

1936.
NEW ZEALAND.

BALANCE-SHEETS
AND
STATEMENTS OF ACCOUNTS
OF VARIOUS
GOVERNMENT DEPARTMENTS
FOR THE
YEAR 1935-36.

AUDITED ACCOUNTS.

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

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THE FOLLOWING ACCOUNTS WERE NOT AVAILABLE FOR PRINTING IN THIS PUBLICATION AND WILL BE INCLUDED IN A SUPPLEMENT.

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Agriculture Department—	Departmental.
Departmental.	District Maori Land Boards.
Ruakura Farm of Instruction.	Maori Purposes Fund.
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Employment Promotion Fund.	Naval Defence.
External Affairs Department.	New Zealand Broadcasting Board.
Greymouth Harbour Board—Special Coal Rate.	New Zealand Reparation Estates.
Immigration.	Pensions Department.
Industries and Commerce, Tourist and Publicity.	Post and Telegraph Department.
Kauri-gum Industry Account.	Public Trust Office.
Labour Department.	Public Works Department: Departmental.
Land and Income Tax.	Samoan Loan Suspense Account.
Lands and Survey Department—	State Balance-sheet as at 31st March, 1936.
Crown Lands.	State Forest Service.
Departmental.	State Income and Expenditure Account for Year ended
Surveys of Native Land.	31st March, 1936.
Marine Department.	Taranaki Maori Trust.
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Mining Advances Account.	Westport Harbour Account.

EXPLANATORY MEMORANDUM.

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

(i) *Authority*.—Section 57 of the Finance Act, 1932, requires the preparation of these accounts and their presentation to Parliament.

(ii) *Capital*.—The amounts under this heading in the accounts usually represent the value of fixed assets at the conclusion of the financial year, and the amounts are divided to show loan capital separate from that provided from revenue or other source.

(iii) *Depreciation*.—Treasury Instruction No. 97 specifies various rates of depreciation based on an estimated average life for different classes of assets. The rates are computed usually on the original capital cost. If the nature of a Department's depreciating assets calls for special rates, these are approved as required.

(iv) *Exchange*.—Exchange on all remittances abroad is charged to the Consolidated Fund and appears in the State Income and Expenditure Account; it is not recouped from the various departmental votes in the Consolidated Fund nor from the various separate or special accounts as regards capital expenditure charged in the first instance to the Public Works Fund. Exchange on remittances abroad for purchases of materials and miscellaneous services is, however, recouped from the following separate or special accounts:—

Electric Supply.

Land for Settlements.

Main Highways.

State Coal-mines.

State Forests.

Unemployment Fund.

Accounts outside the Public Account (*e.g.*, Post Office Account, Government Accident Insurance Account, &c.).

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

(v) *Charges not subject to specific Appropriation*.—In pursuance of the general authority quoted in (i) above, certain charges such as administration, exchange of properties, assessed rental values, interest on capital and depreciation allowances, &c., are made through the Treasury Adjustment Account without cash payments or specific appropriation by Parliament.

(vi) *Interest*.—In the case of separate accounts such as Main Highways Account or State Coal-mines Account, the interest charge shown represents actual interest payable on the loans raised for those specific purposes. In the accounts of other Departments, an average rate, at present $4\frac{1}{4}$ per centum per annum, is charged.

(vii) *Rentals*.—Some Departments occupying private premises actually pay rentals. Others occupying Government buildings are assessed annually with rental based on the average rate of interest, the cost or valuation of the property, and the class of building.

(viii) *State Balance-sheet*.—A general balance-sheet, incorporating the assets and liabilities of all Government Departments and services is presented.

(ix) *Treasury Adjustment Account*.—This is the equivalent of a "Head Office Account" in branch accounting, and through it are passed inter-departmental transfers and the total of cash transactions for the year. Separate accounts (see vi) having their own cash balances do not utilize a Treasury Adjustment Account.

(x) *Values*.—When the provision of accounts and balance-sheets on a commercial basis by all Departments was first instituted about 1922, it was necessary to bring numerous properties and assets into account by means of a fair valuation. New assets since then, or additions, are usually recorded at actual cost with any depreciation provision shown either as a deduction or separately.

DEPARTMENT OF AGRICULTURE

MOUMAHAKI ENDOWMENT ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

[illegible]

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses under section 4, Land Laws Amendment Act, 1927	35	15	4	Balance brought forward	1,619	9	10
Expenditure in connection with agricultural instruction under section 130 (3), Reserves and other Lands Disposal and Public Bodies Empowering Act, 1924	730	0	0	Accrued rent and interest in building	897	7	10
Remission of rent, Land Board	482	18	4	Interest on investments	34	0	0
Balance carried forward	1,302	4	0				
	£2,550	17	8		£2,550	17	8

BALANCE-SHEET AS AT 31ST MARCH, 1936.

[illegible]

A. S. HOUSTON, Accountant, Department of Agriculture, Wellington.

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.

DEPARTMENT OF AGRICULTURE—continued.
THE ORCHARD TAX ACT, 1927, DEPOSIT ACCOUNT.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.			Total.
		Waimea.	Christchurch.	Marlborough.	
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Expenses of collection	411 17 0	3 7 6	9 13 0	3 9 0	428 6 6
Balance to Appropriation Account ..	3,839 14 2	..	47 2 1	16 10 9	3,903 7 0
	4,251 11 2	3 7 6	56 15 1	19 19 9	4,331 13 6
<i>Income.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tax levied under sections 3 and 4 (including penalty)	4,585 14 11	..	61 12 0	21 15 9	4,669 2 8
Less penalties allowed on prompt payment	334 3 9	..	4 16 11	1 16 0	340 16 8
	4,251 11 2	..	56 15 1	19 19 9	4,328 6 0
Balance to Appropriation Account ..	..	3 7 6	..	..	3 7 6
	4,251 11 2	3 7 6	56 15 1	19 19 9	4,331 13 6

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.			Total.
		Waimea.	Christchurch.	Marlborough.	
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1935	107 5 2	..	..	..	107 5 2
Tax irrecoverable, written off	30 9 10	8 4 2	2 6 6	..	41 0 6
Fruitgrowers' Federation, Fireblight Committee, and Department of Scientific and Industrial Research	1,562 11 8	516 2 11	48 13 0	29 18 2	2,157 5 9
Revenue Account .. ..	..	3 7 6	..	..	3 7 6
Balance	2,139 7 6	13 9 3	58 14 10	18 3 9	2,229 15 4
	3,839 14 2	541 3 10	109 14 4	48 1 11	4,538 14 3
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1935 .. ..	..	541 3 10	62 12 3	31 11 2	635 7 3
Revenue Account	3,839 14 2	..	47 2 1	16 10 9	3,903 7 0
	3,839 14 2	541 3 10	109 14 4	48 1 11	4,538 14 3

BALANCE-SHEET AS AT 31ST MARCH, 1936.

	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.			Total.
		Waimea.	Christchurch.	Marlborough.	
<i>Liabilities.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Creditors—Departmental	175 16 10	1 12 6	7 10 0	1 16 0	186 15 4
Suspense Accounts	1 5 9	..	..	..	1 5 9
Appropriation Accounts	2,139 7 6	13 9 3	58 14 10	18 3 9	2,229 15 4
	2,316 10 1	15 1 9	66 4 10	19 19 9	2,417 16 5
<i>Assets.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sundry debtors—					
Departmental	422 5 11	..	17 4 4	0 16 0	440 6 3
General	513 2 11	6 4 11	14 19 6	2 10 9	536 18 1
Cash in Deposit Account	1,381 1 3	8 16 10	34 1 0	16 13 0	1,440 12 1
	2,316 10 1	15 1 9	66 4 10	19 19 9	2,417 16 5

A. S. HOUSTON, Accountant, Department of Agriculture, Wellington.

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.

DEPARTMENT OF AGRICULTURE—*continued*.

NAURU AND OCEAN ISLANDS ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Interest on debentures	14,684	6	8	Annual payment from the British Phosphate Commission	35,848	11	2
Administration charge	500	0	0				
Audit fee	5	0	0				
Balance to Appropriation Account	20,659	4	6				
	<u>£35,848</u>	<u>11</u>	<u>2</u>		<u>£35,848</u>	<u>11</u>	<u>2</u>

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	£	s.	d.		£	s.	d.
Redemption of debentures	20,560	0	0	Balance, 1st April, 1935	23,856	0	10
Balance, 31st March, 1936	23,955	5	4	Revenue Account	20,659	4	6
	<u>£44,515</u>	<u>5</u>	<u>4</u>		<u>£44,515</u>	<u>5</u>	<u>4</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Share (16 per cent.) Nauru and Ocean Islands			
Debentures at 3½ per cent. ..	402,275	0	0	Phosphate Rights (at cost) ..	565,040	0	0
Debentures at 4 per cent. ..	8,640	0	0	Proportion of annual payment from British			
	<u>410,915</u>	<u>0</u>	<u>0</u>	Phosphate Commission, accrued but not due ..	26,886	8	5
Interest accrued but not due ..	2,934	14	7	Cash (Loans Redemption Account) ..	3	11	6
Reserve Account	154,125	0	0				
Appropriation Account	23,955	5	4				
	<u>£591,929</u>	<u>19</u>	<u>11</u>		<u>£591,929</u>	<u>19</u>	<u>11</u>

NOTES.—(1) New Zealand's share of the profits earned by the Commission has been used for capital developments, but is not included in these accounts; (2) the accounts of the British Phosphate Commission for the year ended 30th June, 1935, are published herewith.

A. S. HOUSTON, Accountant, Department of Agriculture, Wellington.

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

THE BRITISH PHOSPHATE COMMISSIONERS.

TRADING ACCOUNT FOR THE YEAR ENDED 30TH JUNE, 1935.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
F.O.B. cost of phosphate, including interest on capital, contribution to a sinking fund for the redemption of capital, and other charges in accordance with Article 11 of Agreement of the 2nd July, 1919	758,845	10	10	Balance brought forward, 1st July, 1934 ..	9,618	17	1
Balance carried forward	20,256	7	1	Phosphate sales and sundry credits, less freight and insurance, &c.	769,483	0	10
	<u>£779,101</u>	<u>17</u>	<u>11</u>		<u>£779,101</u>	<u>17</u>	<u>11</u>

BALANCE-SHEET AS AT 30TH JUNE, 1935.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
United Kingdom Government ..	1,364,320	12	7	Nauru and Ocean Island phosphate rights, buildings and plant, ships, investments and deposits, less reserves for depreciation and other charges in accordance with Article 11 of Agreement of the 2nd July, 1919 ..	3,529,422	10	9
Commonwealth Government ..	1,364,320	12	7	Sundry debtors and bills receivable ..	135,447	6	3
New Zealand Government ..	519,741	5	5	Voyages in progress	6,992	15	2
	<u>3,248,382</u>	<u>10</u>	<u>7</u>	Phosphate and goods in transit ..	82,797	10	9
Sinking fund for redemption of capital ..	283,117	9	5	Stocks at Nauru, Ocean Island, and elsewhere	189,325	15	11
Sundry creditors and outstandings ..	405,072	11	5	Cash at banks and in hand	16,254	6	1
Government Appropriation Account ..	3,411	6	5				
Trading Account: Balance carried forward ..	20,256	7	1		<u>£3,960,240</u>	<u>4</u>	<u>11</u>
	<u>£3,960,240</u>	<u>4</u>	<u>11</u>				

We have examined the foregoing Balance-sheet with the books and vouchers of the British Phosphate Commissioners and the audited accounts from London. We have accepted the certificates of officers of the Commissioners for the valuation of the stocks. We have obtained all the information and explanations we have required. In our opinion the Balance-sheet is properly drawn up so as to exhibit a true and correct view of the state of the Commissioners' affairs according to the best of our information and the explanations given to us and as shown by the books of the Commissioners.—KENT, BRIERLEY, AND SULLY, Chartered Accountants (Aust.), Auditors.

AUDIT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Salaries .. .. .	..	54,001	0 10	Fees due .. .. .	..	32,766	17 2
Books, &c. .. .. .	..	166	10 1	Excess of expenditure over income ..	..	32,477	4 1
Allowances, higher duties ..	..	552	5 11				
Law-costs .. .. .	..	7	4 7				
Office fittings .. .. .	..	73	19 9				
Postages .. .. .	..	269	11 9				
Rent .. .. .	..	1,352	17 0				
Telephone services .. .. .	..	207	11 10				
Temporary assistance .. .. .	..	767	18 8				
Travelling-expenses .. .. .	..	6,429	15 7				
Printing and stationery .. .. .	..	380	9 3				
Transfer and removal expenses ..	..	253	13 9				
Overtime and meal allowances ..	..	117	14 7				
Compassionate grant .. .. .	..	198	10 5				
Depreciation—							
Mechanical appliances .. ..	..	27	3 9				
Furniture and fittings .. ..	..	110	13 1				
Books .. .. .	..	65	18 5				
		203	15 3				
Assets provisionally written off ..	..	261	2 0				
		£65,244	1 3			£65,244	1 3
		£	s. d.			£	s. d.
Balance .. .. .	..	32,477	4 1	Excess of expenditure over income ..	..	32,522	2 8
Interest on capital .. .. .	..	44	18 7				
		£32,522	2 8			£32,522	2 8

BALANCE-SHEET OF THE AUDIT DEPARTMENT AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital .. .. .	..	1,041	10 2	Furniture and fittings .. .. .	..	288	12 0
Treasury Adjustment Account ..	..	34,573	5 7	Mechanical appliances .. .. .	..	187	6 10
Creditors—				Books .. .. .	..	565	11 4
Departmental .. .. .	..	69	8 8	Stationery .. .. .	..	161	18 2
Sundry .. .. .	..	254	15 8	Stamps .. .. .	..	49	8 3
		324	4 4	Debtors—			
Fees paid in advance .. .. .	..	4	6 0	Departmental .. .. .	..	50	13 4
Writings-off, Suspense .. .. .	..	261	2 0	Sundry .. .. .	..	2,093	7 6
						2,144	0 10
				Assets in Suspense .. .. .	..	261	2 0
				Excess of expenditure over income ..	..	32,522	2 8
				Cash in transit .. .. .	..	24	6 0
		£36,204	8 1			£36,204	8 1

J. H. FOWLER, F.R.A.N.Z., Chief Clerk.

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

BANK OF NEW ZEALAND SHARES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Interest on consolidated stock ..	32,500	0	0	Dividends declared for the year ..	164,062	10	0
Management charges on consolidated stock ..	257	18	0				
Excess of income over expenditure ..	131,304	12	0				
	<u>£164,062</u>	<u>10</u>	<u>0</u>		<u>£164,062</u>	<u>10</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Loan capital—				Bank of New Zealand shares (at nominal value)—			
New Zealand consolidated stock—				500,000 preference A shares ..	500,000	0	0
3½ per cent., 1940 ..	500,000	0	0	1,375,000 preference B shares ..	1,375,000	0	0
4 per cent., 1943–63 ..	375,000	0	0	234,375 long-term mortgage C shares ..	234,375	0	0
Consolidated Fund capital ..	984,375	0	0	Dividends declared but not paid ..	75,781	5	0
Capital reserve ..	250,000	0	0	Treasury Adjustment Account ..	62,174	0	9
Accrued interest on consolidated stock ..	6,650	13	9				
Excess of income over expenditure ..	131,304	12	0				
	<u>£2,247,330</u>	<u>5</u>	<u>9</u>		<u>£2,247,330</u>	<u>5</u>	<u>9</u>

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

CROWN LAW OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Salaries ..	6,211	6	0	Law-costs ..	462	9	11
Annual certificates ..	33	12	0	Balance ..	6,626	5	6
Printing and stationery ..	116	18	11				
Postage ..	19	17	11				
Purchase of law reports, &c. ..	106	14	9				
Telephone subscription ..	99	16	4				
Advertising, newspapers, &c. ..	3	1	9				
Office fittings, repairs, and requisites ..	14	14	4				
Travelling-expenses ..	4	7	9				
Sundry expenses ..	5	18	5				
Rent ..	252	0	0				
Depreciation—							
Furniture and fittings ..	31	5	10				
Mechanical office appliances ..	6	4	6				
Library ..	182	16	11				
	<u>220</u>	<u>7</u>	<u>3</u>				
	<u>£7,088</u>	<u>15</u>	<u>5</u>		<u>£7,088</u>	<u>15</u>	<u>5</u>
	£	s.	d.		£	s.	d.
Balance brought down ..	6,626	5	6	Recoveries on account of expenditure of previous years ..	0	12	6
Interest on capital ..	60	16	6	Excess of expenditure over income ..	6,686	9	6
	<u>£6,687</u>	<u>2</u>	<u>0</u>		<u>£6,687</u>	<u>2</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital ..	1,373	3	4	Furniture and fittings ..	63	6	2
Sundry creditors ..	13	18	0	Mechanical office appliances ..	6	17	3
Treasury Adjustment Account ..	6,718	19	1	Library ..	1,302	19	11
				Payments in advance ..	46	7	7
				Excess of expenditure over income ..	6,686	9	6
	<u>£8,106</u>	<u>0</u>	<u>5</u>		<u>£8,106</u>	<u>0</u>	<u>5</u>

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

CUSTOMS DEPARTMENT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Administrative charges—				Customs and excise duties	8,161,662	18	2
Salaries	74,782	10	11	Beer duty	716,411	7	2
Pay of non-permanents ..	2,266	4	5	Brewery supervision fees ..	1,098	5	11
Allowances, overtime, and rewards	2,070	5	5	Customs fines	132	10	0
Expenses of official representatives, London ..	744	10	4	Customs agents' license fees ..	372	5	0
Expenses of official representative, New York ..	1,465	18	5	Distillation Act fees	76	0	0
Postage and telegrams ..	1,195	14	10	Gold-export duty (12s. 6d. per ounce) ..	106,996	17	9
Printing and stationery ..	1,632	10	3	Hop-beer license fees	86	10	0
Telephone services	851	8	7	Profit on realization of assets ..	10	0	5
Services rendered by other Departments	2,557	0	6	Sale of seizures	2	5	6
Transfer and removal expenses	1,297	4	3	Sales tax	2,475,550	7	2
Travelling allowances and expenses	841	1	7	Sales-tax license fees	640	0	0
Rent	4,342	2	3	Timber-export duty	2	19	0
Maintenance and repairs ..	172	0	1	Tobacco Act license fees	600	15	0
Miscellaneous expenses ..	2,377	17	1	Warehouse license fees	11,820	15	1
			96,596 8 11				
Grants to Cook and Niue Islands Governments ..			3,270 0 0				
Depreciation			1,055 0 2				
Balance carried down			11,374,542 7 1				
			£11,475,463 16 2				£11,475,463 16 2
			£ s. d.				£ s. d.
Interest on capital			792 0 7	Balance brought down			11,374,542 7 1
Excess of revenue over expenditure			11,373,750 6 6				
			£11,374,542 7 1				£11,374,542 7 1

NOTE.—Percentage cost of collection, including depreciation and interest on capital, 0·8864 = 17s. 9d.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land	8,202	0	0
Public Works Fund Capital Account	10,700	10	9	Buildings	7,832	19	5
Consolidated Fund Capital Account	5,870	19	0	Bicycles	13	15	4
				Furniture and fittings	123	2	8
			16,571 9 9	Mechanical office appliances ..	399	12	4
Creditors—				Saleable books	150	0	0
Departmental	2,538	1	11	Stamps, postage	106	5	4
Sundry	1,316	1	10	Stocks—			
			3,854 3 9	Stationery	580	13	6
Fees paid in advance			10,413 15 0	Uniform trimmings	24	7	7
Amounts held on deposit—				Testing and gauging instruments ..	485	11	3
Customs duties	95,535	12	4	Testing-glasses	40	8	3
Immigration Restriction Acts ..	1,780	0	0				
Export Control Boards	11,225	11	2				1,131 0 7
			108,541 3 6	Debtors—			
Excess of revenue over expenditure			11,373,750 6 6	Departmental	12,604	3	4
				Sundry	16,809	13	6
							29,413 16 10
			£11,513,130 18 6	Deposit Accounts—			
				Receiver-General	78,033	0	0
				Collectors of Customs	17,502	12	4
				Immigration Restriction Acts ..	1,780	0	0
				Dairy Produce Act, 1923	8,629	2	2
				Honey-export Control Act, 1924		1	12 10
				Meat-export Control Act, 1921–22	2,594	16	2
							108,541 3 6
				Treasury Adjustment Account ..			11,357,217 2 6
							£11,513,130 18 6

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

DAIRY INDUSTRY LOANS.

