

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.)*

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## 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 recoument 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.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Dr.</i>												
Personal services and locomotion ..	39,171	16 0	137,078	7 11	22,041	3 1	64,762	16 1	39,312	5 2	302,366	8 3
General establishment (office rents, printing, &c.)	18,239	2 3	1,120	8 0	294	9 3	453	16 5	594	8 6	20,702	4 5
Investigation and works for the improvement of agricultural knowledge	111	0 3	822	3 3	207	6 6	3,009	3 9	..	..	4,149	13 9
Control and destruction of diseases and pests	..	..	55,024	2 10	242	9 11	..	..	373	6 9	55,639	19 6
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	822	3 1	3,623	0 8	..	..	..	..	..	..	4,445	3 9
Executive Commission of Agriculture	6,463	5 4	..	..	..	..	..	..	..	..	6,463	5 4
Carriage of lime and fertilizers ..	310,900	8 6	..	..	..	..	..	..	..	..	310,900	8 6
Carriage of farm products ..	58,169	4 1	..	..	..	..	..	..	..	..	58,169	4 1
Advances for purchase of fodder for starving stock	228	17 0	..	..	..	..	..	..	..	..	228	17 0
Guarantee on shipments of fruit ..	..	..	..	..	27,508	1 3	..	..	..	..	27,508	1 3
Grants to Massey Agricultural College	15,000	0 0	..	..	..	..	..	..	..	..	15,000	0 0
Grants to Lincoln Agricultural College	15,500	0 0	..	..	..	..	..	..	..	..	15,500	0 0
Compensation under the Stock Act	..	..	13,377	17 11	..	..	..	..	..	..	13,377	17 11
Compensation under the Slaughtering and Inspection Act	..	..	28,104	9 2	..	..	..	..	..	..	28,104	9 2
Assistance to pig industry ..	..	..	7,076	8 2	..	..	..	..	..	..	7,076	8 2
	464,605	16 6	246,226	17 11	50,293	10 0	68,225	16 3	40,280	0 5	869,632	1 1
<i>Cr.</i>												
Investigation and works for improvement of agricultural knowledge	..	..	..	..	..	..	..	..	261	17 2	261	17 2
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports ..	..	..	..	..	..	..	33,347	17 3	1,836	12 0	35,184	9 3
Interest on sundry advances ..	..	..	1	2 3	..	..	..	..	..	..	1	2 3
Refund of advances for purchase of fertilizers	10	0 0	..	..	..	..	..	..	..	..	10	0 0
Fees under the Fertilizers Act ..	..	..	..	..	..	..	..	..	470	4 6	470	4 6
Fees under the Stock Remedies Act	..	..	146	19 7	..	..	..	..	..	..	146	19 7
Fees under the Dairy Industry Act	..	..	2,079	0 0	..	..	349	16 8	..	..	2,428	16 8
Fees under the Stock Act ..	..	..	891	8 0	..	..	..	..	..	..	891	8 0
Fees under the Slaughtering and Inspection Act	..	..	57,995	8 10	..	..	..	..	..	..	57,995	8 10
Fees under the Orchard and Garden Diseases Act	..	..	..	..	2,055	8 4	..	..	..	..	2,055	8 4
Fees under the Margarine Act ..	..	..	..	..	..	..	4	0 0	..	..	4	0 0
Fees under the Veterinary Surgeons Act	..	..	29	13 0	..	..	..	..	..	..	29	13 0
Balance carried down ..	464,595	16 6	185,083	6 3	48,238	1 8	34,524	2 4	37,711	6 9	770,152	13 6
	464,605	16 6	246,226	17 11	50,293	10 0	68,225	16 3	40,280	0 5	869,632	1 1

<i>Dr.</i>					<i>Cr.</i>				
Balance ..	..	..	770,152	13 6	Rent of buildings ..	..	..	1,014	15 3
Depreciation ..	..	..	8,911	8 2	Territorial revenue ..	..	..	18	8 0
Interest on capital ..	..	..	2,221	5 0	Balance carried down ..	..	..	780,252	3 5
			£781,285	6 8				£781,285	6 8
Balance brought down ..	..	..	780,252	3 5	Profits from special accounts—				
Losses from special accounts—					Rabbit-destruction poisons and poison-mixing depots ..	..	..	166	0 7
Experimental farms and areas, quarantine stations, poultry-station, and cattle-dip ..	..	..	3,311	8 0	Te Kauwhata Horticultural Station ..	..	..	1,049	2 7
Ruakura Farm of Instruction ..	..	..	10,061	1 8	Balance ..	..	..	800,117	14 1
Flock House Station ..	..	..	7,708	4 2					
			£801,332	17 3				£801,332	17 3

## 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.	Marion Area.	Motuihi Island Quarantine Station.	Somes Island Quarantine Station.	Poultry-station, Woodville.	Mohakatino Cattle-dip.	Total.
<i>Dr.</i>							
Stock, 1st April, 1937—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Live-stock ..	316 0 0	17 10 0	29 5 0	88 15 0	504 0 0	..	955 10 0
Farm crops and stores* ..	143 13 2	16 3 4	15 6 2	79 0 6	112 16 6	0 10 0	367 9 8
Wages ..	377 6 1	438 14 9	322 0 1	365 2 7	525 17 7	78 2 0	2,107 3 1
Purchase of live-stock ..	251 17 4	..	..	14 10 0	..	..	266 7 4
Launch and steamer services ..	..	..	113 1 0	677 6 10	..	..	790 7 10
Manures and seeds ..	26 6 9	12 8 10	..	..	..	..	38 15 7
Purchase of foodstuffs ..	15 2 0	..	165 16 9	385 7 8	711 15 9	..	1,278 2 2
Cartage and sundries ..	34 0 3	35 16 3	12 2 6	51 17 6	162 7 7	27 18 9	324 2 10
Balance carried down ..	..	..	..	..	2 0 7	24 14 9	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
<i>Cr.</i>							
Balance brought down ..	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Repairs and maintenance ..	434 10 8	489 13 4	234 18 3	737 9 8	..	..	1,896 11 11
Management ..	19 15 6	..	15 1 1	106 18 4	56 3 2	..	197 18 1
Rent ..	50 0 0	30 0 0	25 0 0	20 0 0	50 0 0	5 0 0	180 0 0
Depreciation ..	..	60 0 0	30 0 0	..	6 0 0	..	96 0 0
Interest ..	67 4 10	15 16 7	19 16 4	140 8 11	153 14 11	48 7 4	445 8 11
Administration ..	179 10 7	6 2 7	29 1 5	126 2 1	80 17 0	15 2 7	436 16 3
	18 15 0	5 17 0	10 8 5	25 3 0	29 19 0	2 10 9	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
<i>Cr.</i>							
Sales of live-stock ..	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales of produce ..	208 9 7	..	..	28 4 8	703 4 0	..	939 18 3
Fees and certificates ..	32 15 6	..	..	..	654 13 9	..	687 9 3
Sundries ..	..	..	361 13 6	750 18 1	..	130 15 6	1,243 7 1
Stock, 31st March, 1938—	..	..	1 12 0	..	4 19 0	..	6 11 0
Live-stock ..	369 13 6	16 0 0	33 15 0	96 0 0	486 16 0	..	1,002 4 6
Farm crops and stores ..	118 16 4	14 19 10	25 12 9	49 7 8	169 5 3	0 10 0	378 11 10
Balance carried down ..	434 10 8	489 13 4	234 18 3	737 9 8	..	..	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 ..	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Rent ..	..	..	..	..	2 0 7	24 14 9	26 15 4
Balance (losses) ..	769 16 7	607 9 6	364 5 6	1,156 2 0	367 8 6	46 5 11	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 Distribution, Carbon Bisulphide.	Dominion Distribution, Strychnine.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stock, 1st April, 1937 ..	704 5 5	323 17 9	13 14 0	9 6 3	186 3 6	1,944 15 0	3,182 1 11
Wages ..	6 0 0	33 12 0	..	..	2 0 0	..	41 12 0
Purchase of poisons ..	..	..	..	..	..	1,555 11 0	1,555 11 0
Sugar, pollard, &c. ..	..	36 5 0	..	..	..	..	36 5 0
Sundries ..	..	8 17 3	..	..	..	..	8 17 3
Packing, cartage, &c. ..	3 9 11	54 19 3	..	1 8 2	5 5 1	48 7 11	113 10 4
Transfers (in) ..	..	0 19 6	9 11 8	57 12 5	..	..	68 3 7
Balance carried down ..	22 17 0	44 14 6	9 4 4	14 12 9	17 13 1	745 5 9	854 7 5
	736 12 4	503 5 3	32 10 0	82 19 7	211 1 8	4,293 19 8	5,860 8 6
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales, poisons, &c. ..	291 1 11	219 8 11	20 5 8	62 7 6	129 1 6	2,386 16 0	3,109 1 6
Transfers (out) ..	..	64 4 1	..	..	3 19 6	..	68 3 7
Stock, 31st March, 1938 ..	445 10 5	219 12 3	12 4 4	20 12 1	78 0 8	1,907 3 8	2,683 3 5
	736 12 4	503 5 3	32 10 0	82 19 7	211 1 8	4,293 19 8	5,860 8 6
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Repairs and maintenance ..	..	2 19 6	..	..	..	..	2 19 6
Management ..	15 0 0	30 0 0	2 0 0	6 0 0	15 0 0	245 0 0	313 0 0
Depreciation ..	..	146 17 4	1 5 0	..	..	..	148 2 4
Interest ..	23 0 0	63 16 0	0 15 0	0 12 0	5 6 0	77 2 0	170 11 0
Administration ..	3 0 0	8 9 0	0 4 0	0 14 0	1 7 0	40 0 0	53 14 0
Balances (profit) ..	..	..	5 0 4	7 6 9	..	383 3 9	395 10 10
	41 0 0	252 1 10	9 4 4	14 12 9	21 13 0	745 5 9	1,083 17 8
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balances brought down ..	22 17 0	44 14 6	9 4 4	14 12 9	17 13 1	745 5 9	854 7 5
Balances (loss) ..	18 3 0	207 7 4	..	..	3 19 11	..	229 10 3
	41 0 0	252 1 10	9 4 4	14 12 9	21 13 0	745 5 9	1,083 17 8
				£ s. d.			
				Profits .. ..	395 10 10		
				Losses .. ..	229 10 3		
				Net profit .. ..	£166 0 7		

## FLOCK HOUSE STATION.

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

## "Live-stock."

	Stock on Hand 31st March, 1937.		Purchases.		Total.		Balance (Profit).
	Number.	Amount.	Number.	Amount.	Number.	Amount.	
<i>Dr.</i>		£ s. d.		£ s. d.		£ s. d.	£ s. d.
Dairy herd ..	171	1,003 16 0	1	21 0 0	172	1,024 16 0	..
Pigs ..	91	104 15 2	8	75 11 11	99	180 7 1	199 13 7
Cattle (run, &c.) ..	1,177	9,465 3 10	..	..	1,177	9,465 3 10	1,155 8 8
Sheep ..	10,789	18,611 18 0	24	253 1 0	10,813	18,864 19 0	2,537 18 7
Poultry ..	38	4 1 0	50	12 10 0	88	16 11 0	..
Horses ..	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.		Stock on Hand, 31st March, 1938.		Total.		Balance (Loss).
	Number.	Amount.	Number.	Amount.	Number.	Amount.	
<i>Cr.</i>		£ s. d.		£ s. d.		£ s. d.	£ s. d.
Dairy herd ..	108	220 3 0	114	611 2 0	222	831 5 0	193 11 0
Pigs ..	150	269 1 9	46	110 18 11	196	380 0 8	..
Cattle (run, &c.) ..	192	2,177 16 6	1,258	8,442 16 0	1,450	10,620 12 6	..
Sheep ..	5,854	6,305 18 1	10,712	15,096 19 6	16,566	21,402 17 7	..
Poultry ..	..	..	75	15 8 0	75	15 8 0	1 3 0
Horses ..	..	..	45	726 15 0	45	726 15 0	84 8 9
	..	8,972 19 4	..	25,003 19 5	..	33,976 18 9	279 2 9

DEPARTMENT OF AGRICULTURE—*continued.*FLOCK HOUSE STATION—*continued.*WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938—*continued.*

## "Working."

	Dairy Herd.	Pigs.	Cattle.	Sheep.	Poultry.	Horses.	Hostel.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wages .. .. .	280 6 1	97 10 2	82 11 2	670 13 2	32 10 0	25 13 10	1,417 13 8	2,606 18 1
Wages (assessed) .. .. .	340 7 1	79 2 1	58 13 6	257 0 4	8 13 4	18 6 9	956 16 1	1,718 19 2
Stores (purchased) .. .. .	59 14 8	32 15 3	1 6 2	197 18 11	5 14 6	20 8 4	1,302 2 8	1,620 0 6
Sundries .. .. .	31 6 9	25 6 8	15 2 6	118 15 0	..	14 8 2	237 1 2	442 0 3
Home-grown produce .. .. .	..	..	..	..	..	..	503 4 0	503 4 0
Profits .. .. .	508 17 0	..	..	2,435 18 11	..	..	..	2,944 15 11
	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 11
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales (main produce) .. .. .	1,220 11 7	..	..	3,607 14 7	29 7 6	..	..	4,857 13 8
Sales (skins, &c.) .. .. .	..	..	37 2 8	72 11 9	..	..	52 12 4	162 6 9
Board .. .. .	..	..	..	..	..	..	202 19 1	202 19 1
Board (assessed) .. .. .	..	..	..	..	..	..	2,330 18 10	2,330 18 10
Losses .. .. .	..	234 14 2	120 10 8	..	17 10 4	78 17 1	1,830 7 4	2,281 19 7
	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 11

## "General."

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
Wages and salaries .. .. .	2,433 11 4	Sundries .. .. .	8 4 6
Wages (assessed) .. .. .	704 1 0	Balance carried down .. .. .	4,179 18 2
Stores .. .. .	816 19 2		
Sundries .. .. .	233 11 2		
	£4,188 2 8		£4,188 2 8
Balance brought down .. .. .	4,179 18 2	"Live-stock" profits brought down—	£ s. d.
"Live-stock" losses brought down—	£ s. d.	Pigs .. .. .	199 13 7
Dairy herd .. .. .	193 11 0	Cattle (run, &c.) .. .. .	1,155 8 8
Poultry .. .. .	1 3 0	Sheep .. .. .	2,537 18 7
Horses .. .. .	84 8 9		3,893 0 10
	279 2 9	"Working" profits brought down—	£ s. d.
"Working" losses brought down—	£ s. d.	Dairy herd .. .. .	508 17 0
Pigs .. .. .	234 14 2	Sheep .. .. .	2,435 18 11
Cattle (run, &c.) .. .. .	120 10 8		2,944 15 11
Poultry .. .. .	17 10 4	Rent of buildings .. .. .	45 10 0
Horses .. .. .	78 17 1	Rent of buildings (assessed) .. .. .	64 19 11
Hostel .. .. .	1,830 7 4		110 9 11
	2,281 19 7	Balance, being net loss .. .. .	7,708 4 2
Repairs and maintenance .. .. .	347 2 1		
Depreciation .. .. .	1,439 1 3		
Interest .. .. .	5,909 17 0		
Head Office administration .. .. .	219 10 0		
	£14,656 10 10		£14,656 10 10

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

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

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

Stock at 1st April, 1937.	Purchases.	Total.	Balance (Profit).	Particulars.	Sales.	Issues.	Stock at 31st March, 1938.	Total.	Balance (Loss).
£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
491 16 7	668 9 3	1,160 5 10	..	Farm stores—	16 5 8	146 6 8	527 18 6	690 10 10	469 15 0
61 4 5	623 6 10	684 11 3	..	General	..	..	93 8 4	93 8 4	591 2 11
321 5 11	250 1 1	571 7 0	..	Groceries	..	..	286 0 7	286 0 7	285 6 5
88 6 6	1,159 17 8	1,248 4 2	..	Seeds and manures	..	..	226 15 5	226 15 5	1,021 8 9
				Stock-foods	..	..			
962 13 5	2,701 14 10	3,664 8 3	2,483 14 2	Sub-total	16 5 8	146 6 8	1,134 2 10	1,296 15 2	2,367 13 1
5,276 0 0	87 0 0	5,363 0 0	..	Cattle	3,076 14 2	..	4,770 0 0	7,846 14 2	..
339 0 0	..	339 0 0	..	Horses	..	..	302 0 0	302 0 0	37 0 0
472 19 6	8 18 6	481 18 0	1,088 8 7	Pigs	1,202 6 7	..	368 0 0	1,570 6 7	..
3,005 15 0	1,183 6 0	4,189 1 0	1,455 9 9	Sheep	2,290 9 3	..	3,354 1 6	5,644 10 9	..
4,904 10 0	34 8 11	4,938 18 11	..	Crops, pastures, and produce	98 19 7	..	4,699 12 2	4,798 11 9	140 7 2
..	316 17 10	316 17 10	..	Electric light and power	28 16 0	..	..	28 16 0	288 1 10
..	424 7 8	424 7 8	..	Freight and cartage	..	49 8 8	..	49 8 8	374 19 0
47 15 10	496 5 1	544 0 11	..	Office and management expenses	68 18 7	..	45 17 7	114 16 2	429 4 9
..	409 15 7	409 15 7	..	Repairs and maintenance	1 13 6	..	..	1 13 6	408 2 1
..	..	..	1,082 13 11	Rent and board	..	..	..	..	..
..	3,913 15 6	3,913 15 6	..	Salaries	..	159 15 8	..	1,082 13 11	3,753 19 10
..	5,717 18 9	5,717 18 9	..	Wages	..	598 9 4	..	159 15 8	5,119 9 5
11 11 6	7 15 4	19 6 10	737 3 2	Wool, hides, skins, &c.	739 3 1	..	17 6 11	756 10 0	..
15,020 5 3	15,302 4 0	30,322 9 3	6,847 9 7	Balance (loss) carried down	8,606 0 4	954 0 4	14,691 1 0	24,251 1 8	12,918 17 2
		30,322 9 3			..	..	..	6,071 7 7	

Dr.	Cr.
£ s. d.	£ s. d.
Balance brought down	Balance (loss)
Depreciation	
Interest on capital	
Head Office administration	
6,071 7 7	10,061 1 8
1,104 7 0	
2,628 1 10	
257 5 3	
£10,061 1 8	£10,061 1 8



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.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stock, 1st April, 1937 .. .. .	663 18 9	95 11 11	11,691 17 0	12,451 7 8
Wages and salaries .. .. .	734 4 8	1,377 13 9	831 14 11	2,943 13 4
Inter-section transfers .. .. .	..	293 0 0	150 0 0	443 0 0
Vineyard .. .. .	..	..	2,324 13 4	2,324 13 4
Sundry purchases, &c. .. .. .	67 6 1	39 7 1	339 10 9	446 3 11
Cartage and freight .. .. .	20 1 6	6 11 2	385 10 3	412 2 11
Purchase of sugar .. .. .	..	..	605 9 2	605 9 2
Purchase of manures and seeds .. .. .	35 3 7	69 1 4	..	104 4 11
Purchase of bottles and corks .. .. .	..	..	799 6 9	799 6 9
Purchase of cartons, cases, and straws .. .. .	..	..	317 0 11	317 0 11
Purchase of live-stock .. .. .	382 17 6	..	..	382 17 6
Balance carried down .. .. .	88 9 9	..	2,655 5 5	2,743 15 2
	1,992 1 10	1,881 5 3	20,100 8 6	23,973 15 7
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down .. .. .	..	1,768 2 5	..	1,768 2 5
Repairs and maintenance .. .. .	31 15 0	5 12 0	25 9 2	62 16 2
Depreciation .. .. .	46 15 0	67 11 6	150 11 8	264 18 2
Interest .. .. .	74 3 0	50 5 0	595 17 9	720 5 9
Management—				
Salaries and expenses .. .. .	80 0 9	320 2 9	489 3 0	889 6 6
Other charges .. .. .	28 4 11	112 19 8	172 12 4	313 16 11
Balance (profit) .. .. .	..	..	1,221 11 6	1,221 11 6
	260 18 8	2,324 13 4	2,655 5 5	5,240 17 5
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales of firewood .. .. .	9 7 6	..	..	9 7 6
Sales of live-stock .. .. .	747 1 5	..	..	747 1 5
Sales of produce and sundries .. .. .	109 5 11	61 15 10	16 19 0	188 0 9
Sales of bulk wine .. .. .	..	..	913 16 6	913 16 6
Sales of case wine .. .. .	..	..	6,409 3 9	6,409 3 9
Inter-section transfers .. .. .	588 0 0	..	..	588 0 0
Stock, 31st March, 1938 .. .. .	538 7 0	51 7 0	12,760 9 3	13,350 3 3
Balance carried down .. .. .	..	1,768 2 5	..	1,768 2 5
	1,992 1 10	1,881 5 3	20,100 8 6	23,973 15 7
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down .. .. .	88 9 9	..	2,655 5 5	2,743 15 2
Wine cellar .. .. .	..	2,324 13 4	..	2,324 13 4
Balance (loss) .. .. .	172 8 11	..	..	172 8 11
	260 18 8	2,324 13 4	2,655 5 5	5,240 17 5

	£ s. d.
Profit .. .. .	1,221 11 6
Loss .. .. .	172 8 11
Net profit .. .. .	<u>£1,049 2 7</u>

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

	Experimental Farms and Area, Quarantine Station, Poultry Station, and Cattle-dip.	Rabbit Destruction, Poisons, and Poison-mixing Depot.	Ruakura Farm of Instruction.	Ta. Kaurahata Horticultural Station.	Flock House Station.	Other than "Special" Undertakings.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Liabilities.</i>							
Capital, 31st March, 1938 (includes Public Works Fund capital, £185,821 1s. 8d.)	11,173 10 10	3,955 4 8	66,408 15 9	19,609 14 1	147,746 19 9	55,123 13 8	304,017 18 9
Sundry creditors—							
General	32 5 4	3 12 6	154 14 1	67 8 0	98,352 1 0	27,646 7 2	126,256 8 1
Departmental	10 5 3	5 14 1	46 8 8	28 1 4	25 14 8	42,726 0 9	42,842 4 9
Amounts received in advance	0 12 0	..	117 0 0	..	..	4,472 14 2	4,590 6 2
Writings-off Reserve	..	..	..	..	..	2,181 19 2	2,181 19 2
Treasury Adjustment Account	3,421 19 7	..	10,128 10 8	..	..	729,977 4 11	743,527 15 2
Profit and Loss Account	..	166 0 7	..	1,049 2 7	..	..	1,215 3 2
	14,638 13 0	4,130 11 10	76,855 9 2	20,754 6 0	246,124 15 5	862,127 19 10	1,224,631 15 3
<i>Assets.</i>							
Land	2,317 14 6	300 0 0	35,926 2 0	113 10 0	87,397 0 0	17,528 9 7	143,582 16 1
Permanent improvements	6,861 11 1	959 11 5	13,585 0 2	4,258 11 5	29,741 14 2	9,905 0 1	65,311 8 4
Furniture, fittings, and fixtures	1 0 6	1 1 8	455 2 9	17 12 4	1,017 11 3	3,271 1 2	4,763 9 8
Libraries	0 2 0	..	29 7 0	9 18 9	1 11 9	3,174 8 9	3,215 8 3
Technical instruments and equipment	1 4 10	..	82 16 7	6 5 9	11 0 2	3,632 15 9	3,734 3 1
Mechanical office appliances	..	..	1 0 0	..	15 9 8	298 6 1	314 15 9
Implements and tools	607 11 7	11 8 2	1,633 12 0	1,843 2 7	1,730 15 8	1,055 11 5	6,882 1 5
Transport	3 10 0	..	4 14 3	..	1,015 10 6	7,636 11 2	8,660 5 11
Sundry advances	..	..	..	..	..	15 4 10	15 4 10
Establishment expenses	..	..	..	..	334 11 0	..	334 11 0
Dairy Co. shares	..	..	..	..	15 0 0	..	15 0 0
Live-stock	1,002 4 6	..	8,794 1 6	452 19 9	25,003 19 5	564 3 0	35,817 8 2
Farm crops and stores	378 11 10	2,683 3 5	5,896 19 6	12,907 13 6	1,462 16 2	8,042 1 10	31,371 6 3
Sundry debtors—							
General	134 7 2	1 2 0	177 5 4	18 2 10	2,026 4 9	14,894 4 1	17,251 6 2
Departmental	19 7 0	14 19 0	2 12 2	22 7 3	..	9,636 5 2	9,695 10 7
Amounts paid in advance	..	..	..	7 10 0	..	39 14 4	47 4 4
Deposits	..	..	205 14 3	..	..	..	205 14 3
Profit and loss	3,311 8 0	..	10,061 1 8	..	7,708 4 2	780,252 3 5	801,332 17 3
Writings-off Suspense	..	..	..	..	..	2,181 19 2	2,181 19 2
Treasury Adjustment Account	..	159 6 2	..	1,096 11 10	88,643 6 9	..	89,899 4 9
	14,638 13 0	4,130 11 10	76,855 9 2	20,754 6 0	246,124 15 5	862,127 19 10	1,224,631 15 3

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

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.

## AIR DEPARTMENT.

## CIVIL AVIATION.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Pay: Technical staff and proportion of Civil administration staff .. .. .		3,745	0	0	Fees under Air Navigation Act, 1931 .. .. .		525	2	0
Advertising, books, &c. .. .. .			4	16	0	Balance carried down .. .. .	42,029	9	3
Aeradio services .. .. .		952	1	2					
Expenses in connection with aircraft-landing grounds .. .. .		4,674	5	6					
Freight, cartage, and shipping charges .. .. .		164	18	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 equipment .. .. .		298	4	9					
Meteorological services .. .. .		8,132	17	8					
Overtime and meal allowances .. .. .		190	15	8					
Postages and telegrams .. .. .		87	5	10					
Printing and stationery .. .. .		121	16	2					
Rent of offices .. .. .		257	17	9					
Subsidies to commercial air services .. .. .		22,500	0	0					
Telephone services .. .. .		105	12	4					
Travelling, transfer, and removal expenses .. .. .		449	15	10					
Depreciation: aircraft, motor-vehicles, and equipment .. .. .		438	3	5					
		<u>£42,554</u>	<u>11</u>	<u>3</u>			<u>£42,554</u>	<u>11</u>	<u>3</u>
		£	s.	d.			£	s.	d.
Balance brought down .. .. .		42,029	9	3	Excess of expenditure over income .. .. .		42,161	17	8
Interest on capital .. .. .		132	8	5					
		<u>£42,161</u>	<u>17</u>	<u>8</u>			<u>£42,161</u>	<u>17</u>	<u>8</u>

## ROYAL NEW ZEALAND AIR FORCE.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Pay .. .. .		70,794	4	9	Rents receivable .. .. .		1,160	12	4
Advertising, books, &c. .. .. .		517	9	6	Purchase of discharges .. .. .		80	0	0
Expenses in connection with personnel overseas .. .. .		5,062	4	1	Recoveries on account of expenditure in previous years: sale of surplus stores .. .. .		2,571	6	5
Fees and grants to aero clubs for training pilots .. .. .		19,469	3	1	Balance carried down .. .. .		175,916	9	8
Freight, cartage, and shipping charges .. .. .		9,891	7	5					
Fuel, lighting, power, and water .. .. .		2,535	10	1					
Grants to bands .. .. .		79	12	4					
Maintenance of aircraft, marine craft, motor-vehicles, equipment, stores, furniture, &c. .. .. .		21,540	13	8					
Maintenance of land and buildings .. .. .		744	12	2					
Medical expenses, compensation, and fees for examinations .. .. .		1,621	5	10					
Overtime and meal allowance .. .. .		502	19	7					
Payments to Air Ministry on account of personnel on loan .. .. .		852	4	3					
Postages, telegrams, and rent of boxes .. .. .		271	9	4					
Printing and stationery .. .. .		1,191	5	1					
Rations, supplies, and general upkeep of personnel .. .. .		3,198	7	4					
Rent of offices .. .. .		654	15	10					
Stores lost, broken, destroyed, &c., and written off .. .. .		8,695	2	4					
Sundries .. .. .		20	4	9					
Telephone services .. .. .		659	13	8					
Training and refresher courses .. .. .		1,822	10	1					
Travelling, transfer, and removal expenses .. .. .		3,214	6	6					
Uniform grants and allowances .. .. .		1,434	6	4					
Depreciation—		£	s.	d.					
Buildings .. .. .		9,439	19	3					
Aircraft, &c. .. .. .		15,234	0	10					
Furniture .. .. .		237	16	1					
Mechanical appliances .. .. .		38	3	2					
Libraries .. .. .		5	1	1					
		<u>24,955</u>	<u>0</u>	<u>5</u>			<u>£179,728</u>	<u>8</u>	<u>5</u>
		<u>£179,728</u>	<u>8</u>	<u>5</u>			<u>£179,728</u>	<u>8</u>	<u>5</u>
		£	s.	d.			£	s.	d.
Balance brought down .. .. .		175,916	9	8	Excess of expenditure over income .. .. .		196,061	17	7
Interest on capital .. .. .		20,145	7	11					
		<u>£196,061</u>	<u>17</u>	<u>7</u>			<u>£196,061</u>	<u>17</u>	<u>7</u>



## ARMY DEPARTMENT.

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

	Army Headquarters.	Northern District.	Central District.	Southern District.	Totals.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay: Military, Civil, and Territorial .. .. .	41,046 0 5	16,284 4 2	12,368 6 7	5,815 13 10	75,514 5 0
Grants for rifle-shooting entry fees for competitors, and purchase and engraving of medals, &c.	45 13 2	1 4 6	..	..	46 17 8
Medical examinations, attention, and hospital charges	164 18 1	181 10 0	42 11 6	41 17 0	430 16 7
Advertising, office expenses, printing, stationery, postage, telegrams, telephones, repairs, cleaning, and laundering	2,094 14 5	750 5 11	397 13 10	398 12 8	3,641 6 10
Hire and maintenance of drill-halls, offices, buildings, parade-grounds, camps, rifle ranges, &c.	779 4 4	5,878 7 5	2,804 3 10	1,723 6 5	11,185 2 0
Compensation for sickness and accidents due to military service	116 16 10	14 4 9	104 0 9	12 11 3	247 13 7
Rations, forage, fuel, light, and water .. .. .	1,524 10 5	2,129 9 4	588 11 0	992 12 8	5,235 3 5
Legal expenses and Courts of inquiry .. .. .	14 7 8	..	..	6 13 5	21 1 1
Travelling allowances and expenses, removal expenses, rail, steamer, train, motor, and ferry fares, freights, cartage, and motor licenses	2,632 19 9	2,453 11 9	1,295 17 3	1,600 1 3	7,982 10 0
Horses: Hire and maintenance .. .. .	18 1 6	140 14 8	343 2 0	318 3 8	820 1 10
Horses died or destroyed and written off .. .. .	..	57 5 1	32 10 0	156 0 0	245 15 1
Clothing, stores, and ammunition .. .. .	5,618 19 9	393 12 7	592 9 0	427 6 3	7,032 7 7
Stores lost, broken, destroyed, and written off .. .. .	2,934 9 5	4 17 6	3 7 3	2 1 8	2,944 15 10
Allowances and expenses of officers undergoing training abroad	9,862 1 2	..	..	..	9,862 1 2
Technical education of Instructors .. .. .	0 15 6	1 8 8	6 15 0	14 15 9	23 14 11
<i>Rifle Clubs.</i>					
Proportion pay of military staff .. .. .	45 8 2	250 0 0	250 0 0	250 0 0	795 8 2
Rail fares .. .. .	..	18 15 4	69 17 2	..	88 12 6
Small-arms ammunition issued free and at less than cost	703 18 4	1,357 1 3	4,217 3 11	4,637 0 0	10,915 3 6
Proportion cost of maintenance of ranges and buildings used	..	50 0 0	125 0 0	150 0 0	325 0 0
Miscellaneous charges .. .. .	..	11 18 11	25 9 2	57 4 2	94 12 3
Grant towards visit of team of New Zealand riflemen to Australia	350 0 0	..	..	..	350 0 0
<i>Non-effective Services.</i>					
Contributions to pensions of Imperial officers and N.C.O.'s on loan	141 16 6	..	..	..	141 16 6
Depreciation on—					
Buildings .. .. .	883 16 9	7,681 12 8	2,967 16 10	2,907 16 1	14,441 2 4
Libraries .. .. .	43 5 0	5 19 1	1 18 10	11 6 3	62 9 2
Motor-vehicles .. .. .	158 10 9	1,421 0 8	1,719 6 9	..	3,298 18 2
Furniture .. .. .	..	268 13 8	401 6 3	..	669 19 11
	69,180 7 11	39,355 17 11	28,357 6 11	19,523 2 4	156,416 15 1
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Excess of expenditure over income brought down .. .. .	68,722 17 2	38,024 18 5	25,276 11 2	17,214 11 7	149,238 18 4
Interest on capital .. .. .	13,121 12 6	12,374 17 0	7,398 9 2	5,163 6 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
<i>Cr.</i>					
Rents of buildings and quarters, light, and water—				£ s. d.	£ s. d.
Army Headquarters .. .. .	..	..	..	321 15 2	..
Northern District .. .. .	..	..	..	691 6 8	..
Central District .. .. .	..	..	..	1,139 17 2	..
Southern District .. .. .	..	..	..	1,532 11 8	..
					3,685 10 8
Grazing rights on rifle ranges and reserves—					
Army Headquarters .. .. .	..	..	..	20 8 1	..
Northern District .. .. .	..	..	..	204 18 8	..
Central District .. .. .	..	..	..	1,269 14 0	..
Southern District .. .. .	..	..	..	421 15 1	..
					1,916 15 10
Fines: Army Headquarters .. .. .	..	..	..	..	20 7 6
Purchases of discharges—					
Army Headquarters .. .. .	..	..	..	95 0 0	..
Northern District .. .. .	..	..	..	70 0 0	..
Central District .. .. .	..	..	..	60 0 0	..
Southern District .. .. .	..	..	..	35 0 0	..
					260 0 0
Use of horses—					
Northern District .. .. .	..	..	..	364 14 2	..
Central District .. .. .	..	..	..	611 4 7	..
Southern District .. .. .	..	..	..	319 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 charging interest on capital—				£ s. d.	£ s. d.
Army Headquarters .. .. .	..	..	..	81,844 9 8	..
Northern District .. .. .	..	..	..	50,399 15 5	..
Central District .. .. .	..	..	..	32,675 0 4	..
Southern District .. .. .	..	..	..	22,377 17 11	..
					187,297 3 4
					£187,297 3 4
	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 (Territorials and Cadets), exclusive of non-effective services and interest on capital	2 14 3	3 13 11	2 8 5	1 4 8	5 1 8
Cost of assistance to rifle clubs per head of members	3 12 1	1 12 7	2 5 0	2 6 3	2 4 8

ARMY DEPARTMENT—*continued.*

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

	Northern District.	Central District.	Southern District.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay: Military, Civil, and Territorial .. .. .	23,868 7 10	23,655 16 10	27,489 18 9	75,014 3 5
Clothing, stores, and ammunition .. .. .	13,994 17 4	12,039 19 3	15,982 2 2	42,016 18 9
Medical fees, attention, and hospital charges, and compensation for sickness and accidents .. .. .	548 7 8	110 3 11	534 1 10	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, parade-grounds, rifle-ranges, camps, launches, &c. .. .. .	591 6 8	797 1 3	639 10 9	2,027 18 8
Rations, forage, fuel, light, and water .. .. .	3,214 3 6	4,161 16 11	4,707 4 9	12,083 5 2
Subsidies to officers' clubs .. .. .	112 10 0	62 10 0	125 0 0	300 0 0
Horses, hire and maintenance of .. .. .	395 5 0	620 13 9	238 1 0	1,253 19 9
Prizes for rifle-shooting .. .. .	132 19 6	56 2 1	70 10 0	259 11 7
Grants towards maintenance of Regiments and bands .. .. .	598 6 8	638 6 8	673 6 8	1,910 0 0
Travelling allowances and expenses, rail, steamer, motor, and ferry fares, freights, cartage, and motor licenses .. .. .	7,079 10 0	7,112 3 3	8,581 5 2	22,772 18 5
Stores lost, broken, destroyed, &c., and written off .. .. .	101 16 5	123 10 9	111 3 7	336 10 9
Pay and other expenses incidental to Special Reservists .. .. .	2,592 5 7	2,588 10 7	2,827 9 4	8,008 5 6
Schools of Instruction, expenses in connection with .. .. .	3,016 6 11	1,930 8 3	1,674 18 11	6,621 14 1
Funeral expenses .. .. .	30 12 0	..	83 3 6	113 15 6
	58,143 14 5	54,924 2 0	65,057 7 9	178,125 4 2
<i>Balance brought down</i> .. .. .	58,143 14 5	54,924 2 0	65,057 7 9	178,125 4 2
<i>Interest on capital</i> .. .. .	5,474 14 6	5,885 4 5	4,814 11 8	16,174 10 7
	63,618 8 11	60,809 6 5	69,871 19 5	194,299 14 9
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Balance carried down</i> .. .. .	58,143 14 5	54,924 2 0	65,057 7 9	178,125 4 2
	58,143 14 5	54,924 2 0	65,057 7 9	178,125 4 2
<i>Excess of expenditure over income after charging interest on capital</i> .. .. .	63,618 8 11	60,809 6 5	69,871 19 5	194,299 14 9
	63,618 8 11	60,809 6 5	69,871 19 5	194,299 14 9
<i>Cost per head of Territorials—</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Exclusive of Headquarters administrative expenses and interest on capital .. .. .	20 8 0	18 14 8	20 10 6	19 18 0
Including Headquarters administrative expenses .. .. .	26 16 2	23 17 4	24 9 5	24 19 8

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

	Northern District.	Central District.	Southern District.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay: Military, Civil, and Territorial .. .. .	3,709 9 10	6,429 11 5	7,663 4 9	17,802 6 0
Clothing, stores, and ammunition .. .. .	1,825 6 4	1,917 18 10	1,663 4 7	5,406 9 9
Medical fees, attention, and hospital charges .. .. .	..	0 4 6	0 12 8	0 17 2
Advertising, office expenses, printing, and stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c. .. .. .	98 3 7	114 1 2	151 14 8	363 19 5
Hire and maintenance of drill-halls, offices, buildings, parade-grounds, rifle ranges, camps, launches, &c. .. .. .	69 18 8	204 4 8	26 7 4	300 10 8
Rations, forage, fuel, light, and water .. .. .	68 19 5	375 1 10	313 17 5	757 18 8
Subsidies to officers' clubs .. .. .	62 10 0	62 10 0	125 0 0	250 0 0
Horses, hire and maintenance of .. .. .	4 15 10	3 10 0	..	8 5 10
Prizes for rifle-shooting and entry fees for Empire Competition .. .. .	53 1 8	61 17 1	72 16 9	187 15 6
Travelling allowances and expenses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses .. .. .	569 13 3	795 10 5	558 15 2	1,923 18 10
Stores lost, broken, destroyed, &c., and written off .. .. .	19 19 8	15 1 7	16 18 0	51 19 3
	6,481 18 3	9,979 11 6	10,592 11 4	27,054 1 1
<i>Balance brought down</i> .. .. .	6,481 18 3	9,979 11 6	10,592 11 4	27,054 1 1
<i>Interest on capital</i> .. .. .	980 2 8	1,257 14 0	1,666 6 2	3,904 2 10
	7,462 0 11	11,237 5 6	12,258 17 6	30,958 3 11
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Balance carried down</i> .. .. .	6,481 18 3	9,979 11 6	10,592 11 4	27,054 1 1
	6,481 18 3	9,979 11 6	10,592 11 4	27,054 1 1
<i>Excess of expenditure over income after charging interest on capital</i> .. .. .	7,462 0 11	11,237 5 6	12,258 17 6	30,958 3 11
	7,462 0 11	11,237 5 6	12,258 17 6	30,958 3 11
<i>Cost per head of Senior Cadets—</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Exclusive of Headquarters administrative expenses and interest on capital .. .. .	1 7 0	2 2 2	1 14 5	1 14 6
Including Headquarters administrative expenses .. .. .	7 15 2	7 4 10	5 13 4	6 16 2

ARMY DEPARTMENT—*continued.*

## ARMY ORDNANCE STORES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Pay: Military and Civil .. .. .	32,314	17	4	Hire of stores .. .. .	737	17	0
Medical fees .. .. .	1	0	6	Excess of expenditure over income carried down	44,201	8	1
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, and laundering .. .. .	1,510	10	8				
Maintenance of buildings, lighting, fuel, water, &c.	1,459	10	0				
Travelling allowances and expenses, removals, transport, freight, and cartage .. .. .	6,113	11	9				
Clothing, stores, and ammunition .. .. .	723	13	7				
Stores lost, broken, &c., and written off .. .. .	1,393	13	2				
Depreciation—							
Buildings .. .. .	1,224	11	6				
Motor-vehicles .. .. .	197	16	7				
	<u>£44,939</u>	<u>5</u>	<u>1</u>		<u>£44,939</u>	<u>5</u>	<u>1</u>
	£	s.	d.		£	s.	d.
Excess of expenditure over income brought down	44,201	8	1	Excess of expenditure over income after charging	110,546	4	8
Interest on capital .. .. .	66,344	16	7	interest on capital .. .. .	110,546	4	8
	<u>£110,546</u>	<u>4</u>	<u>8</u>		<u>£110,546</u>	<u>4</u>	<u>8</u>

## "JANIE SEDDON" LAUNCH REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Pay of crew .. .. .	1,468	5	4	Hire .. .. .	1,611	17	5
Deck and engine-room stores .. .. .	175	5	10	Towing targets and other departmental charges ..	433	2	0
Fuel and water .. .. .	293	16	10	Excess of expenditure over income carried down ..	332	9	2
Maintenance, repairs, slip dues, &c. .. .. .	172	14	1				
License fees and telephone .. .. .	43	5	0				
Depreciation on vessel .. .. .	224	1	6				
	<u>£2,377</u>	<u>8</u>	<u>7</u>		<u>£2,377</u>	<u>8</u>	<u>7</u>
	£	s.	d.		£	s.	d.
Excess of expenditure over income brought down ..	332	9	2	Excess of expenditure over income after charging	339	11	1
Interest on capital .. .. .	7	1	11	interest on capital .. .. .	339	11	1
	<u>£339</u>	<u>11</u>	<u>1</u>		<u>£339</u>	<u>11</u>	<u>1</u>

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

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital account—				Land .. .. .	268,163	11	10
Public Works Fund .. .. .	82,127	0	11	Buildings .. .. .	435,143	12	1
Consolidated Fund .. .. .	3,087,437	4	3	Military stores and equipment—			
	<u>3,169,564</u>	<u>5</u>	<u>2</u>	Armament, heavy-gun, and	£	s.	d.
Creditors—				small-arms ammunition	1,037,017	2	5
Departmental .. .. .	4,760	15	9	Ordnance Depot stocks at			
Sundry .. .. .	6,517	8	8	vocabulary prices ..	1,058,850	17	2
	<u>11,278</u>	<u>4</u>	<u>5</u>	Unit equipment and			
Rents received in advance .. .. .				clothing stocks ..	331,953	19	9
Nelson Rifle Prize Fund .. .. .				Motor-vehicles .. .. .	33,626	4	9
Writing-off, Suspense Account .. .. .					<u>2,461,448</u>	<u>4</u>	<u>1</u>
Treasury Adjustment Account .. .. .				Horses .. .. .	2,510	12	3
	<u>530,204</u>	<u>12</u>	<u>5</u>	Army Service Corp supplies .. .. .	1,285	10	11
	<u>£3,717,309</u>	<u>0</u>	<u>0</u>	Office furniture .. .. .	1,012	16	0
				Mechanical appliances .. .. .	506	8	0
				Libraries .. .. .	507	17	8
				Stationery and publications .. .. .	8,612	12	1
				Stamps .. .. .	241	14	2
				Medals and decorations .. .. .	4,190	1	5
				Defence vessel "Janie	£	s.	d.
				Seddon .. .. .	65	7	2
				Coal and oil supplies aboard	13	3	8
					<u>78</u>	<u>10</u>	<u>10</u>
				Wireless installation, short-			
				wave .. .. .	205	16	1
				Rents accrued .. .. .	117	9	9
				Debtors—			
				Departmental .. .. .	236	12	0
				Sundry .. .. .	334	4	0
					<u>570</u>	<u>16</u>	<u>0</u>
				Fire loss, Suspense Account .. .. .	3,140	8	10
				Assets in Suspense .. .. .	5,003	19	1
				Nelson Rifle Prize Fund .. .. .	1,000	0	0
				Balance of interest on same	128	1	2
					<u>1,128</u>	<u>1</u>	<u>2</u>
				Excess of expenditure over			
				income—			
				Ordnance Revenue Account	110,546	4	8
				Headquarters Revenue	187,297	3	4
				Account .. .. .	194,299	14	9
				Territorials Revenue Ac-	30,958	3	11
				count .. .. .	339	11	1
				Cadets Revenue Account ..	<u>523,440</u>	<u>17</u>	<u>9</u>
				"Janie Seddon" Revenue			
				Account .. .. .	<u>£3,717,309</u>	<u>0</u>	<u>0</u>
					<u>£3,717,309</u>	<u>0</u>	<u>0</u>

H. TURNER, Army Secretary.

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.—1 [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.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries .. .. .	23,952	17 1	Work done .. .. .	1,730	17 1
Freight, cartage, &c. .. .. .	16	17 8	Sale of publications .. .. .	437	6 6
Fuel, light, and office cleaning .. .. .	188	10 9	Excess of expenditure over income .. .. .	31,908	17 3
Maintenance of mechanical appliances .. .. .	49	11 0			
Overtime and meal allowance .. .. .	31	12 6			
Postage and telegrams .. .. .	889	12 10			
Printing and stationery .. .. .	1,171	7 10			
Rent of offices .. .. .	738	8 3			
Preparation of statistical publications .. .. .	3,896	5 4			
Collection of statistics .. .. .	2,531	19 0			
Telephone services .. .. .	97	10 7			
Travelling-expenses .. .. .	24	12 0			
Miscellaneous expenses .. .. .	39	3 10			
Census, 1936 .. .. .	378	12 3			
Depreciation .. .. .	69	19 11			
	<u>£34,077</u>	<u>0 10</u>		<u>£34,077</u>	<u>0 10</u>
	£	s. d.		£	s. d.
Balance brought down .. .. .	31,908	17 3	Sale of obsolete material .. .. .	10	0 0
Interest on capital .. .. .	56	15 1	Balance, net loss .. .. .	31,955	12 4
	<u>£31,965</u>	<u>12 4</u>		<u>£31,965</u>	<u>12 4</u>

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

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account .. .. .	1,760	1 9	Furniture .. .. .	639	17 8
Creditors—			Mechanical appliances .. .. .	1,073	12 1
Sundry .. .. .	312	16 2	Library .. .. .	46	12 0
Departmental .. .. .	92	7 5	Payments in advance .. .. .	15	8 4
Treasury Adjustment Account .. .. .	31,611	7 5	Departmental debtors .. .. .	45	10 4
			Excess of expenditure over income .. .. .	31,955	12 4
	<u>£33,776</u>	<u>12 9</u>		<u>£33,776</u>	<u>12 9</u>

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 YEAR ENDED 31ST MARCH, 1938.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Administration expenses .. .. .	12,861	9 9	Accrued revenue—		
Rebates .. .. .	11,218	6 11	Rents .. .. .	245,373	4 4
Remissions under—			Interest on sales of land .. .. .	26,495	10 4
Land Act, 1924 .. .. .	3,723	7 3	Royalty .. .. .	9,680	15 10
Mortgagors Relief Acts .. .. .	19,110	10 1			
Deteriorated Land Act, 1925 .. .. .	280	15 10	Residue of receipts from mining district land-occupation leases paid to Public Account under section 317, Land Act, 1924 .. .. .		903 10 2
Discharged Soldiers Settlement Amendment Act, 1923 .. .. .	7	8 0	Interest under section 13, Land Laws Amendment Act, 1926 .. .. .	84,368	15 7
Thirds under section 139, Land Act, 1924 .. .. .	23,122	1 2	Interest under section 47, Land Laws Amendment Act, 1929 .. .. .	8,479	9 7
Irrecoverable rents: Writings-off in Suspense .. .. .	4,746	16 9	Recovery of bad debts .. .. .	486	1 3
Depreciation of buildings .. .. .	6,594	11 6	Miscellaneous .. .. .	46	1 8
Rent, McGregor Block .. .. .	95	11 4			
Sundry expenditure in respect of Crown land out of vote "Lands and Survey"—					
Rent, Aranui Block .. .. .	31	18 10			
Repairs to buildings .. .. .	242	16 6			
Eradication of noxious weeds .. .. .	9,004	6 0			
Extermination of rabbits .. .. .	3,664	17 5			
Special rates on Crown properties .. .. .	705	18 4			
Reclamation of sand-dunes .. .. .	633	19 4			
Refunds for improvements .. .. .	4,268	11 11			
Compensation for overlap of title .. .. .	10	19 9			
Repairs to landing-sheds, Big Bay and Martin Bay .. .. .	18	19 1			
Clearing, grassing, &c. .. .. .	152	0 5			
	18,734	7 7			
Balance carried down .. .. .	298,314	15 2			
	£375,833	8 9			
				£375,833	8 9
Interest on capital .. .. .	357,440	15 5	Balance brought down .. .. .	298,314	15 2
Balance, Thermal Springs District Account Revenue Account .. .. .	147	14 2	Balance, Mining District Land Occupation Account Revenue Account .. .. .	838	16 2
	£357,588	9 7	Balance: Loss for year .. .. .	58,434	18 3
				£357,588	9 7

## ORAKEI BLOCK ACCOUNT.

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

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Land on hand at cost, plus expenses of subdivision, roading, &c., as at 1st April, 1937 .. .. .	353,749	18 8	Sales: Net .. .. .	10,153	19 3
Cost of land taken on charge during year .. .. .	4,675	10 6	Land on hand at cost, plus expenses of subdivision, roading, &c., as at 31st March, 1938 .. .. .	348,635	13 2
Surveys and contingencies—					
Commission paid to land-agents .. .. .	293	7 6			
Insurance premiums .. .. .	2	4 0			
Building repairs .. .. .	12	18 0			
Rates .. .. .	22	16 7			
Legal expenses .. .. .	21	0 0			
Valuation expenses .. .. .	7	7 2			
	359	13 3			
Gross profit transferred to Profit and Loss Account .. .. .	4	10 0			
	£358,789	12 5			
				£358,789	12 5
Administration expenses .. .. .	142	4 0	Gross profit .. .. .	4	10 0
Depreciation reserve: Buildings .. .. .	77	18 6	Accrued interest, deferred payments .. .. .	2,533	19 11
Interest on purchase-money .. .. .	5,362	8 8	Accrued rent .. .. .	538	11 4
Interest on expenditure under section 417, Native Land Act, 1909 .. .. .	14,632	5 0	Balance: Net loss transferred to Crown Lands Account .. .. .	17,138	7 5
Rebate granted .. .. .	0	12 6			
	£20,215	8 8			
				£20,215	8 8

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

<i>Liabilities.</i>		£	s. d.	<i>Assets.</i>		£	s. d.
Crown Lands Account .. .. .	353,973	17 3		Land at cost, plus expenses of subdivision, roading, &c. .. .. .	348,635	13 2	
Land for Settlements Account .. .. .	46,286	14 2					
	400,260	11 5		Buildings .. .. .	2,597	10 0	
Rent Adjustment Account .. .. .	104	13 4		Less depreciation reserve .. .. .	669	5 2	
	£400,365	4 9			1,928	4 10	
				Debtors for—			
				D.P. instalment principal .. .. .	507	2 0	
				D.P. interest .. .. .	2,881	3 6	
				Rent .. .. .	32	10 0	
				Sales of land .. .. .	45,779	12 2	
					49,200	7 8	
				Interest, Adjustment Account .. .. .	600	19 1	
					£400,365	4 9	

CROWN LANDS ACCOUNT—*continued.*

## THERMAL SPRINGS DISTRICT ACT, 1910, ACCOUNT.

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

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.		
Amount due to—							Accrued rent .. .. .	1,492	3	5		
Rotorua Town .. .. .	1,382	10	9									
Administration expenses .. .. .	72	15	4									
				1,455	6	1						
Balance carried down .. .. .				36	17	4						
				£1,492	3	5				£1,492 3 5		
				£	s.	d.				£	s.	d.
Balance forward from previous year .. .. .				184	11	6	Balance brought down .. .. .			36	17	4
							Balance carried forward .. .. .			147	14	2
				£184	11	6				£184	11	6

