

1930.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1929-30.

AUDITED ACCOUNTS.

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DEPARTMENT OF AGRICULTURE.
MOUMAHAKI ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Balance—Cash in Deposits Account at 1st April, 1929—	£	s. d.	By Administration expenses	59	7 8
Revenue	1,737	10 4	Expenditure in connection with agricultural instruction under section 130 (3), Reserves, &c., Act, 1924	2,822	15 9
Capital	821	0 10	Balance—Cash in Deposit Account at 31st March, 1930—		
		2,558 11 2	Revenue	205	17 5
Rents		1,350 10 6	Capital	873	14 4
Principal instalments in buildings		52 13 6		1,079	11 9
				£3,961	15 2
		<u>£3,961 15 2</u>			<u>£3,961 15 2</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Administration expenses under section 4, Land Laws Amendment Act, 1927	67	10 6	By Balance brought forward from 1st April, 1929..	2,108	5 1
Remission of rent	13	0 4	Accrued rent	1,459	17 7
Writing-off in Suspense	244	1 8			
Depreciation	136	15 1			
Expenditure in connection with agricultural instruction under section 130 (3), Reserves, &c., Act, 1924	1,958	4 9			
Balance carried forward	1,148	10 4			
		<u>£3,568 2 8</u>			<u>£3,568 2 8</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	30,107	14 8	Land capital value of leases	27,640	0 0
Sundry creditors—			Buildings	1,580	6 11
Miscellaneous	67	10 6			
Government	1	8 7	Motor-cars and sundry assets	683	15 8
		68 19 1	Less depreciation	136	15 1
Rents charged in advance	364	13 8			547 0 7
Writing-off in Suspense	244	1 8	Sundry debtors—		
Revenue Account	1,148	10 4	Rents	829	5 1
			Instalments on buildings	13	13 5
					842 18 6
			Losses in Suspense	244	1 8
			Cash in Deposits Account at 31st March, 1930—		
			Revenue	205	17 5
			Capital	873	14 4
		<u>£31,933 19 5</u>		1,079	11 9
				£31,933	19 5

L. C. SCOTT, A.R.A.N.Z., Acting-Accountant,
Department of Agriculture, Wellington.

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

AGRICULTURE DEPARTMENT *continued.*

WERAROA AGRICULTURAL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Buildings (sold by Department of Agriculture)	579	10 0	By Cost of surveys, roading, &c., under section 17, subsection (2), Land Laws Amendment Act, 1927	776	11 0
Principal instalments on buildings	47	13 7	Balance in Deposit Account on 31st March, 1930—		
Rents from leases	1,171	13 5	Capital	627	3 7
			Revenue	395	2 5
				1,022	6 0
	£1,798	17 0		£1,798	17 0

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Administration expenses under section 4, Land Laws Amendment Act, 1927	58	11 8	By Accrued rent	1,375	13 5
Balance carried forward	1,317	1 9			
	£1,375	13 5		£1,375	13 5

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account	37,822	8 7	Endowment land —		
Reserve for roading, water-supply	355	10 5	Leased	34,775	0 0
Sundry creditors	58	11 8	Unleased	90	0 0
Rents paid in advance	3	19 6		34,865	0 0
Rents charged in advance	479	5 10	Buildings		3,462 6 5
Revenue Account	1,317	1 9	Sundry debtors for rent		687 5 4
			Cash in Deposit Account on 31st March, 1930—		
			Capital	627	3 7
			Revenue	395	2 5
				1,022	6 0
	£40,036	17 9		£40,036	17 9

L. C. SCOTT, A.R.A.N.Z., Acting Accountant, Department of Agriculture.

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

AUDIT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	50,705	10	0	By Fees Account	..	..	29,579	8	8
Books, publications, &c. ..	..	..	111	5	4	Excess of expenditure over income ..	..	..	30,312	7	8
Allowances, London	..	..	63	17	10						
Law-costs	..	..	19	4	5						
Office fittings	..	..	75	11	10						
Postages and telegrams ..	..	..	252	11	11						
Rent	..	..	1,379	0	9						
Telephones	..	..	172	19	10						
Temporary assistance	..	..	979	5	0						
Travelling-expenses	..	..	5,336	6	8						
Furniture now unserviceable ..	..	..	1	13	3						
Depreciation	..	..	210	6	1						
Printing and stationery	..	..	373	16	9						
Removal expenses	..	..	135	14	1						
Overtime, &c.	..	..	68	6	7						
Expenses of commission	..	..	6	6	0						
			£59,891	16	4				£59,891	16	4
			£	s.	d.				£	s.	d.
To Balance	..	..	30,312	7	8	By Excess of expenditure over income ..	..	..	30,447	8	7
Interest on capital	..	..	135	0	11						
			£30,447	8	7				£30,447	8	7

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value as assessed by Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1929.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital	..	..	3,001	0	7	Furniture and fittings	..	..	1,858	10	3
Treasury Adjustment Account ..	..	..	31,872	10	10	Writing off Suspense	..	..	1	13	3
Creditors—	£	s.	d.			Mechanical appliances	..	..	273	5	9
Departmental	56	18	6			Books	..	..	924	7	3
Sundry	266	9	3			Stationery	..	..	151	14	7
			323	7	9	Stamps	..	..	56	1	3
Fees paid in advance	..	..	0	10	0	Debtors—	£	s.	d.		
Depreciation Reserve	..	..	1,504	17	0	Departmental	..	..	432	17	0
Writing-off Reserve	..	..	1	13	3	Sundry	..	..	2,558	1	6
									2,990	18	6
			£36,703	19	5	Excess of expenditure over income ..	..	..	30,447	8	7
									£36,703	19	5

J. H. FOWLER, Chief Clerk.

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

BANK OF NEW ZEALAND SHARES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Interest on consolidated stock ..	..	..	32,500	0	0	By Dividends received and declared for the year ..	..	..	245,312	10	0
Management charges on consolidated stock ..	..	..	262	10	0						
Balance	..	..	212,550	0	0						
			£245,312	10	0				£245,312	10	0

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital Account—						Bank of New Zealand shares—					
New Zealand consolidated stock—	£	£	s.	d.		500,000 preference A shares (nominal value)	..	..	500,000	0	0
3½ per cent. 1940	500,000					1,375,000 preference B shares (nominal value)	..	..	1,375,000	0	0
4 per cent. 1943–63	375,000					234,375 long-term mortgage C shares (nominal value)	..	..	234,375	0	0
	875,000					Dividends declared but not paid	..	..	146,614	11	8
Bank of New Zealand Shares Account—						Treasury Adjustment Account	..	..	72,586	2	1
Investment Account	984,375										
		1,859,375	0	0							
Capital reserve	..	..	250,000	0	0						
Accrued interest on consolidated stock ..	..	..	6,650	13	9						
Balance of Income and Expenditure Account			212,550	0	0						
			£2,328,575	13	9				£2,328,575	13	9

Accumulated profits to 31st March, 1930, £2,031,982 17s. 1d.

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

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

CHEVIOT ESTATE ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>					
To Balance at 1st April, 1929—	£	s.	d.			£	s.	d.	
Cash in Public Account	9,006	5	4			678	15	6	
Investment Account ..	201,680	0	0			5,632	2	6	
				210,686	5	4			
Rents from leases (less refunds) ..				16,350	15	7			
Sales of land and buildings ..				607	0	6			
Interest on sales ..				168	6	8			
Interest on securities held by Investment Account ..				9,264	11	4			
Public Revenues Act, 1926, section 40—									
Interest received on temporary transfers to other accounts ..				199	14	6			
				£237,276	13	11			
							£237,276	13	11

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Administration expenses	..	840	12 5	By Accrued rent	..	18,956	2 10
Interest on inscribed stock	..	5,632	2 6	Interest on investments	..	9,405	6 1
Management charges of consolidated stock ..	..	71	1 5	Interest on sales	..	260	4 2
Rebates	..	1,780	13 3	Interest on temporary transfers to other De-			
Balance carried down	..	20,496	18 0	partments	..	199	14 6
		£28,821	7 7			£28,821	7 7
		£	s. d.			£	s. d.
To Balance carried forward	..	332,209	12 4	By Balance brought down	..	20,496	18 0
		£332,209	12 4	Balance from previous year	..	311,712	14 4
		£332,209	12 4			£332,209	12 4

BALANCE-SHEET AS AT 31ST MARCH, 1930.

[illegible]

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

CROWN LAW OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Salaries	..	5,636	18 3	By Law-costs	..	226	1 6
Annual certificates ..	..	26	5 0	Balance carried down ..	..	6,153	6 9
Office fittings, repairs, and requisites ..	..	7	1 9				
Postage	..	29	0 0				
Printing and stationery ..	..	107	6 1				
Purchase of Law Reports, &c. ..	..	45	0 8				
Telephone subscriptions ..	..	78	10 0				
Advertising	..	10	5 2				
Sundry expenses	..	3	19 11				
Rent (a)	..	254	0 0				
Depreciation	..	181	1 5				
		<u>£6,379</u>	<u>8 3</u>			<u>£6,379</u>	<u>8 3</u>
		£	s. d.			£	s. d.
To Balance brought down	..	6,153	6 9	By Excess of expenditure over income ..	..	6,306	4 11
Interest on capital (b)	..	152	18 2				
		<u>£6,306</u>	<u>4 11</u>			<u>£6,306</u>	<u>4 11</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital	..	3,397	18 9	Furniture and fittings	..	335	7 6
Creditors—	£ s. d.			Mechanical office appliances ..	..	62	5 0
Departmental	16 14 7			Library	..	3,100	0 3
Sundry	10 0 2			Payments in advance	..	42	4 11
		26	14 9	Excess of expenditure over income ..	..	6,306	4 11
Depreciation Reserve	..	1,680	17 2				
Treasury Adjustment Account ..	..	4,740	11 11				
		<u>£9,846</u>	<u>2 7</u>			<u>£9,846</u>	<u>2 7</u>

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value of premises as assessed by the Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1929.

ARTHUR FAIR, Solicitor-General.

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

CUSTOMS DEPARTMENT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	£	s.	d.	<i>Cr.</i>		£	s.	d.
To Administrative charges—								By Customs and excise duties		8,895	805	11 2
Salaries ..	..	81,695	5	11				Beer duty ..	..	617,945	3	2
Pay of non-permanents ..	..	1,558	10	3				Customs fines ..	..	75	0	0
Allowances, overtime, and rewards ..	..	2,230	18	4				Brewery supervision fees ..	..	1,155	2	3
Expenses of official representative, London ..	..	554	17	3				Customs agents license fees ..	..	380	10	0
Expenses of official representative, New York ..	..	1,377	3	1				Distillation Act fees ..	..	172	10	0
Postage and telegrams ..	..	768	3	9				Hop-beer license fees ..	..	114	0	0
Printing and stationery ..	..	1,529	16	7				Territorial revenue ..	..	1	15	0
Telephone services ..	..	730	19	2				Tobacco Act fees ..	..	300	3	9
Services rendered by other Departments ..	..	5,854	15	2				Warehouse license fees ..	..	8,785	15	10
Transfer and removal expenses ..	..	538	6	11				Miscellaneous revenue ..	..	15	15	4
Travelling allowances and expenses ..	..	552	17	5								
Rent ..	..	4,836	4	0								
Maintenance and repairs ..	..	119	10	5								
Miscellaneous expenses ..	..	3,052	16	5								
					105,400	4	8					
Grants to—												
Cook and Niue Islands Governments ..	..	2,736	0	0								
Officers on retirement ..	..	450	0	0								
					3,186	0	0					
Depreciation ..	..				1,032	19	6					
Balance carried down ..	..				9,415,132	2	4					
					£9,524,751	6	6			£9,524,751	6	6
					£	s.	d.			£	s.	d.
To Interest on capital ..	..				1,391	13	9	By Balance brought down ..	..	9,415,132	2	4
Excess of revenue over expenditure ..	..				9,413,740	8	7					
					£9,415,132	2	4			£9,415,132	2	4

NOTE.—Percentage cost of collection, including depreciation and interest on capital, 1.132 = £1 2s. 8d.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>		£	s.	d.	£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital—								Land ..		9,002	0	0
Consolidated Fund Capital	..	8,912	11	4				Buildings ..	..	13,308	10	9
Public Works Department expenditure ..	..	22,310	10	9				Cycles ..	..	55	10	0
					31,223	2	1	Furniture and fittings ..	..	8,089	1	8
Creditors—								Mechanical office appliances ..	..	1,058	16	4
Departmental ..	..	1,565	16	11				Stationery ..	..	629	4	0
Sundry ..	..	1,498	2	2				Stamps ..	..	125	1	8
					3,063	19	1	Saleable books ..	..	34	18	0
Fees paid in advance ..	..				8,802	16	7	Debtors—		£	s.	d.
Depreciation Reserve ..	..				7,458	10	8	Departmental ..	..	11,169	10	0
Accounts held on deposit—								Sundry ..	..	3,331	11	6
Customs duties ..	..	99,326	1	8						14,501	1	6
Immigration Restriction Acts ..	..	2,570	0	0				Uniform trimmings ..	..	28	7	6
					101,896	1	8	Testing and gauging instruments ..	..	895	13	7
Writings-off Suspense ..	..				0	12	2	Assets in suspense ..	..	0	12	2
Cycle Suspense Account ..	..				3	0	0	Deposit Accounts—		£	s.	d.
Excess of revenue over expenditure ..	..				9,413,740	8	7	Receiver-General ..	..	92,466	0	0
								Collectors of Customs ..	..	6,860	1	8
								Immigration Restriction Acts ..	..	2,570	0	0
										101,896	1	8
								Treasury Adjustment Account ..	..	9,416,563	12	0
					£9,566,188	10	10			£9,566,188	10	10

NOTE.—The Revenue Account includes the following charges for which the Department possesses no parliamentary appropriation : (a) Services of Marine Department officers ; (b) rental value as assessed by Public Works Department ; (c) interest at 4½ per cent. on capital as at 1st April, 1929. Depreciation has been allowed for on balance of assets as at 1st April, 1929, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for services rendered to Internal Affairs and Marine Departments

GEO. CRAIG, Comptroller of Customs.

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

DEFENCE DEPARTMENT.

HEADQUARTERS GENERAL ACTIVITIES REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930.

	General Head- quarters.	Northern Command.	Central Command.	Southern Command.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Pay, military, civil, and Territorial	37,011 19 6	9,667 13 6	12,168 0 11	10,978 12 11	69,826 6 10
Grants for rifle shooting and purchase and engraving medals	695 14 6	320 0 0	328 10 10	309 4 0	1,653 9 4
Medical examination, attendance, and hospital charges	83 10 7	359 11 10	185 1 10	214 10 0	842 14 3
Advertising, printing, stationery, postages, telegrams, telephones, repairs, and cleaning	3,216 2 3	1,127 12 7	548 1 11	766 8 2	5,658 4 11
Maintenance and hire of drill-halls, offices, and buildings, parade-grounds, camps, boat-sheds, and launches	1,503 1 8	4,775 10 3	1,657 12 7	2,194 4 7	10,130 9 1
Compensation for sickness and accidents	74 1 8	261 0 8	112 15 11	136 2 3	584 0 6
Maintenance of rifle ranges and targets	..	173 7 2	162 12 2	80 3 2	416 2 6
Rations, forage, fuel, light, and water	2,327 1 9	1,213 17 2	1,070 5 9	1,423 0 3	6,034 4 11
Courts of inquiry and legal expenses	1 7 0	2 4 6	3 3 0	9 9 0	16 3 6
Travelling allowances and expenses, removal expenses, rail, steamer, tram, coach, and ferry fares; freights and cartage, and motor-license fees	10,268 18 2	3,206 8 2	1,383 16 6	2,308 12 4	17,167 15 2
Hire and maintenance of horses	200 5 6	189 17 6	312 19 4	373 18 7	1,077 0 11
Clothing, stores, and ammunition	15,769 7 10	1,445 6 0	1,004 12 11	361 13 11	18,581 0 8
Allowances and expenses of officers undergoing training abroad	5,798 2 1	..	..	..	5,798 2 1
Expenses short-wave wireless installation	615 17 3	..	..	..	615 17 3
Grants towards Y.M.C.A. secretaries at Territorial camps	..	100 0 0	100 0 0	100 0 0	300 0 0
Book value, old buildings, Mount Eden, demolished	142 18 10	..	..	..	142 18 10
Horses died or accidentally killed, written off ..	..	37 10 0	101 2 0	58 3 7	196 15 7
Stores lost, damaged, destroyed, &c., now written off	..	20 5 4	0 12 1	0 1 6	20 18 11
<i>Rifle Clubs and National Rifle Association.</i>					
Proportion of pay of military staff	66 11 8	250 0 0	250 0 0	250 0 0	816 11 8
Railway fares	465 12 11	38 16 11	135 15 0	22 19 8	663 4 6
Small-arms ammunition issued free and at less than cost	737 14 2	738 1 8	3,492 17 5	3,719 10 0	8,688 3 3
Maintenance of buildings and ranges, Trentham Camp and commands	22 8 0	50 0 0	125 0 0	150 0 0	347 8 0
Miscellaneous charges	11 4 0	1 16 8	16 3 9	43 8 1	72 12 6
Grant to National Rifle Association (annual meeting)	1,000 0 0	..	..	..	1,000 0 0
<i>Non-effective Services.</i>					
Loss on realization of dismantled buildings, Featherston Camp	298 9 0	..	..	..	298 9 0
Disposal Depot—Expenses	503 6 10	..	..	..	503 6 10
Disposal Depot—Loss on sales by auction	1,949 11 3	..	..	..	1,949 11 3
Contribution to pensions of Imperial N.C.O.s on loan	102 15 9	..	..	..	102 15 9
Expenses in connection with injuries sustained by civilian by shell explosion at Foxton beach	25 0 0	..	..	..	25 0 0
Funeral expenses	15 11 0	..	..	..	15 11 0
Grants to officers and other ranks, equivalent to retiring and accrued leave	1,898 14 7	..	..	..	1,898 14 7
Grants to widows of deceased members equivalent to annual and accrued leave	79 14 0	..	..	..	79 14 0
Grant towards duty on band uniforms	50 0 0	..	..	..	50 0 0
Grant towards expenses N.Z.R.S.A. Delegate to Empire Service League	200 0 0	..	..	..	200 0 0
Medical attention to civilians injured by Defence horses	10 10 6	..	..	..	10 10 6
N.Z. Expeditionary Force expenditure	8 10 6	..	..	..	8 10 6
Pay, Government House orderly	383 5 0	..	..	..	383 5 0
University fees, ex Duntroon Cadets	170 0 0	..	..	..	170 0 0
Valuation fees, Drill-hall site, Dunedin	15 15 0	..	..	..	15 15 0
Depreciation on—					
Buildings	1,644 7 9	5,712 7 8	2,069 9 0	2,972 14 7	12,398 19 0
Libraries	36 5 7	2 16 5	4 10 5	6 17 10	50 10 3
Furniture	632 1 6	256 7 9	430 9 9	352 16 6	1,671 15 6
Power machinery, Trentham	1,000 0 0	..	..	..	1,000 0 0
	89,035 17 7	29,950 11 9	25,663 13 1	26,832 10 11	171,482 13 4
To Excess of expenditure over income brought down	87,706 5 4	27,722 11 6	22,619 6 8	22,438 16 2	160,486 19 8
Interest on capital at 4½ per cent.	13,997 19 5	13,603 4 4	7,893 19 8	9,168 5 3	44,663 8 8
	101,704 4 9	41,325 15 10	30,513 6 4	31,607 1 5	205,150 8 4

DEFENCE DEPARTMENT—*continued.*HEADQUARTERS GENERAL ACTIVITIES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930—*continued.*

<i>Cr.</i>									
By Rent of quarters and buildings, light, and water—									
General Headquarters	..	..	..	..	..	..	..	£	s. d.
Northern Command	..	..	..	..	..	..	..	1,147	18 4
Central Command	..	..	..	..	..	..	..	803	9 2
Southern Command	..	..	..	..	..	..	..	383	6 0
								2,553	13 1
									4,888 6 7
Grazing rights on rifle ranges and reserves—									
General Headquarters	..	..	..	..	..	..	..	104	10 5
Northern Command	..	..	..	..	..	..	..	115	11 1
Central Command	..	..	..	..	..	..	..	965	18 4
Southern Command	..	..	..	..	..	..	..	650	17 11
									1,836 17 9
Purchase of discharges	..	..	..	..	..	..	..	..	30 0 0
Fines—Territorial and Cadets	..	..	..	..	..	..	..	..	44 3 6
Use of Permanent horses for Territorial camps, &c.—									
Northern Command	..	..	..	..	..	..	..	1,309	0 0
Central Command	..	..	..	..	..	..	..	1,695	2 1
Southern Command	..	..	..	..	..	..	..	1,189	3 9
									4,193 5 10
Sale of old material	..	..	..	..	..	..	..	..	3 0 0
Excess of expenditure over income carried down—									
General Headquarters	..	..	..	..	..	..	..	87,706	5 4
Northern Command	..	..	..	..	..	..	..	27,722	11 6
Central Command	..	..	..	..	..	..	..	22,619	6 8
Southern Command	..	..	..	..	..	..	..	22,438	16 2
									160,486 19 8
									£171,482 13 4
By Excess of expenditure over income after charging interest on capital—									
General Headquarters	..	..	..	..	..	..	..	101,704	4 9
Northern Command	..	..	..	..	..	..	..	41,325	15 10
Central Command	..	..	..	..	..	..	..	30,513	6 4
Southern Command	..	..	..	..	..	..	..	31,607	1 5
									205,150 8 4
									£205,150 8 4

NOTE.—The Revenue Accounts include charges for rent assessed by the Public Works and Justice Departments and for interest on capital for which the Department has no parliamentary appropriation.

TERRITORIAL FORCES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Northern Command.	Central Command.	Southern Command.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Pay, military, civil, and Territorial	30,704 16 1	25,077 16 9	24,736 18 10	80,519 11 8
Clothing, stores, and ammunition	25,526 11 9	15,530 12 11	15,071 13 7	56,128 18 3
Medical examination, attendance, hospital charges, medicine, &c.	214 9 5	287 3 11	265 12 3	767 5 7
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, laundering, &c.	1,146 9 11	1,389 19 9	2,090 14 10	4,627 4 6
Maintenance and hire of drill-halls, offices, buildings, parade-grounds, boat-sheds, launches, and camps	629 16 9	1,183 19 3	732 4 10	2,546 0 10
Maintenance of rifle ranges and targets	..	2 12 3	0 15 0	3 7 3
Rations, forage, fuel, light, and water	6,738 16 7	5,338 4 5	4,898 4 5	16,975 5 5
Regimental and bands funds grants	803 16 5	800 10 10	847 11 1	2,451 18 4
Subsidies to officers' clubs	52 10 0	75 0 0	150 0 0	277 10 0
Hire and maintenance of horses	1,492 9 1	1,550 18 7	1,199 15 6	4,243 3 2
Travelling allowances and expenses, rail, steamer, tram, coach, and ferry fares, freights and cartage, and motor-licence fees	9,235 8 0	6,779 14 8	8,301 1 2	24,316 3 10
Stores lost, stolen, destroyed, &c., now written off	316 5 3	203 10 3	147 14 3	667 9 9
	76,861 9 3	58,220 3 7	58,442 5 9	193,523 18 7
To Excess of expenditure over income brought down	76,861 9 3	58,220 3 7	58,442 5 9	193,523 18 7
Interest on capital at 4½ per cent.	6,502 12 3	6,977 5 6	7,059 19 2	20,539 16 11
	83,364 1 6	65,197 9 1	65,502 4 11	214,063 15 6
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Balance carried down	76,861 9 3	58,220 3 7	58,442 5 9	193,523 18 7
	76,861 9 3	58,220 3 7	58,442 5 9	193,523 18 7
By Excess of expenditure over income after charging interest on capital	83,364 1 6	65,197 9 1	65,502 4 11	214,063 15 6

DEFENCE DEPARTMENT—continued.

CADET FORCES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Northern Command.	Central Command.	Southern Command.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Pay, military, civil, and Territorial	10,556 1 1	11,255 13 0	13,592 14 9	35,404 8 10
Clothing, stores, and ammunition	6,531 18 11	7,207 6 9	8,524 11 3	22,263 16 11
Medical examinations, attendance, hospital charges, medicine, &c.	1 10 0	71 10 6	2 4 8	75 5 2
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, laundering, &c.	372 0 6	493 8 2	715 7 5	1,580 16 1
Maintenance and hire of drill-halls, buildings, offices, parade-grounds, boat-sheds, launches, camps, &c.	540 12 0	1,014 12 8	663 5 2	2,218 9 10
Maintenance of rifle ranges and targets	17 10 3	96 3 8	9 13 8	123 7 7
Rations, forage, fuel, light, and water	1,251 0 5	1,438 2 6	1,379 13 1	4,068 16 0
Regimental and bands funds grants	352 17 10	324 19 1	340 5 2	1,018 2 1
Subsidies to officers' clubs	52 10 0	75 0 0	150 0 0	277 10 0
Horse-hire and maintenance of horses	1 0 6	44 8 9	33 8 9	78 18 0
Travelling allowances and expenses, rail, steamer, tram, coach, and ferry fares, freights and cartage	1,910 12 1	2,046 3 1	2,830 14 2	6,787 9 4
Stores lost, stolen, destroyed, &c., now written off	23 9 8	31 9 7	69 19 7	124 18 10
	21,611 3 3	24,098 17 9	28,311 17 8	74,021 18 8
To Excess of expenditure over income brought down	21,611 3 3	24,098 17 9	28,311 17 8	74,021 18 8
Interest on capital at 4½ per cent.	1,615 13 9	2,269 15 6	2,854 11 6	6,740 0 9
	23,226 17 0	26,368 13 3	31,166 9 2	80,761 19 5
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Balance carried down	21,611 3 3	24,098 17 9	28,311 17 8	74,021 18 8
	21,611 3 3	24,098 17 9	28,311 17 8	74,021 18 8
By Excess of expenditure over income after charging interest on capital.	23,226 17 0	26,368 13 3	31,166 9 2	80,761 19 5

AVIATION REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
To Pay, military, flying, and casual-duty flights	10,711 18 6	By Passenger flights	267 10 0
Advertising, printing, stationery, postages, &c.	345 2 11	Rents of reserves	109 14 11
Travelling allowances and expenses, motor, rail, and steamer fares, freights and cartage	2,702 5 10	Rents of buildings	297 6 0
Expenses and upkeep of aircraft, stores, clothing, &c.	5,274 18 4	License fees	88 10 0
Value of damaged machine and stores written off	290 2 1	Excess of expenditure over income carried down	33,557 5 0
Value of horse died and written off	12 10 0		
Pay, travelling, and other expenses of refresher courses for pilots	1,459 14 3		
Compensation and medical expenses in accident cases	43 16 6		
Maintenance of buildings and aerodromes	940 14 4		
New Zealand's proportion expenses of International Commission on Air Navigation	67 2 10		
Allowances and expenses of officers undergoing instruction abroad	1,686 15 6		
Expenses of Air Marshall Sir John Salmond reporting on aviation in New Zealand	639 3 3		
Old buildings demolished and written off	23 3 6		
Expenses of search for Messrs. Chandler and Macdonald after forced landing	55 9 0		
Grants to clubs for training pilots	1,625 0 0		
Expenses attending air pageants	114 2 5		
Depreciation on—	£ s. d.		
Buildings, &c.	1,863 7 8		
Furniture	36 13 5		
Aircraft, engines, power machinery, and motor-vehicles	6,428 5 7		
	8,328 6 8		
	£34,320 5 11		£34,320 5 11
	£ s. d.		£ s. d.
To Balance brought down	33,557 5 0	By Excess of expenditure over income after charging interest on capital	41,723 4 10
Interest on capital at 4½ per cent.	8,165 19 10		
	£41,723 4 10		£41,723 4 10

DEFENCE DEPARTMENT—continued.

ARMY ORDNANCE STORES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Pay, military and civil	39,708	6	3	By Hire of stores	440	12	3
Medical examinations, treatment, and hospital charges	16	1	6	Excess of income over expenditure carried down	52,034	4	3
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, &c.	680	19	0				
Maintenance of buildings	1,487	12	8				
Rations, forage, fuel, light, and water	452	11	6				
Travelling allowances and expenses, removal expenses; rail, steamer, and motor fares; freights and cartage	1,742	19	5				
Clothing, stores, and ammunition	6,603	5	9				
Stores damaged, broken, lost, &c., written off	341	9	11				
Hire and laundering charges written off as irrecoverable	23	9	0				
Depreciation on—							
Furniture	141	14	7				
Buildings	1,276	6	11				
	1,418	1	6				
	£52,474	16	6		£52,474	16	6
	£	s.	d.		£	s.	d.
To Balance brought down	52,034	4	3	By Excess of expenditure over income after charging interest on capital	143,445	7	8
Interest on capital at 4½ per cent.	91,411	3	5		£143,445	7	8
	£143,445	7	8		£143,445	7	8

“ JANIE SEDDON ” LAUNCH REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Pay of crew (including overtime)	1,929	16	0	By Hire of vessel	2,340	16	2
Deck, engine-room, and miscellaneous stores	150	12	11	Towing targets	269	0	0
Fuel and water	391	3	7	Balance carried down	375	8	4
Maintenance, repairs, slip dues, survey, &c.	272	11	4				
Stores damaged and written off	1	14	2				
Telephone rental	15	5	0				
Depreciation on vessel	224	1	6				
	£2,985	4	6		£2,985	4	6
	£	s.	d.		£	s.	d.
To Balance brought down	375	8	4	By Excess of expenditure over income after charging interest on capital	543	9	6
Interest on capital at 4½ per cent.	168	1	2		£543	9	6
	£543	9	6		£543	9	6

DEFENCE DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account—				Land	377,469	16	3
Public Works Fund	1,398,601	9	3	Buildings	618,465	18	6
Consolidated Fund	2,440,495	18	3	Military stores and equipment—			
				Armament, heavy-gun and small-			
Value of gifts from Imperial Govern-				arms ammunition	1,067,670	6	9
ment and other sources	20,000	0	0	Ordnance Depot stocks at vocab-			
				ulary prices	1,506,427	3	1
	3,839,097	7	6	Unit equipment and clothing			
				stocks	409,693	4	1
Creditors—				Air and marine craft, equipment,			
Departmental	8,408	4	1	spares, and stores	124,616	14	2
Sundry	15,146	11	2				
					3,108,407	8	1
	23,554	15	3	Horses	2,867	4	3
Ordnance Depot creditors	117	17	3	Army Service Corps supplies	676	13	7
Rents received in advance	113	19	3	Office furniture	16,535	9	10
Depreciation Reserve Account	111,085	10	2	Mechanical office appliances	6,097	3	7
Stores Depreciation Reserve Account	263,029	3	6	Libraries	1,133	11	5
Aviation Depreciation Reserve Account	8,329	12	2	Stationery and publications	4,692	0	5
Nelson Rifle Prize Fund	1,028	13	3	Stamps (including stamps and cash in Regimental Funds			
Writings-off Suspense Account	2,143	19	7	Grant Accounts)	1,294	14	9
Treasury Adjustment Account	580,131	12	9	Rents accrued	340	4	10
				Debtors—			
				Departmental	4,863	8	11
				Sundry	1,421	14	11
				War Office	4,153	15	4
					10,438	19	2
				Medals and ribands	4,320	8	9
				Defence vessel "Janie Seddon"	3,734	11	10
				Consumable stores on board	33	9	10
					3,768	1	8
				Wireless installation, short wave	248	6	6
				Power-house machinery	3,015	11	0
				Assets in suspense	2,143	19	7
				Deposits Account—			
				Nelson Rifle Prize Fund	1,000	0	0
				Balance of interest on same	28	13	3
					1,028	13	3
				Excess of expenditure over income—			
				Aviation Revenue Account	41,723	4	10
				Ordnance Revenue Account	143,445	7	8
				"Janie Seddon" Revenue Account	543	9	6
				Headquarters Revenue Account	205,150	8	4
				Territorial Revenue Account	214,063	15	6
				Cadets Revenue Account	80,761	19	5
					685,688	5	3
					£4,848,632	10	8
					£4,848,632	10	8

H. M. GRIFFIN, Lieut.-Colonel, Director of Financial Services.
L. C. FORGIE, Major, Accountant.

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

DETERIORATED LANDS ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
		£	s. d.			£	s. d.
To Balance—Cash in Public Account at 1st April, 1929		13,324	17 0	By Advances under section 11, Deteriorated Lands Act, 1925		2,431	3 2
Repayment of advances		163	12 9	Interest recouped to Consolidated Fund under section 139, Public Revenues Act, 1926 ..		566	0 0
Interest on advances		481	2 6	Balance	£	s. d.	
Interest on investments		420	18 5	Cash in Public Account	1,336	4 6	
				Investment Account	10,057	3 0	
						11,393	7 6
		£14,390	10 8			£14,390	10 8

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Interest on loans		880	0 0	By Accrued interest on advances		578	8 1
Balance carried down		284	13 0	Interest on investments		586	4 11
		£1,164	13 0			£1,164	13 0
		£	s. d.			£	s. d.
To Balance brought forward from previous year ..		745	1 6	By Balance brought down		284	13 0
		£745	1 6	Balance carried forward		460	8 6
						£745	1 6

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Loan Account		22,000	0 0	Advances secured by mortgages—			
Sundry creditors for	£	s. d.		Advances under section 11, Deteriorated Lands Act, 1925		11,163	14 1
Interest accrued on loans	436	7 8		Sundry debtors for interest on advances ..		278	5 8
Consolidated Fund, for interest paid on debentures	1,000	2 9		Postponed interest		69	5 4
Consolidated Fund, for interest paid on temporary transfers	78	18 2		Interest accrued but not due on investments ..		165	6 6
Miscellaneous	14	19 0		Revenue Account --Balance carried forward ..		460	8 6
		1,530	7 7		£	s. d.	
		£23,530	7 7	Cash in Public Account	1,336	4 6	
				Investment Account	10,057	3 0	
						11,393	7 6
						£23,530	7 7

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

Capital—			Liabilities.			Assets.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Transferred from Consolidated Fund ..	13,500,000	0 0			Advances on mortgages—			
Reduction—Section 22, Finance Act, 1927 (No. 2) ..	2,650,000	0 0			Current Account ..	1,965,055	7 10	
					Farms, orchards, &c. ..	6,348,338	12 2	
					Dwellings, business premises, &c. ..	5,609,810	15 1	13,923,204 15 1
Debentures issued ..	10,850,000	0 0			Land leased under sections 4 and 5, Discharged Soldiers Settlement Amendment Act, 1921-22			433,074 18 9
Depreciation Fund ..	4,784,835	16 8			Unpaid purchase-price (not yet payable) of buildings on Crown properties ..			25,149 1 10
	46,160	0 0	15,680,995	16 8	Sundry advances merged with value of Crown lands (section 20, Discharged Soldiers Settlement Amendment Act, 1923) ..			42,005 11 7
					Realization Account—Properties in course of realization ..			234,666 7 3
Interest due and unpaid on debentures ..			1,850	3 9	Properties acquired by Crown—	£	s. d.	
Consolidated Fund—Interest not recouped to Consolidated Fund ..			2,114	8 7	Freehold ..	280,523	10 6	
Interest accrued on debentures at 31st March, 1930 ..			52,630	1 11	Leasehold ..	158,596	19 5	439,120 9 11
Interest accrued on amount transferred from Consolidated Fund ..			35,671	4 8				
Payments in advance—Miscellaneous credit balances—	£	s. d.			Live and dead stock ..			3,003 16 11
Interest on Current Account ..	406	1 2			Machinery and plant ..			231 6 11
Principal instalments—					Office requisites ..			20 11 1
Farms Account ..	982	0 2			Dominion Revaluation Board—Current Account advances—Suspense (sections 3 (3) (b), Discharged Soldiers Settlement Amendment Act, 1924) ..			9,900 0 0
Interest on Farms Account ..	3,995	8 4			Sundry debtors for principal instalments—	£	s. d.	
Principal instalments—					Instalments—			
Dwellings Account ..	453	10 5			Farms Account ..	48,499	2 8	
Interest on Dwellings Account ..	697	8 4			Dwellings Account ..	33,521	19 11	
Sundry Debtors for Rent Account ..	357	8 4			Section 20 (3), Discharged Soldiers Settlement Amendment Act, 1923	905	17 5	
Miscellaneous ..	24	2 9	6,915	19 6	Buildings Account ..	405	19 11	83,332 19 11
Sundry creditors—Miscellaneous services—					Sundry debtors for interest—			
Imprests outstanding ..	3,709	15 3			Interest—			
Departmental ..	238	3 5			Current Account ..	55,095	6 5	
Sundries ..	117	1 6	4,065	0 2	Farms Account ..	63,403	1 5	
					Dwellings Account ..	13,931	15 6	
					Section 20 (3), Discharged Soldiers Settlement Amendment Act, 1923	2,998	8 11	135,758 3 11
Sundry creditors—Current Account advances ..			3,380	2 0	Buildings Account ..	300	3 8	
State Advances Office—Advances ..			2,858	17 7	Miscellaneous ..	29	8 0	
Suspense Account—Receipts not yet allocated			855	6 9				
Realization Suspense Account—Surpluses on realization of properties not yet allocated ..			271	11 2	Sundry debtors for—			
Fire Loss Suspense Account ..			6,403	13 4	Rent of properties ..	11,865	4 1	
Rents charged in advance ..			5,500	12 6	Miscellaneous advances ..	996	7 11	
Interest charged in advance ..			144	19 1	Sale of stock and implements ..	184	16 1	
Writings-off in Suspense ..			142,466	14 1	Sundries ..	117	1 6	
Reserve for depreciation ..			176	3 8	Miscellaneous services—Departmental ..	1,834	19 1	14,998 8 8
Reserve Account—General ..			26,849	0 9				
Reserve Account—Losses on abandoned properties, &c. ..	£	s. d.			Interest due and unpaid on surplus funds temporarily invested ..			2,759 11 5
	750,000	0 0			Postponements—	£	s. d.	
					Instalments of principal—			
Less—					Farms Account ..	34,113	10 5	
Losses on realization ..	537,864	15 9			Dwellings Account ..	154	11 11	
Reductions in value of mortgages—					Buildings Account ..	24	5 3	
Revaluation Board ..	58,739	2 1			Interest—			
Deteriorated Lands Act, 1925 ..	27,459	17 3			Current Account ..	3,200	1 1	
Land Act, 1924, section 216 ..	8,857	12 8			Farms Account ..	82,029	9 6	
Remissions—					Dwellings Account ..	161	15 8	
Revaluation Board ..	24,112	19 2			Buildings Account ..	49	6 3	
Deteriorated Land Act, 1925 ..	11,763	10 1			Debtors' rents ..	1,724	4 6	121,457 4 7
	668,797	17 0	81,202	3 0				
Carried forward ..			16,054,351	19 2	Carried forward ..			15,468,683 7 10

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1930—continued.

<i>Liabilities—</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Brought forward	..	16,054,351	19	2	Brought forward	..	15,468,683	7	10
<i>Per contra—</i>									
Accumulated losses written off under section 22, Finance Act, 1927 (No. 2), by discharge of liabilities, as follows—					Interest on advances accrued but not due	..	116,752	2	3
Interest unpaid on transfer from Consolidated Fund	£ s. d.				Interest on investments accrued but not due	..	580	2	4
Fund .. 1,100,000	0	0			Losses in Suspense	..	142,466	14	1
Interest on debentures due to Consolidated Fund	..	160,010	12	6	Revenue Account—Balance carried forward	..	42,453	2	11
Redemption of debentures from Consolidated Fund	..	30,000	0	0	Investment in Public Debt Redemption Fund		43,193	13	6
Interest accrued on debentures redeemed from Consolidated Fund	..	496	2	1		£ s. d.			
Reduction of transfer from Consolidated Fund	..	2,650,000	0	0	Cash in Public Account	..	211,859	7	0
Against Reserve Account	..	29,252	16	4	Imprests outstanding	..	3,722	12	3
					Investment Account	..	24,640	17	0
		3,969,759	10	11			240,222	16	3
		£20,024,111	10	1	<i>Per contra—</i>				
					Accumulated losses written off under section 22, Finance Act, 1927 (No. 2)—				
					Revenue Account—Loss to 31st March, 1928..	£ s. d.			
					Reserve Account—Losses on abandoned properties	..	750,000	0	0
					Revaluation reductions, &c.	..	1,422,315	13	7
					Charges and expenses of raising loans	..	145,000	0	0
							3,969,759	10	11
							£20,024,111	10	1

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

DISCHARGED SOLDIERS SETTLEMENT LOANS ACT 1920 DEPRECIATION FUND ACCOUNT.

(Established under section 7, Discharged Soldiers Settlement Loans Act, 1920.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Excess of income over expenditure ..	..	..	22,332	18	6	By Interest on investments ..	..	..	22,332	18	6

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.	£	s.	d.	
Accumulated Fund—							Investments
Balance as at 31st March, 1929	490,519	17	2				.. 200,743
Add—							Interest accrued on investments ..
Transferred from Consolidated							.. 4,368
Fund	50,000	0	0				Interest due and unpaid on investments ..
Excess income over expendi-							.. 2,743
ture for year ended 31st							Cash in Public Account
March, 1930	22,332	18	6				.. 357,991
Profit on realization of securi-							
ties	2,993	6	10				
				565,846	2	6	
				£565,846	2	6	£565,846 2 6

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

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

ELECTORAL DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Salaries	..	4,020	8 4	By Sundry revenue ..	..	107	8 5
By-elections, expenses of ..	..	1,148	7 5	Balance carried down ..	..	11,957	1 6
Compulsory enrolment of electors ..	..	2,114	7 1				
General election, expenses of taking ..	..	419	12 6				
Licensing Committee elections ..	..	8	0 0				
Licensing poll	..	3	14 6				
Postage	..	1,409	1 9				
Printing and stationery	..	409	1 3				
Rent	..	1,173	14 4				
Sundries	..	464	6 6				
Depreciation	..	893	16 3				
		£12,064	9 11			£12,064	9 11
		£	s. d.			£	s. d.
To Balance brought down	..	11,957	1 6	By Sundry revenue	..	14	18 1
Interest on capital	..	603	8 5	Balance carried to balance-sheet ..	..	12,545	11 10
		£12,560	9 11			£12,560	9 11

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Fixed capital as at 1st April, 1929 ..	..	13,409	6 4	Furniture and fittings	..	11,584	14 6
Creditors—	£ s. d.			Mechanical appliances	..	267	10 3
Departmental	97 12 9			Stock of rolls	..	1,325	1 0
Sundry	94 7 10			Stock of maps	..	56	17 6
		192	0 7	Debtors—Departmental	..	13	12 0
Depreciation Reserve	..	7,256	12 0	Losses in Suspense	..	34	8 1
Writings-off in Suspense	..	34	8 1	Excess of income over expenditure ..	..	12,545	11 10
Treasury Adjustment Account	..	4,935	8 2				
		£25,827	15 2			£25,827	15 2

G. G. HODGKINS, Chief Electoral Officer.
F. B. DWYER, A.R.A.N.Z., Accountant.

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation : (a) Rental assessed by Public Works Department ; (b) interest at 4½ per cent. on capital as at 1st April, 1929.

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

EXTERNAL AFFAIRS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income</i>			
<i>Dr.</i>		£	s. d.	<i>Cr.</i>		£	s. d.
To Salaries		500	15 0	By Balance carried down ..		52,227	3 7
Advertising, &c. .. .		32	14 1				
Fuel, light, water, &c. ..		49	0 0				
Grants—							
Bureau of tropical diseases		100	0 0				
Samoaan Administration for educational, medical, and wireless services		20,000	0 0				
<i>Ex gratia</i> payment to J. T. Butler ..		300	0 0				
Office expenses (miscellaneous)		8	10 2				
Pay and expenses of Samoa Civil Police ..		14,546	11 9				
Pay and expenses of Samoa Military Police ..		15,595	6 0				
Postage and telegrams		565	9 9				
Printing and stationery		164	9 10				
Telephone services		41	5 8				
Travelling allowances and expenses ..		75	16 1				
Rent		80	0 0				
Sundry expenses		0	12 2				
Depreciation		166	13 1				
		£52,227	3 7			£52,227	3 7
		£	s. d.			£	s. d.
To Balance brought down		52,227	3 7	By Excess of expenditure over income ..		52,379	14 11
Interest on capital		152	11 4				
		£52,379	14 11			£52,379	14 11

NOTE.—The following charges, for which the Department possesses no parliamentary appropriation, are included: (a) Rental value as assessed by Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1929.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital		3,390	10 4	Office fittings		437	14 4
Creditors—				Additions		38	2 7
Departmental	£	4,501	3 3				
Sundry	s. d.	963	12 8				
		5,464	15 11	Official stamps			475 16 11
Depreciation Reserve		1,175	19 10	Departmental debtors			12 11 8
Treasury Adjustment Account		45,829	18 5	S.s. "Lady Roberts"			42 5 0
				Photographic film			2,650 16 0
				Excess of expenditure over income ..			300 0 0
		£55,861	4 6			52,379	14 11
						£55,861	4 6

C. A. BERENDSEN, Secretary.

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

GOVERNMENT FIRE INSURANCE FUND.

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

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Accumulated fund as at 1st April, 1929 ..		41,379	17 6	By Claims paid—			
Contributions—Section 133, Public Revenues Act, 1926		10,000	0 0	Education Department ..		5,646	5 10
Public Trust Office—Interest at $5\frac{1}{4}$ per cent. on balance at credit		3,079	16 9	Public Works Department ..		392	8 4
Receipts <i>re</i> Waioweka Native School		6	0 0	Tourist and Health Resorts Department		36	2 9
						6,074	16 11
				Less overclaimed prior to 1st April, 1929 ..		1,388	19 8
		£54,465	14 3			4,685	17 3
				Accumulated fund as at 31st March, 1930 ..		49,779	17 0
						£54,465	14 3

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Accumulated fund as at 31st March, 1930 ..		49,779	17 0	Amount invested in Common Fund of the Public Trust Office (earning interest at $5\frac{1}{4}$ per cent.)		54,984	19 1
Outstanding claims		5,488	5 5	Sundry debtors for claims overpaid		283	3 4
		£55,268	2 5			£55,268	2 5

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

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

GOVERNMENT LIFE INSURANCE DEPARTMENT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1929.

	£	s.	d.		£	s.	d.
Amount of Funds at 1st January, 1929	7,582,679	3	11	Death claims under assurance policies, including bonus additions	195,581	11	0
Renewal premiums — Assurance, Annuity, and Endowment ..	567,277	16	2	Endowment Assurances matured, including bonus additions ..	285,731	6	0
New premiums (including instalments of first year's premiums falling due in the year) ..	60,778	19	9	Endowments matured ..	11,343	10	0
Single premiums—Assurance and Endowment ..	5,168	8	5	Premiums returned on endowments ..	511	18	11
Consideration for Annuities ..	21,621	14	1	Bonuses surrendered for cash ..	8,427	14	4
Refund of Income-tax for years 1927 and 1928 ..	10,562	14	8	Annuities ..	23,038	11	9
	£	s.	d.	Surrenders ..	36,498	15	11
Interest and Rent ..	441,988	12	0	Loans released by surrender ..	59,983	5	8
Less land and income tax after deducting refund (£6,511 5s. 9d.) for 1929, £20,558 2s. 2d.; property expenses, £3,272 0s. 9d. ..	23,830	2	11	Commission, new* ..	35,341	10	0
				„ renewal ..	4,385	11	10
	418,158	9	1		39,727	1	10
				Contribution to Public Service Superannuation Fund ..	717	16	0
				Expenses of management—			
				Salaries—	£	s.	d.
				Head Office ..	22,514	9	9
				Branch offices and agents ..	12,285	2	1
				Extra clerical assistance ..	2,285	9	3
				Medical fees and expenses ..	3,149	3	2
				Travelling-expenses ..	742	10	3
				Advertising ..	632	5	10
				Printing and stationery ..	1,374	18	5
				Rent ..	5,302	0	7
				Postage and telegrams ..	1,759	17	0
				Exchange ..	70	1	7
				General expenses ..	3,745	3	10
					53,861	1	9
				Property depreciation ..	4,300	0	0
				Transfer to Investment Fluctuation Reserve Account ..	20,000	0	0
				Amount of funds, 31st December, 1929	7,926,524	12	11
					£8,666,247	6	1
					£8,666,247	6	1

*Including agents' allowances.

BALANCE-SHEET ON 31ST DECEMBER, 1929.

Liabilities.	£	s.	d.	Assets.	£	s.	d.
Total Assurance, Annuity, and Endowment Funds (as per Revenue Account) ..	7,926,524	12	11	Loans on policies ..	1,014,921	1	7
Claims admitted, proofs not yet completed ..	33,463	17	0	New Zealand Government securities ..	2,273,160	0	0
Annuities ..	1,128	14	7	Rural Advances Bonds ..	85,230	0	0
Commission ..	933	15	1	Municipal Corporation debentures ..	231,739	14	9
Medical fees ..	263	11	0	County securities ..	103,448	0	11
Premium and other deposits ..	6,213	2	0	Harbour Board debentures ..	28,700	0	0
Sundry creditors ..	8,428	0	11	Town Board debentures ..	31,919	5	8
Accident and Fidelity Fund ..	3,911	18	5	Road Board debentures ..	21,800	0	0
Investment Fluctuation Reserve ..	222,895	11	5	Drainage Board debentures ..	1,790	2	3
Sinking Funds on Local Body Loans ..	11,161	7	5	Power Board debentures ..	700,853	8	0
				Landed and house property ..	142,251	10	0
				Landed and house property (leasehold) ..	1,775	9	3
				Mortgages on property ..	3,365,032	15	10
				Properties acquired by foreclosure ..	1,394	9	4
				Overdue premiums on policies in force ..	8,290	17	9
				Outstanding premiums due but not overdue ..	56,184	8	0
					64,475	5	9
				Overdue interest ..	7,193	15	3
				Outstanding interest due but not overdue ..	9,755	0	10
				Interest accrued but not due ..	107,581	15	11
					124,530	12	0
				Sundry debtors (including refund of income-tax for 1927, 1928, and 1929) ..	18,318	16	1
				Cash in hand and on current account ..	3,583	19	4
					£8,214,924	10	9
					£8,214,924	10	9

A. E. ALLISON, Commissioner.
H. ROSE, Secretary.

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

GOVERNMENT STORES MARINE INSURANCE FUND.

(Established under section 134 of the Public Revenues Act, 1926.)

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
To Accumulated fund to 31st March, 1929 ..				By Claims—			
		£	s. d.		£	s. d.	£ s. d.
		5,473	9 11				
	Insurable Value	Premiums					
	of Imports.	(5s. per Cent.).					
Premiums—	£	£	s. d.				
Agriculture Department ..	2,552	6	7 7	Agriculture Department ..	0	16 2	
Customs	120	0	6 0	Lands and Survey ..	1	14 0	
Defence	47,857	119	12 10	Naval Defence ..	2	19 4	
Education	11,825	29	11 3	Post Office ..	44	16 10	
Health	15,212	38	0 7	Public Works ..	486	15 8	
Labour	133	0	6 8	Railways ..	1,074	17 1	
Lands and Survey ..	7,573	18	18 8				1,611 19 1
Marine	1,370	3	8 6	Accumulated fund as at 31st March, 1930 ..	11,327	11 7	
Mental Hospitals ..	10,362	25	18 1				
Naval Defence ..	58,863	147	3 2				
Police	78	0	3 11				
Post Office	315,857	789	12 10				
Printing and Stationery ..	62,935	157	6 9				
Prisons	602	1	10 1				
Public Works	272,333	680	16 8				
Railways	914,125	2,285	6 3				
Scientific and Industrial Research	2,442	6	2 1				
Stamp Duties	8,353	20	17 8				
State Coal	1,592	3	19 7				
State Forest	1,647	4	2 4				
Tourist and Health Resorts ..	103	0	5 2				
Internal Affairs	1,213	3	0 8				
	1,737,147	4,342	17 4				
Public Trust Office—Interest at Common Fund	£	s. d.					
rate on balance at credit ..	513	5 10					
Sale of oil—Salvaged s.s. “Manuka” ..	33	11 7					
Recovery of claims overpaid ..	12	8 10					
Refund of general average contributions—	£	s. d.					
S.s. “Northumberland” ..	2,436	17 9					
S.s. “Port Kembla” ..	126	19 5					
	2,563	17 2					
	£12,939	10 8					£12,939 10 8

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Accumulated fund	11,327	11 7		Amount invested in the Common Fund of the Public			
Claims due but not paid	20	5 7		Trust Office (earning interest at 5½ per cent.) ..	11,140	3 10	
				Sundry debtors—Departmental ..	207	13 4	
	£11,347	17 2			£11,347	17 2	

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

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

GREYMOUTH HARBOUR BOARD : SPECIAL COAL RATE.

(Crown's proportion of special coal rate collected by the Greymouth Harbour Board under section 12, Greymouth Harbour Board Act, 1884.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Interest at 5 per cent. on capital liability ..	7,081	19	0	By Coal rate received	2,542	18	9
				Amount collectable outstanding	420	13	10
				Balance	4,118	6	5
	£7,081	19	0		£7,081	19	0
To Balance as at 31st March, 1929	187,403	7	9	By Balance	191,521	14	2
Balance brought down	4,118	6	5				
	£191,521	14	2		£191,521	14	2

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital liability	141,639	1	0	Amount of coal rate collectable but outstanding	420	13	10
Interest due and unpaid	191,942	8	0	Treasury Adjustment Account	141,639	1	0
				Balance of Income and Expenditure Account	191,521	14	2
	£333,581	9	0		£333,581	9	0

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

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

DEPARTMENT OF INDUSTRIES AND COMMERCE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	5,456	1	2	By Gas Regulations	..	..	63	19	10
Advertising, periodicals, newspapers, &c. ..	..	..	104	12	0	Miscellaneous receipts	..	..	5	2	0
Fuel, light, and office-cleaning	..	..	105	0	8	Balance	..	..	9,718	4	10
General expenses	..	..	36	10	3						
Industrial exhibitions	..	..	149	10	7						
Law-costs	..	..	6	0	6						
Office requisites, printing, and stationery ..	..	..	207	0	10						
Postages, telegrams, telephones, &c. ..	..	..	256	4	2						
Rent of offices	..	..	893	13	10						
Subsidies to steamer services	..	..	315	8	4						
Travelling expenses and allowances	..	..	428	8	7						
Expenses, Honorary Trade Representatives over-seas	..	..	297	3	7						
Railway passes issued to Trade Commissioners ..	..	..	255	16	10						
Depreciation	..	..	303	15	6						
Grant to Mr. A. Davidson, Sydney, for reports re wheat and flour prices	..	..	26	5	0						
Transfer and removal expenses of officers	..	..	165	14	9						
Travelling-expenses, members of Joint Footwear Committee	..	..	163	0	3						
Travelling-expenses, members of Special Timber Committee	..	..	35	13	4						
Grant for special report on trade with Japan ..	..	..	50	0	0						
Cost of displays at local shows	..	..	452	11	4						
Claims for value of exhibits at Canadian National Exhibition	..	..	78	15	2						
			£9,787	6	8				£9,787	6	8
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	9,718	4	10	By Balance	..	..	9,873	4	8
Interest on capital	..	..	154	19	10						
			£9,873	4	8				£9,873	4	8

NOTE.—The above account includes interest on capital, and an assessed rental of office-heaters for which the Department possesses no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital Account	..	..	3,444	7	4	Office furniture and fittings	..	..	1,554	1	2
Sundry creditors—	..	..	£ s. d.			Mechanical appliances (including gas-testing apparatus)	..	..	1,040	12	1
Departmental	..	..	192	6	10	Half-share refrigerating plant, London	..	..	270	13	8
Other	..	..	114	18	9	Exhibition material	..	..	480	16	10
			307	5	7	Head Office Library	..	..	140	8	6
Depreciation Reserve	..	..	1,696	8	2	Expenditure in advance	..	..	6	11	0
Treasury Adjustment Account	..	..	8,104	17	2	Official stamps on hand	..	..	37	4	10
Losses in Suspense Account	..	..	78	15	2	Sundry debtors	..	..	149	5	6
						Income and Expenditure Account	..	..	9,873	4	8
						Suspense Account	..	..	78	15	2
			£13,631	13	5				£13,631	13	5

G. W. CLINKARD, A.R.A.N.Z., Secretary, Department of Industries and Commerce.

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

DEPARTMENT OF INTERNAL AFFAIRS.

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Expenditure.				Income.			
DEPARTMENTAL ADMINISTRATIVE CHARGES.							
	£	s. d.	£ s. d.		£	s. d.	
To Salaries	28,698	5 0	71,419 7 7	By British Nationality of Aliens Act	539	17 0	
Fresh-water fisheries	3,327	8 4		Cinematograph Films Act	2,851	1 2	
Opossums — Distribution of royalties, &c.	12,994	16 0		By-laws Act	9	9 0	
Postage	635	12 11		Auctioneers Act, 1928	510	0 0	
Printing and stationery	1,782	14 0		Commissions of inquiry	6	5 2	
Publications	769	2 3		Land Agents Act	11,356	13 0	
Rent	4,201	1 11		Opossum royalty receipts	14,557	17 7	
Telephones	1,458	8 0		Passport fees	2,358	2 2	
Travelling-expenses of officers	1,562	4 1		Totalizators, inspection of	2,036	15 8	
Deer herds, reduction of	1,421	13 6		Revenue—Miscellaneous	1,001	11 6	
Entertaining visitors to the Dominion	2,032	8 9		Sales—Miscellaneous	9	10 7	
Totalizators, inspection of	1,999	2 4		Balance carried down	258,325	6 2	
Turnbull Library, expenses of	1,350	19 8					
War graves, upkeep of	5,971	19 8					
Official publications, cost of	1,476	14 4					
Depreciation	1,536	7 4					
Losses in Suspense	47	0 3					
Sundries	153	9 3					
GENERAL PUBLIC SERVICE ADMINISTRATIVE CHARGES.							
Salaries	81,641	9 7	118,899 15 2				
Fuel for Government offices	1,987	6 9					
Light, power, and water	5,927	16 8					
Printing and stationery for Ministers' offices	1,395	10 10					
Travelling allowances and expenses of Ministers	9,880	0 1					
Travelling allowances and expenses of Private Secretaries	5,519	15 5					
Cleaning offices	2,318	18 9					
New Zealand Gazette	5,021	12 5					
Ministerial telegraphic memoranda	1,276	0 0					
Stores Control Board, expenses of	1,128	6 2					
Charges not allocated	1,935	19 8					
Losses in Suspense	102	10 6					
Sundries	764	8 4					
SPECIAL ACTS.							
Salaries	23,866	19 11	60,932 7 5				
Appropriation Act, 1925, section 15	30,750	0 0					
Appropriation Act, 1926, section 15	2,508	8 10					
Fire Brigades Act, 1926	3,806	18 8					
OTHER CHARGES.							
Fire Brigades Association—Grant and rail passes	1,110	8 7	42,310 18 10				
Cost-of-living bonus	4,220	4 1					
Grants	8,185	3 6					
Grave at Point Halswell—Erection of memorial to late Right Hon. W. F. Massey	710	12 10					
Rail passes	1,930	17 8					
Rugby press telegrams	7,329	0 2					
Subsidies	18,824	12 0					
			£293,562 9 0		£293,562 9 0		
			£ s. d.		£ s. d.		
To Balance brought down	258,325	6 2	£260,318 6 8	By Revenue—Miscellaneous	67	8 9	
Interest on capital	1,993	0 6		Balance carried to Balance-sheet	260,250	17 11	
					£260,318 6 8		

DEPARTMENT OF INTERNAL AFFAIRS—*continued*.

SUBDIVISION II—GOVERNMENT ACTUARY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Salaries ..	..	..	..	4,231	4	8	By Contributions from other Departments ..	..	..	..	3,416	14	10
Rent ..	..	..	..	477	15	0	Miscellaneous revenue ..	..	..	..	615	8	0
Depreciation ..	..	..	..	55	7	10	Balance carried down ..	..	..	..	924	19	3
Sundries ..	..	..	..	192	14	7							
				<u>£4,957</u>	<u>2</u>	<u>1</u>					<u>£4,957</u>	<u>2</u>	<u>1</u>
				£	s.	d.					£	s.	d.
To Balance brought down ..	..	..	..	924	19	3	By Balance ..	..	..	..	953	18	2
Interest on capital ..	..	..	..	28	18	11					<u>£953</u>	<u>18</u>	<u>2</u>
				<u>£953</u>	<u>18</u>	<u>2</u>					<u>£953</u>	<u>18</u>	<u>2</u>

SUBDIVISION V—REGISTRAR-GENERAL.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Salaries ..	..	..	..	12,359	1	11	By Registration and other fees—						
Registration of births, deaths, and marriages—							Registration of births, deaths, and marriages	..	..	..	18,874	11	6
Payment to non-permanents ..	..	..	..	1,314	14	2	Dentists Act ..	..	..	..	15	5	0
Payment to Post Office ..	..	..	..	2,309	5	4	Sundry revenue ..	..	..	..	16	7	9
Postage ..	..	..	..	706	15	1	Balance carried down ..	..	..	..	933	6	10
Printing and stationery ..	..	..	..	1,039	3	3							
Rent ..	..	..	..	1,406	12	8							
Depreciation ..	..	..	..	189	6	0							
Sundries..	..	..	..	514	12	8							
				<u>£19,839</u>	<u>11</u>	<u>1</u>					<u>£19,839</u>	<u>11</u>	<u>1</u>
				£	s.	d.					£	s.	d.
To Balance brought down ..	..	..	..	933	6	10	By Balance ..	..	..	..	1,042	6	11
Interest on capital ..	..	..	..	109	0	1					<u>£1,042</u>	<u>6</u>	<u>11</u>
				<u>£1,042</u>	<u>6</u>	<u>11</u>					<u>£1,042</u>	<u>6</u>	<u>11</u>

SUBDIVISION VI—CENSUS AND STATISTICS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Salaries ..	..	..	..	19,132	17	4	By Sundry revenue—						
Census, 1926, cost of taking ..	..	..	..	471	13	5	Receipts from Powers machines ..	..	..	..	3,015	0	6
Postage ..	..	..	..	1,001	12	0	Miscellaneous revenue ..	..	..	..	218	15	0
Printing and stationery ..	..	..	..	1,614	9	5	Balance carried down ..	..	..	..	36,686	19	4
Rent ..	..	..	..	1,101	0	0							
Statistics, collection of ..	..	..	..	5,339	16	6							
Cost of statistical publications ..	..	..	..	9,530	2	0							
Depreciation ..	..	..	..	1,285	14	10							
Sundries..	..	..	..	443	9	4							
				<u>£39,920</u>	<u>14</u>	<u>10</u>					<u>£39,920</u>	<u>14</u>	<u>10</u>
				£	s.	d.					£	s.	d.
To Balance brought down ..	..	..	..	36,686	19	4	By Balance ..	..	..	..	37,390	2	1
Interest on capital ..	..	..	..	703	2	9					<u>£37,390</u>	<u>2</u>	<u>1</u>
				<u>£37,390</u>	<u>2</u>	<u>1</u>					<u>£37,390</u>	<u>2</u>	<u>1</u>

DEPARTMENT OF INTERNAL AFFAIRS—*continued*.

