1938. NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1937-38.

AUDITED ACCOUNTS.

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

1—B. 1 [Pt. IV] Sup. to 1938.

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TOPIC CONTRACTOR OF MARKETINE

EXPLANATORY MEMORANDUM.

The following notes are explanatory of the more important matters relating to the preparation of the balance-sheets and revenue accounts included in B.-1 [Pt. IV], 1938, which are prepared on an income and expenditure basis and present a more comprehensive statement of the financial operations of departments and services than is possible in the cash statements included in papers B.-1 [Pts. I and II].

- (i) Authority.—Section 57 of the Finance Act, 1932, requires the preparation of these accounts and their presentation to Parliament.
 - (ii) Capital-
 - (a) General: The amounts under this heading in the accounts usually represent the value of fixed assets at the conclusion of the financial year, and the amounts are divided to show loan capital separate from that provided from revenue or other source.
 - (b) Public Works Loans: Loans for the Public Works Fund (General Purposes Account) are shown as Public Works Fund Capital in the appropriate accounts recording the expenditure. Redemptions of those loans are allocated by the Treasury to the accounts whose expenditure is represented by the least productive assets.
- (iii) Depreciation.—Treasury Instruction No. 97 specifies various rates of depreciation based on an estimated average life for different classes of assets. The rates are computed usually on the original capital cost. If the nature of a Department's depreciating assets calls for special rates, these are approved as required.
- (iv) Exchange.—Exchange on all remittances abroad is charged to the Consolidated Fund and appears in the State Income and Expenditure Account; it is not recouped from the various departmental votes in the Consolidated Fund nor from the various separate or special accounts as regards capital expenditure charged in the first instance to the Public Works Fund. Exchange on remittances abroad for purchases of materials and miscellaneous services is, however, recouped from the following separate or special accounts:—

Electric Supply.

Land for Settlements.

Main Highways.

State Coal-mines.

State Forests.

Employment Promotion Fund.

Accounts outside the Public Account (e.g., Post Office Account, State Fire Insurance Office Account, &c.).

No recoupment is made from separate or special accounts (either within or outside the Public Account) for exchange on remittances of interest.

- (v) Charges not subject to specific Appropriation.—In pursuance of the general authority quoted in (i) above, certain charges such as administration, exchange of properties, assessed rental values, interest on capital and depreciation allowances, &c., are made through the Treasury Adjustment Account without cash payments or specific appropriation by Parliament.
- (vi) Interest.—In the case of separate accounts such as Main Highways Account or State Coal-mines Account, the interest charge shown represents actual interest payable on the loans raised for those specific purposes. In the accounts of other Departments, an average rate, at present 4 per centum per annum, is charged.
- (vii) Rentals.—Some Departments occupying private premises actually pay rentals. Others occupying Government buildings are assessed annually with rental based on the average rate of interest, the cost or valuation of the property, and the class of building.
- (viii) State Balance-sheet.—A general balance-sheet and Income and Expenditure Account incorporating the financial transactions of all Government Departments and services are presented.
- (ix) Treasury Adjustment Account.—This is the equivalent of a "Head Office Account" in branch accounting, and through it are passed inter-departmental transfers and the total of cash transactions for the year. Separate accounts (see vi) having their own cash balances do not utilize a Treasury Adjustment Account.
- (x) Values.—When the provision of accounts and balance-sheets on a commercial basis by all Departments was first instituted about 1922, it was necessary to bring numerous properties and assets into account by means of a fair valuation. New assets since then, or additions, are usually recorded at actual cost with any depreciation provision shown either as a deduction or separately.

DEPARTMENT OF AGRICULTURE.

Revenue Account for the Year ended 31st March, 1938.

Particulars.	Head Office.	Live-stock Division.	Horticulture Division.	Dairy Division.	Fields Division.	Total.
Dr.	£ s. d	. £ s. c		£ s. d.	£ s. d.	£ s. d.
ersonal services and locomotion	39,171 16			$\begin{bmatrix} 64,762 & 16 & 1 \\ 453 & 16 & 5 \end{bmatrix}$	$\begin{bmatrix} 39,312 & 5 & 2 \\ 594 & 8 & 6 \end{bmatrix}$	302,366 8 3 $20,702$ 4 5
deneral establishment (office rents,	18,239 2	3 1,120 8	0 294 9 3	499 10 9	554 6 0	20,102 + 0
printing, &c.) nvestigation and works for the im-	111 0	822 3	3 207 6 6	3,009 3 9		4,149 13 9
provement of agricultural knowledge		55,024 2 1			373 6 9	55,639 19 6
ontrol and destruction of diseases and pests	,		8			4,445 3 9
rading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	822 3	1. 3,623 0		••		
Executive Commission of Agriculture	-,	4	• •			6,463 5 4 $310,900$ 8 6
arriage of lime and fertilizers	0	6	•	••	• • •	58,169 4 1
arriage of farm products		$\begin{bmatrix} 1 \\ 0 \end{bmatrix}$.:			228 17
dvances for purchase of fodder for starving stock	220 11		27.508 1 3			27,508 1 3
uarantee on shipments of fruit	15.000 0		27,508 1 3			15,000 0
Frants to Massey Agricultural College		0				15,500 0 (
Frants to Lincoln Agricultural College Compensation under the Stock Act	10,000 0	13,377 17 1	1			13,377 17 1
Compensation under the Slaughtering			2		•••	28,104 9
and Inspection Act Assistance to pig industry		7,076 8	2			7,076 8 2
tssistance to P-8 I	464,605 16	${6}$ 246,226 17 1	1 50,293 10 0	68,225 16 3	40,280 0 5	869,632 1 1
		_				
Cr.	£ s. d	l. £ s. ∙		£ s. d.	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	£ s. d 261 17
nvestigation and works for improve-	• • •	**		••	201 1. 2	, 201 1.
ment of agricultural knowledge trading, testing, and laboratory services to improve agricultural	••	••	••	33,347 17 3	1,836 12 0	35,184 9
knowledge and the standard of						
agricultural exports nterest on sundry advances	l	1 2	3	•••		1 2
Refund of advances for purchase of	10 0	0	• •	••	••	10 0
fertilizers					470 4 6	470 4
Fees under the Fertilizers Act Fees under the Stock Remedies Act	• •	146 19	7			146 19
Fees under the Dairy Industry Act			0	349 16 8		2,428 16
Fees under the Stock Act			0		•••	891 8
Fees under the Slaughtering and		57,995 8		••	• • •	57,995 8 1
Inspection Act Fees under the Orchard and Garden			2,055 8 4			2,055 8
Diseases Act				4 0 0		4 0
Tees under the Margarine Act Tees under the Veterinary Surgeons		29 13	0			29 13
Act	464,595 16	6 185,083 6	3 48,238 1 8	34,524 2 4	37,711 6 9	770,152 13
	464,605 16	6 246,226 17	11 50,293 10 0	68,225 16 3	40,280 0 5	869,632 1
				<u> </u>		
		£ s. d.	Cr.			£ s.
Dr.		770,152 13 6	Rent of buildings	3		1,014 15
Balance Depreciation		8,911 8 2	Territorial revenu	ie		18 8
Interest on capital	••.	2,221 5 0	Balance carried c	lown	••	780,252 3
		2781,285 6 8				£781,285 6
en e		£ s. d.	Profits from spec	ial accounts		£ s.
Balance brought down		780,252 3 5	Rabbit-destruc	ction poisons ar	d poison-mixing	• • • • •
Logged from special accounts—	• •	•	denots			166 0
Experimental farms and areas,	quarantine	0.017 0.0		Horticultural St		1,049 2 $800,117 14$
stations, poultry station, and cat	tle-dip	3,311 8 0	Balance	••	••	300,111 19
Ruakura Farm of Instruction	••	10,061 1 8	1			
THE TOTAL CONTRACTOR OF THE PARTY OF THE PAR		7.708 4 2				
Flock House Station	••	$\frac{7,708 4 2}{6801,332 17 3}$				£801,332 17

DEPARTMENT OF AGRICULTURE—continued.

EXPERIMENTAL FARMS AND AREAS, QUARANTINE-STATIONS, POULTRY-STATION, AND CATTLE-DIP.

WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

:	Mamuku Farm.	Marton Area.	Motuihi Island Quarantine Station.	Somes Island Quarantine Station.	Poultry-station, Woodville.	Mohakatino Cattle-dip.	Total.
Dr. Stock, 1st April, 1937— Live-stock Farm crops and stores* Wages Purchase of live-stock Launch and steamer services Manures and seeds Purchase of foodstuffs Cartage and sundries Balance carried down	£ s. d. 316 0 0 143 13 2 377 6 1 251 17 4 26 6 9 15 2 0 34 0 3	£ s. d. 17 10 0 16 3 4 438 14 9 12 8 10 35 16 3	£ s. d. 29 5 0 15 6 2 322 0 1 113 1 0 165 16 9 12 2 6	£ s. d. 88 15 0 79 0 6 365 2 7 14 10 0 677 6 10 385 7 8 51 17 6	£ s. d. 504 0 0 112 16 6 525 17 7 711 15 9 162 7 7 2 0 7	£ s. d. 0 10 0 78 2 0 27 18 9 24 14 9	£ s. d. 955 10 0 367 9 8 2,107 3 1 266 7 4 790 7 10 38 15 7 1,278 2 2 324 2 10 26 15 4
	1,164 5 7	520 13 2	657 11 6	1,662 0 1	2,018 18 0	131 5 6	6,154 13 10
Balance brought down Repairs and maintenance Management Rent Depreciation Interest Administration	£ s. d. 434 10 8 19 15 6 50 0 0 67 4 10 179 10 7 18 15 0	£ s. d. 489 13 4 30 0 0 60 0 0 15 16 7 6 2 7 5 17 0	£ s. d. 234 18 3 15 1 1 25 0 0 30 0 0 19 16 4 29 1 5 10 8 5	£ s. d. 737 9 8 106 18 4 20 0 0 140 8 11 126 2 1 25 3 0	£ s. d. 56 3 2 50 0 0 6 0 0 153 14 11 80 17 0 29 19 0	£ s. d. 5 0 0 48 7 4 15 2 7 2 10 9	£ s. d. 1,896 11 11 197 18 1 180 0 0 96 0 0 445 8 11 436 16 3 92 13 2
	769 16 7	607 9 6	364 5 6	1,156 2 0	376 14 1	71 0 8	3,345 8 4
Cr. Sales of live-stock	£ s. d. 208 9 7 32 15 6	£ s. d.	£ s. d. 361 13 6 1 12 0	£ s. d. 28 4 8 750 18 1	£ s. d. 703 4 0 654 13 9 4 19 0	£ s. d. 130 15 6	£ s. d. 939 18 3 687 9 3 1,243 7 1 6 11 0
Live-stock Farm crops and stores Balance carried down	369 13 6 118 16 4 434 10 8	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	486 16 0 169 5 3	0.10 0	1,002 4 6 378 11 10 1,896 11 11
	1,164 5 7	520 13 2	657 11 6	1,662 0 1	2,018 18 0	131 5 6	6,154 13 10
Balance brought down Rent Balance (losses)	£ s. d.	£ s. d.	£ s. d. 364 5 6	£ s. d. 1,156 2 0	£ s. d. 2 0 7 7 5 0 367 8 6	£ s. d. 24 14 9 46 5 11	£ s. d. 26 15 4 7 5 0 3,311 8 0
	769 16 7	607 9 6	364 5 6	1,156 2 0	376 14 1	71 0 8	3,345 8 4

^{*} Difference between opening stocks on 1st April, 1937, and closing stocks at 31st March, 1937, is due to the capitalization of stores.

DEPARTMENT OF AGRICULTURE—continued.

RABBIT DESTRUCTION, POISONS, POISON MIXING DEPOTS AND SODIUM CHLORATE.

Working Account and Profit and Loss Account for the Year ended 31st March, 1938.

		Sodium Chlorate.	Frankton Junction Depot.	Kaikoura Depot.	Wellington District Poisons.	Auckland Dis- tribution, Carbon Bisulphide.	Dominion Distribution, Strychnine,	Total.
Dr. Stock, 1st April, 1937 Wages Purchase of poisons Sugar, pollard, &c. Sundries Packing, cartage, &c. Transfers (in) Balance carried down		£ s. d. 704 5 5 6 0 0 3 9 11 22 17 0	£ s. d. 323 17 9 33 12 0 36 5 0 8 17 3 54 19 3 0 19 6 44 14 6	£ s. d. 13 14 0 9 11 8 9 4 4	£ s. d. 9 6 3 1 8 2 57 12 5 14 12 9	£ s. d. 186 3 6 2 0 0 5 5 1 17 13 1	£ s. d. 1,944 15 0 1,555 11 0 48 7 11 745 5 9	£ s. d. 3,182 I 11 41 12 0 1,555 I1 0 36 5 0 8 17 3 113 10 4 68 3 7 854 7 5
Cr. Sales, poisons, &c. Transfers (out) Stock, 31st March, 1938	••	£ s. d. 291 1 11 445 10 5 736 12 4	£ s. d. 219 8 11 64 4 1 219 12 3 503 5 3	\$\frac{\partial \text{s. d.}}{20 5 8}\$ \$\frac{12 4 4}{32 10 0}\$	£ s. d. 62 7 6 20 12 1 82 19 7	£ s. d. 129 1 6 3 19 6 78 0 8 211 1 8	£ s. d. 2,386 16 0 1,907 3 8 4,293 19 8	£ s. d. 3,109 1 6 68 3 7 -2,683 3 5 5,860 8 6
Dr. Repairs and maintenance Management Depreciation Interest Administration Balances (profit)		£ s. d. 15 0 0 23 0 0 3 0 0 41 0 0	£ s. d. 2 19 6 30 0 0 146 17 4 63 16 0 8 9 0 	£ s. d. 2 0 0 1 5 0 0 15 0 0 4 0 5 0 4	£ s. d. 6 0 0 0 12 0 0 14 0 7 6 9	£ s. d. 15 0 0 5 6 0 1 7 0 21 13 0	£ s. d. 245 0 0 77 2 0 40 0 0 383 3 9 745 5 9	£ s. d. 2 19 6 313 0 0 148 2 4 170 11 0 53 14 0 395 10 10
Cr Balances brought down Balances (loss)		£ s. d. 22 17 0 18 3 0 41 0 0	£ s. d. 44 14 6 207 7 4 252 1 10	£ s. d. 9 4 4 9 4 4	£ s. d. 14 12 9	£ s. d. 17 13 1 3 19 11 21 13 0	£ s. d. 745 5 9	£ s. d. 854 7 5 229 10 3

Net profit .. . £166 0

FLOCK HOUSE STATION.

Working Account for the Year ended 31st March, 1938.

" Live-stock."

				ck on Hand March, 1937.	Pu	rchases.		Balance	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	(Profit).
Dr.				£ s. d.		£ s. d.		£ s. d.	£ s. d.
airy herd			171	1,003 16 0	1	$21 \ 0 \ 0$	172	1,024 16 0	
igs			91	104 15 2	8	75 11 11	99	$180 \ 7 \ 1$	199 13 7
attle (run, &c.)			1,177	9,465 3 10			1,177	9,465 3 10	1,155 8 8
heep			10,789	18,611 18 0	24	253 - 1 = 0	10,813	18,864 19 0	2,537 18 7
oultry			38	4 1 0	50	12 10 0	j 88	16 11 0	
Iorses	••	••	43	785 0 0	2	26 3 9	45	811 3 9	• •
				29,974 14 0		388 6 8		30,363 0 8	3,893 0 10

		Sales	and Killings.		ck on Hand, March, 1938.		Balance	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	(Loss).
Cr. Dairy herd Pigs Cattle (run, &c.) Sheep Poultry	 ••	108 150 192 5,854	£ s. d. 220 3 0 269 1 9 2,177 16 6 6,305 18 1	$ \begin{array}{r} 114 \\ 46 \\ 1,258 \\ 10,712 \\ 75 \end{array} $	£ s. d. 611 2 0 110 18 11 8,442 16 0 15,096 19 6 15 8 0	222 196 1,450 16,566 75	£ s. d. 831 5 0 380 0 8 10,620 12 6 21,402 17 7 15 8 0	£ s. d. 193 11 0
Horses	 . ••	••	8,972 19 4		726 15 0 25,003 19 5		726 15 0	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$

£14,656 10 10

DEPARTMENT OF AGRICULTURE—continued. FLOCK HOUSE STATION—continued.

Working Account for the Year ended 31st March, 1938—continued.

" Working."

										,, 0,	wing.					
-		Dairy	Her	d.	I	Pigs.		Ca	ttle		Sheep.		Poultry.	Horses.	Hostel.	Total.
Dr Wages	• • • • • • • • • • • • • • • • • • • •	£ 280 340 59 31	6 7 14 6	d. 1 1 8 9	£ 97 79 32 25	15	d. 2 1 3 8		s. 11 13 6 2 	$\frac{6}{2}$	670 13 257 0 197 18	0	£ s. d. 32 10 0 8 13 4 5 14 6	£ s. d. 25 13 10 18 6 9 20 8 4 14 8 2	£ s. d. 1,417 13 8 956 16 1 1,302 2 8 237 1 2 503 4 0	£ s. 6 2,606 18 1,718 19 1,620 0 442 0 503 4 2,944 15 1
		1,220	11	7	234	14	2	157	13	4	3,680 6	4	46 17 10	78 17 1	4,416 17 7	9,835 17 1
Cr. Sales (main produce) Sales (skins, &c.) Board Board (assessed) Losses				d. 7	£ 234		d. 2	£ 37 120	$\begin{array}{c} \cdot \cdot \cdot \\ 2 \\ \cdot \cdot \cdot \end{array}$	d. 8	£ s. 3,607 14 72 11 	d. 7 9	£ s. d. 29 7 6 17 10 4	£ s. d. 78 17 1	£ s. d. 52 12 4 202 19 1 2,330 18 10 1,830 7 4	£ s. d 4,857 13 162 6 202 19 2,330 18 10 2,281 19
		1,220	11	7	234	14	2	157	13	4	3,680 6	4	46 17 10	78 17 1	4,416 17 7	9,835 17 1
Du											eral."					2 .

Dr.				£s	s. d.	\mathfrak{L} s. d.
Wages and salaries				2,433 1		G 1:
Woons (assessed)				704		1
. 81.	• •	• •	• •	816 1		
	• •	• •	• •			
Sundries	• •	• •	• •	233 1	1 2	

<i>"</i>				£4,188	2 8	£4,188 2 8
				£s	s. d.	"Live-stock" profits brought down— £ s. d. £ s. d.
Balance brought down				4,179 18	8 2	Pigs 199 13 7
"Live-stock" losses broug	nt down	£ s.	d.	ŕ		Cattle (run, &c.) 1,155 8 8
Dairy herd		193 11	0			Sheep 2,537 18 7
Doultmy		1 3				3,893 0 10
Uorcas		84 8				"Working" profits brought down—
Horses	• • • •	0± 0		279 2	2 9	
" Working " lagge begand	J			219 2	4 <i>0</i>	
"Working" losses brought	down	204 74				Sheep 2,435 18 11
Pigs	• • • • • • • • • • • • • • • • • • • •	234 14				2,944 15 11
Cattle (run, &c.) .		120 10				Rent of buildings 45 10 0
Poultry		17 10				Rent of buildings (assessed) 64 19 11
Horses		78 17	-1			110 9 11
Hostel		1,830 7	4			Balance, being net loss 7,708 4 2
				2,281 19	7	.,,,,,,
Repairs and maintenance			٠.	347 2	1	
Depreciation	••	• •		1,439 1	3	
Interest				Z 000 15		
Head Office administration	• •	••	• • •	219 10		
arous onto administration	• •	• •	٠.	210 10	, 0	

Note.—The application of standard values to live-stock at 31st March, 1938, has affected the loss as follows:— $\,$

£14,656 10 10

· ·		At Cost.	At Standard Values.	Difference.	
Sheep Cattle (run, &c.) Dairy herd	••	£ s. d. 18,611 18 0 9,465 3 10 1,003 16 0	£ s. d. 15,109 13 0 7,861 10 0 888 17 0	£ s. d. 3,502 5 0 1,603 13 10 114 19 0 5,220 17 10	

Thus in normal circumstances the loss would have been £2,487 6s. 4d., not £7,708 4s. 2d.

DEPARTMENT OF AGRICULTURE—continued.
RUAKURA FARM OF INSTRUCTION.

	,
1938.	
MARCH,	
31sT	
ENDED	
YEAR	
THE	
FOR	
ACCOUNT FOR	
EXPENDITURE	
AND	
INCOME	

Balance (Loss).	£ s. d. 469 15 0 591 2 11 285 6 5 1,021 8 9	2,367 13 1 37 0 0 140 7 2 288 1 10 374 19 0 429 4 9 408 2 1 3,753 19 10 5,119 9 5	12,918 17 2	
Total.	£ s. d. 690 10 10 93 8 4 286 0 7 226 15 5	1,296 15 2 7,346 14 2 1,570 6 7 5,044 10 9 4,798 10 9 4,798 11 14 16 2 11,082 13 11 159 15 8 598 9 4 756 10 0	24,251 1 8 6,071 7 7 30,322 9 3	
Stock at 31st March, 1938.	£ s. d. 527 18 6 93 8 4 286 0 7 226 15 5	1,134 2 10 4,770 0 0 302 0 0 3,354 1 6 4,699 12 2 45 17 7	14,691 1 0	£ s. d. 10,061 1 8
Issues.	£ s. d. 146 6 8	146 6 8 49 8 8 159 15 8 598 9 4	954 0 4	
Sales.	3. 16 S. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.	16 5 8 3,076 14 2 1,202 6 7 2,290 9 3 98 19 7 28 16 0 6 11 13 6 1,082 13 11 739 3 1	8,606 0 4	:
where the control of	::::		:	Cr. Balance (loss)
Particulars.	manures	Sub-total Cattle Horses Figs Sheep Crops, pastures, and produce Electric light and power Freight and cartage Office and management expenses Repairs and maintenance Rent and board Salaries Wages Wool, hides, skins, &c.	Balance (loss) carried down	$\begin{array}{c} E & \text{s. d.} \\ 6,071 & 7 & 7 \\ \dots & 1,104 & 7 & 0 \\ \dots & 2,628 & 1 & 10 \\ \dots & 257 & 5 & 3 \\ \hline £10,061 & 1 & 8 \\ \end{array}$
	Farm stores— General Groceries Seeds and manures Stock-foods			::::
Balance (Profit).	ਾਰ ਲੰ : : : : ਪੁਖ	2,483 14 2 1,088 8 7 1,455 9 9 9 1,082 13 11 737 3 2	6,847 9 7	down al inistration
Total.	£ s. d. 1,160 5 10 684 11 3 571 7 0 1,248 4 2	3,664 8 3 5,363 0 0 339 0 0 4,189 1 0 4,98 18 11 316 17 10 424 7 8 544 0 11 4409 15 7 3,913 15 6 5,717 18 9	30,322 9 3	Dr. Balance brought down Depreciation Interest on capital Head Office administration
Purchases.	£ s. d. 668 9 3 623 6 10 250 1 1 1,159 17 8	2,701 14 10 87 0 0 81 8 6 1,183 6 0 424 7 8 496 5 1 409 15 7 3,913 15 6 5,717 18 9	15,302 4 0	
Stock at 1st April, 1937.	£ s. d. 491 16 7 61 4 5 321 5 11 88 6 6	962 13 5 5,276 0 0 472 19 6 3,005 15 0 4,904 10 0 47 15 10 	15,020 5 3	

DEPARTMENT OF AGRICULTURE—continued. TE KAUWHATA HORTICULTURAL STATION.

Working Account and Profit and Loss Account for the Year ended 31st March, 1938.

	-			General.	Vineyard.	Wine Cellar.	Total.
Dr. Stock, 1st April, 1937 Wages and salaries Inter-section transfers Vineyard Sundry purchases, &c. Cartage and freight Purchase of sugar Purchase of bottles and of Purchase of cartons, case Purchase of live-stock Balance carried down	corks	straws		£ s. d. 663 18 9 734 4 8 67 6 1 20 1 6 35 3 7 382 17 6 88 9 9	\$\begin{array}{cccccccccccccccccccccccccccccccccccc	£ s. d. 11,691 17 0 831 14 11 150 0 0 2,324 13 4 339 10 9 385 10 3 605 9 2 799 6 9 317 0 11 2,655 5 5	£ s. d. 12,451 7 8 2,943 13 4 443 0 0 2,324 13 4 446 3 11 412 2 11 605 9 2 104 4 11 799 6 9 317 0 11 382 17 6 2,743 15 2
				1,992 1 10	1,881 5 3	20,100 8 6	23,973.15 7
Balance brought down Repairs and maintenance Depreciation Interest Management— Salaries and expenses Other charges Balance (profit)			 	£ s. d. 31 15 0 46 15 0 74 3 0 80 0 9 28 4 11	£ s. d. 1,768 2 5 5 12 0 67 11 6 50 5 0 320 2 9 112 19 8	£ s. d. 25 9 2 150 11 8 595 17 9 489 3 0 172 12 4 1,221 11 6	£ s. d. 1,768 2 5 62 16 2 264 18 2 720 5 9 889 6 6 313 16 11 1,221 11 6
				260 18 8	2,324 13 4	2,655 5 5	5,240 17 5
Cr. Sales of firewood Sales of live-stock Sales of produce and sun Sales of bulk wine Sales of case wine Inter-section transfers Stock, 31st March, 1938 Balance carried down	dries		 	£ s. d. 9 7 6 747 1 5 109 5 11 588 0 0 538 7 0	£ s. d. .: 61 15 10 .: .: 51 7 0 1,768 2 5	£ s. d. 16 19 0 913 16 6 6,409 3 9 12,760 9 3	£ s. d. 9 7 6 747 1 5 188 0 9 913 16 6 6,409 3 9 588 0 0 13,350 3 3 1,768 2 5
				1,992 1 10	1,881 5 3	20,100 8 6	23,973 15 7
Balance brought down Wine cellar Balance (loss)	• •	••	 	£ s. d. 88 9 9 172 8 11	£ s. d. 2,324 13 4	£ s. d. 2,655 5 5	£ s. d. 2,743 15 2 2,324 13 4 172 8 11
			- 1	260 18 8	2,324 13 4	2,655 5 5	5,240 17 5

DEPARTMENT OF AGRICULTURE—continued.

BALANCE-SHEET AS AT 31ST. MARCH, 1938.

	d. 10 3			Station.	OHOGI WORTHESS	
32 5 4 3 5 5 6 6 10 12 0 12 0 12 0 12 0 12 0 12 0 12	3 12 3 5 14	£ s. d. 66,408 15 9	£ s. d. 19,609 14 1	£ s. d. 147,746 19 9	£ s. d. 55,123 13 8	£ s. d. 304,017 18 9
## 13,421 19 7 166 14,638 13 0	:	154 14 1 46 8 8 117 0 0	67 8 0 28 1 4	98,352 1 0 25 14 8	27,646 7 2 42,726 0 9 4,472 14 2 9,181 19 9	126,256 8 1 42,842 4 9 4,590 6 2 2,181 19 2
## 638 13 0 # 1,130 ## 638 13 0 # 1,130 ## 6	9 7	10,128 10 8	1,049 2 7		34	328
### 1.005 ### 6		76,855 9 2	20,754 6 0	246,124 15 5	862,127 19 10	1,224,631 15 3
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	3. G	8.0	£ s. d.	8.0	တွဲ င	£ s. d.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$				29,741 14 2	9,905 0 1	သွာ
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6 . 1 1	ा ह	27.5	Π.	o	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$				11 0 3	0 10	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$: :	0	> _	15 9	9	15
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	L	27	1,843 2 7	1,730 15 8	1,055 11 5 7 636 11 2	6,882 1 5 8 660 5 11
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	_		: :	2	4	4
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		•	:	ΙΪ	:	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$,		15 0 0 95 003 19 5	564 3 0	
134 7 2 1 19 7 0 14 19 7 0 14 	11 10 2	5,896 19 6	12,907 13 6	16		31,371 6 3
		1	G		-	y
#1 0 1 6T	·	9 10 4	N E	2,020 4 9	14,634 # 1 0 636 5 2	9 695 10 7
3,311 8 0	0 14 19	7	27 70 0	: :	_	4
3,311 8 0		205 14 3	· .	:	:	14
			:	7,708 4 2	,252	17
A COCCA	159 6 2		1,096 11 10	88,643 6 9	2,181.19.2	2,181 19 2 89,899 4 9
						9 21 100 100 1

I hereby certify that the Revenue Account, Working Accounts, Profit and Loss Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

L. C. Scorr, Accountant, Department of Agriculture, Wellington.

AIR DEPARTMENT.

CIVIL AVIATION.

INCOME AN	d Expendi	TURE	Accou	JNT	FC	OR THE	YEAR	ENDED	31ѕт	MARC	н, 193	8.		
Expen	diture.		£	8.	d.	1				Income.			e	s. d.
Pay: Technical staff and propo-	rtion of Civil	l ad-					ler Air	Navigati					$\tilde{5}25$	2 0
ministration staff			3,745	0	0			l down			• •	• • •	42,029	$\frac{2}{9} \frac{3}{3}$
Advertising, books, &c				16	ŏ		0011100	t do mi		• •	• •	• •	12,020	· ·
Aeradio services			$95\bar{2}$	ĩ	2									
Expenses in connection with	aircraft - lan				_									
grounds		•••	4,674	5	6									
Freight, cartage, and shipping cha			164		7	!								
Fuel, lighting, power, and water			39	5	8									
International Commission for Air	Navigation		148	1	8									
Investigation of accidents			243	13	3									
Maintenance of motor-vehicles and	dequipment		298	4	9									
Meteorological services			8,132		8									
Overtime and meal allowances	• •		190		8									
Postages and telegrams			87.	5	10									
Printing and stationery			121		2									
Rent of offices			257	17	9									
Subsidies to commercial air service			22,500	0	0									
Telephone services			105	12	4									
Travelling, transfer, and removal			449	15	10	•								
Depreciation: aircraft, motor-vel		uip-			i									
ment		• • •	438	3 -	5	1								
		_				1								
		£	42,554	11	3								£42,554	11 3
					_									
			£	s.	d.	1							£	s. d.
Balance brought down			42,029	9	3	Excess of	f exper	nditure ov	ver inc	ome			$42,\tilde{1}61$	
Interest on capital			132	8	5		1				• •	• •	1-,101	
F		-			_	Ì								
		£	42,161	17	8								£42,161	17 8
		-				1								
					1	•								
									1					
		ROV	AT: NE	W	ZE	CALAND	ATR. 1	FORCE						

ROYAL NEW ZEALAND AIR FORCE.

Income and Expenditure Account for the Year ended 31st March, 1938.

Expenditure. Pay	70,794	s. 4 9	d. 9 6	Rents receivable Purchase of discharges	$Income$. $\cdot \cdot$		£ 1,160 . 80		4
Advertising, books, &c. Expenses in connection with personnel overseas	5.062		1	Recoveries on account of ex	ondituro			U	0
Fees and grants to aero clubs for training pilots	19,469		i	years: sale of surplus sto			O ~ FT	6	5
Freight, cartage, and shipping charges		7	5	Balance carried down	1160		. 2,571	9	-
Fuel, lighting, power, and water	2,535 1		i	Dalance carried down	• •	••	. 175,310	ð	O
Grants to bands	79 1		4						
Maintenance of aircraft, marine craft, motor-		-							
vehicles, equipment, stores, furniture, &c	21,540 1	13	8						
Maintenance of land and buildings	744 1		$\overline{2}$						
Medical expenses, compensation, and fees for									
examinations	1,621	5	10						
Overtime and meal allowance	502 1	9	7						
Payments to Air Ministry on account of personnel			i						
on loan	852	4	3						
Postages, telegrams, and rent of boxes	271	9	4		Ä.				
Printing and stationery		5	1						
Rations, supplies, and general upkeep of personnel		7	4						
Rent of offices	654 l		10						
Stores lost, broken, destroyed, &c., and written off		2	4						
Sundries		4	9						
Telephone services	659 1		8						
Training and refresher courses	1,822 1		1						
Travelling, transfer, and removal expenses	- /	6	6						
Uniform grants and allowances	1,434	6	4						
Depreciation— £ s. d.									
Buildings 9,439 19 3			- 1						
Aircraft, &c 15,234 0 10									
Furniture 237 16 1			1						
Mechanical appliances 38 3 2									
Libraries 5 1 1	04 055	^	_						
·	24,955	U	5						
e e	179,728	Q	5				£179,728	8	5
	110,120	0					2110,120		
-	£	s.	d.				£	s.	d.
Balance brought down			8	Excess of expenditure over in	come		. 196,061		7
Interest on capital		7				•	100,001		•
	,								
£	196,061 1	7	7				£196,061	17	7
	, ,						,		

AIR DEPARTMENT-continued.

ROYAL NEW ZEALAND AIR FORCE—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	Liabili	ties.					١		s.	
Capital Account—		£	s. (1.	£	8.	d.	Land	H	9
Public Works Fund		154,623	19	6				Buildings, including development work on Air		
Consolidated Fund		446,115		6			i	Force aerodromes	16	0
compositioned a diffe (600,739	14	0	Air and marine craft, motor-vehicles, plant and		
Value of gift assets					17,330			machinery, equipment, and stores 205,088	9	4.
value of gut assets	• • •			•	21,000			Furniture 4,836	9	3
•					618,069	14	O.		13	9
Cl., 4:4					010,000	1.1.	0	Libraries	5	6
Creditors—		567	6	E.				208	17	11
Departmental	• •		-	5				To the state of th	10	6
Sundry		4,022	()	W	1 500	1.4	O	Battips		ĭ
		4-14		Total PT	4,589			Tiones accraca	10	
Rents received in advance					22	3	0	2000020		
Writings-off, Suspense Acco					8,695		4.	Departmental		
Treasury Adjustment Accou	$_{ m int}$				248,707	14	0	Sundry 829 15 6		
								921	3	6
								Hours to acro orders, exertating entertains	16	9
								Assets in suspense 8,695	2	4
								Excess of expenditure over		
								income— £ s. d.		
								Air Force Revenue Account 196,061 17 7		
								Civil Aviation Revenue Ac-		
								count 42,161 17 8		
								238,223	15	3
					£880,084	17	7	£880,084	7	7
					2000,004					
										-

T. A. Barrow, Air Secretary. J. R. Deal, Accountant.

I hereby certify that the Income and Expenditure Accounts and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-I [Pt. IV].—CYRIL G. COLLINS, Deputy Controller and Auditor-General.

ARMY DEPARTMENT.

HEADQUARTERS GENERAL ACTIVITY	es Revenue	ACCOUNT :	FOR THE	YEAR	ENDED	31st	MARCH,	1938.
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HEADQUARTERS GENERAL ACTIVIT	IES R	EVENUE ACCO	UNT FOR THE	YEAR ENDED	31ST MARCH,	1999.
		Army Headquarters.	Northern District.	Central District.	Southern District.	Totals.
Dr. Pay: Military, Civil, and Territorial Grants for rifle-shooting entry fees for compet	itors,	£ s. d. 41,046 0 5 45 13 2	£ s. d. 16,284 4 2 1 4 6	£ s. d. 12,368 6 7	£ s. d. 5,815 13 10	£ s. d. 75,514 5 0 46 17 8
and purchase and engraving of medals, &c. Medical examinations, attention, and hospital ch Advertising, office expenses, printing, statio postage, telegrams, telephones, repairs, clea	nery,	164 18 1 2,094 14 5	181 10 0 750 5 11	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	430 16 7 3,641 6 10
and laundering Hire and maintenance of drill-halls, offices, build	lings,	779 4 4	5,878 7 5	2,804 3 10	1,723 6 5	11,185 2 0
parade-grounds, camps, rifle ranges, &c. Compensation for sickness and accidents du	ie to	116 16 10	14 4 9	104 0 9	12 11 3	247 13 7
military service		1,524 10 5	2,129 9 4	588 11 0	992 12 8	5,235 3 5
Legal expenses and Courts of inquiry Travelling allowances and expenses, removal expension rail, steamer, train, motor, and ferry fares, free	enses,	$\begin{bmatrix} 14 & 7 & 8 \\ 2,632 & 19 & 9 \end{bmatrix}$	2,453 11 9	1,295 17 3	6 13 5 1,600 1 3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
cartage, and motor licenses Horses: Hire and maintenance		18 1 6	140 14 8 57 5 1	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Horses died or destroyed and written off Clothing, stores, and ammunition		5,618 19 9	393 12 7	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$egin{array}{c ccccccccccccccccccccccccccccccccccc$	7,032 7 7 $2,944$ 15 10
Stores lost, broken, destroyed, and written off Allowances and expenses of officers under	rgoing	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	4 17 6	a	2 1 0	9,862 1 2
training abroad Technical education of Instructors		0 15 6	1 8 8	6 15 0	14 15 9	23 14 11
Rifle Clubs. Proportion pay of military staff		45 8 2	250 0 0 18 15 4	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	250 0 0	$795 8 2 \\ 88 12 6$
Rail fares Small-arms ammunition issued free and at less	than	703 18 4	1,357 1 3	4,217 3 11	4,637 0 0	10,915 3 6
cost Proportion cost of maintenance of ranges	and		50 0 0	125 0 0	150 0 0	325 0 0
buildings used Miscellaneous charges		3 5 0 0 0	11 18 11	25 9 2	57 4 2	$\begin{array}{cccc} 94 & 12 & 3 \\ 350 & 0 & 0 \end{array}$
Non-effective Services. Contributions to pensions of Imperial officer N.C.O.'s on loan	s and	141 16 6	• •		•	141 16 6
Depreciation on— Buildings		883 16 9	7,681 12 8 5 19 1	2,967 16 10 1 18 10	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Libraries		43 5 0 158 10 9	1,421 0 8	1,719 6 9		3,298 18 2 $669 19 11$
Furniture	• •		268 13 8	401 6 3		
		69,180 7 11	39,355 17 11	28,357 6 11	19,523 2 4	156,416 15 1
Excess of expenditure over income brought dow Interest on capital	vn	£ s. d. 68,722 17 2 13,121 12 6	£ s. d. 38,024 18 5 12,374 17 0	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	£ s. d. 17,214 11 7 5,163 6 4	£ s. d. 149,238 18 4 38,058 5 0
		81,844 9 8	50,399 15 5	32,675 0 4	22,377 17 11	187,297 3 4
Cr.						0 1
Rents of buildings and quarters, light, and wat Army Headquarters	er	• • • • • • • • • • • • • • • • • • • •	••		$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	£ s. d.
Northern District					691 6 8 $1,139 17 2$	
Central District Southern District			••	, .	1,532 11 8	3,685 10 8
Grazing rights on rifle ranges and reserves—					00 0 1	5,005 10 0
Army Headquarters Northern District	 				$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	
	. .	• • • • • • • • • • • • • • • • • • • •			$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
						1,916 15 10 $20 7 6$
Fines: Army Headquarters Purchases of discharges—			••		95 0 0	
MOI DITCH INTEGRACE	• •	••			70 0 0	
				••	60 0 0 35 0 0	20.
Use of horses—						260 0 0
Northern District		•,•			$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Central District Southern District	• •	**			010 4 0	1,295 2 9
Balance of expenditure over income carried	down					149,238 18 4
						£156,416 15 1
Excess of expenditure over income after charge	ing inte	rest on canital	-		£ s. d.	£ s. d.
Army Headquarters	• •				81,844 9 8 50,399 15 5	
Central District	• •	••			32,675 0 4 $22,377 17 11$	
Southern District	••	••	••	••	μω, στι 11 11	187,297 3 4
						£187,297 3 4
			1	· · · · · · · · · · · · · · · · · · ·		
		Army Headquarters.	Northern District.	Central District.	Southern District.	Totals.
	,	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Administrative charges per head of trainees torials and Cadets), exclusive of non-e	(Terri-	2 14 3	3 13 11	2 8 5	1 4 8	5 1 8
services and interest on capital			1 12 7	2 5 0	2 6 3	2 4 8
Cost of assistance to rifle clubs per head of m	embers	3 12 1	1 12 7	. 400	, <u>a</u> U ð	⊒ TC U

ARMY DEPARTMENT—continued.

TERRITORIAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	Northern District.	Central District.	Southern District.	Total.
Dr. Pay: Military, Civil, and Territorial	£ s. d. 23,868 7 10 13,994 17 4 548 7 8	£ s. d. 23,655 16 10 12,039 19 3 110 3 11	£ s. d. 27,489 18 9 15,982 2 2 534 1 10	£ s. d. 75,014 3 5 42,016 18 9 1,192 13 5
Advertising, office expenses, printing, stationery, postages, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c.	1,866 19 4	1,026 18 6	1,319 11 4	4,213 9 2
Hire and maintenance of drill-halls, offices, buildings, paradegrounds, rifle-ranges, camps, launches, &c.	591 6 8	797 1 3	639 10 9	2,027 18 8
Rations, forage, fuel, light, and water Subsidies to officers' clubs Horses, hire and maintenance of Prizes for rifle-shooting Grants towards maintenance of Regiments and bands Travelling allowances and expenses, rail, steamer, motor,	$egin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
and ferry fares, freights, cartage, and motor licenses Stores lost, broken, destroyed, &c., and written off Pay and other expenses incidental to Special Reservists Schools of Instruction, expenses in connection with Funeral expenses	101 16 5 2,592 5 7 3,016 6 11 30 12 0	123 10 9 2,588 10 7 1,930 8 3	111 3 7 2,827 9 4 1,674 18 11 83 3 6	336 10 9 8,008 5 6 6,621 14 1 113 15 6
	£ s. d.	£ s. d.	$\frac{65,057}{£}$ s. d.	£ s. d.
Balance brought down	58,143 14 5 5,474 14 6	54,924 2 0 $5,885$ 4 5	65,057 7 9 4,814 11 8	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	63,618 8 11	60,809 6 5	69,871 19 5	194,299 14 9
Cr. Balance carried down	£ s. d. 58,143 14 5	$ \begin{array}{cccc} £ & s. & d. \\ 54,924 & 2 & 0 \end{array} $	£ s. d. 65,057 7 9	£ s. d. 178,125 4 2
	58,143 14 5	54,924 2 0	65,057 7 9	178,125 4 2
Excess of expenditure over income after charging interest on capital	63,618 8 11	60,809 6 5	69,871 19 5	194,299 14 9
Cost per head of Territorials—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Exclusive of Headquarters administrative expenses and interest on capital Including Headquarters administrative expenses	20 8 0 26 16 2	18 14 8 23 17 4	20 10 6	19 18 0 24 19 8
CADET FORCES REVENUE ACCOUNT	TOO THE VEA	n manna 21cm	MADOH 1028	
CADET FORCES REVENUE ACCOUNT	Northern	Central	Southern	Total.
	District.	District.	District.	Total.
Dr. Pay: Military, Civil, and Territorial	£ s. d.	α 1		1
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering,	3,709 9 10 1,825 6 4 98 3 7	£ s. d. 6,429 11 5 1,917 18 10 0 4 6 114 1 2	£ s. d. 7,663 4 9 1,663 4 7 0 12 8 151 14 8	£ s. d. 17,802 6 0 5,406 9 9 0 17 2 363 19 5
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. Hire and maintenance of drill-halls, offices, buildings, paradegrounds, rifle ranges, camps, launches, &c.	3,709 9 10 1,825 6 4 98 3 7	6,429 11 5 1,917 18 10 0 4 6 114 1 2	7,663 4 9 1,663 4 7 0 12 8 151 14 8	17,802 6 0 5,406 9 9 0 17 2 363 19 5
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. Hire and maintenance of drill-halls, offices, buildings, paradegrounds, rifle ranges, camps, launches, &c. Rations, forage, fuel, light, and water Subsidies to officers' clubs Horses, hire and maintenance of Prizes for rifle-shooting and entry fees for Empire Competition Travelling allowances and expenses, rail, steamer, tram,	3,709 9 10 1,825 6 4 98 3 7	6,429 11 5 1,917 18 10 0 4 6 114 1 2	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	17,802 6 0 5,406 9 9 0 17 2 363 19 5
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. Hire and maintenance of drill-halls, offices, buildings, parade- grounds, rifle ranges, camps, launches, &c. Rations, forage, fuel, light, and water Subsidies to officers' clubs Horses, hire and maintenance of Prizes for rifle-shooting and entry fees for Empire Competition	3,709 9 10 1,825 6 4 98 3 7 69 18 8 68 19 5 62 10 0 4 15 10 53 1 8 569 13 3 19 19 8	6,429 11 5 1,917 18 10 0 4 6 114 1 2 204 4 8 375 1 10 62 10 0 3 10 0 61 17 1 795 10 5	7,663 4 9 1,663 4 7 0 12 8 151 14 8 26 7 4 313 17 5 125 0 0 72 16 9 558 15 2 16 18 0	17,802 6 0 5,406 9 9 0 17 2 363 19 5 300 10 8 757 18 8 250 0 0 8 5 10 187 15 6 1,923 18 10 51 19 3
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. Hire and maintenance of drill-halls, offices, buildings, paradegrounds, rifle ranges, camps, launches, &c. Rations, forage, fuel, light, and water Subsidies to officers' clubs Horses, hire and maintenance of Prizes for rifle-shooting and entry fees for Empire Competition Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses Stores lost, broken, destroyed, &c., and written off	3,709 9 10 1,825 6 4 98 3 7 69 18 8 68 19 5 62 10 0 4 15 10 53 1 8 569 13 3 19 19 8 6,481 18 3 £ s. d.	6,429 11 5 1,917 18 10 0 4 6 114 1 2 204 4 8 375 1 10 62 10 0 3 10 0 61 17 1 795 10 5 15 1 7 9,979 11 6 £ s. d.	7,663 4 9 1,663 4 7 0 12 8 151 14 8 26 7 4 313 17 5 125 0 0 72 16 9 558 15 2 16 18 0 10,592 11 4 £ s. d.	17,802 6 0 5,406 9 9 0 17 2 363 19 5 300 10 8 757 18 8 250 0 0 8 5 10 187 15 6 1,923 18 10 51 19 3 27,054 1 1 £ s. d.
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. Hire and maintenance of drill-halls, offices, buildings, paradegrounds, rifle ranges, camps, launches, &c. Rations, forage, fuel, light, and water Subsidies to officers' clubs Horses, hire and maintenance of Prizes for rifle-shooting and entry fees for Empire Competition Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses	3,709 9 10 1,825 6 4 98 3 7 69 18 8 68 19 5 62 10 0 4 15 10 53 1 8 569 13 3 19 19 8 6,481 18 3	6,429 11 5 1,917 18 10 0 4 6 114 1 2 204 4 8 375 1 10 62 10 0 3 10 0 61 17 1 795 10 5 15 1 7 9,979 11 6	7,663 4 9 1,663 4 7 0 12 8 151 14 8 26 7 4 313 17 5 125 0 0 72 16 9 558 15 2 16 18 0 10,592 11 4	17,802 6 0 5,406 9 9 0 17 2 363 19 5 300 10 8 757 18 8 250 0 0 8 5 10 187 15 6 1,923 18 10 51 19 3 27,054 1 1
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. Hire and maintenance of drill-halls, offices, buildings, paradegrounds, rifle ranges, camps, launches, &c. Rations, forage, fuel, light, and water Subsidies to officers' clubs Horses, hire and maintenance of Prizes for rifle-shooting and entry fees for Empire Competition Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses Stores lost, broken, destroyed, &c., and written off Balance brought down	3,709 9 10 1,825 6 4 98 3 7 69 18 8 68 19 5 62 10 0 4 15 10 53 1 8 569 13 3 19 19 8 6,481 18 3 980 2 8	6,429 11 5 1,917 18 10 0 4 6 114 1 2 204 4 8 375 1 10 62 10 0 3 10 0 61 17 1 795 10 5 15 1 7 9,979 11 6 £ s. d. 9,979 11 6 1,257 14 0	7,663 4 9 1,663 4 7 0 12 8 151 14 8 26 7 4 313 17 5 125 0 0 72 16 9 558 15 2 16 18 0 10,592 11 4 2 s. d. 10,592 11 4 1,666 6 2	17,802 6 0 5,406 9 9 0 17 2 363 19 5 300 10 8 757 18 8 250 0 0 8 5 10 187 15 6 1,923 18 10 51 19 3 27,054 1 1 27,054 1 1 3,904 2 10
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. Hire and maintenance of drill-halls, offices, buildings, paradegrounds, rifle ranges, camps, launches, &c. Rations, forage, fuel, light, and water Subsidies to officers' clubs Horses, hire and maintenance of Prizes for rifle-shooting and entry fees for Empire Competition Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses Stores lost, broken, destroyed, &c., and written off Cr. Balance brought down Interest on capital Cr. Balance carried down Excess of expenditure over income after charging interest on	3,709 9 10 1,825 6 4 98 3 7 69 18 8 68 19 5 62 10 0 4 15 10 53 1 8 569 13 3 19 19 8 6,481 18 3 980 2 8 7,462 0 11 £ s. d. 6,481 18 3 6,481 18 3	6,429 11 5 1,917 18 10 0 4 6 114 1 2 204 4 8 375 1 10 62 10 0 3 10 0 61 17 1 795 10 5 15 1 7 9,979 11 6 £ s. d. 9,979 11 6 1,257 14 0 11,237 5 6 £ s. d. 9,979 11 6	7,663 4 9 1,663 4 7 0 12 8 151 14 8 26 7 4 313 17 5 125 0 0 72 16 9 558 15 2 16 18 0 10,592 11 4 £ s. d. 10,592 11 4 1,666 6 2 12,258 17 6 £ s. d. 10,592 11 4	17,802 6 0 5,406 9 9 0 17 2 363 19 5 300 10 8 757 18 8 250 0 0 8 5 10 187 15 6 1,923 18 10 51 19 3 27,054 1 1 3,904 2 10 30,958 3 11 £ s. d. 27,054 1 1 3,904 2 10
Clothing, stores, and ammunition Medical fees, attention, and hospital charges Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. Hire and maintenance of drill-halls, offices, buildings, paradegrounds, rifle ranges, camps, launches, &c. Rations, forage, fuel, light, and water Subsidies to officers' clubs Horses, hire and maintenance of Prizes for rifle-shooting and entry fees for Empire Competition Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses Stores lost, broken, destroyed, &c., and written off Cr. Balance brought down Interest on capital Cr. Balance carried down	3,709 9 10 1,825 6 4 98 3 7 69 18 8 68 19 5 62 10 0 4 15 10 53 1 8 569 13 3 19 19 8 6,481 18 3 980 2 8 7,462 0 11 £ s. d. 6,481 18 3 6,481 18 3	6,429 11 5 1,917 18 10 0 4 6 114 1 2 204 4 8 375 1 10 62 10 0 3 10 0 61 17 1 795 10 5 15 1 7 9,979 11 6 £ s. d. 9,979 11 6 11,237 5 6 £ s. d. 9,979 11 6 9,979 11 6	7,663 4 9 1,663 4 7 0 12 8 151 14 8 26 7 4 313 17 5 125 0 0 72 16 9 558 15 2 16 18 0 10,592 11 4 £ s. d. 10,592 11 4 1,666 6 2 12,258 17 6 £ s. d. 10,592 11 4 10,592 11 4	17,802 6 0 5,406 9 9 0 17 2 363 19 5 300 10 8 757 18 8 250 0 0 8 5 10 187 15 6 1,923 18 10 51 19 3 27,054 1 1 3,904 2 10 30,958 3 11 £ s. d. 27,054 1 1 27,054 1 1 27,054 1 1

${\bf ARMY} \ \ {\bf DEPARTMENT--} continued.$

		IENT—continued.
		ONT FOR THE YEAR ENDED 31ST MARCH, 1938.
14.041001 1000	s. d. 17 4 0 6	Cr. £ s. d. Hire of stores
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, and laundering		
Travelling allowances and expenses, removals, transport, freight, and cartage 6,113		
Depreciation— Buildings	13 2	
Motor-vehicles 197	16 7	£44,939 5 1
£	s. d	£ s. d.
Excess of expenditure over income brought down Interest on capital		Excess of expenditure over income after charging interest on capital
£110,546	4 8	£110,546 4 8
"Janie Seddon" Launch Revenue	E Acce	OUNT FOR THE YEAR ENDED 31ST MARCH, 1938.
Fuel and water	$ \begin{array}{cccc} 5 & 10 \\ 16 & 10 \\ 14 & 1 \\ 5 & 0 \end{array} $	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Depreciation on vessel $\dots \dots 224$ 100 1	$\frac{1}{8} \frac{6}{7}$	${£2,377}$ 8 7
£ Excess of expenditure over income brought down	s. d.	£ s. d. Excess of expenditure over income aster charging
	1 11	interest on capital $\frac{339 \ 11 \ 1}{£339 \ 11 \ 1}$
T		- 21 cm M r pour 1099
BALANCE-SHEE! Liabilities.	T AS A	т 31st March, 1938. Assets.
Capital account—	s. d.	Land
Creditors— 3,169,564 Creditors— 4,760 15 9	5 2	Armament, heavy-gun, and \pounds s. d. small-arms ammunition 1,037,017 2 5
Sundry 6,517 8 8 11,278	~ ^	Ordnance Depot stocks at vocabulary prices . 1,058,850 17 2 Unit equipment and
Rents received in advance	$\begin{array}{ccc} 1 & 2 \\ 19 & 1 \end{array}$	clothing stocks 331,953 19 9 Motor-vehicles 33,626 4 9 ——————————————————————————————————
Treasury Adjustment Account 530,204	12 0	Horses
		Office furniture 1,012 16 0 Mechanical appliances 506 8 0
	4	Libraries
		Stamps
		Defence vessel "Janie £ s. d. Seddon"
		Coal and oil supplies aboard 13 3 8 78 10 10 Wireless installation, short-
		Wave
		Debtors— Departmental
		Sundry <u>334 4 0</u> 570 16 0
		Fire loss, Suspense Account
		Nelson Rifle Prize Fund . 1,000 0 0 Balance of interest on same 128 1 2
		Excess of expenditure over
		income— Ordnance Revenue Account 110,546 4 8 Headquarters Revenue
		Account
		count 194,299 14 9 Cadets Revenue Account 30,958 3 11
		"Janie Seddon" Revenue Account 339 11 1 523,440 17 9
£3,717,309	0 0	£3,717,309 0 0
20,111,000		H. Turner, Army Secretary.
		T O TO

L. C. Forgie, Accountant, Army Headquarters.

I hereby certify that the Revenue Accounts and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-I [Pt. IV].—Cyril G. Collins, Deputy Controller and Auditor-General.

CENSUS AND STATISTICS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expenditure	3.	£		d.			Income.			£	s.	d.
Salaries		 23,952	17	1	Work done						17	1
Freight, cartage, &c		 16	17	8						437	6	6
Fuel, light, and office cleaning		 188	10	9	Excess of expenditur	e over	income		• • •	31,908	17	3
Maintenance of mechanical appliances		 49		0								
Overtime and meal allowance		 31	12	.6								
Postage and telegrams		 889										
Printing and stationery		 1,171	7	10								
Rent of offices		 738	8	3	·*							
Preparation of statistical publications		 3,896		4								
Collection of statistics		 2,531		0								
Telephone services		 	10	7								
Travelling-expenses		 24		0.	,							
Miscellaneous expenses		 39	3	10	•							
Census, 1936		 378		3								
Depreciation		 69	19	11								
												• •
		£34,077	0	10						£34,077	0 1	10
		باستعمام تعليب بالنيب		_								.1
		£		d.						£	s.	
Balance brought down		 31,908		3	Sale of obsolete mate	riai	• •	• •	• •	10	0	0
Interest on capital		 56	15	1	Balance, net loss	• •	• •	• •	• • •	31,955	12	4
• -					C. T. C.					any nar	10	4
		£31,965	12	. 4						£31,965	12	4
										بيا القصيد) بيد القصيد واستبروا		

Balance-sheet as at 31st March, 1938.

		Liabilitie	8.	£	8.	d.	Assets.			s. •	d.
Capital Account				 1.760	1	- 9	Furniture	 	639 1	17	8
Creditors—	• •						Mechanical appliances	 		12	1
Sundry				 312	16	2	Library	 	46	12	0
Departmental		• •		 92	7	5	Payments in advance	 		8	4
Treasury Adjustmen				 31,611	7	5	Departmental debtors	 	45		4
iioasaij iiajassais							Excess of expenditure over income	 	31,955	12	4
											-
				£33,776	12	9			£33,776	12	. 9
											prince.

J. W. BUTCHER, Government Statistician.

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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

CROWN LANDS ACCOUNT.

REVENUE .	ACCOUNT	FOR	THE	Y_{EAR}	ENDED	31st	March.	1938.
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Administration expenses 12,861 9 9 11,218 6 11 218 6 11 218 6 11 218 6 11 218 6 11 218 6 11 218 6 11 218 6 11 218 6 11 21 21 22 11 22 28 15 10 10 10 10 10 10 11 10 11 11 11 11 11 12 12 22 12 22 12 22 12 22 12 22 12 22 12 22 12 22 12 22 12 23 12 12 4 746 16 9 9 11 4 14 6 11 16 9 11 4 14 16 19 11 14 14 16 19 11 14 14 14 14 14 14 14 14 14 14 14 14 14 14 <	Rents
Repairs to landing-sheds, Big Bay and Martin Bay 18 19 1 Clearing, grassing, &c 152 0 5	
Balance carried down	
£375,833 8 9	£375,833 8 9
f. s. d. 357,440 15 5	f. s.d
Balance, Thermal Springs District Account Revenue Account	Balance brought down
	Balance : Loss for year
£357,588 9 7	£357,588 9 7
TRADING AND PROFIT AND LOSS ACCOUNT Dr . Land on hand at cost, plus expenses of subdivision, roading, &c., as at 1st April, 1937 353,749 18 8 Cost of land taken on charge during year 4,675 10 6 Surveys and contingencies— £ s. d. Commission paid to land-agents 293 7 6 Insurance premiums 2 4 0	Sales: Net 10,153 19 3 Land on hand at cost, plus expenses of subdivision,
Building repairs	
Gross profit transferred to Profit and Loss Account 4 10 0	
£358 789 12 5	£259 700 10 E
£358,789 12 5 Administration expenses £ s. d. Depreciation reserve: Buildings 77 18 6 Interest on purchase-money 5,362 8 8 Interest on expenditure under section 417, Native Land Act, 1909 14,632 5 0 Rebate granted 0 12 6 £20,215 8 8	#358,789 12 5 Comparison of
Administration expenses	Gross profit
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Gross profit
Administration expenses	Gross profit
Administration expenses	Gross profit

CROWN LANDS ACCOUNT—continued.

THERMAL SPRINGS DISTRICT ACT, 1910, ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr. Amount due to—	£ s. d.	£	s.	d.	Cr. Accrued rent	 		£ 1,492	s. c	d. 5
Rotorua Town	 $\begin{array}{ccccc} 1,382 & 10 & 9 \\ 72 & 15 & 4 \end{array}$			-						
Balance carried down	 • •	1,455 36		.4						
		£1,492	3	5			£	1,492	3	5
Balance forward from previous year	 ••	£ 184	s. 11	d. 6	Balance brought down Balance carried forward	 ••		$\begin{array}{c} {\mathfrak L} \\ 36 \\ 147 \end{array}$	17	d. 4 2
		£184	11	6				£184	11	6
		-			1					

GENERAL BALANCE-SHEET AS AT 31st MARCH, 1938.

Liabilities.			,	Land-	$Assets. \ \ \pounds \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ $. d		£	s.	d
Capital— Public Works Fund: Revenue-earning	£ 5.902,483	s. d 9 1		Leased	5,853,270	7 :	1		₩.	
£ s. c.				Unleased Provisional State Forest	2,304,437 19 $688,295$		-			
Consolidated Fund 5,941,121 11 0 Transferred from Dishcarged				Areas subject to section 8,	000,200		т:			
Soldiers Settlement Ac-				Land Laws Amendment	95 679 L		1			
count 229,476 2 0				Act, 1929 Areas subject to operations	35,673 1) <u>1</u> .	1.			
6,170,597 13 0				of Small Farms (Relief of Unemployment) Act,						
Revenue-earning 3,196,446 8 9				1932–33	18,643	1 .	4.			
Non-revenue-earning 2,974,151 4 3	6,170,597	13	0	Areas included in land for Settlements estates	211,986 1	9 1	1			
				T			-	9,112,307	13	4
The state of a great a transferred from	12,073,081	2 1	10	Interests in land— Property Account freehold						
Reserve Account of assets transferred from Discharged Soldiers Settlement Account	488,277	18	2	(Discharged Soldiers	400	_	_			
Buildings Account: Equity in buildings and	2,258	16 1		Settlement Account) Property Account leasehold	$102,546\ 1$	5	7			
improvements due to outgoing lessees Unpaid purchase money in respect of Native	4,400	10 1	LU	(Discharged Soldiers						
land acquired (on account of rates, suc-		,		Settlement Account)	28,941 1	0	3	131,488	ĸ	10
cession duty, &c., payable by Natives)	481	4	3	Undivided interest in land—				191,400	•,	1.0
Rents &c paid in advance 2,799 5 9				Crown interests in consoli-	•					
Royalties paid in advance 19 9 3				dation schemes— Tokerau Native Land						
Donartmental . 8 10 0				Court District	32,045	7	9			
Miscellaneous 1,124 8 6	44 10	. 11	ĸ	Waiariki Native Land Court District	11,550 1	0	3			
Suspense Account: Credits under Deteriorated	44,19	1.1.	Э	Waikato - Maniapoto			.,			
Land Act 1925		16	1	Native Land Court	12.2	4	1			
Rents and interest charged in advance Interest on capital invested in Orakei Block	73,808 $214,988$		7 7	District Mohaka Consolidation		4	.1.		:	
Mining claims: Deposits by miners	41	5	4	Scheme	8,971 1	3	4			
Writings off in Suspense	68,876 $325,501$	7	$\frac{2}{8}$	Northern Waiapu Con- solidation Scheme		3	7			
Treasury Adjustment Account	020,001	. 10		Interests acquired for cash	ı ,					
				in sundry Native blocks	92,275	5	0	176,329	14	0
				Proceeds of sale of Crown				2.0,0.20		
				land, &c., paid to Land for Settlements Accoun	[-					
				under section 20, Land						
				Act, 1924—		77	۳			
				Sales of Crown land Sales of buildings or		. 4	Ð			
				Crown land .		13	. 9	0.040.050		2
				Expenditure on surveys of	· ·		_	2,653,070	11.	2
				Crown land				6,098	8 0	3
				Buildings on Crown land .	$4,953 \ 478$					
				Less depreciation reserve.	. =10	i. I.		4,475		
				Improvments on Crown land				527	' 1	5
Carried forward	13,251,967	8	11	Carried forward	* **			12,084,296	; 8	3 0

CROWN LANDS ACCOUNT—continued.

Balance-sheet as at 31st March, 1938—continued.

	BALANCE-SHE	ET AS AT 31	ST MARCH, 1938—continued.		•	
Liabilities—	continued.			-continued.		
Brought forward	13,	£ s. d. 251,967 8 11	Brought forward Balance of purchasing-price of improvements payable by	£ s.		s. d. 8 0
			incoming lessees— Capital	2,073 0	3	
			Principal Interest	$\begin{array}{cc} 118 & 7 \\ 67 & 9 \end{array}$	1 6	
			Advances for grass-seed, &c. Orakei Block (vide subsidiary	• •	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
			balance-sheet)	5,722 15	353,973 1	7 3
			Less depreciation reserve	2,491 11		4 2
			Expenditure under section 522, Native Land Act, 1931, on areas of Native Land Sundry debtors—		1,331	4 9
			Rents	$\begin{array}{ccc} 159,033 & 2 \\ 1,286 & 8 & 1 \end{array}$	1	
			Interest on sales Interest on advances Realization Account (Dis-	$32,556 16 \\ 53 14$		
			charged Soldiers Settlement Account) Miscellaneous advances	78,887 5	1	
			(Discharged Soldiers Settlement Account) Interest on miscellaneous	20 15	7	
			advances (Discharged Soldiers Settlement Account)	2 14	3	
			Tairawhiti Maori Land Board rates received and not paid to Public Account	264 4	9	
			Rates on Waiapu Native blocks Small Farms Scheme, for	5,569 12 1	0	
			rents accrued Departmental	$2 ext{ } 4$	5 2	
			Miscellaneous Interest under section 13, Land	2,396 16	$\frac{3}{-}$ 280,217	6 3
			Laws Amendment Act, 1926 Postponements of rent and interest—	••	206,081	3 7
			Under Land Act, 1924 Under Mortgage Relief Acts	5,921 6 1,964 18	3	4 10
			Interest on sales accrued but n Losses in Suspense Profit and Loss Account : Orak	ei Block	$\begin{array}{ccc} 6,367 \\ 68,876 \\ 172,480 \end{array}$	$\begin{array}{ccc} 7 & 7 \\ 7 & 2 \\ 4 & 3 \end{array}$
			Revenue: Loss for year carrie Cash— Receiver General's Deposit	£ s. (18 3
			Account Local Bodies' Deposit Account of Receivers of Land Revenue— Mining district land on	41 5	4	
			Mining district land-oc cupation leases Thermal Springs District	1,824 2	8	
			Act, 1910, leases	38 3	$\frac{4}{-}$ 1,903 1	11 4
	£13,	251,967 8 11			£13,251,967	8 11

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with the departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV]. The following comments are appended: (1) Expenditure under the New Plymouth Harbour Endowment Act, 1874, totalling £2,249 0s. 6d., which is now reflected in the Income and Expenditure Account of the Lands and Survey Department Account, should, in the opinion of the Audit Office, be included in the Revenue Account and shown as a charge against rents; (2) the charges on land with respect to expenditure under section 47 of the Land for Settlements Act, 1925, or the corresponding provisions of any former Act, have not been abolished, as required by section 17 (5) (b) of the Land Laws Amendment Act, 1927; (3) in the opinion of the Audit Office, the expenditure from Public Works Fund on Native development areas proclaimed subject to section 522, Native Land Act, 1931, £1,331 4s. 9d., which represents expenditure from Crown Lands Account on assets of the Native-land developmental schemes controlled by the Native Department, should be reflected in the accounts of the schemes; (4) the provisions of section 537, subsection (5) (a), of the Native Land Act, 1931, have not been complied with in respect of the asset sundry debtors for rates on Native blocks in Waiapu Consolidation Scheme, £5,569 12s. 10d.—J. H. Fowler. Controller and Auditor-General.

DAIRY INDUSTRY LOANS.

(AGRICULTURE (EMERGENCY POWERS) ACT, 1934.)

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

Dr. Balance at 1st April, 1937 Interest, Public Works Fund: Capital		60.7	12	d. 3 7	Cr. Interest on advances Balance carried down	$^{£}_{1,748}$	s. 17 6	d. 2 8
		£1,760	3	10		£1,760	3	10
Ва	LANC	CE-SHEET	AS	5 A	т 31st Максн, 1938.			
Liabilities. Capital Account: Public Works Fund		44 000	s. 2	d. 8	Assets. Advances under section 26, Agriculture (Emergency	£	s.	d.
Treasury Adjustment Account	• • •	,		ŏ		43,193	18	0
Sundry creditors		3 1	13	10	Cash in hands of State Advances Corporation	2,009	13	0
	s. d.				Sundry debtors for interest	3	0	4.
Interest on advances 73	7 8				Sundry debtors for principal instalments	24	19	4
Principal instalments 63 1	6 7				Interest accrued but not due	404	5	5
		137	4	3	Revenue Account	11	6	8
		£45 647	2	9	$\overline{\mathfrak{t}}$	45.647	2	9

A. R. F. MACKAY, M.Com., Ph.D., Assistant Accountant to the Treasury.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—CYRIL G. COLLINS, Deputy Controller and Auditor-General.

EDUCATION DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1938.

Post-primary education 8 Higher education 1 Training of teachers 1 Native education 1 Physical training 1 Examinations 1	£ s. d. 686,683 13 10 875,822 3 9 149,580 10 9 178,268 6 1 133,043 8 0 3,105 4 3 2,465 17 4 51,175 18 6	Income from— Primary-education reserves National endowment Balance as per balance-sheet	. £ s. d. 147,153 3 11 101,721 5 8 4,018,141 11 1
Special schools and child welfare	186,870 18 2		
£4,2	267,016 0 8		£4,267,016 0 8
I	Head Office A	dministration.	
		Income.	£ s. d.
Expenditure.	$\begin{bmatrix} £ & s. d. \\ 39,078 & 18 & 1 \end{bmatrix}$	Payment by Teachers' Superannuation Fund	2 s. u.
Salaries	1,012 10 4	for clerical work, postage, and printing and	
Office requisites, advertising, &c.	234 8 8	stationery	1,010 0 0
Telephones	344 1 10	Sale of publications	20 7 10
Printing and stationery	1,142 16 5	Recovery of salaries of officers for services in	
Postage	1,123 9 4	connection with Electrical Wiremen's Exami-	
Rent of offices (Government Buildings)	$1,623\ 15\ 0$	nations	900
Rent of other offices	64 8 3	Education Gazette— £ s. c	
Depreciation on furniture and office appliances	445 0 0	Sales 42 14 1	
Interest on capital	71 0 0	Advertising 216 0	
Education Gazette— £ s. d.	•	Balance transferred to other accounts	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries	4 to	balance transferred to other accounts	49,199 5 4
29 0 4			
Sundries 25 0 4	1,393 18 3		
	0.10 70.1 0 0		010 501 0 0
	£46,534 6 2		£46,534 6 2

${\bf EDUCATION} \ \ {\bf DEPARTMENT-} continued.$

INCOME AND EXPENDITURE ACCOUNT—continued.

2	Primary	Education.
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				Pri	mar	\dot{y}	E	iducation.	
Head Office salaries and admi Public schools—	penditure. nistration e £ 1,748,746	s.		£ 16,051	s. 16			$\begin{array}{cccccccccccccccccccccccccccccccccccc$	5
Teachers' house allowances Teachers' removal expenses	41,632 1,842	10	4 7	1,792,221	18	6		residences 1,015 16 (Inspection : Fees for special examinations 32 4 5 Teachers' appeal fees	9
Manual instruction— Salaries Capitation for incidentals Handwork materials Grants for agricultural clubs	65,914 22,758 13,926 945	5	6 6 3 10	1,102,221		v		Miscellaneous: Recoveries for education of foreign children	8 6
Grants for swimming instruction	1,760	0	0	107 804	10	,			
School and class libraries, supplied to pupils in necessi Maintenance of school building	tous cases		ks	6,584					
Grants to Boards for maintenance and cost of improvements to school grounds. Less part charged to post-primary for maintenance of district high	160,595	4	3						
schools (secondary departments)	4,125	0	0						
	156,470	******					.]		
Alterations to buildings to diminish danger from earthquake	1,273								
Rebuilding of schools destroyed by fire	9,501	18	5						
Due for work to be completed	5,493	3	0						
School Committee allow- ances, £156,377 8s. 3d.; less part charged to post-primary for district									
high schools (secondary departments), £3,885	152,492	8	3				ŀ		
Rents for buildings for school purposes	4,313	7	7	830 544	10	4			
Inspection of schools— Inspectors' salaries Less charged to grading of teachers, £2,199 l6s. 2d.; less charged to	28,037	14	10	329,544	18	2.	\$		
Head Office administration, £1,640	3,839	16	2			,			
Travelling-expenses	24,197 8,098	18	8						
Office requisites (including depreciation on furniture) Clerical assistance Transfer and removal ex-	$\frac{224}{299}$								
penses		2 13		33,592	19	9			
Registration and grading of te Head Office salaries and ministration Portion of Inspectors' sala Expenses of appeals Printing and stationery	ad- 1,373 aries 2,049 145		$\frac{2}{7}$						
Conveyance of pupils and	in-			3,661	16	10			
structors, including depre- tion on departmental buses Education Boards: Grants administration and gen	cia- for eral			129,757	17	2			
purposes Less part charged to p primary for district E schools (secondary Dep	ligh art-								
ments)		0		35,639	1	3	-		
Correspondence School (Prim Department)— Head Office administration Salaries	75 10,862	0 3	0 4			:			
12s. 7d.; less recoveries fr	685	13 13 11	8 7 6						
Depreciation on furniture Depreciation on library Postage Rent of offices	78 887 205	· 6	0 0 1 0						
Telephone Interest on capital Sundries	22 75 73		$\begin{array}{c} 3 \\ 0 \\ 2 \\ \end{array}$	13,296	10	7			
								The second secon	

2,465,655 18 6

Carried forward

Carried forward

2,700,687 18 2

INCOME AND EXPENDITURE ACCOUNT—continued.

Primaru	Eda	cation	-continued.
L Tomoura	<i>Liu</i> w		Committueca.

		Primary	Educ	cati	non-continued.			
Expenditure—co	\mathfrak{L} s. d.	£	s. d	,	Income—continued.	£ s. d.		
Brought forward		2,465,655			Brought forward 2,	700,687 18 2		
School Journal—	7 0 0 0							
Head Office administration Salaries	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			1				
Printing and despatch 3	5,540 6 4			ļ				
1 000 mg o	$\begin{array}{cccccccccccccccccccccccccccccccccccc$							
Rent of offices Telephone	$\begin{array}{cccccccccccccccccccccccccccccccccccc$							
Sundries	15 16 9	z z90	•	8				
Grants to free kindergartens		$5,529 \\ 6,134$		8				
Hot meals for sub-normal children		25	0	0				
Preparation of school text-books		$\frac{250}{295}$		7 8				
Printing and stationery		1,454	8	5				
Interest on capital		220,027	12	8				
Postage on school assignments during paralysis epidemic	ig imanuic-	1,246		6				
Miscellaneous		70	9 -	6				
	£	2,700,687	18	2	${\mathfrak L}2$,700,687 18 2		
	=			_				
$Post\mbox{-}primary\ Education.$								
***		^	es. e		Income.			
Expenditu Head Office administration charges		£ 8,784		a. 7	High schools— £, s. d.	£ s. d.		
Salaries of teachers and instructors—	£ s.	d.			Pupils' fees 1,250 19 6			
	$279,791 - 0 \ 1$				Endowment income applied to payment of teachers' salaries			
Combined schools		1			and maintenance of buildings 37,299 7 9			
District high schools	81,029 9	$\stackrel{6}{-}610,579$	19 1	. 1	Technical and combined schools	38,550 7 3		
Grants to Boards for general		- 010,515	10		Pupils' fees 9,648 0 0			
purposes—	10.000 1				Endowment income applied to			
Secondary schools Technical schools	40,968 1 $47,240$ 16	6 6			payment of incidentals and maintenance of buildings 2,989 19 2			
Combined schools	12,720 0	0			D	$12,637 \ 19 \ 2$		
District high schools (part of grant to Education Boards for				İ	Recoveries from Boards of payments made by Department for repairs to buildings			
general purposes, £907; part of				ļ	Rent of school buildings and sites	152 13 4		
grant to Education Boards for School Committee incidentals,					Recoveries from Fire Insurance Fund Amount due for work to be completed	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
£3,885)	4,792 0	0 .			Teachers' appeal fees	3 3 0		
		<u> </u>	18	0	Correspondence School (Secondary Department): Tuition fees	207 4 6		
Grant to Marlborough High School Board (Marlborough High School					Balance, carried to General Income and Expenditure	,		
Act, 1899)	• •	400) ()	0	Account	875,822 3 9		
Maintenance of buildings (including cost of improvements to school-								
grounds)—								
Secondary schools Technical schools	$17,711 17 \\ 6,391 11$	9 8						
Combined schools	347 19							
District high schools (proportion	4,125 0	0						
for secondary departments)	4,120 0	28,570	6 8	7				
Rents of buildings for classes—	161 10	٥						
Secondary schools Technical schools	$151 10 \\ 829 12$							
		98	1 2	8				
Rebuilding of schools destroyed by fire	••	:	2 7	10				
Due for work to be completed	••	84		0	1			
Alterations to buildings to diminish danger from earthquake		2 15	1 14	4				
Grading and registration of teachers-	- ••	٠, ١٠	- xx					
Head Office Administration		0						
charges	395 0	0 .						
Expenses of appeals		0 85	Λ · ·	n				
Inspection—	W	65	0 0	0				
Salaries of Inspectors	5,487 3	1						
Less part charged to grading of teachers, £395; less part								
charged to Head Office								
administration, £776 19s. 11d	. 1,171 19	11						
	4,315 3	2						
Travelling-expenses	1,254 19		70 9	1				
			70 3		-			
Carried forward		764,26	34 16	0	Carried forward	929,461 3 4		

£178,268 6 1

EDUCATION DEPARTMENT—continued.