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

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land—			
Public Works Fund: Revenue-earning ..	5,902,483	9	10	Leased .. .. .	5,853,270	7	1
	£	s.	d.	Unleased .. .. .	2,304,437	19	9
Consolidated Fund .. .. .	5,941,121	11	0	Provisional State Forest..	688,295	5	4
Transferred from Discharged				Areas subject to section 8,			
Soldiers Settlement Ac-				Land Laws Amendment			
count .. .. .	229,476	2	0	Act, 1929 .. .. .	35,673	16	11
				Areas subject to operations			
	6,170,597	13	0	of Small Farms (Relief			
				of Unemployment) Act,			
Revenue-earning .. .. .	3,196,446	8	9	1932-33 .. .. .	18,643	4	4
Non-revenue-earning .. .. .	2,974,151	4	3	Areas included in land for			
				Settlements estates .. .. .	211,986	19	11
	6,170,597	13	0				
	12,073,081	2	10	Interests in land—			
Reserve Account of assets transferred from				Property Account freehold			
Discharged Soldiers Settlement Account ..	488,277	18	2	(Discharged Soldiers			
Buildings Account: Equity in buildings and				Settlement Account) ..	102,546	15	7
improvements due to outgoing lessees ..	2,258	16	10	Property Account leasehold			
Unpaid purchase-money in respect of Native				(Discharged Soldiers			
land acquired (on account of rates, suc-				Settlement Account) ..	28,941	10	3
cession duty, &c., payable by Natives) ..	481	4	3				
Sundry creditors—	£	s.	d.	Undivided interest in land—			
Rents, &c., paid in advance .. .. .	2,799	5	9	Crown interests in consoli-			
Royalties paid in advance .. .. .	19	9	3	dation schemes—			
Interest paid in advance .. .. .	197	17	11	Tokerau Native Land			
Departmental .. .. .	8	10	0	Court District .. .. .	32,045	7	9
Miscellaneous .. .. .	1,124	8	6	Wajariki Native Land			
				Court District .. .. .	11,550	10	3
	44,19	11	5	Waikato Maniapoto			
Suspense Account: Credits under Deteriorated				Native Land Court			
Land Act, 1925 .. .. .	502	16	1	District .. .. .	24,765	4	1
Rents and interest charged in advance ..	73,808	4	7	Mohaka Consolidation			
Interest on capital invested in Orakei Block ..	214,988	3	7	Scheme .. .. .	8,971	13	4
Mining claims: Deposits by miners .. .. .	41	5	4	Northern Waiau Con-			
Writings-off in Suspense .. .. .	68,876	7	2	solidation Scheme ..	6,721	13	7
Treasury Adjustment Account .. .. .	325,501	18	8	Interests acquired for cash			
				in sundry Native blocks	92,275	5	0
				Proceeds of sale of Crown			
				land, &c., paid to Land			
				for Settlements Account			
				under section 20, Land			
				Act, 1924—			
				Sales of Crown land ..	2,625,575	17	5
				Sales of buildings on			
				Crown land .. .. .	27,494	13	9
				Expenditure on surveys of			
				Crown land .. .. .			
				Buildings on Crown land ..	4,953	13	8
				Less depreciation reserve..	478	11	8
				Improvements on Crown land			
Carried forward .. .. .	13,251,967	8	11	Carried forward .. .. .	12,084,296	8	0

CROWN LANDS ACCOUNT—*continued.*BALANCE-SHEET AS AT 31ST MARCH, 1938—*continued.*

<i>Liabilities—continued.</i>			<i>Assets—continued.</i>		
	£	s. d.		£	s. d.
Brought forward .. .. .	13,251,967	8 11	Brought forward .. .. .	12,084,296	8 0
			Balance of purchasing-price of improvements payable by incoming lessees—		
			Capital .. .. .	2,073	0 3
			Instalments—		
			Principal .. .. .	118	7 1
			Interest .. .. .	67	9 6
					2,258 16 10
			Advances for grass-seed, &c.		4,628 14 8
			Orakei Block ( <i>vide</i> subsidiary balance-sheet) .. .. .		353,973 17 3
			McGregor Block .. .. .	5,722	15 6
			Less depreciation reserve ..	2,491	11 4
					3,231 4 2
			Expenditure under section 522, Native Land Act, 1931, on areas of Native Land		1,331 4 9
			Sundry debtors—		
			Rents .. .. .	159,033	2 8
			Royalties .. .. .	1,286	8 11
			Interest on sales .. .. .	32,556	16 3
			Interest on advances .. .. .	53	14 1
			Realization Account (Discharged Soldiers Settlement Account) .. .. .	78,887	5 1
			Miscellaneous advances (Discharged Soldiers Settlement Account) .. .. .	20	15 7
			Interest on miscellaneous 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 .. .. .	5,569	12 10
			Small Farms Scheme, for rents accrued .. .. .	143	11 5
			Departmental .. .. .	2	4 2
			Miscellaneous .. .. .	2,396	16 3
					280,217 6 3
			Interest under section 13, Land Laws Amendment Act, 1926		206,081 3 7
			Postponements of rent and interest—		
			Under Land Act, 1924 .. .. .	5,921	6 7
			Under Mortgage Relief Acts	1,964	18 3
					7,886 4 10
			Interest on sales accrued but not due .. .. .		6,367 7 7
			Losses in Suspense .. .. .		68,876 7 2
			Profit and Loss Account: Orakei Block .. .. .		172,480 4 3
			Revenue: Loss for year carried forward .. .. .		58,434 18 3
			Cash—		
			Receiver General's Deposit Account .. .. .	41	5 4
			Local Bodies' Deposit Account of Receivers of Land Revenue—		
			Mining district land-occupation leases .. .. .	1,824	2 8
			Thermal Springs District Act, 1910, leases .. .. .	38	3 4
					1,903 11 4
					£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 Os. 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.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	
Balance at 1st April, 1937 .. .. .		69	12	3	Interest on advances .. .. .	1,748	17	2
Interest, Public Works Fund: Capital .. .. .	1,690	11	7	Balance carried down .. .. .		11	6	8
	<u>£1,760</u>	<u>3</u>	<u>10</u>			<u>£1,760</u>	<u>3</u>	<u>10</u>

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

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.			
Capital Account: Public Works Fund .. .. .		44,039	2	8	Advances under section 26, Agriculture (Emergency Powers) Act, 1934 .. .. .	43,193	18	0	Cash in hands of State Advances Corporation .. .. .	2,009	13	0	Sundry debtors for interest .. .. .	3	0	4
Treasury Adjustment Account .. .. .		1,467	2	0	Cash in hands of State Advances Corporation .. .. .	2,009	13	0	Sundry debtors for principal instalments .. .. .	24	19	4	Interest accrued but not due .. .. .	404	5	5
Sundry creditors .. .. .			3	13	10	Revenue Account .. .. .			11	6	8					
Sundry accounts in credit—	£	s.	d.													
Interest on advances .. .. .	73	7	8													
Principal instalments .. .. .	63	16	7													
				137	4	3										
				<u>£45,647</u>	<u>2</u>	<u>9</u>							<u>£45,647</u>	<u>2</u>	<u>9</u>	

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.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.			
Balance from separate accounts—							Income from—									
Primary education .. .. .		2,686,683	13	10	Primary-education reserves .. .. .	147,153	3	11	National endowment .. .. .	101,721	5	8	Balance as per balance-sheet .. .. .	4,018,141	11	1
Post-primary education .. .. .		875,822	3	9	149,580	10	9									
Higher education .. .. .		149,580	10	9	178,268	6	1									
Training of teachers .. .. .		178,268	6	1	133,043	8	0									
Native education .. .. .		133,043	8	0	3,105	4	3									
Physical training .. .. .		3,105	4	3	2,465	17	4									
Examinations .. .. .		2,465	17	4	51,175	18	6									
Miscellaneous .. .. .		51,175	18	6	186,870	18	2									
Special schools and child welfare .. .. .		186,870	18	2												
				<u>£4,267,016</u>	<u>0</u>	<u>8</u>							<u>£4,267,016</u>	<u>0</u>	<u>8</u>	

*Head Office Administration.*

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.			
Salaries .. .. .		39,078	18	1	Payment by Teachers' Superannuation Fund for clerical work, postage, and printing and stationery .. .. .	1,010	0	0	Sale of publications .. .. .	20	7	10	Recovery of salaries of officers for services in connection with Electrical Wiremen's Examinations .. .. .	90	0	0
Travelling-expenses .. .. .		1,012	10	4	234	8	8									
Office requisites, advertising, &c. .. .. .		234	8	8	1,123	9	4									
Telephones .. .. .		344	1	10	1,623	15	0									
Printing and stationery .. .. .		1,142	16	5	64	8	3									
Postage .. .. .		1,123	9	4	445	0	0									
Rent of offices (Government Buildings) .. .. .		1,623	15	0	71	0	0									
Rent of other offices .. .. .		64	8	3												
Depreciation on furniture and office appliances .. .. .		445	0	0												
Interest on capital .. .. .		71	0	0												
<i>Education Gazette</i> —	£	s.	d.													
Salaries .. .. .	225	0	0													
Printing .. .. .	1,004	8	7													
Postage .. .. .	141	9	4													
Sundries .. .. .	23	0	4													
				<u>1,393</u>	<u>18</u>	<u>3</u>										
				<u>£46,534</u>	<u>6</u>	<u>2</u>							<u>£46,534</u>	<u>6</u>	<u>2</u>	

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Head Office salaries and administration charges		16,051	16	3	Recovery from Fire Insurance Fund ..		7,291	0	5
Public schools—	£ s. d.				Amount due for work to be completed ..		5,493	3	0
Teachers' salaries ..	1,748,746 14 7				School buildings: Rent of school buildings and residences ..		1,015	16	6
Teachers' house allowances ..	41,632 10 4				Inspection: Fees for special examinations ..		32	4	9
Teachers' removal expenses ..	1,842 13 7				Teachers' appeal fees ..		36	14	6
		1,792,221	18	6	School Journal sales ..		65	17	8
Manual instruction—					Miscellaneous: Recoveries for education of foreign children ..		69	7	6
Salaries ..	65,914 10 6				Balance, carried to General Income and Expenditure Account ..		2,686,683	13	10
Capitation for incidentals ..	22,758 5 6								
Handwork materials ..	13,926 8 3								
Grants for agricultural clubs ..	945 8 10								
Grants for swimming instruction ..	1,760 0 0								
		105,304	13	1					
School and class libraries, including books supplied to pupils in necessitous cases ..		6,584	6	11					
Maintenance of school buildings, &c.—									
Grants to Boards for maintenance and cost of improvements to school grounds ..	160,595 4 3								
Less part charged to post-primary for maintenance of district high schools (secondary departments) ..	4,125 0 0								
		156,470	4	3					
Alterations to buildings to diminish danger from earthquake ..	1,273 16 8								
Rebuilding of schools destroyed by fire ..	9,501 18 5								
Due for work to be completed ..	5,493 3 0								
School Committee allowances, £156,377 8s. 3d.; less part charged to post-primary for district high schools (secondary departments), £3,885 ..	152,492 8 3								
Rents for buildings for school purposes ..	4,313 7 7								
		329,544	18	2					
Inspection of schools—									
Inspectors' salaries ..	28,037 14 10								
Less charged to grading of teachers, £2,199 16s. 2d.; less charged to Head Office administration, £1,640 ..	3,839 16 2								
		24,197	18	8					
Travelling-expenses ..	8,098 0 2								
Office requisites (including depreciation on furniture) ..	224 9 11								
Clerical assistance ..	299 15 0								
Transfer and removal expenses ..	691 2 2								
Telephones ..	81 13 10								
		33,592	19	9					
Registration and grading of teachers—									
Head Office salaries and administration ..	1,373 16 5								
Portion of Inspectors' salaries ..	2,049 16 2								
Expenses of appeals ..	145 17 7								
Printing and stationery ..	92 6 8								
		3,661	16	10					
Conveyance of pupils and instructors, including depreciation on departmental buses ..		129,757	17	2					
Education Boards: Grants for administration and general purposes ..	36,546 1 3								
Less part charged to post-primary for district High schools (secondary Departments) ..	907 0 0								
		35,639	1	3					
Correspondence School (Primary Department)—									
Head Office administration ..	75 0 0								
Salaries ..	10,862 3 4								
Books and stationery, £1,160 12s. 7d.; less recoveries from parents, £474 18s. 11d. ..	685 13 8								
Cleaning, lighting, heating, &c. ..	136 13 7								
Manual instruction ..	118 11 6								
Depreciation on furniture ..	77 0 0								
Depreciation on library ..	78 0 0								
Postage ..	887 6 1								
Rent of offices ..	205 0 0								
Telephone ..	22 6 3								
Interest on capital ..	75 0 0								
Sundries ..	73 16 2								
		13,296	10	7					
Carried forward ..		2,465,655	18	6	Carried forward ..		2,700,687	18	2



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

<i>Expenditure—continued.</i>				<i>Income—continued.</i>			
	£	s.	d.		£	s.	d.
Brought forward .. .. .	764,264	16	0	Brought forward .. .. .	929,461	3	4
Conveyance of pupils and instructors .. .. .	48,030	13	5				
Manual instruction .. .. .	6,120	6	7				
Scholarships: War bursaries .. .. .	3,742	2	5				
Correspondence School (secondary department)—							
Head Office administration .. .. .	75	0	0				
Salaries .. .. .	12,906	0	3				
Books and stationery, £2,103 19s. 4d.; less recoveries from parents, £905 12s. 9d. .. .. .	1,198	6	7				
Postage .. .. .	849	8	4				
Rent of offices .. .. .	166	0	0				
Telephone .. .. .	22	6	3				
Cleaning, lighting, and sundries .. .. .	200	14	2				
Depreciation on furniture .. .. .	154	0	0				
Interest on capital .. .. .	76	0	0				
Manual instruction .. .. .	39	1	6				
	15,686	17	1				
Purchase of typewriters for instructional purposes .. .. .	928	8	3				
Printing and stationery .. .. .	417	19	8				
Postage on school assignments during infantile-paralytic epidemic .. .. .	30	9	9				
School books supplied in necessitous cases .. .. .	532	0	0				
Grants towards cost of equipment for visual education .. .. .	100	0	0				
Valuation fees .. .. .	37	16	0				
Miscellaneous .. .. .	12	4	1				
Interest on capital .. .. .	89,557	10	1				
	£929,461	3	4		£929,461	3	4

*Higher Education.*

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Head office administration charges .. .. .	930	0	0	Balance, carried to General Income and Expenditure Account .. .. .	149,580	10	9
Grants to—							
New Zealand University and University colleges for general purposes, &c. .. .. .	66,929	14	0				
New Zealand University and University colleges, being share of national-endowment revenue collected, 1937–38 .. .. .	14,532	0	0				
Workers' Educational Association: Grants .. .. .	5,600	0	0				
Special assistance to deserving students .. .. .	120	9	0				
Scholarships and bursaries .. .. .	27,717	9	3				
Sundries .. .. .	25	18	6				
Interest on capital .. .. .	33,725	0	0				
	£149,580	10	9		£149,580	10	9

*Training of Teachers.*

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Head Office administration charges .. .. .	835	10	4	Balance, carried to General Income and Expenditure Account .. .. .	178,268	6	1
Training colleges—							
Salaries of staff (including extra staffs of practising schools in excess of the usual staff as public schools) .. .. .	30,152	18	0				
Special instruction .. .. .	3,504	12	10				
Science material .. .. .	720	15	2				
	34,378	6	0				
Allowances to students .. .. .	128,912	19	9				
University college fees .. .. .	5,691	1	0				
	134,604	0	9				
Printing and stationery .. .. .	55	19	1				
Training of teachers (other than students of training colleges) .. .. .	114	16	5				
Expenses of Selection Committee .. .. .	6	4	0				
Refund of boarding-allowance .. .. .	662	6	6				
Sundries .. .. .	3	3	0				
Interest on capital .. .. .	7,608	0	0				
	£178,268	6	1		£178,268	6	1

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

*Native Education.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Head Office salaries and administration charges ..		2,251	14	3	Recovery from Fire Insurance Fund ..		480	3	6
Native schools—	£ s. d.				Rent of buildings and sites ..		40	3	8
Salaries of teachers ..	89,063 17 3				Tauranga Endowment Reserve revenue ..		292	3	9
Manual instruction ..	1,157 16 4				Fees and fines ..		1	12	6
Books, schools requisites, &c. ..	1,583 4 3				Sale of old timber ..		9	2	5
Repairs to buildings, rents, &c. ..	7,079 13 1				Balance, carried to General Income and Expenditure Account ..		133,043	8	0
Miscellaneous ..	102 7 11								
Removal expenses of teachers ..	974 4 5								
Depreciation on buildings ..	5,679 0 0								
		105,640	3	3					
Conveyance and board of children ..		9,663	7	2					
Inspection—									
Salaries of Inspectors ..	1,943 2 1								
Travelling-expenses ..	764 12 6								
		2,707	14	7					
Higher education: Scholarship allowances and expenses ..		7,387	3	10					
Preparation of text-books ..		3	2	6					
Provision of food and clothing, Te Hapua ..		19	17	2					
Construction of bridges ..		37	2	4					
Valuation fees ..		95	6	0					
Equipment for provision of hot drinks ..		9	10	9					
Postage ..		58	1	6					
Printing and stationery ..		21	2	3					
Sundries ..		1	8	3					
Interest on capital ..		5,971	0	0					
		£133,866	13	10			£133,866	13	10

*Physical Education.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Head office salaries and administration charges ..		50	0	0	Balance, carried to General Income and Expenditure Account ..		3,105	4	3
	£ s. d.								
Salaries of Instructors ..	2,909 10 0								
Uniform allowance ..	40 0 0								
Travelling-expenses ..	89 6 0								
Transfer and removal expenses ..	15 8 3								
		3,054	4	3					
Postages ..		1	0	0					
		£3,105	4	3			£3,105	4	3

*Examinations.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Head Office salaries and administration charges ..		1,944	15	5	Fees for examinations and certificates ..		3,576	5	4
Examiners' and Supervisors' fees ..		2,302	18	9	Electrical Wireman's Examination ..		23	8	3
Rent of buildings, forwarding charges, &c. ..		305	5	5	Balance, carried to General Income and Expenditure Account ..		2,465	17	4
Postage ..		207	12	0					
Printing and stationery ..		766	0	5					
Rent of store, Wellington ..		89	0	0					
Fees to University of New Zealand for portion of School Certificate Examination conducted by University of New Zealand ..		313	12	8					
City and Guilds Examination ..		106	4	0					
Sundries ..		30	2	3					
		£6,065	10	11			£6,065	10	11

*Miscellaneous.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Accidents to school-children ..		875	17	8	Registration Fees: Education Act, 1914 ..		7	3	0
Expenses of Conference of educational authorities ..		894	9	1	Sale of radios and gramophones ..		5	19	0
Amount written off, being part of premium on conversion: Education Loans Account ..		502	15	6	Sale of school maps ..		142	16	3
Compassionate allowances: Widows of Inspectors of Schools ..		658	13	10	Salaries of exchange teachers ..		36	5	10
Teachers' Superannuation Fund—					Balance, carried to General Income and Expenditure Account ..		51,175	18	6
Government subsidy under Superannuation Act, 1927 (section 12) ..	£ s. d.	43,000	0	0					
Subsidy under Finance Act, 1925, (section 14) ..		4,847	13	0					
		47,847	13	0					
Country library service—									
Salaries ..		319	14	1					
Travelling-expenses ..		89	18	6					
Sundries ..		148	0	11					
Interest on capital ..		31	0	0					
		588	13	6					
		£51,368	2	7			£51,368	2	7



EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Special Schools and Child Welfare (Summary).*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Balance brought forward from separate accounts—			Stores Summary Account	254	0 9
Education of the blind	5,789	4 1	Balance, carried to General Income and Expenditure Account	186,870	18 2
Education of the deaf	8,236	17 8			
Education of the feeble-minded	25,846	1 2			
Child welfare: General	147,252	16 0			
	<u>£187,124</u>	<u>18 11</u>		<u>£187,124</u>	<u>18 11</u>

*Special Schools and Child Welfare: General Administration.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Head Office salaries and administration charges	12,643	8 1	Balance, carried to separate Special Schools and Child Welfare Accounts	12,643	8 1
	<u>£12,643</u>	<u>8 1</u>		<u>£12,643</u>	<u>8 1</u>

*Education of the Blind.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Head Office salaries and administration charges	90	0 0	Maintenance fees	372	14 1
Maintenance of State wards in New Zealand Institute for the Blind	417	1 8	Amount previously provided for bad debts not required	15	15 2
Grant to New Zealand Institute for the Blind	4,130	0 0	Balance, carried to Special Schools Summary Account	5,789	4 1
Travelling-expenses of children	20	11 8			
Interest on capital	1,520	0 0			
	<u>£6,177</u>	<u>13 4</u>		<u>£6,177</u>	<u>13 4</u>

*Education of the Deaf.*

<i>Expenditure.</i>			<i>Receipts.</i>		
	£	s. d.		£	s. d.
Head Office salaries and administration charges	600	0 0	Maintenance fees	1,839	10 5
School for the Deaf—			Deduction from salaries of staff for board and quarters provided	452	3 9
Salaries of staff	6,326	19 1	Balance, carried to Special Schools Summary Account	8,236	17 8
Maintenance of children	2,079	5 6			
Maintenance of buildings	306	19 11			
Depreciation on buildings	259	0 0			
Depreciation on water-system	30	0 0			
	<u>9,002</u>	<u>4 6</u>			
Advertising	17	10 4			
Travelling-expenses	301	1 2			
Postages	3	15 10			
Interest on capital	604	0 0			
	<u>£10,528</u>	<u>11 10</u>		<u>£10,528</u>	<u>11 10</u>

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

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Expenditure on recreations, &c.	48	19 1	Balance of income in Post Office Savings-bank, 31st March, 1937	48	4 5
Balance in hand 31st March, 1938, carried to balance-sheet	88	17 5	Income from bequests	87	6 2
	<u>£137</u>	<u>16 6</u>	Interest on deposits in Post Office Savings-bank	2	5 11
				<u>£137</u>	<u>16 6</u>

*Education and Training of the Feeble-minded.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Balance (net cost) on—			Maintenance fees from parents, &c.	871	15 7
Richmond School for Girls	7,103	18 4	Recoveries on account of travelling-expenses	52	8 4
Otekaikē School for Boys	18,559	10 9	Balance, carried to Special School Summary Account	25,846	1 2
Head Office administration (non-institutional)	300	0 0			
Travelling-expenses (including interest on capital on motor-cars)	688	0 8			
Postage	118	15 4			
	<u>£26,770</u>	<u>5 1</u>		<u>£26,770</u>	<u>5 1</u>



EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Boys' Training Farm, Weraroa.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Head Office salaries and administration charges ..	250	0 0	Deduction from salaries of staff for board and quarters provided ..	513	12 9
Salaries and wages of staff ..	3,580	18 11	Rent of buildings ..	88	4 3
Maintenance of inmates ..	3,039	2 2	Balance (profit) from Farm Account ..	448	19 7
Repairs to buildings, &c. ..	328	18 1	Sales, materials, &c. ..	2	6 0
Telephones ..	6	18 4	Balance, carried to Child Welfare General Account	8,108	1 7
Depreciation on cars ..	17	6 8			
Depreciation on buildings, &c. ..	958	0 0			
Interest on capital ..	980	0 0			
	<u>£9,161</u>	<u>4 2</u>		<u>£9,161</u>	<u>4 2</u>

*Boys' Training Farm, Weraroa (Farm Account).*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Stock, 1st April, 1937—			Stocks, 31st March, 1938—		
Live-stock ..	3,435	3 0	Live-stock ..	4,124	1 2
Farm-produce ..	1,008	0 0	Farm-produce ..	1,161	14 7
Purchase of live-stock ..	1,333	19 9	Sales of produce, including issues to Weraroa Institution ..	1,336	7 9
Purchase of seeds and manures ..	165	14 7	Sale of motor-lorry ..	15	0 0
Purchase of feed ..	74	17 5	Sale of live-stock ..	2,064	11 10
Repairs to buildings, plant, &c. ..	180	5 2			
Salaries and wages of staff ..	883	0 6			
Sundries ..	136	8 0			
Depreciation on buildings, &c. ..	150	0 0			
Depreciation on tractor ..	24	7 4			
Balance carried down ..	1,309	19 7			
	<u>£8,701</u>	<u>15 4</u>		<u>£8,701</u>	<u>15 4</u>
Head Office administration charges ..	45	0 0	Balance brought down ..	1,309	19 7
Weraroa Office charges ..	80	0 0			
Interest on capital ..	736	0 0			
Balance (profit), carried to Weraroa General Account ..	448	19 7			
	<u>£1,309</u>	<u>19 7</u>		<u>£1,309</u>	<u>19 7</u>

*Girls' Homes and Receiving Homes.*

	Auckland.		Hamilton.		Miramar.		Wellington Hostel.		Christchurch.		Burwood.		Dunedin.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>														
Head Office administration charges ..	40	0 0	40	0 0	40	0 0	40	0 0	50	0 0	60	0 0	40	0 0
Salaries of staff ..	759	14 10	425	17 7	823	19 9	614	2 2	719	13 2	3,441	14 5	507	4 7
Maintenance of inmates ..	747	17 1	357	3 5	811	8 1	584	19 6	789	3 4	2,330	14 6	470	1 9
Repairs to buildings ..	266	4 6	126	18 0	235	15 4	79	13 2	237	19 9	466	2 7	141	18 11
Telephone ..	7	12 6	5	10 0	5	6 3	4	5 0	10	12 6	8	15 0	7	12 6
Depreciation on buildings ..	59	0 0	66	0 0	159	0 0	37	0 0	78	0 0	405	0 0	58	0 0
Depreciation on furniture ..	..	..	30	0 0	30	0 0	36	0 0	32	0 0	114	0 0	10	0 0
Interest on capital ..	135	0 0	76	0 0	164	0 0	70	0 0	110	0 0	774	0 0	130	0 0
	<u>2,015</u>	<u>8 11</u>	<u>1,127</u>	<u>9 0</u>	<u>2,269</u>	<u>9 5</u>	<u>1,465</u>	<u>19 10</u>	<u>2,027</u>	<u>8 9</u>	<u>7,600</u>	<u>6 6</u>	<u>1,364</u>	<u>17 9</u>
<i>Income and Balances.</i>														
Deduction from salaries of staff for board and quarters provided ..	113	9 4	64	10 4	119	13 3	110	0 0	135	0 0	438	1 8	58	5 8
Board for inmates ..	22	1 10	0	9 0	21	1 0	306	12 6	87	12 7	..	..	43	0 4
Sale of produce and stores ..	..	..	..	..	..	..	..	..	..	..	24	13 9	..	..
Rent of buildings ..	..	..	..	..	109	0 0	..	..	..	..	38	0 0	..	..
Balance, carried to Child Welfare Income and Expenditure Account	1,879	17 9	1,062	9 8	2,019	15 2	1,049	7 4	1,804	16 2	7,099	11 1	1,263	11 9
	<u>2,015</u>	<u>8 11</u>	<u>1,127</u>	<u>9 0</u>	<u>2,269</u>	<u>9 5</u>	<u>1,465</u>	<u>19 10</u>	<u>2,027</u>	<u>8 9</u>	<u>7,600</u>	<u>6 6</u>	<u>1,364</u>	<u>17 9</u>

*Boys' Homes.*

	Auckland.		Wellington.		Christchurch.		Dunedin.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>								
Head Office administration charges ..	50	0 0	40	0 0	45	0 0	40	0 0
Salaries of staff ..	869	13 11	578	10 7	1,016	17 7	720	19 2
Maintenance of inmates ..	607	6 4	546	6 5	447	12 7	280	14 0
Repairs to buildings ..	380	5 2	236	8 10	53	2 4	36	14 1
Telephone ..	7	17 6	7	18 9	8	9 9	5	2 6
Depreciation on buildings, &c. ..	245	0 0	68	0 0	134	0 0	83	0 0
Interest on capital ..	262	0 0	98	0 0	128	0 0	190	0 0
	<u>2,422</u>	<u>2 11</u>	<u>1,575</u>	<u>4 7</u>	<u>1,833</u>	<u>2 3</u>	<u>1,356</u>	<u>9 9</u>
<i>Income and Balances.</i>								
Deduction from salaries of staff for board and quarters provided ..	96	12 3	102	10 0	115	0 0	100	0 0
Board of inmates ..	5	10 0	49	4 6	40	4 1	5	3 0
Rent of buildings, sales, &c. ..	0	6 0	7	15 2	..	..	62	16 4
Balance, carried to Child Welfare Income and Expenditure Account	2,319	14 8	1,415	14 11	1,677	18 2	1,188	10 5
	<u>2,422</u>	<u>2 11</u>	<u>1,575</u>	<u>4 7</u>	<u>1,833</u>	<u>2 3</u>	<u>1,356</u>	<u>9 9</u>

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Head Office salaries and administration charges ..		10,326	8	1	Recoveries for clothing, &c., supplied by Department ..		409	7	1
Salaries of officers ..		19,380	14	11	Rent of buildings, Auckland ..		180	0	0
Maintenance of children boarded-out—					Rent of buildings, Wanganui ..		68	18	0
£	s. d.				Rent of buildings, Napier ..	£	65	3	7
Payments to foster-parents ..	78,021	18	2		Disposal of stores ..		1	13	6
Clothing, &c. ..	8,043	4	3						
Post and Telegraph Department:					Board of staff ..		20	0	0
Commission on payments ..	729	16	0		Sales of produce ..		1	0	9
Maintenance of inmates in private institutions ..		2,926	2	1	Sale of partitioning in offices previously occupied at Auckland ..		352	10	0
Boys' Hostel, Auckland, Mount Albert)—					Recoveries from parents for travelling-expenses ..		106	1	11
Repairs to buildings ..	410	11	3		Balance, carried to Child Welfare Income and Expenditure Account ..		129,192	19	7
Depreciation on buildings ..	95	0	0						
Interest on capital ..	163	0	0						
		668	11	3					
Receiving Home, Wanganui (closed)—									
Repairs to buildings, &c. ..	12	2	1						
Depreciation on buildings ..	52	0	0						
Interest on capital ..	64	0	0						
		128	2	1					
Receiving Home, Napier (closed)—									
Depreciation on buildings ..	44	0	0						
Interest on capital ..	47	0	0						
		91	0	0					
Receiving Home, Timaru (closed)—									
Salaries ..	252	0	0						
Maintenance of buildings ..	1	15	4						
Depreciation on buildings ..	50	0	0						
Interest on capital ..	147	0	0						
		450	15	4					
Rent, office requisites, &c. ..		1,958	5	0					
Removal of offices ..		25	18	8					
Payment to Justice Department for services rendered by staff of Registrar-General's Office ..		20	0	0					
Legal expenses ..		7	10	11					
Travelling-expenses of staff and children (including running-expenses of departmental motor-cars) ..		5,352	1	5					
Transfer and removal expenses of staff ..		143	0	2					
Refunds of maintenance payments ..		168	5	10					
Postage ..		828	17	3					
Printing and stationery ..		461	10	3					
Telephones ..		421	14	0					
Advertising ..		21	9	3					
Sundries ..		0	11	6					
Depreciation on office furniture ..		185	0	0					
Interest on capital (furniture, &c.) ..		36	18	0					
		£130,397	14	5			£130,397	14	5

*Stores Summary Account.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Balance (loss) from Dunedin Store Account ..		18	3	4	Balance (profit) from Auckland Store ..		33	13	6
Balance, transferred to Special Schools and Child Welfare Summary Account ..		254	0	9	Balance (profit) from Central Store ..		231	0	2
		£272	4	1	Balance (profit) from Factory Account ..		7	10	5
							£272	4	1

## CENTRAL STORE, WELLINGTON.

*Trading Account for Year ended 31st March, 1938.*

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stock, 1st April, 1937 ..	1,924	2	6	Issue to institutions, &c. ..	6,086	12	1
Purchases and issues from factory ..	4,847	2	7	Stock, 31st March, 1938 ..	1,627	12	6
Balance, carried to Profit and Loss Account ..	942	19	6				
	£7,714	4	7		£7,714	4	7

*Profit and Loss Account.*

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Head Office administration charges ..	50	0	0	Balance (gross profit) from Trading Account ..	942	19	6
Salaries ..	410	0	0				
Rent ..	64	0	0				
Outward freight ..	61	4	8				
Fire insurance on stock ..	11	18	8				
Postages ..	12	10	0				
Sundries ..	5	8	0				
Telephone ..	7	18	0				
Depreciation on fittings ..	15	0	0				
Interest on capital ..	74	0	0				
Balance (profit), carried to Stores Summary Account ..	231	0	2				
	£942	19	6		£942	19	6

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

## BRANCH STORE, AUCKLAND.

*Trading Account for Year ended 31st March, 1938.*

<i>Dr.</i>	£ s. d.		<i>Cr.</i>	£ s. d.
Stock, 1st April, 1937 .. .. .	571 7 4		Issues to institutions, &c. .. .. .	813 0 5
Purchases and transfers from Wellington store .. .. .	680 18 5		Stock, 31st March, 1938 .. .. .	555 18 10
Balance, carried to Profit and Loss Account .. .. .	116 13 6			
	<u>£1,368 19 3</u>			<u>£1,368 19 3</u>

*Profit and Loss Account.*

<i>Dr.</i>	£ s. d.		<i>Cr.</i>	£ s. d.
Head Office administration charges .. .. .	5 0 0		Balance (profit) brought down .. .. .	116 13 6
Salaries .. .. .	35 0 0			
Rent .. .. .	20 0 0			
Interest on capital .. .. .	23 0 0			
Balance (profit), carried to Stores Summary Account .. .. .	33 13 6			
	<u>£116 13 6</u>			<u>£116 13 6</u>

## BRANCH STORE, DUNEDIN.

*Trading Account for Year ended 31st March, 1938.*

<i>Dr.</i>	£ s. d.		<i>Cr.</i>	£ s. d.
Stock, 1st April, 1937 .. .. .	350 5 0		Issues to institutions, &c. .. .. .	324 10 0
Purchases and transfers from Wellington store .. .. .	246 5 11		Stock, 31st March, 1938 .. .. .	321 17 7
Balance (gross profit), carried to Profit and Loss Account .. .. .	49 16 8			
	<u>£646 7 7</u>			<u>£646 7 7</u>

*Profit and Loss Account.*

<i>Dr.</i>	£ s. d.		<i>Cr.</i>	£ s. d.
Head Office administration charges .. .. .	5 0 0		Balance (profit) brought down .. .. .	49 16 8
Salaries .. .. .	25 0 0		Balance (loss), carried to Stores Summary Account .. .. .	18 3 4
Rent .. .. .	20 0 0			
Depreciation on fittings .. .. .	4 0 0			
Interest on capital .. .. .	14 0 0			
	<u>£68 0 0</u>			<u>£68 0 0</u>

## CLOTHING-FACTORY, WELLINGTON.

*Trading Account for Year ending 31st March, 1938.*

<i>Dr.</i>	£ s. d.	£ s. d.		<i>Cr.</i>	£ s. d.
Stock, 1st April, 1937—				Goods manufactured and issued .. .. .	2,344 14 9
Materials .. .. .	254 3 7			Sale of rags .. .. .	3 7 6
Part-manufactured goods .. .. .	108 2 8			Stock, 31st March, 1938—	
		362 6 3		Materials .. .. .	105 2 10
Issues from central store .. .. .	1,518 19 5			Part-manufactured goods .. .. .	377 5 1
Wages .. .. .	809 16 9				482 7 11
Balance (gross profit) carried down .. .. .	139 7 9				
	<u>£2,830 10 2</u>				<u>£2,830 10 2</u>

*Profit and Loss Account.*

<i>Dr.</i>	£ s. d.		<i>Cr.</i>	£ s. d.
Head Office administration charges .. .. .	12 0 0		Balance (gross profit) brought down .. .. .	139 7 9
Power and lighting .. .. .	17 4 4			
Sundries .. .. .	15 13 0			
Rent .. .. .	30 0 0			
Depreciation on plant and fittings .. .. .	32 0 0			
Interest on capital .. .. .	25 0 0			
Balance (profit) carried to Stores Summary Account .. .. .	7 10 5			
	<u>£139 7 9</u>			<u>£139 7 9</u>



## DEPARTMENT OF EXTERNAL AFFAIRS.

## M.V. "MAUI POMARE."

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

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
Salaries and wages .. .. .	..	9,590	16	9	Freights, passage-moneys, and miscellaneous receipts .. .. .	..	39,536	10	1
Overtime .. .. .	..	2,177	8	1					
Pay in lieu of leave .. .. .	..	73	5	5					
Labour at island ports .. .. .	..	808	4	8					
Victualling .. .. .	..	2,426	4	0					
Cabin stores .. .. .	..	454	18	8					
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					
Laundry .. .. .	..	93	4	10					
Medical expenses .. .. .	..	214	14	4					
Rent .. .. .	..	34	0	0					
Stevedoring and tallying .. .. .	..	4,421	15	7					
Harbour Board charges .. .. .	..	833	4	10					
Agency commission .. .. .	..	1,132	11	8					
Water .. .. .	..	173	4	4					
Printing and stationery .. .. .	..	92	10	7					
Transshipping charges .. .. .	..	335	6	10					
Audit fees .. .. .	..	40	0	0					
Expenses: Technical Advisory Committee .. .. .	..	78	15	0					
Survey fees .. .. .	..	33	0	0					
Depreciation .. .. .	..	2,826	7	2					
Miscellaneous .. .. .	..	405	10	8					
Balance carried down .. .. .	..	3,470	13	3					
		£39,536	10	1			£39,536	10	1
		£	s.	d.			£	s.	d.
Interest on capital .. .. .	..	1,660	13	4	Balance brought down .. .. .	..	3,470	13	3
Excess of income over expenditure .. .. .	..	1,809	19	11					
		£3,470	13	3			£3,470	13	3

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries .. .. .	..	2,727	3	7	Balance carried down .. .. .	..	4,773	4	1
Advertising .. .. .	..	9	2	0					
Fuel, light, &c. .. .. .	..	101	15	0					
Grant: Bureau Tropical Diseases .. .. .	..	100	0	0					
Office fittings and requisites .. .. .	..	6	6	4					
Overtime and meal allowances .. .. .	..	46	12	6					
Postages and telegrams .. .. .	..	931	4	4					
Printing and stationery .. .. .	..	143	15	0					
Rent .. .. .	..	120	0	0					
Telephone services .. .. .	..	94	3	1					
Travelling-expenses, &c. .. .. .	..	322	7	10					
Depreciation .. .. .	..	170	14	5					
		£4,773	4	1			£4,773	4	1
		£	s.	d.			£	s.	d.
Balance brought down .. .. .	..	4,773	4	1	"Maui Pomare" revenue .. .. .	..	1,809	19	11
Subsidy to Cook Islands .. .. .	..	41,083	14	6	Excess of expenditure over income .. .. .	..	44,177	13	2
Interest on capital .. .. .	..	130	14	6					
		£45,987	13	1			£45,987	13	1







DEPARTMENT OF HEALTH—*continued.*

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

<i>Expenditure—continued.</i>				<i>Income—continued.</i>								
	£	s.	d.	£	s.	d.	£	s.	d.			
Brought forward .. .. .				1,030,828	19	10	Brought forward .. .. .			1,187,892	5	7
General administration—												
Salaries and temporary assistance .. .. .	58,373	18	4									
Travelling, transfer, and removal expenses .. .. .	5,514	14	10									
Office expenses (rent, telephone, postage and telegrams, printing and stationery, &c.) .. .. .	9,972	3	4									
Bad debts other than institutional .. .. .	0	6	10									
Repairs to private car damaged in collision with departmental vehicle .. .. .	40	0	0									
Expenses of orthopaedic surgeons appointed to report on the treatment of poliomyelitis .. .. .	194	12	1									
Rest Home, Otaki: Interest, &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 abortion in New Zealand .. .. .	43	15	2									
Structural alterations, Head Office and District Office .. .. .	310	17	6									
				151,983	17	8						
Depreciation on buildings, equipment, &c. (other than amounts charged against specific activities) .. .. .				5,079	8	1						
				£1,187,892	5	7				£1,187,892	5	7
				£	s.	d.				£	s.	d.
Balance brought down .. .. .				1,168,958	14	0	Balance after charging interest on capital .. .. .			1,177,480	12	1
Interest on capital at 4 per cent. per annum (other than amounts charged against specific activities) .. .. .				8,521	18	0						
				£1,177,480	12	1				£1,177,480	12	1

SERA BRANCH.

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

*Trading Account.*

	£	s.	d.		£	s.	d.
Stock in hand, 1st April, 1937 .. .. .	1,282	14	10	Sales .. .. .	5,434	16	10
Purchases .. .. .	4,800	14	3	Stock on hand, 31st March, 1938 .. .. .	1,625	4	3
Gross profit .. .. .	976	12	0				
	£7,060	1	1		£7,060	1	1

*Profit and Loss Account.*

	£	s.	d.		£	s.	d.
Printing and stationery .. .. .	10	0	0	Gross profit .. .. .	976	12	0
Postages .. .. .	33	10	10				
Salaries .. .. .	390	3	6				
Rent .. .. .	13	0	0				
Telephones .. .. .	7	12	6				
Interest on capital .. .. .	54	15	2				
Net profit transferred to Income and Expenditure Account .. .. .	467	10	0				
	£976	12	0		£976	12	0





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.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<i>Expenditure.</i>																		
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 ..	1,092	7	3	292	6	2	381	2	9	231	12	10	75	5	9	111	19	9
Salaries and wages ..	17,222	14	2	5,363	6	4	4,726	15	6	3,508	1	11	1,691	9	8	1,933	0	9
Domestic ..	6,129	3	5	1,702	4	1	2,333	17	9	1,151	18	10	383	15	4	557	7	5
Establishment ..	1,146	4	0	630	17	3	180	1	10	71	5	7	34	10	4	229	9	0
Grounds ..	414	0	3	41	1	4	94	3	0	37	12	2	63	3	0	178	0	9
Miscellaneous maintenance ..	139	3	2	30	7	1	26	16	11	34	18	9	26	0	4	21	0	1
Depreciation—																		
Buildings ..	1,724	6	6	828	10	6	323	3	0	213	15	0	122	10	4	236	7	8
Equipment ..	573	9	10	11	18	0	240	12	0	190	9	10	..	..	..	130	10	0
Other improvements ..	30	4	8	9	12	10	17	17	6	..	..	..	..	..	..	2	14	4
Bad debts written off ..	3,630	17	0	1,310	15	10	1,067	19	10	516	11	1	349	10	9	385	19	6
Administration expenses ..	2,868	18	5	766	16	9	927	17	10	581	12	11	159	2	3	433	8	8
Maintenance of out-door services ..	93	8	0	26	7	1	26	8	5	40	12	6	..	..	..	..	..	..
	39,191	14	2	12,399	19	10	11,568	3	1	7,415	18	3	3,080	6	7	4,727	6	5
Balance brought down ..	28,086	15	11	8,988	10	11	8,301	10	3	5,212	12	11	2,329	16	0	3,254	5	10
Interest on capital ..	2,839	17	2	1,498	17	7	629	5	8	283	13	10	168	7	9	259	12	4
	30,926	13	1	10,487	8	6	8,980	15	11	5,496	6	9	2,498	3	9	3,513	18	2
<i>Income.</i>																		
Fees receivable—																		
In-patients ..	10,246	19	1	3,172	1	0	3,103	16	0	1,852	10	5	694	2	6	1,424	9	2
Out-patients ..	464	13	0	105	0	0	42	12	0	310	18	0	2	5	0	3	18	0
Babies ..	16	8	7	6	4	3	2	12	10	..	..	..	0	5	9	7	5	9
Miscellaneous income..	376	17	7	128	3	8	117	12	0	39	16	11	53	17	4	37	7	8
Balance, carried down ..	28,086	15	11	8,988	10	11	8,301	10	3	5,212	12	11	2,329	16	0	3,254	5	10
	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 Account	30,926	13	1	10,487	8	6	8,930	15	11	5,496	6	9	2,498	3	9	3,513	18	2
	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.

<i>Liabilities.</i>				<i>Assets.</i>									
£	s.	d.	£	s.	d.	£	s.	d.					
Capital Account—						Land—							
Expenditure out of Public Works Fund to 1st April, 1937 .. .. .	347,688	11	1			Institutions .. .. .	24,370	9	10				
Expenditure out of Public Works Fund for year ended 31st March, 1938 .. .. .	23,452	5	11			Quarantine stations, &c. .. .. .	9,473	6	6				
	371,140	17	0						33,843	16	4		
Expenditure out of Consolidated Fund .. .. .	27,903	3	5	399,044	0	5	Buildings—						
							Institutions .. .. .	111,367	11	9			
Creditors—							Quarantine stations, &c. .. .. .	34,248	4	11	145,615	16	8
Departmental .. .. .	2,102	12	6				Stores on hand—						
Sundry .. .. .	68,052	9	5				Institutions .. .. .	5,383	17	2			
				70,155	1	11	Sera, vaccine, and laboratory .. .. .	1,638	3	1			
Institutional fees paid in advance .. .. .							Head office bulk store, &c. .. .. .	6,271	16	0			
Medical practitioners fees paid in advance .. .. .							Dental hostel .. .. .	491	19	10	13,785	16	1
Institutional Fees Suspense Account .. .. .							Motor-cars, motor-cycles, and lorries—						
Promotion of Health Fund .. .. .				10,825	9	3	Institutions .. .. .	176	3	8			
Writings-off Suspense Account—	£	s.	d.				Other .. .. .	10,815	6	8	10,991	10	4
Institutions .. .. .	554	7	0				Live-stock and consumable farm stores at institutions—						
Other .. .. .	251	6	4				Live-stock .. .. .	357	7	0			
				805	13	4	Other .. .. .	111	3	10	468	10	10
Treasury Adjustment Account .. .. .				1,222,825	1	10	Furniture, fittings, and equipment—						
							Dental hostel .. .. .	634	8	1			
							Institutions .. .. .	7,426	5	6			
							Other .. .. .	12,972	0	3	21,032	13	10
							Mechanical office appliances—						
							Institutions .. .. .	67	11	3			
							Other .. .. .	524	10	4	592	1	7
							Libraries (other than institutional) .. .. .				567	2	10
							Push-bicycles—						
							Institutions .. .. .	21	17	11			
							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	15,142	9	7
							Debtors—						
							Sundry .. .. .	116,156	19	10			
							Departmental .. .. .	54	8	9	116,211	8	7
							Lease: Dental hostel, Wellington .. .. .				716	3	4
							Assets in Suspense —						
							Institutions .. .. .	554	7	0			
							Other .. .. .	251	6	4	805	13	4
							National Development Expenditure Account .. .. .				156,104	12	4
							Rental paid in advance .. .. .				11	0	0
							Cash in Post Office or in transit .. .. .				445	6	6
							Cash on deposit (Treasury) .. .. .				10,825	9	3
							General Revenue Account: Excess of expenditure over income .. .. .				1,177,480	12	1
											1,704,823	10	2
											1,704,823	10	2

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.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stock on hand, 6th January, 1937 .. .. .	15,157	14	8	Sales .. .. .	6,622	7	1
Wages .. .. .	2,377	13	3	Farm produce consumed, &c. .. .. .	825	10	0
Purchases .. .. .	630	9	10	Stock on hand, 5th January, 1938 .. .. .	14,699	4	8
Balance, being gross profit transferred to Farm Working Profit and Loss Account .. .. .	3,981	4	0				
	<u>£22,147</u>	<u>1</u>	<u>9</u>		<u>£22,147</u>	<u>1</u>	<u>9</u>

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Maintenance and general expenses .. .. .	3,976	13	2	Gross profit, transferred from Farm Working Account .. .. .	3,981	4	0
Net profit, transferred to Income Account .. .. .	11	15	2	Sundry revenue .. .. .	7	4	4
	<u>£3,988</u>	<u>8</u>	<u>4</u>		<u>£3,988</u>	<u>8</u>	<u>4</u>

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Advisory Board expenses .. .. .	34	7	0	Farm Profit and Loss Account .. .. .	11	15	2
Massey College fees .. .. .	253	4	0	Dividends and interest .. .. .	294	8	6
Balance transferred to Estate Account .. .. .	477	2	8	Reserves .. .. .	458	10	0
	<u>£764</u>	<u>13</u>	<u>8</u>		<u>£764</u>	<u>13</u>	<u>8</u>

## BALANCE-SHEET AS AT 5TH JANUARY, 1938.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s.	d.		£	s.	d.
Sundry creditors .. .. .	299	0	4	Land and buildings .. .. .	62,945	5	7
Reserve for value of produce unrealized* .. .. .	2,990	0	0	Farm implements and machinery .. .. .	1,261	12	7
Capital .. .. .	87,493	15	4	Furniture .. .. .	164	6	8
				Live-stock—			
				Sheep .. .. .	8,510	19	8
				Cattle .. .. .	2,814	5	0
				Horses .. .. .	384	0	0
					<u>11,709</u>	<u>4</u>	<u>8</u>
				Produce .. .. .	693	0	0
				Wool, hides, and skins .. .. .	2,297	0	0
				Shares† .. .. .	125	0	0
				Cash .. .. .	7,881	10	6
				Expenditure capitalized: Smedley Boys' Training-farm .. .. .	1,780	15	11
				Fence and Scrub-cutting Account .. .. .	1,924	19	9
	<u>£90,782</u>	<u>15</u>	<u>8</u>		<u>£90,782</u>	<u>15</u>	<u>8</u>

\* Reserve created to ensure that value of unrealized produce is not made available for payment as income.

† Contingent liability on shares; uncalled capital, £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.—  
CYRIL G. COLLINS, Deputy Controller and Auditor-General.

## DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST AND PUBLICITY.

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Net loss after charging interest and portions of Head Office administration expenses—			Net profit after charging interest and portions of Head Office administration expenses—		
Industries and Commerce Branch .. .. .	203,481	12 3	Rotorua electric .. .. .	8,195	6 1
Te Aroha .. .. .	3,786	12 0	Passenger Booking Branch .. .. .	124	11 9
Rotorua Baths .. .. .	11,162	9 11	Waimangu Round Trip .. .. .	435	16 7
Rotorua Sanatorium .. .. .	1,597	2 11	Waitomo Caves and Hostel .. .. .	50	11 10
Rotorua Gardens .. .. .	5,685	6 10	Balance, net loss .. .. .	305,799	8 8
Rotorua water and drainage .. .. .	2,548	3 5			
Rotorua reserves .. .. .	1,902	11 9			
Rotorua wharves and beacons .. .. .	243	9 9			
Chateau Tongariro .. .. .	9,295	6 10			
Lake House, Waikaremoana .. .. .	2,691	16 7			
Morere Hot Springs .. .. .	190	12 4			
Hermitage Hotel (leased) .. .. .	3,138	6 7			
Te Anau Hotel (leased) .. .. .	692	19 10			
Queenstown .. .. .	980	16 9			
Glade House, Milford Hostel and Track, Cascade Creek Camp, and Te Anau Steamer .. .. .	7,054	8 10			
Miscellaneous reserves .. .. .	749	13 1			
Sydney and Melbourne Offices .. .. .	8,810	5 7			
Toronto Office .. .. .	3,898	5 2			
London Office .. .. .	721	6 9			
Brussels Office .. .. .	2,604	8 11			
Los Angeles Office .. .. .	2,685	19 5			
Publicity Branch .. .. .	38,572	3 7			
Subsidies to inland mails .. .. .	850	11 8			
Expenses of minor overseas agencies .. .. .	182	8 11			
Miscellaneous expenditure not apportioned .. .. .	460	6 1			
Interest National Development Account .. .. .	618	9 2			
	<u>£314,605</u>	<u>14 11</u>		<u>£314,605</u>	<u>14 11</u>

## INDUSTRIES AND COMMERCE BRANCH.

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

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Salaries .. .. .	13,911	0 4	Gas Regulations Account .. .. .	240	15 11
Advertising, purchase of books, &c. .. .. .	626	15 10	Petrol-license fees .. .. .	277	10 0
Rent .. .. .	1,201	5 7	Balance carried down .. .. .	203,300	16 8
Postages .. .. .	733	11 1			
Office cleaning, fuel, and light .. .. .	144	19 7			
Printing and stationery, office fittings, and requisites .. .. .	792	11 10			
Travelling allowances and expenses, overtime, and transfer expenses .. .. .	1,090	2 8			
Telephones .. .. .	615	13 4			
Rail passes to H.M. Trade Commissioners .. .. .	155	15 9			
Expenses: Minor agencies overseas .. .. .	57	15 7			
Grant: Imperial Economic Committee .. .. .	1,616	0 0			
Wheat subsidies .. .. .	179,320	10 4			
Sea Fisheries Investigation Committee—Expenses:					
Half-cost .. .. .	816	2 8			
Bureau of Industry: Fees, &c. .. .. .	1,597	3 1			
Flax industry: Operating-expenses .. .. .	820	8 8			
Johannesburg Exhibition expenses .. .. .	122	14 6			
Motion-picture Industry inquiry .. .. .	68	4 0			
Miscellaneous .. .. .	28	19 3			
Depreciation .. .. .	98	13 8			
Writings-off .. .. .	0	14 10			
	<u>£203,819</u>	<u>2 7</u>		<u>£203,819</u>	<u>2 7</u>
	£	s. d.		£	s. d.
Balance brought down .. .. .	203,300	16 8	Net loss, to Income and Expenditure Account .. .. .	203,481	12 3
Head Office expenses .. .. .	115	0 0			
Interest on Capital .. .. .	65	15 7			
	<u>£203,481</u>	<u>12 3</u>		<u>£203,481</u>	<u>12 3</u>



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

## TE AROHA.

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

Dr.		£	s.	d.	Cr.		£	s.	d.
Stores on hand, 1st April, 1937	..	47	6	3	Receipts	..	1,274	19	6
Salaries	..	2,780	7	4	Stores on hand, 31st March, 1938	..	40	2	0
Electric energy	..	74	17	3	Balance carried down	..	2,952	18	3
Repairs, purchase of stores, &c.	..	342	9	11					
Administration expenses	..	468	0	0					
Painting buildings	..	196	0	0					
Depreciation	..	346	8	8					
Writings-off	..	12	10	4					
		£4,267	19	9			£4,267	19	9
		£	s.	d.			£	s.	d.
Balance brought down	..	2,952	18	3	Net loss, to Income and Expenditure Account	..	3,786	12	0
Head Office expenses	..	326	15	6					
Interest on capital	..	506	18	3					
		£3,786	12	0			£3,786	12	0

## ROTORUA BATHS.

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

Dr.		£	s.	d.	Cr.		£	s.	d.
Salaries and wages	..	10,036	7	4	Receipts	..	10,293	18	9
Stores issued	..	1,062	14	3	Value of services rendered to Sanatorium	..	1,468	6	4
Repairs, travelling-expenses, &c.	..	331	1	3	Balance carried down	..	6,593	15	2
Electric energy and water expenses	..	1,092	3	10					
Administration expenses	..	1,031	8	4					
Laundry charges	..	651	1	5					
Depreciation	..	3,800	9	2					
Writings-off	..	350	14	8					
		£18,356	0	3			£18,356	0	3
		£	s.	d.			£	s.	d.
Balance brought down	..	6,593	15	2	Net loss, to Income and Expenditure Account	..	11,162	9	11
Head Office expenses	..	479	6	4					
Interest on capital	..	4,089	8	5					
		£11,162	9	11			£11,162	9	11

## ROTORUA SANATORIUM.

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

Dr.		£	s.	d.	Cr.		£	s.	d.
Stores on hand, 1st April, 1937	..	305	5	7	Fees receivable	..	7,127	13	6
Salaries and wages	..	2,638	19	4	Miscellaneous receipts	..	77	11	0
Purchase of stores	..	2,434	5	11	Stores on hand, 31st March, 1938	..	340	18	5
Freight, repairs, &c.	..	123	3	5	Balance carried down	..	923	14	7
Electric energy and water charges	..	158	1	3					
Value of services rendered by Rotorua Baths staff	..	1,468	6	4					
Laundry charges	..	124	19	2					
Administration expenses	..	589	13	9					
Depreciation	..	357	4	10					
Writings-off	..	219	17	11					
		£8,469	17	6			£8,469	17	6
		£	s.	d.			£	s.	d.
Balance brought down	..	923	14	7	Net loss, to Income and Expenditure Account	..	1,597	2	11
Head Office expenses	..	368	8	1					
Interest on Capital	..	305	0	3					
		£1,597	2	11			£1,597	2	11

## ROTORUA GARDENS.

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

Dr.		£	s.	d.	Cr.		£	s.	d.
Stores on hand, 1st April, 1937	..	18	3	1	Game fees, rents, &c.	..	1,518	2	2
Salaries and wages	..	4,031	7	10	Stores on hand, 31st March, 1938	..	30	14	10
Stores issued	..	550	11	6	Balance carried down	..	4,544	13	5
Electric energy and water charges	..	74	3	4					
Freight, repairs, and other charges	..	124	14	9					
Administration expenses	..	957	12	3					
Depreciation	..	303	15	8					
Writings-off	..	33	2	0					
		£6,093	10	5			£6,093	10	5
		£	s.	d.			£	s.	d.
Balance brought down	..	4,544	13	5	Net loss, to Income and Expenditure Account	..	5,685	6	10
Head Office expenses	..	354	4	2					
Interest on capital	..	786	9	3					
		£5,685	6	10			£5,685	6	10

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

## ROTORUA ELECTRIC SYSTEM.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	
Stores on hand, 1st April, 1937 .. .. .		0	10	0	Sales of electric energy .. .. .	27,738	8	6
Salaries and wages .. .. .	4,133	11	1	Discounts forfeited .. .. .	224	4	8	
Electric energy purchases .. .. .	8,392	6	0	Miscellaneous charges .. .. .	481	8	9	
Stores issued .. .. .	718	2	2	Stores on hand, 31st March, 1938 .. .. .	3	8	2	
Freight, cartage, telephones, &c. .. .. .	406	15	1					
Administration expenses .. .. .	1,447	17	4					
Depreciation .. .. .	1,294	11	7					
Writings-off .. .. .		2	6	5				
Conversion (110 volts to 230 volts) .. .. .	1,248	13	9					
Balance carried down .. .. .	10,802	16	8					
	<u>£28,447</u>	<u>10</u>	<u>1</u>		<u>£28,447</u>	<u>10</u>	<u>1</u>	
	£	s.	d.		£	s.	d.	
Head Office expenses .. .. .	538	3	11	Balance brought down .. .. .	10,802	16	8	
Interest on capital .. .. .	2,069	6	8					
Net profit, to Income and Expenditure Account .. .. .	8,195	6	1					
	<u>£10,802</u>	<u>16</u>	<u>8</u>		<u>£10,802</u>	<u>16</u>	<u>8</u>	

## ROTORUA WATER AND DRAINAGE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages .. .. .	737	8	1	Water charges .. .. .	5,406	12	5
Discounts allowed .. .. .	329	16	5	Miscellaneous receipts .. .. .	21	9	0
Stores issued, repairs, &c. .. .. .	772	13	5	Recovery of part-cost of gravitation scheme .. .. .	691	13	6
Electric energy charges .. .. .	782	15	4				
Administration expenses .. .. .	713	1	9				
Depreciation .. .. .	1,939	9	3				
Writings-off .. .. .	116	16	4				
Balance carried down .. .. .	727	14	4				
	<u>£6,119</u>	<u>14</u>	<u>11</u>		<u>£6,119</u>	<u>14</u>	<u>11</u>
	£	s.	d.		£	s.	d.
Head Office expenses .. .. .	400	19	2	Balance carried down .. .. .	727	14	4
Interest on capital .. .. .	2,874	18	7	Net loss, to Income and Expenditure Account .. .. .	2,548	3	5
	<u>£3,275</u>	<u>17</u>	<u>9</u>		<u>£3,275</u>	<u>17</u>	<u>9</u>

## ROTORUA RESERVES.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages .. .. .	763	3	3	Miscellaneous receipts .. .. .	6	4	6
Stores issued, repairs, telephones, &c. .. .. .	71	8	6	Rents receivable .. .. .	405	19	8
Administration expenses .. .. .	170	14	6	Interest on advances .. .. .	135	18	7
Depreciation .. .. .	134	18	8	Balance carried down .. .. .	592	2	2
	<u>£1,140</u>	<u>4</u>	<u>11</u>		<u>£1,140</u>	<u>4</u>	<u>11</u>
	£	s.	d.		£	s.	d.
Balance brought down .. .. .	592	2	2	Net loss, to Income and Expenditure Account .. .. .	1,902	11	9
Head Office expenses .. .. .	232	7	7				
Interest on capital .. .. .	1,078	2	0				
	<u>£1,902</u>	<u>11</u>	<u>9</u>		<u>£1,902</u>	<u>11</u>	<u>9</u>

## ROTORUA WHARVES AND BEACONS.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Wages, maintenance, stores, &c. .. .. .	38	3	7	Wharfage .. .. .	14	13	2
Depreciation .. .. .	127	4	0	Balance carried down .. .. .	150	14	5
	<u>£165</u>	<u>7</u>	<u>7</u>		<u>£165</u>	<u>7</u>	<u>7</u>
	£	s.	d.		£	s.	d.
Balance brought down .. .. .	150	14	5	Net loss, to Income and Expenditure Account .. .. .	243	9	9
Interest on capital .. .. .	92	15	4				
	<u>£243</u>	<u>9</u>	<u>9</u>		<u>£243</u>	<u>9</u>	<u>9</u>

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

## WAIMANGU ROUND TRIP.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand, 1st April, 1937	32	7	5	Round-trip receipts	2,186	17	1
Salaries and wages	1,029	5	6	Rents receivable	109	10	0
Stores issued	156	5	3	Miscellaneous receipts	4	0	0
Repairs, &c.	46	17	2	Stores on hand, 31st March, 1938	30	8	3
Administration expenses	217	4	11				
Depreciation	164	19	9				
Balance carried down	683	15	4				
	<u>£2,330</u>	<u>15</u>	<u>4</u>		<u>£2,330</u>	<u>15</u>	<u>4</u>
	£	s.	d.		£	s.	d.
Head Office expenses	155	0	6	Balance brought down	683	15	4
Interest on capital	92	18	3				
Net profit, to Income and Expenditure Account	435	16	7				
	<u>£683</u>	<u>15</u>	<u>4</u>		<u>£683</u>	<u>15</u>	<u>4</u>

## WAITOMO HOSTEL AND CAVES.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand, 1st April, 1937	430	18	9	Board and accommodation	8,782	4	11
Salaries and wages	5,209	7	9	Cave fees	6,917	6	5
Electric light and water	907	4	11	Sale of aerated waters, tobacco, &c.	712	6	3
Stores purchases	4,016	18	4	Hire of equipment	287	7	10
Freight, repairs, postages, &c.	1,182	13	2	Miscellaneous receipts	112	10	9
Depreciation	1,812	0	3	Stores on hand, 31st March, 1938	401	17	4
Writings-off	320	17	3				
Building renovations	913	12	2				
Balance carried down	2,420	0	11				
	<u>£17,213</u>	<u>13</u>	<u>6</u>		<u>£17,213</u>	<u>13</u>	<u>6</u>
	£	s.	d.		£	s.	d.
Head Office expenses	280	8	2	Balance carried down	2,420	0	11
Interest on capital	2,089	0	11				
Net profit, to Income and Expenditure Account	50	11	10				
	<u>£2,420</u>	<u>0</u>	<u>11</u>		<u>£2,420</u>	<u>0</u>	<u>11</u>

## CHATEAU TONGARIRO.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand, 1st April, 1937	1,826	15	5	Board and accommodation	21,346	4	8
Salaries and wages	10,678	10	3	Sale of sweets, cigarettes, &c.	2,599	14	8
Purchase of stores	13,225	15	11	Miscellaneous receipts	2,170	12	0
Repairs, travelling-expenses, &c.	2,539	5	3	Stores on hand, 31st March, 1938	1,888	7	2
Freight	1,709	7	3	Balance carried down	5,966	15	7
Advertising	278	19	6				
Repairs to roof, and internal renovations to building	476	15	6				
Depreciation	2,523	14	2				
Writings-off	712	10	10				
	<u>£33,971</u>	<u>14</u>	<u>1</u>		<u>£33,971</u>	<u>14</u>	<u>1</u>
	£	s.	d.		£	s.	d.
Balance brought down	5,966	15	7	Net loss, to Income and Expenditure Account	9,295	6	10
Head Office expenses	400	19	1				
Interest on capital	2,927	12	2				
	<u>£9,295</u>	<u>6</u>	<u>10</u>		<u>£9,295</u>	<u>6</u>	<u>10</u>

## LAKE HOUSE, WAIKAREMOANA.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand, 1st April, 1937	323	17	0	Board and accommodation	3,505	9	1
Salaries and wages	2,165	2	7	Launch and boat hire	659	19	0
Purchase of stores	2,623	15	6	Miscellaneous receipts	1,473	7	4
Freight, postage, repairs, &c.	1,387	8	0	Stores on hand, 31st March, 1938	342	18	1
Electric light and power	350	4	9	Balance carried down	1,782	4	6
Depreciation	771	8	8				
Writings-off	142	1	6				
	<u>£7,763</u>	<u>18</u>	<u>0</u>		<u>£7,763</u>	<u>18</u>	<u>0</u>
	£	s.	d.		£	s.	d.
Balance brought down	1,782	4	6	Net loss, to Income and Expenditure Account	2,691	16	7
Head Office expenses	262	13	2				
Interest on capital	646	18	11				
	<u>£2,691</u>	<u>16</u>	<u>7</u>		<u>£2,691</u>	<u>16</u>	<u>7</u>

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

## MORERE HOT SPRINGS.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
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				
Writings-off .. .. .	24	13	0				
Balance carried down .. .. .	90	2	11				
	<u>£693</u>	<u>16</u>	<u>6</u>		<u>£693</u>	<u>16</u>	<u>6</u>
	£	s.	d.		£	s.	d.
Interest on capital .. .. .	210	7	2	Balance brought down .. .. .	90	2	11
Head Office expenses .. .. .	70	8	1	Net loss, to Income and Expenditure Account .. .. .	190	12	4
	<u>£280</u>	<u>15</u>	<u>3</u>		<u>£280</u>	<u>15</u>	<u>3</u>

## MOUNT COOK HERMITAGE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Depreciation .. .. .	741	9	5	Rents receivable .. .. .	412	10	0
Interest on capital .. .. .	1,485	18	2	Interest on advance .. .. .	676	11	0
Rent and interest written off under the Mortgagors and Tenants Relief Act, 1933 .. .. .	2,000	0	0	Net loss, to Income and Expenditure Account .. .. .	3,138	6	7
	<u>£4,227</u>	<u>7</u>	<u>7</u>		<u>£4,227</u>	<u>7</u>	<u>7</u>

## TE ANAU HOTEL.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Depreciation .. .. .	392	13	3	Rents receivable .. .. .	314	0	0
Interest on capital .. .. .	614	6	7	Net loss, to Income and Expenditure Account .. .. .	692	19	10
	<u>£1,006</u>	<u>19</u>	<u>10</u>		<u>£1,006</u>	<u>19</u>	<u>10</u>

## QUEENSTOWN.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages .. .. .	740	12	10	Game fees .. .. .	200	2	0
Stores, repairs, freight, &c. .. .. .	119	17	8	Miscellaneous fees .. .. .	42	17	2
Depreciation .. .. .	58	1	1	Balance carried down .. .. .	689	5	7
Writings-off .. .. .	13	13	2				
	<u>£932</u>	<u>4</u>	<u>9</u>		<u>£932</u>	<u>4</u>	<u>9</u>
	£	s.	d.		£	s.	d.
Balance brought down .. .. .	689	5	7	Net loss, to Income and Expenditure Account .. .. .	980	16	9
Head Office expenses .. .. .	128	1	4				
Interest on capital .. .. .	163	9	10				
	<u>£980</u>	<u>16</u>	<u>9</u>		<u>£980</u>	<u>16</u>	<u>9</u>

## GLADE HOUSE, MILFORD HOSTEL AND TRACK, CASCADE CREEK CAMP, AND TE ANAU STEAMER.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand, 1st April, 1937 .. .. .	1,315	1	10	Board and accommodation .. .. .	4,717	15	8
Salaries and wages .. .. .	2,716	5	9	Launch and boat hire .. .. .	596	1	9
Maintenance of track (stores, wages, tools, &c.) .. .. .	847	18	6	Sale of tobacco, sweets, &c. .. .. .	355	12	10
Te Anau steamer: Maintenance, fuel, &c. .. .. .	231	13	8	Miscellaneous receipts .. .. .	371	0	1
Renovations due to fire damage (Milford Hostel) .. .. .	564	8	1	Te Anau steamer—			
Purchase of stores .. .. .	4,079	6	8	Fares .. .. .	863	16	5
Freight, repairs, travelling-expenses .. .. .	1,891	12	7	Miscellaneous receipts .. .. .	24	1	10
Depreciation .. .. .	1,949	2	9	Stores on hand, 31st March, 1938 .. .. .	1,544	2	0
Writings-off .. .. .	190	13	2	Balance carried down .. .. .	5,313	12	5
	<u>£13,786</u>	<u>3</u>	<u>0</u>		<u>£13,786</u>	<u>3</u>	<u>0</u>
	£	s.	d.		£	s.	d.
Balance brought down .. .. .	5,313	12	5	Net loss, to Income and Expenditure Account .. .. .	7,054	8	10
Head Office expenses .. .. .	289	4	2				
Interest on capital .. .. .	1,451	12	3				
	<u>£7,054</u>	<u>8</u>	<u>10</u>		<u>£7,054</u>	<u>8</u>	<u>10</u>

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

## MISCELLANEOUS RESERVES.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries .. .. .	209	15	0	Rents .. .. .	487	6	4
Stores, freight, repairs .. .. .	415	4	10	Fire insurance recovered (Te Anau Hotel) .. .. .	80	0	0
Depreciation .. .. .	204	11	1	Balance brought down .. .. .	262	4	7
	£829 10 11				£829 10 11		
	£	s.	d.		£	s.	d.
Balance brought down .. .. .	262	4	7	Net loss, to Income and Expenditure Account .. .. .	749	13	1
Head Office expenses .. .. .	207	16	7				
Interest on capital .. .. .	279	11	11				
	£749 13 1				£749 13 1		

## PASSENGER BOOKING ACCOUNT.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Net loss at—				Commission on Government tour orders .. .. .	564	19	4
Rotorua .. .. .	185	6	6	Miscellaneous receipts .. .. .	858	7	4
Christchurch .. .. .	502	5	8	Net profit at—			
Dunedin .. .. .	308	18	0	Auckland .. .. .	3,115	6	4
Overseas commission on tours .. .. .	2,732	11	11	Wellington .. .. .	1,471	18	0
Miscellaneous expenses .. .. .	546	1	3	Invercargill .. .. .	105	13	8
Head Office expenses .. .. .	1,693	1	8				
Interest on capital .. .. .	14	17	6				
Depreciation .. .. .	8	10	5				
Net profit, to Income and Expenditure Account .. .. .	124	11	9				
	£6,116 4 8				£6,116 4 8		

## SYDNEY AND MELBOURNE OFFICES.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and allowances .. .. .	4,847	13	7	Commission earned .. .. .	997	19	3
Rent .. .. .	2,299	11	4	Net loss, to Income and Expenditure Account .. .. .	8,810	5	7
Postage, printing and stationery, travelling-expenses, &c. .. .. .	2,503	4	4				
Depreciation .. .. .	101	0	9				
Writings-off .. .. .	12	15	0				
Interest on capital .. .. .	43	19	10				
	£9,808 4 10				£9,808 4 10		

## TORONTO OFFICE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries, wages, and allowances .. .. .	2,435	10	7	Net loss, to Income and Expenditure .. .. .	3,898	5	2
Rent .. .. .	345	5	4				
Postage and travelling-expenses .. .. .	1,024	0	2				
Depreciation .. .. .	42	16	3				
Writings-off .. .. .	35	4	11				
Interest on capital .. .. .	15	7	11				
	£3,898 5 2				£3,898 5 2		

## PUBLICITY BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand, 1st April, 1937 .. .. .	659	15	3	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	0	Stores on hand, 31st March, 1938 .. .. .	1,118	5	7
Advertising in United Kingdom .. .. .	6,789	2	2	Balance carried down .. .. .	36,678	4	4
Folders, booklets, and posters .. .. .	4,871	5	3				
Grants <i>re</i> expenses of lectures .. .. .	526	1	0				
Miscellaneous publicity and general expenses .. .. .	3,204	10	8				
Photographs, films, window displays, pictures .. .. .	11,415	14	0				
Reuter's telegram co-payment for special telegrams .. .. .	423	0	11				
Depreciation .. .. .	151	5	0				
Writings-off .. .. .	6	17	0				
	£40,126 15 9				£40,126 15 9		
	£	s.	d.		£	s.	d.
Balance brought down .. .. .	36,678	4	4	Net loss, to Income and Expenditure Account .. .. .	38,572	3	7
Head Office expenses .. .. .	1,802	18	2				
Interest on capital .. .. .	91	1	1				
	£38,572 3 7				£38,572 3 7		

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

## LONDON OFFICE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries .. .. .	677	19	0	Net loss, to Income and Expenditure Account ..	721	6	9
Postages, travelling-expenses, &c. ..	43	7	9				
	£721	6	9		£721	6	9

## BRUSSELS OFFICE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries, allowances, and wages ..	2,110	8	4	Net loss, to Income and Expenditure Account ..	2,604	8	11
Travelling-expenses, postages, &c. ..	472	11	5				
Depreciation .. .. .	14	3	8				
Interest on capital .. .. .	7	5	6				
	£2,604	8	11		£2,604	8	11

## LOS ANGELES OFFICE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries, allowances, and wages ..	1,736	13	7	Net loss, to Income and Expenditure Account ..	2,685	19	5
Travelling-expenses, postages, &c. ..	606	12	8				
Rent .. .. .	301	6	5				
Depreciation .. .. .	27	12	8				
Interest on capital .. .. .	13	14	1				
	£2,685	19	5		£2,685	19	5

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

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land .. .. .	193,621	9	3
Public Works Fund ..	678,241	9	11	Buildings .. .. .	272,411	15	9
Consolidated Fund ..	35,149	4	11	Stores .. .. .	13,984	0	6
Employment Promotion Fund ..	330	19	6	Motor-vehicles .. .. .	1,243	12	5
	713,721	14	4	Live-stock .. .. .	644	7	9
Creditors—				Furniture and fittings .. .. .	26,506	0	5
Departmental .. .. .	6,675	13	7	Debtors—			
Sundry .. .. .	10,281	1	1	Departmental .. .. .	5,907	0	2
	16,956	14	8	Sundry .. .. .	10,715	8	9
Passenger booking—					16,622	8	11
Ticket Sales Account ..	22,027	5	2	Water and drainage systems .. .. .	80,624	3	10
Suspense Account .. .. .	62	4	2	Rotorua electric system: Land, transmission-line, buildings, &c. .. .. .	54,074	10	8
Deposits on Tours Account ..	4,494	11	2	Plant and machinery .. .. .	6,054	14	9
Reserve for doubtful debts ..	497	7	9	Wharves and shipways .. .. .	4,170	9	0
Writings-off reserve .. .. .	2,253	9	3	Electric systems at hotels .. .. .	24,467	16	9
Deposit Account, Rotorua ..	729	0	3	Steamers, launches, and boats .. .. .	5,461	18	4
Treasury Adjustment Account ..	315,443	16	10	Bridges .. .. .	2,775	14	10
	£1,076,186	3	7	Garden implements .. .. .	345	15	6
				National Development Account .. .. .	19,417	3	2
				Linen, cutlery, crockery, silverware, &c. .. .. .	14,959	5	2
				Telephone-lines .. .. .	1,001	18	4
				Gas-testing equipment .. .. .	302	19	9
				Refrigerating-plant (London), half-share .. .. .	31	3	5
				Exhibition material .. .. .	33	10	6
				Photographic apparatus .. .. .	3,581	4	10
				Assets in Suspense .. .. .	2,253	9	3
				Payments in Advance Account .. .. .	450	0	0
				Cash in hands of receivers .. .. .	288	4	7
				Advance: Rotorua Golf Club .. .. .	2,636	7	8
				Cash on deposit, Rotorua Office .. .. .	129	0	3
				Cash in General Post Office .. .. .	824	14	9
				Receiver-General's Deposit Account .. .. .	4,100	0	0
				Remittances in transit, and outstanding balances at tourist bureaux .. .. .	17,368	14	7
				Income and Expenditure Account: Excess expenditure over income .. .. .	305,799	8	8
					£1,076,186	3	7

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.

	<i>Expenditure.</i>		<i>Courts and General.</i>		<i>Income.</i>					
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Salaries—										
Judges .. .. .	18,250	0 0			Supreme Court : Fees, fines, &c.	49,532	5 6			
Magistrates and staff .. .. .	99,176	3 9			Magistrates' and Wardens' Courts : Fees, fines, &c. .. .. .	100,805	14 0			
			117,426	3 9				150,337	19 6	
Travelling allowances and expenses .. .. .			7,891	11 1	Money-lenders' license fees .. .. .			2,257	10 0	
Transfer and removal expenses .. .. .			1,311	5 1	Second-hand dealers' license fees .. .. .			371	15 0	
Advertising, books, &c. .. .. .			167	5 4	License fees <i>re</i> King's Counsel .. .. .			4	4 0	
Annotation of statutes .. .. .			33	17 0	Proportion of fees under Auctioneers Act, 1928 .. .. .			660	5 0	
Fuel, light, &c. .. .. .			3,400	0 1	Proportion of fees under Land Agents Act .. .. .			943	3 7	
Grant in aid of Judges' library, Wellington .. .. .			200	0 0	Assessed rents .. .. .			1,851	5 4	
Postage, telegrams, &c. .. .. .			2,735	0 0	Recovery of maintenance of inebriates .. .. .			957	14 6	
Printing and stationery .. .. .			2,354	9 2	Sales : Justices Manuals .. .. .			19	10 4	
Rents .. .. .			849	3 1	Balance, being excess expenditure over income .. .. .			39,434	15 5	
Typewriter repairs .. .. .			168	19 4						
Telephones .. .. .			2,519	2 6						
Cleaning courthouses .. .. .			1,827	19 0						
Commission on money-orders .. .. .			55	17 3						
Cost of inquests .. .. .			4,665	6 0						
Criminal prosecutions .. .. .			10,502	6 2						
Expenses : Law Revision Committee .. .. .			103	11 10						
Expenses under Juries Act, 1908 .. .. .			750	18 7						
Expenses under Reformatory Institutions Act, 1909 .. .. .			2,913	8 4						
Special grants (compassionate allowances, &c.) .. .. .			262	10 10						
Sundry expenses .. .. .			4	3 11						
Fines irrecoverable .. .. .			111	0 9						
Repairs and maintenance of buildings .. .. .			7,845	6 3						
Depreciation .. .. .			10,371	3 0						
Interest on capital .. .. .			18,367	14 4						
			£196,838	2 8				£196,838	2 8	

	<i>Expenditure.</i>		<i>Patent Office.</i>		<i>Income.</i>					
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Salaries .. .. .			4,971	17 6	Revenue—					
Fuel, light, &c. .. .. .			43	8 1	Patents, Designs, and Trade-marks Act .. .. .			13,652	15 7	
<i>Patent Office Journal</i> .. .. .			709	12 2	Copyright Act .. .. .			15	12 9	
Postage, telegrams, &c. .. .. .			119	16 2						
Printing and stationery .. .. .			295	12 1						
Rents .. .. .			723	13 9						
Sundry expenses .. .. .			4	12 8						
Travelling-expenses .. .. .			2	16 11						
Typewriter repairs .. .. .			8	14 10						
Depreciation .. .. .			43	18 6						
Interest on capital .. .. .			170	0 7						
Balance, being excess income over expenditure .. .. .			6,574	5 1						
			£13,668	8 4				£13,668	8 4	

	<i>Expenditure.</i>		<i>Bankruptcy.</i>		<i>Income.</i>					
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Salaries .. .. .			6,404	17 7	Revenue : Court fees and commission .. .. .			5,264	17 2	
Advertising .. .. .			148	12 6	Balance, being excess expenditure over income .. .. .			4,024	3 4	
Fuel, light, &c. .. .. .			10	8 6						
Law-costs .. .. .			7	7 0						
Postage, telegrams, &c. .. .. .			198	10 10						
Printing and stationery .. .. .			123	17 5						
Remuneration to Deputy Assignees .. .. .			948	10 10						
Rents .. .. .			1,326	13 4						
Transfer expenses .. .. .			46	9 10						
Travelling expenses and allowances .. .. .			28	19 9						
Sundry expenses .. .. .			10	6 7						
Depreciation .. .. .			14	9 7						
Interest on capital .. .. .			19	16 9						
			£9,289	0 6				£9,289	0 6	

	<i>Expenditure.</i>		<i>Registrar-General's Office.</i>		<i>Income.</i>					
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Salaries .. .. .			14,016	15 9	Revenue : Registration and other fees—					
Registration of births, deaths, and marriages—					Registration of births, deaths, and marriages .. .. .			24,644	9 10	
Payment to non-permanents .. .. .			556	0 3	Dentists Act .. .. .			13	0 0	
Payment to Post Office .. .. .			2,388	13 10						
Fuel, light, &c. .. .. .			115	12 0						
Postage, telegrams, &c. .. .. .			661	16 11						
Printing and stationery .. .. .			963	13 11						
Rents .. .. .			758	15 9						
Telephone services .. .. .			127	0 5						
Transfer expenses .. .. .			108	12 5						
Travelling-allowances, &c. .. .. .			22	17 11						
Sundry expenses .. .. .			0	16 0						
Typewriter repairs .. .. .			14	11 4						
Depreciation .. .. .			79	4 0						
Interest on capital .. .. .			26	12 9						
Balance, being excess income over expenditure .. .. .			4,816	6 7						
			£24,657	9 10				£24,657	9 10	

DEPARTMENT OF JUSTICE—*continued.*INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938—*continued.**Court of Review and Adjustment Commissions.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries .. .. .	..	13,766	17	9	Revenue—				
Fees to members .. .. .	..	39,848	0	2	Court fees .. .. .	..	505	15	0
Postage, telegrams, &c. .. .. .	..	1,071	8	1	Sale pamphlets .. .. .	..	159	19	6
Printing and stationery .. .. .	..	426	13	1	Balance, being excess expenditure over income .. .. .	..	69,758	17	0
Travelling allowances and expenses .. .. .	..	13,971	14	4					
Rents .. .. .	..	1,073	6	5					
Sundry expenses—									
Valuation fees .. .. .	..	143	12	10					
Fuel, light, &c. .. .. .	..	75	7	2					
Overtime .. .. .	..	33	3	0					
Interest on capital .. .. .	..	14	8	8					
		<u>£70,424</u>	<u>11</u>	<u>6</u>			<u>£70,424</u>	<u>11</u>	<u>6</u>

## PRISON AND BORSTAL INSTITUTIONS.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	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 dependants .. .. .	..	12,235	7	2	Value of prison labour capitalized on works .. .. .	..	752	10	10
Hospital maintenance and medicines .. .. .	..	986	18	8	Surplus on industry accounts .. .. .	..	11,142	4	10
Transport and travelling expenses .. .. .	..	5,134	1	2	Net cost departmental upkeep (£156 19s. 6d. per prisoner per annum) .. .. .	..	133,742	3	0
Maintenance of buildings and grounds .. .. .	..	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					
		<u>115,364</u>	<u>9</u>	<u>11</u>					
Interest and depreciation .. .. .	..	32,862	1	4					
		<u>£</u>	<u>s.</u>	<u>d.</u>					
Head Office administration expenses	6,365	4	5						
Less surplus, General Store Accounts .. .. .	102	10	1						
		<u>6,262</u>	<u>14</u>	<u>4</u>					
		<u>£154,489</u>	<u>5</u>	<u>7</u>			<u>£154,489</u>	<u>5</u>	<u>7</u>

	Net Balances after charging Labour.		Labour Allocation.		Public Account Surplus.	
	£	s. d.	£	s. d.	£	s. d.
Industry accounts—						
Blockmaking .. .. .	Cr.	318 4 0	37	3 0	355	7 0
Bootmaking and repairs .. .. .	Cr.	657 7 10	712	5 3	1,369	13 1
Brickwork .. .. .	Dr.	1,482 8 6	..	..	1,482	8 6*
Farming .. .. .	Dr.	3,601 2 6	5,022	7 8	1,421	5 2
Gardening .. .. .	Dr.	880 12 1	1,230	5 10	349	13 9
Laundering .. .. .	Cr.	354 5 10	230	6 2	584	12 0
Roadwork and transport .. .. .	Cr.	2,198 13 4	2,010	0 8	4,208	14 0
Quarrying .. .. .	Dr.	850 9 6	2,209	8 3	1,358	18 9
Clothing industry .. .. .	Cr.	1,841 4 10	796	14 4	2,637	19 2
Tobacco culture and manufacture .. .. .	Dr.	36 13 11	129	9 11	92	16 0
Miscellaneous .. .. .	Dr.	34 14 3	280	8 8	245	14 5
	Dr.	1,516 4 11	12,658	9 9	11,142	4 10

\* Deficit.

## PRISONS HEAD OFFICE ADMINISTRATION.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries and allowances .. .. .	..	5,339	10	0	Net expenditure for year: Head Office administration transferred to General Income and Expenditure Account .. .. .	..	6,365	4	5
Advertising, books, &c. .. .. .	..	55	11	5	Prisons Board .. .. .	..	377	8	7
Postages, telegrams, printing, and stationery .. .. .	..	272	11	8					
Transport and travelling expenses .. .. .	..	235	19	10					
Fuel, light, water, and sanitary .. .. .	..	101	11	1					
Maintenance of buildings .. .. .	..	0	9	1					
Sundry expenses .. .. .	..	9	11	4					
Rent of buildings .. .. .	..	350	0	0					
		<u>6,365</u>	<u>4</u>	<u>5</u>					
Prisons Board administration expenses (travelling)		<u>377</u>	<u>8</u>	<u>7</u>					
		<u>£6,742</u>	<u>13</u>	<u>0</u>			<u>£6,742</u>	<u>13</u>	<u>0</u>



DEPARTMENT OF JUSTICE—*continued.*

## PROBATION ADMINISTRATION.

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	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			
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			
	<u>£4,289</u>	<u>10 9</u>		<u>£4,289</u>	<u>10 9</u>

## GENERAL STORES (AUCKLAND AND WELLINGTON)

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

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Opening stocks in store and in transit .. .. .	6,778	3 3	Raw materials issued to workshops .. .. .	6,319	13 7
Manufactured articles received from workshops .. .. .	9,835	10 9	Sales to other Departments .. .. .	6,116	18 10
Purchases for issue and for manufacture .. .. .	7,224	14 8	Miscellaneous stores and manufactures issued to prisons .. .. .	5,242	8 2
Freight, cartages, postages, &c. .. .. .	77	14 7	Store charges recovered .. .. .	612	8 10
Salaries .. .. .	354	6 6	Closing stocks in store and in transit .. .. .	6,370	17 5
Prison labour .. .. .	31	16 0			
Interest on capital .. .. .	257	11 0			
Profit to General Income and Expenditure Account .. .. .	102	10 1			
	<u>£24,662</u>	<u>6 10</u>		<u>£24,662</u>	<u>6 10</u>

## AUCKLAND PRISON: CLOTHING INDUSTRY.

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

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales to Government Departments and transfers to general store .. .. .	5,491	8 6
Completed work and work in progress .. .. .	65	18 5	Closing stocks—		
Loose tools .. .. .	9	15 2	Completed work and work in progress .. .. .	62	11 2
			Loose tools .. .. .	9	0 3
		75 13 7			71 11 5
Sundry expenses—					
Raw materials .. .. .	2,073	16 3			
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			
	<u>£5,562</u>	<u>19 11</u>		<u>£5,562</u>	<u>19 11</u>

## BOOTMAKING AND REPAIRING INDUSTRY (AUCKLAND AND INVERCARGILL).

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

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Manufactures and repairs .. .. .	6,557	2 8
Loose tools .. .. .	182	15 0	Closing stocks—		
Work in progress .. .. .	185	8 8	Loose tools .. .. .	238	18 9
		368 3 8	Work in progress and completed work .. .. .	220	14 3
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 .. .. .	453	7 9			
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 10			
	<u>£7,016</u>	<u>15 8</u>		<u>£7,016</u>	<u>15 8</u>

DEPARTMENT OF JUSTICE—*continued.*

## PAPARUA PRISON: BLOCK AND TILE MAKING INDUSTRY.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	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				
	<u>£1,319</u>	<u>13</u>	<u>0</u>		<u>£1,319</u>	<u>13</u>	<u>0</u>

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

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Raw materials .. ..	258	11	1	Manufactured products .. ..	434	6	0
Freight, cartage, and packing .. ..	63	13	2				
Tools and repairs .. ..	1	17	7				
Prison labour .. ..	16	18	5				
Supervision .. ..	6	19	8				
Interest on capital .. ..	3	12	6				
Net profit for year .. ..	82	13	7				
	<u>£434</u>	<u>6</u>	<u>0</u>		<u>£434</u>	<u>6</u>	<u>0</u>

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

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Opening stocks: Metal .. ..	1,368	2	5	Sales of metal, &c. .. ..	7,887	13	0
Machine parts, tools, and repairs .. ..	783	11	11	Royalty from leases .. ..	450	0	0
Explosives .. ..	102	0	0	Closing stocks: Metal .. ..	1,387	9	7
Lubricants .. ..	45	4	0	Net loss on working for year .. ..	850	9	6
Maintenance of quarry roads .. ..	0	8	10				
Tractor expenses .. ..	5	19	10				
Fuel, light, power, and water .. ..	646	17	1				
Freight and cartage .. ..	1,077	8	5				
Hospital maintenance of accident cases .. ..	18	0	0				
Sundry expenses .. ..	43	10	11				
Prison labour .. ..	2,209	8	3				
Supervision .. ..	2,364	6	9				
Interest on capital .. ..	727	15	8				
Depreciation on buildings, plant, and horses .. ..	1,182	18	0				
	<u>£10,575</u>	<u>12</u>	<u>1</u>		<u>£10,575</u>	<u>12</u>	<u>1</u>

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

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Cleaning materials .. ..	93	11	2	Laundry for—			
Mending and sewing materials .. ..	7	19	6	Institutions .. ..	278	0	7
Fuel, light, and power .. ..	263	1	1	Government Departments .. ..	1,598	6	8
Repairs to plant .. ..	93	9	9				
Cartage, laundry-work .. ..	99	11	6				
Sundries .. ..	32	2	10				
Prison labour .. ..	230	6	2				
Supervision .. ..	455	11	6				
Interest on capital .. ..	108	4	8				
Depreciation of buildings and plant .. ..	138	3	3				
Net profit for year .. ..	354	5	10				
	<u>£1,876</u>	<u>7</u>	<u>3</u>		<u>£1,876</u>	<u>7</u>	<u>3</u>

## WAIKUNE PRISON: MOTOR TRANSPORT.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Opening stocks: Loose tools and stores .. ..	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 replacements .. ..	693	4	8	For own institution and roadworks .. ..	3,478	6	3
Sundries .. ..	24	15	6	For other institutions .. ..	476	9	6
Prison labour .. ..	694	0	10	Closing stocks: Loose tools and stores .. ..	617	2	8
Supervision and officers' labour .. ..	599	2	2				
Interest on capital .. ..	73	19	0				
Depreciation of motors, plant, &c. .. ..	965	5	3				
Net profit on working .. ..	34	19	5				
	<u>£5,810</u>	<u>11</u>	<u>6</u>		<u>£5,810</u>	<u>11</u>	<u>6</u>

DEPARTMENT OF JUSTICE—*continued.*

## WAIKUNE PRISON: ROADMAKING AND MAINTENANCE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Opening stocks—				Roadwork credits from other Departments	8,397	4	7
Horses	48	10	10	Sale of metal	14	5	3
Loose tools and stores	216	2	6	Sundry sales	105	11	6
Tools, repairs and plant maintenance	210	16	5	Closing stocks—			
Freight and cartage	3,203	7	10	Loose tools and stores	126	11	8
Explosives	14	19	7	Horses	13	15	6
Sundries	5	16	6				
Fuel and oil	201	5	7				
Prison labour	1,315	19	10				
Officers' supervision	1,243	1	2				
Interest on capital	10	8	7				
Depreciation on plant	23	5	9				
Net profit on working	2,163	13	11				
	<u>£8,657</u>	<u>8</u>	<u>6</u>		<u>£8,657</u>	<u>8</u>	<u>6</u>

## WELLINGTON PRISON: PRINTING INDUSTRY.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Opening stocks—				Printed departmental stationery	290	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 stationery	248	17	9	Materials	121	14	1
Purchases of loose tools, type, equipment, &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				
	<u>£514</u>	<u>9</u>	<u>6</u>		<u>£514</u>	<u>9</u>	<u>6</u>

## TOBACCO CULTURE AND MANUFACTURE INDUSTRY (AUCKLAND AND WAIKERIA).

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Opening stocks—				Manufactures and leaf transferred	1,216	13	10
Leaf, &c.	671	8	4	Closing stocks—			
Partly manufactured tobacco	36	10	5	Leaf, &c.	8	7	1
				Partly manufactured tobacco	37	6	6
Leaf and ingredients used in manufacture	277	4	7	Net loss for year	45	13	7
Freight, cartage, and packing	17	1	7		36	13	11
Fuel, light, power, and water	21	0	1				
Sundry expenses	30	2	6				
Prison labour	129	9	11				
Officers' labour and supervision	74	0	6				
Interest on capital	29	5	5				
Depreciation on buildings	12	18	0				
	<u>£1,299</u>	<u>1</u>	<u>4</u>		<u>£1,299</u>	<u>1</u>	<u>4</u>

## RANGIPO PRISON.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Development in progress at 1st April, 1937, brought forward	352	10	0	Value of developed pastures transferred to Land 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 Account	27	12	2
Freight and cartage	42	15	9	Development in progress at 31st March, 1938, carried forward	314	1	9
Prison labour	42	4	0				
Supervision and officers' labour	84	6	2				
Interest on capital	25	2	4				
Depreciation of plant and implements	18	10	9				
	<u>£796</u>	<u>17</u>	<u>11</u>		<u>£796</u>	<u>17</u>	<u>11</u>

DEPARTMENT OF JUSTICE—*continued.*  
RANGIPO PRISON—*continued.*

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

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
Opening stocks—								Sales and transfers of produce and live-stock	..	2,405	13	7
Live-stock .. .. .	..	2,508	11	0				Horse-labour on development, &c.	..	159	1	7
Crops .. .. .	..	569	6	8				Closing stocks—				
Stores and tools .. .. .	..	131	10	10				Live-stock .. .. .	..	4,031	13	6
					3,209	8	6	Crops .. .. .	..	542	10	8
Purchase and transfers of live-stock	..				1,673	1	4	Stores and tools .. .. .	..	154	17	6
Purchases and transfers of feed from farm	..				564	9	0			4,729	1	8
Seeds and manures .. .. .	..				404	1	3	Loss on working .. .. .	..	1,331	8	7
Tools, repairs, and plant maintenance	..				82	10	11					
Labour on development-work written off	..				27	12	2					
Freight and cartage, including use of horses and tractor	..				158	14	4					
Tractor expenses .. .. .	..				50	7	8					
Rabbiting expenses .. .. .	..				28	16	1					
Sundries .. .. .	..				3	11	7					
Prison labour .. .. .	..				316	19	6					
Supervision and officers' labour .. .. .	..				709	0	6					
Interest on capital .. .. .	..				1,384	2	7					
Depreciation of buildings, plant, &c.	..				12	10	0					
					£8,625	5	5			£8,625	5	5

PAPARUA PRISON.

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

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
Opening stocks—								Sales and transfers of produce and live-stock	..	8,862	14	2
Live-stock .. .. .	..	2,828	3	3				Closing stocks—				
Crops .. .. .	..	1,533	4	11				Live-stock .. .. .	..	3,666	5	2
Stores and tools .. .. .	..	210	9	0				Crops .. .. .	..	2,172	2	2
					4,571	17	2	Stores and tools .. .. .	..	209	12	10
Purchase of live-stock .. .. .	..				2,467	17	2			6,048	0	2
Farm-produce consumed on farm and feed purchased	..				1,203	19	4					
Seeds and manure .. .. .	..				400	8	3					
Fencing and trees .. .. .	..				47	10	11					
Tools, repairs, and plant maintenance	..				108	14	8					
Horse-shoeing and repairs to harness	..				58	14	7					
Veterinary services .. .. .	..				12	14	11					
Freight, cartage, horse hire, and tractor charges	..				783	5	0					
Fuel, light, and power .. .. .	..				38	17	5					
Sacks and threshing .. .. .	..				247	15	10					
Dairy expenses .. .. .	..				1	13	4					
Sundries .. .. .	..				198	0	8					
Prison labour .. .. .	..				760	9	0					
Supervision and officers' labour .. .. .	..				1,069	5	9					
Interest on capital .. .. .	..				1,167	13	3					
Depreciation of buildings, plant, &c.	..				237	13	9					
Net profit on working .. .. .	..				1,534	3	4					
					£14,910	14	4			£14,910	14	4

HAUTU PRISON.

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

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.		
Development in progress at 1st April, 1937, brought forward	..	2,152	10	0	Value of developed pastures transferred to Land	..	505	0	3		
Seeds and manures .. .. .	..	263	5	3	Account during year .. .. .	..	232	16	7		
Fencing-wire and trees .. .. .	..	136	19	1	Grazing charges and crop credits .. .. .	..					
Freight, cartage, and horse-hire .. .. .	..	134	10	4	Development in progress at 31st March, 1938, carried forward	..	2,152	10	0		
Sundries .. .. .	..		0	1							
Prison labour .. .. .	..		40	0							
Supervision and officers' labour .. .. .	..		46	13							
Interest on capital .. .. .	..		103	7							
Depreciation of plant and implements .. .. .	..		12	19							
					£2,890	6	10		£2,890	6	10

HAUTU PRISON.

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

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
Opening stocks—								Sales and transfers of produce and live-stock	..	3,456	11	6
Live-stock .. .. .	..	4,480	16	6				Horse-labour on development, &c.	..	417	13	3
Crops .. .. .	..	1,020	14	5				Grazing charges and crop credits	..	27	14	1
Stores and tools .. .. .	..	528	7	10				Closing stocks—				
					6,029	18	9	Live-stock .. .. .	..	5,437	8	0
Purchase and transfer of live-stock	..				1,161	19	1	Crops .. .. .	..	763	12	0
Feed, &c., transferred from farm	..				1,496	9	10	Stores and tools .. .. .	..	386	11	3
Seeds and manure .. .. .	..				997	0	3			6,587	11	3
Fencing-wire and trees .. .. .	..				109	14	1	Loss on working .. .. .	..	3,692	9	9
Rabbiting expenses .. .. .	..				18	0	4					
Tools, repairs, and plant maintenance	..				88	17	8					
Freight and cartage, including use of horses and tractor	..				306	5	1					
Tractor expenses .. .. .	..				35	9	4					
Sundries .. .. .	..				58	9	7					
Prison labour .. .. .	..				383	13	4					
Supervision and officers' labour .. .. .	..				1,011	16	6					
Interest on capital .. .. .	..				2,427	19	5					
Depreciation of buildings, plant, &c.	..				56	6	7					
					£14,181	19	10			£14,181	19	10



DEPARTMENT OF JUSTICE—continued.

MINOR KITCHEN GARDENS.

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

Dr.			Cr.						
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Opening stocks—					Sales and transfers of produce—				
Tools and stores .. .. .	254	8 2			Poultry and eggs .. .. .	40	18 5		
Live-stock and poultry .. .. .	236	0 1			Vegetables .. .. .	623	3 9		
Vegetables and live-stock feed .. .. .	76	17 10			Milk and cream .. .. .	505	9 9		
					Pigs, pork, and beef .. .. .	196	5 0		
					Live-stock .. .. .	29	1 5		
Purchase of seeds and manures .. .. .			567	6 1				1,394 18 4	
Purchase of poultry-feed .. .. .			76	17 10	Closing stocks—				
Purchase of cattle-feed and pig-feed .. .. .			11	17 1	Live-stock and poultry .. .. .	348	10 0		
Purchase and transfers of live-stock .. .. .			39	0 6	Vegetables and live-stock feed .. .. .	311	19 4		
Feed, consumed on farm .. .. .			127	4 0	Tools and stores .. .. .	97	8 3		
Tools, repairs to plant, &c. .. .. .			68	0 4				757 17 7	
Freight, cartage, &c. .. .. .			33	14 6	Net loss on working .. .. .			880 12 1	
Rent of grazing paddocks .. .. .			16	16 0					
Sundry expenses .. .. .			40	0 0					
Prison labour .. .. .			23	0 0					
Supervision .. .. .			1,230	5 10					
Interest on capital .. .. .			652	10 3					
Depreciation of plant, &c. .. .. .			126	6 7					
			20	9 0					
			<u>£3,033</u>	<u>8 0</u>				<u>£3,033</u>	<u>8 0</u>

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

BALANCE-SHEET AS AT 31ST MARCH, 1938.

Liabilities.			Assets.				
	£	s. d.	£	s. d.	£	s. d.	
Capital—			Land and buildings—				
Public Works Fund .. .. .	922,374	13 8	Freeholds .. .. .	358,267	2 3		
Consolidated Fund .. .. .	320,371	9 6	Leaseholds .. .. .	9,080	8 11		
			T a u p o land-development completed .. .. .	84,594	6 9		
Donation for buildings .. .. .	2,250	0 0	T a u p o land-development in progress .. .. .	2,466	11 9		
			Buildings .. .. .	659,898	12 4	1,114,307 2 0	
Treasury Adjustment Account .. .. .							
Sundry creditors—			Libraries .. .. .			4,093 9 4	
Departmental .. .. .	10,830	13 1	Furniture and fittings .. .. .			17,620 6 1	
Sundry .. .. .	13,505	15 3	Stocks of stores on hand .. .. .			17,627 15 1	
			Fixed plant .. .. .			12,899 15 11	
Accrued earnings of prisoners .. .. .			Implements and machinery .. .. .			15,697 9 7	
Accrued bankruptcy remuneration .. .. .			Motor-vehicles .. .. .			2,669 13 8	
Deposits .. .. .	41,264	10 5	Arms and accoutrements .. .. .			498 17 0	
Writings-off in Suspense .. .. .	2,412	14 7	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—				
			Departmentals .. .. .	3,799	10 6		
			Sundry .. .. .	4,095	16 10		
						7,895 7 4	
			Cash in Deposit Accounts .. .. .			41,264 10 5	
			Expenditure paid in advance .. .. .			32 1 3	
			Butterfat bonuses held on deposit .. .. .			1,238 19 0	
			Postage-stamps on hand .. .. .			760 7 8	
			Accrued bankruptcy commission .. .. .			2,425 3 9	
			Writings-off in Suspense: Stores and live-stock, &c. .. .. .			2,412 14 7	
			Expenditure and revenue balances for the year 1937-38—	£	s. d.		
			Courts and Head Office administration .. .. .	39,434	15 5		
			Mortgagors Adjustment Commissions .. .. .	69,758	17 0		
			Prisons and Borstal maintenance .. .. .	133,742	3 0		
			Prisons Board .. .. .	377	8 7		
			Probation upkeep .. .. .	4,289	10 9		
			Bankruptcy .. .. .	4,024	3 4		
			Patents, trade-marks, &c. .. .. .	6,574	5 1		
			Births, Deaths, and marriages .. .. .	4,816	6 7		
						240,236 6 5	
			<u>£1,539,234</u>	<u>4 11</u>		<u>£1,539,234</u>	<u>4 11</u>

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.—CYRIL G. COLLINS, Deputy Controller and Auditor-General.

## DEPARTMENT OF LABOUR.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries, agents' allowances, and overtime ..		64,112	14	10	Penalties imposed by the Court in action brought for breaches of awards and certain sections of the Industrial Conciliation and Arbitration Act, 1925, and the Apprentices Act, 1923 ..		668	4	8
Advertising, supply of newspapers, &c. ..		684	7	8	Factory registration fees ..		4,230	10	0
Motor-cars, motor-cycles, and bicycles: Maintenance and repairing ..		2,390	8	5	Servants' registry office license fees ..		27	15	0
Fees payable to assessors on Conciliation Councils ..		5,369	19	4	Weights and measures verification fees ..		9,761	5	11
Freight, cartage, and transport charges ..		81	12	6	Rent of buildings ..		58	13	3
Heating and lighting of offices ..		490	5	6	Revenue from sale of seized articles ..		1	7	6
Law-costs ..		349	6	10	Profit on realization of assets ..		0	5	8
Postage, telegrams, telephone services ..		3,212	5	3	Charges for use of motor-vehicles and other incidental services in connection with weights and measures verification ..		1,574	14	0
Printing, stationery, office requisites, and typewriter repairs ..		5,261	11	1	Sale of departmental publications ..		570	18	10
Rates and repairs on property ..		20	10	2	Excess of expenditure over income before charging interest carried down ..		86,842	11	2
Rent and rates on office accommodation ..		4,285	1	5					
Transfer expenses, travelling allowances and expenses—									
Arbitration Court and Conciliation Councils ..	£	8,652	4	7					
Departmental ..		5,697	10	7					
		14,349	15	2					
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 ..		9	7	1					
Provision for depreciation of assets ..		1,501	8	3					
Bad debts ..		72	13	7					
		£103,736	6	0			£103,736	6	0
Excess of expenditure over income before charging interest brought down ..	£	86,842	11	2	Excess of expenditure over income ..	£	87,287	15	3
Interest on capital ..		445	4	1					
		£87,287	15	3			£87,287	15	3

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital ..		11,269	5	4	Land and buildings ..		456	10	0
Creditors—					Motor-cars, motor-cycles, and bicycles ..		3,068	15	0
Departmental ..	£	947	16	7	Furniture and fittings ..		2,660	19	8
Sundry ..		851	2	6	Mechanical office appliances ..		511	9	5
		1,798	19	1	Library books ..		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 ..		420	19	1
Writings-off, Suspense Account ..		98	5	3	Stamps ..		184	4	4
Treasury Adjustment Account ..		89,324	16	0	Payments in advance ..		2,447	9	9
					Debtors—				
					Departmental ..	£	122	13	7
					Sundry ..		851	2	4
							973	15	11
					Assets in Suspense ..		98	5	3
					Deposit Accounts ..		744	7	1
					Excess of expenditure over income ..		87,287	15	3
		£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.

<i>Expenditure.</i>			<i>Income.</i>			£ s. d.		
	£	s. d.	£	s. d.				
Passage-money for immigration ..	279	5 0			Recoveries on account of expenditure of previous years: New Zealand Government contributions towards passage-money ..	84	2 1	
Less contributions by—					Excess of expenditure over income after charging interest ..	132,917	0 6	
Immigrants ..	56	10 0						
Imperial Government ..	111	7 6						
		<u>167 17 6</u>						
			111	7 6				
Loans for passage-money written off ..				53 18 0				
Increased provision for doubtful debts ..				49 7 0				
Interest on capital ..			132,702	8 0				
Excess income on account of Public Works Fund National Development Account ..				84 2 1				
			<u>£133,001</u>	<u>2 7</u>				<u>£133,001 2 7</u>

## BALANCE-SHEET OF LABOUR DEPARTMENT (IMMIGRATION) AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>				<i>Assets.</i>				£ s. d.		
	£	s. d.	£	s. d.						
Capital Account, Public Works Fund, 31st March, 1937 ..	3,317,632	1 6			Loans for passage-money to immigrants ..			313	2 7	
Less recoveries on account of expenditure of previous years 1937-38 ..		144 4 0			Assets in Suspense (loans for passage-money) ..			53	18 0	
					Administration Account ..			132,917	0 6	
Imperial Government—					National Development Account ..	3,318,866	6 5			
Loans to immigrants recovered but not paid ..		32 4 11			Less excess income, 1937-38 ..		84 2 1			
Contributions on passage-money recovered but not paid ..		74 5 1						3,318,782	4 4	
Recoveries on behalf of Australian Government ..				106 10 0						
Writings-off Suspense (passage-money) ..				18 0 0						
Reserve: Bad debts ..				53 18 0						
Treasury Adjustment Account ..				100 0 0						
				134,299 19 11						
			<u>£3,452,066</u>	<u>5 5</u>						<u>£3,452,066 5 5</u>

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 (EMPLOYMENT DIVISION).

