

PUBLIC WORKS DEPARTMENT—continued.
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1940.
Liabilities.

Name of Account.	Liability to Public Works Fund.	Liability to Public Consolidated Fund.	Treasury Adjustment Account.	Sundry Creditors.	Writings-off in Suspense.	Departmental Suspense Account.	Liability to Employment Promotion Fund.	Total.
1. National Development	£ 32,322,490	£ ..	£ 13,418	£ 110,349	£ 3,570	£ 21,372	£ ..	£ 32,471,199
2. Railway Construction	8,029,674	..	..	119,534	4,649	..	..	8,153,857
3. Irrigation (under construction)	724,151	90,422	..	34,036	69	..	111,183	959,861
4. Irrigation (in operation)	1,345,801	166,719	590,544	883	364	..	105,886	2,210,197
5. Public Buildings (Public Works Fund)	2,860,556	326	..	69,951	597	..	..	2,931,430
6. Plant, Material, and Services	138,455	..	1,117,980	354,721	2,492	..	..	1,613,648
7. Public Works, Departmental	Dr. 104,646	..	179,040	10,100	573	Dr. 26,841	..	58,226
8. Acquisition and Operation of Quarries	2,744	29,397	..	3,011	33	..	..	35,185
9. Maintenance of Roads, Bridges, &c. (Consolidated Fund) .. .. .	..	..	377,998	54,175	124	..	..	432,297
10. Maintenance of Public Buildings (Consolidated Fund) .. .. .	..	30,807	102,818	11,508	840	..	..	145,973
11. Auckland Workshops .. .. .	..	..	30,935	5,004	16	..	..	35,955
12. Rotorua Workshops .. .. .	..	..	6,142	1,029	..	..	..	7,171
13. Wellington Workshops .. .. .	..	..	48,945	5,354	..	..	..	54,299
14. Temuka Workshops .. .. .	..	..	60,114	5,025	..	..	..	65,139
15. Maintenance of Railway-lines (Consolidated Fund) .. .. .	..	..	1,564	139	..	..	..	1,703
16. Waihou and Ohinemuri Rivers' Improvement	730,958	4,803	43,899	592	10	..	..	780,262
	46,050,183	322,474	2,573,397	785,411	13,337	Dr. 5,469	217,069	49,956,402

Assets.

Number of Account.	Land.	Buildings.	Plant and Machinery.	Furniture and Fittings.	Stocks of Materials.	Sundry Debtors.	Loans Outstanding.	Stores and Deficits.	Profit and Loss Account.	Treasury Adjustment Account.	Cash.	Other Assets.	Total.
1	£ ..	£ ..	£ ..	£ ..	£ 133,413	£ 19,747	£ 94,528	£ 3,570	£ ..	£ ..	£ 1,288,991	£ 30,930,950(a)	£ 32,471,199
2 .. .. .	..	..	..	..	459,893	12,546	..	4,649	..	..	..	7,676,769(b)	8,153,857
3 .. .. .	..	..	..	..	120,422	5,634	..	69	..	..	..	833,736(c)	959,861
4 .. .. .	..	..	..	..	5,184	29,543	..	364	599,383	..	..	1,575,723(c)	2,210,197
5	1,180,273	1,734,165	..	..	2,553	763	..	597	..	7,628	..	5,451(d)	2,931,430
6 .. .. .	..	..	601,898	..	332,386	676,872	..	2,492	..	..	..	1,097(e)	1,613,648
7 .. .. .	..	..	12,288	..	4,167	40,101	..	573	..	..	..	..	58,226
8	932	..	12,323	..	5,047	14,265	..	33	2,585	..	..	..	35,185
9 .. .. .	..	..	..	..	11,883	6,927	..	124	..	..	..	..	432,297
10 .. .. .	..	..	..	30,808	5,847	10,055	..	840	9,880	..	..	413,363(f)	432,297
11 .. .. .	..	..	1,834	..	5,547	12,197	..	16	..	..	..	98,923(f)	145,973
12 .. .. .	..	..	479	..	1,713	891	..	..	339	..	..	6,481(g)	35,955
13 .. .. .	..	..	1,995	39	3,947	29,584	..	..	11,532	..	..	3,749(g)	7,171
14 .. .. .	..	7,871	2,675	..	34,068	6,155	..	..	2,161	..	..	7,202(g)	54,299
15 .. .. .	..	..	..	..	5	255	..	..	..	..	..	12,209(g)	65,139
16 .. .. .	..	351	689	..	795	44,335	..	10	..	..	..	1,443(f)	1,703
	1,181,205	1,742,387	634,181	30,847	1,126,370	909,870	94,528	13,337	625,880	7,628	1,288,991	42,301,178	49,956,402

(a) Expenditure on National Development to 31st March, 1940. (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, 1939-40. (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 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.—CYRIL G. COLLINS, Controller and Auditor-General.