(AGRICULTURE (EMERGENCY POWERS) ACT, 1934.)

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Interest, Public Works Fund : Capital	47	3	0	Accrued interest on loans	44	7	6
				Balance carried down	2	15	6
	£47	3	0		£47	3	0

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account—Public Works Fund	10,708	13	1	Advances under section 26, Agriculture (Emergency Powers) Act, 1934—			
Treasury Adjustment Account	46	1	4	To dairy factories	9,992	0	9
Sundry accounts in credit—	£	s.	d.	To dairy-farmers	723	4	4
Debtors, interest on loans	3	19	6				
Debtors, principal instalment	6	12	0				
	10	11	6	Sundry debtors for interest			10,715 5 1
				Interest accrued but not due			1 2 3
				Sundry debtors (departmental)			42 9 3
				Revenue Account			3 13 10
							2 15 6
	£10,765	5	11				£10,765 5 11

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

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

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—*continued*.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
Interest and sundry charges <i>re</i>				Interest on advances—			
loans—	£	s. d.	£	s. d.	£	s. d.	£
Hypothecation of securities ..	114,768	9 10		Current Account ..	80,114	16 11	
Interest on debentures ..	148,358	8 6		Farms, &c. ..	295,608	18 7	
Interest on amount trans-				Dwellings ..	208,782	7 6	
ferred from Consolidated				Merged interests ..	1,824	15 7	
Fund ..	240,000	0 0		Buildings ..	969	19 2	
Interest on redemptions from				Sales ..	108	17 5	
Public Debt Repayment				Miscellaneous ..	206	12 7	
Account ..	31,124	0 3					587,616 7 9
Management charges of stock ..	78	5 2		Rents from properties acquired by the Crown ..			52,553 6 6
Stamp duty on transfers ..	120	1 1		Interest on surplus funds temporarily invested ..			10,214 4 3
Charges and expenses of				Surplus on disposal of properties ..			876 5 2
raising loans, &c. ..	456	12 11		Transfer and production fees, &c. ..			362 12 10
Cost of London conversion loan	9,988	2 0		Miscellaneous ..			63 13 4
			544,893 19 9	Profit on working farms acquired by the Crown ..			748 9 6
Expenses of management—				Recovery of bad debts ..			287 12 11
Costs recouped to Vote, Lands				Balance : Loss for year carried down ..			158,557 8 5
and Survey ..	38,850	0 0					
Rebates ..	26,577	19 5					
Miscellaneous expenditure on							
Crown properties ..	6,371	15 10					
Audit fees ..	700	0 0					
Travelling-expenses ..	751	14 7					
Printing and stationery ..	157	14 8					
Commission, miscellaneous ..	14	3 6					
			73,423 8 0				
Remissions—							
Land Board recommendations ..	64,611	13 7					
Under Mortgagors and Ten-							
ants Relief Act, 1933 ..	7,334	1 9					
			71,945 15 4				
Reduction in value of securi-							
ties—							
Losses on realization: Writ-							
ings-off in Suspense ..	93,804	18 2					
Losses on properties acquired							
by the Crown ..	25,369	17 11					
Reduction of mortgages, &c.,							
by Dominion Revaluation							
Board ..	1,460	9 4					
Depreciation in value of Native							
lease : McGregor Block ..	381	12 2					
			121,016 17 7				
			£811,280 0 8				£811,280 0 8
			£				£
Balance : Loss for year brought down ..			158,557 8 5	Adjustment previous year ..			0 16 7
Balance forward from previous year ..			913,611 14 7	Balance : Accumulated loss to 31st March,			
				1936 ..			1,072,168 6 5
			£1,072,169 3 0				£1,072,169 3 0

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1936.

Capital—				Liabilities.				Assets.					
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Transfer from Consolidated Fund at 4 per cent.	13,500,000	0	0				Advances on mortgages—						
Reduction under section 22, Finance Act, 1927 (No. 2)	2,650,000	0	0				Current Account	1,476,501	5	3			
	10,850,000	0	0				Farms, orchards, &c.	5,563,461	14	10			
Less repaid as per Finance Act, 1931 (No. 4)	4,850,000	0	0				Dwellings	3,897,943	0	4	10,937,906	0	5
	6,000,000	0	0				Land leased under sections 4 and 5 of Discharged Soldiers Settlement Amendment Act, 1921–22				432,745	12	9
Depreciation Fund	46,160	0	0				Buildings : Unpaid purchase price (not yet payable) of buildings, &c., on Crown properties				19,686	4	8
Redemption from Public Debt Repayment Account	778,116	19	8				Sundry advances merged with value of Crown lands (section 20, Discharged Soldiers Settlement Amendment Act, 1923)				32,728	0	0
Debentures issued (at 3 per cent., £265,483 18s. 8d.; at 3½ per cent., £416,130; at 3¾ per cent., £136,500; at 4 per cent., £2,956,880; at 5½ per cent., £400)	3,775,393	18	8				Deferred-payment sales under section 9, Discharged Soldiers Settlement Amendment Act, 1921–22				2,027	8	5
Hypothecation of securities, section 7 (2), Finance Act, 1931 (No. 4), at 3 per cent.	2,900,000	0	0				Realization Account : Properties in course of realization				195,687	19	8
Employment Promotion Fund : Capital				13,499,670	18	4	Properties acquired by the Crown on realization	739,263	8	7			
Sundry creditors for interest—				166	4	4	Less Mortgage Corporation interests				911	16	6
Interest due and unpaid on debentures	£	s.	d.				Live-stock, &c.						
	376	3	2				Capital expenditure, Employment Promotion Fund						
Interest due and unpaid on transfer from Consolidated Fund	915,884	18	7				Sundry debtors for principal instalments—						
Interest accrued on transfer from Consolidated Fund	19,726	0	7				Farms Account	204,314	4	0			
Interest accrued on debentures	38,662	1	3				Dwellings	121,472	16	3			
Interest on redemptions from Public Debt Repayment Account	99,754	10	10				Merged transactions	1,925	19	8			
Interest paid from Consolidated Fund	108	12	6				Buildings Account	2,122	11	2			
				1,074,512	6	11	Deferred-payment sales				9	14	5
Sundry creditors—Miscellaneous services—													329,845
Miscellaneous	7,378	9	10				Sundry debtors for interest—						
Departmental	1,004	5	11				Current Account	102,410	1	8			
				8,382	15	9	Farms Account	241,310	14	9			
Miscellaneous credit balances on debtors' accounts—							Dwellings	36,649	8	3			
Advances—							Merged transactions	2,901	1	0			
Current Account	8,563	9	5				Buildings Account	1,281	13	5			
Dwellings							Deferred-payment sales				29	6	6
Principal instalments—							Miscellaneous advances				121	2	6
Farms, &c.	727	13	11										384,703
Dwellings, &c.	744	2	3				Sundry debtors for—						
Miscellaneous advances	904	17	0				Rents of properties	44,071	9	7			
Interest—							Miscellaneous advances	3,754	16	8			
Current Account	154	6	2				Departmental				492	0	4
Farms, &c.	3,136	2	10										48,318
Dwellings	891	16	5				Postponements—						
Buildings	84	5	4				Under Discharged Soldiers Settlement Acts, &c.—						
Miscellaneous	0	19	9				Instalments of principal—						
Deferred payments	0	7	2				Farms	74,204	18	1			
Rents	604	15	5				Dwellings	3,079	18	2			
				15,821	10	10	Buildings	151	5	4			
Rents charged in advance				5,699	18	8							77,436
Interest charged in advance				114	17	6	Interest—						
Suspense Accounts—							Current Account	5,366	18	10			
Fire Loss Account	4,114	7	8				Farms	59,075	2	7			
Receipts unallocated	2,315	16	2				Dwellings	1,870	12	3			
Surpluses on realization not yet allocated	1,914	8	10				Buildings				36	2	6
				8,344	12	8	Rent				3,048	9	2
Writings-off in Suspense				92,187	0	7							69,397
Liabilities discharged under section 22, Finance Act, 1927 (No. 2), to write off accumulated losses, as <i>per contra</i>				3,969,759	10	11	Under Mortgagors and Tenants Relief Act, 1933—						
							Instalments of principal—						
							Farms	5,213	4	11			
							Dwellings				158	0	8
													5,371
							Interest—						
							Farms	3,598	2	2			
							Dwellings				109	3	3
							Current Account				783	14	3
													4,490
							Rent						15
							Interest on advances accrued but not due						94,454
							Losses in Suspense						92,187
							Remissions in Suspense : Rural Mortgagors' Final Adjustment Act, 1934–35						1,415
							Cash balance—						
							In Public Account	144,273	15	5			
							Imprests outstanding				7,477	8	10
													151,751
							Revenue Account : Accumulated loss						1,072,168
							Accumulated losses written off under section 22, Finance Act, 1927 (No. 2)						3,969,759
													18,674,659
													18,674,659

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

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the comment that no charge for the cost of exchange on payments made in London is included in the account.—
J. H. FOWLER, Deputy Controller and Auditor-General.

EDUCATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 1936.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Balance from separate accounts—			Income from—		
Primary education	2,191,048	16 10	Primary-education reserves	106,451	7 6
Post-primary education	695,602	16 1	National endowment	95,525	11 3
Higher education	107,133	7 10	Balance as per balance-sheet	3,154,408	14 9
Training of teachers	52,300	10 3			
Native education	105,593	3 4			
Physical training	1,525	3 9			
Examinations	1,745	17 6			
Miscellaneous	48,051	16 1			
Special Schools and Child Welfare.. ..	153,384	1 10			
	£3,356,385	13 6		£3,356,385	13 6

Head Office Administration.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries	31,680	16 9	Payment by Teachers' Superannuation Fund for clerical work, postage, and printing and stationery	1,000	0 0
Travelling-expenses	652	13 4	Sale of publications	188	0 3
Office requisites, advertising, &c.	253	5 10	Recovery of salaries of officers for services in connection with Electrical Wiremen's Examination	90	0 0
Telephones	294	7 2	<i>Education Gazette</i> —		
Printing and stationery	904	15 0	Sales	38	12 6
Postage	836	12 6	Advertising	228	5 10
Expenses of Director of Education visiting overseas countries	1,400	0 0		266	18 4
Rent of offices (Government Buildings)	1,622	5 0	Balance transferred to other accounts	37,971	17 0
Depreciation on furniture and office appliances	49	0 0			
Interest on capital	231	0 0			
<i>Education Gazette</i> —					
Salaries	200	0 0			
Printing	796	10 4			
Postage	266	7 2			
Sundries	58	2 9			
	1,321	0 3			
Sundries	270	19 9			
	£39,516	15 7		£39,516	15 7

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

Higher Education.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Head Office administration charges	481	0 0	Balance carried to General Income and Expenditure Account	107,133	7 10
Grants to—					
New Zealand University and University colleges for general purposes, &c.	47,733	12 6			
New Zealand University and University colleges, being share of national-endowment revenue collected, 1935-36	13,646	10 2			
Scholarships and bursaries	10,475	15 4			
Sundries	9	9 10			
Interest on capital	34,787	0 0			
	£107,133	7 10		£107,133	7 10

Training of Teachers.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Head Office administration charges	416	0 0	Rent of buildings	601	8 11
Training colleges—			Balance carried to General Income and Expenditure Account	52,300	10 3
Salaries of staff (including extra staffs of practising schools in excess of the usual staff as public schools)	14,853	1 10			
Special instruction	1,480	11 6			
Science material	150	0 0			
	16,483	13 4			
Allowances to students	25,359	1 3			
University college fees	2,805	11 3			
	28,164	12 6			
Training classes, including fares of instructors and teachers	73	13 11			
Printing and stationery	7	19 5			
Interest on capital	7,756	0 0			
	£52,901	19 2		£52,901	19 2

Native Education.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Head Office salaries and administration charges ..	1,810	5 11	Rent of buildings and sites	52	12 6
Native Schools—			Tauranga Endowment Reserve revenue	214	12 6
Salaries of teachers	71,544	18 5	Balance carried to General Income and Expenditure Account	105,593	3 4
Manual instruction	409	2 1			
Books, school requisites, &c.	1,910	6 6			
Repairs to buildings	5,613	0 3			
Miscellaneous	81	12 11			
Removal expenses of teachers	1,168	14 10			
Depreciation of buildings	5,041	0 0			
	85,768	15 0			
Conveyance and board of children	5,359	2 4			
Inspection—					
Salaries of Inspectors	1,685	15 3			
Travelling-expenses	686	3 5			
	2,371	18 8			
Higher education: Scholarship allowances and expenses	5,025	8 6			
Postage	7	0 0			
Printing and stationery	8	17 11			
Interest on capital	5,509	0 0			
	£105,860	8 4		£105,860	8 4

Physical Education.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Head Office salaries and administration charges ..	40	0 0	Balance carried to General Income and Expenditure Account	1,525	3 9
Salaries of instructors	1,341	12 6			
Travelling-expenses	44	8 1			
Transfer and removal expenses	99	3 2			
	1,485	3 9			
	£1,525	3 9		£1,525	3 9

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Head Office salaries and administration charges ..	1,742	6	0	Fees for examinations and certificates ..	2,638	0	0
Examiners' and supervisors' fees ..	1,147	13	5	Balance carried to General Income and Expenditure			
Rent of buildings, forwarding charges, &c. ..	158	4	2	Account	1,745	17	6
Postage	144	19	9				
Printing and stationery	590	2	8				
Rent of store, Wellington	89	0	0				
Transfer to University of New Zealand of fees received on account of school certificate examination	389	8	7				
Electric Wiremen's Examination	12	19	0				
City and Guilds Examination	101	0	0				
Sundries	8	3	11				
	<u>£4,383</u>	<u>17</u>	<u>6</u>		<u>£4,383</u>	<u>17</u>	<u>6</u>

Miscellaneous.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Head Office salaries and administration charges ..	60	12	6	Registration fees : Education Act, 1914.. ..	5	2	0
Accidents to school-children	10	12	9	Sale of school maps	419	6	9
Expenses of Conference of educational authorities ..	19	3	8	Sale of radios and gramophones	21	5	9
Salaries of exchange teachers	79	4	8	Balance carried to General Income and Expenditure			
Amount written off, being part of premium on conversion : Education Loans Account ..	502	15	6	Account	48,051	16	1
Teachers Superannuation Fund—							
Government subsidy under Superannuation Act, 1927 (section 12) ..	43,000	0	0				
Subsidy under Finance Act, 1925 (section 14).. .. .	4,825	1	6				
	<u>£48,497</u>	<u>10</u>	<u>7</u>		<u>£48,497</u>	<u>10</u>	<u>7</u>

Special Schools and Child Welfare (Summary).

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Balance brought forward from separate accounts—				Balance brought forward from separate accounts :			
Education of the blind	3,101	15	2	Stores Summary Account	82	11	0
Education of the deaf	6,960	18	6	Balance carried to General Income and Expenditure			
Education of the feeble-minded	18,630	2	7	Account	153,384	1	10
Child welfare : General	124,773	16	7				
	<u>£153,466</u>	<u>12</u>	<u>10</u>		<u>£153,466</u>	<u>12</u>	<u>10</u>

Special Schools and Child Welfare.—General Administration.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Head Office salaries and administration charges ..	10,958	7	5	Balance carried to separate special schools and child welfare accounts	10,958	7	5
	<u>£10,958</u>	<u>7</u>	<u>5</u>		<u>£10,958</u>	<u>7</u>	<u>5</u>

Education of the Blind.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Head Office salaries and administration charges ..	70	0	0	Maintenance fees	410	16	11
Provision for bad debts	20	0	0	Balance carried to Special Schools Summary Account	3,101	15	2
Maintenance of State wards in New Zealand Institute for the Blind	478	19	6				
Grant to New Zealand Institute for the Blind ..	1,250	0	0				
Travelling-expenses of children	78	12	7				
Interest on capital	1,615	0	0				
	<u>£3,512</u>	<u>12</u>	<u>1</u>		<u>£3,512</u>	<u>12</u>	<u>1</u>

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

Education of the Deaf.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Head Office salaries and administration charges ..	500	0	0	Maintenance fees	2,040	7	7
School for the Deaf—	£	s.	d.	Deductions from salaries of staff for board and			
Salaries of staff	5,440	1	2	quarters provided	290	0	0
Maintenance of children	1,826	6	5	Balance carried to Special Schools Summary Account	6,960	18	6
Maintenance of buildings	364	7	3				
Depreciation on buildings	259	0	0				
Depreciation on water-system	31	0	0				
	7,920	14	10				
Advertising	19	15	0				
Travelling-expenses	326	16	3				
Postages	5	0	0				
Interest on capital	519	0	0				
	£9,291	6	1		£9,291	6	1

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

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Expenditure on recreations, &c.	224	11	3	Balance of income in Post Office Savings-bank, 31st			
Balance in hand 31st March, 1936, carried to balance-				March, 1935	140	12	8
sheet	15	2	11	Income from bequests	97	19	5
	£239	14	2	Interest on deposits in Post Office Savings-bank ..	1	2	1
					£239	14	2

Education and Training of the Feeble-minded.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Balance (net cost) on—				Maintenance fees from parents, &c.	1,011	12	7
Richmond School for Girls	5,821	17	1	Recoveries on account of travelling-expenses ..	41	13	3
Otekaike School for Boys	12,977	10	0	Balance carried to General Income and Expendi-			
Head Office administration (non-institutional) ..	250	0	0	ture Account	18,630	2	7
Provision for bad debts	25	0	0				
Travelling-expenses (including interest on capital							
on motor-cars)	499	4	4				
Postage	108	16	0				
Sundries	1	1	0				
	£19,683	8	5		£19,683	8	5

Special School for Girls, Richmond.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Head Office salaries and administration charges ..	145	0	0	Deductions from salaries of staff for board and			
Salaries of staff	2,328	1	11	quarters provided	267	0	0
Maintenance of inmates	2,504	12	1	Sales of produce	0	5	0
Repairs to buildings	259	8	1	Balance carried to Education and Training of the			
Depreciation on buildings	387	0	0	Feeble-minded Income and Expenditure Account	5,821	17	1
Interest on capital	465	0	0				
	£6,089	2	1		£6,089	2	1

Special School for Boys, Otekaike.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Head Office salaries and administration charges ..	225	0	0	Deductions from salaries of staff for board and			
Salaries of staff	5,834	14	8	quarters provided	1,036	0	0
Maintenance of inmates	5,021	17	10	Sales of timber	87	6	11
Repairs to buildings	462	16	3	Sales of mats, basketwork, &c... .. .	155	4	3
Depreciation on buildings	981	0	0	Balance carried to Education and Training of the			
Depreciation on furniture	150	0	0	Feeble-minded Income and Expenditure Account	12,977	10	0
Depreciation on motor-vehicles	138	7	0				
Depreciation on plant and machinery	97	6	5				
Balance (loss) from Farm Account	6	19	0				
Interest on capital	1,338	0	0				
	£14,256	1	2		£14,256	1	2

EDUCATION DEPARTMENT—continued.