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Advertising .. .. .		197	2	9	Sale of surplus stores .. .. .		17	0	0
Expenses of visit of representative of British Ministry of Labour to New Zealand .. .. .		171	13	7	Contribution from Employment Promotion Fund under section 34 of Employment Promotion Act, 1936 .. .. .		235,000	0	0
<i>Ex Gratia</i> payment to widow of late S. W. Strong .. .. .		115	0	0	Balance carried down .. .. .		32,349	13	1
Fitting up Labour Bureaux .. .. .		1,430	6	9					
Law-costs .. .. .		31	0	1					
Motor-vehicles, maintenance of .. .. .		2,844	11	10					
Office expenses .. .. .		773	19	5					
Overtime and meal allowances .. .. .		570	9	4					
Postages .. .. .		4,532	9	10					
Printing and stationery .. .. .		4,523	8	4					
Rent, heating, and lighting .. .. .		8,325	4	8					
Salaries and allowances .. .. .		220,242	10	7					
Services by other Departments .. .. .		10,152	17	1					
Telephone services .. .. .		3,979	15	2					
Transfer and removal expenses .. .. .		690	12	1					
Travelling-expenses .. .. .		6,639	18	10					
Typewriters, maintenance of .. .. .		126	7	6					
Furniture, &c., written off .. .. .		27	8	0					
Depreciation .. .. .		1,991	17	3					
		<u>£267,366</u>	<u>13</u>	<u>1</u>			<u>£267,366</u>	<u>13</u>	<u>1</u>
		£	s.	d.			£	s.	d.
Balance brought down .. .. .		32,349	13	1	Excess of expenditure over income .. .. .		32,908	3	8
Interest on capital .. .. .		558	10	7					
		<u>£32,908</u>	<u>3</u>	<u>8</u>			<u>£32,908</u>	<u>3</u>	<u>8</u>

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .		17,349	5	5	Buildings .. .. .		682	6	7
Creditors—					Furniture .. .. .		9,117	6	6
Sundry .. .. .	£ s. d.	2,904	9	6	Typewriters .. .. .		1,656	12	8
Departmental .. .. .		1,663	3	5	Motor-vehicles .. .. .		5,892	19	8
		4,567	12	11	Official stamps .. .. .		5	6	3
Writings-off in Suspense .. .. .		56	11	2	Debtors—				
Treasury Adjustment Account .. .. .		28,490	0	11	Sundry .. .. .	£ s. d.	13	15	1
					Departmental .. .. .		130	8	10
							144	3	11
					Assets in Suspense .. .. .		56	11	2
					Excess of expenditure over income .. .. .		32,908	3	8
		<u>£50,463</u>	<u>10</u>	<u>5</u>			<u>£50,463</u>	<u>10</u>	<u>5</u>

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.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries .. .. .	..	44,581	7	2	General fees .. .. .	..	62,265	14	5
Freight and cartage .. .. .	..	57	16	6	Deeds registration fees .. .. .	..	1,658	7	9
Draughtsmen's work .. .. .	..	12,183	6	5	Compulsory registration fees .. .. .	..	4,453	15	0
Transfer and removal expenses .. .. .	..	944	1	8	Land and income tax fees .. .. .	..	321	14	9
Office equipment .. .. .	..	140	13	4	Native Department fees .. .. .	..	0	10	0
Postages and telephones .. .. .	..	543	0	2	Recovery on account of expenditure of previous years .. .. .	..	87	1	6
Advertising .. .. .	..	250	2	2	Balance: Excess of expenditure over income ..	..	1,306	17	0
Fuel and light .. .. .	..	319	12	5					
Binding .. .. .	..	173	10	11					
Printing and stationery .. .. .	..	758	15	6					
Fireproof fittings .. .. .	..	269	12	9					
Cleaning and office expenses .. .. .	..	201	6	8					
Rent .. .. .	..	8,000	14	5					
Typewriters (maintenance) .. .. .	..	27	9	10					
Refund, solicitor's admission fees .. .. .	..	47	14	0					
Depreciation .. .. .	..	1,461	13	3					
Overtime and meal allowances .. .. .	..	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
		£	s.	d.			£	s.	d.
Balance .. .. .	..	1,306	17	0	Excess of expenditure over income after charging interest on capital .. .. .	..	1,471	2	9
Interest on capital .. .. .	..	164	5	9			£1,471	2	9
		£1,471	2	9			£1,471	2	9

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital Account .. .. .	..	4,293	14	6	Furniture .. .. .	..	3,741	1	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
					Excess of expenditure over income .. .. .	..	1,471	2	9
		£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.

<i>Expenditure.</i>				<i>Income.</i>									
Subdivision II: Employment Tax.				Subdivision I: Land and Income Tax.									
Subdivision II: Employment Tax.				Subdivision I: Land and Income Tax.									
£ s. d.				£ s. d.									
Salaries .. .. .	42,362	15	3	70,068	2	9	Land-tax .. .. .	Revenue included	1,107,306	10	2		
Advertising .. .. .	333	13	0	769	7	9	Income-tax .. .. .	in accounts for	9,370,399	10	4		
Alterations .. .. .	177	14	4	336	1	10	Film-hire tax .. .. .	Employment	82,377	3	5		
Law-costs .. .. .	3	14	8	234	0	1	Unclaimed moneys .. .. .	Promotion	3,969	12	0		
Motor-vehicles maintenance .. .. .	311	11	0	..	..	..	Interest on public moneys .. .. .	Fund.	188	9	8		
Postages and telegrams .. .. .	1,190	10	3	3,219	18	0	Balance carried down .. .. .	63,978	9	2			
Printing and stationery .. .. .	1,112	0	4	3,569	9	1							
Printing employment stamps .. .. .	400	0	0	..	..	..							
Remission of income-tax .. .. .	..	..	..	391	16	2							
Rent .. .. .	1,574	18	8	2,318	12	3							
Refunds of unclaimed moneys .. .. .	..	..	..	510	4	10							
Repairs and renewals .. .. .	42	4	3	198	6	10							
Sundry expenses .. .. .	2	16	9	29	19	3							
Telephone expenses .. .. .	233	11	4	247	19	10							
Transfer and removal expenses .. .. .	176	14	11	103	6	8							
Travelling expenses and allowances .. .. .	3,663	14	4	1,650	13	2							
Services rendered by other Departments:—													
Customs Department:													
Collection of deposit .. .. .	..	..	..	200	0	0							
Post and Telegraph Department:													
Collection of tax, &c. .. .. .	12,000	0	0	2,943	1	0							
Valuation Department:													
Contribution towards expenses .. .. .	..	..	..	18,018	17	4							
Interest on income-tax paid in advance .. .. .	..	..	..	7,092	15	5							
	63,585	19	1	111,902	12	3							
Depreciation .. .. .	392	10	1	367	17	3							
Balance carried down .. .. .	..	..	..	10,451,970	16	1							
	63,978	9	2	10,564,241	5	7							
	£ s. d.			£ s. d.									
Balance brought down .. .. .	63,978	9	2	..	..	..	Balance brought down .. .. .	..	10,451,970	16	1		
Interest on capital .. .. .	139	11	7	108	6	8	Recoveries on account of expenditure of previous years .. .. .	..	..	0	13	3	
Excess of revenue over expenditure .. .. .	..	..	..	10,451,863	2	8	Excess of expenditure over revenue .. .. .	64,118	0	9	..		
	£64,118	0	9	£10,451,971	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.  
BALANCE-SHEET AS AT 31ST MARCH, 1938.

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

\* 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.

*Receipts.*

	£	s.	d.	£	s.	d.
Balance as at 1st April, 1937 .. .. .	468,237	15	8			
Investment Account .. .. .	16,365	0	0			
				484,602	15	8
Credits-in-aid—Vote, Land for Settlements—						
Valuation fees, sections 7 and 14, Land Laws Amendment Act, 1929 ..	73	6	0			
Miscellaneous .. .. .	12	14	8			
				86	0	8
Sales and capital receipts—						
Estates—	£	s.	d.			
Cash sales .. .. .	111,810	6	6			
Instalments of principal under deferred-payment licenses ..	25,019	18	1			
Instalments of principal on buildings .. .. .	5,616	4	0			
				142,446	8	7
Hutt Valley lands—						
Cash sales .. .. .	70,778	15	0			
Instalments of principal under deferred-payment licenses ..	5,924	11	8			
				76,703	6	8
Land-development under section 8, Land Laws Amendment Act, 1929—						
Cash sales .. .. .	1,668	9	9			
Instalments of principal under deferred-payment licenses ..	247	10	5			
Instalments of principal on buildings .. .. .	54	7	8			
				1,970	7	10
Crown lands under section 20, Land Act, 1924—						
Cash sales .. .. .	97,458	0	2			
Instalments of principal under deferred-payment licenses ..	30,818	0	3			
Instalments of principal on buildings .. .. .	1,007	5	1			
				129,283	5	6
National-endowment lands under section 302, Land Act, 1924—						
Cash sales .. .. .	12,863	8	3			
Instalments of principal under deferred-payment licenses ..	2,800	6	7			
				15,663	14	10
Mortgages: Advances for development of Crown and settlement lands, &c.—						
Repayment of advances for—						
Development of occupied Crown lands .. .. .	21,301	13	8			
Development of occupied settlement lands .. .. .	4,144	17	1			
Fencing-material, lime, &c., under Deteriorated Lands Act, 1925 ..	376	9	11			
				25,823	0	8
Advances for roading of endowment lands: Repayment of principal Deposits by lessees under section 208, Land Act, 1924, on account of capital values of land .. .. .				52	4	7
				2,882	13	2
				394,825	1	10
Rents and interest—						
Rents—						
Derived from estates .. .. .	440,588	5	11			
Hutt Valley lands .. .. .	147	3	11			
Lands developed under section 6, Land Laws Amendment Act, 1929 .. .. .	4,431	17	8			
				445,167	7	6
Interest—						
On sales under deferred-payment licenses—						
Estates .. .. .	22,155	17	7			
Hutt Valley lands .. .. .	5,787	3	2			
Lands developed under section 6, Land Laws Amendment Act, 1929 .. .. .	580	10	1			
				28,523	10	10
On advances: Mortgages—						
Development of occupied Crown lands .. .. .	6,908	17	3			
Development of occupied settlement lands .. .. .	975	4	3			
Deteriorated Lands Act, 1925 .. .. .	279	5	10			
				8,163	7	4
On advances for roading of endowment lands .. .. .				158	18	1
				482,013	3	9
Sales of produce, live-stock, and miscellaneous receipts—						
Seasonal farming receipts—						
Estates farmed .. .. .	14,536	0	0			
Crown lands under development .. .. .	13,951	16	0			
Settlement lands under development .. .. .	49,941	5	9			
				78,429	1	9
Miscellaneous receipts—						
Estates .. .. .	2,231	5	8			
Crown lands under development .. .. .	5,581	10	4			
Settlement lands under development .. .. .	13,037	3	4			
				20,849	19	4
				99,279	1	1
Receipts from Hutt Valley Settlement lands applied towards money expended for the acquisition of land subject to the Hutt Valley Land Settlement Act, 1925, or in respect of the preparation of land for disposal .. .. .				80,689	14	7
Interest on investments .. .. .				8,145	19	1
				£1,549,641	16	8

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

		<i>Payments.</i>							
		£	s. d.	£	s. d.	£	s. d.	£	s. d.
Annual appropriation—Vote, Land for Settlements—									
Sundry administration charges .. .. .						1,057	5 8		
Administration expenses—									
Development of Crown and settlement land under Parts I and II,									
Land Laws Amendment Act, 1929 .. .. .		1,014	14 4						
Lands acquired under Land for Settlements Act .. .. .		11,206	3 9						
Cheviot Estate lands .. .. .		828	4 2						
Hutt Valley settlement lands .. .. .		1,948	9 2						
						14,997	11 5		
Audit fees .. .. .						250	0 0		
Accident compensation paid to workmen on development works ..						110	0 7		
Acquisition of lands and interests therein—									
Freehold lands acquired .. .. .		1,120	5 4						
Native land acquired for general settlement .. .. .		144	10 8						
Mergers of Discharged Soldiers Settlement Account .. .. .		2,591	10 11						
						3,856	6 11		
Advances for development of occupied lands—									
Crown lands .. .. .		24,331	3 10						
Settlement lands .. .. .		15,175	19 0						
Deteriorated Lands Act, 1925 .. .. .		26	18 9						
						39,534	1 7		
Development of unoccupied lands—									
Crown lands—									
Improvements and equipment .. .. .		4,915	5 4						
Seasonal farming expenditure .. .. .		28,985	8 0						
						33,900	13 4		
Settlement lands—									
Improvements and equipment .. .. .		45,167	14 0						
Seasonal farming expenditure .. .. .		31,991	9 6						
						77,159	3 6		
Grants to County Councils for maintenance of country roads serving									
lands farmed by the Department .. .. .						742	16 5		
Improvements to and protection of settlement lands—									
Expenses incidental to estates .. .. .		2,807	8 2						
Seasonal expenses, estates farmed .. .. .		10,097	18 9						
						12,905	6 11		
Lodgments on account of capital value of leases—									
Interest on .. .. .		257	12 2						
Refunds of .. .. .		1,093	15 8						
						1,351	7 10		
Payment to outgoing lessees for improvements .. .. .						50	0 0		
Refund of valuation fees .. .. .						2	2 0		
Deduction from Hutt Valley Settlement receipts towards purchase-									
money and costs of preparation of the land for disposal .. .. .						80,689	14 7		
								266,606	10 9
Interest and other charges on loans and capital liability—									
Interest payments—									
To Consolidated Fund in respect of interest payable on loan-									
capital liability .. .. .		423,143	8 8						
On capital moneys received from the sales of Crown lands (on									
account 1936-37) .. .. .		4,270	9 1						
On value of Crown lands included in estates .. .. .		8,479	9 7						
On capital moneys received from the sale of national-endowment									
lands .. .. .		3,781	6 1						
On Cheviot Estate accumulated fund .. .. .		18,534	3 0						
						458,208	16 5		
Other charges—									
Recoupment of management charges of New Zealand consolidated									
stock .. .. .		1,616	15 4						
Recoupment of stamp duty on transfers of stock .. .. .		6	5 6						
						1,623	0 10		
								459,831	17 3
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 Depart-									
ment but no longer required .. .. .		35,052	5 5						
Payment in respect of settlement land declared to be ordinary									
Crown land .. .. .		561	19 6						
Acquisition of undivided interests in Native lands under section 3,									
Native Land Purposes Act, 1934 .. .. .		160	9 11						
Purchase of land for a public domain from proceeds of									
realization of reserves in the Fendalton Riding of the									
Waimairi County .. .. .		300	0 0						
Improvement and development of domains from proceeds sales of									
area (Hamilton Domain) .. .. .		20	0 0						
Purchase of land for purpose of a domain or for the improvement									
and development of domains (Waihi Domain Board) .. .. .		25	0 0						
Payment to Railways Department, being value of old station-site,									
Auckland .. .. .		115,000	0 0						
Transfer to Small Farms Account the value of its interest in land									
now declared Crown lands .. .. .		3,196	2 11						
"Thirds" and "Fourths" paid to Local Bodies' Account from									
proceeds of sales of Crown lands .. .. .		50	15 2						
Recoupment of deteriorated lands interest in Crown lands on									
redisposal .. .. .		108	13 8						
						154,475	6 7		
National-endowment lands—Sales under section 302, Land Act,									
1924: "Thirds" and "Fourths" paid under section 139, Land									
Act, 1924 .. .. .						14	11 8		
								154,489	18 3
Balance as at 31st March, 1938—									
Cash .. .. .						114,408	10 5		
Investments .. .. .						554,305	0 0		
								668,713	10 5
								<u>£1,549,641</u>	<u>16 8</u>

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

	General.		Cheviot.		Hutt Valley.		Total.	
<i>Dr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Interest on—								
Loan-capital liability .. .. .	401,850	6 11	5,632	2 7	..	..	407,482	9 6
Capital from proceeds of sales of Crown lands .. .. .	84,368	15 7	..	..	..	..	84,368	15 7
Value of Crown lands in estates .. .. .	8,479	9 7	..	..	..	..	8,479	9 7
National Endowment Trust Funds .. .. .	3,781	6 1	..	..	..	..	3,781	6 1
Cheviot Estate: Accumulated fund transferred .. .. .	18,534	3 0	..	..	..	..	18,534	3 0
Deposits by lessees, section 208, Land Act, 1924 .. .. .	316	10 5	..	..	..	..	316	10 5
Capital from land for Settlements Account .. .. .	..	..	..	..	2,342	11 6	2,342	11 6
Sundry charges <i>re</i> loans—								
Stamp duty on transfer of stock .. .. .	6	5 6	..	..	..	..	6	5 6
Recoupment of management charges of New Zealand consolidated stock .. .. .	1,616	15 4	..	..	..	..	1,616	15 4
Proportion of premium on loan conversion .. .. .	2,563	0 0	..	..	..	..	2,563	0 0
Administration expenses—								
Estates .. .. .	11,206	3 9	828	4 2	1,948	9 2	13,982	17 1
Land Laws Amendment Act, 1929 .. .. .	1,014	14 4	..	..	..	..	1,014	14 4
Rebates—								
Rents, &c., from estates .. .. .	27,525	15 11	1,472	5 6	10	7 11	29,008	9 4
Rents, &c., under Land Laws Amendment Act, 1929 .. .. .	388	19 9	..	..	..	..	388	19 9
Remissions of rent and interest—								
Land Board recommendations .. .. .	9,588	6 7	129	17 7	..	..	9,718	4 2
Under Mortgagors and Lessees Rehabilitation Act, 1936 .. .. .	58,775	10 6	171	1 9	760	9 10	59,707	2 1
Under Mortgagors and Tenants Relief Act, 1933 .. .. .	21	9 6	..	..	..	..	21	9 6
Irrecoverable rents, &c., transferred to Suspense Accounts—								
Rents, &c., from estates .. .. .	4,261	8 0	..	..	123	0 6	4,384	8 6
Rents, &c., under Land Laws Amendment Act, 1929 .. .. .	214	5 11	..	..	..	..	214	5 11
Deficiency on disposal Ngamahanga Block .. .. .	7,847	19 0	..	..	..	..	7,847	19 0
Miscellaneous expenditure on estates .. .. .	885	12 10	..	..	90	10 5	976	3 3
Compensation for injuries incurred on development works .. .. .	110	0 7	..	..	..	..	110	0 7
Audit fees .. .. .	250	0 0	..	..	..	..	250	0 0
Salaries .. .. .	1,000	0 0	..	..	..	..	1,000	0 0
Travelling-expenses .. .. .	34	5 7	..	..	..	..	34	5 7
Telephone services .. .. .	17	13 11	..	..	..	..	17	13 11
Depreciation of plant, &c. .. .. .	193	17 0	..	..	..	..	193	17 0
Interest on Cheviot Estate fixed capital (see <i>contra</i> ) .. .. .	..	..	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
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance brought down .. .. .	37,729	9 1	..	..	..	..	37,729	9 1
Transfer to Profit and Loss Appropriation Account .. .. .	..	..	..	..	2,707	1 0	2,707	1 0
Transfer to reserve .. .. .	..	..	2,038	16 1	..	..	2,038	16 1
	£37,729	9 1	£2,038	16 1	£2,707	1 0	£42,475	6 2
<i>Cr.</i>								
Rents and royalties—								
Estates .. .. .	482,689	4 5	16,296	12 11	139	16 9	499,125	14 1
Land Laws Amendment Act, 1929 .. .. .	5,295	9 3	..	..	..	..	5,295	9 3
Interest on sales—								
Estates .. .. .	25,537	12 0	1,001	13 1	5,210	2 10	31,749	7 11
Land Laws Amendment Act, 1929 .. .. .	610	13 2	..	..	..	..	610	13 2
Interest on capital expenditure—	£	s. d.						
Te Wera Estate .. .. .	3,992	9 10	..	..	..	..	3,992	9 10
Brinklands Estate .. .. .	832	19 3	..	..	..	..	832	19 3
Hutt Valley Settlement .. .. .	2,342	11 6	..	..	..	..	2,342	11 6
Land-development .. .. .	4,533	10 11	..	..	..	..	4,533	10 11
	11,701	11 6	..	..	..	..	11,701	11 6
Interest on advances—								
Land Laws Amendment Act, 1929 .. .. .	10,140	8 7	..	..	..	..	10,140	8 7
Deteriorated Land Act, 1925 .. .. .	416	12 10	..	..	..	..	416	12 10
Interest on loans for roading of endowment lands under section 47, Land for Settlements Act, 1925—	£	s. d.						
Wanganui River Trust Endowment .. .. .	91	7 4	..	..	..	..	91	7 4
Otago University Endowment .. .. .	81	17 3	..	..	..	..	81	17 3
	173	4 7	..	..	..	..	173	4 7
Profit on disposal of developed property .. .. .	202	4 7	..	..	..	..	202	4 7
Interest on investments .. .. .	7,578	17 4	..	..	..	..	7,578	17 4
Interest on investments in Public Debt Redemption Fund .. .. .	55,505	15 9	152	5 0	..	..	55,658	0 9
Valuation fees, sections 7 and 14, Land Laws Amendment Act, 1929 .. .. .	69	2 0	..	..	..	..	69	2 0
Recovery of loss previously written off .. .. .	..	..	..	..	7	10 0	7	10 0
Miscellaneous .. .. .	24	7 2	..	..	..	..	24	7 2
Interest on Cheviot Estate (see <i>contra</i> ) .. .. .	7,178	3 4	..	..	..	..	7,178	3 4
Gross profit on trading .. .. .	..	..	..	..	2,625	0 9	2,625	0 9
Balance .. .. .	37,729	9 1	..	..	..	..	37,729	9 1
	£644,852	15 7	£17,450	11 0	£7,982	10 4	£670,285	16 11
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance brought down .. .. .	37,729	9 1	2,038	16 1	2,707	1 0	4,745	17 1
Transfer from reserve .. .. .	..	..	..	..	..	..	37,729	9 1
	£37,729	9 1	£2,038	16 1	£2,707	1 0	£42,475	6 2

LAND FOR SETTLEMENTS ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1938.

*Liabilities.*

	General.		Cheviot.		National Endowment Trust		Hutt Valley.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Loan capital—	£	s. d.								
3 per cent. ..	215,029	0 0								
3½ per cent. ..	6,182,488	5 11			160,918	0 0				
3¾ per cent. ..	364,150	0 0								
4 per cent. ..	4,124,924	3 11								
4½ per cent. ..	37,739	12 3								
5 per cent. ..	110,000	0 0								
Funded debt, £4 19s. 5-88d.	33,446	6 11								
Debentures not converted	200	0 0								
Crown lands included in estates ..			11,067,977	9 0						
Sales of Crown land ..			211,986	19 11						
Sales of buildings on Crown land ..			2,625,575	17 5						
Capital transferred from Discharged Soldiers Settlement Account ..			27,494	13 9						
			7,754	13 7						
			13,940,789	13 8						
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 ..			2 16	0						2 16 0
Accumulated funds—										
Cheviot Estate ..					465,782	10 2				465,782 10 2
National Endowment Trust ..							151,242	12 3		151,242 12 3
Deposits by lessees under section 208, Land Act, 1924			14,712	11 7						14,712 11 7
Sundry creditors—										
Interest on investments paid in advance			595	17 10						
Interest on capital from proceeds of sales of Crown land			206,081	3 7						
Interest on loans due and unpaid ..			40	0 0						
Turakina Domain ..			317	3 1						
Departmental ..			1,958	10 9			358	9 5		
Miscellaneous ..			150	3 11						
			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 ..							164,760	11 9		
Roading and incidental expenses ..							228,480	1 11		
Interest ..							81,660	13 2		
							474,901	6 10		
Less deductions section 11 (2) (a), Finance Act, 1932							420,516	4 8		
							54,385	2 2		54,385 2 2
Railway Improvements Authorization Act, 1914: Interest on capital							1,014	14 1		1,014 14 1
Land Laws Amendment Act, 1929: Land subject to section 8—										
Crown Lands Account ..			35,673	16 11						
National Endowment Account ..			8,411	10 2						
Primary Education Endowment Account			177	19 1						
			44,263	6 2						44,263 6 2
Payments in advance—										
Rents, &c., on estates ..			3,878	0 2	15	7 6		39	5 7	
Principal instalments, sales of Crown land			1,627	5 11			2	17 8		
Interest on advances for roading of endowment lands			17	8 3						
Land Laws Amendment Act, 1929 ..			191	3 3						
Deteriorated Lands Act, 1925 ..			7	2 7						
			5,721	0 2	15	7 6	2	17 8	39	5 7
Rents charged in advance ..			121,799	1 3	5,038	11 10		3	8 4	126,841 1 5
Writings-off in Suspense—										
Estates ..			4,991	19 2						
Land Laws Amendment Act, 1929 ..			939	14 6						
			5,931	13 8						5,931 13 8
Carried forward ..			14,245,424	13 2	633,127	15 9	151,603	19 4	55,442	10 2
										15,085,598 18 5



LAND FOR SETTLEMENTS ACCOUNT—*continued*.  
BALANCE-SHEET AS AT 31ST MARCH, 1938—*continued*.  
*Liabilities—continued.*

	General.		Cheviot.		National Endowment Trust.		Hutt Valley.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	14,245,424	13 2	633,127	15 9	151,603	19 4	55,442	10 2	15,085,598	18 5
Suspense Account: Deteriorated Lands Act, 1925	460	12 7	..	..	..	..	..	..	460	12 7
Suspense Account: Buildings and Improvements	588	11 2	..	..	..	..	..	..	588	11 2
Reserve for capitalized interest on land-development schemes	48,017	2 0	..	..	..	..	..	..	48,017	2 0
Reserve Account, including unexpended loading for roads, &c.	539,563	16 8	11,979	2 2	..	..	..	..	551,542	18 10
Reserve for transfers from Discharged Soldiers Settlement Account	10,020	0 0	..	..	..	..	..	..	10,020	0 0
Development expenditure—										
Employment Promotion Fund ( <i>contra</i> )	11,329	8 3	..	..	..	..	..	..	11,329	8 3
Consolidated Fund ( <i>contra</i> ) .. ..	9,801	8 10	..	..	..	..	..	..	9,801	8 10
Profit and Loss Appropriation .. ..	..	..	..	..	..	..	139,478	14 5	139,478	14 5
Cheviot Estate Account ( <i>contra</i> ) .. ..	286,993	7 9	..	..	..	..	..	..	286,993	7 9
National Endowment Trust Account ( <i>contra</i> )	105,174	11 11	..	..	..	..	..	..	105,174	11 11
Cash (overdrawn) .. .. .	..	..	..	..	..	..	0 10 0	..	0 10 0	..
	£15,257,373	12 4	£645,106	17 11	£151,603	19 4	£194,921	14 7	£16,249,006	4 2

*Assets.*

	General.		Cheviot.		National Endowment Trust.		Hutt Valley.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Land Account—										
Estates leased .. .. .	10,154,967	2 11	330,449	12 8	..	..	56,862	0 0	..	..
Estates unlet .. .. .	273,691	16 8	325	0 0	..	..	..	..	..	..
	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 .. .. .	136,087	0 0	..	..	..	..	..	..	..	..
Land unlet .. .. .	9,572	12 4	..	..	..	..	..	..	145,659	12 4
	145,659	12 4	..	..	..	..	..	..	145,659	12 4
Provisional State forest .. .. .	3,158	6 6	..	..	..	..	..	..	3,158	6 6
	..	..	..	..	..	..	..	..	10,965,113	11 1
Unpaid purchase-price (not yet payable)—										
Buildings on Crown lands .. .. .	31,643	8 7	..	..	..	..	..	..	..	..
Buildings on estates .. .. .	93,979	6 8	3 3 2	..	..	..	..	..	..	..
Sales of settlement land .. .. .	388,621	11 11	18,090	8 4	..	..	101,848	13 11	..	..
Sales of Crown land .. .. .	485,374	11 2	..	..	45,828	4 10	..	..	..	..
Land Laws Amendment Act, 1929—										
Buildings .. .. .	2,705	2 3	..	..	..	..	..	..	..	..
Sales of land .. .. .	10,691	16 3	..	..	..	..	..	..	..	..
	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 .. .. .	164,760	11 9	..	..	..	..	..	..	..	..
Roading and incidental expenses .. ..	228,480	1 11	..	..	..	..	..	..	..	..
Interest .. .. .	81,660	13 2	..	..	..	..	..	..	..	..
	474,901	6 10	..	..	..	..	..	..	..	..
Less deductions section 11 (2) (a), Finance Act, 1932	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 .. ..	156,130	5 3	..	..	..	..	..	..	..	..
Current account: Settlement land ..	27,941	15 7	..	..	..	..	..	..	..	..
Instalment mortgage: Crown lands ..	21,822	1 4	..	..	..	..	..	..	..	..
Instalment mortgage: Settlement land	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

LAND FOR SETTLEMENTS ACCOUNT—*continued.*  
BALANCE-SHEET AS AT 31ST MARCH, 1938—*continued.*  
*Assets—continued.*

	General.		Cheviot.		National Endowment Trust.		Hutt Valley.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward .. .. .	11,868,010	1 2	348,868	4 2	45,828	4 10	185,100	1 11	12,447,806	12 1
Advances on mortgage— <i>continued.</i>										
Deteriorated Lands Act, 1925—										
Current account .. .. .	6,955	6 5								
Instalment mortgage .. .. .	1,188	14 0								
	8,144	0 5	..		..		..		8,144	0 5
Advances for roading of endowment lands under section 47, Land for Settlements Act, 1925—										
Wanganui River Trust .. .. .	1,983	0 5								
Otago University Endowment .. .. .	1,558	2 7								
	3,541	3 0	..		..		..		3,541	3 0
Land Laws Amendment Act, 1929—										
Expenditure on development of Crown and settlement lands—										
Crown lands—										
Improvements .. .. .	29,942	2 8								
Equipment .. .. .	6,249	7 10								
Stock and farm accounts .. .. .	22,501	13 3								
Settlement lands—										
Improvements .. .. .	144,083	3 6								
Equipment .. .. .	15,753	5 6								
Stock and farm accounts .. .. .	35,398	10 11								
	253,928	3 8	..		..		..		253,928	3 8
Interest on capital expenditure .. .. .	48,017	2 0	..		..		..		48,017	2 0
Station accounts, including improvements and live-stock .. .. .	131,091	8 9	..		..		..		131,091	8 9
Plant and machinery .. .. .	3,863	0 0								
Less depreciation reserve thereon .. .. .	3,086	18 0								
	776	2 0	..		..		..		776	2 0
Postponements of rent, interest, &c.—										
Under Land Act, 1924—										
Rents, &c., from estates .. .. .	23,560	14 5								
Instalments; Sales of Crown lands, &c. .. .. .	263	9 9	..		0	4 11				
Land Laws Amendment Act, 1929: Rents, &c. .. .. .	214	1 1								
Under Mortgagors and Lessees Rehabilitation Act, 1936—										
Rent, &c., from estates .. .. .	6,384	15 3								
Land Laws Amendment Act, 1929: Rents, &c. .. .. .	106	6 0								
	30,529	6 6	..		0	4 11	..		30,529	11 5
Sundry debtors for—										
Rents, royalties from estates .. .. .	448,274	14 5	4,047	5 8	..		237	19 11		
Principal instalments—										
Buildings: Crown land .. .. .	3,249	13 6	..		335	7 8				
Buildings: Estates .. .. .	18,743	16 9								
Sales of Crown lands .. .. .	16,955	15 1			265	10 0				
Sales of settlement lands .. .. .	19,685	5 10	600	5 0	..		3,527	7 0		
Advances under Deteriorated Land Act, 1925 .. .. .	40	3 5								
Loans for roading of endowment lands under section 47, Land for Settlements Act, 1925 .. .. .	516	14 4								
Interest on loans for roading of endowment lands under section 47, Land for Settlements Act, 1925 .. .. .	931	8 11								
Interest on sales of—										
Crown lands .. .. .	186	19 4								
Settlement lands .. .. .	15,942	6 10	413	2 8	..		5,623	5 9		
Interest on sale of buildings: Estates .. .. .	9,568	11 11								
Interest on advances under Deteriorated Lands Act, 1925 .. .. .	1,089	11 11								
Land Laws Amendment Act, 1929—										
Buildings instalments .. .. .	8	14 5								
Rent .. .. .	2,182	1 7								
Interest on sales .. .. .	135	6 8								
Interest on advances under sections 7 and 14 .. .. .	10,238	0 6								
Principal instalments—										
Sales under section 8 .. .. .	52	9 3								
Mortgages .. .. .	168	17 3								
Insurances, &c. .. .. .	47	4 1								
Departmental .. .. .	1,603	19 4								
Miscellaneous .. .. .	2,598	3 9								
	552,219	19 1	5,060	13 4	600	17 8	9,388	12 8	567,270	2 9
Carried forward .. .. .	12,896,257	6 7	353,928	17 6	46,429	7 5	194,488	14 7	13,491,104	6 1

LAND FOR SETTLEMENTS ACCOUNT—*continued*.  
 BALANCE-SHEET AS AT 31ST MARCH, 1938—*continued*.  
*Assets—continued*.

	General.		Cheviot.		National Endowment 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
Outstanding losses: Suspense Account—										
Estates .. .. .	4,991	19 2	..	..	..	..	..	..	4,991	19 2
Land Laws Amendment Act, 1929 ..	939	14 6	..	..	..	..	..	..	939	14 6
	5,931	13 8	..	..	..	..	..	..	5,931	13 8
Development expenditure—										
Employment Promotion Fund ( <i>contra</i> )	11,329	8 3	..	..	..	..	..	..	11,329	8 3
Consolidated Fund ( <i>contra</i> ) .. .. .	9,801	8 10	..	..	..	..	..	..	9,801	8 10
Investments in Public Debt Redemption Fund	1,438,485	17 7	3,958	10 2	..	..	..	..	1,442,444	7 9
Consolidated Fund: Proportion of interest on Loan Account	161,365	14 8	..	..	..	..	..	..	161,365	14 8
Premium on loan conversions .. .. .	12,815	0 0	..	..	..	..	..	..	12,815	0 0
Dairy shares .. .. .	2	16 0	..	..	..	..	..	..	2	16 0
Land for Settlements Account: General as per <i>contra</i>	..	..	286,993	7 9	105,174	11 11	..	..	392,167	19 8
Cash .. .. .	114,409	0 5	..	..	..	..	..	..	114,409	0 5
Investment Account: Securities held ..	554,305	0 0	..	..	..	..	..	..	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.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.	£	s. d.	
Annual appropriation as under—					Administration expenses charged to other Departments and funds .. .. .
Salaries .. .. .	214,234	19 0			.. .. .
Inspection of Crown land .. .. .	10,432	18 8			Miscellaneous services for other Departments .. .. .
Rent of offices .. .. .	11,598	10 10			.. .. .
Surveys .. .. .	16,297	17 0			Miscellaneous office fees .. .. .
Travelling expenses .. .. .	9,037	12 7			.. .. .
Land Board fees .. .. .	3,360	3 6			Lease fees .. .. .
Postages .. .. .	2,318	15 5			.. .. .
Maintenance: Motors, £2,544					Surplus on sales of lithographs (estimated) .. .. .
3s. 8d.; office equipment, £748					.. .. .
7s. 0d.; survey equipment, £163 4s. 7d.; typewriters, £211					Surplus on disposal of other assets .. .. .
0s. 10d. .. .. .	3,666	16 1			Crown grant fees .. .. .
Printing and stationery .. .. .	4,001	5 4			Balance carried down .. .. .
Telephone services .. .. .	2,694	6 3			.. .. .
Advertising, books, &c. .. .. .	1,704	0 6			
Sundry administration costs .. .. .	16,087	0 7			
Sundry office expenses .. .. .	1,015	9 0			
Tracing-cloth and draughting requisites .. .. .	1,618	18 9			
Grants and subsidies (irrecoverable expenditure on reconstruction work in Hawke's Bay District amounted to £859 0s. 1d.) .. .. .	108,364	9 0			
Depreciation of assets—			406,433	2 6	
Furniture and fittings .. .. .	1,404	14 7			
Machinery, instruments, and general equipment .. .. .	1,408	17 1			
Motor-vehicles .. .. .	2,593	8 5			
			5,407	0 1	
Writings-off in Suspense .. .. .			1,388	10 10	
Lithographs, &c., used in office and issued free to other Departments .. .. .			2,695	11 1	
Discount on lithographs .. .. .			339	11 4	
			£416,263	15 10	£416,263 15 10
			£	s. d.	
Balance brought down .. .. .			327,240	12 6	Balance: Excess of expenditure over income for year ended 31st March, 1938.. .. .
Interest on capital .. .. .			3,115	6 2	.. .. .
			£330,355	18 8	£330,355 18 8

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.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account .. .. .	78,407	7 11	Furniture and fittings .. .. .	13,805	12 0
Capital transferred from Discharged Soldiers Settlement Account .. .. .		0 15 0	Machinery, instruments, and general equipment .. .. .	11,534	4 4
Sundry creditors—			Motor-vehicles .. .. .	8,883	13 0
Departmental .. .. .	5,004	15 2	Lithographs, &c. .. .. .	43,426	8 7
Payments in advance—			Publications .. .. .	757	10 0
Lithographs .. .. .	25	11 9	Debtors—		
Miscellaneous office fees .. .. .	16	0 3	Departmental .. .. .	11,129	12 11
Miscellaneous .. .. .	470	17 10	Lithographs supplied .. .. .	113	5 3
			Miscellaneous office fees .. .. .	3,189	11 6
			Miscellaneous .. .. .	1,030	11 5
Writings-off in Suspense .. .. .			Administration .. .. .	64	13 8
Treasury Adjustment Account .. .. .	340,715	11 4			15,527 14 9
			Stamps on hand .. .. .	123	2 9
			Unexpired season tickets .. .. .	226	15 2
			Losses in Suspense .. .. .	2,420	5 8
			Income and Expenditure Account: Excess of expenditure over income for year ended 31st March, 1938 .. .. .	330,355	18 8
					£427,061 4 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 en faced thereon.—J. H. FOWLER, Controller and Auditor-General.







LANDS AND SURVEY DEPARTMENT—*continued.*  
NATIONAL ENDOWMENT ACCOUNT.

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

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
Balance at 1st April, 1937 .. .. .	142,199	9	6	Land Act, 1924, section 295 (2): Administration expenses .. .. .	6,670	6	9
Rents and interest: National-endowment lands ..	134,109	3	6	Land Act, 1924, sections 139, 295, and 357: Thirds, fourths, and halves .. .. .	2,332	17	3
Transfer from State Forest Department in terms of section 29 (2), Forests Act, 1921-22 .. .. .	16,457	10	1	Deteriorated Lands Act, 1925, section 6: Refunds of rent arising from operation of .. .. .	28	13	3
Land Laws Amendment Act, 1930, section 13: Interest on national-endowment trust-moneys ..	3,781	6	1	Payments to universities of portion of national-endowment revenue residue .. .. .	14,219	19	0
				Transfer to vote "Education" of portion of national-endowment revenue residue .. .. .	85,319	13	8
				Portion of national-endowment revenue residue applied in payment of old-age pensions .. .. .	42,659	16	10
				Balance at 31st March, 1938 .. .. .	145,316	2	5
	<u>£296,547</u>	<u>9</u>	<u>2</u>		<u>£296,547</u>	<u>9</u>	<u>2</u>

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses .. .. .	6,670	6	9	Accrued rents .. .. .	131,821	18	1
Remissions under—				Accrued royalties .. .. .	2,656	17	4
Land Act, 1924 .. .. .	1,784	15	6	Accrued interest .. .. .	2,974	11	9
Deteriorated Land Act .. .. .	273	18	3	Coal rents .. .. .	1,211	10	11
Mortgagors and Lessees Rehabilitation Act, 1936 .. .. .	3,017	15	10	Royalty from State forests .. .. .	18,712	6	6
				Interest on investment of national-endowment trust-moneys .. .. .	3,781	6	1
Thirds, fourths, and halves .. .. .	5,076	9	7	Recovery on account of remission previously overstated .. .. .	169	5	8
Writings-off in Suspense (rents, &c.) .. .. .	2,412	19	5	Credit transferred from Deteriorated Lands Suspense Account .. .. .	0	3	3
Interest charged under sections 19 and 20, Discharged Soldiers Settlement Amendment Act, 1923 .. .. .	311	2	9				
Rebates .. .. .	2,522	4	7				
Commission on coal rents .. .. .	54	4	1				
Balance carried down .. .. .	143,214	17	4				
	<u>£161,327</u>	<u>19</u>	<u>7</u>		<u>£161,327</u>	<u>19</u>	<u>7</u>
Contribution for education and old-age pensions ..	145,316	2	5	Balance brought down .. .. .	143,214	17	4
Balance carried down .. .. .	59,028	18	2	Balance previous year .. .. .	61,130	3	3
	<u>£204,345</u>	<u>0</u>	<u>7</u>		<u>£204,345</u>	<u>0</u>	<u>7</u>

BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account—				Land—			
Consolidated Fund .. .. .	3,819,268	9	7	Leased .. .. .	3,137,771	1	0
Transferred from Discharged Soldiers Settlement Account .. .. .	4,409	12	1	Unleased .. .. .	238,473	1	7
				Provisional State forest .. .. .	292,570	4	0
Public Works Fund .. .. .	3,823,678	1	8		<u>3,668,814</u>	<u>6</u>	<u>7</u>
Reserve on account of assets transferred from Discharged Soldiers Settlement Account .. .. .	5,074	17	5	Land subject to section 8, Land Laws Amendment Act, 1929 .. .. .	8,411	10	2
Buildings Account: Equity in buildings and improvements due to outgoing lessees .. .. .	17,060	0	0	Interests in lands: Property Account leasehold (Discharged Soldiers Settlement) .. .. .	10,479	8	9
Sundry creditors—				Improvements loading .. .. .	2,310	3	5
Contributions for education and old-age pensions .. .. .	145,316	2	5	Balance purchase-price of improvements payable by incoming lessees—			
Departmental .. .. .	1	4	2	Capital .. .. .	352	2	10
Miscellaneous .. .. .	82	9	4	Instalment—			
	145,399	15	11	Principal .. .. .	20	7	10
Payments in advance—				Interest .. .. .	12	16	3
Rent .. .. .	1,096	2	11	Receiver of Land Revenue Deposit Account .. .. .	18	19	3
Interest on sales .. .. .	13	2	5				
Royalties .. .. .	1	3	0		404	6	2
	1,110	8	4	Small Farms Account—			
Royalties (not yet payable) .. .. .	1,092	0	0	Land set aside under small-farms plan .. .. .	5,152	3	5
Rents charged in advance .. .. .	48,364	15	10	Rents accrued due .. .. .	11	18	2
Overpaid rents in Suspense as a result of capital reduction under Deteriorated Lands Act, 1925 .. .. .	256	12	11		5,164	1	7
Writings-off in Suspense .. .. .	3,115	8	9	National Endowment Trust Account .. .. .	151,242	12	3
Revenue Account: Balance forward .. .. .	59,028	18	2	Sundry debtors for—			
				Rents .. .. .	76,305	17	1
	<u>£4,104,585</u>	<u>5</u>	<u>2</u>	Royalties .. .. .	1,839	11	6
				Coal rents .. .. .	1,888	0	11
				Interest on sales, &c. .. .. .	498	5	8
				Realization Account (Discharged Soldiers Settlement Account) .. .. .	3,117	0	7
				Departmental .. .. .	23,070	15	11
					106,719	11	8
				Postponed interest under Land Act .. .. .			
				Postponed rents—			
				Under Land Act .. .. .	1,739	8	2
				Adjustment Commission .. .. .	211	10	6
					1,950	18	8
				Interest on sales accrued but not due .. .. .	656	8	9
				Losses in Suspense .. .. .	3,115	8	9
				Cash: Balance, 31st March, 1938 (Public Account) ..	145,316	2	5
	<u>£4,104,585</u>	<u>5</u>	<u>2</u>		<u>£4,104,585</u>	<u>5</u>	<u>2</u>

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.



LANDS AND SURVEY DEPARTMENT—*continued.*

## OTAGO BOYS' AND GIRLS' HIGH SCHOOL ENDOWMENT ACCOUNT.

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

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 1st April, 1937 ..	46	7 8	Administration expenses paid to Consolidated Fund 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
	<u>£422</u>	<u>8 6</u>		<u>£422</u>	<u>8 6</u>

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

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	18	16 1	Balance brought forward from previous year ..	8	9 1
Amount due to Otago Boys' and Girls' High School Board of Governors .. .. .	357	4 9	Accrued rents .. .. .	422	4 2
Balance, carried forward .. .. .	54	12 5			
	<u>£430</u>	<u>13 3</u>		<u>£430</u>	<u>13 3</u>

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

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital .. .. .	8,631	17 6	Endowment lands .. .. .	8,631	17 6
Rents charged in advance .. .. .	104	14 3	Sundry debtors for rent .. .. .	106	18 2
Sundry creditors for administration expenses ..	11	1 4	Postponed rent .. .. .	52	8 6
Otago Boys' and Girls' High School Board of Governors: Amount not yet paid over ..	57	7 3	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1938	68	8 7
Revenue Account: Balance carried forward ..	54	12 5			
	<u>£8,859</u>	<u>12 9</u>		<u>£8,859</u>	<u>12 9</u>

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.*

## VICTORIA COLLEGE ENDOWMENT ACCOUNT.

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

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Balance in Treasury Deposit Account at 1st April, 1937		27	13	4	Administration expenses .. .. .	..	..	..	2 14 2
Rents .. .. .		54	3	6	Victoria College Council .. .. .	..	..	..	64 17 2
					Balance in Treasury Deposit Account at 31st March, 1938				14 5 6
		<u>£81 16 10</u>					<u>£81 16 10</u>		

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

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
Administration expenses under section 39, Victoria College Act, 1905 .. .. .			2	14	2	Accrued rents .. .. .	..	..	133 5 0
Balance carried down .. .. .		130	10	10					
		<u>£133 5 0</u>					<u>£133 5 0</u>		
Victoria College Council: Amount due under section 39, Victoria College Act, 1905 .. .. .			51	9	4	Balance brought down .. .. .	..	..	130 10 10
Balance carried forward .. .. .		231	16	1	Balance from previous year .. .. .	..	..	..	152 14 7
		<u>£283 5 5</u>					<u>£283 5 5</u>		

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .		2,665	0	0	Leased land .. .. .	..	..	..	2,665 0 0
Victoria College Council: Amount not yet paid over		14	5	6	Sundry debtors for rent .. .. .	..	..	..	287 6 6
Rents due but not accrued .. .. .		55	10	5	Cash in Treasury Deposit Account at 31st March, 1938 .. .. .	..	..	..	14 5 6
Revenue Account: Balance carried forward .. .. .		231	16	1					
		<u>£2,966 12 0</u>					<u>£2,966 12 0</u>		

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.—CYRIL G. COLLINS, Deputy Controller and Auditor-General.

## WAIPIATA-HAMILTON'S LIBRARY ENDOWMENT ACCOUNT.

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

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Rents .. .. .		13	10	8	Trustees of Waipiata-Hamilton's Library under section 93, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1917 .. .. .	..	..	..	12 17 2
		<u>£13 10 8</u>			Administration expenses to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 .. .. .	..	..	..	0 6 9
					Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin .. .. .	..	..	..	0 6 9
		<u>£13 10 8</u>					<u>£13 10 8</u>		

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

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
Balance brought forward .. .. .		3	7	8	Accrued rent .. .. .	..	..	..	13 10 8
Amount due to trustees of Waipiata-Hamilton's Library under section 93, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1917 .. .. .			12	17	2	Balance carried forward .. .. .	..	..	3 7 8
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 .. .. .		0	13	6					
		<u>£16 18 4</u>					<u>£16 18 4</u>		

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .		338	13	2	Endowment land .. .. .	..	..	..	338 13 2
Rents charged in advance .. .. .		3	7	8	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin .. .. .	..	..	..	0 6 9
Sundry creditors: Administration expenses .. .. .		0	6	9	Revenue Account: Balance carried forward .. .. .	..	..	..	3 7 8
		<u>£342 7 7</u>					<u>£342 7 7</u>		

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.*

## WAIROA HARBOUR ENDOWMENT ACCOUNT.

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

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Rents .. .. .	.. .. .	25	2	3	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	.. .. .	1	7	11
					Thirds .. .. .	.. .. .	8	11	11
					Payment to Wairoa Harbour Board .. .. .	.. .. .	15	2	5
		<u>£25</u>	<u>2</u>	<u>3</u>			<u>£25</u>	<u>2</u>	<u>3</u>

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

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
Wairoa Harbour Board .. .. .	.. .. .	15	2	5	Balance from previous year .. .. .	.. .. .	494	9	6
Thirds .. .. .	.. .. .	8	11	11	Accrued rents .. .. .	.. .. .	139	10	0
Administration expenses .. .. .	.. .. .	1	7	11					
Balance carried down .. .. .	.. .. .	608	17	3					
		<u>£633</u>	<u>19</u>	<u>6</u>			<u>£633</u>	<u>19</u>	<u>6</u>

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .	.. .. .	3,100	0	0	Endowment lands .. .. .	.. .. .	3,100	0	0
Rents charged in advance .. .. .	.. .. .	34	17	6	Sundry debtors for rent .. .. .	.. .. .	643	14	9
Revenue Account: Balance carried forward .. .. .	.. .. .	608	17	3					
		<u>£3,743</u>	<u>14</u>	<u>9</u>			<u>£3,743</u>	<u>14</u>	<u>9</u>

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.

## WANGANUI HARBOUR ENDOWMENT ACCOUNT.

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

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Balance in Local Bodies' Account of Receiver of Land	.. .. .				Sundry creditors of previous year—	.. .. .	2	4	0
Revenue at Wellington at 1st April, 1937 .. .. .	.. .. .	44	0	3	Administration expenses .. .. .	.. .. .	41	16	3
Rents .. .. .	.. .. .	41	5	6	Wanganui Harbour Board .. .. .	.. .. .	39	4	2
					Consolidated Fund administration expenses under section 4, Land Laws Amendment Act, 1927 .. .. .	.. .. .	2	1	4
		<u>£85</u>	<u>5</u>	<u>9</u>			<u>£85</u>	<u>5</u>	<u>9</u>

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

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	.. .. .	2	1	4	Accrued rents .. .. .	.. .. .	41	3	6
Balance carried down .. .. .	.. .. .	39	2	2					
		<u>£41</u>	<u>3</u>	<u>6</u>			<u>£41</u>	<u>3</u>	<u>6</u>
		£	s.	d.			£	s.	d.
Balance from previous year .. .. .	.. .. .	9	18	0	Balance brought down .. .. .	.. .. .	39	2	2
Payment to Wanganui Harbour Board under Wanganui Harbour Endowment, &c., Act, 1877 .. .. .	.. .. .	39	4	2	Balance carried down .. .. .	.. .. .	10	0	0
		<u>£49</u>	<u>2</u>	<u>2</u>			<u>£49</u>	<u>2</u>	<u>2</u>

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .	.. .. .	823	10	0	Leased land .. .. .	.. .. .	823	10	0
Rents charged in advance .. .. .	.. .. .	10	0	0	Revenue Account: Balance carried forward .. .. .	.. .. .	10	0	0
		<u>£833</u>	<u>10</u>	<u>0</u>			<u>£833</u>	<u>10</u>	<u>0</u>

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*.