SUBDIVISION VII—HIGH COMMISSIONER.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	28,839	7	8	By Sundry revenue —	..	..	10,218	7	4
Advertising	..	..	237	8	4	Salaries	..	..	244	1	0
Fuel and light	..	..	914	4	10	Shipping charges	..	..	8,476	4	1
House allowance—High Commissioner	..	..	916	13	4	Rent	..	..	724	3	8
Office-cleaning	..	..	209	12	7	Miscellaneous revenue	..	..	31,998	14	3
Official entertainments	..	..	801	5	11	Balance carried down	..	..			
Postage	..	..	1,224	14	6						
Printing and stationery	..	..	437	10	2						
Rent	..	..	9,054	16	6						
Interest on unpaid purchase-money	..	..	3,100	0	0						
Depreciation	..	..	4,038	16	8						
Sundries	..	..	1,886	19	10						
			£51,661	10	4				£51,661	10	4
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	31,998	14	3	By Sale of old car	..	..	300	0	0
Interest on capital	..	..	4,096	16	5	Balance	..	..	35,795	10	8
			£36,095	10	8				£36,095	10	8

SUBDIVISION VIII—MUSEUM.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	3,239	4	2	By Sundry revenue	..	..	7	1	0
Rent	..	..	1,910	0	0	Balance carried down	..	..	10,155	11	2
Official publications, cost of	..	..	3,788	14	1						
Depreciation	..	..	265	5	6						
Sundries	..	..	959	9	3						
			£10,162	13	0				£10,162	13	0
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	10,155	11	2	By Balance	..	..	10,738	0	6
Interest on capital	..	..	582	9	4						
			£10,738	0	6				£10,738	0	6

SUBDIVISION IX—EXPLOSIVES BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	3,250	6	4	By Explosives license fees	..	..	4,825	6	0
Magazine revenue	..	..	1,884	6	11	Magazine revenue	..	..	2,694	2	4
Rent	..	..	90	0	0	Explosives storage fees	..	..	2,249	11	1
Depreciation	..	..	437	11	11	Sundry revenue	..	..	25	1	5
Sundries	..	..	1,488	18	0						
Balance carried down	..	..	2,642	17	8						
			£9,794	0	10				£9,794	0	10
			£	s.	d.				£	s.	d.
To Interest on capital	..	..	558	19	4	By Balance brought down	..	..	2,642	17	8
Balance carried to Balance-sheet	..	..	2,083	18	4						
			£2,642	17	8				£2,642	17	8

SUBDIVISION X—PUBLICITY BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	4,103	6	1	By Sundry revenue	..	..	3,135	13	3
Advertising in Australia	..	..	2,314	0	9	Balance carried down	..	..	35,756	4	4
Films—Cost of preparation	..	..	12,399	17	5						
Folders	..	..	5,208	9	5						
Framing pictures	..	..	463	6	6						
General expenses	..	..	1,820	18	8						
Photographs—Cost of preparation	..	..	4,638	7	10						
Travelling-expenses	..	..	1,676	6	3						
Reuters Telegram Co.—Payment	..	..	992	10	6						
Rent	..	..	117	0	0						
Expenses in the United Kingdom	..	..	3,190	3	0						
Representation at overseas exhibitions	..	..	500	1	4						
Depreciation	..	..	714	10	8						
Sundries	..	..	752	19	2						
			£38,891	17	7				£38,891	17	7
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	35,756	4	4	By Balance	..	..	35,934	3	6
Interest on capital	..	..	177	19	2						
			£35,934	3	6				£35,934	3	6

DEPARTMENT OF INTERNAL AFFAIRS—*continued.*

COMBINED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

(Including Subdivisions I to XI and Special Acts.)

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Balances from separate accounts as under :—				By Balances from separate accounts as under :—			
Head Office	260,250	17	11	Explosives Branch	2,083	18	4
Government Actuary	953	18	2	Balance	380,021	1	5
Registrar-General	1,042	6	11				
Census and Statistics	37,390	2	1				
High Commissioner	35,795	10	8				
Museum	10,738	0	6				
Publicity Branch	35,934	3	6				
	<u>£382,104</u>	<u>19</u>	<u>9</u>		<u>£382,104</u>	<u>19</u>	<u>9</u>

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1929; (c) the amounts include transfer of assets from other Departments for which no parliamentary authority is provided.

COMBINED BALANCE-SHEET AS AT 31ST MARCH, 1930.

(Including Subdivisions I to XI and Special Acts.)

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital at 1st April, 1929—				Departmental assets, Head Office and Sub-			
Public Works Fund	84,867	17	8	Departments—			
Consolidated Fund	277,775	14	3	Land	12,633	10	6
	<u>362,643</u>	<u>11</u>	<u>11</u>	Buildings	169,004	2	0
Creditors—				Consumable stores	665	0	5
Departmental	13,280	18	9	Tools and utensils	344	17	1
Sundry	10,459	3	1	Motor-vehicles	3,078	1	1
	<u>23,740</u>	<u>1</u>	<u>10</u>	Furniture and fittings	20,792	17	2
Payments in advance—				Mechanical appliances	16,252	8	3
Loans	7	7	5	Library	3,380	17	4
Subscriptions	182	14	9	Photographic apparatus	4,555	1	6
Rent	4	8	6		<u>230,706</u>	<u>15</u>	<u>4</u>
				Loan on mortgage	6,149	1	11
				Debtors—			
Unpaid purchase price of buildings, London	77,500	0	0	Departmental	2,472	13	9
Depreciation reserve	41,701	9	8	Sundry	2,118	1	11
Amounts held on deposit—Auctioneers' license fees	12,670	0	0	Stranded New-Zealanders	1,154	2	11
Writings-off in Suspense	153	13	3		<u>5,744</u>	<u>18</u>	<u>7</u>
Treasury Adjustment Account	249,517	10	11	Special Departmental assets—			
	<u>£768,120</u>	<u>18</u>	<u>3</u>	Head Office—			
				Turnbull Library building	9,292	4	5
				Turnbull Library	57,100	5	10
				Fish-hatchery	3,028	12	3
				Wharves and beacons	295	0	0
				Launches	305	3	4
				Traps and horses	7	0	0
				Camping outfit—Inspector under			
				Animals Protection and Game			
				Act	22	14	4
					<u>70,051</u>	<u>0</u>	<u>2</u>
				High Commissioner—			
				Motor accessories	10	0	0
				Lease of building	20,425	0	0
					<u>20,435</u>	<u>0</u>	<u>0</u>
				Museum exhibits	54,643	11	10
				Explosives Branch—Explosives appliances	215	15	9
				Losses in Suspense	153	13	3
				Excess of expenditure over income	380,021	1	5
	<u>£768,120</u>	<u>18</u>	<u>3</u>		<u>£768,120</u>	<u>18</u>	<u>3</u>

P. J. KELLEHER, Assistant Under-Secretary.

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

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

JUSTICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Courts and General.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries—			By Supreme Court revenue ..	54,196	8 10
Judges	17,472	5 8	Magistrates' and Wardens' Court revenue ..	133,782	19 2
Magistrates	26,853	0 2	Land-agents license fees ..	1,261	17 0
Staff	71,421	8 10	License fees <i>re</i> King's Counsel ..	6	6 0
Travelling allowances and expenses ..	9,652	6 10	Fees <i>re</i> Shorthand Reporters Act, 1908 ..	23	2 0
Transfer and removal expenses ..	1,302	11 1	Fees under the Auctioneers Act, 1928 ..	924	0 0
Advertising, purchase of newspapers, &c. ..	118	17 11	Assessed rent, Patents and Bankruptcy ..	1,281	0 0
Fuel, light, &c.	3,540	0 0	Territorial revenue	5	1 0
Postage, telegrams, and rent of boxes ..	2,369	6 7	Estrated recognizances	100	0 0
Printing and stationery	4,522	16 10			
Rents	681	14 4			
Typewriter repairs	93	11 11			
Telephones	2,141	8 0			
Courthouse-cleaning	1,911	16 8			
Commission on money-orders	84	9 6			
Cost of inquests	4,337	5 10			
Criminal prosecutions	12,755	2 5			
Expenses of circuit Courts	234	3 1			
Expenses under Juries Act, 1908	494	13 4			
Expenses under Reformatory Institutions Act, 1909	1,882	9 10			
Expenses under Shorthand Reporters Act, 1908 ..	29	1 8			
Subsidy, Chatham Island steamer service ..	20	16 8			
Special grants	725	14 9			
Sundry expenses	26	9 7			
Writings off Suspense Account	75	18 2			
Depreciation	9,407	9 0			
Repairs and maintenance	4,951	1 0			
Loss on realization—					
Courthouse	225	0 0			
Furniture, &c.	66	5 5			
	291	5 5			
Balance, being excess income over expenditure	14,183	8 11			
	£191,580	14 0		£191,580	14 0
	£	s. d.		£	s. d.
To Interest on capital	24,276	15 4	By Balance, being excess income over expenditure	14,183	8 11
	£24,276	15 4	before charging interest	10,093	6 5
			Balance, being excess expenditure over income	£24,276	15 4

Patent Office.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	4,052	10 11	By Revenue	14,120	1 10
Advertising	21	19 4			
Fuel, light, &c.	80	10 4			
Postage, telegrams, telephones, &c. ..	93	18 4			
Printing and stationery	1,578	19 3			
Typewriter repairs	5	0 1			
Sundry expenses	13	2 6			
Assessed rent	650	0 0			
Depreciation	87	19 7			
Interest	275	13 3			
Balance, being excess income over expenditure	7,260	8 3			
	£14,120	1 10		£14,120	1 10

Bankruptcy.

	£	s. d.		£	s. d.
To Salaries	6,151	8 0	By Revenue	10,828	11 0
Advertising	348	5 2			
Fuel, light, &c.	79	3 2			
Law-costs	37	16 0			
Postage, telegrams, telephones, &c. ..	446	2 7			
Printing and Stationery	329	9 5			
Remuneration to Deputy Assignees ..	2,505	0 5			
Rent	1,218	5 10			
Transfer and removal expenses	182	9 11			
Travelling allowances and expenses ..	71	16 7			
Typewriter repairs	3	1 9			
Sundry expenses	14	7 9			
Depreciation	84	11 5			
Interest	49	7 5			
	£11,521	5 5	By Balance, being excess expenditure over income	692	14 5
				£11,521	5 5

JUSTICE DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—							
Public Works Fund, 1st April,				Buildings and sites*	..	..	515,968 8 1
1929	497,998	14	5	Patent Office library	..	..	5,000 0 0
Public Works Fund, 1929–30 ..	18,151	15	2	Office furniture and fittings ..	..	..	40,408 3 2
Consolidated Fund	48,707	18	10		£	s.	d.
			564,858 8 5	Mechanical appliances	3,957	11	6
Creditors—				Less writings off Suspense Account	20	3	0
Sundry	3,036	19	3				3,937 8 6
Departmental	703	3	3	Debtors—			
			3,740 2 6	Sundry	298	7	1
Depreciation Reserve			71,292 2 1	Departmental	1,197	1	4
							1,495 8 5
				Less writings off Suspense Account	55	15	2
							1,439 13 3
				Expenses paid in advance			506 7 0
				Treasury Adjustment Account ..			69,105 0 5
				Excess expenditure over income ..			3,525 12 7
			£639,890 13 0				£639,890 13 0

* Includes £37,256 as a readjustment of valuations as at 1st April, 1929.

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriations: (a) Rental value as assessed by Public Works Department; (b) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1929. The cost of erection and maintenance of buildings is appropriated in votes under the control of the Public Works Department.

R. P. WARD, Under-Secretary.

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

KAURI-GUM INDUSTRY ACCOUNT.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Gum on hand, 1st April, 1929	23,275	6	5	By Sales of gum	15,368	1	2
				Gum on hand, 31st March, 1930 ..	5,151	10	2
				Balance to Profit and Loss Account ..	2,755	15	1
	<u>£23,275</u>	<u>6</u>	<u>5</u>		<u>£23,275</u>	<u>6</u>	<u>5</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Trading Account	2,755	15	1	By Interest on investments	327	19	9
Wages	932	4	7	Interest allowed on Sinking Fund contributions ..	30	13	11
Freight and cartage	672	3	4	Miscellaneous	4	19	6
Sacks and gum-cases used	289	6	1	Balance, net loss for year, carried down ..	8,248	4	2
Insurance	133	17	1				
Loss on disposal of buildings	58	18	4				
Depreciation	37	14	8				
Printing and stationery	4	5	0				
Rent	500	0	0				
Levy on kauri-gum sales	112	15	8				
General expenses	46	19	7				
Interest on debentures	3,067	17	11				
	<u>£8,611</u>	<u>17</u>	<u>4</u>		<u>£8,611</u>	<u>17</u>	<u>4</u>
To Balance from previous year	53,503	0	10	By Adjustment on account previous year ..	29	19	11
Balance carried down	8,248	4	2	Transfer portion loss to Reserve Account ..	617	13	10
				Balance—Accumulated loss to 31st March, 1930 ..	61,103	11	3
	<u>£61,751</u>	<u>5</u>	<u>0</u>		<u>£61,751</u>	<u>5</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land at face-works, buildings, &c. ..	4,877	4	2
Loan Account	75,000	0	0	Vacuum tank, &c.	2,900	6	10
Crown Lands Account	500	0	0	Plant and store fittings	103	16	5
				Tools at Auckland and depots	21	2	9
Consolidated Fund for interest paid on debentures ..	15,640	7	8	Live and dead stock	25	5	8
Interest accrued but not due	1,105	6	3	Office fittings and furniture	60	16	5
Creditors—				Gum on hand	5,151	10	2
Sundry consignors for gum purchases ..	18	5	2	Sacks and gum-cases on hand	70	1	4
Orders issued to sundry consignors ..	30	12	0	Advances on gum	27	11	11
Interest due and unpaid on debentures ..	152	15	1	Debtors—			
				Kauri Peat Oils	52	6	8
Writings-off in Suspense	6,167	7	2	Kauri-gum Control Board	343	2	5
				Interest due and unpaid on investments	159	16	5
				Sundry	11	16	0
					567	1	6
				Insurance premium paid in advance ..	18	15	1
				Investment in Public Debt Redemption Fund ..	798	1	1
				Losses in Suspense Account	6,167	7	2
				Profit and Loss Account	61,103	11	3
				Cash in Public Account	16,722	1	7
	<u>£98,614</u>	<u>13</u>	<u>4</u>		<u>£98,614</u>	<u>13</u>	<u>4</u>

J. B. THOMSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

I hereby certify that the Trading, and Profit and Loss Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The following comments are appended: (1) The certificate of the Secretary has been accepted for the stocks of gum on hand; (2) no depreciation has been charged on the asset, vacuum tank, &c., £2,900 6s. 10d.
—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF LABOUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries, agents' allowances, and overtime ..	44,605	12 7	By Penalties imposed by the Court in action brought for breaches of Awards and certain sections of the Industrial Conciliation and Arbitration Act, 1925, and the Apprentices Act, 1923	565	14 0
Travelling allowances and expenses ..	7,425	11 5	Sale of departmental publications ..	262	18 4
Motor-car, motor-cycle, and bicycles maintenance and repairs	399	1 10	Factory-registration fees	3,938	17 0
Fees payable to assessors on Conciliation Councils	1,209	18 6	Servants' registry offices licenses fees ..	31	5 0
Advertising, supply of newspapers, &c. ..	175	19 1	Weights and measures verification fees ..	9,223	2 1
Freight, cartage, and transport charges ..	80	10 11	Sale of scales, &c., seized under Weights and Measures Act	5	15 9
Heating and lighting of offices	301	18 9	Rent of buildings	78	15 0
Law-costs	53	3 11	Excess of expenditure over income before charging interest carried forward ..	51,916	0 7
Postage, telegrams, telephone services, &c. ..	2,134	10 3			
Printing, stationery, office requisites, and typewriter repairs	2,737	14 6			
Rent and rates on office accommodation ..	4,405	2 3			
Commission on sale of publications	52	19 1			
Rates and repairs on property	79	4 11			
Miscellaneous expenses	21	2 10			
Expenses in connection with Apprenticeship Conference	390	18 1			
Expenses in connection with committee investigating unemployment	673	6 9			
Expenses in connection with Workers' Compensation Commission	82	6 2			
Cost of inquiries regarding influence of temperature and humidity on working-conditions ..	50	0 0			
Losses on realization of property	23	15 5			
Provision for depreciation of assets	1,119	10 6			
	£66,022	7 9		£66,022	7 9
To Excess of expenditure over income before charging interest brought forward ..	51,916	0 7			
Interest on capital	732	18 9	By Excess of expenditure over income ..	52,648	19 4
	£52,648	19 4		£52,648	19 4

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1929.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	16,287	10 7	Land and buildings	920	0 0
Creditors			Motor-cars, motor-cycles, and bicycles ..	2,119	8 11
Departmental	1,375	0 6	Additions	351	18 2
Sundry	435	11 10		2,471	7 1
Factory fees received in advance ..	5	1 0	Sold and destroyed	244	18 1
	1,815	13 4		2,226	9
Reserves—			Furniture and fittings	6,881	13 11
Depreciation	6,801	6 8	Additions	179	13 1
Bad debts	256	17 1		7,061	7 0
	7,058	3 9	Sold and destroyed	177	1 0
Amounts held on deposit	294	0 3		6,884	6 0
Writings-off, Suspense Account ..	215	10 10	Mechanical office appliances ..	747	0 6
Treasury Adjustment Account	45,884	1 4	Additions	75	10 6
				822	11 0
			Sold and destroyed	60	17 6
				761	13 6
			Library books	1,239	6 7
			Additions	237	11 2
				1,476	17 9
			Sold and destroyed	6	16 0
				1,470	1 9
			Weights and measures standards ..	4,380	0 8
			Additions	184	18 11
				4,564	19 7
			Sold and destroyed	28	1 0
				4,536	18 7
			Stationery	371	0 2
			Stamps	168	3 11
			Payments in advance	269	2 6
			Debtors—		
			Departmental	99	19 0
			Sundry	685	11 0
				785	10 0
			Assets in Suspense	215	10 10
			Deposit Accounts—		
			Consolidated Fund—Deposits	1	1 0
			Other deposits	294	0 3
			Cash in hand	2	3 3
			Excess of expenditure over income ..	52,648	19 4
	£71,555	0 1		£71,555	0 1

W. NEWTON, Secretary of Labour.

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

LAND ASSURANCE FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Debit.</i>			<i>Credit.</i>		
	£	s. d.		£	s. d.
To Accumulated fund as at 31st March, 1929 ..	86,491	7 9	By Expenditure under Land Transfer Act, 1915—		
Fees under section 4, Mortgagees Indemnity (Workers' Charges) Act, 1927 ..	3,642	14 0	Costs incurred under section 190 (4) ..	1	1 0
Interest on investments ..	3,719	8 9	Appropriation under section 18 of the Finance Act, 1924, for expenses of compulsory registration of titles ..	7,831	8 0
			Accumulated fund as at 31st March, 1930 ..	86,021	1 6
	£93,853	10 6		£93,853	10 6

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Accumulated fund as at 31st March, 1930 ..	86,021	1 6	Investments ..	26,100	0 0
Sundry creditors ..	21	6 6	Interest accrued on investments ..	333	9 1
	£86,042	8 0	Interest due and unpaid on investments ..	765	15 0
			Cash in Public Account ..	58,838	3 11
				£86,042	8 0

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

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

LAND AND DEEDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Advertising ..	566	6 0	By General fees ..	85,128	7 8
Draughting work ..	15,407	12 3	Compulsory title fees ..	11,605	16 5
Office supplies ..	1,582	3 2	Land-tax registrations ..	254	7 4
Transfer and travelling expenses ..	663	7 8	Land Assurance Fund ..	3,000	0 0
Office cleaning ..	79	2 5	Recoveries on account of expenditure, previous years ..	0	12 0
Binding ..	454	14 0			
Salaries ..	47,159	8 11			
Postages and telephones ..	712	18 5			
Fuel and light ..	319	8 3			
Freight and cartage ..	2	0 4			
Relieving-allowances ..	28	15 0			
Rent ..	8,045	9 0			
Solicitors' admission fees ..	21	0 0			
Compassionate and retiring allowances ..	619	8 10			
Law-costs ..	0	10 0			
Loss on equipment disposed of ..	90	9 9			
Depreciation ..	1,435	11 0			
Balance ..	22,800	18 5			
	£99,989	3 5		£99,989	3 5
	£	s. d.		£	s. d.
To Interest on capital ..	855	0 9	By Balance brought down ..	22,800	18 5
Excess of income over expenditure for year ended 31st March, 1930 ..	21,945	17 8			
	£22,800	18 5		£22,800	18 5

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1929. Depreciation has been allowed for on balance of assets as at 1st April, 1929, the total charge being carried to the Depreciation Reserve.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital as at 1st April, 1929 ..	19,000	14 9	Furniture ..	16,715	1 1
Creditors—			Additions during year ..	1,008	18 0
Departmental ..	314	16 3		17,723	19 1
Sundry ..	205	8 1	Less disposals ..	144	10 0
Depreciation Reserve ..	8,300	2 5		17,579	9 1
Writing-off Reserve ..	128	18 9	Mechanical appliances ..	1,819	4 8
Excess of income over expenditure for year ended 31st March, 1930. ..	21,945	17 8	Additions during year ..	62	8 9
				1,881	13 5
			Less disposals ..	109	10 0
				1,772	3 5
			Library ..	466	9 0
			Assets in Suspense ..	128	18 9
			Debtors, sundry ..	9	0 0
			Treasury Adjustment Account ..	29,939	17 8
	£49,895	17 11		£49,895	17 11

J. MURRAY, Assistant Secretary for Land and Deeds.

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

LAND AND INCOME TAX DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

[illegible]

(Percentage cost of collection, 1.329.)

NOTE.—The above accounts include assessed rent (£2,218) and interest on capital for which parliamentary appropriation has not been obtained.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Fund	6,553	6	2	Office furniture and fittings ..	4,390	7	2
	£	s.	d.	Additions during year ..	30	12	8
Sundry departmental creditors ..	13,390	11	1				4,420 19 10
Sundry other creditors* ..	24,389	6	10	Office appliances ..	1,897	6	6
				Additions during year ..	68	5	3
	37,779	17	11				1,965 11 9
Depreciation reserve	4,185	8	5	Library	265	12	6
Suspense Account for default assessment, &c ..	150,000	0	0	Additions during year ..	11	0	6
Excess of revenue over expenditure	4,975,398	4	3				276 13 0
				Forms and stationery ..			1,085 19 10
				Official stamps			0 6 8
				Sundry departmental debtors ..	12	7	1
				Sundry other debtors ..	368,805	18	2
							368,818 5 3
				Cash in Post Office			10,647 0 8
				Treasury Adjustment Account ..			4,786,701 19 9
	£5,173,916	16	9				£5,173,916 16 9

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

Contingent liabilities in respect of bills discounted by Bank of New Zealand, £42,597 9s. 7d.

E. J. R. CUMMING, F.I.A.N.Z., Commissioner of Taxes.

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

LAND FOR SETTLEMENTS ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1930.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Interest on loans	390,821	6	2	By Rents, &c.	487,735	4	0
Interest under section 13, Land Laws Amend- ment Act, 1926	70,210	11	0	Interest on sales	24,129	12	0
Interest under section 47, Land Laws Amend- ment Act, 1929	8,405	12	0	Interest on capital expenditure— Te Wera Estate	4,511	2	2
Interest under section 208, Land Act, 1924 ..	238	12	8	Hutt Valley Settlement	6,811	19	11
Administration expenses	11,863	3	5		11,323	2	1
Rebates—Rent and interest	41,980	15	1	Interest on investments	15,801	3	9
Remission of rents, &c.	11,621	10	10	Interest on investments in Public Debt Re- demption Fund	45,022	7	0
Reductions by Revaluation				Miscellaneous	251	17	11
Board	29,057	2	4				
Less written off to Reserve	29,057	2	4				
Remissions and rents written off by Revalua- tion Board	7,688	12	2				
Remissions and rents written off under Deteriorated Lands Act, 1925	934	11	11				
Irrecoverable rents, &c., transferred to Sus- pense Account	13,676	16	4				
Charges and expenses of raising loans	1,047	3	5				
Management charges of New Zealand con- solidated stock	971	3	3				
Stamp duty on transfer of consolidated stock	4	18	11				
Land for settlements—Vote expenses— Audit fees	100	0	0				
Miscellaneous	891	5	11				
Preliminary expenses	3,734	18	11				
Salaries	1,000	0	0				
Travelling-expenses	358	10	4				
	6,084	15	2				
Depreciation of plant	196	1	6				
Insurance premiums, &c.	70	2	4				
Balance carried down	18,447	10	7				
	£584,263	6	9		£584,263	6	9
	£	s.	d.		£	s.	d.
To Adjustment of account of previous years ..	23,257	1	4	By Balance brought down	18,447	10	7
Balance transferred from Land for Settle- ments—Discharged Soldiers Settlement Ac- count	43,592	14	11	Adjustment on account of previous years ..	10,733	8	0
	£66,849	16	3	Balance transferred to Reserve Account ..	37,668	17	8
					£66,849	16	3

LAND FOR SETTLEMENTS ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1930.

Liabilities.				Assets.					
Capital—	£	s.	d.	£	s.	d.	£	s.	d.
Loan Account..	10,606,875	17	8						
Crown land included in estates ..	210,140	0	0						
Sales of Crown land ..	2,135,951	7	6						
	12,952,967	5	2						
Less amount expended in opening up land for settlement ..	647,528	1	5						
				12,305,439	3	9			
Deposits by lessees of Crown land under section 208, Land Act, 1924 ..				8,351	5	1			
Sundry creditors—									
Interest under section 13, Land Laws Amendment Act, 1926 ..	51,001	6	5						
Departmental ..	289	0	4						
Miscellaneous ..	9,400	15	6						
				60,691	2	3			
Interest on loans due and unpaid ..	1,034	9	4						
Interest on loans accrued but not due ..	105,758	19	6						
	106,793	8	10						
Less amount for which Consolidated Fund is liable ..	16,240	0	0						
				90,553	8	10			
Payments in advance—									
Insurance premiums ..	0	10	0						
Interest on sales of settlement land ..	264	18	0						
Rents ..	7,850	5	10						
Buildings ..	19	0	11						
Principal instalment on buildings ..	207	3	9						
Principal instalment on sale of Crown lands ..	1,532	11	9						
Principal instalment on sale of settlement lands ..	1,489	14	1						
				11,364	4	4			
Amount held under Reserves and other Lands Disposal Act, 1927, section 25 (2)—Turakina Domain ..				317	3	1			
Discharged Soldiers Settlement Account—									
Merged transactions ..				1,044	18	1			
Rents, &c., charged in advance ..				126,376	11	5			
Depreciation reserve—Plant, &c. ..				1,568	12	0			
Reserve Account, including unexpended loading for roads ..				1,198,087	17	9			
Writings-off in suspense ..				9,248	11	5			

J. B. THOMPSON, Under-Secretary of Lands.
J. H. O'DONNELL, Controller of Accounts.

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 comments are appended: (1) The Land for Settlement (Discharged Soldiers Settlement Account) has been incorporated with this account. (2) The capital of the account has been reduced by £1,786,128 5s. 1d. under section 22, Finance Act, 1927, and section 17 of the Land Laws Amendment Act, 1927. There is, therefore, no charge for interest on such amount included in the accounts. The capital liability and interest thereon will, I understand, be reflected in the State balance-sheet. (3) The interest adjustments between the account and Consolidated Fund have been only approximately calculated.—G. F. C. CAMPBELL, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT *continued.*

BLUFF HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
To Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 1st April, 1929	..	..	..	693	5	4	By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	..	..	..	62	4	1
Rents	..	..	..	1,221	5	8	Payments to Bluff Harbour Board under section 132, Harbours Act, 1923	..	..	..	1,181	16	7
							Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1930	..	..	..	670	10	4
				<u>£1,914</u>	<u>11</u>	<u>0</u>					<u>£1,914</u>	<u>11</u>	<u>0</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	..	..	..	61	1	3	By Balance brought forward from previous year ..	..	..	..	140	18	4
Amount due to Bluff Harbour Board under section 132, Harbours Act, 1923	..	..	..	1,181	16	7	Accrued rents	..	..	..	1,271	10	8
Balance carried forward	..	..	..	169	11	2							
				<u>£1,412</u>	<u>9</u>	<u>0</u>					<u>£1,412</u>	<u>9</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital	..	..	..	30,028	16	9	Leased land	..	..	..	30,028	16	9
Sundry creditors for administration expenses ..	..	..	..	33	10	6	Sundry debtors for rent	..	..	..	62	15	0
Rents charged in advance	..	..	..	530	3	8	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill ..	..	..	..	670	10	4
Revenue Account	..	..	..	169	11	2							
				<u>£30,762</u>	<u>2</u>	<u>1</u>					<u>£30,762</u>	<u>2</u>	<u>1</u>

J. B. THOMPSON, Under-Secretary for Lands.

J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—*continued*.

CLUTHA RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.	
To Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, on 1st April, 1929	..	..	..	..	0	10	0	By Trustees of the Clutha River Trust under section 128, River Boards Act, 1908	..	..	1,171	8	0	
Rents	..	..	..	..	1,233	1	0	Consolidated Fund for administration expenses under section 4, Land Laws Amendment Act, 1927	..	..	62	3	0	

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Amount paid to trustees of the Clutha River Trust under section 128, River Boards Act, 1908	1,171	8	0	By Balance brought forward from previous year ..	27	3	2
Administration expenses payable to the Consolidated Fund under section 4, Land Laws Amendment Act, 1927	61	13	0	Accrued rent	1,242	10	7
Balance carried forward	36	12	9				
	£1,269	13	9		£1,269	13	9

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	28,488	10	0	Endowment lands	28,488	10	0
Rents charged in advance	537	13	9	Sundry debtors for rent	574	6	6
Revenue Account—Balance carried forward ..	36	12	9				
	<u>£29,062</u>	<u>16</u>	<u>6</u>		<u>£29,062</u>	<u>16</u>	<u>6</u>

J. B. THOMPSON Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

GERALDINE COUNTY RIVER DISTRICT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.			
To Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Christchurch, at							By Geraldine County River Board under Geraldine County River District Act, 1921-22									
1st April, 1930							10	18	0	.. 247 18 4						
Rents							250	1	4	Consolidated Fund for administration expenses under section 4, Land Laws Amendment Act, 1927						
										13 1 0						
							£260	19	4	£260 19 4						

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Balance carried forward from previous year ..	65	6	4	By Accrued rent	246	0	8
Administration expenses payable to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	12	10	1	Balance carried forward	79	14	1
Payments to Geraldine County River Board under section 7, Geraldine County River Districts Act, 1921-22	247	18	4				
	<u>£325</u>	<u>14</u>	<u>9</u>		<u>£325</u>	<u>14</u>	<u>9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	4,813	16	8	Leased land	4,813	16	8
Sundry creditors for rents paid in advance ..	3	11	6	Revenue Account—Balance carried forward ..	79	14	1
Rents charged in advance	76	2	7				
	<u>£4,893</u>	<u>10</u>	<u>9</u>		<u>£4,893</u>	<u>10</u>	<u>9</u>

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT *continued*,
GORE HIGH SCHOOL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>					£	s.	d.	<i>Payments.</i>					£	s.	d.
To Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 1st April, 1929	..	..	..	..	1	12	6	By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	..	..	..	..	3	5	0
Rents	..	..	..	..	65	0	0	Payment to Board of Governors of Gore High School under section 89, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1919	..	..	..	..	30	17	6
								Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1930	..	..	..	..	32	10	0
					£66	12	6						£66	12	6

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance brought forward from previous year ..	16	5	0	By Accrued rent	..	65	0 0
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	3	5	0				
Amount paid to Board of Governors of Gore High School under section 89, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1919	30	17	6				
Balance carried forward	14	12	6				
	£65	0	0			£65	0 0

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital	..	..	..	1,300	0	0	Land	..	..	..	1,300	0	0
Sundry creditors	..	..	..	1	12	6	Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Invercargill	..	..	..	32	10	0
Rents charged in advance	..	..	..	16	5	0							
Revenue Account—Balance carried forward	..	..	..	14	12	6							
				£1,332	10	0					£1,332	10	0

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—continued.
GREYMOUTH TECHNICAL AND HOKITIKA HIGH SCHOOLS ACCOUNT.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
To Balance, 1st April, 1929—Cash in Treasury Deposit Account	76	10	10	By Administration expenses (section 4, Land Laws Amendment Act, 1927)	12	3	6
Rents	115	8	6	Greymouth Technical School (section 49, Reserves, &c., Act, 1925)	92	3	7
Royalties	52	6	3	Hokitika High School (section 15, Hokitika High School Act, 1883)	92	3	6
Miscellaneous fees	11	0	0	Balance—Cash in Treasury Deposit Account, 31st March, 1930	58	15	0
	£255	5	7		£255	5	7

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
To Administration expenses (section 4, Land Laws Amendment Act, 1927)	8	18	7	By Accrued royalties	1	10	6
Payment to Hokitika High School (section 15, Hokitika High School Act, 1883)	92	3	6	Accrued rents	132	1	3
Payment to Greymouth Technical School (section 49, Reserves, &c., Act, 1925)	92	3	7	Miscellaneous fees	11	0	0
	£193	5	8	Balance carried down	48	13	11
	£	s.	d.		£193	5	8
To Balance brought down	48	13	11		£	s.	d.
Adjustment on account previous year	14	2	6	By Balance brought down from previous year	106	14	1
Balance carried forward	43	17	8		£106	14	1
	£106	14	1		£106	14	1

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
Capital	5,567	0	0	Land—	£	s.	d.
Rents paid in advance	5	5	0	Leased	2,945	0	0
Rents charged in advance	40	0	0	Unleased	2,622	0	0
Revenue Account—Balance carried forward	43	17	8		5,567	0	0
	£5,656	2	8	Sundry debtors—			
				Rents	17	3	0
				Royalties	13	4	8
					30	7	8
				Cash, Treasury Deposit Account, as at 31st March, 1930	58	15	0
	£5,656	2	8		£5,656	2	8

J. B. THOMPSON, Under Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT--continued.
HUNTER SOLDIERS' ASSISTANCE TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Balance at 1st April, 1929 ..	1,242	7	9	By Administration expenses ..	36	1	0
Cash in Public Account ..	4,050	0	0	“ Thirds,” “ fourths,” “ halves,” &c., paid out			
Investment Account ..				to local bodies ..	103	7	4
			5,292	Balance, 31st March, 1930 ..			
Rents			720	Cash in Public Account ..	354	17	3
Interest on investments ..			230	Investment Account ..	5,750	0	0
						6,104	17 3
			<u>£6,244 5 7</u>			<u>£6,244 5 7</u>	

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Administration expenses ..	36	1	0	By Accrued rent ..	801	0	0
“ Thirds,” “ fourths,” &c. ..	103	7	4	Interest on investments ..	249	17	10
Rebates	80	2	0				
Balance	831	7	6				
			<u>£1,050 17 10</u>			<u>£1,050 17 10</u>	

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	23,678	18	11	Land endowed by Sir George Hunter ..	17,800	0	0
Rents charged in advance ..	200	5	0	Postponed rents	741	6	0
Revenue Account	831	7	6	Interest on investments accrued but not due ..	64	8	2
				Cash—			
				Public Account	354	17	3
				Investment Account	5,750	0	0
			<u>£24,710 11 5</u>			6,104	17 3
						<u>£24,710 11 5</u>	

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—*continued.*

HUTT VALLEY LANDS SETTLEMENT ACCOUNT.

TRADING ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930.

	£	s.	d.		£	s.	d.
Land on hand, 1st April, 1929	100,000	0	0	Sales of land	125,343	6	0
Cost of subdivision, street-formation, and expenses in preparing land for sale	31,842	10	0	Land on hand, 31st March, 1930	66,562	0	0
Incidental expenses	1,414	17	2				
Balance—Transferred to Profit and Loss Account	58,647	18	10				
	<u>£191,905</u>	<u>6</u>	<u>0</u>		<u>£191,905</u>	<u>6</u>	<u>0</u>

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930.

	£	s.	d.		£	s.	d.
Administration expenses	3,416	16	6	Balance—Transferred from Trading Account ..	58,647	18	10
Interest on capital provided out of the Land for Settlements Account	6,811	19	11	Accrued rent	184	11	5
Losses written off	102	16	10	Accrued interest	10,816	14	1
Preliminary expenses—Cost of obtaining options, &c.	500	0	0	Interest on investments	231	1	3
Balance—Profit for year carried down	59,080	9	4	Excess amounts in respect of land sold paid under section 5 (4) (a) of the Hutt Valley Lands Settlement Amendment Act, 1927	31	17	0
	<u>£69,912</u>	<u>2</u>	<u>7</u>		<u>£69,912</u>	<u>2</u>	<u>7</u>
	£	s.	d.		£	s.	d.
Balance—Net profit to 31st March, 1930	148,795	10	10	Balance brought forward	89,715	1	6
	<u>£148,795</u>	<u>10</u>	<u>10</u>	Balance—Profit for year brought down	59,080	9	4
					<u>£148,795</u>	<u>10</u>	<u>10</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Land for Settlements Account:				Land on hand	66,562	0	0
Moneys provided for—				Railway Improvement Authorization Act 1914			
Purchase of land	162,812	17	1	Account—Balance unpaid on area taken for workshops	26,389	8	0
Street-formation	199,061	16	1	Sundry debtors for—			
Incidental expenses	10,623	1	3	Sales of land (not yet payable)	232,009	11	9
	<u>372,497</u>	<u>14</u>	<u>5</u>	Land taken for school-sites (Education Department)	3,500	0	0
Railways Improvement Authorization Act 1914				Land taken for railway purposes	3,364	19	0
Account—Purchase of land	11,660	0	0	Rents	27	11	0
	<u>384,157</u>	<u>14</u>	<u>5</u>	Principal instalments	569	0	4
Less Repayments under section 11 (2) of the Hutt Valley Lands Settlement Act, 1925—				Interest on sales	2,053	17	4
Land for Settlements Account	247,776	11	5	Miscellaneous	1	10	0
Railway Improvement Authorization Act 1914 Account	11,660	0	0		<u>241,526</u>	<u>19</u>	<u>5</u>
	<u>259,436</u>	<u>11</u>	<u>5</u>	Interest accrued but not due	1,759	14	7
Capital	124,721	3	0	Losses in suspense	141	0	11
Land for Settlements Account—Interest on capital provided for purchases of land, &c. ..	43,038	7	4	Cash in Public Account	61	5	2
Railway Improvement Authorization Act 1914							
Account—Interest on cost of land	1,014	14	1				
Consolidated Fund—Administration expenses ..	11,530	18	9				
Sundry creditors—							
Education Department for amount wrongly credited to Hutt Valley Lands Settlement Account	7,130	0	0				
Miscellaneous	1	10	0				
	<u>7,131</u>	<u>10</u>	<u>0</u>				
Payments in advance—							
Rents	4	0	0				
Interest on sales	53	4	11				
Principal instalments	6	12	4				
	<u>63</u>	<u>17</u>	<u>3</u>				
Rents due but not accrued	2	15	11				
Writings-off in suspense	141	0	11				
Profit and Loss Account—							
Balance at 31st March, 1929	89,715	1	6				
Profit for year	59,080	9	4				
	<u>148,795</u>	<u>10</u>	<u>10</u>				
	<u>£336,439</u>	<u>18</u>	<u>1</u>		<u>£336,439</u>	<u>18</u>	<u>1</u>

J. B. THOMPSON, Under-Secretary for Lands.

J. H. O'DONNELL, Controller of Accounts.

I hereby certify that the Trading Account, 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, Deputy Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT—*continued*.

NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
		£	s. d.			£	s. d.
To Balance in Deposit Account Treasury at 1st April, 1929		8,103	6 11	By Administration expenses		55	11 10
Rents		197	10 0	Balance, 31st March, 1930—	£ s. d.		
Proceeds, sale of timber—	£ s. d.			Cash in Treasury Deposit Account		1,716	11 7
Principal	631	11 9		Cash on investment		7,500	0 0
Interest	37	14 9				9,216	11 7
		669	6 6				
Interest received on investments		302	0 0				
		£9,272	3 5			£9,272	3 5

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Administration expenses		43	6 10	By Balance brought down		8,178	13 9
Rent written off		10	11 6	Accrued rent		245	0 0
Balance carried forward		9,428	2 0	Sales of timber		713	11 9
		£9,482	0 4	Interest on sales of timber		42	14 9
				Interest on investments		302	0 1
						£9,482	0 4

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital		4,900	0 0	Leased land		4,900	0 0
Rents charged in advance		23	15 0	Sundry debtors for rent		47	10 0
Revenue Account—	£ s. d.			Revenue accrued but not due—	£ s. d.		
Balance, 1st April, 1929	8,178	13 9		Interest on investments	100	15 5	
Surplus for year	1,249	8 3		Sales of timber, principal	82	0 0	
		9,428	2 0	Sales of timber, interest	5	0 0	
						187	15 5
				Cash—			
				On investment	7,500	0 0	
				Treasury Deposit Account	1,716	11 7	
						9,216	11 7
		£14,351	17 0			£14,351	17 0

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—continued.

OTAGO BOYS' AND GIRLS' HIGH SCHOOLS ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
		£	s. d.			£	s. d.
To Rents	..	439	4 6	By Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927.. .. .	..	21	18 9
				Payments to the Otago Boys' and Girls' High Schools Board of Governors	..	416	15 9
				Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin at 31st March, 1930	..	0	10 0
		<u>£439</u>	<u>4 6</u>			<u>£439</u>	<u>4 6</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Balance forward from previous year	..	72	6 1	By Accrued rent	..	409	4 6
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927.. .. .	..	21	19 3	Balance carried forward	..	101	16 7
Amount due to Otago Girls' and Boys' High Schools Board of Governors.. .. .	..	416	15 9				
		<u>£511</u>	<u>1 1</u>			<u>£511</u>	<u>1 1</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital	..	8,439	10 10	Endowment lands	..	8,439	10 10
Sundry creditors administration expenses	..	0	0 6	Revenue Account—Balance carried forward	..	101	16 7
Rents charged in advance	..	102	6 1	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin	..	0	10 0
		<u>£8,541</u>	<u>17 5</u>			<u>£8,541</u>	<u>17 5</u>

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—*continued.*

PRIMARY EDUCATION ENDOWMENT.—DEPOSIT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>		£	s.	d.	£	s.	d.	<i>Payments.</i>		£	s.	d.
To Balance, 1st April, 1929—								By Payments for primary-education purposes	..	116,982	6	1
Cash in Deposit Account	..	605	0	6				Administration expenses	..	4,991	6	6
Investment Account	..	11,000	0	0				Maintenance and repairs	..	323	2	10
					11,605	0	6	Survey costs, &c.	..	689	9	4
Rents under section 30, Education Reserves Act, 1928	..				122,547	17	7	Refunds of revenue	..	724	17	3
Sales under section 27, Education Reserves Act, 1928	..				713	1	8			£	s.	d.
Interest on cash and investments held by Public Trustee	..				1,144	0	11	Cash in Deposit Account	..	959	8	5
Interest on investments	..				510	9	9	Investment Account	..	11,850	0	0
										12,809	8	5
					£136,520	10	5			£136,520	10	5

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923	..	26	0	5	By Accrued rents, &c.	..	121,791	12	5
Irrecoverable rents	..	336	3	3	Accrued royalties	..	1,535	17	10
Administration expenses	..	6,207	13	7	Interest on cash and investments held by Public Trustee	..	1,166	4	11
Survey costs	..	689	19	4	Interest on investments	..	516	11	4
Maintenance and repairs	..	386	10	6	Balance carried down	..	2,483	12	1
Remissions of rent	..	833	2	8					
Remissions under Deteriorated Lands Act, 1925	..	201	14	9					
Remissions by Dominion Revaluation Board	..	1,830	8	0					
Payments for primary-education purposes	..	116,982	6	1					
		£127,493	18	7			£127,493	18	7
		£	s.	d.			£	s.	d.
To Balance brought down	..	2,483	12	1	By Balance	..	8,111	2	6
Balance from previous year	..	5,599	10	5					
Adjustment on account previous year	..	28	0	0					
		£8,111	2	6			£8,111	2	6

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital, including loading for roads, &c.	..	2,248,414	9	11	Endowment lands—				
Less capital losses under section 22, Finance Act, 1927 (No. 2)	..	4,045	16	8	Leased	..	2,319,378	18	7
		2,244,368	13	3	Unleased	..	64,367	10	0
Appreciation in land-values	..	178,288	15	5			2,383,746	8	7
Public Works Fund—Roading (section 17, Land Laws Amendment Act, 1927)	..	244	1	6	Unpaid purchase price (not yet payable)—Buildings	..	5,977	18	4
Discharged Soldiers Settlement Account—Merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923	..	501	11	0	Sundry debtors for—				
Sundry creditors—Departmental	..	3,350	0	2	Rents	..	15,068	12	10
Principal instalments under section 20, Discharged Soldiers Settlement Amendment Act, 1923	..	32	3	8	Less reserve for irrecoverable rents	..	200	0	0
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923	..	44	3	4			14,868	12	10
Payments in advance—					Royalties	..	516	7	6
Rents, &c.	..	1,948	5	10	Principal instalments on buildings	..	7	17	8
Royalties	..	6	4	6	Interest on cash and investments	..	14	12	6
Sales	..	32	0	0	Departmental	..	21	6	3
		1,986	10	4			15,428	16	9
Rents, &c., charged in advance	..	23,244	8	11	Postponed rent	..	3,922	9	0
Writings-off in Suspense	..	220	17	6	Interest accrued but not due on investments	..	206	8	11
		£2,452,281	5	1	Losses in Suspense	..	220	17	6
					Revenue Account—Balance	..	8,111	2	6
							£	s.	d.
					Investments held by Public Trustee	..	1,600	0	0
					Cash held by Public Trustee	..	20,257	15	1
							21,857	15	1
					Cash in Deposit Account	..	959	8	5
					Investment Account	..	11,850	0	0
							12,809	8	5
							£2,452,281	5	1

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—*continued*.
 ROTORUA COLLEGE AND GRAMMAR SCHOOL ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

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

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Accumulated funds—To be disbursed under section 12 (2) (a), Reserves, &c., Act, 1926, for the erection of a secondary school at Rotorua—				Overpayment to Secondary Education Deposit Account, Auckland Provincial District (being repaid by annual instalments)	1,921	4	0
Balance, 1st April, 1929	2,561	12	0				
Less payments under section 12 (2) (a), Reserves, &c., Act, 1926	640	8	0				
	<u>£1,921</u>	<u>4</u>	<u>0</u>		<u>£1,921</u>	<u>4</u>	<u>0</u>

J. B. THOMPSON, Under-Secretary for Lands.
 J. H. O'DONNELL, Controller of Accounts.

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

SECONDARY EDUCATION ENDOWMENT.—DEPOSIT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
To Balance in Deposit Account, 1st April, 1929	4,990	9	3	By Payments to secondary schools	11,632	15	3
Investment Account	300	0	0	Administration expenses	517	7	0
				Maintenance and repairs	14	0	10
	5,290	9	3	Rotorua College and Grammar School ..	640	8	0
Rents under section 20, Education Reserves Act, 1928	12,932	17	9	Refunds of revenue	75	1	3
Interest on investments held by Public Trustee ..	41	15	9	Survey costs	10	13	0
Interest on investments	16	14	5	Balance in Deposit Account, 31st March, 1930	4,791	11	10
				Investment Account	600	0	0
	<u>£18,281</u>	<u>17</u>	<u>2</u>		<u>5,391</u>	<u>11</u>	<u>10</u>
					<u>£18,281</u>	<u>17</u>	<u>2</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Administration expenses	652	19	1	By Accrued rent	12,475	2	1
Irrecoverable rents	118	16	2	Interest on cash held by Public Trustee ..	41	15	9
Survey costs, insurance premiums, &c. ..	24	13	10	Interest on investments	21	2	9
Rotorua College and Grammar School ..	640	8	0	Balance carried down	531	11	9
Payments to secondary schools	11,632	15	3				
	<u>£13,069</u>	<u>12</u>	<u>4</u>		<u>£13,069</u>	<u>12</u>	<u>4</u>
To Balance brought down	531	11	9	By Balance from previous year	4,826	5	1
Balance	4,614	17	4	Adjustment on account of previous years ..	320	4	0
	<u>£5,146</u>	<u>9</u>	<u>1</u>		<u>£5,146</u>	<u>9</u>	<u>1</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital, including loading for roads, &c. ..	181,895	9	1	Endowment lands---			
Appreciation in land-values	51,167	14	11	Leased	226,118	19	10
Public Works Fund—Roading (section 17, Land Laws Amendment Act, 1927)	1,896	12	9	Unleased	9,223	10	6
Sundry creditors—					<u>235,342</u>	<u>10</u>	<u>4</u>
Rents	70	4	7	Sundry debtors for rent	1,490	18	5
Departmental	337	12	10	Less reserve for irrecoverable rents	25	0	0
	407	17	5		<u>1,465</u>	<u>18</u>	<u>5</u>
Rotorua College and Grammar School ..	1,921	4	0	Postponed rent	43	7	6
Rents charged in advance	3,067	0	0	Interest accrued but not due on investments ..	9	19	3
Writings-off in Suspense	54	10	0	Losses in Suspense	54	10	0
Revenue Account—Balance	4,614	17	4	Overpayment to secondary schools	1,921	4	0
				Cash held by Public Trustee	796	4	2
					<u>£</u>	<u>s.</u>	<u>d.</u>
				Cash in Deposit Account	4,791	11	10
				Investment Account	600	0	0
	<u>£245,025</u>	<u>5</u>	<u>6</u>		<u>5,391</u>	<u>11</u>	<u>10</u>
					<u>£245,025</u>	<u>5</u>	<u>6</u>

J. B. THOMPSON, Under-Secretary for Lands.
 J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—*continued*.

TARANAKI SCHOLARSHIP ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Balance in Treasury Deposit Account at 1st April, 1929	459	4	6	By Public Trustee in terms of section 22, New Zealand University Amendment Act, 1924	886	8	6
Rents	932	11	6	Consolidated Fund for administration expenses under section 4, Land Laws Amendment Act, 1927	145	0	7
				Refund of rent arising out of operation of section 6, Deteriorated Lands Act, 1925	36	4	3
				Balance—Cash in Treasury Deposit Account on 31st March, 1930	324	2	8
	<u>£1,391</u>	<u>16</u>	<u>0</u>		<u>£1,391</u>	<u>16</u>	<u>0</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Payments to Public Trustee in terms of section 22, New Zealand University Amendment Act, 1914	886	8	6	By Balance brought forward from previous year	78	2	9
Administration expenses paid to the Consolidated Fund	46	12	7	Accrued rent	952	2	6
Remissions of rent under Deteriorated Lands Act, 1925	13	17	6				
Balance carried forward	83	6	8				
	<u>£1,030</u>	<u>5</u>	<u>3</u>		<u>£1,030</u>	<u>5</u>	<u>3</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	19,040	10	0	Endowment lands	19,040	10	0
Sundry creditors for rents paid in advance	7	10	9	Sundry debtors for rent	4	14	9
Rents charged in advance	238	0	0	Cash in Treasury Deposit Account	324	2	8
Revenue Account—Balance carried forward	83	6	8				
	<u>£19,369</u>	<u>7</u>	<u>5</u>		<u>£19,369</u>	<u>7</u>	<u>5</u>

J. B. THOMPSON, Under-Secretary for Lands.

J. H. O'DONNELL, Controller of Accounts.

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

VICTORIA COLLEGE ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Balance—Cash in Treasury Deposit Account on 1st April, 1929	72	10	0	By Consolidated Fund for administration expenses under section 39 of the Victoria College Act, 1905	3	12	6
Rents	91	4	5	Sundry creditors	20	5	0
				Victoria University College under sections 38 and 39 of the Victoria College Act, 1905	102	7	2
				Balance—Cash in Treasury Deposit Account, 31st March, 1930	37	9	9
	<u>£163</u>	<u>14</u>	<u>5</u>		<u>£163</u>	<u>14</u>	<u>5</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Administration expenses payable under section 39 of the Victoria College Act, 1905	4	11	3	By Balance brought forward from previous year	273	18	9
Remissions of rent under the Deteriorated Lands Act, 1925	58	5	0	Accrued rent	133	5	0
Victoria University College under sections 38 and 39 of the Victoria College Act, 1905	102	7	2				
Balance carried forward	242	0	4				
	<u>£407</u>	<u>3</u>	<u>9</u>		<u>£407</u>	<u>3</u>	<u>9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	3,350	0	0	Leased land	3,350	0	0
Sundry creditors for administration expenses	4	11	3	Sundry debtors for rent	264	12	3
Rents charged in advance	55	10	5	Cash in Treasury Deposit Account at 31st March, 1930	37	9	9
Revenue Account—Balance carried forward	242	0	4				
	<u>£3,652</u>	<u>2</u>	<u>0</u>		<u>£3,652</u>	<u>2</u>	<u>0</u>

J. B. THOMPSON, Under-Secretary for Lands.

J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—*continued.*

WAIPIATA-HAMILTONS LIBRARY ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

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

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

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

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<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	Revenue Account—Balance carried forward ..	3	7	8
	<u>£342</u>	<u>0</u>	<u>10</u>		<u>£342</u>	<u>0</u>	<u>10</u>

J. B. THOMPSON, Under-Secretary for Lands.

J. H. O'DONNELL, Controller of Accounts.

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

WAIROA HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
To Balance—Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Gisborne, as at 1st April, 1929	38	0	2	By Administration expenses	4	19	0
Rents	125	11	2	“Thirds” and “fourths” under Land Act, 1924 ..	42	10	5
	<u>£163</u>	<u>11</u>	<u>4</u>	Wairoa Harbour Board under section 31, Reserves, &c., Act, 1915	116	1	11
	<u>£163</u>	<u>11</u>	<u>4</u>		<u>£163</u>	<u>11</u>	<u>4</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Administration expenses	6	5	4	By Accrued rent	139	10	0
Rebates of rent	13	18	10	Balance carried down	39	6	6
Amount paid to Wairoa Harbour Board under section 31, Reserves, &c., Act, 1915	116	1	11				
“Thirds,” “fourths,” &c., deducted under section 136, Land Act, 1924	42	10	5				
	<u>£178</u>	<u>16</u>	<u>6</u>		<u>£178</u>	<u>16</u>	<u>6</u>
	<u>£</u>	<u>s.</u>	<u>d.</u>		<u>£</u>	<u>s.</u>	<u>d.</u>
To Balance brought down	39	6	6	By Balance brought down from previous year ..	4	9	0
	<u>£39</u>	<u>6</u>	<u>6</u>	Balance carried forward	34	17	6
	<u>£39</u>	<u>6</u>	<u>6</u>		<u>£39</u>	<u>6</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	3,100	0	0	Endowment land	3,100	0	0
Rents charged in advance	34	17	6	Revenue Account	34	17	6
	<u>£3,134</u>	<u>17</u>	<u>6</u>		<u>£3,134</u>	<u>17</u>	<u>6</u>

J. B. THOMPSON, Under-Secretary for Lands.

J. H. O'DONNELL, Controller of Accounts.

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

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
To Balance—Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Wellington, at 1st April, 1929	..	..	..	..	29	2	10	By Wanganui Harbour Board under the Wanganui Harbour Endowment, &c., Act, 1877	..	..	49	5	10
Rents	..	..	..	..	41	3	6	Consolidated Fund for administration expenses under section 4, Land Laws Amendment Act, 1927	..	..	2	1	3
								Balance—Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Wellington, at 31st March, 1930	..	..	18	19	3
					<u>£70</u>	<u>6</u>	<u>4</u>				<u>£70</u>	<u>6</u>	<u>4</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Amount paid to Wanganui Harbour Board under Wanganui Harbour Endowment, &c., Act, 1877	49	5	10	By Balance brought forward from previous year	..	19	15 4
Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	2	1	3	Accrued rents	..	41	3 6
Balance carried forward	9	11	9				
	£60	18	10			£60	18 10

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital	..	..	..	..	1,080	0	0	Leased land	..	..	1,080	0	0
Rents charged in advance	..	..	..	..	10	0	0	Sundry debtors for rent	..	..	0	12	6
Revenue Account—Balance carried forward	..	..	..	..	9	11	9	Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Wellington	..	..	18	19	3
					<u>£1,099</u>	<u>11</u>	<u>9</u>				<u>£1,099</u>	<u>11</u>	<u>9</u>

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

LANDS AND SURVEY DEPARTMENT—*continued.*

WANGANUI RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Balance—Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Wellington, on 1st April, 1929	132	2 7	By Consolidated Fund for administration expenses under section 6 of the Wanganui River Trust Act, 1891	52	15 10
Rents	1,055	16 9	Wanganui River Trust under the Wanganui River Trust Act, 1891	775	8 7
			“Thirds,” “Fourths,” &c., deducted under section 136, Land Act, 1924	6	2 4
			Balance—Cash in Local Bodies' Deposit Account of the Receiver of Land Revenue, Wellington, on 31st March, 1930	353	12 7
	<u>£1,187</u>	<u>19 4</u>		<u>£1,187</u>	<u>19 4</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Administration expenses paid to Consolidated Fund under section 6, Wanganui River Trust Act, 1891	52	15 10	By Accrued rent	831	3 3
Amount paid to Wanganui River Trust under Wanganui River Trust Act, 1891	775	8 7	Balance	160	14 6
Remissions of rent	157	11 0			
“Thirds,” “Fourths,” &c., deducted under section 136, of the Land Act, 1924	6	2 4			
	<u>£991</u>	<u>17 9</u>		<u>£991</u>	<u>17 9</u>
	£	s. d.		£	s. d.
To Balance brought down	160	14 6	By Balance brought forward from previous year..	1,360	3 2
Balance carried forward	1,199	8 8			
	<u>£1,360</u>	<u>3 2</u>		<u>£1,360</u>	<u>3 2</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	17,043	15 0	Endowment lands—		
Sundry creditors for rents paid in advance	0	2 0	Leased	16,863	15 0
Rents charged in advance	181	15 11	Unleased	180	0 0
Revenue Account—Balance carried forward ..	1,199	8 8			
				17,043	15 0
			Sundry debtors for rent	903	19 3
			Rents postponed	123	14 9
			Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Wellington	353	12 7
	<u>£18,425</u>	<u>1 7</u>		<u>£18,425</u>	<u>1 7</u>

J. B. THOMPSON, Under-Secretary for Lands.

J. H. O'DONNELL, Controller of Accounts.

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

LEGISLATIVE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Honoraria of and allowances to members and officers	53,354	14	3	By Sale of publications	4,448	14	3
Salaries	32,176	18	5	Profit on sale of copies of "Index to the Laws of New Zealand"	87	9	0
Cleaning, &c.	3,069	5	10	Balance carried down	189,607	8	0
Fuel, light, &c.	3,943	16	7				
Laundry	122	2	2				
Maintenance of grounds	1,490	4	4				
Newspapers	228	9	11				
Postages, telegrams, telephones, &c.	3,215	11	0				
Postage-stamps supplied to members	2,231	0	0				
Printing and stationery	16,314	14	0				
Rent of buildings	29,192	0	0				
Repairs and maintenance, furniture and fittings	314	5	0				
Repairs to typewriters	64	8	5				
Railway concessions to and travelling-expenses of members, &c.	29,237	16	5				
Uniforms	146	10	7				
Annotation of statutes	177	13	9				
Sundry accounts (refreshments, messengers, winding clocks, office equipment, &c.)	472	16	8				
Depreciation on furniture, fittings, library, &c.	7,032	4	3				
Compassionate allowance to widow of late Mr. A. F. Lowe	800	0	0				
Bellamy's—							
Salaries	6,920	16	8				
Cleaning, &c.	320	0	0				
Fuel and light	700	0	0				
Laundry	221	5	1				
Printing and stationery	70	0	0				
Rent	1,000	0	0				
Stores consumed, uniforms, &c.	284	12	2				
Maintenance of staff	700	0	0				
Depreciation on furniture and fittings	129	4	6				
Losses through breakages, &c.	213	1	3				
	10,558	19	8				
	£194,143	11	3		£194,143	11	3
To Balance brought down	189,607	8	0	By Excess of expenditure over income after charging interest on capital	195,427	19	2
Interest on capital as at 1st April, 1929—							
Legislative	5,583	9	6				
Bellamy's	237	1	8				
	5,820	11	2				
	£195,427	19	2		£195,427	19	2

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: Rental value as assessed by the Public Works Department; interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1929.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital, 1st April, 1929—				Bellamy's—			
Legislative	124,077	4	10	Crockery, &c.	3,464	5	2
Bellamy's	5,268	10	0	Consumable goods	123	19	9
	129,345	14	10		3,588	4	11
Sundry creditors—				Furniture and fittings—			
Departmental	2,900	3	5	Legislative	32,267	0	11
Sundry	893	0	10	Bellamy's	1,723	0	6
	3,793	4	3		33,990	1	5
Depreciation Reserve—				Mechanical appliances	1,516	16	3
General Assembly Library	39,239	1	7	General Assembly Library	84,704	6	7
Legislative	13,854	5	3	Books of reference	8,976	4	6
Bellamy's	646	2	6	Publications at Printing Office	2,260	17	6
	53,739	9	4	Stock of statutes and appendices at Printing Office	100	0	0
Writing-off, Reserve Account	430	5	6	Assets in Suspense	430	5	6
Treasury Adjustment Account	144,458	9	4	Stationery in stock	303	0	9
				Payments in advance	125	0	0
				Copies of "Index to the Laws of New Zealand" at Government Printing Office	79	12	2
				Sundry debtors (departmental)	264	14	6
				Balance of Income and Expenditure Account	195,427	19	2
	£331,767	3	3		£331,767	3	3

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

H. W. HARRIS, Accountant, House of Representatives.

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

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

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

HEAD OFFICE.

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MARINE DEPARTMENT—continued.

HARBOURS BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1930.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries and wages ..	..	1,879	6	5	By Pilotage ..	..	81	18	1
Repairs and maintenance ..	..	1,230	6	5	Port charge ..	..	851	1	5
Services of lighthouse steamer ..	..	1,626	13	4	Wharfage ..	..	881	12	0
Supervision and maintenance of foreshore ..	..	544	14	4	Harbour boat license fees ..	..	29	0	0
Rent ..	..	26	14	4	Watermen's license fees ..	..	1	0	0
Office expenses ..	..	48	3	10	Foreshore rentals ..	..	771	19	9
Telephone rentals, &c. ..	..	37	16	11	Royalty on shingle, sand, &c. ..	..	4,005	13	0
Travelling-expenses ..	..	36	0	5	Order in Council fees ..	..	40	5	0
Miscellaneous expenses ..	..	33	7	0	Rents of buildings ..	..	104	4	2
Grants and subsidies ..	..	100	0	0	Services to Customs Department ..	..	235	0	0
Head Office administration ..	..	761	10	8	Refunds of Court costs ..	..	11	5	8
Reserve for bad debts ..	..	10	5	0	Miscellaneous receipts ..	..	11	0	0
Depreciation ..	..	590	5	6					
Balance carried down ..	..	98	14	11					
		£7,023	19	1			£7,023	19	1
		£	s.	d.			£	s.	d.
To Interest on capital ..	..	984	5	10	By Balance brought down ..	..	98	14	11
		£984	5	10	Excess expenditure over income transferred to General Income and Expenditure Account ..	..	885	10	11
							£984	5	10

INSPECTION OF MACHINERY BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1930.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Salaries ..	..	14,256	19	1	By Boiler-inspection fees ..	..	8,314	0	6
Rent ..	..	1,487	17	4	Machinery-inspection fees ..	..	12,073	6	9
Printing and stationery ..	..	155	18	4	Special inspection fees ..	..	338	1	5
Office fittings and requisites ..	..	69	0	1	Examination fees ..	..	369	7	0
Postage, telegrams, and rent of boxes ..	..	277	9	9	Miscellaneous receipts ..	..	65	6	1
Telephone rentals, &c. ..	..	233	3	4	Balance carried down ..	..	3,653	0	0
Commission on revenue collected by Post and Telegraph Department ..	..	514	12	6					
Books, newspapers, &c. ..	..	53	9	0					
Fuel, light, and cleaning ..	..	15	5	1					
Legal expenses ..	..	9	10	0					
Examination expenses ..	..	30	3	5					
Inquiries and technical investigations ..	..	91	6	0					
Transfer expenses ..	..	309	7	3					
Travelling-expenses ..	..	4,401	13	0					
Miscellaneous expenses ..	..	1	8	10					
Head Office administration ..	..	2,460	6	11					
Reserve for bad debts ..	..	50	2	10					
Depreciation ..	..	395	9	0					
		£24,813	1	9			£24,813	1	9
		£	s.	d.			£	s.	d.
To Balance brought down ..	..	3,653	0	0	By Excess expenditure over income transferred to General Income and Expenditure Account ..	..	3,833	9	5
Interest on capital ..	..	180	9	5			£3,833	9	5
		£3,833	9	5					

MARINE DEPARTMENT—continued.