INCOME AND EXPENDITURE ACCOUNT—continued.

Special School for Boys, Otekaike (Farm Account).

Expenditure.				Income.			
	£	s.	d.		£	s.	d.
Stock on hand 1st April, 1935—				Sales of produce (including issues to Otekaike institution)	1,878	2	8
Live-stock	460	17	1	Stocks on hand 31st March, 1936—			
Farm-produce	710	17	4	Live-stock	440	12	6
				Farm-produce	671	9	4
Purchase of live-stock					1,112	1	10
Purchase of feed							
Purchase of seeds and manures							
Repairs to plant, buildings, &c.							
Purchase of petrol, oil, and sundries							
Salaries and wages of staff employed on farm							
Depreciation on buildings							
Balance carried down							
	£2,990	4	6		£2,990	4	6
	£	s.	d.		£	s.	d.
Head Office salaries and administration charges	30	0	0	Balance brought down	253	1	0
Otekaike office salaries, &c.	50	0	0	Balance carried to Otekaike General Account	6	19	0
Interest on capital	180	0	0				
	£260	0	0		£260	0	0

Child Welfare Summary Account.

Expenditure.				Income.			
	£	s.	d.		£	s.	d.
Provision for bad debts	13,000	0	0	Fees recovered from parents, &c., for maintenance of children	27,060	13	2
Boys' Training Farm, Weraroa	7,025	2	7	Balance carried to Special Schools Summary of and Expenditure Account	124,773	16	7
Auckland Receiving Home	1,269	6	9				
Hamilton Receiving Home	779	18	5				
Miramar Children's Home	1,361	17	3				
Wellington Girls' Hostel	945	0	6				
Christchurch Receiving Home	1,663	16	2				
Burwood Girls' Home	5,260	4	0				
Dunedin Receiving Home	915	15	3				
Auckland Boys' Home	1,581	19	4				
Wellington Boys' Home	1,126	16	7				
Christchurch Boys' Home	1,619	11	0				
Dunedin Boys' Home	1,107	9	5				
Non-institutional	114,177	12	6				
	£151,834	9	9		£151,834	9	9

Boys' Training Farm, Weraroa.

Expenditure.				Income.			
	£	s.	d.		£	s.	d.
Head Office salaries and administration charges	200	0	0	Deduction from salaries of staff for board and quarters provided	454	0	0
Salaries and wages of staff	3,226	16	4	Rent of buildings	63	13	6
Maintenance of inmates	3,192	18	3	Board of inmates	11	6	6
Repairs to buildings, &c.	215	4	9	Balance (profit) from Farm Account	1,063	5	4
Telephones	17	8	4	Sales, materials, &c.	11	7	6
Sundries	74	3	3	Balance carried to Child Welfare General Account	7,025	2	7
Depreciation on buildings	726	4	6				
Interest on capital	976	0	0				
	£8,628	15	5		£8,628	15	5

Boys' Training Farm, Weraroa (Farm Account).

Expenditure.				Income.			
	£	s.	d.		£	s.	d.
Stocks, 1st April, 1935—				Stocks, 31st March, 1936—			
Live-stock	1,658	16	6	Live-stock	2,032	0	6
Farm-produce	953	16	0	Farm-produce	1,243	16	2
					3,275	16	8
Purchase of live-stock				Sales of produce including issues to Weraroa institution	3,133	17	10
Purchase of seeds and manures							
Purchase of feed							
Repairs to buildings, plant, &c.							
Salaries and wages of staff							
Sundries							
Depreciation on buildings							
Depreciation on tractor							
Balance carried down							
	£6,409	14	6		£6,409	14	6
	£	s.	d.		£	s.	d.
Head Office administration charges	35	0	0	Balances brought down	2,070	5	4
Weraroa office charges	80	0	0				
Interest on capital	892	0	0				
Balance (profit) carried to Weraroa General Account	1,063	5	4				
	£2,070	5	4		£2,070	5	4

EDUCATION DEPARTMENT—continued.
INCOME AND EXPENDITURE ACCOUNT—continued.
Girls' Homes and Receiving Homes.

	Auckland.	Hamilton.	Miramar.	Wellington Hostel.	Christchurch.	Burwood.	Dunedin.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Head Office administration charges..	30 0 0	30 0 0	30 0 0	30 0 0	40 0 0	30 0 0	30 0 0
Salaries of staff	491 8 8	292 17 11	544 14 10	441 0 3	579 16 11	2,186 6 9	354 13 11
Maintenance of inmates	608 16 7	326 18 1	536 19 4	511 0 11	696 2 5	1,883 8 2	362 19 6
Repairs to buildings	34 4 8	17 10 5	116 5 6	53 1 1	283 18 6	292 6 7	19 4 10
Telephone	7 12 6	5 10 0	5 6 3	4 5 0	9 2 6	8 15 0	7 12 6
Depreciation on buildings	59 0 0	66 0 0	159 0 0	37 0 0	78 0 0	398 0 0	58 0 0
Depreciation on furniture .. ..	.. .. .	.. .. .	.. .. .	33 0 0	2 0 0	.. .. .	.. .. .
Interest on capital	152 0 0	92 0 0	195 0 0	80 0 0	128 0 0	863 0 0	145 0 0
	1,383 2 5	830 16 5	1,587 5 11	1,189 7 3	1,817 0 4	5,681 16 6	977 10 9
<i>Income and Balances.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Deduction from salaries of staff for board and quarters provided	105 0 0	50 0 0	105 0 0	75 0 0	130 0 0	365 0 0	60 0 0
Board of inmates	8 3 10	0 18 0	11 8 8	169 6 9	23 4 2	2 0 10	1 15 6
Sale of produce and stores	0 11 10	.. .. .	.. .. .	.. .. .	.. .. .	21 13 1	.. .. .
Rent of buildings .. .. .	.. .. .	.. .. .	109 0 0	.. .. .	.. .. .	32 18 7	.. .. .
Balance carried to Child Welfare Income and Expenditure Account	1,269 6 9	779 18 5	1,361 17 3	945 0 6	1,663 16 2	5,260 4 0	915 15 3
	1,383 2 5	830 16 5	1,587 5 11	1,189 7 3	1,817 0 4	5,681 16 6	977 10 9

Boys' Homes.

	Auckland.	Wellington.	Christchurch.	Dunedin.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Head Office administration charges	40 0 0	30 0 0	35 0 0	30 0 0
Salaries of staff	591 13 8	365 4 10	741 18 3	579 19 1
Maintenance of inmates	433 4 1	407 6 8	408 1 4	291 19 10
Repairs to buildings	66 16 3	303 14 3	253 9 11	132 11 2
Telephone	7 18 1	7 15 0	8 9 6	5 2 6
Depreciation on buildings	205 0 0	48 0 0	124 0 0	83 0 0
Interest on capital	302 0 0	109 0 0	148 0 0	213 0 0
	1,646 12 1	1,271 0 9	1,718 19 0	1,335 12 7
<i>Income and Balances.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Deduction from salaries of staff for board and quarters provided ..	64 0 0	75 0 0	75 0 0	60 0 0
Board of inmates .. .. .	.. .. .	61 2 4	24 8 0	92 4 8
Rent of buildings .. .. .	.. .. .	8 1 10	.. .. .	75 0 0
Sales of stores, &c.	0 12 9	.. .. .	.. .. .	0 18 6
Balance carried to Child Welfare Income and Expenditure Account..	1,581 19 4	1,126 16 7	1,619 11 0	1,107 9 5
	1,646 12 1	1,271 0 9	1,718 19 0	1,335 12 7

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Head Office salaries and administration charges ..	9,068	7 5	Earnings of boys and girls placed at service (deceased: Earnings forfeited) ..	1,051	15 6
Salaries of officers	15,308	0 4	Recoveries for clothing, &c., supplied by Department ..	522	15 9
Maintenance of children boarded-out—			Rent of buildings	180	0 0
Payments to foster-parents ..	73,802	5 4	Rent of buildings	68	18 0
Clothing, &c.	6,471	7 10	Rent of buildings	32	0 9
Post and Telegraph Department: ..			Sale of stores, &c.	36	2 2
Commission on payments ..	533	10 6	Disposal of stores	54	16 9
	80,807	3 8	Recoveries from parents for travelling-expenses ..	235	4 7
Maintenance of inmates in private institutions	3,087	6 7	Proceeds sale of motor-cycle	8	15 6
Boys' Hostel, Auckland—			Balance carried to Child Welfare Income and Expenditure Account	114,177	12 6
Depreciation on buildings ..	95	0 0			
Interest on capital	177	0 0			
	272	0 0			
Receiving Home, Wanganui (closed)—					
Repairs to buildings, &c. ..	23	13 10			
Depreciation on buildings ..	52	0 0			
Interest on capital	75	0 0			
	151	13 10			
Receiving Home, Napier (closed)—					
Valuation fee	2	2 0			
Depreciation on buildings ..	44	0 0			
Interest on capital	55	0 0			
	101	2 0			
Receiving Home, Timaru (closed)—					
Salaries	235	13 8			
Depreciation on buildings ..	54	0 0			
Interest on capital	178	0 0			
	467	13 8			
Rent, office requisites, &c.	1,598	3 10			
Payment to Justice Department for services rendered by staff of Registrar-General's Office ..	20	0 0			
Legal expenses	43	9 0			
Travelling-expenses of staff and children (including running expenses of departmental motor-cars) ..	3,816	4 0			
Transfer and removal expenses of staff	107	15 11			
Refunds of maintenance payments	154	11 11			
Postage	693	0 0			
Printing and stationery	196	14 2			
Telephones	411	2 8			
Sundries	17	1 0			
Depreciation on office furniture	7	0 0			
Interest on capital (furniture, &c.)	39	11 6			
	£116,368	1 6		£116,368	1 6

Stores Summary Account.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Balance (loss) from Auckland Store Account ..	16	10 8	Balance (profit) from Wellington Central Store Account ..	43	1 0
Balance (loss) from Dunedin Store Account ..	42	12 4	Balance (profit) from Factory Account	98	13 0
Balance transferred to Special Schools and Child Welfare Summary Account	82	11 0			
	£141	14 0		£141	14 0

CENTRAL STORE, WELLINGTON.

Trading Account for the Year ended 31st March, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Stock, 1st April, 1935	1,176	12 11	Issues to institutions, &c.	5,144	4 9
Purchases and issues from factory	4,838	11 9	Stock, 31st March, 1936	1,550	10 1
Balance carried to Profit and Loss Account ..	679	10 2			
	£6,694	14 10		£6,694	14 10

Profit and Loss Account.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Head Office administration charges	40	0 0	Balance (gross profit) from Trading Account ..	679	10 2
Salaries	365	16 8			
Rent	64	0 0			
Outward freight	50	8 0			
Fire insurance on stock	10	8 7			
Sundries	19	17 11			
Telephone	7	18 0			
Depreciation on fittings	15	0 0			
Interest on capital	63	0 0			
Balance (profit) carried to Stores Summary Account ..	43	1 0			
	£679	10 2		£679	10 2

GOVERNMENT FIRE INSURANCE FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	£	s.	d.	Claims—	£	s.	d.
Accumulated Fund as at 31st April, 1935 ..	52,109	16	0	Defence Department	631	13	3
Interest on funds invested in Common Fund of				Education Department	3,031	14	8
Public Trust Office	2,003	17	10	Industries and Commerce Department ..	49	16	7
				Police Department	17	0	0
				Public Works Department	160	3	8
				Small-farms schemes	449	17	6
					4,340	5	8
				Accumulated Fund as at 31st March, 1936 ..	49,773	8	2
	£54,113	13	10		£54,113	13	10

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Accumulated Fund as at 31st March, 1936	..	49,773	8	2	Investment in the Common Fund of the Public				
Claims due but not paid departmental creditors	..	3,833	5	0	Trust Office	..	53,513	4	8
					Sundry debtors for claims overpaid	..	93	8	6
		£53,606	13	2			£53,606	13	2
Contingent liabilities: Estimated value of Government buildings at Napier destroyed by fire during the earthquake on 3rd February, 1931, which will become a claim on the fund if it is desired to rebuild	.. .. .	11,500	0	0					
Estimated cost of replacing Defence Department buildings destroyed by fire	.. .. .	4,490	0	0					
		£15,990	0	0					

B. C. ASHWIN, M.Com., A.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 STORES MARINE INSURANCE FUND.

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

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>		<i>Cr.</i>				<i>£ s. d.</i>		<i>£ s. d.</i>	
Accumulated Fund as at 1st April, 1935		£	s. d.	Claims—					
	.. 21,340 9 11								
	Insurable Value	Premiums at		Defence Department	.. ..	10	15	8	
	of Imports	5s. per Cent.		Lands and Survey	.. ..	11	15	10	
	and			Post and Telegraph	.. ..	7	3	11	
	Exports.			Printing and Stationery	.. ..	0	12	2	
Premiums—	£	£ s. d.		Public Works	.. ..	59	1	3	
Agriculture	3,650	9 2 6		Railways	.. ..	113	4	4	
Customs	108	0 5 5							
Defence	156,470	391 3 6							202 13 2
Education	5,070	12 13 6		Accumulated Fund as at 31st March, 1936	.. ..	25,376	6	8	
External Affairs ..	110,603	276 10 2							
Health	4,263	10 13 2							
Internal Affairs ..	204	0 10 2							
Justice	662	4 3 1							
Lands and Survey ..	385	9 12 6							
Marine	1,473	3 13 8							
Mental Hospitals ..	20,071	50 3 6							
Mines	3,958	9 17 11							
Naval Defence	61,687	154 4 4							
Police	1,133	2 16 8							
Post and Telegraph ..	172,213	430 10 8							
Printing and Stationery	61,422	153 11 1							
Public Works	147,504	368 17 2							
Railways	621,912	1,554 15 7							
Scientific and Industrial									
Research	2,920	7 6 0							
Stamp Duties	5,568	13 18 5							
			3,464 9 0						
	<u>£1,381,276</u>								
Interest on funds invested in Common Fund of the									
Public Trust Office				774 0 11					
				<u>£25,578 19 10</u>					
				<u>£25,578 19 10</u>					

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.		<i>Assets.</i>	£	s.	d.
Accumulated Fund	25,376	6	8		Investments in Common Fund of Public Trust			
Sundry creditors (departmental) ..	65	18	3		Office	24,157	16	10
					Cash in transit		50	13 8
					Sundry debtors (departmental) ..	1,233	14	5
	£25,442	4	11			£25,442	4	11

B. C. ASHWIN, M.Com., A.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, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—J. H. FOWLER, Deputy Controller and Auditor-General.

ELECTRIC SUPPLY ACCOUNT—continued.
NORTH ISLAND HYDRO-ELECTRIC-POWER SUPPLY—continued.
PROFIT AND LOSS APPROPRIATION ACCOUNT
FOR YEAR ENDED 31ST MARCH, 1936, COMPARED WITH YEAR 31ST MARCH, 1935.

		1935-36.		1934-35.		1935-36.		1934-35.	
		£	s. d.	£	s. d.	By Balance from Net Revenue Account ..		£	s. d.
To Balance from previous year ..	..	586,848	10 7	576,420	7 11	Balance to General Balance-sheet ..	..	187,533	9 10
Balance from Net Revenue Account ..	..	..	..	10,428	2 8		..	399,315	0 9
		£586,848	10 7	£586,848	10 7			£586,848	10 7

DEPRECIATION RESERVE ACCOUNT.

		£	s. d.	£	s. d.	By Balance at close of previous year ..		£	s. d.
To Replacements, renewals, &c. ...	..	53,283	7 6	18,066	3 7	Interest at 4 per cent. per annum ..	..	959,085	16 1
Balance to General Balance-sheet ..	..	961,757	2 9	959,085	16 1	Amount set aside as per Net Revenue Account ..	..	38,363	8 8
		£1,015,040	10 3	£977,133	16 5			17,591	5 6

SINKING FUND ACCOUNT.

		£	s. d.	£	s. d.	By Balance at close of previous year ..		£	s. d.
To Balance ..	..	55,929	15 6	55,929	15 6	Interest on investments ..	..	55,929	15 6
		£55,929	15 6	£55,929	15 6			55,821	5 9

ELECTRIC SUPPLY ACCOUNT—continued.
NORTH ISLAND HYDRO-ELECTRIC-POWER SUPPLY—continued.
BALANCE-SHEET AT 31st MARCH, 1936.

Liabilities.	1935-36.		1934-35.		Assets.	1935-36.		1934-35.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Depreciation Reserve	961,757	2 9	Headworks, power-house, machinery, &c.— Arapuni Horahora Mangahao Waikaremoana	2,188,149 310,703 1,273,163 542,899	16 4 14 11 14 11 8 11	2,111,518 310,279 1,208,775 621,820	6 10 18 1 12 8 13 10
Sinking Fund— Utilized for redemption of loans..	55,929	15 6	Waikaremoana	4,314,916	15 1	4,152,394	11 5
Sundry creditors	70,008	6 9	Auxiliary plants— Diesel Station, Penrose Steam Station Grand Junction Steam Station, Huntly	61,801 9,099 10,847	16 11 17 4 1 11	61,801 9,125 10,847	16 11 19 4 1 11
Head Office Account	8,351,576	7 9	Transmission-lines Substations Office buildings, land, railway siding, harbour facilities, &c. Service buildings, workmen's accommodation, &c. Temporary development, Waikaremoana Salaries and expenses of engineers and others on surveys and during construction Cost of raising loans Interest during construction .. ..	.. .. .. .. .. .. .. ..	.. .. .. .. .. .. .. ..	1,540,374 911,832 34,418 97,977 39,241 428,064 281,992 937,468	2 10 4 4 8 4 10 11 9 10 3
					Plant, motor-vehicles, &c. Stocks Sundry debtors Accumulated loss to 31st March, 1935 Profit, 1935-36 .. ..	.. .. .. .. ..	.. .. .. .. ..	8,505,539 24,785 107,813 180,305 ..	6 5 17 6 0 7 2 0 ..
						£9,439,271	12 9	£9,405,291	17 1

NOTE.—Owing to the interconnection of the undertakings in the North Island it has not been found practicable to show separately the accounts of the various schemes as required by the State Supply of Electrical Energy Act, 1917.