## SECONDARY EDUCATION ENDOWMENT.

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

Receipts.			Payments.		
Balance in Treasury Deposit Account at 1st April, 1937—	£	s. d.	Administration expenses .. .. .	£	s. d.
Cash .. .. .	6,343	19 7	Repairs and maintenance .. .. .	21	5 4
Investments .. .. .	600	0 0	Survey costs, &c. .. .. .	37	19 4
			Payments to secondary schools .. .. .	11,781	5 0
	6,943	19 7	Balance in Treasury Deposit Ac- count at 31st March, 1938—	£	s. d.
Rents under section 30, Education Reserves Act, 1928 .. .. .	12,353	11 1	Sales of land .. .. .	1,588	13 8
Interest on cash held by the Public Trustee .. .. .	27	17 2	Rents, &c. .. .. .	5,351	16 8
Interest on investments .. .. .	24	0 0			
				6,940	10 4
	£19,349	7 10			
				£19,349	7 10

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

Dr.			Cr.		
Administration expenses .. .. .	£	s. d.	Accrued rents, &c. .. .. .	£	s. d.
Repairs and maintenance .. .. .	620	1 9	Interest on cash held by the Public Trustee .. .. .	12,808	1 9
Survey costs, &c. .. .. .	21	5 4	Interest on investments .. .. .	27	17 2
	37	19 4		24	0 0
Remissions of rent, &c.—	£	s. d.			
Land Act, 1924 .. .. .	696	5 1			
Mortgagors and Lessees Rehabilitation Act, 1936 .. .. .	1,039	8 7			
	1,735	13 8			
Writings-off in Suspense .. .. .		3 4 4			
Balance carried down .. .. .	10,441	14 6			
	£12,859	18 11			
	£	s. d.		£	s. d.
Payments to secondary schools .. .. .	11,781	5 0	Balance from previous year .. .. .	7,218	7 0
Balance carried forward .. .. .	5,878	16 6	Balance brought down .. .. .	10,441	14 6
	£17,660	1 6		£17,660	1 6

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

Liabilities.			Assets.		
Capital .. .. .	£	s. d.	Endowment lands—	£	s. d.
Appreciation in land-values .. .. .	210,647	12 9	Leased .. .. .	241,520	3 10
Public Works Fund: Roading (section 17, Land Laws Amendment Act, 1927) .. .. .	49,105	2 6	Unleased .. .. .	18,179	11 6
	2,235	17 11		259,699	15 4
Sundry creditors—	£	s. d.	Sundry debtors for rent .. .. .		3,686
Rents .. .. .	20	9 6	Postponed rent: Land Act, 1924 .. .. .		41
Departmental .. .. .	254	6 9	Interest accrued but not due on investments .. .. .		2
	274	16 3	Losses in Suspense .. .. .		9
Rents due but not accrued .. .. .	3,019	0 1	Cash held by Public Trustee .. .. .		796
Deteriorated Lands Act, 1925: Suspense Account .. .. .	6	0 0	Cash in Treasury Deposit Account at 31st March, 1938—	£	s. d.
Writings-off in Suspense .. .. .	9	2 6	Investments .. .. .	600	0 0
Revenue Account: Balance carried forward .. .. .	5,878	16 6	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.  
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. 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 EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries .. .. .	9,463	11	9	Miscellaneous receipts .. .. .	10	11	2
Rent .. .. .	813	0	0	Balance carried down .. .. .	11,168	7	7
Printing and stationery .. .. .	283	0	1				
Office fittings and requisites .. .. .	68	12	4				
Postage, telegrams, and rent of boxes .. .. .	192	16	7				
Telephone rentals, &c. .. .. .	107	6	1				
Books, newspapers, &c. .. .. .	29	19	6				
Maintenance of typewriters, &c. .. .. .	26	15	6				
Overtime and meal allowances .. .. .	15	4	0				
Transfer expenses .. .. .	8	8	2				
Travelling-expenses .. .. .	161	11	9				
Miscellaneous .. .. .	0	1	7				
Depreciation: Furniture and equipment .. .. .	8	11	5				
	<u>£11,178</u>	<u>18</u>	<u>9</u>		<u>£11,178</u>	<u>18</u>	<u>9</u>
	£	s.	d.		£	s.	d.
Balance brought down .. .. .	11,168	7	7	Apportionment of cost of administration to			
Interest on capital .. .. .	8	4	10	branches—			
	<u>£11,176</u>	<u>12</u>	<u>5</u>	Mercantile Marine Branch .. .. .	6,688	4	7
				Harbours Branch .. .. .	510	6	5
				Inspection of Machinery Branch .. .. .	2,461	11	1
				Fisheries Branch .. .. .	816	10	4
				Ross Dependency Account .. .. .	50	0	0
				Westport Harbour Account .. .. .	600	0	0
				Rock Oyster Industry Account .. .. .	50	0	0
	<u>£11,176</u>	<u>12</u>	<u>5</u>		<u>£11,176</u>	<u>12</u>	<u>5</u>

## MERCANTILE MARINE BRANCH.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Lighthouses—				Light dues .. .. .	107,072	7	7
General maintenance .. .. .	27,202	17	8	Survey of ships .. .. .	3,874	3	0
Working-expenses of tender .. .. .	24,049	8	8	Engagement and discharge of seamen .. .. .	1,976	8	8
			51,252 6 4	Fines and forfeitures .. .. .	107	2	4
Mercantile Marine offices, &c.—				Deck-cargo licenses .. .. .	43	15	0
Salaries .. .. .	16,643	1	7	Plans of vessels, preparation and examination of	25	0	0
Services of Customs officers .. .. .	1,935	0	0	Examination fees .. .. .	253	0	0
Coastal survey .. .. .	2,847	12	10	Recoupment overtime: Surveyors of Ships .. .. .	289	18	0
Rent .. .. .	1,295	2	10	Sale of charts, books, and forms .. .. .	968	18	9
Fuel, light, &c. .. .. .	55	1	5	Sale of "New Zealand Nautical Almanac" .. .. .	162	8	6
Printing and stationery .. .. .	304	4	10	Registry of shipping fees .. .. .	86	12	0
Office fittings and requisites .. .. .	82	13	5	Repatriation expenses, distressed, &c., seamen .. .. .	131	6	2
Postage, telegrams, and rent of boxes .. .. .	119	0	1	Salvage .. .. .	8	2	6
Telephone rentals, &c. .. .. .	222	18	5	Cost awarded the Department—			
Books, newspapers, &c. .. .. .	107	5	3	Nautical inquiries .. .. .	10	10	0
Legal expenses .. .. .	10	13	10	Prosecutions under Shipping and Sea-			
Medical expenses .. .. .	10	19	0	men Act .. .. .	9	9	0
Inquiries into shipping casualties .. .. .	117	19	4				19 19 0
Overtime .. .. .	242	3	6	Bahamas Island light dues, commission on col-			
Salvage expenses .. .. .	3	15	0	lection of .. .. .	35	15	7
Transfer expenses .. .. .	87	4	4	Bluff—Stewart Island steamer service: Mail			
Travelling-expenses .. .. .	840	14	0	subsidy .. .. .	100	0	0
Examination expenses .. .. .	334	17	4	Fares, freight, &c. .. .. .	982	7	3
Charts, saleable books, and forms .. .. .	510	11	6	Services of lighthouse tender in respect of harbours	367	0	0
"New Zealand Nautical Almanac" .. .. .	591	11	9	Rents of buildings and reserves .. .. .	147	9	6
Preparation of tide-tables .. .. .	550	0	0	Miscellaneous receipts .. .. .	43	19	8
Checking passenger traffic .. .. .	105	9	9				
Relief of distressed seamen .. .. .	23	18	1				
Grant to Imperial Shipping Committee .. .. .	160	0	0				
Subsidy: Bluff—Stewart Island steamer service .. .. .	200	0	0				
Miscellaneous expenses .. .. .	10	17	10				
Reserve for bad debts .. .. .	5	0	0				
			27,417 15 11				
Head Office administration .. .. .			6,688 4 7				
Depreciation—							
Buildings .. .. .	2,706	4	2				
G.S.S. "Matai" .. .. .	4,042	8	4				
Lighthouses .. .. .	4,255	0	10				
Furniture and equipment .. .. .	589	4	8				
			11,592 18 0				
Balance carried down .. .. .			19,744 8 8				
	<u>£116,695</u>	<u>13</u>	<u>6</u>		<u>£116,695</u>	<u>13</u>	<u>6</u>
	£	s.	d.		£	s.	d.
Interest on capital .. .. .	11,910	2	9	Balance brought down .. .. .	19,744	8	8
Ellsworth Relief Expedition: New Zealand							
Government's proportion of cost .. .. .	1,494	13	4				
Excess of income over expenditure .. .. .	6,339	12	7				
	<u>£19,744</u>	<u>8</u>	<u>8</u>		<u>£19,744</u>	<u>8</u>	<u>8</u>

MARINE DEPARTMENT—continued.

HARBOURS BRANCH.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries and wages .. .. .		1,086	6	6	Pilotage .. .. .		496	9	9
Repairs and maintenance .. .. .		538	10	4	Port charges .. .. .		780	0	6
Services of lighthouse steamer .. .. .		117	0	0	Wharfage .. .. .		326	7	3
Supervision and maintenance of foreshore .. .. .		896	12	6	Harbour boat license fees .. .. .		21	0	0
Rent .. .. .		26	14	4	Watermen's license fees .. .. .		6	10	0
Legal expenses .. .. .		18	17	0	Contribution from local authorities .. .. .		40	0	0
Office expenses .. .. .		32	8	3	Foreshore rentals .. .. .		688	12	3
Printing and stationery .. .. .		47	1	5	Royalty on shingle, sand, &c. .. .. .		1,844	7	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	9	0
Travelling-expenses .. .. .		44	19	8	Sale of books .. .. .		18	13	9
Grants and subsidies .. .. .		250	0	0	Costs awarded the Department : Prosecutions under Harbours Act .. .. .		6	13	0
Miscellaneous .. .. .		0	1	4	Services to Customs Department .. .. .		90	0	0
Reserve for bad debts .. .. .		100	0	0	Miscellaneous receipts .. .. .		1	7	0
Head Office administration .. .. .		510	6	5					
Depreciation—									
Buildings .. .. .	£	113	13	5					
Equipment, launches, &c. .. .. .	s.	415	17	6					
	d.								
		529	10	11					
Balance carried down .. .. .		137	14	11					
		£4,446	14	9			£4,446	14	9
		£	s.	d.			£	s.	d.
Interest on capital .. .. .		407	2	7	Balance brought down .. .. .		137	14	11
					Excess of expenditure over income .. .. .		269	7	8
		£407	2	7			£407	2	7

INSPECTION OF MACHINERY BRANCH.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries .. .. .		14,335	4	8	Inspection fees .. .. .		20,415	1	5
Rent .. .. .		792	8	5	Examination fees .. .. .		603	15	0
Printing and stationery .. .. .		267	18	4	Drawings, examination of .. .. .		428	12	6
Office fittings and requisites .. .. .		49	7	9	Sale of publications .. .. .		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—Prosecutions under the Inspection of Machinery Act .. .. .		4	4	0
Commission on revenue collected by Post and Telegraph Department .. .. .		196	5	6	Miscellaneous receipts .. .. .		3	3	0
Books, newspapers, &c. .. .. .		41	15	10	Balance carried down .. .. .		506	7	9
Fuel, light, and cleaning .. .. .		19	13	3					
Inquiries and technical investigations .. .. .		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	14	4					
Reserve for bad debts .. .. .		35	0	0					
Head Office administration .. .. .		2,461	11	1					
Depreciation—									
Motor-vehicles .. .. .	£	227	3	6					
Furniture and equipment .. .. .	s.	38	10	5					
	d.								
		265	13	11					
		£21,982	5	11			£21,982	5	11
		£	s.	d.			£	s.	d.
Balance brought down .. .. .		506	7	9	Excess of expenditure over income .. .. .		569	4	4
Interest on capital .. .. .		62	16	7					
		£569	4	4			£569	4	4

## MARINE DEPARTMENT—continued.

## FISHERIES BRANCH.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries and wages .. .. .		4,942	6	2	Fishing-boat licenses, registration fees, &c. ..		399	7	2
Fresh-water fisheries research .. .. .		1,294	0	10	Fresh-water fisheries license fees, &c. ..	1,247	1	2	
Salmon fisheries .. .. .		683	4	3	Redemption fees .. .. .		171	5	0
Maintenance of launches .. .. .		312	10	3	Salmon-license fees .. .. .		33	0	0
Rent .. .. .		350	0	0	Toheroa areas: Rentals and license fees ..		357	0	0
Printing and stationery .. .. .		268	14	0	Sale of salmon .. .. .		66	8	8
Office fittings and requisites .. .. .		78	8	0	Rental of buildings .. .. .		15	6	11
Postage, telegrams, &c. .. .. .		65	0	7	Launch hire .. .. .		3	9	0
Telephone rentals, &c. .. .. .		62	4	11	Sale of publications .. .. .		4	8	0
Books, newspapers, &c. .. .. .		23	11	10	Sale of stores .. .. .		51	2	6
Legal expenses, &c. .. .. .		23	4	6	Costs awarded the Department in connection with				
Repairs to wharf and shed: Karitane ..		26	18	4	prosecutions under the Fisheries Act ..		21	9	6
Transfer expenses .. .. .		2	16	3	Balance carried down .. .. .		9,681	5	1
Travelling-expenses .. .. .		952	8	1					
Whitebait-spawning grounds: Fencing ..		7	11	11					
Marking netting-limits .. .. .		44	0	4					
Fisheries investigation .. .. .		104	3	5					
Expenses of expert on voyage of "Discovery" to									
Antarctic .. .. .		138	11	8					
Sea Fisheries Investigation Committee: Marine									
Department's proportion of expenses ..		1,271	14	1					
Miscellaneous expenses .. .. .		9	14	8					
Grants and subsidies .. .. .		400	0	0					
Reserve for bad debts .. .. .		5	0	0					
Head Office administration .. .. .		816	10	4					
Depreciation—									
Buildings .. .. .	£	87	12	9					
Launches, &c. .. .. .		24	18	8					
Motor-vehicles .. .. .		55	17	2					
		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					
		£10,730	0	10			£10,730	0	10

## ROCK-OYSTER INDUSTRY.

## PROFIT AND LOSS ACCOUNT FOR 1937 SEASON.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
Salaries and wages .. .. .		4,531	16	10	Sales .. .. .		5,214	4	0
Maintenance of ketch and launches .. ..		679	16	2	Rent of depot .. .. .		37	0	0
Freight and cartage .. .. .		251	4	4	Balance carried down .. .. .		827	4	4
Stores and materials .. .. .		138	16	8					
Wharfage and cranae .. .. .		42	16	8					
Rent, fuel, light, &c. .. .. .		212	6	10					
Administration expenses .. .. .		57	8	5					
Travelling-expenses .. .. .		98	18	7					
Office expenses .. .. .		15	13	8					
Printing and stationery .. .. .		16	7	3					
Advertising .. .. .		2	14	3					
Depreciation: Launches, &c. .. .. .		30	8	8					
		£6,078	8	4			£6,078	8	4
		£	s.	d.			£	s.	d.
Balance brought down .. .. .		827	4	4	Net loss .. .. .		991	15	6
Interest on capital .. .. .		164	11	2					
		£991	15	6			£991	15	6

NOTE.—This account includes expenditure on oyster cultivation amounting to £1,437 Os. 11d.

## ROSS DEPENDENCY.

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Postages, telegrams, &c. .. .. .		1	7	6	Balance carried down .. .. .		51	7	6
Head Office administration .. .. .		50	0	0					
		£51	7	6			£51	7	6
		£	s.	d.			£	s.	d.
Balance brought down .. .. .		51	7	6	Excess expenditure over income .. ..		51	9	6
Interest on capital .. .. .		0	2	0					
		£51	9	6			£51	9	6

## MARINE DEPARTMENT—continued.

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

<i>Expenditure.</i>				<i>Income.</i>				
	£	s.	d.		£	s.	d.	
Head Office .. .. .	11,170	7	4	Head Office .. .. .		10	11	2
Mercantile Marine .. .. .	78,670	2	3	Mercantile Marine .. .. .	116,695	13	6	
Harbours .. .. .	3,269	2	6	Harbours .. .. .	4,446	14	9	
Inspection of machinery .. .. .	19,255	0	11	Inspection of Machinery .. .. .	21,475	18	2	
Fisheries .. .. .	17,064	3	9	Fisheries .. .. .	7,621	1	11	
Ross Dependency .. .. .	1	7	6	Ross Dependency .. .. .				
	129,430	4	3		150,249	19	6	
Depreciation .. .. .	12,595	11	6	Proportion of administration charges transferred to Westport Harbour Account .. .. .	600	0	0	
Balance carried down .. .. .	8,824	3	9		£150,849	19	6	
	£150,849	19	6					
	£	s.	d.		£	s.	d.	
Interest on capital .. .. .	12,610	0	2	Balance brought down .. .. .	8,824	3	9	
Ellsworth Relief Expedition: New Zealand Government's proportion of cost .. .. .	1,494	13	4	Balance, being excess of expenditure over income after charging depreciation and interest on capital .. .. .	5,280	9	9	
	£14,104	13	6		£14,104	13	6	

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

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land .. .. .	28,941	17	0
Public Works Fund .. .. .	290,953	15	0	Buildings .. .. .	4,413	18	1
Consolidated Fund .. .. .	169,027	10	3	Lighthouses (including land, towers, buildings, furniture, apparatus, and equipment) .. .. .	213,257	15	2
Employment Promotion Fund .. .. .	137	11	2	Fog-signals .. .. .	5,668	14	5
	460,118	16	5	Radio direction-finding beacons .. .. .	7,449	18	7
Creditors—				Beacons, buoys, and moorings .. .. .	4,898	9	5
Departmental .. .. .	1,160	5	8	Government steamer " Matai " .. .. .	53,081	2	2
Sundry .. .. .	2,295	11	1	Wharves .. .. .	996	19	2
	3,455	16	9	Harbour equipment (including launches, flagstuffs, signalling-apparatus, tools, &c.) .. .. .	1,160	16	9
Rentals, &c., paid in advance .. .. .	37	14	1	Oyster-beds .. .. .	120,589	3	4
Reserves for bad debts .. .. .	427	0	5	Oyster ketch, launches, and boats .. .. .	190	6	6
Deposit Accounts .. .. .	1,040	12	8	Fish hatcheries and equipment .. .. .	1,615	4	5
Writing-off Reserve Account .. .. .	128	18	3	Fisheries oil-engines and apparatus .. .. .	502	11	8
Treasury Adjustment Account .. .. .	14,099	11	2	Motor-vehicles .. .. .	894	5	11
				Automatic flashing-lamps .. .. .	31	6	4
				Test-pumps and pressure-gauges .. .. .	525	15	6
				Office furniture and fittings .. .. .	1,002	6	3
				Mechanical office appliances .. .. .	188	0	11
				Library .. .. .	369	2	10
				Stores, tools, &c. .. .. .	11,493	9	2
				New Zealand Coastal Survey Suspense Account .. .. .	2,847	12	10
				Stationery .. .. .	346	9	0
				Charts, saleable books, and forms .. .. .	2,043	12	8
				Unemployment insurance stamps .. .. .	57	16	4
				Office stamps .. .. .	95	0	7
				Debtors—			
				Departmental .. .. .	324	14	5
				Sundry .. .. .	9,478	6	6
					9,803	0	11
				Writings-off Suspense Account .. .. .	128	18	3
				Deposit Cash Account—			
				Receiver-General's deposits .. .. .	10	0	0
				Other deposits .. .. .	1,030	12	8
					1,040	12	8
				Cash in Post Office .. .. .	393	13	2
				Income and Expenditure Account .. .. .	5,280	9	9
	£479,308	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].—CYRIL G. COLLINS, Deputy Controller and Auditor-General.

## MENTAL HOSPITALS DEPARTMENT.

INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1938.

	Auckland.		Christchurch.		Dunedin.		Hokitika.		Nelson.		Porirua.		Tokanui.		Kingsseat.		Marton.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>																				
Salaries ..	53,620	4 9 0	64,203	10 11	65,461	2 5	22,635	6 11	32,430	14 4	67,493	8 10 4	32,669	19 1	17,725	1 0	..	..	356,239	8 3
Official visitors ..	50	8 0	21	0 0	34	13 0	10	15 9	8	0 9	22	18 4	15	9 3	14	5 2	..	..	94	6 4
Advertising, books, &c. ..	15	16 9	14	10 8	4,775	3 0	1,777	17 0	2,903	13 6	5,923	4 11	2,176	13 9	1,107	16 6	..	..	132	12 6
Bacteriological research ..	70	2 8	1	1 6	5,245	0 4	2,412	16 10	1,238	18 3	4,547	9 7	3,163	13 8	2,186	6 4	..	..	75	10 8
Bedding and clothing ..	5,025	9 0	3,898	10 1	16	5 6	14	1 0	19	0 6	4	13 8	2	0 9	1	19 7	..	..	27,588	7 9
Buildings, repairs, and maintenance ..	4,423	6 9 2	3,714	3 10	13,688	1 10	1,202	13 8	3,791	18 10	5,201	16 8	5,084	1 0	1,973	16 2	..	..	26,931	15 7
Dental services ..	1	18 3	6,469	15 10	26	15 10	1	0 9	1	6 6	3	15 0	6	0 11	1	14 0	..	..	41,489	1 6
Farm-produce consumed ..	4	4 2	323	1 1	362	18 11	44	6 8	232	1 7	305	6 6	239	1 10	46	0 8	..	..	44	17 2
Fencing, draining, and roading ..	35	7 7	6,964	16 1	5,595	15 2	1,559	13 5	4,469	7 6	6,268	8 0	3,418	14 5	1,830	14 8	..	..	1,588	4 10
Freight and cartage ..	6,684	2 10	30	15 0	125	1 1	2	2 6	63	15 0	112	17 5	61	2 1	23	5 5	..	..	36,791	12 1
Fuel, light, water, &c. ..	74	11 9	1,295	13 10	472	8 2	577	10 4	220	9 9	766	7 7	116	12 4	776	7 7	..	..	4,338	7 0
Funeral expenses ..	112	2 5	1,41	3 1	36	15 2	15	8 10	25	12 7	73	6 6	12	1 6	17	12 4	..	..	4,338	7 0
Gardens and shrubberies ..	53	16 0	409	6 8	280	5 0	47	4 6	147	12 5	358	6 2	215	18 0	193	18 9	..	..	375	16 0
Laundry expenses ..	424	17 6	114	17 7	182	5 2	10	0 3	67	3 7	111	3 11	99	18 0	4	18 1	..	..	2,077	9 0
Machinery repairs and stores ..	72	17 11	445	3 5	263	16 1	89	4 1	99	5 0	123	1 7	241	4 3	177	19 4	..	..	663	4 6
Maintenance of motor-vehicles ..	73	15 5	242	15 2	139	8 8	13	2 8	40	17 7	363	17 10	85	0 0	9	16 3	..	..	1,513	9 2
Medical fees ..	345	19 0	23	11 3	30	4 10	42	3 0	4	0 6	40	13 2	93	1 9	9	8 11	..	..	1,240	17 2
Nursing staff—	2	15 6	26	8 0	51	3 0	149	9 5	195	6 2	2	18 0	179	4 2	156	18 8	..	..	245	18 11
Transfer expenses ..	1	11 6	174	4 7	366	18 6	1	1 2	0	11 6	384	10 6	9	8 11	..	..	..	..	82	0 6
Treatment in general hospitals ..	323	19 1	7	8 2	3	0 6	1	1 2	0	11 6	9	2 10	9	8 11	..	..	..	..	1,930	11 1
Uniforms, purchase of ..	3	16 0	31	1 0	..	..	..	..	129	2 5	3	4 6	..	..	..	..	..	..	34	9 1
Office equipment ..	194	5 7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	357	13 6
Overtime ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Patients—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Friends ..	21	10 0	..	..	50	0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Gratuities ..	707	9 4	1,034	0 7	36	0 3	12	10 0	120	14 2	44	1 6	4	7 6	..	..	..	..	50	0 0
Recreation ..	24	19 3	76	3 11	902	8 4	517	0 11	505	1 0	1,187	0 10	505	1 8	584	2 10	..	..	239	3 5
Transfer expenses ..	229	2 3	69	11 6	137	8 0	0	15 2	0	2 9	93	1 0	4	14 10	7	7 11	..	..	5,942	5 6
Treatment in general hospitals ..	86	3 10	115	2 1	113	11 0	28	7 0	13	8 6	232	10 0	20	14 10	40	8 6	..	..	344	12 10
Postages and telegrams ..	283	1 5	299	4 2	136	8 5	12	0 0	44	9 4	138	14 5	53	0 9	38	1 5	..	..	747	13 7
Printing and stationery ..	13,958	16 8	15,584	0 11	248	13 3	102	18 8	138	15 9	245	8 5	128	15 0	105	15 1	..	..	624	0 3
Rations ..	..	..	..	..	10,471	5 1	6,016	17 1	8,995	13 0	18,116	19 1	5,669	5 6	8,116	19 1	..	..	1,552	11 9
Stores—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	87,425	7 9
Loose and artisans' tools ..	34	1 11	16	5 1	62	10 3	7	15 3	14	13 8	50	13 2	31	7 0	5	15 6	..	..	223	1 10
Other ..	345	1 3	1,129	19 11	1,480	1 5	404	5 4	738	10 3	880	18 7	391	8 11	402	2 11	..	..	5,772	8 7
Surgery and dispensary—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Drugs ..	415	18 3	398	8 8	246	11 0	93	0 6	156	7 9	451	10 7	154	7 3	91	3 1	..	..	2,007	7 1
Wines and spirits ..	2	8 3	4	0 0	3	13 0	..	..	..	..	..	..	..	..	..	..	..	..	10	1 3
Telephone services ..	68	0 7	109	10 10	214	12 0	31	11 2	57	17 9	161	6 8	64	18 8	73	8 1	..	..	781	5 9
Travelling-expenses ..	45	7 3	42	9 2	126	18 11	18	13 6	19	16 7	58	5 6	32	4 3	11	10 0	..	..	400	12 10
Travelling-allowances ..	45	7 3	104	17 6	221	6 7	52	13 9	95	12 11	62	4 0	51	9 1	87	0 2	..	..	720	11 3
Sundry expenses ..	3	17 8	11	4 0	9	11 0	29	8 0	0	10 4	12	3 0	7	3 7	..	..	..	..	73	17 7

MENTAL HOSPITALS DEPARTMENT—continued.  
 INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1938—continued.

	Auckland.			Christchurch.			Dunedin.			Hokitika.			Nelson.			Porirua.			Tokaanui.			Kingsseat.			Marton.			Total.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
<i>Expenditure—continued.</i>																																	
Head Office administration expenses .. .. .	1,727	10	11	1,751	16	9	1,581	15	8	607	6	9	1,091	17	3	2,019	1	4	834	1	7	786	16	10	10,400	7	1	163,858	15	3			
Law-costs .. .. .	1	11	6	8,656	9	2	9,373	6	0	3,110	16	9	6,657	8	6	9,088	0	11	7,490	5	10	7,110	19	2	56,840	10	8	29,409	6	3			
Depreciation .. .. .	5,353	4	4	94	0	0	1,110	2	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,204	2	10	436	1	8				
Grants to widows of officers .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	668	18	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	544,855	5	0			
Balance brought down .. .. .	66,277	14	6	83,875	10	9	90,085	3	5	34,571	19	2	49,885	13	3	81,440	13	6	45,918	3	2	30,124	13	9	482,179	11	6	163,858	15	3			
Interest .. .. .	6,104	15	2	9,984	15	5	9,197	2	11	3,377	15	8	7,444	15	3	9,750	8	1	6,803	7	10	9,535	0	9	62,665	9	7	29,409	6	3			
Net loss from farms .. .. .	..	..	..	..	..	..	..	..	..	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	544,855	5	0	163,858	15	3			
<i>Income.</i>																																	
Maintenance fees .. .. .	28,331	14	9	28,289	14	9	27,583	7	3	5,038	8	10	11,853	12	10	37,465	11	8	13,695	0	8	11,601	4	6	163,858	15	3	29,409	6	3			
Board and lodging .. .. .	4,025	6	11	5,218	0	0	5,302	15	0	1,818	0	0	2,618	0	0	5,623	3	5	2,986	0	11	1,818	0	0	29,409	6	3	436	1	8			
Metal, rags, &c., sale of .. .. .	7	3	6	53	7	1	6	17	4	..	..	..	..	..	..	317	5	5	31	0	9	20	7	7	..	..	..	..	..	..			
Offal institution .. .. .	109	12	1	213	1	7	28	12	2	47	3	6	..	..	..	18	12	9	245	6	5	..	..	..	..	..	..	..	..	..			
Sacks .. .. .	4	13	9	..	..	..	..	..	..	1	7	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Rent .. .. .	335	0	0	410	0	0	674	0	0	175	0	0	374	7	5	615	7	3	457	0	0	150	0	0	3,190	14	8	6	0	10	..		
Sundries .. .. .	..	..	..	..	..	..	2	10	0	..	..	..	8	4	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Balance carried down .. .. .	66,277	14	6	83,875	10	9	90,085	3	5	34,571	19	2	49,885	13	3	81,440	13	6	45,918	3	2	30,124	13	9	482,179	11	6	163,858	15	3			
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	544,855	5	0			
Net profit from farms .. .. .	226	3	10	2,309	2	5	1,341	18	1	..	..	..	587	1	8	1,096	1	5	1,279	9	7	742	10	10	7,582	7	10	..	..	..			
Excess expenditure over income .. .. .	72,156	5	10	91,551	3	9	97,940	8	3	37,959	18	9	56,743	6	10	90,095	0	2	51,442	1	5	38,917	3	8	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	52,721	11	0	39,659	14	6	544,855	5	0	..	..	..	..	..	
Net cost per patient per year .. .. .	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
	56	7	5	70	10	8	83	11	4	84	7	1	70	2	10	60	4	6	83	4	9	66	15	1	69	14	5	..	..	..	..	..	

MENTAL HOSPITALS DEPARTMENT—continued.  
FARM WORKING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

	Auckland.		Christchurch.		Dunedin.		Hokitika.		Nelson.		Porirua.		Tokanui.		Kingseat.		Totals.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
<i>Expenditure.</i>																			
Live-stock, 1st April, 1937	2,241	12 6	3,933	12 6	5,964	5 0	471	10 0	4,055	0 0	3,517	7 6	7,249	0 0	2,336	0 0	29,768	7 6	
Stored and growing crops	1,329	10 0	4,519	12 2	4,870	13 4	130	10 8	2,320	17 5	1,035	10 8	3,012	15 0	2,206	1 8	19,425	10 11	
Purchases of live-stock	171	12 6	1,124	6 4	6,192	13 3	..	..	161	11 11	109	12 11	3,714	1 10	216	1 5	11,690	0 2	
Live-stock sundries	0	16 10	31	13 6	61	10 10	..	..	50	11 3	54	10 8	77	0 1	13	6 3	289	9 5	
Salaries and wages	1,054	10 7	2,362	3 2	4,968	6 11	827	11 7	2,158	11 9	2,387	15 8	2,531	2 1	1,163	14 8	17,453	16 5	
Feed ..	679	6 8	331	7 9	665	13 1	176	10 9	353	3 7	1,126	14 2	489	12 11	284	3 6	4,106	12 5	
Fertilizers ..	267	14 1	223	7 1	254	3 11	92	17 2	321	2 9	215	5 3	640	1 0	444	10 7	2,459	1 10	
Seeds ..	47	2 4	217	1 10	225	1 5	41	7 0	79	15 5	80	1 0	40	19 3	145	9 8	876	17 11	
Repairs (implements, harness, &c.)	102	7 8	250	18 1	170	9 0	31	1 6	170	9 0	41	2 3	95	10 10	22	4 4	785	5 1	
Sundries ..	13	5 11	251	11 1	520	12 3	51	0 5	71	11 5	322	2 0	105	15 0	64	18 7	1,329	5 3	
Buildings: Repairs ..	..	..	..	..	23	5 7	..	..	..	..	..	..	0	15 9	0	8 0	24	9 4	
Machinery: Repairs ..	..	..	24	2 8	13	5 10	0	1 0	4	0 3	4	0 3	..	..	4	6 10	45	18 4	
Fencing, draining, and roading	40	6 1	82	16 3	67	11 3	21	4 6	54	17 4	59	19 4	..	..	146	2 8	543	4 7	
Freight and cartage ..	26	2 8	..	..	43	17 9	..	..	16	10 0	0	1 9	..	..	20	13 5	107	5 7	
Rents, rates, &c. ..	..	..	677	2 1	..	..	..	..	..	..	..	..	..	..	..	..	677	2 1	
Depreciation ..	133	3 6	155	8 10	296	9 8	7	16 7	173	8 1	364	4 3	215	9 3	15	3 7	1,361	3 9	
Carried down ..	1,665	12 1	3,986	6 3	2,756	3 11	54	3 8	1,633	8 11	2,278	4 0	2,300	13 3	1,415	9 4	16,090	1 5	
Total ..	7,773	3 5	18,171	9 7	27,094	3 0	1,905	14 10	11,454	10 1	11,592	13 2	20,547	10 3	8,494	7 8	107,033	12 0	
Interest on capital ..	1,439	8 3	1,677	3 10	1,414	5 10	64	7 7	1,046	7 3	1,182	2 7	1,021	3 8	672	18 6	8,517	17 6	
Net profit ..	226	3 10	2,309	2 5	1,341	18 1	..	..	587	1 8	1,096	1 5	1,279	9 7	742	10 10	7,582	7 10	
Total ..	1,665	12 1	3,986	6 3	2,756	3 11	64	7 7	1,633	8 11	2,278	4 0	2,300	13 3	1,415	9 4	16,100	5 4	
<i>Income.</i>																			
Live-stock sales ..	601	7 1	2,450	5 8	1,370	17 8	34	15 0	924	1 6	1,117	19 8	3,151	5 11	1,312	3 10	10,962	16 4	
Poultry ..	264	4 6	307	7 9	590	5 9	21	15 7	289	11 9	719	6 10	483	13 3	8	18 4	2,202	12 2	
Skins, hides, &c. ..	32	1 1	58	8 0	1,934	7 9	6	18 11	43	13 4	69	2 7	392	18 10	..	..	1,637	3 3	
Wool ..	..	..	472	10 11	..	..	..	..	368	11 0	112	0 9	1,279	9 7	..	..	1,857	9 5	
Butterfat ..	..	..	..	..	642	3 0	..	..	354	0 1	97	9 5	1,279	9 7	..	..	3,318	12 3	
Milk and cream ..	1,849	18 0	2,953	2 5	3,664	19 0	715	3 9	1,562	17 9	3,261	6 10	1,963	9 2	945	10 2	16,063	1 11	
Fruit and vegetables	1,912	3 7	2,756	7 9	3,178	0 6	283	17 3	1,151	7 10	1,282	2 0	984	1 11	1,224	0 0	12,772	0 10	
Meat ..	39	13 6	448	13 4	6,374	7 0	181	17 1	524	1 0	143	0 10	2,851	19 7	24	17 0	10,588	9 4	
Cereals, hay, &c. ..	2,029	5 0	1,221	1 0	17	8 2	..	..	9	10 0	3,620	7 6	7,756	0 0	70	0 0	1,317	19 2	
Live-stock as at 31st March, 1938	1,044	10 8	4,172	12 6	5,921	15 0	450	0 0	4,338	2 6	1,169	16 9	2,384	12 0	2,350	0 0	30,638	2 6	
Stored and growing crops, 31st March, 1938	..	..	3,331	0 3	3,388	11 3	211	7 3	1,691	3 7	187	9 9	..	..	1,766	13 4	14,987	15 1	
Sundries ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	187	9 9	
Total ..	7,773	3 5	18,171	9 7	27,094	3 0	1,905	14 10	11,454	10 1	11,592	13 2	20,547	10 3	8,494	7 8	107,033	12 0	
Profit brought down ..	1,665	12 1	3,986	6 3	2,756	3 11	54	3 8	1,633	8 11	2,278	4 0	2,300	13 3	1,415	9 4	16,090	1 5	
Net loss to Institution Account ..	..	..	..	..	..	..	10	3 11	..	..	..	..	..	..	..	..	10	3 11	
Total ..	1,665	12 1	3,986	6 3	2,756	3 11	64	7 7	1,633	8 11	2,278	4 0	2,300	13 3	1,415	9 4	16,100	5 4	

MENTAL HOSPITALS DEPARTMENT—*continued.*

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>	£	s.	d.
Institutional accounts—					Balance .. .. .	537,272	17	2
Auckland .. .. .		72,156	5	10				
Christchurch .. .. .		91,551	3	9				
Seacliff .. .. .		97,940	8	3				
Hokitika .. .. .		37,959	18	9				
Nelson .. .. .		56,743	6	10				
Porirua .. .. .		90,095	0	2				
Tokanui .. .. .		51,442	1	5				
Kingsseat .. .. .		38,917	3	8				
Marton .. .. .		467	8	6				
		<u>£537,272</u>	<u>17</u>	<u>2</u>		<u>£537,272</u>	<u>17</u>	<u>2</u>

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital Account, Public Works Fund ..		2,128,309	12	0	Land .. .. .	241,344	12	1
Sundry creditors—					Buildings—			
Departmental .. .. .	£ s. d.	2,092	1	3	Institutional .. .. .	1,144,497	17	1
Other .. .. .		5,599	2	0	Farm .. .. .	27,676	14	11
		<u>7,691</u>	<u>3</u>	<u>3</u>	Improvements .. .. .	91,319	4	10
Bad Debts Reserve .. .. .		8,713	0	0	Other vehicles .. .. .	1,421	12	6
Writings-off, Reserve Account .. .. .		2,095	17	7	Loose and artisans' tools .. .. .	3,130	15	8
Treasury Adjustment Account .. .. .		296,155	5	1	Farm implements .. .. .	3,216	7	3
					Plant and machinery—			
					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—			
					Departmental .. .. .	282	18	10
					Others .. .. .	87,993	14	3
						<u>88,276</u>	<u>13</u>	<u>1</u>
					Payments in advance .. .. .	35	17	2
					Assets in Suspense .. .. .	2,095	17	7
					Excess of expenditure over income .. .. .	537,272	17	2
		<u>£2,442,964</u>	<u>17</u>	<u>11</u>		<u>£2,442,964</u>	<u>17</u>	<u>11</u>

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Advertising, &c.	.. .. .	53	0	8	Timber royalties	.. .. .	40	0	2
Assistance to prospecting and roads	.. .. .	8,943	10	4	Rents receivable	.. .. .	63	4	2
Collecting goldfields revenue	.. .. .	242	10	9	Goldfields revenue	.. .. .	19,505	3	4
Drill maintenance	.. .. .	525	1	4	Territorial revenue	.. .. .	435	2	4
Examinations	.. .. .	153	2	6	Registration and other fees	.. .. .	1,272	10	0
Expenses: National Check Inspector	.. .. .	73	2	3	Interest receivable	.. .. .	345	15	5
Freight and cartage	.. .. .	19	17	1	Hire of drills	.. .. .	429	1	7
Fuel, light, and water	.. .. .	52	4	3	Sale of mining-equipment	.. .. .	78	2	6
Office requisites	.. .. .	31	16	8	Balance carried down	.. .. .	27,810	11	11
Office removal expenses	.. .. .	6	6	0					
Postages and telegrams	.. .. .	205	14	11					
Printing and stationery	.. .. .	259	8	9					
Rents	.. .. .	489	6	0					
Salaries	.. .. .	12,648	13	9					
Schools of Mines and libraries	.. .. .	2,627	16	5					
Social amenities in mining townships	.. .. .	490	5	10					
Subsidy on bus fares	.. .. .	38	15	5					
Sundry expenses	.. .. .	33	5	2					
Telephones	.. .. .	202	8	7					
Travelling-allowances and expenses and motor maintenance	.. .. .	1,841	0	6					
Depreciation	.. .. .	1,532	3	11					
Goldfields revenue: Local bodies	.. .. .	19,505	3	4					
Bad debts	.. .. .	4	17	0					
		<u>£49,979</u>	<u>11</u>	<u>5</u>			<u>£49,979</u>	<u>11</u>	<u>5</u>
		£	s.	d.			£	s.	d.
Balance brought down	.. .. .	27,810	11	11	Excess of expenditure over income	.. .. .	28,562	19	0
Interest on capital	.. .. .	752	7	1					
		<u>£28,562</u>	<u>19</u>	<u>0</u>			<u>£28,562</u>	<u>19</u>	<u>0</u>

## GREY RESCUE STATION.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.		
Expenses of management—	£	s.	d.	Income from 1d. per ton levy on output for year					
Advertising	.. .. .	2	11	0	1937 from mines in levy area	.. .. .	1,956	5	5
Postages and telegrams	.. .. .	0	14	11					
Printing and stationery	.. .. .	1	8	6					
				4	14	5			
Depreciation of equipment	.. .. .	0	11	5					
Amount of fund as at 31st March, 1938	.. .. .	1,950	19	7					
		<u>£1,956</u>	<u>5</u>	<u>5</u>			<u>£1,956</u>	<u>5</u>	<u>5</u>

## COAL MINES ACT, 1925.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.		
Allocation of revenue—				Rents, royalties, and fees from leases and licenses					
National Endowment Revenue	.. .. .	1,211	10	11	under the Coal-mines Act, 1925	.. .. .	27,125	12	1
Westport Harbour Revenue	.. .. .	11,239	5	2					
Primary Education Account	.. .. .	1,841	14	8					
Secondary Education Account	.. .. .	737	11	0					
Lands for Settlement Account	.. .. .	36	14	9					
Greymouth Harbour Board	.. .. .	2,313	0	0					
				17,379	16	6			
Remissions of rent and royalty under section 17 of the Coal-mines Act, 1925, and section 7 of the Finance Act, 1932 (No. 2)	.. .. .	80	16	10					
Bad debts written off	.. .. .	803	18	0					
Carried down: Territorial revenue	.. .. .	8,861	0	9					
		<u>£27,125</u>	<u>12</u>	<u>1</u>			<u>£27,125</u>	<u>12</u>	<u>1</u>

*Net Revenue Account.*

	£	s.	d.		£	s.	d.		
Salaries	.. .. .	550	0	0	Brought down: Territorial Revenue	.. .. .	8,861	0	9
Postages and telegrams	.. .. .	30	0	0	Commission earned on revenue collected for other accounts	.. .. .	584	2	1
Printing and stationery	.. .. .	80	0	0					
Depreciation	.. .. .	1	4	8					
Interest on capital	.. .. .	0	7	10					
Excess of income over expenditure	.. .. .	8,783	10	4					
		<u>£9,445</u>	<u>2</u>	<u>10</u>			<u>£9,445</u>	<u>2</u>	<u>10</u>

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.

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

<i>Liabilities.</i>				<i>Assets.</i>							
	£	s.	d.	£	s.	d.					
Capital Account							Land .. .. .	4,349	0	0	
Consolidated Fund	6,627	0	7				Buildings .. .. .	240	19	8	
Public Works Fund	805,037	15	11				Stores and carbons .. .. .	1,622	0	9	
				811,664	16	6	Motor-cars .. .. .	824	15	11	
Grey Rescue Station Fund, as per Revenue Account				1,950	19	7	Furniture and fittings .. .. .	527	2	3	
Creditors—							Mechanical office appliances and instruments .. .. .	235	10	8	
Departmental .. .. .	771	19	11				Stamps, stationery, and saleable publications .. .. .	376	17	5	
Sundry .. .. .	10,186	19	7				Drills and equipment .. .. .	3,722	9	8	
				10,958	19	6	Library and maps, exhibits and mineral specimens .. .. .	296	4	1	
Reserves: Reserve for bad and doubtful debts .. .. .				500	0	0	Mine rescue-station plant .. .. .	14	13	3	
Writings-off, Suspense Account .. .. .				1	7	0	Mortgages .. .. .	6,243	6	8	
Amounts held in deposit .. .. .				5,564	5	8	Interest accrued and unpaid .. .. .	658	2	4	
Treasury Adjustment Account .. .. .				21,100	15	6			6,901	9	0
							Debtors—				
							Departmental .. .. .	238	18	6	
							Sundry .. .. .	13,455	15	4	
									13,694	13	10
							National Development Account: Development of mining .. .. .	793,590	5	11	
							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 expenditure: Coal Revenue Accounts .. .. .	8,783	10	4	
									19,779	8	8
				£851,741	3	9			£851,741	3	9

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 enclosed 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.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Interest on capital .. .. .	1,419	11	6	Interest on advances .. .. .	745	10	0
Reserve for losses .. .. .	745	10	0	Balance, loss .. .. .	1,419	11	6
	<u>£2,165</u>	<u>1</u>	<u>6</u>		<u>£2,165</u>	<u>1</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account—				Advances .. .. .	14,910	0	0
Loans at 3 per cent. .. .. .	2,510	0	0	Sundry debtors .. .. .	5,904	19	0
Loans at 3½ per cent. .. .. .	23,545	0	0	Treasury Adjustment Account .. .. .	21,969	8	6
Loans at 4 per cent. .. .. .	13,005	0	0	Excess of expenditure over income .. .. .	1,419	11	6
			39,060 0 0				
Reserve for losses .. .. .			5,143 19 0				
			<u>£44,203 19 0</u>				<u>£44,203 19 0</u>

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.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Excess of Income over Expenditure .. .. .	12,886	8	4	Interest on advances .. .. .	12,825	19	9
				Surplus from Waitangi Land - settlement Association .. .. .	60	8	7
	<u>£12,886</u>	<u>8</u>	<u>4</u>		<u>£12,886</u>	<u>8</u>	<u>4</u>

BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Advances from Consolidated Fund .. .. .	671,773	13	2	Advances to—			
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
							671,773 13 2
				Interest due and unpaid and accrued .. .. .			30,658 16 9
				Assets in Suspense Account .. .. .			347 0 10
							<u>£702,779 10 9</u>
			<u>£702,779 10 9</u>				<u>£702,779 10 9</u>

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 enclosed thereon.—J. H. FOWLER, Controller and Auditor-General.

MAORI PURPOSES FUND BOARD.

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

Receipts.		£	s.	d.	Payments.		£	s.	d.
Balance as at 1st April, 1937—		..	57,783	1 7	Administration expenses—		..	99	14 5
Native Trust Office		..	2	12 2	Maori purposes section—		..	21	0 0
Waiariki Board imprest		..	..	..	Salaries .. .. .		..	60	0 0
		..	..	..	Audit fee .. .. .		..	28	13 9
		..	..	..	Commission .. .. .		..	1	5 0
Grant from Consolidated Fund—		..	..	..	Freight .. .. .		..	130	0 0
Administration expenses		..	1,200	0 0	Rent .. .. .		..	336	15 0
Equipment and materials expenses		..	400	0 0	School of Maori Arts and Crafts—		..	3	5 0
		..	..	..	Salaries .. .. .		..	7	6 10
Grant (final) from Carnegie Corporation for Maori arts and crafts		..	1,600	0 0	Electricity .. .. .		..	7	12 9
Sale of Board's publications		..	246	17 5	Freight .. .. .		..	7	12 9
Sale of assets—		..	40	18 1	Insurance .. .. .		..	5	4 11
Motor-car .. .. .		..	91	15 0	Repairs and maintenance		..	1	15 9
Carving-tools .. .. .		..	16	8 2	Telephone .. .. .		..	3	2 0
Furniture .. .. .		..	20	9 1	Travelling-expenses		..	6	0 0
Rent from carvers' cottages, Rotorua		..	128	12 3	Water charges .. .. .		..	0	10 0
Miscellaneous refunds		..	23	4 0	Stundry expenses .. .. .		..	371	12 3
Native Trust Office : Interest at 3 per cent. to 31st March, 1938		..	2	1 0			..	1	12 0
		..	1,711	12 3	Purchase of assets—		..	210	17 2
		..	..	..	Carving-tools .. .. .		..	56	2 2
		..	..	..	Timber stocks .. .. .		..	..	..
		..	..	..	Photographs of carvings		..	..	..
		..	..	..	Interest on grants committed—		..	..	..
		..	..	..	Turakina College .. .. .		..	121	10 0
		..	..	..	St. Peter's School .. .. .		..	72	0 0
		..	..	..	St. Stephen's School .. .. .		..	450	0 0
		..	..	..	Grants from Carnegie Corporation Fund—		..	643	10 0
		..	..	..	Hinetapora Carved Meeting-house, Mangahanea		..	50	0 0
		..	..	..	Porourangi Carved Meeting-house, Tikiti		..	250	0 0
		..	..	..	Rongomaitapia Dining-hall, Te Araroa		..	75	0 0
		..	..	..	Whangara Carved Meeting-house		..	29	0 0
		..	..	..	Waitangi Carved Meeting-house		..	53	16 2
		..	..	..	Refund of deposit for Maori King's house		..	457	16 2
		..	..	..	Miscellaneous grants—		..	159	0 0
		..	..	..	Educational : Free-place Scholarships		..	500	0 0
		..	..	..	Subsidized salary and expenses of medical assistance to Natives		..	361	12 1
		..	..	..	Board expenses of students		..	15	0 0
		..	..	..	Bowtown Pa Carved Meeting-house		..	38	0 0
		..	..	..	Boarding-expenses of carvers, Wellington		..	46	9 6
		..	..	..	Half-salary, Princess Te Puea Herangi		..	104	6 8
		..	..	..	Kakaho work, Native housing		..	6	8 0
		..	..	..	Sundries		..	1	19 11
		..	..	..	Cash balance as at 31st March, 1938—		..	1,073	16 2
		..	..	..	Native Trust Office		..	2,334	2 4
		..	..	..	Waiariki Board imprest		..	58,219	8 5
		..	..	..	Secretary's imprest		..	4	8 3
		..	..	..			..	0	3 0
		..	..	..			..	58,223	19 8
		..	..	..			..	461,538	18 9

## MAORI PURPOSES FUND BOARD—continued.

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

	Expenditure.				Income.			
	£	s. d.	£	s. d.	Native Trust Office: Interest at 3 per cent. per annum to 31st March, 1938	£	s. d.	
Administration expenses—					Grant from Consolidated Fund	1,711	12 3	
Audit fee .. .. .	..	21 0 0	..	..	Sales of publications: Net sales	1,600	0 0	
Commission .. .. .	..	61 14 8	..	..	Profit on sale of assets	3	1 9	
Depreciation .. .. .	..	159 9 7	..	..		32	19 5	
Electricity .. .. .	..	3 5 0						
Freight and cartage .. .. .	..	36 0 7						
Insurance .. .. .	..	8 10 3						
Printing and stationery .. .. .	..	1 5 0						
Rent .. .. .	..	95 11 0						
Repairs and maintenance .. .. .	..	5 4 11						
Salaries .. .. .	..	436 9 5						
Sundry expenses .. .. .	..	0 10 9						
Telephone .. .. .	..	6 9 1						
Travelling-expenses .. .. .	..	3 2 0						
Water charges .. .. .	..	6 0 0						
				844				
				12				
				3				
Grants—								
Educational—								
Free-place Scholarships .. .. .	..	500 0 0						
Interest on outstanding grants .. .. .	..	643 10 0						
Boarding-expenses of students .. .. .	..	15 0 0						
Health services .. .. .	..	361 12 1						
Meeting-houses .. .. .	..	38 0 0						
Miscellaneous .. .. .	..	165 19 4						
				1,724				
				1 5				
Balance: Excess of income over expenditure transferred to accumulated funds				778				
				19				
				9				
				£3,347				
				13				
				5				

MAORI PURPOSES FUND BOARD—continued.  
BALANCE-SHEET AS AT 31ST MARCH, 1938.

	£	s.	d.	£	s.	d.	£	s.	d.
<i>Liabilities.</i>									
Sundry creditors	..	..	..	358	0	0	..	..	..
Writings-off in Suspense: Sundry assets	..	..	..	59	6	8	..	..	..
Unpaid school grants	..	..	..	14,300	0	0	..	..	..
<i>Special funds—</i>									
Katikati Carved Meeting-house	..	..	..	38	0	0	..	..	..
Ruatoki Carved Meeting-house	..	..	..	41	0	0	..	..	..
Waitangi Carved Meeting-house	..	..	..	473	0	0	..	..	..
Ngati-Kahungunu Trust	..	..	..	10	0	0	..	..	..
“Western Samoa” grant	..	..	..	164	15	6	..	..	..
Carnegie Corporation grant for Maori arts and crafts	..	..	..	978	5	0	..	..	..
Accumulated funds as at 1st April, 1937	..	..	..	46,201	5	11	..	..	..
Plus—									
Excess income over expenditure	..	..	..	778	19	9	..	..	..
Library and other publications not previously recorded	..	..	..	76	13	6	..	..	..
Waitara Carved Meeting-house grant, 1936-37, transferred to Carnegie Fund	..	..	..	250	0	0	..	..	..
				1,105	13	3	..	..	..
				47,306	19	2	..	..	..
<i>Less—</i>									
Carved timber granted to—									
Raukawa Carved Meeting-house, Otaki	..	..	..	28	0	0	..	..	..
Kaiti Carved Meeting-house, Gisborne	..	..	..	247	0	0	..	..	..
Takitimu Carved Meeting-house, Wairoa	..	..	..	224	14	0	..	..	..
Tokomaru Bay Carved Meeting-house	..	..	..	165	4	0	..	..	..
Other sundry disposals	..	..	..	27	3	9	..	..	..
Assets at school, Rotorua, written off as unaccounted	..	..	..	59	6	8	..	..	..
				751	8	5	..	..	..
				46,555	10	9	..	..	..
				62,977	17	11	..	..	..
Carried forward	..	..	..	..	..	..	..	..	..
				58,223	19	8	..	..	..
				57	16	3	..	..	..
				2,480	17	9	..	..	..
				144	0	6	..	..	..
				227	9	3	..	..	..
				194	7	6	..	..	..
				565	17	3	..	..	..
				121	13	11	..	..	..
				252	19	11	..	..	..
				5	6	1	..	..	..
				444	3	4	..	..	..
				258	6	0	..	..	..
				428	7	6	..	..	..
				15	15	10	..	..	..
				328	13	0	..	..	..
				11	11	9	..	..	..
				74	7	5	..	..	..
				1	12	0	..	..	..
				75	19	5	..	..	..
				3	5	11	..	..	..
				72	13	6	..	..	..
				7	4	9	..	..	..
				22	13	4	..	..	..
				24	15	3	..	..	..
				9	16	1	..	..	..
				137	2	11	..	..	..
				59	6	8	..	..	..
				77	16	3	..	..	..
				10	8	1	..	..	..
				67	8	2	..	..	..
				797	1	1	..	..	..
				61,465	3	0	..	..	..

MAORI PURPOSES FUND BOARD—continued.  
BALANCE-SHEET AS AT 31ST MARCH, 1938—continued.