FISHERIES BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries and wages	2,157	10 6	By Net profit on rock-oyster industry transferred from Profit and Loss Account ..	1,850	3 4
Maintenance of launches	303	0 10	Fishing-boat license, registration fees, &c. ..	387	11 1
Rent	194	0 0	Salmon-license fees	34	0 0
Office fittings and requisites	49	9 9	Rental of buildings	15	10 1
Postage, telegrams, &c.	9	1 3	Rental of toheroa areas	300	0 0
Telephone rentals, &c.	56	7 0	Sale of quinnat-salmon ova	66	17 2
Books, newspapers, &c.	87	9 2	Sale of salmon	88	18 4
Legal expenses, &c.	23	1 0	Sale of trout ova	25	0 0
Travelling-expenses	283	6 0	Services to Customs Department	25	0 0
Repairs to Hakataramea residence	380	10 0	Costs awarded the Department in connection with prosecution under the Fisheries Act ..	7	14 6
Miscellaneous expenses	11	10 0	Miscellaneous receipts	17	12 6
Head Office administration	585	15 11	Balance carried down	1,969	3 8
Grants and subsidies	171	15 8			
Depreciation	474	13 7			
	<u>£4,787</u>	<u>10 8</u>		<u>£4,787</u>	<u>10 8</u>
	£	s. d.		£	s. d.
To Balance brought down	1,969	3 8	By Excess expenditure over income transferred to General Income and Expenditure Account ..	2,322	6 9
Interest on capital	353	3 1			
	<u>£2,322</u>	<u>6 9</u>		<u>£2,322</u>	<u>6 9</u>

ROSS DEPENDENCY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	225	4 10	By Royalties on whale-oil	7,871	5 0
Postage, telegrams, &c.	15	8 0			
Printing and stationery	5	0 8			
Travelling-expenses	102	10 2			
Miscellaneous expenses	13	15 8			
Head Office administration	100	0 0			
Depreciation	1	18 10			
Balance carried down	7,407	6 10			
	<u>£7,871</u>	<u>5 0</u>		<u>£7,871</u>	<u>5 0</u>
	£	s. d.		£	s. d.
To Interest on capital	2	17 7	By Balance brought down	7,407	6 10
Excess income over expenditure transferred to General Income and Expenditure Account ..	7,404	9 3			
	<u>£7,407</u>	<u>6 10</u>		<u>£7,407</u>	<u>6 10</u>

GENERAL INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Deficits transferred from branch Income and Expenditure Accounts—			By Surpluses transferred from branch Income and Expenditure Accounts—Ross Dependency Account ..	7,404	9 3
Mercantile Marine Branch	9,303	8 5	Balance, being excess expenditure over income after charging depreciation and interest on capital	8,940	6 3
Harbours Branch	885	10 11			
Inspection of Machinery Branch	3,833	9 5			
Fisheries Branch	2,322	6 9			
	<u>£16,344</u>	<u>15 6</u>		<u>£16,344</u>	<u>15 6</u>

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Services of Customs officers; (b) rental value as assessed by Public Works Department; (c) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1929; (d) proportion of cost of raising Public Works loans; (e) Public Works Department overhead cost. Depreciation has been allowed for on balances of assets as at 1st April, 1929, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for services rendered to the Customs Department.

MARINE DEPARTMENT—*continued.*

ROCK-OYSTER INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR 1929 SEASON.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Salaries and wages	3,869	14	0	By Sales	7,678	17	4
Maintenance of ketch and launches	489	8	7	Rent	19	3	5
Freight and cartage	433	4	6				
Sacks and stores	242	18	11				
Wharfage and crange	56	7	3				
Rent, fuel, light, &c.	56	17	3				
Administration expenses	176	10	0				
Travelling-expenses	67	17	11				
Office expenses	16	9	8				
Printing and stationery	29	5	4				
Advertising	14	18	9				
Depreciation	271	18	1				
Balance carried down	1,972	10	6				
	£7,698	0	9		£7,698	0	9
	£	s.	d.		£	s.	d.
To Interest on capital	122	7	2	By Balance brought down	1,972	10	6
Net profit	1,850	3	4				
	£1,972	10	6		£1,972	10	6

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land	28,821	17	0
Public Works Fund	261,781	16	11	Buildings	8,174	11	2
Consolidated Fund	336,535	8	2	Lighthouse (including land, towers, buildings, furniture, apparatus, and equipment) ..	301,742	17	3
			598,317	Fog-signals	5,140	3	1
Creditors—				Radio direction-finding experiments	1,971	3	8
Departmental	806	8	4	Radio direction-finding beacons	1,517	12	2
Sundry	2,628	0	11	Beacons, buoys, and moorings	7,400	10	2
			3,434	Government steamers	39,687	6	0
Rentals, &c., paid in advance			184	Wharves	2,354	0	0
Reserves—				Harbour equipment (including launches, flagstuffs, signalling-apparatus, tools, &c. ..	2,999	7	4
Depreciation	81,701	14	8	Oyster-beds	129,174	9	4
Bad debts	45	5	0	Oyster ketch and launches	6,235	7	9
Rebates	921	17	6	Fish-hatcheries and equipment	2,643	3	3
			82,668	Fisheries Development Account	55,871	4	3
Deposit Accounts			682	Motor-vehicles	1,579	19	2
Writings-off Reserve Account			2,998	Automatic flashing lamps	258	12	10
				Test-pumps and pressure-gauges	277	15	0
				Office furniture and fittings	5,933	8	5
				Mechanical office appliances	978	17	9
				Library	1,556	18	6
				Stores, tools, &c.	14,131	19	9
				Stationery	320	18	9
				Charts, saleable books, and forms	2,544	5	0
				National health, pensions, and unemployment-insurance stamps	214	2	11
				Official stamps	99	4	4
				Payments in advance	60	15	8
				Debtors—			
				Departmental	331	0	2
				Sundry	9,284	19	0
					9,615	19	2
				Writing-off Suspense Account	2,998	5	2
				Deposit Cash Account—			
				Consolidated Fund deposits	60	11	7
				Receiver-General's deposits	10	0	0
				Other deposits	611	17	3
					682	8	10
				Cash in transit	89	11	6
				Cash in Post Office	532	7	11
				Treasury Adjustment Account	43,735	18	4
				Excess of expenditure over income	8,940	6	3
	£688,285	7	8		£688,285	7	8

G. C. GODFREY, Secretary.

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

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Administration expenses				By Accrued rent	132,388	13	8
Deteriorated Lands Act, 1925—				Accrued royalties	19,604	16	1
Remission of rent	2,650	14	4	Accrued interest on sales of land	3,755	1	2
Rents written off	150	3	6	Interest on investments—			
				National Endowment Account	3,082	15	3
			2,800	National Endowment Trust			
Dominion Revaluation Board—Remission of				Account	1,686	14	5
rent			128				4,769
Remissions of rent under Land Act, &c. ..			1,731	Interest on temporary transfers to other			
Rebates			2,394	accounts			53
Irrecoverable rent written off			1,542				2
Interest charges under section 20 (3), Dis-							
charged Soldiers Settlement Amendment							
Act, 1923			328				
“Thirds,” “fourths,” and “halves” ..			5,802				
Balance carried down			139,382				
			£160,571				£160,571
			3				3
			6				6
			£				£
			s.				s.
			d.				d.
To Contribution for education and old-age pensions	135,008	5	10	By Balance brought down	139,382	18	10
Adjustment on account of previous years ..	635	18	6	Balance from previous year	5,012	8	7
Balance carried down	8,751	3	1				
			£144,395				£144,395
			7				7
			5				5

NATIONAL ENDOWMENT TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
To Balance at 1st April, 1929—	£	s. d.	£	s. d.	By Expenditure under section 49 (2) and (3), Land for Settlements Act, 1925 ..	£	s. d.
Cash in Public Account ..	2,438	2 7			Land Laws Amendment Act, 1927, section 20, and Discharged Soldiers Settlement Amendment Act, 1923, section 20 (5)—Amount added to capital value of land ..	1,272	15 9
Investment Account ..	36,290	0 0			Balance, 31st March, 1930—		
			38,728	2 7	Cash in Public Account ..	3,061	19 8
Receipts from sales of national-endowment lands			4,846	12 10	Investment Account ..	39,140	0 0
						42,201	19 8
			<u>£43,574</u>	<u>15 5</u>		<u>£43,574</u>	<u>15 5</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
Accumulated funds ..	£	s. d.	£	s. d.	Unpaid purchase price of land (not yet payable) ..	£	s. d.
Sundry creditors for—			114,856	5 11	Sundry debtors—		
Sales, &c. ..	10	13 9			Principal instalments on deferred payment ..	89	4 1
Miscellaneous ..	610	0 0			Interest on sales of land ..	3	9 6
			620	13 9		92	13 7
					Cash in Public Account ..	3,061	19 8
			<u>£115,476</u>	<u>19 8</u>	Investment Account ..	39,140	0 0
						42,201	19 8
						<u>£115,476</u>	<u>19 8</u>

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

NATIONAL PROVIDENT FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1929.

Amount of fund at beginning of year ..	£	s. d.	£	s. d.	Maternity claims (section 19) ..	£	s. d.
Contributions ..	2,275,681	14 1			Maternity claims (approved friendly societies) ..	6,570	0 0
Interest ..	244,364	13 9			Refund of contributions on lapse, reduction, and withdrawal (sections 11, 12, and 13) ..	35,404	0 0
Fines ..	135,235	1 8			Refund of contributions in lieu of pension (section 14) ..	74,508	14 9
Government contribution under Act ..	874	10 8			Incapacity allowances (sections 17 and 18), including contributions waived on incapacity (£488 12s. 8d.) ..	1,594	2 3
Refund of maternity claims by the State ..	61,974	8 10			Death: Refund of contributions (sections 15 (5) and 16) ..	3,302	0 11
Contributions overpaid on exit ..	41,974	0 0			Death: Allowances on account of widows and children (section 15) ..	9,397	2 7
Benefits refunded on exit ..	25	16 4			Retirement: Allowances (section 13) ..	10,158	9 7
Miscellaneous receipts ..	6,705	9 6			Refund of contributions overpaid on exit ..	23,522	17 2
	0	18 6			Public Trustee's charges ..	25	16 4
					Amount of fund at end of year ..	3,372	2 5
						2,598,981	7 4
			<u>£2,766,836</u>	<u>13 4</u>		<u>£2,766,836</u>	<u>13 4</u>

BALANCE-SHEET AS AT 31ST DECEMBER, 1929.

<i>Liabilities.</i>				<i>Assets.</i>			
Fund as per Revenue Account ..	£	s. d.	£	s. d.	In hands of Public Trustee—	£	s. d.
Claims due and in course of payment*—					Invested ..	2,490,859	7 2
Maternity ..	1,825	16 11			Uninvested ..	35,107	5 1
Death (section 16) ..	2,220	1 5			Balance with Post Office ..	893	1 1
Death: Allowances (section 15) ..	386	13 7			Balances in transit ..	11,903	6 10
Allowances (section 13) ..	988	8 6			Contributions outstanding or in course of transmission*—		
Allowances (section 17) ..	148	2 4			(a) Contributions due but not overdue ..	13,194	16 11
Public Trustee's charges* ..	1,139	10 11			(b) Contributions overdue ..	3,085	4 7
Refunds in suspense ..	37,638	9 4			Government subsidy due under Act* ..	61,974	8 10
Deposits on incomplete applications to join fund ..	0	3 0			Refund due in respect of maternity claims* ..	3,346	0 0
Suspense Account ..	151	4 3			Fines due* ..	385	13 0
Contributions prepaid ..	8,311	13 1			Interest due* ..	4,871	0 2
Investment Fluctuation Reserve (by transfer from refunds unclaimed) ..	14,539	10 0			Interest accrued but not due* ..	40,710	17 0
			<u>£2,666,331</u>	<u>0 8</u>		<u>£2,666,331</u>	<u>0 8</u>

* Included in Revenue Account.

R. WITHEFORD,
Deputy Superintendent.
R. M. PORTEOUS, A.R.A.N.Z.,
Accountant.

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

NATIONAL PROVIDENT FUND AND FRIENDLY SOCIETIES DEPARTMENT.

NATIONAL PROVIDENT FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Administration charges—				By Balance carried down	122,594	17	6
Salaries	10,144	12	3				
Audit	75	0	0				
Fees for certificates of birth, &c.	50	0	0				
Overtime and meal allowances	11	3	10				
Rent	1,155	9	1				
Commission allowances, &c.	5,702	10	5				
Commission on money-orders for approved friendly societies' maternity claims..	58	11	6				
Postage, telegrams, &c. ..	418	14	2				
Telephone services ..	107	7	9				
Post and Telegraph Department—Charges for services rendered	662	13	6				
Government Insurance Department—Charges for services of charwomen and messengers	79	17	3				
Government Actuary—Charges for services rendered	869	15	10				
Travelling-allowances, &c. ..	401	18	4				
Printing and stationery ..	475	10	3				
Office maintenance ..	98	2	2				
Fuel, light, power, &c. ..	71	16	9				
Maternity claims specially approved	6	0	0				
			20,389 3 1				
Other items—Depreciation			158 12 8				
Permanent charges under special Acts—	£	s.	d.				
Subsidy	59,125	1	9				
Maternity claims	42,922	0	0				
			102,047 1 9				
			<u>£122,594 17 6</u>				<u>£122,594 17 6</u>
			£ s. d.				£ s. d.
To Balance brought down			122,594 17 6				
Interest on capital			85 10 4	By Excess of expenditure over income ..	122,680	7	10
			<u>£122,680 7 10</u>				<u>£122,680 7 10</u>

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

NATIONAL PROVIDENT FUND AND FRIENDLY SOCIETIES DEPARTMENT—*continued.*

FRIENDLY SOCIETIES.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Administration charges—				By Sundry fees	1	3	6
Salaries	1,064	6	7	Balance carried down	4,833	14	8
Government Actuary—Charges for services rendered	2,192	12	7				
Government Insurance Department—Charges for services of charwomen and messengers	25	0	0				
Postage, telegrams, &c.	154	1	8				
Printing and stationery	87	10	6				
Rent	125	11	10				
Telephone services	20	8	4				
Travelling-allowances	14	11	10				
Office maintenance	10	4	10				
			3,694				
Other items—							
Payment for statistical returns of sickness and mortality			1,122				
Depreciation			18				
			£4,834				£4,834
							18
							2
To Balance brought down			£	By Excess of expenditure over income	4,841	16	8
Interest on capital			4,833				
			14				
			8				
			2				
			£4,841				£4,841
							16
							8

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

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	2,080	8	2	Furniture and fittings	1,554	9	8
Creditors—				Additions	22	16	8
Departmental	253	14	3		1,577	6	4
Sundry	5,452	8	8	Less disposals	2	9	6
Depreciation reserve	1,330	16	10				1,574
Writings-off Suspense	8	11	0				16
Treasury Adjustment Account	120,947	16	8	Mechanical appliances	528	8	0
				Additions	56	16	0
							585
							4
				Stationery			362
				Stamps			16
				Payments in advance			2
				Assets in Suspense			3
				Excess of expenditure over income			17
				National Provident	122,680	7	10
				Friendly Societies	4,841	16	8
							127,522
							4
							6
			£130,073				£130,073
			15				15
			7				7

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

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

NATIVE DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital Account		10,976	3 6	Land		6,765	0 0
Sundry creditors—				Buildings		2,131	17 1
Departmental		789	16 10				8,896 17 1
Sundry		816	12 10	Furniture and fittings		1,947	9 5
		1,606	9 8	Hostelry furniture and fittings		61	18 10
Payments in advance			2 2 3				2,009 8 3
Reserve for depreciation		1,592	19 6	Mechanical office appliances		461	7 7
Writings-off in Suspense Account			9 1 5	Technical instruments		7	10 0
Amounts held on deposit			515 4 6				468 17 7
Treasury Adjustment Account		60,006	16 1	Stationery		308	16 6
				Stamps		49	15 3
							358 11 9
				Sundry debtors—			
				Departmental		94	19 2
				Sundry		16,830	1 0
							16,925 0 2
				Losses in Suspense Account			9 1 5
				Deposit Account—			
				Consolidated Fund		234	19 6
				Other deposits		280	5 0
							515 4 6
				Treasury Adjustment Account—Excess of expenditure over income			45,525 16 2
							£74,708 16 11
							£74,708 16 11

R. N. JONES, Under-Secretary.

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

NATIVE TRUST OFFICE.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			<i>Cr.</i>			£		s. d.	
To Salaries—			£	s.	d.	£	s.	d.	
Permanent	9,191	11 0							
Non-permanent	543	17 3							
						9,735	8	3	
Additions, improvements, repairs, maintenance, and insurance of office premises and plant—									
Office furniture and fittings ..	13	6 5							
Office instruments and machinery ..	17	0 4							
Office insurances	8	18 11							
Motor-vehicles	490	7 3							
						529	12	11	
Audit fee						50	0	0	
Native Trust Office Board—Fees to members ..						22	10	0	
Overtime and meal allowances						1	13	0	
Postages, telegrams, and rent of boxes ..						200	14	6	
Post and Telegraph Department—Payment for services						127	19	6	
Printing and stationery						228	12	5	
Public Service Superannuation Fund, contribution towards						171	2	8	
Rent						501	0	0	
Services for cleaning, &c.						154	4	8	
Telephone charges						108	2	1	
Travelling-expenses						558	18	6	
Agents' commission						13	0	4	
Legal expenses						8	18	0	
Depreciation of office fittings, furniture, plant, &c. ..						344	5	7	
Net profit to Appropriation Account ..						3,310	3	4	
						£16,066	5	9	

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Reserve and Assurance Fund	..	2,979	3	4	By Net profit for year ended 31st March, 1930,				
Investment Fluctuation Fund	..	331	0	0	transferred	..	3,310	3	4
		<u>£3,310</u>	<u>3</u>	<u>4</u>			<u>£3,310</u>	<u>3</u>	<u>4</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

Amounts held under—				£	s.	d.	Sundry assets—				£	s.	d.	£	s.	d.
West Coast Settlement Reserves Act, 1892	..	..	..	54,776	1	3	Office fittings, furniture, plant,									
Native Reserves Act, 1882	..	..	..	54,838	1	1	&c.	1,962	8	6						
Native Land Act, 1909, Part X	..	..	..	120,104	5	3	Less depreciation	344	5	7						
Native Land Act, 1909—				£	s.	d.										
Miscellaneous	..	..	275,108	5	4											
On special investment	..	..	3,000	0	0											
				278,108	5	4	Stationery	..	..	150	3	11				
Native Trustee Act, 1920, and amendments	..	..	..	37,581	2	8							1,768	6	10	
Miscellaneous funds	..	..	..	89,316	6	6	Stocks, bonds, debentures, and									
				634,724	2	1	other securities—	£	s.	d.						
							Government securities	..	..	40,000	0	0				
Sundry Creditors—				£	s.	d.	Local-body securities	..	..	39,300	0	0				
Post Office Account	..	..	4,068	14	9		Mortgages, including special									
Various	..	..	99	16	7		investments	..	..	571,134	2	7				
				4,168	11	4	Properties acquired	..	..	3,630	3	5				
Reserve and Assurance Fund	..	..	..	82,613	8	10							654,064	6	0	
Investment Fluctuation Fund	..	..	..	7,217	19	1	Interest and rent due and accrued	..	..	..	..	..	16,778	17	3	
							Sundry debtors	..	..	..	..	..	55,249	9	2	
							Balances—			£	s.	d.				
							At bank	..	..	854	3	4				
							Cash in hand	..	..	8	18	9				
													863	2	1	
				£728,724	1	4							£728,724	1	4	

W. E. RAWSON, Native Trustee.
R. SINEL, A.R.A.N.Z., Accountant.

The Audit Office, having examined the Balance-sheet and accompanying accounts, and compared them with the relative books, documents, and securities, hereby certifies them to be in accordance therewith, subject to the following comment : The rate of interest allowed on the Assurance and Reserve Fund and the Investment Fluctuation Reserve, which in the past has been fixed at 6 per cent., has this year been fixed at $4\frac{1}{2}$ per cent.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF AGRICULTURE.

NAURU AND OCEAN ISLANDS ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Interest on debentures	..	..	..	25,525	16 7	By Annual payment from British Phosphate Com-	..	..	..	35,848	11 2
Administration charges	..	..	..	500	0 0	mission	..	..	..	462	4 1
Audit charges	..	..	..	5	0 0	Interest on investment	..	..	..		
Balance (to Appropriation Account)	..	..	..	10,279	18 8						
				<u>£36,310</u>	<u>15 3</u>					<u>£36,310</u>	<u>15 3</u>

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Sinking Fund Reserve Account	..	..	..	10,322	14 7	By Balance, 1st April, 1929	..	..	..	15,980	1 10
Balance, 31st March, 1930	..	..	..	15,937	5 11	Revenue Account	..	..	..	10,279	18 8
				<u>£26,260</u>	<u>0 6</u>					<u>£26,260</u>	<u>0 6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
Five-per-cent. loan raised under section 15 of the Finance Act, 1920	..	..	600,000 0 0	Share (16 per cent.), Nauru and Ocean Islands phosphate rights (at cost)	..	..	565,040 0 0
Less debentures redeemed	..	..	98,000 0 0	Proportion of annual payment from British Phosphate Commission and other interest accrued but not due	..	..	27,015 13 3
			<u>502,000 0 0</u>	Investments—	£	s. d.	
Interest accrued	..	..	8,252 1 1	Nauru and Ocean Islands Account	..	..	3,050 0 0
Reserve Account	..	..	63,040 0 0	Nauru and Ocean Islands Sinking Fund Account	..	300 0 0	
Sinking Fund Reserve Account	..	..	6,310 7 7				3,350 0 0
Appropriation Account	..	..	15,937 5 11	Cash—			
			<u>£595,539 14 7</u>	Nauru and Ocean Islands Account	..	121 17 4	
				Nauru and Ocean Islands Sinking Fund Account	..	12 4 0	
							<u>134 1 4</u>
							<u>£595,539 14 7</u>

NOTE.—The British Phosphate Commission's accounts for the year ended 30th June, 1929, are not yet available for publication.

L. C. SCOTT, A.R.A.N.Z., Acting Accountant, Department of Agriculture.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note. The following comment is appended: New Zealand's share of profits earned by the Commission has been used for capital developments, but is not included in the accounts.—G. F. C. CAMPBELL, Controller and Auditor-General.

NAVAL DEFENCE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries, wages, and overtime	..	..	221,055	8	8	By Purchases of discharge of New Zealand ratings	..	..	306	0	0
Clothing, victualling, &c.	..	..	31,720	2	9	Rents from buildings	..	..	59	12	6
Kit-upkeep and leave allowance	..	..	12,665	8	7	Balance carried down	..	..	404,880	11	0
Medical services	..	..	1,736	13	1						
Repairs to H.M. ships and Calliope Dock	..	..	22,062	7	1						
Oiler "Nucula"	..	..	9,555	14	4						
Lighting and heating	..	..	1,725	4	0						
Stores, naval	..	..	8,515	0	7						
Maintenance of torpedo reserves and targets	..	..	254	13	10						
Coal and oil fuel	..	..	19,720	14	2						
Work on Naval Base	..	..	1,363	8	5						
Reserves, various	..	..	9,759	15	4						
Advertising	..	..	472	0	2						
Freight	..	..	5,759	1	3						
Passages	..	..	13,462	10	11						
Printing and stationery	..	..	500	9	0						
Training in England	..	..	2,925	4	5						
			£	s.	d.						
Deferred pay	..	..	34,615	11	3						
Less forfeited	..	..	461	6	5						
			34,154	4	10						
Panama Canal dues	..	..	570	12	4						
National health insurance	..	..	399	14	11						
Widows' pensions	..	..	595	4	11						
Miscellaneous	..	..	1,765	19	4						
Rental of office	..	..	315	0	0						
Unauthorized expenditure	..	..	10	9	2						
Depreciation	..	..	4,181	1	5						
			£405,246	3	6				£405,246	3	6
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	404,880	11	0	By Recoveries from previous years	..	..	30	0	0
Interest on capital	..	..	9,153	13	8	Balance	..	..	539,004	4	8
Contribution to Singapore Base	..	..	125,000	0	0						
			£539,034	4	8				£539,034	4	8

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental value assessed by Public Works Department; (b) interest on capital at $4\frac{1}{2}$ per cent. as at 1st April, 1929.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital Account, 1st April, 1929..	..	..	203,415	3	1	Land at Devonport	..	..	26,693	12	0
Sundry creditors—			£	s.	d.	Buildings	..	..	53,714	0	0
Departmental	..	..	299	7	5	Plant and fittings	..	..	38,054	10	1
Other	..	..	13,088	19	2	Stores accounts—			£	s.	d.
			13,388	6	7	Clothing and victualling	..	..	11,715	0	0
Depreciation Reserve Account	..	..	9,399	12	9	Naval and armament	..	..	103,629	2	10
Amounts held on deposit—						Coal and oil fuel	..	..	13,172	0	0
Postal orders	..	..	331	9	6				128,516	2	10
Remittances	..	..	5,355	7	4	Stationery	..	..	17	15	7
Deferred pay	..	..	50,752	0	0	Stamps on hand	..	..	7	4	5
			56,438	16	10	Sundry debtors—Departmental	..	..	57	7	2
Writings-off, Suspense Account	..	..	1,834	9	5	Assets in Suspense	..	..	1,834	9	5
Treasury Adjustment Account	..	..	559,861	14	4	Deposits Accounts—			£	s.	d.
						Postal orders	..	..	331	9	6
						Remittances	..	..	5,355	7	4
						Deferred pay	..	..	50,752	0	0
									56,438	16	10
			£844,338	3	0	Excess of expenditure over income	..	..	539,004	4	8
									£844,338	3	0

V. WEBSTER, Naval Secretary.

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

PENSIONS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Pensions—					By Credits from national-endowment residue for		
War Pensions Act, 1915 ..	1,202,452	5 0			old-age pensions	40,502	9 9
Pensions Act, 1926 ..	1,496,921	19 7			Credits from sundry outstanding pensions,		
Epidemic (vote) pensions ..	7,380	0 5			1928-29	2,375	7 1
Special annuities ..	4,804	1 11			Credits from gold duty (Miner's Phthisis Act,		
Family Allowances Act,					1915)	2,477	12 7
1926	60,041	16 11			Commission for paying Imperial pensions ..	2,535	16 11
Public Service Superannua-					Credits from Post and Telegraph Department		
tion Act, 1927, sec-					for pensions paid to retired officers ..	234	14 0
tion 62	776	18 11			Credits from Canadian Government on ac-		
Defence Act, 1909 ..	2,630	13 3			count of payments made	136	9 9
Civil Service Act, 1908 ..	10,933	13 1			Credits from Commonwealth Government on		
Judicature Act, 1908 ..	3,333	6 8			account of payments made	25,815	12 3
Reserves and other Lands					Credits from Imperial Government on account		
Disposal and Public					of payments made	191,813	7 2
Bodies' Empowering					Credits from Union Government of South		
Act, 1916	78	0 0			Africa on account of payments made ..	115	1 4
Finance Act, 1923 ..	150	0 0			Excess of expenditure over income ..	2,906,902	13 7
Finance Act, 1924 ..	200	0 0					
Finance Act, 1926 ..	1,088	1 11					
Annuities charged to un-							
authorized	238	9 0					
			2,791,029	6 8			
Administration charges—							
Advertising	9	15 3					
Appeal Board expenses ..	4,377	8 5					
Cartage	5	19 6					
Sundry expenses	1	7 4					
Translation fees	9	19 6					
Depreciation	498	18 5					
Exchange and commission	177	1 4					
Fees for certificate of age	132	12 10					
Fuel and light	123	7 1					
Medical fees	6,717	4 7					
Office-cleaning	5	2 6					
Office fittings written off ..	12	6 11					
Office mechanical appli-							
ances written off	13	6 3					
Overtime	75	8 11					
Postages and telegrams ..	2,692	18 2					
Post-office services ..	15,476	3 6					
Printing and stationery ..	2,131	5 0					
Rent of offices	3,988	15 11					
Repairs to office equip-							
ment	85	10 9					
Salaries	40,673	0 6					
Telephones	271	14 5					
Transfer and removal ex-							
penses	99	19 0					
Travelling-expenses ..	3,040	6 3					
			80,619	12 4			
Adjustment, "Imperial pensions" vote ..			16	2 9			
Clothing-allowances to amputees			247	4 2			
Expenses of Soldiers' Economic Commission			553	5 11			
Grants to recipients of New Zealand Cross ..			20	0 0			
Grant to G. C. Fache			475	0 0			
Grant to A. G. McCulloch			20	5 0			
Grant to T. G. Waitt			150	0 0			
Loading of life insurance premiums ..			210	0 6			
Medical treatment of returned soldiers ..			79,586	9 10			
Medical treatment of South African War							
veterans			54	12 7			
Medical treatment of Defence and Naval							
Forces			45	9 4			
Pensions to retired Postal officers			234	14 0			
Railway concessions to disabled soldiers ..			1,766	10 10			
Payments on account of other							
Governments—	£	s. d.					
Canadian Government ..	136	9 9					
Commonwealth of Australia	25,815	12 3					
Imperial Government ..	191,813	7 2					
Union of South Africa ..	115	1 4					
			217,880	10 6			
			£3,172,909	4 5		£3,172,909	4 5
			£	s. d.		£	s. d.
To Balance brought down			2,906,902	13 7	By Balance after charging interest ..	2,907,158	4 8
Interest on capital			255	11 1			
			£2,907,158	4 8		£2,907,158	4 8

NOTE.—Included in above expenses are items representing interest on capital, £255 11s. 1d., and rental assessed by Public Works Department, £2,054, which do not appear in annual appropriations. Percentage of cost of administration to total expenditure : 2.54.

PENSIONS DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>					<i>Assets.</i>						
		£	s.	d.		£	s.	d.	£	s.	d.
Capital	..	5,678	18	9	Furniture and fittings	4,638	15	9			
Creditors---					Mechanical office appliances ..	1,097	14	3			
Departmental	..	3,375	15	2	Permanent fittings, Auckland office	411	15	11			
Sundry	..	5,841	3	6					6,148	5	11
Pensions due but unpaid	..	37,027	15	3	Medical stores on hand				882	13	6
Pensions paid but not cleared ..	..	877	6	9	Stationery on hand				681	2	4
Rent due but unpaid	..	8	7	6	Stamps on hand				88	8	7
Reserve for depreciation	..	2,931	5	11	Pensions prepaid				192,949	11	3
Deposits Account—Miscellaneous—J. Petrie					Accounts prepaid				86	1	1
(Canadian Government)	..	14	18	0	Rent prepaid				12	0	6
Advances to other Governments Cash Account		14,215	15	6	Deposits Account—Miscellaneous cash (Canadian						
Imperial Pensions not cleared	..	13,890	1	10	Government)				14	18	0
Treasury Adjustment Account	..	3,093,428	7	11	Sundry debtors---	£	s.	d.			
					Departmental	40,551	16	0			
					Advances on account of other						
					Governments---						
					Canadian Government	136	9	9			
					Commonwealth Government	13,977	0	8			
					Union of South Africa	117	9	0			
					Imperial Government	14,485	14	10			
									69,268	10	3
					Excess of expenditure over income ..				2,907,158	4	8
		£3,177,289	16	1					£3,177,289	16	1

J. H. BOYES, Commissioner of Pensions.

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

POLICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Expenditure.			Income.		
	£	s. d.		£	s. d.
To Administrative charges—					
Salaries	364,769	9 2	By Subsidies from local bodies ..	2,277	2 0
Rent	3,653	13 6	License fees, Arms Act ..	2,081	4 0
Office expenses ..	817	8 2	Sale of confiscated firearms ..	36	18 3
Printing and stationery ..	4,426	10 0	Sale of confiscated liquor ..	55	19 5
Postage and telegrams ..	4,491	3 6	Payment for special police		
Telephones	5,923	3 11	services	891	5 8
House allowances ..	24,003	19 4			
Transfer expenses ..	3,485	15 4			
Travelling-expenses ..	14,327	16 0			
			Excess of expenditure over income ..		
		425,898 18 11		5,342 9 4	502,892 2 10
Other charges—					
Upkeep of bicycles, horses,					
and motor-vehicles ..	9,408	2 6			
Freight, cartage, &c. ..	114	14 0			
Clothing, stores, &c. ..	8,484	8 0			
Fuel, light, water, scavenging	4,654	5 8			
Police prosecutions ..	1,164	5 6			
Prisoners' rations ..	862	17 1			
Maintenance and repairs to					
buildings, &c. ..	11,236	6 8			
Rewards	92	12 10			
Medical expenses ..	215	17 6			
Police examinations ..	142	18 0			
Expenses of Commission of					
inquiry	657	10 2			
Sundry expenses ..	2	10 0			
		37,036 7 11			
Depreciation on—					
Buildings	11,135	10 8			
Motor-vehicles	434	8 5			
Furniture and fittings ..	773	11 9			
Automatic pistols ..	636	6 0			
Horses	30	0 0			
Stores and equipment ..	747	10 7			
Mechanical office appliances	79	15 7			
		13,837 3 0			
Loss on buildings sold, &c. ..	65	8 0			
Loss on stores sold, &c. ..	33	13 5			
		99 1 5			
Interest on capital		31,363 0 11			
		£508,234 12 2			
				£508,234 12 2	

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

POLICE DEPARTMENT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land—			
Liability to Treasury—				Gross value at 1st April, 1929 ..	221,542	11	6
Public Works Fund, 31st				Additions	3,714	0	0
March, 1930	653,446	11	11		225,256	11	6
Consolidated Fund, 1st April,				Value of land sold, &c. ..	913	0	11
1929	52,575	9	3				
							224,343 10 7
Treasury Adjustment Account				Buildings—			
Creditors—				Gross value at 1st April, 1929..	423,844	17	8
Departmental	454	0	1	Additions	9,726	9	8
Sundry	1,486	0	1		433,571	7	4
			1,940 0 2	Sale of buildings ..	97	0	0
Depreciation Reserve			105,108 9 5	Depreciation pro-			
Writings-off, Suspense Account—Value of con-				vided on buildings			
fiscated liquor stolen			14 5 0	sold, &c. ..	890	0	5
				Loss on sale of build-			
				ings	970	16	0
				Reduction in valua-			
				tion of buildings..	398	18	9
							2,356 15 2
							431,214 12 2
				Writings-off, Suspense Account—			
				Loss on sales of buildings ..	100	18	0
							431,113 14 2
				Stores and equipment—			
				Value at 1st April, 1929 ..	27,491	16	9
				Additions	3,856	17	9
							31,348 14 6
				Sales	178	11	2
				Free issues	2,828	17	0
				Worn out, &c. ..	366	19	6
							3,374 7 8
							27,974 6 10
				Writings-off, Suspense Account—			
				Loss on sales, &c. ..	45	16	0
							27,928 10 10
				Mechanical office appliances—			
				Value at 31st March, 1929 ..	806	1	9
				Worn out, &c. ..	9	10	4
							796 11 5
				Writings-off, Suspense Account—			
				Loss on sales, &c. ..	8	6	0
							788 5 5
				Motor-vehicles, Account—			
				Gross value, 1st April, 1929 ..	5,479	9	10
				Additions	1,392	18	4
							6,872 8 2
				Value of vehicles sold ..	300	4	9
							6,572 3 5
				Horses—Value at 31st March, 1930 ..			274 0 0
				Office furniture—			
				Value at 1st April, 1929 ..	10,314	10	4
				Additions	336	6	3
							10,650 16 7
				Worn out, &c. ..	18	6	4
							10,632 10 3
				Automatic pistols—Value at 31st March, 1930 ..			8,483 19 7
				Official stamps on hand ..			1,075 6 2
				Debtors—			
				Departmental	1	16	9
				Sundry	206	10	6
							208 7 3
				Excess of expenditure over income ..			502,892 2 10
							£1,214,312 10 6
							£1,214,312 10 6

The proportion of police to population was 1 to 1,298, and the cost per inhabitant for the year 1929–30 (exclusive of expenditure on the erection and maintenance of buildings, interest, and depreciation charges) was 6s. 1d.

R. F. MADDEN, Secretary, Police Department.

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

POST AND TELEGRAPH DEPARTMENT.

POSTAL BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses	1,321,015	7	5	By Postages	1,174,677	1	5
Depreciation (<i>b</i>)	27,798	12	9	Rents received	8,772	19	10
Profit before charging interest on capital				Private box and bag rents	31,285	14	5
carried down	52,419	16	5	Rural delivery fees	17,865	5	11
				Money-order and postal-note commission	52,749	10	3
				Miscellaneous revenue	115,883	4	9
	<u>£1,401,233</u>	<u>16</u>	<u>7</u>		<u>£1,401,233</u>	<u>16</u>	<u>7</u>
	£	s.	d.		£	s.	d.
To Interest on capital (<i>a</i>)	56,886	5	3	By Profit brought down	52,419	16	5
				Loss on year's working transferred to General			
				Profit and Loss Account	4,466	8	10
	<u>£56,886</u>	<u>5</u>	<u>3</u>		<u>£56,886</u>	<u>5</u>	<u>3</u>

TELEGRAPH BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses (<i>c</i>)	502,028	12	7	By Revenue	389,274	12	6
Depreciation (<i>b</i>)	36,786	9	3	Miscellaneous	43,739	8	5
				Rent received	1,128	7	4
				Loss before charging interest on capital carried			
				down	104,672	13	7
	<u>£538,815</u>	<u>1</u>	<u>10</u>		<u>£538,815</u>	<u>1</u>	<u>10</u>
	£	s.	d.		£	s.	d.
To Loss brought down	104,672	13	7	By Loss on year's working transferred to General			
Interest on capital (<i>a</i>)	29,310	13	2	Profit and Loss Account	133,983	6	9
	<u>£133,983</u>	<u>6</u>	<u>9</u>		<u>£133,983</u>	<u>6</u>	<u>9</u>

TOLL BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses (<i>c</i>)	196,548	1	6	By Revenue	482,670	17	2
Depreciation (<i>b</i>)	88,627	12	9	Rents received	2,599	13	2
Profit before charging interest on capital				Miscellaneous	7,555	13	10
carried down	207,550	9	11				
	<u>£492,726</u>	<u>4</u>	<u>2</u>		<u>£492,726</u>	<u>4</u>	<u>2</u>
	£	s.	d.		£	s.	d.
To Interest on capital (<i>a</i>)	70,616	11	8	By Profit brought down	207,550	9	11
Profit on year's working transferred to							
General Profit and Loss Account	136,933	18	3				
	<u>£207,550</u>	<u>9</u>	<u>11</u>		<u>£207,550</u>	<u>9</u>	<u>11</u>

TELEPHONE BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Working-expenses (<i>c</i>)	468,839	1	7	By Telephone revenue	1,185,240	13	3
Depreciation (<i>b</i>)	444,722	13	1	Rents received	3,317	19	4
Profit before charging interest on capital				Miscellaneous	26,948	11	5
carried down	301,945	9	4				
	<u>£1,215,507</u>	<u>4</u>	<u>0</u>		<u>£1,215,507</u>	<u>4</u>	<u>0</u>
	£	s.	d.		£	s.	d.
To Interest on capital (<i>a</i>)	285,901	6	4	By Profit brought down	301,945	9	4
Profit on year's working transferred to							
General Profit and Loss Account	16,044	3	0				
	<u>£301,945</u>	<u>9</u>	<u>4</u>		<u>£301,945</u>	<u>9</u>	<u>4</u>

POST AND TELEGRAPH DEPARTMENT—*continued*.

WIRELESS BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Working-expenses	..	..	8,521	7	5	By Revenue on wireless traffic	..	..	9,728	18	9
Depreciation (<i>b</i>)	..	..	3,629	7	8	Loss before charging interest on capital	..	..	2,421	16	4
						carried down	..	..			
			£12,150	15	1				£12,150	15	1
			£	s.	d.				£	s.	d.
To Loss brought down	..	..	2,421	16	4	By Loss on year's working transferred to General	..	..	5,433	3	3
Interest on capital (<i>a</i>)	..	..	3,011	6	11	Profit and Loss Account..	..	..	5,433	3	3
			£5,433	3	3				£5,433	3	3

SERVICE GARAGE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Working-expenses	..	..	59,898	11	7	By Revenue	..	..	83,934	10	1
Depreciation (<i>b</i>)	..	..	11,634	2	10						
Profit before charging interest carried down..	..	..	12,401	15	8						
			£83,934	10	1				£83,934	10	1
			£	s.	d.				£	s.	d.
To Interest on capital (<i>a</i>)	..	..	4,802	0	9	By Profit brought down	..	..	12,401	15	8
Profit on year's working transferred to General	..	..									
Profit and Loss Account..	..	..	7,599	14	11						
			£12,401	15	8				£12,401	15	8

GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Postal Branch loss	..	..	4,466	8	10	By Telephone Branch profit	..	..	16,044	3	0
Telegraph Branch loss	..	..	133,983	6	9	Toll Branch profit	..	..	136,933	18	3
Wireless Branch loss	..	..	5,433	3	3	Garages	..	..	7,599	14	11
Net profit	..	..	16,694	17	4						
			£160,577	16	2				£160,577	16	2

GENERAL PROFIT AND LOSS APPROPRIATION ACCOUNT, 1929-30.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Balance	..	..	45,276	17	7	By Balance forward	..	..	28,582	0	3
						General Profit and Loss Account	..	..	16,694	17	4
			£45,276	17	7				£45,276	17	7

POST AND TELEGRAPH DEPARTMENT—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1930.
Receipts and Expenditure on Capital Account.

Dr.	As at 31st March, 1929.		Amount debited during Year.		As at 31st March, 1930.		Cr.	Capital as at 1st April, 1929.		Amount received Year 1929-30.		Capital as at 31st March, 1930.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
To Expenditure on—	2,155,200	19 10	113,533	16 6	2,268,734	16 4		10,845,372	13 10	776,238	17 0	11,621,611	10 10
Telegraph and toll systems, including works in progress	7,409,928	10 10	488,168	0 3	7,898,096	11 1	By Receipts—						
Telephone-exchange systems, including works in progress							Public Works Fund						
Wireless systems ..	53,638	2 6	7,955	4 11	61,593	7 5							
Buildings and sites ..	2,354,885	14 8	118,779	3 5	2,473,664	18 1							
Plant and workshops ..	23,812	7 3	3,923	8 3	27,735	15 6							
Motor-garages, &c. ..	225,609	11 7	14,117	12 10	239,727	4 5							
Furniture and fittings ..	170,035	9 7	9,934	15 1	179,970	4 8							
	12,393,110	16 3	756,412	1 3	13,149,522	17 6	Balance carried to General Balance-sheet					11,621,611	10 10
												1,527,911	6 8
												13,149,522	17 6

GENERAL BALANCE-SHEET.

Liabilities.				Assets.			
	£	s.	d.		£	s.	d.
Sundry creditors—	84,596	16	4	Capital Account balance	1,527,911	6	8
Money-order payees for unpaid money-orders	..	..	..	Stock at stores, District Telegraph Engineers and workshops, and in transit	517,803	4	5
Other administrations, on money - order, postal, and cable accounts ..	219,879	15	4	Sundry debtors—	..	..	..
Postal-note payees, for unpaid postal notes	77,156	16	6	Other administrations, on money-order account	15,765	4	5
Sundry other creditors ..	373,698	0	11	Government Departments	70,361	19	6
Other Government Departments ..	219,092	3	3	Sundry other debtors ..	52,709	1	3
	974,423	12	4		138,836	5	2
Assets written off Reserve Account ..	..	..	..	War Loan Certificate Account—	..	..	..
War Loan Certificate Account	8,838	1	2	Investments held in Government loans	..	..	..
Post Office Investment Certificate Account	65,918	0	5	Post Office Investment Certificate Account—	..	..	..
Money-order Settlement Account ..	1,658,449	16	4	Investments held in Government loans	1,633,150	0	0
Imperial stamps and postal orders ..	4,108	0	2	Postmasters' balances	..	..	..
Postmasters—for advance to Postmasters of stamps, postal notes, British postal orders, Post Office investment certificates, and other documents of value, including stocks held in the General Post Office	331	9	6	Less Savings-bank funds held in balances	1,409,259	9	2
Depreciation Reserve (including maintenance and renewals, equalization reserve, telegraph, toll, and telephone systems) ..	1,402,224	6	5	Head Office Account, including cash in bank ..	1,260,092	1	10
Fire Insurance Reserve ..	2,941,590	13	11	Assets written off Suspense Account	620,010	1	9
Profit and Loss Appropriation Account ..	15,000	0	0	Post Office investments under section 100 of the Post and Telegraph Act, 1928	8,838	1	2
	45,276	17	7	Investment (Radio Broadcasting Co. of N.Z., Ltd.)	1,215,410	0	0
	..	..	..	Interest accrued on investments	15,000	0	0
	..	..	..	Loan-conversion Expenses Account ..	12,819	8	10
	..	..	..		109,590	8	0
	..	..	..		£7,116,160	17	10

NOTES.—(a) Interest at £4 6s. per cent. on capital as at 1st April, 1929, and £2 3s. per cent. on accretions for the year. (b) Depreciation has been allowed for on balance of assets as at 1st April, 1929, the total charge being carried to Depreciation Reserve. (c) Maintenance equalized by transfer through Equalization Reserve.

A. MARSHALL, A.I.A.N.Z., Controller of Accounts.
G. McNAMARA, Secretary, General Post Office.

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

POST AND TELEGRAPH DEPARTMENT—*continued.*

SAVINGS-BANK BRANCH.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest credited to depositors' accounts ..	1,806,414	0	1	By Interest received ..	1,979,008	3	4			
Management expenses	119,314	18	1	Plus interest accrued to						
Balance carried to Appropriation Account	79,136	17	8	31st March, 1930 ..	581,505	1	10			
					2,560,513	5	2			
				Less interest accrued on						
				31st March, 1929 ..	558,698	14	2			
								2,001,814	11	0
				Sundry receipts				3,051	4	10
	£2,004,865	15	10					£2,004,865	15	10

APPROPRIATION ACCOUNT.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Savings-bank profits paid to Consolidated Fund	85,000	0	0	By Balance brought forward ..			41,657 1 1
Balance carried forward	35,793	18	9	Profit and Loss Account			79,136 17 8
	£120,793	18	9				£120,793 18 9

BALANCE-SHEET OF THE NEW ZEALAND POST OFFICE SAVINGS-BANK AS AT THE 31ST MARCH, 1930.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Balance at credit of depositors' accounts ..	49,436,491	8	7	Cash on hand and at bank	149,167	7	4
Letters of Credit and other liabilities ..	36,229	2	5	Investments	49,777,842	0	7
Reserve Fund	1,000,000	0	0	Interest accrued on investments ..	581,505	1	10
Profit and Loss Appropriation Account ..	35,793	18	9				
	£50,508,514	9	9		£50,508,514	9	9

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

G. McNAMARA, Secretary, General Post Office.

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

PRIME MINISTER'S DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Salaries	2,675	0	0	By Sundry revenue	2	0	0
League of Nations	10,962	9	11	Balance carried down	14,838	12	10
Rent	712	0	0				
Printing and stationery	131	1	7				
Depreciation	212	2	10				
Sundries	147	18	6				
	£14,840	12	10		£14,840	12	10
	£	s.	d.		£	s.	d.
To Balance carried down	14,838	12	10	By Balance carried to Balance-sheet ..	14,974	15	2
Interest on capital	136	2	4				
	£14,974	15	2		£14,974	15	2

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Fixed capital at 1st April, 1929	3,024	16	3	Furniture and fittings	2,287	0	0
Creditors—				Mechanical appliances	134	10	0
Departmental	1	18	0	Library	711	5	0
Sundry	33	11	0	Excess of expenditure over income ..	14,974	15	2
Depreciation Reserve	414	5	6				
Treasury Adjustment Account	14,632	19	5				
	£18,107	10	2		£18,107	10	2

F. D. THOMSON, Permanent Head.

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

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1929; (c) the amounts include transfer of assets from other Departments for which no parliamentary authority is provided.

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

PRINTING AND STATIONERY DEPARTMENT.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Paper and materials—				By Sales—			
Stock at beginning ..	25,221	9	6	Manufacturing	200,105	6	7
Add purchases	45,493	11	10	Less work in progress, 31st March, 1929 ..	15,249	14	6
	70,715	1	4		184,855	12	1
Less stock on hand, 31st March, 1930	23,823	12	0	Add work in progress, 31st March, 1930 ..	17,720	17	1
					202,576	9	2
Stationery and publications—				Stationery and publications	42,455	1	7
Stock at beginning ..	15,532	0	5	Typewriters	3,325	11	9
Add purchases	29,681	16	3		248,357	2	6
	45,213	16	8	Discounts received	252	4	3
Less stock on hand, 31st March, 1930	13,961	19	4				
Typewriters—							
Stock at beginning ..	645	15	0				
Add purchases	2,524	0	5				
	3,169	15	5				
Less stock on hand, 31st March, 1930	128	8	6				
Wages (productive) ..	85,367	5	8				
Wages (establishment) ..	28,407	19	4				
Wages (Stationery Office) ..	6,338	12	0				
Freight (inward)	6,364	19	8				
Lighting (proportion) ..	555	5	6				
Power	1,007	13	9				
Fuel	751	9	0				
Water	179	12	0				
	128,972	16	11				
Balance transferred to Profit and Loss Account	38,451	16	3				
	£248,609	6	9		£248,609	6	9

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Office salaries	6,577	5	7	By Balance transferred from Trading Account ..	38,451	16	3
Repairs and alterations to buildings and plant	779	12	9	Storage and handling stationery, &c., for other			
Postages and telegrams	1,483	19	6	Government Departments	613	9	2
Freight (outward)	2,048	19	9	Commission on sales of publications ..	2,700	11	4
Insurance	166	3	6	Rents receivable	361	0	0
Exchange	9	18	7	Interest receivable	33	15	0
Discounts allowed	92	4	9				
Telephones (rental)	124	12	6				
Medical services	151	3	7				
Lighting (proportion)	40	0	0				
Proportion of rent, &c., High Commissioner's							
Office	360	0	0				
Office expenses	484	17	2				
Sundry trade expenses	434	10	8				
Audit fee	100	0	0				
Wages—Charwomen, watchmen, &c. ..	2,109	6	6				
Interest on capital	10,204	17	8				
Depreciation	8,982	6	8				
Loss on disposal of machinery, &c. ..	109	4	9				
Grants in lieu of leave of absence ..	289	8	11				
Balance carried down	7,611	18	11				
	£42,160	11	9		£42,160	11	9

NOTE.—Interest at the rate of $4\frac{1}{2}$ per cent. has been charged on capital for which the Department has no parliamentary appropriation.

PRISONS DEPARTMENT.

GROSS INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Expenditure.

	Total.	Addington.	Auckland.	Hautu.	Invercargill.	Napier.	New Plymouth.	Paparu.	Point Halswell.	Rangipo.	Waikeria.	Waikane.	Wanganui.	Wellington.	Wi Tako.	Minor Gaols and Police Gaols.
To Opening stocks*—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Loose tools ..	1,122 2 2	19 9 0	133 1 8	9 0 10	109 12 1	11 8 5	36 7 0	366 7 0	17 1 0	..	128 19 9	20 11 4	17 16 0	85 15 11	71 11 11	44 10 3
Local stores ..	2,066 13 11	31 14 5	647 11 8	8 12 2	433 17 4	50 4 6	70 12 4	111 16 6	111 0 11	..	179 1 0	96 10 11	22 3 5	213 10 5	89 17 9	0 0 7
	3,188 16 1	51 13 5	830 13 4	17 13 0	543 9 5	61 12 11	106 19 4	478 3 6	128 1 11	..	308 0 9	117 2 3	39 19 5	299 6 4	161 9 8	44 10 10
Sundry expenses—																
Salaries, allowances, and uniforms	55,819 8 4	696 9 7	13,977 10 9	717 5 6	9,532 10 7	796 8 11	1,997 8 9	5,624 11 1	1,642 11 5	462 8 3	5,064 14 0	2,285 15 5	1,346 10 3	8,295 2 5	2,051 10 2	1,328 11 3
Advertising, books, newspapers, &c.	201 15 6	7 15 8	30 7 10	3 11 2	60 12 1	2 2 6	3 14 5	22 19 2	6 7 0	4 17 7	16 14 11	5 5 5	7 5 8	19 13 4	7 16 9	2 12 0
Clothing and bedding ..	10,775 0 5	68 9 7	2,367 10 1	364 4 2	2,823 12 1	81 16 8	139 11 0	1,136 5 11	116 3 11	298 1 6	1,379 2 8	874 1 8	86 6 11	565 8 1	402 15 3	71 12 11
Gratuities to prisoners on release	192 0 6	4 14 6	89 10 0	..	6 17 6	4 7 6	5 9 6	14 17 0	2 1 6	..	0 2 6	..	2 18 0	46 6 6	1 17 6	12 16 6
Wages to prisoners' dependants ..	9,845 4 11	..	2,443 7 0	562 5 0	61 13 6	52 0 0	217 17 9	1,142 0 5	..	463 17 6	1,036 14 2	1,805 2 8	59 7 0	921 14 1	1,079 5 10	..
Prisoners' industry earnings ..	6,506 12 11	56 9 1	1,659 4 1	203 8 5	1,047 3 8	17 9 9	302 12 5	518 18 2	109 17 11	150 5 1	966 17 1	527 12 11	66 8 1	449 12 3	430 14 0	..
Fuel, light, power, water, and sanitary	7,189 14 0	193 1 2	2,680 13 11	21 15 11	912 2 0	81 18 9	205 13 3	760 9 2	296 10 11	16 2 7	505 19 2	373 13 1	136 13 11	645 11 0	224 3 9	135 5 5
Hospital maintenance and medicines	2,298 2 11	77 10 2	449 16 11	41 8 10	422 13 8	34 14 8	57 4 0	176 9 4	71 11 2	39 9 3	423 16 4	123 4 11	37 16 6	139 2 11	93 19 7	109 4 8
Postages, telegrams, telephones, stationery	1,175 6 1	33 15 3	193 9 2	40 7 2	131 19 2	28 10 3	45 19 0	129 19 2	41 6 8	25 8 11	166 9 10	99 19 4	26 19 3	107 14 9	72 0 6	31 7 8
Office requisites ..	24 16 10	..	2 19 8	..	3 19 5	1 2 6	0 4 6	..	..	0 10 9	5 7 7	2 2 3	..	6 6 5	2 3 9	..
General prison equipment ..	650 19 1	17 12 1	97 7 2	4 1 6	121 9 10	1 17 9	28 13 1	78 18 7	62 13 6	5 1 1	137 7 3	43 9 6	0 5 11	34 17 0	13 15 5	3 9 5
Rations ..	24,178 16 1	322 15 3	5,511 3 5	897 10 6	2,686 16 4	297 18 4	946 1 10	2,036 4 9	499 14 1	481 10 7	2,612 15 1	2,103 3 10	433 6 11	2,008 15 10	1,309 12 0	1,831 7 4
Tea and tobacco ..	2,309 5 5	12 14 0	583 7 7	96 9 3	224 1 0	31 13 6	89 5 11	237 7 8	4 6 10	79 10 3	304 5 6	283 9 3	50 6 3	194 10 7	107 0 4	10 17 6
Transport charges and travelling expenses	6,748 6 9	75 12 7	660 17 2	209 3 1	959 18 0	61 8 4	66 3 10	685 11 4	592 10 10	138 4 8	855 8 9	796 13 8	42 14 8	1,328 13 7	276 5 4	89 0 11
Burial of prisoners ..	45 0 2	5 17 7	17 3 1	..	7 10 0	..	..	..	..	..	..	..	11 5 0	3 4 6	..	..
Maintenance of buildings and grounds	3,359 6 8	524 14 3	186 2 10	13 7 4	486 1 9	54 7 4	86 0 11	594 3 9	166 5 7	81 15 4	871 7 3	122 9 10	39 6 0	40 12 2	26 13 1	65 19 3
Sundry expenses ..	8 6 6	..	2 4 0	..	1 3 0	..	..	1 1 0	2 0 0	..	1 1 0	..	..	0 17 6	..	..
	131,328 3 1	2,097 10 9	30,952 14 8	3,174 17 10	19,490 1 7	1,547 16 9	4,192 0 2	13,159 16 6	3,524 1 4	2,447 3 4	14,348 3 1	9,446 3 9	2,347 10 4	14,808 4 11	6,099 13 3	3,692 4 10
Prison labour on domestic work ..	19,958 5 4	294 0 0	4,023 11 8	436 18 0	3,455 0 0	434 6 6	828 13 3	2,179 15 0	438 8 8	207 15 0	2,824 6 6	1,248 10 0	569 1 0	2,029 15 9	460 1 6	428 2 6
Less wages and earnings already charged	16,351 17 10	56 9 1	4,102 11 1	765 13 5	1,108 17 2	69 9 9	520 10 2	1,660 18 7	109 17 11	614 2 7	2,003 11 3	2,332 15 7	125 15 1	1,371 6 4	1,509 19 10	..
	3,606 7 6	237 10 11	Cr. 78 19 5	Cr. 328 15 5	2,346 2 10	364 16 9	308 3 1	518 16 5	328 10 9	Cr. 406 7 7	820 15 3	Cr. 984 5 7	443 5 11	658 9 5	Cr. 1,049 18 4	428 2 6
Interest on capital ..	30,155 12 3	666 7 3	9,082 13 10	267 18 7	4,338 4 1	299 19 9	365 0 8	5,246 0 1	673 2 0	110 2 3	2,234 17 4	342 6 10	247 14 8	4,793 17 3	1,000 9 8	486 18 0
Depreciation on buildings, plant, furniture, &c.	14,384 12 3	335 4 6	4,262 16 2	154 3 10	2,004 3 5	87 14 5	212 2 10	2,502 2 6	405 15 11	60 7 1	1,118 19 3	291 1 7	136 9 9	2,633 14 1	655 18 9	213 18 2
Proportion of overhead burden ..	6,456 3 3	96 13 1	1,692 13 11	177 4 6	910 16 5	91 17 2	251 0 0	616 17 5	134 18 11	132 14 0	665 17 0	443 18 9	131 8 9	615 10 9	314 2 2	180 10 5
Total ..	189,119 14 5	3,484 19 11	46,742 12 6	8,463 2 4	29,632 17 9	2,453 17 9	5,435 6 1	22,521 16 5	5,194 10 10	2,343 19 1	19,496 12 8	9,566 7 7	3,346 8 10	23,209 2 9	7,181 15 2	5,046 4 9

Clothing and bedding absorbed into sundry - expense analysis.

PRISONS DEPARTMENT—continued.
GROSS INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930—continued.
Income.

	Total.	Addington.	Auckland.	Hautu.	Invercargill.	Napier.	New Plymouth.	Paparua.	Point Halswell.	Rangipo.	Waikaria.	Waikane.	Wanganui.	Wellington.	Wai Tako.	Minor Gaols and Police Gao Is.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Rents of buildings and deductions from salaries for use of houses and quarters	3,751 2 6	89 17 0	812 8 5	80 3 9	303 2 4	110 0 0	160 0 0	430 14 4	103 19 7	40 9 11	519 14 2	178 11 9	60 0 0	465 12 8	279 12 10	116 15 9
Miscellaneous credits—																
Maintenance of prisoners recovered	432 17 6	3 15 0	156 3 6	19 16 10	5 5 0	10 2 6	2 0 0	27 7 0	1 15 0	..	122 10 0	..	22 14 6	53 18 6	..	27 6 6
Rations and stores supplied to staff	957 10 2	50 17 1	20 0 0	..	15 16 2	..	0 1 10	236 8 7	94 8 7	..	324 12 10	92 9 1	..	102 19 2	..	..
Bread and stores supplied to other institutions	659 19 1	..	..	215 14 3	..	..	150 2 9	97 11 9	14 1 3	..	..	74 6 0	..	108 3 1	..	..
Sale of kitchen-refuse ..	18 0 0	..	18 0 0	..	..	..	..	6 8 4	..	..	81 5 5	..	..	..	..	..
Boot-repairing and laundering for other Departments	87 13 9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Boots repaired for other institutions	36 0 9	..	1 9 4	3 17 6	..	..	6 8 6	10 6 3	..	0 12 0	4 15 5	..	..	25 14 6	..	..
Recovery of expenses of producing prisoners in Court	32 5 7	..	..	..	..	..	..	3 19 4	..	..	..	..	..	11 3 6	..	..
Carriage recoveries and transfers	2,842 19 7	..	65 14 1	..	234 5 9	..	..	479 2 6	..	..	365 14 3	..	..	1,498 3 0	63 9 10	..
Salary recoveries from other Departments	1,248 15 4	..	..	..	220 14 8	..	..	206 2 1	..	..	76 7 6	..	..	682 1 3	..	..
Services performed for other institutions and Government Departments	232 18 5	..	15 0 0	..	100 0 0	20 0 0	23 8 6	42 0 1	..	3 2 4	3 19 6	..	..	25 8 0	..	..
Prison infirmary charges transferred	99 18 0	..	90 18 0	..	..	..	..	..	..	..	..	..	..	..	..	..
Sundry sales ..	102 4 11	..	14 12 10	..	13 5 4	16 0 0	..	14 18 0	..	..	..	..	9 7 2	34 1 7	..	..
Floor-polish manufactured for general store	54 3 0	..	54 3 0	..	..	..	..	..	..	..	..	..	..	..	..	..
Closing stocks—																
Loose tools ..	916 11 7	17 18 0	161 3 7	11 1 0	23 7 3	13 11 8	34 3 3	338 17 1	16 16 5	..	114 5 11	14 1 1	12 7 0	56 16 9	69 14 7	32 8 0
Stocks in local store ..	1,715 5 7	19 13 9	544 11 4	13 1 0	275 0 6	29 12 11	41 19 10	65 0 8	68 0 10	..	278 7 8	96 4 6	11 13 10	199 16 4	68 6 5	3 16 0
Gross cost of institutional upkeep for year, carried down	2,631 17 2	37 11 9	705 14 11	24 2 0	298 7 9	43 4 7	76 3 1	403 17 9	84 17 3	..	392 13 7	110 5 7	24 0 10	256 13 1	138 1 0	36 4 0
Total income ..	176,131 8 8	3,302 19 1	44,779 8 5	3,119 8 0	28,442 0 9	2,254 10 8	5,017 1 5	20,563 0 5	4,895 9 2	2,299 14 10	17,605 0 0	9,110 15 2	3,230 6 4	19,945 4 5	6,700 11 6	4,865 18 6
Gross cost per prisoner per annum	189,119 14 5	3,484 10 11	46,742 12 6	3,463 2 4	29,632 17 9	2,453 17 9	5,435 6 1	22,521 16 5	5,194 10 10	2,343 19 1	19,496 12 8	9,566 7 7	3,346 8 10	23,209 2 9	7,181 15 2	5,046 4 9
	123-55	154-77	119-81	79-72	141-42	111-17	90-53	150-96	164-27	78-49	119-74	92-94	111-31	146-75	96-60	122-07

PRISONS DEPARTMENT—continued.
NET INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Totals.	Addington.	Auckland.	Hautu.	Invercargill.	Napier.	New Plymouth.	Paparua.	Point Halswell.	Rangipo.	Waikeria.	Waikane.	Wanganui.	Wellington.	Wi Tako.	Minor Gaols and Police Gaols.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Gross cost of institution upkeep, brought down	176,131 8 8	3,302 19 1	44,779 8 5	3,119 8 0	28,442 0 9	2,254 10 8	5,017 1 5	20,563 0 5	4,895 9 2	2,299 14 10	17,805 0 0	9,110 15 2	3,230 6 4	19,945 4 5	6,700 11 6	4,865 18 6
Industry balances after charging labour and supervision (Dr., less: Cr., profit)—																
Block and tile making	Cr. 21 13 0							Cr. 21 13 0								
Bootmaking and repairs	Dr. 120 3 11		Cr. 206 1 1		Dr. 326 5 0											
Breadmaking	Cr. 104 14 5														Cr. 104 14 5	
Brickmaking and brickworks	Dr. 1,106 1 9														Dr. 1,106 1 9	
Contracts—Roadmaking and labour	Cr. 930 0 5		Cr. 6 2 0		Cr. 0 13 2							Cr. 1,180 2 9	Dr. 46 13 6	Dr. 225 16 11	Cr. 15 12 11	
Farms and farm-gardens*	Dr. 14,245 15 0				Dr. 6,039 16 1			Dr. 1,866 16 5			Dr. 2,805 0 5	Cr. 21 4 0	Dr. 21 1 10	Dr. 436 15 0	Dr. 3,734 2 1	Dr. 19 0 6
Kitchen-gardens and truck-farming	Dr. 976 9 9	Dr. 117 13 2	Cr. 237 3 3			Cr. 1 10 11	Dr. 301 14 1		Dr. 340 3 4							
Laundry and sewing	Dr. 1,056 4 3	Cr. 25 9 8	Cr. 1,090 15 7						Dr. 60 1 0			Dr. 8 16 3				
Motor transport	Dr. 8 16 3															
Quarries and gravel-pits	Cr. 789 17 7		Cr. 315 11 7			Dr. 351 8 2	Dr. 894 18 3	Cr. 1,736 0 7						Dr. 15 8 2		
Tailoring and mail-bag repairing	Cr. 1,570 19 0		Cr. 1,570 19 0													
Tinsmithing and carpentering	Dr. 41 2 10		Dr. 41 2 10													
Miscellaneous industries	Dr. 29 17 6													Dr. 29 17 6		
Total..	188,186 7 0	3,395 2 7	41,393 18 9	3,119 8 0	34,807 8 8	2,604 7 11	6,213 13 9	20,672 3 3	5,295 13 6	2,299 14 10	20,210 0 5	7,918 4 8	3,298 1 8	20,653 2 0	11,420 8 0	4,884 19 0
By Value of prison labour supplied to—																
Institution	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Industries	3,606 7 6	237 10 11	Dr. 78 19 5	Dr. 328 15 5	2,346 2 10	364 16 9	308 3 1	518 16 5	328 10 9	Dr. 406 7 7	820 15 3	Dr. 984 5 7	443 5 11	658 9 5	Dr. 1,049 18 4	428 2 6
Capital works	50,767 8 4	376 10 0	12,458 11 6	2,055 13 9	5,807 1 5	489 4 9	1,938 5 8	4,598 10 3	536 0 10	1,455 5 0	6,043 2 0	8,603 6 0	89 1 3	2,007 4 10	3,687 15 8	21 15 5
Net cost of institution upkeep per annum	122,003 0 8	2,751 1 8	27,410 9 8	1,315 4 8	25,108 5 0	1,750 6 5	3,967 5 0	14,261 4 7	4,431 1 11	1,250 17 5	11,635 8 11	299 4 3	2,765 14 6	12,161 18 0	8,439 17 7	4,435 1 1
Total	188,186 7 0	3,395 2 7	41,393 18 9	3,119 8 0	34,807 8 8	2,604 7 11	6,213 13 9	20,672 3 3	5,295 13 6	2,299 14 10	20,210 0 5	7,918 4 8	3,298 1 8	20,653 2 0	11,420 8 0	4,884 19 0
Net cost per prisoner per annum ..	85-58	130-32	75-34	33-61	124-84	86-31	71-58	104-70	148-69	42-69	79-14	3-05	95-30	89-48	121-54	111-26

* When debit for prison labour is eliminated this account shows a profit of £2,504.