ELECTRIC SUPPLY ACCOUNT—continued.
SOUTH ISLAND HYDRO-ELECTRIC-POWER SUPPLY—continued.
PROFIT AND LOSS APPROPRIATION ACCOUNT.

	1935-36.		1934-35.			1935-36.		1934-35.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Balance from Net Revenue Account	65,609	8 2	..	..	By Balance from Net Revenue Account .. .. .	..	..	16,669	10 1
Sinking Fund Reserve Account—	..	..	..	..	Adjustment amount over credited to General Reserve in	..	..	18,419	12 0
Amount appropriated under section 12 (1) of the State	..	..	16,669	10 1	1933-34 .. .. .	..	..	..	..
Supply of Electrical Energy Act, 1917 .. .. .	..	..	18,419	12 0	Transfer from General Reserve Account	65,609	8 2	..	..
Amount appropriated under section 23 of the Finance Act, 1928, for year 1933-34	£65,609	8 2	£35,089	2 1		£65,609	8 2	£35,089	2 1

DEPRECIATION RESERVE ACCOUNT.

	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Amounts written off—	27,747	4 1	9,234	2 8	By Balance from previous year's statement .. .. .	..	..	323,599	14 1
Motor-vehicles, tools, plant, &c.	388,546	3 4	323,599	14 1	Interest at 4 per cent. per annum .. .. .	..	..	12,943	19 9
Balance	£416,293	7 5	£332,833	16 9	Amount set aside as per Net Revenue Account .. .. .	..	..	79,749	13 7
						£416,293	7 5	£332,833	16 9

GENERAL RESERVE ACCOUNT.

	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Transfer to Profit and Loss Appropriation Account amount over credited, 1933-34 .. .. .	..	..	18,419	12 0	By Balance at close of previous year .. .. .	..	..	241,418	11 5
Transfer to Profit and Loss Appropriation Account under section 13 (2) (b) of the State Supply of Electrical Energy Act, 1917	65,609	8 2	..	..		..	..	..	..
Balance	175,809	3 3	241,418	11 5		£241,418	11 5	£259,838	3 5
	£241,418	11 5	£259,838	3 5					

SINKING FUND RESERVE ACCOUNT.

	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Balance	270,570	9 7	270,553	19 9	By Balance at close of previous year	270,553	19 9	233,384	11 3
	..	..	..	..	Amount set aside as per Profit and Loss Appropriation Account .. .. .	..	..	35,087	2 1
	..	..	..	..	Interest	16	9 10	2,080	6 5
	£270,570	9 7	£270,553	19 9		£270,570	9 7	£270,553	19 9

ELECTRIC SUPPLY ACCOUNT—*continued.*

SOUTH ISLAND HYDRO-ELECTRIC-POWER SUPPLY—*continued.*

BALANCE-SHEET AT 31st MARCH, 1936.

Liabilities.	1935-36.			1934-35.			Assets.	1935-36.			1934-35.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Depreciation Reserve	388,546	3	4	Power stations— Lake Coleridge— Headworks .. .. .	..	..	..	544,381	1	8
Reserve Fund— Balance at close of previous year	241,418	11	5	Buildings and machinery .. .. .	..	..	..	247,945	18	2
Loss for year	65,609	8	2							
Sinking Fund— Amount utilized for redemption of loans	253,015	4	6	Waitaki— Headworks .. .. .	..	..	..	1,109,652	10	8
Available for further redemptions	17,555	5	1	Buildings and machinery .. .. .	..	..	..	618,427	14	11
Sundry creditors— Public Works Department	270,553	19	9					1,083,328	13	3
Other Government Departments	17,464	7	6	Lyttelton Diesel station .. .. .	..	..	..	89,066	3	7
Non-departmental	416	7	9	Transmission and distribution— Primary .. .. .	..	..	..	598,985	5	8
				6,994	17	6	Secondary .. .. .	..	..	..	64,462	7	10
				20,027	8	9							
Charges paid in advance	24,875	12	9	Substations .. .. .	..	..	..	416,488	7	11
Writings-off in suspense	13	15	0	Trunk Telephone System .. .. .	..	..	..	29,179	5	6
Head Office Account	45	1	0	Exploration and preliminary surveys .. .. .	..	..	..	26,263	6	3
				3,726,378	2	0	Salaries and expenses during construction .. .. .	..	..	..	111,910	14	5
							Interest during construction .. .. .	..	..	..	454,822	18	3
							Charges and expenses of raising loans .. .. .	..	..	..	148,896	13	8
											771,072	18	1
							Plant, tools, &c. .. .. .	..	..	..	4,460,382	8	6
							Stocks of material .. .. .	..	..	..	21,064	3	11
							Sundry debtors— Public Works Department .. .. .	..	..	..	48,697	1	2
							Other Government Departments .. .. .	..	..	..	611	2	4
							Non-departmental .. .. .	..	..	..	1,307	7	11
											31,738	17	0
							Payments in advance .. .. .	..	..	..	33,657	7	3
							Sinking Fund investments .. .. .	..	..	..
											33	17	0
											17,555	5	1
											£4,581,390	2	11
											£4,494,378	2	0

I 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.

GOVERNMENT LIFE INSURANCE DEPARTMENT.

REVENUE ACCOUNT OF THE GOVERNMENT LIFE INSURANCE DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER, 1935.

Dr.	£	s.	d.	Cr.	£	s.	d.
Amount of funds at 1st January, 1935..	9,241,763	15	9	Death claims under assurance policies, including bonus additions ..	185,372	5	0
Renewal premiums—Assurance, annuity, and endowment, less reinsurance premiums ..	585,263	19	9	Endowment assurances matured, including bonus additions ..	294,714	14	0
New premiums (including instalments of first year's premiums falling due in the year) less reinsurance premiums	43,865	14	1	Endowments matured ..	11,287	19	0
Single premiums—Assurance and endowment ..	39,815	16	4	Premiums returned on endowments ..	98	16	9
Consideration for annuities ..	52,265	19	8	Bonuses surrendered for cash ..	10,737	14	2
Interest, rent, and other ..	£	s.	d.	Annuities ..	28,515	17	1
income ..	423,679	1	9	Surrenders ..	49,644	15	1
Less land and income tax, £22,969				Loans released by surrender..	95,304	6	9
19s. 3d.; property expenses, £1,371					£	s.	d.
5s. 5d. ..	24,341	4	8	Commission, new* ..	35,034	9	9
	399,337	17	1	„ renewal ..	4,508	7	5
					39,542	17	2
				Contribution to Public Service Super-annuation Fund ..	731	3	11
				Addressograph installation ..	3,787	15	4
					£	s.	d.
				Expenses of management—			
				Salaries ..	36,339	5	5
				Extra clerical assistance ..	406	2	2
				Medical fees and expenses ..	1,561	3	6
				Travelling-expenses ..	1,315	7	9
				Advertising ..	404	13	10
				Printing and stationery ..	1,498	19	2
				Rent ..	4,645	14	11
				Postage and telegrams ..	1,577	14	11
				Exchange.. ..	34	4	8
				Audit fees ..	325	0	0
				General expenses ..	4,412	7	5
					52,520	13	9
				Property depreciation ..	1,381	13	1
				Transfer to Investment Fluctuation Reserve Account ..	10,000	0	0
				Amount of funds, 31st December, 1935	9,578,672	11	7
	£10,362,313	2	8		£10,362,313	2	8

* Including agents' allowances.

BALANCE-SHEET OF THE GOVERNMENT LIFE INSURANCE DEPARTMENT ON 31ST DECEMBER, 1935.

Liabilities.	£	s.	d.	Assets.	£	s.	d.
Total assurance, annuity, and endowment funds (as per Revenue Account) ..	9,578,672	11	7	Loans on policies ..	1,257,691	13	4
Claims admitted, proofs not yet completed ..	33,214	2	9	New Zealand Government securities ..	2,517,260	0	0
Annuities ..	340	14	10	Loans to local bodies ..	1,249,778	5	7
Medical fees ..	201	12	0	Landed and house property ..	174,899	4	7
Premium and other deposits ..	14,770	10	10	Landed and house property (leasehold) ..	1,544	17	7
Sundry creditors ..	4,002	7	5	Mortgages on property ..	3,818,060	6	11
Accident and Fidelity Fund ..	5,000	0	0	Properties acquired by foreclosure ..	43,194	6	5
Investment Fluctuation Reserve ..	461,712	0	1	Overdue premiums on ..	£	s.	d.
Sinking funds on local ..	£	s.	d.	policies in force ..	6,187	3	9
body loans ..	9,679	7	9	Outstanding premiums due but not overdue	55,122	11	6
Interest accrued thereon ..	137	10	9		61,309	15	3
	9,816	18	6	Overdue interest ..	39,741	15	10
				Outstanding interest due but not overdue	10,048	4	8
				Interest accrued but not due ..	95,971	12	10
					145,761	13	4
				Sundry debtors ..	1,305	7	10
				Income-tax paid in advance..	20,000	0	0
				Cash in hand and on current account ..	816,925	7	2
	£10,107,730	18	0		£10,107,730	18	0

W. E. ARNOLD, Commissioner.
J. W. MACDONALD, 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.

HAURAKI PLAINS SETTLEMENT SCHEME.

RATE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1936.

Dr.		£	s.	d.	Cr.		£	s.	d.
Maintenance of completed works	..	1,513	17	2	Balance brought forward	..	2,154	3	6
Remission of rates	..	86	9	10	Rates levied	..	1,500	18	0
Balance	..	2,111	17	5	Penalty, 10 per cent.	..	57	2	11
		£3,712	4	5			£3,712	4	5

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.		£	s.	d.	Cr.		£	s.	d.
Interest on Public Works Fund capital	..	35,971	4	9	Accrued rents	..	9,555	6	5
Kaihere Ferry expenses	..	229	6	1	Interest on sales of land	..	937	7	6
Administration expenses	..	438	19	0	Grazing fees	..	184	15	1
Remissions of rent	..	497	11	5	Ferry fares	..	207	18	6
Remissions of interest	..	50	19	2	Kaihere Ferry: Half-loss charged to County Council	..	10	13	10
Rebates	..	622	15	5	Hire of plant	..	174	11	5
Irrecoverable costs, &c.	..	25	11	4	Forfeited deposits	..	2	0	0
Premiums on conversion	..	14	10	0	Royalties	..	1	10	0
		£37,850	17	2	Net loss carried down	..	26,776	14	5
							£37,850	17	2
		£	s.	d.			£	s.	d.
Net loss brought down	..	26,776	14	5	Balance carried forward	..	255,578	3	11
Balance from previous year	..	228,801	9	6					
		£255,578	3	11			£255,578	3	11

BALANCE-SHEET AS AT 31ST MARCH, 1936.

Liabilities.		£	s.	d.	Assets.		£	s.	d.
Capital Account—					Improved lands handed over to Land Board for settlement—				
Public Works Fund	..	850,482	1	2	Leased	..	179,934	19	11
Value of Crown land set apart under Act	..	45,000	0	0	Unleased	..	11,709	1	6
		895,482	1	2	Unpaid purchase-money for land sold on deferred payment	..	17,442	0	0
Employment Promotion Fund capital	..	8,593	15	5			209,086	1	5
Discharged Soldiers Settlement Account: Merged transactions under section 20, Discharged Soldiers Settlement Act, 1923	..			411 14 0	Unimproved-value land not disposed of	..	41,908	3	11
Sundry creditors—					Improvements on adjoining Crown lands	..	7,710	0	0
Miscellaneous	..	363	2	10	Permanent reserves	..	8,851	0	0
Departmental	..	2	10	7	Works in progress: Expenditure on land in course of reclamation, including formation and metalling of roads	..	572,127	6	11
		365	13	5	Capital expenditure: Employment Promotion Fund	..	8,593	15	5
Rent charged in advance	..	2,297	19	5	Artesian wells—				
Rate Account	..	2,111	17	5	Crown tenants, Hauraki Plains	..	351	4	0
Payments in advance—					Permanent reserves and Crown lands	..	216	10	9
Rent	..	48	15	3			567	14	9
Rates	..	12	4	0	Buildings	..	4,079	7	11
Instalment of principal on deferred-payment sales	..	36	10	3	Wharves	..	3,200	0	0
Instalment of interest on deferred-payment sales	..	22	5	7	Machinery and plant	..	33,508	15	11
		119	15	1	Live-stock	..	24	17	6
Suspense Account	..	59	19	8	Loose tools	..	901	15	1
Writings-off in Suspense	..	198	15	10	Stores	..	4,747	7	1
Deposits by lessees: Surety against drain-damage	..	10	0	0	Stamps on hand	..	0	1	0
Treasury Adjustment Account	..	257,037	5	9	Sundry debtors—				
					Rent	..	3,766	19	7
		£1,166,688	17	2	Rates	..	3,315	6	4
					Instalment of principal on deferred-payment sales	..	125	6	0
					Instalment of principal on buildings	..	1	17	0
					Interest on well-boring	..	111	17	8
					Interest on deferred-payment sales	..	455	17	7
					Law-costs	..	119	13	5
					Tram freights and ferry fares	..	29	17	6
					Grazing	..	119	10	0
					Miscellaneous	..	5,185	16	7
					Departmental	..	553	18	10
							13,786	0	6
					Postponed rent	..	1,406	10	10
					Postponed instalments of principal	..	11	10	0
					Postponed interest	..	55	9	2
					Losses in Suspense	..	198	15	10
					Interest accrued but not due	..	234	10	0
					Premiums on conversion	..	101	10	0
					Cash in Deposits Account	..	10	0	0
					Revenue Account: Balance forward	..	255,578	3	11
							£1,166,688	17	2

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

I hereby certify that the Rate and 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. The following comments are appended: (1) In the opinion of the Audit Office, interest charged on works in progress should be capitalized. (2) A Bad Debts Reserve should be created. (3) Suggestions in reference to the treatment of expenditure on lands already handed over for settlement were made to and are at present under consideration by the Department. (4) No charge for the cost of exchange on payments made in London is included in the Account.—J. H. FOWLER, Deputy-Controller and Auditor-General.

DEPARTMENT OF INTERNAL AFFAIRS.

HEAD OFFICE (INCLUDING SUBDIVISIONS I, III, IV, VIII, AND SPECIAL ACTS).
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>					<i>Income.</i>				
DEPARTMENTAL ADMINISTRATIVE CHARGES.					Sundry revenue—				
	£	s.	d.	£	s.	d.	£	s.	d.
Salaries	23,351	3	4		Auctioneers' license fees, com-				
Commissions of Inquiry	78	6	11		mission on	308	15	0	
Freight and cartage	287	18	2		British Nationality of Aliens Act	698	15	6	
Fresh-water fisheries	4,656	6	6		Cinematograph films, censorship				
Light, power, and water	550	18	9		of	2,216	9	6	
Office-cleaning	150	17	0		By-laws Act		3	3	0
Postage	490	2	10		Land Agents Act	6,969	13	10	
Printing and stationery	1,289	1	2		Opossum revenue	2,763	5	11	
Publications	614	18	10		Passport fees	3,269	2	2	
Rent of offices	3,379	17	6		Deer herds, reduction of	3,477	8	4	
Telephone services	347	7	3		Fresh-water fisheries	5,949	12	8	
Travelling-expenses of officers	634	16	1		Totalizators, inspection of	1,030	8	3	
Deer herds, reduction of	6,560	3	2		Interest on loan	44	7	0	
Entertaining visitors to New Zealand	3,690	15	3		Imperial War Graves Commission	2,836	0	0	
Totalizators, inspection of	1,027	9	4		Miscellaneous revenue	412	9	6	
Turnbull Library, expenses of	551	14	9						29,979 10 8
War graves, upkeep of	1,927	12	6		Balance carried down				326,711 5 3
Depreciation	1,378	0	3*						
Losses in suspense	247	9	0						
Sundries	716	11	8	51,931 10 3					
GENERAL PUBLIC SERVICE ADMINISTRATIVE CHARGES.									
	£	s.	d.						
Salaries	66,673	18	10						
Fuel for Government offices	1,589	18	11						
Light, power, and water	4,958	8	8						
Printing and stationery for Minister's offices	1,275	12	5						
Publications for Ministers' offices	360	11	0						
Telephone services	1,323	10	0						
Travelling allowances and expenses of Ministers	5,013	7	1						
Travelling allowances and expenses of private secretaries	2,300	16	7						
Travelling allowances and expenses of ministerial staff	477	9	10						
Office-cleaning	1,989	11	8						
Ministerial telegraphic memoranda	5,350	0	0						
New Zealand Gazette	3,265	18	11						
Charges not allocated	275	3	11						
Sundries	548	5	10	95,402 13 8					
SPECIAL ACTS.									
	£	s.	d.						
Salaries	20,012	14	10						
Appropriation Act, 1926, section 15	1,873	5	8	21,886 0 6					
OTHER CHARGES.									
	£	s.	d.						
Cost-of-living bonus to annuitants	1,912	6	8						
Grants	8,540	9	3						
Companies Act: Expenses in connection with special investigation	70	1	3						
Jubilee Celebrations in New Zealand, expenses in connection with	13,670	19	3						
Jubilee Celebrations, London: Expenses of New Zealand delegates	4,209	12	8						
Death of His Majesty King George V: Cost of draping Government Buildings	152	9	4						
Public Service Superannuation Fund, contribution to	86,000	0	0						
Superannuation Funds: Increased allowances to widows and children	12,332	0	9						
Reimbursement on account of reduction in rate of interest	49,635	0	0						
Royal Visit, expenses in connection with	3,216	19	0						
Subsidies to Fire Boards	3,367	18	7						
Visit of Minister of Finance to England: Expenses	4,009	15	8						
Sundries	352	19	1	187,470 11 6					
				£356,690 15 11					£356,690 15 11
				£	s.	d.			£
Balance brought down				326,711	5	3	Miscellaneous revenue		74 19 8
Interest on capital				1,333	19	5	Balance carried to Balance-sheet		327,970 5 0
				£328,045 4 8					£328,045 4 8

* Allowances for depreciation consist of: Buildings, £371 19s. 2d.; furniture and fittings, £665 7s. 7d.; mechanical appliances, £39 18s. 8d.; library, £14 1s. 5d.; tools and utensils, £26 5s. 10d.; launches, £16 7s. 5d.; traps, horses, and dogs, £2 4s.; wharves and beacons, £9 16s. 8d.; motor-vehicles £173 9s. 4d.; Inspector's outfit, £2 4s.; hunting-equipment, £15 2s. 1d.; camp-equipment, £41 4s. 1d.; total, £1,378 0s. 3d.