	£	s.	d.		£	s.	d.
Brought forward	..	..	62,977 17 11		797	1	1
Liabilities—continued.	..	..		Assets—continued.	161,465	3	0
	..	..		Brought forward	..	..	..
	..	..		Maori Arts and Crafts School, Rotorua—continued.	146	18	0
	..	..		Stock of timber	..	..	..
	..	..		Add additions for year	210	17	2
	..	..			357	15	2
	..	..		Less net disposals	..	..	..
	..	..			140	3	2
	..	..		Carvings completed ex stock for meeting-houses	..	1,014	13 9
	..	..		Add transfers from stock	..	140	3 2
	..	..			1,154	16	11
	..	..		Less sales	..	24	0 0
	..	..		Less disposals to sundry meeting-houses written off	..	692	1 9
	..	..		Losses in Suspense: Sundry assets	..	..	..
	..	..			438	15	2
	..	..			59	6	8
	..	..			217 12 0		
	..	..			£62,977 17 11		
	..	..			1,512 14 11		
	..	..			£62,977 17 11		

O. N. CAMPBELL, Native Trustee and Under-Secretary.  
R. L. JELICOE, A.R.A.N.Z., Accountant.

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

NATIVE DEPARTMENT.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
Administration expenses—					Departmental receipts: Native Land Court and		
Salaries and allowances ..	85,183	9 4			Maori Land Board fees ..	5,775	0 8
Travelling expenses and allow- ances ..	12,361	0 10			Administration receipts—		
Advertising, books, and news- papers ..	87	4 9			Native Trustee ..	12,200	0 0
Agents' commission ..	10	0 0			Maori Land Boards ..	9,636	0 1
Audit fee ..	250	0 0			Employment Promotion Fund ..	10,000	0 0
Expenses of Board of Native Affairs ..	177	17 8				31,836	0 1
Expenses of consolidation of Native lands ..	1,650	9 1			Other receipts ..	27	17 0
Freight and cartage ..	214	16 11			Balance carried down, being excess of expenditure over income ..	208,832	19 9
Fuel, light, and cleaning ..	480	5 2					
Law-costs ..	69	19 5					
Maintenance of furniture, equip- ment, and motor-vehicles ..	3,041	0 10					
Postages and telegrams ..	3,664	15 5					
Printing and stationery ..	3,666	17 3					
Public Service Superannuation Fund: Native Trustee's con- tribution ..	99	10 9					
Rent ..	1,615	6 11					
Services of Lands and Survey Department ..	460	13 7					
Services of Post and Telegraph Department ..	697	0 6					
Miscellaneous expenses ..	46	12 5					
Depreciation ..	544	7 9					
Furniture written off ..	2	18 2					
			114,324	6 9			
Expenses of other services—							
Compensation to Natives for Taranaki lands ..	5,000	0 0					
Contribution towards cost of the Sir James Carroll memorial ..	250	0 0					
Destruction of rabbits on Native lands ..	1,552	14 2					
Eradication of noxious weeds ..	5,000	0 0					
Expenses of Arawa District Trust Board of Inquiry ..	29	1 2					
Grant for housing experiments ..	60	0 0					
Grant for housing for indigent Natives ..	100,000	0 0					
Maori Purposes Fund Board, expenses of ..	1,600	0 0					
Recoupment to Public Works Fund—							
Survey liens written off (on account) ..	7,000	0 0					
Development scheme produce used for relief of Natives ..	287	6 9					
Recoupment to State Forest Service for fire loss ..	34	0 0					
Water supplies for Natives ..	50	0 0					
			120,863	2 1			
Expenditure under special Acts of the Legislature:							
Native Land Amendment and Native Land Claims Adjustment Act, 1922, section 7, and Native Land Amendment and Native Land Claims Adjustment Act, 1923, section 13 (Arawa Lakes Claims) ..			6,000	0 0			
Expenditure under Civil List Act, 1920, Part V (Native Purposes)—							
Medical services ..	3,600	0 0					
Food and clothing ..	1,248	16 1					
Pensions and cash allowances ..	5	0 0					
Water supplies and sanitation ..	78	4 1					
Native hostels, expenses of ..	220	9 2					
Miscellaneous ..	131	19 4					
			5,284	8 8			
			£246,471	17 6		£246,471	17 6
			£	s. d.		£	s. d.
Balance brought down ..			208,832	19 9	Adjustment on account of previous year ..	10	0 0
Interest on capital ..			532	14 0	Balance ..	209,355	13 9
			£209,365	13 9		£209,365	13 9





## NATIVE - LAND - DEVELOPMENT SCHEMES.

## INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Interest on loan capital .. .. .	42,458	16	0	Interest on amounts expended on development schemes and advances to units .. .. .	50,883	17	3
Interest on advances from Consolidated Fund under section 8, Finance Act, 1929 .. .. .	200	0	0	Interest on advances under section 340, Native Land Act, 1931 (Maori Land Boards) .. .. .	243	7	3
Interest on unpaid balance of development expenditure (Tokerau District Maori Land Board) .. .. .	3	17	10	Interest on advances under section 521, Native Land Act, 1931 (Native Trustee) .. .. .	3,748	14	11
Balance transferred to Revenue Account .. .. .	12,635	17	7	Interest on advances under section 48, Native Land Amendment Act, 1936 (Native settlers) .. .. .	393	1	0
				Interest on Oturei mortgage .. .. .	29	11	0
	<u>£55,298</u>	<u>11</u>	<u>5</u>		<u>£55,298</u>	<u>11</u>	<u>5</u>

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Depreciation— Departmental motor-vehicles .. .. .	464	13	1	Balance transferred from Interest Account .. .. .	12,635	17	7
Departmental surveyors' equipment .. .. .	20	1	4				
			484				12,635
			14				17
			5				7
Balance transferred to Net Revenue Account .. .. .	12,151	3	2				<u>£12,635</u>
							<u>17</u>
							<u>7</u>

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Balance, 1st April, 1936 .. .. .	21,304	15	11	Balance transferred from Revenue Account .. .. .	12,151	3	2
Adjustments on account previous years (net) .. .. .	56	13	5	Balance, 31st March, 1938 .. .. .	9,210	6	2
			<u>£21,361</u>				<u>9</u>
			<u>9</u>				<u>4</u>
							<u>£21,361</u>
							<u>9</u>
							<u>4</u>

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

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Loan capital: Public Works Fund .. .. .	1,169,775	5	11	Native-land development—			
Liability to Consolidated Fund—				Settlement expenditure, including interest .. .. .	1,151,368	4	0
Advance under section 8, Finance Act, 1929—				Advances under section 48, Native Land Amendment Act, 1936 .. .. .	8,243	18	0
Principal .. .. .	5,000	0	0	Interest accrued .. .. .	71	1	7
Interest on loan capital .. .. .	50,367	10	6		<u>1,159,683</u>	<u>3</u>	<u>7</u>
			55,367	Advances—			
Sundry creditors—				Native Trustee under section 521, Native Land Act, 1931 .. .. .			60,000
Departmental .. .. .	4,808	2	3	Maori Land Boards under section 340, Native Land Act, 1931 .. .. .	5,846	3	4
General .. .. .	30,069	2	9	Interest accrued .. .. .	81	16	6
			34,877		<u>5,927</u>	<u>19</u>	<u>10</u>
			5	Oturei Block .. .. .	590	19	1
Writings off in Suspense .. .. .			4,342	Interest due and accrued .. .. .	70	5	0
			2				661
				Departmental motor-vehicles	575	4	3
				Surveyors' equipment .. .. .	247	11	8
							822
				Sundry debtors—			
				Departmental .. .. .	412	3	7
				General .. .. .	17,638	14	10
				Advances to Maori Land Boards (instalments principal, £1,565; interest, £951 13s. 4d.) .. .. .	2,516	13	4
							20,567
				Losses in Suspense .. .. .			4,342
				Maori Employment Grant Account .. .. .			2
				Net Revenue Account, 1st April, 1936 .. .. .	21,304	15	11
				Add adjustments previous years (net) .. .. .	56	13	5
					<u>21,361</u>	<u>9</u>	<u>4</u>
				Less excess of income over expenditure for year ended 31st March, 1938 .. .. .	12,151	3	2
							9,210
							6
							2
							<u>£1,264,362</u>
							<u>3</u>
							<u>7</u>

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.

## INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.				Cr.						
Interest allocated to amount held under—	£	s.	d.	£	s.	d.	Interest on mortgage and other investments ..	27,614	19	0
Native Land Act, 1931, Part III	4,639	18	1							
Native Land Act, 1931, Part X	2,176	9	5							
Native Land Act, 1931, Miscellaneous .. ..	107	7	1							
Native Trustee Act, 1930 .. ..	362	10	7							
Native Purposes Act, 1931 .. ..	1,794	8	9							
West Coast Settlement Reserves Act, 1892 .. ..	181	18	1							
Miscellaneous funds .. ..	1	18	9							
				9,264	10	9				
Interest on advances under—										
Native Land Act, 1931, section 521	3,748	14	11							
Finance Act, 1930 (No. 2) section 6	75	4	0							
Post Office loan .. ..	408	6	7							
				4,232	5	6				
Surplus carried to Revenue Account .. ..				14,118	2	9				
				£27,614	19	0				£27,614 19 0

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

Dr.				Cr.						
Administration expenses: Contribution to Consolidated Fund of amount fixed to cover the Native Trustee's proportion of salaries and working expenses .. ..	£	s.	d.	£	s.	d.	Balance from Interest Account .. ..	14,118	2	9
	12,200	0	0				Commission .. ..	5,649	5	11
Net working loss on properties acquired under mortgage .. ..	1,183	5	5				Fees .. ..	848	5	11
Net surplus carried to Appropriation Account .. ..	7,234	5	2				Miscellaneous receipts .. ..	1	16	0
				£20,617	10	7				£20,617 10 7

## APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

Dr.				Cr.						
Grants for Native purposes—	£	s.	d.	£	s.	d.	Net surplus from Revenue Account .. ..	7,234	5	2
Native Purposes Act, 1936: Sir James Carroll Memorial .. ..	500	0	0							
Native Purposes Act, 1937: Sir Maui Pomare Memorial .. ..	500	0	0							
				1,000	0	0				
Balance .. ..				6,234	5	2				
				£7,234	5	2				£7,234 5 2

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

Liabilities.				Assets.									
Amounts held under—	£	s.	d.	£	s.	d.	Mortgages and other investments (book value)—	£	s.	d.	£	s.	d.
Native Reserves Act, 1882 .. ..	58,495	1	4				Local-body securities .. ..	5,100	0	0			
West Coast Settlement Reserves Act, 1892 .. ..	48,361	4	6				Mortgages, including special investments .. ..	429,758	4	5			
Native Land Act, 1931, Part X	75,571	5	9				Properties acquired under mortgage .. ..	12,938	19	3			
Native Land Act, 1931 (Maori Land Board funds, £157,014 13s. 6d.; special investments, £450 5s.; miscellaneous, £6,210) .. ..	163,674	18	6					447,797	3	8			
Native Trustee Act, 1930 .. ..	18,853	16	9				Less assignment to Post Office, £22,168 16s. 2d.; reserves against loss on securities, £8,080 .. ..	30,248	16	2			
Native Purposes Act, 1931 .. ..	60,498	5	1								417,548	7	6
Miscellaneous fund .. ..	9,693	0	8				Loans Native housing (special) .. ..				1,458	4	5
				435,147	12	7	Interest and rent due and accrued .. ..				33,490	5	8
Housing Fund (special) .. ..	100,000	0	0				Advances (on overdraft) to estates and accounts .. ..				167,908	9	4
Plus interest .. ..	15	17	1				Sundry debtors .. ..				1,687	0	4
				100,015	17	1	Fixed deposit, National Bank of New Zealand .. ..				75,000	0	0
Native Land Act, 1931, section 521—							Balances—	£	s.	d.			
Advances under .. ..	91,600	0	0				At bank .. ..	8,917	0	10			
Less repayments .. ..	31,600	0	0				Cash in hand .. ..	32	13	4			
				60,000	0	0	Cash at branches .. ..	8,548	18	3			
Writings-off in Suspense .. ..				1,469	6	11					17,498	12	5
Reserve against unpaid interest .. ..	8,890	7	1				Losses in Suspense .. ..				1,469	6	11
Special reserve against claims .. ..	215	18	4										
Assurance and Reserve Fund .. ..	97,866	10	6										
Investment Fluctuation Account .. ..	6,220	8	11										
Profit and Loss Appropriation Account .. ..	6,234	5	2										
				119,427	10	0							
				£716,060	6	7					£716,060	6	7

O. N. CAMPBELL, Native Trustee.

R. L. JELICOE, 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>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries, pay, and allowances .. .. .	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 victualling .. .. .	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, Auckland Harbour Board .. .. .	31	10 0	Marine Department: <i>re</i> H.M.S. "Endeavour" .. .. .	5,799	10 0
Repairs .. .. .	60,999	3 1	Balance .. .. .	629,104	15 3
Coal .. .. .	5,142	9 0			
Electricity .. .. .	4,436	11 8			
Oil-fuel expenses .. .. .	36,603	15 7			
Naval stores .. .. .	27,393	8 11			
Armament stores .. .. .	49,996	12 5			
Works at base .. .. .	6,913	1 3			
Completion naval base .. .. .	303	13 6			
Royal Naval Volunteer Reserve .. .. .	12,827	8 3			
Printing and stationery .. .. .	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 course in England and Australia .. .. .	6,034	7 1			
Miscellaneous effective services .. .. .	2,746	12 1			
Miscellaneous non-effective services .. .. .	2,176	9 1			
Deferred pay .. .. .	48,701	17 0			
Rental: Assessment .. .. .	300	0 0			
Depreciation .. .. .	8,890	7 10			
	<u>£637,008</u>	<u>15 7</u>		<u>£637,008</u>	<u>15 7</u>
	£	s. d.		£	s. d.
Balance brought down .. .. .	629,104	15 3	Recoveries on account of expenditure of previous years .. .. .	11,180	14 0
Interest on capital .. .. .	19,322	17 2	Balance .. .. .	637,246	18 5
	<u>£648,427</u>	<u>12 5</u>		<u>£648,427</u>	<u>12 5</u>

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

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Capital Account .. .. .	534,957	3 3	Land .. .. .			51,057	16 2
Employment Promotion Fund: .. .. .			Buildings .. .. .	281,147	16 6		
Contribution of Capital .. .. .	9,281	13 4	Less Depreciation Reserve .. .. .	27,555	8 6		
						253,592	8 0
Sundry creditors— .. .. .			Plant and fittings .. .. .	96,916	11 9		
Departmental .. .. .	868	11 3	Less Depreciation Reserve .. .. .	23,060	15 9		
Others .. .. .	23,513	8 7				73,855	16 0
			Stores on hand .. .. .			156,451	3 1
Amounts held on deposit— .. .. .			Departmental debtors .. .. .			5	16 11
Radiograms .. .. .	192	3 11	Deposits Account— .. .. .				
Remittances .. .. .	2,233	9 3	Radiograms .. .. .	192	3 11		
Deferred pay .. .. .	93,330	9 9	Remittances .. .. .	2,233	9 3		
Naval savings-bank .. .. .	13	0 0	Deferred pay .. .. .	93,330	9 9		
			Naval savings-bank .. .. .	13	0 0		
						95,769	2 11
Writings-off, Suspense Account .. .. .			Assets in Suspense .. .. .			270	18 8
Treasury Adjustment Account .. .. .			Excess of expenditure over income .. .. .			637,246	18 5
						<u>£1,268,250</u>	<u>0 2</u>
	<u>£1,268,250</u>	<u>0 2</u>				<u>£1,268,250</u>	<u>0 2</u>

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.

*Debit.*

Item.	Rubber.	Copra.	Cocoa.	Hides.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stock at 1st April 1937 .. .. .	790 0 0	10,084 0 0	6,623 0 0	80 0 0	17,577 0 0
Production .. .. .	2,755 0 0	14,936 0 0	12,666 0 0	286 0 0	30,643 0 0
Expenses .. .. .	721 0 0	9,977 0 0	2,587 0 0	110 0 0	13,395 0 0
Purchases .. .. .		86 0 0	3 0 0		89 0 0
Profit .. .. .	1,248 0 0	18,912 0 0	1,693 0 0	615 0 0	22,468 0 0
Totals .. .. .	5,514 0 0	53,995 0 0	23,572 0 0	1,091 0 0	84,172 0 0

*Credit.*

Item.	Rubber.	Copra.	Cocoa.	Hides.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Proceeds from sale .. .. .	3,461 0 0	46,506 0 0	18,991 0 0	1,020 0 0	69,978 0 0
Stock at 31st March 1938 .. .. .	1,635 0 0	6,384 0 0	3,782 0 0	71 0 0	11,872 0 0
Refunds duty .. .. .	418 0 0	1,105 0 0	799 0 0		2,322 0 0
Totals .. .. .	5,514 0 0	53,995 0 0	23,572 0 0	1,091 0 0	84,172 0 0

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

<i>Dr.</i>			<i>Cr.</i>		
£	s. d.	£	s. d.	£	s. d.
Salaries .. .. .	3,876 16 7			Profits from trading accounts—	
Less amount recovered from Banana Scheme Account .. .. .	600 0 0			Cocoa .. .. .	1,692 3 5
	3,276 16 7			Copra .. .. .	18,912 2 4
Printing and stationery .. .. .	120 19 2			Hides .. .. .	615 6 6
Travelling allowances and expenses .. .. .	334 5 11			Rubber .. .. .	1,248 9 5
	3,732 1 8				22,468 1 8
Running-expenses, General Manager's car .. .. .	300 9 10			General income—	
Car-hire expenses .. .. .	13 1 1			Rents .. .. .	3,182 15 0
	313 10 11			Interest .. .. .	507 2 1
Residential and Head Office buildings—					3,689 17 1
Maintenance .. .. .	898 16 0			Head Office sundry earnings—	
Yard maintenance .. .. .	422 15 6			Commission .. .. .	134 19 1
Rates, taxes, and insurance .. .. .	459 8 6			Plantation Benevolent Fund .. .. .	2 11 4
	1,781 0 0			Vaivase water-supply .. .. .	14 0 0
Audit fees .. .. .	196 15 10			Plantation stores .. .. .	981 5 9
General expenses .. .. .	194 17 3			Slipway earnings .. .. .	24 13 6
Gasogene plant experiment .. .. .	16 18 9			Sundries .. .. .	1 0 0
Leapuni water-supply repairs .. .. .	75 5 1			Weighbridge earnings .. .. .	2 3 6
Plantation leased expenses .. .. .	109 2 3				1,160 13 2
Postage and radios .. .. .	299 6 10			Profits on working accounts—	
Unemployed relief subsidy .. .. .	117 0 9			Carpenters' shop .. .. .	173 3 6
Samoa Crown Lands and Debts Adjustment Board .. .. .	0 10 6			Engineers' shop .. .. .	16 15 0
Vinegar experiment .. .. .	4 14 4				189 18 6
London general expenses .. .. .	108 3 7			Motor-boats—	
Policing Account .. .. .	127 18 8			"Taumafai" .. .. .	898 0 1
	1,250 13 10			"Tausala" .. .. .	54 11 10
Reserve for bad debts .. .. .	971 19 7				952 11 11
Loss on horses and donkeys .. .. .	116 0 0			Motor-lorry earnings .. .. .	146 11 9
Less increase, horses and donkeys .. .. .	17 0 0			Less losses .. .. .	102 18 8
	99 0 0				43 13 1
Depreciation not incurred on plantation production .. .. .	1,303 15 4			Yard labour .. .. .	411 6 11
Profit transferred to Profit and Loss Appropriation Account .. .. .	26,322 3 11			Sales of meat and stock increases .. .. .	6,100 17 2
	£35,774 5 3			Plantation sundry earnings—	
				Aleisa .. .. .	66 14 2
				Central Group .. .. .	321 2 3
				Franz .. .. .	23 9 5
				Mulifanua .. .. .	154 0 7
				Sigaele .. .. .	1 1 2
				Vailele .. .. .	117 3 3
				Vaitele .. .. .	73 14 11
					757 5 9
					£35,774 5 3

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

<i>Dr.</i>			<i>Cr.</i>		
£	s. d.	£	s. d.	£	s. d.
Writing off arrears previous years—				Balance .. .. .	12,475 6 4
F. Stunzner .. .. .	75 0 0			35 h.p. engine built from junk .. .. .	50 0 0
I. Stowers .. .. .	63 4 0			Profit on sale of motor-cycle .. .. .	37 0 0
	138 4 0			Profit and Loss Account .. .. .	26,322 3 11
Profit not realized on stock, Vailele .. .. .	7 5 0				
Reserve Account plantation renewals .. .. .	4,000 0 0				
Balance carried down .. .. .	34,739 1 3				
	£38,884 10 3				
					£38,884 10 3

NEW ZEALAND REPARATION ESTATES—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>				<i>Assets.</i>								
	£	s.	d.	£	s.	d.	£	s.	d.			
Capital Account .. .. .				700,497	6	11	Properties unoccupied—					
Reserves—							Land .. .. .	82,991	18	5		
Black Boys' Repatriation Con-	1,909	9	6				Buildings .. .. .	43	4	6		
tingency Account							Improvements .. .. .	2,292	7	11		
Plantation renewals .. .. .	6,920	1	6				Total non-revenue-producing items			85,327	10	10
				8,829	11	0	Properties leased—					
Mortgages payable in Samoa .. .. .				1,469	2	6	Residential build-					
Sundry creditors .. .. .				2,010	5	2	ings—	£	s.	d.		
Deposit Account .. .. .				36	0	0	Land .. .. .	16,965	5	8		
Outstanding losses in Suspense Account				3,322	8	9	Buildings .. .. .	30,282	15	2		
							Plant and					
Banana Scheme Account .. .. .	20,325	7	11				machinery	956	8	0		
Less scheme assets .. .. .	16,357	17	9				Furniture and					
				3,967	10	2	office plant	376	9	9		
Profit and Loss Appropriation Account				34,739	1	3		48,580	18	7		
							Plantations—					
							Land .. .. .	96,652	5	4		
							Buildings .. .. .	18,688	18	8		
							Improvements	7,390	1	9		
								122,731	5	9		
							Properties worked—					
							Land .. .. .	344,347	6	4		
							Buildings .. .. .	23,818	18	3		
							Plant and ma-					
							chinery .. .. .	2,678	18	8		
							Furniture .. .. .	265	1	3		
							Stores .. .. .	190	12	6		
							Live-stock .. .. .	24,271	13	8		
								395,572	10	8		
							Plant and machinery :					
							Head Office—					
							Engineers' and					
							carpenters' shop	328	13	11		
							Weighbridge .. .. .	41	0	0		
							Yard plant .. .. .	205	6	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 re-					
							coverable .. .. .	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 .. .. .	64,454	16	8		
							Paymaster General's Suspense					
							Account, Wellington .. .. .	76	6	10		
							Stamps .. .. .	0	8	11		
								66,248	1	6		
							Rent paid in advance .. .. .	121	0	0		
							Stores and stocks on hand and					
							Policing Account .. .. .	4,732	9	8		
							Produce on hand and on consign-					
							ment .. .. .	11,872	6	0		
							Cocoa held on consignment for					
							lessees .. .. .	120	4	1		
								16,845	19	9		
							Losses on realization .. .. .	2,485	11	2		
							Outstanding losses in Suspense					
							Account .. .. .	3,322	8	9		
								5,807	19	11		
							Exchange Suspense Account			31	7	0
										£754,871	5	9

N. WYNWARD, 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.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.	£	s. d.	
Pensions—					
War pensions and allowances	1,582,551	19 6			Credits from national-endowment residue for old-age pensions .. .. .
Old-age pensions ..	3,203,617	16 2			43,594 16 9
Widows' pensions ..	469,808	1 11			Credits from sundry outstandings .. .. .
Military pensions (Maori War)	1,835	14 8			5,594 10 2
Miners' pensions ..	88,307	11 4			Credit from fees for certificates of age .. .. .
Invalidity pensions ..	612,093	16 11			0 5 7
Family allowances ..	107,919	17 4			Commission for paying Imperial pensions .. .. .
Pensions and allowances to disabled ex members of New Zealand contingents to South African War and dependants of deceased members thereof ..	1,953	16 5			3,713 9 9
Pensions to epidemic widows and their dependants ..	20	10 8			Credits from pensions paid to retired officers on account of Post and Telegraph Department ..
Pensions to ex members of New Zealand Defence and Naval Forces ..	2,344	12 10			120 13 4
Police pensions ..	1,817	12 7			Credits from other Governments on account of payments made—
Special annuities ..	5,851	6 2			£ s. d.
Pensions under Civil Service Act, 1908 ..	3,701	10 7			Canadian Government .. .. .
Annuity: Miss Fraser ..	150	0 0			21 14 8
Annuity: Lady Salmond ..	200	0 0			Commonwealth Government .. .. .
Pensions under Judicature Act, 1908 ..	2,166	13 6			25,512 1 3
Miscellaneous annuities ..	135	0 0			Imperial Government .. .. .
War veterans' allowances ..	160,075	9 7			3,065 18 11
Pensions to retired postal officers .. .. .	120	13 4			Deposits Account: Imperial pensions .. .. .
			6,244,672	3 6	181,499 16 2
Administration charges—					210,099 11 0
Advertising .. .. .	44	1 8			Excess of expenditure over income .. .. .
Expenses in connection with payment of pensions overseas .. .. .	126	13 0			6,389,737 14 7
Fuel, light, power, and water	631	12 7			
Repairs to office equipment	196	7 3			
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			
Telephone services ..	473	0 0			
Transfer and removal expenses (departmental officers) .. .. .	612	15 9			
Travelling allowances and expenses (departmental officers) .. .. .	1,443	12 10			
War Pensions Appeal Board expenses .. .. .	5,742	6 5			
Sundry office expenses ..	95	7 1			
Salaries .. .. .	62,158	14 4			
Expenses in connection with removal of offices ..	168	1 10			
Office cleaning .. .. .	5	8 4			
Depreciation .. .. .	389	12 2			
			106,782	0 0	
Other charges—					
Clothing-allowances .. ..			545	11 7	
Life-insurance loadings ..			171	14 5	
Medical fees .. .. .			15,035	14 0	
Medical treatment—					
Ex members of New Zealand Expeditionary Forces .. .. .	68,618	2 5			
South African War veterans	59	8 3			
New Zealand Defence and Naval Forces .. .. .	68	17 5			
			68,746	8 1	
Rail concessions to disabled ex-soldiers .. .. .			2,272	12 0	
Grant to Soldiers Civil Re-establishment League			2,000	0 0	
Travelling-expenses (pensioners) .. .. .			2,535	6 7	
Payments on account of other Governments—					
Canadian Government .. ..	21	14 8			
Commonwealth Government	25,512	1 3			
Imperial Government .. ..	3,065	18 11			
Deposits Account: Imperial pensions .. .. .	181,499	16 2			
			210,099	11 0	
			£6,652,861	1 2	
					£6,652,861 1 2
Balance brought down .. .. .			£	s. d.	
Interest on capital .. .. .			6,389,737	14 7	
			149	11 8	
			£6,389,887	6 3	
					£6,389,887 6 3

Percentage of cost of administration to total expenditure, 1.60.

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

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.	£	s.	d.
Capital .. .. .	4,152	9	0	Furniture and fittings ..	4,386	10	4			
Creditors—				Mechanical appliances ..	648	9	2			
Departmental .. .. .	2,185	17	10					5,034	19	6
Sundry .. .. .	8,511	17	8	Medical stores on hand ..				445	13	6
Pensions due but unpaid ..	46,436	0	1	Stamps on hand .. .. .				155	3	6
Rent due but unpaid .. .. .	104	16	8	Stationery on hand .. .. .				2,035	9	2
Pensions paid but not cleared ..	1,544	0	6	Pensions prepaid .. .. .				468,263	19	11
Written off: Reserve Account ..	1,275	17	0	Accounts prepaid .. .. .				73	4	4
Deposits Account: Imperial pensions ..	23,916	16	5	Assets in Suspense Account ..				1,275	17	0
Imperial pensions not cleared .. ..	25,326	12	6	Sundry debtors—						
Treasury Adjustment Account .. ..	6,865,351	4	7	Departmental—						
				Treasury Department ..	43,594	16	9			
				(national endowment) ..						
				Post and Telegraph Department ..	10	7	4			
				(special annuities) .. .. .				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	1			
				Imperial Government .. .. .	2,123	14	4			
								17,022	3	1
				Deposits Account, Imperial Pensions: Cash ..				51,006	11	11
				Excess of expenditure over income .. ..				6,389,887	6	3
								£6,978,805	12	3
								£6,978,805	12	3

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.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Administrative charges—							
Salaries .. .. .	487,336	2	3	Subsidies from local bodies ..	166	10	0
Rent .. .. .	3,346	3	1	License fees : Arms Act ..	3,307	0	0
Office expenses .. .. .	950	0	8	Sale of confiscated firearms ..	36	4	4
Printing and stationery .. .. .	4,682	5	0	Sale of confiscated liquor ..	40	17	10
Postage and telegrams .. .. .	4,094	16	7	Payment for special police services	1,692	5	0
Telephones .. .. .	7,338	9	4	Interest .. .. .	0	5	9
House allowances .. .. .	32,254	4	5				
Transfer expenses .. .. .	8,284	3	2				
Travelling-expenses .. .. .	15,838	7	10				
				Excess of expenditure over income			
			564,124 12 4				5,243 2 11
Other charges—							
Upkeep of bicycles, horses, and motor-vehicles .. .. .	12,266	1	10				
Freight, cartage, &c. .. .. .	170	12	3				
Clothing, stores, &c. .. .. .	12,346	16	6				
Fuel, light, water, scavenging .. .. .	5,719	18	5				
Police prosecutions .. .. .	2,336	12	5				
Prisoners' rations .. .. .	894	14	0				
Maintenance and repairs to buildings .. .. .	17,932	1	3				
Rewards .. .. .	342	5	0				
Medical expenses .. .. .	316	16	11				
Police examinations .. .. .	158	7	1				
Compassionate allowances .. .. .	1,185	10	0				
Sundry expenses .. .. .	56	16	1				
			53,726 11 9				
Depreciation on—							
Buildings .. .. .	12,129	13	6				
Furniture and fittings .. .. .	942	19	7				
Mechanical office appliances .. .. .	98	12	1				
Libraries .. .. .	697	9	1				
Arms and accoutrements .. .. .	333	11	0				
Motor-vehicles .. .. .	595	17	4				
Bicycles .. .. .	15	11	6				
Horses .. .. .	5	0	0				
			14,818 14 1				
Value of stores lost, &c. .. .. .	2	16	4				
Loss on stores sold, &c. .. .. .	17	5	7				
Loss on stores worn out .. .. .	41	15	10				
Rent irrecoverable .. .. .	10	15	5				
			72 13 2				
Interest on capital .. .. .			27,824 14 9				
			<u>£660,567 6 1</u>				<u>£660,567 6 1</u>

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

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital: Public Works Fund .. .. .	701,271	7	10	Land .. .. .	228,390	18	7
Treasury Adjustment Account .. .. .	504,508	14	11	Buildings .. .. .	295,912	12	5
Creditors—				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
				Horses .. .. .	40	0	0
				Official stamps on hand .. .. .	1,012	17	0
				Debtors—			
				Departmental .. .. .	21	16	3
				Sundry .. .. .	50	11	9
							72 8 0
				Assets in Suspense .. .. .			551 2 6
				Excess of expenditure over income			655,324 3 2
			<u>£1,208,791 12 6</u>				<u>£1,208,791 12 6</u>

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.

## PRIMARY PRODUCTS MARKETING DEPARTMENT.

## DAIRY-PRODUCE EXPORT DIVISION.

## FINAL STATEMENT OF THE DAIRY-PRODUCE PURCHASE AND SALE ACCOUNTS, 1936-37 SEASON.

<i>Creamery Butter.</i>			
<i>Dr.</i>	£	<i>Cr.</i>	£
Estimated deficit on 5,992,382 boxes shown in accounts at 31st July, 1937 .. .. .	561,397	Surplus on realization of produce unsold at 31st July, 1937 .. .. .	177,083
		Actual deficit on sale of 5,992,382 boxes .. .. .	384,314
	<u>£561,397</u>		<u>£561,397</u>

<i>Whey Butter.</i>			
<i>Dr.</i>	£	<i>Cr.</i>	£
Estimated deficit on 57,422 boxes shown in accounts at 31st July, 1937 .. .. .	5,707	Actual deficit on sale of 57,422 boxes .. .. .	5,956
Deficit on realization of produce unsold at 31st July, 1937 .. .. .	249		
	<u>£5,956</u>		<u>£5,956</u>

<i>Cheese.</i>			
<i>Dr.</i>	£	<i>Cr.</i>	£
Actual surplus on sale of 1,213,914 crates .. .. .	126,370	Estimated surplus on 1,213,914 crates shown in accounts at 31st July, 1937 .. .. .	18,354
		Surplus on realization of produce unsold at 31st July, 1937 .. .. .	108,016
	<u>£126,370</u>		<u>£126,370</u>

## DAIRY INDUSTRY ACCOUNT (INCOME AND EXPENDITURE), 1936-37 SEASON.

<i>Dr.</i>	£	<i>Cr.</i>	£
Deficit, Creamery Butter Account .. .. .	384,314	Surplus, Cheese Account .. .. .	126,370
Premiums staff annuities (section 15, Finance Act, 1937) .. .. .	5,380	Less deficit, Whey Butter Account .. .. .	5,956
Payments to manufacturers of special milk products (The Dairy Produce (Special Milk Products) Regulation 1937) .. .. .	2,829	Surplus, Cheese and Whey Butter Accounts .. .. .	120,414
	<u>£392,523</u>	Balance (deficit, 1936-37 season, as at 21st June, 1938) .. .. .	272,109
	<u>£392,523</u>		<u>£392,523</u>
Balance (deficit, 1936-37 season, as at 21st June, 1938) .. .. .	272,109	Balance (actual deficit, 1936-37 season, as at 31st July, 1938) .. .. .	272,482
Interest on balance, 21st June to 31st July, 1938 .. .. .	373		
	<u>£272,482</u>		<u>£272,482</u>

## RECONCILIATION OF BALANCE IN DAIRY INDUSTRY ACCOUNT.

	£	£	£
Estimated deficit in published accounts at 31st July, 1937 .. .. .	548,750		
Less—			
Surplus on realization creamery butter .. .. .	177,083		
Surplus on realization cheese .. .. .	108,016		
	<u>285,099</u>		
		263,651	
Plus—			
Deficit on realization whey butter .. .. .	249		
Premiums staff annuities .. .. .	5,380		
Payments to manufacturers of special milk products .. .. .	2,829		
		<u>8,458</u>	
Deficit, Dairy Industry Account, as at 21st June, 1938 .. .. .			272,109
Plus interest on deficit for period 21st June to 31st July, 1938 .. .. .			373
Actual deficit, 1936-37 season's produce, as at 31st July, 1938 .. .. .			<u>£272,482</u>

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

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.*

<i>Dr.</i>	£	<i>Cr.</i>	£	£
Purchase of 3,715,531 boxes .. .. .	11,896,254	Sale of 3,715,531 boxes (less United Kingdom selling-charges, including landing-charges, agents' commission, discount, and storage) .. .. .	12,907,905	
Balance carried forward (surplus on 3,715,531 boxes)	338,461	Less—		
		Freight .. .. .	648,405	
		Insurance .. .. .	24,785	
			673,190	
			<u>12,234,715</u>	<u>12,234,715</u>
	<u>£12,234,715</u>			<u>£12,234,715</u>

*Shipments for which only Partial Sale Proceeds have been received at 31st July, 1938.*

<i>Dr.</i>	£	<i>Cr.</i>	£	£
Purchase of 1,392,120 boxes .. .. .	4,461,040	Balance brought forward (surplus on 3,715,531 boxes) .. .. .		338,461
Balance carried forward (estimated surplus on 5,107,651 boxes) .. .. .	625,948	Sale of 790,595 boxes (less United Kingdom selling-charges, including landing-charges, agents' commission, discount, and storage) .. .. .	2,875,915	
		Estimated sale value of 601,525 boxes in store, United Kingdom or afloat, at 31st July, 1938 (basis of valuation, 120s. per hundredweight sterling, less United Kingdom selling-charges) .. .. .	2,136,897	
		Total boxes, 1,392,120 .. .. .	5,012,812	
		Less—		
		Freight .. .. .	253,932	
		Insurance .. .. .	10,353	
			264,285	
			<u>4,748,527</u>	<u>4,748,527</u>
	<u>£5,086,988</u>			<u>£5,086,988</u>

*Stocks in Store in New Zealand awaiting Shipment at 31st July, 1938.*

<i>Dr.</i>	£	<i>Cr.</i>	£	£
Purchase value of 393,113 boxes .. .. .	1,245,438	Balance brought forward (estimated surplus on 5,107,651 boxes) .. .. .		625,948
Balance carried forward (estimated surplus on 5,500,764 boxes), (137,541 tons 16 cwt.) .. .. .	588,062	Estimated sale value of 393,113 boxes (basis of valuation, 110s. per hundredweight sterling, less United Kingdom selling-charges) .. .. .	1,280,807	
		Less—		
		Freight .. .. .	70,836	
		Insurance .. .. .	2,419	
			73,255	
		Total boxes, 5,500,764 (137,541 tons 16 cwt.)		1,207,552
	<u>£1,833,500</u>			<u>£1,833,500</u>
		Balance brought forward .. .. .		588,062
Proportion of administration and general expenses ..	144,664			
Balance to Dairy Industry Account (estimated surplus on sale of creamery butter) .. .. .	443,398			
	<u>£588,062</u>			<u>£588,062</u>

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

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.*

<i>Dr.</i>	£	<i>Cr.</i>	£	£
Purchase of 576,820 crates .. .. .	2,973,990	Sales of 576,820 crates (less United Kingdom selling-charges, including landing-charges, agents' commission, trade discount, and storage) .. .. .	3,316,650	
Balance carried forward (surplus on 576,820 crates) ..	20,911	Less—		
		Freight .. .. .	314,344	
		Insurance .. .. .	7,405	
			321,749	
			<u>2,994,901</u>	2,994,901
	<u>£2,994,901</u>			<u>£2,994,901</u>

*Shipments for which only Partial Sale Proceeds have been received at 31st July, 1938.*

<i>Dr.</i>	£	<i>Cr.</i>	£	£
Purchase of 432,556 crates .. .. .	2,207,891	Balance brought forward (surplus on 576,820 crates) .. .. .		20,911
Balance carried forward (estimated surplus on 1,009,376 crates) .. .. .	97,631	Sale of 297,310 crates (less United Kingdom selling-charges, including landing-charges, agents' commission, trade discount, and storage) .. .. .	1,717,959	
		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, less United Kingdom selling-charges)		806,467
				<u>2,524,426</u>
		Total crates, 432,556.		
		Less—		
		Freight .. .. .	234,253	
		Insurance .. .. .	5,562	
			239,815	
			<u>2,284,611</u>	2,284,611
	<u>£2,305,522</u>			<u>£2,305,522</u>

*Stocks in Store in New Zealand awaiting Shipment at 31st July, 1938.*

<i>Dr.</i>	£	<i>Cr.</i>	£	£
Purchase value of 166,804 crates .. .. .	842,268	Balance brought forward (estimated surplus on 1,009,376 crates) .. .. .		97,631
Balance carried forward (estimated surplus on 1,176,180 crates), (83,078 tons 3 cwt.) .. .. .	146,091	Estimated sale value of 166,804 crates (basis of valuation, 70s. per hundredweight sterling, less United Kingdom selling-charges) ..	982,369	
		Total crates 1,176,180 (83,078 tons 3 cwt.)		
		Less—		
		Freight .. .. .	89,421	
		Insurance .. .. .	2,220	
			91,641	
			<u>890,728</u>	
	<u>£988,359</u>			<u>£988,359</u>
		Balance brought forward .. .. .		146,091
Proportion of administration and general expenses ..	45,644			
Balance to Dairy Industry Account (being estimated surplus on sale of cheese) .. .. .	100,447			
	<u>£146,091</u>			<u>£146,091</u>

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

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, 1938.*

<i>Dr.</i>	£	<i>Cr.</i>	£
Purchase of 51,519 boxes .. .. .	151,744	Sale of 51,519 boxes (less United Kingdom selling-charges, including landing-charges, agents' commission, trade discount, and storage) .. .. .	171,902
Balance carried forward (surplus on 51,519 boxes) .. .. .	10,452	Less—	
		Freight .. .. .	9,392
		Insurance .. .. .	314
			9,706
	<u>£162,196</u>		<u>162,196</u>
			<u>£162,196</u>

*Shipments for which only Partial Sale Proceeds have been received at 31st July, 1938.*

<i>Dr.</i>	£	<i>Cr.</i>	£
Purchase of 19,470 boxes .. .. .	57,115	Balance carried forward (surplus on 51,519 boxes) .. .. .	10,452
Balance carried forward (estimated surplus on 70,989 boxes) .. .. .	13,295	Sale of 14,842 boxes (less United Kingdom selling-charges, including landing-charges, agents' commission, trade discount, and storage) .. .. .	48,528
		Estimated sale value of 4,628 boxes in store, United Kingdom or afloat, at 31st July, 1938 (basis of valuation, 110s. 6d. per hundred-weight sterling, less United Kingdom selling-charges) .. .. .	15,112
			63,640
		Total boxes, 19,470.	
		Less—	
		Freight .. .. .	3,550
		Insurance .. .. .	132
			3,682
	<u>£70,410</u>		<u>59,958</u>
			<u>£70,410</u>

*Stocks in Store in New Zealand awaiting Shipment at 31st July, 1938.*

<i>Dr.</i>	£	<i>Cr.</i>	£
Purchase value of 840 boxes .. .. .	2,438	Balance carried forward (estimated surplus on 70,989 boxes) .. .. .	13,295
Balance carried forward (estimated surplus of 71,829 boxes), (1,795 tons 12 cwt.) .. .. .	13,173	Estimated sale value of 840 boxes (basis of valuation, 100s. per hundredweight sterling, less United Kingdom selling-charges) .. .. .	2,474
		Less—	
		Freight .. .. .	153
		Insurance .. .. .	5
			158
	<u>£15,611</u>	Total boxes, 71,829 (1,795 tons 12 cwt.).	2,316
			<u>£15,611</u>
		Balance brought forward .. .. .	13,173
Proportion of administration and general expenses .. .. .	1,833		
Balance to Dairy Industry Account (estimated surplus on sale of whey butter) .. .. .	11,340		
	<u>£13,173</u>		<u>13,173</u>
			<u>£13,173</u>

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

**PRIMARY PRODUCTS MARKETING DEPARTMENT—continued.**  
**DAIRY-PRODUCE EXPORT DIVISION—continued.**  
**ADMINISTRATION AND GENERAL EXPENSES ACCOUNT, 1937-38 SEASON.**

	United Kingdom.	New Zealand.	Total.
<i>Dr.</i>	£	£	£
Salaries .. .. .	12,489	12,028	24,517
Legal expenses .. .. .	158	158	158
Office rent, maintenance, cleaning, telephone, and sundry expenses .. .. .	2,535	2,295	4,830
Postage, cables, printing and stationery .. .. .	1,433	1,567	3,000
Travelling-expenses .. .. .	486	177	663
Subscriptions, donations, and entertainment .. .. .	151	..	151
Shipping inspection .. .. .	1,445	2,098	3,543
Agency expenses, Lyttelton .. .. .	..	225	225
Audit fees .. .. .	262	1,033	1,033
Depreciation (office and departmental equipment) .. .. .	..	267	267
	18,959	19,690	38,649
Advertising in United Kingdom .. .. .	..	..	81,259
Miscellaneous general expenses .. .. .	..	..	582
Cost of remittances to dairy companies .. .. .	..	£	12,733
Interest on overdraft at Reserve Bank .. .. .	..	..	58,765
Subsidy, Public Service Superannuation Fund .. .. .	..	..	71,498
	..	..	153
	..	..	£192,141

*Cr.*  
Allocation of expenses to Produce Purchase and Sale  
Accounts—  
Creamery butter .. .. . 144,664  
Whey butter .. .. . 1,833  
Cheese .. .. . 45,644  
192,141

PRIMARY PRODUCTS MARKETING DEPARTMENT—*continued.*DAIRY-PRODUCE EXPORT DIVISION—*continued.*

## DAIRY INDUSTRY ACCOUNT (INCOME AND EXPENDITURE), PERIOD 1ST AUGUST, 1937, TO 31ST JULY, 1938.

<i>Dr.</i>	£	<i>Cr.</i>	£	£
Balance (estimated surplus, Dairy Industry Account, 1937-38 season) .. .. .	555,185	Estimated surplus, Creamery Butter Account .. ..		443,398
		Estimated surplus, Cheese Account .. ..	100,447	
		Plus estimated surplus, Whey Butter Account .. ..	11,340	
		Estimated surplus, cheese and whey butter .. ..		111,787
	<u>£555,185</u>			<u>£555,185</u>

## BALANCE-SHEET AS AT 31ST JULY, 1938.

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

(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 enfacéd thereon.—J. H. FOWLER, Controller and Auditor-General.

PRIMARY PRODUCTS MARKETING DEPARTMENT—*continued.*

## INTERNAL MARKETING DIVISION.

## WELLINGTON TRADING BRANCH, THORNDON QUAY.

## TRADING ACCOUNT FOR THE FOURTEEN MONTHS ENDED 31ST MARCH, 1938.

<i>Dr.</i>	£	<i>Cr.</i>	£
Sundry trading charges, commissions, and trade discounts	1,983	Gross profits and commissions on trading in bacon, butter, cheese, eggs and egg-pulp, honey, milk-powder, pork, &c.	29,456
Gross profit to Profit and Loss Account	27,473		
	<u>£29,456</u>		<u>£29,456</u>

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

<i>Dr.</i>	£	<i>Cr.</i>	£
Salaries and wages	12,871	Gross profits from trading	27,473
Motor and travelling expenses	2,734	Rents received	231
Audit fees	220		
Bad debts provisionally written off	23		
Reserve for bad and doubtful debts	150		
Depreciation	1,077		
General expenses and repairs	363		
Interest and exchange	1,189		
Insurance	131		
Lighting, heating, and power	265		
Rates	146		
Postages, telegrams, bureau fees	604		
Printing and stationery	502		
Subsidy to Public Service Superannuation Fund (including reserve for subsidy accrued)	158		
Reserve against possible liability under Workers' Compensation Act	467		
Net profit to combined account	6,804		
	<u>£27,704</u>		<u>£27,704</u>

## BUTTER EQUALIZATION ACCOUNT FOR THE FOURTEEN MONTHS ENDED 31ST MARCH 1938.

<i>Dr.</i>	£	<i>Cr.</i>	£	£
Equalization charges payable to dairy factories (costs not covered by butter differential) (section 12, Primary Products Marketing Amendment Act, 1937)—	£	Differentials paid, and payable by dairy factories under Butter Marketing Regulations 1937, clause 31	75,720	
Freight and cartage	66	Less refund to Wellington dairy factories of differential collected between 4th September, 1937, and 31st October, 1937	4,758	
Defrosting and unboxing	18			70,971
Patting and wrapping	80	Sale of butter withdrawn from export at regulation price for local sale	485	
Storage and freezing	201	Less purchases at f.o.b. guaranteed price	464	
Bulking and parchment	557			21
Sundry	2	Stocks on hand export butter withdrawn to meet estimated winter requirements for local market (at cost, plus storage accrued)—		
	924	Auckland	7,009	
Services as under—		Wellington	4,611	
Grading fees	18			11,620
Servicing, accounting, &c. (Wellington Marketing District)	1,582	Less purchases at f.o.b. guaranteed price, plus storage accrued	11,620	
Patting, wrapping, storing (Auckland)	359			
	1,959			
Preliminary and administrative expenses	5,500			
Equalizing payment to dairy factories of $\frac{1}{16}$ 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)	14,197			
Balance (representing surplus to be carried to next year's accounts)	48,412			
	<u>£70,992</u>			<u>£70,992</u>

## EGG EXPORT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

<i>Dr.</i>	£	£	<i>Cr.</i>	£	£
Purchases New Zealand eggs at 1s. 1d. per dozen—			Proceeds sale eggs in London (exchange included)	5,122	
Canterbury	1,975		Less—		
Dunedin	1,159		Allowances for damaged eggs, London	92	
Auckland	638		Loss in repacking, London	5	
	3,772		Inspection fee, London	4	
Charges to f.o.b., insurance, storing, packing, cartage, and handling—				101	
Canterbury	427		Balance on consignments carried forward	468	
Dunedin	316				
Auckland	134				
	877				
Sea freight, New Zealand to London	812				
Marine insurance, New Zealand to London	27				
Sundry charges (postage, &c., prior to f.o.b.)	1				
	<u>£5,489</u>				<u>£5,489</u>



PRIMARY PRODUCTS MARKETING DEPARTMENT—*continued.*INTERNAL MARKETING DIVISION—*continued.*

## AUCKLAND BRANCH: HONEY SECTION.

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

<i>Dr.</i>	£	£	<i>Cr.</i>	£
Stocks—			Sales .. .. .	2,181
Packed .. .. .	1,454		Sundry credits—	
Bulk .. .. .	1,134		Storage .. .. .	7
		2,588	Sale second-hand tins .. .. .	13
Advances to producers .. .. .		919	Stencils .. .. .	1
Purchases—			Packing-costs earned .. .. .	10
Australian honey .. .. .		63	Beeswax .. .. .	2
New Zealand honey .. .. .		56	Wire strapping .. .. .	5
Proportional administration expenses .. .. .		33		38
Store expenses—	£		Stocks on hand—	
Packing-material .. .. .	346		Packed .. .. .	2,027
Wages .. .. .	115		Bulk .. .. .	820
Proportional rent and rates .. .. .	44			2,847
Electricity .. .. .	12			
Wiring .. .. .	3			
		520		
General expenses—				
Stationery .. .. .		4		
Commissions .. .. .		28		
Discounts .. .. .		32		
Freight and cartage .. .. .		71		
General expenses, returns, repairs, packing charges .. .. .		3		
		138		
Balance carried forward (payable to producers when stocks on hand finally cleared) .. .. .		749		
		<u>£5,066</u>		<u>£5,066</u>

## EXPORT POOL FOR THE TWO MONTHS ENDED 31ST MARCH, 1938.

<i>Dr.</i>	£	£	<i>Cr.</i>	£
Advances to producers <i>pro rata</i> .. .. .	6,386		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
Purchases .. .. .	1,791			
General expenses .. .. .	253			
Export levy .. .. .	181			
Wiring .. .. .	5			
Freight .. .. .	66			
Wages .. .. .	27			
Storage .. .. .	28			
		8,737		
Less primage refund .. .. .		10		
		<u>£8,727</u>		<u>£8,727</u>

## INVESTIGATIONAL AND ADMINISTRATIVE BRANCH, HEAD OFFICE, WELLINGTON.

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

<i>Expenditure.</i>	£	<i>Income.</i>	£
Salaries .. .. .	5,188	Transfer from Butter Equalization Account for administrative and other services relative to the local marketing of butter .. .. .	5,500
Travelling expenses and allowances .. .. .	1,354	Transfer to Combined Account representing expenses in connection with investigational work concerning the marketing of New Zealand fruit, imported fruit, honey, kauri-gum, maize, and other services .. .. .	2,211
Advertising .. .. .	26		
Audit fees .. .. .	50		
General expenses .. .. .	139		
Lighting and heating .. .. .	23		
Postages, telegrams, and bureau fees .. .. .	339		
Printing and stationery .. .. .	147		
Rent and rates .. .. .	280		
Depreciation .. .. .	44		
Interest .. .. .	71		
Reserve against liability for Public Service Superannuation Fund subsidy .. .. .	50		
	<u>£7,711</u>		<u>£7,711</u>

PRIMARY PRODUCTS MARKETING DEPARTMENT—*continued.*INTERNAL MARKETING DIVISION—*continued.*INVESTIGATIONAL AND ADMINISTRATIVE BRANCH, HEAD OFFICE, WELLINGTON—*continued.*

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

<i>Liabilities.</i>				<i>Assets.</i>			
Internal Marketing Account (Reserve Bank of New Zealand)	..	..	£ 56,231	Cash on hand	..	..	£ 109
Sundry creditors—	..	..	..	Sundry debtors—	..	..	£
Departmental	..	..	150	Departmental	..	..	1,564
General	..	..	80,167	General	..	..	91,278
			<u>80,317</u>				<u>92,842</u>
Local Pool Account (Honey)	..	..	749	Less reserve for bad debts	..	..	150
Butter Equalization Account	..	..	48,412				92,692
Fruit Advertising Suspense Account	..	..	3,777	Export Pool Account (Honey)	..	..	8,727
Reserve for liability under Workers' Compensation Act	..	..	467	Egg Export Account	..	..	468
Reserve against liability for subsidy to Public Service	..	..	..	Stocks on hand	..	..	37,599
Superannuation Fund	..	..	200	Motor-cars, trucks, &c.	..	..	1,800
Writings off Reserve	..	..	23	Plant and machinery	..	..	5,016
Combined Profit and Loss Account—	..	..	£	Loose tools	..	..	31
Profit, Thorndon Trading Branch (Wellington)	..	..	6,804	Furniture and fittings	..	..	640
Add profit, Butter Patting Depot (Auckland)	..	..	131	Mechanical office appliances	..	..	993
			<u>6,935</u>	Libraries	..	..	21
			..	Buildings	..	..	15,623
Deduct Head Office (Wellington) administrative and investigational expenses not allocated to trading accounts	..	..	2,211	Land	..	..	12,000
			<u>4,724</u>	Goodwill	..	..	19,000
			£194,900	Expenses paid in advance	..	..	158
				Bad debts in Suspense	..	..	23
							<u>£194,900</u>

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 enclosed 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.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Accumulated Fund .. .. .	16,914	2 2	Net receipts from sale of lease of Ellesmere Lake lands .. .. .	129,089	3 3
			Less expenditure on construction, &c., of Lincoln-Akaroa Railway.. .. .	112,175	1 1
			Balance in General Purposes Account .. .. .	16,914	2 2
	<u>£16,914</u>	<u>2 2</u>		<u>£16,914</u>	<u>2 2</u>

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.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Net expenditure, including a proportion of general "departmental" administrative expenditure on the following works:—			Recoveries on account of expenditure of previous years .. .. .	1,028	2 0
Roads .. .. .	1,177,246	8 11	Balance, being excess of capital expenditure over capital income on roads, harbour-works, &c., transferred to National Development Account	1,325,391	14 0
Harbour-works .. .. .	3,622	12 0			
Lands: Miscellaneous .. .. .	145,550	15 1			
	<u>£1,326,419</u>	<u>16 0</u>		<u>£1,326,419</u>	<u>16 0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Liability to Public Works Fund—			National Development Account—		
Roads, &c. .. .. .	24,634,838	8 7	Net expenditure to 31st March, 1938—		
Roads on goldfields .. .. .	1,141,266	17 3	Roads, &c. .. .. .	24,646,965	12 3
Harbour-works .. .. .	1,051,075	4 7	Roads on goldfields .. .. .	1,141,266	17 3
Lands: Miscellaneous .. .. .	1,172,234	9 7	Harbour-works .. .. .	1,050,871	1 1
Development of mining .. .. .	73,877	10 0	Lands: Miscellaneous .. .. .	1,069,827	18 10
Main highways .. .. .	1,226,000	0 0	Development of mining .. .. .	73,877	10 0
Cash .. .. .	153,860	12 5	Main highways .. .. .	1,226,000	0 0
	<u>29,453,153</u>	<u>2 5</u>		<u>29,208,808</u>	<u>19 5</u>
Treasury Adjustment Account .. .. .	3,800	0 0	Stocks, &c. .. .. .	107,736	9 3
Sundry creditors .. .. .	129,449	12 8	Loans to local bodies—		
Writings-off in Suspense .. .. .	426	3 7	Otanomomo River Board .. .. .	1,922	18 6
			Inter-Wanganui River Board .. .. .	1,195	0 0
			Eastbourne Borough Council .. .. .	5,288	12 11
			Taireri River Trust .. .. .	77,226	5 9
				<u>85,632</u>	<u>17 2</u>
			Expenses on land-improvement—		
			Swamp-land drainage .. .. .	4,563	19 7
			Hauraki plains settlement .. .. .	5,070	0 0
				<u>9,633</u>	<u>19 7</u>
			Sundry debtors .. .. .	20,729	17 3
			Stores, &c., deficits .. .. .	426	3 7
			Cash in General Purposes Account .. .. .	153,860	12 5
	<u>£29,586,828</u>	<u>18 8</u>		<u>£29,586,828</u>	<u>18 8</u>

PUBLIC WORKS DEPARTMENT—*continued.*

## PUBLIC WORKS FUND—RAILWAY CONSTRUCTION.

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

<i>Expenditure.</i>			<i>Income.</i>		
Net expenditure, including proportion of general "departmental" administration expenditure on the following lines:—	£	s. d.	Net recoveries during year: Recoveries on account of expenditure of previous years—	£	s. d.
Dargaville Branch .. .. .	9,795	6 0	Unopened lines .. .. .	700	0 0
Paeroa-Pokeno .. .. .	7,201	19 1	Balance, being excess of capital expenditure over capital income, transferred to Railway Construction Account .. .. .	989,911	18 1
Gisborne-Waikokopu .. .. .	377,571	5 0			
Napier-Wairoa .. .. .	98,026	16 4			
Waikokopu Branch .. .. .	26,759	18 9			
Westport-Inangahua .. .. .	114,013	18 0			
Wharanui-Parnassus .. .. .	346,228	16 3			
Land claims .. .. .	8,335	4 8			
Surveys, &c. .. .. .	2,678	14 0			
	<u>£990,611</u>	<u>18 1</u>		<u>£990,611</u>	<u>18 1</u>

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

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

<i>Expenditure.</i>			<i>Income.</i>		
Net expenditure on the construction and upkeep of dams, weirs, water-races, &c., in course of construction—	£	s. d.	Balance transferred to Irrigation Construction Account, being excess of expenditure over income for year .. .. .	£	s. d.
Surveys and general .. .. .	610	12 5		152,585	1 1
Manitoto survey .. .. .	482	10 9			
Investigations in Canterbury .. .. .	4,767	16 6			
Redcliff .. .. .	5,131	0 3			
Ashburton-Lyndhurst .. .. .	63,199	4 9			
Manuherikia .. .. .	15,289	11 9			
Fraser River .. .. .	18,507	14 4			
Level Plains .. .. .	14,187	2 11			
Waihopai .. .. .	702	11 6			
Rangitata diversion .. .. .	10,599	17 7			
Dunstan extension .. .. .	16,088	2 8			
Downwater supply .. .. .	182	15 7			
Mayfield-Hinds .. .. .	2,637	13 0			
Hope's Creek survey .. .. .	198	7 1			
	<u>£152,585</u>	<u>1 1</u>		<u>£152,585</u>	<u>1 1</u>

PUBLIC WORKS DEPARTMENT—continued.  
IRRIGATION AND WATER-SUPPLY, CENTRAL OTAGO.  
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.  
Gross Revenue Account.