PRISONS DEPARTMENT—continued.

PROBATION, PRISONS BOARD, HEAD OFFICE, AND MISCELLANEOUS ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Probation Branch.	Crimes Amend- ment Act. (Prisons Board).	Head Office : Departmental Administration.
<i>Expenditure.</i>			
To Salaries and allowances	£ s. d. 2,904 9 3	£ s. d. ..	£ s. d. 3,969 5 3
Advertising, books, &c.	..	..	40 2 8
Postage, telegrams, printing, and stationery	185 19 5	..	761 3 10
Office requisites	..	..	17 19 7
Transport charges and travelling-expenses	..	508 12 3	359 7 11
Fuel, light, water, and sanitary	..	..	39 3 0
Grants to Prisoners' Aid Societies	..	..	195 0 0
Contributions to After-care Societies	..	..	4 15 10
Assistance to discharged prisoners	..	..	1 2 1
Sundry expenses	479 4 1	..	33 19 9
Compassionate allowances	..	..	350 0 0
Interest on capital	5 13 3	..	56 12 1
Rent of buildings	..	..	380 0 0
Depreciation of furniture and fittings	10 14 1	..	99 4 9
Net debit balance on General Stores Accounts	..	..	148 6 6
	3,586 0 1	508 12 3	6,456 3 3
<i>Income.</i>			
By Net cost of Head Office administration for year transferred to institutions Income and Expenditure Accounts	£ s. d. 3,586 0 1	£ s. d. ..	£ s. d. 6,456 3 3
Net cost of probation administration for year	..	..	..
Net cost of Crimes Amendment Act administration for year	..	508 12 3	..
	3,586 0 1	508 12 3	6,456 3 3

GENERAL STORE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Auckland General Store.	Wellington General Store
<i>Expenditure.</i>			
To Opening stocks in store and in transit	£ s. d. 9,662 10 3	£ s. d. 9,431 6 5	£ s. d. 231 3 10
Manufactured articles received from workshops	11,622 2 1	10,916 17 11	705 4 2
Purchases for issue and manufacture—			
Bootmaking materials, tools, &c.	3,558 5 8	3,558 5 8	..
Tailoring materials, tools, &c.	2,144 7 1	2,144 7 1	..
Officers' uniforms	63 2 11	63 2 11	..
Tea and tobacco	877 6 11	408 17 8	468 9 3
Medicines	284 13 7	284 13 7	..
Clothing, bedding, and prison equipment	523 17 2	523 17 2	..
Sundry expenses—			
Freight, cartage, and packing	52 16 4	52 16 4	..
Postages, telegrams, printing, and stationery	35 18 5	35 18 5	..
Sundry expenses	4 17 9	4 17 9	..
Salaries	289 18 0	289 18 0	..
Prison labour	60 2 6	60 2 6	..
Interest on capital	438 18 10	424 8 2	14 10 8
Sectional credit balance	..	..	23 5 8
	29,618 17 6	28,199 9 7	1,442 13 7
<i>Revenue.</i>			
By Raw materials issued to workshops	£ s. d. 5,830 8 5	£ s. d. 5,830 8 5	£ s. d. ..
Issue to prisons—			
Clothing and bedding	4,458 0 4	4,458 0 4	..
Footwear	2,002 17 3	2,002 17 3	..
Medicines	334 19 1	334 19 1	..
Officers' uniforms and boots	1,335 19 2	1,335 19 2	..
Saddlery and harness	60 15 2	60 15 2	..
Tea and tobacco	923 12 4	434 5 9	489 6 7
Sales and services to Government Departments—			
Boots and boot repairs	3,326 16 10	3,326 16 10	..
Satchels required for Post and Telegraph Department	202 2 6	202 2 6	..
Tailoring manufactures	343 8 11	343 8 11	..
Tinware manufactures	11 18 9	11 18 9	..
Sale of civilian suits and boots to officers and prisoners on discharge	159 5 0	159 5 0	..
Sundry equipment, floor-polish, leadhead nails, &c., issued to institutions and transferred to Government Departments	926 0 2	251 6 10	674 13 4
Store overhead charges recovered—			
Cases, packing, and postage	59 11 2	59 11 2	..
Handling charges	443 13 2	443 13 2	..
Closing stocks in store and in transit	9,051 2 9	8,772 9 1	278 13 8
Sectional debit balance	..	171 12 2	..
Net total debit balance to Head Office Administration Account	148 6 6	..	..
	29,618 17 6	28,199 9 7	1,442 13 7

PRISONS DEPARTMENT—continued.

PAPARUA BLOCK AND TILE MAKING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Opening stocks—				By Sales and issues of blocks and tiles		272	4 1
Loose tools		14	3 8	Closing stocks—			
Stock-in-trade		235	5 5	Loose tools		13	10 6
				Stock-in-trade		351	13 11
Sundry expenses—						365	4 5
Materials		126	4 11				
Freight and cartage		13	16 6				
Sundries		0	10 0				
Prison labour							
Supervision							
Interest on capital							
Depreciation of buildings and plant							
Profit on working.. ..							
		£637	8 6			£637	8 6

BOOTMAKING AND REPAIRING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Auckland.	Invercargill.
<i>Expenditure.</i>			
To Opening stocks—	£ s. d.	£ s. d.	£ s. d.
Loose tools	215 5 1	154 9 5	60 15 8
Work in progress	464 10 6	354 19 0	109 11 6
Manufactured goods	64 5 0	..	64 5 0
Sundry expenses—			
Raw materials	4,482 5 4	3,456 2 0	1,026 3 4
Tools, machine parts, and repairs	91 1 0	42 3 3	48 17 9
Fuel, light, and power	21 15 9	21 15 9	..
Freight and cartage	2 7 4	..	2 7 4
Prison labour	2,186 4 6	1,592 1 11	594 2 7
Supervision and officers' labour	640 12 0	364 0 0	276 12 0
Interest on capital	89 8 0	59 15 10	29 12 2
Depreciation on plant and machinery	39 1 6	31 1 6	8 0 0
Rent of workshops	104 0 0	104 0 0	..
Net sectional profit for year (Auckland)	..	206 1 1	(Loss)
	8,400 16 0	6,386 9 9	2,220 7 4
<i>Revenue.</i>			
By Manufactures and repairs for Government Departments and institutions	7,584 14 7	5,839 0 11	1,745 13 8
Closing stocks—			
Loose tools	212 1 10	155 13 8	56 8 2
Work in progress	442 5 8	380 5 2	62 0 6
Manufactured goods	41 10 0	11 10 0	30 0 0
Net sectional loss for year (Invercargill)	..	(Profit)	326 5 0
Net total loss on industry for year	120 3 11	..	..
	8,400 16 0	6,386 9 9	2,220 7 4

WI TAKO: BRICKMAKING AND LEASE OF BRICKWORKS.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Opening stocks—				By Royalty on clay used by lessees		53	19 3
Loose tools		62	18 7	Royalty on bricks manufactured		1,221	13 4
Sundry stores		18	2 5	Water charges recovered		25	0 0
Manufactured bricks		13	8 2	Sale of oil, grease, &c.		1	16 0
				Closing stocks—			
Maintenance and repairs to buildings		94	9 2	Loose tools		52	5 5
Prison labour		6	1 3	Sundry stores		17	12 6
Officers' labour and supervision		6	0 0	Manufactured bricks		3	0 0
Interest on capital		1,112	14 3			72	17 11
Depreciation of buildings and plant		1,059	8 7	Loss on working for year		931	8 5
		£2,306	14 11			£2,306	14 11
		£	s. d.			£	s. d.
To Loss on working for year, brought forward		931	8 5	By Total net loss on working.. ..		1,106	1 9
Rebate to lessees of royalty charges for 1928-9		174	13 4				
		£1,106	1 9			£1,106	1 9

PRISONS DEPARTMENT—continued.

WI TAKO : BREADMAKING.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.	£	s.	d.	
To Opening stocks of flour, &c.	..	..	68	4	8	By Sales of bread to Defence Department	315	11	8				
Sundry expenses—						Sales of bread to officers	..	..	107	3	8		
Flour, &c.	..	..	516	1	4	Issues to institution	..	..	459	0	1		
Freight and cartages	..	..	8	16	5						881	15	5
Firewood	..	..	72	0	0	Sacks transferred	..	..			8	15	0
Sundries	..	..	0	7	9	Closing stocks of flour, &c.	..	..			43	8	4
Officers' labour and supervision	..	..	51	7	0								
Prison labour	..	..	109	6	0								
Interest on capital	..	..	3	1	2								
Net profit on working for year	..	..	104	14	5								
			£933	18	9						£933	18	9

RANGIPO PRISON : DEVELOPMENT OF TAUPO LANDS.

DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.			Cr.			
To Opening stocks—	£	s. d.	£	s. d.	By Sales of cattle and hides and issues of produce to institution and farm	
Cattle	619	0 0			Closing stocks—	
Horses	77	0 0			£	s. d.
Pigs	4	0 0			Cattle	1,955 2 6
Crops	360	0 0			Horses	125 0 0
Gardens	46	12 0			Pigs	2 0 0
Harness and loose tools	109	10 5			Crops	1,160 0 0
			1,216	2 5	Gardens	36 4 6
Sundry expenses—					Harness and loose tools	105 7 7
Seeds and manure	1,210	6 9				3,383 14 7
Purchase of cattle	1,387	10 0			Balance—Net development expenditure for year transferred to Rangipo Land Improvement Account	3,145 1 1
Feed for cattle ex farm	112	0 0				
Purchase of pigs	3	0 0				
Purchase of horses	48	0 0				
Horse-feed and harness	45	8 1				
Horse-feed ex farm	212	0 0				
Repairs to implements and tools	25	5 2				
Freight and cartage	1	4 0				
Miscellaneous	10	2 4				
			3,054	16 4		
Prison labour			1,455	5 0		
Supervision and officers' labour			731	0 0		
Interest on capital			529	12 5		
Depreciation of plant and implements			18	1 9		
			£7,004	17 11		£7,004 17 11

PRISONS DEPARTMENT—*continued.*

HAUTU PRISON: FARMING AND TAUPO LAND DEVELOPMENT.

PROFIT AND LOSS ACCOUNT AND DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Farm Working Account.

	Total.	Dairy and other Cattle.	Sheep.	Pigs.	Garden.
<i>Expenditure.</i>					
To Opening stocks	£ s. d. 2,397 7 1	£ s. d. 1,108 15 0	£ s. d. 1,161 5 0	£ s. d. 70 13 0	£ s. d. 56 14 1
Purchase of live-stock	909 10 10	115 5 0	794 5 10	..	..
Feed from farm	486 18 7	420 0 0	60 8 7	6 10 0	..
Sundry expenses, seed, &c.	32 11 2	5 4 7	15 6 7	..	12 0 0
Freight and cartage	24 18 0	..	24 18 0	..	..
Prison labour	211 10 0	45 12 6	83 12 6	45 12 6	36 12 6
Supervision and officers' labour	164 0 0	82 18 0	69 8 0	11 14 0	..
Sectional gross profit for year	..	(Loss)	284 11 4	(Loss)	84 15 4
Net total profit transferred to Development Account ..	142 12 7	..	..	..	..
	4,369 8 3	1,777 15 1	2,493 15 10	134 9 6	190 1 11

<i>Revenue.</i>					
By Sales of live-stock, produce, hides, and issues to prison ..	£ s. d. 1,377 17 4	£ s. d. 292 1 0	£ s. d. 871 11 5	£ s. d. 97 2 0	£ s. d. 117 2 11
Closing stocks	2,991 10 11	1,282 2 6	1,622 4 5	14 5 0	72 19 0
Sectional gross losses for year	..	203 11 7	(Profit)	23 2 6	(Profit)
	4,369 8 3	1,777 15 1	2,493 15 10	134 9 6	190 1 11

Development Account for the Year ended 31st March, 1930.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Opening stocks—							By Gross profit on farm working brought down ..	142	12	7
Farm tools, harness, and stores ..	532	12	4				Crops issued to institution ..	751	7	6
Crops	688	17	6				Closing stocks—			
Working-horses	263	6	0				Farm tools, harness, and stores ..	443	7	4
				1,484	15	10	Crops	1,261	6	3
Sundry expenses—							Working-horses	331	1	6
Grass-seed and manure ..	1,361	17	2					2,035	15	1
Repairs to implements and machinery ..	45	17	11				Net cost of development for year transferred to Hautu Lands Improvement Account ..	4,745	8	11
Freight and cartage ..	247	18	11							
Tractor expenses ..	54	17	5							
Purchase of horses ..	16	0	0							
Horse-feed and harness ..	114	19	2							
Horse-feed from farm ..	270	17	6							
				2,112	8	1				
Prison labour				1,844	3	9				
Supervision and officers' labour ..				886	8	0				
Interest on capital				1,308	12	0				
Depreciation				38	16	5				
				£7,675	4	1				
								£7,675	4	1

PRISONS DEPARTMENT—continued.
INVERCARGILL BORSTAL INSTITUTION : FARMING INDUSTRY.
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Dairying and Cattle.	Sheep.	Pigs.	Garden.	Crops and Grazing.	Horses and General.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—							
Live-stock	4,106 6 6	2,614 17 6	815 8 0	180 8 0	129 8 0	1,194 10 0	495 13 0
Crops and garden	1,323 18 0	..	..	..	2 4 0	51 19 5	..
Miscellaneous stores and tools	377 16 10	14 12 8	3 1 6	3 3 2	..	..	302 16 1
Purchase of live-stock	1,479 14 5	1,215 4 9	254 9 8	..	..	..	10 0 0
Feed, &c., transferred from farm	1,051 2 4	834 0 0	..	217 2 4	..	..	..
Seeds and manures	316 3 7	..	..	..	45 15 5	270 8 2	..
Sacks and threshing	24 17 0	..	..	..	..	24 17 0	..
Fencing and trees	35 12 0	..	..	..	..	..	35 12 0
Horse-shoeing and repairs to harness	167 13 6	..	..	..	..	..	167 13 6
Veterinary services	2 16 6	..	..	..	..	..	2 16 6
Tools, repairs, and plant-maintenance	240 1 3	65 1 10	..	..	13 15 11	24 16 2	136 7 4
Purchase of feed	34 8 5	34 8 5	..	..	..	55 6 6	77 12 9
Freight and cartage	203 11 3	39 0 5	3 6 0	10 11 10	17 13 9	38 9 7	16 10 8
Fuel and oil	16 10 8	..	0 3 6	..	1 15 0	377 12 6	52 19 4
Blacksmithing	101 5 6	7 18 1	..	..	..	..	..
Rent and rates	377 12 6	..	..	..	..	..	2 10 9
Maintenance of farm roads and flood-gates	2 10 9	82 7 5	..	..	..	..	..
Dairy expenses	26 2 0	..	..	..	..	..	26 2 0
Hospital treatment of accident cases	171 4 10	74 11 7	6 1 10	14 15 4	6 4 4	14 17 9	54 14 0
Sundries	1,393 9 0	890 14 2	417 19 0	19 12 5	..	..	65 3 5
Live-stock-grazing charges	4,493 0 6	1,314 16 7	57 19 2	131 7 4	751 2 3	1,576 8 2	661 7 0
Prison labour	2,375 18 0	690 9 6	109 12 6	70 18 0	262 5 0	869 12 0	373 1 0
Supervision and officers' labour	2,036 14 9	..	..	..	..	..	2,036 14 9
Interest on capital	1,050 19 8	..	113 0 6	..	..	..	1,050 19 8
Depreciation, buildings, plant, and leaseholds	..	(Loss)	..	(Loss)	(Loss)	(Loss)	(Loss)
Sectional profits on working	21,491 17 2	7,878 2 11	1,781 1 8	647 18 5	1,230 3 8	4,498 17 3	5,568 13 9
By Sales and transfers of produce to institution							
Blacksmithing	8,117 11 6	4,865 5 6	950 1 8	355 11 1	437 19 4	1,497 11 11	11 2 0
Sale of firewood and timber	185 16 1	..	..	..	..	..	185 16 1
Live-stock grazing, as per contra	96 18 2	..	..	..	..	..	96 18 2
Closing stocks—	1,393 9 0	..	..	..	..	1,393 9 0	..
Live-stock	3,726 13 0	2,253 5 6	830 16 6	116 11 0	..	..	526 0 0
Crops and gardens	1,466 19 7	..	..	..	94 8 7	1,372 11 0	..
Miscellaneous stores and tools	464 13 9	36 19 3	0 3 6	..	18 5 2	33 1 0	376 4 10
Sectional losses on working	..	722 12 8	(Profit)	175 16 4	679 10 7	202 4 4	4,372 12 8
Net total loss on working	6,039 16 1	..	..	..	..	..	..
	21,491 17 2	7,878 2 11	1,781 1 8	647 18 5	1,230 3 8	4,498 17 3	5,568 13 9

PRISONS DEPARTMENT—continued.

PAPARUA PRISON: FARMING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Cattle and Dairy.	Sheep.	Pigs.	Poultry.	Horses and Tractor.	Garden, Orchard, and Nursery.	Crops, Grazing, and Pastures.	General.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—									
Live-stock ..	2,611 17 2	304 16 0	1,462 11 0	329 17 0	90 11 0	419 2 2	474 5 6	1,613 15 0	5 0 0
Crops ..	2,088 0 6	..	8 15 6	..	73 15 9	25 11 8	4 6 8	196 15 1	..
Stores and tools ..	453 10 11	25 0 10	277 6 0	..	208 13 9	35 2 6	..	..	119 5 5
Purchase of live-stock ..	1,549 13 5	1,237 4 11	14 5 5	348 4 8	6 0 0	3 6 0	..	..	..
Purchase of feed ..	574 9 10	..	164 2 6	106 8 3	..	238 10 0	..	..	..
Farm-produce consumed on farm ..	856 5 9	341 5 0	786 0 5	..	..	55 15 0	..	..	..
Live-stock-grazing charges ..	975 16 5	134 1 0	..	..	..	..	..	..	..
Miscellaneous expenses—									
Seeds and manure ..	535 11 1	..	..	..	..	..	29 10 7	506 0 6	..
Fencing and trees ..	0 14 0	..	..	..	..	..	..	..	0 14 0
Tools, repairs, and plant-maintenance ..	270 13 11	2 5 0	5 15 0	1 0 0	1 0 0	..	6 3 5	96 1 8	158 8 10
Harness, repairs, and replacements ..	27 16 11	..	..	..	..	..	..	..	27 16 11
Veterinary services ..	2 19 1	..	..	1 10 7	..	1 8 6	..	..	..
Freight and cartage, including use of horses and tractor ..	1,020 10 10	3 1 6	10 16 0	17 17 6	10 5 6	12 10 0	21 1 9	944 12 7	0 6 0
Tractor fuel and maintenance ..	124 15 7	..	..	..	..	124 15 7	..	..	..
Rent and rates ..	15 10 0	..	..	..	..	..	..	..	15 10 0
Threshing and packing ..	188 17 1	..	..	..	..	..	..	188 17 1	..
Dairy expenses ..	14 0 6	14 0 6	..	..	..	..	..	..	..
Sundries ..	155 12 2	..	35 9 10	26 16 7	12 19 1	16 8 3	12 7 6	7 15 4	43 15 7
Prison labour ..	1,831 11 3	133 5 0	92 0 0	181 10 0	91 5 0	91 5 0	293 18 9	187 0 0	761 7 6
Officers' supervision and labour ..	1,016 8 0	50 8 0	134 10 0	49 10 0	33 0 0	13 14 0	284 7 0	311 13 0	139 6 0
Depreciation of buildings, plant, &c. ..	192 16 6	..	..	..	..	..	..	..	192 16 6
Interest on capital ..	1,473 8 8	..	272 1 9	39 0 7	96 18 7	618 4 9	..	..	1,473 8 8
Sectional gross profits ..	..	(Loss)	..	..	..	..	(Loss)	..	(Loss)
	15,980 19 7	2,245 7 9	3,263 13 5	1,101 15 2	624 8 8	1,655 13 5	1,126 1 2	4,534 12 5	2,937 15 5
By Sales of live-stock and produce, and sectional transfers of produce ..	6,856 7 1	1,398 17 11	1,599 10 10	846 5 2	447 9 8	..	661 9 1	1,824 17 5	77 17 0
Live-stock grazing, as per contra ..	975 16 5	..	..	..	..	..	..	975 16 5	..
Horse-labour charges transferred ..	1,170 6 8	..	..	..	..	1,170 6 8	..	..	..
Closing stocks—									
Live-stock ..	2,840 15 11	334 2 0	1,661 11 3	255 10 0	122 15 0	461 17 8	..	..	5 0 0
Crops ..	1,511 18 6	..	..	..	..	..	313 13 0	1,198 5 6	..
Stores and tools ..	738 18 7	32 2 4	2 11 4	..	54 4 0	23 9 1	3 19 8	535 13 1	106 19 1
Sectional gross losses ..	..	480 5 6	(Profit)	(Profit)	(Profit)	(Profit)	146 19 5	(Profit)	2,747 19 4
Total net loss on farm-working, transferred to Institution Account ..	1,866 16 5	..	..	..	..	..	..	..	..
	15,980 19 7	2,245 7 9	3,263 13 5	1,101 15 2	624 8 8	1,655 13 5	1,126 1 2	4,534 12 5	2,937 15 5

PRISONS DEPARTMENT—continued.
WAIKERIA PRISON: FARMING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1930.

	Total.	Cattle and Dairying.	Sheep.	Pigs.	Apiary.	Horses.	Garden, Orchard, and Nursery.	Crops, Grazing, and Pastures.	General.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>									
To Opening stocks—	8,144 1 1	5,396 19 4	1,258 18 0	257 13 3	..	1,230 10 6	811 13 0	3,083 4 0	..
Live-stock ..	3,894 17 0	..	..	..	29 18 3	..	306 0 8	..	881 3 2
Crops ..	1,217 2 1	..	..	..	69 1 3	..	..	..	..
Stores and tools ..	69 1 3	..	..	..	..	..	..	..	..
Apiary ..	527 10 4	47 15 0	479 15 4	14 10 8	..	1 18 3	..	..	..
Purchase of live-stock ..	37 13 5	21 4 6	..	781 3 8	..	271 10 0	..	..	..
Purchase of feed ..	2,706 11 7	1,653 17 11	..	..	..	178 8 0	..	..	..
Farm-produce consumed on farm ..	3,461 11 0	2,727 5 4	555 17 8	..	..	..	..	..	..
Live-stock-grazing charges ..	..	..	..	..	..	..	..	..	..
Miscellaneous expenses—	..	..	..	..	..	..	..	..	..
Seeds and manures ..	2,142 11 10	..	..	..	..	..	13 6 3	2,129 5 7	..
Fencing and trees ..	123 12 0	..	..	..	..	..	..	..	123 12 0
Tools, repairs, and plant-maintenance ..	165 10 2	10 8 4	..	..	..	24 4 4	0 12 5	83 18 4	46 6 9
Harness repairs and replacements ..	124 15 8	..	..	..	..	..	..	..	124 15 8
Freight and cartage, including use of horses and tractors ..	2,568 10 6	742 10 9	63 8 9	25 14 10	..	17 6 9	84 1 0	1,633 5 8	2 2 9
Veterinary services ..	1 17 6	..	..	..	..	1 17 6	..	..	..
Sacks and threshing ..	32 2 3	..	..	..	..	..	..	32 2 3	..
Dairy expenses ..	66 16 9	66 16 9	..	..	..	..	..	..	..
Apiary expenses ..	24 14 1	..	..	..	24 14 1	..	..	..	..
Orchard spray ..	38 1 1	..	..	..	..	..	..	..	..
Blacksmithing expenses ..	17 1 2	..	..	..	..	..	38 1 1	..	..
Sundries ..	225 17 0	18 3 5	11 4 9	3 0 0	..	12 3 8	124 7 3	41 10 4	17 1 2
Prison labour ..	6,643 2 0	1,890 11 0	106 18 0	174 15 0	74 17 6	191 7 6	885 10 6	3,112 2 6	15 7 7
Supervision and officers' labour ..	2,873 17 9	594 6 0	46 17 6	104 15 9	..	39 7 6	281 6 3	1,657 0 9	207 0 0
Interest on capital ..	2,981 10 11	..	..	..	..	..	..	..	150 4 0
Depreciation of buildings and plant ..	211 3 0	..	..	..	..	..	..	..	2,981 10 11
Settional profits on working ..	..	2,707 17 5	54 16 11	(Loss)	(Loss)	1,704 5 3	(Loss)	(Loss)	211 3 0
	38,299 11 5	15,877 15 9	2,577 16 11	1,361 13 2	198 11 1	3,672 19 3	2,544 18 5	11,772 9 5	4,760 7 0
<i>Income.</i>									
By Sales, including transfers to institutions—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Dairy, crops, garden, &c. ..	10,324 18 7	7,133 1 4	1,173 5 5	916 6 4	37 17 5	..	1,037 6 11	2,154 10 4	..
Live-stock, wool, hides, meat, and honey ..	3,088 9 7	961 0 5	..	..	..	2,307 10 3	..	..	64 0 8
Horse-hire, blacksmithing, and general ..	2,371 10 11	..	..	..	..	..	..	3,461 11 0	..
Live-stock-grazing charges ..	3,461 11 0	..	..	..	..	..	..	..	..
Closing stocks—	..	..	..	..	..	..	..	..	..
Live-stock ..	10,740 7 11	7,783 14 0	1,317 19 8	273 5 3	..	1,365 9 0	..	..	..
Crops, &c. ..	4,367 12 0	..	..	..	..	..	999 13 0	3,367 19 0	..
Miscellaneous stores and tools ..	1,264 16 8	..	86 11 10	..	38 19 1	..	235 13 5	..	903 12 4
Apiary ..	75 4 4	..	..	..	75 4 4	..	..	..	..
Settional losses on working ..	..	(Profit)	(Profit)	172 1 7	46 10 3	(Profit)	272 5 1	2,788 9 1	3,792 14 0
Net total loss on working ..	2,605 0 5	..	..	..	..	..	..	..	..
	38,299 11 5	15,877 15 9	2,577 16 11	1,361 13 2	198 11 1	3,672 19 3	2,544 18 5	11,772 9 5	4,760 7 0

PRISONS DEPARTMENT—continued.

WI TAKO PRISON: FARMING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Cattle and Dairying.	Sheep.	Pigs.	Garden.	Crops, Grazing, and Pastures.	Horses and Tractor.	General.
<i>Expenditure.</i>								
To Opening stocks—								
Live-stock ..	£ s. d. 1,342 8 0	£ s. d. 215 10 0	£ s. d. 985 12 0	£ s. d. 56 13 0	£ s. d. 263 0 0	£ s. d. 399 15 0	£ s. d. 69 10 0	£ s. d. 15 3 0
Crops, &c. ..	662 15 0	..	1 14 0	..	9 2 0	..	..	..
Miscellaneous stores and tools	175 7 2	..	220 4 6	..	..	..	16 19 11	147 11 3
Purchase of live-stock ..	236 6 9	16 2 3	..	..	..	..	..	..
Farm-produce consumed on farm	192 6 6	181 2 9	8 3 8	2 17 6	..	..	0 2 7	..
Purchase of feed ..	116 7 0	4 11 9	..	0 15 1	..	..	111 0 2	..
Miscellaneous expenses—								
Seeds and manures ..	244 3 2	..	..	..	26 10 9	217 12 5	..	..
Fencing-materials and tree-planting	5 19 3	..	..	..	..	..	..	5 19 3
Repairs and renewals to harness	13 8 5	..	..	..	..	..	..	13 8 5
Repairs and replacements of tools and implements	48 0 9	..	..	..	0 3 7	0 7 6	..	47 9 8
Tractor fuel, oil, and expenses	13 18 4	..	..	..	..	..	13 18 4	..
Freight and cartage, including use of horses and tractor	229 7 8	10 7 9	10 14 9	7 7 4	116 9 1	67 0 4	0 16 4	16 12 1
Sundry expenses ..	82 19 9	2 4 3	17 8 7	0 2 8	31 19 8	3 13 11	26 17 5	0 13 3
Live-stock-grazing charges	578 7 7	101 6 1	439 8 5	37 13 1	..	..	..	..
Prison labour ..	3,337 17 5	49 2 6	115 10 0	48 2 6	740 12 5	1,918 14 4	157 15 0	308 0 8
Officers' labour and supervision	1,503 9 0	45 2 0	68 14 0	43 4 0	111 12 0	741 15 0	249 0 0	244 2 0
Interest on capital ..	634 17 7	..	..	..	..	..	..	634 17 7
Depreciation of plant ..	53 19 8	..	..	..	..	..	..	53 19 8
Sectional profits on working	..	(Loss)	(Loss)	70 12 3	(Loss)	(Loss)	(Loss)	(Loss)
	9,471 19 0	625 9 4	1,867 9 11	267 7 5	1,299 9 6	3,348 18 6	645 19 9	1,487 16 10
<i>Income.</i>								
By Sales of live-stock and produce ..	£ s. d. 2,894 16 3	£ s. d. 319 19 0	£ s. d. 966 17 10	£ s. d. 205 7 11	£ s. d. 855 15 1	£ s. d. 354 13 9	£ s. d. ..	£ s. d. 192 2 8
Payment for maintenance of Defence reserve	125 0 0	..	..	..	..	125 0 0	..	..
Rent of pig-farm ..	10 0 0	..	..	..	..	10 0 0	..	..
Live-stock-grazing charges	578 7 7	..	..	..	..	578 7 7	..	..
Horse labour charges transferred	284 4 4	..	..	..	..	..	284 4 4	..
Closing stocks—								
Live-stock ..	1,061 9 6	139 2 6	791 9 6	61 19 6	..	..	57 8 0	11 10 0
Crops, &c. ..	624 10 8	..	..	..	279 10 8	345 0 0	..	..
Miscellaneous stores and tools	159 8 7	..	1 3 0	..	5 0 0	..	12 15 8	140 9 11
Sectional losses on working	..	166 7 10	107 19 7	(Profit)	159 3 9	1,935 17 2	291 11 9	1,143 14 3
Net total loss on working	3,734 2 1	..	..	..	..	..	..	..
	9,471 19 0	625 9 4	1,867 9 11	267 7 5	1,299 9 6	3,348 18 6	645 19 9	1,487 16 10

PRISONS DEPARTMENT—continued.
KITCHEN GARDEN AND TRUCK FARMING.
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Addington.	Auckland.	Napier.	New Plymouth.	Point Halswell.	Waikane.	Wanganui.	Wellington.	Minor Gaols.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—	40 7 0	..	16 2 6	..	24 17 6	11 19 3	..	..	12 5 3	..
Tools and stores ..	197 16 5	14 0 0	..	..	53 4 7	8 9 0	15 7 0	..	135 2 11	..
Live-stock and poultry ..	315 10 1	12 1 9	182 17 9	8 19 9	53 4 7	8 8 4	..	1 13 4	38 17 1	9 7 6
Vegetables in garden ..	93 7 5	4 10 9	23 17 8	5 16 8	15 0 7	5 4 5	10 8 2	4 18 6	23 10 8	..
Purchase of seeds and manures ..	12 3 0	5 4 11	..	..	..	6 18 1	..	..	..	..
Purchase of poultry-feed ..	5 17 7	0 15 0	..	..	..	5 2 7	..	..	..	..
Purchase of cattle and pig feed ..	95 4 6	7 16 0	..	..	..	6 15 0	..	..	80 13 6	..
Purchase of live-stock and transfer from other institutions ..	24 1 3	..	..	..	..	..	..	..	24 1 3	..
Feed consumed on farm ..	4 1 11	0 17 1	..	1 12 11	..	..	..	..	1 11 11	..
Tools, repairs to plant, &c. ..	18 13 5	..	..	..	4 6 0	1 15 5	..	..	12 12 0	..
Freight, cartage, &c. ..	50 0 0	..	..	..	..	..	..	..	50 0 0	..
Rent of grazing-paddock ..	30 1 2	..	..	..	..	..	..	..	5 12 5	..
Sundry expenses ..	1,469 19 1	128 2 6	16 5 0	0 7 6	3 15 0	0 16 0	3 5 3	33 3 9	629 8 9	21 15 5
Prison labour ..	857 19 0	58 2 0	205 6 1	27 4 0	246 4 7	178 14 0	..	..	342 17 0	..
Supervision ..	93 11 0	1 3 6	31 4 0	..	263 10 0	162 6 0	5 14 9	0 1 6	9 18 3	0 8 5
Interest on capital ..	15 11 5	..	8 19 1	0 11 5	40 17 8	25 16 5	0 2 5	..	1 10 11	..
Depreciation on plant, &c. ..	..	(Loss)	..	1 10 11	(Loss)	13 18 1	21 4 0	(Loss)	(Loss)	(Loss)
Sectional profits on working ..	3,324 4 3	232 13 6	721 15 4	46 3 2	651 15 11	436 2 7	56 1 7	39 17 1	1,368 1 11	31 11 4

	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales and issues of produce to kitchen—	29 18 3	12 9 10	582 2 6	40 5 9	173 14 5	17 8 5	..	16 16 4	175 8 5	10 0 10
Poultry and eggs ..	1,076 9 8	49 10 1	..	..	57 9 5	28 11 4	..	..	358 15 7	..
Vegetables ..	482 12 2	34 14 2	..	..	61 17 7	..	31 13 0	..	186 8 6	..
Milk and cream ..	280 6 0	..	..	..	..	..	14 18 0	..	15 8 6	..
Pigs and pork ..	15 8 6	..	..	..	..	..	..	..	..	..
Live-stock transferred to other institutions ..	11 6 2	..	..	..	..	..	0 8 7	..	10 17 7	..
Grazing live-stock for other institutions ..	1,896 0 9	96 14 1	582 2 6	40 5 9	293 1 5	63 1 8	46 19 7	16 16 4	746 18 7	10 0 10
Closing stocks—	176 9 9	10 13 9	..	..	26 11 6	12 4 0	9 2 0	..	117 18 6	..
Live-stock and poultry ..	212 11 2	6 15 5	124 8 11	5 17 5	30 8 11	12 4 4	..	1 18 11	28 7 3	2 10 0
Vegetables ..	62 12 10	0 17 1	15 3 11	(Profit)	..	8 9 3	..	..	38 2 7	..
Tools and stores ..	..	117 13 2	..	..	301 14 1	340 3 4	(Profit)	21 1 10	436 15 0	19 0 6
Sectional losses on working ..	976 9 9	..	..	..	..	..	..	..	..	..
Total net loss on working ..	3,324 4 3	232 13 6	721 15 4	46 3 2	651 15 11	436 2 7	56 1 7	39 17 1	1,368 1 11	31 11 4

PRISONS DEPARTMENT—*continued.*

LABOUR CONTRACTS.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Auckland.	Invercargill.	Wanganui.	Wellington.	W. Tako.
<i>Expenditure.</i>						
To Sundry expenses—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Prison labour	1,561 7 7	32 16 0	4 8 1	55 17 6	1,233 15 0	234 11 0
Officers' supervision	345 2 2	8 5 0	..	..	325 17 2	11 0 0
Net sectional profits for year	..	6 2 0	0 13 2	(Loss)	(Loss)	15 12 11
	1,906 9 9	47 3 0	5 1 3	55 17 6	1,559 12 2	261 3 11
<i>Revenue.</i>						
By Proceeds of labour	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Net sectional losses for year	1,656 7 5	47 3 0	5 1 3	9 4 0	1,333 15 3	261 3 11
Net total loss for year	..	(Profit)	(Profit)	46 13 6	225 16 11	(Profit)
	250 2 4	..	..	..	..	..
	1,906 9 9	47 3 0	5 1 3	55 17 6	1,559 12 2	261 3 11

LAUNDERING, MENDING, AND SEWING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Auckland.	Point Halswell.	Addington.
<i>Expenditure.</i>				
To Opening stocks—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Fuel, materials, &c.	1 0 7	1 0 7	..	..
Partly completed work	25 13 6	25 13 6	..	..
Expenses—				
Cleaning materials	125 2 4	77 2 4	18 16 1	29 3 11
Mending and sewing materials	92 7 10	51 17 2	40 10 8	..
Fuel, light, and power	261 19 2	52 19 5	113 17 7	95 2 2
Repairs to plant	105 11 5	0 12 6	10 1 4	94 17 7
Cartage and freight	214 18 6	54 1 3	66 11 9	94 5 6
Sundries	10 1 3	1 2 7	7 0 2	1 18 6
Prison labour	1,195 17 0	590 2 8	357 6 10	248 7 6
Supervision	611 0 9	131 12 0	271 16 9	207 12 0
Depreciation of buildings and plant	54 3 4	6 15 0	16 3 6	31 4 10
Interest on capital	61 19 0	5 5 0	24 5 3	32 8 9
Sectional profits on working	..	1,090 15 7	(Loss)	25 9 8
Net total profit for year	1,056 4 3	..	..	..
	3,815 18 11	2,088 19 7	926 9 11	860 10 5
<i>Revenue.</i>				
By Laundering credits for institution	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Laundering credits for other Government Departments	1,662 19 1	1,432 14 10	164 6 0	65 18 3
Closing stocks—Fuel, materials, &c.	2,150 4 0	653 8 11	702 2 11	794 12 2
Sectional losses on working	..	2 15 10	..	..
	..	(Profit)	60 1 0	(Profit)
	3,815 18 11	2,088 19 7	926 9 11	860 10 5

PRISONS DEPARTMENT—*continued.*

QUARRYING AND GRAVEL-PIT WORKING.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	Total.	Auckland.	Napier.	New Plymouth.	Wellington.	Papua.
<i>Expenditure.</i>						
To Opening stocks—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Consumable stores	108 10 11	108 10 11	..	..	..	..
Metal	584 6 0	81 16 0	181 10 0	192 5 0	..	128 15 0
Sundry expenses—						
Machine parts, tools, and repairs	1,820 15 2	885 0 7	6 5 0	18 5 8	5 0 0	906 3 11
Royalty on metal	60 10 4	..	..	..	60 10 4	..
Explosives	425 9 5	400 5 0	..	25 4 5	..	..
Lubricants	113 8 5	100 0 11	..	..	..	13 7 6
Horse-feed and harness expenses	101 8 11	101 8 11	..	..	..	..
Tractor expenses	98 7 3	98 7 3	..	..	..	..
Fuel, light, power, and water	1,755 10 2	1,555 11 11	..	5 17 0	..	194 1 3
Freight and cartage	5,605 19 7	145 4 10	..	..	..	5,460 14 9
Hospital maintenance of accident cases	114 7 6	101 12 6	12 15 0	..	..	..
Telephone rental	15 5 0	15 5 0	..	..	..	..
Legal and sundry expenses	313 9 6	216 5 2	..	9 18 3	..	87 6 1
Prison labour	13,075 2 5	8,207 4 1	462 0 9	1,692 1 1	108 1 6	2,605 15 0
Supervision	3,144 3 0	1,885 13 0	288 13 0	331 5 0	34 14 0	603 18 0
Depreciation (buildings, plant, and horses)	1,361 19 4	1,196 14 2	..	0 17 3	2 9 10	161 18 1
Interest on capital	1,449 16 2	1,332 0 5	9 6 2	25 7 6	2 4 10	80 17 3
Net sectional profits for year	..	315 11 7	(Loss)	(Loss)	525 5 7	1,736 0 7
Total net profit for year	1,330 11 4	..	..	..	..	..
	31,479 0 5	16,746 12 3	960 9 11	2,301 1 2	738 6 1	11,978 17 5
<i>Revenue.</i>						
By Sales of metal	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
.. .. .	30,185 15 2	16,140 17 8	455 15 6	1,064 8 6	738 6 1	11,786 7 5
Royalty from leases	450 0 0	450 0 0	..	..	..	..
Closing stocks—						
Consumable stores	116 12 0	103 17 7	..	12 14 5	..	..
Metal	726 13 3	51 17 0	153 6 3	329 0 0	..	192 10 0
Net sectional losses for year	..	(Profit)	351 8 2	894 18 3	(Profit)	(Profit)
	31,479 0 5	16,746 12 3	960 9 11	2,301 1 2	738 6 1	11,978 17 5

WAIKUNE PRISON: ROADMAKING AND MAINTENANCE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Revenue.</i>			
To Opening stocks—	£ s. d.	£ s. d.		By Credits for construction and main-	£ s. d.	£ s. d.	
Horses	272 6 0	..		tenance of roads	11,100 12 4	..	
Stores	111 16 0	..		Horse-cartages	71 11 1	..	
Loose tools and harness	234 1 10	618 3 10		Sundry labour contracts	2,028 9 2	..	
Sundry expenses—				Sale of firewood	33 10 0	..	
Explosives	275 5 9	..		Sale of metal	1,672 6 7	14,906 9 2	
Horse-feed and expenses	839 19 5	..		Closing stocks—			
Purchase of horses	245 6 3	..		Horses	447 6 3	..	
Replacement and repairs to				Stores	163 19 6	..	
implements and tools	180 14 9	..		Loose tools and harness	120 13 2	731 18 11	
Repairs to harness	25 3 4	..					
Charges for use of motor-							
vehicles and freight	3,342 13 4	..					
Sundries	136 16 8	5,045 19 6					
Prison labour	..	6,741 2 9					
Officers' supervision	..	1,990 5 1					
Interest on capital	..	44 18 4					
Depreciation of plant	..	17 15 10					
Profit on working	..	1,180 2 9					
		£15,638 8 1				£15,638 8 1	

PRISONS DEPARTMENT—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1930—continued.
Assets.

	Total.	Head Office and General Stores.	Addington.	Auckland.	Hautu.	Invercargill.	Napier.	New Plymouth.	Papua.	Point Halswell.	Rangipo.	Walkeria.	Waikare.	Wanganui.	Wellington.	Wl Tako.	Minor Gaols.
National Development Account expenditure—																	
Rangitoto Island Improvement Account—																	
Expenditure to 31st March, 1929	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Expenditure for year ended 31st March, 1930	7,136 3 1	..	..	7,136 3 1	..	..	..	..	..	..	..	..	..	..	..	..	..
	2,321 18 5	..	..	2,321 18 5	..	..	..	..	..	..	..	..	..	..	..	..	..
	9,458 1 6	..	..	9,458 1 6	..	..	..	..	..	..	..	..	..	..	..	..	..
Land and buildings—																	
Freeholds ..	165,902 16 7	..	3,845 0 0	6,961 0 0	..	32,345 1 1	13,650 15 6	1,810 0 0	24,158 3 6	1,045 0 4	..	47,921 7 1	..	21,000 0 0	29,058 2 2	11,951 5 9	1,799 0 0
Leaseholds ..	11,580 5 5	..	..	..	..	11,580 5 5	..	..	..	..	..	..	..	..	..	..	..
Taupo Land Development Account	43,024 17 4	..	..	..	20,527 0 1	..	..	..	..	..	13,497 17 8	..	..	..	..	..	..
Buildings ..	613,045 11 4	..	9,985 5 0	194,466 12 10	4,655 8 10	84,738 14 5	52,506 15 3	6,358 17 4	118,681 14 8	13,320 5 1	1,926 10 11	49,347 12 4	5,563 15 2	23,942 12 7	80,809 8 10	28,511 12 8	8,280 5 5
	893,553 10 8	..	13,780 5 0	201,427 12 10	34,182 8 11	128,064 0 11	6,157 10 9	8,168 17 4	142,839 18 2	24,365 5 5	15,424 8 2	97,268 19 5	5,921 16 4	44,942 12 7	109,867 11 0	40,462 18 5	10,079 5 5
Farm and garden assets—																	
Live-stock ..	23,867 19 0	..	10 13 9	..	3,240 0 5	3,726 13 0	..	26 11 6	2,840 15 11	12 4 0	2,082 2 6	10,740 7 11	..	..	117 18 6	1,061 9 6	..
Crops ..	8,705 1 9	..	..	..	1,261 6 3	1,972 11 0	..	30 8 11	1,198 5 6	..	1,160 0 0	3,367 19 0	..	..	..	345 0 0	..
Gardens, orchards, and nurseries	2,348 8 11	..	7 12 6	124 8 11	72 19 0	94 8 7	5 17 5	..	313 13 0	12 4 4	36 4 6	1,235 6 5	1 18 11	..	131 5 9	279 10 8	2 10 0
Implement and machinery	5,825 19 11	..	..	..	378 0 7	1,339 10 4	..	..	1,441 12 0	211 3 6	361 15 4	1,832 2 9	..	..	26 7 6	235 7 11	..
Tractors ..	516 1 8	..	..	..	184 6 8	..	..	..	..	..	..	..	..	..	..	331 15 0	..
Harness, loose tools, and sundry stores	2,981 8 6	..	..	15 3 11	453 0 4	464 13 9	4 3 0	11 6 9	758 18 7	8 9 3	105 7 7	990 4 2	..	..	10 12 7	159 8 7	..
Apiary ..	114 3 5	..	..	..	..	..	..	..	..	..	..	114 3 5	..	..	..	..	..
	44,359 3 2	..	18 6 3	139 12 10	5,589 13 3	6,997 16 8	10 0 5	68 7 2	6,553 5 0	244 1 1	3,745 9 11	18,280 3 8	9 2 0	1 18 11	286 4 4	2,412 11 8	2 10 0
Miscellaneous industry and institutional assets—																	
Fixed plant ..	36,014 6 6	..	546 2 7	19,564 14 0	..	1,063 1 8	..	17 5 4	1,478 15 3	19 14 10	..	25 12 1	..	..	49 16 10	15,836 7 9	..
Implement and machinery	6,896 17 10	..	3 12 0	2,709 7 8	..	485 9 5	..	..	..	..	..	1,092 15 9	..	..	27 16 1	1,089 8 7	..
Motor-vehicles ..	5,616 14 0	..	..	..	..	..	..	..	..	..	..	..	..	..	1,428 18 1	..	..
Lighters ..	1,064 0 0	..	..	..	..	1,064 0 0	..	..	..	..	..	..	..	..	..	..	..
Loose tools and harness	2,276 7 3	..	17 18 0	606 6 10	11 1 0	102 15 10	29 19 5	60 13 8	352 7 7	16 16 5	..	114 5 11	619 10 7	12 7 0	177 17 0	122 0 0	32 8 0
Arms and accoutrements	807 12 5	..	..	645 1 8	2 4 0	48 17 4	17 9 0	23 15 6	26 4 0	1 9 0	..	8 3 6	5 8 0	..	18 18 1	3 4 11	5 11 0
Library and school books	12,065 10 0	..	21 6 8	111 2 6	12 10 0	181 11 0	28 2 3	79 3 9	39 17 4	9 4 6	..	94 15 6	..	43 12 0	75 0 0	70 0 6	1 10 10
Furniture and fittings	15,073 4 4	..	571 17 8	2,381 7 9	186 5 5	1,943 14 10	138 2 0	221 16 2	1,069 15 1	525 12 10	76 15 4	944 9 3	513 10 10	206 13 6	1,202 7 7	381 15 8	254 0 8
Clothing and bedding ..	15,350 0 0	..	558 19 9	2,748 17 11	676 16 9	2,827 11 5	234 3 0	629 10 0	1,082 12 7	773 9 0	412 19 9	1,375 10 0	960 7 6	260 11 7	1,418 1 7	808 9 10	305 3 8
Band instruments	3,201 3 1	..	..	1,027 15 11	..	230 0 0	..	329 0 0	1,051 11 8	..	..	..	..	..	28 4 8	259 9 8	..
Stock-in-trade and raw materials	9,130 18 7	..	..	719 18 7	59 15 10	457 7 6	49 18 9	124 8 8	120 1 0	112 10 9	43 19 2	482 13 9	207 12 4	38 8 0	302 11 4	99 11 0	15 14 4
Stocks in local stores	2,879 18 8	..	..	20 13 8	..	..	..	..	..	..	..	..	447 6 3	..	30 8 6	..	..
Horses in quarries and roadworks	96,560 18 8	10,618 9 7	1,764 16 4	31,868 0 8	948 13 0	8,656 3 11	651 0 8	1,485 13 1	5,221 4 6	1,458 17 4	533 14 3	4,138 5 9	4,527 11 4	561 12 1	4,759 19 9	918,750 7 11	616 8 6

PUBLIC SERVICE COMMISSIONER'S OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Permanent charges—Salaries ..	2,513	2 8	By Examinations ..	321	12 0
Appropriations—			Balance ..	9,190	1 10
Printing and stationery ..	238	7 2			
Postages and telegrams ..	107	2 8			
Advertising ..	280	19 6			
Appeal Board ..	242	8 8			
Sundry payments ..	76	18 9			
Rent ..	442	0 0			
Travelling-expenses ..	374	1 9			
Salaries ..	4,950	19 9			
Telephone services ..	88	17 3			
Office fittings and requisites ..	61	18 5			
	6,863	13 11			
Depreciation ..	134	17 3			
	£9,511	13 10		£9,511	13 10
	£	s. d.		£	s. d.
To Balance brought down ..	9,190	1 10	By Excess of expenditure over income ..	9,261	17 2
Interest on capital (4½ per cent. on £1,594 16s. 11d.) ..	71	15 4			
	£9,261	17 2		£9,261	17 2

NOTE.—4½ per cent. interest on capital as at 1st April, 1929, is included in the above charges. The office possesses no parliamentary appropriation for this item.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account ..	1,594	16 11	Office furniture ..	1,594	16 11
Treasury Adjustment Account ..	8,369	11 0	Addition during year ..	72	5 2
Sundry creditors—					
Prisons ..	22	14 0		1,667	2 1
Railways ..	28	1 7	Stationery on hand ..		50 10 0
Post and Telegraph ..	9	8 6	Official stamps on hand ..		9 12 3
Printing and Stationery ..	40	17 7	Sundry debtor (Labour Department) ..		0 17 3
Public Works ..	32	16 10	Excess of expenditure over income ..		9,261 17 2
Other than Government Departments ..	62	17 7			
	196	16 1			
Depreciation Reserve ..	828	14 9			
	£10,989	18 9		£10,989	18 9

T. MARK, Secretary, Public Service Commissioner.

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

PUBLIC SERVICE SUPERANNUATION FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	£	s. d.		£	s. d.
Amount of fund at beginning of year ..	2,625,943	7 4	Retiring-allowances—		
Members' contributions—			To members ..	334,342	4 0
Under section 19 (ordinary) ..	262,543	14 0	To widows and children ..	33,153	9 8
Transferred from other superannuation funds ..	880	15 2	Contributions returned—		
Interest on arrears of contributions ..	145	14 3	Under section 37 (left service) ..	36,456	5 8
Government subsidy—			Under section 42 (death) ..	12,785	14 9
Statutory ..	86,000	0 0	Under section 34 ..	864	15 7
Additional ..	100,000	0 0	Contributions to other superannuation funds, section 120 ..	810	6 11
Section 114 (widows and children) ..	14,844	1 2	Loss on realization of security ..	1,662	1 1
Interest on investments ..	154,612	9 10	Expenses—		
Fines, &c. ..	404	13 6	Medical fees ..	59	17 0
Subsidy, Cook Islands and Samoa ..	862	9 5	Salaries ..	2,724	13 3
			Audit fees ..	50	0 0
			Heating and lighting ..	11	19 11
			Rent ..	197	0 0
			Cleaning ..	55	3 8
			Messenger service ..	46	0 0
			Public Trustee's charges ..	3,865	15 1
			Furniture and fittings ..	33	4 6
			Contingencies ..	5	17 4
			Printing and stationery ..	123	13 10
			Typewriters and other machines (upkeep) ..	5	5 1
			Postages, telegrams, and services ..	170	11 11
			Post and Telegraph charges ..	809	0 6
			Balance as at 31st March, 1930 ..	2,818,004	1 11
	£3,246,237	4 8		£3,246,237	4 8

PUBLIC SERVICE SUPERANNUATION FUND—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Superannuation Fund Account—			Amount invested by the Board ..	2,823,237	3 8
Balance due from Revenue Account	2,818,004	1 11	Contributions due in course of trans-		
Add amount transferred from Un-			mission	17,266	18 3
claimed Account	1,053	16 6	Interest due and accrued	39,510	2 10
Add value of office furniture, fittings,			Subsidy—		
and machinery	499	17 7	Cook Islands and Samoa	56	8 3
	2,819,557	16 0	Section 114, Public Service Super-		
Retiring and other allowances due, in			annuation Act, 1927	69	6 11
course of payment—			Cash in hand, Public Trustee ..	25,066	14 9
To members	3,997	10 10	Bank Account	1,457	9 3
To widows and children	325	19 1	Office furniture, fittings, and machinery	499	17 7
Refund of contributions due, in course			Rates and taxes paid on account of		
of payment—			mortgagors (recoverable)	224	10 5
Under section 37 (left service) ..	404	9 8	Retiring-allowances recoverable (Marine		
Under section 42 (death)	935	18 0	Department)	21	1 2
Contributions transferable to other			Assets in Suspense Account	1,662	1 1
superannuation funds	64	0 5			
Expenses due, in course of payment—					
Heating and lighting	2	0 5			
Printing and stationery	5	15 0			
Post and Telegraph charges	185	10 0			
Typewriters and other machines					
(upkeep)	0	4 0			
Postages, telegrams, and services ..	9	13 3			
Public Trustee's charges	987	15 1			
Balance, cost-of-living bonus	1	0 1			
Contributions paid in advance or in					
error	155	10 3			
Balance, Government subsidy*	64,500	0 0			
Unclaimed Account (contributions, &c.)	520	10 7			
Post Office Account	15,756	0 5			
Writing off Suspense Account	1,662	1 1			
	£2,909,071	14 2		£2,909,071	14 2

* The Government subsidy is paid in January of each year, and, owing to the change in the date of the financial year, to show the true position of the fund it is necessary to state this item as a liability.

SUBSIDIARY ACCOUNT.

Cost-of-living Bonus paid to Annuitants of the Public Service Superannuation Fund on behalf of the Treasury.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Amount disbursed for period 1st April,			By Balance, 1st April, 1929	2	3 4
1929, to 31st March, 1930	3,509	12 9	Amount received from the Treasury ..	3,508	9 6
Balance carried forward	1	0 1			
	£3,510	12 10		£3,510	12 10

STIPENDIARY MAGISTRATES' ACCOUNT.

Revenue Account for the Year ended 31st March, 1930.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Amount of fund, 1st April, 1929 ..	22,205	0 2	Administration expenses	62	6 11
Members' contributions, section 63, Public			Retiring-allowances	2,470	4 0
Service Superannuation Act, 1927 ..	1,870	15 5	Balance as at 31st March, 1930 ..	22,822	15 5
Interest on investments	1,279	10 9			
	£25,355	6 4		£25,355	6 4

Balance-sheet as at 31st March, 1930.

<i>Liabilities.</i>	£	s. d.	<i>Assets.</i>	£	s. d.
Accumulated fund	22,822	15 5	Contributions due in course of transmis-		
			sion	4	3 4
			Amount invested	22,818	12 1
	£22,822	15 5		£22,822	15 5

WILLIAM M. WRIGHT, Secretary.
R. S. WOGAN, Accountant.

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

PUBLIC TRUST OFFICE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	£	s.	d.	£	s.	d.		£	s.	d.
To Salaries	213,346	8	10	By Commission and other income	312,219	19	6			
Overtime	707	19	9							
Service charges—										
Agents' commission ..	9,392	7	4							
Services of High Commissioner	1,180	0	0							
Services of General Post Office	861	3	6							
				11,433	10	10				
Audit of books and accounts ..	700	0	0							
Maintenance of premises and plant—										
Repairs, insurance, &c. ..	6,671	12	3							
Rent	1,082	18	4							
General charges—										
Advertising	5,712	19	6							
Cleaning, lighting, heating, and power	5,642	11	0							
Legal expenses	178	15	3							
Rates	666	2	7							
Miscellaneous payments ..	835	16	10							
Postages and freight ..	4,712	19	3							
Stamp duty on receipts and cheques	1,062	10	11							
Telephone subscriptions ..	1,163	5	8							
Printing, stationery, and requisites	6,850	15	5							
Travelling-expenses ..	4,820	10	4							
Salaries and expenses of Farm Inspectors	4,096	14	6							
Salaries of custodians and staff	6,829	0	1	42,572	1	4				
Depreciation on office premises, furniture, plant, &c.	17,029	18	0							
Contribution to subsidy to Public Service Superannuation Fund	3,146	17	6							
Land-tax	2,271	17	6							
Income-tax	2,260	0	0							
Balance, being net profit for year, transferred to Appropriation Account	10,996	15	2							
	£312,219	19	6					£312,219	19	6

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

	£	s.	d.		£	s.	d.
To Consolidated Fund—				By Investment Fluctuation Account	14,733	14	10
One-half profits for year ended 31st March, 1929, paid in accordance with section 24 (1) of the Finance Act, 1929	14,733	14	10	Profit and Loss Account—			
General Legal Expenses Account	1,000	0	0	Balance transferred	10,996	15	2
Investment Fluctuation Account	5,387	12	2	Profit on sale of leasehold property ..	889	4	7
Balance	5,498	7	7				
	£26,619	14	7				
				By Balance	5,498	7	7

PUBLIC WORKS DEPARTMENT.

ELLESMERE AND FORSYTH RECLAMATION AND AKAROA RAILWAY TRUST ACCOUNT (PUBLIC WORKS FUND).

(Section 383, Land Act, 1924.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Expenditure under section 6, Ellesmere Land			By Rents from Crown lands	1,840	14 4
Drainage Act, 1905—					
Interest on loans raised by Board	439	5 0			
Rebates and remission of rent	136	15 11			
Cost of administration	80	11 10			
Improvements of Lincoln – Little River Rail- way	6	7 1			
Balance, being excess of income over expendi- ture, transferred to Accumulated Fund ..	1,177	14 6			
	£1,840	14 4		£1,840	14 4

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>						
Sundry creditors—	£	s.	d.	£	s.	d.	Sundry debtors—	£	s.	d.
Interest under section 6, Ellesmere							Rents ..	254	8	3
Land Drainage Act, 1905 ..	439	5	0				Miscellaneous ..	1	4	0
Rents paid or charged in advance ..	464	8	2							
				903	13	2	Treasury Adjustment Account	..	..	13,578
Accumulated fund	..	..	..	12,930	16	3				17
										2
				£13,834	9	5				£13,834
										9
										5

J. J. GIBSON, Accountant, Public Works Department.

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

NEW ZEALAND GOVERNMENT RAILWAYS.
CAPITAL ACCOUNT AS AT 31st MARCH, 1930.

—	Total to 31st March, 1929.	Year ended 31st March, 1930.	Total to 31st March, 1930.	—	Total to 31st March, 1929.	Year ended 31st March, 1930.	Total to 31st March, 1930.
£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>							
Permanent-way, and works, buildings, machinery, and plant (lines open for traffic)	45,595,238 12 4	852,232 2 6	46,447,470 14 10	From General Government Funds—	47,956,310 15 7	388,675 13 4	48,344,986 8 11
Rolling-stock	10,704,258 4 7	347,851 13 1	11,052,109 17 8	Public Works Fund	228,373 5 5	..	228,373 5 5
New lines in course of construction by Public Works Department charged against Railways Improvement Authorization Act 1914 Account	1,038,739 11 9	375,135 8 2	1,413,874 19 11	Wellington-Hutt Railway Improvement Account	641,275 7 8	..	641,275 7 8
Lake Wakatipu steamer service	44,387 3 3	362 9 5	44,749 12 8	Railways Improvement Authorisation Act 1914 Account	6,359,396 5 0	1,259,261 1 2	7,618,657 6 2
Road motor services	67,899 19 11	22,321 10 3	90,221 10 2	Consolidated Fund	4,296 7 10	..	4,296 7 10
House-factory and sawmill at Frankton Junction	156,813 17 1	Cr. 3,695 1 11	153,118 15 2	Westport Harbour Loans ..	350,000 0 0	..	350,000 0 0
				Works constructed from Harbour Board funds—	71,640 0 0	..	71,640 0 0
				Westport	47,508 0 0	..	47,508 0 0
				Greymouth	1,787,741 0 0	..	1,787,741 0 0
				Works constructed by provinces and Midland Railway Company at valuation	57,446,541 1 6	1,647,936 14 6	59,094,477 16 0
				Advances to Capital Account from Working Railways Account	..	83,531 17 8	83,531 17 8
				Outstanding liabilities	..	23,535 16 9	23,535 16 9
	57,607,337 8 11	1,594,208 1 6	59,201,545 10 5		57,446,541 1 6	1,755,004 8 11	59,201,545 10 5

NOTE.—Unopened lines are under the control of the Public Works Department, and all expenditure out of the Public Works Fund in connection therewith is included in the accounts of that Department.
For the purposes of computing interest charges the capital as stated above is reduced by £8,100,000, *vide* Section 20 of the Finance Act, 1929.

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
INCOME AND EXPENDITURE OF THE WHOLE UNDERTAKING FOR THE YEAR ENDED 31st MARCH, 1930.