DEPARTMENT OF INTERNAL AFFAIRS—*continued*.

SUBDIVISION II.—GOVERNMENT ACTUARY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>						£	s.	d.	<i>Income.</i>						£	s.	d.
Salaries	..	..	..	..	..	3,735	5	7	Contributions from other Departments	..	..	..	3,197	19	10
Rent	..	..	..	..	..	123	18	1	Balance carried down	..	..	..	845	2	2
Depreciation—						£	s.	d.									
Furniture and fittings	..	..	..	20	4	0									
Mechanical appliances	..	..	..	36	16	11									
							57	0	11								
Sundries	..	..	..	..	..	126	17	5							
						£4,043	2	0					£4,043	2	0		
						£	s.	d.					£	s.	d.		
Balance brought down	..	..	..	..	..	845	2	2	Balance carried to balance-sheet	..	..	..	854	18	11
Interest on capital	..	..	..	..	..	9	16	9							
						£854	18	11					£854	18	11		

SUBDIVISION V.—HIGH COMMISSIONER.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.	
Salaries .. .. .	..	..	..	23,701	18	10	Sundry revenue—						
Advertising .. .. .	..	..	..	161	5	6	Salaries .. .. .	..	..	..	5,473	4	4
Fuel and light .. .. .	..	..	..	669	10	10	Shipping charges .. .. .	..	..	..	103	9	0
House-allowance : High Commissioner .. .. .	..	..	..	901	17	6	Rent of offices .. .. .	..	..	..	4,525	11	11
Maintenance of freehold property .. .. .	..	..	..	133	15	10	Miscellaneous revenue .. .. .	..	..	..	126	0	4
Office-cleaning .. .. .	..	..	..	140	14	5	Balance carried down .. .. .	..	..	..	37,185	14	5
Official entertainments .. .. .	..	..	..	240	14	3							
Postage .. .. .	..	..	..	1,467	5	10							
Printing and stationery .. .. .	..	..	..	595	14	10							
Rent of offices .. .. .	..	..	..	7,547	17	8							
Repairs to offices .. .. .	..	..	..	410	15	10							
Transfer expenses of officer .. .. .	..	..	..	623	11	11							
Depreciation—				£	s.	d.								
Buildings .. .. .	..	..	2,931	3	2								
Furniture and fittings .. .. .	..	..	524	4	7								
Mechanical appliances .. .. .	..	..	139	19	9								
Library .. .. .	..	..	94	2	7								
Motor-vehicles .. .. .	..	..	147	0	0								
						3,836	10	1						
Losses in suspense .. .. .	..	..	..	6,161	6	1							
Sundries .. .. .	..	..	..	821	0	7							
						£47,414	0	0				£47,414	0	0
						£	s.	d.				£	s.	d.
Balance brought down .. .. .	..	..	..	37,185	14	5	Balance carried to balance-sheet .. .. .	..	..	..	41,422	16	7
Interest on capital	4,237	2	2								
						£41,422	16	7				£41,422	16	7

SUBDIVISION VI.—MUSEUM.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Expenditure.						£	s.	d.	Income.						£	s.	d.
Salaries	..	..	..	..	..	2,655	1	8	Sundry revenue	..	..	..	..	4	2	9
Tauranga Maori Meeting-house, cost of reconditioning	..	..	..	..	..	188	19	10	Balance carried down	..	..	..	..	5,062	3	5
Expenses of transfer to new museum	..	..	..	..	..	314	10	2								
Rent	..	..	..	..	..	1,024	0	0								
Depreciation—						£	s.	d.									
Furniture and fittings	..	..	..	115	10	7										
Tools and utensils	..	..	..	4	16	6										
Library	..	..	..	58	10	0										
						178	17	1									
Sundries	..	..	..	..	..	704	17	5								
						£5,066	6	2						£5,066	6	2	
						£	s.	d.						£	s.	d.	
Balance brought down	..	..	..	..	..	5,062	3	5	Balance carried to balance-sheet	..	..	..	..	5,307	19	9
Interest on capital	..	..	..	..	..	245	16	4								
						£5,307	19	9						£5,307	19	9	

DEPARTMENT OF INTERNAL AFFAIRS—continued.

SUBDIVISION VII.—EXPLOSIVES BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>						<i>Income.</i>					
				£	s. d.					£	s. d.
Salaries .. .. .	..	..	..	2,931	6 3	Sundry revenue—					
Magazine expenses .. .. .	..	..	..	1,985	7 10	Magazine revenue .. .. .	..	..	..	2,045	5 0
Rent .. .. .	..	..	..	87	0 0	Explosives license fees .. .. .	..	..	..	5,772	0 6
Travelling allowances and expenses .. .. .	..	..	..	998	14 4	Storage of powder .. .. .	..	..	..	1,660	2 9
Depreciation—				£	s. d.	Miscellaneous revenue .. .. .	..	..	..	69	6 8
Buildings .. .. .	..	..	..	400	2 8						
Furniture and fittings .. .. .	..	..	..	26	12 4						
Mechanical appliances .. .. .	..	..	..	2	17 6						
Bicycles .. .. .	..	..	..	0	18 11						
				430	11 5						
Sundries .. .. .	..	..	..	406	13 9						
Balance carried down .. .. .	..	..	..	2,707	1 4						
				£9,546	14 11					£9,546	14 11
				£	s. d.					£	s. d.
Interest on capital .. .. .	..	..	..	305	3 8	Balance brought down .. .. .	..	..	..	2,707	1 4
Balance carried to balance-sheet .. .. .	..	..	..	2,401	17 8						
				£2,707	1 4					£2,707	1 4

COMBINED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

(Including Subdivisions I to VIII and Special Acts.)

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Balances from separate accounts as under—				Balances from separate accounts as under : Ex-			
Head Office	327,970	5	0	plosives Branch	2,401	17	8
Government Actuary	854	18	11	Balance carried to combined balance-sheet ..	373,154	2	7
High Commissioner	41,422	16	7				
Museum	5,307	19	9				
	<u>£375,556</u>	<u>0</u>	<u>3</u>		<u>£375,556</u>	<u>0</u>	<u>3</u>

COMBINED BALANCE-SHEET AS AT 31ST MARCH, 1936.

(Including Subdivisions I to VIII and Special Acts.)

Liabilities.				(including Subdivisions I to VII and Special Accs.)				Assets.								
Capital as at 31st March, 1936—				£	s.	d.	£	s.	d.	Departmental assets: Head Office						
Public Works Fund				4,600	18	4				and sub-Departments—						
Consolidated Fund				179,401	6	0				£	s.	d.	£	s.	d.	
							184,002	4	4	Land	14,250	10	6			
Creditors—										Buildings	4,761	9	6			
Departmental				3,723	2	5				Consumable stores	587	15	6			
Sundry				5,246	14	6				Tools and utensils	469	14	4			
							8,969	16	11	Furniture and fittings	3,846	6	6			
Repayment of loans in advance							32	1	3	Mechanical appliances	507	3	10			
Writings off in suspense							6,408	15	1	Motor-vehicles	971	11	8			
Treasury Adjustment Account							356,607	10	2	Bicycles	4	14	11			
										Library	1,099	2	2			
										Photographic apparatus	100	4	0			
														26,598	12	11
										Special departmental assets—						
										Head Office—						
										Turnbull Library building	6,425	0	9			
										Turnbull Library	57,683	5	6			
										Fish-hatcheries	2,570	6	6			
										Wharves and beacons	216	6	8			
										Launches and boats	105	10	0			
										Horses and dogs	11	0	2			
										Campoutfit: Inspector under						
										Animals Protection and						
										Game Act	5	19	0			
										Camp-equipment	135	4	8			
										Hunting-equipment	6	0	8			
										Stock of deer-skins	417	13	9			
														67,576	7	8
										High Commissioner—						
										Lease of buildings	20,425	0	0			
										Motor accessories	1	0	0			
														20,426	0	0
										Museum exhibits				54,725	3	2
										Explosives Branch: Explosives						
										appliances				20	0	0
										Debtors—						
										Departmental	683	5	0			
										Sundry	5,726	12	1			
										Stranded New-Zealanders	701	9	3			
														7,111	6	4
										Losses in suspense				6,408	15	1
										Excess of expenditure over income				373,154	2	7
														£556,020	7	9
														£556,020	7	9

J. W. HEENAN, Under-Secretary.

F. B. DWYER, Accountant.

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

DEPARTMENT OF JUSTICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Courts and General.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries—							
Judges	18,715	3	9	Supreme Court : Fees, fines, &c. ..	47,269	11	11
Magistrates and staff ..	83,533	0	9	Magistrates' and Warden's Courts:			
				Fees, fines, &c. ..	89,476	7	11
Travelling allowances and expenses ..			102,248 4 6				136,745 19 10
Transfer and removal expenses ..			7,057 10 11	Money-lenders' license fees ..			3,622 10 0
Advertising, books, &c. ..			1,479 3 4	Second-hand Dealers' license fees ..			376 5 0
Annotation of statutes ..			46 13 5	License fees <i>re</i> King's Counsel ..			14 14 0
Fuel, light, &c. ..			101 4 6	Proportion of fees under Auctioneers Act, 1928 ..			524 0 0
Postage, telegrams, &c. ..			3,320 4 10	Proportion of fees under Land Agents Act ..			774 8 2
Printing and stationery ..			2,370 9 5	Assessed rents ..			1,196 0 0
Rents ..			2,491 7 6	Recovery of maintenance of inebriates ..			709 0 6
Typewriter repairs ..			197 15 7	Balance, being excess expenditure over income ..			31,627 19 10
Telephones ..			136 14 11				
Cleaning Courthouses ..			2,153 17 6				
Commission on money-orders ..			1,590 4 9				
Cost of inquests ..			61 11 3				
Criminal prosecutions ..			3,620 19 9				
Expenses under Juries Act, 1908 ..			11,313 12 11				
Expenses under Reformatory Institutions Act, 1909 ..			167 7 4				
Loss on realization : Buildings ..			2,064 10 1				
Special grants (compassionate allowances, &c.) ..			1,147 1 5				
Sundry expenses ..			35 17 5				
Fines irrecoverable ..			123 6 6				
Repairs and maintenance of buildings ..			17 15 0				
Depreciation ..			5,903 3 7				
Interest on capital ..			8,747 2 3				
			19,194 18 8				
			£175,590 17 4				£175,590 17 4

Patent Office.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	4,054	4	9	Revenue	12,995	9	5
Annual fee, New Zealand's share as member of Copyright Union, Class IV ..	243	1	2				
The International Union for the Protection of Industrial Property (Patents), Class IV ..	276	5	7				
Fuel, light, &c. ..	47	6	3				
<i>Patent Office Journal</i> ..	525	19	6				
Postage, telegrams, &c. ..	101	18	10				
Printing and stationery ..	170	9	6				
Sundry expenses ..	7	6	3				
Assessed rents ..	650	0	0				
Depreciation ..	49	2	0				
Interest on capital ..	179	16	8				
Balance, being excess income over expenditure ..	6,689	18	11				
			£12,995 9 5				£12,995 9 5

Bankruptcy.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	5,561	6	2	Revenue	4,667	7	9
Advertising ..	172	9	10	Balance, being excess expenditure over income ..	3,378	16	8
Fuel, light, &c. ..	30	11	9				
Law-costs ..	12	12	0				
Postage, telegrams, &c. ..	251	18	8				
Printing and stationery ..	90	9	0				
Remuneration to Deputy Assignees ..	558	12	3				
Rents ..	1,281	0	0				
Travelling allowances and expenses ..	5	8	2				
Loss on realization : Furniture ..	1	4	9				
Sundry expenses ..	7	17	4				
Depreciation ..	49	18	0				
Interest on capital ..	22	16	6				
			£8,046 4 5				£8,046 4 5

DEPARTMENT OF JUSTICE—*continued.*INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936—*continued.**Registrar-General's Office.*

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries	10,660	0 0	Revenue: Registration and other fees—		
Registration of births, deaths, and marriages—			Registration of births, deaths, and marriages ..	21,435	0 4
Payment to non-permanents	535	15 2	Dentists Act	28	10 0
Payment to Post Office	2,213	9 2			
Fuel, light, &c.	111	16 6			
Postage, telegrams, &c.	627	8 11			
Printing and stationery	1,098	4 0			
Rents	721	4 0			
Sundry expenses	34	12 3			
Telephone services	76	3 1			
Travelling-allowances, &c.	10	19 10			
Typewriter repairs	10	4 4			
Depreciation	2	6 10			
Interest on capital	20	16 11			
Balance, being excess income over expenditure ..	5,340	9 4			
	<u>£21,463</u>	<u>10 4</u>		<u>£21,463</u>	<u>10 4</u>

Court of Review and Adjustment Commissions.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries	6,778	5 10	Balance, being excess expenditure over income ..	25,032	2 2
Fees to members	12,515	15 4			
Postage, telegrams, &c.	224	5 7			
Printing and stationery	250	5 4			
Travelling allowances and expenses	5,202	12 5			
Sundry expenses	60	17 8			
	<u>£25,032</u>	<u>2 2</u>		<u>£25,032</u>	<u>2 2</u>

PRISON AND BORSTAL INSTITUTIONS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Rations	15,620	14 1	Rent of departmental buildings	3,647	17 7
Clothing, footwear, and equipment	6,980	7 0	Sundry credits and recoveries	5,078	12 11
Earnings, wages, and gratuities, prisoners and dependants	14,153	13 3	Value of prison labour capitalized on works ..	888	19 2
Hospital maintenance and medicines	1,085	9 0	Surplus on industry accounts	18,690	0 6
Transport and travelling expenses	5,281	15 0	Net cost, departmental upkeep (£97 ls. 10d. per prisoner per annum)	113,578	5 2
Maintenance of buildings and grounds	1,630	12 8			
Salaries and allowances	50,011	15 0			
Fuel, light, water, &c.	5,772	16 9			
Postage, telegrams, stationery, &c.	1,144	19 2			
	<u>101,682</u>	<u>1 11</u>			
Interest and depreciation	34,479	3 5			
Head Office administration ex- penses	5,943	6 8			
Less surplus, General Store Accounts	220	16 8			
	<u>5,722</u>	<u>10 0</u>			
	<u>£141,883</u>	<u>15 4</u>		<u>£141,883</u>	<u>15 4</u>

	Net Balances after charging Labour.		Labour Allocation.		Public Account Surplus.	
	£	s. d.	£	s. d.	£	s. d.
Industry accounts—						
Blockmaking	Cr. 69	4 4	32	14 0	101	18 4
Bootmaking and repairs	Cr. 546	2 6	981	16 5	1,527	18 11
Brickwork	Dr. 1,539	15 8	..	..	1,539	15 8*
Farming	Dr. 6,724	11 3	7,141	12 0	417	0 9
Gardening	Dr. 451	13 5	878	17 5	427	4 0
Laundering	Cr. 201	5 0	418	18 3	620	3 3
Roadwork and transport	Cr. 5,570	12 5	3,551	0 7	9,121	13 0
Quarrying	Cr. 1,547	17 1	4,417	15 1	5,965	12 2
Clothing industry	Cr. 983	16 5	576	8 2	1,560	4 7
Tobacco culture and manufacture	Dr. 91	2 8	209	13 1	118	10 5
Miscellaneous	Cr. 101	6 8	268	4 1	369	10 9
Total	Cr. 213	1 5	18,476	19 1	18,690	0 6

* Deficit.

DEPARTMENT OF JUSTICE—continued.

PRISONS HEAD OFFICE ADMINISTRATION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

[illegible]

PROBATION ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Salaries and allowances	.. ..	2,991	3 6	Net expenditure for year	.. ..	3,628	13 0
Postages, telegrams, printing, and stationery	.. ..	168	9 0				
Rent of buildings	.. ..	200	0 0				
Assistance to discharged prisoners and grants to Prisoners Aid Societies	.. ..	178	0 4				
Sundry expenses	.. ..	81	5 2				
Interest on capital	.. ..	1	5 6				
Depreciation on furniture and fittings	.. ..	8	9 6				
		£3,628	13 0			£3,628	13 0

GENERAL STORES (AUCKLAND AND WELLINGTON).

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				£	s.	d.	<i>Revenue.</i>				£	s.	d.
Opening stocks in store and in transit	..	..		8,612	10	9	Raw materials issued to workshops	..	..		5,171	1	5
Manufactured articles received from workshops	..			8,343	19	3	Sales to other Departments	..	..		5,519	15	0
Purchases for issue and for manufacture	..			6,835	18	10	Miscellaneous stores and manufactures issued	..	..		
Freight, cartages, postages, &c.	..	..			69	18	to prisons	..	..		4,848	12	0
Salaries	..	..	..	253	5	0	Store charges recovered	..	..		324	8	2
Prison labour	..	..	..		28	0	Closing stocks in store and in transit	..	..		8,872	2	6
Interest on capital	..	..	..	371	10	0							
Surplus to General Income and Expenditure													
Account	..	..	..	220	16	8							
				£24,735	19	1					£24,735	19	1

BOOTMAKING AND REPAIRING INDUSTRY (AUCKLAND AND INVERCARGILL).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

[illegible]

DEPARTMENT OF JUSTICE—continued.

WI TAKO BRICKWORKS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Sale of bricks			4 0 0
Manufactured bricks	88	0	0	Closing stocks—			
Sundry stores and tools	135	15	11	Manufactured bricks	111	18	0
				Sundry stores and tools	137	2	5
Interest on capital			509 17 6				249 0 5
Depreciation of buildings and plant			1,059 2 8	Net loss for year			1,539 15 8
			<u>£1,792 16 1</u>				<u>£1,792 16 1</u>

PAPARUA BLOCK AND TILE MAKING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Opening stocks: Stock-in-trade	332	6	3	Sales and issues of blocks and tiles	305	5	3
Materials	173	14	4	Closing stocks: Stock-in-trade	407	18	10
Sundry expenses	18	0	11				
Freight and cartage	19	4	0				
Prison labour	32	14	0				
Interest on capital	37	9	9				
Depreciation of buildings and plant	18	10	6				
Supervision and officers' labour	12	0	0				
Profit on working	69	4	4				
			<u>£713 4 1</u>				<u>£713 4 1</u>

WELLINGTON PRISONS: FLOOR-POLISH, LEAD-HEADED NAILS, AND SANDSOAP INDUSTRIES.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Raw materials	259	5	6	Manufactured products	419	8	9
Freight, cartage, and packing	30	2	3				
Sundries	10	15	1				
Tools and repairs	0	15	0				
Prison labour	37	15	6				
Supervision	7	17	0				
Interest on capital	3	12	10				
Net profit for year	69	5	7				
			<u>£419 8 9</u>				<u>£419 8 9</u>

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

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Opening stocks: Metal	1,469	7	10	Sales of metal, &c.	17,546	13	10
Machine parts, tools, and repairs	1,082	2	9	Royalty from leases	450	0	0
Explosives	301	2	0	Closing stocks: Metal	1,920	1	4
Lubricants	99	9	1				
Horse-feed and harness expenses	40	6	4				
Tractor expenses	189	13	3				
Fuel, light, power, and water	1,348	10	6				
Freight and cartage	3,811	12	0				
Hospital maintenance of accident cases	100	10	0				
Maintenance of quarry roads	114	11	5				
Sundry expenses	77	3	4				
Prison labour	4,417	15	1				
Supervision	3,157	16	0				
Interest on capital	973	6	10				
Depreciation on buildings, plant, and horses	1,185	11	8				
Net profit for year	1,547	17	1				
			<u>£19,916 15 2</u>				<u>£19,916 15 2</u>

AUCKLAND TINSMITHING AND CARPENTERING ACCOUNT.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				By Manufactures to general store			171 6 5
Loose tools	31	4	6	Closing stocks—			
Raw materials	19	13	10	Loose tools	28	3	2
				Raw materials	34	18	2
Materials purchased			50 18 4				63 1 4
Prison labour			102 18 7				
Interest on capita			2 8 6				
Net profit for year			13 11 7				
			<u>£234 7 9</u>				<u>£234 7 9</u>

DEPARTMENT OF JUSTICE—*continued*.

