construction .. .. .	3,820	8 4	
Works, &c. .. .. .	172	8 10			Contribution towards Criterion and Ohinemuri Bridges and Paeroa Station-yard.. .. .	11,480	0 0	
Accrued interest .. .. .	5,085	11 5						734,884 1 6
			5,258	0 3	Advance to Waihi Borough—			
Sinking Fund reserves—					Finance Act, 1923, section 10 .. .. .			1,997 7 9
First loan .. .. .	3,304	0 4			Debtors for contribution towards interest, sinking fund, and maintenance—			
Second and subsequent loans .. .. .	1,612	10 8			Gold-mining companies .. .. .	2,048	8 6	
			4,916	11 0	Gold duty .. .. .	19,614	11 7	
					Consolidated Fund .. .. .	4,451	9 10	
								26,114 9 11
					Sundry debtors: Miscellaneous .. .. .			596 19 0
					Investments, Public Debt Redemption Fund—			
					First loan .. .. .	3,304	0 4	
					Second and subsequent loans .. .. .	1,612	10 8	
								4,916 11 0
					Interest credited .. .. .	1,961	9 5	
								6,878 0 5
					Income and Expenditure Account: Accumulated deficiency on interest, sinking fund, and maintenance charges to 31st March, 1934 .. .. .			220,215 10 7
	£990,686	9 2						£990,686 9 2

E. L. GREENSMITH, Accountant, Public Works Department.

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

Approximate Cost of Paper.—Preparation, not given; printing (491 copies), £110.

By Authority: G. H. LONEY, Government Printer, Wellington.—1935.