INCOME AND EXPENDITURE ACCOUNT—continued.

Post-primary Education—continued.

	sı-prımary	Baue	cation—continued.	
$Expenditure{ mcontinued}.$	a		Income—continued.	
Brought forward	$\begin{array}{cccccccccccccccccccccccccccccccccccc$. d.	£ 8.	
Conveyance of pupils and in-	104,204 1	. 0	Brought forward	929,461 3 4
structors	48,030 1	13 5		
Manual instruction		6 7		
Scholarships: War bursaries	3,742	2 5		
Correspondence School (secondary department)—				
Head Office administration	0			
Salaries 12,906 0				
Books and stationery, £2,103				
19s. 4d.; less recoveries from	_			
+	7			
	4 0			
	š ·	ĺ	_	
Cleaning, lighting, and sundries 200 14	2			
	0			
7.F) B			
Manual instruction 39 I	- 15,686 1	7 1		
Purchase of typewriters for instructional purpose		8 3		
Printing and stationery	. 417 1	9 8		
Postage on school assignments during infantile				
paralysis epidemic		$\begin{bmatrix} 9 & 9 \\ 0 & 0 \end{bmatrix}$		
School books supplied in necessitous cases Grants towards cost of equipment for visua		0 0		
education	7.00	0 0		
Valuation fees		6 0		
Miscellaneous		4 1		
Interest on capital	. 89,557 1	0 1		
	£929,461	3 4		£929,461 3 4
	Highter	her E	ducation.	
Ermanditura	æ .	a 11 1	Income	e a d
Expenditure. Head office administration charges		s. d. [Income. Balance, carried to General Income and Expenditu	£ s. d.
Head office administration charges Grants to—	930		Balance, carried to General Income and Expenditu	
Head office administration charges Grants to— New Zealand University and University college	930 s	0 0	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c	930 8 66,929 1	0 0	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges	930 66,929 1	0 0	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c	930	0 0	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants	930 66,929 1 7 14,532 6 5,600 6	0 0 4 0 0 0 0 0	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students	930 66,929 1 14,532 (5,600 (120 (0 0 0 0 0 0 0 9 0	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries	930 8 66,929 1 14,532 6 5,600 6 120 9 27,717 9	0 0 0 0 0 0 0 0 9 0 9 3	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries.	930 66,929 1 14,532 (5,600 (120 (0 0 0 0 0 0 0 0 9 0 9 3 8 6	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries.	930 66,929 1 14,532 6 5,600 6 120 9 27,717 1 25 18 33,725 6	0 0 0 0 0 0 0 0 9 0 9 3 8 6 0 0 0	Balance, carried to General Income and Expenditu	re 149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries.	930 66,929 1 7 14,532 6 5,600 6 120 2 27,717 9 25 18	0 0 0 0 0 0 0 0 9 0 9 3 8 6 0 0 0	Balance, carried to General Income and Expenditu	ire
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries.	930 66,929 1 14,532 6 5,600 6 120 9 27,717 1 25 18 33,725 6	0 0 0 0 0 0 0 0 9 0 9 3 8 6 0 0 0	Balance, carried to General Income and Expenditu	re 149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries.	930 66,929 1 14,532 6 5,600 6 120 9 27,717 1 25 18 33,725 6	0 0 0 0 0 0 0 0 9 0 9 3 8 6 0 0 0	Balance, carried to General Income and Expenditu	re 149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries.	930 66,929 1 7 14,532 6 5,600 6 120 9 27,717 9 25 18 33,725 6 £149,580 10	0 0 0 0 0 0 0 9 0 9 3 8 6 0 0 0 0 9 9	Balance, carried to General Income and Expenditu Account	re 149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries Interest on capital	930 66,929 1 7 14,532 6 5,600 120 27,717 9 25 18 33,725 6 £149,580 10	0 0 0 0 0 0 0 9 0 9 3 8 0 0 0 0 0 0 9 9 0 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account	£149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries Interest on capital Expenditure.	930 66,929 1 7 14,532 6 5,600 120 27,717 2 25 13 33,725 6 £149,580 10	0 0 0 0 0 0 0 9 3 8 6 0 0 0 9 9 0 0 9 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Teachers. Income.	£149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries	930 66,929 1 7 14,532 6 5,600 120 27,717 9 25 18 33,725 6 £149,580 10	0 0 0 0 0 0 0 9 3 8 6 0 0 0 9 9 0 0 9 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries Interest on capital Expenditure. Head Office administration charges Training colleges—	930 66,929 1 7 14,532 6 5,600 120 27,717 2 25 13 33,725 6 £149,580 10	0 0 0 0 0 0 0 9 3 8 6 0 0 0 9 9 0 0 9 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries Interest on capital Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in	930 66,929 1 7 14,532 6 5,600 120 27,717 2 25 13 33,725 6 £149,580 10	0 0 0 0 0 0 0 9 3 8 6 0 0 0 9 9 0 0 9 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries . Interest on capital . Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d.	930 66,929 1 7 14,532 6 5,600 6 120 2 27,717 9 25 18 33,725 6 £149,580 10 Traini £ s 835 10	0 0 0 0 0 0 0 9 3 8 6 0 0 0 9 9 0 0 9 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries	930 66,929 1 7 14,532 6 5,600 6 120 2 27,717 9 25 18 33,725 6 £149,580 10 Traini £ s 835 10	0 0 0 0 0 0 0 9 3 8 6 0 0 0 9 9 0 0 9 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937-38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries Interest on capital Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d. public schools) Special instruction 3,504 12 10	930 66,929 1 7 14,532 6 5,600 6 120 2 27,717 9 25 18 33,725 6 £149,580 10 Traini £ s 835 10	0 0 0 0 0 0 0 9 3 8 6 0 0 0 9 9 0 0 9 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries	930 66,929 1 7 14,532 6 5,600 120 9 27,717 9 25 18 33,725 6 £149,580 16 Traini £ 8 835 16	0 0 0 0 0 0 0 9 3 8 6 0 0 0 9 9 0 0 9 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries	930 66,929 1 7 14,532 6 5,600 120 9 27,717 9 25 18 33,725 6 £149,580 16 Traini £ 8 835 16	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries Interest on capital Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d. public schools) . 30,152 18 0 Special instruction . 3,504 12 10 Science material . 720 15 2	930 66,929 1 14,532 6 5,600 120 9 27,717 9 25 18 33,725 6 £149,580 10 Traini £ s. 835 10	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries Interest on capital Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d. public schools) 30,152 18 0 Special instruction 3,504 12 10 Science material Allowances to students 128,912 19 9 University college fees 5,691 1 0	930 66,929 1 14,532 6 5,600 120 9 27,717 9 25 16 33,725 6 £149,580 16 Traini £ s. 835 16	0 0 0 0 0 0 0 0 9 3 8 6 0 0 0 0 9 9 0 0 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries . Sundries . Interest on capital . Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d. public schools) . 30,152 18 0 Special instruction . 3,504 12 10 Science material . 720 15 2 Allowances to students . 128,912 19 9 University college fees . 5,691 1 0	930 66,929 1 14,532 6 5,600 120 9 27,717 9 25 18 33,725 6 £149,580 10 Traini £ s. 835 10	0 0 0 0 0 0 0 0 9 3 8 6 0 0 0 0 9 9 0 0 9 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c. New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries Sundries Interest on capital Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d. public schools) Special instruction Special instruction 3,504 12 10 Science material 720 15 2 Allowances to students University college fees 5,691 1 0 Printing and stationery Training of teachers (other than students of training colleges)	930 66,929 1 14,532 6 5,600 120 2 27,717 9 25 18 33,725 6 £149,580 10 Traini £ s 835 10 34,378 6 134,604 0 55 19 114 16	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries . Sundries . Interest on capital . Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d. public schools) . 30,152 18 0 Special instruction . 3,504 12 10 Science material	930 66,929 1 14,532 6 5,600 120 2 27,717 9 25 18 33,725 6 £149,580 16 Traini £ 8. 835 16 34,378 6 134,604 0 55 19 114 16 6 4	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries . Sundries . Interest on capital . Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d. public schools) . 30,152 18 0 Special instruction . 3,504 12 10 Science material	930 66,929 1 14,532 6 5,600 120 9 27,717 9 25 18 33,725 6 £149,580 16 Traini £ s. 835 16 34,378 6 134,604 0 55 19 114 16 6 4 662 6	0 0 0 0 0 0 0 0 9 0 0 9 3 8 6 0 0 0 0 0 9 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9
Head office administration charges Grants to— New Zealand University and University college for general purposes, &c New Zealand University and University colleges being share of national-endowment revenue collected, 1937–38 Workers' Educational Association: Grants Special assistance to deserving students Scholarships and bursaries . Sundries . Interest on capital . Expenditure. Head Office administration charges Training colleges— Salaries of staff (including extra staffs of practising schools in excess of the usual staff as £ s. d. public schools) . 30,152 18 0 Special instruction . 3,504 12 10 Science material	930 66,929 1 14,532 6 5,600 120 2 27,717 9 25 18 33,725 6 £149,580 16 Traini £ 8. 835 16 34,378 6 134,604 0 55 19 114 16 6 4	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance, carried to General Income and Expenditu Account Income. Balance, carried to General Income and Expenditure	£149,580 10 9 £149,580 10 9

£178,268 6 1

INCOME AND EXPENDITURE ACCOUNT—continued.

INCOME AN				RE ACCOUNT—communa.			
				ducation.	ė	~	A.
	£ 2,251	s. 14	d. 3	Recovery from Fire Insurance Fund Rent of buildings and sites Tauranga Endowment Reserve revenue Fees and fines Sale of old timber Balance, carried to General Income and Expenditure Account	9	s. 3 3 12 2	6 8 9 6 5
Conveyance and board of children Inspection— Salaries of Inspectors Travelling-expenses	105,640 9,663	7	3 2				
Higher education: Scholarship allowances and expenses Preparation of text-books Provision of food and clothing, Te Hapua Construction of bridges Valuation fees Equipment for provision of hot drinks Postage Printing and stationery Sundries Interest on capital	37 95 9 58 21 1 5,971	$\begin{array}{c} 3\\2\\17\\2\\6\\10\\1\\2\\8\\0\end{array}$	10 6 2 4 0 9 6 3 3 0		c199 006	10	10
· · · · · · · · · · · · · · · · · · ·	133,866	13	10		£133,866	13	10
	Ph_{δ}	ysic	al	Education.			
Expenditure. Head office salaries and administration charges	£ 50	s. 0		Income. Balance, carried to General Income and Expendi	£	S.	d.
Read office sataries and administration Control Co	3,054		3	ture Account	3,105	4	3
Postages	1		0				
	£3,105	4	3		£3,105	4.	3
		77					
				rations. Income.	£	s.	d
Expenditure. Head Office salaries and administration charges Examiners' and Supervisors' fees Rent of buildings, forwarding charges, &c. Postage Printing and stationery Rent of store, Wellington Fees to University of New Zealand for portion of School Certificate Examination conducted by University of New Zealand City and Guilds Examination	766 89 313 106	15 18 5 12 0 0	8	Fees for examinations and certificates Electrical Wireman's Examination	3,576 23	· 5 8	4 3 4
Sundries	30	2	3				·
	£6,065	10	11		£6,065	10	11
		Mis	cell	aneous.			
Expenditure. Accidents to school-children Expenses of Conference of educational authorities Amount written off, being part of premium on conversion: Education Loans Account Compassionate allowances: Widows of Inspectors of Schools Teachers' Superannuation Fund—	894 502	17	6	Income. Registration Fees: Education Act, 1914 Sale of radios and gramophones Sale of school maps Salaries of exchange teachers Balance, carried to General Income and Expenditure Account	. 142	3 19 16 16	0 0 3 10
Government subsidy under Superamuation Act, 1927 (section 12))	7 13	0				
Country library service— 319 14 1 Salaries 319 14 1 Travelling-expenses 89 18 6 Sundries 148 0 1 Interest on capital 31 0 0	3	8 13	6				
	£51,368				£51,368		7

INCOME AND EXPENDITURE ACCOUNT—continued.

Special Schools and Child Welfare (Summary).

	to a continuity.
Expenditure. Balance brought forward from separate accounts— \pounds s. c	Income. £ s. d. Stores Summary Account
Education of the blind $\dots \dots	Balance, carried to General Income and Expendi-
	8 ture Account 186,870 18 2
	$\frac{2}{1}$
Child welfare: General	
£187,124 18 I	£187,124 18 II
Special Schools and Child Welfar	e: General Administration.
Expenditure. \pounds s. c	
Head Office salaries and administration charges 12,643 8	Income. £ s. d. I Balance, carried to separate Special Schools and
	Child Welfare Accounts 12,643 8 1
619 649 0	-
£12,643 8	$\mathfrak{L}12,643$ 8 1
e e e e e e e e e e e e e e e e e e e	
Water the second of the second	
Education	of the Blind.
TT 1000	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
Maintenance of State wards in New Zealand In-	Amount previously provided for bad debts not
stitute for the Blind 417 1	eta required 15 15 2
The realling a company of the later of the l	Balance, carried to Special Schools Summary Ac-
Interest on capital	
£6,177 13 4	£6,177 13 4
Education	of the Deaf.
Expenditure. £ s. d	
Head Office salaries and administration charges 600 0 (
School for the Deaf— £ s. d.	Deduction from salaries of staff for board and
Salaries of staff 6,326 19 1	quarters provided
Maintenance of children 2,079 5 6 Maintenance of buildings 306 19 11	Balance, carried to Special Schools Summary Account 8,236 17 8
Depreciation on buildings 259 0 0	
Depreciation on water-system 30 0 0	
9,002 4 6	
Advertising	
Postages 3 15 10	
Interest on capital 604 0 0	
£10,528 11 10	270 700 11 70
510,526 11 10	£10,528 11 10
School of the Deaf.—Income from Be	quests in the Hands of Public Trustee.
(To be expended on amusement, &c., for inmates, not usu	ally provided by the Department from parliamentary vote.)
	7
Expenditure. £ s. d. Expenditure on recreations, &c 48 19 1	
Balance in hand 31st March, 1938, carried to balance-	March, 1937 48 4 5
sheet 88 17 5	Income from bequests
	Interest on deposits in Post Office Savings-bank 2 5 11
£137 16 6	£137 16 6
	2137 10 0
Education and Training	ng of the Feeble-minded.
Bancanon and Franki	iy of the Peetle-minuea.
Expenditure.	Income. £ s. d.
Balance (net cost) on— £ s. d. Pichmond School for Cirls	Maintenance fees from parents, &c 871 15 7
Richmond School for Girls 7,103 18 4 Otekaike School for Boys 18,559 10 9	Recoveries on account of travelling-expenses . 52 8 4 Balance, carried to Special School Summary Ac-
Head Office administration (non-institutional) 300 0 0	count
Travelling-expenses (including interest on capital	20,010 1 2
on motor-cars) 688 0 8 Postage .,	The second secon
Postage	
£26,770 5 1	£26,770 5 1
. D . D Tro ~	was a distance with a final distance of the second
4—B. 1 [Pt. IV] Sup. to 1938.	

INCOME AND EXPENDITURE ACCOUNT—continued.

Special School for	Girls, Richmond.
	Income. Deductions from salaries of staff for board and quarters provided
£7,517 10 10	27,317 10 10
Special School fo	r Boys, Otekaike.
	Income. Deductions from salaries of staff for board and £ s. d. quarters provided
£20,219 12 10	£20,219 12 10
Special School for Boys, of	Otahaika (Famm Aggarat)
	Income.
£3,231 5 9	£3,231 5 9
Head Office salaries and administration charges $40 0 0$ Interest on capital	£ s. d. Balance brought down 232 11 1
£232 11 1	£232 11 1
Olil William S	Account
	ummary Account.
Expenditure. £ s. d. Provision for bad debts 10,000 0 0 0 Boys' Training Farm, Weraroa 8,108 1 1,79 17 9 Auckland Receiving Home 1,879 17 9 Hamilton Receiving Home 2,019 15 2 Wellington Girls' Hostel 1,049 7 4 Christchurch Receiving Home 1,804 16 2 Burwood Girls' Home 7,099 11 1 Dunedin Receiving Home 1,263 11 9 Auckland Boys' Home 2,319 14 8 Wellington Boys' Home 1,415 14 11 Christchurch Boys' Home 1,677 18 2 Dunedin Boys' Home 1,188 10 5 Non-institutional 129,192 19 7	

£170,082 8 3

£170,082 8 3

£8,701 15 4

£ s. d. 1,309 19 7

£1,309 19

EDUCATION DEPARTMENT—continued.

INCOME AND EXPENDITURE ACCOUNT—continued.

INCOME	E AN	VD EXPENDITU	RE ACCOUNT—continued.	
	$B\epsilon$	oys' Training	Farm, Weraroa.	
Expenditure. Head Office salaries and administration charges	·	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Income. Deduction from salaries of staff for board and	£ s. d.
Salaries and wages of staff Maintenance of inmates Repairs to buildings, &c.		$egin{array}{cccccccccccccccccccccccccccccccccccc$	quarters provided	$513 12 9 \\ 88 4 3$
Telephones	••	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Balance (profit) from Farm Account Sales, materials, &c	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Depreciation on buildings, &c. Interest on capital	•.•	$\begin{array}{cccc} 958 & 0 & 0 \\ 980 & 0 & 0 \end{array}$, and a section of the section of th	0,100 1 .
and the second of the second o		£9,161 4 2		£9,161 4 2
Bo	ys'	Training Farm	n, Weraroa (Farm Account).	
Expenditure.			Income.	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	0	£ s. d.	Stocks, 31st March, 1938— £ s. d. Live-stock 4,124 1 2 Farm-produce 1,161 14 7	£ s. d.
Purchase of live-stock Purchase of seeds and manures		$\begin{bmatrix} 4,443 & 3 & 0 \\ 1,333 & 19 & 9 \end{bmatrix}$	Sales of produce, including issues to Weraroa	5,285 15 9
Purchase of feed	••	$egin{array}{cccc} 165 & 14 & 7 \ 74 & 17 & 5 \ 180 & 5 & 2 \ \end{array}$	Institution Sale of motor-lorry Sale of live-stock	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages of staff Sundries		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Sale of five-stock	2,064 11 10
Depreciation on buildings, &c	••	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		
Balance carried down	• •	1,309 19 7		

Girls' Homes and Receiving Homes.

Balance brought down

£8,701 15 4

448 19 7

£1,309 19

Head Office administration charges

Weraroa Office charges

Interest on capital

Balance (profit), carried to Weraroa General
Account

...

 $\begin{array}{cccc} \pounds & \text{s. d.} \\ 45 & 0 & 0 \\ 80 & 0 & 0 \\ 736 & 0 & 0 \end{array}$

	Auck	land.	Ham	ilton.		Mira	ımaı	:	Well Ho	ingto stel.	n .	Christch	ırch.	Burw	ood.	Dunedin.
Expenditure. Head Office adminstration charges Salaries of staff Maintenance of inmates Repairs to buildings Telephone Depreciation on buildings Depreciation on furniture Interest on capital	266 7 59	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{vmatrix} £ \\ 40 \\ 425 \\ 357 \\ 126 \\ 5 \\ 66 \\ 30 \\ 76 \end{vmatrix} $	17 3 18 10 0 0	1. 0 7 5 0 0 0	£ 40 823 811 235 5 159 30 164	$\begin{array}{c} 0 \\ 19 \\ 8 \\ 15 \\ 6 \end{array}$	d. 0 9 1 4 3 0 0	£ 40 614 584 79 4 37 36 70	$0 \\ 2$	d. 0 2 6 2 0 0 0	£ s 50 (719 13 789 3 237 19 10 12 78 (32 (110 (0 0 3 2 3 4 9 9 2 6 0 0	3,441 1 2,330 1 466 8 1 405 114	$ \begin{array}{ccc} 0 & 0 \\ 4 & 5 \\ 4 & 6 \\ 2 & 7 \end{array} $	£ s. d. 40 0 0 507 4 7 470 1 9 141 18 11 7 12 6 58 0 0 10 0 0 130 0 0
Maria San San San San San San San San San Sa	2,015	8 11	1,127	9 (0	2,269	9	5	1,465	19	10	2,027 8	9	7,600	6	1,364 17 9
Income and Balances. Deduction from salaries of staff for board and quarters provided	£ 113	s. d. 9 4	£ 64	s. d 10		£ 119	s. 13	d. 3	£ 110	s. 0	d. 0	£ s. 135 0			d. l 8	£ s. d. 58 5 8
Board for inmates Sale of produce and stores Rent of buildings	1,879				8	$ \begin{array}{c} 21 \\ 109 \\ 2,019 \end{array} $.0	0				87 12		24 13 38 (0	43 0 4
Income and Expenditure Account	1,019		1,002	<i>9</i> (0	2,019	19	<u>z</u>	1,049	7	4	1,804 16	2	7,099 1	l I 	1,263 11 9
	2,015	8 11	1,127	9 ()	2,269	9	5	1,465	19	10	2,027 8	9	7,600	6	1,364 17 9

Boys' Homes.

						44	- 1			4.7.5.57	4.44					
and the same and another state is the same and the same a						1	Aucl	klan	d.	Wellington,	Christ	chur	ch.	Du	nedir	ı.
21-12-13-1-13-1-1-13-1-13-1-13-1-13-1-1						1		: .	-	1	1			i		
	Expenditu	re.					£	s.	d.	£ s. d.	£	s.	d.	£	s.	a
Head Office administration	charges				6.10		50		0	40 0 0	45	ο.	0	40	8.	u.
Salaries of staff				• •		Ι.	_	-,	-	578 10 7	1,016	177	7		.0	0
Maintenance of inmates		***		*15		9.,,	607	-6	4	546 6 5			<u>.</u>	720		2
Repairs to buildings				na sra <mark>ti</mark> a an s a			-		4±		447		4.6	280		0
m î .t	••	• •	••	••	• •		300		<i>∆</i>	236 8 10	53	2	4		14	1
Depreciation on buildings, &		• •	••	••	• •	1.7	215	17	6	7 18 9	8	9	9	5	2	6
	20	• •	••	• •	• •	1.	245	.0	0	68 0 0	134	0	0	83	:0:	0
Interest on capital	• •	• •	• •	• •	• •	1	262	0	0	98 0 0	128	0	0	190	0	0.
						-	 -				·		7 1 7.	44.47		
						2,	422	$\cdot 2$	11	1,575 4 7	1,833	• 2	3	1,356	9	Q
					- N			<u> </u>			, , , ,				· · ·	
	ome and B_{ℓ}					1	£	s.	d.	£ s. d.	· £	s.	d	. e	200	7
Deduction from salaries of s	taff for boa	rd and d	uarters	provided			96	12	3	102 10 0	115	· 6	0	100	. S	u., 73
Board of inmates								$\tilde{10}$	õ	49 4 6	40:	. ~	ĭ	100	V	V
Rent of buildings, sales, &c.						3	N N	6	Α :	7 15 2	40	. 4		0	3	0
Balance, carried to Child W			Evnondi	turo Aggara	٠٠. ا		319		u			•			16	4
Datation, Carried to Child 11	SHATE THOU	пе апи.	expendi	ture Accoun	ا	Ζ,	219	14	္ပံ	1,415 14 11	1,677	18	2	1,188	10	5
						1	700									
					- i	2,	422	2	11	1,575 4 7	1,833	2	3	1,356	9	9

${\bf EDUCATION} \ \ {\bf DEPARTMENT-} continued.$

INCOME AND EXPENDITURE ACCOUNT—continued.

Child	Welfare—	Non-i	nstitutio	nal.
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	Chito	a vveij	are-	I	Non-institutional.	
Expenditure. Head Office salaries and administration charges Salaries of officers Maintenance of children boarded- out—	1 d. 2 3	£	s. (8 14 1	5	Income. £ s. d.	
Depreciation on buildings 95 0 Interest on capital 163 0	0	668	11	3	Balance, carried to Child Welfare Income and Expenditure Account 129,192 19 7	
Receiving Home, Wanganui (closed)— Repairs to buildings, &c. 12 2 Depreciation on buildings 52 0 Interest on capital 64 0	-0	128	2	1		
Receiving Home, Napier (closed)— Depreciation on buildings . 44 0 Interest on capital		91	0	0		
Receiving Home, Timaru (closed)—	4 0 0	450 1,958	15 5	4 0		
Removal of offices Payment to Justice Department for serving rendered by staff of Registrar-General's Office Legal expenses Travelling-expenses of staff and children cluding running expenses of departmen motor-cars)	ffice (in- ntal	25 20 7 $5,352$				
Transfer and removal expenses of staff Refunds of maintenance payments Postage Printing and stationery Telephones Advertising Sundries Depreciation on office furniture		143 168 828 461 421 21 0 185 36	5 1 17 10 14 9 11 0	2 10 3 3 0 3 6 0		
Interest on capital (furniture, &c.)	£13	30,397		-	£130,397 14 5	
	. 1	Stores	Sun	nm	ary Account.	
Expenditure. Balance (loss) from Dunedin Store Account Balance, transferred to Special Schools and Chilfare Summary Account	ld Wel	. 254	0	9	Income. £ s. d. Balance (profit) from Auckland Store	
	CIE.	£272		I	g, WELLINGTON.	
Trading					r ended 31st March, 1938.	
Dr. Stock, 1st April, 1937 Purchases and issues from factory Balance, carried to Profit and Loss Account	••	£ 1,924 4,847 942	2	$\frac{6}{7}$	Stock, 31st March, 1938 1,627 12 6	
		£7,714		7	£7,714 4 7	
Dr.		Profit £		d I	$egin{array}{cccccccccccccccccccccccccccccccccccc$	
Head Office administration charges Salaries Rent Outward freight Fire insurance on stock	:	61 11	0 0 0 4 18	0 0 0 8 8	Balance (gross profit) from Trading Account . 942 19 6	
Postages Sundries Telephone Depreciation on fittings Interest on capital Balance (profit), carried to Stores Summary Ac	count	12 5 7 15 74 231	10 8 18 0 0 0	$0 \\ 0 \\ 0 \\ 0 \\ 2$	ALL COMMENTS OF THE COMMENTS O	
		£942	TA	6	10±2 10 U	

INCOME AND EXPENDITURE ACCOUNT—continued.

BRANCH STORE, AUCKLAND.

Trading Account f	or Year	ended 31st	March,	<i>1938</i> .
-------------------	---------	------------	--------	---------------

Trading	Account	joi rec	er enaed 51st March, 1958.	425			
Dr. Stock, 1st April, 1937 Purchases and transfers from Wellington store Balance, carried to Profit and Loss Account	6	£ s. d. 571 7 4 80 18 5	Issues to institutions, &c Stock, 31st March, 1938	••	£ 813 555		
	£1,3	68 19 3		£	1,368	19	3
	. •			-			=
	D_{mo}	ft and	Too Assumt				
			Loss Account.				
Dr. Head Office administration charges Salaries Rent Interest on capital Balance (profit), carried to Stores Summary Acc	·• ·• ·•	£ s. d. 5 0 0 35 0 0 20 0 0 23 0 0 33 13 6	Balance (profit) brought down	••	£ 116	s. 13	d. 6
Dalance (pronty, carried to Stores Summary Acc					- 64 - 14.	سُفِيفِيفِي	
	£1	16 13 6			£116	13	6
A Design of the second of the						201.40	
8 (42 m) 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	BRAI	NCH STO	RE, DUNEDIN.	4 (17)42 4		UT (11	
Tradina			**				
		-	r ended 31st March, 1938.				
Dr. Stock,1st April, 1937 Purchases and transfers from Wellington store Balance (gross profit), carried to Profit and	34 24 Loss	£ s. d. 50 5 0 46 5 11	Issues to institutions, &c	•••	£ 324 321		d. 0 7
Account		49 16 8					
	£64	46 7 7			£646	7	7
63 - 17 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	3	1 1 V					
	Prot	fit and I	Loss Account.				
Dr. Head Office administration charges Salaries		£ s. d. 5 0 0 25 0 0 20 0 0 4 0 0 14 0 0		 ıt	£ 49 18		il. 8 4
	£6	38 O O			£68	0	0
	CLOTHING	G-FACTO	RY, WELLINGTON.				
Trading 2	4ccount f	for Year	ending 31st March, 1938.				
Dr. Stock, 1st April, 1937— £ s. Materials	7 8 1,51 80 13	s. d. 32 6 3 18 19 5 99 16 9 39 7 9 30 10 2	Cr. Goods manufactured and issued Sale of rags Stock, 31st March, 1938— £ s. Materials Part-manufactured goods 377 5	d. 10 1	,344 3	7 1	9 6 1,000 2,000
	$p_{xo}x$	it and I	oss Account.				
Dr. Head Office administration charges Power and lighting Sundries Rent Depreciation on plant and fittings Interest on capital Balance (profit) carried to Stores Summary According	1 1 1 3 3	£ s. d. 2 0 0 7 4 4 4 5 13 0 0 0 0 2 0 0	Cr. Balance (gross profit) brought down	••		s. d. 7 9	
Transfer of Property and Property Segment's Transfer				,		بخنت	

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EDUCATION DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	17317	MOD BILLER.	1.1.1.	ii oibi iimiloii, 1000.			
Liabil	lities			Assets.	£	s.	d.
	£ s. d.	£	s. d.	Normal and the second of the s		~•	
Capital provided by Treasury,	E S. u.		s. u.				
31st March, 1938—	7.40 704 70 7			count: Grants to Edu-			
Consolidated Fund 1	,140,104 13 1			cation Boards and other			
Public Works Fund 8	3,307,127 12 4			Boards for sites, build-			
				ings, equipment, &c.,			
9	,447,232 5 5			for— £ s. d.			
Capital provided by Employ-				Primary education 5,646,125 15 4			
ment Promotion Fund	23,298 0 0			Kindergartens 9,217 16 2			
ment fromotion rand	20,200 0 0	9,470,530	E 6				
TD 1 1 1 1 1 TET	. 1 1 6	9,410,000	9 0	Higher education 2,333,312 12 10			
Boys and girls at service: Wa	ages in nands of	05 100					
Department	• • • • • • • • • • • • • • • • • • • •	35,409	9 8				
Sundry creditors—	£ s. d.			Education of the blind 38,000 0 0			
General	50,463 13 11				9,106,222	13	4
Government Departments	4,660 1 8			Departmental assets—			
*		55,123	15 7	Land 59,184 16 9			
Amounts paid to Department		,		Buildings 255,673 1 7			
in advance—				Hydro-electric services 1,691 0 9			
Gramophones and radio sets	626 8 7			Water services 880 11 10			
	29 14 6						
Education Gazette							
School Journal	28 4 2			Farm and other plant, im-			
Teachers certificate fees	12 0 0			plements, &c 1,057 6 5			
Correspondence school-				Motor buses and cars 16,972 4 3			
books, &c	301 6 4			Typewriters and office ap-			
		997	13 7	pliances 839 0 6			
School for the Deaf, Sumner—				Libraries 2,136 13 11			
Capital Account: Bequests	for special pur-				345,900	17	6
poses	F	2,710	14	Stocks of materials on hand,	•		
Income from bequests for spe	nial nurnases		17 8				
Stares Sugrence Account	··· ···	117					
Stores Suspense Account		4,177,392					
Treasury Adjustment Account	••	4,177,382	9 ;				
	4			General stores 6,517 1 4			1 1444
4 40 INC 44				Farm produce 1,791 7 3			
				Live stock 4,613 8 0			
					15,870		
				Stores Deficiency Account	117		1
1 3 6.1 A				Official stamps on hand, 31st March, 1938	22	3	6
La Service Service Service				Premium on conversion: Education Loans			
A control world of the control of th	the second			Account	2,513	18	0
				Amount paid in advance	3	16	0
				Sundry debtors— £ s. d.			
				General 115,620 7 2			
				Less reserve 8,690 13 1			
		230		Less reserve 6,000 10 1			
				100,000 14 1	the second		- "
and the second s	Settle Control of the Aug.		١.	106,929 14 1			
				Government Departments 108,438 11 9	217 800	_	10
					215,368	Э	10
				Cash in hands of Public Trustee: Sumner			. %
				bequests	2,710	14	0
A CONTRACT OF THE PERSON OF TH				Cash in hands of Post Office Savings-bank:			
				Sumner bequests	88	17	5
4 × 1 × 4				Cash in hands of Post Office Savings-bank:	**		
				Wages of boys and girls at service	35,160	15	5
				Cash in hands of Post Office, 31st March, 1938	248		
				Balance from Income and Expenditure Account	4,018,141		
			-	Darance from Income and Expenditure Account	±,010,141	ΙI	
		C19 740 970	11 '		212 749 270	7.1	7
		£ $13,742,370$	II		213,742,370	11	- 1
				•			

N. Lambourne, Director of Education. A. E. McKinnon, A.R.A.N.Z., Accountant.

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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

DEPARTMENT OF EXTERNAL AFFAIRS.

M.V. "MAUI POMARE."

REVENUE ACCOUNT FOR THE YEAR ENDED 31st March, 1938.

Dr.			£ s. d.		Cr.		£ s. d.
Salaries and wages	••		$9,590\ 16\ 9$	Freights,	passage-moneys, a	nd miscellaneous	re-
Overtime	••		2,177 8 1	ceipts			39,536 10 1
Pay in lieu of leave	• • • • •		73 5 5	_			11 33,333 13 1
Labour at island ports	••						
Victualling	• • • • • • • • • • • • • • • • • • • •		$2,426 \ 4 \ 0$				
Cabin stores							
Deck stores			756 7 11				
Engine-room stores			739 16 10				
Fuel oil			3,762 14 11				
Lubricating-oil			759 18 7				
Paints and painting			502 4 8	!			
Repairs			3,168 19 1				
Docking			130 11 5			and the second second	
Laundry			93 4 10				
Medical expenses			214 14 4				
Rent			34 0 0				and the state of the state of
Stevedoring and tallying			4,421 15 7				And the second
Harbour Board charges			833 4 10				
Agency commission			1,132 11 8				
Water	••	• • •	173 4 4				
Printing and stationomy		• • •	92 10 7				
Transhinning charges	••		335 6 10				
Andit food	* *	• •	40 0 0				
Expenses: Technical Advisory	Committee	• •	78 15 0				
Survey fees		• •	33 0 0				
Depreciation	••	• •					
Miscellaneous	•• . ••	• •					
Balance carried down	••	• •	405 10 8				
Datanoo carroa down	••	• •	3,470 13 3		e de la companya de		
			COO FOC 10				
			£39,536 10 1			N	£39,536 10 1
						e e :	• • • • • • • • • • • • • • • • • • • •
Interest on capital			£ s. d.			* * * * * * * * * * * * * * * * * * * *	£ s. d.
Expose of income	••	• •	1,660 13 4	Balance b	rought down		3,470 13 3
Excess of income over expendit	ture		1,809 19 11				,
			£3,470 13 3				£3,470 13 3
			7.				

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	Expend	iture.		£s	. d.	Income		£ s. d.
Salaries				2,727 3	7	Balance carried down		4,773 4 1
		,• •		9 2	0		•••	
Fuel, light, &c				101 15	0			
Grant: Bureau Tropica	al Diseases			100 0				
Office fittings and requ	isites			6 6	-	· ·		
Overtime and meal alle	owances			46 12				
Postages and telegrams	8			931 4				
Printing and stationer				143 15				
Rent				120 0	_			
Tolombone assuming		• •	٠.	94 3				
Travelling-expenses, &	c		• •	322 7	10			
Depreciation .		• •	٠.	170 14				
	•	• •	• •	110 14	9			
				£4,773 4	7			
				D±,110 4	Ŧ			
				· ·		·		£4,773 4 1
Balance brought down		•			d.			
Subsidy to Cook Island	٠.	• •	• •	4,773 4	1	// T.F. A.T		£ s. d.
	ıs	,.	• •	41,083 14		"Maui Pomare" revenue		. 1,809 19 11
Interest on capital .	• ••	• •	• •	130 14	6	Excess of expenditure over income		. 44,177 13 2
$\langle \hat{A}^{\dagger} \rangle = k_{\parallel} \langle \hat{A}^{\dagger} \rangle = k_{\parallel} \langle \hat{A}^{\dagger} \rangle$ (2)				£45,987 13	1			£45,987 13 1
					_			

Expenditure.

DEPARTMENT OF EXTERNAL AFFAIRS—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Capital Sundry creditors— Departmental Sundry	Liabilities			s. d. 3 8	Stores on hand Furniture and fittings Less depreciation	£ s. d. 618 15 2 456 11 5	£ s. d. 5,246 18 3
New Zealand Repara	ation Estates	** 9. ** VALUE OF THE PROPERTY		5 9	M.V. "Maui Pomare" Less depreciation Leper accommodation, Makogai	56,811 15 7 16,582 17 11 4,248 18 5	40,228 17 8
: e# 3.3 ₂ ,				e de la compansión de l	Less depreciation Official stamps Sundry debtors (departmental) Treasury Adjustment Account Income and Expenditure Account	1,208 1 2	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
		£1	13,799	2 0		£	113,799 2 0

A. B. W. Ross, Assistant Secretary.

£76.907-12

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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—Cyril G. Collins, Deputy Controller and Auditor-General.

GENERAL PURPOSES RELIEF ACCOUNT,

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 1938.

Losses written off		Expenditure.				Income.		£	s. a.
Balance State St	Interest Principal	2,	817 6 0 521 11 11	£ s. d.	Interest on investments	 enditure over inc		649	12 0
Balance-sheet as at 31st March, 1938.	parary dooron			5,344 16 5					
Capital				£5,344 16 5				£5,344	16 5
Capital			BATANO	transport and a	т 31ст Марси 1938				
Capital—			DALANC	E-SHEET US U	, otor manon, 1990.				,
Interest 1,976 0 10 0 0 0 0 0 0 0		. :	£ s. d.	£ s. d.	Sundry debtors for—	t, 1932, section £	s. d.		s. a. 5 3
Writings-off in Suspense (as per contra) 1,707 12 8 Interest accrued on—	Contribution from	n Waimarino		e ke i la kara zi	Interest	1,976	0 10		
Investments	1 1					· _		6,081	10 1
Postponed interest					1			444	12 5
Losses in Suspense (as per contra)				,			••	70	5 3
Cash							• •		
Income and Expenditure Account— £ s. d. Balance 1st April, 1937 25,043 7 4 Add excess of expenditure over income for year 3,709 7 2 28,752 14 6 Less amount previously provided for interest on loan liability not now required 6,127 12 6					Investments		• •	20,900	0 0
Add excess of expenditure over income for year 3,709 7 2 28,752 14 6 Less amount previously provided for interest on loan liability not now required 6,127 12 6					Income and Expenditure Acc	ount— £	s. d.	2,104	10 4
Less amount previously provided for interest on loan liability not now required 6,127 12 6					Add excess of expenditu	re over	. –		
Less amount previously provided for interest on loan liability not now required 6,127 12 6					income for year				
now required 6,127 12 6						rovided	14 0		
						6,127	12 6	22 625	2 0

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

£76,907 12

A. R. F. MACKAY, M.Com., Ph.D., Assistant Accountant to the Treasury.

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

DEPARTMENT OF HEALTH.

GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

77	0		 1	7		
Expenditure. Bacteriological Laboratory Service: Net cost	£ 4,069		d. 9	$egin{array}{lll} Income. & \pounds & \mathrm{s} \\ \mathrm{Sera}: & \mathrm{Net} \ \mathrm{profit} \ \mathrm{on} \ \mathrm{working} & \dots & $. d. 0 0	
Hostel for dental trainees	481			Contributions by local bodies towards inspection	, ,	
Departmental institutions: Net				services 13,736	56	
cost as per income and expenditure accounts— f s. d.				Registration and other fees— £ s. d. Dentists Registration Act 763 2 0		
St. Helens Maternity Hospital—				Private hospital license fees		
Auckland 10,487 8 6				Medical practitioners £ s. d.		
Wellington 8,930 15 11				registration fees 562 1 0		
Christchurch 5,496 6 9 Dunedin 2,498 3 9				Less fees paid in advance 238 12 0		
Invercargill 3,513 18 2				323 9 0		
Queen Mary Hospital, Hanmer 16,320 9 10				Masseurs registration and		
Subsidies to Hospital Boards and separate insti-	47,247	2	11	examination fees 184 7 1 Nurses and midwives registra-		
tutions separate insti-	822,235	3	5	tion and examination fees 1,264 3 6		
Grants in aid of medical and social	,	-		Plumbers registration and		
relief Royal New Zealand Society for				examination fees		
the Health of Women and £ s. d.				examination fees 239 8 5		
Children $23,735$ 6 1				Cemeteries Act 37 14 0		
Women's Division, New Zea-				Health Act: Bills of health		
land Farmers' Union 150 0 0 University of Otago and				fees 35 5 0 Poisons Act 185 6 6		
Medical Research . 538 1 6				4,187 5		
Other grants in aid of medical				Miscellaneous income 183 16		
and social relief 3,678 12 3 Relief of indigent persons, in-				Interest on public moneys 310 14 Excess of income over expenditure, King George V	1 8	
cluding hospital treatment				Hospital, Rotorua 47 19	9 7	
for immigrants 237 18 1				Balance carried down (being excess of expenditure		
Christmas bonus for outdoor- relief recipients 2,398 10 0				over income) 1,168,958 14	1 0	
2,000 10 0	30,738	7	11			
Sundry grants to Hospital Boards	2,362					
Sundry small grants	$\frac{184}{22,304}$		10			
Dental hygiene: Net cost (excluding dental	22,504	10	2			
hostel)	69,190		9	•		
Maori hygiene: Net cost	14,547	10	7			
Ante-natal clinics, &c.: Net £ s. d.						
cost 334 11 11						
Committee of Inquiry into maternity services 2,337 14 2						
maternity services 2,337 14 2	2,672	6	1	1		
Cemeteries Act: Expenses	43	10	6			
Dangerous Drugs Act: Net cost* Dentists Act: Expenses	$\frac{22}{401}$	0	5 8			
Dentists Act: Expenses	401	10				
cost						
Board of Health expenses 133 8 11				·		
Infectious diseases (expenses of preventive measures and in						
connection with outbreaks) 986 13 8						
Fees for notification of infec-						
tious diseases						
medical fees and launch hire) 2,183 19 7						
Quarantine expenses (maintenance of stations) 1,428 15 4						
ance of stations) 1,428 15 4 Other Health Act expenses 4,034 3 3						
· · · · · ·	9,136	19	9			
Hospitals and Charitable Institutions Act:	562	15	0 -	1		
Private hospitals, licensing expenses of Poisons Act expenses	360		9			
Social Hygiene Act: Maintenance of V.D.						
clinics, including payments for treatment, &c.	85 766	1 16				
Sale of Food and Drugs Act: Net cost* Medical Practitioners Act: Expenses of Medical	700	10	TO			
Board, &c	196	10	10			
Masseurs Registration Act: Examination ex-	203	14	11			
penses, &c	203	14	11			
nation expenses	1,903					
Opticians Act: Examination expenses, &c	276	12	11			
Plumbers Registration Act: Examination expenses, &c	582	9	7			
Transfer and maintenance, New Zealand lepers						
at Makogai	253	19	0			
Carried forward 1	,030,828	19	10	Carried forward 1,187,892 5	7	
	, ,			And the second section and the second section at the section at the second section at the section at the second section at the section		

^{*} Does not include any portion of fines recovered in successful prosecution taken under these Acts by the Department.

DEPARTMENT OF HEALTH—continued.

INCOME AND EXPENDITURE	ACCOUNT FOR	THE YEAR ENDED	31st March,	1938—continued.

Expenditure-					Income—continued.	е "А
	£ s.	d. £	s. d.	Brought forward	Ī	£ s. d 1,187,892 5 7
Brought forward General administration—		1,030,828	19 10	brought forward		1,101,002 0
Salaries and temporary assist-						
ance	58,373 18	4				
Travelling, transfer, and re-	00,010 10	*	٠, ١			
moval expenses	5,514 14	10				
Office expenses (rent, telephone,	0,022 - 2					
postage and telegrams,						
printing and stationery, &c.)	9,972 3	4				
Bad debts other than institu-						
tional	0 6	10				
Repairs to private car damaged						
in collision with depart-						57
mental vehicle	40 0	0				
Expenses of orthopædic						
surgeons appointed to report	100	**				
on the treatment of polio-	194 12	1 .				
myelitis Rest Home, Otaki: Interest,	194 14	1.				
&c., on land purchased	1 7	9				
Scheme for supply of milk to	· · ·	•		•		
school-children	77,455 5	6				
Expenses of delegates attending						
overseas conference	40 0	0				
National Health Insurance				,		
Investigation Committee:						
Expenses of	36. 16	4				
Committee of Inquiry into		12.5				
abortion in New Zealand	43 15	2.				
Structural alterations, Head						
Office and District Office	310 17	- 151,983	17 0			
Depreciation on buildings, ed	winner !	151,988 &c.) 11 0			
(other than amounts charged						
activities)	agamst spec		8 1			
activities)	•					
	*	£1,187,892	2 5 7			£1,187,892 5 7
		£				£ s. d.
D-l		1,168,958	s. d.	Balance after charging	interest on capital	1,177,480 12 1
Balance brought down Interest on capital at 4 per ce) I + U	Darance arter charging	interest on capital	1,1,100 12 1
(other than amounts charged						
activities)	agamst spec		1 18 0			
would the same and	• •	-,02				
		£1,177,480	12 1			£1,177,480 12 1
				l e		

SERA BRANCH.

Trading and Profit and Loss Accounts for the Year ended 31st March, 1938.

Trading Account.

Stock in hand, 1st April Purchases Gross profit	••	 •••	£ s. d. 1,282 14 10 4,800 14 3 976 12 0 £7,060 1 1	Sales Stock on hand, 3	lst March	1938	**************************************	••	F 494	s. 6 16 1 4	10
			Profit and I	loss Account.							

					£	s.	d.	1		£ s. d.
Printing and stationery					10	0	0	Gross profit	 	 976 12 0
Postages			٠		33	10	10			
Salaries					390	3	6			
Rent					13	-0	0			
Telephones					7	12	6			
Interest on capital						15	2			
Net profit transferred	to	Income and	Exper	$_{ m iditure}$						
Account				trab.	467	10	0			1. The second se
		s.;6/-4	ese to the		£976	12	0:	r - : '		£976 12 0

DEPARTMENT OF HEALTH—continued.

DENTAL HOSTEL, WELLINGTON.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

	Expenditure.				1	Income.				
	-	£ s. d		s. d.				£	s. d.	
Provisions	••		3		Board and lodgings			3,013	6 1	
Salaries and wages			[Balance carried down			406	3 10	
Domestic			3							
Establishment		. 296 14								
			- 2,439	11 6	1					
Depreciation—										
Furniture and fittings		. 54 15)							
Lease		220 7	2							
			- 275	2 2						
Miscellaneous expenditure	: Rent		600	0 - 0						
Administration			. 104	16 3						
			£3,419	$9 \ 11$				£3,419	9 11	
								-		
			£	s. d.	•			£	s. d.	
Balance brought down .			406	3 10	Excess of expenditure	over income,	carried to ma	$_{ m in}$		
Interest on capital .			75	2 7	Income and Expend	liture Account		481	6 5	
										,
			£481	6 5	1			£481	6 5	
					1					į

KING GEORGE V HOSPITAL, ROTORUA.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

$\mathfrak{L}50$ 2 1	Bad debts Expenditure. Excess of income over expenditure, transferred main Income and Expenditure Account	to	£ 2 47	s. 2	d. 6	Miscellaneous income	 ncome		֥	£ 50	s. 2	d. 1
			£50	2	1		Ne V			£50	2	1

QUEEN MARY HOSPITAL, HANMER SPRINGS.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.	£	s. d.	£ s.	d.	Cr.		£	~	£	. 1
Live-stock on hand, 1st April, 1937	390	5 7	æ 15•	u.	Supplies to institution—		· 20	s. d.	£	s. d.
0.1		6 11			Mille		1 915			
Other	91	0 11	441 12	6	X7 4 - 1-1	••	1,317			
Danains and nanawals	67	4 5	441 12	٠,	vegetables	• •	64	4 9		**
Repairs and renewals					G 1				1,381	12 9
Seeds and manures	86	2 5			Sales					
Fodder		8 1			Live-stock	• •	20	0 0		
Wages		5 6			Skins		6	4 11		
Live-stock		9 1		- 1		A			26	4 11
Other expenses	61 1	15 3			Other credits				10	0 0
-			1,277 4	9	Stock on hand, 31st Mar	ch, 1938				
Depreciation	, .		91 7	1	Live	•	357	7 0		
•		-		— l	Other		102			
			1,810 4	4					459	9 1
Balance carried down			67 2	5					100	<i>9</i> 1
	, .			_					£1,877	6 9
		£.	1,877 6	a					X1,011	0 9
		. ت	1,077 .0						-	
		_	C a		Dalama kanasala da				£	s. d.
Tit			£ s.		Balance brought down	• •	• • •	•	67	
Interest on capital	• •	• •	76 16	0	Balance (loss)	• •	• •	•	9	13 7
					All the second control of the second control	ended years and day source				
	1.0		£76 16	0					£76	16 - 0
					- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	aru.				

DEPARTMENT OF HEALTH—continued.

QUEEN MARY HOSPITAL, HANMER SPRINGS-continued.

, 1938, COMPARED WITH PREVIOUS YEAR.	AND THE RESERVE TO SERVE THE RESERVE TO SERVE THE RESERVE THE RESE	Income.
ed 31st March, 1		1936-37.
JINT FOR THE YEAR ENDED 31ST MARCH,	-	1937–38.
INCOME AND EXPENDITURE ACCOUNT FO		Expenditure.

1936-37.	Ехрез	Expenditure.		1937–38.	1936–37.	Income.	1937–38.
zá c	· ·		£ 8. d.	£ s. d.	£ 8. d.	${\mathfrak k}$ s. d. ${\mathfrak k}$ s.	d. £ s. d.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Provisions Salaries and wages Surgery and dispensary	: : :			5,336 17 6	Male 6,221 4 0 Less staff 10 10 0 6 310 14	
4,170 9 3 $3,047 17 2$ $79 15 8$	Domestic Establishment Miscellaneous maintenance	:::	5,018 5 1 $2,403$ 6 1 77 5 2		13,403 4 0	Female12,301 2 0 Less staff12 0 0 19 990 9	>
7	Depreciation— Buildings Equipment Other immovements	:::: :::::::::::::::::::::::::::::::::	2,172 7 0 53 1 1 1.378 17 0	26,635 14 2	517 17 2 659 2 3 773 16 11 25 0 9		
T, 50 TO T	Farm Working Account			3,604 5 1 9 13 7 549 9 3	8 9 06	Farm Working Account	20, 10, 10 ,
391 16 1 2,420 16 4	Bad debts written on Administration	::	::	-11	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Rents, &c. 1,337 2 Sundries 0 5 Meals 0 12	
					8,992 8 11	Balance carried down	1,337 19 4
30,940 4 2				33,478 2 11	30,940 4 2		33,478 2 11
£ s. d. 8,992 8 11 1,276 13 8 3 749 10 1	Balance brought down Grounds	:::	:::	£ s. d. 11,432 7 0 1,330 0 1 3,558 2 9	£ s. d. 14,018 12 8	Excess of expenditure over income, carried to main Income and Expenditure Account	come £ s. d.
14,018 12 8				16,320 9 10	14,018 12 8		16,320 9 10
	1	Aver Num Cost	Average number of beds occupied per Number of patients under treatment Cost per occupied bed per annum	Average number of beds occupied per annum Number of patients under treatment Cost per occupied bed per annum		1937-38. 1936-37. 91·5 94·6 546 508 £291·1 £259·7	

DEPARTMENT OF HEALTH—continued.
ST. HELENS MATERNITY HOSPITALS.

Income and Expenditure Accounts for the Year ended 31st March, 1938.

						Total.	Auckland.	Wellington.	Christchurch.	Dunedin.	Invercargill.
	Expenditure.	6				só.	so.	zć	20	zi.	32
Provisions	:	:	:	:	:	4,126 17 6	1,385 16 7	1,221 6 9	837 6 10	174 18 10	507 8 6
Surgery and dispensary	:	:	:	:	:	<u>_</u>	9	C 1	12	50	19
Salaries and wages	:	:	:	:	:	14		20		6	0
Domestic	:	•	:	:	:	က	702 4	_	18	15	_
Establishment	:	:	:	:	:	4		 1	ю	10	6
Grounds	:	:	:	:	:			ಣ	12	က	0
Miscellaneous maintenance	:	:	:	:	:	က	<u>-</u> -	9	18	0	0
Depreciation—											
Buldings	:	:	:	•	:	9	2	ಣ	213 15 0	122 10 4	2
Defendance	:	:	:	:	:		<u>x</u>	12	<u>ග</u>	:	10
Other improvements	:	:	:	:	:	30	2	17			14
Administration common	:	:	:	:	:	17		13	Ξ	349 10 9	385 19 6
Maintenance of out-door services	:	:	:	:	:	2,868 18 5	766 16 9	927 17 10	581 12 11	C)	œ
A Tag Toop-and To compromise	:	:	:	:	:	ø		x	7	:	:
						39,191 14 2	12,399 19 10	11,568 3 1	7,415 18 3	3,080 6 7	4,727 6 5
					1						
Balance brought down						w i	oi ⊆	zi S	£ 510 15.8.	si c	oż i
Interest on capital	: :	: :	: :	: :	: :	2,839 17 2	1,498 17 7	8,301 10 3 629 5 8	283 13 10	168 7 9	3,254 5 10 $259 12 4$
											:]
						30,926 13 1	10,487 8 6	8,930 15 11	5,496 6 9	2,498 3 9	3,513 18 2
F	Income.										
Fees receivable—						£.		ò		s.	ø
Out notionts	:	:	:	:	:	67	-	16	$1,852\ 10$ 5	Ø	
Babies	:	:	:	:	:	20	٠ د				
Wiscellaneous income	:	:	•	:	:		# €	2 5	9	ıcı j	ıçı
Balance, carried down	: :	: :	: :	•	:	98 086 15 11	8 688 10 11	0 21 /17 0	39 Ib II		0 1 1 1 0 0 0 0 1 1 1 1 0 0 0 0 1 1 1 1
			:	•	<u> </u>	2		or roe,	7	2	G
						39,191 14 2	12,399 19 10	11,568 3 1	7,415 18 3	3,080 6 7	4,727 6 5
Excess of expenditure over income carried to main Income and Expenditure	come, carried	to main In	come and	Expendita	9	30 696 12 1	£ s. d.	£ s. d.	£ 8. d.	s. d.	£ 8. d.
Account	`			i i	· }	2	0	er er	0	0	<u>8</u>
						30,926 13 1	10,487 8 6	8,930 15 11	5,496 6 9	2,498 3 9	3,513 18 2
					-						

DEPARTMENT OF HEALTH—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Capital Account— Expenditure out of Publ	<i>Liabilities.</i> £ ie	s. d	. £	s. d.	Assets. Land— £ s. d. £ s. d. Institutions 24,370 9 10 Ouarantine stations, &c 9,473 6 6
Works Fund to 1st Apr 1937	il, 347,688 ic				33,843 16 4 Buildings— Institutions
ended 51st March, 1950	$\frac{25,132}{371,140}$				145,615 16 8 Stores on hand—
	li- 27,903	3 8	5 - 399,044	0 5	Institutions 5,383 17 2 Sera, vaccine, and laboratory 1,638 3 1 Head office bulk store, &c
Creditors— Departmental Sundry	$\begin{array}{ccc} & 2,102 \\ & 68,052 \end{array}$		6 5	1 11	Motor-cars, motor-cycles, and lorries—
Institutional fees paid in ad Medical practitioners fees pa Institutional Fees Suspense	id in advanc	e .	. 470	$\begin{array}{ccc} 0 & 0 \\ 2 & 0 \\ 1 & 5 \end{array}$	Institutions 176 3 8 Other 10,815 6 8
Promotion of Health Fund Writings-off Suspense Account Institutions	nt— £ 554	s. d	0 4	9 3	Live - stock and consumable farm stores at institutions— Live-stock
Treasury Adjustment Account	nt		. 1,222,825		Furniture, fittings, and equipment—
					Dental hostel 634 8 1 Institutions 7,426 5 6 Other
					Mechanical office appliances— 67 11 3 Institutions 524 10 4 Other 592 1 7
					Libraries (other than institutional)
					Other 32 19 9 54 17 8
					Plant and machinery at institutions . 128 9 0 Other improvements— Institutions . 14,032 12 4 Quarantine stations . 1,109 17 3
					Debtors— Sundry
					Lease: Dental hostel, Wellington 716 3 4 Assets in Suspense — Institutions 554 7 0
					Other 251 6 4 13 4 National Development Expenditure Account 156,104 12 4 Rental paid in advance 11 0 0 Cash in Post Office or in transit 10,825 9 3 General Revenue Account: Excess of expenditure over income 1,177,480 12 1
			£1,704,82	3 10 2	e1 704 999 10 9
					A O V Keisenberg, Secretary.

A. O. V. Keisenberg, Secretary. F. Steers, Acting Accountant.

I hereby certify that the Income and Expenditure Accounts, General 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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

HOWARD ESTATE ACT, 1919: ESTATE OF JOSIAH HOWARD.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 5TH JANUARY, 1938.

Dr. Stock on hand, 6th January, 1937 Wages	£ s. d. 15,157 14 8 2,377 13 3 630 9 10 3,981 4 0	Cr. Sales Farm produce consumed, &c. Stock on hand, 5th January, 1938	が決勝が いで、 ・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・・	825 10 0
	£22,147 1 9			£22,147 1 9

FARM PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 5TH JANUARY, 1938.

Dr. Maintenance and general expenses Net profit, transferred to Income Account	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	3,981 7	s. 4 4	d. 0 4
	£3,988 8 4	£3,988	8	4

GENERAL ESTATE INCOME ACCOUNT FOR THE YEAR ENDED 5TH JANUARY, 1938.

Dr. Advisory Board expenses Massey College fees Balance transferred to Estate Account	••	£ 34 253 477	4	$\begin{array}{c} 0 \\ 0 \end{array}$	Cr. Farm Profit and Loss Account Dividends and interest Reserves	•••	 	£ s. 11 15 294 8 458 10	$\overline{6}$
		£764	13	8				£764 13	8

BALANCE-SHEET AS AT 5TH JANUARY, 1938.

Reserve for value of p	Liabilities produce unrealize	 £ 299 2,990 87,493		d. 4 0 4	Land and buildings 62,945 5 Farm implements and machinery 1,261 12 Furniture 164 6 Live-stock— £ s. d. Sheep 8,510 19 8	7 7
					Cattle 2,814 5 0 Horses 384 0 0	
					11,709 4 8	8
					Produce 693 0 (ŏ
					Wool, hides, and skins 2,297 0	Ò
					Shares†	0
					Cash 7,881 10 6	6
				ı	Expenditure capitalized: Smedley Boys' Training-	
				ı	_ farm 1,780 15 11	l
					Fence and Scrub-cutting Account 1,924 19 9	9
		£90,782	15	8	£90,782 15 8	- 8 =

^{*} Reserve created to ensure that value of unrealized produce is not made available for payment as income. liability on shares; uncalled capital, $\pounds 50$.

A. R. F. Mackay, M.Com. (N.Z.), Ph.D. (Lond.), Assistant Accountant to the Treasury.

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

[†] Contingent

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY.

Income and Expenditure Account for the Year ended 31st March, 1938.

Expenditure.	£	s. d	. $Income.$	£	s. d.
Net loss after charging interest and portions			Net profit after charging interest and portions of		
Head Office administration expenses—	~		Head Office administration expenses—		
~ 1 1 C D L	203,4	81 12	Rotorua electric	8,195	
			Passenger Booking Branch	124	
	11,1	62 9 1		435	
	1,5	97 2 1			11 10
	5,6		Balance, net loss	305,799	8 8
11	2,5		5		
	$1,9$				
2 11			9		
The state of the s	9, 2	$95 - 6 \cdot 10$)		
	2,6	91 16 '	7		
· · · ·	1	90 12 4	1		
	3,1	38 - 6	7		
		92 19 10			
Queenstown	• • •	80 16	9		
Glade House, Milford Hostel and Track, Casca	$d\mathbf{e}$				
	7,0	54 8 1			
		49 13			
Sydney and Melbourne Offices	8,8		7		
	3,8		$\frac{2}{3}$		
- 0.00			9		
Brussels Office	2,6				
DOS MIEGOROS CINCO			5		
Publicity Branch	38,5		7		
Subsidies to inland mails			8		
Expenses of minor overseas agencies	• •	82 8 1	l .		
Miscellaneous expenditure not apportioned			$\begin{bmatrix} 1 \\ 2 \end{bmatrix}$		
Interest National Development Account	•	18 9	2		
	0014 0	05 14 1		£314,605	14 11
	£314,0	05 14 1	1		
			- 1		

INDUSTRIES AND COMMERCE BRANCH.

Working Account for the Year ended 31st March, 1938.

11 0	TOXALLET OF MA											
Dr.			£	s.	d.	Cr.				£	S. (
~ 1 .			13,911	0	4	Gas Regulations Account			• •	240		
Advertising, purchase of books, &c			626		10	Petrol-license fees	• •	••		277		0 8
Rent			1,201	5	7	Balance carried down	• •	• •	2	03,300	10	8
TD 1			733	11	1							
Office cleaning, fuel, and light			144	19	7							
Printing and stationery, office		and										
requisites			792	11	10							
Travelling allowances and exper	ises, ove	rtime,										
and transfer expenses			1,090	2	8							
Telephones			615		4							
Rail passes to H.M. Trade Commis	sioners	• •	155		9							
Expenses: Minor agencies overse	${ m as}$			15	7							
Grant: Imperial Economic Comm	$_{ m aittee}$		1,616	0	0							
Wheat subsidies			179,320	10	4							
Sea Fisheries Investigation Commit	tee— Exp	enses:	03.0	_	0							
Half-cost		• •	816	2	8							
Bureau of Industry: Fees, &c.		• •	1,597	$\frac{3}{8}$	1 8							
Flax industry: Operating-expens	es	• •	820	8 14	6							
Johannesburg Exhibition expenses		• • •	$\frac{122}{68}$	4	0							
Motion-picture Industry inquiry		• •	28	19	3							
Miscellaneous	• •	• •		13	8							
Depreciation	• •	• •		14	-							
Writings-off	• •	• •	0	14	10							
			£203.819	2	7				£2	203,819	2	7
			3,200,610						_			_
			£.	s.	d.					£	s.	
- 1 1 1 1 ·			203,300			Net loss, to Income and E	$_{f xpenditure}$	Account	2	203,481	12	3
Balance brought down	• •		115	0	0		_					
Head Office expenses		• •		15	7							
Interest on Capital	• •	• •										_
			£203,481	12	3				£2	03,481	12	3
										·····		

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY—continued. TE AROHA.

						,						
Stores on hand, 1st A Salaries		WORKI	NG	Acc	OUN				EAR ENDED 31st March, 1938.			
Salaries		F				£		d.			£	s. d.
	мрги, 1937 •••	<i>f</i>	• •	4 .	• •	$\frac{47}{2,780}$			Receipts Stores on hand, 31st March, 1938	• •	1,274 40	$\begin{array}{ccc} 19 & 6 \\ 2 & 0 \end{array}$
Electric energy		••				74			Balance carried down		2,952	
Repairs, purchase of	stores, &c				• • ;	342						
Administration exper Painting buildings		••			• •	$\frac{468}{196}$			the second secon		1	
Depreciation		••				346					* *	
Writings-off	••	••				12	10	4			resident Stage Stage	. ′
						£4,267	10	9			C4 005	10 0
						£4,201	10				£4,267	19 9
D-111-1						£	s.				£	s. d.
Balance brought dow Head Office expenses		• •	• •		• •	$\frac{2,952}{326}$			Net loss, to Income and Expenditure Account	. • •	3,786	12 0
Interest on capital						506						
*												
						£3,786	12	0			£3,786	12 0
				10000					Programme and the second secon	1		
									A BATHS.			
The state of the s	-	Workin	NG	Acc	OUN	T FOR	THE	Y	EAR ENDED 31st March, 1938.			
Dr.						£		d.	Cr.		£	s. d.
		• •	• •		• •	10,036			Receipts	• •	10,293	
Stores issued Repairs, travelling-ex	 penses, &	 ce.	• •		• •	$1,062 \\ 331$			Value of services rendered to Sanatorium Balance carried down		$\frac{1,468}{6,593}$	
Electric energy and w	vater expe	enses			•	1,092	3	10		••	0,000	w
Administration expen Laundry charges		• •	• •			1,031						
Depreciation		••	• •	•	• • •	$\frac{651}{3,800}$						
Writings-off					• •	350					1.	
						010 070					10.5::	
						£18,356	U	3		£	18,356	0 . 3
						£		d.		_	£	s. d.
Balance brought down		••	• •			6,593			Net loss, to Income and Expenditure Account		11,162	9 11
Head Office expenses Interest on capital			• •		• •	$\frac{479}{4,089}$						
	•	••	• •		٠.			_	the contract of the contract o			
					;	£11,162	9	11		£	11,162	9 11
										-		
						ROTOI	RUA	S	ANATORIUM.			
		Workii	NG	Acce	OUN	T FOR	тнь	Y	EAR ENDED 31st March, 1938.			
Dr.						£		d.	Cr.		£	s. d.
Stores on hand, 1st A						305		7	Fees receivable		7,127	
Salaries and wages Purchase of stores						2,638 $2,484$		4: 11	Miscellaneous receipts Stores on hand, 31st March, 1938	• •	77	
Freight, repairs, &c.						123			Stores on hand, 31st March, 1938 Balance carried down	• •	$\frac{340}{923}$	
Electric energy and w	ater char	ges	, ·			158	1					•
Value of services rend Laundry charges	erea by E					$1,468 \\ 124$	6	$\frac{4}{2}$				
Administration expen		•••			• • • • • • • • • • • • • • • • • • • •	589						
Depreciation		• •				357						
Writings-off	••		٠.		• •	219	17	11,				
				2		£8,469	17	6			£8,469	17 6
			٠.									
Balance brought down						£ 923	s. 14	$\frac{\mathrm{d}}{7}$	Not loss to Income and Evanditure Assessed			s. d.
Head Office expenses				• •		368		í	Net loss, to Income and Expenditure Account	• •	1,597	Z 11
Interest on Capital	• •	• •				305		3				
						£1,597	9	11		٠.	CT FOF	0.17
						₩±,001	<i>∠</i> 	 			£1,597	Z 11
						DOM	ים	TA	CADDENG			
	,	33 7 -							GARDENS.			
	,	WORKIN	٧G	ACCC)UN'				EAR ENDED 31st March, 1938.			
						£	s.		Cr.			s. d.
Dr. Stores on hand let A	oril 109#		• •		•	$\frac{18}{4,031}$	$\frac{3}{7}$	$rac{1}{10}$	Game fees, rents, &c Stores on hand, 31st March, 1938	• •	1,518 30 1	$egin{array}{ccc} 2 & 2 \ 4 & 10 \end{array}$
Stores on hand, 1st A	pril, 1937	• •				550	11	6	Balance carried down	• •	UU .	
Stores on hand, 1st Ap Salaries and wages Stores issued									the contract of the contract o	• •	4,544	13 - 5
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w	ater charg	 ges	• •		• • •	74	3	4		••		13 5
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and o	ater chargother char	ges	•••			$\begin{array}{c} 74 \\ 124 \end{array}$	14	9		••		13 5
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expension	ater chargother char ses	 ges			•••	74 124 957 303	$14 \\ 12 \\ 15$			••		13 5
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expension	ater chargother char ses	ges rges				74 124 957 303	$\frac{14}{12}$	9: 3.		••		13 5
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expension	ater chargother char ses	ges rges			•••	74 124 957 303 33	14 12 15 2	9 3 8 0			4,544	
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expension	ater chargother char ses	ges rges			•••	74 124 957 303	14 12 15 2	9 3 8 0		 :		
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expension Writings-off	ater charg ther char ses	ges rges			•••	$ \begin{array}{r} 74 \\ 124 \\ 957 \\ 303 \\ \hline 33 \\ \hline £6,093 \\ \hline £ $	14 12 15 2 10 s.	9 3 8 0 5 d.		- - - - -	£6,093 1	0 5 s. d.
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expense Depreciation Writings-off	ater charg ther char ses	ges rges			•••	$ \begin{array}{r} 74 \\ 124 \\ 957 \\ 303 \\ 33 \\ \hline £6,093 \\ \hline £4,544 \end{array} $	14 12 15 2 10 s. 13	9 3 8 0 5 d.	Net loss, to Income and Expenditure Account		4,544 I	0 5 s. d.
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expension Writings-off	ater charg ther char ses	ges rges			•••	$ \begin{array}{r} 74 \\ 124 \\ 957 \\ 303 \\ \hline 33 \\ \hline £6,093 \\ \hline £ $	14 12 15 2 10 s. 13 4	9 3 8 0 5 d.	Net loss, to Income and Expenditure Account	d =	£6,093 1	0 5 s. d.
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expensionally Depreciation Writings-off Balance brought down Head Office expenses	ater chargother char ses	ges rges			•••	$ \begin{array}{r} 74\\ 124\\ 957\\ 303\\ 33\\ \hline £6,093\\ \hline £4,544\\ 354\\ 786 \end{array} $	14 12 15 2 10 s. 13 4 9	9 3 8 0 5 d. 5 2 3	Net loss, to Income and Expenditure Account	•••	£6,093 1 £5,685	0 5 s. d. 6 10
Stores on hand, 1st Ap Salaries and wages Stores issued Electric energy and w Freight, repairs, and of Administration expensionally Depreciation Writings-off Balance brought down Head Office expenses	ater chargother char ses	ges rges			•••	$ \begin{array}{r} 74 \\ 124 \\ 957 \\ 303 \\ 33 \\ \hline £6,093 \\ \hline £4,544 \\ 354 \\ \end{array} $	14 12 15 2 10 s. 13 4 9	9 3 8 0 5 d. 5 2 3	Net loss, to Income and Expenditure Account	••	£6,093 1	0 5 s. d. 6 10

6—B. 1 [Pt. IV] Sup. to 1938.

${\tt DEPARTMENT\ OF\ INDUSTRIES\ AND\ COMMERCE,\ TOURIST\ AND\ PUBLICITY-continued.}$

		ROTORUA ELI	ECTRIC SYSTEM.	
Wo	RKING ACCO	UNT FOR THE Y	EAR ENDED 31st MARCH, 1938.	
Dr. Stores on hand, 1st April, 1937. Salaries and wages Electric energy purchases Stores issued Freight, cartage, telephones, &c. Administration expenses Depreciation Writings-off Conversion (110 volts to 230 volts)		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Discounts forfeited	£ s. d. 27,738 8 6 224 4 8 481 8 9 3 8 2
Balance carried down	•••	10,802 16 8		· · · · · · · · · · · · · · · · · · ·
		£28,447 10 1		£28,447 10 1
Head Office expenses Interest on capital Net profit, to Income and Expendi	 ture Account	£ s. d. 538 3 11 2,069 6 8 8,195 6 1	Balance brought down	£ s. d. . 10,802 16 8
		£10,802 16 8		£10,802 16 8
		DOMOTET A TYLETA	TO AND DOLLINACE	
			ER AND DRAINAGE.	
	RKING ACCO		EAR ENDED 31st MARCH, 1938.	
Dr. Salaries and wages Discounts allowed Stores issued, repairs, &c. Electric energy charges Administration expenses		£ s. d. 737 8 1 329 16 5 772 13 5 782 15 4 713 1 9	Cr. Water charges Miscellaneous receipts	£ s. d. 5,406 12 5 21 9 0 691 13 6
Depreciation	••	1,939 9 3		
Writings-off Balance carried down	••	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
		£6,119 14 11		£6,119 14 11
Head Office expenses Interest on capital	••	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Balance carried down Net loss, to Income and Expenditure Account	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
		£3,275 17 9		£3,275 17 9
				1
		ROTORUA	RESERVES.	
Wo	RKING ACCO	OUNT FOR THE Y	YEAR ENDED 31st March, 1938.	
Dr. Salaries and wages Stores issued, repairs, telephones, & Administration expenses Depreciation		£ s. d. 763 3 3 71 8 6 170 14 6 134 18 8	Cr. Miscellaneous receipts	£ s. d. . 6 4 6 . 405 19 8 . 135 18 7 . 592 2 2
		£1,140 4 11		£1,140 4 11
		£ s. d.		£ s. d.
Balance brought down	••	592 2 2	Net loss, to Income and Expenditure Account	1,902 11 9
Head Office expenses	• •	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
		£1,902 11 9		£1 009 11 0
		£1,902 11 9		£1,902 11 9

	R.C	TORIJA WHARA	VES AND BEACONS.	
TIT.				
	ORKING ACCO		YEAR ENDED 31st March, 1938.	e v
Dr. Wages, maintenance, stores, &c. Depreciation	•••	£ s. d. 38 3 7 127 4 0	Wharfage	£ s. d. 14 13 2 150 14 5
		£165 7 7		£165 7 7
Balance brought down Interest on capital	11 - e 12 -	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Net loss, to Income and Expenditure Account	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
	-	£243 9 9		£243 9 9

$\label{eq:department} \textbf{DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY--continued.}$

WAIMANGU ROUND TRIP.