LAUNDERING, MENDING, AND SEWING INDUSTRY: POINT HALSWELL AND ADDINGTON.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Cleaning materials	59	1	9	Laundering for—			
Mending and sewing materials	8	16	3	Institutions	317	3	6
Fuel, light, and power	244	5	8	Government Departments	1,704	19	0
Repairs to plant	108	11	11				
Cartage, laundry-work	177	13	0				
Sundries	153	2	9				
Prison labour	418	18	3				
Supervision	491	6	0				
Interest on capital	70	0	7				
Depreciation of buildings and plant	89	1	4				
Net profit for year	201	5	0				
	£2,022	2	6		£2,022	2	6

WAIKUNE PRISON ROADMAKING AND MAINTENANCE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Roadwork credits from other Departments ..	11,586	8	11
Horses	63	10	7	Horse cartages	16	10	3
Loose tools and harness	205	17	2	Sales of metal	310	7	8
				Sundry sales	168	4	7
Horse feed and expenses	269	7	9	Closing stocks—			
Replacements and repairs to implements and tools	61	1	10	Horses	48	10	10
Freight and cartage	3,626	9	7	Loose tools and harness	251	1	7
Explosives	104	13	10				
Sundries	18	12	6				
Hospital maintenance, accident cases	15	6	0				
Prison labour	2,527	19	6				
Officers' supervision	1,488	8	9				
Interest on capital	7	14	3				
Depreciation of plant	16	11	8				
Net profit on working	3,982	19	0				
	£12,381	3	10		£12,381	3	10

WAIKUNE PRISON SCORIA FLAT ROADWORKS ACCOUNT.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Motor cartages	2	8	4	Nominal loss on working: Labour and supervision, &c.	33	11	9
Prison labour	12	7	6				
Officers' supervision	6	10	6				
Interest on capital	3	17	5				
Depreciation	8	8	0				
	£33	11	9		£33	11	9

WELLINGTON PRINTING INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—Loose tools, type, equipment, &c.	49	4	4	Printed Departmental stationery	334	2	11
Purchases of paper and stationery, &c.	160	4	9	Closing stocks—Loose tools, type, equipment, &c. ..	96	1	5
Purchase of loose tools, type, equipment, &c.	30	15	7				
Sundry expenses	0	8	10				
Prison labour	99	10	0				
Supervision and officers' labour	59	14	6				
Interest on capital	6	18	2				
Depreciation	4	18	8				
Net profit on working	18	9	6				
	£430	4	4		£430	4	4

DEPARTMENT OF JUSTICE—continued.

AUCKLAND PRISON CLOTHING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>						<i>Revenue.</i>					
Opening stocks—				£	s. d.	Sales to Government Departments and transfers				£	s. d.
Completed work and work in pro-				£	s. d.	to general store				3,686	1 0
gress				60	0 5	Closing stocks—					
Loose tools				11	0 8	Completed work and work in pro-				£	s. d.
						gress				79	16 11
						Loose tools				9	4 10
Sundry expenses—										89	1 9
Raw materials				1,503	4 0						
Cleaning materials				15	0 0						
Machine parts and repairs				16	10 2						
Fuel, light, power, and water.. .. .				91	0 4						
Freight and cartage				3	3 4						
Prison labour				576	8 2						
Supervision				297	11 0						
Interest on capital				27	4 0						
Depreciation of plant and machinery				34	4 3						
Rent of workshop				156	0 0						
Net profit on working				983	16 5						
				£3,775	2 9					£3,775	2 9

TOBACCO CULTURE AND MANUFACTURE INDUSTRY (AUCKLAND AND WAIKERIA).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

[illegible]

WAIKUNE PRISON MOTOR TRANSPORT.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				£	s.	d.	<i>Revenue.</i>						
Opening stocks : Loose tools and stores	433	7	10	Cartages—	£	s.	d.	£	s.	d.
Benzine, oils, &c.	1,919	19	10	General	184	13	9			
Tires and tubes	163	7	1	For Government Departments	900	4	8			
Machine parts, tools, repairs, and replacements	251	12	4	For own institution and road-						
Sundries	50	1	7	works	4,122	13	0			
Prison labour	1,010	13	7	For other institutions	424	15	1			
Supervision and officers' labour	310	2	5					5,632	6	6
Interest on capital	51	0	0	Sale of benzine, oil, and stores .. .. .	..	..	..	139	3	9
Depreciation of motors, plant, &c.	398	11	10	Closing stocks : Loose tools and stores .. .. .	..	..	..	438	11	5
Net profit on working	1,621	5	2							
				£6,210	1	8					£6,210	1	8

MINOR KITCHEN GARDENS.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>									
Opening stocks—	£	s.	d.	£	s.	d.	Sales and transfers of produce—	£	s.	d.	£	s.	d.
Tools and stores	39	0	8				Poultry and eggs	29	12	10			
Live-stock and poultry	208	18	0				Vegetables	754	6	9			
Vegetables and live-stock feed	200	8	7				Milk and cream	395	2	11			
				448	7	3	Pigs, pork, and beef	197	12	4			
Purchase of seeds and manures				79	15	9	Live-stock	8	10	0			
Purchase of poultry-feed				5	18	7					1,385	4	10
Purchase of cattle-feed and pig-feed				29	0	1	Closing stocks—						
Purchase and transfers of live-stock				43	7	3	Live-stock and poultry	203	1	11			
Feed, consumed on farm				56	17	9	Vegetables and live-stock feed	219	18	0			
Tools, repairs to plant, &c.				2	2	9	Tools and stores	36	6	6			
Freight, cartage, &c.				15	3	7					459	6	5
Rent of grazing paddocks				40	0	0	Net loss on working				451	13	5
Sundry expenses				38	10	10							
Prison labour				878	17	5							
Supervision				535	10	0							
Interest on capital				106	8	7							
Depreciation of plant, &c.				16	4	10							
				£2,296	4	8					£2,296	4	8

DEPARTMENT OF JUSTICE—*continued.*

RANGIPO PRISON.

FARM DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Development in progress at 1st April, 1935, brought forward	632	10	0	Value of developed pastures transferred to Land Account during year	870	10	0
Seeds and manures	404	19	5	Grazing charges and crop credits	278	3	3
Fencing-wire and trees	215	3	7	Development charges transferred to Farm Working Account	248	18	7
Freight and cartage	77	12	10	Development in progress at 31st March, 1936, carried forward	283	0	0
Prison labour	154	12	3				
Supervision and officers' labour	121	19	6				
Interest on capital	55	3	7				
Depreciation of plant and implements	18	10	8				
	<u>£1,680</u>	<u>11</u>	<u>10</u>		<u>£1,680</u>	<u>11</u>	<u>10</u>

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Sales and transfers of produce and live-stock	2,157	9	2
Live-stock	1,830	2	0	Horse-labour on development, &c.	205	6	1
Crops	815	14	4	Closing stocks—			
Stores and tools	143	5	4	Live-stock	2,735	15	0
	<u>2,789</u>	<u>1</u>	<u>8</u>	Crops	705	2	8
Purchase and transfers of live-stock	498	16	7	Stores and tools	149	9	11
Purchases and transfers of feed from farm	1,091	0	0		<u>3,590</u>	<u>7</u>	<u>7</u>
Seeds and manures	644	14	0	Loss on working,	1,956	5	2
Tools, repairs, and plant maintenance	103	6	1				
Labour on development work written off	248	18	7				
Freight and cartage, including use of horses and tractor	214	3	0				
Tractor expenses	5	11	4				
Sundries	36	15	3				
Prison labour	432	5	9				
Supervision and officers' labour	425	15	0				
Interest on capital	1,383	9	8				
Depreciation of buildings, plant, &c.	35	11	1				
	<u>£7,909</u>	<u>8</u>	<u>0</u>		<u>£7,909</u>	<u>8</u>	<u>0</u>

PAPARUA PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Sales and transfers of produce and live-stock	3,882	4	3
Live-stock	2,052	9	2	Closing stocks—			
Crops	1,559	5	4	Live-stock	2,241	14	3
Stores	168	8	6	Crops	2,040	0	6
	<u>3,780</u>	<u>3</u>	<u>0</u>	Stores	235	4	6
Purchase of live-stock	54	14	5		<u>4,516</u>	<u>19</u>	<u>3</u>
Purchase of feed	180	15	6	Net loss on working	483	3	0
Farm-produce consumed on farm	759	18	8				
Seeds and manure	258	0	0				
Fencing and trees	25	6	7				
Tools, repairs, and plant maintenance	193	2	8				
Horse-shoeing and repairs to harness	53	0	10				
Veterinary services	1	0	0				
Freight, cartage, and blacksmithing	41	10	6				
Fuel, light, and power	19	15	1				
Threshing and packing	125	2	2				
Dairy expenses	15	4	0				
Sundries	126	16	6				
Prison labour	827	1	0				
Supervision and officers' labour	959	19	6				
Interest on capital	1,206	2	7				
Depreciation of buildings, plant, &c.	254	13	6				
	<u>£8,882</u>	<u>6</u>	<u>6</u>		<u>£8,882</u>	<u>6</u>	<u>6</u>

HAUTU PRISON.

FARM DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Development in progress at 1st April, 1935, brought forward	3,670	0	0	Value of developed pastures transferred to Land Account during year	1,335	8	0
Seeds and manures	372	18	3	Grazing charges and crop credits	869	1	1
Fencing-wire and trees	18	0	1	Development in progress at 31st March, 1936, carried forward	2,452	10	0
Freight, cartage, and horse-hire	184	8	9				
Prison labour	173	17	0				
Supervision and officers' labour	66	0	3				
Interest on capital	158	15	9				
Depreciation of plant and implements	12	19	0				
	<u>£4,656</u>	<u>19</u>	<u>1</u>		<u>£4,656</u>	<u>19</u>	<u>1</u>

DEPARTMENT OF JUSTICE—continued.

HAUTU PRISON—continued.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
Opening stocks—					Sales and transfers of produce and live-stock	3,390	0 5
Live-stock	3,364	7 6			Horse-labour on development, &c.	711	16 2
Crops	805	18 0			Closing stocks—		
Stores and tools	277	17 8	4,448	3 2	Live-stock	3,834	19 6
					Crops	733	6 1
Purchase and transfer of live-stock			603	5 8	Stores and tools	404	9 4
Feed, &c., transferred from farm			1,079	9 6			4,972 14 11
Seeds and manure			793	7 11	Loss on working	3,600	0 8
Tools, repairs, and plant maintenance			136	14 5			
Freight and cartage, including use of tractor			508	1 0			
Tractor expenses			46	17 6			
Sundries			303	8 4			
Prison labour			1,059	2 0			
Supervision and officers' labour ..			1,263	14 3			
Interest on capital			2,408	4 9			
Depreciation of buildings, plant, &c.			24	3 8			
			£12,674	12 2			£12,674 12 2

INVERCARGILL BORSTAL INSTITUTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
Opening stocks—					Sales and transfers of produce and live-stock	6,254	6 4
Live-stock	3,393	15 9			Sale of firewood and timber ..	308	1 7
Crops	1,209	17 2			Closing stocks—		
Miscellaneous stores and tools ..	404	4 7	5,007	17 6	Live-stock	2,945	6 6
					Crops	1,387	9 0
Purchase of live-stock			453	15 5	Miscellaneous stores and tools ..	447	2 7
Farm-produce consumed on farm			876	13 4			4,779 18 1
Seeds and manures			163	12 8	Net loss on working	3,236	19 11
Sacks and threshing			68	8 5			
Fencing and trees			93	10 9			
Horse-shoeing and repairs to harness			71	17 9			
Veterinary services			5	8 10			
Tools, repairs, and plant maintenance			47	10 0			
Freight and cartage			277	18 2			
Fuel and oil			159	2 7			
Rent and rates			509	2 8			
Maintenance of farm buildings and roads			9	2 6			
Dairy expenses			71	3 5			
Sundries			180	14 10			
Prison labour			899	11 6			
Supervision and officers' labour ..			2,299	18 0			
Interest on capital			1,997	6 5			
Depreciation of buildings, plant, and leaseholds			1,386	11 2			
			£14,579	5 11			£14,579 5 11

WAIKERIA BORSTAL INSTITUTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
Opening stocks—					Sales and transfers of produce and live-stock	18,130	3 9
Live-stock	9,777	8 0			Closing stocks—		
Crops	2,537	13 0			Live-stock	13,278	13 6
Stores and tools	936	5 3			Crops, &c.	2,398	14 4
Apiary	103	14 9	13,355	1 0	Miscellaneous stores and tools ..	997	5 10
					Apiary	155	19 9
Purchase of live-stock			4,229	8 9			16,830 13 5
Purchase of feed			167	6 4			
Farm-produce consumed on farm			2,940	14 8			
Seeds and manures			1,400	17 7			
Fencing and trees			143	1 8			
Tools, repairs, and plant maintenance			190	10 10			
Horse-shoeing and repairs to harness			172	13 3			
Maintenance of farm buildings ..			93	5 2			
Sacks and threshing			11	13 5			
Dairy expenses			50	3 9			
Orchard spray			22	14 8			
Blacksmithing			81	9 3			
Sundries			304	1 10			
Prison labour			2,886	13 0			
Supervision and officers' labour ..			2,639	4 0			
Interest on capital			2,915	17 4			
Depreciation of buildings and plant			275	0 4			
Net profit on working			3,081	0 4			
			£34,960	17 2			£34,960 17 2

DEPARTMENT OF JUSTICE—continued.

WI TAKO PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
Opening stocks—					Sales and transfers of live-stock and produce	2,944	3 4
Live-stock	1,174	10 9			Rent of pig-farm	10	0 0
Crops, &c.	452	10 10			Horses and motor-truck charges transferred	194	6 8
Miscellaneous stores and tools	124	10 10			Closing stocks—		
			1,751	12 5	Live-stock	1,327	4 6
Purchase of live-stock			392	16 6	Crops, &c.	449	16 0
Farm-produce consumed on farm			303	2 4	Miscellaneous stores and tools	137	16 3
Purchase of feed			68	1 3		1,914	16 9
Seeds and manures			259	17 10	Loss on working	529	2 10
Fencing-wire and trees			11	4 6			
Repairs and replacements to tools and implements			33	10 4			
Motor-vehicle expenses			163	3 2			
Fuel			20	5 0			
Sundry expenses			76	18 1			
Prison labour			1,036	18 9			
Supervision and officers' labour			1,102	5 0			
Interest on capital			343	6 9			
Depreciation of plant, &c.			29	7 8			
			£5,592	9 7		£5,592	9 7

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

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Capital—					Land and buildings—		
Public Works Fund	893,529	19 9			Freeholds	360,060	19 7
Consolidated Fund	345,582	0 5			Leasholds	10,850	13 7
	1,239,112	0 2			Taupo land-development com- pleted	82,813	14 1
Donation for buildings	2,250	0 0	1,241,362	0 2	Taupo land-development in progress	2,735	10 0
Treasury Adjustment Account			152,450	12 8	Buildings	662,032	18 5
Sundry creditors—						1,118,493	15 8
Departmental	3,505	1 10			Libraries		4,198 4 10
Sundry	8,840	1 8			Furniture and fittings		17,359 14 9
			12,345	3 6	Stocks of stores on hand		20,130 6 9
Accrued earnings of prisoners			5,224	4 7	Fixed plant		15,699 18 3
Accrued bankruptcy remuneration			936	12 3	Implements and machinery		8,442 8 4
Deposits			34,230	16 9	Motor-vehicles		2,631 17 11
Writings-off in Suspense			2,248	18 10	Arms and accoutrements		550 7 9
Buildings, maintenance in Suspense			3,300	0 0	Loose tools and harness		4,248 13 1
					Live-stock		26,609 5 9
					Crops and gardens		8,707 15 4
					Clothing and bedding		11,835 6 0
					Future instalments on property sold		710 17 9
					Sundry debtors—		
					Departmental	1,484	5 11
					Sundry	5,088	9 8
						6,572	15 7
					Cash in Deposit Accounts	34,230	16 9
					Expenditure paid in advance		27 3 11
					Butterfat bonuses held on deposit	1,157	6 4
					Postage-stamps on hand	586	1 8
					Accrued bankruptcy commission	2,023	0 4
					Writings-off in Suspense: Stores and live-stock, &c.	2,248	18 10
					Expenditure and revenue balances for year 1935-36—		
					Courts and Head Office ad- ministration	56,660	2 0
					Prisons and Borstal main- tenance	113,578	5 2
					Prisons Board and probation	4,046	17 7
					Bankruptcy	3,378	16 8
					Patents, trade-marks, &c.	Cr. 6,689	18 11
					Births, deaths, and marriages	Cr. 5,340	9 4
						165,633	13 2
			£1,452,098	8 9		£1,452,098	8 9

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

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

ELECTORAL DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Salaries .. .. .	..	9,051	1 7	General election : Deposits of candidates forfeited	..	730	0 0
By-elections expenses .. .. .	..	412	8 4	Miscellaneous revenue .. .. .	..	154	3 11
General election : Expenses of taking .. .. .	..	42,696	5 11	Balance carried down .. .. .	..	95,796	9 10
General election : Preparation of rolls .. .. .	..	33,148	18 6				
Registration of electors .. .. .	..	1,863	3 8				
Expenses of Licensing Committee election .. .. .	..	559	9 11				
Postage and telegrams .. .. .	..	7,724	7 4				
Printing and stationery .. .. .	..	242	15 8				
Rent .. .. .	..	679	12 9				
Fuel, light, cleaning .. .. .	..	92	10 11				
Sundries .. .. .	..	7	1 1				
Telephones .. .. .	..	161	18 5				
Freight .. .. .	..	32	17 0				
Loss on furniture destroyed by fire .. .. .	..	0	14 6				
Depreciation .. .. .	..	7	8 2				
		£96,680	13 9			£96,680	13 9
		£	s. d.			£	s. d.
Balance brought down .. .. .	..	95,796	9 10	Excess of expenditure over income carried to	..	95,897	18 1
Interest on capital .. .. .	..	101	8 3	balance-sheet .. .. .	..	
		£95,897	18 1			£95,897	18 1

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital .. .. .	..	1,553	2 6	Furniture, fittings, and mechanical appliances .. .. .	..	1,381	8 1
Creditors—	£ s. d.			Stock of electoral maps .. .. .	..	21	16 0
Departmental .. .. .	..	4,824	13 5	Postage stamps on hand .. .. .	..	149	18 5
Sundry .. .. .	..	893	13 4	Writings off in suspense .. .. .	..	0	14 6
		5,718	6 9	Excess of expenditure over income .. .. .	..	95,897	18 1
Losses in suspense .. .. .	..	0	14 6				
Treasury adjustment .. .. .	..	90,179	11 4				
		£97,451	15 1			£97,451	15 1

G. G. HODGKINS, Chief Electoral Officer.

G. O. HALL, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes on page 3 hereof.—G. F. C. CAMPBELL, Controller and Auditor-General.