	Year 1929-30.			Year 1928-29.		
	Gross Revenue.	Expenditure.	Net Revenue.	Gross Revenue.	Expenditure.	Net Revenue.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Railway operation	7,473,993 1 6	6,848,025 11 2	625,967 10 4	7,524,864 1 3	6,374,579 1 9	1,150,284 19 6
Lake Wakatipu steamers	11,446 17 7	18,374 6 0	Dr. 6,927 8 5	10,940 9 8	17,424 16 3	Dr. 6,484 6 7
Refreshment service	131,342 0 11	124,361 0 10	6,981 0 1	123,058 19 8	116,090 6 5	6,968 13 3
Bookstall service	959 3 8	869 4 11	89 18 9	322 8 5	300 14 8	21 13 9
Advertising service	53,532 2 0	53,151 5 9	380 16 3	53,983 15 3	50,719 9 7	3,264 5 8
Dwellings	109,648 9 6	187,815 18 2	Dr. 78,167 8 8	105,897 7 5	170,073 8 9	Dr. 64,176 1 4
Buildings occupied by refreshment service, bookstall- proprietors, &c.	21,404 14 11	9,143 17 3	12,260 17 8	19,455 1 0	8,483 0 7	10,972 0 5
Road motor-services	105,702 7 1	117,117 6 5	Dr. 11,414 19 4	102,385 7 7	111,712 8 5	Dr. 9,327 0 10
Miscellaneous revenue	380,086 19 0	..	380,086 19 0	308,131 2 7	..	308,131 2 7
	8,288,115 16 2	7,358,858 10 6		8,249,038 12 10	6,849,383 6 5	
Total net revenue to Net Revenue Account	..	..	929,257 5 8	..	..	1,399,655 6 5

NET REVENUE ACCOUNT.

Dr.	1929-30.	1928-29.	Cr.	1929-30.	1928-29.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Interest on capital	2,132,324 0 9	2,331,334 14 5	By Net earnings before charging interest on capital.. Subsidy, branch lines and isolated sections .. Deficit carried to Net Revenue Appropriation Account	929,257 5 8	1,399,655 6 5
Adjustment of accrued subsidy on branch lines and isolated sections, year ended 31st March, 1929	8,201 10 8	..		..	498,936 13 11
	2,140,525 11 5	2,331,334 14 5		1,211,268 5 9	432,742 14 1
				2,140,525 11 5	2,331,334 14 5

NET REVENUE APPROPRIATION ACCOUNT.

Dr.	1929-30.	1928-29.	Cr.	1929-30.	1928-29.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Balance from previous year	802,830 19 9	370,088 5 8	By Balance carried forward	2,042,016 12 9	802,830 19 9
Betterments	27,917 7 3	..		..	..
Net Revenue Account	1,211,268 5 9	432,742 14 1		2,042,016 12 9	802,830 19 9
	2,042,016 12 9	802,830 19 9			

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
INCOME AND EXPENDITURE IN RESPECT OF RAILWAY OPERATION, YEAR ENDED 31ST MARCH, 1930.

EXPENDITURE	1929-30.		1928-29.		INCOME.	1929-30.		1928-29.		Per Cent. of Operating Revenue.	Per Cent. of Operating Revenue.	
	£	s. d.	£	s. d.		£	s. d.	1929-30.	1928-29.		1929-30.	1928-29.
Maintenance of way and works ..	1,146,014	3 3	1,111,228	14 11	Passengers, ordinary ..	..	1,733,512	5 11	1,868,047	12 0	23-19	24-82
Maintenance of signals and electrical appliances ..	117,576	19 7	112,206	0 2	Passengers, season tickets ..	..	262,414	14 10	256,698	16 10	3-51	3-41
Maintenance of rolling-stock ..	1,680,918	17 10	1,424,165	10 3	Parcels, luggage, and mails ..	..	386,792	6 11	378,140	17 0	5-18	5-03
Examination, lubrication, and lighting of vehicles ..	82,711	12 8	67,022	19 6	Goods ..	..	4,904,324	4 0	4,846,125	2 4	65-62	64-40
Locomotive transportation ..	1,672,496	13 1	1,583,769	16 9	Labour, demurrage, &c. ..	..	186,949	9 10	175,851	13 1	2-50	2-34
Traffic transportation ..	1,883,917	17 1	1,825,965	3 11								
Head Office and general charges ..	96,466	7 7	80,942	10 3								
£ s. d.												
Superannuation subsidy ..	186,236	0 2										
Less amount allocated to subsidiary services, &c. ..	18,313	0 1										
	167,923	0 1	169,278	6 0								
	6,848,025	11 2	6,374,579	1 9								
Total operating expenses ..	625,967	10 4	1,150,284	19 6								
Net operating revenue ..	7,473,993	1 6	7,524,864	1 3								
							7,473,993	1 6	7,524,864	1 3	100-00	100-00

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

EXPENDITURE.	1929-30.			1928-29.			Per Cent. of Revenue.		INCOME.	1929-30.			Per Cent. of Revenue.						
	£	s.	d.	£	s.	d.	1929-30.	1928-29.		£	s.	d.	1929-30.	1928-29.					
Salaries and wages, shore staff ..	1,552	14	2	1,520	7	2	13-56	13-90	Ordinary passengers ..	..	..	4,238	9	4	4,425	16	8	37-03	40-45
Salaries and wages, steamer staff ..	5,688	6	10	5,402	5	10	49-69	49-38	Season tickets ..	..	..	140	10	9	154	0	8	1-23	1-41
Coal and stores ..	2,571	19	4	2,919	2	8	22-47	26-67	Parcels, luggage, and mails ..	..	..	935	15	3	994	10	2	8-17	9-09
Repairs, steamers ..	3,523	1	11	3,850	0	8	30-78	35-19	Goods ..	..	..	6,070	5	2	5,288	10	0	53-03	48-34
Repairs, wharves, &c. ..	1,495	4	4	149	11	4	13-06	1-37	Miscellaneous ..	..	..	61	17	1	77	12	2	0-54	0-71
Insurance, renewals, &c. ..	1,711	19	5	1,756	8	7	14-96	16-06	Total revenue ..	..	..	11,446	17	7	10,940	9	8	100-00	100-00
	16,543	6	0	15,597	16	3	144-52	142-57	Operating loss ..	..	..	5,096	8	5	4,657	6	7	44-52	42-57
Operating loss ..	5,096	8	5	4,657	6	7						16,543	6	0	15,597	16	3	144-52	142-57
Payments to railway revenue—									Net loss ..	..	..	6,927	8	5	6,484	6	7		
Interest on capital ..	1,831	0	0	1,827	0	0						6,927	8	5	6,484	6	7		
	6,927	8	5	6,484	6	7													

INCOME AND EXPENDITURE IN RESPECT OF REFRESHMENT SERVICE.

EXPENDITURE.	1929-30.		1928-29.		Per Cent. of Revenue.		INCOME.	1929-30.		1928-29.			
	£	s. d.	£	s. d.	1929-30.			£	s. d.	£	s. d.		
Salaries and wages	41,656	18 4	38,620	8 8	31-72	31-38	Receipts from refreshment-rooms	..	..	131,342	0 11	123,058	19 8
Provisions consumed	53,212	12 6	48,879	9 1	40-52	39-73							
Light, fuel, and water	2,797	16 10	2,768	19 11	2-13	2-25							
Renewals	3,208	12 6	2,949	8 11	2-44	2-39							
Insurance and miscellaneous	5,195	2 8	4,755	19 9	3-95	3-87							
Operating profit	106,071	2 10	97,974	6 4	80-76	79-62				131,342	0 11	123,058	19 8
	25,270	18 1	25,084	13 4	19-24	20-38							
	131,342	0 11	123,058	19 8	100-00	100-00							
Payments to railway revenue :—													
Interest on capital	1,099	0 0	1,133	0 0									
Rent	11,170	0 0	10,725	0 0									
Freights and fares	4,520	18 0	4,258	0 1			Operating profit	..	..	25,270	18 1	25,084	13 4
Betterments	1,500	0 0	2,000	0 0									
Net profit	6,981	0 1	6,968	13 3									
	25,270	18 1	25,084	13 4						25,270	18 1	25,084	13 4

NEW ZEALAND GOVERNMENT RAILWAYS—continued.

INCOME AND EXPENDITURE IN RESPECT OF BOOK-STALL SERVICE.

EXPENDITURE.	Per Cent. of Revenue.			INCOME.		
	1929-30.		1928-29.	1929-30.		1928-29.
	£	s. d.	£ s. d.	£	s. d.	£ s. d.
Wages ..	121 11 10	37 4 9	11-55	..	..	..
Stores ..	644 7 5	215 12 8	66-88	..	..	..
Miscellaneous ..	8 16 9	17 15 5	5-51	..	..	..
Operating profit ..	774 16 0	270 12 10	83-94	..	..	..
	184 7 8	51 15 7	16-06	..	..	..
	959 3 8	322 8 5	100-00	959 3 8	322 8 5	322 8 5
Payments to Railway Revenue—						
Rents ..	94 0 0	29 8 4		..	..	..
Rail freights ..	0 8 11	0 13 6		..	..	..
Net profit ..	89 18 9	21 13 9		..	..	..
	184 7 8	51 15 7		184 7 8	51 15 7	51 15 7

INCOME AND EXPENDITURE IN RESPECT OF ADVERTISING SERVICE.

EXPENDITURE.	Per Cent. of Revenue.			INCOME.		
	1929-30.		1928-29.	1929-30.		1928-29.
	£	s. d.	£ s. d.	£	s. d.	£ s. d.
Salaries, wages, and allowances ..	14,572 12 10	13,675 19 4	27-22	..	..	..
Stores and materials ..	3,621 14 4	2,865 16 11	6-77	..	..	..
Office and general expenses ..	3,720 13 11	3,384 18 2	6-95	..	..	..
Insurance and depreciation ..	15,129 15 1	14,714 12 10	28-26	..	..	..
Operating profit ..	37,044 16 2	34,641 7 3	69-20	51,180 13 1	52,449 15 4	97-16
	16,487 5 10	19,342 8 0	30-80	2,351 8 11	1,533 19 11	4-40
	53,532 2 0	53,983 15 3	100-00	53,532 2 0	53,983 15 3	100-00
Payments to Railway Revenue—						
Interest on capital ..	2,335 0 0	2,170 0 0		..	..	..
Rent of premises, sites, and commission ..	13,254 15 2	13,422 9 0		..	..	..
Freights ..	323 5 9	285 17 10		..	..	..
Betterments ..	193 8 8	199 15 6		..	..	..
Net profit ..	380 16 3	3,264 5 8		..	..	..
	16,487 5 10	19,342 8 0		16,487 5 10	19,342 8 0	19,342 8 0

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
INCOME AND EXPENDITURE IN RESPECT OF DEPARTMENTAL DWELLINGS.

EXPENDITURE.	1929-30.		1928-29.		Per Cent. of Revenue.		INCOME.		1929-30.		1928-29.	
	£ s. d.		£ s. d.		1929-30.		1929-30.		£ s. d.		1928-29.	
Wages and charges	48,076	18 3	41,705	19 0	43.84	39.38	Rentals .. ..	.. ..	109,648	9 6	105,897	7 5
Materials	14,297	19 11	12,964	9 9	13.04	12.34						
Insurance	4,782	0 0	4,411	0 0	4.36	4.17						
Renewals	36,435	0 0	33,612	0 0	33.23	31.74						
Operating profit	103,591	18 2	92,693	8 9	94.47	87.63						
	6,056	11 4	13,203	18 8	5.53	12.47						
	109,648	9 6	105,897	7 5	100.00	100.00			109,648	9 6	105,897	7 5
Payment to railway revenue—Interest ..	84,224	0 0	77,380	0 0			Operating profit .. ..	.. ..	6,056	11 4	13,203	18 8
	84,224	0 0	77,380	0 0			Net loss .. ..	.. ..	78,167	8 8	64,176	1 4
									84,224	0 0	77,380	0 0

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

EXPENDITURE.	1929-30.		1928-29.		Per Cent. of Revenue.		INCOME.		1929-30.		1928-29.	
	£ s. d.		£ s. d.		1929-30.		1929-30.		£ s. d.		1928-29.	
Wages and charges	1,768	4 10	1,537	5 11	8.26	7.90	Rentals .. ..	.. ..	21,404	14 11	19,455	1 0
Materials	554	12 5	369	14 8	2.59	1.90						
Insurance and renewals ..	2,596	0 0	2,500	0 0	12.13	12.85						
Operating profit	4,918	17 3	4,407	0 7	22.98	22.65						
	16,485	17 8	15,048	0 5	77.02	77.35			21,404	14 11	19,455	1 0
	21,404	14 11	19,455	1 0	100.00	100.00						
Payments to railway revenue—Interest ..	4,225	0 0	4,076	0 0			Operating profit .. ..	.. ..	16,485	17 8	15,048	0 5
Net profit	12,260	17 8	10,972	0 5					16,485	17 8	15,048	0 5
	16,485	17 8	15,048	0 5								

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

EXPENDITURE.	1929-30.		1928-29.		Per Cent. of Revenue.		INCOME.	1929-30.		1928-29.		Per Cent. of Revenue.	
	£	s. d.	£	s. d.	1929-30.	1928-29.		£	s. d.	£	s. d.	1929-30.	1928-29.
Superintendence — Salaries and office expenses	8,858	0 9	10,844	13 1	8-38	10-59	Passengers ..	103,884	9 7	100,597	0 10	98-27	98-25
Maintenance charges ..	22,404	12 3	25,229	7 8	21-20	24-64	Parcels ..	1,739	15 3	1,654	4 2	1-65	1-62
Running-expenses ..	55,238	8 7	46,767	0 10	52-26	45-68	Advertising ..	78	2 3	134	2 7	0-08	0-13
License fees ..	3,080	17 9	2,555	13 6	2-91	2-50	Total revenue	105,702	7 1	102,385	7 7	100-00	100-00
Insurance and depreciation ..	21,996	11 1	20,711	17 8	20-81	20-23	Operating loss	5,876	3 4	3,723	5 2	5-56	3-64
	111,578	10 5	106,108	12 9	105-56	103-64		111,578	10 5	106,108	12 9	105-56	103-64
Operating loss ..	5,876	3 4	3,723	5 2			Net loss	11,414	19 4	9,327	0 10		
Payments to railway revenue—	2,002	0 0	2,156	0 9									
Interest on capital ..	3,536	16 0	3,447	14 11									
Preliminary expenses ..	11,414	19 4	9,327	0 10				11,414	19 4	9,327	0 10		

RAILWAY SAWMILLS AND BUSH ACCOUNTS.—COMBINED TRADING AND PROFIT AND LOSS ACCOUNTS.

Dr.	1929-30.		1928-29.		Cr.	1929-30.		1928-29.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Stock of timber, firewood, and logs on hand at 1st April, 1929			42,841	17 6	By Sales, issues, and transfers—				
Purchases and transfers—					Timber ..	96,387	5 2		
Timber ..	7,293	4 8			Firewood ..	3,614	12 9		
Firewood ..	3,127	19 6						100,001	17 11
Royalty payments ..			10,421	4 2	Stocks on hand at 31st March, 1930—				
Wages ..			2,220	7 0	Timber ..	2,390	3 9		
Salaries and miscellaneous payments, including interest on capital ..			13,255	5 3	Logs ..	389	8 0		
Net profit ..			24,551	0 10	Rents ..			2,779	11 9
			10,011	19 4	Net loss carried forward			520	4 5
			103,301	14 1				103,301	14 1
			180,239	1 0				180,239	1 0

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
RAILWAY EMPLOYEES' SICK BENEFIT SOCIETY.
Income and Expenditure.

Dr.	1929-30.		1928-29.		Cr.	1929-30.		1928-29.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
<i>Expenditure.</i>					<i>Income.</i>				
To Sick pay paid to members	30,242	0 8			By Contributions	21,067	7 2	2,786	6 2
Balance carried down being excess of income over expenditure	..		6,334	14 11	Entrance fees	301	7 6	1,447	2 6
					Interest on investment	228	7 1	..	
					Donation	1	0 0	..	
					Subsidy as per Section 5, Subsection (1), of Government Railways Amendment Act, 1928, charged to Working Railways Account	8,000	0 0	2,101	6 3
					Balance carried down, being excess of expenditure over income for the year	643	18 11	..	
	£30,242	0 8	£6,334	14 11		£30,242	0 8	£6,334	14 11
To Balance brought down	643	18 11			By Accumulated funds brought forward on 1st April, 1929	6,334	14 11	..	
Balance, accumulated funds as at 31st March, 1930	5,690	16 0	6,334	14 11	Balance, brought down	..		6,334	14 11
	£6,334	14 11	£6,334	14 11		£6,334	14 11	£6,334	14 11

Balance-sheet.

<i>Liabilities.</i>	1929-30.		1928-29.		<i>Assets.</i>	1929-30.		1928-29.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Accumulated Funds Account	5,690	16 0	6,334	14 11	Investment Account	6,300	0 0	..	
Working Railways Account	734	4 1	..		Plus accrued interest	228	7 1	..	
Sundry creditors	31	10 9	..		Cash in Working Railways Account	..		6,303	18 9
Sick pay (due not paid)	78	18 9	..		Contributions outstanding on 31st March, 1930	6	12 6	20	13 8
					Entrance fees outstanding on 31st March, 1930	0	10 0	10	2 6
	£6,535	9 7	£6,334	14 11		£6,535	9 7	£6,334	14 11

NEW ZEALAND GOVERNMENT RAILWAYS—continued.

STATEMENT OF CASH RECEIPTS AND PAYMENTS—WORKING RAILWAYS ACCOUNT.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
To Balance brought forward ..	340,236	1	6	By Wages and vouchers ..	8,056,263	5	8
Investments realized ..	395,000	0	0	Refunds to Harbour Boards, shipping companies, and other carriers ..	289,319	14	3
Contributions to Sick Benefit Fund ..	29,464	12	4	Interest on capital ..	2,132,324	0	9
Revenue receipts ..	8,322,964	10	1	Investments ..	56,300	0	0
"Credits in aid" (Working Railways expenditure) ..	1,347,148	3	5	Payments to Sick Benefit Fund ..	28,297	9	11
Receipts from Consolidated Fund under subsection (1) (b) of section 37 of Government Railways Act, 1926 (Subsidy—Branch lines and isolated sections) outstanding year ended 31st March, 1929 ..	29,929	1	2	Balance as per general balance-sheet ..	70,936	3	2
Interest on investments ..	18,698	5	3				
Advance from Consolidated Fund under section 37 of the Government Railways Act, 1926 (No. 17) ..	150,000	0	0				
	<u>£10,633,440</u>	<u>13</u>	<u>9</u>		<u>£10,633,440</u>	<u>13</u>	<u>9</u>

Reconciliation Statement.

	£	s.	d.
Credit balance in Working Railways Account as per Treasury figures ..	12,415	3	0
Add Imprests outstanding ..	58,521	0	2
Credit balance as per above statement ..	<u>£70,936</u>	<u>3</u>	<u>2</u>

RENEWALS, DEPRECIATION, AND EQUALIZATION RESERVE ACCOUNTS.

SLIPS, FLOODS, AND ACCIDENTS EQUALIZATION RESERVE ACCOUNT.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Repairs to bridges, slips, and washouts ..	31,329	4	5	By Balance from previous year ..	26,902	2	5
Balance ..	17,219	18	0	Contributions debited to working-expenses ..	21,647	0	0
	<u>£48,549</u>	<u>2</u>	<u>5</u>		<u>£48,549</u>	<u>2</u>	<u>5</u>
				By Balance ..	<u>£17,219</u>	<u>18</u>	<u>0</u>

WORKERS' COMPENSATION RESERVE ACCOUNT.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Accident payments ..	47,890	1	11	By Balance from previous year ..	18,497	3	11
Balance ..	15,501	15	0	Premiums debited to working-expenses ..	44,894	13	0
	<u>£63,391</u>	<u>16</u>	<u>11</u>		<u>£63,391</u>	<u>16</u>	<u>11</u>
				By Balance ..	<u>£15,501</u>	<u>15</u>	<u>0</u>

INSURANCE RESERVE ACCOUNT.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Losses ..	3,704	5	1	By Balance from previous year ..	24,819	2	9
Upkeep Railway fire brigades and fire appliances ..	3,167	12	4	Premiums debited to working expenses ..	15,963	10	0
Balance ..	33,910	15	4		<u>£40,782</u>	<u>12</u>	<u>9</u>
	<u>£40,782</u>	<u>12</u>	<u>9</u>		<u>£40,782</u>	<u>12</u>	<u>9</u>
				By Balance ..	<u>£33,910</u>	<u>15</u>	<u>4</u>

GENERAL RENEWALS AND DEPRECIATION RESERVE ACCOUNT.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Relaying of track ..	172,604	6	2	By Balance from previous year ..	1,328,019	9	8
Bridges, buildings, &c. ..	17,334	11	2	Contributions debited to working-expenses ..	699,177	0	0
Rolling-stock ..	103,433	5	4				
Locomotive workshops and plant ..	4,128	1	0				
Dwellings ..	2,261	10	11				
Signal appliances ..	21,347	0	7				
Road motors ..	18,526	0	0				
Balance ..	1,687,561	14	6				
	<u>£2,027,196</u>	<u>9</u>	<u>8</u>		<u>£2,027,196</u>	<u>9</u>	<u>8</u>
				By Balance ..	<u>£1,687,561</u>	<u>14</u>	<u>6</u>

BETTERMENTS RESERVE ACCOUNT.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Way, works, buildings, and structures ..	19,944	11	2	By Balance ..	4,000	0	0
Signals, &c. ..	2,649	12	9	Contributions debited to working-expenses (refreshment service) ..	1,500	0	0
Rolling-stock ..	6,534	5	0	Net Revenue Appropriation Account ..	27,917	7	3
Balance ..	4,288	18	4				
	<u>£33,417</u>	<u>7</u>	<u>3</u>		<u>£33,417</u>	<u>7</u>	<u>3</u>
				By Balance ..	<u>£4,288</u>	<u>18</u>	<u>4</u>

NEW ZEALAND GOVERNMENT RAILWAYS—continued.
RAILWAY SUPERANNUATION FUND—continued.
Revenue Account for the Year ended 31st March, 1930.

EXPENDITURE.	1929-30.			1928-29.			INCOME.	1929-30.			1928-29.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Retiring-allowances to members	249,235	15	2	240,710	5	4	By Members' contributions	165,410	7	1	160,360	9	10
Allowances to widows and children	26,700	7	10	27,023	5	7	Members' contributions on account of casual service	10,461	15	11	6,078	13	5
Refunds of total contributions	17,597	5	1	14,707	1	10	Fines	0	10	0	..	..	..
Refunds of contributions in excess of allowances drawn by deceased beneficiaries	522	19	11	339	10	2	Subsidies—	170,000	0	0	170,000	0	0
Transfers to other funds	387	13	2	20	4	7	Working Railways	12,111	18	9	12,336	12	3
Interest remitted	105	0	0	105	0	0	Working Railways, on account of increased allowances to widows and children	138	17	11	..	..	..
Cost of actuarial investigation of the fund	..	..	..	373	10	8	Engine-drivers, Firemen, and Cleaners' Association, on account of William McArley	73,123	8	2	65,537	5	6
Administration charges—	..	..	..	..	..	..	Interest	18	11	3	15	4	10
Travelling-expenses of Board members	85	12	6	81	5	0	Commission on Government Life Insurance collections	..	..	..	..	..	..
Public Trust Office commission	1,785	11	2	1,583	2	6	..	..	..	..	..	..	..
Public Trust mortgage inspection fees	3	3	0	3	3	0	..	..	..	..	..	..	..
Audit Office fees	50	0	0	50	0	0	..	..	..	..	..	..	..
Salaries	1,338	13	3	1,430	6	2	..	..	..	..	..	..	..
Postages	137	9	4	102	19	3	..	..	..	..	..	..	..
Printing and stationery	70	18	1	50	9	0	..	..	..	..	..	..	..
Balance carried down, being excess of income over expenditure for the year	133,245	0	7	127,543	2	9	..	..	..	..	..	..	..
	431,265	9	1	414,328	5	10		431,265	9	1	414,328	5	10
To Amounts previously written off, now claimed—	..	..	..	69	15	6	By Accumulated funds brought forward on 1st April, 1929	1,238,673	11	8	1,111,199	11	2
Refunds of contributions	..	..	..	4	6	9	Balance brought down	133,245	0	7	127,548	2	9
Retiring-allowances	..	..	..	..	..	..	..	..	..	..	..	..	..
Balance, accumulated funds as at 31st March, 1930	1,371,918	12	3	1,238,673	11	8	..	..	..	..	..	..	..
	1,371,918	12	3	1,238,747	13	11		1,371,918	12	3	1,238,747	13	11

NEW ZEALAND GOVERNMENT RAILWAYS—continued.

RAILWAY SUPERANNUATION FUND—continued.

Balance-sheet as at 31st March, 1930

8*

[illegible]

W. A. VEITCH,
Chairman of the Government Railways
Superannuation Fund Board.

H. VALENTINE, A.R.A.N.Z.,
Chief Accountant, New Zealand Railways.

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

RANGITAIKI LAND DRAINAGE ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Interest on debentures	..	20,687	11 0	By Rates levied for maintenance costs	..	4,989	19 5
Interest on temporary advances	..	230	3 9	Add penalty levied	..	190	13 9
Maintenance of completed works	..	4,336	17 5			5,180	13 2
Rates, &c., written off	..	72	5 0	Less levy in reduction maintenance costs not recovered previous year	..	843	15 9
Reserve—Excess capital rate levied..	..	349	9 3			4,336	17 5
				Rates levied for repayment of capital and interest	..	3,209	1 10
				Add penalty levied	..	140	7 5
						3,349	9 3
				Interest on investments	..	116	1 1
				Accrued rent.. ..	..	143	9 6
				"Thirds"	..	7	17 8
				Capitalized interest under section 12, Finance Act, 1927 (No. 2) ..	..	11,452	5 10
				Less capital rate levied	..	3,000	0 0
						8,452	5 10
				Balance carried down	..	9,270	5 8
		£25,676	6 5			£25,676	6 5
		£	s. d.			£	s. d.
To Balance brought down	..	9,270	5 8	By Balance transferred to Drainage Works Account ..	..	9,405	13 4
Adjustment on account of previous years ..	..	135	7 8			£9,405	13 4
		£9,405	13 4			£9,405	13 4

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Loan Account.. ..	..	515,500	0 0	Drainage-works—Expenditure in connection therewith (including wages, supplies, administration and engineering expenses, depreciation of plant and capitalized interest charges)—reduction under section 22, Finance Act, 1925	..	363,255	17 5
Less loans redeemed under Public Debt Repayment Act, 1925—securities cancelled and amount written off as <i>per contra</i>	..	15,500	0 0	Less securities and amounts written off as <i>per contra</i>	..	15,500	0 0
		500,000	0 0			347,755	17 5
Loans redeemed from Consolidated Fund	..	2,500	0 0	Drainage-works—Cost recoverable out of rates	..	205,000	0 0
Less sinking fund in hands Public Trustee	..	1,525	16 0	Capitalized interest—Section 12, Finance Act, 1927 (No. 2) ..	..	32,498	3 2
						237,498	3 2
Reserve Account—Capital rates	..			Plant and machinery	..	12,948	9 0
Consolidated Fund—				Buildings	..	1,203	14 4
Interest and sinking fund paid on loan capital	..	100,615	0 9	Loose tools	..	290	8 0
Interest paid on temporary advances	..	363	15 5	Live-stock	..	2	2 0
		100,978	16 2	Material and stores	..	906	3 10
Unpaid purchase-money for land taken	..			Fuel	..	39	0 4
Sundry creditors—				Land for Settlements Account ..	..	20	0 0
Interest on debentures	..	260	7 8	Maintenance costs (recoverable by rates)	..	232	6 4
Miscellaneous	..	728	19 7	Sundry debtors—			
Departmental	..	44	3 1	Rates	..	4,725	19 2
		1,033	10 4	Law-costs	..	88	11 4
Interest on debentures accrued but not due	..			Rents	..	6	13 8
Suspense Account	..			Miscellaneous	..	69	9 9
Rates paid in advance	..			Departmental	..	162	5 3
Rent paid in advance	..					5,052	19 2
				Stamps on hand	..		1 0 0
				Cash—			
				In transit from Post Office ..	..	374	8 3
				In Public Account	..	2,418	4 2
						2,792	12 5
		£608,742	16 0			£608,742	16 0

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

RESERVE FUND ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Excess of income over expenditure ..	£89,668	9 8	By Interest on investments ..	89,668	9 8

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital ..	2,000,000	0 0	Investment Account—		
Excess of income over expenditure for year ended 31st March, 1930 ..	89,668	9 8	Nominal Value.		
			£ s. d.		
			230,000 0 0 Transvaal 3-per-cent. stock	212,005	9 0
			59,000 0 0 Egyptian guaranteed 3-per-cent. bonds ..	56,362	15 0
			153,010 6 1 India 3½-per-cent. stock ..	147,547	8 6
			357,766 5 7 India 3-per-cent. stock ..	261,500	3 4
			65,340 8 4 India 2½-per-cent. stock ..	31,746	1 0
			1,283,385 8 8 British conversion loan, 1944—		
			64	1,287,563	5 7
			£2,148,502 8 8	1,996,725	2 5
			Interest accrued on investments ..	28,204	16 8
			Treasury Adjustment Account ..	61,463	13 0
			Loss on securities realized, 1908—		
			17	71,838	3 2
			Less profit on securities realized, 1929–30 ..	68,563	5 7
			Net loss to 31st March, 1930 ..	3,274	17 7
				£2,089,668	9 8
				£2,089,668	9 8

NOTE.—Accumulated interest on investments to 31st March, 1930, £662,173 1s. 8d. credited to Consolidated Fund.

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

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

SAMOAN LOAN SUSPENSE ACCOUNT.

(Established under section 26 of the Finance Act, 1921-22.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Interest on loans	6,200	0	0	By Interest on advances	6,200	0	0
Excess of income over expenditure	17	2	0	Interest on cash balance	17	2	0
	<u>£6,217</u>	<u>2</u>	<u>0</u>		<u>£6,217</u>	<u>2</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Loan capital	124,000	0	0	Advances to Samoan Administration	165,200	0	0
Advances from Treasury Investment Accounts	41,200	0	0	Interest due on advances to Samoan Administration	4,147	2	7
Interest accrued on advances from Treasury	1,072	12	2	Treasury Adjustment Account	17	2	0
Interest accrued on loans	3,074	10	5				
Excess of income over expenditure	17	2	0				
	<u>£169,364</u>	<u>4</u>	<u>7</u>		<u>£169,364</u>	<u>4</u>	<u>7</u>

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

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

SAMOAN LOAN SINKING FUND.

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Excess of income over expenditure	£564	12	3	By Interest on investments	£564	12	3

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Accumulated Fund—				Investments	15,338	8	0
Contributions by Samoan Treasury				Cash in Public Account	0	4	3
to 31st March, 1929	11,116	15	1	Interest accrued on investments	234	15	3
Excess of income over expenditure							
to 31st March, 1929	1,184	2	6				
	<u>12,300</u>	<u>17</u>	<u>7</u>				
Contribution by Samoan Treasury							
for year ended 31st March, 1930	2,707	17	8				
Excess of income over expenditure							
for year ended 31st March, 1930	564	12	3				
	<u>£15,573</u>	<u>7</u>	<u>6</u>		<u>£15,573</u>	<u>7</u>	<u>6</u>

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

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

SCENIC RESERVES ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Rents from reserves	488	4	7	By Refund of rents	20	9	6
Royalties from timber, &c.	274	11	10	Refund of amount received on account sales of reserves in error	7	0	0
Receipts from sale of reserves credited in error to scenery-preservation receipts	21	15	0	"Scenery-preservation" vote expenses—			
Receipts in reduction of vote "Expenditure," as per contra	16	0	5	Cost of acquiring reserves and effecting improvements of a capital nature	1,154	10	10
Balance transferred to Treasury Adjustment Account	1,634	6	9	Administration of reserves	262	7	4
				Administration of Trounson Park	616	8	1
				Salary of ranger, Summit Reserve	300	0	0
				Surveys and valuations	68	2	10
				Expenses of Scenic Board	6	0	0
					2,407	9	1
	£2,434	18	7		£2,434	18	7

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Rebates	0	5	8	By Accrued rents	456	16	5
"Thirde" (section 139, Land Act, 1924)	0	4	0	Accrued royalties	301	7	10
Rents written off—Writings-off in Suspense Account	100	0	0	Credits in aid—Recovery of sundry expenditure	16	10	5
Expenditure under vote "Scenery-preservation"—				Balance carried down	9,581	11	0
Expenses of Scenic Board	6	0	0				
Administration of reserves—Cutting weeds, &c.	286	5	4				
Expenditure on Trounson Park	616	4	7				
Wages of ranger, Summit Reserve	300	0	0				
Sundry surveys, valuations, &c.	68	2	10				
	1,276	12	9				
Interest on capital invested in scenic reserves	8,979	3	3				
	£10,356	5	8		£10,356	5	8
	£	s.	d.		£	s.	d.
To Balance brought down	9,581	11	0	By Balance—Accumulated excess of expenditure over income	47,726	12	3
Adjustment on account of previous years	9	19	6				
Balance brought forward from previous year	38,135	1	9		47,726	12	3
	£47,726	12	3		£47,726	12	3

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital Account—				Land—Scenic reserves	373,429	4	4
Moneys provided out of Consolidated Fund—Balance, 1st April, 1929	199,536	18	9	Sundry debtors for—			
Expenditure during year	1,154	10	10	Rents	46	18	10
	200,691	9	7	Royalties	174	0	0
Less adjustment	4	2	6		220	18	10
				Income and Expenditure Account	47,726	12	3
Balance, 31st March, 1930	200,687	7	1				
Value of Crown lands set aside as reserves	174,561	3	4				
Moneys provided from private sources for purchase of reserves, &c.	650	0	0				
	375,898	10	5				
Treasury Adjustment Account	45,263	6	7				
Sundry creditors—							
Departmental	38	13	0				
Miscellaneous	64	18	6				
	103	11	6				
Rents paid in advance	1	19	0				
Rents charged in advance	109	7	11				
	£421,376	15	5		£421,376	15	5

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

I hereby certify that the Receipts and Payments 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.—J. H. FOWLER, Deputy Controller and Auditor-General.

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

HEAD OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	2,714	17	0	By Balance carried forward	..	..	7,402	8	11
Advertising books, &c.	..	..	44	16	8						
Advisory Council, allowances and travelling-expenses	..	..	663	8	10						
Apia Observatory—Expenses of upkeep	..	..	2,000	13	7						
Liaison officer	..	..	166	13	5						
<i>New Zealand Journal of Science and Technology</i>	..	..	376	18	9						
Office fittings and requisites	..	..	15	18	0						
Postage, telegrams, rent of box	..	..	157	12	9						
Printing and stationery	..	..	164	2	8						
Rent	..	..	192	0	0						
Research scholarships	..	..	671	9	1						
Telephone services	..	..	34	15	9						
Travelling allowances and expenses	..	..	193	8	4						
Freight and cartage	..	..	5	14	1						
			£7,402	8	11				£7,402	8	11
			£	s.	d.				£	s.	d.
To Balance brought forward	..	..	7,402	8	11	By Excess of expenditure over income	..	..	7,479	0	6
Interest on capital	..	..	28	17	10						
Depreciation	..	..	47	13	9						
			£7,479	0	6				£7,479	0	6

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

RESEARCH INVESTIGATIONS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Canterbury Agricultural College	..	..	3,700	0	0	By Miscellaneous receipts	..	..	1,626	1	8
Cool storage	..	..	523	14	11	Contributions towards researches	..	..	15,695	16	4
Dairy	..	..	9,593	10	3	Balance carried forward	..	..	23,435	13	10
Flax	..	..	1,140	13	4						
Food-values	..	..	181	18	9						
Forest entomology	..	..	160	4	10						
Fruit	..	..	616	19	0						
Fuel	..	..	2,126	16	1						
General	..	..	2,071	17	10						
Imperial Agricultural Research Bureaux	..	..	1,250	0	0						
Leather	..	..	1,023	15	7						
Rent of premises—Leather	..	..	32	0	0						
Meat industry	..	..	7	1	5						
Mineral content of pastures	..	..	2,472	18	11						
Rent of premises—Mineral content of pastures	..	..	10	0	0						
New Zealand Institute	..	..	1,919	6	10						
Noxious weeds	..	..	2,686	11	6						
Pakihi land	..	..	200	0	0						
Pig industry—Bacon and pork	..	..	946	11	2						
Plant	..	..	5,601	19	0						
Radio	..	..	38	3	1						
Wheat	..	..	3,687	15	8						
Wool	..	..	765	13	8						
			£40,757	11	10				£40,757	11	10
			£	s.	d.				£	s.	d.
To Balance carried forward	..	..	23,435	13	10	By Excess of expenditure over income	..	..	23,826	10	11
Interest on capital	..	..	154	17	0						
Depreciation	..	..	236	0	1						
			£23,826	10	11				£23,826	10	11

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued.*

DOMINION LABORATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	9,082	19 1	By Analysis fees	278	3 6
Advertising, books, &c.	57	7 10	Balance carried forward	12,586	9 4
Chemicals, apparatus, and repairs to apparatus ..	1,360	19 11			
Expenses of officer overseas	12	12 8			
Fees of officers attending universities	49	5 0			
Freight, cartage, and transport charges	120	13 11			
Fuel, light, power, and water	309	16 2			
Grant to delegate to Pan-Pacific Conference ..	200	0 0			
Laboratory accommodation and maintenance ..	104	3 1			
Losses in suspense	2	4 3			
Office fittings and requisites	32	11 8			
Physical apparatus in connection with standards	33	17 6			
Postage, telegrams, and rent of box	73	5 11			
Printing and stationery	201	0 2			
Rent, Auckland Branch	173	17 6			
Rent, Dunedin Branch	27	17 9			
Rent, Head Office and Christchurch Branch ..	609	0 0			
Subscription to technical societies	32	5 0			
Telephone services	119	16 2			
Travelling allowances and expenses	257	14 3			
Collection of analysis fees	3	5 0			
	<u>£12,864</u>	<u>12 10</u>		<u>£12,864</u>	<u>12 10</u>
	£	s. d.		£	s. d.
To Balance brought forward	12,586	9 4	By Excess of expenditure over income	13,258	8 7
Interest on capital	324	6 0			
Depreciation	347	13 3			
	<u>£13,258</u>	<u>8 7</u>		<u>£13,258</u>	<u>8 7</u>

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

DOMINION OBSERVATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	1,116	19 4	By Balance	2,620	15 1
General expenses	508	8 2			
Grounds, maintenance of	75	0 0			
Instruments—Purchase and repairs	306	7 7			
Office requisites	1	0 0			
Rent	613	0 0			
	<u>£2,620</u>	<u>15 1</u>		<u>£2,620</u>	<u>15 1</u>
	£	s. d.		£	s. d.
To Balance brought forward	2,620	15 1	By Excess of expenditure over income	2,961	5 8
Interest on capital	130	6 6			
Depreciation	210	4 1			
	<u>£2,961</u>	<u>5 8</u>		<u>£2,961</u>	<u>5 8</u>

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued*.

GEOLOGICAL SURVEY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	4,534	5	4	By Sale of bulletins	..	..	54	18	0
Advertising, books, &c.	..	..	20	6	5	Balance carried forward	..	..	7,361	0	6
Field expenses	..	..	514	2	8						
Freight, cartage, and transport charges	..	..	11	16	10						
Fuel, light, and water	..	..	57	2	5						
Grant to delegate to International Geological Congress	..	..	275	0	0						
Instruments, repairs, and outfit allowance	..	..	168	0	9						
Office accommodation and maintenance	..	..	9	8	5						
Office fittings and requisites	..	..	6	15	2						
Postage and telegrams	..	..	24	16	11						
Printing bulletins	..	..	52	0	0						
Printing and stationery	..	..	27	10	1						
Rent	..	..	235	0	0						
Telephone services	..	..	25	18	4						
Tools and field equipment	..	..	3	6	2						
Travelling allowances and expenses	..	..	246	4	0						
Wages of field hands	..	..	1,204	5	0						
			£7,415	18	6				£7,415	18	6
			£	s.	d.				£	s.	d.
To Balance brought forward	..	..	7,361	0	6	By Excess of expenditure over income	..	..	8,487	19	2
Interest on capital	..	..	672	19	5						
Depreciation	..	..	453	19	3						
			£8,487	19	2				£8,487	19	2

NOTE.—The following charge is included for which the Department possesses no parliamentary appropriation: Interest at $4\frac{1}{2}$ per cent. on capital.

METEOROLOGICAL OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	3,253	11	1	By Balance carried forward	..	..	9,591	15	1
Advertising, books, &c.	..	..	30	0	8						
Expenses of Mawson Antarctic Expedition	..	..	193	4	3						
Fuel, light, and water	..	..	9	19	1						
Grant to delegate to Meteorological Conference	..	..	500	0	0						
Instruments—Purchase and repairs	..	..	35	12	10						
Observatories, maintenance and establishment of	..	..	123	0	9						
Office-cleaning	..	..	7	15	2						
Office fittings and requisites	..	..	6	16	3						
Postage and telegrams	..	..	4,496	5	8						
Printing and stationery	..	..	340	15	10						
Rent	..	..	260	5	4						
Telephone services	..	..	78	6	4						
Travelling allowances and expenses	..	..	220	4	4						
Cost of removal of offices to new premises	..	..	35	17	6						
			£9,591	15	1				£9,591	15	1
			£	s.	d.				£	s.	d.
To Balance brought forward	..	..	9,591	15	1	By Cash (recoveries of previous year's expenditure)	..	..	11	11	9
Interest on capital	..	..	184	5	2	Excess of expenditure over income	..	..	10,063	14	2
Depreciation	..	..	299	5	8						
			£10,075	5	11				£10,075	5	11

NOTE.—The following charge has been included for which the Department possesses no parliamentary appropriation: Interest at $4\frac{1}{2}$ per cent. on capital.

PETROLOGICAL LABORATORY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Salaries	..	..	582	11	8	By Recoveries of travelling-expenses	..	..	223	16	2
Miscellaneous expenses	..	..	238	6	7	Contribution towards expenses	..	..	200	0	0
			£820	18	3	Excess of expenditure over income	..	..	397	2	1
			£820	18	3				£820	18	3

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued*.
BALANCE-SHEET AS AT 31st MARCH, 1930.

	Head Office.		Research Investigations.		Dominion Laboratory.		Geological Survey.		Meteorological Office.		Petrological Laboratory.		Total.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Liabilities.															
Capital	642	1 2	3,441	2 8	7,206	12 9	2,896	2 1	14,954	17 4	4,094	13 4	..	33,235 9 4	
Creditors—Sundry	75	12 9	4,174	2 11	670	10 4	224	3 10	159	12 4	70	19 5	0 8 4	5,375 9 11	
Creditors—Departmental.. .. .	25	4 1	504	10 5	212	8 8	27	2 4	25	15 6	113	18 5	22 2 2	931 1 7	
Depreciation Reserve	108	5 9	282	17 2	1,879	8 10	1,995	10 2	3,539	0 6	2,351	15 10	..	10,156 18 3	
Wheat Levies Deposits Account	..	..	497	13 11	..	..	..	..	..	..	..	..	..	497 13 11	
Losses in Suspense	..	..	..	..	2	4 3	..	..	..	..	..	..	..	2 4 3	
Treasury Adjustment Account	9,889	14 4	24,216	16 8	12,293	7 9	1,282	1 11	4,980	2 8	7,719	15 6	455 8 3	60,837 7 1	
	10,740	18 1	33,117	3 9	22,264	12 7	6,425	0 4	23,659	8 4	14,351	2 6	477 18 9	111,036 4 4	
Assets.															
Buildings	..	..	1,204	12 9	..	..	..	..	..	92	13 9	208	16 7	..	1,413 9 4
Tools and equipment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	92 13 9
Furniture and fittings	360	12 4	545	13 7	826	13 8	452	14 1	456	4 2	240	10 3	..	2,882 8 1	
Mechanical office appliances	95	18 6	97	4 8	68	2 0	..	..	..	..	113	16 0	..	375 1 2	
Libraries	162	13 0	526	16 2	1,465	2 3	294	5 3	7,041	1 7	76	3 6	0 4 2	9,566 5 11	
Stamps on hand	3	10 11	..	..	..	..	..	..	19	7 5	..	..	..	22 18 4	
Stocks of <i>Journal of Science and Technology</i> on hand	2,534	19 2	..	..	..	..	..	..	..	..	..	..	..	2,534 19 2	
Debtors—Departmental	15	15 11	122	3 11	2	2 0	..	..	20	4 9	..	..	57 18 10	218 5 5	
Debtors—Sundry	..	..	290	1 7	..	..	..	..	..	..	..	..	..	290 1 7	
Research apparatus	..	..	6,006	6 3	..	..	..	..	..	..	..	..	..	6,006 6 3	
Instruments	88	7 9	..	..	..	..	2,647	4 9	328	0 2	3,648	2 0	22 13 8	6,734 8 4	
Photographic apparatus	..	..	..	..	..	..	69	10 7	..	..	..	..	..	69 10 7	
Fossils and collections	..	..	..	..	..	..	..	..	7,213	17 4	..	..	..	7,213 17 4	
Laboratory appliances	..	..	..	..	3,421	15 5	..	..	..	..	..	..	..	3,421 15 5	
Platinumware	..	..	..	..	2,385	13 11	..	..	..	..	..	..	..	2,385 13 11	
Physical apparatus for Standards Laboratory	..	..	..	..	834	10 6	..	..	..	..	..	..	..	834 10 6	
Assets in Suspense	..	..	..	..	2	4 3	..	..	..	..	..	..	..	2 4 3	
Deposits Account	..	..	497	13 11	..	..	..	..	..	..	..	..	..	497 13 11	
Excess of expenditure over income	7,479	0 6	23,826	10 11	13,258	8 7	2,961	5 8	8,487	19 2	10,063	14 2	397 2 1	66,474 1 1	
	10,740	18 1	33,117	3 9	22,264	12 7	6,425	0 4	23,659	8 4	14,351	2 6	477 18 9	111,036 4 4	

E. MARSDEN, Secretary.

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

STAMP DUTIES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Refunds, totalizator duty under section 8,			By Adhesive stamps	109,758	12 8
Finance Act, 1925	25,566	10 2	Duty on instruments	457,538	16 4
Postages and telephones	1,305	3 7	Death duties	1,681,046	12 9
Relieving-allowances	10	0 0	Gift duty	65,275	14 2
Salaries and wages	22,630	8 3	Fines and penalties	2,947	3 1
Printing and stationery	1,484	0 2	Impressed stamps and bank cheques duty	209,737	2 2
Law-costs	525	9 5	Company licenses	76,164	9 11
Fuel, light, and cleaning	325	4 3	Bank-note duty	193,363	9 11
Transfer and travelling expenses	241	3 4	Racing revenue	546,824	6 1
Freight and cartage	126	11 3	Amusements-tax	78,851	18 1
Office supplies	140	6 10	Sharebrokers' licenses	912	2 0
Stamp-printing	1,291	4 5	Miscellaneous receipts	18	1 4
Valuation fees	333	19 9	Recoveries on account of expenditure of		
Rent of offices	3,533	16 5	previous years	36	0 0
Totalizator inspection	1,017	18 6			
Compassionate and other allowances	70	0 0			
Remission of gift duty	137	15 0			
Loss on equipment disposed of	8	3 4			
Depreciation	934	16 7			
Balance carried down	3,362,791	17 3			
	£3,422,474	8 6		£3,422,474	8 6
	£	s. d.		£	s. d.
To Interest on capital	711	11 2	By Balance brought down	3,362,791	17 3
Excess of income over expenditure for year					
ended 31st March, 1930	3,362,080	6 1			
	£3,362,791	17 3		£3,362,791	17 3

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1929. Depreciation has been allowed for on balance of assets as at 1st April, 1929, the total charge being carried to the Depreciation Reserve.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital as at 1st April, 1929				15,812	9	0	Furniture				£	4,051	13 7
Creditors—							Additions during year				124	3	3
Refunds				3,986	1	11							
Departmental				2,351	7	9							
Sundry				358	11	6					4,175	16	10
Reserves—							Less disposals during year				6	17	0
Depreciation				6,509	12	0							
Writing off				318	9	4	Mechanical appliances				1,033	8	10
Accrued penalty on racing revenue				5,489	11	0	Additions during year				123	1	6
Sundry depositors				160	18	0							
Excess of income over expenditure for year							Plant and machinery				10,552	6	7
ended 31st March, 1930				3,362,080	6	1	Disposals during year				7	11	0
							Library					175	0 0
							Stamp-paper on hand					3,726	13 10
							Assets in suspense					318	9 4
							Debtors—						
							Sundry				423,363	8	3
							Departmental					333	5 5
							Deposit Accounts					160	18 0
							Treasury Adjustment Account				2,953,119	6	0

J. MURRAY, Deputy Commissioner of Stamp Duties.

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

STATE ADVANCES OFFICE.

ADVANCES TO SETTLERS BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry loans	20,794,845	8	5	Investment Account—Principal owing by mortgagors	17,735,566	18	10
Temporary advances from—				Temporary investments	125	0	0
Public Debt Sinking Funds	91,000	0	0	Temporary advances to—			
Branch				Workers Branch	2,700,000	0	0
Advances Office Sinking Fund Account	390,000	0	0	Local Authorities Branch	43,000	0	0
Miscellaneous Business Branch	337,430	0	0	Rural Advances Branch	734,000	0	0
					3,477,000	0	0
	818,430	0	0	Sinking Fund investments held by Advances			
Amount held for investment on behalf of the				Office Sinking Fund Account	1,643,914	6	1
Housing Insurance Fund	5,363	9	1	Interest on mortgages—			
Advances Suspense Account	31,610	9	7	Overdue	156,303	13	0
Fire Loss Suspense Account	10,978	5	2	Accrued	233,216	3	11
Suspense Account	3,127	14	5				
Income-tax Suspense Account	11,574	6	0		389,519	16	11
Sundry creditors	2,647	14	5	Interest on temporary investments accrued	63	0	3
Interest on loans accrued but not due	174,584	0	7	Office furniture and equipment	6,934	5	8
Reserve for bad debts	111,730	1	4	Sundry debtors	1,577	15	10
Sinking Fund	1,643,914	6	1	Realization Suspense Account	141,021	5	3
Reserve Fund	25,000	0	0	Loan Charges Account	170,749	8	8
				Cash in hand and in bank at 31st March, 1930	67,333	17	7
	£23,633,805	15	1		£23,633,805	15	1

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Management Expenses Account	34,897	15	4	By Interest Account—Gross profits	143,652	7	2
Loss on realization of securities and doubtful securities written down	50,913	18	1				
Office furniture and equipment written down	364	19	3				
Loan-flotation charges written down	12,786	5	1				
Income-tax	11,947	11	6				
Balance—Net profits for the year	32,741	17	11				
	£143,652	7	2		£143,652	7	2
	£	s.	d.		£	s.	d.
To Amount invested in Advances Office Sinking Fund Account	32,741	17	11	By Net profits for the year	32,741	17	11
	£32,741	17	11		£32,741	17	11

STATE ADVANCES OFFICE—continued.

ADVANCES TO SETTLERS BRANCH—*continued.*

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest on loans ..	919,074	4	9				By Interest on mortgages ..	919,439	14	8			
Less accrued at 31st March, 1929 ..	169,034	2	0				Less overdue and accrued at 31st March, 1929 ..	377,838	16	8			
				750,040	2	9					541,600	18	0
Interest on loans accrued but not due ..				174,584	0	7	Interest on outstanding payments ..				174	18	9
Interest on amounts temporarily transferred from other branches ..				33,918	16	2	Interest on bank balances ..				850	14	5
Balance—Gross profits transferred to Profit and Loss Account ..				143,652	7	2	Interest on temporary advances to other branches ..				124,564	3	4
							Interest on temporary investments ..	47,772	13	11			
							Less accrued at 31st March, 1929 ..	2,350	18	11			
											45,421	15	0
							Interest on temporary investments accrued at 31st March, 1930 ..				63	0	3
							Interest on mortgages—						
							Overdue at 31st March, 1930 ..	156,303	13	0			
							Accrued but not due at 31st March, 1930 ..	233,216	3	11			
											389,519	16	11
				£1,102,195	6	8					£1,102,195	6	8

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Advertising, newspapers, &c.	12	2	9	By Consent fees	34	14	6
Audit Office services	275	0	0	Production fees	879	16	2
Cleaning, lighting, heating, and messenger services	455	16	0	Release fees	375	3	4
Contingencies	2	0	6	Balance transferred to Profit and Loss Account	34,897	15	4
Management charges on New Zealand stock and bonds	3,873	1	9				
Meal allowances and overtime	1,071	18	3				
Office maintenance	134	13	6				
Postages and telegrams	1,156	9	4				
Post Office services	1,866	14	0				
Printing and stationery	195	16	3				
Public Service Superannuation Fund contribution	369	0	11				
Rent	2,349	9	0				
Salaries	22,660	15	4				
Solicitors' costs and Court costs	11	0	8				
Telephones	124	5	1				
Travelling-expenses	895	10	5				
Typewriters and adding-machines—Repairs	83	15	7				
Valuation Department—Agency work	650	0	0				
	£36,187	9	4		£36,187	9	4

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—continued.

RURAL ADVANCES BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Bonds issued	..	2,771,200	0	0	Investment Account—Principal owing by mort-				
Temporary advances from Settlers Branch	..	734,000	0	0	gagors	..	3,230,148	16	5
Advances Suspense Account	..	17,095	0	0	Temporary investments	..	100,085	10	0
Fire Loss Suspense Account	..	4,455	0	0	Interest on mortgages—	£			
Suspense Account	..	2,384	11	7	Overdue	15,324	16	11	
Income-tax Suspense Account	..	3,634	17	0	Accrued	43,884	19	2	
Interest on loans accrued but not due	..	5,650	9	2					
Profit and Loss Account	..	7,312	10	11			59,209	16	1
					Sundry debtors	..	24	12	4
					Loan Charges Account	..	148,663	17	5
					Cash in hand and in bank at 31st March, 1930		7,599	16	5
		£3,545,732	8	8			£3,545,732	8	8

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Management Expenses Account ..	2,742	0	4	By Interest Account—Gross profits ..	20,790	12	7
Loan-flotation charges written down ..	8,744	18	8				
Income-tax	3,634	17	0				
Balance—Net profits for the year ..	5,668	16	7				
	<u>£20,790</u>	<u>12</u>	<u>7</u>		<u>£20,790</u>	<u>12</u>	<u>7</u>
	£	s.	d.		£	s.	d.
To Balance—Net profits carried forward ..	7,312	10	11	By Balance as at 31st March, 1929 ..	1,643	14	4
				Net profits for the year ..	5,668	16	7
	<u>£7,312</u>	<u>10</u>	<u>11</u>		<u>£7,312</u>	<u>10</u>	<u>11</u>

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest on bonds	97,597	10	4				By Interest on mortgages ..	125,870	4	7			
Less accrued at 31st March, 1929	3,479	5	5				Less overdue and accrued at 31st March, 1929 ..	32,163	15	2			
				94,118	4	11					93,706	9	5
Interest on bonds accrued but not due ..				5,650	9	2	Interest on temporary investments ..				257	5	10
Interest on amounts temporarily transferred from Settlers Branch				32,672	10	0	Interest on bank balances ..				58	5	4
Balance—Gross profits transferred to Profit and Loss Account				20,790	12	7	Interest on mortgages—	£	s.	d.			
							Overdue at 31st March, 1930 ..	15,324	16	11			
							Accrued but not due at 31st March, 1930	43,884	19	2			
											59,209	16	1
				£153,231	16	8					£153,231	16	8

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Audit Office services	..	..	75	0	0	By Balance transferred to Profit and Loss Account	2,742	0	4		
Cleaning, lighting, heating, and messenger services			50	0	0						
Postages and telegrams	..	..	96	18	10						
Post Offices services	..	..	105	0	0						
Printing and stationery	..	..	75	0	0						
Rent	..	..	205	0	0						
Salaries	..	..	2,108	0	0						
Solicitors' costs	..	..	2	1	6						
Travelling-expenses	..	..	25	0	0						
			£2,742	0	4				£2,742	0	4

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

ADVANCES TO WORKERS BRANCH.

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

STATE ADVANCES OFFICE—continued.

ADVANCES TO LOCAL AUTHORITIES BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Sundry loans .. .. .	.. .. .	2,778,690	15	7	Investment Account—Principal owing by local bodies .. .. .	.. .. .	2,668,527	4	0
Loan-moneys—Unexpended balances under section 72, Local Bodies' Loans Act, 1913 .. .. .	.. .. .	3,987	12	10	Sinking Fund investments held by Advances Office Sinking Fund Account	£	171,718	12	9
Temporary advances from Settlers Branch .. .. .	.. .. .	43,000	0	0	Less redemption of loan-moneys during the year .. .. .	.. .. .	11,602	16	1
Income-tax Suspense Account .. .. .	.. .. .	436	4	0					
Interest on loans accrued but not due .. .. .	.. .. .	32,360	12	11	Interest on debentures—				
	£				Overdue .. .. .	.. .. .	2,702	2	7
Sinking Fund	171,718 12 9				Accrued .. .. .	.. .. .	23,568	14	10
Less amount of loan-moneys redeemed from Advances Office Sinking Fund Account during the year	11,602 16 1								
		160,115	16	8			26,270	17	5
					Sundry debtors .. .. .	.. .. .	22	10	1
					Loan Charges Account .. .. .	.. .. .	29,588	2	2
					Profit and Loss Account .. .. .	.. .. .	130,679	18	6
					Cash in hand and in bank at 31st March, 1930		3,386	13	2
		£3,018,591	2	0			£3,018,591	2	0

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Management Expenses Account ..	..	1,401	6	9	By Interest account—Gross profits ..	..	3,566	17	10
Loan-flotation charges written down ..	..	1,081	4	10					
Income-tax	..	436	4	0					
Balance—Net profits for the year ..	..	648	2	3					
		£3,566	17	10			£3,566	17	10
<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Balance as at 31st March, 1929 ..	..	142,930	16	10	By Net profits for the year ..	..	648	2	3
					Sinking Funds set free to redeem loan-moneys—				
					Amount transferred from Sinking Fund ..	..	11,602	16	1
					Balance	..	130,679	18	6
		£142,930	16	10			£142,930	16	10

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest on loans	107,158	16	6				By Interest on debentures ..	113,345	6	7			
Less accrued at 31st March, 1929	35,893	18	8				Less overdue and accrued at 31st March, 1929 ..	27,822	1	7			
				71,264	17	10					85,523	5	0
Interest on amounts temporarily transferred from Settlers Branch				4,633	6	8	Interest on bank balances ..				31	12	10
Interest on loans accrued but not due ..				32,360	12	11	Interest on debentures—						
Balance—Gross profits transferred to Profit and Loss Account				3,566	17	10	Overdue at 31st March, 1930 ..	2,702	2	7			
							Accrued but not due at 31st March, 1930	23,568	14	10			
											26,270	17	5
				£111,825	15	3					£111,825	15	3

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Audit Office services	..	..	..	50	0	0	By Balance transferred to Profit and Loss Account				1,401	6	9
Cleaning, lighting, heating, and messenger services	..	..	..	30	0	0							
Management charges—New Zealand stock and bonds	..	..	..	454	6	9							
Postages and telegrams	..	..	..	40	0	0							
Post Office services	..	..	..	50	0	0							
Printing and stationery	..	..	..	50	0	0							
Public Service Superannuation Fund contribution				20	0	0							
Rent	..	..	..	100	0	0							
Salaries	..	..	..	607	0	0							
				£1,401	6	9					£1,401	6	9

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—continued.