	Ardgour.	Arrow River.	Bengerburn.	Earnsclough.	Hankdun.	Idaburn.	Ida Valley.	Galloway.	Last Chance.	Manuherikia.	Omakan.	Tarras.	Teviot.	Total.
Management and operating expenses, salaries, wages, horse-allowance, race repairs, &c.	£ s. d. 511 18 81,639 8 6	£ s. d. 442 2 5 354 8 10	£ s. d. 50 12 9	£ s. d. 564 17 24,116 3 6	£ s. d. 97 11 5	£ s. d. 194 12 02,712 8 5	£ s. d. 621 4 9	£ s. d. 738 6 91,419 2 102,398 0 102,554 4 71,729 15 41,247 18 1019,826 17 5	£ s. d. 511 7 8	£ s. d. 61,419 2 102,909 8 62,554 4 71,729 15 42,331 10 228,072 16 0	£ s. d. 1,083 11 4	£ s. d. 1,083 11 4	£ s. d. 1,083 11 4	£ s. d. 8,245 18 7
Gross profit, carried forward	954 1 11,993 17 4	50 12 9	50 12 9	770 2 84,213 14 11	378 5 07,408 9 41,359 11 61,419 2 102,909 8 62,554 4 71,729 15 42,331 10 228,072 16 0									
Sales of water	£ s. d. 907 16 71,894 17 9	£ s. d. 47 15 0	£ s. d. 2 17 9	£ s. d. 754 9 44,016 16 10	£ s. d. 365 10 07,182 11 41,280 0 81,273 3 82,790 11 62,141 14 61,614 10 62,269 11 026,539 8 8	£ s. d. 61 8 4 41 14 9 86 8 8	£ s. d. 61 8 4 41 14 9 86 8 8	£ s. d. 61 8 4 41 14 9 86 8 8	£ s. d. 61 8 4 41 14 9 86 8 8	£ s. d. 61 8 4 41 14 9 86 8 8	£ s. d. 61 8 4 41 14 9 86 8 8	£ s. d. 61 8 4 41 14 9 86 8 8	£ s. d. 61 8 4 41 14 9 86 8 8	£ s. d. 61 8 4 41 14 9 86 8 8
Rebates forfeited	33 7 10 62 10 3			15 13 4	12 15 0									
Rents of cottages	12 16 8 36 9 4			33 13 0										
Gross loss carried forward	954 1 11,993 17 4	50 12 9	50 12 9	770 2 84,213 14 11	378 5 07,408 9 41,359 11 61,419 2 102,909 8 62,554 4 71,729 15 42,331 10 228,072 16 0									

Sales of mining water total £877 19s. 3d. Allowances deducted from sales total £59 12s. 1d.

Net Revenue Account.

	Ardgour.	Arrow River.	Bengerburn.	Earnsclough.	Hawkdun.	Idaburn.	Ida Valley and Galloway.	Last Chance.	Manuherikia.	Omakan.	Tarras.	Teviot.	Total.	
Gross loss, brought forward	£ s. d. 1,347 19 10	£ s. d. 5,721 2 2	£ s. d. 30 3 7	£ s. d. 418 0 6	£ s. d. 2,811 12 8	£ s. d. 269 11 6	£ s. d. 11,823 19 0	£ s. d. 89 5 9	£ s. d. 2,321 16 8	£ s. d. 9,357 0 6	£ s. d. 10,298 15 6	£ s. d. 5,472 3 7	£ s. d. 3,009 11 7	£ s. d. 52,881 17 1
Interest as per table	18 12 6	145 18 6		80 12 6	64 18 10	2 12 0	70 15 2	52 18 3	63 9 11		39 11 7	113 7 4	652 16 7	
Interest at 4 per cent. on Depreciation Reserve	60 17 4	346 4 10	2 9 3	116 16 9	184 18 6		331 19 4	376 4 1	1,052 5 2	0 1 6	153 6 2	190 3 11	2,815 6 10	
Amounts written off Reserve for depreciation	44 0 0	550 0 0	17 19 11	220 16 0	205 11 3	12 0 0	84 19 3	125 0 0	150 0 0		93 10 0	341 0 0	1,826 16 6	
Balance to accumulated Profit and Loss Account	1,471 9 8	6,763 5 6	50 12 9	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	3,654 2 10	58,662 19 4	
Gross profit, brought forward	£ s. d. 442 2 5	£ s. d. 354 8 10	£ s. d. 50 12 9	£ s. d. 205 5 6	£ s. d. 97 11 5	£ s. d. 183 13 0	£ s. d. 5,317 5 8	£ s. d. 2,965 4 9	£ s. d. 10,111 7 11	£ s. d. 10,635 2 1	£ s. d. 5,801 2 11	£ s. d. 2,570 11 6	£ s. d. 1,083 11 4	£ s. d. 8,245 18 7
Balance to accumulated Profit and Loss Account	1,029 7 3	6,408 16 8		631 0 3	3,169 9 10	100 10 6	6,994 7 1	2,965 4 9	10,111 7 11	10,635 2 1	5,801 2 11	2,570 11 6	50,417 0 9	
	1,471 9 8	6,763 5 6	50 12 9	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	3,654 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.

PUBLIC WORKS DEPARTMENT—*continued*.  
 REDCLIFF IRRIGATION SCHEME, CANTERBURY.

PROFIT AND LOSS ACCOUNT.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Management and operating expenses, salaries, wages, and car allowance .. .. .	801	17	0	Stocks, 31st March, 1938 .. .. .	49	4	9
				Sales of water .. .. .	207	4	0
				Rent of raceman's cottage .. .. .	25	0	0
				Gross Loss .. .. .	520	8	3
	<u>£801</u>	<u>17</u>	<u>0</u>		<u>£801</u>	<u>17</u>	<u>0</u>

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Gross loss transferred .. .. .	520	8	3	Net loss .. .. .	1,055	10	2
Treasury Adjustment Account: Interest charges ..	513	12	3				
Depreciation Reserve: Fencing and raceman's cottage .. .. .	21	9	8				
	<u>£1,055</u>	<u>10</u>	<u>2</u>		<u>£1,055</u>	<u>10</u>	<u>2</u>

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	Amount transferred to Depart-ments	£	s.	d.
Parliamentary Buildings .. .. .	256	11	8	Air .. .. .	32,556	19	8
Departmental buildings .. .. .	229,303	7	4	Agriculture .. .. .	2,129	17	4
Workshops .. .. .	6,087	18	5	Health .. .. .	16,452	5	11
Government houses .. .. .	3,246	0	7	Internal Affairs .. .. .	276	1	8
Ministerial residences .. .. .	773	6	4	Justice .. .. .	17,365	4	11
Other Government buildings—	£	s.	d.	Mental Hospitals .. .. .	131,502	1	8
Courthouses .. .. .	18,820	9	0	Police .. .. .	11,801	12	1
Prisons .. .. .	10,481	12	1	Post and Telegraph .. .. .	259,379	10	1
Police .. .. .	14,584	13	9	Prisons .. .. .	9,900	11	8
Post and Telegraph .. .. .	248,734	4	8	Scientific and Industrial Research ..	11,307	4	4
Air Defence .. .. .	53,069	1	7		<u>492,671</u>	<u>9</u>	<u>4</u>
Agriculture .. .. .	2,573	0	4	Balance, being excess of capital expenditure over capital income, transferred to—			
Mental Hospitals .. .. .	132,822	4	6	Departmental buildings and offices .. .. .	248,778	7	1
Health and hospitals .. .. .	18,499	2	9	Government houses .. .. .	3,246	0	7
Internal Affairs .. .. .	311	6	3	Workshops .. .. .	6,087	18	5
Scientific and Industrial Research ..	12,250	14	2	Ministers' residences .. .. .	773	6	4
	<u>512,146</u>	<u>9</u>	<u>1</u>	Parliamentary Buildings .. .. .	256	11	8
	<u>£751,813</u>	<u>13</u>	<u>5</u>		<u>259,142</u>	<u>4</u>	<u>1</u>
					<u>£751,813</u>	<u>13</u>	<u>5</u>

PLANT, MATERIAL, AND SERVICES (CONSOLIDATED FUND).

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

<i>Expenditure.</i>				<i>Income.</i>			
Expenditure, including, salaries, wages, &c., on—	£	s.	d.	Sundry recoveries, &c., from miscellaneous works and other Departments—	£	s.	d.
Plant .. .. .	227,189	7	8	Plant .. .. .	70,106	17	1
Material and stores .. .. .	118,475	10	1	Material and stores .. .. .	105,488	7	7
Freight and cartage .. .. .	32,489	15	1	Freight and cartage .. .. .	30,487	18	7
Services, other Departments .. .. .	706,008	5	3	Services, other Departments .. .. .	676,817	6	1
	<u>1,084,162</u>	<u>18</u>	<u>1</u>		<u>882,900</u>	<u>9</u>	<u>4</u>
	<u>£1,084,162</u>	<u>18</u>	<u>1</u>	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
					<u>201,262</u>	<u>8</u>	<u>9</u>
	<u>£1,084,162</u>	<u>18</u>	<u>1</u>		<u>£1,084,162</u>	<u>18</u>	<u>1</u>

PUBLIC WORKS DEPARTMENT—*continued.*

## PUBLIC WORKS DEPARTMENTAL (PUBLIC WORKS FUND).

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

<i>Expenditure.</i>			<i>Income.</i>		
Net expenditure for year on administration and supervision expenses, &c., as under—			Income for the year as under—		
Travelling-expenses .. .. .	£	s. d.	Recoveries from other Departments and Accounts (salaries, &c.) .. .. .	£	s. d.
Salaries .. .. .	53,142	8 3	Fees from—	253,925	7 0
Equipment and other allowances .. .. .	345,211	17 5	Inspections and licenses, &c., electric lines and installations .. .. .	458	7 6
Printing and stationery, lithographic works, plans, periodicals, &c. .. .. .	9,501	18 0	Water-power licenses .. .. .	1,411	11 4
Work done by High Commissioner's staff .. .. .	20,679	4 1	Balance carried down, being excess of net expenditure over income for year prior to apportionment against various works .. .. .	210,752	7 4
Postages, telegrams, telephones, connections, and rents of private letter boxes and bags .. .. .	1,222	11 0			
Repairs and upkeep, &c., of instruments .. .. .	15,831	18 2			
Rents of offices through New Zealand .. .. .	Cr. 153	14 10			
Sundries .. .. .	19,670	0 0			
Depreciation on departmental library at 5 per cent. .. .. .	1,336	12 1			
	104	19 0			
	<u>£466,547</u>	<u>13 2</u>		<u>£466,547</u>	<u>13 2</u>
Balance brought down .. .. .	£	s. d.	Amounts apportioned to various works and services as under—	£	s. d.
	210,752	7 4	Railway construction and improvements .. .. .	46,348	0 0
			Public buildings .. .. .	34,956	0 0
			Lighthouse and harbour-works .. .. .	873	0 0
			Tourist resorts .. .. .	1,052	0 0
			Roads, lands, miscellaneous, &c. .. .. .	85,266	0 0
			Irrigation works .. .. .	7,833	0 0
			Electric supply .. .. .	19,672	0 0
				196,000	0 0
			Amount over allocated, 1936-37 .. .. .	5,725	15 11
			Balance carried forward to 1938-39 .. .. .	9,026	11 5
	<u>£210,752</u>	<u>7 4</u>		<u>£210,752</u>	<u>7 4</u>

## ACQUISITION AND OPERATION OF QUARRIES—MOTUTARA QUARRY.

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

<i>Dr.</i>			<i>Cr.</i>		
Stocks of metal, 1st April, 1937 .. .. .	£	s. d.	Sales of metal .. .. .	£	s. d.
Stripping .. .. .	43	14 2	Stocks of metal, 31st March, 1938 .. .. .	12,791	8 6
Quarrying .. .. .	290	6 8		141	9 2
Crushing .. .. .	3,126	10 10			
Loading .. .. .	2,442	8 8			
Signalling .. .. .	322	5 10			
Transport .. .. .	70	19 3			
Unloading .. .. .	1,997	16 5			
Gross profit .. .. .	1,455	5 10			
	3,183	10 0			
	<u>£12,932</u>	<u>17 8</u>		<u>£12,932</u>	<u>17 8</u>
Supervision .. .. .	£	s. d.	Gross profit .. .. .	£	s. d.
Accommodation .. .. .	702	3 8	Interest .. .. .	3,183	10 0
Water-supply .. .. .	271	4 9	Profit on realization of assets .. .. .	21	10 5
Stock adjustments .. .. .	45	10 2		81	0 0
Net profit .. .. .	103	9 11			
	2,163	11 11			
	<u>£3,286</u>	<u>0 5</u>		<u>£3,286</u>	<u>0 5</u>

## ACQUISITION AND OPERATION OF QUARRIES—TAURAROA QUARRY.

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

<i>Dr.</i>			<i>Cr.</i>		
Quarrying .. .. .	£	s. d.	Sales of metal .. .. .	£	s. d.
Crushing .. .. .	5,180	19 0		9,707	13 9
Transport .. .. .	1,471	13 1			
Gross profit carried down .. .. .	522	16 0			
	2,532	5 8			
	<u>£9,707</u>	<u>13 9</u>		<u>£9,707</u>	<u>13 9</u>
Salaries, &c. .. .. .	£	s. d.	Gross profit brought down .. .. .	£	s. d.
Accident and holiday pay .. .. .	275	17 8	Rent of quarters, &c. .. .. .	2,532	5 8
Depreciation .. .. .	259	18 10	Tools and supplies (stock adjustment) .. .. .	31	2 9
Interest .. .. .	404	18 4	Plant hire .. .. .	84	19 10
Repairs, maintenance, &c. .. .. .	104	15 3		22	11 10
Rent .. .. .	261	8 9			
Stripping .. .. .	11	14 10			
Net profit for year .. .. .	162	10 0			
	1,189	16 5			
	<u>£2,671</u>	<u>0 1</u>		<u>£2,671</u>	<u>0 1</u>

PUBLIC WORKS DEPARTMENT—*continued.*

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

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stripping .. .. .	421	7	8	Sales of metal .. .. .	1,963	19	5
Quarrying and crushing .. .. .	1,183	3	8				
Repairs and maintenance of plant, &c. .. .. .	44	9	5				
Gross profit carried down .. .. .	314	18	8				
	<u>£1,963</u>	<u>19</u>	<u>5</u>		<u>£1,963</u>	<u>19</u>	<u>5</u>
	£	s.	d.		£	s.	d.
Supervision .. .. .	72	0	0	Gross profit brought down .. .. .	314	18	8
Loading and trimming trucks .. .. .	96	0	0	Balance, being net loss for period, transferred to			
Maintenance of workers' accommodation .. .. .	0	12	11	Accumulated Profit and Loss Account .. .. .	124	2	5
Rent of quarry and loading-bank sites .. .. .	21	15	1				
Holiday pay .. .. .	59	18	6				
Interest .. .. .	42	9	5				
Depreciation .. .. .	146	5	2				
	<u>£439</u>	<u>1</u>	<u>1</u>		<u>£439</u>	<u>1</u>	<u>1</u>

## GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Net expenditure on Government domains—				Balance, being excess of expenditure over income			
Salaries .. .. .	1,781	11	9	for the year, transferred to Domains Maintenance			
Flower-seeds, bulbs, plants, &c. .. .. .	44	3	2	Account .. .. .	2,191	1	2
Garden implements, &c. .. .. .	342	19	5				
General expenses .. .. .	22	6	10				
	<u>£2,191</u>	<u>1</u>	<u>2</u>		<u>£2,191</u>	<u>1</u>	<u>2</u>

## MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Supervision and administration .. .. .	15,000	0	0	Miscellaneous recoveries .. .. .	559	16	10
Insurance of Government buildings .. .. .	10,000	0	0	Recoveries from other Departments for maintenance			
Accident compensation .. .. .	765	10	3	of buildings, proportion of sewerage rate, &c. .. .	66,996	14	3
Drainage, water, &c., rates .. .. .	468	0	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	15	1	Recovered by assessment .. .. .	98,134	0	0
Government workshops (exclusive of Wellington							
and Auckland workshops) .. .. .	723	5	8				
Maintenance of Parliamentary Buildings .. .. .	3,025	3	10				
Rents paid for Government offices in the Dominion	11,602	19	11				
Wages, overseers and staff workmen .. .. .	361	6	10				
Advertising and sundries .. .. .	17	9	6				
Interest (paid out) .. .. .	25	19	1				
Engineers' Registration Board .. .. .	51	7	8				
Electrical Wiremen's Registration Board .. .. .	<i>Cr.</i> 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				
	<u>23,301</u>	<u>0</u>	<u>0</u>				
Balance, excess of income before charging interest	17,388	9	3				
	<u>£179,154</u>	<u>5</u>	<u>10</u>		<u>£179,154</u>	<u>5</u>	<u>10</u>
	£	s.	d.		£	s.	d.
Interest on capital .. .. .	71,871	11	2	Balance brought down .. .. .	17,388	9	3
				Interest on advances .. .. .	58	2	9
				Balance, being excess of expenditure over income			
				after charging interest on capital, transferred to			
				Maintenance Account .. .. .	54,424	19	2
	<u>£71,871</u>	<u>11</u>	<u>2</u>		<u>£71,871</u>	<u>11</u>	<u>2</u>





PUBLIC WORKS DEPARTMENT—*continued.*

## CONSOLIDATED FUND—MAINTENANCE OF RAILWAY LINES.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Net expenditure on maintenance of unopened lines—				Net recoveries during year: Recoveries on account of goods and passenger traffic—			
Okaihau—Rangiahua .. ..	1,723	7	4	Dargaville Branch .. ..	1,043	15	11
Dargaville Branch .. ..	Cr. 15	8	2	Waikokopu Section .. ..	5,871	12	6
Gisborne—Waikokopu .. ..	15,000	0	0				
Waikokopu Section .. ..	Cr. 17	10	6				
Napier—Wairoa .. ..	12,166	2	3				
Wharanui—Parnassus .. ..	4	0	0	Interest received on sales of plant on time payment			6,915 8 5
Kawatiri—Inangahua .. ..	163	1	3	Balance, being excess of expenditure over income, transferred to Maintenance Account .. ..			116,694 16 7
Westport—Inangahua .. ..	125	4	3				
Miscellaneous .. ..	25	12	4				
			29,174 8 9				
Working-expenses of running goods and passenger traffic—							
Dargaville Branch .. ..	3,230	9	11				
Waikokopu Section .. ..	4,194	7	8				
			7,424 17 7				
Contribution towards improvements and additions to open railway-lines (transfer to Public Works Fund vote, "Railways Improvement, &c.") ..			60,579 11 2				
Transfer to Working Railways Account on account of various special works .. ..			26,427 1 8				
Interest at 4 per cent. credited to Treasury on balance outstanding on sales of plant on time payment .. ..			30 8 2				
			<u>£123,636 7 4</u>				<u>£123,636 7 4</u>

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

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Maintenance and repairs to roads .. ..	10,681	7	1	Interest on advances to local bodies from Public Works Fund .. ..			2,568 13 1
Restoration to flood damage .. ..	14,542	10	6	Recovery from Air Department, being expenditure on development of Air Force stations .. ..			53,943 13 4
Contribution towards maintenance of Waihou and Ohinemuri Rivers improvement works .. ..	1,595	9	0	Balance, being excess of expenditure over income, transferred to annual maintenance accounts—			
Interest at 4 per cent. credited to Treasury on advance to local bodies from Public Works Fund .. ..	2,135	0	11	Roads, &c. .. ..	392,456	15	4
Aerodromes and emergency-landing grounds for air services .. ..	227,009	15	10	Waihou and Ohinemuri Rivers Account .. ..	1,595	9	0
River protection and improvement works .. ..	6,955	19	11				394,052 4 4
Maintenance of Wanganui River services .. ..	239	11	8				
Transfers to other votes—							
“Roads, &c.”: Contribution towards construction, improvement, &c., of settlement roads .. ..	40,000	0	0				
Contribution towards renewal of road bridges .. ..	20,000	0	0				
“Lands Improvement”: Contribution, towards construction, improvement, &c., of river-protective works, land drainage and reclamation works .. ..	70,000	0	0				
“Lighthouses and Harbour Works”: Contribution towards Harbour Replacement works .. ..	4,000	0	0				
			134,000 0 0				
Transfer to State Forests Account, contribution towards development, &c., of State forests .. ..			49,998 7 10				
Miscellaneous works .. ..			3,406 8 0				
			<u>£450,564 10 9</u>				<u>£450,564 10 9</u>



PUBLIC WORKS DEPARTMENT—*continued*.  
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1938.

*Liabilities.*

Name of Account.	Liability to Public Works Fund.			Liability to Consolidated Fund.			Treasury Adjustment Account.			Sundry Creditors.			Profit and Loss Account.			Writings-off in Suspense.			Departmental Suspense Account.			Liability to Employment Promotion Fund.			Total.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
1. National Development ..	29,453	153	2 5	..	..	..	3,800	0	0	129,449	12	8	..	..	426	3	7	..	..	..	29,586	828	18	8	..	..	..	
2. Railway Construction ..	7,131	395	10 11	..	..	..	..	..	85,621	5	9	..	..	..	1,189	0	4	..	..	..	7,218	205	17	0	..	..	..	
3. Irrigation (under Construction) ..	1,164	379	10 1	216	280	0 0	..	..	13,689	9	9	..	..	..	34	16	4	..	..	..	429	494	18	4	..	..	..	
4. Irrigation (in Operation) ..	1,294	673	11 11	20,790	9	3	491,791	10	10	555	11	2	..	..	1,695	4	6	..	..	..	1,888	485	9	8	..	..	..	
5. Public Buildings (Public Works Fund)	2,231	024	0 0	326	0	0	..	..	66,872	3	4	..	..	..	1	9	9	..	..	..	2,298	223	13	1	..	..	..	
6. Timber-supply and Sawmills ..	Dr. 6,132	18	10	..	..	..	9,620	8	8	2	5	0	1,031	3	11	..	..	..	..	..	4,520	18	9	..	..	..	..	
7. Plant, material, and Services ..	138,455	8	2	..	..	..	544,388	7	8	79,852	12	0	..	..	483	14	0	..	..	..	763	180	1	10	..	..	..	
8. Public Works Departmental ..	Dr. 90,177	7	3	..	..	..	132,511	8	7	8,860	13	1	..	..	111	11	3	..	..	..	42	279	14	3	..	..	..	..
9. Acquisition and Operation of Quarries ..	2,743	17	7	6,327	1	9	..	..	2,842	6	11	..	..	..	1	1	0	..	..	..	11	914	7	3	..	..	..	..
10. Maintenance of Roads, Bridges, &c. (Consolidated Fund)	..	..	..	..	..	..	389,554	15	5	19,300	13	5	..	..	46	18	8	..	..	..	408	902	7	6	..	..	..	..
11. Maintenance of Government and other Domains (Consolidated Fund)	..	..	..	..	..	..	2,180	7	1	73	15	3	..	..	..	..	..	..	..	..	2,254	2	4	..	..	..	..	..
12. Maintenance of Public Buildings (Consolidated Fund)	..	..	..	24,144	18	7	48,694	18	3	10,459	18	7	..	..	81	5	2	..	..	..	83	381	0	7	..	..	..	..
13. Wellington Workshops ..	..	..	..	..	..	..	37,040	13	6	3,084	2	10	..	..	1	5	0	..	..	..	40	126	1	4	..	..	..	..
14. Auckland Workshops ..	..	..	..	..	..	..	16,508	9	0	5,389	0	3	..	..	0	4	6	..	..	..	21	907	13	9	..	..	..	..
15. Maintenance of Railway-lines (Consolidated Fund) ..	..	..	..	..	..	..	116,721	2	11	1,530	16	4	..	..	..	..	..	..	..	..	118	251	19	3	..	..	..	..
16. Waikou and Ohinemuri Rivers Improvement ..	731,999	17	5	4,802	15	8	38,384	7	8	79	9	9	..	..	..	..	..	..	..	..	775	266	10	6	..	..	..	..
	41,051,514	12	5	272,671	5	3	1,831,196	9	7	427,673	16	1	1,031	3	11	4,072	14	1	Dr. 9,026	11	5	109,090	4	2	43,688	223	14	1

PUBLIC WORKS DEPARTMENT—continued.  
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1938—continued.  
Assets.

Number of Account.	Land.		Buildings.		Plant and Machinery.		Furniture and Fittings.		Stocks of Materials.		Sundry Debtors.		Loans Outstanding.		Stores, &c., Deficits.		Profit and Loss Account.		Treasury Adjustment Account.		Cash.		Other Assets.		Total.													
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.												
1	..	..	..	..	..	..	..	..	107,736	9	3	20,729	17	3	95,266	16	9	..	..	..	..	153,860	12	5	29,208,808	19	5	(e)	29,586,828	18	8							
2	..	..	..	..	..	..	..	477,684	2	9	17,830	14	6	..	..	..	..	..	..	..	..	..	..	6,721,501	19	5	(b)	7,218,205	17	0								
3	..	..	..	..	..	..	..	31,902	13	8	5,746	16	9	..	..	..	..	..	..	..	..	..	..	391,810	11	7	(c)	429,494	18	4								
4	..	..	..	..	..	..	..	2,924	9	0	29,760	8	11	..	..	..	..	..	..	..	..	..	..	1,368,390	15	1	(c)	1,888,485	9	8								
5	1,034,595	19	11,191,666	12	3	..	..	1,169	12	10	1,104	9	6	..	..	..	..	..	..	..	..	..	..	65,134	4	7	(d)	2,298,223	13	1								
6	..	..	..	..	..	..	..	..	..	..	4,520	18	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..							
7	..	..	..	..	..	..	..	123,969	4	9	224,256	3	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..						
8	..	..	..	..	..	..	..	2,851	19	5	27,630	2	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
9	992	1	10	..	..	..	..	2,801	18	1	4,995	19	11	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..				
10	..	..	..	..	..	..	..	7,099	9	9	7,703	14	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..				
11	..	..	..	..	..	..	..	63	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..				
12	..	..	..	..	..	..	..	24,144	18	7	3,130	12	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
13	..	..	..	..	..	..	..	67	9	1	11,898	5	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
14	..	..	..	..	..	..	..	802	1	10	2,440	4	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
15	..	..	..	..	..	..	..	883	1	5	6,666	3	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
16	..	..	..	..	..	..	..	798	5	0	1,557	2	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
	1,035,588	0	11,197,590	12	5	430,436	16	11	24,212	7	8767,857	0	8	404,411	10	5	95,266	16	9	4,072	14	1	503,749	15	9	4,551	5	1	53,860	12	5	39,066	626	1	0	43,688,223	14	1

(a) Expenditure on National Development to 31st March, 1938. (b) Unopened Lines. (c) Water-races, pipe-lines, dams, &c. (d) Suspense Account to be written off to redemptions. (e) Departmental Library. (f) Maintenance Account, 1937-38. (g) Incomplete work. (h) Stop-banks, drainage, canals, &c.

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

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 enclosed thereon, and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1. [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 required by section 15, subsection 4 (d) of the Waihou and Ohinemuri Rivers Improvement Act, 1910.—J. H. FOWLER, Controller and Auditor-General.











DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—continued.  
BALANCE-SHEET AS AT 31ST MARCH, 1938.

	Head Office.			Research Investigations.			Dominion Laboratory.			Geological Survey.			Meteorological Office.			Magnetic Observatory, Christchurch.			Apia Observatory.			Dominion Observatory.			Total.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
<b>Capital—</b>																														
Public Works Fund	..	..	..	13,567	3	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13,567	3	10
Consolidated Fund	..	..	..	23,781	6	1	8,463	3	5	3,433	0	0	1,129	5	11	1,384	13	9	1,392	10	11	1,046	19	10	..	..	..	44,136	12	7
<b>Creditors—</b>																														
Sundry	..	..	..	1,655	16	0	82	19	10	86	12	3	54	0	3	11	1	2	54	17	10	29	13	5	..	..	..	2,015	14	4
Departmental	..	..	..	603	17	7	79	7	10	46	12	4	304	12	5	17	4	6	..	..	..	10	0	2	..	..	..	1,073	9	9
Amounts held on deposit—																														
Apia Observatory	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	775	9	0	..	..	..	..	..	..	775	9	0
British Standard Specifications	..	..	..	137	11	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	137	11	0
Tobacco research	..	..	..	514	0	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	514	0	3
Wool manufacturers' research	..	..	..	760	19	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	760	19	1
Wheat levies	..	..	..	279	6	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	279	6	3
Writings-off, Suspense Account	..	..	..	41	2	10	..	..	..	2	15	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	43	18	0
Treasury Adjustment Account	..	..	..	73,918	3	7	17,092	15	6	13,363	5	7	9,073	0	6	2,668	9	6	2,660	16	11	2,843	7	11	..	..	..	133,609	7	7
	..	..	..	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
	..	..	..	15,547	9	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	15,547	9	3
<b>Liabilities.</b>																														
Land	..	..	..	4,717	15	2	..	..	..	..	..	..	3	3	0	..	..	..	..	..	..	..	..	..	..	..	..	4,720	18	2
Buildings	..	..	..	14,228	9	3	..	..	..	..	..	..	70	14	0	302	1	2	838	14	1	13	2	11	..	..	..	15,453	1	5
Tools and equipment	..	..	..	1,540	18	5	39	18	9	45	19	9	11	19	0	6	10	6	7	4	6	16	7	8	..	..	..	1,668	18	7
Motor-vehicles	..	..	..	339	4	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	339	4	6
Bicycles and other transport equipment	..	..	..	26	12	6	..	..	..	..	..	..	..	..	..	..	..	..	4	18	0	..	..	..	..	..	..	31	10	6
Horses and harness	..	..	..	121	12	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	121	12	7
Furniture and fittings	..	..	..	2,063	11	6	415	17	2	137	0	4	216	10	11	61	10	4	85	1	9	63	9	10	..	..	..	3,320	3	5
Mechanical office appliances	..	..	..	680	14	10	42	1	1	1	10	0	92	11	11	177	17	6	76	8	3	139	6	3	..	..	..	1,304	5	11
Libraries and books	..	..	..	905	4	11	1,523	11	11	34	13	0	41	9	5	41	7	10	27	18	2	135	4	8	..	..	..	3,011	7	3
Stamps on hand	..	..	..	16	10	11	6	19	10	10	14	2	26	10	10	6	7	0	..	..	..	..	..	..	..	..	..	169	5	4
Stocks of saleable publications	..	..	..	950	6	6	..	..	..	3,184	7	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,917	12	1
<b>Debtors—</b>																														
Sundry	..	..	..	201	17	4	1	11	6	0	4	0	5	0	0	..	..	..	..	..	..	..	..	..	..	..	..	241	13	2
Departmental	..	..	..	283	2	7	7	4	0	4	2	8	6	7	0	..	..	..	..	..	..	..	..	..	..	..	..	323	8	8
Permanent improvements: Roading, fencing, &c.	..	..	..	605	15	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	605	15	1
Plant and machinery	..	..	..	442	19	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	442	19	7
Technical instruments, apparatus, and equipment	..	..	..	10,725	5	1	5,398	12	6	5	15	6	692	17	8	795	6	5	352	6	2	679	8	6	..	..	..	18,699	11	0
Lithographic blocks, slides, and plates	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	23	14	4
Fossils and collections	..	..	..	..	..	..	..	..	..	6,205	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,205	0	0
Platinum-ware	..	..	..	..	..	..	1,043	2	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,043	2	0
Assets in Suspense	..	..	..	41	2	10	..	..	..	2	15	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	43	18	0
Cash in Consolidated Fund Deposits Account	..	..	..	1,691	16	7	..	..	..	..	..	..	..	..	..	..	..	..	775	9	0	..	..	..	..	..	..	1,467	5	7
Excess of expenditure over income	..	..	..	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
	..	..	..	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

E. MARSDEN, Secretary.  
R. D. MCGILLIVRAY, 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 following comment: The value of consumable stores on hand is not recorded in the accounts.—J. H. FOWLER, Controller and Auditor-General.

## SMALL FARMS SCHEME.

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

Dr.		£	s.	d.	Cr.		£	s.	d.
Interest on capital provided from the Public Works Fund .. .. .		30,677	13	8	Rents receivable .. .. .				6,273 12 11
Rent payable .. .. .		2,217	9	10	Interest receivable on—		£	s.	d.
Administration and travelling expenses .. .. .		113	5	8	Current Account .. .. .		6,053	5	6
Rebates .. .. .		0	5	0	Instalment mortgage .. .. .		4,607	9	6
Remissions under Land Act, 1924: Interest .. .. .		20	19	5	Share-milkers' loans .. .. .		2,010	4	5
Remissions under Mortgagors and Lessees Relief Act: Interest .. .. .		49	7	8	Miscellaneous advances .. .. .		4	4	5
Losses on realization of advances to small-farm occupiers .. .. .		7,427	19	5	Rebates on superphosphates .. .. .				12,675 3 10
Deficit on disposal of properties .. .. .		1,566	17	8	Surplus on disposal of properties .. .. .				213 0 4
					Interest on development expenditure recouped .. .. .				367 3 10
					Compensation for injuries recovered .. .. .				1,719 4 1
					Balance: Loss for year carried down .. .. .				11 0 1
									20,814 13 3
									£42,073 18 4
Balance—									£42,073 18 4
Loss brought forward from 31st March, 1937 .. .. .		35,254	5	5	Balance: Loss to 31st March, 1938 .. .. .				£ 56,068 18 8
Loss brought down .. .. .		20,814	13	3					£56,068 18 8
									£56,068 18 8

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

Liabilities.		£	s.	d.	£	s.	d.	Assets.		£	s.	d.
Capital Account—					Land—							
Public Works Fund .. .. .		888,873	18	3	Leased .. .. .		51,220	11	3			
Employment Promotion Fund .. .. .		257,750	2	9	Unleased .. .. .		151,535	15	0			
Consolidated Fund .. .. .		248,637	11	2						202,756	6	3
Land donated .. .. .		1,615	0	0	Development expenditure on							
					land—							
Loan from Employment Promotion Fund .. .. .					Public Works Fund .. .. .		405,825	15	2			
Dairy shares: Capital Account .. .. .					Consolidated Fund .. .. .		248,637	11	2			
Crown Lands Account: Land					Employment Promotion Fund .. .. .		257,750	2	9			
set aside for—										912,213	9	1
Small farms .. .. .		18,643	4	4	Interest on expenditure on blocks							
Rent accrued .. .. .		143	11	5	being developed .. .. .		65,909	10	3			
										978,122	19	4
National Endowment Account:					Live-stock and chattels .. .. .					70,010	13	2
Land set aside for—					Dairy shares .. .. .					141	11	1
Small farms .. .. .		5,152	3	5	Advances to small-farm occu-							
Rent accrued .. .. .		11	18	2	piers—							
					Current Account—							
Sundry creditors—					Improvements .. .. .		86,840	18	3			
Rent .. .. .		491	16	10	Stock and chattels .. .. .		25,680	5	10			
Departmental .. .. .		4,151	12	6	Instalment mortgage .. .. .		86,926	15	9			
Miscellaneous .. .. .		714	6	4	Miscellaneous .. .. .		55	6	8			
										199,503	6	6
Payments in advance—					Advances under share-milkers' agreements					32,774	3	8
Rent .. .. .		48	9	4	Realization Account: Properties in course of							
Principal instalments—					realization .. .. .					20,437	18	9
Instalment mortgage .. .. .		71	4	10	Sundry debtors—							
Share-milkers' loans .. .. .		203	11	7	Rent owing by small-farms							
Interest—					occupiers .. .. .		7,932	18	0			
Share-milkers' loans .. .. .		0	16	0	Principal instalments—							
Current Account .. .. .		31	0	2	Instalment mortgage .. .. .		519	3	0			
Instalment mortgage .. .. .		428	19	8	Share-milkers' loans .. .. .		3,824	14	2			
					Interest—							
Accrued interest on expenditure on blocks being					Instalment mortgage .. .. .		1,285	10	10			
developed .. .. .		65,142	5	11	Current Account .. .. .		5,027	2	1			
Rent Adjustment Account .. .. .					Share-milkers' loans .. .. .		1,220	7	5			
Writings-off in Suspense .. .. .		8,596	11	2	Departmental .. .. .		3,654	4	10			
Reserve Account (subsidy from Consolidated					Miscellaneous .. .. .		364	3	3			
Fund not yet allocated to blocks) .. .. .		22,796	16	2						23,828	3	7
Treasury Adjustment Account .. .. .		63,789	5	3	Interest, Adjustment Account .. .. .					1,582	16	4
					Losses in Suspense Account .. .. .					8,596	11	2
					Capital reductions under Mortgagors and Lessees							
					Relief Act .. .. .					409	18	7
					Revenue Account: Balance carried forward					56,068	18	8
										£1,594,233	7	1
										£1,594,233	7	1

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 enclosed 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: (1) 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.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Freight and cartage .. .. .	..	34	15	11	Death duty .. .. .	..	1,554,338	0	11
Office equipment .. .. .	..	118	2	2	Duty on instruments .. .. .	..	392,081	18	3
Postage and telephones .. .. .	..	1,312	2	9	Fines and penalties .. .. .	..	1,916	12	10
Valuation fees .. .. .	..	340	5	8	Adhesive stamps .. .. .	..	152,401	12	0
Advertising .. .. .	..	129	15	2	Impressed stamps .. .. .	..	229,707	11	8
Travelling and transfer fees .. .. .	..	964	4	8	Miscellaneous receipts .. .. .	..	123	16	9
Fuel, light, and cleaning .. .. .	..	632	1	10	Licenses to companies .. .. .	..	88,128	11	2
Law-costs .. .. .	..	284	18	0	Gift duty .. .. .	..	105,598	3	11
Rent .. .. .	..	2,530	5	2	Amusements-tax .. .. .	..	99,180	16	3
Salaries .. .. .	..	26,259	7	10	Overseas passenger duty .. .. .	..	34,017	19	2
Interest on succession duty (refund) .. .. .	..	15	5	3	Racing revenue .. .. .	..	549,117	0	9
Cost of stamp printing .. .. .	..	1,568	7	7	Sharebrokers' licenses .. .. .	..	2,092	0	6
Stamping-machine (maintenance) .. .. .	..	19	14	2	Mortgagees' indemnity fees .. .. .	..	1,925	8	0
Printing and stationery .. .. .	..	1,333	13	11	Lottery duty .. .. .	..	23,060	10	6
Typewriters (maintenance) .. .. .	..	81	8	2	Recovery on account of expenditure of previous years .. .. .	..	14	6	0
Miscellaneous expenses .. .. .	..	31	15	6					
Refund, totalizator-tax .. .. .	..	51,991	17	3					
Depreciation .. .. .	..	914	6	8					
Grant to officer in lieu of retirement allowance .. .. .	..	97	5	10					
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
		£	s.	d.			£	s.	d.
Interest on capital .. .. .	..	177	3	6	Balance brought down .. .. .	..	3,144,478	13	6
Balance, excess of income over expenditure .. .. .	..	3,144,301	10	0					
		£3,144,478	13	6			£3,144,478	13	6

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .	..	4,322	13	4	Furniture .. .. .	..	658	1	5
Creditors—	..				Mechanical appliances .. .. .	..	70	4	0
Sundry .. .. .	..	260	5	10	Machinery .. .. .	..	3,419	7	11
Departmental .. .. .	..	1,017	6	7	Library .. .. .	..	175	0	0
For refunds—	..				Debtors—	..			
Refunds .. .. .	..	4,092	3	10	Sundry .. .. .	..	362,040	14	0
Departmental .. .. .	..	1,047	18	3	Departmental .. .. .	..	7,595	0	6
Reserves—	..				Deposit Accounts .. .. .	..	148	8	5
Accrued penalty .. .. .	..	10,679	4	9	Treasury Adjustment Account .. .. .	..	2,791,762	14	9
Sundry depositors .. .. .	..	148	8	5					
Excess of income over 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.



STATE FOREST SERVICE—continued.  
SUMMARY OF NURSERY TREE-GROWING OPERATIONS FOR YEAR ENDED 31ST MARCH, 1938.

Nursery.	Dr.										Cr.									
	Stocks of Trees, Seeds, and Seed-beds as at 1st April, 1937.	Purchase of Seed and Transfer of Trees from other Regions.	Operational Expenses and Distribution Charges.	Depreciation.	Interest and Land Rental.	Profit to Income and Expenditure Account.	Total.	Rents and Grazing.	Sale of Trees and Seed.	Trees and Seed transferred to Plantations, &c.	Loss on Nursery.	Stocks of Trees, Seeds, and Seed-beds at 31st March, 1938.	Total.							
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.							
Kaingaroa	2,536 10 10	224 2 9	3,681 9 2	12 18 3	56 3 31	202 13 8	7,713 17 11	2,177 7 6	1,634 1 6	..	3,902 8 11	7,713 17 11								
Rotorua	3,352 4 0	1,848 12 8	3,193 17 10	318 8 9	307 5 1	37 5 9	9,057 14 1	71 9 0	1,677 9 9	..	7,200 11 8	9,057 14 1								
Rotoehu	..	91 8 6	505 13 3	..	..	..	597 1 9	..	..	..	597 1 9	597 1 9								
Karioi	1,004 18 3	32 1 3	590 4 9	2 11 2	46 15 2	..	1,676 10 7	..	720 17 0	..	955 13 7	1,676 10 7								
Golden Downs	3,717 2 10	110 4 6	3,118 18 1	128 6 0	174 15 10	..	7,249 7 3	12 2 9	2,895 11 0	..	4,341 13 6	7,249 7 3								
Westland	37 10 0	..	49 17 10	289 10 5	..	..	376 18 3	..	..	299 4 1	37 10 0	376 18 3								
Hammer Springs	667 4 3	23 2 6	904 13 9	4 3 0	32 13 5	..	1,631 16 11	11 1 3	985 11 6	4 19 9	630 4 5	1,631 16 11								
	11,315 10	2,329 12	212,044 14	755 17 7	617 12 9	1,239 19 5	528,303 6 9	7 102,272 0 6	7,913 10 9	9304 3 10	17,665 3 10	28,303 6 9								

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

Nursery.	Liabilities.										Assets.									
	Sundry Creditors	Capital.	Total.	Arboretum	Buildings.	Formation.	Fences.	Roads and Bridges.	Seed Frames.	Tele-phones.	Water Service.	Other Departmental Property.	Stocks of Trees, Seeds, &c.	Total.						
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.						
Riverhead	..	1,037 3 9	1,037 3 9	12 2 0	468 10 8	54 2 6	104 4 5	199 17 2	..	3 0 0	195 7 0	..	3,902 8 11	1,037 3 9						
Kaingaroa	0 17 9	4,048 13 6	4,049 11 3	..	..	108 14 6	37 4 10	37 4 10	..	..	..	1 3 0	7,200 11 8	4,049 11 3						
Rotorua	17 9 7	10,923 8 7	10,940 18 2	..	1,644 8 9	91,066 10 0	65 9 4	14 13 1	..	..	141 15 0	807 10 4	7,200 11 8	10,940 18 2						
Rotoehu	0 5 8	811 10 7	811 16 3	..	..	178 14 6	..	..	..	..	..	36 0 0	597 1 9	811 16 3						
Karioi	..	997 10 0	997 10 0	..	2 0 0	..	..	..	..	..	..	14 18 9	955 13 7	997 10 0						
Golden Downs	..	4,380 10 8	4,380 10 8	..	..	..	5 0 0	..	..	..	..	..	4,341 13 6	4,380 10 8						
Westland	..	2,485 10 3	2,485 10 3	..	1,010 19 6	1,158 13 6	169 6 0	109 1 3	..	..	..	..	37 10 0	2,485 10 3						
Hammer Springs	..	635 7 5	635 7 5	..	..	..	..	..	..	..	..	5 3 0	630 4 5	635 7 5						
	18 13 0	25,319 14	925,338 7 9	12 2 0	3,125 18 11	2,566 15 0	338 19 9	365 16 4	3 0 0	0337 2 0	864 15 1	17,665 3 10	25,338 7 9							



STATE FOREST SERVICE—*continued.*  
STATE FORESTS ACCOUNT—*continued.*  
BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>						
Capital Account .. .. .				35,849,694	16	4	Land .. .. .			1,158,166	8	1	
Loans—							Standing forests .. .. .			34,028,189	15	2	
Debentures and stock issued—							Forest improvements—	£	s.	d.			
Rate of Interest.	Amount of Loan.						Demarcation .. .. .	2,093	2	5			
Per Cent.	£	s.	d.	£	s.	d.	Roads, tracks, and fences	21,445	8	5			
3	567,851	19	0				Protection improvements	236	14	11			
3½	638,795	0	0								23,775	5	9
3¾	125,000	0	0				Departmental property : In-						
4	940,450	0	0				indigenous forests—						
Advance from Consoli-				2,272,096	19	0	Buildings .. .. .	6,679	18	6			
dated Fund at 4 per							Field equipment .. .. .	2,025	19	8			
cent. .. .. .				87,405	3	4	Forest atlas .. .. .	1,688	16	2			
							Office equipment .. .. .	1,826	10	11			
Sundry creditors—				2,359,502	2	4	Motor-vehicles .. .. .	3,254	2	2			
Consolidated Fund—							Telephone lines .. .. .	222	6	2			
For loans redeemed on							Fire-fighting equipment	157	1	4			
conversion .. .. .	136,133	14	5				Reference library .. .. .	1,095	9	9			
For interest paid .. .. .	372,336	14	4				Photographic equipment	32	18	8			
For interest accrued .. .. .	21,595	14	5				Forest exhibits .. .. .	38	3	8			
For national-endowment							Forest-ecology equipment	17	5	5			
revenue .. .. .	22,712	6	6				Forest-entomology equip-	84	10	10			
On open accounts—							ment .. .. .	599	15	4			
Departmental creditors	981	16	0				Timber-testing equipment						
Sundry creditors .. .. .	10,651	11	10				Silvicultural-management	19	9	10			
				564,411	17	6	equipment .. .. .	198	8	2			
Reserves: General reserve—							Saleable publications .. .. .	216	9	1			
Indigenous forests .. .. .	649,962	19	8				Miscellaneous .. .. .				18,157	5	8
Afforestation .. .. .	700,337	13	1				Sundry debtors—						
				1,350,300	12	9	Departmental .. .. .	6,598	17	8			
Liability for—							Sundry .. .. .	98,252	11	4			
Amounts held in deposit	3,158	19	6								104,851	9	0
Fixed deposits on contract	1,750	0	0				Nurseries and plantations—						
				4,908	19	6	Nurseries .. .. .	25,338	7	9			
Writings-off in Suspense .. .. .							Plantations .. .. .	4,643,787	6	2			
				2,096	9	7	Tobacco scheme .. .. .	3,434	6	4			
							Administration expenses						
							not yet allocated .. .. .	9,247	0	8			
											4,681,807	0	11
							Experimental projects .. .. .				9,667	9	4
							Stocks of tree-seed .. .. .				482	13	5
							Utilization: Sawmill plant, creosoting plant,						
							&c. .. .. .				5,920	14	1
							Deposit Accounts—						
							Receiver-General's .. .. .	2,381	7	6			
							Forest Clerk's .. .. .	777	12	0			
							Fixed deposits on con-						
							tracts .. .. .	1,750	0	0			
											4,908	19	6
							Cash in Public Account .. .. .				92,891	7	6
							Assets in Suspense .. .. .				2,096	9	7
											£40,130,914	18	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 enclosed 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.