LAND FOR SETTLEMENTS ACCOUNT.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

		Receipts.		Payments.			
		£	s. d.	£	s. d.	£	s. d.
Balance as at 1st April, 1935	..	252,116	8 7	..	..	1,169	9 2
Investment Account	..	17,865	0 0	..	..	159	5 8
Credits-in-aid : Vote, Land for Settlements	..	..	..	269,981	8 7	265	13 6
Estates—	..	..	..	180	12 0	721	13 6
Rents and royalties	..	..	..	398,430	8 11	218	17 1
Buildings loading on leases (principal)	..	..	..	23,321	16 0	6,458	6 6
Interest on sales of land under deferred-payment licenses	..	..	..	73,066	12 6	50	0 0
Cash sales of land	..	..	..	..	..	136	9 10
Instalments of principal under deferred-payment licenses	..	..	..	..	..	848	6 7
Miscellaneous recoveries of expenditure under section 45, Land for Settlements Act, 1925—	..	..	..	..	..	..	..
Expenses incidental to estates	..	..	..	..	..	..	..
Acquisition of estates	..	..	..	1,291	15 5	..	..
Station accounts : Estates farmed—	..	..	..	..	..	..	..
Te Wera Settlement	..	..	..	9,282	8 6	3	3 0
Brinklands Settlement	..	..	..	505,393	1 4	3,870	3 0
Hutt Valley Lands Settlement—	..	..	..	..	..	2,020	7 1
Rents	..	..	..	208	10 6	6,509	7 6
Interest on sales under deferred-payment licenses	..	..	..	5,454	4 3	12,403	0 7
Cash sales	..	..	..	..	..	3,459	17 4
Instalments of principal under deferred-payment licenses	..	..	..	20,483	14 7	..	..
Receipts from Hutt Valley Settlement lands applied towards money expended for the acquisition of land subject to the Hutt Valley Land Settlement Act, 1925, or in respect of the preparation of the land for disposal	..	..	..	26,146	9 4	25,648	15 3
Deposits by lessees of Crown lands under section 208 of the Land Act, 1924, on account of capital value of land	..	..	..	..	..	10,183	0 11
Amounts credited from proceeds sales of Crown lands in respect of settlement lands converted into ordinary Crown lands	..	..	..	160	18 6	770	19 8
Mortgages—	..	..	..	..	..	10,954	0 7
Advances for development of Crown and settlement lands—	..	..	..	..	..	1,023	14 8
Crown lands—	..	..	..	..	..	8,036	2 3
Repayment of advances	..	..	..	13,745	0 1	22,414	11 10
Interest on advances	..	..	..	..	..	2,598	14 5
Settlement lands—	..	..	..	..	..	..	..
Repayment of advances	..	..	..	1,621	19 5	18,648	9 8
Interest on advances	..	..	..	..	..	176	3 8
Advances under Deteriorated Lands Act, 1925—	..	..	..	..	..	57,800	4 0
Repayment of advances	..	..	..	..	..	148	5 3
Interest on advances	..	..	..	1,181	18 0	18,824	13 4
Settlement lands—	..	..	..	..	..	..	..
Under section 13, Land Laws Amendment Act, 1929	..	..	..	..	..	57,948	9 3
Exchange on remittances beyond New Zealand for equipment, &c., purchased	..	..	..	..	..	..	..

LAND FOR SETTLEMENTS ACCOUNT—*continued*.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	General.			Cheviot.			Hutt Valley.			Total.		
<i>Dr.</i>	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Interest on—												
Loans capital liability	402,533	15	6	5,632	2	7	..	..	..	408,165	18	1
Capital from proceeds of Crown lands	78,745	1	2	..	..	..	..	..	..	78,745	1	2
Value of Crown lands in estates	8,477	12	0	..	..	..	..	..	..	8,477	12	0
National Endowment Trust Funds	2,650	17	10	..	..	..	..	..	..	2,650	17	10
Cheviot Estate accumulated funds transferred	18,508	0	10	..	..	..	..	..	..	18,508	0	10
Deposits by lessees under section 208, Land Act, 1924	278	2	11	..	..	..	..	..	..	278	2	11
Capital from Land for Settlements Account .. .. .	..	..	..	..	..	..	4,425	12	10	4,425	12	10
Sundry charges <i>re</i> loans—												
Expenses of raising loans	37	10	0	..	..	..	..	..	..	37	10	0
Stamp duty on transfer of stock	6	13	7	..	..	..	..	..	..	6	13	7
Management charges of New Zealand consolidated stock	719	13	10	..	..	..	..	..	..	719	13	10
Proportion of premium on loan conversions	2,563	0	0	..	..	..	..	..	..	2,563	0	0
Administration expenses—												
Estates	10,183	0	11	770	19	8	497	14	1	11,451	14	8
Land Laws Amendment Act, 1929	1,644	12	3	..	..	..	..	..	..	1,644	12	3
Rebates—												
Rents, &c., from estates	23,716	12	8	1,188	9	1	..	..	..	24,905	1	9
Rents, &c., under Land Laws Amendment Act, 1929	221	12	7	..	..	..	..	..	..	221	12	7
Remissions of rent and interest—												
Land Board recommendations—												
Rents, &c., from estates	75,582	0	7	373	19	0	..	..	..	75,955	19	7
Rents, &c., under Land Laws Amendment Act, 1929	311	19	6	..	..	..	..	..	..	311	19	6
Under Mortgagors and Tenants Relief Act, 1933—												
Rents, &c., from estates	11,949	19	6	..	..	..	..	..	..	11,949	19	6
Under Deteriorated Lands Act, 1925	470	19	1	..	..	..	..	..	..	470	19	1
Deficiency on disposal of developed Crown lands—												
Te Kauwhata Block	16,059	17	9	..	..	..	..	..	..	16,059	17	9
Irrecoverable rents, &c., transferred to Suspense Account—												
Rents, &c., from estates	8,757	5	7	..	..	..	377	7	11	9,134	13	6
Rents, &c., under Land Laws Amendment Act, 1929	157	16	4	..	..	..	..	..	..	157	16	4
Annual Appropriation: Vote, Land for Settlements—												
Audit fees	250	0	0	..	..	..	..	..	..	250	0	0
Salaries	868	5	4	..	..	..	..	..	..	868	5	4
Travelling-expenses	51	3	10	..	..	..	..	..	..	51	3	10
Compensation for injuries on development works	216	9	7	..	..	..	..	..	..	216	9	7
Miscellaneous	161	17	8	..	..	..	..	..	..	161	17	8
	1,547	16	5	..	..	..	..	..	..	1,547	16	5
Depreciation of plant, &c.	193	17	0	..	..	..	..	..	..	193	17	0
Miscellaneous expenses incidental to estates	257	2	9	..	..	..	3,043	19	6	3,301	2	3
Interest on Cheviot Estate fixed capital (see <i>contra</i>) .. .. .	..	..	..	8,019	3	5	..	..	..	8,019	3	5
Balance carried down .. .. .	..	..	..	969	3	10	3,879	13	10	4,848	17	8
	£665,575	0	7	£16,953	17	7	£12,224	8	2	£694,753	6	4
Balance brought down	48,680	10	1	..	..	..	..	..	..	48,680	10	1
Adjustment previous year: Interest under deferred-payment licenses overcredited	122	2	1	..	..	..	..	..	..	122	2	1
Transfer to Profit and Loss Appropriation Account .. .. .	..	..	..	..	..	..	3,879	13	10	3,879	13	10
Transfer to reserve .. .. .	..	..	..	969	3	10	..	..	..	969	3	10
	£48,802	12	2	£969	3	10	£3,879	13	10	£53,651	9	10
<i>Cr.</i>												
Rents and royalties—												
Estates	501,866	12	11	16,086	4	10	215	17	8	518,168	15	5
Land Laws Amendment Act, 1929	3,304	0	3	..	..	..	..	..	..	3,304	0	3
Interest on sales—												
Estates	23,428	17	4	726	17	6	5,831	17	4	29,987	12	2
Land Laws Amendment Act, 1929	685	12	4	..	..	..	..	..	..	685	12	4
Interest on capital expenditure—												
Te Wera Estate	4,023	16	2	..	..	..	..	..	..	4,023	16	2
Brinklands Estate	1,496	4	2	..	..	..	..	..	..	1,496	4	2
Hutt Valley	4,425	12	10	..	..	..	..	..	..	4,425	12	10
Land development	6,830	17	2	..	..	..	..	..	..	6,830	17	2
	16,776	10	4	..	..	..	..	..	..	16,776	10	4
Interest on advances—												
Land Laws Amendment Act, 1929	8,474	14	0	..	..	..	..	..	..	8,474	14	0
Deteriorated Lands Act, 1925	530	14	8	..	..	..	..	..	..	530	14	8
	9,005	8	8	..	..	..	..	..	..	9,005	8	8
Interest on loans for roading of endowment lands under section 47, Land for Settlements Act, 1925—												
Wanganui River Trust Endowment	93	18	3	..	..	..	..	..	..	93	18	3
Otago University Endowment	85	4	3	..	..	..	..	..	..	85	4	3
	179	2	6	..	..	..	..	..	..	179	2	6
Interest on investments	1,983	19	6	..	..	..	..	..	..	1,983	19	6
Interest on investments in Public Debt Redemption Fund	51,559	18	3	140	15	3	..	..	..	51,700	13	6
Valuation fees, sections 7 and 14, Land Laws Amendment Act, 1929	77	14	0	..	..	..	..	..	..	77	14	0
Miscellaneous	7	11	0	..	..	..	3	5	0	10	16	0
Interest on Cheviot Estate (see <i>contra</i>)	8,019	3	5	..	..	..	..	..	..	8,019	3	5
Gross profit on trading .. .. .	..	..	..	..	..	..	6,173	8	2	6,173	8	2
Balance carried down	48,680	10	1	..	..	..	..	..	..	48,680	10	1
	£665,575	0	7	£16,953	17	7	£12,224	8	2	£694,753	6	4
Balance brought down	48,802	12	2	969	3	10	3,879	13	10	4,848	17	8
Transfer from reserve .. .. .	..	..	..	..	..	..	..	..	..	..	..	..
	£48,802	12	2	£969	3	10	£3,879	13	10	£53,651	9	10

LAND FOR SETTLEMENTS ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31st MARCH, 1936.

Liabilities.

	General.	Cheviot.	National Endowment Trust.	Hutt Valley.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Loan capital—					
3 per cent. ..	429,800 0 0				
3½ per cent. ..	4,863,133 5 11	160,918 0 0			
3¾ per cent. ..	364,150 0 0				
4 per cent. ..	5,444,779 3 11				
4½ per cent. ..	37,739 12 3				
5 per cent. ..	118,520 0 0				
5¼ per cent. ..	1,500 0 0				
5½ per cent. ..	19,580 0 0				
Funded debt, £4 19s. 5-88d.	33,446 6 11				
Debentures not converted	200 0 0				
	11,312,848 9 0				
Crown lands included in estates ..	211,940 0 0				
Sales of Crown land ..	2,528,886 3 5				
	14,053,674 12 5				
Less amount expended in opening up Crown lands	425,473 1 10				
	13,628,201 10 7	160,918 0 0			13,789,119 10 7
Accumulated funds—					
Cheviot Estate		463,353 15 4			463,353 15 4
National Endowment Trust			121,830 17 10		121,830 17 10
Deposits by lessees under section 208, Land Act, 1924	9,738 5 7				9,738 5 7
Sundry creditors—					
Interest on capital from proceeds of sales of Crown lands	78,745 1 2				
Interest on loans due and unpaid ..	52 0 4				
Turakina Domain	317 3 1				
Departmental	3,185 18 9				
Miscellaneous	9,470 3 11				
	91,770 7 3				91,770 7 3
Interest on loans accrued but not due ..	106,276 5 4	1,373 6 3			107,649 11 7
Hutt Valley estates—					
Purchases				164,760 11 9	
Roading and incidental expenses ..				228,173 4 4	
Interest				76,080 5 8	
				469,014 1 9	
Less deductions section 11 (2A), Finance Act, 1932				325,574 14 5	
				143,439 7 4	143,439 7 4
Railway Improvements Authorization Act, 1914: Interest on capital				1,014 14 1	1,014 14 1
Land Laws Amendment Act, 1929—					
Land subject to section 8—					
Crown Lands Account	35,592 7 1				
National Endowment Account ..	8,711 10 2				
Primary Education Endowment Account	177 19 1				
	44,481 16 4				44,481 16 4
Discharged Soldiers Settlement Account—					
Merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923—					
Principal	4,051 19 9				
Instalments	98 0 6				
	4,150 0 3				4,150 0 3
Payments in advance—					
Rents, &c., on estates	3,580 6 0	543 12 8		37 0 2	
Principal instalments—Sales of Crown land	3,343 17 8		2 4 4		
Interest on advances under Deteriorated Lands Act, 1925	17 17 4				
Land Laws Amendment Act, 1929 ..	69 2 10				
	7,011 3 10	543 12 8	2 4 4	37 0 2	7,594 1 0
Rents charged in advance	129,027 9 0	5,158 19 7		3 10 0	134,189 18 7
Suspense Account: Deteriorated Lands Act, 1925	733 10 2				733 10 2
Suspense Account: Buildings	333 3 1				333 3 1
Writings-off in Suspense	13,381 1 8			382 6 6	13,763 8 2
Reserve for capitalized interest on land-development schemes	29,024 4 5				29,024 4 5
Reserve Account, including unexpended loading for roads, &c.	739,363 10 8	8,284 4 0			747,647 14 8
Unemployment Fund capital	10,747 18 11				10,747 18 11
Profit and loss Appropriation Account ..				123,706 9 1	123,706 9 1
Cheviot Estate Account (as <i>per contra</i>) ..	280,614 5 8				280,614 5 8
National Endowment Trust Account (as <i>per contra</i>)	75,313 7 1				75,313 7 1
	£15,170,167 19 10	£639,631 17 10	£121,833 2 2	£268,583 7 2	£16,200,216 7 0

LAND FOR SETTLEMENTS ACCOUNT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1936—*continued*.

Assets.

	General.	Cheviot.	National Endowment Trust.	Hutt Valley.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Land Account—					
Estates leased	10,383,551 9 9	328,047 11 1			
Estates unlet	260,794 17 7	325 0 0		115,409 0 0	
	10,644,346 7 4	328,372 11 1		115,409 0 0	11,088,127 18 5
Land Laws Amendment Act, 1929—					
Land leased	91,872 0 0				
Land unlet	10,745 0 0				
	102,617 0 0	..	..	..	102,617 0 0
Provisional State forest	3,158 6 6	..	..	..	3,158 6 6
					11,193,903 4 11
Unpaid purchase-price (not yet payable)—					
Buildings on estates	106,636 14 1	15 0 0			
Sales of settlement land	418,887 8 3	18,539 0 0		113,992 1 10	
Sales of Crown land	465,679 12 11	..	46,234 8 1		
Land Laws Amendment Act, 1929—					
Buildings	214 4 4				
Sales of land	12,553 13 4				
	1,003,971 12 11	18,554 0 0	46,234 8 1	113,992 1 10	1,182,752 2 10
Realization Account	4,307 18 8	..	..	..	4,307 18 8
Hutt Valley estates—					
Purchases	164,760 11 9				
Roading and incidental expenses ..	228,173 4 4				
Interest	76,080 5 8				
	469,014 1 9				
Less deductions, section 11 (2A), Finance Act, 1932	325,574 14 5				
	143,439 7 4	..	..	..	143,439 7 4
Railway Department: Balance unpaid on area taken for workshops	..	..	..	26,389 8 0	26,389 8 0
Advances on mortgages—					
Land Laws Amendment Act, 1929—					
Current Account: Crown land ..	144,889 10 5				
Current Account: Settlement land ..	21,620 18 3				
Instalment mortgage: Crown land ..	7,012 1 6				
Instalment mortgage: Settlement land	270 14 10				
	173,793 5 0	..	..	..	173,793 5 0
Deteriorated Lands Act, 1925—					
Current account	9,155 1 4				
Instalment mortgage	1,401 0 0				
	10,556 1 4	..	..	..	10,556 1 4
Advances for roading of endowment lands under section 47, Land for Settlements Act, 1925—					
Wanganui River Trust Endowment ..	2,059 19 3				
Otago University Endowment ..	1,657 5 1				
	3,717 4 4	..	..	..	3,717 4 4
Land Laws Amendment Act, 1929: Expenditure on development of Crown and settlement lands—					
Crown lands—					
Improvements	87,812 16 5				
Equipment	9,095 5 10				
Stock and farm accounts	12,108 1 2				
Settlement lands—					
Improvements	118,291 10 5				
Equipment	12,016 7 2				
Stock and farm accounts	46,551 14 1				
	285,875 15 1	..	..	..	285,875 15 1
Interest on capital expenditure ..	29,024 4 5	..	..	..	29,024 4 5
Carried forward	12,404,807 2 11	346,926 11 1	46,234 8 1	255,790 9 10	13,053,758 11 11

LAND FOR SETTLEMENTS ACCOUNT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1936—*continued*.
Assets—continued.