PUBLIC DEBT SINKING FUNDS BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31st MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>				
Sinking Fund created under the provisions of the Public Debt Extinction Act, 1910	£	s. d.	Investment Account—Principal	£	s. d.	£	s. d.
Advances Suspense Account	3,258,955	19 4	owing on loans to—				
Fire Loss Suspense Account	6,510	0 0	Settlers	1,110,526	16 8		
Suspense Account	1,000	0 0	Workers	69,655	12 6		
Sundry creditors—Interest due to Consolidated Fund in accordance with section 12 (a), Repayment of the Public Debt Act, 1925	23	3 0	Local bodies	2,043,500	8 1		
Interest due to Treasury—						3,223,682	17 3
Overdue	9,790	1 3	Temporary Advances to Settlers Branch			91,000	0 0
Accrued	35,365	9 8	Sundry debtors			24	13 3
	45,155	10 11	Interest overdue on loans to—	£	s. d.		
			Settlers	6,239	8 3		
			Workers	391	19 5		
			Local bodies	3,158	13 7		
						9,790	1 3
			Interest accrued on loans to—				
			Settlers	13,928	9 6		
			Workers	871	10 5		
			Local bodies	20,565	9 9		
						35,365	9 8
			Cash in hand and in bank at 31st March, 1930			1,042	15 4
	£3,360,905	16 9				£3,360,905	16 9

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest on investments due to Consolidated Fund in accordance with section 12 (a)				By Interest on loans to—						
Repayment of the Public Debt Act, 1925—				Settlers	54,301	11	0			
Paid to Treasury	106,669	8	7	Workers	3,324	12	6			
In hand at 31st March, 1930	49,261	3	6	Local bodies	95,082	14	3			
Overdue at 31st March, 1930	9,790	1	3							
Accrued at 31st March, 1930	35,365	9	8							
					152,708	17	9			
				Less overdue and accrued at 31st March, 1929 ..	46,775	14	2			
	201,086	3	0					105,933	3	7
Less overdue and accrued at 31st March, 1929	46,775	14	2	Interest on bank balances				84	4	4
				Interest on temporary advances to Settlers Branch				3,137	10	0
				Interest overdue at 31st March, 1930, on loans to—						
				Settlers	6,239	8	3			
				Workers	391	19	5			
				Local bodies	3,158	13	7			
								9,790	1	3
				Interest accrued at 31st March, 1930, on loans to—						
				Settlers	13,928	9	6			
				Workers	871	10	5			
				Local bodies	20,565	9	9			
								35,365	9	8
	£154,310	8	10					£154,310	8	10

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—*continued*.
ADVANCES OFFICE SINKING FUND ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
Principal received as at 31st March, 1929, with accumulated interest from—	£	s. d.	Investment Account—Principal owing on loans to—	£	s. d.
Settlers Branch	2,024,637	16 1	Settlers	977,603	9 7
Workers Branch	279,773	11 11	Workers	60,171	11 1
Local Authorities Branch	392,438	1 11	Local bodies	394,912	0 11
	2,696,849	9 11		1,432,687	1 7
Interest earned for the year ended 31st March, 1930—			Temporary advances to Settlers Branch	390,000	0 0
Settlers Branch	71,899	14 0	Sundry debtors	51	2 10
Workers Branch	3,348	6 0	Interest overdue on loans to—	£	s. d.
Local Authorities Branch	7,490	8 5	Settlers	4,994	12 2
	2,779,587	18 4	Workers	512	7 9
Net profits transferred from Settlers Branch ..	32,741	17 11	Local bodies	1,411	6 3
	2,812,329	16 3		6,918	6 2
Less redemption of loans—	£	s. d.	Interest accrued on loans to—		
Settlers Branch .. 485,365	1 11		Settlers	11,126	2 0
Workers Branch .. 208,091	7 11		Workers	662	5 5
Local Authorities Branch 239,812	13 8		Local bodies	3,313	7 7
	933,269	3 6		15,101	15 0
Total fund as at 31st March, 1930	1,879,060	12 9	Cash in hand and in bank at 31st March, 1930	35,679	8 4
Advances Suspense Account	540	0 0			
Suspense Account	182	11 2			
Fire Loss Suspense Account	654	10 0			
	£1,880,437	13 11		£1,880,437	13 11

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.	£	s. d.
To Interest on investments—Transferred to Sinking Fund Account	82,738	8 5	By Interest on loans to—				
			Settlers	49,275	0 3		
			Workers	3,004	0 1		
			Local bodies	18,659	9 2		
				70,938	9 6		
			Less overdue and accrued at 31st March, 1929	25,115	16 8		
						45,822	12 10
			Interest on bank balances			165	3 6
			Interest on outstanding payments			9	14 3
			Interest on temporary advances to Settlers Branch			14,720	16 8
			Interest overdue at 31st March, 1930, on loans to—	£	s. d.		
			Settlers	4,994	12 2		
			Workers	512	7 9		
			Local bodies	1,411	6 3		
						6,918	6 2
			Interest accrued at 31st March, 1930, on loans to—				
			Settlers	11,126	2 0		
			Workers	662	5 5		
			Local bodies	3,313	7 7		
						15,101	15 0
	£82,738	8 5				£82,738	8 5

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—*continued.*

MISCELLANEOUS BUSINESS BRANCH.—HOUSING ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

[illegible]

* This amount includes the sum of £3,354 19s. 10d. capital paid into the Sinking Fund in accordance with the Public Debt Extinction Act, 1910.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Management Expenses Account	..	..	2,241	1	2	By Interest Account—Gross profits	..	..	828	17	6
Dwellings maintenance	..	..	2,882	13	1	Balance—Loss for the year	..	..	7,461	17	6
Losses on realization of securities and doubtful securities written down	..	..	3,167	0	9						
			£8,290	15	0				£8,290	15	0
			£	s.	d.				£	s.	d.
To Balance as at 31st March, 1929	..	..	37,938	19	7	By Balance	..	..	45,400	17	1
Loss for the year	..	..	7,461	17	6						
			£45,400	17	1				£45,400	17	1

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s. d.	£	s. d.	<i>Cr.</i>	£	s. d.	£	s. d.
To Interest on loans	28,775	17 10			By Interest on land and dwellings	17,682	8 10		
Less accrued at 31st March,					Less overdue and accrued at				
1929	3,890	14 5			31st March, 1929 ..	7,066	11 3		
			24,885	3 5				10,615	17 7
Interest on loans accrued but not due ..			3,889	12 5	Interest on amounts temporarily transferred				
Balance—Gross profits transferred to Profit					to Settlers Branch ..			12,444	8 4
and Loss Account			828	17 6	Interest on bank balances ..			34	1 10
					Interest on dwellings and land—	£	s. d.		
					Overdue at 31st March, 1930	6,462	9 9		
					Accrued but not due at 31st				
					March, 1930	46	15 10		
								6,509	5 7
			£29,603	13 4				£29,603	13 4

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Audit Office services	115	0	0	By Sundry fees	10	12	6
Cleaning, lighting, heating, and messenger services	35	0	0	Balance transferred to Profit and Loss Account	2,241	1	2
Fees paid for special services in respect of securities	114	3	6				
Postages and telegrams	35	0	0				
Post Office services	220	0	0				
Printing and stationery	25	0	0				
Public Service Superannuation Fund contribution	30	0	0				
Rates	8	18	0				
Rent	100	0	0				
Salaries	1,297	0	0				
Solicitors' costs	21	12	2				
Valuation Department—Agency work	250	0	0				
	£2,251	13	8		£2,251	13	8

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—*continued.*

LOANS TO EMPLOYERS FOR WORKERS' DWELLINGS ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Sundry loans	..	3,975	0 0	Investment Account—Principal owing by mort-	..		
Income-tax Suspense Account	..	3	7 6	gagors	..	2,503	8 8
Interest on loans—		£	s. d.	Temporary advances to Settlers Branch ..	..	1,350	0 0
Overdue.. ..	..	118	1 8	Sinking Fund investments held by Public Debt	..		
Accrued	..	38	15 5	Redemption Fund	..	42	0 7
			156 17 1	Interest on mortgages—		£	s. d.
Sinking Fund	..		42 0 7	Overdue.. ..	..	291	0 6
Profit and Loss Account	..	20	15 3	Accrued	..	0	18 5
						291	18 11
				Cash in hand and in bank at 31st March, 1930 ..	..	10	12 3
		£4,198	0 5			£4,198	0 5

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Administration expenses	..	10	0 0	By Interest Account—Gross profits	..	25	2 10
Income-tax	..	3	7 6				
Balance—Net profits for the year ..	..	11	15 4				
		£25	2 10			£25	2 10
		£	s. d.			£	s. d.
To Balance—Net profits carried forward ..	..	20	15 3	By Balance as at 31st March, 1929 ..	..	8	19 11
		£20	15 3	Net profits for the year	..	11	15 4
						£20	15 3

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Interest on loans	..	159	0 0	By Interest on mortgages	..	146	10 6
Less accrued at 31st March, 1929 ..	..	38	15 5	Interest on mortgages—			
			120 4 7	Overdue at 31st March, 1930 ..	..	291	0 6
Interest on loans accrued but not due ..	..	38	15 5	Accrued at 31st March, 1930 ..	..	0	18 5
Balance—Gross profits transferred to Profit and						438	9 5
Loss Account	..	25	2 10	Less overdue and accrued at 31st			
				March, 1929	..	310	7 5
		£184	2 10			128	2 0
				Interest on temporary advances to Settlers Branch	..	56	0 10
						£184	2 10

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
To Administration expenses	..	10	0 0	By Balance transferred to Profit and Loss Account ..	..	10	0 0
		£10	0 0			£10	0 0

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—continued.

FRUIT-PRESERVING INDUSTRY ADVANCES ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>	£	s.	d.	£	s.	d.	<i>Assets.</i>	£	s.	d.
Sundry loans	69,598	14	3				Investment Account—Principal owing by mort-			
Less loan liability redeemed and discharged from Consolidated Fund	6,008	14	3				gagors	33,479	7	9
	63,590	0	0				Properties acquired	4,776	6	11
Loss loan liability redeemed by Public Debt Repayment Account	5,000	0	0				Temporary advances to Settlers Branch	24,850	0	0
	58,590	0	0				Sinking Fund investments held by Public Debt Redemption Fund		*765	16 0
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926	5,000	0	0				Interest on mortgages—			
Suspense Account							Overdue	1,609	4	8
Interest on loans—							Accrued	238	19	6
Overdue	£	s.	d.					1,848	4	2
Accrued	1,313	5	8				Sundry debtors	96	6	8
	1,162	3	4				Profit and Loss Account	4,361	17	8
	2,475	9	0				Cash in hand and in bank at 31st March, 1930	299	9	2
Rent accrued										
Reserve for losses on realization and bad debts	37	1	8							
Sinking Fund	4,079	12	3							
	152	19	2							
	£70,477	8	4					£70,477	8	4

* This amount includes the sum of £612 16s. 10d. capital paid into the Sinking Fund in accordance with the Public Debt Extinction Act, 1910.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>				£	s.	d.
To Management Expenses Account	..	..	100	0	0	By Interest Account—Gross profits	..	..	439	4	1	
Expenses of realization of assets	..	..	23	10	3	Balance—Loss for the year	..	..	248	4	7	
Loss on realization of securities	..	..	563	18	5							
			£687	8	8				£687	8	8	
			£	s.	d.				£	s.	d.	
To Balance as at 31st March, 1929	..	..	4,113	13	1	By Balance	..	..	4,361	17	8	
Loss for the year	..	..	248	4	7							
			£4,361	17	8				£4,361	17	8	

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s. d.	£	s. d.	<i>Cr.</i>	£	s. d.	£	s. d.
To Interest on loans	2,346	17 0			By Interest on mortgages	1,693	2 5		
Less accrued at 31st March, 1929	1,162	3 4			Interest on mortgages—				
			1,184	13 8	Overdue at 31st March, 1930 ..	1,609	4 8		
Interest on loans accrued but not due ..			1,162	3 4	Accrued at 31st March, 1930 ..	238	19 6		
Balance—Gross profits transferred to Profit and Loss Account				439 4 1					
						3,541	6 7		
					Less interest overdue and accrued at 31st March, 1929 ..	1,855	11 6		
								1,685	15 1
					Interest on bank balances			3	0 2
					Interest on temporary advances to Settlers				
					Branch			1,097	5 10
			£2,786	1 1				£2,786	1 1

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Administration expenses	..	..	..	95	0	0	By Balance transferred to Profit and Loss Account	..	100	0	0		
Audit Office services	..	..	..	5	0	0							
				£100	0	0					£100	0	0

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—continued.

COLD-STORAGE ADVANCES ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

	<i>Liabilities.</i>	£	s.	d.	£	s.	d.		<i>Assets.</i>	£	s.	d.
Sundry loans	82,750	0	0					Investment Account—Principal owing by mort-				
Less loan liability redeemed and discharged from Consolidated Fund	7,500	0	0					gators	35,870	5	0	
								Temporary advances to Settlers Branch	33,850	0	0	
								Sinking Fund Investments held by Public Debt Redemption Fund	*1,161	4	3	
	75,250	0	0					Interest on mortgages—				
Less loan liability redeemed by Public Debt Repayment Ac count	1,530	0	0					Overdue	3,112	19	5	
								Accrued	705	12	1	
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926					73,720	0	0	Sundry debtors		3,818	11	6
Interest on loans—								Realization Suspense Account		23	2	0
Overdue	2,515	2	0					Profit and Loss Account	4,510	8	3	
Accrued	244	3	5					Cash in hand and in bank at 31st March, 1930	3,729	6	1	
										129	9	9
Reserve for bad debts					2,759	5	5					
Sinking Fund					4,510	8	3					
					572	13	2					
					£83,092	6	10					
										£83,092	6	10

* This amount includes the sum of £588 11s. 1d. capital paid into the Sinking Fund in accordance with the Public Debt Extinction Act, 1910.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Management Expenses Account	..	..	..	115	0	0	By Interest Account—Gross profits	..	..	..	896	2	2
Loss on realization of securities	..	..	..	4,510	8	3	Balance—Loss for the year	..	..	..	3,729	6	1
				<u>£4,625</u>	8	3					<u>£4,625</u>	8	3
				£	s.	d.					£	s.	d.
To Loss for the year	..	..	..	3,729	6	1	By Balance	..	..	..	3,729	6	1
				<u>£3,729</u>	6	1					<u>£3,729</u>	6	1

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest on loans	2,948	16	0				By Interest on mortgages ..	1,736	18	4			
Less accrued at 31st March, 1929	244	3	5				Interest on mortgages—						
				2,704	12	7	Overdue at 31st March, 1930 ..	3,112	19	5			
				244	3	5	Accrued at 31st March, 1930 ..	705	12	1			
Interest on loans accrued but not due ..								5,555	9	10			
Balance—Gross profits transferred to Profit and Loss Account				896	2	2	Less overdue and accrued at 31st March, 1929 ..	3,326	6	3			
											2,229	3	7
							Interest on bank balances					2	12
							Interest on temporary advances ..						
							Branch				1,613	2	6
				£3,844	18	2					£3,844	18	2

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Administration expenses	..	..	..	110	0	0	By Balance transferred to Profit and Loss Account	..	115	0	0
Audit Office services	..	..	..	5	0	0					
				<u>£115</u>	<u>0</u>	<u>0</u>			<u>£115</u>	<u>0</u>	<u>0</u>

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—continued.
FISHING-INDUSTRY PROMOTION ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

Liabilities.				Assets.			
	£	s.	d.		£	s.	d.
Sundry loans	5,571	19	2	Investment Account—Principal owing on bills of sale	878	0	5
Less loan liability redeemed and discharged from Consolidated Fund	1,036	19	2	Temporary advances to Settlers Branch	3,380	0	0
	4,535	0	0	Sinking Fund investments held by Public Debt Redemption Fund	*50	17	0
Less loan liability redeemed by Public Debt Repayment Account	1,060	0	0	Interest on bills of sale—			
			3,475 0 0	Overdue		20	2 10
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926			1,060 0 0	Accrued		12	19 7
Income-tax Suspense Account			6 6 0			33	2 5
Interest on loans—				Sundry debtors		5	0 6
Overdue			103 8 5	Profit and Loss Account		324	9 7
Accrued			50 19 11	Cash in hand and in bank at 31st March, 1930		33	18 0
			154 8 4				
Sinking Fund			9 13 7				
			£4,705 7 11				

* This amount includes the sum of £41 3s. 5d. capital paid into the Sinking Fund in accordance with the Public Debt Extinction Act, 1910.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.				Cr.			
	£	s. d.			£	s. d.	
To Management Expenses Account	14	7 2		By Interest Account—Gross profits	42	5 7	
Income-tax	6	6 0					
Balance—Net profits for the year	21	12 5					
	£42	5 7			£42	5 7	
	£	s. d.			£	s. d.	
To Balance at 31st March, 1929	346	2 0		By Net profits for the year	21	12 5	
	£346	2 0		Balance	324	9 7	
					£346	2 0	

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.				Cr.			
	£	s. d.	£	s. d.		£	s. d.
To Interest on loans	161	17 6		By Interest on bills of sale	47	3 9	
Less accrued at 31st March, 1929	50	19 11		Less overdue and accrued at 31st March, 1929	38	3 7	
			110	17 7			9 0 2
Interest on loans accrued but not due			50	19 11	Interest on bank balances		1 10 6
Balance—Gross profits transferred to Profit and Loss Account			42	5 7	Interest on temporary advances to Settlers Branch		160 10 0
					Interest on bills of sale—	£	s. d.
					Overdue at 31st March, 1930	20	2 10
					Accrued at 31st March, 1930	12	19 7
						33	2 5
	£204	3 1				£204	3 1

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.				Cr.			
	£	s. d.			£	s. d.	
To Administration expenses	10	0 0		By Sundry fees		0 12 10	
Audit Office services	5	0 0		Balance transferred to Profit and Loss Account	14	7 2	
	£15	0 0			£15	0 0	

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

STATE ADVANCES OFFICE—*continued.*

REPATRIATION.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>					
	£	s. d.		£	s. d.	£	s. d.	
Liability to Redemption Account as at 1st April, 1925	1,290,182	2 1	Investment Account—Principal					
Less repayments to 31st March, 1930	156,647	14 5	owing on bills of sale	253,714	4 0			
			Less suspense adjustments	152	12 4			
						253,561	11 8	
Less expenditure irrecoverable to 31st March, 1929	862,184	11 11	Interest on bills of sale, overdue			5,847	5 7	
Losses on realization for the year ended 31st March, 1930	15,388	1 5	Cash in hand and in bank at 31st March, 1930			1,266	14 9	
Management expenses for the year ended 31st March, 1930	2,400	2 8						
	879,972	16 0						
Liability to Redemption Account as at 31st March, 1930	253,561	11 8						
Sundry creditors, Treasury—								
Interest	364	6 9						
Principal	815	15 1						
	1,180	1 10						
Suspense Account	86	12 11						
Interest on advances from War Expenses Account overdue	5,847	5 7						
	£260,675	12 0				£260,675	12 0	

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			<i>Cr.</i>					
	£	s. d.		£	s. d.	£	s. d.	
To Interest paid to Treasury	1,996	3 9	By Interest on bills of sale	2,506	4 8			
Interest in hand due to Treasury at 31st March, 1930	364	6 9	Interest on bills of sale, overdue at 31st March, 1930	5,847	5 7			
Interest due to Treasury, overdue at 31st March, 1930	5,847	5 7				8,353	10 3	
			Less overdue at 31st March, 1929	6,737	11 5			
	8,207	16 1				1,615	18 10	
Less interest due to Treasury, overdue at 31st March, 1929	6,737	11 5	Less realizations—Interest	298	10 8			
						1,317	8 2	
			Interest on bank balances			87	8 2	
			Interest on temporary advances to Settlers Branch			65	8 4	
	£1,470	4 8				£1,470	4 8	

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			<i>Cr.</i>					
	£	s. d.		£	s. d.	£	s. d.	
To Audit Office services	70	0 0	By Sundry fees			4	2 1	
Cleaning and messenger services	50	0 0	Balance recouped in accordance with section 13 (3), State Advances Amendment Act, 1922			2,400	2 8	
Commission	26	15 3						
Postages and telegrams	175	0 0						
Post Office services	230	0 0						
Printing and stationery	25	0 0						
Rent	170	0 0						
Salaries	1,530	0 0						
Solicitors' costs	65	9 6						
Training-expenses	62	0 0						
	£2,404	4 9				£2,404	4 9	

WM. WADDEL, Superintendent.
R. ROBERTSON, Accountant.

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

NEW ZEALAND STATE COAL-MINES.

COLLIERY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.	LIVERPOOL.	JAMES.	Cr.	LIVERPOOL.	JAMES.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Stocks on hand, 1st April, 1929	4,464 6 10	550 7 1	By Sales of coal	189,569 9 10	55,608 18 8
Coal-winning—			Sales of stores, power, &c. . .	7,280 16 2	..
Wages	84,875 9 8	23,289 10 3	Stocks of coal on hand at		
Stores and materials used	7,326 16 0	1,272 5 1	31st March, 1930, at mine,		
Electric power .. ..	.. ..	706 19 9	wharf, and afloat ..	1,081 9 10	466 13 7
Railway tickets	735 17 11	.. ..			
Subsidized bus fares, &c.	.. ..	336 8 8			
Stores sales (at cost) ..	6,539 4 7	.. ..			
Coal purchased.. ..	144 18 6	73 9 11			
Special rate	1,148 7 0	237 11 3			
Royalty .. ..	.. ..	475 2 6			
	105,235 0 6	26,941 14 6			
Gross profit—To Profit and					
Loss Account	92,696 15 4	29,133 17 9			
	197,931 15 10	56,075 12 3		197,931 15 10	56,075 12 3

COLLIERY PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.	LIVERPOOL.	JAMES.	Cr.	LIVERPOOL.	JAMES.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Salaries	3,042 11 2	972 13 6	By Gross profit at mine ..	92,696 15 4	29,133 17 9
Rent .. ..	.. ..	68 14 10	Rents	470 15 7	..
Interest	4,159 13 2	1,816 19 0	Net loss—Transferred to		
Travelling-expenses ..	154 17 6	49 5 10	General Profit and Loss		
Printing and stationery ..	183 18 9	57 2 6	Account	1,866 14 3	..
Repairs and maintenance ..	6,219 3 4	1,230 3 11			
Telegrams and postages ..	169 19 1	53 16 6			
Railway haulage	14,691 0 9	2,764 14 2			
Insurance	4,277 5 6	1,108 8 7			
Coal-miners' Relief Fund ..	292 8 11	92 3 9			
General expenses	860 3 0	254 10 1			
Marine freight	50,314 3 2	12,477 13 11			
Audit fees	86 5 0	28 15 0			
Wharfage	3,445 1 0	712 13 9			
Superannuation Fund subsidy	85 10 6	25 13 8			
Stores adjustment and losses	87 17 4	.. ..			
Depreciation—Mine, buildings,					
plant, and machinery ..	6,964 7 0	4,317 7 0			
	95,034 5 2	26,030 16 0			
Net profit—Transferred to					
General Profit and Loss					
Account .. ..	.. ..	3,103 1 9			
	95,034 5 2	29,133 17 9		95,034 5 2	29,133 17 9

PLANT, BUILDINGS, ETC., ON HIRE REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.	£ s. d.	Cr.	£ s. d.
To Interest	141 2 5	By Hire of plant, buildings, &c. ..	514 19 8
Depreciation	408 0 11	Net loss—Transferred to General Profit	
		and Loss Account	34 3 8
	£549 3 4		£549 3 4

NEW ZEALAND STATE COAL-MINES—continued.

DEPOT TRADING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.	WELLINGTON.	CHRISTCHURCH.	WANGANUI.	Cr.	WELLINGTON.	CHRISTCHURCH.	WANGANUI.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
To Stocks on hand, 1st April, 1929 ..	4,238 3 2	8,673 6 1	695 18 3	By Sales of Coal ..	165,280 16 6	76,301 11 2	23,091 5 7
Purchases of coal ..	149,556 10 4	39,274 15 4	21,025 16 6	Sales of coke, wood, &c. ..	4,550 2 6	1,606 11 7	401 19 9
Purchases of firewood, coke, &c. ..	3,960 11 3	925 10 9	292 13 4	Stocks on hand at 31st March, 1930—			
Wharfage ..	1,688 0 10	..	176 8 6	Coal ..	3,201 19 11	5,259 9 0	468 18 3
Haulage to depot ..	807 13 6	24,272 3 0	165 17 2	Firewood, coke, &c. ..	260 3 8	568 12 8	273 0 5
Wages—Discharging ..	184 17 2	292 3 5	46 12 1				
	160,435 16 3	73,437 18 7	22,403 5 10				
Gross profit—To Profit and Loss Account	12,857 6 4	10,298 5 10	1,831 18 2				
	173,293 2 7	83,736 4 5	24,235 4 0		173,293 2 7	83,736 4 5	24,235 4 0

DEPOT PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.	WELLINGTON.	CHRISTCHURCH.	WANGANUI.	Cr.	WELLINGTON.	CHRISTCHURCH.	WANGANUI.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
To Wages ..	1,948 15 3	1,896 8 10	361 11 5	By Gross profit from Trading Account	12,857 6 4	10,298 5 10	1,831 18 2
Salaries ..	1,449 0 8	980 13 7	431 7 1	Net loss—To General Profit and Loss Account ..	..	..	65 12 9
Rents ..	486 0 0	106 0 0	201 0 0				
Interest ..	407 6 10	224 19 2	35 4 0				
Travelling expenses and allowances ..	57 15 7	4 14 10	18 2 8				
Repairs and maintenance ..	741 4 2	1,083 8 2	140 8 9				
Postages and telegrams ..	50 6 1	80 8 2	40 19 3				
Printing and stationery ..	117 7 6	102 11 0	19 3 9				
Insurances ..	167 8 0	57 8 1	31 17 8				
Cartage ..	3,873 10 10	2,612 9 10	361 5 2				
Sacks ..	198 4 9	186 11 6	6 4 1				
Freights ..	93 3 0	16 10 10	1 5 3				
General expenses ..	883 8 10	136 17 7	66 5 2				
Audit fees ..	40 0 0	36 0 0	24 0 0				
Superannuation Fund subsidy ..	25 11 4	15 13 0	12 1 0				
Reserve for bad debts ..	20 0 0	20 0 0	..				
Depreciation ..	716 11 7	785 17 11	146 15 8				
	11,275 14 5	8,346 12 6	1,897 10 11				
Net profit—To General Profit and Loss Account	1,581 11 11	1,951 13 4	..				
	12,857 6 4	10,298 5 10	1,897 10 11		12,857 6 4	10,298 5 10	1,897 10 11

NEW ZEALAND STATE COAL-MINES—continued.
GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.		Cr.	
To Net loss—		By Net Profit—	
Liverpool Colliery	£ s. d.	James Colliery	£ s. d.
Wanganui Depot	1,866 14 3	Wellington Depot	3,103 1 9
Hire of Plant, Buildings, &c.	65 12 9	Christchurch Depot	1,581 11 11
Balance—Profit for year, carried down	34 3 8		1,951 13 4
	15,856 6 4	Net recoveries—	6,636 7 0
		Seddonville Colliery	86 13 11
		Royalties	4,437 9 2
		Charming Creek area	17 5 0
		Interest on investments	4,541 8 1
			6,645 1 11
	£17,822 17 0		£17,822 17 0
To Sinking Fund Account for redemption of loan capital			
Balance—Net profit for year	£ s. d.	By Balance—Profit for year 1929-30	£ s. d.
	7,320 13 0		15,856 6 4
	8,535 13 4		
	£15,856 6 4		£15,856 6 4

BALANCE-SHEET AS AT 31ST MARCH, 1930.

A. J. MURDOCH, Minister of Mines.
A. W. GYLES, A.I.A.N.Z., Accountant.

I hereby certify that the attached Working and Profit and Loss Accounts of Depots and Collieries, General Profit and Loss Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that in the opinion of the Audit Office interest on capital expenditure on the unopened MacDonald Colliery should be charged to General Profit and Loss Account instead of being capitalized, as development was sufficiently completed several years ago.—G. F. C. CAMPBELL, Controller and Auditor-General.

STATE FIRE INSURANCE OFFICE.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1929.

	£	s.	d.		£	s.	d.
Premiums after deduction of reinsurances ..	217,990	18	8	Bonus rebate to policyholders	27,208	18	4
Other receipts—Interest, com- ..	£	s.	d.	Losses by fire (after deduction of reinsurances) ..	75,316	13	1
mission, and rent	43,113	17	11	Appropriated to reserve for unearned premiums			
Less land-tax	2,110	0	2	(in addition to £84,653 14s. 10d. already reserved)	2,542	11	10
	41,003	17	9	Income-tax	15,746	16	3
				Commission	10,565	19	11
				Salaries	27,781	12	6
				Contribution to Public Service Superannuation			
				Fund	479	14	4
				Contributions to Fire Boards under the Fire Bri-			
				gades Act, 1908	7,709	1	11
				Expenses of Management—	£	s.	d.
				Travelling-expenses	1,826	11	3
				Printing, stationery, and ad-			
				vertising	1,228	2	10
				Rent	1,812	17	2
				Exchange	42	5	1
				Postages, telegrams, cablegrams,			
				and sundry charges	3,358	18	8
					8,268	15	0
				Office equipment	1,784	11	11
				Office premises—Depreciation	3,313	9	1
					180,718	4	2
				Investments Fluctuation Reserve Fund	6,000	0	0
				Reinsurance Reserve Fund	10,000	0	0
				Bonus Rebate Reserve	1,000	0	0
				Office premises—Written off	4,000	0	0
				Amount of fire-insurance funds at end of year ..	57,276	12	3
					£258,994	16	5
					£258,994	16	5

BALANCE-SHEET AS ON THE 31ST DECEMBER, 1929.

Liabilities.				Assets.			
	£	s.	d.		£	s.	d.
Capital authorized by the State Fire	£			Government war-loan securities	148,146	7	0
Insurance Act, 1908	100,000			Other Government securities	188,150	0	0
Less not raised	100,000			Local-authority securities	110,396	4	4
			Nil.	Rural Advances bonds	14,175	0	0
Reserve Fund	587,117	13	8	Rural Intermediate Credit bonds	20,000	0	0
Investments Fluctuation Reserve Fund	16,000	0	0	Fixed Deposits and at short call	110,000	0	0
Reserve for unearned premiums	87,196	6	8	Land and buildings	210,926	4	6
Bonus Rebate Reserve	28,500	0	0	Outstanding premiums	8,877	16	6
Reinsurance Reserve Fund	45,000	0	0	Interest accrued but not due	9,157	12	8
Premium and other deposits	1,271	3	5	Rent accrued or due	233	1	8
Outstanding fire losses	6,136	0	0	Rent overdue	174	16	9
Government taxes	15,836	5	11	Cash in Bank of New Zealand at	£	s.	d.
Sundry creditors	6,313	8	10	Wellington, or in transit to			
Other amounts owing by the Office—	£	s.	d.	Wellington	41,704	10	9
Reinsurance premiums due	8,704	17	0	Imprest Account			
Commission	1,606	19	10	balances—	£	s.	d.
Rent	29	3	4	Head Office	87	0	5
Printing, stationery, and adver-				Auckland	0	0	2
tising	5	9	2	Hamilton	2	19	6
Postages and sundry charges	1,291	4	11	New Plymouth	163	14	11
				Palmerston North	19	1	1
Fire-insurance funds, as per Revenue Account ..	57,276	12	3	Napier	16	8	6
				Nelson	4	6	4
				Christchurch	0	7	1
				Timaru	21	12	9
				Dunedin	22	19	9
				Invercargill	5	0	4
					343	10	10
					42,048	1	7
					£862,285	5	0
					£862,285	5	0

J. H. JERRAM, General Manager.
C. B. REDWARD, Accountant.

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

STATE FIRE INSURANCE OFFICE—continued.

REVENUE ACCOUNT OF THE ACCIDENT BRANCH OF THE STATE FIRE INSURANCE OFFICE FOR THE YEAR ENDED 31ST DECEMBER, 1929.

	£	s.	d.		£	s.	d.
Premiums after deduction of reinsurances ..	81,353	10	10	Free-year bonus on personal accident policies ..	166	7	4
Interest	13,342	13	10	Claims	49,853	1	5
Less land and income tax ..	3,939	0	2	Commission	5,490	8	8
				Salaries	10,393	15	0
	9,403	13	8	Contribution to Public Service Superannuation Fund	140	0	0
				Expenses of management	2,316	16	1
				Further appropriation to reserve for unearned premiums	4,330	0	9
				Further appropriation to Investments Fluctuation Reserve	3,000	0	0
				Amount of accident funds, 31st December, 1929 ..	15,066	15	3
	£90,757	4	6		£90,757	4	6

BALANCE-SHEET OF THE ACCIDENT BRANCH OF THE STATE FIRE INSURANCE OFFICE AS ON THE 31ST DECEMBER, 1929.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Accident funds, as per Revenue Account ..	15,066	15	3	Government war-loan securities ..	100,500	0	0
Outstanding accident claims	19,255	0	0	Other Government securities	18,000	0	0
Government taxes	3,939	0	2	Local-authority securities	93,867	5	11
Commission	459	10	4	Rural Advances bonds	14,425	0	0
Premium and other deposits	127	17	4	Mortgages on property	4,392	8	1
Sundry creditors	904	14	9	Fixed deposits and at short call	35,000	0	0
Officers' Fidelity Fund	500	0	0	Interest accrued but not due	4,186	6	4
Reserve for unearned premiums	36,609	1	11	Agents' balances	1,675	18	3
Investment Fluctuation Reserve	6,000	0	0	Sundry debtors, including Motor-vehicles Insurance (Third-party Risks) Act pool ..	16,361	7	10
Reserve Fund constituted under section 6 of the Government Accident Insurance Amendment Act, 1924	210,130	4	8	Cash in hand on current account	4,583	18	0
	£292,992	4	5		£292,992	4	5

J. H. JERRAM, General Manager.

C. B. REDWARD, Accountant.

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

SWAMP LAND DRAINAGE ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
To Balance—Cash in Public Account, 1st April, 1929	8,672	7	8	By Kaitaia Drainage District—			
Debentures issued under Swamp Land Drainage Act, 1915, and Appropriation Act, 1918, section 46	41,000			Drainage-works, &c. ..	11,454	18	2
Inscribed Stock issued under Swamp Land Drainage Act, 1915, and Appropriation Act, 1918, section 46	12,000	0	0	Management and engineering expenses	1,225	16	3
Temporary transfers from other accounts under section 40, Public Revenues Act, 1926 ..	31,000	0	0				
Subsidies from Consolidated Fund—				Waihi Drainage District—			
Maintenance rates—				Drainage-works, &c. ..	4,012	14	10
Waihi drainage area	884	18	3	Management and engineering expenses	233	12	10
Kaitaia drainage area	1,000	0	0				
Special rates—Kaitaia drainage area	3,025	0	0	Poukawa Drainage District—			
	4,909	18	3	Drainage-works, &c. ..	1,788	4	4
Rents from letting national-endowment lands in Waihi drainage area	878	7	6	Management and engineering expenses	320	16	0
Special rate for interest and sinking fund—							
Kaitaia drainage area	492	18	3	Hikurangi Drainage District—			
Waihi drainage area	4	2	5	Drainage-works, &c. ..	21,716	8	7
	497	0	8	Management and engineering expenses	1,523	7	4
General rate for administration and maintenance—							
Kaitaia drainage area	138	12	6	Fuel and stores			
Waihi drainage area	27	11	10	Plant and machinery, &c. ..			
	166	4	4	Refund of special rates for interest and sinking fund—			
Rents	102	13	3	Kaitaia drainage area	0	4	5
Plant-hire	875	5	0	Refund of general rates for maintenance—Kaitaia drainage area	0	1	1
Interest on mortgage	6	11	6				
Repayment in reduction of mortgage ..	110	0	0	Management charges on consolidated stock	22	16	10
Interest on investments	110	0	4	Stamp duty on transfers, consolidated stock	10	17	6
Credits in reduction of expenditure on works, &c.	1,025	18	9	Charges and expenses of raising loans	22	10	0
Miscellaneous	1,328	10	11				
				Temporary transfers from other accounts repaid	41,000	0	0
				Balance, 31st March, 1930—			
				Cash	6,990	5	9
				Imprests outstanding in Dominion	17	4	9
	£102,682	18	2		7,007	10	6
					£102,682	18	2

SWAMP LAND DRAINAGE ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Debentures issued under Swamp Land Drainage Act, 1915.	624,000	0 0	Kaitaia Drainage District—		
Consolidated Fund—			Allocated cost of works on which rates are levied—		
Loans redeemed under Public Debt Repayment Act, 1925 ..	5,000	0 0	Rural subdivision ..	110,000	0 6
Interest on debentures paid but not recouped ..	73,377	6 8	Town subdivision ..	15,000	0 0
Accumulated interest on amount expended out of Public Works Fund ..	2,948	17 8			125,000 0 0
Interest on temporary transfers from other accounts ..	2,083	17 6	Excess cost of works not recoverable ..	78,038	14 11
	83,410	1 10	Interest Account—Proportion chargeable to district ..	73,656	16 2
Public Works Fund—Land Improvement vote ..	4,563	19 7			151,695 11 1
Reserve funds—			Waihi Drainage District—		
Kaitaia Drainage District—			Allocated cost of works on which rates are levied—		
Repayment of capital costs, rural subdivision ..	550	0 0	Pukehina subdivision ..	5,000	0 0
Repayment of capital costs, town subdivision ..	75	0 0	Central subdivision ..	50,000	0 0
Maintenance costs ..	349	2 8	Kaikokopu subdivision ..	7,500	0 0
	974	2 8			62,500 0 0
Waihi Drainage District—			Excess cost of works not recoverable ..	21,490	18 1
Repayment of capital costs, Pukehina subdivision ..	25	0 0	Interest Account—Proportion chargeable to district ..	29,436	17 4
Repayment of capital costs, Kaikokopu subdivision ..	37	10 0			50,927 15 5
	62	10 0	Poukawa Drainage District—		
Sundry creditors—			Drainage-works ..	8,304	10 2
Interest on debentures ..	218	4 5	Interest Account—Proportion chargeable to district ..	2,550	10 2
Departmental ..	230	1 10			10,855 0 4
Miscellaneous ..	6,242	5 1	Hikurangi Drainage District—		
	6,690	11 4	Drainage-works ..	193,377	4 10
Interest on debentures accrued but not due ..	9,162	6 8	Interest Account—Proportion chargeable to district ..	51,384	14 1
Rents charged in advance ..	385	12 10			244,761 18 11
Special Rate Account—Capital—Pukehina subdivision, Waihi Drainage District ..	99	2 0	Mangawai Drainage District—		
Suspense Account ..	0	6 3	Drainage-works ..	1,877	15 9
Payments in advance—Sundry debtors—Rents ..	0	0 4	Interest Account—Proportion chargeable to district ..	706	4 9
					2,584 0 6
			Harihari Drainage District—		
			Drainage-works ..	4,354	15 1
			Interest Account—Proportion chargeable to district ..	1,339	5 8
					5,694 0 9
			Buildings ..		2,630 9 9
			Wharves ..		80 16 9
			Plant and machinery ..		46,096 3 5
			Loose tools ..		731 5 1
			Live-stock ..		28 3 8
			Fuel, &c. ..		2,149 9 4
			Stores on hand ..		6,809 18 6
			Sundry debtors for rates—		
			Kaitaia Drainage District—		
			Capital ..	3,338	5 0
			Maintenance ..	860	15 8
					4,199 0 8
			Waihi Drainage District—		
			Capital ..	779	1 5
			Maintenance ..	1,657	13 10
					2,436 15 3
			Sundry debtors—		
			Rent under section 4 (5), Swamp Drainage Amendment Act, 1926 ..	1,072	4 4
			Hut—rents ..	9	13 2
			Advance on mortgage ..	50	0 0
			Interest on mortgage ..	0	12 5
			Departmental ..	143	19 3
			Miscellaneous ..	138	11 7
					1,415 0 9
			Special Rate Account—Capital—		
			Kaitaia Drainage District—		
			Rural subdivision ..	0	13 8
			Town subdivision ..	5	9 4
			Waihi Drainage District—Kai-		
			kokopu subdivision ..	0	16 6
					6 19 6
			Waihi Drainage District—		
			Maintenance of completed works (recoverable by rates) ..		439 10 8
			Revenue Account—Central subdivision ..		1,276 19 5
			Cash—		
			In Public Account ..	7,007	10 6
			In transit from Post Office ..	22	3 3
					7,029 13 9
					£729,348 13 6

J. B. THOMPSON, Under-Secretary for Lands.

J. H. O'DONNELL, Controller of Accounts.

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

TEACHERS' SUPERANNUATION FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST JANUARY, 1930.

	£	s.	d.		£	s.	d.
To Balance, 31st January, 1929	1,171,990	7	7	By Retiring and other allowances	222,422	13	1
Contributions of members	140,824	15	10	Contributions refunded—			
Additional contribution from Fiji Govern- ment in respect to teachers in Fiji schools	261	11	2	On voluntary retirement	22,712	0	8
Contributions transferred from other funds	7	6	8	On death of member	5,700	10	11
Government subsidy—				On lapse of membership	1,456	1	5
Under the Act, section 112	43,000	0	0				29,868 13 0
„ section 114	3,830	16	0	Contributions transferred to other funds			508 6 1
Additional grant	25,000	0	0	Administration expenses—			
			71,830 16 0	Commission, G.P.O.	448	1	0
Interest—				Commission, Public Trustee	1,717	9	7
On investments	68,697	10	0	Clerical assistance	900	0	0
On contributions in arrears	1,446	19	10	Postage and telegrams	75	0	0
			70,144 9 10	Office expenses	102	11	0
				Travelling-expenses of Board members	114	8	3
				Medical fees	36	15	0
				Audit fees	50	0	0
							3,444 4 10
				Actuarial investigation as at 31st January, 1927	354	6	5
				Less provided for in reserve for same	250	0	0
							104 6 5
				Balance, 31st January, 1930	1,198,711	3	8
							104 6 5
							1,198,711 3 8
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COST-OF-LIVING BONUS ACCOUNT FOR THE YEAR ENDED 31ST JANUARY, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Refund from Consolidated Fund	1,677	16	7	By Balance due from Consolidated Fund, January, 1929	141	3	8
Balance due from Consolidated Fund, 31st January, 1930	141	0	11	Payment of bonus	1,677	13	10
	<u>£1,818</u>	<u>17</u>	<u>6</u>		<u>£1,818</u>	<u>17</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST JANUARY, 1930.

[illegible]

C. E. CRAWFORD, A.R.A.N.Z.
Secretary, Teachers' Superannuation Board.

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

TRANSPORT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Salaries	3,331	10	3	By Balance	5,147	18	4
Advertising, books, newspapers, and other publications	24	16	8				
Expenses of Advisory Council	271	14	0				
Fuel, light, power, and water	63	4	0				
Grant to Overseas Mechanical Transport Council, England (on account research)	250	0	0				
Printing, stationery, and office requisites	267	18	4				
Postage, telegrams, and telephones	154	8	8				
Rent on office accommodation	474	0	0				
Services of Post and Telegraph Department in preparation of statistics regarding motor-vehicles	23	12	6				
Travelling allowances and expenses	225	17	4				
Depreciation	60	16	7				
	£5,147	18	4		£5,147	18	4

NOTE.—The above account includes assessed rental of office accommodation, for which the Department possesses no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors—				Office furniture and fittings	618	17	2
Departmental	8	4	2	Departmental library	21	2	2
Other	104	7	4	Typewriters and other mechanical office appliances	138	0	0
				Sundry payments in advance	12	14	2
Depreciation reserves				Official stamps on hand	6	16	7
Treasury Adjustment Account	5,787	0	4	Forms and stationery on hand	15	0	0
	£5,960	8	5	Income and Expenditure Account	5,147	18	4
					£5,960	8	5

J. S. HUNTER, Commissioner, Department of Transport.

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 eorrectly state the position as disclosed thereby, subject to the above departmental note.—G. F. C. CAMPBELL, Controller and Auditor-General.

TREASURY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Administration charges—			By Incribed stock fees	782	5 0
Salaries	28,615	2 1	Fees—Stock transferred London to New Zealand	0	8 6
Overtime, &c.	162	19 7	Receipts, unclaimed moneys	3,605	13 9
Office expenses	69	13 10	Receipts, unclaimed dividends, New Zealand consolidated stock	271	16 1
Postages, &c.	2,070	12 3	Balance carried down	115,977	1 9
Printing and stationery	3,980	5 8			
Telegrams beyond the Dominion	1,533	16 8			
Travelling-expenses	265	16 8			
Office requisites	201	18 4			
Telephone subscriptions	249	14 2			
Annual rental value of premises (a)	2,362	0 0			
Rent, Dunedin office	194	9 3			
	£	s. d.			
Bank exchange and commission	50,124	19 3			
Less recoveries	2,814	1 4			
	47,310	17 11			
Expenses of Local Government Loans Board	409	11 3			
Grants to late Secretary in lieu of leave and grant on retirement	1,450	0 0			
Compassionate allowances	17	11 4			
Refund of unclaimed moneys	404	0 1			
Refund unclaimed dividends, New Zealand consolidated stock	57	17 8			
Consolidated stock—					
Management charges	24,230	4 8			
Stamp duty on transfers	6,674	18 9			
Depreciation	371	3 7			
Losses irrecoverable	4	11 4			
	£120,637	5 1		£120,637	5 1
	£	s. d.			
To Balance brought down	115,977	1 9	By Recoveries on account of expenditure of previous years	42	1 0
Interest on capital (b)	200	18 0	Excess of expenditure over income	116,135	18 9
	£116,177	19 9		£116,177	19 9

NOTE.—The following are included for which the Department has not obtained parliamentary appropriation: (a) Rental value of premises as assessed by the Public Works Department; (b) interest at 4½ per cent. on capital as at 1st April, 1929. Depreciation has been allowed for on balances of assets as at 1st April, 1929, the total charge being carried to Depreciation Reserve.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	4,453	7 10	Office furniture, fittings, and equipment	2,484	8 5
Creditors—			Less provisionally written off	2	0 2
Sundry	434	15 3		2,482	8 3
Departmental	733	18 7	Mechanical appliances	2,138	12 7
	1,168	13 10	Less provisionally written off	2	11 2
Depreciation Reserve	2,089	9 7		2,136	1 5
Treasury Adjustment Account	113,495	15 6	Library	147	3 7
			Stock of stamps	8	14 7
			Expenses paid in advance	13	10 8
			Debtors—		
			Sundry	27	9 11
			Departmental	255	19 7
				283	9 6
			Excess of expenditure over income	116,135	18 9
	£121,207	6 9		£121,207	6 9

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

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

VALUATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Advertising, books, newspapers, and other publications	128	19 6	By Fees charged for valuers' reports	17,316	4 7
Assessment Court expenses	659	14 3	Scale fees for State Advances reports	19,745	11 0
Compassionate grants to widows of officers	468	0 0	Fees charged for certified copies of existing roll values	2,206	17 6
Depreciation on office furniture and maps	1,370	16 8	Contributions from—		
Fees to valuers	20,892	6 0	Local bodies—		
Freight, cartage, and transport charges	3	10 10	Ordinary services	12,048	3 4
Fuel, light, power, and water	17	8 7	Special services	1,065	6 6
Law-costs	55	12 9	Land and Income Tax Department	11,980	0 0
Loss on stores worn out or disposed of	2	11 10	State Advances Office, for agency work	1,250	0 0
Maps, tracings, and schedules of land transactions	200	19 10	Levying and collecting Hospital rates in Sounds and Taupo Counties and in Waiheke Island ..	253	2 8
Office expenses	359	7 7	Balance (exclusive of interest)	7,922	15 8
Overtime and meal allowances	1	8 0			
Payment to Post and Telegraph Department ..	100	0 0			
Postages, telegrams, and rent of post-office boxes	664	19 7			
Printing and stationery	1,035	11 8			
Rent	2,561	0 0			
Salaries	37,929	9 0			
Telephone services	434	6 5			
Transfer and removal expenses	11	4 2			
Travelling allowances and expenses	6,878	19 8			
Typewriter repairs	11	14 11			
	£73,788	1 3		£73,788	1 3
	£	s. d.		£	s. d.
To Balance brought down—			By Balance after charging interest	8,997	19 4
Exclusive of interest	7,922	15 8			
Interest	1,075	3 8			
	£8,997	19 4		£8,997	19 4

NOTE.—The accounts include charges against the Department for rent and interest, for which the Department possesses no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account	23,892	19 1	Furniture and fittings	2,517	19 5
Creditors—			Mechanical office appliances	1,423	19 1
Departmental	120	0 9	Stationery	802	13 2
Sundry	1,781	1 7	Maps	20,773	15 0
State Advances scale fees prepaid	1,506	19 2	Assets, Suspense Account	1	10 10
Payments in advance	28	14 6	Debtors—		
Reserves—			Local bodies	6,174	11 3
Depreciation	7,302	18 7	Land and Income Tax Department	11,980	0 1
Bad debts	45	0 7	Departmental	190	13 3
Assets, Suspense Account	1	10 10	Sundry	1,155	14 2
Amounts held on deposit—			Deposit Account—		
Hospitals and Charitable Institutions Act, 1926	2	18 5	Hospitals and Charitable Institutions Act, 1926	2	18 5
Treasury Adjustment Account	19,339	10 6	Excess of expenditure over income	8,997	19 4
	£54,021	14 0		£54,021	14 0

THOS. BROOK, Valuer-General.

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

WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
To Interest for 1929-30—	£	s. d.	By Contribution from—	£	s. d.
First loan (£150,000)	6,000	0 0	Gold-mining companies ..	1,117	11 5
Second and subsequent loans and transfers	21,950	3 11	Gold duty	3,352	14 2
Maintenance of works	610	8 4	Consolidated Fund ..	1,117	11 5
					5,587 17 0
			Rents from cottages and royalties from sale of sand		232 18 2
			Interest credited for 1929-30 on investments in Public Debt Redemption Fund ..		173 2 3
			Balance, being deficiency for the year carried down	22,566	14 10
	£28,560	12 3		£28,560	12 3
	£	s. d.		£	s. d.
To Accumulated deficiency to 31st March, 1929 ..	104,152	15 8	By Balance carried forward	126,719	10 6
Deficiency for 1929-30	22,566	14 10			
	£126,719	10 6		£126,719	10 6

BALANCE-SHEET AS AT 31ST MARCH, 1930.

[illegible]

J. J. GIBSON, Accountant, Public Works Department.

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

MARINE DEPARTMENT.

WESTPORT HARBOUR ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Dredging	22,725	8 2	By Special coal rate	31,291	15 0
Extension of breakwaters	4,087	7 11	Endowment revenue	22,252	11 3
Harbour maintenance	5,120	15 6	Port dues	11,899	3 6
Protective works	878	5 6	Sale of surplus stores	4	8 9
Working-expenses of tug and launch	959	6 4	Interest on investments	588	14 6
Office administration	2,459	7 8	Hire of launch	24	0 0
Endowments—Administration expenses	730	12 11	Hire of plant	15	1 0
Audit fees	32	1 0	Rent	85	17 0
Telephone services	72	11 10	Miscellaneous receipts	113	6 3
Compensation for accidents	205	11 9			
Retiring-allowances	90	19 11			
Superannuation subsidy	124	16 9			
Travelling-expenses	2	18 6			
Grant to School of Mines	25	0 0			
Miscellaneous expenses	50	0 0			
Depreciation	1,546	9 7			
Interest on loans	21,638	18 10			
Balance carried down	5,524	5 1			
	£66,274	17 3		£66,274	17 3
	£	s. d.			
To Transfer to sinking fund	4,126	18 3	By Balance brought down	5,524	5 1
Transfer to Harbour Maintenance Reserve	1,397	6 10			
	£5,524	5 1		£5,524	5 1

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Loan capital—			Eastern breakwater	202,142	0 0
Westport Harbour Board Act, 1884, and Loan Acts, 1896, 1897, and 1900	292,882	7 1	Western breakwater	163,545	0 0
Westport Harbour Board Loan Act, 1908	117,647	1 2	Training-walls	102,998	0 0
Finance Act, 1921, section 4	76,884	16 1	Limestone quarry	128	0 0
	487,414	4 4	Protective works and relief channel	17,384	9 0
Reserve Account	24,989	12 0	Gridiron	2,196	0 0
Sinking Fund Reserve	150,611	0 8	Dredge wharf	2,790	0 0
Depreciation Reserve	25,670	16 5	Martin's Island	700	0 0
Harbour Maintenance Reserve	14,658	15 2	Harbour buildings	4,619	0 0
Payments in advance	484	17 4	Dredges, tug "Mana," plant, &c.	43,748	2 5
Creditors—	£	s. d.	Stock and stores	5,385	5 0
Interest on debentures	4	3 11	Debtors—	£	s. d.
Accrued interest	3,565	14 3	Accrued revenue	3,199	14 1
Departmental	483	8 8	Departmental	17	2 2
Sundry	1,134	1 11	Sundry	3,553	10 6
	5,187	8 9		6,770	6 9
Writings off, Suspense Account	67	4 2	Sinking-fund investments	150,611	0 8
	£709,083	18 10	Assets in Suspense	67	4 2
			Cash in Public Account	5,999	10 10
				£709,083	18 10

G. C. GODFREY, Secretary.

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

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

ELECTRIC SUPPLY ACCOUNT.
STATEMENT OF ACCOUNTS AT THE 31st MARCH, 1930.
GENERAL BALANCE-SHEET AT 31st MARCH, 1930, COMPARED WITH POSITION AT 31st MARCH, 1929.

1928-29.			1929-30.			1928-29.			1929-30.			Assets.			1929-30.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Liabilities.																	
Aid to Water-power Works and Electric Supply Accounts—																	
Debitures issued—																	
At 4½ per cent. interest																	
At 5 per cent. interest																	
At 5½ per cent. interest																	
At 5¾ per cent. interest																	
N.Z. inscribed stock—																	
At 5 per cent. interest (due 1930)																	
At 5½ per cent.																	
At 5½ per cent. (due 1936)																	
N.Z. Consolidated Stock—																	
At 4½ per cent. (due 1936-58)																	
At 5 per cent. (due 1935-46)																	
At 6 per cent. interest (due 1936-51)																	
Waihi Gold-mining Company (Limited)—																	
Purchase of Horahora works—Deed of security at 5 per cent. interest (due 1/11/1931)																	
Consolidated Fund—																	
Interest accrued on loans to 31st March, 1930																	
Sundry creditors for interest unclaimed																	
Amount set aside as reserve to cover difference between interest payable on loans raised and interest earned from their temporary investment pending use																	
Carried forward																	
1,813,568 5 1																	
3,815,469 1 11																	
3,984,490 7 9																	
481,692 14 5																	
15,259 6 2																	
10,110,479 15 4																	

ELECTRIC SUPPLY ACCOUNT—continued.

STATEMENT OF ACCOUNTS AT THE 31ST MARCH, 1930—continued.

GENERAL BALANCE-SHEET AT 31ST MARCH, 1930, AS COMPARED WITH POSITION AT 31ST MARCH, 1929—continued.

1928-29.			1929-30.			1928-29.			Assets.			1929-30.		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
9,283,515	19	2	..	..	..	9,516,933	7	9	Brought forward	..	..	10,110,479	15	4
Sundry Creditors—			..			..			Balance in Electric Supply Account at the end of year—			..		
44,185	11	11	..	..	..	23,098	14	4	Cash in Public Account	..	..	121,092	4	7
11,385	19	4	..	..	..	8,264	4	7	In hands of Government officers in New Zealand	..	..	783	14	7
52,122	0	6	..	..	..	14,322	7	1	In hands of Government officers in London	..	..	43,505	9	3
7,186	11	7	..	..	..	72,624	13	3	Investment Account (funds invested until actually required for use)	..	..	176,500	0	0
102	2	2	..	..	..	55	15	11	Proportion of 1929 loan in transit, 31st March, 1929	..	..	4,042	16	6
114,982	5	6	..	..	..	118,365	15	2	Interest accrued on investments to 31st March, 1930..	..	..	2,966	7	5
Depreciation Reserve—			..			..			Sundry debtors for interest due but unpaid	..	..	7,009	3	11
103,186	12	8	..	..	..	165,757	15	4	Total ..	..	..	£10,459,370	7	8
192,410	19	9	..	..	..	188,293	18	9	£10,054,341	12	3			
159,896	2	1	..	..	..	223,257	6	8						
455,493	14	6	..	..	..	577,309	0	9						
Sinking Fund Reserves—			..			..								
52,163	18	3	..	..	..	54,445	6	5						
115,769	17	9	..	..	..	144,557	1	5						
167,933	16	0	..	..	..									
Reserve Fund—			..			..								
32,415	2	11	..	..	..									
..	..	..	..	..	..									
0	14	2	..	..	..									
£10,054,341	12	3	..	..	..									

* Sundry creditors—Departmental, £13,438 15s. 5d.; other Government departments, £1,621 15s. 3d.; non-departmental, £103,305 4s. 6d.

I hereby certify that the General 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

J. J. GIBSON,
Accountant, Public Works Department.

LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY.

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930, COMPARED WITH YEAR ENDED 31ST MARCH, 1929.

Gross Revenue Account.

1928-29.	—	1929-30.	1928-29.	—	1929-30.
£	s.	d.	£	s.	d.
To Generating expenses, headworks, and power-house—					
Salaries	3,217	4 8	..	..	..
Wages	1,236	9 9	..	..	..
Supplies	64	13 2	..	..	..
Transport of stores, &c.	297	5 10	..	..	..
Maintenance and repairs—					
Harper diversion	1,200	18 0	..	..	..
Headworks	2,048	1 11	..	..	..
Power-house building	1,211	6 10	..	..	..
Power-house machinery	1,683	0 0	..	..	..
Roads and fences	436	6 7	..	..	..
Staff residences, &c.	975	10 6	..	..	..
	11,370	17 3	9,831	17 6	194,331 9 7
Transmission lines—					
Salaries	540	0 0	..	..	..
Transport, including upkeep of horses and motor-vehicles	565	0 4	..	..	..
Repairs to power-lines	2,250	4 11	..	..	..
Live-line testing	20	3 6	..	..	..
	3,375	8 9	6,971	18 8	295 0 4
Substation, Addington—					
Salaries	1,406	6 6	..	..	..
Wages	599	15 0	..	..	..
Supplies	58	4 8	..	..	..
Maintenance and repairs—					
Buildings and yards	300	3 9	..	..	..
Machinery	889	19 1	..	..	..
	3,254	9 0	3,183	6 4	81 10 2
Distribution—					
Salaries	440	0 0	..	..	..
Transport, including upkeep of motor-vehicles (not allocated)	..	..	..	..	..
Maintenance of feeder cables, transformer stations, and tools	1,059	12 11	..	..	..
Maintenance of secondary distribution	4,124	1 9	..	..	..
Maintenance of and testing meters	197	18 1	..	..	..
Earth-testing	242	7 4	..	..	..
	6,064	0 1	8,159	13 3	..
Carried forward	24,064	15 1	28,146, 15 9	..	196,648 3 8
			186,963 8 0	Carried forward	..

ELECTRIC SUPPLY ACCOUNT—continued.
LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—continued.
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930, COMPARED WITH YEAR ENDED 31ST MARCH, 1929—continued.
Gross Revenue Account—continued.

1928-29.	—	1929-30.	1928-29.	1929-30.
£ s. d. 24,064 15 1		£ s. d. 28,146 15 9	£ s. d. 186,963 8 0	£ s. d. 198,648 3 8
Brought forward ..	..	Brought forward ..	..	..
Management and general expenses—				
Salaries ..	..	3,720 1 7		
Sick and holiday pay to workmen ..	..	539 15 5		
Travelling-expenses ..	..	140 19 2		
Office-rent ..	..	336 0 0		
Rent of other buildings ..	..	60 1 5		
Postages and telegrams ..	..	100 9 2		
Telephone subscriptions ..	..	189 2 6		
Printing and stationery ..	..	56 1 2		
Advertising ..	..	34 15 0		
Accident pay ..	..	1,832 2 6		
Fire insurance ..	..	..		
Fire insurance Reserve Account ..	..	..		
Audit fees ..	..	263 16 5		
Meter-reading and line-inspection ..	..	250 4 10		
Electrical testing ..	..	217 6 8		
Miscellaneous trade expenses ..	..	9 11 8		
Bad Debts Suspense Account ..	..	..		
Proportion of salaries, rents, and expenses, Head Office, High Commissioner's Staff, and Wiremen's Registration Board ..	..	910 16 10		
		8,661 4 4		
		36,808 0 1		
		159,840 3 7		
		£196,648 3 8		£186,963 8 0
Balance to Net Revenue Account ..	..			
6,066 2 4				
30,130 17 5				
156,832 10 7				
£186,963 8 0				£196,648 3 8

Net Revenue Account.			
£ s. d. 29,846 15 7	..	£ s. d. 15,315 4 10	£ s. d. 156,832 10 7
To Depreciation on completed work ..	..	..	..
Interest for year ended 31st March ..	..	76,354 2 7	..
Balance to Profit and Loss Appropriation Account ..	..	68,170 16 2	..
		£159,840 3 7	£156,832 10 7
£156,832 10 7			£159,840 3 7
	By Balance from Gross Revenue Account ..		
			£159,840 3 7

ELECTRIC SUPPLY ACCOUNT—continued.
LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—continued.
PROFIT AND LOSS APPROPRIATION ACCOUNT.

1928-29.		—		1929-30.		1928-29.		—		1929-30.	
£	s. d.			£	s. d.	£	s. d.			£	s. d.
..	15 10	To Balance from previous year's statement ..		..	..	..	..	By Balance from Net Revenue Account ..		..	..
50,373	15 10	Sinking Fund Reserve Account..		..	23,783 0 0	50,373	15 10			68,170	16 2
..	..	General Reserve Account ..		..	44,387 16 2	..	..			..	..
£50,373 15 10				£68,170 16 2		£50,373 15 10				£68,170 16 2	

DEPRECIATION RESERVE ACCOUNT.

£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
17,648	6 8	To Amounts written off—		..	..	173,231	5 10	By Balance from previous year's statement ..		..	..
192,358	19 9	Motor-vehicles, tools, plant, &c.		..	..	6,929	5 0	Interest at 4 per cent. per annum ..		..	..
£210,007 6 5		Balance ..		..	..	29,848	15 7	Amount set aside as per Net Revenue Account ..		..	..
				£215,422 13 4		£210,007 6 5				£215,422 13 4	

SINKING FUND RESERVE ACCOUNT.

£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
115,769	17 9	To Balance ..		..	..	144,557	1 5	By Balance at close of previous year		..	..
£115,769 17 9						62,465	1 10	Amount set aside as per Profit and Loss Appropriation		..	..
						50,373	15 10	Account ..		..	..
						2,931	0 1	Interest ..		..	..
						£144,557 1 5				£144,557 1 5	

GENERAL RESERVE ACCOUNT.

£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
..	..	To Balance ..		..	..	44,387	16 2	By Amount set aside as per Profit and Loss Appropriation		..	..
£44,387 16 2						..	..	Account ..		..	..
										£44,387 16 2	

ELECTRIC SUPPLY ACCOUNT—continued.
LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—continued.
BALANCE-SHEET AT 31ST MARCH, 1930.

1928-29.			1929-30.			1928-29.			Assets.			1929-30.			
£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
192,410	19	9	..	..	..	188,293	18	9	Works at Lake Coleridge—	..	..	..	5,417	12	7
..	..	..	..	..	..	44,387	16	2	Land, including fencing and planting	..	..	..	10,977	19	5
115,769	17	9	..	..	..	144,557	1	5	Coalgate Gorge Road	..	..	..	7,731	3	8
5,675	3	11	..	..	..	..	..	..	Service roads	..	..	..	310	8	5
412	18	2	..	..	..	..	..	..	Service telephones	..	..	..	24,437	4	1
5,297	17	3	..	..	..	..	..	..	Headworks—	..	..	..	..	..	..
11,385	19	4	..	..	..	..	..	..	First tunnel, including inlet and outlet	..	..	..	80,767	3	2
0	14	2	..	..	..	..	..	..	works	..	..	..	235,745	4	3
1,750,954	0	0	1,813,568	5	1	8,264	4	7	Second tunnel, including inlet and outlet	..	..	..	143,375	12	8
319,567	11	0	388,875	0	11	..	..	..	Pipe-lines	..	..	..	4,144	1	9
1,431,386	9	0	..	..	..	3,372	0	0	Tram-lines	..	..	..	2,192	2	2
..	..	..	..	..	..	..	..	..	Weir at lake outlet, gauges, and fencing	..	..	..	23,157	13	8
..	..	..	..	..	..	..	..	..	Harper River diversion works	..	..	..	489,381	17	8
..	..	..	..	..	..	..	..	..	Power-house—	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	Buildings, &c.	..	..	..	58,705	15	10
..	..	..	..	..	..	1,424,693	4	2	Machinery, &c.	..	..	..	162,664	0	7
..	..	..	..	..	..	..	..	..	Office furniture, fittings, &c.	..	..	..	238	2	1
..	..	..	..	..	..	..	..	..	Accommodation for staff and workmen—	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	Buildings, fencing, &c.	..	..	..	24,692	3	5
..	..	..	..	..	..	..	..	..	Transmission-lines—	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	Land	..	..	..	3,931	11	8
..	..	..	..	..	..	..	..	..	Power-lines to Christchurch	..	..	..	191,603	10	0
..	..	..	..	..	..	..	..	..	Power-lines to North Canterbury	..	..	..	17,989	9	0
..	..	..	..	..	..	..	..	..	Power-lines to South Canterbury	..	..	..	113,851	17	0
..	..	..	..	..	..	..	..	..	Power-lines, Timaru-Oamaru	..	..	..	44,704	7	1
..	..	..	..	..	..	..	..	..	Telephone-system	..	..	..	2,696	10	7
..	..	..	..	..	..	..	..	..	Linemen's cottages, depots, tools, and equipment	..	..	..	3,244	17	3
..	..	..	..	..	..	..	..	..	Alterations to public telegraph-lines	..	..	..	6,588	12	4
..	..	..	..	..	..	..	..	..	Point Switching Station..	..	..	..	10,273	4	0
..	..	..	..	..	..	..	..	..	Carried forward	..	..	..	394,883	18	11
1,750,954	0	0	..	..	..	1,813,568	5	1	Carried forward	..	..	..	1,155,003	2	7

LAKE COLERIDGE HYDRO-ELECTRIC-POWER SUPPLY—continued.

BALANCE-SHEET AT 31st MARCH, 1930—continued.

1928-29.	Liabilities.	1929-30.		1928-29.		Assets.	1929-30.	
		£	s. d.	£	s. d.		£	s. d.
1,750,954 0 0	Brought forward	1,813,568	5 1	1,120,426	14 7	Brought forward	1,155,003	2 7
						Addington Substation—		
				1,643	0 5	Land	1,643	0 5
				2,000	0 0	Cottages	2,033	6 9
				9,318	18 9	Substation buildings	9,505	18 5
				65,654	0 7	Machinery, &c.	64,773	10 5
				6,003	0 9	Store buildings and workshops	6,003	0 9
				84,619	0 6		83,958	16 9
						Primary distribution—		
				8,366	1 11	Supply cables—Christchurch City	8,431	17 11
				5,204	0 4	Christchurch Tramways	5,255	14 10
				8,154	6 1	Lyttelton	8,239	4 1
				14,158	17 6	Northern	11,974	2 8
				7,590	15 10	Southern	7,592	4 5
				4,064	7 7	Motukarara	4,064	7 7
				11,974	14 6	Substations—Hororata	12,948	8 3
				13,791	17 7	Ashburton	13,832	19 4
				26,400	0 6	Timaru	26,442	6 5
				9,327	1 0	Oamaru	9,334	14 9
				622	9 9	Lightning-arresters	622	9 9
				300	4 5	Tools and equipment	300	4 5
				1,516	12 8	Alterations to public telegraph-lines	1,516	12 8
				111,471	9 8		110,555	7 1
						Secondary distribution—		
				17,848	17 5	Supply cables and reticulation	13,903	11 5
				27,448	3 11	Local substations	27,098	19 8
				45,297	1 4		41,002	11 1
						Service transformers and meters		
				6,869	1 10	Motor-cars, lorries, cycles, &c.	7,083	17 3
				9,541	14 6	Test-room equipment	8,800	14 7
				129	7 1	Loose tools, plant, and equipment	974	13 0
				18,177	12 10	Public telephones to the lake	18,714	19 0
				1,729	3 9		1,729	3 9
1,750,954 0 0	Carried forward	1,813,568	5 1	1,398,261	6 1	Carried forward	1,427,823	5 1

MANGAHAO-WAIKAREMOANA ELECTRIC-POWER SUPPLY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930, COMPARED WITH YEAR ENDED 31ST MARCH, 1929.