	Worki	ng Acc	COUN	T FOR	THE Y	YEAR ENDED 31st March, 1938.		
Dr. Stores on hand, 1st April, 19	27			£ 32	s. d. 7 5	Pound trip receipts	£	s. d.
Salaries and wages		• • • •	•	1,029		Round-trip receipts		$\begin{array}{ccc} 17 & 1 \\ 10 & 0 \end{array}$
Stores issued	••	••		156	5 3	Miscellaneous receipts	. 4	0 = 0
Repairs, &c. Administration expenses		• •		$\frac{46}{217}$	$\begin{array}{cc} 17 & 2 \\ 4 & 11 \end{array}$	Stores on hand, 31st March, 1938	30	8 3
Depreciation	••			164	19 9			
Balance carried down	••	••	• •	683	15 4			
				£2,330	15 4		£2,330	15 4
9.5		14.00		£	s. d.			
Head Office expenses		• •		155		Balance brought down		s. d. 15 4
Interest on capital		: .			18 3		. 000	
Net profit, to Income and Ex	penditure	Account	ŧ	435	16 7			
	,			£683	15 4		£683	15 4
						EL AND CAVES.		
	Workin	ig Acc	COUN	T FOR		EAR ENDED 31st March, 1938.		
Dr.				£	s. d.	Cr.	£	s. d.
Stores on hand, 1st April, 193 Salaries and wages	37		• •	$\frac{430}{5,209}$		Board and accommodation	$8,782 \\ 6,917$	$\begin{array}{cc} 4 & 11 \\ 6 & 5 \end{array}$
Electric light and water	••		• •	907	4 11	Sale of aerated waters, tobacco, &c.	712	6 3
Stores purchases Freight, repairs, postages, &c	• •		• •	$\frac{4,016}{1,182}$		Hire of equipment	770	$\begin{array}{cc} 7 & 10 \\ 10 & 9 \end{array}$
Depreciation			• •	1,812	0 3	Stores on hand, 31st March, 1938	40.7	17 4
Writings-off	• •		• •	$\frac{320}{913}$				
Building renovations Balance carried down	••			2,420				
				015 010	10 0			
			:	£17,213	13 0		£17,213	13 6
TT 1 0/01				£	s. d.		£	s. d.
Head Office expenses Interest on capital	••		• •	$\frac{280}{2,089}$		Balance carried down	2,420	0 11
Net profit, to Income and Ex			t		11 10			
				£2,420	0.11	. '	£2,420	Λ 11
							52,420	0 11
				CHATI	EAU: 1	CONGARIRO.		
	Workin	ıg Acc	OUN'					
Dr.	Workin	та Асс	OUN'			CONGARIRO. EAR ENDED 31st March, 1938. Cr.	£	s. d.
Stores on hand, 1st April, 193	7		OUN'	T FOR 7	rhe Y s. d. 15 5	EAR ENDED 31st MARCH, 1938. Cr. Board and accommodation		s. d. 4 8
Stores on hand, 1st April, 193 Salaries and wages	7	••		T FOR 5 £ 1,826 10,678	rhe Y s. d. 15 5 10 3	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts	$21,346 \\ 2,599$	$\begin{array}{cc} 4 & 8 \\ 14 & 8 \end{array}$
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, 6	7 &c.	··· ···		£ 1,826 10,678 13,225 2,539	s. d. 15 5 10 3 15 11 5 3	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938	21,346 2,599 2,170 1,888	$egin{array}{ccccc} 4 & 8 \\ 14 & 8 \\ 12 & 0 \\ 7 & 2 \\ \end{array}$
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, 6 Freight	7 &c.	••	•	£ 1,826 10,678 13,225 2,539 1,709	s. d. 15 5 10 3 15 11 5 3 7 3	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts	21,346 $2,599$ $2,170$	$egin{array}{ccccc} 4 & 8 \\ 14 & 8 \\ 12 & 0 \\ 7 & 2 \\ \end{array}$
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, a Freight Advertising Repairs to roof, and internal re	7 &c.		•	£ 1,826 10,678 13,225 2,539 1,709 278 476	s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938	21,346 2,599 2,170 1,888	$egin{array}{ccccc} 4 & 8 \\ 14 & 8 \\ 12 & 0 \\ 7 & 2 \\ \end{array}$
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, Freight Advertising Repairs to roof, and internal re Depreciation	7 &c.		•	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523	s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938	21,346 2,599 2,170 1,888	$egin{array}{ccccc} 4 & 8 \\ 14 & 8 \\ 12 & 0 \\ 7 & 2 \\ \end{array}$
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, a Freight Advertising Repairs to roof, and internal re	7 &c.		ling	f FOR 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712	rhe Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938	21,346 2,599 2,170 1,888 5,966	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, Freight Advertising Repairs to roof, and internal re Depreciation	7 &c.		ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523	rhe Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938	21,346 2,599 2,170 1,888	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, affreight Advertising Repairs to roof, and internal re Depreciation Writings-off	7 &c.		ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 £33,971 £	rhe Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 14 2 10 10 14 1 s. d.	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down	21,346 2,599 2,170 1,888 5,966	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, 6 Freight Advertising Repairs to roof, and internal re Depreciation Writings-off Balance brought down	7 enovations	 to build	ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 £ 5,966	rhe Y s. d. 15 5 10 3 15 11 5 1 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7	Cr. Board and accommodation	21,346 2,599 2,170 1,888 5,966 £33,971	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, affreight Advertising Repairs to roof, and internal re Depreciation Writings-off	7 enovations		ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 £33,971 £	rhe Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down	21,346 2,599 2,170 1,888 5,966 £33,971	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, 6 Freight Advertising Repairs to roof, and internal re Depreciation Writings-off Balance brought down Head Office expenses	7 enovations	 to build	ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2	Cr. Board and accommodation	21,346 2,599 2,170 1,888 5,966 £33,971 £ 9,295	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, 6 Freight Advertising Repairs to roof, and internal re Depreciation Writings-off Balance brought down Head Office expenses	7 enovations	 to build	ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 £ 5,966 400	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2	Cr. Board and accommodation	21,346 2,599 2,170 1,888 5,966 £33,971	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, 6 Freight Advertising Repairs to roof, and internal re Depreciation Writings-off Balance brought down Head Office expenses	7 enovations	to build	ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927 £9,295	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account	21,346 2,599 2,170 1,888 5,966 £33,971 £ 9,295	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, 6 Freight Advertising Repairs to roof, and internal re Depreciation Writings-off Balance brought down Head Office expenses	7		ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927 £9,295	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 7 19 1 12 2 6 10 USE, V	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA.	21,346 2,599 2,170 1,888 5,966 £33,971 £ 9,295	4 8 14 8 12 0 7 2 15 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital	7		ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 33,971 £ 5,966 400 2,927 £9,295	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2 6 10 USE, V THE Y	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account	21,346 2,599 2,170 1,888 5,966 £33,971 £9,295	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, or Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193	7 cc novations		ling	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927 £9,295 E HOU F FOR T	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2 6 10 USE, V THE Y s. d. 17 0	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation	21,346 2,599 2,170 1,888 5,966 £33,971 £9,295 £9,295	4 8 14 8 12 0 7 2 15 7 15 7 16 10 s. d. 9 1
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages	7 cc novations		LAK	### FOR T	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2 6 10 USE, V THE Y s. d. 17 0 2 7	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire	21,346 2,599 2,170 1,888 5,966 £33,971 £9,295 £9,295	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10 s. d. 9 1 19 0
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, and tree of the stores Preight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c.	7 cc novations Workin		LAK	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 33,971 £ 5,966 400 2,927 £9,295 £9,295 £1,225 £2,623 1,387	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2 6 10 USE, V THE Y s. d. 17 0 2 7 15 6 8 0	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938.	21,346 2,599 2,170 1,888 5,966 £33,971 £9,295 £9,295 £3,505 659 1,473 342	4 8 14 8 12 0 7 2 15 7 7 14 1 s. d. 6 10 s. d. 9 1 19 9 7 4 18 1
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c. Electric light and power	7 cc novations Workin		LAK	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 333,971 £ 5,966 400 2,927 £9,295 £ HOU F FOR T £ 323 2,165 2,623 1,387 350	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 7 19 7 19 7 10 7 11 2 2 6 10 USE, V THE Y s. d. 17 0 2 7 15 6 8 0 4 9	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account NAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts	21,346 2,599 2,170 1,888 5,966 £33,971 £9,295 £9,295 £9,295 1,473	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10 s. d. 9 1 9 0 0 7 4
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, and tree of the stores Preight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c.	7 cc novations Workin		LAK	### FOR T FOR T	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2 6 10 USE, V THE Y s. d. 17 0 2 7 15 6 8 0	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938.	21,346 2,599 2,170 1,888 5,966 £33,971 £9,295 £9,295 £3,505 659 1,473 342	4 8 14 8 12 0 7 2 15 7 7 14 1 s. d. 6 10 s. d. 9 1 19 9 7 4 18 1
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c. Electric light and power Depreciation Writings-off Writings-off	7 cc novations Workin		LAK	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927 £9,295	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2 6 10 USE, V THE Y s. d. 17 0 2 7 15 6 8 0 4 9 8 8 1 6	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938.	21,346 2,599 2,170 1,888 5,966 £33,971 £9,295 £9,295 £9,295 1,473 342 1,782	4 8 14 8 12 0 7 2 15 7 7 14 1 s. d. 6 10
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c. Electric light and power Depreciation	7 cc novations Workin		LAK	### FOR T FOR T	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 19 1 12 2 6 10 USE, V THE Y s. d. 17 0 2 7 15 6 8 0 4 9 8 8 1 6	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938.	21,346 2,599 2,170 1,888 5,966 £33,971 £ 9,295 £9,295 £3,505 659 1,473 342 1,782	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10 8 d. 9 1 19 0 7 4 18 1 4 6
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c. Electric light and power Depreciation Writings-off Writings-off	7 cc novations Workin		LAK	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 £33,971 £ 5,966 400 2,927 £9,295 EE HOU F FOR T £ 323 2,165 2,623 1,387 350 771 142 £7,763 £	THE Y S. d. 15 5 10 3 15 11 5 3 7 3 19 6 14 2 10 10 14 1 S. d. 15 7 19 1 12 2 6 10 USE, V THE Y S. d. 17 0 2 7 15 6 8 0 4 9 8 8 1 6 18 0 s. d.	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down	£1,346 2,599 2,170 1,888 5,966 £33,971 £ 9,295 £9,295 £3,505 659 1,473 342 1,782 £7,763	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10 8 d. 9 1 19 0 7 4 18 1 4 6 18 0 s. d.
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c. Electric light and power Depreciation Writings-off Balance brought down	WORKIN	to build	LAK	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927 £9,295 (E HOU F FOR T £ 323 2,165 2,623 1,387 350 771 142 £7,763	THE Y S. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 S. d. 15 7 19 1 12 2 6 10 USE, V THE Y S. d. 17 0 2 7 15 6 8 0 4 9 8 8 1 6 18 0 S. d. 4 6	Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938.	21,346 2,599 2,170 1,888 5,966 £33,971 £ 9,295 £9,295 £3,505 659 1,473 342 1,782	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10 8 d. 9 1 19 0 7 4 18 1 4 6 18 0 s. d.
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c. Electric light and power Depreciation Writings-off Writings-off	WORKIN		LAK	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927 £9,295 LE HOU F FOR T £ 323 2,165 2,623 1,387 771 142 £7,763 £ 1,782 262	THE Y S. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 S. d. 15 7 19 1 12 2 6 10 USE, V THE Y S. d. 17 0 2 7 15 6 8 0 4 9 8 8 1 6 18 0 S. d. 4 6	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down	£1,346 2,599 2,170 1,888 5,966 £33,971 £ 9,295 £9,295 £3,505 659 1,473 342 1,782 £7,763	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10 8 d. 9 1 19 0 7 4 18 1 4 6 18 0 s. d.
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c. Electric light and power Depreciation Writings-off Balance brought down Head Office expenses Balance brought down Head Office expenses	WORKIN	to build	LAK	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927 £9,295 E HOU F FOR T £ 323 2,165 2,623 1,387 350 771 142 £7,763 £1,782 262 646	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 11 2 6 10 USE, V THE Y s. d. 17 0 2 7 15 6 8 0 2 7 15 6 8 0 1 6 18 0 s. d. 4 6 13 2 18 11	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down	£1,346 2,599 2,170 1,888 5,966 £33,971 £9,295 £9,295 £3,505 659 1,473 342 1,782 £7,763	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10 8 d. 9 1 19 0 7 4 18 1 4 6 18 0 s. d. 16 7
Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Repairs, travelling-expenses, of Freight Advertising Repairs to roof, and internal reperciation Writings-off Balance brought down Head Office expenses Interest on capital Dr. Stores on hand, 1st April, 193 Salaries and wages Purchase of stores Freight, postage, repairs, &c. Electric light and power Depreciation Writings-off Balance brought down Head Office expenses Balance brought down Head Office expenses	WORKIN	to build	LAK	£ 1,826 10,678 13,225 2,539 1,709 278 476 2,523 712 233,971 £ 5,966 400 2,927 £9,295 LE HOU F FOR T £ 323 2,165 2,623 1,387 771 142 £7,763 £ 1,782 262	THE Y s. d. 15 5 10 3 15 11 5 3 7 3 19 6 15 6 14 2 10 10 14 1 s. d. 15 7 11 2 6 10 USE, V THE Y s. d. 17 0 2 7 15 6 8 0 2 7 15 6 8 0 1 6 18 0 s. d. 4 6 13 2 18 11	EAR ENDED 31st March, 1938. Cr. Board and accommodation Sale of sweets, cigarettes, &c. Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account VAIKAREMOANA. EAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down	£1,346 2,599 2,170 1,888 5,966 £33,971 £ 9,295 £9,295 £3,505 659 1,473 342 1,782 £7,763	4 8 14 8 12 0 7 2 15 7 14 1 s. d. 6 10 8 d. 9 1 19 0 7 4 18 1 4 6 18 0 s. d. 16 7

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY—continued. $\qquad \qquad \text{MORERE HOT SPRINGS.}$

			MOINEIGE TIO	T SPRINGS.	
	WORKING A	CCOUNT	FOR THE Y	EAR ENDED 31st March, 1938.	
· .	() OIMIII	.0000112	£ s. d.	Cr.	£ s. d.
Dr. Salaries and wages			296 0 0	Bath fees	679 16 6
Repairs stores &c			139 16 3	Miscellaneous receipts	14 0 0
Depreciation		• •	143 4 4	and the second of the second o	
Writings-off	••		24 13 0		•
Balance carried down	••	• •	90 2 11		
			£693 16 6		£693 16 6

Samuel Control of the			£ s. d.		£ s. d. 90 2 11
Interest on capital		• •	210 7 2	Balance brought down Net loss, to Income and Expenditure Account	190 12 4
Head Office expenses	••		70 8 1	Net loss, to Income and Expenditure Account	130 12 4
And the second of the second o			£280 15 3		£280 15 3
				e in the same of the same of the	
A control of the cont		M	OTIME COOK	HERMITAGE.	
ALCOHOL SECTION				•	
	WORKING A	CCOUNT	FOR THE Y	EAR ENDED 31st March, 1938.	
Dr.			£ s. d.		£ s. d.
Depreciation			741 9 5	Rents receivable	$\dots \qquad 412 \ 10 0$
Interest on capital			1,485 18 2	Interest on advance	676 11 0
Rent and interest written off	under the Mort	tgagors	0.000 0.10	Net loss, to Income and Expenditure Account	3,138 6 7
and Tenants Relief Act, 19	33		2,000 0 0		
			£4,227 7 7		£4,227 7 7
the second second second		•	~ 1 ,		
And the state of t					
			THE ABLAT	TIOTELI	
			TE ANAU	HUIEL.	
	WORKING A	CCOUNT	FOR THE Y	EAR ENDED 31st March, 1938.	
	77 0200000		6 a 2	Cr	£ s. d.
Dr. Depreciation			392 13 3	Rents receivable	314 0 0
Interest on capital	••	9	614 6 7	Net loss, to Income and Expenditure Account	692 19 10
The state of the s					CI 000 IO IO
			£1,006 19 10		£1,006 19 10
The second secon		,			
			OTTERN	STOWN .	
And the second s			QUEEN		
and the second second	Working A	Account	· ·	EAR ENDED 31st MARCH, 1938.	
The .	Working A	Account	FOR THE Y	EAR ENDED 31st MARCH, 1938.	£ s. d.
Dr. Salaries and wages	Working A	Account	£ s. d. 740 12 10	EAR ENDED 31ST MARCH, 1938. Cr . Game fees	200 2 0
Salaries and wages Stores, repairs, freight, &c.	Working A	• •	£ s. d. 740 12 10 119 17 8	EAR ENDED 31ST MARCH, 1938. Cr. Game fees	$egin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages Stores, repairs, freight, &c. Depreciation		• •	FOR THE Y £ s. d. 740 12 10 119 17 8 58 1 1	EAR ENDED 31ST MARCH, 1938. Cr. Game fees	200 2 0
Salaries and wages Stores, repairs, freight, &c.		· · · · · · · · · · · · · · · · · · ·	£ s. d. 740 12 10 119 17 8	EAR ENDED 31ST MARCH, 1938. Cr. Game fees	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages Stores, repairs, freight, &c. Depreciation		· · · · · · · · · · · · · · · · · · ·	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2	EAR ENDED 31ST MARCH, 1938. Cr. Game fees	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages Stores, repairs, freight, &c. Depreciation		· · · · · · · · · · · · · · · · · · ·	FOR THE Y £ s. d. 740 12 10 119 17 8 58 1 1	EAR ENDED 31ST MARCH, 1938. Cr. Game fees	200 2 0 42 17 2 689 5 7
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off		· · · · · · · · · · · · · · · · · · ·	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d.	Cr. Game fees	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down		· · · · · · · · · · · · · · · · · · ·	£ s. d. 740 12 10 119 17 s 5 8 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7	EAR ENDED 31ST MARCH, 1938. Cr. Game fees	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses		· · · · · · · · · · · · · · · · · · ·	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4	Cr. Game fees	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital			£ s. d. 740 12 10 119 17 s 5 8 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7	Cr. Game fees	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital			£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4	Cr. Game fees	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital			£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 2 2932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10	Cr. Game fees	£932 4 9 £ s. d. 980 16 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital			£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9	Cr. Game fees	£932 4 9 £980 16 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital			£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9	Cr. Game fees	£932 4 9 £980 16 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital	MILFORD HO	STEL A	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 2932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9	CASCADE CREEK CAMP, AND TE ANAU S	£932 4 9 £980 16 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital	MILFORD HO	STEL A	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9	CASCADE CREEK CAMP, AND TE ANAU STEAR ENDED 31st March, 1938.	200 2 0 42 17 2 689 5 7 £932 4 9 £ s. d. 980 16 9 £980 16 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr.	MILFORD HO	OSTEL A	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d.	CASCADE CREEK CAMP, AND TE ANAU STEAR ENDED 31ST MARCH, 1938. CASCADE CREEK CAMP, AND TE ANAU STEAR ENDED 31ST MARCH, 1938. Cr.	£ s. d. £ s. d. £980 16 9 £ s. d.
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19	MILFORD HO WORKING	STEL A	£ s. d. 740 12 10 119 17 s. 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10	CASCADE CREEK CAMP, AND TE ANAU STEAR ENDED 31ST MARCH, 1938. Cascade Creek Camp, and Te Anau Stear Ended 31st March, 1938. Cr. Board and accommodation	£ s. d. £980 16 9 £ s. d. £980 16 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages	MILFORD HO WORKING	estel A	£ s. d. 740 12 10 119 17 s. 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 5 9	CASCADE CREEK CAMP, AND TE ANAU STEAR ENDED 31ST MARCH, 1938. Cascade Creek Camp, and Te Anau Stear Ended 31st March, 1938. Cr. Board and accommodation Launch and boat hire	£ s. d. £ s. d. £980 16 9 £ s. d.
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores	MILFORD HO WORKING	STEL A	£ s. d. 740 12 10 119 17 s. 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10	CASCADE CREEK CAMP, AND TE ANAU STEAR ENDED 31st March, 1938. Cascade Creek Camp, and Te Anau Stear Ended 31st March, 1938. Cr. Board and accommodation Launch and boat hire	£932 4 9 £932 4 9 £932 16 9 £980 16 9 £980 16 9 £980 16 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores Te Anau steamer: Maintens	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c.	OSTEL A	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 2932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1	Cascade Creek Camp, and team account Cascade Creek Camp, and team acc	£932 4 9 £932 4 9 £930 16 9 £980 16 9 £980 16 9 £980 16 9 £1 s. d. 4,717 15 8 596 1 9 355 12 10 371 0 1
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores Te Anau steamer: Maintena Renovations due to fire dam Purchase of stores	MILFORD HO WORKING A 37 , wages, tools, ance, fuel, &c. age (Milford Ho	OSTEL A	£ s. d. 740 12 10 119 17 s. 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8	CASCADE CREEK CAMP, AND TE ANAU STAR ENDED 31ST MARCH, 1938. CASCADE CREEK CAMP, AND TE ANAU STAR ENDED 31ST MARCH, 1938. Cr. Board and accommodation Launch and boat hire Sale of tobacco, sweets, &c Miscellaneous receipts Te Anau steamer— Fares	£932 4 9 £932 4 9 £930 16 9 £980 16 9 £980 16 9 £980 10 9 £980 10 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores Te Anau steamer: Maintena Renovations due to fire dam Purchase of stores Freight, repairs, travelling-e	MILFORD HO WORKING Wages, tools, ance, fuel, &c. age (Milford Ho	STEL A ACCOUNT &c.)	£ s. d. 740 12 10 119 17 s. 58 1 1 13 13 2 2932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8 1,891 12 7	Cr. Game fees	£932 4 9 £932 4 9 £ s. d. 980 16 9 £ s. d. 980 16 9 £5980 16 9 £ s. d. 1,717 15 8 1,596 1 9 1,355 12 10 1,371 0 1 1,863 16 5 1,24 1 10
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores Te Anau steamer: Maintena Renovations due to fire dam Purchase of stores Freight, repairs, travelling-e Depreciation	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c. age (Milford Hoxpenses	STEL A ACCOUNT &c.) &c.)	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 8 31 13 8 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9	CASCADE CREEK CAMP, AND TE ANAU STAR ENDED 31st March, 1938. CASCADE CREEK CAMP, AND TE ANAU STAR ENDED 31st March, 1938. Cr. Board and accommodation Launch and boat hire Sale of tobacco, sweets, &c Miscellaneous receipts Te Anau steamer— Fares Miscellaneous receipts Stores on hand, 31st March, 1938	£932 4 9 £932 4 9 £930 16 9 £980 16 9 £5980 16 9 £5980 16 9 £5980 10 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores Te Anau steamer: Maintena Renovations due to fire dam Purchase of stores Freight, repairs, travelling-e	MILFORD HO WORKING Wages, tools, ance, fuel, &c. age (Milford Ho	STEL A ACCOUNT &c.) bostel)	£ s. d. 740 12 10 119 17 s. 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9 190 13 2	Cr. Game fees	£932 4 9 £932 4 9 £932 4 9 £ s. d. 980 16 9 E980 16 9 E980 16 9 E980 16 9 E980 16 9 E980 16 9 E980 16 1 9 E980 1 9
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores Te Anau steamer: Maintena Renovations due to fire dam Purchase of stores Freight, repairs, travelling-e Depreciation	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c. age (Milford Hoxpenses	STEL A ACCOUNT &c.) bostel)	£ s. d. 740 12 10 119 17 s. 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9 190 13 2	Cr. Game fees	£932 4 9 £932 4 9 £ s. d. 980 16 9 £ s. d. 980 16 9 EFFEAMER. £ s. d. 4,717 15 8 596 1 9 355 12 10 371 0 1 863 16 5 24 1 10 1,544 2 0
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Dr. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores Te Anau steamer: Maintena Renovations due to fire dam Purchase of stores Freight, repairs, travelling-e Depreciation	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c. age (Milford Hoxpenses	STEL A ACCOUNT &c.) bostel)	£ s. d. 740 12 10 119 17 s. 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9 190 13 2	Cr. Game fees	£932 4 9 £932 4 9 £ s. d. 980 16 9 £ s. d. 980 16 9 £5980 16 9 £ s. d. 10 1 5 8 10 1 9 £ s. d. 10 1 1 5 8 10 1 9 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE, Or. Stores on hand, 1st April, 19 Salaries and wages Maintenance of track (stores Te Anau steamer: Maintena Renovations due to fire dam Purchase of stores Freight, repairs, travelling-e Depreciation Writings-off	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c. age (Milford Hoxpenses	STEL A ACCOUNT &c.) bostel)	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9 190 13 2 £13,786 3 0 £ s. d	Cr. Game fees Miscellaneous fees Balance carried down Net loss, to Income and Expenditure Account Net loss, to Income and Expenditure Account CASCADE CREEK CAMP, AND TE ANAU & Cr. Board and accommodation Launch and boat hire Sale of tobacco, sweets, &c. Miscellaneous receipts Te Anau steamer— Fares Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down	£932 4 9 £932 4 9 £ s. d. 980 16 9 £980 16 9 £5980 16 9 £5980 16 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 10 10 10 10 10 10 10 10 10 10 10 10
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE,	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c. age (Milford Hoxpenses	STEL A ACCOUNT &c.) bostel)	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, F FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9 190 13 2 £13,786 3 0 £ s. d 5,313 12 5	Cr. Game fees	£932 4 9 £932 4 9 £ s. d. 980 16 9 £5980 16 9 £5980 16 9 £5980 16 9 £5980 16 1 9 £5980 10 10 £5980 10
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE,	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c. age (Milford Hoxpenses	STEL A ACCOUNT &c.) bostel)	£ s. d. 689 5 7 128 1 4 163 9 10 £ s. d. 689 5 7 128 1 4 163 9 10 £ s. d. 689 5 7 128 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 1 163 9 10 £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9 190 13 2 £13,786 3 0 £ s. d 5,313 12 5 289 4 2	Cr. Game fees Miscellaneous fees Balance carried down Net loss, to Income and Expenditure Account CASCADE CREEK CAMP, AND TE ANAU STATE ANAU STATE AND	£932 4 9 £932 4 9 £ s. d. 980 16 9 £5980 16 9 £5980 16 9 £5980 16 9 £5980 16 1 9 £5980 10 10 £5980 10
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE,	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c. age (Milford Hoxpenses	STEL A ACCOUNT &c.) bostel)	£ s. d. 740 12 10 119 17 8 58 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 4 163 9 10 £980 16 9 ND TRACK, 1 FOR THE Y £ s. d. 1,315 1 10 2,716 5 9 847 18 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9 190 13 2 £13,786 3 0 £ s. d 5,313 12 5 289 4 2 1,451 12 3	Cr. Game fees Miscellaneous fees Balance carried down Net loss, to Income and Expenditure Account Net loss, to Income and Expenditure Account CASCADE CREEK CAMP, AND TE ANAU & Cr. Board and accommodation Launch and boat hire Sale of tobacco, sweets, &c. Miscellaneous receipts Te Anau steamer— Fares Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account	£ s. d. 2980 16 9 £980 16 9 £980 16 9 £980 16 9 £13,786 3 0 £ s. d. 7,054 8 10
Salaries and wages Stores, repairs, freight, &c. Depreciation Writings-off Balance brought down Head Office expenses Interest on capital GLADE HOUSE,	MILFORD HO WORKING 37 , wages, tools, ance, fuel, &c. age (Milford Hoxpenses	STEL A ACCOUNT &c.) bostel)	£ s. d. 689 5 7 128 1 4 163 9 10 £ s. d. 689 5 7 128 1 4 163 9 10 £ s. d. 689 5 7 128 1 1 13 13 2 £932 4 9 £ s. d. 689 5 7 128 1 1 163 9 10 £ s. d. 1,315 1 10 2,716 5 9 847 18 6 231 13 8 564 8 1 4,079 6 8 1,891 12 7 1,949 2 9 190 13 2 £13,786 3 0 £ s. d 5,313 12 5 289 4 2	Cr. Game fees Miscellaneous fees Balance carried down Net loss, to Income and Expenditure Account Net loss, to Income and Expenditure Account CASCADE CREEK CAMP, AND TE ANAU & Cr. Board and accommodation Launch and boat hire Sale of tobacco, sweets, &c. Miscellaneous receipts Te Anau steamer— Fares Miscellaneous receipts Stores on hand, 31st March, 1938 Balance carried down Net loss, to Income and Expenditure Account	£932 4 9 £932 4 9 £ s. d. 980 16 9 £980 16 9 £5980 16 9 £5980 16 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 9 £5980 10 10 10 10 10 10 10 10 10 10 10 10 10

$\label{eq:department} \mbox{ DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY—continued.}$

MISCELLANEOUS RESERVES.

		US RESERVES.
		EAR ENDED 31st MARCH, 1938.
Dr. £ s Salaries .	4 10	Cr. £ s. d. Rents . . . 487 6 4 Fire insurance recovered (Te Anau Hotel) . 80 0 0 0 Balance brought down . . 262 4 7
£829 10	0 11	£829 10 11
Balance brought down £ s Head Office expenses 207 l Interest on capital 279 l	6 7	Net loss, to Income and Expenditure Account $\begin{array}{cccccccccccccccccccccccccccccccccccc$
£749 1:	3 1	£749 13 1
PASSENGER	BOO	OKING ACCOUNT.
Working Account for the	HE Y	EAR ENDED 31st March, 1938.
	s. d. _[Cr. £ s. d.
Net loss at— Rotorua	6 6	Commission on Government tour orders
Christehurch 502	5 . 8	Net profit at—
Dunedin 308 18 Overseas commission on tours 2,732 11		Auckland 3,115 6 4 Wellington 1,471 18 0
Miscellaneous expenses	1 3	Invercargill
Head Office expenses 1,693	1 8	
Interest on capital		
Net profit, to Income and Expenditure Account 124 1		
£6,116	4 8	$\frac{£6,116}{4}$ 8
SYDNEY AND	MEL	BOURNE OFFICES.
Working Account for the	E Y	EAR ENDED 31st March, 1938.
	s. d.	Cr. £ s. d.
Salaries and allowances 4,847 13		Commission earned
Rent 2,299 1. Postage, printing and stationery, travelling-	1 4	Net loss, to Income and Expenditure Account 8,810 5 7
expenses, &c 2,503		
Depreciation 101 (0 Writings-off		
Interest on capital		
£9,808 4	4 10	£9,808 4 10
		OFFICE.
		EAR ENDED 31st March, 1938.
	. d.	Cr. £ s. d. Net loss, to Income and Expenditure 3,898 5 2
Salaries, wages, and allowances		Net loss, to Income and Expenditure 3,898 5 2
Postage and travelling-expenses 1,024		
Depreciation	$egin{array}{c c} 6 & 3 & 4 \\ 4 & 11 & 4 \end{array}$	
Interest on capital		
£3,898 5	5 2	£3,898 5 2
	OT.	DD ANGU
		BRANCH.
		EAR ENDED 31st March, 1938.
Dr. £ s. Stores on hand, 1st April, 1937 659 15	. d.	Cr. £ s. d. Sale of photographs, &c. 687 14 3
Salaries 1,274 16	6	Sale of films 1,642 11 7
Advertising in newspapers and periodicals . 10,804 8 Advertising in United Kingdom 6,789 2		Stores on hand, 31st March, 1938 1,118 5 7 Balance carried down 36,678 4 4
Folders, booklets, and posters	3	Editable Conflict Covil
Grants re expenses of lectures		
Miscellaneous publicity and general expenses . 3,204 10 Photographs, films, window displays, pictures . 11,415 14		•
Reuter's telegram co-payment for special telegrams 423 0	11	
Depreciation		Control of the Contro
	-	the state of the s
$\frac{£40,126}{}$ 15	9	£40,126 15 9
	d.	£ s. d.
Balance brought down 36,678 4 Head Office expenses 1,802 18		Net loss, to Income and Expenditure Account 38,572 3 7
Interest on capital		
£38,572 3	7	£38,572 3 7
200,012 0		200,012 3 1

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY—continued. LONDON OFFICE.

WORKING ACCOUNT	FOR THE YEA	AR ENDED 31st MARCH, 1938.	
Dr.	£ s. d.	Cr.	£ s. d.
Salaries Postages, travelling-expenses, &c	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Net loss, to Income and Expenditure Account	721 0 9
Louising traversing tr	£721 6 9		${£721} 69$
	2721 0. 3		
	D TERRITOR O	OTHERCE	
	BRUSSELS		
Working Account		AR ENDED 31st MARCH, 1938.	o 1
Dr. Salaries, allowances, and wages	$\begin{bmatrix} £ & s. & d. \\ 2,110 & 8 & 4 \end{bmatrix}$	Cr. Net loss, to Income and Expenditure Account	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Travelling-expenses, postages, &c	472 11 5	*	
Depreciation	$egin{array}{cccc} 14 & 3 & 8 \ 7 & 5 & 6 \ \end{array}$		
•	£2,604 8 11		£2,604 8 11
•			
	TOR ANOTHER	C OPETCE	
	LOS ANGELES		
Working Account		ar ended 31st March, 1938.	£ s. d.
Dr. Salaries, allowances, and wages	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Cr. Net loss, to Income and Expenditure Account	0 004 10 4
Travelling-expenses, postages, &c	$\begin{bmatrix} 606 & 12 & 8 \\ 301 & 6 & 5 \end{bmatrix}$	· · · · · · · · · · · · · · · · · · ·	
Rent	27 12 8		
Interest on capital	13 14 1		·
	£2,685 19 5		£2,685 19 5
		-1 75 1006	
	-SHEET AS AT	31st March, 1938. Assets.	
Capital— £ s. d.	£ s. d.		£ s. d.
Public Works Fund 678,241 9 11			193,621 9 3 $272,411$ 15 9
Employment Promotion Fund 330 19 6	S	Stores	13,984 0 6
Creditors—		Motor-vehicles Live-stock	644 7 9
Departmental 6,675 13 7		Furniture and fittings \ldots \ldots \ldots Debtors— \pounds s. d.	26,506 0 5
Sundry	16,956 14 8	Departmental 5,907 0 2	
Passenger booking— Ticket Sales Account	22,027 5 2	Sundry	16,622 8 11
Suspense Account		Water and drainage systems Rotorua electric system : Land, transmission-line,	80,624 3 10
Deposits on Tours Account Reserve for doubtful debts	497 7 9	buildings, &c	54,074 10 8
Writings-off reserve		Plant and machinery	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Deposit Account, Rotorua	315,443 16 10 I	Electric systems at hotels Steamers, launches, and boats	$24,467 16 9 \\ 5,461 18 4$
·	ļi	Bridges	$2,775 \ 14 \ 10$
		Garden implements	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
and the second of the second o	J	Linen, cutlery, crockery, silverware, &c.	14,959 5 2 1,001 18 4
	(Telephone-lines	302 19 9
		Refrigerating-plant (London), half-share	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
]]	Photographic apparatus	3,581 4 10
		Assets in Suspense	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	. (Cash in hands of receivers	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
	(Cash on deposit, Rotorua Office	129 0 3
		Cash in General Post Office	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
		Remittances in transit, and outstanding balances	
	·	at tourist bureaux	17,368 14 7
		penditure over income	305,799 8 8
	076,186 3 7	$\hat{\mathbf{\epsilon}}$	1,076,186 3 7
		T T Garage Co	Managar
A CANADA		L. J. SCHMITT, General	manager.

L. J. SCHMITT, General Manager.
J. Houston, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

DEPARTMENT OF JUSTICE.

Income and Expenditure Account for the Year ended 31st March, 1938.

· · · · · · · · · · · · · · · · · · ·		Courts an	nd General.	
Salaries— $\stackrel{Expenditure.}{\mathfrak{L}}$	s. d.	£ s. d.	Income. \mathfrak{L} s. d. \mathfrak{L}	
Judges 18,250	0 0		Supreme Court: Fees, fines, &c. 49,532 5 6	s. d.
Magistrates and staff 99,176	3 9		Magistrates' and Wardens' Courts:	
Travelling allowances and expenses		$7,891 \ 11 \ 1$		19 6
Transfer and removal expenses		1,311 5 1	Money-lenders' license fees 2,257	10 0
Advertising, books, &c. Annotation of statutes	• •	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Tipomas form Times Comment	$\begin{array}{ccc} 15 & 0 \\ 4 & 0 \end{array}$
Fuel, light, &c.		$3,400 \ 0 \ 1$	Proportion of fees under Auctioneers Act, 1928 660	5 0
Grant in aid of Judges' library, Wellington Postage, telegrams, &c.		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Proportion of fees under Land Agents Act	3 7
Printing and stationery	• •	0.054 0 0	Assessed rents	$\begin{array}{ccc} 5 & 4 \\ 14 & 6 \end{array}$
Rents Typewriter repairs		849 3 1	Sales: Justices Manuals 19	10 4
Telephones	• • •	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Balance, being excess expenditure over income 39,434	15 5
Cleaning courthouses		1,827 19 0		
Commission on money-orders		$55\ 17\ 3$ $4,665\ 6\ 0$		
Criminal prosecutions		10,502 6 2		
Expenses: Law Revision Committee Expenses under Juries Act, 1908		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	•	
Expenses under Reformatory Institutions Act.	1909	2,913 8 4		
Special grants (compassionate allowances, &c.) Sundry expenses		$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Fines irrecoverable		111 0 9		
Repairs and maintenance of buildings Depreciation	. ••	7,845 6 3		
Interest on capital		$10,371 3 0 \\ 18,367 14 4$		
		:		
	÷	£196,838 2 8	£196,838	2 8
		7 0		
77 7*4			office.	
Salaries Expenditure.		£ s. d 4,971 17 6	Revenue—	s. d.
Fuel, light, &c		43 8 1	Patents, Designs, and Trade-marks Act 13,652	15 7
Patent Office Journal	• • •	$709 12 2 \\ 119 16 2$	Copyright Act 15	
Printing and stationery		295 12 1		
Rents	• •	$\begin{array}{cccc} 723 & 13 & 9 \\ 4 & 12 & 8 \end{array}$		
Travelling-expenses	• •	2 16 11		
Typewriter repairs Depreciation		$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Interest on capital	• •	170 0 7		
Ti				
Interest on capital		$170 \ 0 \ 7$	£13.668	8 4
Interest on capital		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	£13,668	8 4
Interest on capital		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		8 4
Interest on capital Balance, being excess income over expenditure Expenditure.		170 0 7 6,574 5 1 £13,668 8 4 Bankr £ s. d.	uptcy.	
Interest on capital		170 0 7 6,574 5 1 £13,668 8 4 Bankr £ s. d. 6,404 17 7	uptcy. Revenue: Court fees and commission 5,264	s. d. 17 2
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c.		170 0 7 6,574 5 1 £13,668 8 4 Bankr £ s. d.	uptcy.	s. d. 17 2
Interest on capital		### Bankr ### ### ### ### ### #### ###########	uptcy. Revenue: Court fees and commission 5,264	s. d. 17 2
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery		Bankr £13,668 8 4 Bankr £ s. d. 6,404 17 7 148 12 6 10 8 6	uptcy. Revenue: Court fees and commission 5,264	s. d. 17 2
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees		Bankr \$\frac{\pmath}\pmath{\park}\park}\pmath{\pmath{\pmath{\pmath{\pmath{\pmath{\pmath{\pmath{\pmath{\pmat	uptcy. Revenue: Court fees and commission 5,264	s. d. 17 2
Interest on capital		Bankr £ s. d. 6,404 17 7 148 12 6 10 8 6 7 7 0 198 10 10 123 17 5	uptcy. Revenue: Court fees and commission 5,264	s. d. 17 2
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances		Bankr £ s. d. 6,404 17 7 148 12 6 10 8 6 7 7 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9	uptcy. Revenue: Court fees and commission 5,264	s. d. 17 2
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation		## 170 0 7 6,574 5 1 ## 213,668 8 4 ## Bankr ## 8 a. d. 6,404 17 7 148 12 6 10 8 6 7 7 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7	uptcy. Revenue: Court fees and commission 5,264	s. d. 17 2
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses		## 170 0 7 6,574 5 1 ## 213,668 8 4 ## Bankr ## 8 a. d. 6,404 17 7 148 12 6 10 8 6 7 7 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7	uptcy. Revenue: Court fees and commission 5,264	s. d. 17 2
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation		## 170 0 7 6,574 5 1 ## 1813,668 8 4 ## ## ## 1813,668 8 4 ## ## ## 1813,668 8 4 ## ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 ## 1813,66	nuptcy. Income. Revenue: Court fees and commission 5,264 Balance, being excess expenditure over income 4,024	s. d. 17 2 3 4
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation		## 170 0 7 6,574 5 1 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813 6 6 6,404 17 7 148 12 6 6 10 8 6 7 7 0 198 10 10 123 17 5 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7 14 9 7	ruptcy. Income. Revenue: Court fees and commission 5,264 Balance, being excess expenditure over income 4,024	s. d. 17 2
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation		## 170 0 7 6,574 5 1 ## 1813,668 8 4 ## ## 1813,668 8 4 ## ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 ##	Revenue: Court fees and commission 5,264 Balance, being excess expenditure over income 4,024	s. d. 17 2 3 4
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure.		## 170 0 7 6,574 5 1 ## 1813,668 8 4 ## ## ## 1813,668 8 4 ## ## ## 1813,668 8 4 ## ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 ## 1813,66	Revenue: Court fees and commission 5,264 Balance, being excess expenditure over income 4,024 £9,289 neral's Office.	s. d. 17 2 3 4
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries		## 170 0 7 6,574 5 1 ## 13,668 8 4 ## Bankr ## 8. d. 6,404 17 7 148 12 6 6 10 8 6 7 7 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7 14 9 7 19 16 9 ## 19,289 0 6 ## Registrar-Gen	Revenue: Court fees and commission	s. d. 17 2 3 4
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure.		## 170 0 7 6,574 5 1 ## 1813,668 8 4 ## ## 1813,668 8 4 ## ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 6	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to Post Office		## 170 0 7 6,574 5 1 ## 13,668 8 4 ## Bankr ## 8. d. 6,404 17 7 148 12 6 6 10 8 6 7 7 0 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7 14 9 7 19 16 9 ## 189,289 0 6 ## Registrar-Gen ## 8. d. 14,016 15 9 **556 0 3 2,388 13 10	Revenue: Court fees and commission	s. d. 17 2 3 4
Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to Post Office Fuel, light, &c. Postage, telegrams, &c.		## 170 0 7 6,574 5 1 ## 213,668 8 4 ## Bankr ## 8 8 d. 6,404 17 7 148 12 6 6 10 8 6 7 7 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7 14 9 7 19 16 9 ## 49 7 19 16 9 ## 49 7 19 16 9 ## 49 7 19 16 9 ## 556 0 3	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to non-permanents Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery		## 170 0 7 6,574 5 1 ## 213,668 8 4 ## Bankr ## 8. d. 6,404 17 7 148 12 6 6 10 8 6 7 7 0 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7 14 9 7 19 16 9 ## 49 7 19 16 9 ## 49 7 19 16 9 ## 49 7 19 16 9 ## 556 0 3 2,388 13 10 115 12 0 661 16 11 963 13 11	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery		## 170 0 7 6,574 5 1 ## 1813,668 8 4 ## Bankr ## \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to non-permanents Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery Rents Telephone services Transfer expenses		## Bankr ## Bankr ## \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to non-permanents. Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery Rents Telephone services Transfer expenses Travelling-allowances, &c.		## Bankr	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery Remuneration of births, deaths, and marriages— Fayment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery Rents Telephone services Transfer expenses Transfer expenses Transfer expenses Transfer expenses Transfer expenses Typewriter repairs		## 170 0 7 6,574 5 1 ## 13,668 8 4 ## Bankr ## \$ s. d. 6,404 17 7 148 12 6 10 8 6 7 7 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7 14 9 7 19 16 9 ## 19 16 9 ## 19 10 9 ## 10 10 10 10 10 10 10 10 10 10 10 10 10	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery Rents Travelling-allowances, &c. Sundry expenses Typewriter repairs Depreciation		## 170 0 7 6,574 5 1 ## 1813,668 8 4 ## ## 1813,668 8 4 ## ## 1813,668 8 4 ## ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 4 ## 1813,668 8 1	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to non-permanents. Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery Rents Transfer expenses Travelling-allowances, &c. Sundry expenses Travelling-allowances, &c. Sundry expenses Typewriter repairs Depreciation Interest on capital		## 170 0 7 6,574 5 1 ## 13,668 8 4 ## Bankr ## \$ s. d. 6,404 17 7 148 12 6 10 8 6 7 7 0 198 10 10 123 17 5 948 10 10 1,326 13 4 46 9 10 28 19 9 10 6 7 14 9 7 19 16 9 ## 19 16 9 ## 19 10 9 ## 10 10 10 10 10 10 10 10 10 10 10 10 10	Revenue: Court fees and commission	s. d. 17 2 3 4 0 6 s. d. 9 10
Interest on capital Balance, being excess income over expenditure Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery Rents Travelling-allowances, &c. Sundry expenses Typewriter repairs Depreciation		## Bankr ## Bankr ## \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Revenue: Court fees and commission	s. d. 17 2 3 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
Expenditure. Salaries Advertising Fuel, light, &c. Law-costs Postage, telegrams, &c. Printing and stationery Remuneration to Deputy Assignees Rents Transfer expenses Travelling expenses and allowances Sundry expenses Depreciation Interest on capital Expenditure. Salaries Registration of births, deaths, and marriages— Payment to non-permanents. Payment to Post Office Fuel, light, &c. Postage, telegrams, &c. Printing and stationery Rents Transfer expenses Travelling-allowances, &c. Sundry expenses Travelling-allowances, &c. Sundry expenses Typewriter repairs Depreciation Interest on capital		## Bankr	Revenue: Court fees and commission	s. d. 17 2 3 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6

DEPARTMENT OF JUSTICE—continued.

Income and Expenditure Account for the Year ended 31st March, 1938—continued.

Court	αf	Ranian	and	A directment	Commissions.	
Court	o	neowew	arna	Adaustment	Commussions.	

		Expendit	ure.		£	s.	d.	Income.	£	s.	$^{\mathrm{d}}.$
Salaries					13,766	17	9	Revenue—			
Fees to members					39,848	0	2		505		
Postage, telegrams,	&c.		• • •	٠	1,071	8	1	Sale pamphlets			
Printing and station	iery			, .	426	13	1	Balance, being excess expenditure over income	69,758	17	0
Travelling allowance	es and	expenses			13,971						
Rents		••			1,073	6	5				
Sundry expenses—											
Valuation fees					143	12	10				
Fuel, light, &c.		• • ,				7	2				
Overtime					33	3	0				
Interest on capital					14	8	8				
_											
					£70,424	11	6	£	70,424	11	6
]··			====

PRISON AND BORSTAL INSTITUTIONS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

INCOME AND	EXPENI	MACKI	E ACCOU	IN T	FO	K THE FEAR ENDED SIST MARCH, 1990.
Expendit	ture.		£	s.	d.,	Income. £ s. d.
Rations			15,841	9	8:	Rent of departmental buildings 3,893 10 0
Clothing, footwear, and equipment			6,916	3	3	Sundry credits and recoveries 4,958 16 11
Earnings, wages, and gratuities,	prisoners	and				Value of prison labour capitalized on works 752 10 10
dependants	•		12,235	7	2	Surplus on industry accounts 11,142 4 10
Hospital maintenance and medicine	8		986	18	8	Net cost departmental upkeep (£156 19s. 6d. per
Transport and travelling expenses			5,134	1	2	prisoner per annum) 133,742 3 0
Maintenance of buildings and groun	ds		3,371	16	1	
Salaries and allowances			63,704	13	6	
Fuel, light, water, &c			5,909	- 1	3	
Postages, telegrams, stationery, &c.			1,264	19	2	
					-	
			115,364		11	
Interest and depreciation			32,862	1	4	
	£	s. d.	e - 2		- 1	
Head Office administration expenses		4 5				
Less surplus, General Store						
Accounts	102	10 1		_		
			6,262	14	4	
			0774 400			£154.489 5 7
			£154,489	5	7	2104,409 0 7
			· · · · · · · · · · · · · · · · · · ·			

<u></u> 1 - 3	Net Balances after charging Labour.	Labour Allocation.	Public Account Surplus.		
Industry accounts— Blockmaking Bootmaking and repairs Brickwork Farming Gardening Laundering Roadwork and transport Quarrying Clothing industry Tobacco culture and manufacture Miscellaneous		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	£ s. d. 37 3 0 712 5 3 5,022 7 8 1,230 5 10 230 6 2 2,010 0 8 2,209 8 3 796 14 4 129 9 11 280 8 8	£ s. d. 355 7 0 1,369 13 1 1,482 8 6* 1,421 5 2 349 13 9 584 12 0 4,208 14 0 1,358 18 9 2,637 19 2 92 16 0 245 14 5	

* Deficit.

PRISONS HEAD OFFICE ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

Expenditure.						come.	£	s.	d.
	£ s.	d. £	s.	d.	Net expenditure for year: Hea	d Office administra-			
Salaries and allowances	5,339 10	0			tion transferred to General Inc	ome and Expenditure			
Advertising, books, &c.	55 11					••	6,365		5
Postages, telegrams, printing, and					Prisons Board	••	377	8	7
stationery	$272 \ 11$	8		- 3	1				
Transport and travelling expenses	235 19 1	10							
Fuel, light, water, and sanitary	101 11	1							
Maintenance of buildings	0 9	1		1	in the second of				
Sundry expenses	9 11	4							
Rent of buildings	350 - 0			_					
		-6,365		5					
Prisons Board administration expenses ((travelling)	377	8	7	*				
			7.0	_:			£6,742	19	
		£6,742	13	0.			20,742	10	
				_	1	•			

. DEPARTMENT OF JUSTICE—continued.

PROBATION ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expenditure.		£	s.	d.	1	Income.		£ s. d.
Salaries and allowances		3,412	3	7	Net expenditure for year		 	4,289 10 9
Postages, telegrams, printing, and stationery		152	15	8	1			,
Rent of buildings		182	-0	0				
Assistance to discharged prisoners and grants	to							
Prisoners' Aid Societies		215	18	1				
Transport and sundry expenses		180	4	8				
Interest on capital		1	0	6				
Depreciation on furniture and fittings		7	8	3				
Compassionate allowance		138	0	0				
		£4,289	10	9				£4,289 10 9
		رسی صبع نجیک		==				والكان والكسية أشبين المسبئ أسبين أسبيي

GENERAL STORES (AUCKLAND AND WELLINGTON)

Working Account for the Year ended 31st March, 1938.

Dr. Opening stocks in store and in transit Manufactured articles received from workshops Purchases for issue and for manufacture Freight, cartages, postages, &c. Salaries Prison labour Interest on capital Profit to General Income and Expenditure Account	6,778 9,835 7,224 77 354 31	3 10 14 14 6 16 11	9 8 7	prisons		5,242	18 10 8 2 8 10
	£24,662		10		£	24,662	6 10

AUCKLAND PRISON: CLOTHING INDUSTRY.

Profit and	Los	ss A	ccc	OUNT F	OR	TH	IE YEAR ENDED 31st MARCH, 1938.			
Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.
Opening stocks—							Sales to Government Departments and transfers to			
Completed work and work in progress	65	18	5				general store	5,491	8	6
Loose tools		15	2				Closing stocks— £ s. d.	•		
				75	13	7.	Completed work and work in progress 62 11 2			
Sundry expenses—							Loose tools 9 0 3			
Raw materials				2,073	16	3		71	11	5
Cleaning materials				33	17	7				
Machine parts and repairs				71	1	8				
Fuel, light, power, and water				85	13	10				
Freight and cartage				5	7	4	•			
Sundries				25	17	.0				
Prison labour				796	14	4				
Supervision				327	13	6				
Interest on capital				32	6	6	·			
Depreciation of plant and machinery				37	13	6				
Rent of workshop				156	0	0	*			
Net profit on working				1,841	4	10				
Trot protection of the second							<u></u>			
			4	£5,562	19	11	${\mathfrak L}$	5,562	19	11
			=						=	-

BOOTMAKING AND REPAIRING INDUSTRY (AUCKLAND AND INVERCARGILL).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr. Opening stocks— Loose tools Work in progress	£ s. d. 182 15 0	£ s. d.	Cr. Manufactures and repairs Closing stocks— Loose tools Work in progress and completed work	£ s. d. 238 18 9 220 14 3	£ s. d. 6,557 2 8
Raw materials used		4,099 16 3	*		$459 \ 13 \ 0$
Tools, machine parts, and repairs		158 5 2			
Fuel, light, and power		24 7 6			
Freight and cartage		$60 \ 0 \ 6$			
Handling charges		$228 \ 19 \ 9$			
Royalty		41 8 10			
Sundries		16 0 1			
Prison labour		712 5 3	·	,	
Supervision and officers' labour					
Interest on capital		51 13 10			
Depreciation on plant and machinery		40 19 3			
Rent of workshops		104 0 0			
Net profit on industry for year	,.	$657 - 7 \cdot 10$			
		£7,016 15 8		· -	£7,016 15 8

7—B. I [Pt. IV] Sup. to 1938.

DEPARTMENT OF JUSTICE—continued.

PAPARUA PRISON: BLOCK AND TILE MAKING INDUSTRY.

PROFIT AND L	oss Account	FOR THE YEAR	R ENDED 31st	Максн, 1938.
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- 	 			•				
Dr.		£ s.	d.	Cr.			£ s.	d.
Opening stocks: Stock-in-trade	 	613 - 3	8	Sales and issues of blocks and tiles	• •	• •	755 15	9
Materials	 	175 12	2	Closing stocks: Stock-in-trade	• •	• •	563 17	3
Freight and cartage	 	47 1	2					
Prison labour	 	37 3	0					
Interest on capital	 	43 2	6					
Depreciation on buildings and plant	 	18 10	6					
Supervision and officers' labour	 • •	66 16	0					
Profit on working	 	318 4	0					
	_					_	1 010 10	
	£	1,319 13	0			t	21,319 13	U
	=			1.		=		

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

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.			£ s.	d.		Cr.				£	s.	
Raw materials		 	 258 11	1	.	Manufactured products	 ••	• •	• •	434	6	0
Freight, cartage, and	packing	 	 $63\ 13$	2								
Tools and repairs		 	 1 17	7	1							
Prison labour		 	 16 18	- 5	,							
Supervision		 	 6 19	- 8	;							
Interest on capital		 	 3 12	- 6	i							
Net profit for year		 	 82 13	7	'							
					-				•	0404	0	
			£434 6	0	,				;	£434	О	U
					-							-

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

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	PROFIT	AND	Loss	Acce	OUNT 1	FOR	TE	IE YEAR ENDED SIST MAR	он, т	കര.				
Dr.					£	s.	d.	Cr.				£		d.
Opening stocks: Metal					1,368	2	5	Sales of metal, &c				.,		-
Machine parts, tools, an					783	11	11	Royalty from leases				450		0
Explosives					102	0	0	Closing stocks: Metal				1,387		7
Lubricants					45	4	0	Net loss on working for year	• • •			850	9	6
Maintenance of quarry:	roads				0		10							
Tractor expenses .						19	10							
Fuel, light, power, and	water				646		1							
Freight and cartage .					1,077		5							
Hospital maintenance of	of accident	cases				0		'						
Sundry expenses						10								
Prison labour .					2,209		_							
Supervision					2,364		9							
						15								
Depreciation on building	ıgs, plant, a	and ho	rses		1,182	18	0							
				_							_	10 555	10	
				£	10,575	12	1				£	10,575	12	1
				=							-			

LAUNDERING, MENDING, AND SEWING INDUSTRY (POINT HALSWELL AND ADDINGTON).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

PROF	IT AND	LOSS	ACC	OUNT .	FOR	TI	HE LEAR ENDED SIST MARCH, 1990.		
Dr.				£	s.		Cr.	s.	. d.
Cleaning materials				93	11	2			
Manualina and asserting a magazinale				7	19	6			7
Fuel, light, and power				263		1	Government Departments 1,59	8 6	8
Repairs to plant				93	9	9			
Cartage, laundry-work					11	6			
Sundries				32	2	10			
Prison labour				230		2			
Supervision				455		6	•		
Interest on capital				108	4	8			
Depreciation of buildings and p	lant			138		3			
Net profit for year				354	5	10			
				£1,876	7	3	£1,85	6 7	7 3

WAIKUNE PRISON: MOTOR TRANSPORT.

Profit and Loss Account for the Year ended 31st March, 1938.

,11011	1 11111	 				•			
Dr.		£	s.	d.	Cr.		£	s.	d.
Opening stocks: Loose tools and	istores	 549	3	6	Cartages—				
Benzine, oil, &c.		 1,859	11	4	General		 257	19	8
Tires and tubes		 316	9	10	For Government Departments		 980	13	5
Machine parts, tools, repairs, and	d replacements	 693		8	For own institution and roadworks		 3,478	6	3
Sundries		 24	15	6	For other institutions		 476	9	6
Prison labour		 694		10	Closing stocks: Loose tools and stores		 617	2	8
Supervision and officers' labour.		 599							
Interest on capital		 73	19						
Depreciation of motors, plant, &	e	 965	_						
Net profit on working		 34	19	5					
		£5,810	11	6			£5,810	11	6
									=

DEPARTMENT OF JUSTICE—continued.

WAIKUNE PRISON: ROADMAKING AND MAINTENANCE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.				£	s.	d.	Cr.			£	s.	$_{\mathrm{d}}.$
Opening stocks—							Roadwork credits from o	ther Departr	nents	 8,397	4	7
Horses	• •		 	48	10	10	Sale of metal	•••		 14	5	3
Loose tools and stor			 	216	2	6	Sundry sales			 105	11	6
Tools, repairs and plan	nt main	tenance	 	210	16	5	Closing stocks—					
			 	3,203	7	10	Loose tools and stores	• •		 126	11	8
Explosives			 		19		Horses			 13	15	6
Sundries			 	5	16							
Fuel and oil			 	201								
Prison labour			 	1,315								
Officers' supervision			 	1,243		2	-					
Interest on capital			 	10	_	-						
Depreciation on plant			 	23								
Net profit on working			 	2,163	13	11						
							1					
				£8,657	8	6				8,657	8	6
				W			l					
								*				

WELLINGTON PRISON: PRINTING INDUSTRY.

Working Account for the Year ended 31st March, 1938.

Dr.				£	s.	d. 1	Cr.			£	s.	d.
Opening stocks—							Printed departmental stationer	y		 900	4	2
Equipment, tools, and	. type			 41	2	1	Closing stocks—					
Materials	••			 33	12	10	Equipment, tools, and type		• •	 47	7	11
Purchases of paper and	stationer	У		 248	17	9.	Materials			 121	14	1
Purchases of loose tools,	type, eq	uipment,	&c.	 23	12	11	Net loss on working			 55	3	4
Sundry expenses				 3	17	6						
Prison labour				 87	9	6						
Supervision and officers'	labour			 62	9	6						
Interest on capital				 8	3	5						
Depreciation				 5	4	0						
- '												
				£514	9	6				£514	9	6
										يسيون		-
							,					

TOBACCO CULTURE AND MANUFACTURE INDUSTRY (AUCKLAND AND WAIKERIA).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr. Opening stocks—	£	s. d.	£	s. d.	Cr. Manufactures and leaf transferred	£ s. d. 1,216 13 10
Leaf. &c	671	8 4			Closing stocks— £ s. d.	1,210 10 10
Partly manufactured tobacco .		10 5			Leaf. &c 8 7 1	
2 02 02 0			707 1	8 9	Partly manufactured tobacco 37 6 6	
Leaf and ingredients used in manufactu	are		277	4 7		45 13 7
Freight, cartage, and packing			. 17	1 7	Net loss for year	$36\ 13\ 11$
Fuel, light, power, and water				0 1		
Sundry expenses				2 6		
Prison labour				9 11		
Officers' labour and supervision	• •	• •		0 6		
Interest on capital	• •	• •		5 5		
Depreciation on buildings	• • •	• •	12 1	8 0		
			£1,299	1 4		£1,299 1 4

RANGIPO PRISON.

FARM DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.		£ s. d.	Cr.	£	s.	d.
Development in progress at 1st Apr	il, 1937, brought		Value of developed pastures transferred to Land			
forward		$352 \ 10 \ 0$	Account during year	383	4	0 .
Seeds and manures		221 5 9	Grazing charges and crop credits	72	0	0
Fencing-wire and trees		$10 \ 3 \ 2$	Development charges transferred to Farm Working			
Freight and cartage		$42 \ 15 \ 9$	Account	27	12	2
Prison labour		$42 \ 4 \ 0$	Development in progress at 31st March, 1938, carried			
Supervision and officers' labour		84 6 2	forward	314	. 1	9
Interest on capital		$25 \ 2 \ 4$				
Depreciation of plant and implemen	ts	18 10 9	. 9			
-						
		£796 17 11		£796	17	11

DEPARTMENT OF	
RANGIPO PRI FARM WORKING ACCOUNT FOR THE	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Cr. \pm s. d. Sales and transfers of produce and live-stock . 2,405 13 7
Crops	Horse-labour on development, &c
Purchase and transfers of live-stock 1,673 1 4 Purchases and transfers of feed from farm 564 9 0 Seeds and manures 404 1 3 Weeks are received and plant maintenance 82 10 11	Crops
Labour on development-work written off 27 12 2 Freight and cartage, including use of horses and	Loss on working 1,331 8 7
Tractor expenses	
Prison labour	
Depreciation of buildings, plant, &c $12 \ 10 \ 0$ $12 \ 10 \ 0$	£8,625 5 5
PAPARUA	
FARM WORKING ACCOUNT FOR THE	YEAR ENDED 31ST MARCH, 1938.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Sales and transfers of produce and live-stock \pm s. d. $8,862$ 14 2
Crops 1,533 4 11	Closing stocks—
4,571 17 2	Crops 2,172 2 2 Stores and tools 209 12 10
Farm-produce consumed on farm and feed purchased 1,203 19 4	6,048 0 2
Seeds and manure 47 10 11	
Horse-shoeing and repairs to harness 58 14 7	
Freight, cartage, horse hire, and tractor charges . 783 5 0	
Sacks and threshing 247 15 10	
Sundries 198 0 8	
Supervision and officers' labour 1,069 5 9	
Interest on capital Depreciation of buildings, plant, &c	
Net profit on working	£14,910 14 4
	PRISON.
	THE YEAR ENDED 31st March, 1938.
Dr. £ s. d. Development in progress at 1st April, 1937, brought	Value of developed pastures transferred to Land
forward	Grazing charges and crop credits 232 16 7
Fencing-wire and trees	forward
Sundries 40 0 8	
Supervision and officers labour	
Depreciation of plant and implements	
£2,890 6 10	£2,890 6 10
	PRISON.
FARM WORKING ACCOUNT FOR TH	E YEAR ENDED 31st March, 1938. $Cr.$
Dr. £ s. d. £ s. d. Opening stocks—	
Live-stock 4,480 10 0 Crops 1,020 14 5	Horse-labour on development, &c
Stores and tools 6,029 18 9	Closing stocks— £ s. d.
Purchase and transfer of live-stock 1,161 19 1 Feed, &c., transferred from farm 1,496 9 10	Crops 763 12 0
Seeds and manure 109 14 1	6,587 11 3
Rabbiting expenses	
Freight and cartage, including use of noises and soo stractor	
Tractor expenses	7 .
Prison labour	
Interest on capital	
Depreciation of buildings, plans, 200 £14,181 19 10	£14,181 19 10

£14,181 19 10

DEPARTMENT OF JUSTICE—continued.

INVERCARGILL BORSTAL INSTITUTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

Dr. Opening stocks— £ Live-stock 3,344 Crops 1,019 Miscellaneous stores and tools 433	7 3 8 8		Cr. Sales and transfers of produce and live Sale of firewood and timber Closing stocks— Live-stock	£ s. d. 2,999 1 3	£ s. d. 6,655 8 7 283 7 0
Purchase of live-stock	1 16	97 11 9 30 4 5	Crops	$1,261 5 10 \\ 484 16 5$	
77 7 1 6		30 11 1	miscentaneous stores and tools	404 10 9	4,745 3 6
Condo for donormon		32 18 2	Net loss on working		0 700 0 0
G . J 1 . 1 . 1 1		50 10 3	Net loss on working	•••	3,000 0 0
Fencing and trees		31 17 0			
Horse-shoeing and repairs to harness		35 18 3			
Veterinary services		5 3 9			
Tools, repairs, and plant maintenance		$07 \ 9 \ 2$			
Freight and cartage		83 11 0			
Fuel, oil, and electric power		66 19 9			
Rent and rates		6 3 3			
Maintenance of farm buildings and roads		44 16 3			
Dairy expenses		31 10 7			
Sundries		33 12 3			
Prison labour		37 10 4			
Supervision and officers' labour		26 18 4			
Interest on capital	1,84				
Depreciation of buildings, plant, and leaseholds		06 15 3			
				_	
	£15,18	87 5 4		£	15,187 5 4
	-			_	

WAIKERIA BORSTAL INSTITUTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.					Cr.	
Opening stocks—		£ s. d	. £ s.	d.	·	£ s. d.
Live-stock	14	,373 8 9)		Sales and transfers of produce and	l live-stock 22,529 8 3
Crops	3	157 - 1 - 6	5		Closing stocks—	£ s. d.
Stores and tools	••	885 5 .2	2		Live-stock	15,131 5 0
Apiary		161 1 4	L		Crops, &c	2,652 19 8
			- 18,576 16	8	Miscellaneous stores and tools	1,294 0 2
Purchase of live-stock			3,522 4	7		19,078 4 10
Purchase of feed			254 19	9		**
Farm-produce consumed on t	farm		2,724 9	7		
Seeds and manures			1,553 15	9	•	
Fencing and trees						
Tools, repairs, and plant mai	ntenance		273 18	1		
Horse-shoeing and repairs to	harness			4		
Freight and cartage, including	g use of hors	es .				
Sacks and threshing	· .,			0		
Dairy expenses				4		
Orchard spray				2		
Electric current						
Sundries			157 12	10		
Prison labour			1,836 18	6		
Supervision and officers' labo	ur			0		
Interest on capital				0		
Depreciation of buildings and	${ m l} \; { m plant} \qquad .$			0		
Net profit on working			3,674 3	9		
			041 007 70			0.17 .005 **
			£41,607 13	1		£41,607 13 1

WI TAKO PRISON.

Farm Working Account for the Year ended 31st March, 1938.

Dr. Opening stocks— Live-stock Crops, &c Miscellaneous stores and tools	£ s. d. 1,595 1 6 428 13 4 161 18 5	Horse Closin	Cr. and transfers of live-stock and produce s and motor-truck charges transferred g stocks— \pounds s. d. 9-stock 1,500 12 0	£ s. d. 3,672 12 2 295 19 1
Indicated and stores are a second			ps, &c 304 12 0	
Purchase of live-stock		619 1 9 Mis	cellaneous stores and tools 180 17 9	
Farm-produce consumed on farm		206 16 3		1,986 1 9
Purchase of feed		169 5 6 Net lo	ss on working	282 - 5 - 0
Seeds and manures		399 7 3		
Fencing and trees		$9 \ 0 \ 1$		
Repairs and replacements to tools and	implements	$231 \ 11 \ 6$		
Motor-vehicles expenses		108 15 5		
Sundry expenses		100 3 0		
Prison labour	•••	756 17 0		
Supervision and officers' labour		1,031 14 6		
Interest on capital		335 9 9		
Depreciation of plant, &c		83 2 9		
		£6,236 18 0	£	6,236 18 0

DEPARTMENT OF JUSTICE—continued.

MINOR KITCHEN GARDENS.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.				Cr.			
Opening stocks—	£	s. d.	£ s. d.	Sales and transfers of produc	e	£ s. d.	£ s. d.
	. 254		-	D 14		40 18 5	
T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	230			17	,	623 3 9	
	. 70			Milk and cream		505 9 9	
vegetables and inve-stock reed.		0 11 10	567 6 1	To: 1 11		196 5 0	
Purchase of seeds and manures			76 17 10			29 1 5	
	• •	• •	11 17	MITO BOOK	• •		1,394 18 4
Purchase of poultry-feed			39 0 6	Closing stocks—			
Purchase of cattle-feed and pig-feed	• •	• • •	127 4	Live-stock and poultry		348 10 0	
Purchase and transfers of live-stock	• •		68 0 4	Vegetables and live-stock		311 19 4	
Feed, consumed on farm	• •	• •				97 8 3	
Tools, repairs to plant, &c.	• •	. •	30	1 001s and stores	••	· · · · ·	757 17 7
Freight, cartage, &c			16 16 (N-4 land and analysis			880 12 1
Rent of grazing paddocks			40 0 0			• •	000 12 1
Sundry expenses			23 0 0	The state of the s			
Prison labour			1,230 5 10	r ·			
Supervision			652 10 3				
Interest on capital			126 - 6				
Depreciation of plant, &c			20 - 9 - 0)			
_ ·_ ·				- ,			46 AND 0 A
			£3,033 8 0)			£3,033 8 0
				=			

COURTS, PRISONS, PATENTS, OFFICIAL ASSIGNEES, AND BIRTHS, DEATHS, AND MARRIAGE OFFICES.

			ъ.					- 91 - M. new 1090
			\mathbf{B}	LA.	NCE-SHEE!	ГΑ	S A	т 31st March, 1938.
Capital— Public Works Fund Consolidated Fund		$\begin{array}{c} abilities. \\ \pounds \\ 922,374 \\ 320 \ 371 \end{array}$	s. 13 9	d. 8 6	£	s.	d.	Freeholds Leaseholds
Donation for buildings		$1,242,746 \\ 2,250$	0	0	1,244,996	3	2	Taupo land-develor completed Taupo land-develor in progress
Treasury Adjustment Acco	unt				222,576	13	9	Buildings
Sundry creditors— Departmental Sundry		10,830 $13,505$			24,336	8	4	Libraries Furniture and fittings Stocks of stores on hand
Accrued earnings of prisone Accrued bankruptcy remur		ion		 	$2,862 \\ 785$	$^{11}_{\ 2}$	9 11	Implements and machine
Deposits				• •	$41,264 \\ 2,412$			Motor-vehicles Arms and accoutrements

1 OISI MINION, 1000.				
As	sets.			
Land and buildings-	£	s.	d.	£ s. d.
Freeholds	358,267	2	3	
Leaseholds	9,080	8	11	
Taupo land-development	0,000	-		
	84,594	6	9	
Taupo land-development	01,001	0	٠	
	2,466	11	9	
in progress	659,898		4	
Buildings	000,000	14	æ	1,114,307 2 0
20.43				4,093 9 4
Libraries	• •		• •	17,620 6 1
Furniture and fittings	• •		• •	
Stocks of stores on hand			• •	
Fixed plant	• •		٠.	,
Implements and machinery				15,697 9 7
Motor-vehicles				2,669 13 8
Arms and accoutrements				498 17 0
Loose tools and harness				4,366 19 6
Live-stock				33,128 10 5
Crops and gardens				8,454 1 6
Clothing and bedding		•		11,604 14 5
Sundry debtors—	£	s.	d.	
Departmentals	3,799		6	
Sundry	4,095			
Sundry	1,000			7,895 7 4
Cash in Deposit Accounts				41,264 10 5
Cash in Deposit Accounts	• •			32 1 3
Expenditure paid in advance			• •	$1,238 \ 19 \ 0$
Butterfat bonuses held on deposi			• •	760 7 8
Postage-stamps on hand			• •	2,425 3 9
Accrued bankruptcy commission	1.1	4	-1-	 ,
Writings-off in Suspense: Store	s and live	-sto	eĸ,	2.412 14 7
&c				2,412 14 7
Expenditure and revenue balance				
1937–38	£	s.	d.	
Courts and Head Office ad-				•
ministration	39,434	15	5	
Mortgagors Adjustment	* .			
Commissions	69,758	17	-0	
Prisons and Borstal main-				
tenance	133,742	3	0	
Prisons Board	377	8	7	
Probation upkeep	4,289	10	9	r til
Bankruptey	4,024	3	4	
Patents, trade-marks, &c				
Births, Deaths, and	J,. 0,0.1		_	
	Or. 4,816	6	7	,
marriages C	J., T, ULU	- 0		240,236 6 5
1				
				£1,539,234 4 11
				~-, · · · · · · · · · · · · · · · · · · ·

1,539,234 4 11

B. L. DALLARD, Under-Secretary of Justice. G. O. Hall, A.R.A.N.Z., Accountant.

I hereby certify that the Institutional Accounts, Subsidiary Working Accounts, Income and Expenditure Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV] and to the following comment: No charge for Head Office administration has been made against the various Industry Working Accounts.—Cyrll G. Collins, Deputy Controller and Auditor-General.

DEPARTMENT OF LABOUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

77	_					
Expenditure.	£ s.		Income.	£	s.	\mathbf{d}_{\bullet}
Salaries, agents' allowances, and overtime	64,112 14		Penalties imposed by the Court in action brought			
Advertising, supply of newspapers, &c	684 - 7	8	for breaches of awards and certain sections of			
Motor-cars, motor-cycles, and bicycles: Main-		1	the Industrial Conciliation and Arbitration Act,			
tenance and repairing	2,390 8	5	1925, and the Apprentices Act, 1923	668	4	8
Fees payable to assessors on Conciliation Councils	$5,369\ 19$	4	Factory registration fees	4,230	10	0
Freight, cartage, and transport charges	81 12	6	Servants' registry office license fees		15	ō
Heating and lighting of offices	490 5	6	Weights and measures verification fees	9,761		11
Law-costs	349 6	10	Rent of buildings		13	3
Postage, telegrams, telephone services	3,212 5	3	Revenue from sale of seized articles	1	7	6
Printing, stationery, office requisites, and type-		_	Profit on realization of assets	ô	5	8
writer repairs	5,261 11	1	Charges for use of motor-vehicles and other inci-	. •	•	C)
Rates and repairs on property	20 10	2	dental services in connection with weights and			
Rent and rates on office accommodation	4.285 1	5	measures verification	1,574	14	Λ
Transfer expenses, travelling allowances and ex-	-,	~	Sale of departmental publications	570		
penses—			Excess of expenditure over income before charging	0.0	10	10
Arbitration Court and Conciliation £ s. d.			interest carried down	86,842	11	9
Councils 8,652 4 7		Ì	involose cultica down	00,042	* T	. 24
Departmental		- 1				
- 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5	14,349 15	2			-1	
Commission on sale of literature	113 13	7				
Miscellaneous expenses	31 5	4				
Expenses of delegation to Geneva Conference	1.400 0	0				_
Nugatory expenditure provisionally written off	0 7	il				
	1,501 8	3				
Bad debts	72 13	7	6.4			
Dad debbs	12 13	'			4.4	
4	£103,736 6	0	the control of the co	C109 796	0	
	2103,730 0	۷		£103,736	6	U
Excess of expenditure over income before charging	£ s.	a			*****	
:		2	France of ormanditure over income	T. 00#		d.
T ()		i l	Excess of expenditure over income	87,287	19	3
Interest on capital	440 4	1				
	£87,287 15	3		COM 907	16	
	201,201 10	9		£87,287	19	3

BALANCE-SHEET AS AT 31ST MARCH, 1938.

				*					
Lia	bilities.	£ s.	d.	Assets.			£	s.	d.
Capital		11,269 5	4	Land and buildings			456		
Creditors—	£ s. d.			Motor-cars, motor-cycles, and bicycle	s		3,068	15	0
Departmental	947 16 7			Furniture and fittings			2,660		8
Sundry	851 2 6			Mechanical office appliances			511	9	5
•		1,798 19	1	Library books	٠		1,018	4	8
Reserve for bad debts		190 9	-3	Weights and measures standards			3,553	6	7
Amounts held on deposit		744 7	1	Stationery				-	ì
Writings-off, Suspense Account		98 5	3	Stamps			184	4	4
Treasury Adjustment Account		89,324 16	0	Payments in advance			2,447	9	$\tilde{9}$
		,		Debtors—	£	s. d.	-,		v
				Departmental	122	13 7			
			- 1	Sundry	851	2 4			
			- 1				973	15	11
			ı	Assets in Suspense			98	5	3
			- 1	Deposit Accounts		• • •	744	7	ĭ
				Excess of expenditure over income			87,287	15	3
	=				• •	• •			
	á	£103,426 2	0				£103,426	2	0
	=								

E. B. Taylor, Acting Assistant Secretary of Labour. G. M. F. Jackson, Chief Clerk.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

DEPARTMENT OF LABOUR—continued.

INCOME AND EXPENDITURE ACCOUNT OF LABOUR DEPARTMENT (IMMIGRATION) FOR THE YEAR ENDED 31st March, 1938.