## TARANAKI MAORI TRUST BOARD.

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

<i>Receipts.</i>			<i>Payments.</i>						
	£	s. d.	Grants—		Marae—				
Balance as at 31st March, 1937 .. .. .	462	1 7	(a) Renovation—	£	s. d.	£	s. d.	£	s. d.
Compensation grant .. .. .	5,000	0 0	Kaipakopako Pa ..	15	7 11				
Sir Maui Pomare Memorial: Government grant .. .. .	500	0 0	Ohangai Pa—Mere-						
Investment: Reserve for depreciation .. .. .	8	13 2	mere .. .. .	10	15 0				
Sundry—			Parihaka Pa ..	122	11 3				
Motor-truck sale .. .. .	224	14 3	Carved meeting-						
Allowance on cheques .. .. .	1	7 0	house .. .. .	144	13 8				
W. Wakarua .. .. .	12	0 0	Puniho Pa ..	214	8 11				
Ohangai Pa .. .. .	9	0 0	Manukorihi Pa ..	118	17 2				
	247	1 3				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 celebra-						
			tions ..	1,896	4 1				
						2,674	5 1		
								3,300	19 0
			Medical: Health—						
			Hospitals .. .. .	300	0 0				
			Nurses .. .. .	62	10 0				
								362	10
			Special—						
			Turuturu-Mokai ..	50	0 0				
			Haddon Memorial ..	10	0 0				
			Ngaruawahia celebra-						
			tions .. .. .	150	2 6				
								210	2 6
			General: District Com-						
			mittees—						
			Ngarauru .. .. .	52	4 4				
			Ngatiruanui .. .. .	71	14 0				
			Ngaruahine .. .. .	100	0 0				
			Taranaki .. .. .	105	2 0				
			Te Atiawa .. .. .	50	0 0				
								379	0 4
								4,252	11 10
			Administration of the Board—						
			(a) Member's allowances						
			and expenses .. .. .	79	17 0				
			(b) Secretary's salary .. .. .	225	15 0				
						305	12 0		
			(c) Office—						
			Petty cash .. .. .	99	18 5				
			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				
			Travelling-expenses ..	13	5 5				
			Interest .. .. .	19	10 3				
			Motor-truck .. .. .	13	14 11				
			Rental fee .. .. .	2	0 0				
			Honorarium .. .. .	10	0 0				
			Sundries .. .. .	5	6 0				
			Bank charges and						
			interest .. .. .	0	11 0				
						265	0 6		
			Credit balance .. .. .					570	12 6
								1,394	11 8
								£6,217	16 0
								£6,217	16 0

TARANAKI MAORI TRUST BOARD—*continued.*

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

		<i>Expenditure.</i>						<i>Income.</i>		
		£	s.	d.	£	s.	d.	£	s.	d.
<b>Grants—</b>										
Marae-renovation—		£	s.	d.	£	s.	d.	£	s.	d.
Parihaka Pa ..	..	423	19	3				5,000	0	0
Waitara Carved House		12	8	1				0	0	1
					436	7	4	500	0	0
<b>Marae miscellaneous—</b>										
Ihupuku Pa ..	..	0	10	0						
Parihaka Pa ..	..	226	1	3						
Kaipakopako Pa	..	214	8	2						
Waitara celebrations		345	15	2						
Tawhitinui Pa (Ota-keho)	..	7	10	0						
Kapuni ..	..	10	0	0						
					804	4	7			
								1,240	11	11
<b>Special—</b>										
Turuturu-Mokai ..	..				50	0	0			
Haddon Memorial ..	..				10	0	0			
Ngaruawahia celebrations	..				196	18	10			
								256	18	10
<b>Medical: Health—</b>										
Hospitals ..	..				300	0	0			
Nurses ..	..				250	0	0			
								550	0	0
<b>Board administration—</b>										
1. Members' allowances		48	0	0						
2. Members' expenses		27	10	3						
					75	10	3			
3. Secretary's salary ..	..				226	0	0			
4. Office—										
(a) Wages ..	..	78	0	0						
(b) Travelling - expenses	..	7	11	7						
(c) Rent ..	..	32	10	0						
(d) Insurance ..	..	0	15	11						
(e) Stamps ..	..	3	7	11						
(f) Stationery ..	..	0	7	1						
(g) Power ..	..	10	13	10						
(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 ..	..	19	16	0						
(m) Bank charges ..	..	0	10	0						
(n) Printing ..	..	27	1	8						
(o) Honorarium ..	..	10	0	0						
					230	19	9			
								532	10	0
5. Motor-truck ..	..							21	0	11
Balance: Excess income over expenditure ..	..							2,898	18	5
								£5,500	0	1
								£5,500	0	1

TARANAKI MAORI TRUST BOARD—*continued.*

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

<i>Liabilities.</i>						<i>Assets.</i>											
<b>Grants—</b>						<b>Compensation grant out-</b>											
Marae-renovation—	£	s.	d.	£	s.	d.	standing—	£	s.	d.	£	s.	d.				
Puniho Pa ..	..	285	11	1			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													
					634	8	4										
<b>Marae miscellaneous—</b>						<b>Furniture and fittings—</b>											
Kapuni ..	..	10	0	0			Balance as at 31st	£	s.	d.							
Tawhitinui Pa (Otakeho)..	..	7	10	0			March, 1937 ..	100	9	6							
Parihaka Pa ..	..	48	17	1			Less depreciation ..	10	1	0			90	8	6		
Waitara celebrations ..	..	54	18	10			Plus additions ..						26	9	0		
					121	5	11								116	17	6
					755	14	3		<b>Sundry debtors—</b>								
Special: Ngaruawahia celebrations ..	..	46	16	4				Oeo Pa ..	..	..	0	4	6				
Health: Nurses ..	..	250	0	0				Maori Purpose Board ..	..	..	25	0	0				
District Committees ..	..	298	4	0				West Coast Reserves Beneficiaries			159	10	9				
						1,350	14	7	Association ..	..	..	88	8	6			
<b>Administration of the Board—</b>						<b>Cash balance—</b>											
Reserve for depreciation ..	..	19	8	7			(a) In bank ..	..	..	1,394	11	8					
Sundry creditors ..	..	81	0	7			(b) In hand: Petty cash ..	..	..	3	19	1			1,398	10	9
						100	9	2									
<b>Appropriation Account—</b>																	
Balance as at 31st March, 1937 ..	..	434	0	5													
Plus sundry adjustment ..	..	4	10	11													
Balance, Income and Expenditure	..	2,898	18	5													
Account ..	..					3,337	9	9									
						£4,788	13	6							£4,788	13	6

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
General administration—							
New office accommodation,				Fees under Transport Licensing Act,			
Auckland .. .. .	500	0	0	1931 .. .. .	33,203	0	9
Advertising, books, newspapers	74	0	1	Fees under Motor-vehicles Act, 1924	209	12	0
Alterations to office and fittings	161	16	0				
Office cleaning .. .. .	41	3	5	Balance .. .. .			
Miscellaneous expenses .. .. .	4	16	9				
Depreciation—							
Departmental library .. .. .	5	11	3				
Furniture and fittings .. .. .	114	5	0				
Mechanical office appliances .. .. .	47	2	0				
Fuel, light, power, and water .. .. .	97	5	4				
Maintenance mechanical office							
appliances .. .. .	43	10	8				
National Safety Council expenses	9	18	7				
Overtime and meal allowances	159	19	1				
Postages and telegrams .. .. .	965	1	1				
Printing and stationery .. .. .	662	0	4				
Rent .. .. .	1,056	15	8				
Road Transport Compensation							
Tribunal expenses .. .. .	1,083	2	2				
Safety propaganda .. .. .	4,484	10	10				
Salaries .. .. .	14,261	6	3				
Telephone rentals .. .. .	226	1	0				
Telephone calls .. .. .	390	8	6				
Telephone installations .. .. .	53	3	6				
Travelling-expenses .. .. .	156	1	7				
Bad debts written off .. .. .	8	0	0				
			24,605 19 1				
Expenses of Licensing Authorities—							
Advertising .. .. .	513	11	8				
Depreciation: Motor-cars .. .. .	193	4	0				
Travelling-allowances .. .. .	477	11	5				
Car-running expenses .. .. .	522	10	8				
Conference .. .. .	49	16	8				
Salaries .. .. .	2,400	0	0				
Services of Registrar of Motor-							
vehicles .. .. .	411	8	9				
Travelling-allowances—							
Inspection of accounts .. .. .	636	3	5				
Secretaries .. .. .	360	9	2				
Vehicle authority holders .. .. .	242	10	3				
			5,807 6 0				
Vehicle-inspection—							
Brake-testing-machine repairs .. .. .	5	0	9				
Car-running expenses .. .. .	1,152	19	10				
Depreciation—							
Brake-testing machines .. .. .	17	0	4				
Ramp .. .. .	2	15	9				
Motor-cars .. .. .	231	11	6				
Overalls and satchells .. .. .	42	7	8				
Printing and stationery .. .. .	142	18	4				
Purchase of other equipment .. .. .	18	11	1				
Salaries .. .. .	5,611	2	2				
Services of Public Works Depart-							
ment .. .. .	2,197	3	8				
Telephone—							
Rentals .. .. .	64	2	6				
Calls .. .. .	91	7	6				
Travelling-expenses .. .. .	1,294	5	8				
			10,871 6 9				
Traffic inspection—							
Car-running expenses .. .. .	4,258	16	3				
Depreciation—							
Motor-cars .. .. .	1,583	0	10				
Loadometers .. .. .	42	11	0				
First-aid equipment .. .. .	1	13	8				
Loud-speaker equipment .. .. .	0	16	1				
Sirens .. .. .	2	18	7				
Fees for first-aid instruction .. .. .	1	2	6				
Loud-speaker: Maintenance .. .. .	0	12	0				
Maintenance of other equipment .. .. .	16	17	0				
Printing and stationery .. .. .	61	4	5				
Purchase of other equipment .. .. .	78	6	3				
Salaries .. .. .	6,062	14	4				
Telephone—							
Rentals .. .. .	64	19	5				
Calls .. .. .	134	19	6				
Installations .. .. .	30	8	3				
Translation fees and witness ex-							
penses .. .. .	37	0	2				
Travelling-expenses .. .. .	629	1	11				
Uniforms .. .. .	729	11	0				
			13,736 13 2				
Civil engineering—							
Accident statistics .. .. .	300	0	0				
Printing and stationery .. .. .	83	3	10				
Salaries .. .. .	932	4	11				
Travelling-expenses .. .. .	104	8	6				
			1,419 17 3				
			£56,441 2 3				£56,441 2 3
			£				£
Balance .. .. .			23,028 9 6	Balance .. .. .			23,352 2 6
Interest on capital .. .. .			323 13 0				
			£23,352 2 6				£23,352 2 6



## WESTPORT HARBOUR ACCOUNT.

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Dredging .. .. .	12,897	8 8	Special coal rate .. .. .	21,288	19 5
Harbour-maintenance .. .. .	4,658	14 9	Endowment revenue .. .. .	14,214	0 8
Breakwater protective works .. .. .	379	17 4	Port dues .. .. .	4,263	3 4
Cape Foulwind Railway: Maintenance .. .. .	254	18 4	Sale of surplus stores .. .. .	20	0 4
Working-expenses of tug and launch .. .. .	366	19 0	Hire of plant .. .. .	294	15 10
Office administration (local) .. .. .	1,084	6 1	Rent .. .. .	82	4 0
Endowments: Administration expenses .. .. .	418	18 3	Subsidy from Employment Promotion Fund .. .. .	957	5 4
Audit fees .. .. .	24	10 0	Supervision of explosives magazine .. .. .	75	12 0
Telephone services .. .. .	62	15 2	Miscellaneous .. .. .	10	16 4
Compensation for accidents .. .. .	1,074	2 7	Balance carried down .. .. .	586	5 6
Travelling-expenses .. .. .	24	14 5			
Compassionate allowance .. .. .	47	0 0			
Head office administration .. .. .	600	0 0			
Depreciation—					
Buildings .. .. .	138	11 5			
Dredge wharf, &c. .. .. .	136	18 5			
Dredges, launches, &c. .. .. .	2,263	2 4			
	2,538	12 2			
Interest on loans .. .. .	17,360	6 0			
	£41,793	2 9		£41,793	2 9
Balance brought down .. .. .	586	5 6	Transfer from General Reserve .. .. .	7,056	5 8
Transfer to sinking fund .. .. .	6,470	0 2			
	£7,056	5 8		£7,056	5 8

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

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Loan capital—			Endowment lands—		
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 .. .. .	6,411	15 3			
5-per-cent. debentures .. .. .	117,352	18 10	Breakwaters .. .. .	344,332	15 3
Westport Harbour Act, 1920: 5-per-cent. debentures .. .. .	8,250	19 6	Training-walls .. .. .	102,998	0 0
	369,574	10 1	Protective works and relief channel .. .. .	17,384	9 0
Finance Act, 1932, section 16 .. .. .	92,421	14 3	Limestone quarry .. .. .	128	0 0
	461,996	4 4	Gridiron .. .. .	1,449	7 0
Endowment capital .. .. .	59,743	19 2	Dredge wharf .. .. .	1,209	0 0
Sinking Fund Reserve .. .. .	206,814	16 1	Martin's Island .. .. .	700	0 0
General Reserve .. .. .	1,426	6 7	Harbour buildings .. .. .	2,263	6 0
Writing-off Reserve Account .. .. .	19	6 2	Dredges, tug "Mana," plant, &c. .. .. .	15,397	18 11
Payments in advance .. .. .	463	13 1	Cape Foulwind Railway .. .. .	8,250	19 6
Creditors—			Office furniture and fittings .. .. .	10	7 10
Accrued interest .. .. .	1,132	18 3	Stock and stores .. .. .	6,058	14 8
Departmental .. .. .	247	15 1	Breakwater Repairs Suspense Account .. .. .	2,539	2 8
Sundry .. .. .	996	1 5	Debtors—		
	2,376	14 9	Accrued revenue .. .. .	4,638	0 4
Treasury Adjustment Account .. .. .	43,381	18 0	Departmental .. .. .	223	16 9
	£776,222	18 2	Sundry .. .. .	2,060	18 10
				6,922	15 11
			Sinking-fund investments .. .. .	206,814	16 1
			Writing-off Suspense Account .. .. .	19	6 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.







## SURVEYS OF NATIVE LAND.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Irrecoverable interest: Writings-off in Suspense ..	44	18	4	Interest on liens .. .. .	5,393	4	8
Remissions of interest under section 503, Native Land Act, 1931 .. .. .	99	2	3	Recovery of bad debt .. .. .	37	10	1
Balance carried down .. .. .	5,286	14	2				
	<u>£5,430</u>	<u>14</u>	<u>9</u>		<u>£5,430</u>	<u>14</u>	<u>9</u>
	£	s.	d.		£	s.	d.
Interest on capital .. .. .	5,513	12	3	Balance brought down .. .. .	5,286	14	2
	<u>£5,513</u>	<u>12</u>	<u>3</u>	Loss for year carried forward .. .. .	226	18	1
	<u>£5,513</u>	<u>12</u>	<u>3</u>		<u>£5,513</u>	<u>12</u>	<u>3</u>

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

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital: Public Works Fund .. .. .	133,298	2	5	Liens .. .. .	119,876	17	1
Sundry creditors: Miscellaneous .. .. .	1	0	0	Interest on liens .. .. .	85,851	8	6
Payments in advance—	£	s.	d.	Suspense Account: Liens not yet established ..	3,181	3	7
On account principal .. .. .	67	2	3	Sundry debtors: Miscellaneous .. .. .	1	0	0
On account interest .. .. .	54	13	3	Losses in Suspense .. .. .	55	18	9
	121	15	6	Liens written off in pursuance of			
Writings off in Suspense .. .. .	55	18	9	parliamentary report, G.-7, 8th	£	s.	d.
Treasury Adjustment Account .. .. .	84,575	10	4	November, 1932 .. .. .	43,859	1	0
	<u>£218,052</u>	<u>7</u>	<u>0</u>	Less received from Consoli-	35,000	0	0
				dated Fund .. .. .	8,859	1	0
				Revenue Account: Loss for year .. .. .	226	18	1
					<u>£218,052</u>	<u>7</u>	<u>0</u>

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.

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

POST AND TELEGRAPH DEPARTMENT—*continued.*

## TELEGRAPH BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses .. .. .	420,372	0	4	Revenue .. .. .	323,713	14	3
Depreciation ( <i>b</i> ) .. .. .	33,741	0	8	Miscellaneous .. .. .	79,142	4	9
				Rents received .. .. .	1,099	10	5
				Loss before charging interest on capital carried down .. .. .	50,157	11	7
	<u>£454,113</u>	<u>1</u>	<u>0</u>		<u>£454,113</u>	<u>1</u>	<u>0</u>
	£	s.	d.		£	s.	d.
Loss brought down .. .. .	50,157	11	7	Loss on year's working transferred to General Profit and Loss Account .. .. .	77,366	5	2
Interest on capital ( <i>a</i> ) .. .. .	27,208	13	7		<u>£77,366</u>	<u>5</u>	<u>2</u>
	<u>£77,366</u>	<u>5</u>	<u>2</u>		<u>£77,366</u>	<u>5</u>	<u>2</u>

## TOLL BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses .. .. .	305,651	17	9	Revenue .. .. .	641,352	7	10
Depreciation ( <i>b</i> ) .. .. .	113,029	6	0	Rents received .. .. .	3,683	5	11
Profit before charging interest on capital carried down .. .. .	250,331	17	0	Miscellaneous .. .. .	23,977	7	0
	<u>£669,013</u>	<u>0</u>	<u>9</u>		<u>£669,013</u>	<u>0</u>	<u>9</u>
	£ <td style="text-align: center;">s. <td style="text-align: center;">d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td></td></td>	s. <td style="text-align: center;">d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td></td>	d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td>		£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td>	s. <td style="text-align: center;">d. </td>	d.
Interest on capital ( <i>a</i> ) .. .. .	91,146	10	4	Profit brought down .. .. .	250,331	17	0
Profit on year's working transferred to General Profit and Loss Account .. .. .	159,185	6	8		<u>£250,331</u>	<u>17</u>	<u>0</u>
	<u>£250,331</u>	<u>17</u>	<u>0</u>		<u>£250,331</u>	<u>17</u>	<u>0</u>

## TELEPHONE BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses .. .. .	673,498	15	7	Telephone revenue .. .. .	1,399,010	6	11
Depreciation ( <i>b</i> ) .. .. .	369,342	2	6	Rents received .. .. .	5,098	13	4
Profit before charging interest on capital carried down .. .. .	431,576	15	6	Miscellaneous .. .. .	70,308	13	4
	<u>£1,474,417</u>	<u>13</u>	<u>7</u>		<u>£1,474,417</u>	<u>13</u>	<u>7</u>
	£ <td style="text-align: center;">s. <td style="text-align: center;">d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td></td></td>	s. <td style="text-align: center;">d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td></td>	d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td>		£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td>	s. <td style="text-align: center;">d. </td>	d.
Interest on capital ( <i>a</i> ) .. .. .	341,336	1	0	Profit brought down .. .. .	431,576	15	6
Profit on year's working transferred to General Profit and Loss Account .. .. .	90,240	14	6		<u>£431,576</u>	<u>15</u>	<u>6</u>
	<u>£431,576</u>	<u>15</u>	<u>6</u>		<u>£431,576</u>	<u>15</u>	<u>6</u>

## WIRELESS BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses .. .. .	14,819	3	3	Revenue on wireless traffic .. .. .	6,610	0	10
Depreciation ( <i>b</i> ) .. .. .	2,455	13	3	Loss before charging interest on capital carried down .. .. .	10,664	15	8
	<u>£17,274</u>	<u>16</u>	<u>6</u>		<u>£17,274</u>	<u>16</u>	<u>6</u>
	£ <td style="text-align: center;">s. <td style="text-align: center;">d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td></td></td>	s. <td style="text-align: center;">d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td></td>	d. <td></td> <td style="text-align: center;">£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td></td>		£ <td style="text-align: center;">s. <td style="text-align: center;">d. </td></td>	s. <td style="text-align: center;">d. </td>	d.
Loss brought down .. .. .	10,664	15	8	Loss on year's working transferred to General Profit and Loss Account .. .. .	12,766	13	3
Interest on capital ( <i>a</i> ) .. .. .	2,101	17	7		<u>£12,766</u>	<u>13</u>	<u>3</u>
	<u>£12,766</u>	<u>13</u>	<u>3</u>		<u>£12,766</u>	<u>13</u>	<u>3</u>

POST AND TELEGRAPH DEPARTMENT—*continued.*

## SERVICE GARAGE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses .. .. .	91,473	0	11	Revenue .. .. .	114,609	1	4
Depreciation ( <i>b</i> ) .. .. .	18,182	5	4				
Profit before charging interest on capital carried down .. .. .	4,953	15	1				
	£114,609	1	4		£114,609	1	4
Interest on capital ( <i>a</i> ) .. .. .	8,316	15	4	Profit brought down .. .. .	4,953	15	1
	£8,316	15	4	Loss on year's working transferred to General Profit and Loss Account .. .. .	3,363	0	3
					£8,316	15	4

## GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Postal Branch: Loss .. .. .	153,001	10	7	Toll Branch: Profit .. .. .	159,185	6	8
Telegraph Branch: Loss .. .. .	77,366	5	2	Telephone Branch: Profit .. .. .	90,240	14	6
Wireless Branch: Loss .. .. .	12,766	13	3				
Service Garage: Loss .. .. .	3,363	0	3				
Net profit .. .. .	2,928	11	11				
	£249,426	1	2		£249,426	1	2

## GENERAL PROFIT AND LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Payment to Treasury .. .. .	255,282	16	6	Balance .. .. .	286,766	4	6
Expenditure chargeable against Profit and Loss Accounts for previous years .. .. .	22	8	4	General Profit and Loss Account .. .. .	2,928	11	11
Balance—							
(1) Post and Telegraph Act, 1928, section 95 ( <i>d</i> ): Due to Consolidated Fund .. .. .	2,928	11	11				
(2) Retained by Post Office Account .. .. .	31,460	19	8				
	34,389	11	7				
	£289,694	16	5		£289,694	16	5

## SAVINGS-BANK BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	
Interest credited to depositors .. .. .	1,668,256	9	11	Interest received .. .. .	1,860,347	8	4	
Management expenses .. .. .	178,961	0	3	Plus interest accrued to 31st March, 1938 .. .. .	391,537	1	8	
Balance carried to Appropriation Account .. .. .	66,981	19	5		2,251,884	10	0	
				Less interest accrued to 31st March, 1937 .. .. .	377,706	5	0	
				Sundry receipts .. .. .				
	£1,914,199	9	7			1,874,178	5	0
						40,021	4	7
					£1,914,199	9	7	

## APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1938.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Savings-bank profits paid to Consolidated Fund .. .. .	65,000	0	0	Balance brought forward .. .. .	68,142	14	10
Balance carried forward .. .. .	70,124	14	3	Profit and Loss Account .. .. .	66,981	19	5
	£135,124	14	3		£135,124	14	3

## BALANCE-SHEET OF THE NEW ZEALAND POST OFFICE SAVINGS-BANK AS AT 31st MARCH, 1938.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Balance at credit of depositors' accounts .. .. .	63,166,040	0	4	Cash on hand and at bank .. .. .	509,409	10	9	Investments .. .. .	63,578,764	17	11
Letters of credit and other liabilities .. .. .	34,523	6	6	Interest accrued on investments .. .. .	391,537	1	8	Thrift stamps held by teachers .. .. .	67	1	0
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								
	£64,479,778	11	4		£64,479,778	11	4				

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 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.



## TREASURY: MISCELLANEOUS.

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

<i>Expenditure.</i>				<i>Income.</i>						
	£	s.	d.	£	s.	d.				
Interest on loans ..	10,099,791	11	0				Profits of Reserve Bank and trading institutions ..	123,088	19	3
Less already included in other accounts ..	5,745,238	0	9				Interest on cash balances ..	187,707	11	0
				4,354,553	10	3	Interest charged on Public Works Fund and Consolidated Fund Capital ..	1,591,101	12	8
Cost of exchange (unrecouped) ..				1,827,677	11	11	Gold duty ..	2,363	5	4
Subsidies to superannuation funds ..				200,000	0	0	Unclaimed moneys ..	5,648	16	6
Miscellaneous ..				61,370	0	7	Sundry receipts ..	44,693	13	4
							Excess of expenditure over income ..	4,488,997	4	8
				<u>£6,443,601</u>	<u>2</u>	<u>9</u>		<u>£6,443,601</u>	<u>2</u>	<u>9</u>

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

<i>Liabilities.</i>				<i>Assets.</i>						
	£	s.	d.	£	s.	d.				
Public debt ..	290,201,341	19	5				Cash in Public Account ..	3,362,599	11	9
Less portion allocated to other balance-sheets ..	215,550,594	12	2				Cash and investments: Receiver-General's Deposit Account ..	74,196	15	8
				74,650,747	7	3	Interest on Investments of Treasury Accounts: Accrued ..	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	0
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
				<u>£82,635,544</u>	<u>17</u>	<u>4</u>	Income and Expenditure Account ..	4,488,997	4	8
								<u>£82,635,544</u>	<u>17</u>	<u>4</u>

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.

(3) Details of that part of the public debt shown in the above balance-sheet are:—

	£	s.	d.
Reserve Bank investment ..	1,626,287	10	0
State Advances Corporation investment ..	1,034,688	9	0
Housing properties ..	1,125	0	0
War expenses ..	62,830,617	16	6
Miscellaneous ..	7,423,149	10	8
Naval defence ..	1,389,656	1	5
Westport Harbour ..	244,675	9	11
State Advances Corporation (miscellaneous) ..	100,547	9	9
	<u>£74,650,747</u>	<u>7</u>	<u>3</u>

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 enclosed 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.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Excess of income over expenditure (being amount available to offset expenditure from Ordinary Revenue Account on debt redemption in terms of section 12 of the Repayment of the Public Debt Act, 1925) .. .. .	531,965	4	8	Interest on the Public Debt Redemption Fund— Public Trustee .. .. .	288,978	16	4
	531,965	4	8	Investment in State Advances Corporation Account .. .. .	242,986	8	4
	<u>£531,965</u>	<u>4</u>	<u>8</u>		<u>£531,965</u>	<u>4</u>	<u>8</u>

BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Public Debt Redemption Fund .. .. .	11,216,688	11	2	Investments— Public Trust Office .. .. .	7,966,688	11	2
Excess of income over expenditure .. .. .	531,965	4	8	State Advances Corporation .. .. .	3,250,000	0	0
	<u>£11,748,653</u>	<u>15</u>	<u>10</u>	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
	<u>£11,748,653</u>	<u>15</u>	<u>10</u>		<u>£11,748,653</u>	<u>15</u>	<u>10</u>

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 enclosed thereon.—J. H. FOWLER, Controller and Auditor-General.

## DOMINION OF NEW ZEALAND.

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
General administration— Treasury, Audit, Internal Affairs, and other Departments .. .. .	1,921,455	9	10	Taxation— Customs .. .. .	11,858,466	3	0
Interest on war and other unproductive debt .. .. .	2,763,451	17	7	Income-tax .. .. .	9,370,399	10	4
Exchange on remittances (unrecouped) .. .. .	1,827,677	11	11	Employment-tax .. .. .	5,108,322	16	5
	<u>6,512,584</u>	<u>19</u>	<u>4</u>	Stamp and death duties .. .. .	3,229,724	5	1
Expenses of taxation Departments .. .. .	391,707	4	7	Sales-tax .. .. .	3,497,687	6	6
Law and order .. .. .	1,321,316	9	2	Petrol and tire tax, &c. .. .. .	2,083,173	18	0
Defence .. .. .	1,432,293	19	8	Land-tax .. .. .	1,107,306	10	2
Maintenance of public works and services .. .. .	3,839,384	14	1	Other taxation .. .. .	84,740	8	9
Development of primary and secondary industries .. .. .	1,723,727	12	5		<u>36,339,820</u>	<u>18</u>	<u>3</u>
Social services— Employment promotion .. .. .	4,267,541	6	7	Profits from Reserve Bank, &c. .. .. .	123,088	19	3
Pensions .. .. .	6,442,911	1	10	Rents, royalties, and other territorial revenue .. .. .	1,268,256	0	11
Education .. .. .	4,387,679	3	7	Interest and dividends .. .. .	3,102,077	5	1
Health .. .. .	1,230,152	18	3	Fees and fines .. .. .	1,097,089	6	9
Mental hospitals .. .. .	742,435	16	1	Revenues of commercial Departments— Railways .. .. .	8,634,185	14	9
Other social services .. .. .	257,180	2	4	Post Office .. .. .	4,272,499	15	1
	<u>17,327,900</u>	<u>8</u>	<u>8</u>	Electric supply .. .. .	1,470,043	3	6
Land development and working .. .. .	1,839,449	1	11	Other .. .. .	619,775	7	7
Expenses of Investment Accounts— Interest on loan capital .. .. .	1,587,850	6	0		<u>14,996,504</u>	<u>0</u>	<u>11</u>
Discharged Soldiers Settlement Account: Losses on realization .. .. .	701,998	0	10	Miscellaneous revenues— Social-service Departments .. .. .	295,484	2	11
Other expenditure .. .. .	14,584	19	10	Development of primary and secondary industries .. .. .	939,632	8	8
	<u>2,304,433</u>	<u>6</u>	<u>8</u>	Other miscellaneous revenue .. .. .	1,566,988	14	11
Expenditure of commercial Departments— Railways .. .. .	10,337,196	8	7		<u>2,802,105</u>	<u>6</u>	<u>6</u>
Post Office .. .. .	4,269,571	3	2		<u>£59,728,941</u>	<u>17</u>	<u>8</u>
Electric supply .. .. .	1,078,394	0	5		<u>£59,728,941</u>	<u>17</u>	<u>8</u>
Other .. .. .	518,273	3	6		<u>£59,728,941</u>	<u>17</u>	<u>8</u>
	<u>16,203,434</u>	<u>15</u>	<u>8</u>		<u>£59,728,941</u>	<u>17</u>	<u>8</u>
Total expenditure .. .. .	52,896,232	12	2		<u>£59,728,941</u>	<u>17</u>	<u>8</u>
Excess of income over expenditure .. .. .	6,832,709	5	6		<u>£59,728,941</u>	<u>17</u>	<u>8</u>
	<u>£59,728,941</u>	<u>17</u>	<u>8</u>		<u>£59,728,941</u>	<u>17</u>	<u>8</u>

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 enclosed thereon.—J. H. FOWLER, Controller and Auditor-General.

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

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land and buildings, including Crown, settlement, and endowment land, departmental land and buildings	43,921,586	13	3
Public debt* .. .. .	290,201,341	19	5	State forests, nurseries, and plantations .. .. .	39,902,088	12	8
Employment Promotion Fund .. .. .	733,635	0	11	Railways, including permanent-way and works, rolling-stock, and unopened lines .. .. .	63,003,850	3	5
Public Debt Redemption Fund .. .. .	11,216,688	11	2	Telegraphs, telephones, and wireless systems .. .. .	11,835,624	17	3
Dairy Industry				Electrical schemes .. .. .	15,807,737	0	7
Account over-draft—				Drainage and irrigation schemes .. .. .	4,848,082	11	4
Primary Products .. .. .				Collieries, sawmills, quarries, &c. .. .. .	502,563	19	1
Marketing† .. 3,637,525	3,637,525	0	0	Armament and military stores, aviation equipment .. .. .	2,904,486	12	11
Internal Marketing .. 56,231	56,231	0	0	Oyster-beds, fish-hatcheries, equipment, &c. .. .. .	126,012	19	2
	3,693,756	0	0	Wharves, bridges, harbour-works, lighthouses, &c. .. .. .	715,147	1	9
Creditors—				Plant, material, and furniture .. .. .	5,140,297	16	0
Sundry .. .. .	5,724,169	16	5	Libraries, books, museum exhibits, stationery, stamps, &c. .. .. .	185,627	12	4
Interest on public debt accrued but not due* .. .. .	2,278,216	13	4	Live and dead stock, farm crops, &c. .. .. .	506,319	2	1
Other payments accrued .. .. .	5,746	15	0	Government steamers, launches, motor-cars, &c. .. .. .	593,421	7	1
Payments in advance, &c. .. .. .	324,525	0	3	Advances on loan or mortgage .. .. .	2,836,656	15	4
Reserves—				Dairy-produce on hand, &c. .. .. .	5,228,754	0	0
General .. .. .	8,329,629	9	0	Debtors—			
Sinking fund and reserves for loan-redemption .. .. .	871,940	19	11	Sundry .. .. .	4,803,860	5	4
Depreciation .. .. .	7,118,013	10	8	Unpaid purchase-price of land and buildings, and interest thereon .. .. .	1,324,426	5	3
Fire, accident, and marine insurance, bad debts, &c. .. .. .	1,033,291	13	3	Postponed rents, &c. .. .. .	44,199	9	4
Amount held on deposit .. .. .	1,060,735	6	8	Interest and rent, due and unpaid, and due and accrued .. .. .	1,343,636	15	9
Suspense Account .. .. .	195,124	9	0	Special investments—			
Post Office investment and war-loan certificates .. .. .	624,201	11	8	Nauru phosphate rights .. .. .	565,040	0	0
Miscellaneous liabilities .. .. .	2,038	8	0	Bank of New Zealand shares .. .. .	2,109,375	0	0
Excess of assets over liabilities .. .. .	69,143,399	2	8	Reserve Bank of New Zealand .. .. .	1,626,287	10	0
				Public Trust Office (Public Debt Redemption Fund, &c.) .. .. .	7,966,688	11	2
				Crown interest in State Advances Corporation .. .. .	45,598,177	11	1
				Special assets of various accounts—			
				Native land schemes, &c. .. .. .	1,360,277	13	2
				Unallocated loan charges .. .. .	32,800	2	0
				Payments in advance .. .. .	475,714	14	4
				Properties acquired by Crown and properties in course of realization .. .. .	140,862	5	5
				Investments—			
				Reserve Fund .. .. .	375,897	0	10
				Sinking funds .. .. .	1,239,794	13	5
				Miscellaneous, including investment of Treasury accounts .. .. .	8,202,177	12	5
				National Development Account—			
				Expenditure on—			
				Main highways, roads, &c. .. 35,361,329	35,361,329	1	2
				Development of mining .. .. .	867,467	15	11
				Education, &c. .. .. .	9,262,327	5	8
				Immigration .. .. .	3,318,782	4	4
				Harbour-works .. .. .	1,050,871	1	1
				Land development .. .. .	1,069,827	18	10
					50,930,605	7	0
				Other loan expenditure—			
				War expenditure .. .. .	62,830,617	16	6
				Naval defence .. .. .	1,389,656	1	5
				Miscellaneous .. .. .	7,424,274	10	8
					71,644,548	8	7
				Cash—			
				Public Account .. .. .	3,643,173	17	5
				Receiver-General .. .. .	118,953	8	0
				State Advances Corporation .. .. .	2,009	13	0
				Broadcasting Account .. .. .	30,365	0	6
				Commercial Broadcasting Account .. .. .	1,432	14	9
				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 .. .. .	77,746	8	10
				Deposit with Bank of International Settlements .. .. .	36,023	0	0
				Public Trust Office .. .. .	196,670	14	6
					4,649,745	16	8
				Miscellaneous assets .. .. .	64,082	1	4
					£402,556,454	7	4
					£402,556,454	7	4

\* See note (2) on following page.

† See note (3) on following page.

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.  
 (4) Contingent liabilities:—

Subsidies (not including accumulated interest) short paid to—		£	s.	d.
Teachers' Superannuation Fund	.. .. .	1,896	284	0 0
Public Service Superannuation Fund	.. .. .	3,214,910	0	0
		<hr/>		
		5,111,194	0	0
Excess of subsidies recommended by Actuary over subsidies paid:				
Railways Superannuation Fund	.. .. .	1,949,750	0	0
		<hr/>		
		7,060,944	0	0
Local authorities' loans guaranteed by the Govern- ment		£	s.	d.
	.. .. .	748,365	0	0
Less accumulated sinking funds	.. .. .	405,013	11	9
		<hr/>		
		343,351	8	3
Advances Corporation stock guaranteed by the Government	.. .. .	41,585,970	0	0
		<hr/>		
		£48,990,265	8	3
		<hr/>		

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 enclosed on the original Balance-sheets.—J. H. FOWLER, Controller and Auditor-General.

NATIVE DEPARTMENT.

SPECIAL HOUSING FUND.

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 1ST SEPTEMBER, 1937, TO 31ST MARCH, 1938.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Grant from Consolidated Fund	.. .. .	100,000	0	0	Expenditure on dwellings—				
Repayment by Natives	.. .. .	491	13	2	Erection .. .. .	1,397	0	2	
					Repairs .. .. .	187	0	4	
					Purchase .. .. .	350	0	0	
									1,934 0 6
					Balances in hands of—				
					Native Trustee .. .. .	94,315	0	0	
					Maori Land Boards .. .. .	4,242	12	8	
									98,557 12 8
									<hr/>
		£100,491	13	2					£100,491 13 2
									<hr/>

INCOME AND EXPENDITURE ACCOUNT.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Balance: Excess of income over expenditure transferred to Housing Fund Account	.. .. .	15	17	1	Interest earned on loans	.. .. .	15	17	1
		£15	17	1					£15 17 1
									<hr/>

HOUSING FUND ACCOUNT.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
Balance	.. .. .	100,015	17	1	Grant from Consolidated Fund	.. .. .	100,000	0	0
					Excess of income over expenditure	.. .. .	15	17	1
		£100,015	17	1					£100,015 17 1
									<hr/>

BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Special Housing Fund	.. .. .	100,015	17	1	Loans to Natives—				
					Principal .. .. .	1,448	4	10	
					Interest .. .. .	9	19	7	
									1,458 4 5
					Cash balances in hands of—				
					Native Trustee .. .. .	94,315	0	0	
					Maori Land Boards .. .. .	4,242	12	8	
									98,557 12 8
									<hr/>
		£100,015	17	1					£100,015 17 1
									<hr/>

O. N. CAMPBELL, Under-Secretary.  
 R. L. JELICOE, 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 for housing purposes.

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 AND PAYMENTS FOR THE PERIOD FROM 1ST SEPTEMBER, 1937, TO 31ST MARCH, 1938.

<i>Receipts.</i>			<i>Payments.</i>				
	£	s. d.		£	s. d.	£	s. d.
Repayment by Natives .. .. .	134	8 11	Expenditure on dwellings—				
Deposits against advances .. .. .	399	8 8	Erection .. .. .	4,572	1 4		
Balance : Withdrawals from Public Works Fund ..	5,352	14 5	Repairs .. .. .	566	4 8		
			Purchase .. .. .	748	6 0		
						5,886	12 0
	<u>£5,886</u>	<u>12 0</u>				<u>£5,886</u>	<u>12 0</u>

INCOME AND EXPENDITURE ACCOUNT.

<i>Expenditure.</i>			<i>Income.</i>				
	£	s. d.		£	s. d.	£	s. d.
Interest on loan capital .. .. .	107	1 2	Interest earned .. .. .	69	7 11		
			Balance : Excess of expenditure over income ..			37	13 3
	<u>£107</u>	<u>1 2</u>				<u>£107</u>	<u>1 2</u>

BALANCE-SHEET AS AT 31ST MARCH, 1938.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s. d.		£	s. d.	£	s. d.
Loan capital : Public Works Fund .. .. .	5,352	14 5	Loans to Natives—				
Liability to Consolidated Fund : Interest on loan capital .. .. .	107	1 2	Principal .. .. .	8,044	14 6		
Sundry deposits against advances .. .. .	399	8 8	Interest due and accrued .. .. .	46	11 6		
Creditors—						8,091	6 0
Departmental .. .. .	1,578	0 3	Sundry debtors .. .. .			79	16 1
Sundry .. .. .	771	10 10	Income and Expenditure Account .. .. .			37	13 3
	<u>2,349</u>	<u>11 1</u>					
	<u>£8,208</u>	<u>15 4</u>				<u>£8,208</u>	<u>15 4</u>

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 ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1938.

<i>Receipts.</i>			<i>Payments.</i>				
	£	s. d.		£	s. d.	£	s. d.
Grant from New Zealand Government .. .. .	3,000	0 0	Overdraft, 31st March, 1937 .. .. .	214	6 5		
Refunds from Native Trustee .. .. .	950	0 0	Less credit, Post Office Savings-bank, £6 11s. 10d.; less petty cash on hand, £1 16s. 10d. ....	8	8 8		
						205	17 9
Interest, Post Office Savings-bank .. .. .	0	3 7	Grants—				
Repayments against advances .. .. .	103	15 0	Indigent Natives .. .. .	5	15 0		
Refund, debtors Jones' Estate .. .. .	30	11 4	Medical .. .. .	515	17 6		
Fines and penalties .. .. .	11	18 0	Maraes .. .. .	236	12 10		
Refund—			Educational .. .. .	350	9 6		
Educational grants .. .. .	10	0 0	Dental Schools .. .. .	83	12 3		
Unclassified expenses .. .. .	0	1 8	Miscellaneous .. .. .	427	18 11		
Medical grants .. .. .	0	0 9				1,620	6 0
			Members—				
Outstanding cheques .. .. .	282	4 0	Allowances .. .. .	56	0 0		
Bank credit 31st March, 1938 .. .. .	118	10 0	Travelling-expenses .. .. .	19	4 2		
						75	4 2
Overdraft per cash-book .. .. .	163	14 0	Office expenses—				
Less Post Office Savings-bank credit, £6 15s. 5d.; petty cash on hand, £4 2s. 6d. ....	10	17 11	Printing, &c. .. .. .	5	18 7		
			Secretary's salary .. .. .	78	0 0		
	<u>152</u>	<u>16 1</u>				83	18 7
	<u>£4,259</u>	<u>6 5</u>	Petty cash expended .. .. .			7	14 4
			Sundry unclassified expenses .. .. .			33	14 1
			Debenture interest .. .. .			210	0 0
			Jones' Estate debenture redeemed .. .. .			500	0 0
			Deposit, Native Trustee .. .. .			1,500	0 0
			Advances (insurance and rates paid for protection of securities) .. .. .			6	13 1
			Credit balances refunded .. .. .			15	18 5
						22	11 6
						<u>£4,259</u>	<u>6 5</u>



NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS.

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

Receipts.

	Totals.		Tokerau.		Waikato-Maniapoto.		Waairiki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Cash balance at 1st April, 1937—	14,686	9 8	3,385	12 5	3,269	15 4	1,833	18 3	4,056	11 1	Cr. 407	8 3	1,230	2 0	1,317	18 10
In hand and in bank .. .. .	2,497	19 11	313	1 7	1,274	5 7	239	7 2	136	9 10	Cr. 201	13 6	256	16 10	76	5 5
Imprests at Post Office .. .. .	17,184	9 7	3,698	14 0	4,544	0 11	2,073	5 5	4,193	0 11	Cr. 205	14 9	1,486	18 10	1,394	4 3
Withdrawals of principal from amounts on deposit with Native Trustees	49,965	12 0	4,550	0 0	14,000	0 0	5,815	12 0	5,000	0 0	16,500	0 0	2,500	0 0	1,600	0 0
Rents and royalties .. .. .	110,905	5 1	8,248	14 0	18,544	0 11	7,888	17 5	9,193	0 11	16,294	5 3	3,986	18 10	2,994	4 3
Purchase-moneys and compensation .. .. .	75,404	4 0	4,167	8 3	11,382	15 9	16,393	8 8	26,446	11 5	35,178	7 5	10,743	3 0	6,593	10 7
Repayments, mortgages, and other investments .. .. .	33,787	13 11	1,408	12 3	20,086	6 6	9,106	6 9	12,778	18 3	21,918	3 5	9,640	6 10	465	10 0
Other receipts for beneficiaries .. .. .	13,805	16 4	11,245	15 5	5,406	16 6	5,556	10 8	10,789	8 2	142	6 8	646	16 6	..	..
			1,496	7 2	5,847	17 11	..	..	2,556	2 10	3,806	17 4	98	6 1	0	5 0
Interest received on—	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 7
Mortgages and other investments .. .. .	6,053	9 7	35	10 6	1,576	7 4	595	16 10	837	4 9	1,661	19 5	1,304	12 1	41	18 8
New Zealand Government securities .. .. .	2,058	0 4	..	..	..	..	..	..	2,012	0 4	..	..	46	0 0	..	..
Commissions (not including transfers from blocks) .. .. .	2,875	17 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 8
Proceeds of sales and other credits from farms .. .. .	17,158	14 6	59	7 4	352	8 5	694	8 0	989	6 5	314	18 7	257	18 10	207	10 4
Miscellaneous receipts (including sundry deposits for repayments, refunds, and recoveries)	52,926	14 4	3,602	15 7	6,759	18 0	5,135	9 2	29,603	19 1	7,487	18 10	197	19 11	138	13 9
Special Housing Fund—	5,685	0 0	200	0 0	500	0 0	500	0 0	1,485	0 0	2,000	0 0	500	0 0	500	0 0
Receipts from Native Trustee .. .. .	1,591	0 2	99	16 6	94	16 0	21	0 0	332	13 11	567	7 8	445	12 4	29	13 9
Receipts from Natives .. .. .	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 4
Net receipts (not including Native Trust Office withdrawals and opening balances)	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 1



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

*Interest Account.*

	Totals.			Tokerau.			Waikato-Maniapoto.			Wairariki.			Tairāwhiti.			Aotea.			Ikaroa.			South Island.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<i>Revenue.</i>																								
Interest on amounts held and invested under Native Land Act, 1931	1,262	3	5	..	..	..	56	17	4	34	11	7	147	7	4	1,000	17	2	22	10	0	..	..	..
section 281, and other amounts specially invested	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Interest on amounts on deposit with Native Trustee	4,639	18	1	34	9	2	1,404	14	11	253	14	3	1,528	14	1	462	2	3	233	14	1	..	..	..
Interest on other investments	12,127	7	11	1,300	5	10	1,163	16	10	3,827	0	5	2,615	12	8	1,175	11	7	246	7	3	..	..	..
Interest on overdrafts	1,230	18	11	53	19	9	213	1	0	..	..	..	838	18	1	125	0	1	..	..	..	..	..	..
	19,260	8	4	1,388	14	9	2,781	12	9	4,115	6	3	5,130	12	2	2,763	11	1	502	11	4	..	..	..
<i>Expenditure.</i>																								
Interest allocated in full on amounts held under Native Land Act, 1931,	1,262	3	5	..	..	..	56	17	4	34	11	7	147	7	4	1,000	17	2	22	10	0	..	..	..
section 281, and other amounts specially invested (as per contra)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other interest allocated to sundry blocks, &c.	4,007	8	7	146	11	7	555	5	0	878	2	2	1,612	4	10	768	9	6	45	0	4	..	..	..
Balance transferred to Income and Expenditure Account	13,990	16	4	1,242	3	2	2,226	7	9	3,202	12	6	3,371	0	0	994	4	5	435	1	0	..	..	..
	19,260	8	4	1,388	14	9	2,781	12	9	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.*

	Totals.	Tokerau.	Waikato- Maniapoto.	Wairariki.	Tairarawhiti.	Aotea.	Ikaroa.	South Island.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Income.</i>								
Net interest on investments	13,990 16 4	1,242 3 2	2,226 7 9	2,519 7 6	3,202 12 6	3,371 0 0	994 4 5	435 1 0
Board commission	5,351 16 7	208 9 1	649 1 3	801 6 8	1,380 14 2	1,337 19 1	720 11 9	253 14 7
Sundry credits (registration fees, lease fees, &c.)	461 5 11	80 2 0	195 7 8	51 17 3	98 8 0	32 4 3	3 3 0	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
<i>Expenditure.</i>								
Expenses of management—								
Contribution towards expenses of Native Department	9,466 0 0	1,000 0 0	2,244 0 0	1,260 0 0	1,556 0 0	1,656 0 0	1,100 0 0	550 0 0
Audit fees reserve	327 6 6			75 0 0	89 11 0	100 0 0	43 8 6	19 7 0
Miscellaneous office and other expenses	3,183 6 5	416 1 6	626 4 2	308 12 0	560 8 7	1,158 2 0	73 19 0	39 19 3
Depreciation on buildings and furniture	1,065 7 5	25 14 7	231 10 5	213 3 0	330 3 0	220 5 1	36 6 8	8 4 8
Balance (being surplus for year) transferred to Appropriation Account..	5,761 18 5	88 18 2	Cr. 30 17 11	1,515 16 5	2,045 12 1	1,606 16 3	464 5 0	71 8 5
	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

*Appropriation Account.*

	Totals.	Tokerau.	Waikato- Maniapoto.	Wairariki.	Tairarawhiti.	Aotea.	Ikaroa.	South Island.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Revenue.</i>								
Unappropriated balances, 1st April, 1937	17,615 7 9	4,821 13 4	758 13 7	4,603 5 6	730 3 6	6,701 11 10		
Sundry adjustments, previous years	64 7 4	3 4 9	4 19 11	0 0 11	53 12 6	2 9 3		
Surplus for year ended 31st March, 1938, from Income and Expenditure Account	5,761 18 5	88 18 2	Cr. 30 17 11	1,515 16 5	2,045 12 1	1,606 16 3	464 5 0	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
<i>Expenditure.</i>								
Appropriations during year—								
Investments, &c., written off	5,860 12 7		5,664 5 11		196 6 8			
Purchase of land, buildings, furniture, &c.	1,184 15 6		102 2 4	166 2 5	130 9 0	716 11 1	52 4 2	17 6 6
Grants for Native purposes	350 0 0		100 0 0	50 0 0	100 0 0	100 0 0		
Sundry adjustments, previous years	43 14 11	29 9 10	1 9 4			12 15 9		
Reserve and Assurance Account	16,002 10 6	4,884 6 5	Cr. 5,135 2 0	5,903 0 5	2,402 12 5	7,481 10 6	412 0 10	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

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

*Liabilities.*

	Totals.		Tokerau.		Waikato-Maniapoto.		Wairariki.		Tairāwhiti.		Aotea.		Ikaroro.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Liability to Native beneficiaries—																
Amounts held under section 281, Native Land Act, 1931, and other trusts—																
Specially invested (section 101 (2), 1931) .. .. .	13,902	13 3			6,017	13 3										
Invested in Common Fund .. .. .	84,488	4 1	4,289	7 1	18,534	16 6	1,886	12 3	1,472	2 0	4,105	0 0	3,280	0 0	553	7 8
Other amounts held—																
Specially invested (section 101 (2), 1931) .. .. .	39,175	16 9	32,101	3 9	4,031	9 9	57,671	5 6	29,323	8 4	47,633	4 0	5,805	0 0	15	18 8
Otherwise invested .. .. .	293,374	4 8	36,390	10 10	81,549	6 7	59,557	17 9	98,151	4 11	92,708	14 6	49,030	19 11	13,552	4 3
Totals .. .. .	430,940	18 9														
Sundry amounts held on deposit and in suspense	6,926	5 5	1,557	17 5	986	3 3	1,051	7 9	3,199	9 10	117	9 4	13	17 10		
Sundry creditors .. .. .	4,904	18 4	762	0 9	0	11 10	97	8 9	44	13 3	2,716	1 6	1,246	6 2		
Liability to Treasury for advances under—																
Native Land Act, 1931, section 522 .. .. .	2,300	0 0	6,607	18 4					2,300	0 0	802	15 0				
Native Land Act, 1931, section 340 .. .. .	7,410	13 4														
Liabilities of special trusts under—																
Native Land Act, 1931, section 358 .. .. .	84,037	8 5									84,037	8 5				
Native Land Act, 1931, section 105 .. .. .	119,240	7 2					78,073	18 6	41,166	8 8						
Totals .. .. .	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 .. .. .	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
Other special reserves (including depreciation) .. .. .	18,296	10 7	283	16 7	1,813	5 11	1,928	7 4	8,204	18 5	3,752	15 10	1,719	3 7	594	2 11
Totals .. .. .	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	111,169	0 10	190,914	17 11	188,336	18 2	237,982	4 8	54,572	4 6	15,505	11 7

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

Assets.

	Totals.		Tokerau.		Waikato-Maniapoto.		Waiaiki.		Tairāwhiti.		Aotea.		Ikaroo.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Cash balances—	13,239	8 11	981	10 11	5,451	7 6	1,793	11 8	1,826	16 6	2,213	18 4	476	15 11	495	8 1
In hand and in bank	8,547	5 9	117	6 1	460	1 1	167	19 1	1,195	1 4	6,057	17 6	399	0 8	150	0 0
Less held on account Native Trustee	4,692	3 2	864	4 10	4,991	6 5	1,625	12 7	631	15 2	Cr. 3,843	19 2	77	15 3	345	8 1
Post Office imprest	2,676	7 2	318	6 10	651	16 2	288	8 9	197	7 8	505	8 2	454	3 3	260	16 4
	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
Investments—																
Common Fund—	245,586	14 8	41,897	10 0	30,489	0 11	25,307	4 1	61,082	5 10	56,242	7 11	25,670	16 7	4,897	9 4
Mortgages and charges	92,352	14 1	..	..	..	..	51,244	11 7	19,602	4 7	21,805	17 11	..	..	..	..
Farm properties	157,014	18 6	2,658	3 10	45,221	10 5	27,476	13 8	3,945	6 6	53,888	12 1	15,043	9 3	8,781	2 9
On deposit with Native Trustee	14,629	9 4	2,187	4 1	5,155	14 8	363	19 7	1,320	19 11	4,330	15 10	1,040	4 11	230	10 4
Advances on overdraft to blocks, &c.	30,165	0 0	4,550	0 0	565	0 0	..	..	22,600	0 0	1,300	0 0	1,150	0 0	..	..
Government securities	20,419	3 0	..	..	8,914	3 0	..	..	29,323	8 4	2,350	0 0	8,655	0 0	500	0 0
Particular estates—	32,659	7 0	..	..	1,135	0 0	..	..	..	..	1,755	0 0	430	0 0	15	18 8
Mortgages			592,827	6 7	91,480	9 0	104,392	8 11	137,874	5 2	141,372	13 9	51,989	10 9	14,425	1 1
Government and other securities	2,086	6 1	852	17 2	912	11 2	304	3 9	317	6 11	768	14 11	104	9 11	8	0 0
	4,241	7 1	852	17 2	1,744	3 8	360	5 7	317	6 11	449	18 7	1,371	8 9	350	7 8
Sundry debtors	36,237	13 5	295	14 10	11,052	0 5	5,148	5 2	6,780	18 5	13,256	9 5	..	..	..	..
Interest and instalments accrued and due	6,066	0 2	..	..	1,249	5 2	1,025	18 5	1,368	16 2	1,435	10 7	574	16 7	115	18 5
Land and buildings			42,303	13 7	295	14 10	6,174	3 7	8,149	14 7	14,692	0 0	574	16 7	115	18 5
Office equipment	84,037	8 5	..	..	..	..	..	..	..	..	84,037	8 5	..	..	..	..
	119,240	7 2	..	..	..	..	78,073	18 6	41,166	8 8	..	..	..	..	..	..
Assets of special trusts under—	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
Native Land Act, 1931, section 358	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Native Land Act, 1931, section 105	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Totals																

O. N. CAMPBELL, Under-Secretary.  
 M. J. LAWLESS, A.R.A.N.Z., Assistant Accountant.

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Accounts, Appropriation Accounts, and Balance-sheet have been compared with the accounts and Balance-sheets of the respective Maori Land Boards, and correctly state the position as disclosed thereby, subject to the following comments:—

1. *Aotea*.—A receipt-book, numbered 55401-55450, was not produced at audit.
2. *Ikaroo*.—The purchase by the Board of a motor-car for administration purposes is without authority of law.
3. *Tairāwhiti*.—(a) As the monthly stock returns for the year were not complete, the values of live-stock on hand at the Anaura Station have been accepted wholly on the Manager's certificate; (b) The Audit Office is unable to certify to the adequacy of certain securities owing to the absence of information as to the values of the lands secured.
4. *Tokerau*.—(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 visited 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. *Waiaiki*.—No security has been taken in respect of advances made in connection with the Tihitonga diaryng units.—J. H. FOWLER, Controller and Auditor-General.