Gross Revenue Account.

1928-29.		1929-30.		1928-29.		1929-30.		1929-30.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Generating - expenses, headworks, and power-house—		To Generating - expenses, headworks, and power-house—		By Sales of energy—		Wholesale consumers		Retail consumers	
<i>Mangahao.</i>		<i>Mangahao.</i>		Less stand-by, &c.		Rents—		Cottages, &c.	
4,207	14 7	Salaries, wages, and allowances	4,396 15 3	190,054	4 4	118,341	15 7	2,918	2 4
1,495	7 6	Maintenance headworks, dams, pipe-lines, and tail-race	1,540 15 2	850	17 9	72,563	6 6	327	2 10
1,712	3 2	Maintenance power-house building and machinery	725 11 0	190,905	2 1	2,678	13 5	256,342	13 9
771	15 10	Maintenance staff-village and roads, transport and general	1,144 17 10	72,563	6 6	68	14 4	233	9 6
8,187	1 1			118,341	15 7	..	..	256,109	4 3
<i>Waikaremoana.</i>		<i>Waikaremoana.</i>		Tests and inspections		Penalties		Refunds from local bodies	
972	12 8	Temporary development — Salaries, wages, and supplies	251 14 3	2,356	0 11	..	..	..	..
..	..	Salaries, wages, and allowances	4,663 17 0	322	12 6	..	..	..	..
88	15 6	Maintenance headworks and pipe-lines	256 11 0	2,678	13 5	..	..	..	..
111	13 5	Maintenance power-house building and machinery	2,098 4 8	..	..	..	..	..	..
328	6 0	Maintenance staff-village and roads	854 7 2	..	..	..	..	..	..
1,501	7 7			8,124	14 1	..	..	..	..
Transmission-lines, patrol maintenance, &c.—		Transmission-lines, patrol maintenance, &c.—		Carried forward		Carried forward		Carried forward	
2,755	4 7	Mangaore-Khandallah	2,821 15 1	121,089	3 4	20,200	6 2	259,480	12 9
2,811	2 5	Mangaore-Wanganui	2,632 2 5	..	..	..	..	..	..
1,553	6 6	Bunthythorpe-Dannevirke	1,428 5 7	..	..	..	..	..	..
1,566	1 5	Woodville-Masterton	2,194 8 8	..	..	..	..	..	..
2,186	10 1	Dannevirke-Napier	3,524 19 0	..	..	..	..	..	..
83	6 5	Waikaremoana-Wairoa	737 12 0	..	..	..	..	..	..
..	..	Waikaremoana-Gisborne	3,783 2 7	..	..	..	..	..	..
161	6 0	Waikaremoana-Napier	2,890 2 5	..	..	..	..	..	..
11,116	17 5	Miscellaneous 11,000-volt lines	187 18 5	..	..	..	..	..	..
Substations — Operating, maintenance, &c.—		Substations — Operating, maintenance, &c.—		Carried forward		Carried forward		Carried forward	
2,025	16 6	Khandallah	2,815 19 10	..	..	..	..	..	..
11	14 8	Otaki	14 8 1	..	..	..	..	..	..
460	0 3	Bunthythorpe	987 6 6	..	..	..	..	..	..
2,497	11 5	Carried forward	3,817 14 5	..	..	..	..	..	..

ELECTRIC SUPPLY ACCOUNT—continued.
MANGHAO-WAIKAREMOANA ELECTRIC-POWER SUPPLY—continued.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930, COMPARED WITH YEAR ENDED 31ST MARCH, 1929—continued.

Gross Revenue Account—continued.

1928-29.	—	1929-30.	1928-29.	1929-30.
£ s. d. 2,497 11 5	Brought forward	£ s. d. 36,132 19 6	£ s. d. 121,089 3 4	£ s. d. 259,460 12 9
555 16 10	Substations — Operating, maintenance, &c.— <i>continued</i> .			
211 2 0	Dannevirke	675 8 6		
500 19 10	Waipukurau	363 10 8		
610 0 3	Woodville	306 14 10		
176 11 2	Mangamaire	600 13 0		
304 13 1	Masterton	316 19 7		
609 18 8	Wanganui	367 6 4		
..	Napier	535 4 1		
..	Marton	96 11 4		
..	Gisborne	533 17 7		
..	Wairoa	150 3 11		
5,466 13 3		7,764 4 3		
2,711 1 4	Management and general—			
1,734 14 9	Salaries and allowances	5,706 6 10		
454 0 7	Distribution salaries, expenses, and transport	1,943 6 6		
188 4 9	Postages, telephones, &c.	718 6 5		
745 11 3	Printing, stationery, and advertising..	473 1 8		
223 4 8	Motor-cars and general travelling expenses	2,219 15 5		
10 6 8	Accident, sick, and holiday pay	267 7 11		
153 2 3	Fire insurance	.. 17 9		
1,021 17 10	Legal expenses and audit fees	530 4 5		
2,695 11 3	Stores administration	3,422 6 2		
9,937 15 4	Miscellaneous expenses	15,336 13 1		
84,879 8 8		200,226 15 11		
£121,089 3 4	Balance to Net Revenue Account ..	£259,460 12 9	£121,089 3 4	£259,460 12 9

Net Revenue Account.

£			s.			d.			£			s.			d.		
To Depreciation on completed works ..									By Balance from Gross Revenue Account..								
Interest for year ended 31st March, 1930 ..									Loss for year ..								
45,457			7			5			84,879			8			8		
142,435			15			9			103,013			14			6		
£187,893			3			2			£253,493			13			9		
£187,893 3 2									£253,493 13 9								

1928-29.			—			1929-30.			1928-29.			—			1929-30.			
£	s.	d.				£	s.	d.	£	s.	d.				£	s.	d.	
274,	493	18	11	..	..	377,	507	13	5	By Balance	..	..	..	..	430,	774	11	3
103,	013	14	6	..	..	53,	266	17	10									
£377,	507	13	5			£430,	774	11	3						£430,	774	11	3

Arrears of Sinking Fund contributions to 31st March, 1930: £124,827.

Depreciation Reserve Account.

	£	s.	d.		£	s.	d.		£	s.	d.
To Motor-vehicles	158	12	10	..	..	714	5	0	110,741	14	2
Meters and regulators	574	0	0	..	..	..	..	..	4,429	13	4
Fire loss—Bunnythorpe Substation	..	..	..	..	..	3,110	3	3	45,457	7	5
Switch gear and machinery	..	..	..	..	..	550	0	0			
Line alterations	..	..	..	..	..	859	3	0			
Balance ..	..	..	..	..	..	223,257	6	8			
	159,896	2	1								
	£160,628	14	11			£228,490	17	11			
									£160,628	14	11

BALANCE-SHEET AS AT 31ST MARCH, 1930.

[illegible]

ELECTRIC SUPPLY ACCOUNT—continued.
MANGAHAO-WAIKAREMOANA ELECTRIC-POWER SUPPLY—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1930—continued.

1928-29.	Liabilities.	1929-30.	1928-29.	Assets.	1929-30.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3,884,329 13 5	Brought forward	3,984,490 7 9	1,095,215 17 5	Brought forward	1,102,677 7 3
			66,758 1 4	Mangahao power-house—	
			205,049 1 4	Buildings, &c.	66,968 19 8
			12,870 8 8	Machinery, &c.	206,320 10 4
			18,680 16 3	Tail-race	12,870 8 8
				Village, cottages, and water-supply	21,309 6 2
			303,358 7 7	Waikaremoana power-house—	307,469 4 10
			77,307 6 10	Buildings, &c.	77,251 13 11
			174,443 16 5	Machinery, &c.	195,366 17 5
			26,986 2 11	Staff-village	29,696 0 7
			278,737 6 2	Transmission-lines—	302,314 11 11
			147,545 16 10	Mangaore-Khandallah	147,235 10 0
			98,307 13 10	Mangaore-Wanganui	98,399 1 11
			45,894 0 4	Bunynthorpe-Dannevirke	45,806 10 4
			69,163 19 1	Woodville-Masterton	69,534 0 9
			76,481 17 2	Dannevirke-Napier	77,117 8 10
			4,346 8 8	Wanganui-New Plymouth	11,594 17 3
			.. ..	Masterton-Khandallah	95 6 3
			3,034 3 8	Mangaore-Shannon	3,034 3 8
			4,592 12 2	Khandallah-Petone	4,576 1 2
			155,048 6 2	Waikaremoana-Napier	153,369 8 8
			1,038 17 6	Waikaremoana-Arapuni	5,196 11 3
			35,662 8 6	Waikaremoana-Gisborne	35,647 19 9
			23,620 14 7	Waikaremoana-Wairoa	23,773 5 0
			231 18 4	Waikaremoana—Maori Pas	204 13 4
			664,968 16 10	Substations—	675,584 18 2
			89,941 5 2	Khandallah	90,236 9 1
			1,981 12 3	Otaki	1,981 12 3
			32,922 0 10	Bunynthorpe	30,967 3 8
			21,385 8 5	Wanganui	22,670 3 7
			22,529 10 7	Dannevirke	20,532 4 7
			22,373 7 9	Waipukurau	22,810 0 1
			38,919 2 6	Napier	39,289 18 9
			12,633 14 8	Woodville	12,466 17 9
			26,505 8 10	Mangamua	26,662 7 5
			13,026 11 10	Masterton	13,312 17 6
			166 12 5	Marton	4,933 11 4
			.. ..	Stratford	1 0 8
			14,220 9 2	Hawera	5 4 2
			3,816 18 6	Gisborne	15,498 10 9
				Wairoa	3,858 1 6
			300,422 2 11	Carried forward	305,226 3 1
3,884,329 13 5	Carried forward	3,984,490 7 9	2,642,702 10 11		2,693,272 5 3

ELECTRIC SUPPLY ACCOUNT—*continued*.
MANGAHAO-WAIKAREMOANA ELECTRIC-POWER SUPPLY—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1930—*continued*.

1928-29.	Liabilities.	1929-30.	1928-29.	Assets.	1929-30.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
3,884,329 13 5	Brought forward	3,984,490 7 9	2,642,702 10 11	Brought forward	2,693,272 5 3
			12,999 15 9	Plant and motor-vehicles, &c. ..	7,309 17 11
			31,616 3 4	Service buildings, &c.	30,889 10 8
				Salaries and expenses, &c., of engineers and others on preliminary surveys and during construction	
			187,426 15 5	Housing workmen, &c.	198,437 16 0
			79,222 1 2	Interest during construction	73,564 19 10
			285,486 6 6	Cost of raising loans	289,925 12 10
			65,573 19 6	Construction-tools, plant, equipment, &c. ..	71,480 19 6
			19,397 2 5	Temporary development, Waikaremoana ..	18,504 17 7
			58,136 19 5	Harbour facilities, Waikokopu	39,746 19 1
			3,767 16 1		3,768 4 7
			3,386,329 10 6		3,426,901 3 3
			45,452 10 8	Stocks on hand, 31st March, 1930 (including 10 per cent. to cover administration, &c.) ..	43,219 16 8
			8,634 15 2	Stocks issued but not used	14,957 4 8
			54,087 5 10		58,177 1 4
			66,404 3 8	Sundry debtors for current, rents, &c. ..	68,621 13 11
			1 0 0	Telephone subscriptions, &c., paid in advance	15 18 0
			377,507 13 5	Profit and Loss Account—	
				Accumulated loss to date	430,774 11 3
			£3,884,329 13 5		£3,984,490 7 9

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

ELECTRIC SUPPLY ACCOUNT—continued.

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

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930, COMPARED WITH YEAR ENDED 31ST MARCH, 1929—continued.

Gross Revenue Account—continued.

1928-29.	—	1929-30.	1928-29.	1929-30.	1929-30.
£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
61,223 14 0	Brought forward	43,260 10 11	135,511 0 11	Brought forward	225,682 19 10
100 12 4	To Transmission lines (110,000-volt)—				
952 10 3	Arapuni-Hamilton	1,851 3 9			
	Arapuni - Penrose Tower No. 1	416 3 6			
1,053 2 7	Operation and maintenance of main sub-stations (50,000-volt)—	2,267 7 3			
714 2 9	Waikino	873 14 10			
735 0 3	Hamilton	977 12 9			
309 13 3	Te Awamutu	395 0 10			
358 16 7	Hangatiki	348 8 3			
593 7 8	Waihou	333 2 5			
14 12 2	Arapuni	1 0 0			
318 16 11	Ngongotaha	317 2 3			
70 0 6	Mamaku	110 19 6			
	Waiotahi	299 7 0			
29 0 3	Edgecumbe	289 17 3			
247 6 11	Henderson	451 11 10			
332 16 5	Takapuna	374 9 1			
116 9 1	Kerepehi	294 2 2			
	Huntly	11 5 6			
	Matamata	180 7 1			
3,840 2 9	Operation and maintenance of main sub-stations (110,000-volt)—	5,258 0 9			
1,014 9 9	Penrose	1,672 5 10			
165 19 5	Bombay	734 1 10			
	Hamilton No. 2	17 7 1			
1,180 9 2	Operation and maintenance of distribution substations (11,000-volt)	2,423 14 9			
190 16 0	Carried forward	29 18 6			
67,438 4 6		53,239 12 2	135,511 0 11	Carried forward	225,682 19 10

ELECTRIC SUPPLY ACCOUNT—continued.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME—continued.
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930, COMPARED WITH YEAR ENDED 31ST MARCH, 1929—continued.
Gross Revenue Account—continued.

1928-29.	—	1929-30.	1928-29.	—	1929-30.
£ s. d.		£ s. d.	£ s. d.		£ s. d.
67,488 4 6	Brought forward	53,239 12 2	135,511 0 11	Brought forward	225,682 19 10
333 1 9	To Operation and maintenance of distribution-lines (11,000-volt)—				
13 0 6	Horahora-Hamilton-Frankton				
	Waikato-Waihi	290 5 2			
346 2 3					
..	Live-line testing and changing of insulators				
2,187 3 1	General supervision and management of transmission and distributing systems ..	380 18 5			
		2,575 0 7			
3,878 4 10	Management and general—				
392 7 1	Salaries, wages, and audit fees	4,035 19 1			
374 3 6	Accident insurance, sick and holiday pay ..	377 9 4			
284 4 10	Travelling-expenses and motor-cars	275 17 3			
72 9 0	Postages, telegrams, and telephones	274 17 11			
199 1 10	Fire insurance .. ..	.. ..			
268 7 5	Printing, stationery, and advertising	240 11 11			
	Office rent, cleaning, and lighting	347 13 0			
382 2 10	Experimental testing and miscellaneous expenses	125 0 7			
355 7 0	Testing, oil-drying, repairs, &c., for consumers	399 13 1			
3 8 0	Legal expenses	0 5 0			
..	Amounts written off	7 9 6			
6,209 16 4		6,084 16 8			
76,231 6 2		62,570 13 0			
59,279 14 9		163,112 6 10			
£135,511 0 11	Balance to Net Revenue Account	£225,682 19 10	£135,511 0 11		£225,682 19 10

ELECTRIC SUPPLY ACCOUNT—continued.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME—continued.
PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930, COMPARED WITH YEAR ENDED 31ST MARCH, 1929—continued.
Net Revenue Account.

1928-29.	—	1929-30.	1928-29.	1929-30.
£ s. d.		£ s. d.	£ s. d.	£ s. d.
53,044 11 2	To Interest on purchase-money for plant purchased from Waihi Gold-mining Co., Ltd., and on advances from Treasury ..	135,622 3 8	59,279 14 9	..
21,526 12 9	Depreciation on completed works (2 per cent.) and on stocks	60,258 10 9	15,291 9 2	By Balance from Gross Revenue Account ..
£74,571 3 11		£195,880 14 5	£74,571 3 11	Balance to Profit and Loss Appropriation Account
				£195,880 14 5

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR YEAR ENDED 31ST MARCH, 1930, COMPARED WITH YEAR ENDED 31ST MARCH, 1929.

£ s. d.	£ s. d.	£ s. d.
15,291 9 2	To Balance from Net Revenue Account ..	..
£15,291 9 2		By Amount transferred from Reserve Account ..
		Balance to Reserve Account ..
		Balance to general balance-sheet ..
		£32,768 7 7
		£32,768 7 7

DEPRECIATION RESERVE ACCOUNT.

£ s. d.	£ s. d.	£ s. d.
528 10 5	To Amount written off for plant sold and replaced ..	..
3,094 0 0	Amount written off for plant transferred and replaced ..	..
2,359 18 5	Amount written off equal to value set aside in respect to assets destroyed by fire at Horahora on 1/9/28..	..
..	Repairs to turbines, Horahora ..	..
..	Cost of replacing Halfway to Wairongomai Section	..
5,982 8 10		1,814 17 4
103,186 12 8	Balance to general balance-sheet ..	165,757 15 4
£109,169 1 6		£167,572 12 8

ELECTRIC SUPPLY ACCOUNT—continued.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME—continued.
BALANCE-SHEET AT 31ST MARCH, 1930—continued.

1928-29.		1929-30.		1928-29.		1929-30.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.
3,517,862	2 0	..	..	306,653	10 10	Brought forward	..
Brought forward		..	..	1,395,365	4 6	Works at Arapuni— { Headworks and tail-race Machinery Transformers and switch-gear.. { Buildings and fittings .. Land and fencing Roads and bridges Village Electric lines and distribution ..	901,973 9 6 234,356 4 6 145,346 6 11 193,345 15 7 11,101 11 6 25,900 18 10 47,142 16 11 723 0 7 1,559,890 4 4
..		..	..	10,703 12 11	..	Auxiliary plants— Waihi Grand Junction steam-plant Diesel station, Penrose ..	9,139 9 4 63,329 5 10 72,468 15 2
..		..	..	25,900 18 10	..	Transmission-lines, 50 kv.— Horahora-Waikino Waikino-Katikati Waiorongomai-Waihou .. Waihou-Hamilton Horahora-Hamilton Mystery Creek - Te Awamutu Te Awamutu - Hangatiki .. Horahora-Arapuni Arapuni-Ngongotaha Ngongotaha-Opotiki Penrose-Takapuna Bombay-Waikino Hamilton-Huntly Henderson - North Auckland Halfway-Paeroa Linesmen's cottages ..	38,762 18 9 11,073 19 5 4,561 6 6 138 19 2 22,332 6 7 7,803 2 6 12,158 18 5 4,896 2 7 18,943 3 5 29,449 16 10 46,215 9 2 31,806 1 1 8,773 9 0 380 7 5 1,550 9 6 238,844 12 1 2,062,616 4 5
..		..	..	11,613 7 7	..	Carried forward	..
..		..	..	675 15 6	..	..	253,785 2 7
..		..	..	1,444,258 19 4	..	..	2,191,328 6 5
..		..	..	9,202 5 0	..	..	..
..		..	..	63,656 17 2	..	..	..
..		..	..	72,859 2 2	..	..	..
..		..	..	38,767 2 0	..	..	..
..		..	..	11,067 17 11	..	..	..
..		..	..	4,561 6 6	..	..	..
..		..	..	138 19 2	..	..	..
..		..	..	22,332 6 7	..	..	..
..		..	..	7,803 2 6	..	..	..
..		..	..	12,158 18 5	..	..	..
..		..	..	4,896 2 7	..	..	..
..		..	..	18,943 3 5	..	..	..
..		..	..	29,449 16 10	..	..	..
..		..	..	46,215 9 2	..	..	..
..		..	..	31,806 1 1	..	..	..
..		..	..	8,773 9 0	..	..	..
..		..	..	380 7 5	..	..	..
..		..	..	1,550 9 6	..	..	..
..		..	..	238,844 12 1	..	..	..
..		..	..	2,062,616 4 5	..	..	..
..		..	..	3,815,469 1 11	..	..	..
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ELECTRIC SUPPLY ACCOUNT—continued.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME—continued.
 BALANCE-SHEET AT 31st MARCH, 1930—continued.

B.—1 [Pt. IV].

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1928-29.	Liabilities.		1929-30.		1928-29.		Assets.		1929-30.	
£ s. d.	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£ s. d.
3,517,862 2 0	Brought forward		3,815,469 1 11		2,062,616 4 5		Brought forward			2,191,328 6 5
					148 15 9	Transmission-lines, 110 kv.—				
					35,234 11 0	Arapuni—Te Kuiti			148 15 9	
					100,195 1 4	Arapuni—Hamilton			35,262 0 3	
					202,400 2 11	Hamilton—Penrose			100,923 17 2	
					1,571 12 3	Arapuni—Penrose (Tower No. 1)			209,394 1 10	
					93 18 8	Arapuni—Penrose (Tower No. 2)			2,043 17 6	
					.. ..	Arapuni—Waikaremoana			2,241 16 6	
					.. ..	Henderson—North Auckland			1,032 2 6	
					.. ..	Arapuni—Stratford			585 0 2	
					339,644 1 11				351,631 11 8	
					31,042 4 5	Substations, 50 kv.—				
					10,522 16 5	Waikino			30,983 4 9	
					6,966 7 9	Hamilton			15,221 4 5	
					10,195 18 8	Te Awamutu			9,362 11 8	
					6,858 5 9	Waihou			15,284 10 2	
					2,369 13 6	Hangatiki			7,027 1 0	
					4,164 10 5	Arapuni			2,369 13 6	
					1,393 13 11	Ngongotaha			4,172 14 3	
					3,905 1 8	Manakau			1,547 0 8	
					8,185 19 6	Edgecumbe			12,626 4 9	
					13,535 7 7	Henderson			14,003 5 5	
					11,529 18 4	Takapuna			11,709 15 2	
					11,621 8 1	Kerepehi			12,028 10 10	
					11,198 9 0	Huntly			7,105 14 6	
					4,666 5 11	Waioatahi			9,111 14 11	
					8,395 12 3	Matamata			8,132 8 3	
					7,495 2 4				160,685 14 3	
					143,046 15 6	Main substations, 110 kv.—				
					37,537 8 6	Penrose			155,321 2 6	
					103,962 1 8	Bombay			40,275 9 0	
					27,009 4 4	Hamilton No. 2			13,692 3 2	
					13,832 19 2				209,288 14 8	
					195,794 3 11	Distribution-lines, 11 kv.—				
					33,581 10 5	Horahora—Frankton			34,240 7 5	
					704 11 11	Branch to Waihi Grand Junction			704 11 11	
					6,000 0 0	Waikino—Waihi			6,001 15 5	
					3,314 14 3	Bombay—Pukekohe			3,314 14 3	
					43,600 16 7				44,261 9 0	
					2,784,702 2 4	Carried forward			.. ..	2,957,195 16 0
3,517,862 2 0	Carried forward	.. ..	3,815,469 1 11	.. ..	.. ..					

ELECTRIC SUPPLY ACCOUNT—continued.
WAIKATO ELECTRIC-POWER SUPPLY.—HORAHORA-ARAPUNI SCHEME—continued.
 BALANCE-SHEET AT 31ST MARCH, 1930—continued.

1928-29.	Liabilities.	1929-30.	1928-29.	Assets.	1929-30.
£ s. d. 3,517,862 2 0	Brought forward	£ s. d. 3,815,469 1 11	£ s. d. 2,784,702 2 4	Brought forward	£ s. d. 2,957,195 16 0
			8,642 18 6	Distribution substations, 11 kv.—	8,642 18 6
			2,269 12 6	Waihi Grand Junction	2,269 12 6
			10,912 11 0	Taps for consumers	10,912 11 0
			3,997 14 6	Hamilton Area—	3,997 14 6
			9,778 8 10	Land at Ruakura	9,810 16 7
			4,397 8 2	Stores buildings, fittings, and railway-siding	4,372 4 6
			696 7 2	Staff residences	688 8 4
			227 9 6	Office furniture and fittings	235 3 1
			19,097 8 2	Office accommodation	19,104 7 0
			7,318 3 10	Loose tools and equipment	7,441 3 3
			6,484 11 7	Motor lorries, cars, and cycles	8,409 11 10
			39,930 16 8	Engineering office and general expenses on surveys and on construction	49,127 11 3
			90,797 17 5	Salaries of officers on surveys and on construction	103,351 18 9
			308,921 10 6	Interest during construction	353,198 4 11
			99,793 12 4	Cost of raising loans	132,054 12 4
			.. ..	Stocks of spares, &c., on hand	19,631 4 9
			3,367,958 13 10		3,660,427 1 1
			58,322 8 0	General stocks of material on hand	31,704 7 4
			39,417 1 11	Debtors—	66,274 11 4
			51,406 18 5	For electricity and sales of materials	
			756 19 10	Sinking Fund, Horahora—	53,671 7 9
			52,163 18 3	Investment and cash in hands of Treasury	773 18 8
			.. ..	Interest accrued	54,445 6 5
			.. ..	Net loss	2,617 15 9
£3,517,862 2 0		£3,815,469 1 11	£3,517,862 2 0		£3,815,469 1 11

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

MAIN HIGHWAYS ACCOUNT—continued.

REVENUE FUND—continued.

EXPENDITURE.	Total for Year 1929-30.			Total since Inception of Main Highways Act, 1922, to 31/3/30.			INCOME.	Total for Year 1929-30.			Total since Inception of Main Highways Act, 1922, to 31/3/30.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Brought forward	1,119,717	12	8	3,460,380	19	11	Brought forward	1,996,027	0	8	5,179,717	6	11
To Net expenditure on maintenance of main highways— <i>continued</i> . Hutt Road annual charges—Finance Act, 1927 (No. 2), section 33	24,128	10	9	39,197	1	6							
Interest on loans, recoupment to Consolidated Fund (section 4, Finance Act, 1919)	59,012	1	3	171,417	16	9							
Level crossings, alarm-signals at	598	6	10	598	6	10							
Management charges of consolidated stock on account of Construction Fund	165	3	2	686	0	1							
Miscellaneous expenses— Advertising, maps, rent of halls, traffic tallies, transport of samples, &c. Compensation under section 3, Public Works Amendment Act, 1925.. .. .	200	7	7	1,524	12	1							
Reserve for redemption of main highways securities	500	0	0	815	1	6							
Signposts, erection of	40,508	0	0	100,456	0	0							
Traffic inspection	657	17	7	2,093	0	9							
	539	0	10	539	0	10							
Transfers to Construction Fund	1,246,027	0	8	3,777,618	0	3							
	750,000	0	0	1,100,000	0	0							
Balance, being excess of income over expenditure, carried to general balance-sheet	1,996,027	0	8	4,877,618	0	3							
	..			302,099	6	8							
	1,996,027	0	8	5,179,717	6	11		1,996,027	0	8	5,179,717	6	11

MAIN HIGHWAYS ACCOUNT—continued.

CONSTRUCTION FUND.

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930, AND TOTAL TO DATE.

EXPENDITURE.		Total for Year 1929-30.		Total since Declaration of Main Highways (9/6/24).		INCOME.		Total for Year 1929-30.		Total since Declaration of Main Highways (9/6/24).	
		£	s. d.	£	s. d.			£	s. d.	£	s. d.
To Net expenditure on construction and improvement of main highways, including cost of administration by Public Works Department and accident compensation :—						By Receipts under section 15, Finance Act, 1923, from Public Works Fund, General Purposes Account*		200,000	0 0	1,226,000	0 0
Highway District—						Loans raised under Main Highways Act, 1922—					
No. 1	..	126,042	2 4	464,221	15 3	Consolidated stock ..		139,800	0 0	542,004	10 10
No. 2	..	131,898	14 10	520,842	8 10	Debentures ..		359,825	0 0	323,250	0 0
No. 3	..	29,604	0 4	146,421	10 9	Inscribed stock ..		Dr. 50,000	0 0	556,375	0 0
No. 4	..	38,601	9 7	262,282	15 7	Temporary transfers from other accounts ..		750,000	0 0		
No. 5	..	35,289	4 11	164,968	3 5	Transfer from Revenue Fund ..					
No. 6	..	76,878	11 9	258,102	2 6	Charges and expenses of raising loans (adjustment) ..				1,100,000	0 0
No. 7	..	47,243	4 5	295,147	10 3	Balance, being excess of expenditure over income, carried to general balance-sheet ..				39,231	3 9
No. 8	..	59,091	14 1	149,727	6 11						
No. 9	..	94,739	1 5	414,483	7 5						
No. 10	..	46,538	19 4	136,871	6 11						
Totals for North Island		685,927	3 0	2,813,068	7 10						
No. 11	..	20,172	5 8	64,766	14 5						
No. 12	..	22,427	10 7	105,775	4 3						
No. 13	..	51,688	15 2	130,644	7 6						
No. 14	..	92,285	14 4	188,990	14 6						
No. 15	..	44,930	5 11	64,716	17 1						
No. 16	..	15,744	18 7	76,258	16 3						
No. 17	..	109,206	5 9	266,734	8 10						
No. 18	..	29,033	11 10	75,908	7 1						
Totals for Dominion		1,071,416	10 10	3,786,863	17 9						
Balance, being excess of income over expenditure, carried to general balance-sheet		328,208	9 2	..	..			1,399,625	0 0	3,786,863	17 9

* Interest on these amounts is paid from Consolidated Fund.

MAIN HIGHWAYS ACCOUNT—continued.

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1930.

LIABILITIES.	Revenue Fund.			Construction Fund.			Total.			ASSETS.			Revenue Fund.			Construction Fund.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Accumulated Revenue Fund—										Cash in Public Account—											
Balance at 31/3/29 ..	829,746	12	0				829,746	12	0	At call ..			120,552	13	6	160,567	6	3	281,119	19	9
Less excess of expenditure over income for 1929-30 ..	527,647	5	4				527,647	5	4	Invested temporarily until required ..			15,900	0	0				15,900	0	0
	302,099	6	8				302,099	6	8				136,452	13	6	160,567	6	3	297,019	19	9
Sundry creditors—										Sundry debtors—											
Public Works Department ..										Public Works Department ..			1,401	12	10	1,709	4	6	3,110	17	4
Other Government Departments ..										Other Government Departments ..			2,870	1	1	1,224	16	7	4,094	17	8
Non-departmental ..	22,465	10	7	26,239	11	5	48,705	2	0	Non-departmental ..			1,511	1	11	19,889	16	2	21,400	18	1
Interest accrued on loans ..	1,316	13	9	718	13	8	2,035	7	5	Motor-registration fees in hands of Postal Department ..			2,437	5	2				2,437	5	2
Motor-registration fees paid in advance ..	91,656	11	5	85,594	15	4	177,251	6	9	Interest due and accrued ..			6,025	11	3				6,025	11	3
Writings-off in Suspense ..	9,591	7	6				9,591	7	6	Stocks of material, tools, &c. ..			12,739	15	4				43,901	9	9
Temporary transfer from Revenue Fund ..	69,726	0	0				69,726	0	0	Stocks, deficits account ..			155	14	5	31,161	14	5	31,161	14	5
Reserve for redemption of securities ..	155	14	5	198	14	10	354	9	3	Roadmen's cottages, huts, and road buildings generally ..						198	14	10	354	9	3
				150,000	0	0	150,000	0	0	Furniture, fittings, &c.—			6,154	10	0	8,768	18	9	14,923	8	9
										Expenditure to 31/3/30 ..											
										Less depreciation to 31/3/30 ..											
													623	12	6				623	12	6
										Plant and equipment—											
										For Main Highways Board—											
										Expenditure to 31/3/30 ..											
										Less depreciation charged to works ..											
													71,671	9	6				71,671	9	6
										Purchased for local authorities—											
										Expenditure to 31/3/30 ..											
										Less repayments of principal ..											
													67,566	5	1				67,566	5	1
										Amount in Loans Redemption Account ..			102,817	17	8				102,817	17	8
										Construction Fund—											
										Balance at 31/3/29 ..											
										Less excess of income over expenditure, 1929-30 ..											
										Temporary transfer to Construction Fund ..											
										Advances to local authorities (Main Highways Amendment Act, 1926, section 2) ..											
													150,000	0	0	39,231	3	9	39,231	3	9
																			150,000	0	0
													37,401	11	9				37,401	11	9
													599,829	2	0	262,751	15	3	862,580	17	3

J. J. GIBSON, Accountant, Public Works Department.

F. W. FURKERT, C.M.G., Chairman, Main Highways Board.

I hereby certify that the Income and Expenditure Accounts and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes. The following comment is appended: A reserve of £102,817 17s. 8d. for redemption of securities has been set up and paid over to the Loans Redemption Account, but the amount has not yet been applied to the redemption of securities.—G. F. C. CAMPBELL, Controller and Auditor-General.

PUBLIC DEBT REDEMPTION FUND.

Showing the Net Cost to the Taxpayer of Debt-reduction under the Repayment of the Public Debt Act, 1925.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Debit.</i>			<i>Credit.</i>		
To Public Debt Repayment Account—Payments from Consolidated Fund—	£	s. d.	By Interest on Public Debt Redemption Fund—	£	s. d.
½ per cent. on public debt outstanding at 31st March, 1929.. ..	974,179	17 5	Public Trust Office	417,910	8 11
½ per cent. on public debt redeemed to 31st March, 1929	19,387	16 4	State Advances Office	154,310	8 10
3½ per cent. on public debt redeemed to 31st March, 1929	135,714	14 7	Discharged Soldiers Settlement Account ..	434,115	1 4
3½ per cent. on public debt cancelled during year	24,962	19 3	Excess of expenditure over revenue ..	147,909	8 6
	<u>£1,154,245</u>	<u>7 7</u>		<u>£1,154,245</u>	<u>7 7</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
Public Debt Redemption Fund	£	s. d.	Investments—	£	s. d.
Treasury Adjustment Account	22,075,644	10 6	Public Trust Office	7,966,688	11 2
	229,838	19 4	State Advances Office	3,258,955	19 4
			Discharged Soldiers Settlement Account ..	10,850,000	0 0
			Interest accrued—		
			Public Trust Office	855	13 5
			State Advances Office	35,365	9 8
			Discharged Soldiers Settlement Account ..	35,671	4 8
			Interest due and unpaid—		
			State Advances Office	9,790	1 3
			Sundry debtors for interest	247	1 10
			Excess of expenditure over income ..	147,909	8 6
	<u>£22,305,483</u>	<u>9 10</u>		<u>£22,305,483</u>	<u>9 10</u>

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

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

ADMINISTRATION OF WESTERN SAMOA.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

[illegible]

BALANCE-SHEET AS AT 31ST MARCH, 1930.

Liabilities.		£	s.	d.	Assets.		£	s.	d.					
Loan Capital—Amount raised under New Zealand Finance Act, 1921–22, section 26		165,200	0	0	Land		22,415	0	0					
Public Works Redemption Fund Reserve		15,494	0	10	Buildings		95,800	0	0					
German Reparation Trust Reserve		2,090	0	0	Public works—Roads, bridges, &c.		139,000	0	0					
Chinese Transport Reserve		9,553	10	9	Plant and machinery		7,762	0	9					
Samoan currency-note issue		30,000	0	0	Furniture and fittings—	£	s.	d.						
Suspense Account		1,375	15	4	Offices		3,003	10	3					
Engineering and Transport Department—					Residences		5,958	7	0					
Purchase of Assets Suspense Account	£	s.	d.		Hospital		778	17	3					
.. ..	29,213	6	11		“ Vailima ”		708	6	3					
Sundry creditors		264	5	11	Casino		800	3	6					
Depreciation Reserve	1,302	17	6		Stored		402	11	0					
General Reserve	193	19	10											
				30,974	10	2			11,651	15	3			
Interest Suspense Account		2,866	9	4	Harbour plant—									
Reserves—					S.s. “ Lady Roberts ”		3,350	0	0					
Post Office Savings-bank General Reserve		1,537	15	4	Water-barges		781	0	0					
Furniture and Fittings Reserve		11,651	15	3	Launches and boats		2,200	0	0					
Plant Reserve		7,762	0	9						6,331	0	0		
Property Reserve		118,215	0	0	Stocks on hand—									
S.s. “ Lady Roberts ” Overhaul Reserve			13	14	Public Works Department stores		8,560	0	6					
Depreciation Reserve		1,101	12	4	Medical stores		4,061	12	3					
Bad and Doubtful Debts Reserve		706	12	0	Harbour stores		596	0	0					
General Reserve		44,091	5	9	Police and prisons		51	8	6					
				185,079	16	0	Post and Telegraph		250	10	0			
					Unallocated		260	1	9					
					Nauru phosphates		299	0	6					
					Cotton stock and plant		100	0	0					
					Medical liquor		1,135	17	2					
					Phrase and hand books		133	13	2					
					Printing and stationery		807	15	5					
										16,255	19	3		
					Farm ventures—									
					Tuvao Prison Farm (buildings, plant, and live-stock)		1,775	0	0					
					Vailima Estate (live-stock, &c.)		209	9	8					
					Vaipouli Plantation (plant and driers)		584	7	5					
										2,568	17	1		
					Hydro, transport, and ice plant, &c.					32,566	3	0		
					Apia Park improvements					3,500	0	0		
					Departmental sundry debtors		7,066	9	1					
					Miscellaneous		37	11	9					
										7,104	0	10		
					Suspense—H.M.S. “ Dunedin ”					2,874	10	7		
					Advances					30,016	1	8		
					Investment funds—									
					Public Works loan redemption		15,494	0	10					
					Chinese transport		5,000	0	0					
					Fixed deposit (Bank of New Zealand)		2,000	0	0					
					Samoan currency-note security		32,000	0	0					
										54,494	0	10		
					Cash and bank balances—									
					Bank of New Zealand, Apia and Auckland		2,299	11	7					
					London Bank		130	12	2					
					Cash in hand, Resident Commissioner, Savaii		203	13	0					
					Samoan Treasury Deposit Account, Wellington		7,660	16	5					
										10,294	13	2		

E. B. PECK, A.R.A.N.Z., Treasurer.

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

MINES DEPARTMENT.
MINING ADVANCES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
To Interest on loan capital	..	..	2,067	5	0	By Interest on advances	..	..	324	12	10
						Interest on investments	..	..	717	3	8
						Interest on investment in Public Debt Redemption Fund	..	..	43	8	9
						Balance—Net loss, carried down	..	..	981	19	9
			£2,067	5	0				£2,067	5	0
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	981	19	9	By Interest on loan capital overcharged in 1926–27 and 1927–28	..	..	122	17	4
						Balance to accumulated losses	..	..	859	2	5
			£981	19	9				£981	19	9

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.	
Capital—Loans under various Acts	..	..	..	44,990	0	0	Advances	..	..	..	..	22,353	4	10
				£	s.	d.	Sundry debtors—					£	s.	d.
Liability to Consolidated Fund	..	2,930	12	3			Departmental	..	..	2	12	6		
Less provisionally written off	..	2,928	10	10			Sundry	..	..	3,302	1	6		
					2	1						3,304	14	0
Interest due to Consolidated Fund..	..	..	..	3,378	15	7	Interest accrued but not due	..	..	..	..	354	8	0
Interest due and unpaid	..	..	..	75	1	8	Investments	..	..	..	..	14,000	0	0
Sundry creditors—							Cash in Public Account	..	..	..	..	723	13	4
Departmental	..	..	17	12	3		Losses in previous years	..	..	18,858	2	8		
Sundry	..	..	5	0	0		Adjustment of liability to Consolidated Fund	..	..	271	8	4		
					22	12						19,129	11	0
Interest accrued but not due	..	..	..	695	14	1	Written off, Appropriation Act, 1929	..	..	6,060	8	7		
Reserve for losses	..	..	..	5,500	0	0						13,069	2	5
							Loss, per Income and Expenditure Account	..	..	859	2	5		
												13,928	4	10
				£54,664	5	0						£54,664	5	0

NOTE.—Loan capital amounting to £16,893 9s. has been redeemed from the Consolidated Fund, being amount of capital losses, £16,849 4s. 8d. written off under the 1920, 1924, 1927, and 1929 Appropriation Acts, £42 2s. 11d. redeemed from the Investment in the Public Debt Redemption Fund, leaving a balance of £2 1s. 5d. due to the Consolidated Fund. The amount of interest due to the Consolidated Fund has been reduced by the sum of £5,897 16s. 9d., representing losses of interest due to this account.

A. H. KIMBELL, Under-Secretary for Mines.
A. W. GYLES, A.I.A.N.Z., A.R.A.N.Z., Accountant.

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

MINES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Advertising, &c.	86	4 11	By Interest	480	6 3
Assistance to mining—			Water-race Reserve timber royalties ..	53	18 4
Prospecting	3,065	13 2	Territorial revenue under the Mining Act, 1926 ..	925	3 4
Roads	850	1 2	Registration and other fees ..	860	0 0
Bounty on pig iron, Onakaka ..	6,079	12 2	Rent of buildings ..	69	10 0
Advance for repairing earthquake damage, North Cape mine	1,465	0 0	Goldfields revenue ..	23,261	0 1
Grant, public library, Seddonville	50	0 0	Balance carried down ..	25,382	18 5
	11,510	6 6			
Cost of Linton and Westport Stockton inquiries ..	171	16 1			
Depreciation	548	5 7			
Drills-maintenance	534	12 11			
Examinations	98	12 10			
Freights	10	11 1			
Fuel, light, water, &c. ..	29	3 1			
Law-costs and costs of collecting goldfields revenue	201	2 0			
Office requisites	41	13 1			
Outfit allowance	26	0 0			
Postages and telegrams	240	11 1			
Printing and stationery	184	6 11			
Rents	417	8 6			
Salaries	7,898	18 5			
Schools of Mines and libraries	3,422	1 10			
Telephones	196	7 5			
Travelling allowances and expenses	1,909	18 7			
Sundry expenses	15	17 2			
Survey of Reefton coalfields	226	16 1			
Loss on sale of office furniture	1	2 3			
Goldfields revenue	23,261	0 1			
	£51,032	16 5		£51,032	16 5
	£	s. d.		£	s. d.
To Balance brought down	25,382	18 5	By Excess of expenditure over income ..	26,438	17 8
Interest on capital	1,055	19 3			
	£26,438	17 8		£26,438	17 8

COAL-MINES ACT, 1925.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To National Endowment Account	833	6 11	By Rents, royalties, and fees from leases and licenses under the Coal-mines Act, 1925 ..	36,820	7 10
Primary Education Account	2,062	7 3			
Secondary Education Account	661	0 6			
Greymouth Harbour Account	4,528	4 3			
Westport Harbour Account	19,872	17 0			
Consolidated Fund—Territorial Revenue carried down	8,862	11 11			
	£36,820	7 10		£36,820	7 10

Net Revenue Account.

	£	s. d.		£	s. d.
To Salaries	550	0 0	By Territorial revenue brought down ..	8,862	11 11
Printing and stationery	100	0 0	Commission for collecting	835	17 8
Postages and telegrams	35	0 0			
Depreciation	1	4 8			
Balance carried down	9,012	4 11			
	£9,698	9 7		£9,698	9 7
	£	s. d.		£	s. d.
To Interest on capital	1	2 2	By Balance brought down	9,012	4 11
Excess of income over expenditure	9,011	2 9			
	£9,012	4 11		£9,012	4 11

NOTE.—The Revenue Account includes rents for period 1st July, 1929, to 30th June, 1930, and royalties for period 1st January, 1929, to 31st December, 1929.

MINES DEPARTMENT—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Capital Account—					Land	4,349	0 0
Consolidated Fund	10,482	9 3			Buildings	311	17 6
Public Works Fund	806,648	5 11			Stores	14	1 4
			817,130	15 2	Motor-cars	785	0 5
Treasury Adjustment Account			15,091	19 3	Furniture and fittings	1,047	15 10
Creditors—					Mechanical office appliances	342	6 8
Departmental	74	12 2			Stationery	10	0 0
Sundry	7,139	12 10			Stamps	16	7 3
			7,214	5 0	Saleable publications.. ..	212	15 11
Reserves—						£	s. d.
Depreciation	3,826	19 1			Mortgages	6,100	0 0
Bad and doubtful debts	1,965	0 0			Interest accrued due	53	12 6
			5,791	19 1			6,153 12 6
Amounts held on deposit			8,336	11 8	Advance to coal-mining party.. ..		1,465 0 0
Writings-off, Suspense Account			1,067	1 11	Debtors—		
					Departmental	475	11 4
					Sundry	9,952	15 3
							10,428 6 7
					National Development Account—Development of		
					mining	793,900	5 11
					Drills and equipment	8,020	17 4
					Library and maps	184	7 0
					Exhibits	273	2 5
					Mineral collections	66	11 0
					Instruments	219	15 11
					Assets in Suspense	1,067	1 11
					Deposit Accounts—	£	s. d.
					Coal-mines Amendment Act, 1922	10	0 0
					Mining Act, 1926, section 47	118	19 1
					Receiver-General	315	12 1
					Local bodies	6,002	6 1
					Receivers of Gold Revenue	731	0 1
					Post Office	9	10 0
					Fixed deposits	1,149	4 4
							8,336 11 8
					Excess of expenditure over income—		
					Mines Department	26,438	17 8
					Less excess of income over ex-		
					pended—Coal Revenue Ac-	9,011	2 9
					counts		17,427 14 11
							£854,632 12 1
							£854,632 12 1

NOTES.—Subsidies totalling £5,919 17s. made to mining companies are recoverable, but only if payable gold in sufficient quantities is won. The following charge is included for which the Department possesses no parliamentary appropriation: Interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1929. The item National Development Account, £793,900 5s. 11d., represents expenditure out of the Public Works Fund from 1870 to 1922, and which is not included in the other items of the Balance-sheet.

A. H. KIMBELL, Under-Secretary.

A. W. GYLES, A.R.A.N.Z., 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 above departmental notes.—G. F. C. CAMPBELL, Controller and Auditor-General.

EDUCATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>				<i>Income.</i>			
				By Income from—			
					£	s.	d.
To Balances from separate accounts—		£	s. d.	Primary education reserves	..	116,982	6 1
Primary education	..	2,569,308	10 4	National endowment	..	94,505	16 1
Secondary education	..	422,885	13 4	Balance carried down	..	3,782,562	8 1
Higher education	..	135,163	13 5				
Technical education	..	252,471	5 10				
Training of teachers	..	179,757	0 0				
Native education	..	97,636	13 9				
Physical training	..	9,126	11 0				
Examinations	..	4,089	10 6				
Miscellaneous	..	155,175	18 4				
Special Schools and Child Welfare Branch		168,435	13 9				
		£3,994,050	10 3			£3,994,050	10 3
		£	s. d.			£	s. d.
To Balance brought down	..	3,782,562	8 1	By National endowment for 1928–29	..	74,931	11 0
		£3,782,562	8 1	Balance	..	3,707,630	17 1
						£3,782,562	8 1

NOTE.—Charges for interest on capital and assessed rents are included for which the Department possesses no parliamentary appropriation.

Head Office Administration.

<i>Expenditure.</i>				<i>Income.</i>			
				£	s.	d.	
To Salaries	..	£ 34,104	16 7	By Payment by Teachers' Superannuation Fund			
Travelling-expenses	..	781	12 0	for clerical work	..	900	0 0
Telephones	..	334	19 2	Sale of publications	..	249	14 8
Office requisites, advertising, &c. ..	..	173	2 2	Balance transferred to other accounts	..	39,507	3 7
Printing and stationery	..	1,691	16 6				
Postage, telegrams, &c.	..	1,260	11 10				
Rent of offices (Government buildings)	..	1,701	0 0				
Depreciation on furniture, &c. ..	..	392	0 0				
Interest on capital	..	217	0 0				
		£40,656	18 3			£40,656	18 3

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

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
To Head Office salaries and administration charges..	..	18,005	9	6	By School buildings—Rent of school buildings ..	..	393	18	4
Public schools—	£ s. d.				Inspection—Fees for special examinations ..	..	90	11	9
Teachers' salaries ..	1,765,595 10 3				<i>School Journal</i> sales ..	1,026 9 9			
Teachers' house allowances..	44,618 8 0				<i>Education Gazette</i> —£ s. d.				
Teachers' removal expenses ..	599 14 3	1,810,813	12	6	Advertising ..	372 3 11			
Organizing teachers—					Sales ..	59 15 1			
Salaries ..	3,075 9 4						431	19	0
Travelling-expenses ..	1,893 11 2	4,969	0	6	Miscellaneous—Recoveries for education of foreign children		140	15	0
Manual instruction—					Recovery from Fire Insurance Fund ..	5,786 7 7			
Salaries ..	51,558 14 1				Balance carried to General Income and Expenditure Account ..	2,569,308 10 4			
Capitation for material and incidentals	27,804 9 10	92,190	11	6					
Handwork material ..	12,827 7 7								
Grading and registration of teachers—									
Head Office salaries and administration	967 6 4								
Portion of Inspectors' salaries ..	2,832 11 3								
Expenses of appeals ..	476 10 5	4,276	8	0					
School and class libraries ..	..	2,018	7	11					
Flags for schools ..	48 6 0								
Less contributed by Committees ..	11 0 9	37	5	3					
Maintenance of school-buildings, &c.—									
Grants to Boards for maintenance ..	120,290 15 8								
Subsidies on voluntary contributions for upkeep of schools ..	23,771 7 2								
School Committee allowances ..	104,019 5 8								
Rents for buildings for school purposes	3,667 18 5	251,749	6	11					
Inspection of schools—									
Inspectors' salaries ..	33,970 16 6								
Less charged to grading of teachers, £2,832 11s. 3d., and to Head Office administration, £1,140 ..	3,972 11 3								
	29,998 5 3								
Travelling-expenses ..	9,956 10 3								
Transfer and removal expenses ..	394 10 9								
Office requisites (including depreciation on furniture, &c.) ..	199 0 2								
Postage, telephones, &c. ..	41 9 5	40,589	15	10					
Conveyance and board of pupils and instructors (including depreciation on departmental buses) ..	..	81,011	14	8					
Education Boards—Grant for general administration ..	..	38,516	18	2					
Correspondence School—									
Head Office administration..	50 0 0								
Salaries ..	4,862 11 10								
Books and stationery, £663 16s. 5d.; less recoveries from parents, £625 19s.	37 17 5								
Postage, &c. ..	367 0 6								
Rent of offices ..	138 15 9								
Cleaning, lighting, heating, &c. ..	219 9 8								
Telephone ..	18 0 0								
Depreciation on furniture, &c. ..	31 0 0								
Interest on capital ..	29 0 0	5,753	15	2					
<i>School Journal</i> —									
Head Office administration..	50 0 0								
Salaries ..	725 17 0								
Printing ..	5,110 9 3								
Putting up for despatch ..	500 11 6								
Postage ..	1,253 2 6								
Royalties and sundries ..	125 4 2								
Rent of office (including light)	80 0 0	7,845	4	5					
<i>Education Gazette</i> —									
Head Office administration..	20 0 0								
Salaries ..	300 0 0								
Printing and despatching ..	1,140 12 8								
Postage ..	208 5 4								
Sundries ..	2 5 9								
Rent of office, cleaning, &c. ..	30 0 0	1,701	3	9					
Free kindergartens—Grants in aid ..	..	5,064	0	0					
Postage (pupils' record-cards) ..	..	172	6	6					
Printing and stationery ..	..	1,999	10	8					
Conferences—South Island School Committees ..	..	27	7	9					
Rebuilding schools destroyed by fire ..	..	5,126	18	9					
Health camps for children ..	..	166	17	0					
Grant towards cost of meals supplied to sub-normal children ..	..	20	0	0					
Depreciation on furniture—Special classes ..	..	3	0	0					
Miscellaneous ..	..	49	17	0					
Interest on capital ..	..	205,070	0	0					
		£2,577,178	11	9			£2,577,178	11	9

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

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Head Office administration charges	..	..	2,399 6 8	By High schools—Rent of buildings and sites	..	25 8 7	
High schools—		£	s. d.	High Schools—	£	s. d.	
Salaries of teachers	..	266,795 3 3		Pupils' fees	..	5,673 6 10	
Grants to Boards for administration	..	42,188 15 6		Net income and endowments applied to payment of teachers' salaries	..	26,251 18 6	
Grants to Marlborough High School (under Marlborough High School Act)	..	400 0 0					
Assistance towards maintenance of buildings	..	3,175 10 8		Recoveries from Fire Insurance Fund	..	3 0 0	
Subsidies on voluntary contributions for general purposes	..	3,574 18 10		Balance transferred to General Income and Expenditure Account	..	422,885 13 4	
			316,134 8 3				
Grading and registration of teachers—							
Head Office administration and salaries	..	150 0 0					
Portion of Inspectors' salaries	..	225 11 0					
Expenses of appeals	..	40 14 7					
			416 5 7				
District high schools (secondary department)—							
Salaries of teachers	..	..	65,292 1 7				
Inspection—							
Salaries of Inspectors	..	2,695 0 0					
Less part charged to grading of teachers	..	225 11 0					
		2,469 9 0					
Travelling-expenses	..	890 16 11					
			3,360 5 11				
Conveyance of pupils	..	..	9,204 19 6				
Manual instruction	..	..	5,390 18 0				
Scholarships—							
National	..	11,018 7 11					
War bursaries	..	472 17 6					
			11,491 5 5				
Rebuilding after fire	..	..	491 0 0				
Printing and stationery	..	..	152 18 6				
Conferences, expenses of	..	..	25 0 0				
Junior high schools incidentals	..	..	1,077 15 0				
Interest on capital	..	..	39,345 16 0				
Miscellaneous	..	..	57 6 10				
			£454,839 7 3				
						£454,839 7 3	

Higher Education.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
To Head Office salaries and administration charges	..	..	600 0 0	By Balance carried to general Income and Expenditure Account	..	135,163 13 5	
Grants—							
University of New Zealand and to four University Colleges for general purposes, &c.	..	51,306 10 0					
Auckland and Canterbury for general purposes, &c.	..	2,000 0 0					
Salaries of Professors of Education	..	3,400 0 0					
Otago University for Midwifery	..	112 10 0					
Workers' Education Association lectures	..	3,000 0 0					
Subsidies on voluntary contributions for Workers' Educational Association and other purposes	..	1,174 16 8					
Scholarships	..	26,369 3 11					
Grants for organization purposes—Workers' Educational Association	..	500 0 0					
Maintenance, Massey Agricultural College	..	15,000 0 0					
Special assistance to deserving students	..	191 0 8					
Miscellaneous	..	46 12 2					
Interest on capital	..	31,463 0 0					
			£135,163 13 5			£135,163 13 5	

INCOME AND EXPENDITURE ACCOUNT—continued.

Physical Education.

<i>Expenditure.</i>					£	s.	d.	<i>Income.</i>					£	s.	d.		
To Head Office salaries and administration charges					..	..	130	0	0	By Balance carried to General In-							
					£	s.	d.	come and Expenditure Account					9,126	11	0		
Salaries of instructors	..	..	..	5,405	7	0											
Travelling-expenses	..	..	..	3,083	5	8											
					8,488					12	8						
Transfer and removal expenses	..	..	..	..	..	33	15	11									
Books and material	..	..	..	..	..	120	10	0									
Classes for teachers	..	..	..	..	..	318	4	1									
Postage	..	..	..	..	..	17	5	7									
Miscellaneous	..	..	..	..	..	18	2	9									
					£9,126					11	0	£9,126			11	0	

Examinations.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Head Office salaries and administration charges	..	..	..	2,547	15	2	By Fees for examinations and certi-	..	..	..	5,830	12	9
Examiners' and supervisors' fees	..	..	..	4,426	16	4	ficates	..	..	..	5	0	0
Printing and stationery	..	..	..	1,333	19	0	Hire of tables	..	..	..	4,089	10	6
Postages	..	..	..	265	12	6	Balance carried to General Income	..	..	..			
Forwarding charges, rent of buildings, &c.	..	..	..	814	4	8	and Expenditure Account	..	..	..			
Rent of store	..	..	..	92	0	0							
Technological Examinations	..	..	..	444	15	7							
				£9,925	3	3					£9,925	3	3

Miscellaneous.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Accidents to school-children	..	..	..	693	11	10	By Registration fees, &c...	..	..	..	4	0	0
Council of Education—Expenses of delegates	..	..	..	183	5	7	Balance carried to General In-						
Officers and teachers visiting other countries	..	..	..	114	6	4	come and Expenditure Account	155,175	18	4			
Compassionate allowances	..	..	..	900	0	0							
Education Committee—Parliamentary expenses, &c.	..	..	..	1,475	9	4							
Exchange teachers—Allowances and bursaries	..	..	..	6	10	8							
History of Education in New Zealand, cost of publishing	..	..	..	736	16	4							
Public libraries—Subsidies	..	..	..	2,997	14	0							
Travelling-expenses of Alan Wilkie Shakespearian Co. while touring New Zealand	..	..	..	775	2	10							
Teachers Superannuation Fund—Government subsidies under—	£	s.	d.										
Superannuation Act, 1927	..	..	118,000	0	0								
Finance Act, 1925	..	..	3,780	10	5								
Additional appropriation	..	..	25,000	0	0								
				146,780	10	5							
Payment of superannuation contributions for teachers on active service, 1914–19	..	..	..	57	14	0							
Cost of raising loans	..	..	..	458	17	0							
				£155,179	18	4							
											£155,179	18	4

Special Schools Summary Account.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
To Education of the blind	..	..	..	3,207	0	1	By Stores—Summary Account	..	..	189	14	7	
Education of the deaf	..	..	..	8,378	12	1	Balance carried to General	..	..				
Education of the feeble-minded	..	..	..	18,097	17	2	penditure Account	..	..	168,435	13	9	
Child welfare	..	..	..	138,941	19	0							
				£168,625	8	4				£168,625	8	4	

Special Schools—General Administration.

<i>Expenditure.</i>		£	s. d.	<i>Income.</i>				£	s. d.
To Head Office administration	..	10,139	15 11	By Distribution to the various child welfare accounts	..	..	..	10,139	15 11
		£10,139	15 11					£10,139	15 11

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	50	0	0	By Maintenance fees	626	0	6
Maintenance of children in public institutions, &c.	1,390	4	10	Balance carried to Special Schools Summary			
Travelling-expenses of children	23	12	3	Account	3,207	0	1
Provision for bad debts	50	0	0				
Grants for maintenance of Government pupils—							
Jubilee Institute	609	3	6				
Interest on capital	1,710	0	0				
	£3,833	0	7		£3,833	0	7

Education of the Deaf.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	400	0	0	By Maintenance fees	2,564	14	3
School for the Deaf—				Meals provided		0	18
Salaries of staff	6,717	13	8	Deduction for board, &c.	405	0	0
Maintenance of children	2,321	17	9	Balance carried to Special Schools Summary			
Maintenance of buildings	279	5	4	Account	8,378	12	1
	9,318	16	9				
Advertising	25	14	1				
Travelling-expenses	316	13	6				
Depreciation on buildings, &c.	486	0	0				
Interest on capital	802	0	0				
	£11,349	4	4		£11,349	4	4

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

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Expenditure on recreations, &c.	83	16	4	By Balance of income in Post Office Savings-bank ..	309	10	11
Balance in hand, 31st March, 1930	347	16	5	Income from bequests	108	16	0
				Interest on deposits in Post Office Savings-bank ..	13	5	10
	£431	12	9		£431	12	9

Education and Training of the Feeble-minded.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Balance (net cost) on—				By Recoveries on account of travelling-expenses ..	46	18	8
Richmond School for Girls	4,316	10	3	Maintenance fees	1,341	11	10
Otekaieke School for Boys	14,592	5	11	Balance carried to Special Schools Branch			
Head Office administration (non-institutional)	100	0	0	Summary of Income and Expenditure	18,097	17	2
Travelling-expenses	383	12	5				
Postage	93	19	1				
	£19,486	7	8		£19,486	7	8

Special School for Girls, Richmond.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	140	0	0	By Deductions from salaries of staff for board and			
Salaries of staff	2,053	6	0	quarters provided	260	0	0
Maintenance of inmates and staff	1,376	5	2	Sales of produce	39	6	8
Repairs to buildings	278	5	9	Balance carried to Education and Training of			
Depreciation on buildings, &c.	296	0	0	Feeble-minded Income and Expenditure			
Interest on capital	472	0	0	Account	4,316	10	3
	£4,615	16	11		£4,615	16	11

Special School for Boys, Otekaieke.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
To Head Office salaries and administration charges	320	0	0	By Sale of baskets	241	4	2
Salaries of staff	6,615	0	2	Boots repairs for staff, &c.	42	11	5
Maintenance of inmates and staff	4,907	19	4	Car-hire	4	9	0
Repairs to buildings	785	0	2	Boys' wages—Sawmill	66	10	0
Advertising	30	19	7	Electric light	14	1	4
Depreciation on buildings, &c.	1,506	0	0	Meals and board provided	1	18	0
Interest on capital	2,121	0	0	Rent of buildings	5	5	1
Balance from Farm Account	126	2	1	Deductions from salaries of staff for board and			
Balance from Sawmill Account	22	10	7	quarters provided	1,000	0	0
	£16,434	11	11	Recovery from Fire Insurance Fund	401	7	0
				Office expenses for farm and sawmill	65	0	0
				Balance carried forward to Education and			
				Training of Feeble-minded Income and			
				Expenditure Account	14,592	5	11
	£16,434	11	11		£16,434	11	11

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT—*continued.**Special School for Boys, Otekaike (Farm Account).*

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Stock on hand, 1st April, 1929—				By Sales of produce (including issued to Otekaike Institution)	2,058	0	3
Live-stock	813	15	6	Sawmill—			
Farm-produce	1,028	19	0	Horse-hire	9	0	0
				Hire of traction-engine	45	0	0
			1,842 14 6	Rent of buildings	60	0	0
Purchase of live-stock	313	5	10	Stocks on hand, 31st March, 1930—	£	s.	d.
Purchase of farm-produce	3	5	8	Live-stock	794	7	6
			316 11 6	Farm-produce	918	11	10
Repairs to plant, buildings, &c.			97 11 6				1,712 19 4
Salaries and wages of staff employed on farm			811 12 10				
Purchase of seeds, manures, &c.			117 18 3				
Sundries			250 13 1				
Depreciation on buildings, &c.			163 0 0				
Balance (gross profit) carried down			284 17 11				
			£3,884 19 7				£3,884 19 7
To Head Office salaries and administration charges			30 0 0	By Balance brought down	284	17	11
Otekaike—Office salaries, &c.			50 0 0	Balance carried to Otekaike General Account..	126	2	1
Interest on capital			331 0 0				
			£411 0 0				£411 0 0

Special School for Boys, Otekaike (Sawmill Account).

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Stock of timber on hand, 1st April, 1929	199	0	0	By Sales (including issues to Otekaike and other institutions)	507	3	6
Wages (including value of boys' labour)	361	10	0	Stock of sawn timber on hand, 31st March, 1930..	229	4	5
Hire of traction-engine from farm	45	0	0				
Royalty	44	0	0				
Repairs, &c., to plant	36	8	6				
Hauling	9	0	0				
Depreciation on plant	21	0	0				
Balance (gross profit) carried down	20	9	5				
			£736 7 11				£736 7 11
To Head Office salaries and administration charges..	5	0	0	By Balance brought down	20	9	5
Otekaike—Office salaries, &c.	15	0	0	Balance to Otekaike General Account	22	10	7
Interest on capital	23	0	0				
			£43 0 0				£43 0 0

Child Welfare (Summary).