	£ 1111 53 49 132,702	s. 7 18 7 8	6 0 0	Income. Recoveries on account of expenditure of previous years: New Zealand Government contributions towards passage-money	84		1
National Development Account	84	2	1				-
	£133,001	2	7		£133,001	2	7
							
BALANCE-SHEET OF LABOUR	R DEPAR	TME	INT	(Immigration) as at 31st March, 1938.			
Liabilities. Capital Account, Public Works £ s. d. Fund, 31st March, 1937 3,317,632 1 6 Less recoveries on account of expenditure of previous	£	s.	d.	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c} \pounds \\ 313 \\ 53 \\ 132,917 \end{array}$		d. 7 0 6
years 1937–38 144 4 0	3,317,487	17	6	Less excess income, 1937–38 84 2 1			
		17		Less excess income, 1937–38 84 2 1	3,318,782	4	4

E. B. TAYLOR, Acting Assistant Secretary of Labour. G. M. F. Jackson, Chief Clerk.

£3,452,066 5 5

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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

£3,452,066 5 5

DEPARTMENT OF LABOUR (EMPLOYMENT DIVISION).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expende	iture.	£		d.	Income		£	s. (d.
Advertising		197	2	9	Sale of surplus stores	.,	17	0	0
Expenses of visit of representat	ive of British				Contribution from Employment Pro				
Ministry of Labour to New Zeala		171		.7	under section 34 of Employment Pr	romotion Act,			
Ex Gratia payment to widow of lat-	e S. W. Strong			0	1936		235,000		0
Fitting up Labour Bureaux				9	Balance carried down		32,349	13	1
Law-costs	• • • • • • • • • • • • • • • • • • • •		0	1					
Motor-vehicles, maintenance of				10					
Office expenses				5					
Overtime and meal allowances	•• •		9	4					
Postages		4,532		10					
Printing and stationery		4,523	8	4			-		
Rent, heating, and lighting			4	8					
Salaries and allowances	• • • • • • • • • • • • • • • • • • • •			7					
Services by other Departments	•••			Ţ			ε		
Telephone services	• • • • • • • • • • • • • • • • • • • •			2					
Transfer and removal expenses		-690		1	*.				
Travelling-expenses				10					
Typewriters, maintenance of	• • • • • • • • • • • • • • • • • • • •		7	6					
Furniture, &c., written off	• • • • • • • • • • • • • • • • • • • •	27	8	0					
Depreciation		1,991	17	3					
		000= 000		-					-
•		£267,366	13	1			£267,366	13	1
		£	s.			•			 1
Balance brought down		99.940		α.	Emong of owner literature		£	s. 6	
Interest on comital	• • • • • • • • • • • • • • • • • • • •	250		7	Excess of expenditure over income	• • • •	32,908	3	8
interest on capital	• • • • • •	. 996	TO	'					
		£32,908	3	Q			000 000		-
		202,000	J	_			£32,908	3	8
A Company of the Comp									

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	Liabiliti	es.	£ s. d.	1	Assets			£ s. d.
Capital			17,349 5 5	Buildings				682 - 6 - 7
Creditors—		£ s. d.		Furniture				9,117 6 6
Sundry	• • • • • • • • • • • • • • • • • • • •			Typewriters	••			1,656 12 8
Departmental	• • • • • • • • • • • • • • • • • • • •	1,663 3 5	4 FOR 10 11	Motor-vehicles	• • • • • • • • • • • • • • • • • • • •	• •		$5,892\ 19-8$
TTT :::			4,567 12 11	Official stamps	• • • • • • • • • • • • • • • • • • • •			- 5 6 3
Writings off in Suspe		• • • • • • • • • • • • • • • • • • • •	56 11 2	Debtors—		£s	. d.	
Treasury Adjustmen	t Account	** 2 **	28,490 0 11	Sundry		13 18	5 1	
				Departmental .		130 8	3 10	
							<u>_</u>	144 3 11
				Assets in Suspense				$56 \ 11 \ 2$
	0			Excess of expenditu	are over income			32,908 3 8
			CFO 460 10 F					
			£50,463 10 5				£	£50,463 10 5
					and the second s		=	

J. S. Hunter, Secretary of Labour. H. L. Bockett, A.R.A.N.Z., Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—CYRIL G. COLLINS, Deputy Controller and Auditor-General.

LAND AND DEEDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	Expenditur	re.		£	s.	d.	Income.	£		d.
Salaries	- · ·			44,581	7	2	General fees	62,265	14	5
Freight and cartage					16	6	Deeds registration fees	1,658	7	9
Draughtsmen's work				12,183	6	5	Compulsory registration fees		15	0
Transfer and removal exper	nses			944	1	8.	Land and income tax fees		14	
Office equipment	•				13	4	Native Department fees	0	10	0-
Postages and telephones				. 543	0	2	Recovery on account of expenditure of previous			
Advertising				250	2	2	years	87	1	6
Fuel and light				319	12	5	Balance: Excess of expenditure over income	1,306	17°	θ.
Binding				173		11				
Printing and stationery				758	15	6				
Fireproof fittings				269	12	9				
Cleaning and office expense	es			201	6	8				
Rent				8,000		5				
Typewriters (maintenance)	• •		٠	27	9	10				
Refund, solicitor's admission	on fees				14	-0	•			
Depreciation				1,461		3				
Overtime and meal allowar	ices			12	2	0				
Law-costs				93	10	3				
Miscellaneous expenses				1	1	0	·			
Stamps lost				26	10	0		,		
				£ $70,094$	0	5		£70,094	0	5
									-	
				£		d.		£	S.	d,
Balance				,	17	0	Excess of expenditure over income after charging			
Interest on capital				164	5	9	interest on capital	1,471	2	9
				£1,471	2	9		£1,471	2	9

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	Liabilitie	8.	£	s.	d.	Assets		£s.d.
Capital Account	 		 4,293	14	6	Furniture	 	$3,741 \cdot 1 \cdot 9$
Creditors—						Mechanical appliances	 	85 8 9
Departmental	 		 -3,427	5	8.	Library	 	$467 \ 4 \ 0$
Sundry	 		 430	3	5.	Sundry debtors (departmental)	 	26:10:0
						Treasury Adjustment Account	 	2,359 16 4
			100			Excess of expenditure over income	 	1,471 2 9
1					-	_		
			 £8,151	3	7.			£8,151 3 7
					-			

Note.—The value of free searches (calculated at ordinary search fee rates) made by local bodies, surveyors, and Government Departments during the year ending 31st March, 1938, was £6,003 7s.

P. G. Pearce, Secretary for Land and Deeds.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit; and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

LAND AND INCOME TAX DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expe	enditure.			Income.	
	Subdivision II : Employment Tax.	Subdivision I : Land and Income Tax.		Subdivision I Employment T	
Salaries Advertising Alterations Law-costs Motor-vehicles maintenance	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	£ s. d. 70,068 2 9 769 7 9 336 1 10 234 0 1	Land-tax Income-tax Film-hire tax Unclaimed moneys Interest on public moneys	£ s. d. Revenue included in accounts for Employment Promotion Fund.	£ s. d. 1,107,306 10 2 9,370,399 10 4 82,377 3 5 3,969 12 0 188 9 8
Postages and telegrams Printing and stationery	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	3,219 18 0 $3,569$ 9 1	Balance carried down	63,978 9 2	··. 109 9 9
Printing employment stamps Remission of income-tax Rent	400 0 0	391 16 2			
Rent Refunds of unclaimed moneys Repairs and renewals	1,574 18 8 42 4 3	2,318 12 3 $510 4 10$ $198 6 10$			
Sundry expenses	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Transfer and removal expenses Travelling expenses and allowances	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Services rendered by other Departments:—	0,000 11 1	1,000 10 2			
Customs Department: Collection of deposit Post and Telegraph Department: Collection of tax,	***	200 0 0			
&c	12,000 0 0	2,943 1 0			
penses Interest on income-tax paid in	••	18,018 17 4			
advance	63,585 19 1	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$			
Depreciation Balance carried down	392 10 1	367 17 3 ,451,970 16 1		·	
		0,564,241 5 7		63,978 9 2	10,564,241 5 7
Balance brought down Interest on capital Excess of revenue over expendi-	£ s. d. 63,978 9 2 139 11 7	£ s. d.	Balance brought down Recoveries on account of expenditure of previous	£ s. d.	£ s. d. 10,451,970 16 1
ture	10	0,451,863 2 8	years	64,118 0 9	0 13 3
	£64,118 0 9 £10	0,451,971 9 4		£64,118 0 9	£10,451,971 9 4
		,			

Percentage cost of collection of land and income tax, 0.9788.

LAND AND INCOME TAX DEPARTMENT-continued.

Total.	£ S. d. 4,404 14 2 1,510 17 2 177 13 7 561 2 4 2,194 6 3 1,543 14 11 765,414 12 3 152,507 7 8 9,781,770 6 3 64,118 0 9	10,774,207 0 6
Subdivision I: Land and Income Tax.	£ s. d. 1,696 10 1,012 9 4 177 13 7 1,709 6 3 2 10 4 1 14 10 765,285 5 9 1,52,507 7 8 9,781,770 6 3	70,043 16 6 $10,704,163$ 4 0 $10,774,207$
Subdivision II: Employment Tax.	£ s. d. 2,708 4 2 498 7 10 561 2 4 485 0 0 1,543 14 11 129 6 6	70,043 16 6
Assets	Furniture and fittings Appliances Library Motor-vchicles Forms and stationery Official stamps Sundry debtors: Departmental Sundry debtors: Others Cash in Post Office Treasury Adjustment Account Excess of expenditure over revenue	
Total.	£ s. d. 6,654 7 3 20,370 8 2 79,407 11 150,000 0 65,911 10 8 10,451,863 2 8	0 10,774,207 0 6
Subdivision I: Land and Income Tax.	£ s. d. 2,886 12 11 20,244 10 5 79,168 18 0* 150,000 0 0	4
Subdivision II: Employment Tax.	£ s. d. 3,767 14 4 125 17 9 238 13 9 65,911 10 8	70,043 16 6 10,704,163
Liabilities.	Capital Sundry creditors: Departmental Sundry creditors: Other Suspense Account: Default assessments Treasury Adjustment Account Excess of revenue over expenditure	

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

J. M. PARK, 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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

LAND FOR SETTLEMENTS ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	I	Receipts.									
Balance as at 1st April, 1937 Investment Account	••					$^{£}_{468,237}_{16,365}$	15		£		d.
Credits-in-aid—Vote, Land for Settlements- Valuation fees, sections 7 and 14, Land L Miscellaneous	aws Amendi	ment Act,	1929				6 14		484,602	15	8
Sales and capital receipts— Estates— Cash sales Instalments of principal under deferred Instalments of principal on buildings	-payment lic	enses						*********	86	0	8
Hutt Valley lands—				70,778		142,446	8	7			
Land-development under section 8, Land 1929— Cash sales	Laws Amer	ndment A	.et,		9 9	76,703	6	8			
Crown lands under section 20, Land Act,	. ••	eenses ••	• •		10 5		7	10			
Cash sales Instalments of principal under deferred	• •	enses	•••		$\begin{array}{cc} 0 & 3 \\ 5 & 1 \end{array}$	129,283	5	6			
National-endowment lands under section Cash sales Instalments of principal under deferred				12,863 2,800		15,663					
Mortgages: Advances for development of lands, &c.— Repayment of advances for— Development of occupied Crown land Development of occupied settlement	s lands			21,301 4,144		10,000					
Fencing-material, lime, &c., under Det Advances for roading of endowment lands Deposits by lessees under section 208, La of capital values of land	: Repaymer and Act, 192	nt of princ	ipal	376	9 11	25,823 52 2,882	4	7	•		
Rents and interest— Rents— Derived from estates				440,588	5 11			-	394,825	1	10
Hutt Valley lands Lands developed under section 6, Land 1929					3 11 17 8	445 167		a			
Interest— On sales under deferred-payment licens Estates Hutt Valley lands				22,155 $5,787$		445,167	•	. 0	e		
Lands developed under section 6, Land 1929	d Laws Amer	ndment A	et,		10 1	28,523	10	10			
On advances: Mortgages— Development of occupied Crown land Development of occupied settlement Deteriorated Lands Act, 1925		•••	• • •	6,908 975 279	17 3 4 3 5 10	8,163	7	4			,
On advances for roading of endowment Sales of produce, live-stock, and miscellaneo		• •	• •			158		1	482,013	3	9:
Seasonal farming receipts— Estates farmed		••		14,536 13,951 49,941							
Miscellaneous receipts— Estates		••	••		5 8 10 4	78,429	1	9			
Settlement lands under development Receipts from Hutt Valley Settlement land	••	••	••	13,037	3 4	20,849			99,279	1	1
land subject to the Hutt Valley Land Seland for disposal	ttlement Ac	varus mor et, 1925, c	r in	respect 	of the	e acquisit preparat 	ion	of 	$80,689 \\ 8,145$		7 1
		,		19 g				£I	,549,641	16	8

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938—continued.

Annual appropriation—Vote, Land for Sestlements—Sundry administers bon changes Sundry administers bon changes Development of Crown and settlement land under Parts I and II, Lands acquired not Crown and settlements and sunder Parts I and III, Lands acquired noted Familia Development works As 11 206 3 3 Lands acquired ander Lands for Sestlements Act III 206 3 4 Hutt Valley settlements lands Abril fore. American to congenish to workmen on development works American to appear and to workmen on development works American to appear and to workmen on development works American to appear to the Company of t	RECEIPTS AND PAYMENTS A	LCCOUNT				OED 5	IST	17.1.	аксн, 1	ээс)C	omenuca.		
Development of Crown and settlement and under Parts 1.00 1.00 3 5	Sundry administration charges	Settleme	nts	vyment 			8.	d.				£	s.	d,
Landa Laws Amendment Act, 1920	Administration expenses—	ent land	under Pa	rts I a	nd II.									
Chevioli Estate lands	Land Laws Amendment Act, 192	29												
Audis fees. Frechold lands and interests therein. Crown lands Sattlement lands. Crown lands Frechold lands. Crown lands. Improvements and equipment Sestement lands. Improvements and equipment Sessonal farming expenditure. Crown lands. Frequent to congoing lesses for improvements lands. Exposed by the Department ent. Improvements to and protection of settlement lands. Exposed by the Department of the lands of the lands. Exposed by the Department of the land for disposal. Interest and other charges on loans and enpital liability. Interest and other charges on loans and enpital liability. Interest and other charges on loans and enpital liability. Interest and other charges on loans and enpital liability. Interest and other charges on loans and enpital liability. Interest programment of the land for disposal. Interest and other charges on loans and enpital liability. Interest programment of the lands of the lands. Exposed to the Public Works found of the values of lands expartment of the lands of the lands. Exposed to the Public Works f	Lands acquired under Land for Set	tlements	Act	14.	· . •• '									
Addit fees.	Cheviot Estate lands Hutt Valley settlement lands					1.948	9							
Accident compensation paid to workmen on development works Anguistion of Junds and interest therein— Freshold lands acquired for general settlement 1.120 5 4 Mergers of Discharged Soldiers Settlement 1.20 5 14 Mergers of Discharged Soldiers Settlement 1.120 5 15 175 110 Deteriorated Lands Act, 1925 20 18 Development of or monocupied lands— Crown lands— Improvements and equipment 45, 167 14 0 Sassonal farming expenditure 31, 991 9 6 Soldiers to County Councils for maintenance of country roads serving lands farmed by the Department Improvements to and protection of settlement lands— Expenses incidental to estates 8 Sessonal expenses, estates farmed Improvements to and protection of settlement lands— Expenses incidental to estates 8 Sessonal expenses, estates farmed Improvements to and protection of settlement lands— Expenses incidental to estates 8 Sessonal expenses, estates farmed Improvements— Incidental to estates 8 Soldiers— Interest payment to outgoing lessees for improvements Expenses incidental for estates 8 Soldiers of preparation of the land for disposal on local country of the self-self-self-self-self-self-self-self-	Tide valley sectionistic issue													
Acquisition of lands and interests therein— Freehold lands acquired Freehold lands acquired for general actilement. 141 8 143 3 10 10 10 10 10 10 10	Audit fees	 man on d	 ovolopme		nke									
Freehold lands acquired 1, 129 5 8	Acquisition of lands and interests the	erein—	evelopin	SIIU WOI	. K.	• • •			110	v	•			
Advances for development of occupied lands— Crown lands Settlement Lands	Freehold lands acquired													
Advances for development of occupied lands—	Native land acquired for general se	ettlement tlement	Account	• •	• •									
Crown lands 24, 331 3 10	Mergers of Disensiged Boldiers Bee	Ulcinoite 2	recount	••	• •				3,856	6	11			
Settlement lands						04 901	9 1	ıΔ						
Development of unoscupied lands	Crown lands													
Development of unoccupied lands	Deteriorated Lands Act, 1925										_			
Crown lands-									39,534	1	7			
Seasonal farming expenditure														
Settlement lands	Improvements and equipment													
Settlement lands	Seasonal farming expenditure		• •	••		28,985	8	0	22 000	19	4			
Improvements and equipment 35, 167, 14	Cottlement lands								33,900	19	41			
Seasonal farming expenditure 31,991 9 6 77,159 3 6 17,159 3 6 17,159 3 6 17,159 3 6 17,159 3 6 17,159 3 6 18,159 18,159 19,15				••										
Grants to County Councils for maintenance of country roads serving lands farmed by the Department Improvements to and protection of settlement lands—	Seasonal farming expenditure	• •	• •	• •		31,991	9 -	6	77 150		в			
Lands farmed by the Department 742 10 5	Grants to County Councils for mainte	enance of	country	roads	serving				,100	.,	O.			
Improvements to and protection of settlement lands— Expenses incidental to estates 2,807 8 2	lands farmed by the Department		٠						742	16	5			
Lodgments on account of capital value of leases—Interest on Refunds of Interest payable on Ioan-capital liability—Interest payments— To Consolidated Fund in respect of interest payable on Ioan-capital liability—Interest payments— To Consolidated Fund in respect of interest payable on Ioan-capital liability—Interest payments— To Consolidated Fund in respect of interest payable on Ioan-capital liability—Interest payments— To Consolidated Fund in respect of interest payable on Ioan-capital liability—Interest payments— To Consolidated Fund in respect of interest payable on Ioan-capital liability—Interest payments— To Consolidated Fund in respect of interest payable on Ioan-capital liability—Interest payments— To Consolidated Fund in respect of interest payable on Ioan-capital liability—Interest payments— To Consolidated Fund in respect of Ioands included in estates and Interest payable on Ioan-capital liability—Interest payments— The Consolidated Fund in respect of Ioands included in estates and Ioands—Ioa	Improvements to and protection of se	ettlement	lands			9. 807	8	.9						
Lodgments on account of capital value of leases 1,093 15 8 1,351 7 10 2 2 3 3 4 3 5 5 0 0 0 0 0 0 0 0	Expenses incidental to estates Seasonal expenses, estates farmed			• •										
Interest on Refunds of 1,093 15 8 1,09									12,905	6	11			
Refunds of 1,093 15 8 1,351 7 10 2 0 0 0 2 2 0 0 0 0 0 0	Lodgments on account of capital value	ue of leas	es			257	19	9.						
1,351 7 10	Refunds of				•	1,093	15	8						
the content of the land for disposal														
terest and other charges on loans and capital liability— Interest payments— To Consolidated Fund in respect of interest payable on loan- capital liability On capital moneys received from the sales of Crown lands (on account 1936-37) On value of Grown lands included in estates	tyment to outgoing lessees for improve-	vements	• •	• •										
terest and other charges on loans and capital liability— Interest payments— To Consolidated Fund in respect of interest payable on loan-capital liability— On capital moneys received from the sales of Crown lands (on account 1936–37)	aduction from Hutt Valley Settlemel	nt receip	ts toward	as purc	mase-						_			
Interest and other charges on loans and capital liability— Interest payments— To Consolidated Fund in respect of interest payable on loan-capital liability On eapital moneys received from the sales of Crown lands (on account 1936-37) On value of Crown lands included in estates On Cheviot Estate accumulated fund Other charges— Cheen Carges— Crown lands: Recoupment of management charges of New Zealand consolidated stock Recoupment of stamp duty on transfers of stock Recoupment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required Payment in respect of settlement land declared to be ordinary Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934 Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County Improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands Thirds and Fourths paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands Recoupment of deteriorated lands interest in Crown lands Recoupment of deteriorated lands interest in Crown lands Thirds and Fourths paid to Local Bodies' Account from proceeds of Sales of Crown lands Recoupment of deteriorated lands interest in Crown lands Recoupment of deteriorated lands interest in Crown lands Recoupment of the purposes of Crown lands Recoupment of deteriorated lands interest in Crown lands Recoupment of Sales under section 302, Land Act, 1924 Recoupment of Sales at 31st March, 1938— Recoupment of Sales of Crown lands Recoupment of Sales at 31st March, 1938— Recoupment of Sales of Crown lands Recoupment of Sales of Crown	money and costs of preparation of the	he land fo	or dispos	al					80,689	14	7	age goe	n.	a
Interest payments— To Consolidated Fund in respect of interest payable on loan—capital liability On espital moneys received from the sales of Crown lands (on account 1936–37) On value of Crown lands included in estates	ptorost and other charges on loans an	d capital	liability	7								200,000	10	o
To Consolidated Fund in respect of interest payable on loancapital isability On capital moneys received from the sales of Crown lands (on account 1936-37) On value of Crown lands included in estates	Interest navments—													
On capital moneys received from the sales of Crown lands (on account 1936-37) On value of Crown lands included in estates. On capital moneys received from the sale of national endowment lands On Cheviot Estate accumulated fund Other charges— Recoupment of management charges of New Zealand consolidated stock. Recoupment of stamp duty on transfers of stock Recoupment of stamp duty on transfers of stock Recoupment of stamp duty on transfers of stock Other charges— Recoupment of stamp duty on transfers of stock Recoupment of stamp duty on transfers of stock Recoupment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department in respect of settlement land declared to be ordinary Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934. Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Wainsiri County Improvement and development of domains from proceeds sales of ara (Hamilton Domain) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Thrids' and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands Thrids' and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands on redisposal National-endowment lands—Sales under section 302, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under se	To Consolidated Fund in respect	of inter	est paya	ble on	loan-	460 170	e)	٠.						
Account 1936-37	capital liability	the sales	of Crov	vn lane	ds (on	423,143	0	0						
On capital moneys received from the sale of national-endowment lands On Cheviot Estate accumulated fund Other charges— Recoupment of management charges of New Zealand consolidated stock Recoupment of stamp duty on transfers of stock Recoupment of stamp duty on transfers of stock Recoupment of stamp duty on transfers of stock Town lands: Sales under section 20, Land Act, 1924— Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required Payment in respect of settlement land declared to be ordinary Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934 Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County Improvement and development of domains from proceeds sales of area (Hamilton Domain) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands on redisposal Native Thirds and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Four	account 1936-37)							_						
lands On Cheviot Estate accumulated fund Necoupment of management charges of New Zealand consolidated stock Recoupment of stamp duty on transfers of stock Recoupment of stamp duty on transfers of stock Accumulation of proceeds of sales of lands— Crown lands: Sales under section 20, Land Act, 1924— Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required Payment in respect of settlement land declared to be ordinary Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934 Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County Improvement and development of domains from proceeds sales of area (Hamilton Domain) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Anckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands Thirds and Fourths paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands on redisposal National-endowment lands—Sales under section 302, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924 Salance as at 31st March, 1938— Cash	On value of Crown lands included	in estate	S frations	l ondo		8,479	9	7						
On Cheviot Estate accumulated fund	On capital moneys received from t	ne saie o	1 119010119		willeitt	3,781	6	1						
Other charges— Recoupment of management charges of New Zealand consolidated stock. Recoupment of stamp duty on transfers of stock Recoupment of stamp duty on transfers of stock Xpenditure charged on proceeds of sales of lands— Crown lands: Sales under section 20, Land Act, 1924— Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required Payment in respect of settlement land declared to be ordinary Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934. Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County Improvement and development of domains from proceeds sales of area (Hamilton Domain) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands "Thirds" and "Fourths" paid under section 302, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths	On Cheviot Estate accumulated fu	ınd	• •		• •	18,534	3		. 150. 000	10	_			
Recoupment of management charges of New Zealand consolidated stock. Recoupment of stamp duty on transfers of stock 1,616 15 4 Recoupment of stamp duty on transfers of stock 1,623 0 10 259,831 17 Appenditure charged on proceeds of sales of lands— Crown lands: Sales under section 20, Land Act, 1924— Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required 25,052 5 5 261 19 6 Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934 Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County Improvement and development of domains from proceeds sales of area (Hamilton Domain) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands on redisposal National-endowment lands—Sales under section 302, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924 Thirds" and "Fourths" paid under section 139, Land Act, 1924	Other hammer						····		458,208	10	Ð			
Stock Recoupment of stamp duty on transfers of stock 1,616 15 4 6 5 6 6 6 5 6 6 6 5 6 6 6 5 6 6 6 6	Recoupment of management charge	es of New	Zealand	consoli	idated									
Expenditure charged on proceeds of sales of lands— Crown lands: Sales under section 20, Land Act, 1924— Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required Payment in respect of settlement land declared to be ordinary Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934. Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County Improvement and development of domains from proceeds sales of area (Hamilton Domain) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands "Thirds" and "Fourths" paid under section 130, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924 Salance as at 31st March, 1938— Cash Livestments 1,623 0 10 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17 459,831 17	stock													
Aspenditure charged on proceeds of sales of lands— Crown lands: Sales under section 20, Land Act, 1924— Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934. Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County Improvement and development of domains from proceeds sales of area (Hamilton Domain) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands "Thirds" and "Fourths" paid under section 130, Land Act, 1924 National-endowment lands—Sales under section 302, Land Act, 1924 "Alance as at 31st March, 1938— Cash Litt, 408 10 5 Thy store and Telegraph Department and Telegraph Department and Telegraph Department and Sales under section 139, Land Act, 1924 114,408 10 5 Thy store and Telegraph Department and Sales under section 139, Land Act, 1924 114,408 10 5 Thy store and Telegraph Department and Sales under section 130 and Telegraph Department and Sales under section	Recoupment of stamp duty on tra	nsfers of	stock	• •	• •		5	0	1.623	θ	10			
Crown lands: Sales under section 20, Land Act, 1924— Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required Payment in respect of settlement land declared to be ordinary Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934 Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands Thirds "and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands on redisposal National-endowment lands—Sales under section 302, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924 Act, 1924 Salance as at 31st March, 1938— Cash Livestments Crown lands of land for purpose of the Portha of lands of land from the value of its interest in land and act, 1938— Cash Livestments Sol 19 6 Sol 19												459,831	17	3
Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required	xpenditure charged on proceeds of sa	les of lan	.ds	,										
or acquired for the purposes of the Post and Telegraph Department but no longer required Payment in respect of settlement land declared to be ordinary Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934	Crown lands: Sales under section 2	u, Lana . Lof the v	alue of la	a— ınds se	tapart									
Payment in respect of settlement land declared to be ordinary Crown land	or acquired for the purposes of t	he Post a	\mathbf{nd} \mathbf{T} eleg	raph I	Depart-									
Crown land Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934	ment but no longer required					35,052	5	5						
Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934		iana de	ciarea ro	be or	umary	561	19	6						
Native Land Purposes Act, 1934. Purchase of land for a public domain from proceeds of realization of reserves in the Fendalton Riding of the Waimairi County	Acquisition of undivided interests	in Native	lands un	$\det\sec$	tion 3,			212						
realization of reserves in the Fendalton Riding of the Waimairi County	Native Land Purposes Act. 1934	£ '				160	9	11						
Waimairi County Improvement and development of domains from proceeds sales of area (Hamilton Domain) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands on redisposal National-endowment lands—Sales under section 302, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, L	Purchase of land for a public	e doman e Fenda	a trom alton Ri	procee iding (of the									
Improvement and development of domains from proceeds sales of area (Hamilton Domain) Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board) Payment to Railways Department, being value of old station-site, Auckland Transfer to Small Farms Account the value of its interest in land now declared Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands on redisposal National-endowment lands—Sales under section 302, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924 Act, 1924 Lalance as at 31st March, 1938— Cash Lityestments 20 0 0 25 0 0 3, 196 2 11 50 15 2 108 13 8 114,475 6 7 154,475 6 7	Waimairi County					300	Ó	0						
Purchase of land for purpose of a domain or for the improvement and development of domains (Waihi Domain Board)	Improvement and development of	domains	from pro	ceeds s	sales of	90	Λ	Δ						
and development of domains (Waihi Domain Board)	area (Hamilton Domain)	lomain o	r for the	 improv	zement	20	U	U						
Payment to Railways Department, being value of old station-site, Auckland	and development of domains (W	/aihi Don	nain Boa	ra)	`	25	0	0						
Transfer to Small Farms Account the value of its interest in land now declared Crown lands	Payment to Railways Department	, being ve	alue of old	d static	on-site,	115 000	Δ.							
now declared Crown lands "Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands Recoupment of deteriorated lands interest in Crown lands on redisposal National-endowment lands—Sales under section 302, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924: "Thirds" and "Fourths" paid	Auckland	the value	of its in	terest i	in land	110,000	v	U						
"Thirds" and "Fourths" paid to Local Bodies' Account from proceeds of sales of Crown lands	now declared Crown lands					3,196	2	11						
Recoupment of deteriorated lands interest in Crown lands on redisposal	"Thirds" and "Fourths" paid t	o Local .	Bodies' A	Accoun	t from	ະດ	1=	9						
redisposal	Proceeds of sales of Crown lands	s Is interes	st in Cre	own lai	nds on	90	19	4						
National-endowment lands—Sales under section 302, Land Act, 1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924 lalance as at 31st March, 1938— Cash Investments 114,408 10 5 554,305 0 0					• • •									
1924: "Thirds" and "Fourths" paid under section 139, Land Act, 1924	•			о т					154,475	6	7			
Act, 1924	National-endowment lands Sales	under se	ction 30 nder sect	∠, Lan ion 139	u Act, Land									
Tash									14	11	8		_	
Cash												154,489	18	:
Investments									114,408	10	5			
668,713 10			• •		•••							aaa		
•												668,713	10	
£1,549,641 16											£	1,549.641	16	8

LAND FOR SETTLEMENTS ACCOUNT—continued. REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

					Gene	ral.	Cheviot.	Hutt Valley.	Total.
7)				and the second second		· · · · ·			
Dr. Interest on—					£	s. d.	£ s. d.	£ s, d,	£ s. d
Loan-capital liability					401,850	6 11	5,632 2 7		407,482 9 (
Capital from proceeds			• • .	• •	84,368				84,368 15
Value of Crown lands in National Endowment T		• •	• •	• •	8,479 3,781	-	· ·	• •	8,479 9 7
Cheviot Estate: Accur				• •	18,534			•••	$\begin{bmatrix} 3,781 & 6 \\ 18,534 & 3 \end{bmatrix}$
Deposits by lessees, sec					316		::	::	316 10
Capital from land for S	ettlements Acc							2,342 11 6	2,342 11 (
Sundry charges re loans-									
Stamp duty on transfer Recoupment of manag	r of stock ement charges	of New Z	ealand c	onsoli-	1,616	$\frac{5}{15} \frac{6}{4}$	• • • •		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
dated stock	-				1,010			, ,	1,010 10
Proportion of premium		rsion		• •	2,563	0 0			2,563 0 0
Administration expenses- Estates					11,206	3 9	828 4 2	1,948 9 2	19 000 15
Land Laws Amendmen	t Act. 1929		• •	• •	1,014			1,940 9 2	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
Rebates—	,							.,	1,011,11
Rents, &c., from estate					27,525		1,472 5 6	10 7 11	29,008 9 4
Rents, &c., under Land Remissions of rent and in		ment Act,	1929	• •	388	19 9	1		388 19 9
Land Board recommend					9,588	6 7	129 17 7		0.710 4
Under Mortgagors and		litation Ac	t. 1936		58,775			760 9 10	9,718 4 3 $59,707$ 2
Under Mortgagors and	Tenants Relief	f Act, 1933		. i.	21	9 6	7		21 9
Irrecoverable rents, &c.,	transferred to			§					
Rents, &c., from estate		mant Ast	1090	• •	4,261	8 0		123 0 6	4,384 8
Rents, &c., under Land Deficiency on disposal Ng	i Laws Amendi ramahanca Rlo	шень Ась, ek	1948		214 7,847			•••	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$
Miscellaneous expenditure				• • •		$\frac{13}{12} \frac{0}{10}$		90 10 5	976 3 3
Compensation for injuries			t works		110				110 0
Audit fees	• •	• •	• •	• • •	250				250 0 (
Salaries Travelling-expenses	• • • • • • • • • • • • • • • • • • • •	• • •	• •	• •	1,000		• •		1,000 0 (
Telephone services					34	$\begin{array}{cc} 5 & 7 \\ 13 & 11 \end{array}$		• •	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
Depreciation of plant, &c			• • •			17 0			193 17 (
Interest on Cheviot Estat	e fixed capital	(see contra	ι)				7,178 3 4		7,178 3 4
Balance carried down	• • • • • • • • • • • • • • • • • • • •	• •					2,038 16 1	2,707 1 0	4,745 17 1
					£644,852	15 7	£17,450 11 0	£7,982 10 4	£670,285 16 11
			*		£		e		
Balance brought down					37,729	s. d. 9 1	£ s. d.	£ s. d.	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$
Transfer to Profit and Lo	ss Appropriation	on Account	t	• • •	31,120	. <i>9</i> 1		2,707 1 0	$\begin{bmatrix} 37,729 & 9 & 1 \\ 2,707 & 1 & 0 \end{bmatrix}$
Transfer to reserve							2 020 16 1		
				• •		•	2,038 16 1		2,038 16 1
				••				00 mom 7 0	
				••	£37,729		£2,038 16 1	£2,707 1 0	£42,475 6 2
Cr. Rents and royalties—				••					£42,475 6 2
Cr. Rents and royalties—Estates	•				£37,729 £ 482,689	9 1 s. d. 4 5	£2,038 16 1		£42,475 6 2
Cr. Rents and royalties— Estates Land Laws Amendmen	•				£37,729	9 1 s. d.	£2,038 16 1 £ s. d.	£ s. d.	£42,475 6 2 £ s, d, 499,125 14 1
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales—	•				£37,729 £37,729 £ 482,689 5,295	9 1 s. d. 4 5 9 3	£2,038 16 1 £ s. d. 16,296 12 11	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates	t Act, 1929				£37,729 £ 482,689 5,295 25,537	9 1 s. d. 4 5 9 3 12 0	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend	t Act, 1929 t Act, 1929	··· ···	 £	 s. d.	£37,729 £ 482,689 5,295 25,537	9 1 s. d. 4 5 9 3	£2,038 16 1 £ s. d. 16,296 12 11	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate	t Act, 1929 t Act, 1929 diture—		 £ 3,992	s. d. 9 10	£37,729 £ 482,689 5,295 25,537	9 1 s. d. 4 5 9 3 12 0	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate	t Act, 1929 t Act, 1929 diture—		 £ 3,992 832	 s. d. 9 10 19 3	£37,729 £ 482,689 5,295 25,537	9 1 s. d. 4 5 9 3 12 0	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement	t Act, 1929 t Act, 1929 liture—		 83,992 832 2,342	s. d. 9 10 19 3 11 6	£37,729 £ 482,689 5,295 25,537 610	9 1 s. d. 4 5 9 3 12 0	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development	t Act, 1929 t Act, 1929 diture—		 £ 3,992 832	s. d. 9 10 19 3 11 6	£37,729 £ 482,689 5,295 25,537 610	9 1 s. d. 4 5 9 3 12 0 13 2	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances—	t Act, 1929 t Act, 1929 liture—		 83,992 832 2,342	s. d. 9 10 19 3 11 6	£37,729 £ 482,689 5,295 25,537 610	9 1 s. d. 4 5 9 3 12 0 13 2	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendmen	t Act, 1929 t Act, 1929 diture— t Act, 1929		 83,992 832 2,342	s. d. 9 10 19 3 11 6 10 11	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendmen Deteriorated Land Act,	t Act, 1929 t Act, 1929 liture— t Act, 1929 1925		 £ 3,992 832 2,342 4,533	s. d. 9 10 19 3 11 6 10 11	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140	9 1 s. d. 4 5 9 3 12 0 13 2	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendmen	t Act, 1929 t Act, 1929 liture— t Act, 1929 liture— t Act, 1929 liture of the Act, 1929 light act and the Act, 1929 light act and the Act, 1929 light act and the Act, 1929 light act act act and the Act, 1929 light act act act act act act act act act ac		 £ 3,992 832 2,342 4,533	s. d. 9 10 19 3 11 6 10 11	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendmen Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust	t Act, 1929 t Act, 1929 liture— t Act, 1929 1925 ng of endowme Act, 1925— Endowment		 3,992 832 2,342 4,533 ader secti	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendment Deteriorated Land Act, Interest on loans for roadi Land for Settlements	t Act, 1929 t Act, 1929 liture— t Act, 1929 1925 ng of endowme Act, 1925— Endowment	 nt lands u	 £ 3,992 832 2,342 4,533 	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land development Interest on advances— Land Laws Amendmen Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo	t Act, 1929 t Act, 1929 liture— t Act, 1929 liture— t Act, 1929 light Act, 1925 mg of endowment Act, 1925— Endowment wment	nt lands u		s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4 4 17 3	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10
Cr. Rents and royalties— Estates Land Laws Amendment Interest on sales— Estates Land Laws Amendment Interest on capital expendence Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendment Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of development on the same set of	t Act, 1929 t Act, 1929 liture— t Act, 1929 liture— t Act, 1929 liges Act, 1925— Endowment wment loped property	nt lands u	 3,992 832 2,342 4,533 ader secti	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4 3	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendment Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo	t Act, 1929 tt Act, 1929 liture— tt Act, 1929 1925 ng of endowmer Act, 1925— Endowment wment loped property	nt lands ur	 3,992 832 2,342 4,533 	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4 17 3	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendmen Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments	t Act, 1929 t Act, 1929 liture— t Act, 1929 1925 ng of endowment Act, 1925— Endowment wment loped property Public Debt I	nt lands ur		s. d. 9 10 19 3 11 6 10 11	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s, d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land development Interest on advances— Land Laws Amendmen Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments in Valuation fees, sections 7 1929	t Act, 1929 t Act, 1929 liture— t Act, 1929 liture— t Act, 1925 ng of endowmer Act, 1925— Endowment wment loped property Public Debt 1 and 14, Land	nt lands ur		s. d. 9 10 19 3 11 6 10 11 t Act,	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s, d, 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0
Cr. Rents and royalties—Estates Land Laws Amendmen Interest on sales—Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendmen Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previous	t Act, 1929 t Act, 1929 liture— t Act, 1929 liture— t Act, 1925 ng of endowmer Act, 1925— Endowment wment loped property Public Debt 1 and 14, Land	nt lands u Redemptio I Laws An	 £ 3,992 832 2,342 4,533 en Fund nendment	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4 17 3 t Act,	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9 2 0	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0 7 10 0
Cr. Rents and royalties— Estates Land Laws Amendment Interest on sales— Estates Land Laws Amendment Interest on capital expending the state Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendment Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previous Miscellaneous,	t Act, 1929 t Act, 1929 liture— t Act, 1929 , 1925 ng of endowment Act, 1925— Endowment wment loped property 1 Public Debt 1 7 and 14, Land	nt lands ui Redemptio I Laws An	 £ 3,992 832 2,342 4,533 on Fund nendment	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4 17 3 t Act,	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9 2 0	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0 7 10 0 24 7 2
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Brinklands Estate Hutt Valley Settlement Land development Interest on advances— Land Laws Amendment Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previousl Miscellaneous Interest on Cheviot Estat Gross profit on trading	t Act, 1929 t Act, 1929 liture— t Act, 1929 , 1925 ng of endowment Act, 1925— Endowment wment loped property 1 Public Debt 1 7 and 14, Land	nt lands u Redemptio I Laws An	 £ 3,992 832 2,342 4,533 en Fund nendment	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4 17 3 t Act,	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69 24 7,178	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9 2 0 7 2 3 4	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0 7 10 0 24 7 7,178 3 4
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendmen Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previousl Miscellaneous Interest on Cheviot Estate	t Act, 1929 tt Act, 1929 liture— tt Act, 1929 liture— tt Act, 1929 liture— tt Act, 1925 ng of endowment Act, 1925— Endowment wment loped property a Public Debt I and 14, Land ly written off e (see contra)	nt lands ur	3,992 832 2,342 4,533 ander secti £ 91 81 on Fund nendment	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4 17 3 t Act,	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9 2 0 7 2 3 4	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10	£42,475 6 ± £ s, d 499,125 14 1 5,295 9 3 31,749 7 11 610 13 ± 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0 7 10 0 24 7 2 7,178 3 4 2,625 0 9
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Brinklands Estate Hutt Valley Settlement Land development Interest on advances— Land Laws Amendment Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previousl Miscellaneous Interest on Cheviot Estat Gross profit on trading	t Act, 1929 tt Act, 1929 liture— tt Act, 1929 liture— tt Act, 1929 liture— ng of endowment Act, 1925— Endowment wment loped property n Public Debt I and 14, Land ly written off e (sec contra)	nt lands ur	3,992 832 2,342 4,533 ander secti £ 91 81 on Fund nendment	s. d. 9 10 19 3 11 6 6 10 11	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69 24 7,178	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9 2 0 7 2 3 4 9 1	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1 152 5 0	£ s. d. 139 16 9 5,210 2 10	£42,475 6 : £ s. d 499,125 14 1 5,295 9 : 31,749 7 11 610 13 : 11,701 11 6 10,140 8 7 416 12 16 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0 7 10 0 24 7 2 7,178 3 4 2,625 0 9 37,729 9 1
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendment Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previousl Miscellaneous Interest on Cheviot Estat Gross profit on trading	t Act, 1929 tt Act, 1929 liture— tt Act, 1929 liture— tt Act, 1929 liture— ng of endowment Act, 1925— Endowment wment loped property n Public Debt I and 14, Land ly written off e (sec contra)	nt lands ur	3,992 832 2,342 4,533 ander secti £ 91 81 on Fund nendment	s. d. 9 10 19 3 11 6 6 10 11	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69 24 7,178 37,729 £644,852	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9 2 0 7 2 3 4 9 1 15 7	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1 152 5 0 £17,450 11 0	£ s. d. 139 16 9 5,210 2 10 7 10 0 2,625 0 9 £7,982 10 4	£42,475 6 : £ s. d 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 16 173 4 7 202 4 7 7,578 17 4 55,658 0 9 7 10 0 24 7 2 7,178 3 4 2,625 0 9 37,729 9 1 £670,285 16 11
Cr. Rents and royalties—Estates Land Laws Amendmen Interest on sales—Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land development Interest on advances— Land Laws Amendmen Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previous Miscellaneous Interest on Cheviot Estat Gross profit on trading Balance Balance	t Act, 1929 tt Act, 1929 liture— tt Act, 1929 liture— tt Act, 1929 liture— ng of endowment Act, 1925— Endowment wment loped property n Public Debt I and 14, Land ly written off e (sec contra)	nt lands ur	3,992 832 2,342 4,533 ander secti £ 91 81 on Fund nendment	s. d. 9 10 19 3 11 6 6 10 11	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69 24 7,178 37,729 £644,852	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9 2 0 7 2 3 4 9 1 15 7 s. d.	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1	£ s. d. 139 16 9 5,210 2 10 2,625 0 9 27,982 10 4	£42,475 6 2 £ s, d 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0 7 10 0 24 7 2 7,178 3 4 2,625 0 9 37,729 9 1 £670,285 16 11
Cr. Rents and royalties— Estates Land Laws Amendmen Interest on sales— Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Brinklands Estate Hutt Valley Settlement Land-development Interest on advances— Land Laws Amendment Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previousl Miscellaneous Interest on Cheviot Estat Gross profit on trading	t Act, 1929 tt Act, 1929 liture— tt Act, 1929 liture— tt Act, 1929 liture— ng of endowment Act, 1925— Endowment wment loped property n Public Debt I and 14, Land ly written off e (sec contra)	nt lands ur	3,992 832 2,342 4,533 ander secti £ 91 81 on Fund nendment	s. d. 9 10 19 3 11 6 10 11	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69 24 7,178 37,729 £644,852	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 4 7 17 4 15 9 2 0 7 2 3 4 9 1 15 7 s. d.	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1 152 5 0 £17,450 11 0 £ s. d.	£ s. d. 139 16 9 5,210 2 10 7 10 0 2,625 0 9 £7,982 10 4	£42,475 6 2 £ s. d 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0 7 10 0 24 7 2 7,178 3 4 2,625 0 9 37,729 9 1 £670,285 16 11 £ s. d. 4,745 17 1
Cr. Rents and royalties—Estates Land Laws Amendmen Interest on sales—Estates Land Laws Amendmen Interest on capital expend Te Wera Estate Brinklands Estate Hutt Valley Settlement Land development Interest on advances— Land Laws Amendmen Deteriorated Land Act, Interest on loans for roadi Land for Settlements Wanganui River Trust Otago University Endo Profit on disposal of devel Interest on investments Interest on investments in Valuation fees, sections 7 1929 Recovery of loss previous Miscellaneous Interest on Cheviot Estat Gross profit on trading Balance Balance	t Act, 1929 t Act, 1929 liture— t Act, 1929 liture— t Act, 1929 lip25 lip25 lip25 lip25 lip25 lip25 lip25 lip26 lip25 lip26 lip26 lip27 lip28 loped property lip28 loped property lip29	nt lands ur	3,992 832 2,342 4,533 ander secti £ 91 81 on Fund nendment	s. d. 9 10 19 3 11 6 10 11 ion 47, s. d. 7 4 17 3 t Act,	£37,729 £ 482,689 5,295 25,537 610 11,701 10,140 416 173 202 7,578 55,505 69 24 7,178 37,729 £644,852	9 1 s. d. 4 5 9 3 12 0 13 2 11 6 8 7 12 10 4 7 17 4 15 9 2 0 7 2 3 4 9 1 15 7 s. d. 9 1	£2,038 16 1 £ s. d. 16,296 12 11 1,001 13 1 152 5 0 £17,450 11 0 £ s. d. 2,038 16 1	£ s. d. 139 16 9 5,210 2 10 2,625 0 9 27,982 10 4	£42,475 6 2 £ s. d. 499,125 14 1 5,295 9 3 31,749 7 11 610 13 2 11,701 11 6 10,140 8 7 416 12 10 173 4 7 202 4 7 7,578 17 4 55,658 0 9 69 2 0 7 10 0 24 7 2 7,178 3 4 2,625 0 9 37,729 9 1 £670,285 16 11 £ s. d. 4,745 17 1

LAND FOR SETTLEMENTS ACCOUNT—continued. Balance-sheet as at 31st March, 1938.

Liabilities.

	General.	Cheviot.	National Endow- ment Trust	Hutt Valley.	Total.
Loan capital—	£ s. d.	£ s. d. 160,918 0 0	£ s. d.	£ s. d.	£ s. d.
5·88d. Debentures not converted Crown lands included in estates Sales of Crown land Sales of buildings on Crown land Capital transferred from Discharged Soldiers Settlement Account	11,067,977 9 0 211,986 19 11 2,625,575 17 5 27,494 13 9 7,754 13 7				
Less amount expended in opening up Crown lands	191,802 1 10				
	13,748,987 11 10	160,918 0 0	••	••	13,909,905 11 10
Dairy Shares Capital Account Accumulated funds— Cheviot Estate	2 16 0 14,712 11 7	 465,782 10 2 	151,242 12 3	•	2 16 0 465,782 10 2 151,242 12 3 14,712 I1 7
Sundry creditors— Interest on investments paid in advance Interest on capital from proceeds of sales of Crown land Interest on loans due and unpaid Turakina Domain Departmental Miscellaneous	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	•	358 9 5		
Miscellaneous	209,142 19 2		358 9 5		209,501 8 7
Interest on loans accrued but not due	94,863 13 4	1,373 6 3			96,236 19 7
Hutt Valley estates— Purchases Roading and incidental expenses Interest	94,000 10 4			164,760 11 9 228,480 1 11 81,660 13 2	00,200
Less deductions section 11 (2) (a), Finance Act, 1932	••		• **•	474,901 6 10 420,516 4 8	ru 90r 0
Railway Improvements Authorization Act,	••	••		1,014 14 1	54,385 2 1,014 14
1914: Interest on capital Land Laws Amendment Act, 1929: Land subject to section 8— Crown Lands Account National Endowment Account Primary Education Endowment Account	35,673 1 6 11 8,411 10 2 177 19 1				
	44,263 6 2		•• .	• •	44,263 6
Payments in advance— Rents, &c., on estates Principal instalments, sales of Crown land	3,878 0 2 1,627 5 11	15 7 6	2 17 8	39 5 7	, v
Interest on advances for roading of endowment lands Land Laws Amendment Act, 1929 Deteriorated Lands Act, 1925	17 8 3 191 3 3 7 2 7				
a doughous assessed accept at =0	5,721 0 2	15 7 6	2 17 8	39 5 7	5,778 10 1
Rents charged in advance	121,799 I 3	5,038 11 10		3 8 4	126,841 1
Writings-off in Suspense— Estates Land Laws Amendment Act, 1929	4,99 1 1 9 2 939 1 4 6				
	5,931 13 8				5,931 13
Carried forward	14,245,424 13 2	633,127 15 9	151,603 19 4	55,442 10 2	15,085,598 18

Balance-sheet as at 31st March, 1938—continued.

	General.	Cheviot.	National Endow- ment Trust.	Hutt Valley.	Total.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. c	
Brought forward	1 74 048 404 70 0		151,603 19 4	55,442 10 2	15,085,598 18	
Suspense Account: Deteriorated Lands Act, 1925					460 12	
Suspense Account: Buildings and Improvements	588 11 2			• •	588 11	
Reserve for capitalized interest on land- development schemes	48,017 2 0	••	••		48,017 2	
Reserve Account, including unexpended loading for roads, &c.	539,563 16 8	11,979 2 2	••	• •	551,542 18 1	
Reserve for transfers from Discharged Soldiers Settlement Account Development expenditure—	10,020 0 0	••	· •		10,020 0	
Employment Promotion Fund (contra)	11,329 8 3			. ,	11,329 8	
Consolidated Fund (contra)	9,801 8 10				9,801 8 1	
Profit and Loss Appropriation	·			139,478 14 5	139,478 14	
Cheviot Estate Account (contra)	286,993 7 9				286,993 7	
National Endowment Trust Account (contra)	105,174 11 11			••	105,174 11 1	
Cash (overdrawn)			•••	0 10 0	0 10	
	£15,257,373 12 4	£645,106 17 11	£151,603 19 4	£194,921 14 7	£16,249,006 4	

Assets.

·	General.	Cheviot.	National Endow- ment Trust.	Hutt Valley.	Total.
Land Account— Estates leased	£ s. d. 10,154,967 2 11 273,691 16 8	£ s. d. 330,449 12 8 325 0 0	£ s. d.	£ s. d. 56,862 0 0	£ s. d.
	10,428,658 19 7	330,774 12 8	••	56,862 0 0	10,816,295 12 3
Land Laws Amendment Act, 1929— Land leased Land unlet	$136,087 0 0 \\ 9,572 12 4$				
	145,659 12 4				145,659 12 4
Provisional State forest	3,158 6 6	••	• • •		3,158 6 6
Unpaid purchase-price (not yet payable)— Buildings on Crown lands Buildings on estates	31,643 8 7 93,979 6 8	3 3 2			10,965,113 11 1
Sales of Settlement land Sales of Crown land Land Laws Amendment Act, 1929— Buildings Sales of land	388,621 11 11 485,374 11 2 2,705 2 3 10,691 16 3	18,090 8 4	45,828 4 10	101,848 13 11	
	1,013,015 16 10	18,093 11 6	45,828 4 10	101,848 13 11	1,178,786 7 1
Realization Account	10,104 7 10				10,104 7 10
Hutt Valley estates— Purchases Roading and incidental expenses Interest	164,760 11 9 228,480 1 11 81,660 13 2	:			
Less deductions section 11 (2) (a), Finance Act, 1932	474,901 6 10 420,516 4 8				
	54,385 2 2	••	••	••	54,385 2 2
Railways Department: Balance unpaid on area taken for workshops		• •	••	26,389 8 0	26,389 8 0
Advances on mortgage— Land Laws Amendment Act, 1929— Current account: Crown lands Current account: Settlement land Instalment mortgage: Crown lands Instalment mortgage: Settlement land	156,130 5 3 27,941 15 7 21,822 1 4 7,133 13 9				
	213,027 15 11				213,027 15 11
Carried forward	11,868,010 1 2	348,868 4 2	45,828 4 10	185,100 1 11	12,447,806 12 1

9—B. 1 [Pt. IV] Sup. to 1938.

Balance-sheet as at 31st March, 1938—continued.

Assets—continued.

	General.	Cheviot.	National Endow- ment Trust.	Hutt Valley.	Total.
Brought forward dvances on mortgage—continued.	£ s. d	£ s. d. 348,868 4 2	£ s. d. 45,828 4 10	£ s. d. 185,100 1 11	£ s. d. 12,447,806 12
Deteriorated Lands Act, 1925— Current account	6,955 6 5 $1,188$ 14 6		-	-	
	8,144 0 8	••	••	• •	8,144 0
dvances for roading of endowment lands under section 47, Land for Settlements Act, 1925—					
Wanganui River Trust Otago University Endowment	$1,983 0 6 \\ 1,558 2 7$				
	3,541 3		••	••	3,541 3
and Laws Amendment Act, 1929— Expenditure on development of Crown and settlement lands— Crown lands—	29,942 - 2 = 8				
Improvements Equipment Stock and farm accounts	$\begin{array}{cccccccccccccccccccccccccccccccccccc$)			
Settlement lands— Improvements Equipment Stock and farm accounts	$144,083 3 6 \\ 15,753 5 6 \\ 35,398 10 11$;			
5000K and farm accounts	253,928 3 8	_	••	••	253,928 3
atterest on capital expenditure	48,017 2 (131,091 8 S			••	48,017 2 131,091 8
and live-stock ant and machinery	3,863 0				
Less depreciation reserve thereon	3,086 18		· .		776 2
stponements of rent, interest, &c.—	776 2 0	<u>'</u>	••	••	170 2
Under Land Act, 1924 Rents, &c., from estates Instalments: Sales of Crown lands, &c.	23,560 14 263 9		0 4 11		
Land Laws Amendment Act, 1929: Rents. &c.	214 1				
Under Mortgagors and Lessees Rehabilitation Act, 1936— Rent, &c., from estates Land Laws Amendment Act, 1929; Rents, &c.	6,384 15 106 6	3			
, ;	30,529 6	3	0 4 11	-	30,529 11
ndry debtors for— Rents, royalties from estates Principal instalments—	448,274 14	5 4,047 5 8	•••	237 19 11	
Buildings: Crown land Buildings: Estates	- /	3)	335 7 8		
Sales of Crown lands Sales of settlement lands Advances under Deteriorated Land	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		265 10 0	3,527 7 0	
Act, 1925 Loans for roading of endowment lands under section 47, Land for Settlements Act, 1925	516 14	1			
Interest on loans for roading of endow- ment lands under section 47, Land for Settlements Act, 1925 Interest on sales of—	931 8 1				·
Crown lands Settlement lands Interest on sale of buildings: Estates Interest on advances under Deteriorated Lands Act, 1925	186 19 15,942 6 1 9,568 11 1 1,089 11 1	$\begin{bmatrix} 0 & 413 & 2 & 8 \\ 1 & & & \end{bmatrix}$		5,623 5 9	
Land Laws Amendment Act, 1929— Buildings instalments Rent Interest on sales Interest on advances under sections 7	$ \begin{array}{cccc} 2,182 & 1 \\ 135 & 6 \end{array} $	5 7 8 6			
and 14 Principal instalments Sales under section 8	52 9	3			
Mortgages	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	3 1 4 9			
THE STATE OF THE S	552,219 19		600 17 8	9,388 12 8	567,270 2

BALANCE-SHEET AS AT 31ST MARCH, 1938—continued.

Assets—continued.

	General.	Cheviot.	National Endow- ment Trust.	Hutt Valley.	Total.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
Brought forward	12,896,257 6 7	353,928 17 6	46,429 7 5	194,488 14 7	13,491,104 6 1		
Orakei Block (see separate balance-sheet)	46,286 14 2				46,286 14 2		
Interest accrued but not due on-		·					
Investments	520 18 3	.,			520 18 3		
Sales under deferred-payment licenses	5,862 13 11	226 2 6		433 0 0	6,521 16 5		
1 0		-					
Outstanding losses: Suspense Account—							
Estates	4,991 19 2						
Land Laws Amendment Act, 1929	939 14 6						
		-			F 001 10 0		
	5,931 13 8	• •	• •	• •	5,931 13 8		
Dorralamment armonditure		-					
Development expenditure— Employment Promotion Fund (contra)	11,329 8 3				11.329 8 3		
O	0,001 0.10	••		••	9,801 8 10		
Consolidated Fund (contra) Investments in Public Debt Redemption		3,958 10 2	• • • • • • • • • • • • • • • • • • • •	••	1,442,444 7 9		
Fund	1,200,200 17 7	5,000 10 2	• • • • • • • • • • • • • • • • • • • •	••	1,112,111 . 0		
Consolidated Fund: Proportion of in-	161,365 14 8			i	161,365 14 8		
terest on Loan Account	101,000 11 0	•••					
Premium on loan conversions	12,815 0 0	1		l	12,815 0 0		
Dairy shares	2 16 0			l	2 16 0		
Land for Settlements Account: General		286,993 7 9	105,174 11 11	l	392,167 19 8		
as per contra					,		
Cash	114,409 0 5			ļ	114,409 0 5		
Investment Account: Securities held					554,305 0 0		
	£15,257,373 12 4	£645,106 17 11	£151,603 19 4	£194,921 14 7	£16,249,006 4 2		

W. ROBERTSON, Under-Secretary for Lands.

W. E. SHAW, Chief Accountant.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV] and to the following comment: No interest has been allowed to the Cheviot Estate in respect of the assets of the Cheviot Estate Account, which have been transferred to the Land for Settlements Account; and, moreover, the Cheviot Estate has been charged interest on the value of such assets other than cash. As a result, the accounts do not show the true amount of revenue earned by the Cheviot Estate and the Land for Settlements Account respectively.—J. H. Fowler, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

Expendi	ture.					Income.	
Annual appropriation as under—		s. d.		s.	d.	Administration expenses charged to other Depart- £ s. d.	
	214,2341					ments and funds $\dots \dots	
	10,4321					Miscellaneous services for other Departments 28,578 3 2	2
Rent of offices)			Miscellaneous office fees 10,709 13 0)
Surveys						Lease fees 2,077 7 3	;
Travelling-expenses	9,037 1	2 7				Surplus on sales of lithographs (estimated) 941 8 7	7
Land Board fees	3,360	3 6	,			Surplus on disposal of other assets 63 13 9)
Postages	2,318 1	5 5	;			Crown grant fees	3
Maintenance: Motors, £2,544	•					Balance carried down	;
3s. 8d.; office equipment, £748						,	
7s. 0d.; survey equipment,							
£163 4s. 7d.; typewriters, £211						·	
0s. 10d	3,666 1	6 1					
Printing and stationery		5 4					
Telephone services		6 3					
Advertising, books, &c		$0 \overline{6}$					
Sundry administration costs		$\tilde{0}$ $\tilde{7}$					
Sundry office expenses		9 0					
Tracing - cloth and draughting	-,0						
requisites	1.618 13	8 9					
Grants and subsidies (irrecover-	1,010 1						
able expenditure on reconstruc-							
tion work in Hawke's Bay District							
	108,364	9 0					
Depreciation of assets—			406,433	2	6		
Furniture and fittings	1,404 14			_	٠.		
Machinery, instruments, and	1,101.1						
general equipment	1,408 1	7 1					
Motor-vehicles	2,593						
motor-venicies	2,000		5,407	٥	1		
Writings-off in Suspense			1,388				
Lithographs, &c., used in office and	l icensed fro	e to		10	10		
other Departments			2,695	17	3		
Discount on lithographs	• •	• •	339				
Discount on minographs	••	• •	. 000	Υı	31 :		
			£416,263	15	in	C410 000 15 10	
			2410,200	10	10	£416,263 15 10	,
			£	~	d.		4
Balance brought down			327,240		a.	Polones . Every of everyditure every in f. 6	
	•••	• •	$\frac{327,240}{3,115}$	6	2	Balance: Excess of expenditure over income for £ s. d.	
Interest on capital	• •	• •	9,119	0	2	year ended 31st March, 1938 330,355 18 8	,
			£220 255	10	0	0000 OFF 10 0	
	•		£330,355	10	0	£330,355 18 8	
941 a							2 "

Note.—Expenditure under the New Plymouth Harbour Endowment Act, 1874, totalling £2,249 0s. 6d. included in the Income and Expenditure Account is calculated on the basis of rents received from land subject to the Act. These rents are included in the Revenue Accounts relating to Lands of the Crown.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	Dimino	ii omini	21.0		il oldi millon, 1000.
Liabilities.		£	s.	d.	Assets. £ s. d.
Capital Account		78,407	7 1	ш	Furniture and fittings 13,805 12 0
Capital transferred from Discharged					Machinery, instruments, and general equipment 11,534 4 4
Soldiers Settlement Account		0	15	0	Motor-vehicles 8,883 13 0
Sundry creditors— £	s. d.				Lithographs, &c 43,426 8 7
Departmental 5,0	04 15 2				Publications
Payments in advance—					Debtors— £ s. d.
	25 11 9			- 1	Departmental
	16 0 3				Lithographs supplied 113 5 3
	70 17 10			- 1	Miscellaneous office fees 3,189 11 6
		5,517	5	0	M:
Writings-off in Suspense		2,420		$\tilde{8}$	Administration (C4.19.0)
Treasury Adjustment Account		340,715		4	1 20
reasony regustration recount	••	510,110	11	-	Stamps on hand
					1
				1	Unexpired season tickets 226 15 2
				ļ	Losses in Suspense 2,420 5 8
					Income and Expenditure Account: Excess of
					expenditure over income for year ended 31st
				İ	March, 1938 330,355 18 8
				-	
	-			-	
	£	427,061	4 1	11	£427,061 4 11
	=			-	

W. Robertson, Under-Secretary for Lands. G. I. Beeson, Chief Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of Parliamentary return B.-1 [Pt. IV], and to the departmental note enfaced thereon.—J. H. Fowler, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT—continued.

AUCKLAND MUSEUM ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

						out the terms bridge of the minion, 1000.			
Sales of land Rents and interest	 Receipts. $$	••	83 36		d. 6 6	Payments. Balance: Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, North Auckland— £ s. d.	£	s.	d.
						On account sales of land 83 9 11 On account rent and interest 34 14 11 On account administration expenses	120	3	0
			£120	3	0		£120	3	0
	REVENUE	Acc	OUNT FOR	THE	Y	ear ended 31st March, 1938.			
Dr. Administration expenses Balance carried down	 	• •	1 39	18	2	Cr. Accrued rents and interest	£ 41	s. 4	d. 0
			£41	4 s.	0 d.		£41 £	4 s. (0
Amount due to Auckland interest as per section ment Act, 1882 Balance carried forward				8 7	6	Balance from previous year			3
			£42	16	1		£42	16	1

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilitie	. 0			. A sorte			
Auckland Museum trustees: Value	£ s. (d. £ s.	d.	Assets.	£	s.	A
of land endowed under Auckland				Land	683		3
Museum Endowment Act, 1882	10,000 - 0	0		Sundry debtors for sales of land	144		8
Less repayments to trustees in				Sundry debtors for sales, rent, and interest	68	14	8
respect of sales of land	9,311 - 5			Cash in Local Bodies' Deposit Account of Receiver			
Sundry creditors—		- 688 14	3	of Land Revenue, North Auckland	120	3	0
Amount due to trustees: Rents							
and interest	34 14 1	1					
Public Account (surplus of assets)		8					
Departmental	1 18	2					
		- 318 17	9				
Revenue Account		. 9 7	7				
		£1,016 19	7		£1,016	19	7
							-

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

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

LANDS AND SURVEY DEPARTMENT—continued.

CLUTHA RIVER TRUST ACCOUNT.

and the second of the second o	01 35 : 1000		
RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDER			
Receipts. £ s. d.	Payments. £	s.	d.
	ustees of Clutha River Trust under ver Boards Act, 1908 1,33	92 19	8
1 225 10 6 Administration av	penses paid to Consolidated Fund	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Ü
under section 4,	Land Laws Amendment Act, 1927	73 6	4
Cash in Local Bo	dies' Deposit Account of Receiver	91 A	
of Land Revenu	ie, Dunedin, as at 31st March, 1938	31 0	· ·
£1,597 6 0	£1,5	97 6	0
21,00° ° ° °			
REVENUE ACCOUNT FOR THE YEAR ENDED 31s	т Марон 1938		
		£ s.	d.
Dr. & s. d. Cr.		04 18	
	1,3	$3\overline{5}$ $\overline{19}$	
section 128, River Boards Act, 1908 1,269 3 6 Accrued rent Remissions: Mortgagors and Lessees Rehabilitation			
Act. 1936			
Administration expenses payable to Consolidated			
Fund under section 4, Land Laws Amendment			
Act, 1927			
		40 17	7 6
£1,440 17 6	£1,4	40 17	
	1000		
Balance-sheet as at 31st March,	1938.		
$\it Liabilities. \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$	Assets.		. d.
Capital 28,480 0 0 Endowment Land		180 (166 14	
Rents charged in advance	$rac{1}{2} rac{1}{2$	00 1:	. 0
Sundry creditors for administration expenses . 6 11 0 Cash in Local Bo Clutha River Trust: Amount not yet paid over . 124 9 0 of Land Revenue	ie, Dunedin, as at 31st March, 1938	31 (0 (
Revenue Account: Balance carried forward 13 8 0			
	£29,1	77 1	1 6
£29,177 14 6		.44 15	E 0
W Po	BERTSON, Under-Secretary for Lar	nds	
WM. H	L. Shaw, Chief Accountant.	ICED.	
		avo l	naan
I hereby certify that the Statement of Receipts and Payments, Reve	hmitted for audit and correctly s	teta	the
duly examined and compared with the relative books and documents su	Difficed for audit, and correctly s	uaiuc	UIIC
position as disclosed thereby.—Cyril G. Collins, Deputy Controller and	Auguor-General.		
THE PARTY CONTENTS DIVING DOLDE ENTROIT	MENTE ACCOSTNE		
GERALDINE COUNTY RIVER BOARD ENDOW			
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR EN	DED 31st March, 1938.		

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.			
Receipts. Rests	229	s. 8	
Consolidated Fund: Administration expenses under section 4, Land Laws Amendment Act, 1927	25	9	8
£254 17 9	£254	17	9
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.			
Dr. $£$ s. d. $Cr.$ Administration expenses due to Consolidated Fund 25 9 8 Accrued rent $Cr.$ Balance carried down $Cr.$ Cr	£ 255	s. 5 18	
£255 18 O	£255	18	0
Balance from previous year	£ 230 . 61		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	£291	1 18	10
BALANCE-SHEET AS AT 31ST MARCH, 1938.			
	£ 5,220		d. 0
Sundry debtors for rent	2	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6
$\underbrace{\mathfrak{z}5,284}_{}$ 3 0	£5,284	1 3	0

 ${\tt Note.-\!All}$ the land is vested in the Geraldine County River Board.

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—continued.

HUNTER SOLDIERS' ASSISTANCE TRUST DEPOSIT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1938.

Investments	617 6 11	Payments Expenditure under the Hunter Gift for the Settlement of Discharged Soldiers Act, 1921—
REVENUE	E ACCOUNT FOR THE	Year ended 31st March, 1938.
Administration expenses 8	iers Act, £ s. d. £ s. d. 51 19 7 15 9 6	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Grants to orphans under section 6 (b) of the	e Hunter 67 9 1	Balance carried down
Gift for Settlement of Discharged Soldi 1921	iers Act, 1,926 10 0 64 5 6 £ s. d. 28 1 2 94 0 3 122 1 5	
	£2,180 6 0	$\frac{\cancel{£}2,180 6 0}{\cancel{£}2}$
Balance brought down	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Balance to Reserve Account 1.054 8 6 1.054 8 6
F	Balance-sheet as at	31sт Максн, 1938.
Capital Reserve Account Rents due but not accrued Sundry accounts in credit: Current advance Sundry creditors—	$\begin{array}{c} \dots 17,800 & 0 & 0 \\ \dots 7,370 & 0 & 11 \\ \dots & 200 & 5 & 0 \\ \dots & 115 & 4 & 11 \\ \end{array}$	Assets.
Grants to orphans	1	Rent 398 6 6 Interest on current account 179 11 11 Interest on instalment advances 194 15 3 Instalments of principal 268 8 9
		Postponed rent, Land Act, 1924
		Cash in Treasury Deposit Account at 31st March, 1938—
		Cash
	£95 400 19 0	2,677 0 6
	£25,490 13 0	£25,490 13 0
		W. Robertson, Under-Secretary for Lands.

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—continued. NATIONAL ENDOWMENT ACCOUNT.

			WMENT ACCOUNT.			
RECEIPTS AND PAYMENTS			R THE YEAR ENDED 31st MARCH, 1938.			
Receipts. Balance at 1st April, 1937	£ 142,199	s. d. 9 6	Payments. Land Act, 1924, section 295 (2): Administration	£	s.	
Rents and interest: National-endowment lands	134,109	3 6	expenses	6,670	6	9
Cransfer from State Forest Department in terms of section 29 (2), Forests Act, 1921–22	16,457	10 1	fourths and halves	2,332	17	3
Land Laws Amendment Act, 1930, section 13:	3,781		Deteriorated Lands Act, 1925, section 6: Refunds of rent arising from operation of	28	13	3
Interest on national-endowment trust-moneys	3,781	0 1	Payments to universities of portion of national-			
			endowment revenue residue Transfer to vote "Education" of portion of	14,219	19	Ų
			national-endowment revenue residue	85,319	13	8
			Portion of national-endowment revenue residue applied in payment of old-age pensions	42,659		
×			Balance at 31st March, 1938	145,316	2 ——	<u>5</u>
	£296,547	9 2		£296,547	9	2
REVENUE Accoun			EAR ENDED 31st March, 1938.	£	s. ·	d
Dr. Administration expenses	£ 6.670	s. d. 6 9	Cr. Accrued rents	131,821	18	1
Remissions under— \pounds s. d			Accrued royalties	$2,656 \\ 2,974$		
Land Act, 1924 1,784 15 6 Deteriorated Land Act 273 18 3			Coal rents	1,211	10	11
Mortgagors and Lessees Rehabilita-)		Royalty from State forests Interest on investment of national-endowment	18,712	6	U
	-5.076	9 7	trust-moneys	3,781	6	1
Thirds, fourths, and halves Writings-off in Suspense (rents, &c.)	$2,412 \\ 1,065$		Recovery on account of remission previously over- stated	169	5	8
Interest charged under sections 19 and 20, Dis-	-,		Credit transferred from Deteriorated Lands Suspense Account	0	3	3
charged Soldiers Settlement Amendment Act, 1923	311	2 9	Suspense Account	v		
Rebates	2,522	$\begin{array}{ccc} 4 & 7 \\ 4 & 1 \end{array}$				
Commission on coal rents	143,214					
	£161,327	19 7		£161,327	19	7
				£	s.	<u>—</u>
Contribution for education and old-age pensions	£ 145,316	s. d. 2 5	Balance brought down	143,214	17	4
Balance carried down	59,028		Balance previous year	61,130	3	3
	£204,345	0 7		£204,345	0	7
			1			
	CE-SHEE	T AS	AT 31st March, 1938. Assets.			
	£	s. d.	Land— £ s. d.	£	s.	d.
Consolidated Fund 3,819,268 9 7			Leased 3,137,771 1 0 Unleased			
Transferred from Discharged Soldiers Settlement Ac-			Provisional State forest 292,570 4 0	3,668,814	6	7
count 4,409 12 1	3,823,678	1 8		, ,		
Public Works Fund	5,074	17 5		8,411	10	2
Reserve on account of assets transferred from Discharged Soldiers Settlement Account	17,060	0 0	(Discharged Soldiers Settlement)	10,479	8	9
Buildings Account: Equity in buildings and	404	6 2	Improvements loading Balance purchase-price of im-	2,310	3	5
improvements due to outgoing lessees Sundry creditors—	101	. • -	provements payable by			
Contributions for education £ s. d. and old-age pensions 145,316 2 5			incoming lessees—			
Departmental 1 4 2			Instalment— Principal 20 7 10			
Miscellaneous 82 9 4	145,399	15 11	Interest 12 16 3			
Payments in advance— Rent 1,096 2 11			Receiver of Land Revenue Deposit Account 18 19 3			
Interest on sales 13 2 5				404	6	2
Royalties 1 3 0	1,110	8 4	Small Farms Account— Land set aside under small-			
Royalties (not yet payable)	1,092	2 0 0 15 10	farms plan 5,152 3 5 Rents accrued due			
Rents charged in advance Overpaid rents in Suspense as a result of capital	40,304	F 19 10		5,164		
reduction under Deteriorated Lands Act, 1925		$egin{smallmatrix} 3 & 12 & 13 \ 5 & 8 & 9 \end{bmatrix}$		151,242	12	3
Writings-off in Suspense Revenue Account: Balance forward	59,028	3 18	Rents 76,305 17 1			
			Royalties 1,839 11 6 Coal rents 1,888 0 11			
			Interest on sales, &c 498 5 8			
			Realization Account (Discharged Soldiers Settle-			
			ment Account) 3,117 0 7 Departmental 23,070 15 11			
				106,719		8
			Postponed interest under Land Act	0	. 0	U
			Under Land Act 1,739 8 2			
				1,950		
			Interest on sales accrued but not due Losses in Suspense	$656 \\ 3,115$		
			Cash: Balance, 31st March, 1938 (Public Account)	145,316		
	£4,104,58	5 5	$\begin{bmatrix} -1\\2 \end{bmatrix}$	£4,104,585	5 5	5 2
;		-	W. Robertson, Under-Secretary	for Land	g	
			W. KOBERTSON, Under Secretary WM. E. SHAW, Chief Accountant		.~•	

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

LANDS AND SURVEY DEPARTMENT-continued.

OTAGO BOYS' AND GIRLS' HIGH SCHOOL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Receipts.	£	s.	d.	Payments.	£	s.	d.
Balance in Local Bodies' Deposit Account of Receiver				Administration expenses paid to Consolidated Fund			
of Land Revenue, Dunedin, as at 1st April, 1937	46	7	8	under section 4, Land Laws Amendment Act, 1927	10	1	2
Rents	376	0	10	Payments to Otago Boys' and Girls' High School			
				Board of Governors	343	18	9
				Cash in Local Bodies' Deposit Account of Receiver of			•
				Land Revenue, Dunedin, as at 31st March, 1938	68	8	7
	£422	8	6		£422	8	6
		144	-				

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.				£	s.	d.	1	Cr.						£	SI.	d.
Administration expenses due	to Conso	lidated	Fund				1	Balance brough	at for	rward from	previous	vear		8	9	1
under section 4, Land Law	s Amendme	ent Ac	t, 1927	18	16	1		Accrued rents				,		422		2
Amount due to Otago Boys'	and Girls'	High	School				1			• • •	• •	• •	••	1		-
Board of Governors				357	4	9										
Balance, carried forward	••			54	12	5										
							.									
				£430	13	3								£430	13	3
						-	.									=

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities.		£	s.	d.	Assets.	£	S.	d.
Capital		8,631	17	6	Endowment lands	8.631	17	6
Rents charged in advance		104	14	3		-,	18	
Sundry creditors for administration expenses		11	1	4	Postponed rent		-8	
Otago Boys' and Girls' High School Board	of				Cash in Local Bodies' Deposit Account of Receiver of		•	Ü
Governors: Amount not yet paid over		57	7	3	Land Revenue, Dunedin, as at 31st March, 1938		8	7
Revenue Account: Balance carried forward		- 54	12	5	, , , , ,		•	•
							<u>,</u>	
		£8,859	12	9		£8,859	12	9

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Payments.

Cash on hand, 1st April, 1937, in Local Bodies' Deposit Account of Receiver of Land Revenue at—				$Recei_{j}$	pts.	£	s. d.	£	s.	d.	Land for Settlements Accoun	t for	Roading co	sts	£	s.	d.
Bodies Deposit Account of Receiver of Land Revenue at—	ı	Cash on hand, 1st	April, 19	937, in I	Local	~					(section 47, Land for Settle	ements	Act, 1925)		18	17	1
Content Content Consolidate Function Consolidate Consolidate Function Consolidate Consolidate Function Consolidate Co		Bodies' Deposi	${f t}$ Accoun	rt of Rec	eiver								• •	• •			
Rents						220	7 2			1	Administration expenses paid	to Cons	olidated Fu	ind			
Revenue Reve			••	• •							(section 4. Land Laws Amend	dment .	Act, 1927)		95	17	Ţ
Review Section Secti											Otago University Council (sect	20n 118 1917)		ves	3,651	18	2
Cash on hand at 31st March, 1938, in Local Bodies' Deposit Account of Receiver of Land Revenue at—			• •	• •	• •	•	•	4,930	18		Dunedin Athenæum (Otago M	useum			42	16	0
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938. Dr.		Royannes	• •		••	•	•			-	Cash on hand at 31st March, 1	938, in					
Dunedin 1,370 9 4 1,926 4 4											Local Bodies' Deposit A	ccount	£ s	d.			
Tinvercargill S55 15 0 1,926 4 4													1,370 9	4			
REVENUE ACCOUNT FOR THE YEAR ENDED 31st March, 1938. Dr.													555 15	. 0	1 000	4	4
REVENUE ACCOUNT FOR THE YEAR ENDED 31st March, 1938. Dr.															1,920	4	4:
REVENUE ACCOUNT FOR THE YEAR ENDED 31st March, 1938. Dr.								£5. 847	.9	- 5					£5,847	9	5
Dr.																	-
Dr.																	
Dr.																	
Dr.										-	0.1 %	1000	•				
Administration expenses				RE	VENU	E Ac	COUN	T FOR	THI	e Y	EAR ENDED 31ST MARCH,	1938.					
Administration expenses Interest on loans under section 47 of Land for Settlements Act, 1925 Remission of rent granted by— \$\frac{\pmu}{\pmu}\$ \frac{\pmu}{\pmu}\$ s. d. Land Board		D_{x}						£	s.	d.	Cr.				£		
Settlements Act, 1925		Administration ex	penses			• •	•		13	7		• •	• •	• •			
Remission of rent granted by—		Interest on loans	under	section	47 o	f Lar	nd for	. 01	17	Q	Accrued royalties	••	••	• •	50	10	Ü
Land Board		Settlements Act	oranted	bv		£	s. d.		1,	9							
Act		Land Board				885											
Balance carried down 1,043 5 1 6,461 11 1		Mortgagors and	Lessees I	Rehabili	itation	1 = 17	e c										
Appropriation of revenue—		Act	• •	• •	• •	197	<u> </u>	, - 1.043	5	1							
Appropriation of revenue— Otago University Council, under section 118 (1), Reserves and other Lands, &c., Act, 1917 4,683 16 11 Dunedin Athenæum under Otago Museum Act, 1877		Balance carried do	own					6,461	. 11	- 1							
Appropriation of revenue— Otago University Council, under section 118 (1), Reserves and other Lands, &c., Act, 1917 . 4,683 16 11 Dunedin Athenæum under Otago Museum Act, 1877								C7 719	7	Δ					£7,712	7	0
Appropriation of revenue— Otago University Council, under section 118 (1), Reserves and other Lands, &c., Act, 1917								£1,112	. /								
Otago University Council, under section 118 (1), Reserves and other Lands, &c., Act, 1917		Appropriation of	revenue-	_					s.	d.							
Dunedin Athenæum under Otago Museum Act, 1877		Otago Universi	ty Counc	cil, und	er sect	tion 1	18 (1)	,	10	11	Balance brought forward from	previo	us year	• •	6.461	11	ĩ
Revenue appropriated to repay loan moneys (section 47 of Land for Settlements Act, 1925)		Reserves and	other La	ands, &	c., Act	, 1917	Act	. 4,000	5, 10	1.1	Dalance brought down	••			-,		
Revenue appropriated to repay loan moneys (section 47 of Land for Settlements Act, 1925) . 48 17 1 Balance carried forward 7,103 18 3		1877							3 14	0			•				
Balance carried forward 7,103 18 3		Revenue approp	riated	to rep	ay lo	an n	oney	8 .	1 1 17	7							
gil on e o		(section 47 of I	and for	Settlem	ents A	ct, 19	25)										
$\frac{£11,923 \ 6 \ 3}{}$,	, ,								
		Datance carried to	orwaru		•	••								-	011 000		9
		Dalance carried ic	rwaru		•	••		£11,92	3 6	3					£11,923	6	3
		Dalance carried to	orward	•		•• 		£11,92	3 6	3				;	£11,923	3 6	3

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	Balance	-SHEET	AS A	AT 31ST MARCH, 1938.
Capital Loan for roading (section 47, Land for Settlements Act, 1925)— Advances Principal instalments Interest	£ s. d.		s. d. 6 2	Endowment lands—
Rent paid in advance Sundry creditors— Administration expenses Otago University Council: Amount not yet paid over 1,	34 5 3		1 0	in Local Bodies' Deposit Account of Receiver of Land Revenue at— Dunedin 1,370 9 4 Invercargill
Revenue Account: Balance carried for		$\begin{array}{c} 4,743 \\ 7,103 \ 1 \\ \hline 142,363 \ 1 \end{array}$.8 3	G142 2C2 12 0

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

. LANDS AND SURVEY DEPARTMENT—continued.

VICTORIA COLLEGE ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCO	OUNT FOR THE YEAR	R ENDED 31st	March, 1938.
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Receipts. Balance in Treasury Deposit Account at 1st April, 1st Rents		4	Payments. Administration expenses Victoria College Council Balance in Treasury Deposit Account at 31st March, 1	938	64]		1. 2 2 6
	£81 16	10		:	£81	16 1	0
REVENUE ACCOUNT	r for the	Y	EAR ENDED 31ST MARCH, 1938.				
Dr. Administration expenses under section 39, Victor College Act, 1905	£ s. ia 2 14 130 10	2	Accrued rents			s. d	1. 0
	£133 5	0		£	133	5	0
Victoria College Council: Amount due under settion 39, Victoria College Act, 1905 Balance carried forward	ec- £ s. 51 9 231 16	d. 4 1	Balance brought down Balance from previous year		£ 130 152		0
	£283 5	5		£	283	5	5
Balanc	E-SHEET AS	S A	т 31st Максн, 1938.				
Capital		$\begin{array}{c} 0 \\ 6 \\ 5 \end{array}$	Leased land	,	$\frac{665}{287}$	s. 6 0 6	$_{6}^{0}$
	£2,966 12	0		£2,	966	12	0
			W. Robertson, Under-Secretary fo	–– r La	ands		_

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

WAIPIATA-HAMILTON'S LIBRARY ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1938.

	RECEIPTS AND PA	YMENTS	ACC	OUN	T .	FOR YEAR ENDED 31ST MARCH, 1938.			
Rents	Receipts.		£ 13	s. 10		Payments. Trustees of Waipiata-Hamilton's Library under section 93, Reserves and other Lands Disposal and Public	£	s.	d.
						Bodies Empowering Act, 1917	12	17	2
						section 4, Land Laws Amendment Act, 1927 Cash in Local Bodies' Deposit Account of Receiver of	0	6	9
						Land Revenue, Dunedin	0	6	9
			£13	10	8		£13	10	8
4.34	REVENUE AC	COUNT	OR	THE	Y	EAR ENDED 31st March, 1938.			
Dr. Balance brought for Amount due to true	stees of Waipiata-Hamilton	 's Library	£ 3	s. 7	d. 8	Cr. Accrued rent Balance carried forward	£ 13 3	s. 10 7	d. 8 8
and Public Bodi Administration ex	, Reserves and other Lands ies Empowering Act, 1917 penses due to Consolidat Land Laws Amendment	ted Fund	12	17 13					
			£16	18	4		£16	18	4
	Ba	LANCE-SI	aee1	AS	A'	r 31st March, 1938.			
Capital Rents charged in a	Liabilities.	• •	£ 338 3	s.		Assets.	£ 338	s. 13	
Sunary creations:	rammisoration expenses	• •				Revenue Account: Balance carried forward	3	7	<u>8</u>
		:	£342	7	7	£	342	7	-7

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

	4										
оттоте	AND	PAYMENTS	ACCOUNT	FOR.	THE	YEAR	ENDED	31sT	MARCH,	1938.	

Rents	£ s. d. 25 2 3	Payments. £ s. d. Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 1 7 11 Thirds
Dr. Wairoa Harbour Board Thirds Administration expenses Balance carried down	£ s. d. 15 2 5	Cr. £ s. d. Balance from previous year
Capital	£ s. d.	## 31st March, 1938. Endowment lands 3,100 0 0 Sundry debtors for rent 643 14 9 W. Robertson, Under-Secretary for Lands. WM. E. Shaw. Chief Accountant.
J. H. FOWLER, Controller and Auditor-General. WANGANUI H.	or audit, ARBOUR I	ance-sheet have been duly examined and compared with and correctly state the position as disclosed thereby.— ENDOWMENT ACCOUNT. THE YEAR ENDED 31ST MARCH, 1938.
Receipts. Balance in Local Bodies' Account of Receiver of Land Revenue at Wellington at 1st April, 1937 Rents	£ s. d. 44 0 3 41 5 6	Payments. £ s. d. Sundry creditors of previous year— Administration expenses
Revenue Account f	ESS 5 9 FOR THE Y	£85 5 9 EAR ENDED 31ST MARCH, 1938.
Dr. Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 Balance carried down	£ s. d. 2 1 4 39 2 2 £41 3 6	Cr. £ s. d. 41 3 6
Balance from previous year Payment to Wanganui Harbour Board under Wanganui Harbour Endowment, &c., Act, 1877	£ s. d. 9 18 0 39 4 2 £49 2 2	Balance brought down 39 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Capital	£ s. d. 823 10 0 10 0 0 £833 10 0	00m to 0

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—continued.

WANGANUI RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Receipts.		£	s.	d.	Payments.	£	s.	d.
Balance brought forward from previous year		- 5	. 10	6	Consolidated Fund: Administration expenses, sec-			
Rents		586	11	10	tion 6 of the Wanganui River Trust Act, 1891	25	12	0
Principal instalments in respect of sales		3	7	6	Wanganui River Trust under Wanganui River Trust			
Interest instalments in respect of sales, &c.		12	11	0		493	10	6
					Interest on loans repayments under section 47, Land			
					for Settlements Act, 1925	77	1	4
					Principal repayments of loans under section 47, Land			
					for Settlements Act, 1925	_	7	6
					Balance in Local Bodies' Deposit Account of Receiver			
					of Land Revenue, Wellington, at 31st March, 1938	8	9	6
					•			
		£608	0	10	d e	€608	0	10
	_				=			

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.	.1: 4 . 4 . 4 . 17	£	s.	ď.	Cr.					£	S.	
Administration expenses due to Consunder section 6 of the Wanganui Ri					Accrued rent Accrued interest			• •	• •	$\begin{array}{c} 616 \\ 12 \end{array}$	18 9	0
1891 Interest on loans under section 47, Lan	d for Settle-	26	2	ī								
ments Act, 1925		91	7	4								
Remissions of rent under Land Act, 19 Writings-off in Suspense			$\frac{4}{19}$	0.								
Writings-off in Suspense		$\begin{array}{c} 9 \\ 445 \end{array}$										
										9990	-	
		£629	7.	1						£629	-7	1
			s.							£	s.	
Balance from previous year Amount due to Wanganui River Trust us	odor Wanganyi	390	17	1	Balance brought down Balance carried forward	• •	• •	• •	• •	$\frac{445}{441}$		9
River Trust Act, 1891	nuer wanganui	495	19	5	Darance carried forward	••	••	• •		441	2	9
		2006	10							2006	10	
		£886	10	6						£886	10	0

BALANCE-SHEET AS AT 31ST MARCH, 1938.

L	Liabilities.		Assets		
		£ s. d.	Endowment lands— £ s. d.	£	s. d.
Capital		13,199 12 7	Leased 14,620 9 2		
Loan for roading, section 47,	Land for Settlements		Unleased 793 10 0		
Act, 1925—	£ s. d.			15,413 1	19 - 2
Advances	1,983 0 5		Sundry debtors for—		
Principal instalments	459 3 1		Rents 543 15 7		
Interest	813 9 2		Sales (not yet payable) 227 16 11		
•		3,255 12 8			12 6
Rental adjustment	••	152 0 0	Interest on sales accrued but not due	_	3 0
Sundry creditors—			Revenue Account: Balance carried forward		2 9
Administration expenses	0 15 7		Outstanding losses in Suspense		19 11
Miscellaneous	5 15 0		Cash in Local Bodies' Deposit Account of Receiver		
Rents paid in advance	16 17 2		of Land Revenue, Wellington, at 31st March,		
Wanganui River Trust: A			1938	8	9 6
${f not}$ yet paid over ${f}$	7 13 11				
		31 1 8			
Writings-off in Suspense	• • • • • • • • • • • • • • • • • • • •	9 19 11			
		£16,648 6 10		£16,648	6 10
			•		

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The following comment is appended: Endowment revenue has been paid to the Wanganui River Trust without provision having been made for the payment of arrears of interest and principal instalments owing in connection with the loans under section 47 of the Land for Settlements Act, 1925.—J. H. FOWLER, Controller and Auditor-General.

$\begin{array}{c} {\rm LANDS~AND~SURVEY~DEPARTMENT--} continued. \\ {\rm PRIMARY~EDUCATION~ENDOWMENT.} \end{array}$

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	£ s. d. 77,199 6 11 116,311 19 7 43 11 7 239 4 5 780 1 0 474 0 0 £195,048 3 6	Payments. Payments for primary-education purposes Administration expenses Maintenance and repairs Survey costs, &c Purchase of land under section 27, Education Reserves Act, 1928 Balance— £ s. d. Cash in Deposit Account 29,729 1 6 Investments Account 11,850 0 0	£ s. d. 147,153 3 11 5,505 5 9 152 0 3 618 12 1 40 0 0 41,579 1 6
	1195,048 3 0		1133,0±0 3 0
REVENUE Accou	NT FOR THE Y	EAR ENDED 31st March, 1938.	
Dr. Administration expenses	£ s. d. 5,821 14 8 153 10 3 126 18 6	Cr. Accrued rents Accrued royalties Accrued interest on sales of buildings and improvements Interest on cash and investments held by Public Trustee Cr.	£ s. d. 114,600 15 2 2,712 10 8 148 2 2 773 19 10
Rehabilitation Act, 1936		Interest on investments Recovery of amount previously written off	474 0 0 114 0 0
Account	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		•
	£118,823 7 10		£118,823 7 10
Amount due to vote "Education" under section 30 (2), Education Reserves Act, 1928 Balance	£ s. d. 110,816 2 6 41,204 8 2		£ s. d. 45,276 0 3 106,681 16 9 62 13 8
	£152,020 10 8		£152,020 10 8

LANDS AND SURVEY DEPARTMENT—continued. PRIMARY EDUCATION ENDOWMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

DAL	MITTER SILLIE IIO	111 0101 111111011, 1000.		
Liabilities. Capital	3,741 19 2 2,143 19 2 22,844 12 10	Endowment lands—	ssets. £ s. d. 2,306,778 0 1 65,906 16 7	
Deteriorated Lands: Suspense Account Writings-off in Suspense Reserve for anticipated losses in respect of assettransferred from Discharged Soldiers Settle	39 1 7 6 7 6 8	Included in capital value of leases Less Depreciation Reserve	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$:
ment Account	. 267 6 4	Sales: Purchase - price not yet payable On unleased land	$3,082 \ 13 \ 0$ $2,726 \ 3 \ 6$ $88 \ 10 \ 6$	
		Sundry debtors— Rents, &c. Royalties Principal instalments: Build-	56,388 18 3 624 17 5 186 1 6	
		ings and improvements Interest instalments : Buildings and improvements Interest on cash and investments	52 3 5 10 2 6 0 19 0	5 (
		Departmental Royalties accrued but not due Postponed rents granted by Land Board		57,263 2 1 187 17 6 2,997 5 5
		Interest accrued but not due— Investments Sale of buildings and im- provements	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1
		Losses in Suspense		99 18 10 6 7 6 21,857 15 1
		Deposits Account— Cash Investments	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
	£2,502,751 10 8			£2,502,751 10 8

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

Receipts.

Payments to secondary schools

Balance carried forward

LANDS AND SURVEY DEPARTMENT—continued. SECONDARY EDUCATION ENDOWMENT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Balance from previous year

Balance brought down

Balance in Treasury Deposit 1937— Cash Investments Rents under section 30, Edu 1928 Interest on cash held by the I	£ s. d. 6,343 19 7 600 0 0 location Reserves Act, 	£ s. d. 6,943 19 7 12,353 11 1 27 17 2	Administration expenses Repairs and maintenance Survey costs, &c. Payments to secondary schools Balance in Treasury Deposit Account at 31st March, 1938— Sales of land 1,588 Rents, &c. 5,351	
Interest on investments		24 0 0		6,940 10 4
		£19,349 7 10		£19,349 7 10
	REVENUE Accoun	T FOR THE Y	YEAR ENDED 31ST MARCH, 1938.	
Dr. Administration expenses Repairs and maintenance Survey costs, &c. Remissions of rent, &c.— Land Act, 1924 Mortgagors and Lessees Re	£ s. d.	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Accrued rents, &c	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
tation Act, 1936 Writings-off in Suspense Balance carried down	1,039 8 7	1,735 13 8 3 4 4 10,441 14 6		
		£12,859 18 11		£12,859 18 11

BALANCE-SHEET AS AT 31ST MARCH, 1938.

5,878 16

£17,660 1

DALAN	CE-SHEET	A	S A	T SIST MARCH, 1500.
Liabilities.	£	s.	d.	Assets.
Capital	210.647	12	9	Endowment lands— £ s. d. £ s. d.
Appreciation in land-values	49,105	2	6	Leased 241,520 3 10
Public Works Fund: Roading (section 17, Land	,			Unleased 18,179 11 6
Laws Amendment Act, 1927)	2,235	17	11	
Sundry creditors— £ s. d.				Sundry debtors for rent 3,686 18 4
Rents 20 9 6				Postponed rent: Land Act, 1924 41 0 0
Departmental				Interest accrued but not due on investments 2 17 10
Departmental	274	16	3	Losses in Suspense 9 2 6
Rents due but not accrued	3.019			Cash held by Public Trustee
Deteriorated Lands Act, 1925: Suspense Account	6	Õ		Cash in Treasury Deposit Account
Writings-off in Suspense	9	2	6	
Revenue Account: Balance carried forward	5,878			Investments 600 0 0
THE VEHICLE ACCOUNT. DATAMOS CAPTICA TOT WATER	0,0.0		•	Sales of land 988 13 8
				Rents, &c 5,351 16 8
				6,940 10 4
	£271,176	8	6	£271,176 8 6

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

7,218

£17,660

10,441 14

1

Payments.

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. The following comment is appended: The charges on land with respect to expenditure under section 47 of the Land for Settlements Act, 1925, or the corresponding provisions of any former Act, have not been abolished as required by section 17 (5) (b) of the Land Laws Amendment Act, 1927.—J. H. FOWLER, Controller and Auditor-General.

MARINE DEPARTMENT.

HEAD OFFICE.

INCOME AND	EXPENDITUR	E ACCOUNT FO	OR THE YEAR ENDED 31st MARCH, 1938.	
Salaries Expenditur	e.		Miscellaneous receipts	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Rent		813 0 0	Balance carried down	11 100
Printing and stationery Office fittings and requisites		$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		
Postage, telegrams, and rent of box	xes	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Telephone rentals, &c		29 19 6		
Maintenance of typewriters, &c. Overtime and meal allowances		$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Transfer expenses		8 8 2		
Travelling-expenses		0 1 =		
Depreciation: Furniture and equip		8 11 5		
		£11,178 18 9		£11,178 18 9
Balance brought down		£ s. d. 11,168 7 7	Apportionment of cost of administration to	£ s. d.
Interest on capital		8 4 10	branches—	0.000 4 17
			Mercantile Marine Branch	~** 0 ~ ~
			Inspection of Machinery Branch	010 10 4
			Ross Dependency Account	50 0 0
			Westport Harbour Account	$\begin{array}{cccc} 600 & 0 & 0 \\ 50 & 0 & 0 \end{array}$
			Rock Oyster Industry Account	
		£11,176 12 5		£11,176 12 5
	М	ERCANTILE M	ARINE BRANCH.	
Income and	EXPENDITUR	E ACCOUNT FO	OR THE YEAR ENDED 31st March, 1938.	
Expende		. 1	Income.	£ s. d.
Lighthouses— General maintenance	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		Light dues	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Working-expenses of tender			Engagement and discharge of seamen	1,976 8 8
Mercantile Marine offices, &c.—		51,252 6 4	Fines and forfeitures	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Salaries	7 00 0 0		Plans of vessels, preparation and examination of	25 0 0
Services of Customs officers Coastal survey			Examination fees	000 70 0
Rent	1,295 2 10		Sale of charts, books, and forms	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Fuel, light, &c Printing and stationery	001 1 10		Sale of "New Zealand Nautical Almanac" Registry of shipping fees	86 12 0
Office fittings and requisites Postage, telegrams, and rent of			Repatriation expenses, distressed, &c., seamen Salvage	$\begin{array}{cccc}131&6&2\\8&2&6\end{array}$
boxes	110 0 1		Cost awarded the Department— £ s. d.	
Telephone rentals, &c			Nautical inquiries 10 10 0 Prosecutions under Shipping and Sea-	
Books, newspapers, &c Legal expenses	70 70 70		men Act 9 9 0	
Medical expenses Inquiries into shipping casualties			Bahamas Island light dues, commission on col-	19 19 0
Overtime	$242 \ 3 \ 6$		lection of	$35 \ 15 \ 7$
Salvage expenses	OF 4 4		Bluff-Stewart Island steamer service: Mail subsidy	100 0 0
Transfer expenses	040 74 0		Fares, freight, &c	$982 \ 7 \ 3$
Examination expenses Charts, saleable books, and forms			Services of lighthouse tender in respect of harbours Rents of buildings and reserves	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
"New Zealand Nautical Almana			Miscellaneous receipts	43 19 8
Preparation of tide-tables Checking passenger traffic	70 F 0 0	,		
Relief of distressed seamen	23 18 1			
Grant to Imperial Shipping Committee	160 0 0			
Subsidy: Bluff – Stewart Island	_			
steamer service Miscellaneous expenses			·	
Reserve for bad debts	- ^ ^	97 417 15 33		
Head Office administration		$27,417 15 11 \\ 6,688 4 7$		
Depreciation— Buildings	2,706 4 2			
G.S.S. "Matai"	4,042 8 4			
Lighthouses	$4,255 0 10 \\ 589 4 8$			
		11,592 18 0		
Balance carried down	••	19,744 8 8		0110 007 10 0
		E116,695 13 6	-	£116,695 13 6
Tutopost on camital		$ \begin{array}{ccccc} £ & s. & d. \\ 11,910 & 2 & 9 \end{array} $	Balance brought down	£ s. d. 19,744 8 8
Interest on capital	New Zealand		Designation of District of District Order Order Order of District Order of District Order Order Order	10,111 0 0
Government's proportion of cost Excess of income over expenditure		$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		
wacess or income over exheuriture				010 711 0 0
		£19,744 8 8		£19,744 8 8
		-		****

MARINE DEPARTMENT—continued.

HARBOURS BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Exy	enditure.			£		d.	Income.		£	s.	d.
Salaries and wages				1,086	6	6	Pilotage	••	496		9
Repairs and maintenance					10	4	Port charges	• • • • • • • • • • • • • • • • • • • •	780		6
Services of lighthouse steamer				117	0	0	Wharfage	••	326	-	3
Supervision and maintenance of	f foreshor	re		896		6	Harbour boat license fees	• • • • • • • • • • • • • • • • • • • •	21	0	0
Rent				26	14	4	Watermen's license fees	• • • • • • • • • • • • • • • • • • • •	6		0
Legal expenses				18	17	0	Contribution from local authorities	• • • • • • • • • • • • • • • • • • • •	40		0
Office expenses				32	8	3	Foreshore rentals	• • • • • • • • • • • • • • • • • • • •	688	12	3
Printing and stationery				47	1	5	Royalty on shingle, sand, &c	••	1,844		3
Telephone rentals, &c.				27	12	2	Order in Council and permit fees		47	5	0
Transfer expenses				82	19	0	Rents of buildings and reserves	• • • • • • • • • • • • • • • • • • • •	79		0
Travelling-expenses				44		8	Sale of books	• • • • • • • • • • • • • • • • • • • •	18	13	9
Grants and subsidies				250	0	0	Costs awarded the Department: Pros	secutions under			
Miscellaneous				. 0	1	4	${ m Harbours\ Act}$			13	
Reserve for bad debts				100	0	0	Services to Customs Department		90		-
Head Office administration				510	6	5	Miscellaneous receipts	••	1	7	0
Depreciation—		£s	s. d.				**				
Buildings		113 13	3 5				·				
Equipment, launches, &c.		415 17	76								
				529	10	11					
Balance carried down	• •	• •		137	14	11					
				£4,446	14	9			£4,446	14	. 9
				21,110			·				
				£	s.	d.			£	s.	d.
Testament on conital				4 07			Balance brought down		137	14	11
Interest on capital	• •	• •	• •	10.	_	•	Excess of expenditure over income		960		8
							ZILOGO GI GILPOTTALOGI O FOI III				
				£407	2	7	,		£407	7 2	7
				201		·					
							•				

INSPECTION OF MACHINERY BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

E_i	vpenditure.			£	s.	d.	Income.		£	s.	d.
Salaries				14,335	4	8	Inspection fees		20,415	1	5
Rent				792	8	5			603	15	0
Printing and stationery				267	18	4	Drawings, examination of		428	12	6
Office fittings and requisites				49	7	9		• • • • • • • • • • • • • • • • • • • •	7	2	3
Postage, telegrams, and rent	of boxes			241	2	8	Recoupment overtime: Inspectors of	Machinery	14	0	0
Telephone rentals, &c.				209	15	10	Costs awarded the Department—Prosecut	zions under			
Commission on revenue collec	ted by Pos	t and T	ele-				the Inspection of Machinery Act .		4	4	0
· graph Department	"			196		6			3	3	0
Books, newspapers, &c.				41		10	Balance carried down	••.	506	7	9
Fuel, light, and cleaning				19	13	3					
Inquiries and technical invest	igations			. 0	1	3	•				
Legal expenses				3	3	0					
Overtime				9	2	0					
Removal of offices				27	4	6					
Transfer expenses				601	3	7					
Travelling-expenses				2,425		4					
Reserve for bad debts			٠.	35		0					
Head Office administration				2,461	11	1					
Depreciation—		£ s.									
Motor-vehicles		227 - 3	_								
Furniture and equipment		38 10	5								
				265	13	11					
					-			-	007 000		
				£21,982	5	11			£21,982	5	11
				£	s.	d.			£	s,	d.
Balance brought down	• •	••	• •	506		9	Excess of expenditure over income	•• ••	569	4	4
Interest on capital	• •	• •	• •	62	16	7					
									0500		
				£569	4	4:			£569	4	4
							i e				

MARINE DEPARTMENT—continued.

FISHERIES BRANCH.

INCOME AND EXPENDITURE	ACCOUNT FO	R THE YEAR ENDED 31ST MARCH, 1938.
Expenditure.	£ s. d.)	Income. £ s. d.
Sataries and wages	$\begin{bmatrix} 4,942 & 6 & 2 \\ 1,294 & 0 & 10 \end{bmatrix}$	Fishing-boat licenses, registration fees, &c 399 7 2
Fresh-water fisheries research	683 4 3	Fresh-water fisheries license fees, &c 1,247 1 2 Redemption fees
Maintenance of launches	312 10 3	Salmon-license fees 33 0 0
Rent	$\begin{bmatrix} 350 & 0 & 0 \\ 268 & 14 & 0 \end{bmatrix}$	Toheroa areas: Rentals and license fees 357 0 0 Sale of salmon 66 8 8
Office fittings and requisites	78 8 0	Rental of buildings 15 6 11
Postage, telegrams, &c	$egin{array}{cccc} 65 & 0 & 7 \ 62 & 4 & 11 \ \end{array}$	Launch hire
Books, newspapers, &c.	23 11 10	Sale of publications
Legal expenses, &c	23 4 6	Costs awarded the Department in connection with
Repairs to wharf and shed: Karitane Transfer expenses	$egin{array}{cccccccccccccccccccccccccccccccccccc$	prosecutions under the Fisheries Act
Travelling-expenses	952 8 1	
Whitebait-spawning grounds: Fencing Marking netting-limits	$egin{array}{cccc} 7 & 11 & 11 \\ 44 & 0 & 4 \\ \end{array}$	
Fisheries investigation	104 3 5	
Expenses of expert on voyage of "Discovery" to Antarctic	190 11 0	
Sea Fisheries Investigation Committee: Marine	138 11 8	
Department's proportion of expenses	1,271 14 1	
Miscellaneous expenses	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	
Reserve for bad debts	5 0 0	
Head Office administration	816 10 4	
Depreciation— £ s. d. Buildings 87 12 9		
Launches, &c 24 18 8		
Motor-vehicles	168 8 7	
	·	
£	12,051 3 0	£12,051 3 0
	£ s. d.	£ s. d.
Balance brought down	9,681 5 1	Excess of expenditure over income 10,730 0 10
Net loss on rock-oyster industry transferred from Profit and Loss Account	991 15 6	
Interest on capital	57 0 3	
$\overline{\epsilon}$	10,730 0 10	${\pounds10,730}$ 0 10
		210,100 0 10
· R	OCK-OYSTER	RINDUSTRY
		R INDUSTRY.
Profit and	D Loss Acco	OUNT FOR 1937 SEASON.
Profit and	Loss Acco	OUNT FOR 1937 SEASON. Cr. £ s. d.
Profit And Dr . Salaries and wages	£ s. d. 4,531 16 10 679 16 2	OUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage	Loss According $\begin{array}{cccccccccccccccccccccccccccccccccccc$	OUNT FOR 1937 SEASON. $Cr.$ \pounds s. d. Sales 5,214 4 0
Profit And Dr . Salaries and wages	£ s. d. 4,531 16 10 679 16 2	OUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10	OUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5	OUNT FOR 1937 SEASON. Cr.
PROFIT AND Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8	OUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery	£ s. d. 4,531 16 10 679 16 2 251 4 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3	OUNT FOR 1937 SEASON. Cr.
PROFIT AND Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8	OUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8	OUNT FOR 1937 SEASON. Cr. Sales Rent of depot Balance carried down \$\frac{\pmathbf{t}}{2}\$ s. d. \$5,214 \ \ 4 \ 0 827 \ 4 \ 4
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3	OUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 30 8 8 \$\$£6,078 8 4\$\$£ s. d.	## DUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 \$\frac{\xxi}{\xxi}\xi\xi\xi\xi\xi\xi\xi\xi\xi\xi\xi\xi\xi\	UNT FOR 1937 SEASON. Cr. \$\frac{\pmu}{\pmu}\$ s. d. Sales
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 \$\frac{\$\pmathcal{x}}{\pmathcal{x}}\$ s. d. 827 4 4 164 11 2	## DUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 \$\frac{\xxi}{\xxi}\xi\xi\xi\xi\xi\xi\xi\xi\xi\xi\xi\xi\xi\	## DUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6	## DUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital Note.—This account includes expenses	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6 penditure on o	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital Note.—This account includes expenditure.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 66,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6 enditure on o ROSS DEP. ACCOUNT FO. £ s. d. 4,531 16 17 2 16 17 2 17 18 18 18 18 18 18 18 18 18 18 18 18 18	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital NOTE.—This account includes expendence of the company	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 \$\equiv{66},078 & 4 \equiv{67}\$ £ s. d. \$\equiv{827}\$ £ 4 4 164 11 2 \$\equiv{6991}\$ 15 6 \$\equiv{6991}\$ ACCOUNT FO	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital Note.—This account includes expenditure.	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6 cenditure on o ROSS DEP. ACCOUNT FO. £ s. d. 1 7 6 50 0 0	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital NOTE.—This account includes expendence of the company	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 \$\equiv{66},078 & 4 \equiv{67}\$ £ s. d. \$\equiv{827}\$ £ 4 4 164 11 2 \$\equiv{6991}\$ 15 6 \$\equiv{6991}\$ ACCOUNT FO	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital Note.—This account includes exp Income and Expenditure. Postages, telegrams, &c. Head Office administration	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6 cenditure on o ROSS DEP. ACCOUNT FO. £ s. d. 1 7 6 50 0 0	## DUNT FOR 1937 SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital Note.—This account includes expenses Expenditure. Postages, telegrams, &c. Head Office administration Balance brought down Income and Expenditure. Postages, telegrams, &c. Head Office administration	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6 benditure on o ROSS DEP ACCOUNT FO £ s. d. 1 7 6 1 7 6 £ s. d. 1 7 6 251 7 6	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital Note.—This account includes exp Income and Expenditure. Postages, telegrams, &c. Head Office administration	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6 cenditure on o ROSS DEP ACCOUNT FO £ s. d. 1 7 6 50 0 0 £51 7 6 £ s. d.	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital Note.—This account includes expenses Expenditure. Postages, telegrams, &c. Head Office administration Balance brought down Income and Expenditure. Postages, telegrams, &c. Head Office administration	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6 benditure on o ROSS DEP ACCOUNT FO £ s. d. 1 7 6 1 7 6 £ s. d. 1 7 6 251 7 6	## SEASON. Cr.
Dr. Salaries and wages Maintenance of ketch and launches Freight and cartage Stores and materials Wharfage and cranage Rent, fuel, light, &c. Administration expenses Travelling-expenses Office expenses Printing and stationery Advertising Depreciation: Launches, &c. Balance brought down Interest on capital Note.—This account includes expenses Expenditure. Postages, telegrams, &c. Head Office administration Balance brought down Income and Expenditure. Postages, telegrams, &c. Head Office administration	£ s. d. 4,531 16 10 679 16 2 251 4 4 138 16 8 42 16 8 212 6 10 57 8 5 98 18 7 15 13 8 16 7 3 2 14 3 30 8 8 £6,078 8 4 £ s. d. 827 4 4 164 11 2 £991 15 6 Denditure on o ROSS DEP ACCOUNT FO £ s. d. 1 7 6 50 0 0 £51 7 6 £ s. d 51 7 6 50 7 0	## Second Company Season. Cr.

MARINE DEPARTMENT—continued.

AGGREGATE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

		Expendi	ture.		£	s.	d.			Income.			£	s.	$d \cdot$
Head Office					11,170	7	4	Head Office					10	11	
Mercantile Marine					78,670	2	3	Mercantile Marine				٠.	116,695	13	6
Harbours					3,269	2	6	Harbours					4,446	14	9
Inspection of machi	nery				19,255		11	Inspection of Machi	nery				21,475	18	2
Fisheries	• •				17,064	3	9	Fisheries					7,621	1	11
Ross Dependency					1	7	6	Ross Dependency							
Depreciation Balance carried dov	vn ·	••	••	••	$ \begin{array}{r} \hline 129,430 \\ 12,595 \\ 8,824 \end{array} $	11	6	Proportion of adm to Westport Har			transfer	red	150,249 600		
					£150,849	19	6					4	£150,8 4 9	19	6
Interest on capital Ellsworth Relief Government's pro	Expe	edition:		$\mathbf{Z}_{\mathbf{e}\mathbf{a}\mathbf{l}\mathbf{a}\mathbf{n}\mathbf{d}}$	£ 12,610 1,494	0	2	Balance brought do Balance, being exce	ess of e						d. 9
Government's pro	porm	on cost		• •	1,494	10	4:	after charging capital	epreci	and		on	5,280	9	9
					£14,104	13	6						£14,104	13	6
					34.11			į							

	Balan	CE-SHEET AS A	т 31sт Макон, 1938.	
Capital— Public Works Fund Consolidated Fund Employment Promotion Fund	tities. £ s. d. 290,953 15 0 169,027 10 3 137 11 2	£ s. d.	Assets. Land Buildings Lighthouses (including land, towers, buildings, furniture, apparatus, and equipment)	£ s. d· 28,941 17 0 4,413 18 1 213,257 15 2
Creditors— Departmental Sundry Rentals, &c., paid in advance	1,160 5 8 2,295 11 1	3,455 16 9 $37 14 1$	Fog-signals Radio direction-finding beacons Beacons, buoys, and moorings Government steamer "Matai" Wharves Harbour equipment (including launches, flagstaffs,	5,668 14 5 7,449 18 7 4,898 9 5 53,081 2 2 996 19 2
Reserves for bad debts Deposit Accounts Writing-off Reserve Account Treasury Adjustment Account		427 0 5 1,040 12 8 128 18 3 14,099 11 2	signalling-apparatus, tools, &c.) Oyster-beds Oyster ketch, launches, and boats Fish hatcheries and equipment Fisheries oil-engines and apparatus Motor-vehicles	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
			Automatic flashing-lamps Test-pumps and pressure-gauges Office furniture and fittings Mechanical office appliances Library Stores, tools, &c. New Zealand Coastal Survey Suspense Account	31 6 4 525 15 6 1,002 6 3 188 0 11 369 2 10 11,493 9 2 2,847 12 10
•			Stationery	346 9 0 2,043 12 8 57 16 4 95 0 7
			Sundry 9,478 6 6 Writings-off Suspense Account Deposit Cash Account— Receiver-General's deposits 10 0 0 Other deposits 1,030 12 8	9,803 0 11 128 18 3
		£479,308 9 9	Cash in Post Office	1,040 12 8 393 13 2 5,280 9 9 £479,308 9 9

L. B. CAMPBELL, Secretary. WILLIAM C. SMITH, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—Cyrll G. Collins, Deputy Controller and Auditor-General.

MENTAL HOSPITALS DEPARTMENT.

Institutional Accounts for the Year ended 31st March, 1938.

			4 10 12 1 10 3 7 0 16 0 9 0 9 2 17 2	18 11 0 6 11 1 9 1	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1 10 8 7 7 1 7 1 1 3 5 9 11 3 11 3
Total.		27, 588 26, 931 26, 931 41, 489 44 1	1,588 36,791] 4,338 2,077 663 1,513 1,240]	245 1 82 1,930 1 34	50 239 5,942 344 1 747 1 624 1,552 1 87,425	223 5,772 2,007 10 781 720 11 73 17
Marton,	. : : : જે . : : :	:::::	:::::::	:::::	:::::::	:::::::::
Kingseat.	2. H 70	15 16 19 16 14	1,830 14 8 776 17 7 17 12 4 193 18 9 4 18 1 177 19 8 9 16 3	9 8 11	584 2 10 7 7 11 40 8 6 38 1 5 105 15 1 8,116 19 1	6 15 6 402 2 11 91 3 1 73 8 1 11 10 0 87 0 2
Tokanui.	£ s. d. 32,669 19 1	. m m o = o	239 1 10 3,418 14 5 61 12 1 116 12 4 12 1 6 215 18 0 99 18 0 99 18 0 241 4 3 85 0 0	93 1 9 179 4 2 9 8 11	4.7 6 505 1 8 4 14 10 20 14 10 53 0 9 128 15 0 5,669 5 6	31 7 0 391 8 11 154 7 3 64 18 8 32 4 3 51 9 1 7 3 7
Porirua.	∞ ∞ ±	11 4 0 81 16 15	6,268 8 0 1,268 8 0 1,268 7 7 7,3 6 6 3,58 6 2 1,11 3 11 1,23 1 7 3,63 17 10	40 13 2 2 18 0 384 10 6 9 2 10 3 4 6	44 1 6 1,187 0 10 93 1 0 232 10 0 138 14 5 245 8 5 18,612 10 5	50 13 2 880 18 7 451 10 7 161 6 8 58 5 6 62 4 0 12 3 0
Nelson.	£ s. d. 32,430 14 4 8 0 9	. 82 0 84 0 84	232 1 7 4,469 7 6 63 15 0 9 220 9 9 25 12 7 147 12 5 67 8 7 99 5 0	4 0 6 195 6 2 0 11 6 129 2 5	120 14 2 505 1 0 0 2 9 13 8 6 44 9 4 138 15 9 8,995 13 0	14 13 8 738 10 3 156 7 9 57 17 9 19 16 7 95 12 11
Hokitika,	£ s. d. 22,635 6 11	17. 16. 13. 0	1,559 13 5 5 5 77 10 4 6 8 6 777 10 4 6 7 7 10 4 6 7 7 10 6 7 7 10 10 10 10 10 10 10 10 10 10 10 10 10	42 3 0 149 9 5 1 1 2	12 10 0 517 0 11 0 15 2 28 7 0 12 0 10 102 18 8 6,016 17 1	7 15 3 404 5 4 93 0 6 31 11 2 18 13 6 52 13 9 29 8 0
Dunedin.	£ s. d. 65,461 2 5		5, 562 18 11 6, 125 1 5 2 472 8 2 36 15 2 28 15 2 28 5 0 182 6 5 0 182 6 5 1 183 8 8	30 4 10 51 3 0 366 18 6 3 0 6	50 0 0 36 0 3 902 8 4 137 8 0 113 11 0 136 8 5 248 13 3 10,471 5 1	62 10 3 1,480 1 5 246 11 0 3 13 0 214 12 0 126 18 11 221 6 7 9 11 0
Christchurch.	£ s. d. 64,203 10 11 21 0 0 14 10 8	3,898 10 1 3,714 3 10 9 7 2 6,469 15 10	6,964 16 1 30 15 0 1,295 18 10 141 3 1 440 6 8 114 17 7 445 3 5 242 15 2	23 11 3 26 8 0 174 4 7 7 8 2 31 1 0	1,034 0 7 76 3 11 69 11 6 115 2 1 299 4 2 15,584 0 11	16 5 1 1,129 19 11 398 8 8 4 0 0 109 10 10 42 9 2 104 17 6 11 4 0
Auckland.	£ s. d. 53,620 4 9 50 8 0 15 16 9	5,025 9 0 4,423 6 9 4,076 17 6 4,076 17 6	6,684 2 10 74 11 9 112 2 5 53 16 0 424 17 6 72 17 11 73 15 5	2 15 6 1 11 6 323 19 1 3 16 0 194 5 7	21 10 0 707 9 4 24 19 3 229 2 3 86 3 10 283 1 5 13,958 16 8	34 1 11 345 1 3 415 18 3 2 8 3 68 0 7 90 14 11 45 7 3 3 17 8
	Salaries Expenditure. Official visitors Advertising, books, &c. Bacteriological reasonsh	Bedding and clothing Buildings, repairs, and maintenance Dental services Farm-produce consumed Frencing, draining, and roading	Fuel, light, water, &c. Funcial expenses Furniture repairs, &c. Gardens and shrubberies Laundry expenses Machinery repairs and stores Maintenance of motor-vehicles Medical fees Musing staff—	Transfer expenses Treatment in general hospitals Uniforms, purchase of Office equipment Overtime Patients—	Friends Gratuities Recreation Transfer expenses Treatment in general hospitals Postages and telegrams Printing and stationery Stores—	Loose and artisans' tools Other Surgery and dispensary— Drugs Wines and spirits Telephone services Travelling-expenses Travelling-allowances Sundry expenses

MENTAL HOSPITALS DEPARTMENT—continued.

1938—continued.
MARCH,
31sT
ENDED
Y_{EAR}
THE
FOR
ACCOUNTS
INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1

							Tolronni	Kingspat	Warton	Total.
	Auckland.	Christehurch.	Dunedin.	Hokitika.	Nelson.	Forirua.	Loranui.	TATES CAR.		
Expenditure—continued. Head Office administration expenses	£ s. d. 1,727 10 11	£ s. d. 1,751 16 9	£ s. d. 1,581 15 8	£ s. d. 607 6 9	£ s. d. 1,091 17 3	£ s. d. 2,019 1 4	£ s. d. 834 1 7	£ s. d. 786 16 10	3 d.	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Law-costs Depreciation Grants to widows of officers	1 11 6 5,353 4 4	8,656 9 2 94 0 0	9,373 6 0 1,110 2 10	3,110 16 9	6,657 8 6	9,088 0 11	7,490 5 10	7,110 19 2	::	
Total	99,091 5 6	118,059 14 2	123,683 5 2	41,651 18 7	64,739 17 9	125,480 14 0	63,332 11 11	43,720 15 6	•	679,760 2 7
Balance brought down Interest Not loss from farms	66,277 14 6 6,104 15 2	83,875 10 9 9,984 15 5	90,085 3 5 9,197 2 11	34,571 19 2 3,377 15 8 10 3 11	49,885 13 3 7,444 15 3	81,440 13 6 9,750 8 1	45,918 3 2 6,803 7 10	30,124 13 9 9,535 0 9	467 8 6	482,179 11 6 62,665 9 7 10 3 11
Total	72,382 9 8	93,860 6 2	99,282 6 4	.37,959 18 9	57,330 8 6	91,191 1 7	52,721 11 0	39,659 14 6	467 8 6	544,855 5 0
Income.	£ s. d. 28.331 14 9	£ s. d. 28,289 14 9	£ s.	£ s. c 5,038 8 1	£ s. d. 11,853 12 10	s. c		£ s. d. 11,601 4 6	£ s. d.	£ s. d. 163,858 15 3
Board and lodging Metal, rags, &c., sale of		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c} 5,302 \ 15 \ 0 \\ 6 \ 17 \ 4 \\ 28 \ 12 \ 2 \end{array}$	1,818		5,623 3 5 317 5 5 18 12 9	2,986 0.11 $31 0.9$ $245 6.5$	040	:::	_
Sacks Bent	4 13 9 335 0 0	410 0 0	0	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		615 7 3	457 0 0	150 0 0	• • •	14
Sundries Balance carried down	66,277.14 6	83,875 10 9	2 10 0 90,085 3 5	34,571 19 2	49,885 13 3	81,440 13 6	45,918 3 2	30,124,13 9	•	=
Total	99,091 5 6	118,059 14 2	123,683 5 2	41,651 18 7	64,739 17 9	125,480 14 0	63,332 11 11	43,720 15 6	:	679,760 2 7
Net profit from farms Excess expenditure over income	226 3 10 72,156 5 10	2,309 2 5 91,551 3 9	1,341 18 1 97,940 8 3	37,959 18 9	587 1 8 56,743 6 10	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c} 742 & 10 & 10 \\ 38,917 & 3 & 8 \end{array}$	467 8 6	7,582 7 10 537,272 17 2
Total	72,382 9 8	93,860 6 2	99,282 6 4	37,959 18 9	57,330 8 6	91,191 1 7	62,721 11 0	39,659 14 6	467 8 6	544,855 5 0
Net cost per patient per year	£ s. d. 56 7 5	£ s. d. 70 10 8	£ s. d. 83 11 4	£ s. d. 84 7 1	£ s. d. 70 2 10	£ s. d. 60 4 6	£ s. d. 83. 4. 9	£ s. d. 66 15 1	£ s. d.	£ s. d. 69 14 5
4										

MENTAL HOSPITALS DEPARTMENT—continued.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	100 110 100 100 100 100 100 100 100 100	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$	4	d. d. 110 110 110 110 110 110 110 110 110 11	0 0 111	4
Totals.	29,768 7. 19,425 10 11,690 0 11,690 0 17,463 16 4,108 17,463 16 4,108 17,463 16 4,108 17,690 17,785 5 11,324 9 545 18,18 16,090 1 16,090 1	8,517 17 7,582 7	16,100 5	2, 262 16 2,202 12 2,637 3 1,357 9 3,318 12 16,063 12 10,588 9 1,317 19 10,588 19 1,317 19 14,987 15	16,090 1 10,090 1 10 3	16,100 5
Kingseat.	£ 8. d. 2,336 0 0 2,206 1 8 216 1 5 11,163 14 8 284 10 7 145 9 8 22 4 4 64 18 7 0 8 0 146 2 8 20 13 5 1,415 9 4	8,494 7 8 672 18 6 742 10 10	1,415 9 4	£ s. d. 1,312 3 10 8 18 4 8 18 4 945 10 2 792 5 0 1,224 0 0 24 17 0 27 0 0 0 2,350 0 0 1,766 13 4	8,494 7 8	1,415 9 4
Tokanui.	£ s. d. 3,012 16 0 3,714 1 10 2,531 2 1 489 12 11 640 1 0 40 19 3 95 10 10 105 15 0 0 15 9 4 6 10 70 7 2 215 9 3 2,300 13 3	20,547 10 3 1,021 3 8 1,279 9 7	2,300 13 3	## 8. d.	20,547 10 3 2,300 13 3	2,300 13 3
Porirua.	2, 8. d. 1,035 10 8 1,035 10 8 109 12 11 2,387 15 8 1,126 14 2 215 5 3 80 1 0 441 2 3 322 2 0 0 1 9 59 19 4 0 1 9 59 19 4 0 1 9	11,592 13 2 1,182 2 7 1,096 1 5	2,278 4 0	1,117 19 8 719 6 10 69 2 7 112 0 9 97 9 5 3,261 6 10 1,282 2 0 143 0 10 3,620 7 6 1,169 16 9	11,592 13 2 2,278 4 0	2,278 4 0
Nelson.	£ s. d. 2,320 17 5 161 11 11 2,158 11 9 353 3 7 321 2 9 79 15 5 71 11 5 4 0 3 54 17 4 16 10 0 173 8 1	11,454 10 1 1,046 7 3 587 1 8	1,633 8 11	£ s. d. 924 1 6 299 11 9 43 13 4 368 11 0 354 0 1 1,562 17 9 1,151 7 10 524 1 0 4,338 2 6 1,691 3 7	11,454 10 1	1,633 8 11
Hokitika.	## S. d. 471 10 0 0 130 10 8 130 10 8 176 10 9 92 17 2 41 7 0 31 1 6 51 0 6 5	1,905 14 10	64 7 7	2 8. d. 34 15 0 21 15 7 6 18 11 7 7 15 3 9 283 17 3 181 17 1 450 0 0 211 7 3	1,905 14 10 54 3 8 10 3 11	64 7 7
Dunedin.	£ s. d. 5,964 5 0 4,870 13 4 6,192 13 3 61 10 10 4,968 6 11 665 13 1 254 3 11 225 1 5 170 10 520 12 3 23 5 7 13 5 10 67 11 3 43 17 9	1,414 5 10 1,341 18 1	2,756 3 11	1,370 17 8 590 5 9 1,934 7 9 1 7 11 642 3 0 3,178 0 6 6,374 7 0 6,374 7 0 5,921 15 0 3,388 11 3	27,094 3 0 2,756 3 11	2,756 3 11
Christehurch.	\$, 933 12 6 4,519 12 2 1,124 6 4 2,362 3 2 331 7 9 223 7 1 2250 18 1 250 18 1 251 11 1 251 11 1 255 18 8 82 16 3 677 2 1 155 8 10 3,986 6 3	1,677 3 10 2,309 2 5	3,986 6 3	2,450 5 8 307 7 9 58 8 0 472 10 11 2,953 2 5 2,756 7 9 448 13 4 1,221 1 0 4,172 12 6 3,331 0 3	18,171 9 7 3,986 6 3 	3,986 6 3
Auckland.	\$\text{s. d.}\$ 2,241 12 6 1,329 10 0 171 12 6 0 16 10 1,054 16 8 267 14 1 47 2 4 102 7 8 13 5 11 40 6 1 26 2 8 113 3 3 6 1,665 12 1	1,439 8 3 226 3 10	1,665 12 1	£ s. d. 601 7 1 264 4 6 32 1 1 1,849 18 0 1,912 3 7 39 13 6 2,029 5 0 1,044 10 8	1,665 12 1	1,665 12 1
	Expenditure. Live-stock, 1st April, 1937 Stored and growing crops Purchases of live-stock Live-stock sundries Salaries and wages Feed Retrilizers Seeds Repairs (implements, harness, &c.) Sundries Buildings: Repairs Machinery: Repairs Machinery: Repairs Frencing, draining, and roading Frencing, draining, and roading Repairs, rates, &c. Depreciation Carried down	Total Interest on capital	Total	Live-stock sales Poultry Skins, hides, &c. Butterfat Milk and cream Fruit and vegetables Cereals, hay, &c. Live-stock as at 31st March, 1938 Stored and growing crops, 31st March, 1938	Total Profit brought down Net loss to Institution Account	Total

MENTAL HOSPITALS DEPARTMENT—continued.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

		Expendite	we.		£	s.	d.			Incon	ie.		£		d.
Institutional accoun	ats—	-						Balance	 	• •	• •	• •	537,272	17	2
Auckland					72,156	-	10								
Christehurch					91,551	3	9	1							
Seacliff					97,940		3								
Hokitika					37,959										
Nelson					56,743		10	1							
Porirua					90,095										
Tokanui					51,442		5	1							
$\mathbf{Kingseat}$					38,917	3	8								
Marton					467	8	6								
				£	537,272	17	2						£537,272	17	2
				-				1							

	Balance-sheet as a	т 31sт Макси, 1938.	
Liabilities.	£ s. d.	Assets.	£ s. d.
Capital Account, Public Works Fund	2,128,309 12 0 s. d.	Land Buildings—	241,344 12 1
Departmental 2,099	2 1 3	Institutional	1,144,497 17 1 $27,676$ 14 11
Other 5,599	0 2 0	Farm	91,319 4 10
	$7,691 3 3 \\ 8,713 0 0$		$1,421 \ 12 \ 6$
Bad Debts Reserve	9 005 17 7	Uther vehicles	3,130 15 8
Writings-off, Reserve Account	906 155 5 1	Farm implements	3,216 7 3
Treasury Adjustment Account	290,100 0 1	Plant and machinery—	9,
		Institutional	71,247 6 10
		Farm	1,928 16 9
		Furniture and fittings	49,484 11 10
		Stores equipment	131,428 11 10
		Motor-vehicles	2,369 2 6
		Surgical instruments	592 1 3
		Live-stock	30,638 2 6
		Stored and growing crops	$14,987 \ 15 \ 1$
		Sundry debtors— £ s. d.	
		Departmental 282 18 10	
		Others 87,993 14 3	00 086 10 1:
			88,276 13 1 35 17 2
		Payments in advance	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
		Assets in Suspense	537,272 17 2
		Excess of expenditure over income	001,414 11 4
	£2,442,964 17 11		£2,442,964 17 11
	,,		

Note.—(a) No charge has been made in farm accounts in respect of patient's labour. (b) Sundry debtors for maintenance at 31st March, 1938, have been estimated.

Theo. G. Gray, Director-General of Mental Hospitals. F. J. Twiss, 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 departmental notes enfaced thereon and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—Cyril G. Collins, Deputy Controller and Auditor-General.

MINES DEPARTMENT.

	-	-										
	INCOME AND	Expend	ITURE	E Acco	UNT	FOR THE	YEAR EN	NDED 31s	T MARCI	н, 1938.		
4.1	Expendite	ure.		£	s.				Income.		£	s. (
Advertising, &c.		• •		53			royalties	• •	• •		4.0	
Assistance to prosp	ecting and roads	••	• •	8,943			receivable		• •		. 63	3 4
Collecting goldfields Drill maintenance		• •	• •	242			lds revenue		• •	•••	. 19,50	
Examinations	•••	• •	• •	525			rial revenu		• •		. 43	
Expenses: Nation	al Chaok Ingraata	,• • \m	• •	153			ation and		• •	• • •	1,27	
Freight and cartage			• •	73			t receivable		• •			5 15
Fuel, light, and wat		• • •	• •	52	17	1 Hire of Sale of			• •			
Office requisites	er	• •	• •			l —	mining-equ		• •			
Office removal expe		• •	• •	6		0 Dalane	e carried d	эwп	• •	••	. 27,816) 11 1
Postages and telegr		• • •	• •		14 1							
Printing and station		• • •	• • •	259		9						
Rents		• • •	• • •	489		0						
Salaries		• •		12,648		š :						
Schools of Mines an	d libraries			2,627		5						
Social amenities in				490		o l						
Subsidy on bus fare	s					5						
Sundry expenses				33		2						
Telephones	••			202		7						
Travelling-allowance	es and expenses	s and n	iotor									
maintenance				1,841	. 0	6						
Depreciation				1,532		1						
Goldfields revenue:	Local bodies			19,505		4						
Bad debts	••	• •	• •	4	17	0						
				0.16 6==		-						
				£49,979	11	5					£49,979	9 11
						=						
Ralango brought do	*****			£ 97 910	S. (10				£	s. c
Balance brought do Interest on capital		• •	• • .	27,810			of expendi	ture over i	ncome		. 28,562	2 19
interest on capital	••	••	• •	192	7	1						
				£28,562	10	0					600 EG	10
				220,002	10	_					£28,562	2 19
						- (V-10-10-10-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
				ODEST	DEC	OTTT OF A	MTO3T					
				GREY	RES	CUE STA	IION.					
	Reve	NITTE AC	COTTN	TOTAL TO	THEFT	YEAR EN	TDEED 21 or	n Manar	1020			
T 0	1.012 7.1	211 0 12 110	JOOGIA					. march,	, 1990.			
Dr.				£	s. c		Cr.	_			£	8. (
Expenses of manage			s. d.							tput for yea		
Advertising Postages and tele	·· · · ·	2]				1937	from mines	ın levy ar	ea		. 1,956	5 5
rostages and teleg	grams		4 11			ł						
Printing and stati	onery	1	8 6		14	E						
	·	1				5						
Depreciation of equi	ipment		••	0	11	5						
	ipment				11							
Depreciation of equi	ipment		••	1,950	11 19	5 7 -					£1 05 <i>6</i>	
Depreciation of equi	ipment		••	0	11 19	5 7 -					£1,956	5 5
Depreciation of equi	ipment		••	1,950	11 19	5 7 -					£1,956	5 5
Depreciation of equi	ipment		••	1,950 £1,956	11 19 5	5 7 - 5 -	1095				£1,956	5
Depreciation of equi	ipment at 31st March, 19	38	••	1,950 £1,956 COAL	11 19 5 MIN	5 7 5 5 ES ACT,					£1,956	5 5
Depreciation of equi	ipment at 31st March, 19	38	••	1,950 £1,956 COAL	11 19 5 MIN	5 7 5 5 ES ACT,		· March,	1938.		£1,956	5 5
Depreciation of equi Amount of fund as a	ipment at 31st March, 19	38	coun	0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE	ES ACT,	DED 31s7	March,	1938.			5
Depreciation of equi Amount of fund as a	ipment at 31st March, 19 REVE	38	••	1,950 £1,956 COAL	11 19 5 MIN	ES ACT,	DED 31st Cr.				£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu	ipment at 31st March, 19 REVE	38 ENUE AC	ccoun	0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE	ES ACT, YEAR EN Rents,	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases	and licenses	£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm	ipment at 31st March, 19 REVE	38 **NUE AC £ :	 ccoun s. d.	0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE	ES ACT, YEAR EN Rents,	DED 31st Cr.	and fees fro	om leases	and licenses	£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbour	ipment at 31st March, 19 REVE e— tent Revenue	38	 ccoun s. d. 0 11 5 2	0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE	ES ACT, YEAR EN Rents,	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Educatio	ipment at 31st March, 19 REVE e— lent Revenue r Revenue n Account	38 INUE AC £ 1,211 1 11,239 1,841 1		0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE	ES ACT, YEAR EN Rents,	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Educatio Secondary Educate	ipment at 31st March, 19 Reve e— ent Revenue r Revenut n Account	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1	CCOUN S. d. 0 11 5 2 4 8 1 0	0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE	ES ACT, YEAR EN Rents,	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Education Secondary Educat Lands for Settlem	REVE Revenue Revenue Revenue Revenue Revenue Recount ion Account ent Account	38 ENUE AC £ 1,211 1 11,239 1,841 1 737 1 36 1	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9	0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE	ES ACT, YEAR EN Rents,	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Educatio Secondary Educate	REVE Revenue Revenue Revenue Revenue Revenue Recount ion Account ent Account	38 ENUE AC £ 1,211 1 11,239 1,841 1 737 1 36 1	CCOUN S. d. 0 11 5 2 4 8 1 0	0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE s. d	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbour Primary Educatio Secondary Educat Lands for Settlem Greymouth Harbo	REVE e— ent Revenue r Revenue n Account ion Account ent Account ur Board	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313	COUN s. d. 0 11 5 2 4 8 1 0 4 9	0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE s. d	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Education Secondary Educat Lands for Settlem	REVE e— lent Revenue	38 INUE AC £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section		0 1,950 £1,956 COAL T FOR	11 19 5 MIN THE s. d	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Educati Secondary Educat Lands for Settlem Greymouth Harbo	REVE e— lent Revenue r Revenue n Account lion Account ur Board und royalty under	38 INUE AC £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	1,950 £1,956 COAL T FOR £	11 19 5 MIN THE s. o	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Educatio Secondary Educat Lands for Settlem Greymouth Harbo	REVE REVE REVE REVE REVE REVE REVENUE REVENUE REVENUE RECOUNT ACCOUNT ON ACCOUN	1,211 1 11,239 1,841 1 737 1 2,313 esection 7 of		1,950 £1,956 COAL T FOR £	11 19 5 MIN THE s. d	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Educatio Secondary Educatio Secondary Educatio Greymouth Harbo Remissions of rent a the Coal-mines A Finance Act, 1932	REVE REVE	1,211 1 11,239 1,841 1 737 1 36 1 2,313	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	1,950 £1,956 COAL T FOR £	11 19 5 MIN THE s. c	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endown Westport Harbou Primary Educatio Secondary Educatio Secondary Educatio Secondary Education Remissions of rent a the Coal-mines A Finance Act, 1932 Bad debts written of	REVE REVE	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861	11 19 5 MIN THE s. d 16 16 16 18 6 0 9	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endown Westport Harbour Primary Educatio Secondary Educatio Secondary Educatio Secondary Education Remissions of rent a the Coal-mines A Finance Act, 1932 Bad debts written of	REVE REVE	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	1,950 £1,956 COAL T FOR £	11 19 5 MIN THE s. d 16 16 16 18 6 0 9	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endown Westport Harbour Primary Educatio Secondary Educatio Secondary Educatio Secondary Education Remissions of rent a the Coal-mines A Finance Act, 1932 Bad debts written of	REVE REVE	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861	11 19 5 MIN THE s. d 16 16 16 18 6 0 9	ES ACT, YEAR EN Rents, under	DED $31s_{T}$ Cr. royalties, a	and fees fro	om leases		£ 27,125	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endown Westport Harbou Primary Educatio Secondary Educatio Secondary Educatio Secondary Education Remissions of rent a the Coal-mines A Finance Act, 1932 Bad debts written of	REVE REVE	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	0 1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861	11 19 5 MIN THE s. 6 16 16 16 10 9 12 12 1	ES ACT, YEAR EN Rents, under	DED 3187 $Cr.$ royalties, ϵ the Coal-1	and fees fro	om leases		£ 27,125	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endown Westport Harbou Primary Educatio Secondary Educatio Secondary Educatio Secondary Education Remissions of rent a the Coal-mines A Finance Act, 1932 Bad debts written of	REVE REVE	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	0 1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861	11 19 5 MIN THE s. 6 16 16 16 10 9 12 12 1	ES ACT, YEAR EN Rents, under	DED 3187 $Cr.$ royalties, ϵ the Coal-1	and fees fro	om leases		£ 27,125	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endown Westport Harbou Primary Educatio Secondary Educatio Secondary Educatio Secondary Education Remissions of rent a the Coal-mines A Finance Act, 1932 Bad debts written of	REVE REVE	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	0 1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861	11 19 5 MIN THE s. 6 16 16 16 10 9 12 12 1	ES ACT, YEAR EN Rents, under	DED 3187 $Cr.$ royalties, ϵ the Coal-1	and fees fro	om leases		£ 27,125	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endown Westport Harbou Primary Educatio Secondary Educatio Secondary Educatio Secondary Education Remissions of rent a the Coal-mines A Finance Act, 1932 Bad debts written of	REVE REVE	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	0 1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861 227,125	11 19 5 MIN THE s. c c 16 16 16 10 12 12 12 12 12 12 12 12 12 12 12 12 12	ES ACT, YEAR EN Rents, under	DED 3187 $Cr.$ royalties, ϵ the Coal-1	and fees fromines Act,	om leases 1925		£ 27,125 £27,125	s. d
Depreciation of equi Amount of fund as a Dr. Allocation of revenu National Endowm Westport Harbou Primary Educati Secondary Educat Lands for Settlem Greymouth Harbo Remissions of rent a the Coal-mines A Finance Act, 1932 Bad debts written of Carried down: Terr	REVE AT 31st March, 19 REVE Be— Bent Revenue Revenue Revenue Recount Board Board And royalty under Condition Account Board	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861 227,125 Net £ 550 30	11 19 5 MIN THE s. d 16 16 16 18 (0 9 12 12 12 12 12 12 12 12 12 12 12 12 12	ES ACT, YEAR EN Rents, under	Cr. royalties, a the Coal-n unt. down: T	and fees framines Act,	om leases 1925		£ 27,125 £27,125	s. d
Depreciation of equi Amount of fund as a secondary and secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education of Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Education Secondary Secondar	REVE AT 31st March, 19 REVE Be— Bent Revenue Revenue Revenue Recount Board Board And royalty under Condition Account Board	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	1,950 £1,956 COAL T FOR £ 17,379 803 8,861 227,125 Net £ 550 30 80	11 19 5 MIN THE s. d 16 16 16 16 16 16 16 16 16 16 16 16 16	ES ACT, YEAR EN Rents, under	Cr. royalties, a the Coal-n cmt. down: Thion earned	and fees framines Act,	om leases 1925		£27,125 £27,125	s. d 0 9
Depreciation of equi Amount of fund as a secondary and secondary Education Secondary Education Carried down: Terror Education of Carried down: Terror Salaries Postages and telegra Printing and stationed Depreciation	REVE AT 31st March, 19 REVE Be— Bent Revenue Revenue Revenue Recount Board Board And royalty under Condition Account Board	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	0 1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861 £27,125 Net £ 550 30 803	11 19 5 MIN THE s. c c 16 16 16 16 16 16 16 17 12 12 12 12 12 12 12 12 12 12 12 12 12	ES ACT, YEAR EN Rents, under	Cr. royalties, a the Coal-n unt. down: T sion earned	and fees framines Act,	om leases 1925		£ 27,125 £27,125	s. d 0 9
Depreciation of equi Amount of fund as a secondary and secondary Education of revenus Primary Education Secondary Education Greymouth Harbout Lands for Settlem Greymouth Harbout Remissions of rent at the Coal-mines Act Finance Act, 1932 Bad debts written of Carried down: Terror Salaries Salaries Postages and telegrar Printing and statione Depreciation. Interest on capital	REVE REVE REVE REVE REVE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE ACCOUNT ION ACCOUNT OUT BOARD AND TOYALTY UNDER C(No. 2) T Titorial revenue	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section 5	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	1,950 £1,956 COAL T FOR £ 17,379 803 8,861 227,125 Net £ 550 30 80 1	11 19 5 MIN THE s. d 6 16 16 16 16 16 16 16 16 16 16 16 16 1	ES ACT, YEAR EN Rents, under	Cr. royalties, a the Coal-n unt. down: T sion earned	and fees framines Act,	om leases 1925		£ 27,125 £27,125	s. d 0 9
Depreciation of equi Amount of fund as a secondary and secondary Education Secondary Education Carried down: Terror Education of Carried down: Terror Salaries Postages and telegra Printing and stationed Depreciation	REVE REVE REVE REVE REVE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE ACCOUNT ION ACCOUNT OUT BOARD AND TOYALTY UNDER C(No. 2) T Titorial revenue	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 36 1 2,313 section of the control of	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	0 1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861 £27,125 Net £ 550 30 803	11 19 5 MIN THE s. d 6 16 16 16 16 16 16 16 16 16 16 16 16 1	ES ACT, YEAR EN Rents, under	Cr. royalties, a the Coal-n unt. down: T sion earned	and fees framines Act,	om leases 1925		£ 27,125 £27,125	s. d 0 9
Depreciation of equi Amount of fund as a secondary and secondary Education of revenus Primary Education Secondary Education Greymouth Harbout Lands for Settlem Greymouth Harbout Remissions of rent at the Coal-mines Act Finance Act, 1932 Bad debts written of Carried down: Terror Salaries Salaries Postages and telegrar Printing and statione Depreciation. Interest on capital	REVE REVE REVE REVE REVE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE ACCOUNT ION ACCOUNT OUT BOARD AND TOYALTY UNDER C(No. 2) T Titorial revenue	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 2,313 Exection of the control of the	CCOUN S. d. 0 11 5 2 4 8 1 0 0 0 17 of f the	0 1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861 227,125 Net £ 550 30 80 1 0 8,783	11 19 5 MIN THE s. d d d d d d d d d d d d d d d d d d	ES ACT, YEAR EN Rents, under	Cr. royalties, a the Coal-n unt. down: T sion earned	and fees framines Act,	om leases 1925		£ 27,125 £27,125	s. d 0 9
Depreciation of equi Amount of fund as a secondary and secondary Education of revenus Primary Education Secondary Education Greymouth Harbout Lands for Settlem Greymouth Harbout Remissions of rent at the Coal-mines Act Finance Act, 1932 Bad debts written of Carried down: Terror Salaries Salaries Postages and telegrar Printing and statione Depreciation. Interest on capital	REVE REVE REVE REVE REVE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE ACCOUNT ION ACCOUNT OUT BOARD AND TOYALTY UNDER C(No. 2) T Titorial revenue	38 ENUE Ac £ 1,211 1 11,239 1,841 1 737 1 2,313 Exection of the control of the	CCOUN S. d. 0 11 5 2 4 8 1 0 0 0 17 of f the	1,950 £1,956 COAL T FOR £ 17,379 803 8,861 227,125 Net £ 550 30 80 1	11 19 5 MIN THE s. d d d d d d d d d d d d d d d d d d	ES ACT, YEAR EN Rents, under	Cr. royalties, a the Coal-n unt. down: T sion earned	and fees framines Act,	om leases 1925		£ 27,125 £27,125	s. d 12 s. d 0 s 2 1
Depreciation of equi Amount of fund as a secondary and secondary Education Secondary Education Secondary Education Greymouth Harbouth Coal-mines Advance Act, 1932 Bad debts written of Carried down: Terror Salaries Postages and telegration Pepreciation Secondary Education Carried down: Terror Carried d	REVE REVE REVE REVE REVE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE REVENUE ACCOUNT ION ACCOUNT OUT BOARD AND TOYALTY UNDER C(No. 2) T Titorial revenue	38 INUE AC £ 1,211 1 11,239 1,841 1 737 1 2,313 Section 7 of	CCOUN s. d. 0 11 5 2 4 8 1 0 4 9 0 0 17 of the	0 1,950 £1,956 COAL T FOR £ 17,379 80 803 8,861 227,125 Net £ 550 30 8,783 £9,445	11 19 5 MIN THE s. c c 16 16 16 16 16 16 16 17 12 12 12 12 12 12 12 12 12 12 12 12 12	ES ACT, YEAR EN Rents, under	Cr. royalties, s the Coal- the Coal- down: T sion earned	erritorial F	om leases 1925 Revenue ue collect	ted for othe	£27,125 £27,125 £8,861 £9,445	s. d 0 9 2 10

Note.—The Revenue Account includes rents for period 1st July, 1937, to 30th June, 1938, and royalties for period 1st January, 1937, to 31st December, 1937.

12—B. 1 [Pt. IV] S_{UP} . to 1938.

MINES DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities.				Assets.		s. d	
	. d.	£ s	s. d.	Land	2,020		0
Consolidated Fund 6,627 0	7			Buildings	240 1	-	8
Public Works Fund 805,037 15				Stores and carbons			9
	81	1,664 1	6 6	Motor-cars	824 1		
Grey Rescue Station Fund, as per Revenue Acco	ount 1	1,950 1	.9 7	Furniture and fittings			3
Creditors—				Mechanical office appliances and instruments	235 1		8
Departmental 771 19	- 11			Stamps, stationery, and saleable publications	376 I		5
Sundry 10,186 19	7			Drills and equipment			8
	10	0,9581	9 6	Library and maps, exhibits and mineral specimens			1
Reserves: Reserve for bad and doubtful debt	s	500	0 - 0	Mine rescue-station plant	14]	13	3
Writings-off, Suspense Account		1	7 0	£ s. d.			
Amounts held in deposit	{	5,564	5 8	Mortgages 6,243 6 8			
Treasury Adjustment Account		1,100 1	5 6	Interest accrued and unpaid 658 2 4			
Troubury Trajabelle Trees and		,			6,901	9	0
				Debtors—			
				Departmental			
				Sundry 13,455 15 4			
					13,694 1	$13^{\circ}1$.0
				National Development Account: Development			
				of mining	793,590	5 1	1
				Assets in Suspense Account	1	7	0
				Deposits Account— £ s. d.			
				Post Office 17 10 0			
				Mining Act, 1926 96 15 5			
				Receiver-General 1,050 4 10			
				Receivers of Gold Revenue 607 16 4			
				Local bodies 2,941 19 1			
				Fixed deposits 850 0 0			
					5,564	5	8.
				Excess of expenditure over income:			
				Mines Department 28,562 19 0			
				Less excess of income over ex-			
				penditure: Coal Revenue			
				Accounts 8,783 10 4			
				- Sylvania	19,779	8	8
	,				- ,		
	£85	1,741	3 9	£	851,741	3	9
	200					ويستونت	
				The state of the s			

Notes.—Subsidies totalling £7,089–12s. 5d. advanced to mining companies and syndicates are recoverable in the event of payable gold in sufficient quantities being won, or the grantee disposing of the rights held, either wholly or partially. The item, "National Development Account, £793,590–5s. 11d.," represents expenditure out of the Public Works Fund from 1870 to 1922 which is not included in other items of the balance-sheet.

A. TYNDALL, Under-Secretary. C. H. BENNEY, Accountant.

I hereby certify that the Income and Expenditure Account, 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 enfaced thereon and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

MINING ADVANCES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

		Expendite	re.		£		d.			Income.			£	s.	d.
Interest on capital Reserve for losses			• •	٠	1,419		6	Interest on advances					745		
Reserve for fosses	• •	• •	• •	• •	745	10	0	Balance, loss	• •	• •	• •	• •	1,419	11	6
					£2,165	7	6						00 105		
					2,2,100							*	£2,165	1	6
								l							-

BALANCE-SHEET AS AT 31ST MARCH, 1938.

				- 0444344	. 130	ni oisi manen, i	300.	
O	${\it Liabilities}.$				_	1	Assets.	£ s. d.
Capital Account—		£	s. d.	£ s	. d.	Advances		 14,910 0 0
Loans at 3 per cent.		2,510	0 0			Sundry debtors		 5,904 19 0
Loans at $3\frac{1}{2}$ per cent.	• •	23,545	0 - 0			Treasury Adjustment	Account	 21,969 8 6
Loans at 4 per cent.		13,005	0 0			Excess of expenditur		 1,419 11 6
B 4 7			3	9,060 - 6	0 - 0	. *		
Reserve for losses	••			5,143 19	9 - 0			
			£4	4,203 19	9 0			£44,203 19 0

A. TYNDALL, Under-Secretary. C. H. Benney, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with the departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

MISCELLANEOUS ADVANCES FROM CONSOLIDATED FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Excess of Income over Expenditure	£ 12,886	s. 8	d. 4		Interest on advances	
					ation 60 8,	7
	£12,886	8	4	k =	£12,886 8	4

BALANCE-SHEET AS AT 31ST MARCH, 1938.

						20201 111111011, 10001
Liabili	ties.		£	s.	d.	Assets.
Advances from Consolidated Fund	• •		671,773	13	2	Advances to— £ s. d. £ s. d.
Writings-off in Suspense			347	0	10	State Forest Account 87,405 3 4
Treasury Adjustment Account			17,772	8	5	Electric Supply Account 12,000 0 0
Excess of income over expenditure			12,886	8	4	Rural Intermediate Credit
						Board 400,850 0 0
						Land-settlement associations 167,958 0 1
						Agricultural associations 2,370 10 5
						Sundry 1,189 19 4
						Interest due and unpaid and accrued 30,658 16 9
						Assets in Suspense Account 347 0 10
		_				
		£	702,779	10	9]	£702,779 10 9
		-			-	

Note.—Some loss of interest and principal is anticipated in respect of advances to Land-settlement Finance Associations.