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Reserve for bad debts	10,000	0	0	By Maintenance fees	36,778	18	5
Boys' Training Farm, Weraroa	10,090	0	4	Balance transferred to Special Schools Summary of Income and Expenditure Account	138,941	19	0
Receiving Home—							
Auckland	1,770	15	10				
Hamilton	924	0	10				
Wanganui	705	17	5				
Napier	738	2	10				
Wellington	2,180	15	4				
Girls' Hostel, Wellington	1,159	1	1				
Receiving Home, Christchurch	1,716	5	8				
Girls' Home, Burwood	4,925	10	5				
Girls' Home, Timaru	1,283	0	11				
Receiving Home, Dunedin	1,147	10	3				
Probation Home—							
Auckland	2,005	0	2				
Wellington	1,253	8	3				
Christchurch	1,534	2	1				
Dunedin	1,288	17	1				
Non-institutional	132,998	8	11				
			£175,720 17 5				£175,720 17 5

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Boys' Training-farm, Weraroa.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	140	0 0	By Deductions from salaries of staff for board and quarters provided	465	0 0
Salaries and wages of staff	3,629	7 0	Cash—Board of staff	5	18 5
Maintenance of inmates and staff	3,734	11 1	Farm Account for office work, &c.	125	0 0
Maintenance of buildings, &c.	546	14 3	Balance carried to Child Welfare Income Ex-		
Telephones	23	0 0	penditure Account	10,090	0 4
Depreciation on buildings, &c.	706	0 0			
Interest on capital	857	0 0			
Balance (loss) from Farm Account	1,049	6 5			
	£10,685	18 9		£10,685	18 9

Boys' Training Farm, Weraroa (Farm Account).

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Stocks on hand, 31st March, 1929—			By Stocks on hand, 31st March, 1930—		
Live-stock	2,557	17 0	Live-stock	3,081	1 0
Farm-produce	1,078	10 0	Farm-produce	1,299	10 0
	3,636	7 0		4,380	11 0
Purchase of live-stock	250	16 11	Sales of produce, including issues to other		
Purchase of farm-produce	116	18 7	institutions	2,989	5 5
Purchase of seeds and manures	606	19 8	Rent of farm cottages (staff)	96	0 0
Repairs to buildings, plant, &c.	149	6 7	Hire of plant	27	2 1
Salaries and wages of staff, &c.	1,466	4 3			
Sundries	460	11 11			
Depreciation on buildings, &c.	474	0 0			
Balance (gross profit) carried down	331	13 7			
	£7,492	18 6		£7,492	18 6
	£	s. d.		£	s. d.
To Head Office administration charges	50	0 0	By Balance brought down	331	13 7
Weraroa Office charges	125	0 0	Balance (loss) carried to Weraroa Income and		
Interest on capital	1,206	0 0	Expenditure Account	1,049	6 5
	£1,381	0 0		£1,381	0 0

Girls' Hostel, Wellington.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	30	0 0	By Board of inmates	213	14 5
Salaries of staff	548	15 3	Board of staff	120	0 0
Maintenance of inmates and staff	626	1 10	Balance carried to Child Welfare Income and		
Repairs to buildings, &c.	100	13 5	Expenditure Account	1,159	1 1
Telephones	4	5 0			
Depreciation on buildings, &c.	68	0 0			
Interest on capital	115	0 0			
	£1,492	15 6		£1,492	15 6

Girls' Home, Burwood.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	60	0 0	By Grazing fees	45	1 0
Salaries of staff and inmates	1,998	5 9	Board of staff	355	0 0
Maintenance of staff, &c.	1,586	5 6	Balance carried to Child Welfare Income and		
Repairs to buildings, &c.	387	5 2	Expenditure Account	4,925	10 5
Telephones	9	15 0			
Depreciation on buildings, &c.	351	0 0			
Interest on capital	933	0 0			
	£5,325	11 5		£5,325	11 5

Girls' Home, Timaru.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Head Office salaries and administration charges	25	0 0	By Board of staff	105	0 0
Salaries of staff and inmates	768	0 0	Board of inmates	0	7 5
Maintenance of staff, &c.	322	12 1	Balance carried to Child Welfare Income and		
Telephone	5	16 3	Expenditure Account	1,283	0 11
Depreciation on buildings, &c.	93	0 0			
Interest on capital	174	0 0			
	£1,388	8 4		£1,388	8 4

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

	Auckland.	Hamilton.	Wanganui.	Napier.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Head Office administration charges ..	45 0 0	30 0 0	25 0 0	30 0 0	50 0 0	60 0 0	25 0 0
Salaries of staffs ..	503 8 5	358 3 10	274 13 0	368 9 11	710 14 10	601 17 6	388 2 5
Maintenance of staff and inmates, &c.	624 10 10	370 17 4	240 4 10	212 14 8	903 12 5	670 17 10	359 5 11
Repairs to buildings, &c. ..	351 11 10	26 6 8	4 9 7	35 16 9	259 11 3	245 8 4	181 0 11
Telephones ..	7 12 6	5 10 0	5 10 0	6 7 6	6 8 9	6 6 3	7 10 0
Depreciation on buildings, &c. ..	126 0 0	92 0 0	83 0 0	64 0 0	226 0 0	122 0 0	81 0 0
Interest on capital ..	227 0 0	127 0 0	133 0 0	96 0 0	325 0 0	182 0 0	187 0 0
	1,885 3 7	1,009 17 10	765 17 5	813 8 10	2,481 7 3	1,888 9 11	1,228 19 3
<i>Income and Balance.</i>							
By Deduction from salaries of staff for board and quarters provided	105 0 0	80 0 0	60 0 0	75 0 0	165 0 0	135 0 0	60 0 0
Board of service inmates ..	9 7 9	5 17 0	..	0 6 0	41 11 11	37 4 3	21 9 0
Rent of buildings ..	..	..	..	..	94 0 0	..	..
Balance carried to Child Welfare Income and Expenditure Account	1,770 15 10	924 0 10	705 17 5	738 2 10	2,180 15 4	1,716 5 8	1,147 10 3
	1,885 3 7	1,009 17 10	765 17 5	813 8 10	2,481 7 3	1,888 9 11	1,228 19 3

Probation Homes.

	Auckland.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Head Office administration charges ..	40 0 0	30 0 0	30 0 0	25 0 0
Salaries of staffs ..	703 14 1	433 0 0	624 9 1	547 10 5
Maintenance of staff and inmates, &c.	553 0 2	469 7 7	457 15 2	335 9 1
Repairs to buildings, &c. ..	87 7 5	164 0 10	106 19 10	32 8 4
Telephones ..	8 5 0	8 12 6	8 7 6	5 0 0
Depreciation on buildings, &c. ..	284 0 0	87 0 0	160 0 0	212 0 0
Interest on capital ..	416 0 0	163 0 0	238 0 0	345 0 0
Medical expenses—staff ..	23 3 6	..	..	..
	2,115 10 2	1,355 0 11	1,625 11 7	1,502 7 10
<i>Income and Balance.</i>				
By Deduction from salaries of staff for board and quarters provided	105 0 0	75 0 0	60 0 0	60 0 0
Board of service inmates ..	4 10 0	10 2 8	31 9 6	66 16 3
Sales of produce ..	1 0 0	..	..	..
Rent of buildings, &c. ..	..	16 10 0	..	86 14 6
Balance carried to Child Welfare Income and Expenditure Account	2,005 0 2	1,253 8 3	1,534 2 1	1,288 17 1
	2,115 10 2	1,355 0 11	1,625 11 7	1,502 7 10

Child Welfare—Non-institutional.

<i>Expenditure.</i>	£ s. d.	<i>Income.</i>	£ s. d.
To Head Office salaries and administration charges	8,324 15 11	By Recoveries from parents, &c., for travelling-expenses, &c. ..	320 14 4
Salaries of officers ..	19,228 7 6	Earnings of boys placed at service deceased (earnings forfeited) ..	100 15 11
Rent of offices, office requisites, &c. ..	2,147 12 0	Rent of buildings ..	187 10 0
Depreciation on office furniture, &c. ..	191 0 0	Balance carried to Child Welfare Income and Expenditure Account ..	132,998 8 11
Telephones ..	364 11 5		
Travelling-expenses of staff and children (including depreciation on cars, &c.) ..	7,961 14 4		
Maintenance of children boarded out—			
Payments to foster-parents ..	82,290 0 3		
Clothing, &c. ..	6,312 11 8		
Post and Telegraph Department commission on payments ..	740 15 6		
	89,343 7 5		
Maintenance of children in private industrial schools ..	1,768 8 0		
Maintenance of children in other institutions ..	180 6 10		
	1,948 14 10		
Interest on capital ..	677 0 0		
Charges against service inmates remitted	2,061 9 2		
Registrar-General—Payment for services rendered ..	20 0 0		
Meal allowances of staff ..	5 6 0		
Transfer and removal expenses of staff, &c. ..	90 16 5		
Legal expenses ..	33 14 5		
Postage ..	1,076 8 7		
Refund of inmates' earnings ..	2 0 0		
Miscellaneous ..	130 11 2		
	£133,607 9 2		£133,607 9 2

EDUCATION DEPARTMENT—*continued*.INCOME AND EXPENDITURE ACCOUNT—*continued*.*Stores Summary Account.*

	£	s.	d.		£	s.	d.
To Loss from Dunedin branch store	85	19	9	By Balance (profit), Wellington store ..	140	11	2
Balance transferred to Special Schools Summary Account	189	14	7	Balance (profit), Auckland store ..	83	18	7
	<u>£275</u>	<u>14</u>	<u>4</u>	Balance (profit), Wellington factory ..	51	4	7
					<u>£275</u>	<u>14</u>	<u>4</u>

CENTRAL STORES, WELLINGTON.

Trading Account for the Year ended 31st March, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stocks, 1st April, 1929	2,393	11	1	By Sales, including issues to institutions..	7,387	17	10
Purchases and issues from factory	7,087	8	3	Stock, 31st March, 1930	3,104	1	6
Balance carried down to Profit and Loss Account	1,011	0	0				
	<u>£10,491</u>	<u>19</u>	<u>4</u>		<u>£10,491</u>	<u>19</u>	<u>4</u>

Profit and Loss Account for the Year ended 31st March, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Head Office administration charges ..	50	0	0	By Balance from Trading Account ..	1,011	0	0
Salaries	455	0	0				
Rent	64	0	0				
Outward freight and postages	109	3	9				
Fire insurance on stock	24	1	10				
Telephone	7	10	2				
Sundries	12	13	1				
Depreciation on fittings, &c.	15	0	0				
Interest on capital	133	0	0				
Balance transferred to Stores Summary Account	140	11	2				
	<u>£1,011</u>	<u>0</u>	<u>0</u>		<u>£1,011</u>	<u>0</u>	<u>0</u>

BRANCH STORE, AUCKLAND.

Trading Account for the Year ended 31st March, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stocks, 1st April, 1929	1,036	12	8	By Issues to institutions, &c. ..	2,045	5	8
Purchases and transfers from Wellington store	1,560	17	3	Stock, 31st March, 1930	734	2	10
Balance (gross profit) carried to Profit and Loss Account	181	18	7				
	<u>£2,779</u>	<u>8</u>	<u>6</u>		<u>£2,779</u>	<u>8</u>	<u>6</u>

Profit and Loss Account for the Year ended 31st March, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Head Office administration charges ..	5	0	0	By Balance from Trading Account ..	181	18	7
Salaries	30	0	0				
Rent	17	0	0				
Depreciation on fittings	4	0	0				
Interest on capital	42	0	0				
Balance transferred to Stores Summary Account ..	83	18	7				
	<u>£181</u>	<u>18</u>	<u>7</u>		<u>£181</u>	<u>18</u>	<u>7</u>

DUNEDIN BRANCH STORE.

Trading Account for the Year ended 31st March, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stock, 31st March, 1929	881	7	1	By Issues to institutions, &c. ..	481	10	6
Purchases and transfers from Wellington store	414	9	4	Stock, 31st March, 1930	823	6	2
Balance carried down	9	0	3				
	<u>£1,304</u>	<u>16</u>	<u>8</u>		<u>£1,304</u>	<u>16</u>	<u>8</u>

Profit and Loss Account for the Year ended 31st March, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Head Office administration charges ..	5	0	0	By Balance from Trading Account ..	9	0	3
Salaries	30	0	0	Balance carried to Stores Summary Account	85	19	9
Rent	20	0	0				
Depreciation	2	0	0				
Interest on capital	38	0	0				
	<u>£95</u>	<u>0</u>	<u>0</u>		<u>£95</u>	<u>0</u>	<u>0</u>

EDUCATION DEPARTMENT—continued.

INCOME AND EXPENDITURE ACCOUNT—continued.

WELLINGTON FACTORY.

Trading Account for the Year ended 31st March, 1930.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Stocks of materials and unfinished work, 1st April, 1929	540	14	6	By Goods manufactured and issued	3,130	0	9
Issues from Central Store	1,812	18	1	Sale of rags	5	6	10
Wages	761	11	5	Stock (material at 31st March, 1930)—			
Balance (gross profit) carried down	186	19	5	Material	97	11	5
				Part manufactured goods	69	4	5
					166	15	10
	£3,302	3	5		£3,302	3	5

Profit and Loss Account for the Year ended 31st March, 1930.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Light and power	29	11	0	By Balance from Trading Account	186	19	5
Repairs to plant, &c.	3	13	9				
Rent	30	0	0				
Sundries	5	10	1				
Depreciation on plant, &c.	27	0	0				
Interest on capital	25	0	0				
Head Office administration charges	15	0	0				
Balance carried to Stores Summary Account	51	4	7				
	£186	19	5		£186	19	5

BALANCE-SHEET AS AT 31ST MARCH, 1930.

Liabilities.	£	s.	d.	Assets.	£	s.	d.
Capital provided by Treasury, 1st April, 1929—				National Development Account—			
Public Works Fund .. 1,924,025	19	4		Grants to Education Boards and other Boards for sites, buildings, equip- ment, &c., for—			
Consolidated Fund .. 1,568,290	17	10		Elementary education .. 4,645,037	15	6	
	3,492,316	17	2	Kindergartens	6,535	18	3
Education Loans Account—				Secondary education	914,133	8	7
Loans raised	4,056,501	13	3	Higher education	729,041	16	3
Transferred from Consoli- dated Fund	100,000	0	0	Technical education	734,227	4	3
	4,156,501	13	3	Training of teachers	173,728	1	5
Reserve for depreciation	75,388	10	10	Education of the blind	38,000	0	0
Boys and girls at service—					7,240,704	4	3
Wages in hands of Depart- ment	92,232	0	2	Departmental assets—			
Sundry creditors—				Land	59,274	15	10
General	28,206	12	10	Buildings	276,562	8	8
Government Departments	8,816	4	5	Hydro-electric services	2,266	13	10
	37,022	17	3	Water services	1,024	2	4
Amount paid to Department in advance—				Furniture, fittings, &c.	24,873	4	5
Gazette	47	13	7	Farm and other plants, im- plements, &c.	6,173	10	1
Journal	166	8	4	Motor cars and cycles	7,033	9	5
Gramophones	790	14	3	Typewriters and office ap- pliances	1,744	15	6
Pianos	750	3	0	Library	392	18	1
	1,754	19	2		379,345	18	2
School for the Deaf, Sumner—				Stocks of material on hand, 31st March, 1930—			
Income from bequests for special purposes	347	16	5	School-books and requisites	2,200	5	8
Capital Account—Bequests for special purposes	2,120	16	1	General stores	11,326	19	5
Stores Suspense Account	301	8	1	Farm-produce	2,218	1	10
Treasury Adjustment Account	3,791,005	19	11	Live-stock	3,924	8	6
					19,669	15	5
				Stores Deficiency Account	301	8	1
				Amounts paid in advance	15	14	8
				Sundry debtors—			
				General	96,337	2	10
				Less reserve	12,077	7	2
					84,259	15	8
				Government Departments	102,454	17	3
					186,714	12	11
				Official stamps on hand, 31st March, 1930	36	17	7
				Cash in Post Office Savings-bank—Sumner bequests	347	16	5
				Cash in hands of Public Trustee—Sumner bequests	2,120	16	1
				Cash in hands of Post Office Savings-bank— Wages of boys and girls at service	91,158	9	8
				Cash in Education Loans Account	19,841	14	11
				Cash in hands of Post Office at 31st March, 1930	1,104	13	1
				Balance from Income and Expenditure Account	3,707,630	17	1
	£11,648,992	18	4		£11,648,992	18	4

T. B. STRONG, Director of Education.

C. E. CRAWFORD, A.R.A.N.Z., Accountant.

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

TOURIST AND HEALTH RESORTS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
To Working Accounts—Net loss after charging interest and portion of Head Office expenses—	£	s. d.	By Working Accounts—Net profit after charging interest and portion of Head Office expenses—	£	s. d.
Te Aroha	3,220	6 10	Rotorua electric system	6,980	13 4
Rotorua Baths	9,094	0 9	Rotorua acclimatization	253	10 3
Rotorua Sanatorium	2,092	2 6	Advertising receipts, sale, pamphlets, &c. ..	593	12 11
Rotorua Gardens	4,733	10 10	Balance—Excess of expenditure over income after charging interest	48,554	5 10
Rotorua water and drainage	5,111	15 6			
Rotorua reserves	1,669	10 9			
Rotorua wharves and beacons	321	13 5			
Waimangu round trip	388	2 1			
Waitomo Hostel and guiding	785	18 3			
Lake House, Waikaremoana	1,621	0 4			
Morere Hot Springs	123	2 4			
Hermitage Hostel (leased)	1,366	13 8			
Queenstown	927	7 3			
Te Anau steamer and hostel (leased) ..	1,099	14 11			
Glade House, Milford Hostel, and track ..	5,324	16 5			
Miscellaneous reserves	1,152	1 11			
Passenger-booking bureaux	3,084	6 3			
Sydney and Melbourne agencies	4,081	18 6			
Advertising (general) and subsidies to advertising campaigns	2,721	12 3			
Subsidies to inland mails	1,073	10 0			
Subsidies to accommodation houses, &c. ..	200	0 0			
Subsidy to Bluff-Milford steamer service ..	1,500	0 0			
Subsidy to Rotorua Borough Council	1,300	0 0			
Expenses in connection with Vancouver, Brisbane, Durban, Johannesburg, Adelaide, Perth, Calcutta, and San Francisco agencies ..	595	9 8			
Compassionate allowance to Mrs. B. M. Wilson ..	1,000	0 0			
Miscellaneous general expenses (salaries, &c., not apportioned)	1,793	7 11			
	£56,382	2 4		£56,382	2 4

TE AROHA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Stores on hand at 1st April, 1929	25	12 6	By Receipts	1,500	5 11
Salaries and wages	2,298	17 3	Stores on hand at 31st March, 1930	30	19 7
Repairs, purchase of stores, &c.	542	18 6	Balance, carried down	2,124	6 0
Administration expenses	406	10 1			
Depreciation	352	3 8			
Writings-off	29	9 6			
	£3,655	11 6		£3,655	11 6
	£	s. d.		£	s. d.
To Balance	2,124	6 0	By Net loss, to Income and Expenditure Account ..	3,220	6 10
Head Office expenses	329	1 2			
Interest on capital	766	19 8			
	£3,220	6 10		£3,220	6 10

ROTORUA BATHS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Salaries and wages	9,413	11 2	By Receipts	5,947	2 6
Stores issued	1,285	18 4	Value of services rendered—Sanatorium ..	1,492	17 3
Repairs, travelling-expenses, electric energy, water charges, &c.	564	18 3	Balance	6,270	13 0
Administration expenses	660	9 11			
Depreciation	1,593	9 3			
Writings-off	192	5 10			
	£13,710	12 9		£13,710	12 9
	£	s. d.		£	s. d.
To Balance brought down	6,270	13 0	By Net loss, to Income and Expenditure Account ..	9,094	0 9
Head Office expenses	551	14 4			
Interest on capital	2,271	13 5			
	£9,094	0 9		£9,094	0 9

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

ROTORUA SANATORIUM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stores on hand at 1st April, 1929	415	3	8	By Fees receivable	7,319	9	6
Salaries and wages	3,561	15	1	Miscellaneous receipts	234	6	3
Purchase of stores	2,104	19	10	Stores at 31st March, 1930	307	3	3
Freight, repairs, electric energy, &c. ..	396	6	5	Balance carried down	1,322	0	5
Administration expenses	559	9	2				
Value of services rendered by Rotorua Baths' staff	1,492	17	3				
Depreciation	265	3	6				
Writings-off and Doubtful Debts Reserve ..	477	4	6				
	<u>£9,272</u>	<u>19</u>	<u>5</u>		<u>£9,272</u>	<u>19</u>	<u>5</u>
	£	s.	d.		£	s.	d.
To Balance brought down	1,322	0	5	By Net loss, to Income and Expenditure Account	2,092	2	6
Head Office expenses	374	7	0				
Interest on capital	395	15	1				
	<u>£2,092</u>	<u>2</u>	<u>6</u>		<u>£2,092</u>	<u>2</u>	<u>6</u>

ROTORUA GARDENS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Stores on hand at 1st April, 1929	32	3	5	By Games fees, rents, &c.	737	5	0
Salaries and wages	2,765	19	4	Stores at 30th March, 1930	13	8	8
Stores issued	303	2	2	Balance	3,551	9	3
Repairs, freight, electrical energy, &c. ..	282	0	11				
Administration expenses	666	16	2				
Depreciation	237	13	11				
Writings-off	14	7	0				
	<u>£4,302</u>	<u>2</u>	<u>11</u>		<u>£4,302</u>	<u>2</u>	<u>11</u>
	£	s.	d.		£	s.	d.
To Balance	3,551	9	3	By Net loss, to Income and Expenditure Account..	4,733	10	10
Head Office expenses	419	19	0				
Interest	762	2	7				
	<u>£4,733</u>	<u>10</u>	<u>10</u>		<u>£4,733</u>	<u>10</u>	<u>10</u>

ROTORUA ELECTRIC SYSTEM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages	2,992	17	8	By Sales of electrical energy	16,825	11	7
Electrical energy purchased	2,678	19	6	Discounts forfeited	257	3	6
Stores issued	208	4	9	Miscellaneous charges	615	15	0
Freight, repairs, telephones, &c. ..	216	3	9	Stores on hand at 31st March, 1930 ..	43	10	10
Administration expenses	745	10	2				
Depreciation	1,039	17	10				
Writings-off	85	15	10				
Balance carried down	9,774	11	5				
	<u>£17,742</u>	<u>0</u>	<u>11</u>		<u>£17,742</u>	<u>0</u>	<u>11</u>
	£	s.	d.		£	s.	d.
To Interest on capital	2,291	12	8	By Balance brought down	9,774	11	5
Head Office expenses	502	5	5				
Net profit, to Income and Expenditure Account	6,980	13	4				
	<u>£9,774</u>	<u>11</u>	<u>5</u>		<u>£9,774</u>	<u>11</u>	<u>5</u>

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

ROTORUA WATER AND DRAINAGE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries and wages..	..	1,093	1	8	By Water charges ..	..	4,295	5	8
Payment on account part cost cast-iron mains	..	850	0	0	Miscellaneous receipts ..	..	119	14	4
Discounts allowed ..	..	273	15	8	Balance carried down ..	..	629	19	9
Stores issued ..	..	253	16	8					
Administration expenses ..	..	526	11	11					
Miscellaneous ..	..	130	17	8					
Depreciation ..	..	1,908	0	9					
Writings-off ..	..	8	15	5					
		<u>£5,044</u>	<u>19</u>	<u>9</u>			<u>£5,044</u>	<u>19</u>	<u>9</u>
		£	s.	d.			£	s.	d.
To Balance brought down ..	..	629	19	9	By Net loss, to Income and Expenditure Account..	..	5,111	15	6
Head Office expenses ..	..	402	7	2					
Interest on capital ..	..	4,079	8	7					
		<u>£5,111</u>	<u>15</u>	<u>6</u>			<u>£5,111</u>	<u>15</u>	<u>6</u>

ROTORUA ACCLIMATIZATION.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores at 1st April, 1929 ..	..	9	3	1	By Sales of licenses ..	..	2,331	4	6
Salaries and wages..	..	816	5	1	Fines ..	..	62	0	0
Stores issued (includes trout-ova) ..	..	593	2	0	Opossum revenue ..	..	102	19	11
Repairs to motor-vehicles, commission on sale of licenses, freight, &c. ..	..	381	13	10	Miscellaneous ..	..	125	17	6
Administration expenses ..	..	242	14	5	Stores at 31st March, 1930. ..	..	11	14	7
Depreciation ..	..	123	8	0					
Balance carried down ..	..	467	10	1					
		<u>£2,633</u>	<u>16</u>	<u>6</u>			<u>£2,633</u>	<u>16</u>	<u>6</u>
		£	s.	d.			£	s.	d.
To Head Office expenses ..	..	141	9	3	By Balance ..	..	467	10	1
Interest on capital ..	..	72	10	7					
Profit, to Income and Expenditure Account ..	..	253	10	3					
		<u>£467</u>	<u>10</u>	<u>1</u>			<u>£467</u>	<u>10</u>	<u>1</u>

ROTORUA RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries and wages..	..	321	9	2	By Rents receivable ..	..	315	11	1
Stores issued, telephones, &c. ..	..	116	12	9	Miscellaneous receipts ..	..	2	6	0
Depreciation ..	..	140	11	4	Balance carried down ..	..	260	16	2
		<u>£578</u>	<u>13</u>	<u>3</u>			<u>£578</u>	<u>13</u>	<u>3</u>
		£	s.	d.			£	s.	d.
To Balance brought down ..	..	260	16	2	By Net loss, to Income and Expenditure Account..	..	1,669	10	9
Head Office expenses ..	..	192	14	10					
Interest on capital ..	..	1,215	19	9					
		<u>£1,669</u>	<u>10</u>	<u>9</u>			<u>£1,669</u>	<u>10</u>	<u>9</u>

ROTORUA WHARVES AND BEACONS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Wages, maintenance, &c. ..	..	16	13	4	By Wharfages ..	..	31	0	0
Depreciation ..	..	127	4	0	Net loss, to Income and Expenditure Account ..	..	321	13	5
Interest on capital ..	..	208	16	1					
		<u>£352</u>	<u>13</u>	<u>5</u>			<u>£352</u>	<u>13</u>	<u>5</u>

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

WAIMANGU ROUND TRIP.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Stores at 1st April, 1929	..	..	..	42	3	7	By Ticket sales	..	..	..	2,070	11	10
Salaries and wages..	..	..	..	1,138	0	9	Launch-hire	..	..	..	179	5	6
Stores issued	..	..	..	318	18	8	Miscellaneous	..	..	..	131	7	11
Administration expenses	..	..	..	193	14	5	Stores at 31st March, 1930	..	..	..	28	6	2
Repairs, tracks, freights, &c.	..	..	..	111	8	5							
Depreciation	..	..	..	486	14	8							
Writings-off	..	..	..	8	10	10							
Balance carried down	..	..	..	110	0	1							
				£2,409	11	5					£2,409	11	5
				£	s.	d.					£	s.	d.
To Head Office expenses	..	..	..	140	1	3	By Balance	..	..	..	110	0	1
Interest on capital	..	..	..	358	0	11	Net loss, to Income and Expenditure Account	..	..	..	388	2	1
				£498	2	2					£498	2	2

WAITOMO HOSTEL AND CAVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Stores on hand at 1st April, 1929	..	..	..	447	10	4	By Board and accommodation fees	..	..	..	7,639	2	0
Salaries and wages..	..	..	..	3,174	17	1	Caves fees	..	..	..	4,584	0	1
Electric light and power	..	..	..	962	0	6	Sale of aerated waters, cigarettes, &c.	..	..	..	431	5	1
Stores purchased	..	..	..	3,391	3	2	Hire of equipment	..	..	..	315	6	6
Freight, repairs, postages, &c.	..	..	..	1,036	13	5	Miscellaneous receipts	..	..	..	84	11	10
Depreciation	..	..	..	1,881	19	6	Stores on hand at 31st March, 1930	..	..	..	474	19	11
Writings-off	..	..	..	156	14	3							
Balance carried down	..	..	..	2,478	7	2							
				£13,529	5	5					£13,529	5	5
				£	s.	d.					£	s.	d.
To Head Office expenses	..	..	..	259	4	6	By Balance	..	..	..	2,478	7	2
Interest	..	..	..	3,005	0	11	Net loss, to Income and Expenditure Account..	..	..	..	785	18	3
				£3,264	5	5					£3,264	5	5

LAKE HOUSE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
To Stores at 1st April, 1929	..	..	..	99	2	4	By Board and accommodation fees	..	..	..	1,885	8	8
Salaries and wages..	..	..	..	842	6	10	Launch and boat hire	..	..	..	547	4	3
Purchase of stores	..	..	..	982	1	4	Miscellaneous receipts	..	..	..	145	19	3
Freight, postages, repairs, &c.	..	..	..	497	4	1	Stores at 31st March, 1930	..	..	..	169	8	7
Electric light and power	..	..	..	248	12	1	Balance carried down	..	..	..	635	11	11
Depreciation	..	..	..	585	13	9							
Writings-off	..	..	..	128	12	3							
				£3,383	12	8					£3,383	12	8
				£	s.	d.					£	s.	d.
To Balance brought down	..	..	..	635	11	11	By Net loss, to Income and Expenditure Account..	..	..	..	1,621	0	4
Head Office expenses	..	..	..	138	14	6							
Interest on capital..	..	..	..	846	13	11							
				£1,621	0	4					£1,621	0	4

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.
MORERE HOT SPRINGS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Salaries and wages..	..	..	262	10	0	By Bath fees..	..	..	623	11	9
Repairs, stores, freight, &c.	..	..	182	13	10	Miscellaneous receipts	..	..	22	0	0
Depreciation	..	..	78	13	7						
Balance carried down	..	..	121	14	4						
			£645	11	9				£645	11	9
			£	s.	d.				£	s.	d.
To Head Office expenses	..	..	61	5	1	By Balance brought down	..	..	121	14	4
Interest on capital	..	..	183	11	7	Net loss, to Income and Expenditure Account			123	2	4
			£244	16	8				£244	16	8

MOUNT COOK HERMITAGE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Depreciation	..	..	655	18	1	By Rents receivable	..	..	1,337	13	9
Interest on capital	..	..	2,048	9	4	Net loss, to Income and Expenditure Account			1,366	13	8
			£2,704	7	5				£2,704	7	5

QUEENSTOWN.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Salaries and wages..	..	..	822	10	0	By Games fees	..	..	223	15	0
Purchase stores, freight, repairs, &c.	..	..	148	19	7	Miscellaneous receipts	..	..	96	12	8
Depreciation	..	..	60	0	2	Balance carried down	..	..	711	2	1
			£1,031	9	9				£1,031	9	9
			£	s.	d.				£	s.	d.
To Balance brought down	..	..	711	2	1	By Net loss, to Income and Expenditure Account			927	7	3
Head Office expenses	..	..	66	18	9						
Interest	..	..	149	6	5						
			£927	7	3				£927	7	3

TE ANAU STEAMER AND HOTEL.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Repairs, s.s. "Tawera"	..	..	45	13	1	By Rents receivable	..	..	310	4	4
Depreciation	..	..	557	12	3	Net loss, to Income and Expenditure Account			1,099	14	11
Interest on capital	..	..	806	13	11						
			£1,409	19	3				£1,409	19	3

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

GLADE HOUSE, MILFORD HOSTEL, AND TRACK.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Stores at 1st April, 1929	..	1,359	14	0	By Board and accommodation fees	..	2,975	2	4
Salaries and wages	..	1,954	1	9	Launch and boat hire	..	533	11	6
Maintenance of track (wages, stores, &c.)	..	696	9	5	Sale of sweets, tobacco, &c.	..	276	10	6
Purchase of stores	..	2,471	8	7	Miscellaneous receipts	..	127	6	6
Freight, repairs, travelling-expenses, &c.	..	1,296	9	9	Stores at 31st March, 1930	..	1,430	14	10
Depreciation	..	1,130	15	4	Balance carried down	..	3,743	8	10
Writings-off	..	177	15	8					
		£9,086	14	6			£9,086	14	6
		£	s.	d.			£	s.	d.
To Balance brought down	..	3,743	8	10	By Net loss, to Income and Expenditure Account		5,324	16	5
Head Office expenses	..	195	13	2					
Interest on capital	..	1,385	14	5					
		£5,324	16	5			£5,324	16	5

MISCELLANEOUS RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Wages, repairs, freight, &c.	..	667	2	5	By Rents receivable	..	128	2	3
Depreciation	..	168	6	2	Miscellaneous receipts	..	105	10	0
		£835	8	7	Balance carried down	..	601	16	4
		£	s.	d.			£835	8	7
To Balance brought down	..	601	16	4	By Net loss, to Income and Expenditure Account		1,152	1	11
Head Office expenses	..	158	8	10					
Interest	..	391	16	9					
		£1,152	1	11			£1,152	1	11

PASSENGER BOOKING BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Net loss—					By Net profit—Rotorua	..	37	12	0
Auckland	..	549	4	9	Commission, Government ticket orders	..	933	4	9
Napier	..	431	8	7	Miscellaneous receipts	..	255	13	1
Wanganui	..	514	18	8	Net loss, to Income and Expenditure Account		3,084	6	3
Wellington	..	211	8	4					
Christchurch	..	311	10	9					
Dunedin	..	16	12	11					
Invercargill	..	257	5	8					
Greymouth	..	372	0	5					
Nelson	..	278	3	6					
Miscellaneous expenses	..	13	17	5					
Head Office expenses	..	1,354	5	1					
		£4,310	16	1			£4,310	16	1

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

SYDNEY AND MELBOURNE OFFICES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Salaries and allowances	..	2,171	13	6	By Net loss, to Income and Expenditure Account	4,081	18	6	
Rent	..	1,184	3	0					
Postages, printing and stationery, office-cleaning, &c.	..	611	6	7					
Depreciation	..	74	2	10					
Interest	..	40	12	7					
		<u>£4,081</u>	<u>18</u>	<u>6</u>			<u>£4,081</u>	<u>18</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>				<i>Assets.</i>					
	£	s.	d.		£	s.	d.		
Capital—				Land	186,311	7	3		
Public Works Fund ..	521,648	17	10	Buildings	193,338	10	4		
Consolidated Fund ..	112,350	5	2	Less writings-off in Suspense	128	14	10		
			633,999	3	0		193,209	15	6
Creditors—				Stores	7,098	8	8		
Departmental ..	1,529	14	10	Less writings-off in Suspense	1	11	2		
Sundry ..	11,133	16	1				7,096	17	6
			12,663	10	11		1,211	9	2
Passenger-booking—Ticket-sales Account ..			9,786	14	4				
Passenger-booking—Suspense Account ..			4	14	1				
Reserve for depreciation			67,556	19	11				
Reserve for doubtful debts			561	14	2				
							810	9	8
				Furniture and fittings ..	30,832	6	10		
				Less writings-off in Suspense	669	9	3		
							30,162	17	7
				Debtors—					
				Departmental	3,255	0	10		
				Sundry	10,195	6	8		
							13,450	7	6
				Water and drainage systems ..			98,295	0	10
				Rotorua electric system—Land, buildings, transmission-line, &c. ..			52,943	2	0
				Plant and machinery	7,067	13	3		
				Less writings-off in Suspense	30	4	3		
							7,037	9	0
				Wharves and slipways			7,394	19	7
				Electric system at hostels			21,925	0	8
				Steamers, launches, and boats ..	12,713	5	2		
				Less writings-off in Suspense	88	0	3		
							12,625	4	11
				Bridges			6,524	9	9
				Garden implements	893	5	5		
				Less writings-off in Suspense	7	0	2		
							886	5	3
				National Development Account			4,131	16	2
				Linen, cutlery, silverware, tools, &c.	9,610	11	3		
				Less writings-off in Suspense	738	5	6		
							8,872	5	9
				Telephone-lines			2,213	8	3
				Cash on deposit			634	6	7
				Receiver-General's Deposit Account ..			1,000	0	0
				Remittance in transit and outstanding balances at bureaux			1,185	0	7
				Excess of expenditure over income ..			48,554	5	10
				Treasury Adjustment Account			18,096	17	1
			<u>£724,572</u>	<u>16</u>	<u>5</u>		<u>£724,572</u>	<u>16</u>	<u>5</u>

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

G. W. CLINKARD, A.R.A.N.Z., General Manager.
J. HOUSTON, Accountant.

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

COOK ISLANDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>				<i>Cr.</i>			
<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Salaries	15,086	15	1	By Balance carried down	28,327	19	3
Advertising, &c.	8	7	8				
Cook and other Islands administration expenses	747	11	7				
Cook Islands lepers—							
Maintenance of	2,492	8	6				
Erection of accommodation (miscellaneous expenses)	0	6	0				
Freight, &c.	1	19	4				
Fuel, light, &c.	49	0	0				
Grants—							
Education—							
Niue	500	0	0				
Northern Cook Islands	500	0	0				
Bureau of Tropical Diseases	50	0	0				
Medical services—							
Niue	250	0	0				
Rarotonga	1,000	0	0				
“Hinemoa” working-expenses	4,464	10	0				
Maintenance of students at training college, Rarotonga	310	0	0				
Medical students, Fiji, maintenance of	220	7	6				
Motor-vessel expenses (miscellaneous)	43	2	0				
Postages, telegrams, &c.	246	19	2				
Printing and stationery	41	1	0				
School Journal, Cook Islands, cost of printing	44	2	9				
Travelling allowances and expenses	148	8	10				
Tropical allowances	1,911	6	0				
Sundry expenses	0	7	9				
Rent	80	0	0				
Depreciation	131	6	1				
	£28,327	19	3		£28,327	19	3
	£	s.	d.		£	s.	d.
To Balance brought down	28,327	19	3	By Balance carried down	39,686	1	11
“Maui Pomare” Revenue Account	8,461	15	6				
Interest on capital	2,896	7	2				
	11,358	2	8				
	£39,686	1	11		£39,686	1	11
	£	s.	d.		£	s.	d.
To Balance brought down	39,686	1	11	By Excess of expenditure over income	40,118	1	9
Interest on capital	431	19	10				
	£40,118	1	9		£40,118	1	9

NOTE.—The following charges for which the Department possesses no parliamentary appropriation, are included: (a) Rental value as assessed by the Public Works Department; (b) Interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1929.

COOK ISLANDS DEPARTMENT—*continued*.

M.V. "MAUI POMARE": REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries and wages	9,086	14	3	By Freights, passage-money, and miscellaneous receipts	25,156	3	2
Overtime and pay in lieu of leave	1,309	1	11	Balance	8,461	15	6
Labour at Niue and Norfolk	746	10	3				
Victualling	2,823	13	2				
Cabin stores	285	18	10				
Deck stores	365	16	2				
Engine stores	65	8	5				
Fuel-oil	3,062	9	8				
Lubricating-oil	1,319	4	5				
Repairs	3,357	14	5				
Painting	333	19	6				
Docking	99	8	7				
Medical expenses	261	4	11				
Fees, Superintendent Engineer	300	0	0				
Expenses, Advisory Committee	536	12	3				
Insurance	1,424	5	3				
Expenses of sick Native crew	807	13	11				
Rent of store	65	0	0				
Stevedoring and tallying	1,497	2	2				
Survey fees	73	13	1				
Harbour Board charges	365	1	10				
Losses of stores	300	0	6				
Commission	378	5	7				
Audit fee	60	0	0				
Miscellaneous	1,474	15	8				
Depreciation on vessel	3,218	3	11				
	£33,617	18	8		£33,617	18	8
	£	s.	d.		£	s.	d.
To Balance brought down	8,461	15	6	By Balance after charging interest on capital	11,358	2	8
Interest on capital	2,896	7	2				
	£11,358	2	8		£11,358	2	8

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	73,964	8	8	Accommodation for lepers at Fiji	4,248	18	5
Creditors—	£	s.	d.	Stores on hand	8,560	4	1
Departmental	122	0	7				
Sundry	2,895	7	7	Office fittings	69	2	11
	3,017	8	2	Additions	24	6	0
Depreciation Reserve	6,381	16	4		93	8	11
Advances Reserve	2,152	7	11	Sundry debtors	1,243	6	5
Writings-off in Reserve	4,622	3	3	N.Z.G.M.V. "Maui Pomare"	65,526	8	0
Treasury Adjustment Account	36,426	14	5	N.Z.G.S. "Hinemoa"	4,328	12	10
				Stores on board	493	9	11
					4,822	2	9
				Less proceeds of sale	500	0	0
					4,322	2	9
				Assets in Suspense, "Maui Pomare"	300	0	6
					4,622	3	3
				Advances to other Governments Account (balances)—			
				Cook Islands Administration	991	10	10
				Niue Administration	1,160	17	1
				Excess of expenditure over income	40,118	1	9
	£126,564	18	9		£126,564	18	9

G. BRENNAN, Acting-Secretary.

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

GENERAL PURPOSES RELIEF ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>					<i>Income.</i>				
To Losses written off—					By Interest on advances—				
Waimarino bush-fire relief—	£	s. d.	£	s. d.	Fire relief	898	4	11	
Principal	265	13 1			Flood relief	101	5	4	
Interest	100	7 7			Hailstorm relief	21	2	10	
			366	0 8	In aid of works of production	298	9	0	
Works of production—					Receipts in respect of property taken over—				
Principal	57	16 0			Cider manufacturing—				
Interest	6	7 5			Interest on advance on mortgage	13	18	8	
			64	3 5	Rent	30	8	0	
Interest on loans			2,800	0 0	Interest on investments	1,178	18	9	
					Interest on sinking fund	4	7	5	
					Balance carried down	683	9	2	
			£3,230	4 1		£3,230	4	1	
			£	s. d.		£	s. d.		
To Balance			683	9 2	By Balance, 31st March, 1929	68	13	3	
					Transfer of amount previously credited to capital	11	0	0	
					Transfer of capital losses charged to revenue	323	9	1	
					Transfer of interest written off to Bad Debts Reserve	106	15	0	
					Balance, excess of expenditure over income	173	11	10	
			£683	9 2		£683	9	2	

BALANCE-SHEET AS AT 31ST MARCH, 1930.

Liabilities.				Assets.			
Capital—				Advances under Appropriation Act, 1918, section 33, and Public Revenues Act, 1926, section 136—			
Loan under Appropriation Act, 1918, section 33 (Waimarino bush-fire relief)	£	s. d.	75,000 0 0		£	s. d.	£ s. d.
Less—	£	s. d.		Fire relief	17,815 16 3		
Redemptions under Public Debt Repayment Act, 1925	4,339 14 1			Flood relief	3,526 7 1		
Redemption from invest- ments in Public Debt Redemption Fund ..	660 5 11			Hailstorm relief	970 0 0		
Written off under Appro- priation Acts	12,131 18 9			Productive works—			
Provisionally written off ..	323 9 1			Orchardists	144 18 7		
			17,455 7 10	Murchison Lime Co. ..	514 3 3		
			57,544 12 2	Nelson Farmers' Union Lime Co.	3,500 0 0		
Contribution from Waimarino Fire Relief As- sociation	5,200 0 0			Kauri-gum Control Board ..	3,150 0 0		
Interest accrued on debentures	230 2 9					29,621 5 2	
Liability to Consolidated Fund for interest ..	6,237 3 5			Sundry debtors for interest—			
Reserve for bad debts	922 17 4			Fire relief	1,242 17 6		
Writings-off in Suspense (as <i>per contra</i>) ..	430 4 1			Flood relief	158 12 9		
				Hailstorm relief	6 16 3		
				Productive works	936 12 3		
						2,344 18 9	
				Interest accrued on advances—			
				Fire relief	195 1 1		
				Flood relief	19 5 2		
				Hailstorm relief	7 14 1		
				Productive works	100 7 1		
						322 7 5	
				Debtors, Sundry	56 11 9		
				Property Account—Cider manufacture—			
				Property acquired under mortgage	4,645 4 11		
				Advance secured on portion of property dis- posed of	264 14 6		
				Interest accrued thereon	3 6 2		
				Interest on investments—			
				Accrued	133 7 3		
				Overdue	102 1 1		
				Investment in Public Debt Redemption Fund ..	113 12 7		
				Losses in Suspense	430 4 1		
				Cash—			
				State Advances	722 10 2		
				Public Account	16,841 4 1		
						17,563 14 3	
				Investments	14,790 0 0		
				Income and Expenditure Account	173 11 10		
			£70,564 19 9			£70,564 19 9	

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

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

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

LANDS AND SURVEY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries and allowances	199,002	8 9	By Administration expenses from other funds ..	92,378	4 7
Surveys	21,593	12 8	Miscellaneous services, &c., for other Depart-		
Inspections of Crown and settlement lands ..	12,247	14 7	ments	30,848	12 0
Rent of offices	11,441	6 2	Miscellaneous office fees	4,039	9 8
Grants and subsidies	31,733	17 9	Lithos	3,572	8 8
Depreciation on—			Lease, license, transfer, and other fees ..	2,786	3 8
Furniture and fittings .. 1,481	12 5		Crown grant fees	643	14 10
Machinery and instruments .. 1,455	0 5		Timber-floating fees	25	9 6
Motor-vehicles 1,455	3 2		Miscellaneous	555	7 8
	4,391	16 0	Balance carried down	178,134	13 0
Advertising	3,289	18 7			
Land Board fees and expenses	4,226	12 8			
Maintenance and upkeep of—					
Office equipment and furniture .. 456	14 1				
Motor-vehicles 1,958	7 5				
	2,415	1 6			
Office fittings and requisites	3,523	14 0			
Office expenses	6,800	2 2			
Postages, telegrams, &c.	4,135	12 0			
Telephone services	842	3 8			
Travelling allowances and expenses ..	4,983	10 1			
Miscellaneous charges—					
Discount on lithos 186	5 6				
Lithographs used in office .. 1,206	10 8				
Obsolete lithos, furniture, &c.					
written off 963	16 10				
	2,356	13 0			
	£312,984	3 7		£312,984	3 7
	£	s. d.		£	s. d.
To Balance brought down	178,134	13 0	By Adjustment on account of previous years ..	94	19 11
Adjustment on account of previous years ..	184	2 5	Balance	181,352	8 11
Interest on capital	3,128	13 5			
	£181,447	8 10		£181,447	8 10

NOTE.—The above account includes charges for assessed rent on Government buildings and interest on capital for which the Department has no parliamentary appropriation.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	69,526	5 6	Buildings—Electrograph-house	83	19 7
Creditors—			Furniture and fittings	20,213	18 3
Departmental 3,118	1 6		Machinery and instruments	18,695	13 0
Sundry 2,517	19 7		Motor-vehicles	8,741	1 3
	5,636	1 1	Horses	14	0 0
Depreciation Reserve	18,150	14 10	Lithographs	52,280	7 7
Writings-off in Suspense	952	15 10	Payments out of Consolidated Fund on account of		
Treasury Adjustment Account	212,458	19 2	compensation for improvements	444	2 4
			Advances—Kauri-gum Control Board	1,505	0 0
			Debtors—		
			Departmental 17,524	5 9	
			Sundry 4,073	16 4	
				21,598	2 1
			Unexpired railway season-tickets	289	1 1
			Losses in Suspense—Stores, &c.	952	15 10
			Suspense Account	554	6 6
			Excess of expenditure over income	181,352	8 11
	£306,724	16 5		£306,724	16 5

J. B. THOMPSON, Under-Secretary for Lands.
J. H. O'DONNELL, Controller of Accounts.

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

STATE FOREST SERVICE.

STATE FOREST ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1930.

Timber Revenues Account.

<i>Expenditure.</i>						<i>Income.</i>							
To National Endowment Account (section 39, Forests Act, 1921-22)	£	s.	d.	£	s.	d.	By Timber royalties	£	s.	d.	£	s.	d.
Local authorities (section 17, Finance Act, 1924)	14,771	0	5				Timber sales	82,785	15	7			
	12,222	10	0				Timber trespass	290	17	7			
				26,993	10	5					92,650	7	2
Balance carried down				65,656	16	9							
				£92,650	7	2					£92,650	7	2

General Revenue Account.

Expenditure.		Income.	
£	s. d.	£	s. d.
To Salaries and contributions to Public Service Superannuation Fund	15,569 18 8	By Balance brought down	65,656 16 9
General management of State forests—		Leases—	
Postages, cables, printing, and stationery, &c.	1,690 16 5	Grazing	2,422 14 3
Payments to other Departments for services rendered	123 7 7	Sawmill-sites	935 19 0
Forest and grazing reconnaissance, timber cruising, &c.	9,596 4 6	Industrial	1,740 11 10
Cost-of-living bonus	8 19 9	Permits—Miscellaneous	4 10 0
Wild-life control—Destruction of pigs and deer	2,376 5 1	License and transfer fees	241 19 0
Legal expenses, contingencies, &c.	349 1 0	Interest on promissory notes	76 6 3
Office rent, heating, &c.	1,834 15 7	Fees for inspections	764 9 4
Transportation expenses and upkeep of motor-vehicles	2,021 12 10	Rental of houses	130 5 0
Travelling and transfer and removal expenses	2,755 15 6	Kauri-gum, sale of, and royalty	213 18 6
Maintenance of buildings and other departmental property	796 17 1	Opossum revenue	4,930 4 9
	21,553 15 4	Administration expenses, Forests Amendment Act, 1926–27	2,483 7 6
Forest-fire prevention—		Miscellaneous	550 2 4
Communication and control, locomotion and travelling expenses	291 0 3	Net profit on Rotorua Nursery, £244 14s. 3d.; Tapanui Nursery, £88 2s. 6d.; Naseby Nursery, £10 4s. 11d.	343 1 8
Wages, &c.	1,195 0 7		14,837 9 5
	1,486 0 10		
Educational—			
Forest exhibits	21 16 3		
Photographic records, &c.	83 15 9		
Preparation of Service bulletins, publications, &c.	78 16 0		
	184 8 0		
Forest research—			
Forest ecology, &c.	358 12 10		
Forest entomology	47 11 4		
Silvicultural management studies, &c.	309 18 7		
Timber-products testing	1,196 19 6		
Travelling allowances and expenses	236 17 9		
	2,150 0 0		
Afforestation—			
Preparation of planting-plans, and forest-extension, &c.	384 0 5		
Travelling allowances and expenses	434 17 0		
	818 17 5		
Miscellaneous—			
Yearly rent, Otanewainuku	74 0 0		
Empire Forestry Conference	156 2 6		
Ex gratia payment to licensee	868 4 0		
	1,098 6 6		
Depreciation	2,857 1 7		
Loss on Hanmer Nursery	177 7 7		
Loss through fire and failure—Eucalypts, Puhi-puhi Plantation	12,448 7 2		
Balance carried down	22,150 3 1		
	£80,494 6 2		
			£80,494 6 2

Interest Account.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Interest on loans	61,868	3	9				By Balance brought down	22,150	3	1			
Recoument of stamp duty and management charges	904	7	6				Interest on investments	3,719	15	2			
				62,772	11	3	Interest charged to nurseries and plantations	78,518	9	1			
General Reserve				48,724	7	4	Land rental charged to nurseries and plantations	7,106	6	3			
							Land Suspense	2	5	0			
								89,346	15	6			
				£111,496	18	7		£111,496	18	7			

STATE FOREST SERVICE—continued.
SUMMARY OF NURSERY TREE-GROWING OPERATIONS FOR THE YEAR ENDED 31ST MARCH, 1930.

Dr.										Cr.																							
Stocks of Trees, Seeds, and Seed-beds as at 1st April, 1929.			Purchase of Seed and Transfer of Trees from other Regions.		Operational Expenses and Distribution Charges.		Depreciation.		Interest and Land Rental.		Profit to Income and Expenditure Account.		Total.		Rent and Grazing.		Sundry Receipts.		Sales of Trees and Seed.		Trees and Seed transferred to Plantations.		Net Loss on Operations in Nurseries.		Cost of Seed-beds.		Stocks of Trees, Seeds, and Stores at 31st March, 1930.		Total.				
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Distributing nurseries—																																	
Rotorua ..																																	
Hamner ..																																	
Naseby ..																																	
Tapanui ..																																	
Forest nurseries—																																	
Riverhead ..																																	
Kaingaroa ..																																	
Karioi ..																																	
Golden Downs ..																																	
Experimental nurseries—																																	
Tangimoana ..																																	
Westland ..																																	
Totals ..																																	

Liabilities.										Assets.																							
Sundry Creditors		Capital.		Total.		Arboretum		Buildings.		Formation.		Fences.		Roads and Bridges.		Live Stock.		Seed Frames.		Tele-phones.		Water Service.		Other Departmental Property.		Stocks of Trees, Seeds, &c.		Goodwill of Lease.		Total.			
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
Distributing nurseries—																																	
Rotorua ..																																	
Hamner ..																																	
Naseby ..																																	
Tapanui ..																																	
Forest nurseries—																																	
Riverhead ..																																	
Kaingaroa ..																																	
Karioi ..																																	
Golden Downs ..																																	
Experimental nurseries—																																	
Tangimoana ..																																	
Westland ..																																	
Totals ..																																	

STATE FOREST SERVICE—continued.
SUMMARY OF PLANTATION OPERATIONS TO 31ST MARCH, 1930.

Expenditure.										Receipts.																		
Plantation.	Expenditure to Date.		Compound Interest on Actual Expenses.		Cost of Trees.		Compound Interest on Cost of Trees.		Land Rental compounded.		Total.		Revenue.		Compound Interest on Receipts.		Value of Buildings and Departmental Property.		Debt on Planted Area.		Total.		Acres planted.	Cost to Date per Acre.	Age of Plantations.			
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.				Years.		
NORTH ISLAND.																												
Maramara ..	33,117	9 4	932	3 1	920	0 7	38	5 3	519	0 7	35,526	18 10	31	13 4	..	..	7,602	9 7	27,892	15 11	35,526	18 10	5,840	4 15	4	2		
Riverhead ..	36,718	1 9	1,736	15 9	4,537	6 0	181	0 2	412	17 0	43,586	0 8	68	14 10	..	..	7,005	8 4	36,511	17 6	43,586	0 8	8,878	4 2	3	4		
Tairua ..	15,166	8 8	..	..	42	9 4	..	..	..	..	15,208	18 0	..	..	..	..	9,382	16 1	5,826	1 11	15,208	18 0	..	..	..	1		
Kaingaroa ..	251,133	16 10	58,648	5 7	86,233	14 7	30,550	15 2	218,658	19 9	445,225	11 11	1,554	15 8	435	11 8	29,264	17 0	413,970	7 7	445,225	11 11	145,963	2 16	7	19		
Waioapu ..	104,149	13 11	79,036	14 10	25,906	0 6	33,822	18 6	3,833	0 8	246,748	8 5	1,362	16 2	558	6 11	7,158	9 11	237,668	15 5	246,748	8 5	7,920	30	0	2		
Whakarewarewa ..	137,451	10 0	94,275	15 2	23,361	4 11	28,778	3 4	5,168	1 7	289,034	15 0	4,709	14 4	2,272	12 5	9,396	13 1	272,635	15 2	289,034	15 0	7,591	35	18	4		
Karioi ..	35,399	1 4	1,592	15 3	5,056	13 9	118	15 1	1,164	6 2	43,331	11 7	501	8 6	17	15 0	16,936	10 6	25,875	17 7	43,331	11 7	9,471	2	14	8		
SOUTH ISLAND.																												
Golden Downs ..	26,134	11 11	932	5 10	3,782	12 4	84	19 6	964	10 3	31,898	19 10	97	2 9	1	16 3	7,735	0 9	24,065	0 1	31,898	19 10	5,556	4	6	8	3	
Balmoral ..	80,610	3 9	16,873	18 2	29,744	16 6	7,298	5 9	4,325	18 11	138,853	3 1	1,586	1 8	284	18 5	13,917	17 7	123,064	5 5	138,853	3 1	18,671	6	11	10	13	
Eyrewell ..	44,609	11 3	565	10 4	10,915	10 7	145	12 6	602	12 0	56,838	16 8	55	0 1	..	..	12,759	10 7	44,024	6 0	56,838	16 8	12,008	3	13	4	2	
Hammer Springs ..	89,063	16 1	40,984	9 3	22,157	10 3	13,786	7 3	7,512	8 8	173,504	11 6	3,418	5 3	728	3 1	9,429	16 4	159,928	6 10	173,504	11 6	7,680	20	16	6	28	
Blue Mountains ..	36,811	12 9	2,755	19 10	16,619	8 4	1,502	10 0	217	8 2	57,906	19 1	312	8 1	23	7 8	6,675	1 4	50,896	2 0	57,906	19 1	8,713	5	16	10	5	
Conical Hills ..	65,243	14 9	50,196	10 3	23,101	7 1	24,868	6 9	8,066	17 11	171,476	16 9	4,512	6 4	2,475	0 4	5,855	18 7	158,633	11 6	171,476	16 9	4,116	38	10	10	27	
Dusky Hill and Greenvale ..	60,538	10 10	41,099	18 10	29,185	9 8	21,550	5 9	4,841	8 7	157,215	13 8	1,231	16 3	458	8 0	5,437	8 3	150,088	1 2	157,215	13 8	4,466	33	12	1	32	
Naseby ..	31,257	4 9	19,017	6 10	25,168	0 11	20,637	19 5	2,456	8 5	98,537	0 4	946	15 10	125	7 1	3,864	9 3	93,600	8 2	98,537	0 4	2,580	36	5	7	31	
EXPERIMENTAL STATIONS.																												
Puhipuhi ..	9,493	7 11	2,954	19 2	621	13 10	294	5 11	196	9 2	13,560	16 0	252	7 0	30	18 8	543	4 6	12,734	5 10	13,560	16 0	770	16	10	10	12	
Rangitikei ..	3,915	1 6	538	18 8	2,920	4 1	339	15 2	..	..	7,713	19 5	0	11 9	..	..	1,250	3 11	6,463	3 9	7,713	19 5	671	9	12	8	9	
Rangitikei Sand-dunes Reclamation ..	8,786	18 1	1,554	0 5	..	..	..	..	..	..	10,340	18 6	..	..	..	..	989	8 1	9,351	10 5	10,340	18 6	3,063	3	1	0	2	
Dumgree ..	14,530	3 3	12,726	12 8	3,985	7 0	6,126	12 1	6,816	2 0	44,184	17 0	3,546	15 6	2,082	4 0	201	17 3	38,354	0 3	44,184	17 0	342	112	3	6	27	
Westland ..	17,349	3 9	..	..	3,409	7 5	..	..	..	..	20,758	11 2	..	..	..	..	2,024	19 4	18,733	11 10	20,758	11 2	1,688	11	1	11	7	
Galloway ..	68	19 10	54	18 8	16	0 0	12	7 11	0	5 11	152	12 4	..	..	..	..	18	19 6	133	12 10	152	12 4	2	66	16	5	14	
Gimberburn ..	3,621	0 6	4,877	16 1	3,288	0 0	5,224	18 1	599	1 5	17,610	16 1	1,982	18 8	1,401	12 6	151	0 0	14,075	4 11	17,610	16 1	93	151	6	11	29	
Omaru ..	70	0 0	..	..	..	..	..	..	..	..	70	0 0	..	..	..	..	17	14 0	52	6 0	70	0 0	..	..	..	..	14	
Raincliff ..	1,111	14 11	749	14 8	..	..	..	..	1,608	0 5	3,469	10 0	11	4 0	22	2 0	218	5 2	3,217	18 10	3,469	10 0	159	20	4	9	28	
Waitahuna ..	267	7 9	358	0 10	63	0 0	95	6 8	8	7 8	792	2 11	..	..	..	..	17	14 0	774	8 11	792	2 11	111	70	8	1	23	
Longwood ..	778	5 10	48	11 10	648	17 3	35	14 0	6	12 7	1,518	1 6	..	..	..	..	151	2 11	1,366	18 7	1,518	1 6	288.5	4	14	9	3	
Muriwai Sand Dunes ..	812	8 9	..	..	..	..	..	..	..	..	812	8 9	..	..	..	..	..	..	812	8 9	812	8 9	..	..	..	..	..	..
	1,108,210	0 0	432,512	2	0 321,684	14 11	195,493	4	367,978	17 10	2,125,878	19 0	26,182	16	0 10,918	4 0	158,006	15 10	1,930,771	3	2,125,878	19 0	..	..	..	..	..	..

NOTE.		£	s.	d.
Main Balance-sheet figures:—				
Plantations ..	..	2,055,347	19	1
Sand-dune Reclamation ..	..	11,153	7	3
Westland Forest Experimental Station ..	..	20,758	11	2
Longwood Forest ..	..	1,518	1	6
Value of buildings, &c., above Debt on planted area ..	..	158,006	15	10
		1,930,771	3	2
		2,088,777	19	0
		2,088,777	19	0

STATE FOREST SERVICE—continued.

STATE FORESTS ACCOUNT.

BALANCE-SHEET AS AT 31ST MARCH, 1930.

Liabilities.			£	s.	d.	Assets.			£	s.	d.
Forest Capital Account	..	..	36,363,492	4	4	Land	..	..	1,996,072	6	11
Loans—	£	s. d.				Standing forests	..	..	34,028,189	15	2
Debentures and stock issued	1,313,171	6 3				Forest improvements—	£	s. d.			
Advances from Consolidated						Demarcation	..	..	2,167	17	5
Fund	59,250	0 0				Roads and tracks	..	..	4,870	2	3
			1,372,421	6	3	Protection improvements	..	..	305	12	4
Sundry creditors—									7,343	12	0
National Endowment Ac-						Departmental property—Indi-					
count	15,821	0 5				genous forests—					
Lands Department—Hurakia						Buildings	..	..	5,075	16	5
Forest	5,822	0 0				Field equipment	..	..	2,207	1	3
Open Accounts—						Office equipment	..	..	3,668	0	1
Departmental	709	10 2				Motor-vehicles	..	..	2,644	0	1
Sundry	9,207	11 4				Telephone-lines	..	..	433	16	6
Interest accrued on loans	9,861	6 5				Fire-fighting equipment	..	..	301	19	3
			41,421	8	4	Photographic equipment	..	..	132	5	9
Reserves—						Reference library and forest					
Bad debts	2,500	0 0				exhibits	..	..	1,231	16	11
Public debt redemption	3,129	7 5				Forest ecology, equipment,					
General Reserve	616,283	13 3				&c.	..	..	239	10	10
			621,913	0	8	Timber-testing equipment	..	..	778	14	1
Amounts held in deposit	..	..	1,728	8	8	Forest atlas	..	..	1,911	19	11
Writings-off in Suspense	..	..	14,388	12	10	Stores and miscellaneous	..	..	46	14	2
									18,671	15	3
						Sundry debtors—					
						Departmental	..	..	9,751	13	8
						Sundry	..	..	112,137	2	2
						Interest accrued on invest-					
						ments	..	..	164	7	8
									122,053	3	6
						Nurseries and plantations—					
						Nurseries	..	..	73,743	16	4
						Plantations	..	..	2,055,347	19	1
						Administration expenses not					
						yet allocated	..	..	2,077	11	9
									2,131,169	7	2
						Experimental and research					
						works—					
						Sand-dune reclamation	..	..	11,153	7	3
						Westland Forest Experi-					
						mental Station	..	..	20,758	11	2
						Auckland Experimental					
						Station	..	..	954	7	3
						Re-establishment, Long-					
						wood Forest	..	..	1,518	1	6
						Re-establishment, Waikaia					
						Forest	..	..	0	10	6
						Re-establishment, Erua					
						Forest	..	..	1,451	12	5
						Arboretum and sample plots	..	..	692	10	2
									36,529	0	3
						Seed in stock	..	..	6,295	19	10
						Seed in transit	..	..	162	16	6
									6,458	16	4
						Investment in Public Debt	..	..			
						Redemption Fund	..	..	4,003	11	0
						Assets Suspense	..	..	14,388	12	10
						Deposit Account—					
						Receiver-General's	..	..	675	7	9
						Other (Forest Clerks)	..	..	1,053	0	11
									1,728	8	8
						Cash in Post Office	..	..	34	19	11
						Cash in Public Account	..	..	48,719	12	4
						Imprests outstanding	..	..	1	19	9
									48,756	12	0
									£38,415,365	1	1

NOTES.—(1) Lands and standing forests other than areas purchased have been valued as follows: Prairie value, 5s. per acre; protection, £1 per acre; merchantable forest, £10 per acre. (2) Plantations have been valued at cost plus compound interest less returns compounded.

E. PHILLIPS TURNER, Director of Forestry.
W. RIACH, A.R.A.N.Z., Accountant.

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

Approximate Cost of Paper.—Preparation, not given; printing (540 copies), £300.

By Authority: W. A. G. SKINNER, Government Printer, Wellington.—1930.