A. R. F. MACKAY, M.Com., Ph.D., Assistant Accountant to the Treasury.

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

MAORI PURPOSES FUND BOARD.

	B.—I [Pt. IV	/], St	JP. T	O 19	938.				92														
	s. d.						5		1 4											21 4		o 5		
	બ						712		268 11											2.334		88 998 10	£61,538 1	
	s. d.		61				12 3	020	77		0 0			16 0 0						67	ŭ	ကောင်း တက	93	1
	u, c+}		340 13				371 1		ge		643 10			$\frac{457}{159}$,073 16	58,219	40		
	ان ت تن م		1		1100					000			0 67		0	но			0	-	55			
	£ 8.	- .	-			890 100 100		: :	:	$\begin{array}{ccc} 121 & 10 \\ 72 & 0 \\ 450 & 0 \end{array}$			29 0 53 16		500 0	361 12			6 8 1 19		:	: :		
	8	::::	: :	<u>:</u> ::	: : :	:::		::	:	:::	:	:::	:::	:	 to	3 :	: :	: :	::		:	::		
	Fayments.	::::	: :	::	: : :	:::		::	:	:::	:	hanea i	::	:	ellaneous grants— Educational : Free-place Scholarships Shibidized salary and expenses of medical assistance to		: :	: :	::		:	: :		
1938.	:	::::	: :	:::	: : :	: : :		::	:	· : : :	: ,	nts from Carnegue Corporation Fund— Hinetapora Carved Meeting-house, Mangahanea Porourangi Carved Meeting-house, Tikitiki . Rongomaitapia Dining-hall, Te Araroa	: ;	est	hips nedical		onse	Imgton angi	· :::		:	::		
THE YEAR ENDED 31ST MARCH, 1938.			rafts—		ıce						ſ	Grants from Carnegae Corporation fund: Hinetapora Carved Meeting-house, J Porourangi Carved Meeting-house, J Rongomaitapia Dining-hall, Te Arai	house	Refund of deposit for Maori King's house	ellaneous grants— Educational: Free-place Scholarships Subsidized salary and expenses of medi	10 2021	Bowentown Pa Carved Meeting-huse	Boarding-expenses of carvers, Wellington Half-salary, Princess Te Puea Herangi	a B B		-8861			
lst M.	: - 00 -	Addut fee Commission Freight Fruiting and stationery Bont	School of Maori Arts and Crafts Salaries	: :	Repairs and maintenance	nses s		::	∴ sgu	itted—	: :	rporati Meeting Meeting ng-hall	Whangara Carved Meeting-house Waitangi Carved Meeting-house	tori Kir	place S	Natives Roard expenses of students	ed Mee	t carve s Te Pu	Kakaho work, Native housing Sundries		March,	rest		
DED 3.	inistration expenses— Maori purposes section Salaries	ion and sta	 ori Arts 	::	and ma	Travelling-expenses Water charges Sundry expenses		::	Photographs ot carvings	s commilege		egre Co larved l arved l sia Dini	rrved M ved Me	for Ma	nts— Free- lary an		es or se	enses o Princess	t, Nativ :		t 31st l Office	Waiariki Board imprest Secretary's imprest		
R EN	ration expring purposes Salaries	Audit fee . Commission Freight . Printing and Pont	ol of Mac Salaries	Electricity Freight	Repairs and	Travelling-exp Water charges Sundry expens		hase of assets- Carving-tools Timber stocks	graphs	n grants ina Col ter's Sc ephen's	7	m Carn apora C rangi C maitar	gara Ca ngi Car	deposit	ous gra tional : lized sa	Natives d expens	town J	Boarding-ext Half-salary,]	no work ies		balance as at 31st I	Waiariki Board imp Secretary's imprest		
E YEA	Administration expenses- Maori purposes section Salaries	4 Q E Q E	School Se	国民产	HHE	H≯∞		Purchase of assets Carving-tools Timber stocks	Photo	Interest on grants committed Turakina College St. Peter's School St. Stephen's School		ints iro Hineta Porou Ronge	Whan Waita	jo pun	Miscellaneous grants- Educational: F Subsidized salary	Roard	Bower	Board Half-s	Kakaho Sundries		Cash balance as at 31st March, 1938 Native Trust Office	Waiar Secret		
HI 2	Adr									Int		22 5 		. Be	81W						Cas			_
1 8	• •	<i>a</i> c	200-		m 0	⊃ ಣ																	1 6	ı
UNT FOR	s. d.		6 17 5 0 18 1		12	z 1 11 12 3																	88 18 9	
ACCOUNT FOR	£ 50 100 100 100 100 100 100 100 100 100	1 600 0	113		128 12 23 4	12																	£61,538 18 9	
i	. d. £ s. 1 7 2 2 7 70% 19	0 0 0 1 600 0	113	1 15 0 3 8 2 0 9 1	128 12	1,711 12																		
i	. d. £ s. 1 7 2 2 7 70% 19	0 1 600 0	113		128 12	1,711 12																		
i	d. £ s. 7 2 2 2 7 705 19	0 0 0 1 600 0	246 17	15 0 0	128 12	$\begin{array}{cccccccccccccccccccccccccccccccccccc$																		
i	\$ s. d. £ s. 57,783 1 7 2 12 2 57 793 19	1,260 0 0 400 0 0	246 17	15 0 0	128 12	$\begin{array}{cccccccccccccccccccccccccccccccccccc$																		
RECEIPTS AND PAYMENTS	57,783 1 7 2 12 2 2	1,260 0 0 400 0 0	246 17	15 0 0	128 12	$\begin{array}{cccccccccccccccccccccccccccccccccccc$																		
RECEIPTS AND PAYMENTS	Heceipts. $\begin{array}{cccccccccccccccccccccccccccccccccccc$	1,260 0 0 400 0 0	246 17	15 0 0	128 12	$\begin{array}{cccccccccccccccccccccccccccccccccccc$																		
RECEIPTS AND PAYMENTS	57,783 1 7 2 12 2 2	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	246 17	15 0 0	128 12	$\begin{array}{cccccccccccccccccccccccccccccccccccc$																		
RECEIPTS AND PAYMENTS	Heceipts. $\begin{array}{cccccccccccccccccccccccccccccccccccc$	xpenses 1,260 0 0 400 0 0	246 17	15 0 0	128 12	$\begin{array}{cccccccccccccccccccccccccccccccccccc$																		
RECEIPTS AND PAYMENTS	#eceipts.	xpenses 1,260 0 0 400 0 0	246 17		128 12	$\begin{array}{cccccccccccccccccccccccccccccccccccc$																		Carry and the state of the stat
RECEIPTS AND PAYMENTS	#eceipts.	xpenses 1,260 0 0 400 0 0	246 17	s 91 15 8 16 8 90 9	128 12 23 4 23 4	Interest at 3 per cent. to 31st March, 1938 1,711 12																		
RECEIPTS AND PAYMENTS	#eceipts.	xpenses 1,260 0 0 400 0 0	246 17	r	128 12 23 4 23 4	Interest at 3 per cent. to 31st March, 1938 1,711 12																		
RECEIPTS AND PAYMENTS	Heceupts. \pounds s. d. \pounds s	1,260 0 0 400 0 0	rafts 246 17	r	128 12 23 4 23 4	$\ldots \qquad 1,711 12$																		

MAORI PURPOSES FUND BOARD—continued.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	Expenditure.	ture.					emon!		· a
Administration expenses				48	£ s. d.	જ જ	d. Native Trust Office: Interest at 3 per cent. per annum to 31st March. 1938	71.7	<u>د</u> ۾
Audit lee	;	:	:	: :	0		Grant from Consolidated Fund		10
Doministion	:	:	:	9	4		Sales of publications: Net sales		>
Depreciation	:	:	:	I5	2 6 6		Profit on sale of assets		1 5
Figure	:	:	:	:	ıO				3
Freight and cartage	:	:	:	: :					
Insurance	•	:	:	:	10				
Frinting and stationery	:	:	:	:	1 5 0				
rent P	:	:	:	ნ	Ξ				
Repairs and maintenance	:	:	:	:	4				
Salaries	:	:	:	43	6 9 5		-		
Tologher expenses	:	:	:	:					
Telephone	:	;	:	:					
Traveling-expenses	:	:	:	:	3 2 0				
water charges	:	:	:	:	009				
Grants-				-		844 12	62		
Educational—									
Free-place Scholarships	:	:		50	0 0 0				
Interest on outstanding grants	:	:	:						
Boarding-expenses of students	:	:	:						
Meath services	:	:	:	361	1 12 1				
Meeting-houses	:	:	٠:	٠ :					
Miscellaneous	:	:	:		19 4				
Balance: Excess of income over expenditure transferred to accumin	nditure tra	ansferred	to acc	 amulated	lated funds	1,724 1 778 19	ug of		
•					1				
					<u></u>	£3,347 13	TO TO THE PROPERTY OF THE PROP	£3,347 13	on.
							4		

-continued.
BOARD-
FUND
PURPOSES
MAORI

1938.
March,
31sT
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AS
BALANCE-SHEET

	s. d. £ s. d.	ç	2,480 17 9	9	7 6	17 3 13 11	, u	•	11 8	er -	ু					oo 04	1 1 61,465 3 0
	ધ્ય	$\begin{array}{c} \ 58,219 \\ \ 0 \end{array}$::-	: 4: 2: 1 	. 227	565	252	d.	412	9 317	5 0	11	© 02 4	i eo −-	II	3 1 67	797
		:::		7 18	::	:	::	£ s. (428 7	تا ا <u>ت</u>	11 11	74 7 1 12	75 19 3 5 1	72 13 7 4 99 13	24 15 9 16	137 2 5	77 16 10 8	
	Assets.	oard	::	::	::	:	::	:	:	: :	::	:	:	: : :	;		:
LANCE-SHEET AS AT OIST MARCH, 1950.		Cash— With Native Trustee Imprest with Waiariki District Maori Land Board Imprest with Secretary	Sundry debtors including payments in advance Stock of publications	Miscellaneous assets Plus additions for year	Office furniture Mechanical office appliances	Less depreciation	Library Plus additions for year	Maori Arts and Crafts School, Rotorua—Cottages for students	:	Workshop Less depreciation	Workshop equipment and tools Add additions for year	Less sales of carving-tools		tu	Less transfers to losses in Suspense .	Less depreciation	Carried forward
BALANCE-SHEET AS AT	£ s. d. £ s. d.	358 0 59 6 . 14,300 0	38 0 0 41 0 0 473 0 0	15 5	>		1,105 13 3	47,306 19 2				751 8 5 46,555 10 9					89 077 17 11
		:::		:::		13	250 0 0		28 0 0	0 4	4 co	59 6 8					
	Liabilities.	Sundry creditors	Katikati Carved Meeting-house Ruatoki Carved Meeting-house Waitangi Carved Meeting-house	Ngati-Kahungunu Trust	· :		Waitara Carved Meeting-house grant, 1936-57, transferred to Carnegie Fund	Less—	arv	Kaiti Carved Meeting-house, Gisborne Takitimu Carved Meeting-house, Wairoa	Tokomaru Bay Carved Meeting-house Other sundry disposals Assets: at school, Rotorua, written off as un-	accounted					Chamile 3 · Economo and

MAORI PURPOSES FUND BOARD—continued.

Brought forward

			•
£ s. d. £ s. d. 797 l l 61,465 3 0	217 12 0	438 15 2 59 6 8	1,512 14 11
Brought forward Maori Arts and Crafts School, Rotorna—continued. Stock of timber Add additions for year 146 18 0	Less net disposals 140 3 2 Carvings completed ex stock for meeting-houses 1,014 13 9 Add transfers from stock 140 3 2	Less sales 24 0 0 Les disposals to sundry meeting-houses written off 692 1 9 Losses in Suspense: Sundry assets	
Liabilities—continued. £ s. d 62,977 17 11			£62,977 17 11

O. N. CAMPBELL, Native Trustee and Under-Secretary. R. L. Jellicoe, 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 comment: 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.—J. H. Fowler,

NATIVE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

INCOME MAD							1
Administration expenses— Salaries and allowances Travelling expenses and allowances	£		4	£	s. d	-	
Advertising, books, and news- papers	87 10	4 0	9				Maori Land Boards 9,636 0 1 Employment Promotion Fund 10,000 0 0 31,836 0 1
Audit fee Expenses of Board of Native Affairs	$\frac{250}{177}$	0 17	0 8				Other receipts
Expenses of consolidation of Native lands Freight and cartage Fuel, light, and cleaning		9 16 1 5	.1				
Law-costs Maintenance of furniture, equip-	69 3,041	19	5				
Postages and telegrams Printing and stationery Public Service Superannuation Fund: Native Trustee's con-	3,664 3,666	17	3				
tribution Rent Services of Lands and Survey	1,615	10 6 1 13	11				
Department Services of Post and Telegraph Department Miscellaneous expenses	697	0	6 5				
Depreciation Furniture written off			$\begin{array}{c} 9 \\ 2 \\ - 1 \end{array}$	14,324	6	9	
Expenses of other services— Compensation to Natives for Taranaki lands Contribution towards cost of the	5,000	0	0				
Sir James Carroll memorial Destruction of rabbits on Native lands	1,552		2		•		
Eradication of noxious weeds Expenses of Arawa District Trust Board of Inquiry	5,000 29 60	1	0 2 0				
Grant for housing experiments Grant for housing for indigent Natives Maori Purposes Fund Board,	100,000						
expenses of Recoupment to Public Works Fund—	1,600	0	0				
Survey liens written off (on account) Development scheme produce used for relief of Natives	7,000 287		9				
Recoupment to State Forest Service for fire loss Water supplies for Natives	34 50	0 0				_	·
Expenditure under special Acts of the Native Land Amendment and Claims Adjustment Act, 1922. Native Land Amendment and Claims Adjustment Act, 19 (Arawa Lakes Claims) Expenditure under Civil List Act (Native Purposes)—	d Native section d Native 23, sect	lature E Lai 7, ai E Lai ion	e: nd nd nd 13	6,000			
Medical services Food and clothing Pensions and cash allowances Water supplies and sanitation Native hostels, expenses of	3,600 $1,248$ 78 220	0 0 8 16 5 0 8 4 0 9	$egin{array}{c} 0 \\ 1 \\ 0 \\ 1 \\ 2 \end{array}$				
Miscellaneous	13]	1 19		5,284		8	$\frac{1}{£246,471\ 17-6}$
Balance brought down Interest on capital	••			$\frac{246,471}{£}$ $208,832$ 532	s.	d. 9	Adjustment on account of previous year 10 0 0 Balance 209,355 13 9
			£	209,365	13	9	£209,365 13 9

NATIVE DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Capital Account: Consolidate Sundry creditors— Departmental	$\begin{array}{ccc} & & & & \text{s.} \\ 1,724 & 3 \end{array}$	£ 15,02 d. 7	s. c 25 2	d. 8	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	
Sundry Payments in advance Amounts held on deposit	396 14	2,12		1 8 6	173	0
Treasury Adjustment Account		224,39		6	Office appliances and survey equipment 941 15	0 8 0
					Sundry debtors— £ s. d. Departmental 67 5 8 Sundry 16,456 1 7	
					Stationery on hand	3
				_	Deposit Account 306 19	6 9
		£241,84	7 14 3	3 (£241,847 14	3

O. N. Campbell, Under-Secretary. M. J. Lawless, A.R.A.N.Z., Assistant Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

NATIVE - LAND - DEVELOPMENT SCHEMES.

Dr. Interest on loan capital Interest on advances from Consolida under section 8, Finance Act, 1929 Interest on unpaid balance of developmen ture (Tokerau District Maori Land Bo Balance transferred to Revenue Account Revenue Dr. Depreciation—	£55,298 11 E ACCOUNT FOR THE £ s. d. £ s. 42,458 16 200 0 12,635 17 £55,298 11 E ACCOUNT FOR THE £ s. d. £ s. 464 13 1 20 1 4 484 14	d. 1 0 1 1 1 1 1 1 1 1	Interest on advances under section 48, Native Lan Amendment Act, 1936 (Native settlers)	£ 55,298	7 14 1 11 11 11 11 11	3 3 1 0 0 5 dd. 7
and the second of the second o		1	Vala proper 91 an Market 1090			-
1.14 May 14 M 1		ч.	YEAR ENDED 31ST MARCH, 1938.	£	s.	d.
Balance, 1st April, 1936 Adjustments on account previous years	(net) 21,304 15 56 13	11 5	Balance transferred from Revenue Account	12,151 9,210	3	2
	£21,361 9	4		£21,361	9	4
	BATANCE-SHEET A	I A I	з 31 максн, 1938.	4.		
Liabilities.	£ s.	. d,				
		11	Native land development— £ s. d. Settlement expenditure, including interest 1,151,368 4 0 Advances under section 48, Native Land Amendment	£	s.	d.
	55,367 10	6	Act, 1936 8,243 18 0 Interest accrued 71 1 7			
General 30,0	308 2 3 309 2 9 34,877 5	$\begin{bmatrix} 5 & 0 \\ 2 & 2 \end{bmatrix}$	Advances— Native Trustee under section 521, Native Land Act,	1,159,683	3	7
Writings off in Suspense	4,342 2		1931 Maori Land Boards under section 340, Native Land	60,000	0	0
			Act, 1931 5,846 3 4 Interest accrued 81 16 6	5,927	19	10
			Oturei Block 590 19 1 Interest due and accrued 70 5 0	661	4	1
			Departmental motor-vehicles 575 4 3 Surveyors' equipment . 247 11 8			
			Sundry debtors— Departmental		15	11
			cipal, $\hat{\mathfrak{L}}1,565$; interest, £951 13s. 4d.) 2,516 13 4	20,567	11	9
			Losses in Suspense	4,342 3,147	2	2
			April, 1936 21,304 15 11 Add adjustments previous vears (net)			
			21,361 9 4			
			Less excess of income over expenditure for year ended 31st March, 1938 12,151 3 2			n
				9,210		
	£1,264,362	3 7		£1,264,362	3	7

Note.—Separate accounts have been prepared for expenditure under the Native Housing Act, 1935, financed from Public Works Fund. As from 1st April, 1936, administration expenses have been charged to the Consolidated Fund and are not included in the above account.

O. N. Campbell, Under-Secretary. M. J. Lawless, A.R.A.N.Z., Assistant 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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV] and to the following comments: (1) The loading of the various schemes for administration expenses is not sufficient to cover the full cost; (2) moneys expended out of the surveys of Native Land Account on Native-land-development schemes have not been recouped; (3) in the opinion of the Audit Office the expenditure from the Public Works Fund on Native-land-development areas, £1,541 4s. 9d., at present included in the Crown Lands Account, should be reflected in the accounts of the Native-land-development schemes.—J. H. Fowler, Controller and Auditor-General.

NATIVE TRUSTEE.

Taymora	am Aggaram	EOD THE	V	AD ENDED 21cm Manor 1020	
/ _	ST ACCOUNT	FOR THE	I, E;	AR ENDED 31ST MARCH, 1938.	
Dr. Interest allocated to amount held under—	£ s. d.	£ s	s. d.	Cr. Interest on mortgage and other investments	£ s. d 27,614 19 0
Native Land Act, 1931, Part III Native Land Act, 1931, Part X Native Land Act, 1931, Miscel-	$\begin{array}{cccccccccccccccccccccccccccccccccccc$				
laneous Native Trustee Act, 1930 Native Purposes Act, 1931 West Coast Settlement Reserves	$\begin{array}{cccc} 107 & 7 & 1 \\ 362 & 10 & 7 \\ 1,794 & 8 & 9 \end{array}$		-	The second of the second	
Act, 1892 Miscellaneous funds	181 18 1 1 18 9	9,264 10	0 9		
Interest on advances under— Native Land Act, 1931, section 521 Finance Act, 1930 (No. 2) section 6	$3,748 \ 14 \ 11 \ 75 \ 4 \ 0$	0,201 1			
Post Office loan	408 6 7	,	5 6 2 9		in the state of th
Surplus carried to Revenue Account	••	$\frac{14,118}{£27,614}$			£27,614 19 0
					227,014 19 0
Revi	NUE ACCOUN	T FOR TE	IE Y	EAR ENDED 31st March, 1938.	
Dr. Administration expenses: Contrib	ation to Con-	£ s	. d.	Cr. Balance from Interest Account	£ s. d· 14,118 2 9
solidated Fund of amount fixed to co Trustee's proportion of salaries				Commission	5,649 5 11 848 5 11
expenses Net working loss on properties acquir	ed under mort-	12,200 (Miscellaneous receipts	1 16 0
gage	Account		5 5 5 2	and the second of the second o	i sakana a Wi <u>Nagalawaya G</u>
		£20,617 10	7		£20,617 10 7
Ampron	NIATION AGG	ATTAKE BIOD	merc	VEAD ENDED 21cm MADON 1022	•
	MATION ACCC	OUNT FOR	THE	YEAR ENDED 31st Marce, 1938.	
Dr Grants for Native purposes— Native Purposes Act, 1936 : Sir James Carroll Memorial	£ s. d.	£	. d.	Cr. Net surplus from Revenue Account	£ s. d· 7,234 5 2
Native Purposes Act, 1937: Sir Maui Pomare Memorial	500 0 0				
Balance		$\begin{array}{ccc} 1,000 & 6 \\ 6,234 & 5 \end{array}$			
		£7,234 5	5 2		£7,234 5 2
	D := ::===			- 91 1000	
** *****		E-SHEET A	AS A'	г 31st Максн, 1938.	
Amounts held under—	s. £ s. d.	£ s.	d.	Assets. Mortgages and other investments	
Native Reserves Act, 1882 5 West Coast Settlement Reserves Act, 1892 4	8,495 1 4 8,361 4 6			(book value)— £ s. d Local-body securities . 5,100 0	
Native Land Act, 1931, Part X Native Land Act, 1931 (Maori Land Board funds, £157,014	5,571 5 9			investments 429,758 4 Properties acquired under mort- gage 12,938 19	_ x - 1
13s. 6d.; special invest- ments, £450 5s.; miscella-				447,797 3	- *** **********
	$3,674 \ 18 \ 6 \ 8,853 \ 16 \ 9$			Less assignment to Post Office, £22,168 16s. 2d.; reserves	
Native Purposes Act, 1931 6	$0,498 5 1 \\ 9,693 0 8$			against loss on securities, £8,080	2 (1882)
	0,000 0 0:	435,147 12	7	Loans Native housing (special)	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Plus interest		100,015 17	1	Interest and rent due and accrued Advances (on overdraft) to estates and accounts	
tion 521—	1 600 0 0	, terest and		Sundry debtors Fixed deposit, National Bank of New Zealand Relappos	
	1,600 0 0 1,600 0 0	60,000 0	0	Balances— £ s. d At bank 8,917 0 10 Cash in hand 32 13 4)
Reserve against unpaid interest	8,890 7 1	1,469 6	11	Cash at branches 8,548 18 3	3 - 17,498 12 .5
	215 18 4 7,866 10 6			Losses in Suspense	1,469 6 11
Profit and Loss Appropriation	6,220 8 11			o lingua ta mang katawa kalanta ay kata di lagi Katawa katawa katawa na pambigwa katawa	
Account	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	119,427 10	0	กราบ (ค.ศ. 1985) ค.ศ. 113 ค.ศ. 11 กระทั่งสามารถกระท เกลา	er i san id samme. L
	£7	716,060 6	7		£716,060 6 7
				O M C M	(D)

O. N. Campbell, Native Trustee. R. L. Jellicoe, Accountant.

I hereby certify that the Balance-sheet and accompanying accounts have been duly examined and compared with the relative books, documents, and securities submitted for audit, and correctly state the position as disclosed thereby. The following comment is appended: The advances made to the East Coast Maori Soldiers Fund by the Native Trustee exceed the value of the realizable assets of the fund.—J. H. Fowler, Controller and Auditor-General.

NAVY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	. i	Expendi	ture.		£	s. e	d.	Income.	£	s. $d \cdot$	
Salaries, pay, and al	llowance	s			269,070	19	9	Purchase of discharge	103	10 0	
Fleet Air Arm					7,250	8	1	Rents of buildings	471	14 4	
Clothing and victual	lling				54,404	19	6	Forfeited deferred pay	1,302	11 3	
Medical services					2,574	1	2	Completion of Naval Armament Depot	226	14 9	
New agreement, Au	ckland I	Tarbour	Board		31	10	0	Marine Department: re H.M.S. "Endeavour"	5,799	10 0	
Repairs					60,999	3	1	Balance 62	9,104	15 3	
Coal					5,142	9	0	·			
Electricity					4,436	11	8				
Oil-fuel expenses			• •		36,603	15	7				
Naval stores					27,393	8 1	11				
Armament stores					49,996	12	5				
Works at base					6,913	1	3				
Completion naval ba	ase				303	13	6				
Royal Naval Volunt	eer Rese	erve			12,827	8	3				
Printing and station	ery				2,129	0]	11				
Freight					14,855	8	6				
Office fittings					47	9	2				
Postages					1,910	14	5				
Passages					11,268	7	4				
Fees for training cou	arse in E	Ingland	and Aust	ralia	6,034	7	1				
Miscellaneous effecti	ive servi	ces	• •		2,746	12	1				
Miscellaneous non-ef	ffective s	ervices			2,176	9	1				
Deferred pay					48,701	17	0				
Rental: Assessmen	t				300	0	0				
Depreciation					8,890	7]	l0	·			
							_				
					£637,008	15	7	£63	7,008	15 7	
					£		d.		£	s. d.	
Balance brought do	wn				629,104	15	3	Recoveries on account of expenditure of previous			
Interest on capital					19,322	17	2	years 1	1,180	14 0	
								Balance 63	7,246	18 5	
					£648,427	12	5	£64	8,427]	12 5	
											

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabii	ities.		Asset	8.	
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
	534,957 3 3		Land		51,057 16 2
Employment Promotion Fund:	0 001 10 4		T 5	$281,147 \ 16 \ 6 \ 27.555 \ 8 \ 6$	
Contribution of Capital	9,201 10 4	544,238 16 7	Less Depreciation Reserve	27,555 8 6	253,592 8 0
Sundry creditors—		011,200 10 7	Plant and fittings	96,916 11 9	200,002 0 0
Departmental	868 11 3		Less Depreciation Reserve	23,060 15 9	
Others	23,513 8 7				73,855 16 0
		24,381 19 10	Stores on hand		156,451 3 1
Amounts held on deposit—	100 0 11		Departmental debtors		5 16 11
Radiograms Remittances	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		Deposits Account— Radiograms	192 3 11	
Defermed more	_ คอ ์ ออก _ ก _ ก		Radiograms	2,233 9 3	
Naval savings-bank	19 0 0		Deferred pay	93,330 9 9	
		95,769 2 11	Naval savings-bank	13 0 0	
					95,769 2 11
Writings-off, Suspense Account		270 18 8	Assets in Suspense		270 18 8
Treasury Adjustment Account	• •	603,589 2 2	Excess of expenditure over income	• •	637,246 18 5
	:	E1,268,250 0 2		<u>.</u>	21,268,250 0 2
			1	=	*

E. L. TOTTENHAM, Naval Secretary.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

NEW ZEALAND REPARATION ESTATES.

Trading Account for Year ended 31st March, 1938.

			-	j	Debit.			
Item.			Rubber.		Copra.	Cocoa.	Hides.	Total.
Stock at 1st April 1937 Production			$ \begin{array}{cccc} 2,755 & 0 \\ 721 & 0 \\ & & \\ \end{array} $	0 1 0 1 0 1	£ s. d. 0,084 0 0 4,936 0 0 9,977 0 0 86 0 0 8,912 0 0	£ s. d. 6,623 0 0 12,666 0 0 2,587 0 0 3 0 0 1,693 0 0	£ s. d. 80 0 0 286 0 0 110 0 0 615 0 0	£ s. d. 17,577 0 0 30,643 0 0 13,395 0 0 89 0 0 22,468 0 0
			· ·				1,001 0 0	01,172 0 0
	•			<i>C</i>	redit.			
Item.			Rubber.		Copra.	Cocoa.	Hides.	Total.
Proceeds from sale Stock at 31st March 1938 Refunds duty	 '	• •	1,635 0 418 0	0 40	£ s. d. 3,506 0 0 3,384 0 0 1,105 0 0	£ s. d. 18,991 0 0 3,782 0 0 799 0 0	£ s. d. 1,020 0 0 71 0 0	£ s. d. 69,978 0 0 11,872 0 0 2,322 0 0
Totals			5,514 0	0 5	3,995 0 0	23,572 0 0	1,091 0 0	84,172 0 0
				FOR	THE YEAR E	nded 31st Mar	сн, 1938.	
Less amount recovered from Banana Scheme Account		3,276		s. d		trading accounts	- £ s 1,692 3 18,912 2 615 6 1,248 9	4 6
Printing and stationery Travelling allowances and	expenses	$\frac{120}{334}$	19 2 5 11		General inco	ome—		22,468 1
Running-expenses, General Car-hire expenses	Manager's ca		$\begin{array}{cc} & 3,73 \\ 9 & 10 \\ 1 & 1 \end{array}$	32 1 8	Rents Interest	••	3,182 15	
Residential and Head Office Maintenance Yard maintenance Rates, taxes, and insurant Audit fees General expenses		898 1 422 1 459	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	3 10 13 1 0 (Commissi Plantatio Vaivase w Plantatio Slipway e Sundries	n Benevolent Fund vater-supply n stores	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1 4 0 9 6 0 6
Gasogene plant experiment Leaupuni water-supply rep Plantation leased expenses Postage and radios Unemployed relief subsidy Samoa Crown Lands and D ment Board	airs	$\frac{109}{299}$	18 9 5 1 2 3 6 10 0 9			orking accounts— s' shop	173 3 16 15	- 1,160 13 2 6 0 - 189 18 6
Vinegar experiment London general expenses Policing Account		4 1	14 4 3 7 18 8	0 10 10	"Tausala Motor-lorry	earnings	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$\frac{10}{9}$ 952 11 11
Reserve for bad debts Loss on horses and donkeys Less increase, horses and		116		$egin{array}{cccc} 0 & 13 & 10 \\ 1 & 19 & 7 \\ 9 & 0 & 0 \end{array}$	Yard labour Sales of mea		<u>102 18</u> 	$egin{array}{cccccccccccccccccccccccccccccccccccc$
Depreciation not incurred of Profit transferred to Profit Account			ation	3 15 4 2 3 11	Aleisa Central G	roup	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2 3 5 7 2 3
					Vaitele	•••	$\begin{array}{cccc} \dots & 117 & 3 \\ \dots & 73 & 14 \end{array}$	11
			£35,774	4 5 3				$-\frac{757}{£35,774} \frac{5}{5} \frac{9}{3}$
Phomer	ND Toss A	DDVATA	DIAMEON A	0001	T TOP TO	77.17	M	
Dr. Dr. Writing off arrears previous F. Stunzner I. Stowers Profit not realized on stock,	years—	£ 75	RIATION Ass. d. \pounds 0 0 4 0 138	s. d.	Balance 35 h.p. engin	 e built from junk e of motor-cycle	st March, 1938. 	£ s. d. 12,475 6 4 50 0 0 37 0 0
Reserve Account plantation Balance carried down			4,000 34,739	0 0				
			£38,884	10 3				£38,884 10 3

NEW ZEALAND REPARATION ESTATES—continued.

Balance-sheet as at 31st March, 1938.

Liabilities.	DAHAL	OH-BITTER!	. A.O A	Assets.
£	s. d.	£ 700,497	s. d.	Properties unoccupied—
Reserves		·	0 11	Buildings 43 4 6
Black Boys' Repatriation Con- tingency Account				Total non-revenue-producing items — 85,327 10 10
Plantation renewals 6,920	1 6	8,829	11 0	Properties leased— Residential build-
Mortgages payable in Samoa		$1,469 \\ 2,010$	2 6	$egin{array}{llllllllllllllllllllllllllllllllllll$
Deposit Account		36	0 0	Buildings 30,282 15 2
Outstanding losses in Suspense Account \mathfrak{L}	s. d.		0 9	Plant and machinery 956 8 0
Banana Scheme Account 20,325 Less scheme assets 16,357	$\begin{array}{ccc} 7 & 11 \\ 17 & 9 \end{array}$			Furniture and office plant 376 9 9
Profit and Loss Appropriation Account		3,967 $34,739$		48,580 18 7 Plantations—
Trong with 13000 ripperparents		ŕ		$\begin{array}{cccccccccccccccccccccccccccccccccccc$
				Improvements 7,390 1 9
				Properties worked—
				$\begin{array}{cccccccccccccccccccccccccccccccccccc$
				Plant and machinery 2,678 18 8
				Furniture 265 1 3 Stores 190 12 6
				Live-stock 24,271 13 8
				Plant and machinery:
				Head Office— Engineers'a n d
				$\begin{array}{cccccccccccccccccccccccccccccccccccc$
				Yard plant 205 6 5 5 575 0 4
				Sundry assets—
				Motor-boats and equipment 1,334 9 6
				Motor-lorries . 792 10 4 Leaupuni water-
				supply 179 9 6 2,306 9 4
				Total revenue-producing items — 569,766 4 8 Sundry debtors—
				Ordinary debtors
				and rents owing 3,382 12 3
				Survey fees recoverable 41 0 6
				3,423 12 9 Secured debtors—
				Land purchases 3,084 5 10 Mortgages . 5,343 17 11
				Bills of sale 689 7 11 9,117 11 8
				12,541 4 5
				Less reserve for bad and doubt-
				ful debts 1,697 2 4 10,844 2 1
				Bank of New Zealand Account 1,716 9 1 Paymaster General's Account,
				Wellington
				Account, Wellington 76 6 10 Stamps 0 8 11
				Rent paid in advance
				Stores and stocks on hand and
				Produce on hand and on consign-
				ment
				lessees <u>120 4 1</u> 16,845 19 9
				Losses on realization 2,485 11 2 Outstanding losses in Suspense
				Account 3,322 8 9 5,807 19 11
			-4	Exchange Suspense Account 31 7 0
		£754,87	1 5 9	£754,871 5 9
		£104,81.		
				N. Wynyard, Accountant.

N. WYNYARD, Accountant.

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

PENSIONS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

War pensions and allowances 1,582,551 19 6 Old-age pensions 3,203,617 16 2 Widows' pensions	2 5 7 9 9 5 4
to South African War and Imperial Government 3,065 18 11 dependants of deceased Deposits Account: Imperial	
members thereof . 1,953 16 5 pensions	
and their dependants 20 10 8 Excess of expenditure over income 6,389,737 14	
New Zealand Defence and 2,344 12 10 Naval Forces 1,817 12 7 Special annuities 5,851 6 2	
Pensions under Civil Service Act, 1908 3,701 10 7	
Annuity: Miss Fraser . 150 0 0 Annuity: Lady Salmond 200 0 0 Pensions under Judicature	
Act, 1908 2,166 13 6 Miscellaneous annuities 135 0 0 War veterans' allowances 160,075 9 7	
Pensions to retired postal officers 120 13 4	
Administration charges— 6,244,672 3 6	
Advertising	
seas	
Overtime 652 3 2 Post Office services 23,439 4 8	
Postage and telegrams 4,854 0 0 Printing and stationery 2,330 6 9	
Rent of offices 3,418 12 2	
Transfer and removal ex-	
penses (departmental officers)	
expenses (departmental officers) 1,443 12 10 War Pensions Appeal Board	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Salaries 62,158 14 4 Expenses in connection with	
removal of offices 168 1 10 Office cleaning 5 8 4 Depreciation 389 12 2	
Other charges—	
Clothing-allowances	
Medical fees	
land Expeditionary	
South African War veterans 59 8 3 New Zealand Defence and	
Naval Forces $\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Rail concessions to disabled ex-soldiers	
£ s. d. Canadian Government 21 14 8 Commonwealth Government 25,512 1 3	
Imperial Government 3,065 18 11 Deposits Account: Imperial pensions	
210,099 11 0	
£6,652,861 1 2 £ s. d.	_
## S. d. Balance brought down 6,389,737 14 7 Interest on capital	
£6,389,887 6 3	3
Percentage of cost of administration to total expenditure, 1.60.	

PENSIONS DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities	£	s.	d.	Asse	ets.				
Capital	 4,152		0		£	s. d.	£	s.	d.
Creditors—				Furniture and fittings	4,386	10 4			
Departmental	 2,185	17	10	Mechanical appliances	648	9 2			
Sundry	8,511		8	. **			5,034	19	6
~ 1 7 /	 46,436		1	Medical stores on hand			445	13	6
T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	 104		8	Stamps on hand			155	3	6
	 7 ~ 4.4		6	Stationery on hand			2,035	9	2
A	 1,275		0.	Pensions prepaid			468,263	19	11
Deposits Account: Imperial pensions	23,916		5	Accounts prepaid			73	4	
	 95 99 <i>6</i>		6	Assets in Suspense Account			1,275	17	0
	6,865,351		7	Sundry debtors—					
Treasury Majustinent Meedant	 -,,			Departmental—					
				Treasury Department	£	s. d.			
				(national endowment)	43,594	16 9			
				Post and Telegraph Depart-			,		
· ·				ment (special annuities)	10	7	4		
				\\		<u>:</u>	43,605	4	1
				Advances on account other					
				Governments (Finance Act,					
	•			1930 (No. 2), section 7)—					
				Canadian Government	22	15 8			
				Commonwealth Government	14,875	13 I			
				Imperial Government	2,123		:		
				1			17,022	3	1
				Deposits Account, Imperial Pensic	ns: Cas	sh	51,006	11	11
				Excess of expenditure over income			6,389,887	6	3
	£6,978,805	12	3				£6,978,805	12	3
	,								
				ł					

H. Digby Smith, Commissioner of Pensions.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

POLICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Administrative charges— Salaries Rent Office expenses Printing and stationery Postage and telegrams Telephones House allowances Transfer expenses Travelling-expenses	titure. £ s. d. 487,336 2 3 3,346 3 1 950 0 8 4,682 5 0 4,094 16 7 7,338 9 4 32,254 4 5 8,284 3 2 15,838 7 10	£ s. d.	Income.	d. £ s. d. 0 0 4 10 0 9 5,243 2 11 655,324 3 2
		564,124 12 4		
Other charges— Upkeep of bicycles, horses, and motor-vehicles Freight, cartage, &c. Clothing, stores, &c. Fuel, light, water, scavenging Police prosecutions	12,266			
Prisoners' rations Maintenance and repairs to buildings Rewards	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Medical expenses Police examinations Compassionate allowances Sundry expenses	316 16 11 158 7 1 1,185 10 0 56 16 1	53,726 11 9		
Depreciation on— Buildings	12,129 13 6 942 19 7 98 12 1 697 9 1 333 11 0	55,120 II · 9		
Motor-vehicles Bicycles Horses	$\begin{array}{c} 333 & 11 & 0 \\ 595 & 17 & 4 \\ 15 & 11 & 6 \\ \hline 5 & 0 & 0 \\ \hline \\ \hline 2 & 16 & 4 \\ \end{array}$	14,818 14 1		
Loss on stores sold, &c. Loss on stores worn out Rent irrecoverable	17 5 7 41 15 10 10 15 5	72 13 2		
Interest on capital	· · · · · · · · · · · · · · · · · · ·	27,824 14 9 £660,567 6 1		£660,567 6 1
	•			

Balance-sheet as at 31st March, 1938.

	DAL	MINOR BILLIE	1 A.S	ir orsi manon, 1500.		
	bilities.	£	s. d.		Assets.	£ s. d.
Capital: Public Works Fund		701,271	7 10			228,390 18 7
Treasury Adjustment Account		504,508	14 11	Buildings		295,912 12 5
Creditors—	£ s.	d		Stores and equipment		7,500 1 9
Departmental	619 11	1		Motor-vehicles		2,565 4 2
Sundry	1,840 16	2		Bicycles		97 8 3
		— 2,460	7 3	Furniture and fittings		2,975 9 3
Writings-off, Suspense Account	• •	551	2 6	Mechanical office appliances		215 18 10
				Libraries		7,775 19 1
				Arms and accoutrements		6,357 9 6
	1.0	5		Horses		40 0 0
				Official stamps on hand		. 1,012 17 0
				Debtors—	£ s.	
				Departmental	21 16	3
				Sundry	50 11	9
						- 72 8 0
				Assets in Suspense		. 551 2 6
				Excess of expenditure over in	come	655,324 3 2
* W				*		
		£1,208,791	12 6			£1,208,791 12 6
		,,				

Note.—The proportion of police to population was 1 to 1,123, and the cost per inhabitant for the year 1937–38 (exclusive of expenditure on the erection and maintenance of buildings, interest, and depreciation charges) was 7s. 6d.

R. F. MADDEN, Secretary, Police Department.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

14—B. I [Pt. IV] Sup. to 1938.

PRIMARY PRODUCTS MARKETING DEPARTMENT.

DAIRY-PRODUCE EXPORT DIVISION.

E DAIDY-PRODUCE PURCHASE AND SALE ACCOUNTS 1936-37 SEASON

FINAL STATEMENT OF THE DAIRY	-PRODUCE	PURCHASE AND S	ALE ACCOUNTS.	1936-37	7 SEASO	N.
	Creamery	Butter.				
Dr. Estimated deficit on 5,992,382 boxes shown in accounts at 31st July, 1937	£ 561,397 £561,397	Cr. Surplus on realizatio 1937 Actual deficit on sale	· · · · · · · · · · · · · · · · · · ·		•••	£ 177,083 384,314 £561,397
	Whey	Butter.				
Dr. Estimated deficit on 57,422 boxes shown in accounts a 31st July, 1937	5,707 7 249	Cr. Actual deficit on sale	of 57,422 boxes		· • •	£ 5,956
	£5,956					£5,956
	$Ch\epsilon$	ese•				
Dr.	ę.	Cr.				£
Actual surplus on sale of 1,213,914 crates	126,370	Estimated surplus on at 31st July, 1937 Surplus on realization				18,354 108,016
	A100 000	1937	••	••	••	
	£126,370					£126,370
DAIRY INDUSTRY ACCOUNT	(Income	AND EXPENDITURE), 1936–37 Ѕеа	son.		
Dr. Deficit, Creamery Butter Account Premiums staff annuities (section 15, Finance Act, 1937) Payments to manufacturers of special milk products	$\begin{array}{c} £ \\ 384,314 \\ 5,380 \end{array}$	Surplus, Cheese Acco Less deficit, Whey			$\begin{array}{c} £ \\ 126,370 \\ 5,956 \\ \hline \end{array}$	£
(The Dairy Produce (Special Milk Products) Regulation 1937)	2,829	Surplus, Cheese and Balance (deficit, 193			e, 1938)	120,414 272,109
	£392,523					£392,523
Balance (deficit, 1936–37 season, as at 21st June, 1938) Interest on balance, 21st June to 31st July, 1938	£ 272,109 373	Balance (actual defi	cit, 1936–37 seasc	n, as at :	31st July	, £ 272,482
	£272,482					£272,482
		t				
		•				
takan kacamatan <u>-</u>	_	T. *				
RECONCILIATION OF	BALANCE	IN DAIRY INDUST	RY ACCOUNT.			2
Estimated deficit in published accounts at 31st July, 198 Less— Surplus on realization creamery butter	37 .		£	£ 548,750	£	£
Surplus on realization cheese	••••••		108,016	285,099	263,651	
Plus— Deficit on realization whey butter				249		
Premiums staff annuities Payments to manufacturers of special milk product	s .			5,380 2,829	8,458	

£272,482

Examined and found correct—J. H. Fowler, Controller and Auditor-General.

Actual deficit, 1936–37 season's produce, as at 31st July, 1938

PRIMARY PRODUCTS MARKETING DEPARTMENT—continued.

DAIRY-PRODUCE EXPORT DIVISION—continued.

CREAMERY BUTTER.

PURCHASE AND SALE ACCOUNT, 1937-38 SEASON.

Shipments for	which	Complete	Sale	Proceeds	have	been	received	at	31st	July.	1938.
---------------	-------	----------	------	----------	------	------	----------	----	------	-------	-------

Shipments for which only Partial Sale Proceeds have been received at 31st July, 1938. Proceeds have been received at 31st July, 1938. Proceeds have been received at 31st July, 1938. Proceeds have been received at 31st July, 1938. Proceeds have been received at 31st July, 1938. Proceeds have been received at 31st July, 1938. Proceeds have been received at 31st July, 1938. Proceeds have been received at 31st July, 1938. Proceeds have been received at 31st July, 1938 (basic of value) of 5,010,050 boxes (basic brought forward (surplus on 3,318,461 and 3,715,311 boxes) Sale of 70,050 boxes (basic of value) of 601,253 boxes in at 31st July, 1938 (basic of valuation, 120s, per hundredweight stering, less per hun	Dr. Purchase of 3,715,531 boxes	£ 11,896,254 338,461 £12,234,715	Cr. £ £ £ £ Sale of 3,715,531 boxes (less United Kingdom selling-charges, including landing-charges, agents' commission, discount, and storage) 12,907,905 Less -
Dr. Dr.			
Dr. Dr.			
Purchase of 1,392,129 boxes		al Sale Pro	ceeds have been received at 31st July, 1938.
Total boxes, 1,392,120	Purchase of 1,392,120 boxes Balance carried forward (estimated surplus on	4,461,040	Balance brought forward (surplus on 3,715,531 boxes)
Stocks in Store in New Zealand awaiting Shipment at 31st July, 1938. Dr.			Total boxes, 1,392,120 5,012,812 Less— £ Freight 253,932
Stocks in Store in New Zealand awaiting Shipment at 31st July, 1938. Dr.			
## Dr. Purchase value of 393,113 boxes		£5,086,988	£5,086,98
## Dr. Purchase value of 393,113 boxes		····	
## Comparison of administration and general expenses Balance to Dairy Industry Account (estimated surplus on sale of creamery butter)			
## Cr. Purchase value of 393,113 boxes			
## Comparison of administration and general expenses Balance to Dairy Industry Account (estimated surplus on sale of creamery butter)	Stocks in Store in Non	Zaaland am	witing Chimment at 21st I.I. 1020
Less	Dr. Purchase value of 393,113 boxes Balance carried forward (estimated surplus on 5.500.764	£ 1,245,438	Cr. Balance brought forward (estimated surplus on 5,107,651 boxes)
## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.) ## Total boxes, 5,500,764 (137,541 tons 16 cwt.)			$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Proportion of administration and general expenses Balance to Dairy Industry Account (estimated surplus on sale of creamery butter)			1,207,55
Proportion of administration and general expenses Balance to Dairy Industry Account (estimated surplus on sale of creamery butter)		£1,833,500	-
£588,062	Balance to Dairy Industry Account (estimated surplus	£ 144,664	£
		£588,062	£588,06

PRIMARY PRODUCTS MARKETING DEPARTMENT-continued.

DAIRY-PRODUCE EXPORT DIVISION—continued.

CHEESE.

Purchase and Sale Account, 1937-38 Season—continued.

Shipments for which Complete Sale Proceeds have been received at 31st July, 1938.

Shipments for which Complete S	Sale $Procee$	ds have been received at 31st July, 19	938.	
Dr. Purchase of 576,820 crates	£ 2,973,990 20,911	Less— £ Freight 314,344	£ 3,316,650	£
	3	Insurance $7,405$	321,749	2,994,901
	£2,994,901			£2,994,901
	-			
Shipments for which only Partial		eeds have been received at 31st July,		
Dr. Purchase of 432,556 crates	2,207,891	Balance brought forward (surplus on $576,820$ crates	£	£ 20,911
1,009,376 crates)	97,631	Sale of 297,310 crates (less United Kingdom selling-charges, including landing-charges, agents' commission, trade discount, and		
		Estimated sale value of 135,246 crates in store, United Kingdom or afloat, at 31st July, 1938 (basis of valuation, 70s. 3d. per hundredweight sterling,	1,717,959	
		less United Kingdom selling-charges)	806,467	
		Total crates, 432,556.	2,524,426	
		Less— £ Freight	239,815	
				2,284,611
	£2,305,522	* · · · · · · · · · · · · · · · · · · ·		£2,305,522
Stocks in Store in New Z Dr. Purchase value of 166,804 crates Balance carried forward (estimated surplus on 1,176,18	£ 842,268	aiting Shipment at 31st July, 1938. Cr. Balance brought forward (estimated sur) on 1,009,376 crates)		£ 97,631
	. 146,091	Estimated sale value of 166,804 crates (basivaluation, 70s. per hundredweight sterl less United Kingdom selling-charges) Total crates 1,176,180 (83,078 t 3 cwt.)	s of ing, 982,3	
		Less— £ Freight 89,	$\frac{421}{220}$	4 1
and the second s	: :		91,6	— 890,728
	£988,359			£988,359
Proportion of administration and general expenses Balance to Dairy Industry Account (being estimate	£ 45,644	Balance brought forward	••	146,091
surplus on sale of cheese)	100,447		,	· · · · · ·
	£146,091			£146,091

(Note.—Of the produce unsold at balance date, the greater portion has since realized prices in excess of the valuation figures.)

Sale of 51,519 boxes (less United Kingdom selling-charges, including landing-charges, agents' commission, trade discount, and storage)

£

171,902

158

2,316

£15,611 £ 13,173

£13,173

PRIMARY PRODUCTS MARKETING DEPARTMENT-continued.

DAIRY-PRODUCE EXPORT DIVISION—continued.

WHEY BUTTER.

PURCHASE AND SALE ACCOUNT, 1937-38 SEASON—continued.

Shipments	for	which	Complete	Sale	Proceeds	have	been	received	at	31st	July,	<i>1938</i> .
-----------	-----	-------	----------	------	----------	------	------	----------	----	------	-------	---------------

 $\begin{bmatrix} £ \\ 151,744 \\ 10,452 \end{bmatrix}$

Purchase of 51,519 boxes

Balance carried forward (surplus on 51,519 boxes)

	Freight Insurance		•••		9,392 314	9,706	162,196
£162,196					_		£162,196
		· · · · · · · · · · · · · · · · · · ·					
Shipments for which only Partial Sale Proc Dr. £ 1	ceeds have been Cr.	n receiv	ed at 3	1st Ju	ly, 1938	3.	£
Purchase of 19,470 boxes	Balance carried Sale of 14,842 b charges, ir commission Estimated sale United Kin (basis of v	oxes (less neluding n, trade d value o ngdom or	United K landing-c iscount, a f 4,628 afloat, at	ingdon harges, and stor boxes i 31st Ju	agents' rage) n store, uly, 1938	£ 48,528	10,452
	weight ster charges)					15,112	
	Total bo Less— Freight Insurance	xes, 19,4'	70 .	••	$\stackrel{\pounds}{\substack{3,550\132}}$	63,640	
						3,682	59,958
£70,410							£70,410
						4. 2.	
Stocks in Store in New Zealand awa	aiting Shipmer	nt at 31	$st \ July,$	1938.			
Dr. £ Purchase value of 840 boxes 2,438 Balance carried forward (estimated surplus of 71,829 boxes), (1,795 tons 12 cwt.)	Cr. Balance carried 70,989 boxes) Estimated sale tion, 100s. United Kin Less— Freight	value of per hur	840 boxes dredweig	 (basis ht ster	of valua-	 £ 2,474	£ 13,295

(Note.—The bulk of the produce unsold at balance date has since been realized at prices in excess of the valuation figures.)

£15,611

1,833

 $\frac{11,340}{£13,173}$

Total boxes, 71,829 (1,795 tons 12 cwt.).

Balance brought forward

PRIMARY PRODUCTS MARKETING DEPARTMENT—continued.

DAIRY-PRODUCE EXPORT DIVISION—continued.

.•
SEASON
1937-38
ACCOUNT,
Expenses
GENERAL
AND
ADMINISTRATION

	and Sale 144,664 1,833 45,644 192,141	192,141
	Allocation of expenses to Produce Purchase and Accounts— Creamery butter Whey butter Cheese	
Total.		38, 649 81, 259 582 71, 498 153 1133
New Zealand.	2,295 1,567 1,567 1,77 2,098 2,098 1,033 267	19,690 12,733 58,765
United Kingdom.	12,489 12,489 1,435 1,435 1,445 1,445 1,1445	
	Salaries Legal expenses Legal expenses Logal expenses Postage, cables, printing and stationery Travelling-expenses Subscriptions, donations, and entertainment Shipping inspection Agency expenses, Lyttelton Agency expenses, Lyttelton Addit fees Depreciation (office and departmental equipment)	Advertising in United Kingdom Miscellaneous general expenses Cost of remittances to dairy companies Interest on overdraft at Reserve Bank Subsidy, Public Service Superannuation Fund

PRIMARY PRODUCTS MARKETING DEPARTMENT-continued.

DAIRY-PRODUCE EXPORT DIVISION—continued.

DAIRY INDUSTRY ACCOUNT (INCOME AND EXPENDITURE), PERIOD 1ST AUGUST,	37 TO 31ST JULY	1938
---	-----------------	------

Dr. Balance (estimated 1937–38 season)	surplus,	Dairy Indust	ry Account,	£ 555,185	Cr. £ Estimated surplus, Creamery Butter Account Estimated surplus, Cheese Account 100,447 Plus estimated surplus, Whey Butter Account 11,340	£ 443,398
		•			Estimated surplus, cheese and whey butter	111,787
				£555,185		£555,185

BALANCE-SHEET AS AT 31ST JULY, 1938.

Liabilities.	£	e	Assets.		
Overdraft, Reserve Bank of New Zealand	3,637,525	£	Sundry debtors for produce and amounts	£	£
Less balance at Bank of England and Bank of New Zealand, London	11,186		accrued due	••	642,868
Sundry creditors for accrued charges and		3,626,339	Produce 5,	224,126	
sundry credit balances		1,967,656	Advertising-material and sundries	4,628	# 000 mm.
Dairy Industry Account (estimated surplus.	• • •	1,001,000	Office and departmental equipment		$5,228,754 \\ 5,076$
1937–38 season)	• •	555,185	Dairy Industry Account (deficit, 1936-37		,
,			season)	• •	272,482
		£6,149,180			£6,149,180

(Note.—In order that the accounts should cover all export butter and cheese manufactured up to and including 31st July, 1938, the quantities in store in New Zealand at that date are included.

Ownership of this produce passes to the Crown, in terms of section 18 of the Primary Products Marketing Act, 1936, when it is placed on board ship for export from New Zealand.)

G. A. DUNCAN, Director, Dairy-produce Export Division.

I hereby certify that the Purchase and Sale Accounts, the Administration and General Expenses Account, and the Dairy Industry Account (Income and Expenditure), together with the Balance-sheet as at 31st July, 1938, 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 note enfaced thereon.—J. H. Fowler, Controller and Auditor-General.

$\label{eq:primary products marketing department} \textbf{--} continued.$

INTERNAL MARKETING DIVISION.

WELLINGTON TRADING BRANCH, THORNDON QUAY.

	Diranon, indirabon genti.	
TRADING ACCOUNT FOR THE FOURT	EEN MONTHS ENDED 31st MARCH, 1938.	
ė	Cr.	
Sundry trading charges, commissions, and trade discounts Gross profit to Profit and Loss Account	oheese, eggs and egg-pulp, honey, milk-powder, pork, &c. 29,456	j
Gross profit to Profit and Loss Account 27,2		
$\mathfrak{£}29,48$	£29,456	1
		:
		ţ
Proper AND LOSS ASSOURT FOR THE FO	OURTEEN MONTHS ENDED 31st MARCH, 1938.	
$Dr.$ \mathfrak{L}	07,	} .
Salaries and wages	or diose pronte from trading	
Motor and traveling expenses	20	
	23	
Reserve for bad and doubtful debts	50	
Depreciation 1,0		
General expenses and repairs	33	ı.,
Interest and exchange	59 31	
	35	
Rates	16 Julius 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	. 13
Postages, telegrams, bureau fees 6	94 () 11 ta () 12 ta ()	
Drinting and stationery	02	
Subsidy to Public Service Superannuation Fund (including	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
mocorate for subsidy accrued)	58 1	
Reserve against possible liability under Workers' Com-	67	
pensation Act		
Net profit to combined accounts		-
£27,7	£27,704	Ł.
		2
BUTTER EQUALIZATION ACCOUNT FOR THE	FOURTEEN MONTHS ENDED 31ST MARCH 1938.	
· · · · · · · · · · · · · · · · · · ·	c_r	
Dr. Equalization charges payable to dairy factories (costs not	Differentials paid, and payable by dairy factories	
govered by butter differential) (section 12, Frimary	under Butter Marketing Regulations 1937,	
Products Marketing Amendment Act, 1937)— £	clause 31	
Freight and cartage	Less refund to Wellington dairy factories of differential collected between 4th September,	
Defrosting and unboxing	1937, and 31st October, 1937 4,758	
Patting and wrapping 80		
201	70,971	Į.
Storage and freezing 201	Sale of butter withdrawn from export at regula-	1
Storage and freezing	Sale of butter withdrawn from export at regula- tion price for local sale	1.
Storage and freezing	Sale of butter withdrawn from export at regula- tion price for local sale	
Storage and freezing	Sale of butter withdrawn from export at regula- tion price for local sale	
Storage and freezing 201 Bulking and parchment 557 Sundry 2 Services as under— Grading fees 18	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing 201 Bulking and parchment 557 Sundry 2 Services as under— Grading fees 18 Servicing, accounting, &c. (Wellington Market-	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing 201 Bulking and parchment	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing 201 Bulking and parchment 557 Sundry 2 Services as under— Grading fees 18 Servicing, accounting, &c. (Wellington Market-	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing 201 Bulking and parchment	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing Bulking and parchment Storage Sundry Services as under— Grading fees Servicing, accounting, &c. (Wellington Marketing District) Tatting, wrapping, storing (Auckland) Servicing, wrapping, storing (Auckland) Teliminary and administrative expenses Equalizing payment to dairy factories of Teld per pound on all butter sold locally in the Wellington Marketing District between 1st May, 1937, and 4th September, 1937 (owing to rise in guaranteed price) Balance (representing surplus to be carried to next year's	Sale of butter withdrawn from export at regulation price for local sale	
Storage and freezing Bulking and parchment Sundry Sundry Services as under Grading fees Servicing, accounting, &c. (Wellington Marketing District) Patting, wrapping, storing (Auckland) Servicing, accounting to the first stories of India to the fi	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing Bulking and parchment Storage Sundry Services as under— Grading fees Servicing, accounting, &c. (Wellington Marketing District) Tatting, wrapping, storing (Auckland) Servicing, wrapping, storing (Auckland) Teliminary and administrative expenses Equalizing payment to dairy factories of Teld per pound on all butter sold locally in the Wellington Marketing District between 1st May, 1937, and 4th September, 1937 (owing to rise in guaranteed price) Balance (representing surplus to be carried to next year's	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing Bulking and parchment Sundry Sundry Services as under Grading fees Servicing, accounting, &c. (Wellington Marketing District) Patting, wrapping, storing (Auckland) Servicing, accounting to the first stories of India to the fi	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing 201 Bulking and parchment 557 Sundry 2 Services as under— Grading fees 18 Servicing, accounting, &c. (Wellington Marketing District) 1,582 Patting, wrapping, storing (Auckland) 359 Preliminary and administrative expenses Equalizing payment to dairy factories of 11/16 per pound on all butter sold locally in the Wellington Marketing District between 1st May, 1937, and 4th September, 1937 (owing to rise in guaranteed price) 14,1 Balance (representing surplus to be carried to next year's accounts) 48,4	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing 201 Bulking and parchment 557 Sundry 2 Services as under— Grading fees 18 Servicing, accounting, &c. (Wellington Marketing District) 1,582 Patting, wrapping, storing (Auckland) 359 Preliminary and administrative expenses Equalizing payment to dairy factories of 11/16 per pound on all butter sold locally in the Wellington Marketing District between 1st May, 1937, and 4th September, 1937 (owing to rise in guaranteed price) 14,1 Balance (representing surplus to be carried to next year's accounts) 48,4	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing Bulking and parchment Sundry Sundry Services as under Grading fees Servicing, accounting, &c. (Wellington Marketing District) Ing District) Patting, wrapping, storing (Auckland) Servicing, accounting, &c. (Wellington Marketing District) Ing District Servicing, accounting, &c. (Wellington Marketing District) Ing District Servicing (Auckland) Preliminary and administrative expenses Equalizing payment to dairy factories of Ind District Servicing Servici	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing 201 Bulking and parchment 557 Sundry 2 Services as under— Grading fees 18 Servicing, accounting, &c. (Wellington Marketing District) 1,582 Patting, wrapping, storing (Auckland) 359 Preliminary and administrative expenses Equalizing payment to dairy factories of 11/16 per pound on all butter sold locally in the Wellington Marketing District between 1st May, 1937, and 4th September, 1937 (owing to rise in guaranteed price) 14,1 Balance (representing surplus to be carried to next year's accounts) 48,4 EGG EXPORT ACCOUNT FOR T Dr. Purchases New Zealand eggs at 1s. 1d. per dozen—	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing Bulking and parchment Sundry Sundry Sundry Services as under Grading fees Servicing, accounting, &c. (Wellington Marketing District) Ing District) Servicing, storing (Auckland) Servicing, wrapping, storing (Auckland) Servicing, wrapping, storing (Auckland) Servicing, accounting, &c. (Wellington Marketing District) Servicing, accounting, &c. (Wellington Marketing District payment to dairy factories of Ital d. per pound on all butter sold locally in the Wellington Marketing District between 1st May, 1937, and 4th September, 1937 (owing to rise in guaranteed price) Services as under Services as unde	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing Bulking and parchment Sundry Sundry Sundry Services as under Grading fees Servicing, accounting, &c. (Wellington Marketing District) Ing District) Servicing, wrapping, storing (Auckland) Servicing, wrapping, storing (Auckland) Servicing, wrapping, storing (Auckland) Servicing, accounting, &c. (Wellington Marketing District) Servicing, accounting, accounting District Dist	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing 201 Bulking and parchment 557 Sundry 2 Services as under— Grading fees 18 Servicing, accounting, &c. (Wellington Marketing District) 1,582 Patting, wrapping, storing (Auckland) 359 Preliminary and administrative expenses Equalizing payment to dairy factories of 116 d. per pound on all butter sold locally in the Wellington Marketing District between 1st May, 1937, and 4th September, 1937 (owing to rise in guaranteed price) 14,3 Balance (representing surplus to be carried to next year's accounts) 48,4 EGG EXPORT ACCOUNT FOR T Dr. Purchases New Zealand eggs at 1s. 1d. per dozen— Canterbury 1,575 Dunedin 1,159 Archland 638	Sale of butter withdrawn from export at regulation price for local sale	1
Storage and freezing 2018 Bulking and parchment 557 Sundry 2 2 2 2 2 2 2 2 2	Sale of butter withdrawn from export at regulation price for local sale	2
Storage and freezing Storage and freezing Bulking and parchment Storage Stor	Sale of butter withdrawn from export at regulation price for local sale	2
Storage and freezing 2011	Sale of butter withdrawn from export at regulation price for local sale	2
Storage and freezing 2018 Bulking and parchment 557 Sundry 2 2 2 2 2 2 2 2 2	Sale of butter withdrawn from export at regulation price for local sale	2
Storage and freezing Storage and parchment Stora	Sale of butter withdrawn from export at regulation price for local sale	2
Storage and freezing Storage and parchment Stora	Sale of butter withdrawn from export at regulation price for local sale 485	2
Storage and freezing 2011	Sale of butter withdrawn from export at regulation price for local sale	2
Storage and freezing 2011	Sale of butter withdrawn from export at regulation price for local sale 485	2
Storage and freezing Storage and parchment Stora	Sale of butter withdrawn from export at regulation price for local sale 485	1 2 2 2 3 8
Storage and freezing 2011	Sale of butter withdrawn from export at regulation price for local sale 485	1 2 2 2 3 8
Storage and freezing Storage and parchment Stora	Sale of butter withdrawn from export at regulation price for local sale 485	22

PRIMARY PRODUCTS MARKETING DEPARTMENT—continued.

INTERNAL MARKETING DIVISION—continued.

AUCKLAND BRANCH: HONEY SECTION.

LOCAL POOL ACCOUNT FOR TWO MONTHS ENDED 31ST MARCH, 1938.

				1000.	
Dr.				Cr.	e
Stocks—			££	0-1	101
Packed			1,454	Sundry credits— £	, 181
Bulk	• •		1,134	Storage	
			2,588	Sale second-hand tins 13	
Advances to producers	• •		919	Stencils	
Purchases—				Packing costs comed	
Australian honey			63	Recomov	
New Zealand honey			56	Wire stranning	
Proportional administra	tion expenses		33	whe strapping 5	: 90
Store expenses—	-	w.*	£	Stocks on hand—	38
Packing-material			346	75 7 7	
Wages			115	1 15 11	
Proportional rent and	rates		44	320	0.45
Electricity			12	2,	847
Wiring			3		
			520		
General expenses—					
Stationery			4		
Commissions			28		
Discounts			32		
Freight and cartage			71		
General expenses, 1	returns, repa	irs, packing			
charges			3		
-			138		
Balance carried forward	(payable to p	roducers when	stocks		
on hand finally cleared	d) 1		749		
			£5,066		000
				£5,	000
	,		•		

Export Pool for the Two Months ended 31st March, 1938.

Dr. Advances to producers pro rata Purchases General expenses Export levy Wiring Freight Wages Storage	£ £ 6,386 1,791 253 181 5 66 27 28	Cr. Advances to producers and costs incurred on 4,186 cases of honey for export (of which 699 cases were awaiting shipment on 31st March, 1938) 8,727
Less primage refund	 8,737 10 £8,727	$\overline{\mathfrak{t8},727}$

INVESTIGATIONAL AND ADMINISTRATIVE BRANCH, HEAD OFFICE, WELLINGTON.

INCOME AND EXPENDITURE ACCOUNT FOR THE FOURTEEN MONTHS ENDED 31ST MARCH, 1938.

	\boldsymbol{E}	Expenditur	re.			£	Income.	c ·
Salaries		•••				5.188	Transfer from Butter Equalization Account for administra-	£
Travelling expense	s and all	owances				1,354	tive and other services relative to the local marketing of	
Advertising						26	butter	5,500
Audit fees	٠					50	Transfer to Combined Account representing expenses in	0,000
General expenses		• • •				139	connection with investigational work concerning the	
Lighting and heati		••	• •	• •		23	marketing of New Zealand fruit, imported fruit, honey	
Postages, telegram		ıreau fees	• •	• •		339	kauri-gum, maize, and other services	2,211
Printing and static	$_{ m nery}$	• • •				147		-,
Rent and rates	• •	• •		• •		280		
Depreciation	• •	• •	• •	• •		44	1.	
Interest			• •			71		
Reserve against lia	bility for	Public S	ervice	Superannua	tion			
Fund subsidy	• •	• • •				50		
							,	
						£7,711		£7.711
								,
-			01					

15-B. 1 [Pt. IV] Sup. to 1938.

PRIMARY PRODUCTS MARKETING DEPARTMENT-continued.

INTERNAL MARKETING DIVISION—continued.

INVESTIGATIONAL AND ADMINISTRATIVE BRANCH, HEAD OFFICE, WELLINGTON—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities.			Assets.			£
Internal Marketing Account (Reserve Bank of New	£	•			_••	109
Zealand)	56,231	Sundry debtors—			£	
Sundry creditors— \pounds		Departmental		• •	1,564	
Departmental		General			91,278	
General 80,167	00 917				92,842	
T TD: 1 A (TT:)	$80,317 \\ 749$	Less reserve for bad debt	· a		150	
Local Pool Account (Honey)	48,412	Less reserve for bad debt		• •	100	92,692
Butter Equalization Account	3,777	Export Pool Account (Honey)			8,727
Reserve for liability under Workers' Compensation Act.	467	777 779	,		• • • • • • • • • • • • • • • • • • • •	468
Reserve against liability for subsidy to Public Service	101	001 1 1 1				37,599
Superannuation Fund	200	N/C-4				1,800
Writings off Reserve	23	Dland and so alimer				5,016
Combined Profit and Loss Account—		Loose tools				31
Profit, Thorndon Trading Branch (Wellington) 6,804				• •		640
Add profit, Butter Patting Depot (Auckland) 131		Mechanical office appliances .		• •	• •	993
				• •	• •	21
6,935			• • •	• •	• • •	15,623
Deduct Head Office (Wellington) administra-				• •	• •	$\frac{12,000}{19,000}$
tive and investigational expenses not		0		• •	• •	15,000
allocated to trading accounts 2,211	4,724	D. J. J. b. L. C. S. S. S. S.		• • •	• •	23
	4,744	Bad debis in Suspense .		•••	• • •	
	194,900				£	194,900
		•			=	

There is a further liability in the Butter Equalization Account to pay 0.41d. per pound and 0.21d. per pound on butter and cheese respectively manufactured from milk or cream received at the factory stage between 1st August, 1937, and 31st July, 1938, inclusive, and not exported. (The amount due at the date of the Balance-sheet is approximately £71,128, and has now been paid.)

F. Picot, Director.

P. F. SHIRLEY, B.Com., Acting Accountant.

I hereby certify that the Wellington Trading Branch Trading and Profit and Loss Accounts, the Butter Equalization Account, the Egg Export Account, the Honey Section Local and Export Pool Accounts, the Head Office Income and Expenditure Account, and the Balance-sheet as at 31st March, 1938, 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 enfaced thereon.—J. H. Fowler, Controller and Auditor-General.

PUBLIC WORKS DEPARTMENT.

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

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	Liabilities				Assets.			
Accumulated Fund			$^{\pounds}_{\dots}$ 16.914	s. d. 2	Net receipts from sale of lease of Ellesmere Lake	£	8.	d.
recommended Fund	••	• •	10,914	ے ہے	lands Less expenditure on construction, &c., of	129,089	3	3
					Lincoln-Akaroa Railway	112,175	1	1
			· · · · · · · · · · · · · · · · · · ·	· · · ·	Balance in General Purposes Account	16,914	2	2
			£16,914	2 2		£16,914	2	2

J. W. Scott, A.R.A.N.Z., Chief Accountant, Public Works Department, Wellington.

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

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND). ROADS, HARBOUR-WORKS, ROADS ON GOLDFIELDS, LANDS, MISCELLANEOUS, ETC.

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

	xpenditure.			Income.			
Net expenditure, including	a proportion	of £	s. d.	Recoveries on account of expenditure of previous	£	s.	d.
general "departmenta		re ·		years	1,028	2	0
expenditure on the follo	owing works:—			Balance, being excess of capital expenditure over			
Roads		. 1,177,246	8 11				
Harbour-works		3,622	12 - 0	transferred to National Development Account	1.325.391	14	0
Lands: Miscellaneous .		. 145,550	15 1		_,,		
		Annual de la company de la com		the state of the s			
		£1,326,419	16 0		£1,326,419	16	0
							_

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	.DA1	LANCE-SHEET AS A	T 51ST MARCH, 1958.	in the second
Liabi			Assets.	
Liability to Public Works Fund-	•	£ s. d.	National Development Account—	£ s. (
Roads, &c	••	24,634,838 8 7	Net expenditure to 31st March, 1938—	a da a la vida
Roads on goldfields	••	1,141,266 17 3	Roads, &c	24,646,965 12
Harbour-works	• • • • • • • • • • • • • • • • • • • •	1,051,075 4 7	Roads on goldfields	1,141,266 17
Lands: Miscellaneous	••	1,172,234 9 7	Harbour-works	1,050,871 1
Development of mining	••	73,877 10 0	Lands: Miscellaneous	1,069,827 18 1
Main highways	••	1,226,000 0 0	Development of mining	73,877 10
Cash		153,860 12 5	Main highways	1,226,000 0
11 TO THE THE THE THE THE THE THE THE THE THE		29,453,153 2 5	and the second s	29,208,808 19
Treasury Adjustment Account		3,800 0 0	Stocks, &c	107,736 9
Sundry creditors		129,449 12 8	Loans to local bodies £ s.	d.
Writings-off in Suspense		$426 \ 3 \ 7$	Otanomomo River Board 1,922 18	6
			Inter - Wanganui River	
				0
			Eastbourne Borough	
			Council 5,288 12	
			Taieri River Trust 77,226 5	7
		!	170	
			Expenses on land-improve-	
			ment—	-
			Swamp-land drainage . 4,563 19	
		*	Hauraki plains settlement 5,070 0	
			Sundry debtors	9,633 19
			Stores, &c., deficits	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
			Cash in General Purposes Account	179 000 10
	•		and in concrat I diposes Account	193,800 12 8
		£29,586,828 18 8		£29,586,828 18 8

PUBLIC WORKS FUND—RAILWAY CONSTRUCTION.

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

The first fi	Expendit	ure.				- 1	Income.			
Net expenditure, includir	ig proport	ion of g	eneral				Net recoveries during year: Recoveries on account			
"departmental" adr	ninistratio	n exper	diture	£	s.	d.	of expenditure of previous years—	£	s.	d.
on the following lines	-						Unopened lines	700	0	0
Dargaville Branch	• •			9,795	6	0	Balance, being excess of capital expenditure			
Paeroa-Pokeno				7,201	19	1	over capital income, transferred to Railway			
Gisborne-Waikokopu				377,571		0	Construction Account	989,911	18	1
Napier-Wairoa				98,026		4				
Waikokopu Branch				26,759	18	9				
Westport-Inangahua			٠	114,013	18	0				
Wharanui-Parnassus				346,228	16	3				
Land claims				8,335	4	8				
Surveys, &c	• •		••	2,678	14	0	·			
				0000 611	10	_		£990,611	10	
				£990,611	18	1	,	2990,011	10	1
	1						North and the second of the se			

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

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

1.	Ex	penditure.					
N	let expendtiure on the constru	iction and t	ipkeep of			Income.	
	dams, weirs, water-races,	&c., in cour	se of con-			to Irrigation Construction	
	struction-			£ s. d	. Account, being	excess of expenditure over	\mathfrak{L} s. d.
	Surveys and general			0.0	income for year		152,585 1 1
	35			482 10 9	9		
	Investigations in Canterbury			4,767 16	3		
	יאינ ד ד ד ד ד ד ד ד ד ד ד ד ד			5,131 0	3		
	T 17 (63,199 4 9	9		
	Manuherikia				9		
	Fraser River			18,507 14	1.		5.7 ★1 ★1
	Level Plains			14,187 2 1	1		
	Waihopai			702 11	8		
4	20 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		** * * • • •	10,599 17	7.		er in the state of
				16,088 2	8		
F	Downswater supply			182 15	7		and the second
1	Mayfield-Hinds		• • • • • • • • • • • • • • • • • • • •		0		and the second
Ý	Hope's Creek survey			198 7	1		
**			-		-		
1	그는 사람들이 되었다.			£152,585 1	1		£152,585 1 1
					=		
			4 2 × 2				and the second of the second

IRRIGATION AND WATER-SUPPLY, CENTRAL OTAGG. PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Gross Revenue Account.

			4.4													
	,	Ardgour.	Arrow River.	Bengerburn.	n. Barnscleugh.		Hankdun. Ida	Idaburn.	Ida Valley.	Galloway.	Last Chance.	Manuherikia.	Omakau.	Tarras.	Teviot.	Total.
Management and operating expenses, salaries, wages, horse-allowance,	xpenses,	£ s. d.	.8 8. 639 9.89 8.	d. s	d. £ s. 564 17	s. d. £ 17 24,116	s. d. £	.s. 2	1. £ s. d 02,712 8	d. £ s. d. 5 738 6 9	f s. d.	£ s. d.	£ s. d.	£ s. (1,729 15	d. £ s. q 41,247 18 1	d. £ s. d. 10 19,826 17 5
Gross profit, carried forward		442 2 5	354 8 10	0 50 12	9 205	5 6 97	11 5 183	13	04,696 0 1	11 621 4		511 7 8		:	11,083 11	4 8,245 18
		954 1 1	11,993 17 4	4 50 12	9 770	2 8 4,213	14 11 378	5 0	7,408 9	41,359 11	61,419 2 10 2	2,909 8 62	,554 4 71	,729 15	42,331 10	2 28,072 16 0
Sales of water Rebates forfeited		£ s. d. 907 16 7 33 7 10 12 16 8	d. £ s. d. 711,894 17 9 7 10 62 10 3 8 8 9 4	£ 8. 47 15 2 17	d. £ s. 0 754 9 9 15 13	s. d. £ 9 44,016 13 4 163	s. d. £ 16 10 365 5 1 12 13 0	s. d. 2 15 0	£ s. d 7,182 11 4 141 18 (84 0 (d. £ s. d 41,280 0 8 0 61 8 0 18 2	d. £ s. d. 81,273 3 82,74 41 14 9 6 14 18 8 8 9 5 9	£ s. d. 790 11 62, 86 8 8	£ s. d. ;,141 14 61 76 5 0 336 5 1	£ s. c. 45 16 10 26 16 42 11	d. £ s. c 62,269 11 11 60 16 4 1 2	d. £ s. d. 026,539 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
	:	954 1 1	11,993 17	4 50 12	9 770	2 8 4,213	14 11 378	5 0	7,408 9	41,359 11	61,419 2 102	102,909 8 62	62,554 4 71	,729 15	42,331 10	228,072 16 0
	-		Sale	Sales of mining water total £877 19	water tota	J £877 198.	3d.	Allowa	nces deduc	ted from sale	Allowances deducted from sales total £59 12s.	1d.				-
	ì	,					Net Revenue		Aecount.							
	Ardgour.	Arrow River.		Bengerburn. Ea	Earnscleugh.	Hawkdun.	Idaburn		Ida Valley and Galloway.	Last Chance.	. Manuherikia	Omakan.	n. Tarras	ras.	Teviot.	Total.
Gross loss, brought forward Interest as per table Interest at 4 per cent. on Dermedation Reserve.	£ s. d. 1,347 19 10 18 12 6	d. £ s. 10 5,721 2 6 145 18	d. 2 2 30 8 6	s. d.	£ s. d. 418 0 6 80 12 6	£ s. d 2,811 12 8 64 18 10	d. f. s. s. 8. 10 11 2 12	d. 6 111,	£ s. d. 823 i9 0 70 15 2	£ s. c 89 5 2,321 16 52 18	d. £ s. d. 9 9,357 0 6 3 63 9 11	. £ s. 336 5 10,298 15	d. £ 1 42 6 5,472 39	s. d. 111 '77 33	£ s. d. ,009 11 7 113 7 4	£ s. d. 468 2 5 52,881 17 1 652 16 7
Amounts written off Reserve for depreciation Balance to accumulated Profit and Loss Account	60 17 4 44 0 (4 346 4 10 0 550 0 0		9 3	116 16 9 220 16 0 	184 18 6 205 11	3 12 .0	•	331 19 4 84 19 3	376 4 125 0	1 1,052 5 5 0 150 0 (2 0 0 	6 153 93	6 2 10 0.	190 3 11 341 0 0	2,815 6 10 1,826 16 6 17 19 11
	1,471 9	8 6,763 €	5 6 50	50 12 9 85	836 5 9	3,267 1	3 284 3	6 12,	311 12 9	2,965 4	9 10,622 15	7 10,635 2	1 5,801	2 11 3	3,654 2 10	58,662 19 4
Gross profit, brought forward Balance to accumulated Profit and Loss Account	£ s. d. 442 2 5 1,029 7 3	£ 354 6,408		£ s. d. £ 50 12 9 20	£ s. d. 205 5 6 631 0 3 5	£ s. d 97 11 g 3,169 9 10	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	đ. 6	£ s. d. 5,317 5 8 6,994 7 1	£ s. c 2,965 4	£ s. c 511 7 10,111 7 1	1. £ s. 8 1 10,635 2	d. £	s. d. 1, 2, 11, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	£ s. d. ,083 II 4 ,570 II 6	g, s. d. 8,245 18 7 50,417 0 9
	1,471 9 8	8 6,763 5	9	50 12 9 83	836 5 9 3	3,267 1	3 284 3	6 12,311	311 12 9	2,965 4	9 10,622 15	7 10,635 2	1 5,801	2 11 3,	,654 2 10	58,662 19 4

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

REDCLIFF IRRIGATION SCHEME, CANTERBURY.

PROFIT AND LOSS ACCOUNT.

Gross Revenue Account for the Year ended 31st March, 1938.

Dr. Management and operating expenses, salaries, wages, and car allowance	£ 801		d. 0	1~~		· · · · · · · · · · · · · · · · · · ·	••	•••	£ 49 207 25 520	s. 4 4 0 8	d. 9 0 0 3
	£801	17	0						£801	17	0
				•						·	_
Net Revenue Acco	runt fo	or t	he	Year ended	31st March,	<i>1938</i> .					
Thu	£	e	d	Cr					ç	e	d
Dr. Gross loss transferred	£ 520		d. 3	Net loss					£ 1.055	s. 10	d. 2
Gross loss transferred	£ 520 513	8	3			••		••	£ 1,055		d. 2
Gross loss transferred	513	$\frac{8}{12}$	3			••		• •	£ 1,055		d. 2
Gross loss transferred		$\frac{8}{12}$	3		••	••	••	••	£ 1,055		d. 2
Gross loss transferred Treasury Adjustment Account: Interest charges Depreciation Reserve: Fencing and raceman's cottage	513	8 12 9	3 8			••		-	£ 1,055 £1,055	10	d. 2

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expend	liture.					Í		Incom	e.					
•			£	s.	d.	Amount transferred	to	Depart-	£	s.	d.	£	s.	d.
Parliamentary Buildings			. 256	11	8	ments		-						
Departmental buildings			. 229,303	7	4	Air			32,556	19	8			
Workshops	• •		6 007		5	Agriculture			2,129	17	4			
Government houses			3,246	0	7	Health			16,452	5	11			
Ministerial residences			. 773	6	4	Internal Affairs			276	1	8			
Other Government buildings—	£	s. d	l .			Justice			17,365	4	11			
O	. 18,820	9	0			Mental Hospitals			131,502	1	8			
Prisons	. 10,481	12	1			Police			11,801	12	1			
Police	. 14,584	13	9			Post and Telegraph			259,379		1			
Post and Telegraph	. 248,734	4	8			Prisons			9,900		8			
4 · TS C	. 53,069	1	7			Scientific and Indust	rial F	Research	11,307	4	4			
Agriculture	2,573	0	4									492,671	9	4
Mental Hospitals	. 132,822	4	6			Balance, being exce								
Health and hospitals	. 18,499	2	9			expenditure over		ital in-						
Internal Affairs	. 311	6	3			come, transferred	to-							
Scientific and Industrial Research	h 12,250	14	2			Departmental build	lings	and						
			- 512,146	9	1	offices		•.•	248,778	7	1			
						Government houses			3,246	0	7			
						Workshops			6,087	18	5			
						Ministers' residences			773		4			
						Parliamentary Build	ings		256	11	8			
												259,142	4	1
•											-			
			£751,813	13	5						£	751,813	13	5
						l					=			::

PLANT, MATERIAL, AND SERVICES (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expenditure, including, wages, &c., on—	Expensalaries,		s.	d.	£	s.	d	Sundry recoveries, &c., from mis- cellaneous works and other	1.
Plant Material and stores Freight and cartage Services, other Departs		227,189 118,475 32,489 706,008	$\begin{array}{c} 10 \\ 15 \end{array}$	1 1 3	1,084,16	62 18	J	Departments— Plant 70,106 17 1 Material and stores 105,488 7 7 Freight and cartage 30,487 18 7 Services, other Departments 676,817 6 1 882,900 9	4
								Balance, being excess of capital expenditure over capital income for the year, transferred to— Plant 157,082 10 7	*
								Material and stores . 12,987 2 6 Freight and cartage . 2,001 16 6 Services, other Departments . 29,190 19 2 201,262 8	9
				£	1,084,1	62 18]	£1,084,162 18	1

PUBLIC WORKS DEPARTMENTAL (PUBLIC WORKS FUND).

	Inco	ME AND	Expendi	TUR	в Ассот	JNT	F	OR THE YEAR ENDED 31st MARCH, 1938.
Not owner diturn		Expendite	ure.					Income.
Net expenditure supervision	e ior yea: expenses	r on admin . &c as un	nstration a der—	and	£	s.	А	Income for the year as under—Recoveries from other Departments and Ac- \pounds s. d.
Travelling-exp Salaries	enses	••	••		53,142	8	3	counts (salaries, &c.) 253.925 7 0
Salaries Equipment an	d other e	Howanasa	• •	• •	$345,211 \\ 9,501$		5	Fees from—
Printing and	statione	ry, lithogr	aphic wor	rks,	9,501	19	0	Inspections and licenses, &c., electric lines and installations 458 7 6
plans, period	dicals, &c				20,679		1	Water-power licenses 1,411 11 4
Work done by Postages, teleg	rams, tele	ephones, cor	mections, a	 and	1,222	11	0	Balance carried down, being excess of net ex- penditure over income for year prior to
rents of priv	ate letter	boxes and	bags		15,831	18	2	apportionment against various works 210,752 7 4
Repairs and up Rents of office	pkeep, &c	o., of instru	ments		Cr. 153			
$Sundries \dots$				• •	$19,670 \\ 1,336$		$\frac{0}{1}$	
Depreciation of	on depart	mental libi	rary at 5]	$_{ m per}$	Ť.			
cent	• •	••	• •	••	104	19	0	
				đ	E466,547	13	$\overline{2}$	£466,547 13 2
				-	e ·		3	
Balance brought	down				£ 210,752	s. 7	α. 4	Amounts apportioned to various works and services as under— \pounds s. d.
_					,		-	Railway construction and im-
								$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	•							Public buildings 34,956 0 0 Lighthouse and harbour-works 873 0 0
							į	Tourist resorts 1.052 0 0
							ĺ	Roads, lands, miscellaneous, &c. 85, 266 0 0 Irrigation works 7,833 0 0
								Electric supply
								Amount over ellected 1020 27
								Amount over allocated, 1936–37 5,725 15 11 Balance carried forward to 1938–39 9,026 11 5
				-	2010 550		-	
				2	210,752	7	4	£210,752 7 4
e e							_ (
		ACQUISIT	ION AND	OF	PERATIO	N (ΟF	QUARRIES-MOTUTARA QUARRY.
								FOR THE YEAR ENDED 31st March, 1938.
Dr.	21111211	o 111112 1.1	OFIT AR.	ם ע		s. (Ö.
Stocks of metal, 1	lst April,	1937			43	14	2	Sales of metal
Stripping Quarrying	• •	• •		• •	290	6	8	Stocks of metal, 31st March, 1938
Crushing	• • •	• • •	• •	• •	$3,126 \\ 2,442$	10 I 8		
Loading		• •	••		322			
Signalling Transport	• •	• •	• •	• •	70		3	
Unloading		• •	• •	• •	1,997 1 $1,455$		$\begin{bmatrix} 5 \\ 0 \end{bmatrix}$	
Gross profit	• •	• •	• •		3,183			
					£12,932]	17	8	
						. ,	=	£12,932 17 8
Supervision						s. d		£ s. d.
Accommodation	• • • • • • • • • • • • • • • • • • • •	• • •	• •	• •	$\begin{array}{c} 702 \\ 271 \end{array}$		$\frac{8}{9}$	Gross profit
Water-supply		• •	• •		45	10	2	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Stock adjustment Net profit	is	• •	• •	• •	103 $2,163$	$9^{\circ}1$		
F		• •	••	• •			-	
					£3,286	0	5	£3,286 0 5
						-	-	
		ACQUISIT	ION ANI	D 01	PERATIC	N	OΈ	QUARRIES—TAURAROA QUARRY.
·								
	L KADIN(AND PR	OFIT ANI) L(_		_	FOR THE YEAR ENDED 31ST MARCH, 1938.
Dr. Quarrying						s. d		Cr. £ s. d.
Crushing	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• •	• •	5,1801 $1,4711$		$\begin{bmatrix} 0 \\ 1 \end{bmatrix}$	Sales of metal 9,707 13 9
Transport					$522 \ 1$	16	0	
Gross profit carrie	ed down	••	••	• •	2,532	5	8	
					£9,707 1	13	9	20 707 10 0
							-	$\frac{£9,707}{}$ 13 9
Salaries, &c		••			£ 275]	s. d l7 :		Gross profit brought down
Accident and holi		••	• •	• • •	$259 \ 1$	18 1	0	Rent of quarters, &c
Depreciation Interest	••	••	••	• •	404 1		4	Tools and supplies (stock adjustment) 84 19 10
Repairs, maintens	ance, &c.	• •	• •	• •	$\frac{104}{261}$		3	Plant hire
Rent	• •	• •			11 1	4 10	0	
Stripping Net profit for year	r	••		• •	162 1 $1,189 1$		0	
p	- ••	••		••			-	
					£2,671	0	1	£2,671 0 I

ACQUISITION AND OPERATION OF QUARRIES.—TE WERA QUARRY NO. 2.

PROFIT AND LOSS ACCOUNT FOR THE SEVENTEEN MONTHS ENDED 31ST MARCH, 1938.

Dr. Stripping Quarrying and crushing Repairs and maintenance of plant, &c. Gross profit carried down		£ s. d. 421 7 8 1,183 3 8 44 9 5 314 18 8	Sales of metal	£ s. d. 1,963 19 5
	£	1,963 19 5	e.	£1,963 19 5
Supervision Loading and trimming trucks Maintenance of workers' accommodation Rent of quarry and loading bank sites Holiday pay Interest Depreciation		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Gross profit brought down Balance, being net loss for period, transferred Accumulated Profit and Loss Account	£ s. d. 314 18 8 to 124 2 5
		£439 1 1		£439 1 1

GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

Net expenditure on Go Salaries			$_{ m mains}$		£ 1.781	s.	d. 9	Income. Balance, being excess of expenditure over income £ s. d for the year, transferred to Domains Maintenance	
Flower-seeds, bulbs, Garden implements,		&e.			$\frac{44}{342}$	3	2 5	Account 2,191 1 2	ż
α 1 *	••	• •	• •	• •	22	6	10	69 101 1 1	-
					£2,191	1	2	$rac{\pounds 2,191}{2}$ 1 2	1

${\tt MAINTENANCE~OF~PUBLIC~BUILDINGS~(CONSOLIDATED~FUND)}.$

Income and Expenditure Account for the Year ended 31st March, 1938.

THOUSE THE PROPERTY OF THE PRO					
Expenditure.	£	s.	d.	Income. £ s	s. d.
Supervision and administration	15,000		0	Miscellaneous recoveries 559 1	6 10
Insurance of Government buildings	10,000		0	Recoveries from other Departments for maintenance	
Accident compensation	765		3	of buildings, proportion of sewerage rate, &c 66,996 1	4 3
Drainage, water, &c., rates	468		11	Rent of offices—	
Maintenance—				Recoveries through Public £ s. d.	
Vice-regal residences	9,298	7	9	Account 13,463 14 9	
Government buildings	87,196		1	Recovered by assessment 98,134 0 0	
Government workshops (exclusive of Wellington	0.,			111,597 1	4 9
and Auckland workshops)	723	5	8	,	
Maintenance of Parliamentary Buildings	3,025	- 3	10		
Rents paid for Government offices in the Dominion					
Wages, overseers and staff workmen	361		10	•	
Advertising and sundries	17	9	6		
Interest (paid out)	25	19	1		
Engineers' Registration Board	51		8		
Electrical Wiremen's Registration Board	Cr. 71	9	11	·	
Depreciation at 2 per cent. on					
brick, stone, or concrete build-					
ings, and 3 per cent. on wooden					
buildings— £ s. d.				·	
Departmental buildings 10,992 0 0					
Vice-regal residences 1,567 0 0					
Ministerial residences 240 0 0					
Parliamentary buildings 8,225 0 0					
Workshops, garages, &c 2,277 0 0				·	
	23,301		0		
Balance, excess of income before charging interest	17,388	9	3		
•					
•	£179,154	5	10	£179,154	5 10
	· · · · · · · · · · · · · · · · · · ·				
	£		d.		s. d.
Interest on capital	71,871	.i. J.	2		9 3
					$2 \cdot 9$
				Balance, being excess of expenditure over income after charging interest on capital, transferred to	
				70.00	9 2
				Maintenance Account 54,424 1	<i>9 </i>
	£71,871	11	2	£71,871 1	1 2
	~ 1 1 9 0 7 1			371,071 1	
				£ .	

PUBLIC WORKS DEPARTMENT—continued. PUBLIC WORKS WORKSHOPS, WELLINGTON.

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

D		_		
Dr.	£	s. d.		£ s. d.
Materials purchased	24,21			67,409 18 4
Wages: Productive	27,56			5,223 8 8
Cartage	910			·
Travelling-expenses recoverable	14	1 0 3	·	-62,186 9 8
Balance, being gross profit carried down to Pro-	ofit		Plus jobs incomplete at 31st March, 1938	0 455 10 4
and Loss Account	13,05	7 14 4		
				65,642 6 0
			£ s. d.	/
			Stock on hand, 31st March, 1938 1,726 8 1	
			Less stock on hand, 1st April, 1937 1,480 13 11	
			1,	245 14 2
	£65,88	3 0 2		£65,888 0 2
				and the same of th
	d. £	s. d.		£ s. d.
Salaries 1,902,17	0		Gross profit transferred from Trading Account	13,057 14 4
Wages: Supervision 1,344 16	2			,
Travelling-expenses 169 9	9			
	3,41'	7 2 11		
Holiday pay to workmen	1,00	1 + 4 = 9		
Accident compensation	40	$6\ 15\ 4$		
Maintenance, &c., of shops	95	8 12 9		
Power, gas, &c	269	9 - 7 = 6		
	d.			
Plant and machinery 194 18	0			
Tools 97 17	1			
Office furniture 4 4	8			
Motor-vehicles 58 0	0			
· · · · · · · · · · · · · · · · · · ·	35	4 19 9		
Debts written off or cancelled	:	$3 \ 13 \ 2$		
Plant written off		0 17 0		
Interest on capital	313	3 10 0		
Rent of premises (assessed)	1.269			
Balance, being net profit for year, transferred	to			
Profit and Loss Accumulated	5,422	2 11 2		
	- ,			
	£13,057	7 14 4	•	£13,057 14 4
				W10,001 IT 1

PUBLIC WORKS WORKSHOPS, AUCKLAND.

Trading and Profit and Loss Account for the Year ended 31st March, 1938.

							2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Dr. Materials purchased for jo Wages: Productive Cartage and freight Miscellaneous services Balance, being gross prof and Loss Account	••	down to I	Profit	£ 14,510 18,417 873 2,591 4,925	6 8 3 3	d. 6 3 11 8	Or. Jobs completed during year Jobs incomplete at 31st March, 1938 Stores sold during year	29,619 10 4,134 10 6,180 13	$\begin{array}{ccc} 0 & 4 \\ 3 & 7 \end{array}$
							Michigan Barbaran Ingara mananan ya yangan sa ng mananan sa ng mananan ya yangan sa ng mananan sa ng mananan sa	1,000	4 5
				£41,317	18	4		£41.317 18	8 4
							·	~11,01. 1	
				£		d.		£s	. d.
Salaries : Supervision				1,370		7	Gross profit transferred from Trading Account	4,925 10	
Holiday pay to workmen				737		10			
Accident compensation pa	id to wor	kmen		311		9			
Maintenance shops, &c.			• • •	766		3			
Power, gas, &c.	• •	• • •	• • •	181	11	6			
Depreciation—			s. d.						
Plant and machinery Tools, &c	• •		1 11 5 10						
10018, &c		61 1	.0 10	320	177	0			
Telephone charges					17	9 6			
Interest on capital	• •	* • •	• •	613		2			
Rent of premises—	• •		s. d.	010	1.1)	۵.			
Assessed			0 0						
Cash			$\tilde{0}$						
				520	0	0			
Net profit transferred				87	6	8	- Control of the Cont		
				-					-
				£4,925	16	0		£4.925 16	3 0
						i de comp			- Ame

CONSOLIDATED FUND-MAINTENANCE OF RAILWAY LINES.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expend	iture.			- 1	Income.			
Net expenditure on maintenance o	\mathbf{f}				Net recoveries during year: Re-			
unopened lines—	£ s. d.	£	8	d.	coveries on account of goods £ s. d.	£	s.	d.
Okaihau-Rangiahua	1,723 7 4				and passenger traffic—			
Dargaville Branch	0 10 0 0				Dargaville Branch 1,043 15 11			
Gisborne-Waikokopu .					Waikokopu Section 5,871 12 6			
Waikokopu Section	Cr. 17 10 6				<u> </u>	6,915	- 8	5
·	12,166 2 3				Interest received on sales of plant on time payment			4
Wharanui-Parnassus .				1	Balance, being excess of expenditure over income,			
Kawatiri-Inangahua	7.00 1 0				transferred to Maintenance Account		16	7
Westport-Inangahua	10" 4 0			- 1				
Miscellaneous	25 12 4							
:	****	29,174	8	9				
Working expenses of running good	8	,		- 1				
and passenger traffic—								
Dargaville Branch	3,230 9 11							
Waikokopu Section	1 104 = 0							
#		7,424	17	7				
Contribution towards improvemen	ts and additions			1				
to open railway-lines (transfer								
Fund vote, "Railways Improven		60,579	11	2				
Transfer to Working Railways Acc				- 1				
of various special works		26,427	1	8				
Interest at 4 per cent. credited								
balance outstanding on sales o	f plant on time							
payment		30	8	2				
F-3								_
	. £	123,636	7	4		£123,636	7	4
		·				***************************************		

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

Income and Expenditure Account for the Year ended 31st March, 1938.

Expenditure. Maintenance and repairs to roads Restoration to flood damage Contribution towards maintenance of Waihou and Ohinemuri Rivers improvement works Interest at 4 per cent. credited to Treasury on advance to local bodies from Public Works Fund	£ s. d. 10,681 7 1 14,542 10 6 1,595 9 0 2,135 0 11	Interest on advances to local bodies from Public Works Fund	2,568 13 1
Aerodromes and emergency-landing grounds for air services River protection and improvement works Maintenance of Wanganui River services Transfers to other votes—	227,009 15 10 6,955 19 11 239 11 8	to annual maintenance accounts— £ s. d. Roads, &c	en en en en en en en en en en en en en e
"Roads, &c.": Contribution £ s. d. towards construction, im-			394,052 4 4
provement, &c., of settlement roads			
tribution, towards construc- tion, improvement, &c., of river-protective works, land drainage and reclamation			
works			
Transfer to State Forests Account, contribution towards development, &c., of State forests Miscellaneous works	134,000 0 0 49,998 7 10 3,406 8 0		
	£450,564 10 9	:	£450,564 10 9

£800,409 18 3

PUBLIC WORKS DEPARTMENT—continued.

WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Interest for 1937–38 on loans Maintenance of works	cpenditure. 	••	$\begin{array}{c} £ \\ 29,251 \\ 4,294 \end{array}$		d. 9 11	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	d. 0
	•					Rents of cottages and royalty on sale of sand 425 5 Balance, being excess of expenditure over income 25,143 7	11 9
			£33,545	18	8	£33,545 18	8
	BALA	NCI	E-SHEET	AS	AT	31st March, 1938.	
Liability to— Public Works Fund Consolidated Fund Treasury Adjustment Accoun Sundry creditors	iabilities. t	•••	£ 731,999 4,802 63,527 79	17 15 15	5 8 5 9	Assets. £ s. Stop-banks, drainage, canals, &c. 730,990 7 Stores and tools on hand 775 5 Buildings and accommodation 418 7 Plant 170 0 Pontoons 628 5 Maintenance during construction 3,820 8	d. 0 3 6 0 4
			•			Advance to Waihi Borough, Finance Act, 1923, section 10	9
		_				Sundry debtors— 36,371 14 Maintenance works 24 9 6 Rents, royalties, &c. 70 6 0 Income and Expenditure Account: Excess of expenditure over income, 1937–38 36,371 14 94 15 15 25,143 7	

£800,409 18 3

PUBLIC WORKS DEPARTMENT—continued. General Balance-sheet as at 31st March, 1938.

Liabilities.

Public Works Fund.	Consolidated Fund.	Treasury Adjustment Account.	Sundry Creditors.	Profit and Loss Account.	Writings-off in Suspense.	Departmental Suspense Account.	Liability to Employment Promotion Fund.	Total.
3	Э.	Э	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	ક. વે.
29.453.153 2 5		3.800 0 0	129,449 12 8	•	426 3 7	:	:	29,586,828 18 8
.395 10 11	•	:	85,621 5 9		1,189 0 4	:	:	7,218,205170
-	0	:	13,689 9 9	:	34 16 4	•	35,111 2 2	429,494 18 4
=	6	491,791 10 10	555 11 2	:	1,695 4 6	:	73,979 2 0	
0 0	0		66,872 3 4	:	1 9 9	:	:	13
D_r . 6,132 18 10	:	œ	2 5 0	1,031 3 11	:	:	:	4,520189
138,455 8 2	:	<u></u>	79,852 12 0	:	483 14 0	:	:	-
177 7 3		œ	8,860 13 1	:	1111 111 3	Dr. 9,026 11 5	:	42,279 14 3
2,743 17 7	6.327 I 9		2,842 6 11	:	1 1 0	:	:	11,914 7 3
	:	389,554 15 5	19,300 13 5	:	46 18 8	:	:	408,902 7 6
			1					
:	:		15	:	:	:	:	2,254 2 4
		40 604 10 9	ď		6. 20			23 281 0 7
:			9 0	:	10	:	:	40 196 1 4
:	:			:	9	:	:	4 1 071,04 61 000 16
•	:	116 701		:	#	:	:	
		ન વા		:	:	:	:	
731,999 17 5		384 7	6 6 62	:	•	:	:	775,266 10 6
,514 12 5 2	72,671 5 3	1,831,196 9 7	427,673 16 1	1,031 3 11	4,072 14 1		109,090 4 2	43,688,223 14 1
23, 435, 195 7, 181, 396 7, 181, 396 1, 294, 673 2, 231, 024 1, 294, 673 1, 294, 673 1, 296, 177 2, 743 1, 999 1, 051, 514	7, 31, 396 10 11 11 1294, 673 11 11 1294, 673 11 11 1294, 673 11 11 13 13 13 13 13 13 13 13 13 14 13 13 13 14 13 14 13 15 14 13 15 14 13 15 15 15 15 15 15 15 15 15 15 15 15 15	10 11 20,790 9 10 11 20,790 9 10 0 0 326 0 18 10 17 3 6,327 1 17 5 4,802 15 11 5 272,671 5	10 11 10 11 10 11 10 11 10 11 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 11 10 12 10 13 10 14 18 15 10 16 50 11 10 12 11 13 11 14 18 16 11 17 2 18 38 19 38 10 38 11 11 12 11 12 11 13 11 14 18 15 11 16 38 16 38 17 2 18 38 18 38 18 1 19 38 10 38 10 38 10	10 11 216,280 0 0 13,689 9 11 11 20,790 9 3 491,791 10 66,872 3 18 2 326 0 9,620 8 8 255 11 18 2 544,388 7 8 78 12 2 2 5 12 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	10 11 216,286 0 85,621 5 9 13,689 9 13,689 9 13,689 9 </td <td>10 11 216,286 0 85,621 5 9 13,689 9 13,689 9 13,689 9 <!--</td--><td>$\begin{array}{c ccccccccccccccccccccccccccccccccccc$</td><td>$\begin{array}{c ccccccccccccccccccccccccccccccccccc$</td></td>	10 11 216,286 0 85,621 5 9 13,689 9 13,689 9 13,689 9 </td <td>$\begin{array}{c ccccccccccccccccccccccccccccccccccc$</td> <td>$\begin{array}{c ccccccccccccccccccccccccccccccccccc$</td>	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$

(f) Maintenance

(e) Departmental Library.

(d) Suspense Account to be written off to redemptions.

(c) Water-races, pipe-lines, dams, &c.

(a) Expenditure on National Development to 31st March, 1938.
 (b) Unopened Lines. Account, 1937-38.
 (g) Incomplete work.
 (h) Stop-banks, drainage, canals, &c.

43,688,223 14

0

118,251 775,266

408,902

 $\begin{array}{c} 2,254\\ 83,381\\ 40,126\\ 21,907 \end{array}$

2 2 4 4 5 4 £ £ £ £ £ £ £ £

42,27911,914

8(e)

763,180

81 9 18 18 18

1,883,485 2,298,223 4,520

Total.

23

£ 29,586,828

7,218,205 429,494

7(6) 1(6) 1(6) 1(6)

General Balance-sheet as at 31st March, 1938—continued. PUBLIC WORKS DEPARTMENT—continued.

	масипегу.	Fittings.	Materials,	Debtors.	Outstanding.	Deficits.	Account.	Account. ment Account.	Cash.	Other Assets.
£ s. d. £ s.	d. £ s. d.	£ s. d.	£ s. d.	c+1	ν 4	a a	÷	9	°C -	ч
:			107,736 9 3	3 20.729 17 3	395.266 16 9	426 3 7		- <u>-</u> -	860 19	5. d
:		•	477,684 2 9	17,830 14	:			:	1 000	791 501
	,	:	31,902 13 8	5.746		16	:		:	201 610 11
	;	:	2,924 9 0	œ	:	1 695 4 A	475 908 19 6	•	:	1 262 200 15
\dots 1,034,595 19 11,191,666 12	:	:	1,169 12 10	1.104 9 6	: :	0 0 0	0 01 001601	4 551.5	:	
:		:		<u>x</u>	•	,	•			101,00
:	414,470 19 9	:	123,969 4 9	er.	:	483 14 0	:	:	:	:
• • • • • • • • • • • • • • • • • • • •	10,423 3 4	:	2.951 19 5	¢.	•	111 111 3	:	:	:	71 691 1
01 1 266	3,059 5 7	:	2,801 18		: ;	0 [[64 0 10	:		1,102 1/
•		:			: :	46 18 8	2	:	:	204 050
	:	;	63 1 2			2	:	:		2 t 101 o
:	;	24.144 18 7	3.130 12. 9	1 546 14 11	:	. 10	:	:	:	2,191,27
•	1 10	67 9		11 808 5 10	:	9 L	11 01 007 10	:	:	04,477 9 2
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718	300	:	1	1,557 2	:	:	:	:	;	116,694 16 7
		•	775 5 3		:	:	:	:	:	734,810 15 4

thereon, and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-I. [Pt. IV]. The following comment is appended: The deficiency in contributions towards expenditure in connection with the Waihou and Ohinemuri Rivers Improvement Account has not been met by levying a rate as I hereby certify that the Income and Expenditure Accounts and General Balance-sheet and the subsidiary accounts for irrigation schemes and quarries in operation 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 enfaced J. W. Scort, A.R.A.N.Z., Chief Accountant, Public Works Department. required by section 15, subsection 4 (d) of the Waihou and Ohinemuri Rivers Improvement Act, 1910.—J. H. FOWLER, Controller and Auditor-General

RESERVE FUND ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

$Expenditure. \\ Excess of income over expenditure \\$	£ s. d.	Income. Interest on investments Interest on loans (section 38 (a), Hawke's Bay Earthquake Act, 1931) Interest on loans (section 38 (b), Hawke's Bay Earthquake Act, 1931) Interest on loans (section 38 (b), Hawke's Bay Earthquake Act, 1931)	17,042 230	9 11	9
	£21,475 14 9		£21,475	14 9	-) -

Balance-sheet as at 31st March, 1938.

Liabilities.		£	s.	d.	Assets.			
Capital, 1st April, 1937	• •	1,147,651	7	3	Investment Account—	£	8.	d.
Add—	770				Nominal Value. £ s. d. 335.670 19 8 British Conversion Loan,			
Adjustment for recovery of amount p viously written off	nd	6	17	9	1944-64	$342,136 \\ 33,760$		
in terms of section 114, Public Revent Act, 1926	ues 	853,897	0		367,222 8 8 Interest accrued on investments	$\frac{375,897}{7,617}$		10 9
Less— £ s. Administration expenses (section 39, Hawke's Bay Earthquake Act, 1931) . 20 17 Grants under section 38 (a),		2,001,555	5	6	Loans under Hawke's Bay Earthquake Act,			
Hawke's Bay Earthquake Act, 1931					Interest due and unpaid on loans Interest postponed Sundry debtors Treasury Adjustment Account Cash in Public Account	758,546 4,852 488 407 8,487 865,178	$\begin{array}{c} 8 \\ 5 \\ 11 \\ 16 \end{array}$	$^{4}_{10}_{9}$
		$\frac{1,555}{2,000,000}$						
Excess of income over expenditure for year end 31st March, 1938	ded	21,475	14	9				
		£2,021,475	14	9		£2,021,475	14	9

A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.), Assistant Accountant to the Treasury.

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

SCENIC RESERVES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expenditure.		Income.	£	s. d.
Cost of administering reserves—	\mathfrak{L} s. d.	Accrued rent	538	4 11
Surveys, &c	38 11 6	Accrued royalty	1,060	
Trounson Kauri Forest	323 3 11	Accrued interest	28	
Grants to National Park and Domain Boards	1.960 17 10	Balance carried forward	1,474	
Rents, &c., written off as irrecoverable	546 8 3		-,	
Depreciation	101 9 11			
Remissions of rents, &c.: Land Board	45 14 0			
Rebates	5 18 4			
	£3,101 17 9		60 101	
	£3,101 17 9		£3,101 1	17 9
	c a		<i>a</i>	7
Balance brought down	£ s. d. 1,474 10 8	Thomas for to The comment Additional to the Access of		s. d.
	11,192 17 2		11,192	17 2
Interest on capital invested in scenic reserves		Balance: Accumulated excess of expenditure over	10 040	
interest on capital invested in scenic reserves	8,773 14 1	income	10,248	4 9
	£21,441 1 11	-	01 441	1 11
	301, TTI I II	t	21,441	1 11

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabii	lities.			Assets.		
Capital Account—	£	s. d.	£ s. d.	Land-	£ s	s. d.
Moneys provided out of Con-				Scenic reserves	487,934 1	6 6
solidated Fund—				Domain and recreation reserves		2 11
Balance, 1st April, 1937	216,676			£ s. d		
Expenditure during year	5,332	14 4		Motuihi Island Domain 12,824 0	j	
	222 200	70 0		Less depreciation reserve on		
Manager and defense Doblin	222,008	19 9,		buildings, &c 1,956 4 11		
Moneys provided from Public Works Fund	11 550	7 9		W:4: T-1:1 D:1 C1	-10,8671	5 6
Works Fund Moneys provided from	11,578	7 3		Kapiti Island Bird Sanctuary—	•	
private sources for pur-				Furniture, machinery, &c 1,097 14 3 Less depreciation reserve 438 7 6		
chase of reserves	5,824	2 9		Less depreciation reserve 456 7 (6 9
Value of Crown land set aside	0,021	2 0		Capital expenditure, Employment Promotion		0 9
as reserves	834,075	0 4		Fund	74.	0 0
Employment Promotion	001,010			Loan: Mount Egmont National Park Board		0 0
Fund capital	14	$0 \cdot 0$	**	Sundry debtors for rent	2.55	
1-	-		1,073,500 10 1	Sundry debtors for royalties		8 9
Sundry creditors—			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Interest Adjustment Account		5 10
Departmental	- 6	0 0		Income and Expenditure Account		4 9
Miscellaneous	46 1	13 1		*	,	
	and the state of t	-	52 13 1			
	da.	• ,•	3 3 6			
Rents charged in advance			101 16 1	· ·		
Treasury Adjustment Account	• •	• •	8,756 9 6			
			01 000 114 10 0			
			£1,082,414 12 3		£1,082,414 15	2 3
				,		

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

1938
MARCH,
31sr
t ended 31st
THE YEAR
THE
FOR
ACCOUNT
EXPENDITURE
AND
INCOME
5.44

Expense of the control of the contro		Head Office.	Research Investigations.	Dominion Laboratory.	Geological Survey.	Meteorological Office.	Magnetic Observatory, Christchurch.	Apia Observatory.	Dominion Observatory.	Total.
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242 6 1,339,10 6 24,19 7 6,19 7 7 6,19 7 7 1,339,10 1,339,10 1,339,10 1,339,10 1,320,10	Allowances to observers		:	9		75		9		18
5.8c. 300 0 0 241 9 241 9 242 5 0 242 5 0 241 9 241 7 241 9 251 0	Books, publications, and periodical papers		:	00 10	>	7		,		10
242 5 0	Chemicals, apparatus, and repairs to apparatus		:	,329 10	:	:	:	:	•	10
100 100	Cost of massages England to New Zealand	n	:	:	:		• •	• 4	•	9 5
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&c. 300 0 1 0 10 0	Instruments, equipment, and repairs on			-		•	:	:	:	219 0 0
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418 9 2 11 4 5 25/11 4	weather reports	(•	-		o	-		-
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ation of fixed assets	Travelling allowances and expenses		:	•	- ,-)	,	;		-
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- Geophysical prospecting	:	:	:	3.517 16 4	:		,				10
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	:	:	4	74,403 13 0		7,151 15 11	9,356 3 5	2,636 9 0		0	<u>:</u>
Interest on capital	:	:	140 8 11	Ŋ	338 15			$53\ 19$	40 10	34 8 8	1,963 12 10
8.			1		Ι.		1				
			11,969 12 11	75,596 18 0	17,239 7 10	7,276 9 4	9,393 15 4	2,690 8 2	2,715 14 9	2,876 18 2	129,759 4 6
Income.			£ 8. d.		£ 8. d.	£. 8. d.	ъ.	£. 8.	тС 26	ت ه	
Contributions by industrial interests	:	:	:	11,506 6 2	:	:	:		}	•	
Contributions to Apia Observatory .	:	:	:		:	:		: :	184 15 ×	:	10000
Sale of bulletins and maps	:	:	:	:	•	19 9 4		•		:	3
Analysis fees	:	:	:	:	190 1 3		•	•	:	:	<i>n</i>
Sales of fruit, dairy-produce, Wheat Research Laboratory	esearch La	boratory	:	7.978 0 5	1	: :	•	•	:	•	190 I 3
fees, and miscellaneous		•							:	:	0 016
Wage subsidies	:	•	:	400 0 0	:	:	•				
Postages and telegrams	:	:	:	:	:			1 17 0	•	:	3 0
Orchard-tax	:	:	:	656 15 10			:		:	•	- 1
Balance carried forward	:	:	11,829 4 0	74,403 13 0	16,900 12 2	7,151 15 11	9.356 3 5	2.636 9 0	2.675 4 8	9 849 9 6	020 15 10
										١	11001
			11,829 4 0	94,944 15 5	17,090 13 5	7,171 5 3	9,356 3 5	2,638 6 0	2,860 0 4	2,842 9 6	148,732 17 4
Excess of expanditure over income			£ s. d.	£ 8. d.	£ 8. d.	s. d.	£ 8. d.	ж. 8. д.	ક. જ	ક	£ s. d.
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			11,969 12 11	75,596 18 0	17,239 7 10	7,276 9 4	9,393 15 4	2,690 8 2	2,715 14 9	2,876 18 2	129,759 4 6
					-						

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	Heac	Head Office.	Research Investigations.	Dominion Laboratory.	Geological Survey.	Meteorological Office.	Magnetic Observatory, Christchurch.	Apia Observatory.	Dominion Observatory.	Total.
				Liabili						
Capital— Public Works Fund Consolidated Fund	= £	£ s. d. 3,505 12 8	£ s. d. 13,567 3 10 23,781 6 1	£ s. d. 8,463 3 5	£ s. d. 3,433 0 0	£ s. d. 1,129° 5 11	£ s. d. 1,384 13 9	£ s. d. 1,392 10 11	£ s. d. 1,046 19 10	£ s. d. 13,567 3 10 44,136 12 7
Creditors— Sundry Departmental	4.1	40 13 7 11 14 11	1,655 16 0 603 17 7	82 19 10 79 7 10	86 12 3 46 12 4	54 0 3 304 12 5	11 1 2 17 4 6	54 17 10	29 13 5 10 0 2	2,015 14 4 1,073 9 9
Amounts held on deposit— Apia Observatory British Standard Specifications Tobacoo research	:::	:::	E 0	:::	• • •	: : :	:::	775 9 0	::::	9 11 0
Wool manufacturers' research Wheat levies Writings-off, Suspense Account Treasury Adjustment Account	11,989	8 9	$\begin{array}{cccc} 760 & 19 & 1 \\ 279 & 6 & 3 \\ 41 & 2 & 10 \\ 73,918 & 3 & 7 \end{array}$	17,092 15 6	2 15 2 13,363 5 7	9,073 0 6	2,668 9 6	2,660 16 11	2,843 7 11	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	15,547	9 3	115,259 6 6	25,718 6 7	16,932 5 4	10,560 19 1	4,081 8 11	4,883 14 8	3,930 1 4	196,913 11 8
				Assets.						
L	49	s. d.	8. C	ક. જ.	£ s. d.	%. e	£ s. d.	s. d.	£ s. d.	.s. 3.
Lealur	::	::	- oo c	39 18	45 19 9	70 14 0	302 1 2	838 14 1	13 2 11	
Motor-vehicles Bicycles and other transport conjument		: : :	4.2)	}			8		401
Horses and harness Furniture and fittings		7 1 7	11	415 17 2			61 10 4			
Mechanical office appliances Libraries and books Stemmer on bond	301	93 16 1	680 14 10 905 4 11 95 19 3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1 10 0 34 13 0 10 14 9	92 11 11 41 9 5 96 10 10	-	76 8 3 27 18 2	139 6 3 135 4 8	,304 5 ,011 7
Such so that the state of the s	2,782	2 18 6 2 18 6	9	â.	7.	3 .	٠.	• •	•	? <u>27</u>
Departmental		33 0 4 22 12 5		1 11 6	0 4 0	5 0 0				241 13 2 323 8 8
Permanent improvements: Roading, fencing, &c.	•		605 15 1	. •			•	•	:	15 10
Technical instruments, apparatus, and equipment Lithographic blocks, slides, and plates	: : : 	49 19 2	10,725 5 1	5,398 12 6		692 17 8	795 6 5	352 6 2	679 8 6	,699 11 23 14
Possus and collections		::		1,043 2 0		::	:::	::	: :	$1,043$ 2 0 $\frac{1}{43}$ 2 0 $\frac{1}{43}$ 18 0
Cash in Consolidated Fund Deposits Account Excess of expenditure over income	11,96	 11,969 12 11		17,239 7 10	g . 6	9,393 15 4	2,690.8 2	775 9 0 2,715 14 9	2,876 18 2	-
	15,547	9 3	115,259 6 6	25,718 6 7	16,932 5 4	10,560 19 1	4,081 8 11	4,883 14 8	3,930 1 4	196,913 11 8
	-	-						F		

audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV] and to the following comment: The value of consumable stores on hand is not recorded in the accounts.—J. H. Fowler, Controller and 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 E. MARSDEN, Secretary. R. D. McGillivray, Accountant. Auditor-General.

SMALL FARMS SCHEME. REVENUE ACCOUNT FOR THE VEAR ENDED 21cm March 1038

REVENUE ACCOUNT FOR THE	Year ended 31st March, 1938.
Dr. £ s. d Interest on capital provided from the Public Works Fund	Rents receivable 6,273 12 11 Rents receivable on— £ s. d. Current Account 6,053 5 6
Rebates 0 5 6 Remissions under Land Act, 1924: Interest 20 19 Remissions under Mortgagors and Lessees Relief Act: Interest 49 7	Share-milkers' loans 2,010 4 5 Miscellaneous advances 4 4 5 —————————————————————————————————
Losses on realization of advances to small-farm occupiers	Surplus on disposal of properties
£42,073 18	£42,073 18 4
Balance— \pounds s. d Loss brought forward from 31st March, 1937 $35,254$ 5 & Loss brought down 20,814 13 & .	Balance: Loss to 31st March, 1938
£56,068 18 8	£56,068 18 8
T)	01 W 1000
BALANCE-SHEET AS Liabilities.	AT 31st March, 1938.
Capital Account—	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Land donated 1,615 0 0 1,396,876 12 2	Development expenditure on
Loan from Employment Promotion Fund Dairy shares: Capital Account Crown Lands Account: Land set aside for—	Public Works Fund 405,825 15 2
Small farms 18,643 4 4	912,213 9 1
Rent accrued 143 11 5 18,786 15 9	Interest on expenditure on blocks being developed 65,909 10 3
National Endowment Account: Land set aside for— Small farms	Live-stock and chattels
Sundry creditors— 491 16 10 Rent 491 16 10 Departmental 4,151 12 6 Miscellaneous 714 6 4	Current Account— Improvements 86,840 18 3 Stock and chattels 25,680 5 10 Instalment mortgage 86,926 15 9
Payments in advance— Rent 48 9 4	Miscellaneous
Principal instalments— Instalment mortgage . 71 4 10 Share-milkers' loans . 203 11 7 Interest—	Realization Account: Properties in course of realization
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	occupiers 7,932 18 0 Principal instalments— Instalment mortgage 519 3 0
Accrued interest on expenditure on blocks being developed	Share-milkers' loans 3,824 14 2 Interest—
Rent Adjustment Account 476 12 0	Instalment mortgage . 1,285 10 10 Current Account 5,027 2 1
Writings-off in Suspense 8,596 11 2 Reserve Account (subsidy from Consolidated	Share-milkers' loans
Fund not yet allocated to blocks)	Miscellaneous
	Interest, Adjustment Account
	Revenue Account: Balance carried forward 56,068 18 8
£1,594,233 7 1	£1,594,233 7 1
Nown Duefts from forming operations on block and double	

Note.—Profits from farming operations on blocks under development are not included in the Revenue Account pending the result of the final realization of the blocks, and only in the case of blocks which have reached a certain stage of development has credit been taken for interest on expenditure recouped. Natural increase of stock has not been brought in as an asset in the Balance-sheet.

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the departmental notes enfaced thereon and the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV]. The following comments are appended: (I) The account does not bear a charge for the cost of expenses incurred by departments administering the scheme other than a reduced charge for the supervision of the erection of cottages and milking-sheds; (2) in connection with certain properties the development expenditure appears to exceed the value of the realizable assets.—J. H. Fowler, Controller and Auditor-General.

STAMP DUTIES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Freight and cartage		Expend	iture.	£	s.	d.		Incom	re.		£		d.
Postage and telephones	Freight and cartage			. 34	15	11	Death duty			. 1			11
Valuation fees	Office equipment			. 118		2	Duty on instruments						3
Valuation fees 340 5 8 Addrestrising 152,401 12 0 Advertising 129 15 2 1 1 152,401 12 0 Travelling and transfer fees 964 4 8 152,201 16 9 Fuel, light, and cleaning 632 1 10 15 16 9 Law-costs 284 18 0 18 18 12 16 9 Rent 2,530 5 2 15 5 2 4 16 3 11 10 5 59 11 3 11 12 0 0 0 15 59 11 3 11 12 0 0 0 12 15 53 15 14 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0<				. 1,312	2	9	Fines and penalties						10
Travelling and transfer fees 964 4 8 Miscellaneous receipts 123 16 9				. 340		8	Adhesive stamps	• •					~
Fuel, light, and cleaning 632 1 10 Law-costs 284 18 0 Gift duty 105,598 3 11 Rent 25,300 5 2 Rent 26,259 7 10 Cost of stamp printing 1,568 7 7 Cost of stamp printing 1,568 7 7 Cost of stamp printing 1,333 13 11 Typewriters (maintenance) 1,14 2 Printing and stationery 1,333 13 11 Typewriters (maintenance) 81 8 2 Refund, totalizator-tax 51,991 17 3 Depreciation 9,14 6 8 Grant to officer in lieu of retirement allowance Compensation under Workers' Compensation Act Overtime and meal allowances 42 8 1 Loss on equipment disposed of 3,144,478 13 6 Eanlance carried down 3,144,478 13 6 Balance, excess of income over expenditure 3,144,301 10 0	Advertising			. 129	15	2							-
Fuel, light, and cleaning 632 1 to Law-costs Licenses to companies 88,128 11 2 2 (ift duty 2284 18 0 (ift duty 0 (ift duty 105,598 3 11 2 (ift duty 3 11 1 2 (ift duty 2 (ift duty 105,598 3 11 2 (ift duty 3 11 1 7 0 9 (ift duty 3 11 1 7 0 9 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 1 1 7 0 9 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 3 4 (ift duty 4 2 (ift duty 4 3 (ift duty 4 (ift duty 3 4 (ift duty 4 2 (ift duty 3 4 (ift duty 4 2 (ift duty 4 2 (ift duty 4 2 (ift duty 4 2 (ift duty 4 2 (ift duty 4 2 (ift duty 4 2 (ift duty<	Travelling and transfer fee	8				8							9
Law-costs 284 18 0 Gift duty 105,598 3 11				. 632	1	10	Licenses to companies						2
Salaries 26,259 7 10 Overseas passenger duty 34,017 19 2				. 284	18	0	Gift duty						
Interest on succession duty (refund)	Rent			2,530		_							
Cost of stamp printing	Salaries			26,259	7								_
Stamping - machine (maintenance) 19 14 2 1,333 13 11 23 11 24 24 25 25 25 25 25 25	Interest on succession duty	refund	l)										-
Stamping-machine (maintenance)	Cost of stamp printing		·	. 1,568	7	7	Sharebrokers' licenses						
Printing and stationery		nance)	., .				Mortgagees' indemnity fee	S					
Typewriters (maintenance)				. 1,333	13	11	Lottery duty				23,060	10	6
Miscellaneous expenses 31 15 6 years 14 6 0 Refund, totalizator-tax 51,991 17 3 914 6 8 Grant to officer in lieu of retirement allowance 97 5 10 914 6 8 Compensation under Workers' Compensation Act 515 19 10 Overtime and meal allowances 42 8 1 Loss on equipment disposed of 7 13 9 Balance carried down 3,144,478 13 6 £3,233,704 8 8 £3,233,704 8 8 Interest on capital 177 3 6 Balance, excess of income over expenditure 3,144,301 10 0 Search School S	Typewriters (maintenance)					-	Recovery on account of ex	penditur	e of previou	lS			
Refund, totalizator-tax				. 31	15	6	years				14	6	0
Grant to officer in lieu of retirement allowance Compensation under Workers' Compensation Act Overtime and meal allowances				. 51,991	17	3							
Grant to officer in lieu of retirement allowance Compensation under Workers Compensation Act Overtime and meal allowances	Depreciation			. 914	6	8							
Overtime and meal allowances	Grant to officer in lieu of	retireme	ent allowanc	e 97	5								
Overtime and meal allowances	Compensation under Worke	ers' Com	pensation A	t = 515	19	10							
Balance carried down	Overtime and meal allowar	aces		49		1							
Balance carried down 3,144,478 13 6 £3,233,704 8 8 £ s. d. Interest on capital 177 3 6 Balance, excess of income over expenditure 3,144,301 10 0 Balance brought down	Loss on equipment dispose	ed of	٠			9							
## S. d. Interest on capital	Balance carried down			. 3,144,478	13	6							
## S. d. Interest on capital													
Interest on capital				£3,233,704	8	8				£3	,233,704	8	8
Interest on capital 177 3 6 Balance, excess of income over expenditure 3,144,301 10 0										_			
Balance, excess of income over expenditure 3,144,301 10 0	•												
	Interest on capital					6	Balance brought down			. 3	1,144,478	13	6
	Balance, excess of income	over ex	penditure .	. 3,144,301	. 10	.0							
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$			_				·						
				£3,144,478	13	6				£3	,144,478	13	6
lacksquare						-	(

BALANCE-SHEET AS AT 31ST MARCH, 1938.

		Liabilitie	8.		£	s.	d.	1	Asse	ts.	£	S.	d.
Capital		••			4,322	13	4	Furniture			 658	1	5
Creditors—								Mechanical appliances			 70		0
Sundry					260	5	10	Machinery			 3,419		11
Departmental					1,017	6	7	Library			 175	0	0
For refunds—								Debtors—					
Refunds					4,092	3	10	Sundry			 362,040		0
Departmental					1,047	18	3	Departmental			 7,595	0	6
Reserves—								Deposit Accounts			 148		5
Accrued penalt	v				10,679	4	9	Treasury Adjustment Ad	count		 2,791,762	14	9
Sundry deposit					148								
Excess of income		expenditure	• •	• •	3,144,301	10	0	·					
					£3,165,869	11	0				£3,165,869	11	0

P. G. Pearce, Commissioner of Stamp Duties.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. Fowler, Controller and Auditor-General.

4,643,787 6

£ 4,643,787

.. 303,743 4 8 .. 4,340,044 1 6

: :

: :

Main Balance-sheet: Plantations ..

Value of buildings, &c., above Debt on planted area

STATE FOREST SERVICE.

SUMMARY OF PLANTATION OPERATIONS TO 31ST MARCH, 1938.

-				Expenditure.						Receipts.				_	
Plantation.	Expenditure to Date.	Compound Interest on Actual Expenditure.	Expenditure from Unemployment Funds.	Cost of Trees.	Compound Interest on Cost of Trees.	Land Rental compounded.	Total.	Revenue.	Compound Interest on Revenue.	Value of Buildings and Departmental Property.	Debt on Planted Area.	Total	Areas planted.	Cost to Date per Acre.	Age of Planta- tion.
North Island. Maramarua Riverhead Tairua Puhipuhi Kaingaroa Rotcehu Waiotapu	and the second s	23,424 14 4 4 23,197 16 0 9,180 7 3 20,122 6 6 1 160,232 13 9 1 160,232 13 9		#, 135 10 10 8,061 12 0 15,854 0 2 710 3 5 149,104 5 2 331 16	£ s. d. 1,592 9 9 3,139 11 8 3,434 16 6 702 12 10 91,760 4 0	£ s. d. 2,290 1,492 6 5 1,712 19 1 417 4 7 61,533 14 10 6.312 17 9	28. d 106,955 16 2 108,795 3 1 125,369 17 4 28,408 0 10 1,189,877 16 2 6,702 16 8 386,702 16 8	4. \$\frac{\pi}{2}\$ \$\frac{\pi}	£ s. 6 62 8 209 17 88 14 196 3 1 1,717 2		£ 8. 6 98,166 4 100,405 2 1 110,743 6 26,622 2 1,120,113 17 22,899 1	d. 106,955 16 11 108,795 13 10 125,369 13 8 28,408 0 61,189,877 16 8 6702 16	27	8 12 8 12 8 12 8 12 8 12 8 12 8 12 8 12	d. Years 4 10 5 12 8 9 11 27 11 27
Whakarewarewa Karioi South Island.	17 4 16 1	196,376 5 1 24,786 9 28,290 8	3,474 14 20,954 9 31,991 11 1	23,375 18 18,977 10 41,128 11	10 1 10 1 10 1	8,595 5,171 9,486	41 6 2	1,123 7 1,123 7 1,368 0	5,727 14 345 0	7,905 9 16,179 13 23,402 8	425,323 0 133,230 7 219,074 19	380,272 449,053 150,878 244,074	7,387 3 8,505 6 18,664 3 90 310	50 0 7 2 10 15	
Westland Balmoral Eyzewell Hanner Springs Blue Mountains Greenvale-Dusky	29,523 0 6 138,799 19 7 99,823 13 3 138,026 2 4 57,683 19 5 107,488 0 10 98,283 19 44,555 12 33		2,030 12 19,267 11 16,786 4 12,940 1 6,890 19 18,883 9 18,567 0				130 13 130 13 130 13 130 13 130 17 135 4 163 19	81 1 1 6 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	1,665 12 86 17 86 17 3,133 18 5,532 19 1,563 13	351 12 351 12 778 18 107 16 107 16 178 19 568 5	210,014 13 280,302 18 280,303 13 170,753 13 299,481 0 102,805 3 260,277 11	2 245,074 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 22,312 10 19,109 14 8,160 19,590 19,590 19,590 19,590 19,590 19,590 19,590 19,590	10 15 10 16 10 16 10 16 10 16 10 16 10 16 16 16 16 16 16 16 16 16 16 16 16 16	2 2 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
Pebbly Hills Experimental Stations. Waipoua	16 5	4,536 0	6,259 6	467 12	12 17	4,018 1,495 46	3 7 7	1,929 19 359 7 1 1 14	54 18 0 0 1	2,703 18	156,500 1 46,579 2 10,281 8	164, 661 52, 932 12, 987		46 18 10 7	
Dungree Erua Galloway Gimnerburn Raincliff Waitahuna	16,367 15 9 10,857 3 4 68 19 10 3,621 0 6 2,309 1 9 267 7 9	24,576 12 8 1,429 18 7 107 4 9 8,465 3 4 1,867 13 8 622 0 9	231 8 10 8,237 6 6 	4,007 12 11 3,321 11 9 16 0 0 3,288 0 0 15 5 2 63 0 0	10,397 11 6 455 14 8 24 7 7 8,818 4 1 5 10 2	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	2 14 1 13 13	4,580 5 120 17 2,994 15 4 11 14 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	327 7 046 18 8 3 65 0 153 8	56,972 12 20,133 11 209 11 19,067 16 6,595 5 1	24,301 24,301 25,156 6,796	် က်	166 12 6 6 104 10 205 0	00 35 10 35 17 37 17 36 18 36
Longwood Omarama Tapanui	32 16 8 70 0 0 5,095 19 8	799 19 1	237 1 4	>	·	124 16 5	1,128 13 7 32 16 8 70 0 0 6,257 17 3	716 4 1	.: 71 19	7 12 0 32 16 8 70 0 0 70 0 0 8 2,738 3 6	994 1	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	7 11 8 0 3 195	90 7	
	2,044,474 4 7	71,226,125 7 4	4 333,888 18 0	0496,604 8 104	8 10 451,210 0 9	9 183,560 19 0	4,735,863 18 6	61,168 13 11	30,907 18	5 303,743 4 8	4,340,044 1	64,735,863 18	6 461,385	:	:

STATE FOREST SERVICE—continued.

SUMMARY OF NURSERY TREE-GROWING OPERATIONS FOR YEAR ENDED 31ST MARCH, 1938.

	Total.	£ s. d. 7,713 17 11 9,057 14 19 1,676 10 7 7,249 7 3 376 18 3 1,631 16 11 28,303 6 9
-	Stocks of Trees, Seeds, and Stores at 31st March, 1938.	8. d. \$\begin{array}{cccccccccccccccccccccccccccccccccccc
	Loss on Nursery.	£ s. d
Cy.	Trees and Seed transferred to Plantations, &c.	8. d. £ s. d. £ s. d. £ 3 8 717 7 6 1,634 1 6 4 2 12 2 9 2,895 11 0 4 2 11 1 3 985 11 6 4 7 102,272 0 6 7,913 10 9 304
	Sale of Trees and Seed.	2,177 7 6 1,177 7 6 11 1 3 2,272 0 6
	Rents and grazing.	£ 108 40 148
	Total.	8 7,713 17 11 9 9,057 14 1 1,676 10 7 7,249 7 3 1,631 16 11 5 28,303 6 9
	Profit to Income and Expenditure Account.	1, 202 13 37 5
	Interest and Land Kental.	£ s. d. 56 3 3 307 5 1 46 15 2 174 15 10 32 13 5 617 12 9
Dr.	Depreciation.	2 8. d. 12 18 3 318 8 9 2 11 2 128 6 0 289 10 5 4 3 0
	Operational Expenses and Distribution Charges.	£ 8. d. £ 8. d. £ 8. d. 3,635 d. 3,631 d. 9 2 3,831 d. 9 2 3,835 d. 9 2 3,831 d. 9 2 3,835 d. 9 2 3,831 d. 9 2 3,831 d. 9 3 3,117 d. 9 10 d. 4 d. 9 3,118
	Purchase of Seed and Transfer of Trees from other Regions.	£ 8. d. 224 2 9 1,848 12 8 32 1 8 31 10 4 6 23 2 6 2,329 12 2
	Stocks of Trees, Seeds, Stores, and Seed-beds as at 1st April, 1937.	£ s. d. 2,536 10 10 3,352 4 0 1,004 18 3 3,717 2 10 867 4 3 11,315 10 2
	Nursery.	Kaingaroa Rotorua Rotochu Karioi Golden Downs Westland Hanmer Springs

NURSERY BALANCE-SHEET AS AT 31ST MARCH, 1938.

Assets.	Roads and Seed Frames. Tele-Bridges, Service. Property. Service Total.	£ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. £ s. d. f. d. g. d.<
	Formation.	£ s. d. 54 2 6 108 14 2 6 1,066 10 0 1,78 14 6 1,158 13 6 1,566 15 0
	Buildings.	\$\begin{array}{cccccccccccccccccccccccccccccccccccc
	Arboretum	.j.o
	Total.	£ s. d. 1,037 3 9 1,037 3 9 12 2 1 1,037 3 9 12 2 2 1 1,037 3 9 12 2 2 1 1,037 3 9 12 2 2 1 1,037 3 9 12 2 2 1 1,039 1 1,039 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Liabilities.	Capital.	£ s. d. 1,037 3 9 4,048 3 9 10,923 8 7 811 10 7 997 10 0 4,380 10 3 635 7 5 635 7 5
	Sundry	£ s. d. 17.19 7.1 9 6.5 6.5 8.1 9.1 9.1 9.1 9.1 9.1 9.1 9.1 9.1 9.1 9
	Nursery	Riverhead Kaingaroa Rotorna Rotochu Karioi Golden Downs Westland Hanmer Springs

STATE FOREST SERVICE—continued.

STATE FORESTS ACCOUNT.

Income and	D EXPE	NDITU	TRE ACCO	UNT	F	OR THE YEAR ENDED 31ST MARCH, 1938.	
•			GENERA	L R	EV.	ENUE ACCOUNT.	
Expensor Salaries and contributions to	liture.	Service	ce £	s.	d	Timber— f. s. d	
Superannuation Fund General management of indigenous	• •						l
forests— Postages, cables, stationery, &c.	£ 1,110	s. d. 17 11				Trespass 577 7	2 - 97,689 5 0
Payments to other Departments for services rendered		3 9				Leases—	
Forest reconnaissance, timber						Grazing 1,528 3 9 Sawmill sites 147 12 6	
cruising, &c	118	$\begin{array}{ccc} 10 & 6 \\ 3 & 9 \end{array}$				Industrial	
Office rent, heating, lighting,							2,667 19 11
and cleaning		8 11				Permits, miscellaneous License and transfer fees	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
upkeep of motor-vehicles Travelling and transfer and	1.539	0 9)			Fees for inspections	2,366 19 8
removal expenses	1,892	4 2	;			Rents of departmental houses	. 133 19 0
Maintenance of buildings and departmental property		19 2	,			Administration expenses (Forests Amendment	t
· · ·			18,812	8	11	Miscellaneous revenue	
Forest-fire prevention— Communication and control,							
locomotion and travelling expenses		3 11					
Fire-fighting wages		18 0					
Educational—		<u>-</u>	1,344	1	11		
Photographic records and		, .					
materials Preparation of service bulletins,	104	4. 5				·	
&c	3	4 5		8 1	10		
Forest research—			107	0.	ΙŪ		
Silvicultural-management studies and timber-products testing	S		301	10	1		
Travelling expenses and allow-	•						
Afforestation—	• •	•	237	2	1	,	
Travelling-expenses		14 9 8 11					
Work for other Departments		5 3					
Miscellaneous—			117	8 1	11		
Annual rental, Otanewainuku Rebates of royalty on timber	74	0 0			İ		
exported	12	18 11					
Compassionate grant Refund on timber exported to	16	7 6					
Great Britain	12						
Unauthorized	5	4 9	121	8	5		
Depreciation Balance carried forward	••	• •	$\frac{1,627}{67,369}$		1		
	••	••	67,369		-		
			£104,673	16	3		£104,673 16 3
Commeliated Burn I						evenue Account.	
Consolidated Fund— National Endowment Account	£	s. d.	£	s. d		Balance from General Revenue Account	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
revenue (Forests Act, section 39 (2))	18,712	8 8					0.,000 10 0
Local Bodies (fifths of revenue).	·						
(Finance Act, 1924, section 17) General Reserve Account (Indi-	16,403	11 0			-		
genous Forests)	32,253	18 3	67,369	15 (a		
					-		
			£67,369	15 9	9		£67,369 15 9
						Plantations.	
Interest on loans				s. d 0 11		Interest on nurseries and plantations	£ s. d. 174,131 13 8
Free issue of trees to local bodies, &		• • •	339	4 7	7 .	Land rental	12,975 1 6
Trees and seed destroyed Loss on Westland Nursery	• ••	• •		$\begin{array}{ccc} 0 & \epsilon \\ 4 & 1 \end{array}$	l	Profit on Rotorua Nursery	1,239 19 5
Loss on Hanmer Nursery General Reserve Account (afforestat	ion)		$\frac{4}{105,704}$				
Land and the control (and control)		· · · · · · · · · · · · · · · · · · ·		-]		
		:	£188,346]	14 7	-		£188,346 14 7

STATE FOREST SERVICE—continued. STATE FORESTS ACCOUNT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Capital Account	nabilities.	£ : . 35,849,694 1	s. d. .6 4	Land	Assets.	£ s. d. 1,158,166 8 1
Loans—	a			Standing forests		34,028,189 15 2
Debentures and stock issue Rate of	u			Forest improvements— Demarcation	$ £ s. d. \\ 2,093 2 5 $	
Interest. Amount of Loan-				Roads, tracks, and fences	21,445 8 5	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	£ s. d	•		Protection improvements	236 14 11	
$3\frac{1}{2}$ $638,795$ 0 0				75	4.4	23,775 5 9
$3\frac{3}{4}$ 125,000 0 0				Departmental property: Indigenous forests—	*	
4 940,450 0 0				Buildings	6,679 18 6	
Advance from C	2,272,096 19)		Field equipment	2,025 19 8	
Advance from Consoli- dated Fund at 4 per				Forest atlas	1,688 16 2	
cent	87,405 3	Į.		Office equipment	1,826 10 11	
		2,359,502	2 4	Motor-vehicles Telephone lines	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Sundry creditors—				Fire-fighting equipment	157 1 4	
Consolidated Fund— For loans redeemed on				Reference library	1,095 9 9	•
conversion	136,133 14	í		Photographic equipment	32 18 8	
For interest paid	372,336 14			Forest exhibits Forest-ecology equipment	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
For interest accrued	21,595 14	5		Forest-entomology equip-	17 5 5	
For national-endowment revenue	20 710 6 7	,		ment	84 10 10	
On open accounts—	22,712 6)		Timber-testing equipment	$599 \ 15 \ 4$	
Departmental creditors	981 16 ()		Silvicultural-management equipment	10 0 10	
Sundry creditors	10,651 11 10			Saleable publications	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Pagawrag . Canaral mana-		- 564,411 1	7 6	Miscellaneous	216 9 1	
Reserves: General reserve— Indigenous forests	649,962 19 8	2				18,157 5 8
Afforestation	700,337 13			Sundry debtors— Departmental	0 500 15 0	
		1,350,300 1	2 9	Sundry	$6,598\ 17\ 8$ $98,252\ 11\ 4$	
Liability for—	0.150.70					104,851 9 0
Amounts held in deposit Fixed deposits on contract	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			Nurseries and plantations—		,
Fixed deposits on contract	1,750 0 0	4,908 1	9 6	Nurseries	25,338 7 9	
Writings-off in Suspense			9 7		4,643,787 6 2 $3,434$ 6 4	
				Administration expenses	0,101 U 1	
				not yet allocated	9,247 0 8	
				To-		4,681,807 0 11
				Experimental projects Stocks of tree-seed		$9,667 9 4 \\ 482 13 5$
				Utilization: Sawmill plant,		402 13 0
				&c		5,920 14 1
				Deposit Accounts—	2 202 - 0	
				Receiver-General's Forest Clerk's	$2,381 7 6 \\ 777 12 0$	
				Fixed deposits on con-	111 12 0	
				tracts	1,750 0 0	
				Cook in Dublic Assess		4,908 19 6
				Cash in Public Account Assets in Suspense		$92,891 7 6 \\ 2,096 9 7$
					•• ••	2,000 9 1
		£40,130,914 1	8 0			£40,130,914 18 0

Note.—(1) Lands and standing forests other than areas purchased have been valued as follows: Prairie value, 5s. per acre; protection, £1 per acre; merchantable forests, £10 per acre; accretions during the year have been brought into the accounts at the prairie value of 5s. per acre. (2) Plantations have been valued at cost plus compound interest, less returns compounded. (3) The liability for advances from the Consolidated Fund is fixed by section 21 of the Finance Act, 1926, and section 3 of the Finance Act, 1927, at £104,250. £87,405 3s. 4d. only is shown as a liability of this account, £16,844 16s. 8d., representing the expenditure on sand-dune reclamation, having been transferred without statutory authority to the Crown Lands Account.

A. D. McGavock, Director of Forestry. W. J. C. Kinlock, A.R.A.N.Z., Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the departmental notes enfaced thereon, and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

£6,217 16 0

TARANAKI MAORI TRUST BOARD.

STATEMENT OF RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH. 1938.

STATEMENT	OF RECEIPTS AND	PAYMENTS	Acco	UNT FOR THE YEAR ENDED 31ST MARCH, 1938.
Balance as at 31st March	•	£ 462		Grants—
Compensation grant Sir Maui Pomare Memori Investment : Reserve for Sundry—	al: Government grant r depreciation			Marae— (a) Renovation— £ s. d. £ s. d. £ s. d. Kaipakopako Pa . 15 7 11 Ohangai Pa—Mere-
Motor-truck sale Allowance on cheques W. Wakarua	$egin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc} 7 & 0 \\ 0 & 0 \end{array}$		mere 10 15 0 Parihaka Pa 122 11 3 Carved meeting
Ohangai Pa	9	0 0 247	1 3	house . 144 13 8 Puniho Pa . 214 8 11 Manukorihi Pa . 118 17 2 ———— 626 13 11
				(b) Miscellaneous— Ihupuku Pa 375 6 2 Kaipakopako Pa 214 8 2
			:	Ohangai Pa . 11 2 6 Parihaka Pa . 177 4 2 Waitara celebrations . 1,896 4 1
			j	——————————————————————————————————————
				Hospitals 300 0 0 0 Nurses 62 10 0 362 10
				Special— Turuturu-Mokai . 50 0 0 Haddon Memorial . 10 0 0
				Ngaruawahia celebra -
				Mittees
,				Ngaruahine 100 0 0 Taranaki 105 2 0 Te Atiawa 50 0 0
				$\frac{379 0 4}{4,252 11 10}$
				Administration of the Board — (a) Member's allowances and expenses
				(b) Secretary's salary 225 15 0
				Rent and rates 32 10 0 Telephone, Post-office box, tolls 13 3 2
				Telegrams . 1 10 2 Stationery . 15 12 9 Power-consumption 10 18 5 Audit fee 27 0 0
				Audit fee 27 0 0 Travelling-expenses 13 5 5 Interest 19 10 3 Motor-truck 13 14 11
1 10 10 5,4°				$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
The state of the s				Bank charges and interest 0 11 0 265 0 6
				Credit balance

£6,217 16 0

${\bf TARANAKI\ MAORI\ TRUST\ BOARD--} continued.$

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1938.

Expenditure.		Income.	e ~ 1
Grants— £ s. d. £ s. d. Marae-renovation— £ s. d. £ s. d. Parihaka Pa	£ s. d.	Interest	£ s. d. 5,000 0 0 0 0 1 500 0 0
Marae miscellaneous— Ihupuku Pa 0 10 0 Parihaka Pa			
Tawhitinui Pa (Ota- keho) 7 10 0 Kapuni 10 0 0	1,240 11 11		•
Special— 50 0 0 Turuturu-Mokai 50 0 0 Haddon Memorial 10 0 0 Ngaruawahia celebrations 196 18 10			
Medical: Health—			
1. Members' allowances 48 0 0 2. Members' expenses 27 10 3 3. Secretary's salary 75 10 3			
4. Office— (a) Wages 78 0 0 (b) Travelling - expenses 7 11 7			
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			
(h) Depreciation . 10 1 0 (i) Sundry . 2 18 1 (j) Telegrams . 3 4 1 (k) Post-office box, telephone, tolls 24 2 7			
(l) Audit fees	a.		
5. Motor-truck Balance: Excess income over expenditure	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
•	£5,500 0 1		£5,500 0 1
		• 1	

TARANAKI MAORI TRUST BOARD-continued.

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities.	Assets.	
Grants—	Compensation grant out-	
Marae-renovation— £ s. d. £ s. d.	standing— £ s. d. £ s. d	d. £ s. d.
Puniho Pa	Balance as at 31st	
Parihaka Pa 301 8 0	March, 1937 3,000 0 0	
Ihupuku Pa 0 16 3	Grant due 1937-38 5,000 0 0	
Kai Iwi Pa 0 16 4	8,000 0	0
Manukorihi Pa 1 11 3	Less grant paid during period 5,000 0	0
Meremere Pa 44 0 11		- 3,000 0 0
Oeo Pa 0 4 6	Furniture and fittings—	
634 8 4	Balance as at 31st £ s. d.	
Marae miscellaneous—	March, 1937 100 9 6	
Kapuni 10 0 0	Less depreciation 10 1 0	
Tawhitinui Pa (Otakeho) 7 10 0		6
Parihaka Pa 48 17 1	Plus additions 26 9	
Waitara celebrations 54 18 10		- 116 17 6
121 5 11	Sundry debtors—	
· · · · · · · · · · · · · · · · · · ·	Oeo Pa · · 0 4	6
$755 \ 14 \ 3$	Maori Purpose Board 25 0	
Special: Ngaruawahia celebrations 46 16 4	West Coast Reserves Beneficiaries	V
Health: Nurses 250 0 0		9
District Committees 298 4 0	That's	6
1,350 14 7		ŏ
Administration of the Board—		_ 273 5 3
Reserve for depreciation 19 8 7	Cash balance—	.4.0 0 0
Sundry creditors 81 0 7	(a) In bank 1,394 11	8
100 9 2	(b) In hand: Petty cash \dots 3 19	
Appropriation Account—	, ,	- 1,398 10 9
Balance as at 31st March, 1937 434 0 5		1,000 10 0
Plus sundry adjustment 4 10 11		
Balance, Income and Expenditure		
Account 2,898 18 5		
$\frac{}{}$ 3,337 9 9		
£4,788 13 6		£4,788 13 6
		AT, 100 10 0

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 and exception: Comment.—As Parliament has not provided in the Appropriations for payment of the compensation grant of £3,000; the item "Compensation grant outstanding, £3,000," should not be included in the Balance-sheet as an asset of the Board. Exception.—The Audit Office is unable to certify wholly to the expenditure of the Committees from grants made to them by the Board owing to the non-production at audit, in some instances, of the invoices and receipts necessary to verify the disbursements made from the grants.—J. H. Fowler, Controller and Auditor-General.

TRANSPORT DEPARTMENT.

INCOME AND EXE	PENDITURE	ACCOUNT	FOR THE	YEAR ENDED	31st March,	1938.
Expenditure.					Income.	
			1			· ·

		ACCOUNT FOR	THE YEAR ENDED 31ST MARCH, 1938. Income.	
Expendit General administration—	$rac{\mathrm{ure.}}{\mathrm{\pounds}}$ s. d.	£ s. d.	\mathfrak{L} s. d. \mathfrak{L} s. d.	
New office accommodation,	500 0 0		Fees under Transport Licensing Act, 1931 33,203 0 9	
Auckland	74 0 1		Fees under Motor-vehicles Act, 1924 209 12 0	
Alterations to office and fittings	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		Balance	
Miscellaneous expenses	4 16 9			
Depreciation— Departmental library	5 11 3			
Furniture and fittings	114 5 0			
Mechanical office appliances Fuel, light, power, and water	$\begin{array}{cccc} 47 & 2 & 0 \\ 97 & 5 & 4 \end{array}$			
Maintenance mechanical office				
appliances National Safety Council expenses	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Overtime and meal allowances	159 19 1			
Postages and telegrams Printing and stationery	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Rent	$1,056 \ 15 \ 8$			
Road Transport Compensation Tribunal expenses	1,083 2 2			
Safety propaganda	4,484 10 10			
Salaries Telephone rentals	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Telephone calls	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Telephone installations Travelling-expenses	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Bad debts written off	8 0 0	24,605 19 1		
Expenses of Licensing Authorities—		24,005 15 1		
Advertising	$513 11 8 \\ 193 4 0$			
Depreciation: Motor-cars Travelling-allowances	477 11 5			
Car-running expenses	522 10 8 49 16 8			
Conference	2,400 0 0			
Services of Registrar of Motor-vehicles				
Travelling-allowances—				
Inspection of accounts Secretaries	000 0 0			
Vehicle authority holders	0.40 70 0	5,807 6 0		
Vehicle-inspection—		3,001,00		
Brake-testing-machine repairs				
Car-running expenses Depreciation—				
Brake-testing machines	0.15 0			
Ramp	231 11 6			
Overalls and satchells Printing and stationery	7.40 70 4			
Purchase of other equipment	18 11 1			
Salaries	5,611 2 2			
ment				
Telephone— Rentals	. 64 2 6			
Calls	1 004 6 0			
Travelling-expenses	. 1,294 5 8	10,871 6 9		
Traffic inspection—	. 4,258 16 3			
Car-running expenses Depreciation—	,			
Motor-cars	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
First-aid equipment .	. 1 13 8			
Loud-speaker equipment . Sirens	0.70 77			
Fees for first-aid instruction .	. 1 2 6			
Loud-speaker: Maintenance. Maintenance of other equipmen	. 0 12 0 t 16 17 0			
Printing and stationery .	. 61 4 5			
Purchase of other equipment . Salaries	. 6,062 14 4			
Telephone—	. 64 19 5			
Calls	. 134 19 6	i	·	
Installations Translation fees and witness ex	, 3085 -	i		
penses	37 0 2			
114,01118	. 629 1 11 . 729 11 0)		
	The second secon	- 13,736 13 2	2	
Civil engineering— Accident statistics	. 300 0			
Printing and stationery	. 83 3 10 932 4 1			
Contactor	104 8	3		
	<u> </u>	- 1,419 17	3	-
		£56,441 2	£56,441 2	3
		£ s. d		
Balance			6 Balance 23,352 2	6
Interest on capital	• •		_	
		£23,352 2	£23,352 2	6

TRANSPORT DEPARTMENT—continued.

	Balanci	E-SHEET	· As	S A	T 31ST MARCH, 1938.						
Liabilities.				1		Assets.					
		£	s.	d.					£	s.	d.
Capital as at 31st March, 1938		12,957	11	3	Brake-testing machines				299	12	1
Fees under Transport Licensing Act, 19	931, received				First-aid equipment				62	4	4
in advance		449	1	9	Forms and stationery on hand				600	0	0
Sundry creditors—	\mathfrak{t} s. d.				Furniture and fittings				1,692	9	2
Departmental	1,738 11 11				Library				83	2	2
Other	$1,702 \ 13 \ 2$				Loadometers				1,659	9	0
		3,441	5	1	Loud-speaker equipment				23	6	11
Writings-off reserve		217	17	4	Mechanical office appliances				424	0	4
Treasury Adjustment Account		22,144	16	2	Motor-cars				8,466	18	4
• • • • • • • • • • • • • • • • • • • •					Ramp for vehicle inspection				44		9
					Sirens				201		2
					Stamps on hand						$\bar{7}$
					Sundry debtors—	• •		d.		10	•
					Departmental		128 2				
					Othow		1,940 16				
					Other	• •	1,010 10		2,068	12	6
					Sundry payments in advance				10	3	5
					Assets in Suspense			• •	217	17	. 1
					Income and Expenditure Acco	··	• •	• •	23,352		6
	_				Theome and Expenditure Acco	uno	• •	• •	20,002		U
	4	£39,210	11	7	, i				£39,210	11.	7
	-	VOU , 210	* T						200,210	11.	
	-		-	_						-	-

G. L. Laurenson, Commissioner of Transport. F. A. Davis, A.R.A.N.Z., A.A.I.S., Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—Cyrll G. Collins, Deputy Controller and Auditor-General.

VALUATION DEPARTMENT.

INCOME AND EXPENDITUR	E Accou	NT	FO	R THE YEAR ENDED 31ST MARCH, 1938.
Expenditure.	£	s.	d.	Income. \pounds s. d.
Advertising, books, newspapers, and other publi-				Fees charged for Valuers' reports 16,749 6 4
cations	208			Fees charged for certified copies of existing roll
Assessment Court expenses		11	6	values 2,519 10 4
Depreciation on office furniture, requisites, maps			_	Contributions from—
and motor-car Fees to Valuers	1,080			Local bodies 18,004 4 0
Fees to Valuers	17,490			Land and Income Tax Department 18,004 4 0
Freight, cartage, and transport charges	0.0	12	5	Realization of assets
Fuel, light, power, and water Law-costs	_			Levying and collecting hospital rates in Sounds and
Law-costs		7	0	Taupo Counties and in part Waiheke Island 185 0 0
Maps (maintenance)	664			Balance, exclusive of interest, carried down 14,779 11 10
Office expenses	$\frac{313}{44}$		$\frac{1}{0}$	·
Overtime and meal allowances				
Payment to Post and Telegraph Department			9	
Postages, telegrams, and rent of Post Office boxes Printing and stationery	821			
Rent <td>38,352</td> <td></td> <td></td> <td></td>	38,352			
Salaries	536			
Transfer and removal expenses		4		
Travelling allowances and expenses	6,250			
Typewriters: Repairs	´ ~~	2		
Typewriters: Repairs		4		
Grant to widow of officer (deceased)	770			
Sizuazio de manere (anticolor)				■ Mariatan managan yang managan pa
	£70,252	2	11	£70,252 2 11
	£		d.	${f \pounds}$ s. d.
Balance, exclusive of interest, brought down				Balance, after charging interest 15,484 13 7
Interest	705	1	9	
	£15,484	13	7	£15,484 13 7
RATAN	വരം - വേദ്യങ്ങ	r A	C1 A	т 31sт Максн, 1938.
Liabilities.	£		d.	Assets. £ s. d.
Capital Account	,	16	2	Furniture and fittings
Creditors— £ s. d				Mechanical appliances 518 19 10
Sundry 2,178 8 0				Motor-ear
Departmental				Maps 16,416 14 11
	2,319			Stationery 819 10 2
Payments in advance		11		Debtors— £ s. d.
Bad debts reserve		0	-	Local bodies 9,704 6 9
Suspense Account: Hospital and Charitable Institutions Act, 1926	158	10	7	Land-tax 18,004 4 0
Institutions Act, 1926				Sundry 1,154 10 0
	44,010	10	U	Sundry, departmental 1,875 18 2 30,738 18 11
Treasury Adjustment Account				
Treasury Adjustment Account				Denosits · Hospital and Charitable Institutions
Treasury Adjustment Account				Deposits: Hospital and Charitable Institutions
Treasury Adjustment Account				Deposits: Hospital and Charitable Institutions _Act, 1926 59 4 2
Treasury Adjustment Account	· ·			Deposits: Hospital and Charitable Institutions
Treasury Adjustment Account	£64,889	3	_	Deposits: Hospital and Charitable Institutions _Act, 1926 59 4 2

W. STEWART, Valuer-General.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-I [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

WESTPORT HARBOUR ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Ex	penditu	re.		£		d.	1	Income.			£	s. ·	
Dredging				12,897	8	8	Special coal rate			/		19	5
Harbour-maintenance				4,658		9:	Endowment revenue				14,214	0.	8
Breakwater protective works				379		4	Port dues				4,263	3	4
Cape Foulwind Railway: Ma		e		254		4	Sale of surplus stores	. • •			20	0	4
Working-expenses of tug and	launch			366		0:	Hire of plant	• •					10
Office administration (local)				1,084		1:	Rent		• •	• •	82	4	0
Endowments: Administration	a expens	ses		418		3	Subsidy from Employment		Fund		957	5	4
Audit fees					10	0	Supervision of explosives ma	agazine				12	0
Telephone services					15	2	Miscellaneous					~ 0	4
Jompensation for accidents				1,074		7	Balance carried down				586	5	6
Fravelling-expenses				24	14	5	·						
Compassionate allowance				47	. 0	0							
Head office administration				600	0	0							
Depreciation—		£ s.	d.										
Buildings		138 11	5										
Dredge wharf, &c		136 18	5										
Dredges, launches, &c.	٠	2,263 2	4								4.5		
				2,538		2							
Interest on loans	• •		٠.	17,360	6	0							
				£41,793	2	9					£41,793	2	9
							·						-
				£	s.	d.,					£	s.	d.
Balance brought down				586	5	6	Transfer from General Reser	rve			7,056	5	8
Transfer to sinking fund			••	6,470	0	2							
				£7,056	5	8					£7,056	5	8
											· · · · · · · · · · · · · · · · · · ·		Mar-4
								33.4					

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities.		Assets.	
Loan capital—	£ s. d.	Endowment lands— £ s. d.	£ s. d.
New Zealand Loans Act, 1932—		Leased 36,965 4 10	
3-per-cent. stock	237,558 16 6	Unleased 22,778 14 4	
4-per-cent. debentures	0 411 15 0		59,743 19 2
5-per-cent. debentures	11E 050 10 10	Breakwaters	344,332 15 3
Westport Harbour Act, 1920: 5-per-cent.		Training-walls	102,998 0 0
debentures	0 050 10 B	Protective works and relief channel	17,384 9 0
dependics		Limestone quarry	128 0 0
	369,574 10 1	Gridiron	1,449 7 0
Finance Act, 1932, section 16	92,421 14 3	Dredge wharf	1,209 0 0
Finance Rot, 1002, section 10		Martin's Island	700 0 0
	461,996 4 4	Harbour buildings	
Endowment capital	59,743 19 2	Dredges, tug "Mana," plant, &c.	15,397 18 11
Sinking Fund Reserve	206,814 16 1	Cape Foulwind Railway	8,250 19 6
General Reserve	1 496 6 7	Office furniture and fittings	10 7 10
Writing-off Reserve Account	19 6 2	Stock and stores	6,058 14 8
Payments in advance	463 13 1	Breakwater Repairs Suspense Account	2,539 2 8
Creditors— £ s. d		Debtors— £ s. d.	
Accrued interest 1,132 18 3	;	Accrued revenue 4,638 0 4	
Departmental		Departmental 223 16 9	
Sundry 996 I &	1	Sundry 2,060 18 10	
Sulary	2,376 14 9		6,922 15 11
Treasury Adjustment Account	43,381 18 0	Sinking-fund investments	
iloastiy ilajastitii ila	· · · · · · · · · · · · · · · · · · ·	Writing-off Suspense Account	19 6 2
	£776,222 18 2	'	£776,222 18 2

L. B. CAMPBELL, Secretary. WILLIAM C. SMITH, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—CYRIL G. COLLINS, Deputy Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT.

GREYMOUTH TECHNICAL AND HOKITIKA HIGH SCHOOLS ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

			Receipts	8.		£	s.	d.	Payments.	£	s.	d.
Balance at	1st April,	1937:	Cash in	Treasury	Deposit				Payments to Greymouth Technical High School	118	9	4
Account	• •					127	10	9		118	9	5
Rents	• •	• •	• •	• •		311	2	0	The state of the s			
									Education Reserves Act, 1928: Administration			
									expenses	14	5	4.
									Balance at 31st March, 1938: Cash in Treasury Deposit			
									Account	187	8	8
									· -		·	
						£438	12	9	.	438	12	9
							-		· · · · · · · · · · · · · · · · · · ·	-		

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.	_4	£ s.	d.	Cr.				£ s. d.
Administration expenses: Section 31, Educa		1 13	,	Accrued rents	• •	••	• •	312 0 11
Reserves Act, 1928		15 11						
Writings-off in Suspense	·	2 13	0					
Balance carried down		293 16	10					
		£312 0	11					£312 0 11
The state of the s	-							
		£ s.	d.					£ s. d.
Payments to Greymouth Technical High School		118 9	4	Balance from previous year				142 9 0
Payments to Hokitika High School		118 9	5	Balance brought down				293 16 10
Over appropriation of revenue in previous years		302 3	5	Balance carried down				102 16 4
Transfer of the state of the st					• •	••	• •	102 10 1
		£539 2	2					2500 2 2
		2009 2	4					£539 2 2
	•							

BALANCE-SHEET AS AT 31ST MARCH, 1938.

	1.4				
Liabilities.					Assets.
£	s. d.	£	s.	d.	Land— £ s. d. £ s. d.
Capital 5,367	14 2				Leased 5,929 15 0
Reserve Account: Rents diverted to					Unleased
repayment of advances from Con-					6.504 2 6
solidated Fund 1,136	8 4				Sundry debtors for rent 63 13 4
		6,504	2	6	Writings-off in Suspense 2 13 0
Sundry creditors: Rent paid in advance		1	17	6	Postponed rents
Departmental creditors: Administration exp	enses	9	7	5	
Losses in Suspense		2	13	0	1938 187 8 8
Rents charged but not due		67	7	0	Revenue Account: Balance carried forward 102 16 4
Sundry creditors: Miscellaneous		302	3	5	102 10 4
		£6,887	10	10	£6,887 10 10
					20,667 10 10

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—continued.

NEW ZEALAND UNIVERSITY ENDOWMENT ACCOUNT (WESTLAND).

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Receipts.				£	s.	d.	Payments.						£	s.	d.
Balance in Treasury Dep	posit A	Account	at 1st April,				Administration	expense	S .		 		5	12	10
1937			£ s. d.				Balance in Trea	sury De	posit Acce	ount a		cn,			
Cash		• •	1,247 14 5				1938				1,446 18	u,			
Investments	• •	• •	2,300 0 0	0 ~4=	3.4	الر	Cash	• •	• •	• •	2,300 0	_			
a jarram an an a				3,547		2	Investments	• •	• •	٠.	2,300 0	-	3,746	10	q
Rents	• •	• •		112		Ξ.							3,740	10	9
Interest on investments	• •		• •	92	0	0									
				60 550	11	17							£3,752	11	7
				£3,752	11	- 1							20,102	**	
										2					

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

Dr. Administration expenses under section 4, Land Laws Amendment Act, 1927	£ s. d. 5 12 10 190 10 5	Accrued rent Interest on investments	••	•••	£ s. d. 104 3 3 92 0 0
	£196 3 3				£196 3 3

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabiliti	28.		Assets.							
Capital—	£ s. d.	£ s.	d.		£	s.	d.			
Balance at 1st April, 1937 .	5,729 5 4			Land	2,195	0	0			
Transfer from Revenue Account .	. 190 10 5			Sundry debtors for rent	1	19	0			
Hansier from Horocard 11000 5115		5.91915	9	Interest on investments accrued but not due	11	1	9			
Rente naid in advance		9 15	0	Cash in Treasury Deposit Account— £ s. d.						
Rents due but not accrued		25 - 8	9	Cash 1,446 18 9						
Though draw was made and an arrangement				Investments 2,300 0 0						
				and the second s	3,746	18	9			
		£5,954 19	6		£5,954	19	6			
					<u> ھاست بيندانت</u>		Million-			
Rents paid in advance		25 8	9 9	Interest on investments accrued but not due Cash in Treasury Deposit Account— £ s. d. Cash 1,446 18 9 Investments 2,300 0 0	11	1	- ε			

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

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

SURVEYS OF NATIVE LAND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr. Irrecoverable interest: Writings-off in Sus Remissions of interest under section 503, Na		s. d. 18 4	Cr. Interest on liens Recovery of bad debt	••	£ 5,393 5,37	s. 6 4 10	d. 8 1
Act, 1931	$\begin{array}{cccccccccccccccccccccccccccccccccccc$						
	£5,430	14 9			£5,430	14	9
Interest on capital	£ 5,513	s. d. 12 3	Balance brought down Loss for year carried forward	·	£ 5,286 226		1. 2 1
	£5,513	12 3			£5,513	12 ,	3
	BALANCE-SHEET	T AS A	т 31sт Максн, 1938.				
$\it Liabilities.$	€ .	s., d.	Asset	8.	£	8. (d.
Capital: Public Works Fund		s. d. 2 5	Liens	8		17	1
Capital: Public Works Fund Sundry creditors: Miscellaneous	£ 133,298 1	s., d.	Liens		85,851	$^{17}_{8}$	d. 1 6
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance—	£ 133,298 1 s. d.	s. d. 2 5	Liens	stablished	$85,851 \\ 3,181$	$\begin{array}{c} 17 \\ 8 \\ 3 \end{array}$	$\frac{1}{6}$
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance— On account principal	133,298 1 s. d. 7 2 3	s. d. 2 5	Asset Liens	established	$85,851 \\ 3,181 \\ 1$	$\begin{array}{c} 17 \\ 8 \\ 3 \\ 0 \end{array}$	$\begin{array}{c}1\\6\\7\\0\end{array}$
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance—	£ 133,298 1 s. d. 7 2 3 4 13 3	s. d. 2 5	Asset Liens	stablished	$85,851 \\ 3,181$	$\begin{array}{c} 17 \\ 8 \\ 3 \\ 0 \end{array}$	$\frac{1}{6}$
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance— On account principal	£ 133,298 1	s. d. 2 5 0 0	Asset Liens	established	$85,851 \\ 3,181 \\ 1$	$\begin{array}{c} 17 \\ 8 \\ 3 \\ 0 \end{array}$	$\begin{array}{c}1\\6\\7\\0\end{array}$
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance— On account principal	£ 133,298 1	s. d. 2 5 0 0	Liens Interest on liens Suspense Account: Liens not yet of Sundry debtors: Miscellaneous Losses in Suspense Liens written off in pursuance of parliamentary report, G7, 8th November, 1932	established	$85,851 \\ 3,181 \\ 1$	$\begin{array}{c} 17 \\ 8 \\ 3 \\ 0 \end{array}$	$\begin{array}{c}1\\6\\7\\0\end{array}$
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance— On account principal	£ 133,298 1	s. d. 2 5 0 0	Liens Interest on liens Suspense Account: Liens not yet of Sundry debtors: Miscellaneous Losses in Suspense Liens written off in pursuance of parliamentary report, G7, 8th November, 1932 Less received from Consoli-	£ s. d. 43,859 1 0	$85,851 \\ 3,181 \\ 1$	$\begin{array}{c} 17 \\ 8 \\ 3 \\ 0 \end{array}$	$\begin{array}{c}1\\6\\7\\0\end{array}$
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance— On account principal	£ 133,298 1	s. d. 2 5 0 0	Liens Interest on liens Suspense Account: Liens not yet of Sundry debtors: Miscellaneous Losses in Suspense Liens written off in pursuance of parliamentary report, G7, 8th November, 1932	stablished	85,851 3,181 1 55	17 8 3 0 18	1 6 7 0 9
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance— On account principal	£ 133,298 1	s. d. 2 5 0 0	Liens Interest on liens Suspense Account: Liens not yet of Sundry debtors: Miscellaneous Losses in Suspense Liens written off in pursuance of parliamentary report, G7, 8th November, 1932 Less received from Consoli-	£ s. d. 43,859 1 0	$85,851 \\ 3,181 \\ 1$	17 8 3 0 18	$\begin{array}{c}1\\6\\7\\0\end{array}$
Capital: Public Works Fund Sundry creditors: Miscellaneous Payments in advance— On account principal	£ 133,298 1	s. d. 2 5 0 0	Liens Liens Liens Liens	£ s. d. 43,859 1 0	85,851 3,181 1 55 8,859	17 8 3 0 18	1 6 7 0 9

W. Robertson, Under-Secretary for Lands. Wm. E. Shaw, Chief Accountant.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The following comment is appended: The remissions of interest pursuant to parliamentary paper G.-7, 1932, have been made without the authority of Parliament.—J. H. FOWLER, Controller and Auditor-General.

POST AND TELEGRAPH DEPARTMENT.

POSTAL BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr. Working-expenses Depreciation (b)			£ s. d. 1,655,646 9 3 27,076 0 1	Cr. Postages Rents received Private box and bag rents Rural-delivery fees Money-order and postal-note commission Miscellaneous revenue Loss before charging interest on capital carried down	£ s. d. 1,284,215 17 9 13,316 14 10 29,228 4 6 24,393 19 10 78,671 9 9 174,068 2 6 78,828 0 2
			£1,682,722 9 4		£1,682,722 9 4
Loss brought down Interest on capital (a)	••	:: £:	£ s. d. 78,828 0 2 74,173 10 5 £153,001 10 7	Loss on year's working transferred to General Profit and Loss Account	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$

19--B. 1 [Pt. IV] Sup. to 1938.

${\bf POST\ AND\ TELEGRAPH\ DEPARTMENT-} continued.$

TELEGRAPH BRANCH.

Profit and Loss Acco	OUNT FOR THE	YEAR ENDED 31st March, 1938.	
	33,741 0 8	Cr. Revenue	£ s. d. 323,713 14 3 79,142 4 9 1,099 10 5 50,157 11 7
£4	154,113 1 0		£454,113 1 0
	£ s. d. 50,157 11 7 27,208 13 7	Loss on year's working transferred to General Profit and Loss Account	£ s. d.
£	277,366 5 2		£77,366 5 2
	TOLL BI	RANCH.	
PROFIT AND LOSS ACCO	OUNT FOR THE	YEAR ENDED 31st March, 1938.	
Depreciation (b)	113,029 6 0	Cr. Revenue	£ s. d. 641,352 7 10 3,683 5 11 23,977 7 0
£6	669,013 0 9		£669,013 0 9
Profit on year's working transferred to General	£ s. d. 91,146 10 4 159,185 6 8	Profit brought down	£ s. d. 250,331 17 0
£2	250,331 17 0		£250,331 17 0
	TELEPHO	ONE BRANCH.	
Profit and Loss Acco		YEAR ENDED 31st March, 1938.	
Depreciation (b)	£ s. d. 373,498 15 7 369,342 2 6 431,576 15 6	Cr. Telephone revenue	£ s. d. ,399,010 6 11 5,098 13 4 70,308 13 4
£1,4	474,417 13 7	£1	,474,417 13 7
Profit on year's working transferred to General	£ s. d. 341,336 1 0	Profit brought down	£ s. d. 431,576 15 6
Profit and Loss Account	90,240 14 6		
£4	431,576 15 6		£431,576 15 6
£	431,576 15 6		£431,576 15 6
<u>£</u> -	WIRELESS		£431,576 15 6
	WIRELESS		£431,576 15 6
$P_{ ext{ROFIT}}$ AND Loss Accounts $D_{ ext{r}}$.	WIRELESS OUNT FOR THI £ s. d. 14,819 3 3	BRANCH.	£ s. d. 6,610 0 10
PROFIT AND LOSS ACCOUNTS AND LOSS ACCOUNTS AND LOSS ACCOUNTS ACCOUNTS AND LOSS ACCO	WIRELESS OUNT FOR THI £ s. d. 14,819 3 3	BRANCH. E YEAR ENDED 31st March, 1938. Cr. Revenue on wireless traffic	£ s. d. 6,610 0 10
PROFIT AND LOSS ACCOUNTS AND LOSS ACCOUNTS AND LOSS ACCOUNTS ACCOUNTS AND LOSS ACCO	WIRELESS OUNT FOR THI £ s. d. 14,819 3 3 2,455 13 3	BRANCH. E YEAR ENDED 31st March, 1938. Cr. Revenue on wireless traffic	£ s. d. 6,610 0 10 10,664 15 8 £17,274 16 6 £ s. d.

POST AND TELEGRAPH DEPARTMENT—continued.

SERVICE GARAGE.

SERVICE	GARAGE.
PROFIT AND LOSS ACCOUNT FOR T	HE YEAR ENDED 31st March, 1938.
Dr. £ s. d. Working-expenses . . 91,473 0 11 Depreciation (b) . . . 18,182 5 4 Profit before charging interest on capital carried down . 4,953 15 1 1	Revenue $\frac{\pounds}{114,609}$ s. d 114,609 1 4
£114,609 1 4	£114,609 1 4
Interest on capital (a) $\dots \dots	
£8,316 15 4	£8,316 15 4
GENERAL PROFIT AND LOSS ACCOUNT	FOR THE YEAR ENDED 31st MARCH, 1938.
Dr. £ s. d. Postal Branch : Loss . 153,001 10 7 7 Telegraph Branch : Loss . 77,366 5 2 2 Wireless Branch : Loss . 12,766 13 3 3 Service Garage : Loss . 3,363 0 3 Net profit . 2,928 11 11	Cr. £ s. d. Toll Branch : Profit 159,185 6 8 Telephone Branch : Profit 90,240 14 6
£249,426 1 2	$\frac{£249,426}{}$ 1 2
CENERAL PROFIT AND LOSS APPROPRIATION AC	CCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.
Dr. £ s. d. Payment to Treasury	Balance 286,766 4 6 General Profit and Loss Account 2,928 11 11
(1) Post and Telegraph Act,	
£289,694 16 5	£289,694 16 5
	Interest received 1,860,347 8 4 Plus interest accrued to
	2,251,884 10 0 Less interest accrued to 31st March, 1937 377,706 5 0
	Sundry receipts
£1,914,199 9 7	£1,914,199 9 7
Appropriation Account for the	E YEAR ENDED 31st MARCH, 1938.
$Dr.$ \pounds s. d. Savings-bank profits paid to Consolidated Fund $65,000$ 0 0 Balance carried forward $70,124$ 14 3	Cr. £ s. d. Balance brought forward 68,142 14 10
£135,124 14 3	£135,124 14 3
Liabilities. £ s. d. Balance at credit of depositors' accounts 63,196,040 0 4 Letters of credit and other liabilities 34,523 6 6 Reserve Fund 1,172,622 1 6 Advances to Postmasters, &c., of stamps, &c. 1,468 8 9 Advances for school savings-bank expenses 5,000 0 0 Profit and Loss Appropriation Account 70,124 14 3	Cash on hand and at bank 509,409 10 9 Investments 63,578,764 17 11 Interest accrued on investments 391,537 1 8 Thrift stamps held by teachers 67 1 0
£64,479,778 11 4	£64,479,778 11 4
	A.R.A.N.Z., Director of Accounts.

G. McNamara, Director-General, Post and Telegraph Department.

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

BALANCE-SHEET AS AT 31ST MARCH, 1938.

POST AND TELEGRAPH DEPARTMENT—continued

	Capital as at 31st March, 1938.	£ s. d. £ s. d. 634,684 14 8 14,310,551 8 6 6 9 9 14,310,551 8 6 1,270,494 17 6 15,581,046 6 0	
	Amount received during Year.		
	Capital as at 1st April, 1937.	£ s. d. 13,775,866 13 10 13,775,866 13 10	
Receipts and Expenditure on Capital Account.	07.	Receipts— Public Works Fund Balance carried to General Balance-sheet	The second secon
ts and Expenditus	As at 31st March, 1938.	d. £ s. d. 1 2,701,824 6 3 3 8,968,862 11 6 4 3,328,575 1 1 4 7,027 3 2 19 297,072 18 1 29 192,506 19 11 7 15,581,046 6 0	
Receip	Amount debited during Year.	£ s. d. 107,150 0 1 229,676 8 3 4 430 7 11 221,170 13 4 6,850 7 11 21,765 13 9 9,033 8 2 600,083 18 7	
	As at 31st March, 1937.	2,594,674 6 2 8,739,186 3 3 40,739,18 11 3,107,404 7 9 40,176 15 3 275,307 4 4 183,473 11 9	
* * * * * * * * * * * * * * * * * * *		ns, including ns, including	
	Dr.	Expenditure— Telegraph and toll systems, including works in progress Telephone-exchange systems, including works in progress Wireless systems Wireless systems Buildings and sites Plant and workshops Motor-garages, &c Furniture and fittings	

		.E. '3E' 4	,										
	£ s. d. 1,270,494 17 6	498,988 16 10		404,073 17 7	599 650 0 0				000	32,904,308 D IU 2,290 4 9	3,435,073 6 1	17,271 4 0	£39,204,391 4 11
	s. d.	:	2,170 13 9 43,946 2 11	357,957 0 11		1,906,385 12 10	508,409 IO 9	1,396,976 2 1	29,354,185 16 10	:	:	· ::	
	Assets. $\frac{1}{1}$	Workshops, and in	Account	:	t: Investment held				лк т	:	00 of the Post and		
	lance	Stock at Stores, Telegraph Engineers and Workshops, and in transit	ndry debtors— Other administrations on Money-order Account. Government Departments	tors	Post Office Investment Certificate Account: Investment held	Octs	Less Savings-bank tunds held in balances		Head Office Account, including cash in bank Bulk stock of stamps held in Head Office	suspense Account	Post Office investments under section 100 of the Post and Telegraph Act, 1928	investments xpense Account	
GENERAL BALANCE-SHEET.	Capital Account balance	Stock at Stores, Tel transit	Sundry debtors— Other administrations on I Government Departments	Sundry other debtors	Post Office Investm	Postmasters' balances	Less Savings-ban		Head Office Accoun Bulk stock of stamj			Interest accrued on investments Loan Conversion Expense Account	
GENERAL BA	£ s. d.			1,265,482 10 4	2,290 4 9	618,840 9 9	36,476 4 11			32,684,106 12 10	4,432,444 8 10	34,389 11 7	£39,204,391 4 11
	े इ		106,281 2 3 $88,735$ 8 10 $714,553$ 12 1	284,421 2 7	:	: :	•		held 3,327,316 7 8	29,356,790 5 2	:	: :	
	Liabilities.	Money-order payees for unpaid money-orders Other administrations on money-order, postal, and cable	notes	:		tunc	Money-order Settlement Account	notes, British postal orders, Post Office Investment Certifi-	cluding stocks he	•	preciation Reserve, (including maintenance and renewals, Equalization Reserve, telegraph, toll, and telephone systems)	:::	
	,	Money-order payees for unpaid money-orders Other administrations on money-order, post	accounts Postal-note payees for unpaid postal notes Sundry other greditors	Other Government Departments	Assets written off Reserve Account	War Loan Certificate Account Post Office Investment Certificate Account	Money-order Settlement Account	postal orders, Post Off	her documents of value l Post Office	Stamps held in Head Office and in transit	Depreciation Reserve (including maintenance and renewals, Equalization Reserve, telegraph, toll, and telephone systems)	Fire Insurance Reserve Profit and Loss Appropriation Account	
	Sundry creditors—	Money-order Other admini	accounts Postal note payees for Sundry other creditors	Other Govern	Assets written c	War Loan Certificate Account Post Office Investment Certification	Money-order Set	notes, British	cates, and other document in the General Post Office	Stamps held in	Depreciation R Equalization 1	Fire Insurance Reserve Profit and Loss Appropria	

NOTES—(a) Interest on so much of capital as is equal in amount to Depreciation Reserve investments is at the average earning-rate on such investments; interest on balance of assets as at 1st April, 1937, the total charge being carried to Depreciation Reserve.

P. Cutforth, A.R.A.N.Z., Director of Accounts. G. McNamara, Director-General, Post and Telegraph Department.

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

TREASURY: MISCELLANEOUS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Expenditure.	*				Income.	S.	$\cdot d$	
£ s.	d.	£	s.	d.	Profits of Reserve Bank and trading institutions 123,08	3 19	9	3
Interest on loans 10,099,791 11	0				Interest on cash balances 187,70	7 11	. ()
Less already included in					Interest charged on Public Works Fund and			
other accounts $$ 5,745,238 0	9				Consolidated Fund Capital 1,591,10	1.12	8	3
		4,354,553	10	3	Gold duty 2,36	3 5	4	£
Cost of exchange (unrecouped)		1,827,677	11	11	Unclaimed moneys 5,64	3 16	6	3
Subsidies to superannuation funds		200,000	0	0	Sundry receipts 44,69	3 13	. 4	Ĺ
Miscellaneous	• •	61,370	0	7	Excess of expenditure over income 4,488,99	7 4	. 8	3
		£6,443,601	2	9	£6,443,60			-) -

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities.		Assets.	£		d.
£ s. d. Public debt	£ s. d.	Cash in Public Account	3,362,599	11	9
Less portion allocated to		Deposit Account	74,196	15	8
other balance-sheets 215,550,594 12 2		Interest on Investments of Treasury Accounts:			_
	74,650,747 7 3	, , , , , , , , , , , , , , , , , , , ,	8,079	8	9
Interest on public debt: Accrued	1,672,304 11 9	Interest due but not paid	75	13	8
Interest on investments paid in advance	763 13 11	Sinking-fund investments	358,168	12	6
Sundry depositors	1,669,542 6 7	Deposit with Bank of International Settlements	36,023	0	0
Sinking Fund Reserve	358,168 12 6	Investment in Reserve Bank	1,626,287	10	Ó
Treasury Adjustment Account	4,284,018 5 4	Investment in State Advances Corporation	1,034,688	9	0
		Interest on loans paid in advance	1,880	2	9
		Miscellaneous loan expenditure	71,644,548	8	7
		Income and Expenditure Account	4,488,997	4	8
		·			
	£82,635,544 17 4		£82,635,544	17	4
		4.			-

A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.), Accountant to the Treasury.

Treasury Notes.—(1) The above accounts include certain income, expenditure, assets, and liabilities of the State which cannot be appropriately recorded in any other departmental accounts.

(2) The asset account—Miscellaneous Loan Expenditure—is included to represent expenditure of certain loan-moneys not represented by tangible assets.

						£	s.	d.
Reserve Bank invest	\mathbf{ment}		 	 		1,626,287	10	- 0
State Advances Corp	oration i	investment	 	 		1,034,688	9	- 0
Housing properties			 	 	· · · · .	1.125	0	0
War expenses			 	 		62,830,617	16	6
Miscellaneous			 	 		7,423,149		8
Naval defence				 		1,389,656		5
Westport Harbour			 	 		244,675		11
State Advances Corp	oration (• • •		100,547	9	-

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 departmental notes enfaced thereon and to the explanatory notes dealing with departmental accounts generally as appearing at the commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

PUBLIC DEBT REDEMPTION FUND.

Income and Expenditure Account for the Year ended 31st March, 1938.			
$\pmb{\mathit{Expenditure}}.$ $\pmb{\mathit{\pounds}}$ s. d. $\pmb{\mathit{Income}}.$	£	s.	\mathbf{d}
Excess of income over expenditure (being amount available to offset expenditure from Ordinary Public Trustee Public Trustee Composition (Composition of Composition of Comp	. 288,978	16	4
Revenue Account on debt redemption in terms of section 12 of the Repayment of the Public Debt Act, 1925)	. 242,986	8	4
£531,965 4 8	£531,965	4	8
	WWW		
Balance-sheet as at 31st March, 1938.			
$Liabilities.$ ${\mathfrak L}$ s. d. Assets.	£	s.	d.
Public Debt Redemption Fund 11,216,688 11 2 Investments			
Excess of income over expenditure	7,966,688		
State Advances Corporation	3,250,000	0	0
Interest accrued—			_
Public Trust Office	2,682	9	6
Investment in State Advances Corporation			
Account	48,357	6	6
Interest due and unpaid: Investment in State			
Advances Corporation Account	51,450	0	9
Treasury Adjustment Account	429,475	7	11
$\frac{1}{£11,748,653} \frac{15}{10}$	11,748,653	15	10

Note.—The Public Debt Redemption Fund and the assets thereof have been reduced in terms of the Finance Act, 1937, sections 8 and 10.

A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.), Accountant to the Treasury.

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

DOMINION OF NEW ZEALAND.

STATE INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1938. Income.

General administration— £ s. d.	£ s. d.	Taxation-	\mathfrak{L} s. d.	£ s. d.
Treasury, Audit, Internal		Customs	11,858,466 3 0	
Affairs, and other De-	4	Income-tax	$9,370,399\ 10\ 4$	
partments 1,921,455 9 10	•	Employment-tax	5,108,322 16 5	
Interest on war and other		Stamp and death duties	3,229,724 5 1	
unproductive debt 2,763,451 17 7		Sales-tax	3,497,687 6 6	
Exchange on remittances		Petrol and tire tax, &c.	2,083,173 18 0	
(unrecouped) 1,827,677 11 11		Land-tax	1,107,306 10 2	
(unrecouped) 1,027,077 22	6,512,584 19 4	Other taxation	84,740 8 9	
Expenses of taxation Departments	391,707 4 7			36,339,820 18 3
Law and order	1,321,316 9 2	Profits from Reserve Bank,	&c	123,088 19 3
	1,432,293 19 8	Rents, royalties, and other	territorial revenue	1,268,256 0 11
	3,839,384 14 1	Interest and dividends .		3,102,077 5 1
	9,099,001 11 1	Fees and fines		1,097,089 6 9
Development of primary and secondary indus-	1,723,727 12 5	Revenues of commercial		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
tries	1,723,727 12 3	Departments—	£ s. d.	-
		Railways	8,634,185 14 9	
Employment promotion		Post Office	4,272,499 15 1	
I Chistoria		Electric supply	1,470,043 3 6	
Education 4,387,679 3 7		Other	619,775 7 7	
Health 1,230,152 18 3		Other	019,179 1 1	14,996,504 0 11
Mental hospitals 742,435 16 1		Mr II		14,000,004 0 11
Other social services 257,180 2 4	1# 60# 000 0 0	Miscellaneous revenues—		
	17,327,900 8 8	Social-service Depart-	295,484 2 11	
Land development and working	1,839,449 1 11	ments	290,404 2 11	
Expenses of Investment		Development of primary		
Accounts—		and secondary indus-	000 600 0 0	
Interest on loan capital 1,587,850 6 0		tries	939,632 - 8 - 8	
Discharged Soldiers		Other micellaneous	1 800 000 14 11	
Settlement Account:		revenue	1,566,988 14 11	0 000 105 8 8
Losses on realization 701,998 0 10				2,802,105 6 6
Other expenditure 14,584 19 10		ė.		
	2,304,433 6 8			
Expenditure of commercial		- · ·		
Departments—				
Railways 10,337,196 8 7				
Post Office 4,269,571 3 2				
Electric supply 1,078,394 0 5				
Other				
Outor	16,203,434 15 8			
Total expenditure	52,896,232 12 2			
Excess of income over expenditure	6,832,709 5 6	1		
MACONS OF INCOMES OF ST. P. ST				
	£59,728,941 17 8			£59,728,941 17 8

Notes.—(1) The above Income and Expenditure Account has been prepared by combining all the Departmental Revenue Accounts; (2) As the accounts of the Primary Products Marketing Department close on 31st July the surplus as at 31st July, 1938, before charging administration expenses, has been included in the income and the administration expenses in the expenditure of the above Income and Expenditure Account.

A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.), Accountant to the Treasury.

I hereby certify that the State Income and Expenditure Account has been duly examined and compared with the relative books and documents submitted for audit, and correctly states the position as disclosed thereby, subject to the departmental notes enfaced thereon.—J. H. FOWLER, Controller and Auditor-General.

STATE BALANCE-SHEET AS AT 31st MARCH, 1938.

OIII	III DALIAN	OE	i-Mi	HERT AS AT SIST MAINOTI, 1950.	
Liabilities.				Assets.	
Capital—	£		d.	Land and buildings, including Crown, settlement, and	. d.
Public debt*	290,201,341		5	endowment land, departmental land and buildings 43 921 586 19	3
Employment Promotion Fund Public Debt Redemption Fund	733,635 11,216,688		$\frac{11}{2}$	State forests, nurseries, and plantations 39 902 088 16	
Public Debt Redemption Fund Dairy Industry	11,210,000	TT	2	Railways, including permanent-way and works, rolling- stock, and unopened lines	
Account over-				Telegraphs, telephones, and wireless systems 11 825 624 15	
draft—				Electrical schemes 15 807 737	
Primary Products £ s. d.				Drainage and irrigation schemes 4,848,082 11	. 4
Marketing† 3,637,525 0 0 Internal Marketing 56,231 0 0				Collieries, sawmills, quarries, &c	
	3,693,756	0	0	Oyster-beds, fish-hatcheries, equipment, &c. 126 012 10	
Creditors—	F #0.1 100			Wharves, bridges, harbour-works, lighthouses, &c 715, 147	. 9
Sundry Interest on public debt accrued but	5,724,169	16	5	Plant, material, and furniture 5.140.297 16	
not due*	2,278,216	13	4	Libraries, books, museum exhibits, stationery, stamps, &c	
Other payments accrued	5,746		0	Live and dead stock, farm crops, &c. 506 310	1 4
Payments in advance, &c	324,525	0	3	Government steamers, launches, motor-cars, &c. 593,421	1
General	8,329,629	9	0	Advances on loan or mortgage	
Sinking fund and reserves for loan-	0,020,020	Ü	Ü	Dairy-produce on hand, &c 5,228,754 0	0
redemption	871,940			Sundry	4
Depreciation Fire, accident, and marine insurance,	7,118,013	10	8	Unpaid purshase-price of land and buildings, and	*
	1,033,291	13	3		3
Amount held on deposit	1,060,735	6	8	Interest and rent, due and unpaid, and due and	4
Suspense Account	195,124	9	0	accrued 1 242 626 15	9
Post Office investment and war-loan certificates	624,201	1 i	8	November 1	
Miscellaneous liabilities	2,038	8	0	Bank of Now Zooland shares	0
Excess of assets over liabilities	69,143,399	2	8	Reserve Bank of New Zealand	0
•				Public Trust Office (Public Debt Redemption	U
			ļ	Fund, &c.)	2
				Crown interest in State Advances Corporation 45,598,177 11 Special assets of various accounts—	1
				Native land schemes, &c. 1 360 277 12	2
			.	Payments in advance	4
				of realization . 140 ceo =	5
			- [Investments—	Ð
			.	Reserve Fund 375,897 0	10
			- 1	Sinking funds	5
			İ	accounts	5
				National Development Account	Ü
			- 1	Expenditure on— \pounds s. d. Main highways, roads, &c. $35,361,329$ 1 2	
				Development of mining 867,467 15 11	
				Education, &c 9,262,327 5 8	
			- 1	Immigration	
				Harbour-works 1,050,871 1 1 Land development 1,069,827 18 10	
•				50 920 605 7	0
			- 1	Wen are a distance	v
**************************************				War expenditure	
				Miscellaneous 1,389,656 1 5 Miscellaneous 7,424,274 10 8	
				71 644 548 8	7
				Cash—	•
				Receiver-General 3,643,173 17 5 Receiver-General	
				State Advances Corporation 2,009 13 0	
				Broadcasting Account	
•				Commercial Broadcasting Account 1,432 14 9 Housing Account 179,220 17 1	
				Housing Account 179,220 17 1 Post Office or Post Office Savings	
				bank 315 451 5 10	
				Deposit accounts 48,698 16 9	
				In hand and in transit	
				Settlements 36,023 0 0	
				Public Trust Office	
				Miscellaneous assets	8
	100 2-0		-	interenaneous assets 64,082 1	4:
£	402,556,454	7	4	£ $402,556,454$ 7	4

^{*} See note (2) on following page.

 $[\]dagger$ See note (3) on following page.

(4) Contingent

STATE BALANCE-SHEET AS AT 31st MARCH, 1939-continued.

Notes.—(1) To account for the whole public debt, loan expenditure on war and other purposes not represented by tangible assets has been included under the heading "Other Loan Expenditure."

(2) Of the amount shown as public debt, £3,122,236 14s. 4d. is held by investment accounts within the Public Account. Interest accrued in respect of this sum is also shown in both sides of the Balance-sheet.

(3) As the accounts of the Primary Products Marketing Department close on 31st July, the assets and liabilities as at that date have been included in the above Balance-sheet.

ve been included in the above balance-sheet.						
liabilities:—						
Subsidies (not including accumulated interest)	short	paid to—		£		d.
Teachers' Superannuation Fund				1,896,284	0	0
Public Service Superannuation Fund	• •			3,214,910	0	0
	:			$\overline{5,111,194}$. 0	0
Excess of subsidies recommended by Actuary	y over	subsidies	paid:			
Railways Superannuation Fund	•••		· · ·	1,949,750	0	0
				7,060,944	0:	0
Local authorities' loans guaranteed by the Gov	ern-	£	s. d.			
ment		748,365	0 - 0			
Less accumulated sinking funds		405,013	11 9			
Done accountanted printing				343.351	8	3
Advances Corporation stock guaranteed by th	e Gove	ernment		41,585,970	0	0
				£48,990,265	8	3

A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.), Accountant to the Treasury.

I hereby certify that the above Balance-sheet, which is a statement of the amalgamated departmental Balance-sheets already published, has been examined and correctly states the position as disclosed therein, subject to the above Treasury notes and to the Departmental and Audit notes and comments enfaced on the original Balance-sheets.—J. H. FOWLER, Controller and Auditor-General.

NATIVE DEPARTMENT.

SPECIAL HOUSING FUND.

	DI ECIALI HOC					
STATEMENT OF RECEIPTS AND PAYMENT	S FOR THE PERI	OD FROM 1ST SEPTEMBER,	1937, то 3	1st M	arcн, 19	38.
Receipts. Grant from Consolidated Fund	£ s. d.	Expenditure on dwellings— Erection	tyments. £ . 1,397 . 187 . 350	s. d. 0 2 0 4	£	s. d.
			. 94,315 . 4,242	$\begin{array}{ccc} 0 & 0 \\ 12 & 8 \end{array}$	98,557	
	£100,491 13 2			* :	£100,491	13 2
Inc	OME AND EXPE	NDITURE ACCOUNT.				
Expenditure. Balance: Excess of income over expenditure transferred to Housing Fund Account	£ s. d.		Income.		£ 15	s. d. 17 1
	£15 17 1				£15	17 1
	Housing Fu	ND ACCOUNT.				
Dr. Balance	£ s. d 100,015 17 1	Cr. Grant from Consolidated Functions of income over expendit	ture		£ 100,000 15	s. d. 0 0 17 1
	£100,015 17 1				£100,015	17 1
BALA	NCE-SHEET AS A	т 31sт Максн, 1938.				
Liabilities. Special Housing Fund	£ s. d 100,015 17 1	Loans to Natives— Principal	Assets. £ 1,448	s. d. 3 4 10 9 19 7	,	s. d. 4 5
		Mar. 4 3 3		5 0 0 2 12 8	•	
	£100,015 17 1				£100,015	
		O 37 O	TT T	Ci i		

O. N. CAMPBELL, Under-Secretary. R. L. Jellicoe, A.R.A.N.Z., Accountant.

Note.—To enable the Board of Native Affairs to fully exercise its powers and functions in respect of Natives who in the opinion of the Board are unable to furnish the security required under the Native Housing Act, 1935, and for the purpose of assisting the most urgent and necessitous cases, the Government has established a Special Housing Fund consisting of grants totalling £100,000, which have been paid into the Native Trustee's Account for disbursement through the Maori Land Boards as directed by the Board of Native Affairs. All interest, repayments of principal, and other accumulations belong to the fund, and may be utilized in granting advances

I hereby certify that the Statement of Receipts and Payments, 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, Controller and Auditor-General.

NATIVE DEPARTMENT—continued NATIVE HOUSING ACT, 1935.

STATEMENT OF RECEIPTS A	AND PAYMENTS	FOR THE	PERIOD	FROM 1st	SEPTEMBER.	1937,	то 3	1st March.	1938.
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Receipts. Repayment by Natives Deposits against advances Balance: Withdrawals from Public Works Fund	£ s. d. 134 8 11 399 8 8 5,352 14 5	Expenditure on dwellings— Exection Repairs Purchase ROW IST SEFTEMBER, 1931,	
O R SE TE INCOM	£5,886 12 0 E AND EXPE	NDITURE ACCOUNT.	5,886 12 0 £5,886 12 0
Expenditure. Interest on loan capital	£ s. d. 107 1 2	Income. Interest earned Balance: Excess of expenditure over i	69 7 11
Balance	S-SHEET AS A	т 31sт Максн, 1938.	* Carjan to
Liabilities. Loan capital: Public Works Fund Liability to Consolidated Fund: Interest on loan capital Sundry deposits against advances Creditors— Departmental Sundry Total 10 10	£ s. d. 5,352 14 5 107 1 2 399 8 8 2,349 11 1	Assets. Loans to Natives— Principal Interest due and accrued Sundry debtors Income and Expenditure Account	£ s. d. £ s. d. 8,044 14 6 46 11 6
# 3	£8,208 15 4		£8,208 15 4

O. N. Campbell, Under-Secretary. R. L. Jellicoe, A.R.A.N.Z., Accountant.

Note.—See also separate accounts for Special Housing Fund (Native Department) and explanatory note thereon.

I hereby certify that the Statement of Receipts and Payments, 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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

TUWHARETOA TRUST BOARD.

RECEIPTS AND	PAYMENTS 1	ACCOUNT	FOR	THE	Y_{EAR}	ENDED	31st	MARCH,	1938.
--------------	------------	---------	-----	-----	-----------	-------	------	--------	-------

and the state of t					
Receipts.		£ s. d	· Payments.		
Grant from New Zealand Government)	£ s. d.	е
Refunds from Native Trustee	••		Overdraft, 31st March, 1937	214 6 5	
The Late (Late) (Language San Const.	£ s. d.	000 0	Torre and the Deat Office Co.	214 0 5	Marie Barrier Barrier
Interest Doct Office Community			Less credit, Post Office Savings-bank,		
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		£6 11s. 10d.; less petty cash on		er eggen and a state of the
Repayments against advances	$103 \ 15 \ 0$		hand, £1 16s. 10d.	8 8 8	n distriction of the state of t
Refund, debtors Jones' Estate	30 11 4				205.17 9
Fines and penalties	11 18 0		Grants—	2.377	400 11. 5
Refund—			Indicant Nationa	5 15 0	proposition for the
Educational grants	10 0 0				339 Mar 20 20 20 10 10 10 10 10 10 10 10 10 10 10 10 10
	0 1 8			515 17 6	
Unclassified expenses				236 12 10	
Medical grants	$0 \ 0 \ 9$			350 9 6	
The state of the s		156 10 4	Dental Schools	83 12 3	
Outstanding cheques	$282 \ 4 \ 0$		Miscellaneous	427 18 11	
Bank credit 31st March, 1938	118 10 0				1,620 6 0
•			Members—		1,020 0 0
Overdraft per cash-book	163 14 0		Allowances	" C 0 0	
Less Post Office Savings - bank	100 11 0			56 0 0	
conditions of the sale water and			Travelling-expenses	19 4 2	
credit, £6 15s. 5d.; petty cash on					$75 \ 4 \ 2$
hand, £4 2s. 6d	10 17 11		Office expenses—		
ार्के एक प्राप्त हुई। क्रिक्केक्ट र 🔻 🛒 र		$152 \ 16 \ 1$	Printing, &c.	5 18 7	
			Secretary's salary		
sub girone dudictions.					83 18 7
in the contract of the constant			Petty cash expended	- 1	
constitue real dat oval			10 1 1 10 1	• • •	7 14 4
				•	$33 \ 14 \ 1$
Strendsmind limb is given in the			Debenture interest	• • • • • • • • • • • • • • • • • • • •	210 0 0
previous 18 de-1888 ; it is			Jones' Estate debenture redeemed		$500 \ 0 \ 0$
part of the second second second second	With Alberta		Deposit, Native Trustee		$1.500 \cdot 0 \cdot 0$
			Advances (insurance and rates paid for	£ s. d.	
			protection of securities)	6 13 1	with the control of the control
			Charles I I	15 18 5	
			Credit balances refunded	19 10 9	
			1		22 11 6
		24 950 6 5			
	j	4,259 6 5			£4,259 6 5
	=				

${\bf TUWHARETOA\ TRUST\ BOARD} -continued.$

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

$oldsymbol{E}$	xpenditure.	i i	$Income. \hspace{1cm} \pounds \hspace{1cm} \text{s. d.}$
Grants— Medical Educational Marae Miscellaneous Indigent Natives Dental Schools Members— Allowances Travelling-expenses			Grant from New Zealand Government . 3,000 0 0 Interest from Post Office Savings-bank 0 3 7 Interest from Native Trustee 82 16 6 Fines and penalties
Office expenses— Rent Secretary's salary Printing, &c. Petty cash expended Sundry unclassified expenses Depreciation Assets Reserve Debenture interest Balance carried down	15 12 78 0 5 18) 0 ;	in state of the second sta
Balance carried forward	••••••••••••••••••••••••••••••••••••••	£3,094 18 1 £ s. d. 12,487 15 9 £12,487 15 9	### S. d. Balance brought down 1,054 13 4 Balance brought forward 11,433 2 5 #### £ s. d. 11,054 13 4 Example 13 4 Example 14 5 5 Example 12,487 15 9

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities.		£ s. d.	Assets.	£ s. d.
Reserve for depreciation		42 18 0	Taupo property	
Suspense Account		8 1 5	Office furniture	
Buspense recount	£ s. d.		Office appliances	. 17 7 0
Debenture Issue Account sold	1,000 0 0		Post Office Savings-bank deposit	$6\ 15\ 5$
Tongariro Timber Owners' Claims	1,000 0 0		Native Trustee : Deposit	2,278 16 8
	2,000 0 0		Petty cash on hand	426
Tuwharetoa Timber Co., Ltd., on	2,000 0 0	•	Tongariro Timber Owners' claim	2,000 0 0
_	500 0 0		Noati-Tuwharetoa compensation claim (Principal)	$1,073\ 15\ 6$
Jones' Estate Account	1,000 0 0		Sundry debtors— £ s. d	(Providence)
Jones' Estate Account	1,000 0 0	4,500 0 0	Donald Weaver 45 0 () ger in genergied dit
g 112		1,000 0 0	G. Barclay 15 19	Branch Switzer
Sundry creditors—	21 13 1			- 30 19 6
Native accounts	18 0 10		Sundry debtors for advances	$5,530 \ 11 \ 5$
Maori Council Account	18 0 10	39 13 11	Jones' Estate, Native debtors accounts taken over	
		163 14 0	Jones Espace, Hauty Cappols accounts careful over	
Bank of New Zealand, Rotorua	••	12,487 15 9		and continued the
Excess of income over expenditure	•••	12,487 10 9		
		017 040 2 1	Language Control of the Control of t	£17.242 3 1
y we we		£17,242 3 1	A Company of the Comp	W11, W12 U 1

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 exceptions: (1) Insufficient security has been 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) certain advances made to members of the Board have not been confirmed by a Maori Land Board and/or have not been secured as required by section 41, Native Land Amendment and Native Land Claims Adjustment Act, 1927, and section 56, Native Purposes Act, 1931.—J. H. Fowler, Controller and Auditor-General.

NATIVE DEPARTMENT,—DISTRICT MAORI LAND BOARDS.

COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1938.

D			receipes.			-		-	
1	Totals.	als.	Tokerau.	Waikato- Maniapoto.	Waiariki.	Tairawhiti.	Aotea.	Ikaroa.	South Island.
Cash balance at 1st April, 1937— In hand and in bank	£ s. d. 14,686 9 8 2,497 19 11	is Si	£ s. d. 3,385 12 5 313 1 7	£ s. d. 3,269 15 4 1,274 5 7	£ s. d. 1,833 18 3 239 7 2	£ s. d. 4,056 11 1 136 9 10	£ s. d. Cr. 407 8 3 201 13 6	£ s. d. 1,230 2 0 256 16 10	£ s. d 1,317 18 1 76 5
Withdrawals of principal from amounts on deposit with Native Trustee	17,184 9 7 49,965 12 0	67,150 1 7	3,698 14 0 4,550 0 0 8,248 14 0	4,544 0 11 14,000 0 0 18,544 0 11	2,073 5 5 5,815 12 0 7,888 17 5	4,193 0 11 5,000 0 0 9,193 0 11	Cr. 205 14 9 16,500 0 16,294 5	1,486 18 10 2,500 0 0 3,986 18 10	1,394 4 1,600 0 2,994 4
Rents and royalties	110,905 5 1 75,404 4 0 33,787 13 11 13,805 16 4		4,167 8 3 1,408 12 3 11,245 15 5 1,496 7 2	11,382 15 9 20,086 6 6 5,406 16 6 5,847 17 11	16,393 8 8 9,106 6 9 5,556 10 8	26,446 11 5 12,778 18 3 10,789 8 2 2,556 2 10	35,178 7 5 21,918 3 5 142 6 8 3,806 17 4	10,743 3 0 9,640 6 10 646 16 6 98 6 1	6,593 10 465 10 0 5
		233,902 19 4	18,318 3 1	42,723 16 8	31,056 6 1	52,571 0 8	61,045 14 10	21,128 12 5	7,059 5
Interest received on— Mortgages and other investments New Zealand Government securities	6,053 9 7 2,058 0 4		35 10 6	1,576 7 4	595 16 10	$\begin{array}{c} \bullet \\ 837 & 4 & 9 \\ 2,012 & 0 & 4 \end{array}$	1,661 19 5	1,304 12 1	41 18
		8,111 9 11	35.10 6	1,576 7 4	595 16 10	2,849 5 1	1,661 19 5	1,350 12 1	41 18
Commissions (not including transfers from blocks) Proceeds of sales and other credits from farms Miscellaneous receipts (including sundry deposits for	2,875 F7 F1 17,158 14 6 52,926 14 4	177	3,602 15 7	352 8 5 6,759 18 0	694 8 0 534 7 0 5,135 9 2	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	257 18 10 197 19 11	207 10
repayments, refunds, and recoveries) Special Housing Fund— Receipts from Native Trustee Receipts from Natives	5,685 0 0 1,591 0 2		200 0 0 99 16 6	500 0 0 94 16 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2,000 0 0 567 7 8	500 0 0 445 12 4	500 0 (500 0 (29 13 (
		80,237 6 11	3,961 19 5	7,707 2 5	6,885 4 2	35,269 6 3	24,136 5 9	1,401 11 1	875 17 10
Totals	:	389,401.17 9	30,564 7 0	70,551 7 4	46,426 4 6	99,882 12 11	103,138 5 3	27,867 14 5	10,971 6
Net receipts (not including Native Trust Office with-	;	322,251 16 2	22,315 13 0	52,007 6 5	38,537 7 1	90,689 12 0	86,844 0 0	23,880 15 7	7,977 2
CHAWAIS ALL OPCHILIS SOMETICES)			-						

21—B 1 [Pt. IV], Sup. to 1938.

COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1938—continued. NATIVE DEPARTMENT, -DISTRICT MAORI LAND BOARDS -- continued.

			Payments.						
- Company	Tot	Totals.	Tokerau.	Waikato- Maniapoto.	Wajariki.	Tairawhiti.	Aotea.	Ikaroa.	South Island.
Payments to beneficiaries	\$ s. d. 196,471 18 5 48,656 19 9 100 0 0	er G	£ s. d. 7,686 1 4 3,344 4 1	£ s. d. 48,376 4 8 6,011 1 6	£ s. d. 20,451 16 4 4,478 12 8	£ s. d. 56,817 14 5 11,574 13 4 100 0 0	£ s. d. 45,643 6 2 22,899 10 5	£ s. d. 10,941 19 0 202 7 9	£ s. d. 6,554 16 6 146 10 0.
Administration expenses	245,228 18 2 12,217 13 2	257,446 11 4	1,106 0 6	3,068 5 3 57,455 11 5	1,567 1 11 26,497 10 11	1,679 6 10 70,171 14 7	2,879 13 10 71,422 10 5	1,295 14 5 12,440 1 2	621 10 5 7,322 16 11
Investments— Mortgages and other investments Purchase of land, buildings, furniture, &c Special Housing Fund: Advances, &c	49,682 0 4 1,648 4 8 2,295 8 5		10,895 12 11	2,152 9 10 102 2 4 138 0 1	3,694 16 4 170 17 11 356 17 8	27,086 7 5 294 10 9 305 16 0	1,446 18 4 724 5 1 825 4 11	4,376 5 6 355 3 1 125 9 10	29 10 0 1 5 6 361 9 6
		53,625 13 5	11,078 3 4	2,392 12 3	4,222 11 11	27,686 14 2	2,996 8 4	4,856 18 5	392 5 0
Total payments Deposits with Native Trustee	62,413 16 11	311,072 4 9	23,214 9 3 6,050 0 0	59,848 3 8 4,600 0 0	30,720 2 10 13,624 1 3	97,858 8 9	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	17,296 19 7 9,639 15 8	7,715 1 11 $2,500$ 0 0
Cash balances at 31st March, 1938— In hand and in bank Post Office imprests	13,239 8 11 2,676 7 2		981 10 11 318 6 10	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1,793 11 8 288 8 9	1,826 16 6 197 7 8	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	476 15 11 454 3 3	495 8 1 260 16 4
		- 78,329 13 0	7,349 17 9	10,703 3 8	15,706 1 8	2,024 4 2	28,719 6 6	10,570 14 10	3,256 4 5
Totals	:	389,401 17 9	30,564 7 0	70,551 7 4	46,426 4 6	99,882 12 11	103,138 5 3	27,867 14 5	10,971 6 4

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued. REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Interest Account.

-	Totals.	Tokerau.	Waikato- Maniapoto.	Waiariki.	Tairawhiti.	Aotea.	Ikaroa.	South Island,
tive Land Act, 1931	£ s. d. 1,262 3 5	£ s. d.	£ s. d.	£ s. d. 56 17 4	£ s. d. 34 II 7	£ s. d. 147 7 4	£ s. d. 1,000 17 2	£ s. d. 22 10 0
Section 251, and other amounts specially invested 4,639 Interest on amounts on deposit with Native Trustee 12,127 Interest on other investments 1,230	639 18 1 127 7 11 230 18 11	34 9 2 1,300 5 10 53 19 9	1,404 14 11 1,163 16 10 213 1 0	722 9 4 1,798 13 4	253 14 3 3,827 0 5	1,528 14 1 2,615 12 8 838 18 1	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	233 14 1 246 7 3
19,5	19,260 8 4	1,388 14 9	2,781 12 9	2,578 0 0	4,115 6 3	5,130 12 2	2,763 11 1	502 11 4
1931,	£ s. d. 1,262 3 5	æ. s. d.	£ s. d.	£ s. d. 56 17 4	£ s. d. 34 11 7	£ s. d. 147 7 4	£ s. d. 1,000 17 2	£ s. d.
Section 201, and outer amounts specially invested (as per constraint) other interest allocated to sundry blocks, &c	4,007 8 7 13,990 16 4	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	555 5 0 2,226 7 9	$\begin{smallmatrix}1&15&2\\2,519&7&6\end{smallmatrix}$	878 2 2 3,202 12 6	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	768 9 6 994 4 5	45 0 4 435 1 0
19,5	19,260 8 4	1,388 14 9	2,781 12 9	2,578 0 0	4,115 6 3	5,130 12 2	2,763 11 1	502 11 4

NATIVE DEPARTMENT, -DISTRICT MAORI LAND BOARDS-continued.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Income and Expenditure Account.

	THEOTHE	income and expendence Account.	tare Account.					
	Totals.	Tokerau.	Waikato- Maniapoto.	Waiariki.	Tairawhiti.	Aotea.	Ikaroa.	South Island.
Net interest on investments Board commission Sundry credits (registration fees, lease fees, &c.)	£ s. d. 13,990 16 4 5,351 16 7 461 5 11	£ s. d. 1,242 3 2 208 9 1 80 2 0	£ s. d. 2,226 7 9 649 1 3 195 7 8	£ s. d. 2,519 7 6 801 6 8 51 17 3	£ s. d. 3,202 12 6 1,380 14 2 98 8 0	£ s. d. 3,371 0 0 1,337 19 1 32 4 3	£ s. d. 994 4 5 720 11 9 3 3 0	£ s. d. 435 1 0 253 14 7 0 3 9
	19,803 18 10	1,530 14 3	3,070 16 8	3,372 11 5	4,681 14 8	4,741 3 4	1,717 19 2	688 19 4
Expenses of management— Contribution towards expenses of Native Department Audit fees reserve	£ s. d. 9,466 0 0 327 6 6 3,183 6 6 1,065 7 5 5,761 18 5	£ s. d. 1,000 0 0 0 416 1 6 25 14 7 88 18 2	£ s. d. 2,244 0 0 626 4 2 231 10 5 Or. 30 17 11	£ s. d. 1,260 0 0 75 0 0 308 12 0 213 3 0 1,515 16 5	£ s. d. 1,656 0 0 89 11 0 560 8 7 330 3 0 2,045 12 1	£ s. d. 1,656 0 0 100 0 0 1,158 2 0 220 5 1 1,606 16 3	£ s. d. 1,100 0 0 43 8 6 73 19 0 36 6 8 464 5 0	£ s. d. 550 0 0 19 7 0 39 19 3 8 4 8
	19,803 18 10	1,530 14 3	3,070 16 8	3,372 11 5	4,681 14 8	4,741 3 4	1,717 19 2	688 19 4
Contraction of the first contraction of the contrac		Appropriation	Account.					
The second section of the second section of the second section of the second section s	Totals.	Tokerau.	Waikato- Maniapoto.	Waiariki.	Tairawhiti.	Aotea.	Ikaroa.	South Island.
Revenue. Unappropriated balances, 1st April, 1937 Sundry adjustments, previous years Surplus for year ended 31st March, 1938, from Income and Expenditure Account	£ s. d. 17,615 7 9 64 7 4 5,761 18 5	£ s. d. 4,821 13 4 3 4 9 88 18 2	£ s. d. 758 13 7 4 19 11 Cr. 30 17 11	£ s. d. 4,603 5 6 0 0 11 1,515 16 5	£ s. d. 730 3 6 53 12 6 2,045 12 1	£ s. d. 6,701 11 10 2 9 3 1,606 16 3	£ s. d 464 5 0	£ s. d. 71 8 5
	23,441 13 6	4,913 16 3	732 15 7	6,119 2 10	2,829 8 1	8,310 17 4	464 5 0	71 8 5
Appropriations during year— Investments, &c., written off Purchase of land, buildings, furniture, &c. Grants for Native purposes Sundry adjustments, previous years Reserve and Assurance Account	£ s. d. 5 860 12 7 1,184 15 6 350 0 0 43 14 11 16,002 10 6	£ s. d. :: 29 9 10 4,884 6 5	£ s. d. 5,664 5 11 102 2 4 100 0 0 1 9 4 Cr.5,135 2 0	£ s. d. 166 2 5 50 0 0 5,903 0 5	£ s. d. 196 6 8 130 9 0 100 0 0	£ s. d. 716 11 1 100 0 0 12 15 9 7,481 10 6	£ s. d. 52 4 2 412 0 10	£ s. d. 17 6 6 54 1 11
	23,441 13 6	4,913 16 3	732 15 7	6,119 2 10	2,829 8 1	8,310 17 4	464 5 0	71 8 5

COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1938—continued. NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.

			· Scanna Cara	•					
The state of the s	To	Totals.	Tokerau.	Waikato- Maniapoto.	Waiariki.	Tairawhiti.	Aotea.	Ikaroa.	South Island.
Liability to Native beneficiaries— Amounts held under section 281, Native Land Act, 1931,	£ s. d.	£ s.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Specially invested (section 101 (2), 1931) Invested in Common Fund	13,902 13 3 84,488 4 1		4,289 7 1	6,017 13 3 18,534 16 6	1,886 12 3	1,472 2 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	500 0 0 553 7 8
Specially invested (section 101 (2), 1931) Otherwise invested	39,175 16 9 293,374 4 8		32,101 3 9	4,031 9 9 52,965 7 1	57,671 5 6	29,323 8 4 67,355 14 7	47,633 4 0	5,805 0 0 23,164 11 10	15 18 8 12,482 17 11
		430,940 18 9	36,390 10 10	81,549 6 7	69,557 17 9	98,151 4 11	92,708 14 6	49,030 19 11	13,552 4 3
Sundry amounts held on deposit and in suspense Sundry creditors	6,926 5 5 4,904 18 4		1,557 17 5 762 0 9	986 3 3	1,051 7 9 97 8 9	3,199 9 10 44 13 3	117 9 4 2,716 1 6	1,246 6 2	37 16 1
Labolity for treasury for advances under Native Land Act, 1931, section 522 Native Land Act, 1931, section 340 Lishillities of sneedly trucks under	2,300 0 0 7,410 13 4		6,607.18 4		::	2,300 0 0	802.15 0	• •	::
Native Land Act, 1931, section 358	84,037 8 5 119,240 7 2		::		78,073 18 6	41,166 8 8	84,037 8 5	: :	::
		224,819 12 8	8,927 16 6	986 15 1	79,222 15 0	46,710 11 9	87,673 14 3	1,260 4 0	37 16 1
Reserves— Special Property Reserve Other special reserves (including depreciation)	42,303 13 7 18,296 10 7	A	295 14 10 283 16 7	12,301 5 7 1,813 5 11	6,174 3 7 1,928 7 4	8,149 14 7 8,204 18 5	14,692 0 0 3,752 15 10	1,719 3 7	115 18 5 594 2 11
		60,600 4 2	579 11 5	14,114 11 6	8,102 10 11	16,354 13 0	18,444 15 10	2,294 0 2	710 1 4
Assurance and Reserve Account	:	135,744 3 8	7,726 2 10	14,518 7 8	44,031 14 3	27,120 8 6	39,155 0 1	1,987 0 5	1,205 9 11
Totals	:	852,104 19 3	53,624 1 7 1	111,169 0 10	190,914 17 11	188,336 18 2	237,982 4 8	54,572 4 6	15,505 11 7

COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1938—continued. NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.

Assets

Cash balances— In hand and in bank Less held on account Native Trustee			Totals.	Tokerau.	waikato- Maniapoto.	Waiariki.	Tairawhiti.	Aotea.	Ikaroa.	South Island.
	::	£ s. 13,239 8 8,547 5	d. £ s. d.	£ s. d. 981 10 11 117 6 1	£ s. d. 5,451 7 6 460 1 1	£ s. d. 1,793 11 8 167 19 1	£ s. d. 1,826 16 6 1,195 1 4	£ s. d. 2,213 18 4 6,057 17 6	£ s. d. 476 15 11 399 0 8	£ s. d. 495 8 1 150 0 0
Post Office imprest	:	4,692 3 2,676 7	6161	864 4 10 318 6 10	4,991 6 5 651 16 2	1,625 12 7 288 8 9	631 15 2 197 7 8	<i>Cr.</i> 3,843 19 2 505 8 2	77 15 3 454 3 3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
			7,368 10 4	1,182 11 8	5,643 2 7	1,914 1 4	829 2 10	Cr.3,338 11 0	531 18 6	606 4 5
Livestments— Common Fund— Martoaces and charges	•	245,586 14	· ·	41,897 10 0	30,489 0 11	4	70 z		25,670 16 7	4,897 9 4
Farm properties Farm properties On deposit with Native Trustee Advances on overdraft to blocks, &c.	::::	92,352 14 157,014 18 14,629 9 30,165 0	0 4 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	45,221 10 5 5,155 14 8 565 0 0	51,244 11 7 27,476 13 8 363 19 7	19,002 4 7 3,945 6 6 1,320 19 11 22,600 0 0	21,000 17 11 53,888 12 1 4,330 15 10 1,300 0 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	8,781 2 9 230 10 4
Particular estates— Mortgages Government and other securities	::	20,419 3 32,659 7	0	::	8,914 3 0 1,135 0 0	::	29,323 8 4	2,350 0 0 1,755 0 0	8,655 0 0 430 0 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
			592,827 6 7	51,292 17 11	91,480 9 0	104,392 8 11	137,874 5 2	141,372 13 9	51,989 10 9	14,425 1 1
Sundry debtors	· ::	2,086 6 4,241 7		852 17 2	831 12 6 912 11 2	56 1 10 304 3 9	317 6 11	768 14 11 449 18 7	104 9 11 1,371 8 9	8 0 0 350 7 8
			6,327 13 2	852 17 2	1,744 3 8	360 5 7	317 6 11	1,218 13 6	1,475 18 8	358 7 8
Land and buildings Office equipment	::	36,237 13 6,066 0	10 61	295 14 10	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	5,148 5 2 1,025 18 5	6,780 18 5 1,368 16 2	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	574 16 7	115 18 5
•			42,303 13 7	295 14 10	12,301 5 7	6,174 3 7	8,149 14 7	14,692 0 0	574 16 7	115 18 5
Assets of special trusts under— Native Land Act, 1931, section 358 Native Land Act, 1931, section 105	::	•	84,037 8 5 119,240 7 2			78,073 18 6	41,166 8 8	84,037 8 5		
Totals	:	:	852,104 19 3	53,624 1 7	111,169 0 10	190,914 17 11	188,336 18 2	237,982 4 8	54,572 4 6	15,505 11 7

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Accounts, Appropriation Accounts, and Balance-sheet have been compared with the accounts and O. N. Campbell, Under-Secretary.
M. J. Lawless, A.R.A.N.Z., Assistant Accountant.

Balance-sheets of the respective Maori Land Boards, and correctly state the position as disclosed thereby, subject to the following comments:—
1. Aotea.—A receipt-book, numbered 55401-55450, was not produced at audit.

2. Itaroa.—The purchase by the Board of a motor are for administration purposes is without authority of law.

3. Itaroal.—The purchase by the Board of a motor are for administration purposes; of live-stock on hand at the Anaura Station have been accepted wholly on the Manager's are incompleted by the monthly stock returns for the adequacy of certain securities owing to the absence of information as to the values of the lands secured.

4. Tokera.—(a) Owing to the inadequacy of the relative records, the Audit Office is unable to certify to the amounts of sundry debtors in respect of the Te Kao Store; (b) The value of stores on hand at the Te Kao Store has been accepted on the certificates of the storeman and a clerk who risited the store from Auckland for stocktaking purposes; (c) No certificate or

evidence was produced at audit concerning the valuations of the trucks appearing on the balance-sheet of the Te Kao Transport Service.

5. Waiariki.—No security has been taken in respect of advances made in connection with the Tihiotonga diarying units.—J. H. Fowler, Controller and Auditor-General.

TREASURY DEPARTMENT.

INVESTMENT IN STATE ADVANCES CORPORATION ACCOUNT. STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1938.

STATISMENT OF I	TOTTITIES	AND	ASSETS AS AT SIST MARCH, 1938.			
Sundry loans Sinking Fund created under the provisions of	£ 37,580,709	s. d 18 1	State Advances Corporation stock issued in	£	s.	d.
the Public Debt Extinction Act, 1910 Reserve Fund	$3,250,000 \\ 4,060,943$		Contingent liability of State Advances Cor-	30,390,750	0	0
Interest on loans Unrecouped to Consolidated Fund	2		State Advances Corporation Reserve Contri-	1,422,295	16	8
Accrued 304,981 17		<u>.</u>	bution Account (section 33 (2) (a), State			
Interest due to Consolidated	- 862,036	7 4	Advances Corporation Act, 1934-35)	2,750,443	5	5
Fund in accordance with			Advances Account	1,546 1		
section 12 (a), Repayment			Properues acquired	$2,455\ 1$		
of Public Debt Act, 1925—			Sundry debtors	120	1	1
Due 31st March, 1938 51,450 0)		Profits of State Advances Corporation for the			
Accrued 31st March, 1938 48,357 6			year ended 31st March, 1938, payable in			
21001 dod 3150 march, 1335 43,337 0	99,807	7 3	accordance with section 42 of the State			
Writing-off in Suspense	3,825	5 5		411,050 1	L6	3
writing-on in buspense	3,620	9 9				
			reserve contribution pursuant to section 35			
			of the State Advances Corporation Act,			_
			1934-35, but not paid at 31st March, 1938	111,316 1		
			Cash in Loans Redemption Account	539,192		
			Realization Suspense	22,427 1	19	6
			Interest on State Advances Corporation stock	207 00-		_
			accrued but not due at 31st March, 1938	201,867 1		
			Interest accrued on advances	29 1		
_			Losses in Suspense	3,825	5	5
	245,857,322	9 1	£4	5,857,322	9	1

A. R. F. MACKAY, M.Com. (N.Z.), Ph.D. (Lond.), Accountant to the Treasury.

I hereby certify that the Statement of Liabilities and Assets has been duly examined and compared with the relative books and documents submitted for audit and correctly states the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

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