	General.		Cheviot.		National Endow- ment Trust.		Hutt Valley.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward	12,404,807	2 11	346,926	11 1	46,234	8 1	255,790	9 10	13,053,758	11 11
Station accounts, including improvements and live-stock	150,327	9 9	..	..	..	..	..	..	150,327	9 9
Plant and machinery	3,863	0 0	..	..	..	..	..	..	..	..
Less depreciation reserve thereon ..	2,699	4 0	..	..	..	..	..	..	..	..
	1,163	16 0	..	..	..	..	..	..	1,163	16 0
Postponements of rent, interest, &c.—										
Under Land Act, 1924—										
Rents, &c., from estates	93,811	4 2	172	1 3	..	..	..	..	..	..
Instalments: Sales of Crown lands	1,481	13 8	..	..	0	4 11	..	..	..	..
Land Laws Amendment Act, 1929: Rents, &c.	121	16 11	..	..	..	..	..	..	..	..
Under Mortgagors and Tenants Relief Act, 1933—										
Rents, &c., from estates	7,407	14 7	..	..	20	10 7	..	..	..	..
Instalments—Sales of Crown lands ..	90	6 4	..	..	..	..	..	..	..	..
Under Deteriorated Lands Act, 1925—										
Interest on advances	41	5 5	..	..	..	..	..	..	..	..
	102,954	1 1	172	1 3	20	15 6	..	..	103,146	17 10
Sundry debtors for—										
Rents, royalties from estates	492,538	12 1	7,307	2 8	..	..	217	8 1	..	..
Principal instalments: Buildings ..	16,466	14 2	..	..	239	11 6	..	..	..	..
Principal instalments: Sales of Crown lands	17,901	16 4	..	..	..	..	..	..	..	..
Principal instalments: Sales of settle- ment lands	33,963	19 9	422	10 0	..	..	3,730	12 1	..	..
Principal instalments: Advances under Deteriorated Lands Act, 1925	25	10 8	..	..	..	..	..	..	..	..
Principal instalments: Loans for road- ing of endowment lands under section 47, Land for Settlements Act, 1925	429	19 9	..	..	..	..	..	..	..	..
Interest on loans for roading of endow- ment lands under section 47, Land for Settlements Act, 1925	874	9 5	..	..	..	..	..	..	..	..
Interest on sales of Crown lands ..	186	19 4	..	..	..	..	7,927	10 8	..	..
Interest on sales of settlement lands ..	18,346	5 6	460	5 2	..	..	..	..	..	..
Interest on advances under Deteriorated Lands Act, 1925	955	17 1	..	..	..	..	..	..	..	..
Land Laws Amendment Act, 1929—										
Rents	1,826	10 6	..	..	..	..	..	..	..	..
Interest on sales	165	0 10	..	..	..	..	..	..	..	..
Interest on advances under sections 7 and 14	9,303	0 7	..	..	..	..	..	..	..	..
Principal instalments: Sales under- section 8	88	6 3	..	..	..	..	..	..	..	..
Principal instalments: Mortgages ..	49	6 1	..	..	..	..	..	..	..	..
Insurances	44	8 10	..	..	..	..	..	..	..	..
Departmental	3,277	13 10	..	..	25	0 0	50	0 0	..	..
Miscellaneous	2,989	4 11	..	..	..	..	..	..	..	..
	599,433	15 11	8,189	17 10	264	11 6	11,925	10 10	619,813	16 1
Orakei Block (see separate balance-sheet attached to Crown Lands Account)	46,310	3 8	..	..	..	..	..	..	46,310	3 8
Interest accrued but not due on—										
Investments	728	10 6	..	..	..	..	..	..	728	10 6
Sales under deferred-payment licenses ..	5,918	7 3	69	4 9	..	..	485	0 0	6,472	12 0
Outstanding losses: Suspense Account ..	13,381	1 8	..	..	..	..	382	6 6	13,763	8 2
Capital expenditure: Unemployment Fund	10,747	18 11	..	..	..	..	..	..	10,747	18 11
Investment in Public Debt Redemption Fund	1,340,557	15 8	3,659	17 3	..	..	..	..	1,344,217	12 11
Consolidated Fund: Proportion of interest on Loan Account	147,151	3 2	..	..	..	..	..	..	147,151	3 2
Premium on loan conversions	17,941	0 0	..	..	..	..	..	..	17,941	0 0
Land for Settlements Account: General, as per <i>contra</i>	..	..	280,614	5 8	75,313	7 1	..	..	355,927	12 9
Cash	160,880	13 4	..	..	..	..	..	..	160,880	13 4
Investment Account: Securities held ..	167,865	0 0	..	..	..	..	..	..	167,865	0 0
	£15,170,167	19 10	£639,631	17 10	£121,833	2 2	£268,583	7 2	£16,200,216	7 0

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the following exception: No interest has been allowed to the Cheviot Estate in respect of the assets of the Cheviot Estate Account, which have been transferred to the Land for Settlements Account; and, moreover, the Cheviot Estate has been charged interest on the value of such assets other than cash. As a result, the accounts do not disclose the true amount of revenue earned by the Cheviot Estate and the Land for Settlements Account respectively. The following comments are appended—(1) The account contains no charge for the cost of exchange on payments of interest made in London; (2) to avoid delay the accounts of some land districts, the audits of which have not yet been completed by the local Audit Inspector, have been accepted from the Department's records.—G. F. C. CAMPBELL, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT.

AUCKLAND MUSEUM ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
Balance—Cash in Local Bodies Deposit Accounts of the Receiver of Land Revenue at North Auckland, Auckland, and Gisborne—				Payments to Auckland Museum Trustees under section 4, Auckland Museum Endowment Act, 1882—			
On account rents and interest	0	14	10	Rents and interest	34	0	1
Sales of land	17	1	6	Sales	26	2	5
Sales of land			17 16 4	Administration expenses			60 2 6
Rents and interest			9 0 11				2 5 4
			35 10 7				
			£62 7 10				£62 7 10

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Administration expenses			2 4 7	Accrued rents and interest			31 12 11
Balance carried down			29 8 4				
			£31 12 11				£31 12 11
Amount due to Auckland Museum Trustees of rents and interest as per section 4, Auckland Museum Endowment Act, 1882			34 0 1				
			£34 0 1	Balance from previous year			0 14 7
				Balance brought down			29 8 4
				Balance carried forward			3 17 2
							£34 0 1

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Auckland Museum Trustees—Value of				Land			683 13 3
Land endowed under Auckland Museum Endowment Act, 1882 ..	10,000	0	0	Sundry debtors for rents			0 1 0
Less repayments to trustees in respect of sales of land	9,309	17	5	Sundry debtors for sales of land			147 10 0
			690 2 7	Revenue Account			3 17 2
Sundry creditors—							
Public Account (surplus of assets) ..	141	0	8				
Interest on sales			3 17 8				
Rent			0 0 6				
			144 18 10				
			£835 1 5				£835 1 5

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

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

LANDS AND SURVEY DEPARTMENT—*continued*.

BLUFF HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 1st April, 1935 ..	9	10	0	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	29	4	8
Rents	584	11	9	Payments to Bluff Harbour Board under section 132, Harbours Act, 1923	485	5	10
				Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1936	79	11	3
	£594	1	9		£594	1	9

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	29	4	8	Balance from previous year	2,273	16	2
Amount due to Bluff Harbour Board under section 132, Harbours Act, 1923	555	7	1	Accrued rents	1,319	14	1
Remissions granted under Land Act, 1924	793	13	0				
Balance carried forward	2,215	5	6				
	£3,593	10	3		£3,593	10	3

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	25,362	12	6	Endowment lands	25,362	12	6
Rents charged in advance	469	18	11	Sundry debtors for rent	2,153	15	1
Bluff Harbour Board: Amount not yet paid over	79	11	3	Postponed rent	531	9	4
Revenue Account	2,215	5	6	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1936	79	11	3
	£28,127	8	2		£28,127	8	2

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

CLUTHA RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
Rents	1,312	1	3	Amount paid to trustees of Clutha River Trust under section 128, River Boards Act, 1908	1,103	1	4
				Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	58	1	2
				Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1936	150	18	9
	£1,312	1	3		£1,312	1	3

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Amount paid to trustees of Clutha River Trust under section 128, River Boards Act, 1908	1,103	1	4	Balance brought forward from previous year ..	602	17	9
Amount due to trustees of Clutha River Trust under section 128, River Boards Act, 1908	143	7	10	Accrued rent	1,345	15	9
Remissions	137	15	2				
Administration expenses payable to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	65	12	1				
Balance carried forward	498	17	1				
	£1,948	13	6		£1,948	13	6

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	28,480	0	0	Endowment lands	28,480	0	0
Rents charged in advance	553	6	6	Sundry debtors for rent	1,052	3	7
Sundry creditors for administration expenses ..	7	10	11	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1936	150	18	9
Clutha River Trust: Amount not yet paid over ..	143	7	10				
Revenue Account: Balance carried forward ..	498	17	1				
	£29,683	2	4		£29,683	2	4

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—continued.
GERALDINE COUNTY RIVER BOARD ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
Rents	222	4	3	Geraldine County River Board under Geraldine County River District Act, 1921-22	199	19	11
				Consolidated Fund: Administration expenses under section 4, Land Laws Amendment Act, 1927 ..	22	4	4
	£222	4	3		£222	4	3

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 ..	22	4	4	Accrued rent	225	17	4
Balance carried down	203	13	0				
	£225	17	4		£225	17	4
	£	s.	d.		£	s.	d.
Balance from previous year	40	7	9	Balance brought down	203	13	0
Amount due to Geraldine County River Board under section 7, Geraldine County River Districts Act, 1921-22	199	19	11	Balance carried forward	36	14	8
	£240	7	8		£240	7	8

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	4,680	5	0	Endowment lands—			
Rents charged in advance	58	12	8	Leased	4,584	0	0
Rents paid in advance	3	1	0	Unleased	96	5	0
				Sundry debtors for rent		24	19
				Revenue Account: Balance carried forward ..		36	14
	£4,741	18	8		£4,741	18	8

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

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

GORE HIGH SCHOOL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
Rents	65	0	0	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 ..	3	5	0
				Payment to Board of Governors of Gore High School under section 89, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1919..	61	15	0
	£65	0	0		£65	0	0

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Balance brought forward from previous year ..	16	5	0	Accrued rent	65	0	0
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 ..	3	5	0	Balance carried forward	16	5	0
Amount due to Board of Governors of Gore High School under section 89, Reserves and other Lands Disposal Act, 1919	61	15	0				
	£81	5	0		£81	5	0

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	1,300	0	0	Land	1,300	0	0
Rents charged in advance	16	5	0	Revenue Account: Balance carried forward ..	16	5	0
	£1,316	5	0		£1,316	5	0

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

HUNTER SOLDIERS' ASSISTANCE TRUST DEPOSIT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

[illegible]

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				£	s.	d.	£	s.	d.	<i>Cr.</i>				£	s.	d.	£	s.	d.																													
Expenditure under section 6A of the Hunter Gift for Settlement of Discharged Soldiers Act, 1921—														Accrued rent							801 0 0																											
Administration expenses							34	4	2								Accrued interest on—																															
Board fees							14	5	6								Current account							113	1	10																						
																					Instalment account							153	1	5																		
																					Investments							137	6	4																		
														48 9 8																					403 9 7													
Grants to orphans under section 68 of the Hunter Gift for settlement of Discharged Soldiers Act, 1921 ..							1,482	10	0								Refund of thirds over deducted														126 5 5																	
Rebates							38 18 11														Balance carried down														299 10 4													
Remissions under—							£	s.	d.																																							
Land Act, 1924							17	1	2																																							
Mortgagors' and Tenants Relief Act, 1933							43	5	7																																							
														60 6 9																																		
														£1,630 5 4																					£1,630 5 4													
														£ s. d.																					£ s. d.													
Balance brought down							299	10	4								Balance to Reserve Account														299 10 4																	
														£299 10 4																					£299 10 4													

BALANCE-SHEET AS AT 31ST MARCH, 1936.

[illegible]

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

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

LANDS AND SURVEY DEPARTMENT—*continued*.
NEW ZEALAND UNIVERSITY ENDOWMENT ACCOUNT (WESTLAND).
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>				£	s.	d.	£	s.	d.	<i>Payments.</i>				£	s.	d.						
Balance in Treasury Deposit Account at 1st April, 1935—							Administration expenses							6			10	5				
Cash	834	17	8	Balance in Treasury Deposit Account at 31st March, 1936—							£	s.	d.						
Investments	2,300	0	0	Cash .. .. .							..	..	..	1,056	10	8			
							Investments .. .. .							..	..	..	2,300	0	0			
Rents	3,134	17	8													
Interest on investments	136	3	5													
							92	0	0													
							£3,363	1	1											£3,363	1	1

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>			£	s.	d.
Administration expenses under section 4, Land Laws					Accrued rent	..	..	112	7	9
Amendment Act, 1927	..		6	16	2	Interest on investments	..	92	0	0
Balance transferred to Capital Account	..	197	11	7						
		£204	7	9				£204	7	9

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	£	s.	d.	<i>Assets.</i>	£	s.	d.	
Capital—							Land	2,195	0	0	
Balance at 1st April, 1935 ..	3,339	18	8				Sundry debtors for rent	0	0	6	
Appropriation of land-values ..	1,995	0	0				Departmental debtor for administration expenses overpaid	0	5	6	
Transfer from Revenue Account ..	197	11	7				Interest on investments accrued but not due	11	1	9	
				5,532	10	3	Cash in Treasury Deposit Account—	£	s.	d.	
Rents paid in advance					3	5	1	Cash	1,056	10	8
Rents due but not accrued					27	3	1	Investments	2,300	0	0
									3,356	10	8
				£5,562	18	5			£5,562	18	5

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.			
Balance in Treasury Deposit Account at 1st April, 1935—										Cost of tree-planting				0	14	0
			£	s.	d.									10	7	11
Cash	3,090	17	7											
Investments	8,500	0	0											
							11,590	17	7	Payment to Massey Agricultural College for benefit of Dairy Research Institute				526	0	0
Rents							207	18	9	Balance in Treasury Deposit Account at 31st March, 1936—						
Interest on investments							340	0	0				£	s.	d.	
										Cash .. .. .	..	..	3,101	14	5	
										Investments .. .. .	..	..	8,500	0	0	
														11,601	14	5

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses under section 4, Land Laws				Accrued rent	191	0	0
Amendment Act, 1927	10	7	11	Interest on investments	340	0	0
Payment to Massey Agricultural College for benefit of Dairy Research Institute	526	0	0	Balance carried down	5	7	11
	£536	7	11		£536	7	11
	£	s.	d.		£	s.	d.
Balance brought down	5	7	11	Balance from previous year	11,608	3	7
Appropriation of revenue receipts on account of expenditure on plantation	0	14	0				
Balance	11,602	1	8				
	£11,608	3	7		£11,608	3	7

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital .. .. .	..	..	..	5,117	19	10	Leased land .. .. .	..	..	..	4,900	0	0
Sundry creditors : Rents paid in advance	..			40	12	6	Plantation .. .. .	..	..	..	217	19	10
Revenue Account—							Interest on investments accrued but not due	..	..	..	40	19	9
Balance, 1st April, 1935	..	11,608	3	7			Treasury Deposit Account—						
Deficiency for year .. .. .	..	5	7	11			Cash .. .. .	..	..	..	3,101	14	5
							Investments .. .. .	..	..	..	8,500	0	0

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued*.

OTAGO BOYS' AND GIRLS' HIGH SCHOOL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 1st April, 1935..		19	15	6	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927		18	17	8
Rents		490	9	2	Payments to Otago Boys' and Girls' High School Board of Governors		358	16	3
					Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1936 ..		132	10	9
		<u>£510</u>	<u>4</u>	<u>8</u>			<u>£510</u>	<u>4</u>	<u>8</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	24	10	5	Balance brought forward from previous year	..	67	9 11
Amount due to Otago Boys' and Girls' High School Board of Governors	465	18	9	Accrued rents .. .. .	..	418	1 11
	<u>£490</u>	<u>9</u>	<u>2</u>	Balance carried forward .. .. .	..	4	17 4
						<u>£490</u>	<u>9 2</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital		8,626	7	6	Endowment lands		8,626	7	6
Rents charged in advance		104	12	10	Sundry debtors for rent		99	15	6
Sundry creditors for administration expenses ..		6	12	6	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1936		132	10	9
Otago Boys' and Girls' High School Board of Governors: Amount not yet paid over..		125	18	3	Revenue Account: Balance carried forward ..		4	17	4
		<u>£8,863</u>	<u>11</u>	<u>1</u>			<u>£8,863</u>	<u>11</u>	<u>1</u>

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

OTAGO UNIVERSITY ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>		£	s.	d.	<i>Payments.</i>		£	s.	d.
Cash on hand, 1st April, 1935, in Local Bodies' Deposit Account of the Receiver of Land Revenue at—					Land for Settlements Account for roading-costs (section 47, Land for Settlements Act, 1925)—				
Dunedin		656	0	7	Principal		77	14	3
Invercargill		621	4	1	Interest		163	18	3
					Administration expenses paid to Consolidated Fund (section 4, Land Laws Amendment Act, 1927) ..		137	19	0
Rents		5,792	9	2	Otago University Council (section 118 (1), Reserves and other Lands, &c., Act, 1917)		5,242	14	10
Royalties		261	10	0	Dunedin Athenæum (Otago Museum Act, 1877) ..		85	12	0
					Cash on hand, 31st March, 1936, in Local Bodies' Deposit Account of the Receiver of Land Revenue at—				
					Dunedin		951	1	0
					Invercargill		672	4	6
		<u>£7,331</u>	<u>3</u>	<u>10</u>			<u>1,623</u>	<u>5</u>	<u>6</u>
							<u>£7,331</u>	<u>3</u>	<u>10</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses	151	7	3	Accrued rent	8,076	10	4
Interest on loans under section 47 of Land for Settlements Act, 1925	85	4	3	Accrued royalties	261	10	0
Remission of rent	2,242	0	0				
Writings off in suspense	9	8	9				
Balance carried down	5,850	0	1				
	<u>£8,338</u>	<u>0</u>	<u>4</u>				
Appropriation of revenue—							
Otago University Council under section 118 (1), Reserves and other Lands, &c., Act, 1917 ..	5,575	7	5	Balance brought forward from previous year	..	4,287	4 8
Dunedin Athenæum under Otago Museum Act, 1877	85	12	0	Balance brought down .. .. .	..	5,850	0 1
Revenue appropriated to repay loan moneys, section 47 of Land for Settlements Act, 1925 ..	77	14	3				
Balance carried forward	4,398	11	1				
	<u>£10,137</u>	<u>4</u>	<u>9</u>			<u>£10,137</u>	<u>4 9</u>

LANDS AND SURVEY DEPARTMENT—continued.
OTAGO UNIVERSITY ENDOWMENT ACCOUNT—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	128,718	15 11	Endowment lands—		
Loan for roading, section 47, Land			Leased land	129,656	0 0
for Settlements Act, 1925—	£	s. d.	Unleased land	760	0 0
Advances	1,657	5 1			130,416 0 0
Principal instalments	39	19 0	Sundry debtors for rents		7,557 5 6
Interest	66	11 9	Cash on hand, 31st March, 1936,		
		1,763 15 10	in the Local Bodies' Deposit		
Sundry creditors—			Account of the Receiver of		
Administration expenses (depart-			Land Revenue at—		
mental)	29	16 4	Dunedin	951	1 0
Otago University Council amount			Invercargill	672	4 6
not yet paid over	1,550	13 2			1,623 5 6
Amount due to Dunedin					
Athenæum under Otago Museum					
Act, 1877	42	16 0			
Rents charged in advance	3,092	2 8			
		4,715 8 2			
Revenue Account : Balance carried forward		4,398 11 1			
		£139,596 11 0			£139,596 11 0

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

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

PRIMARY EDUCATION ENDOWMENT DEPOSIT ACCOUNT.
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Balance—			Payments for primary education purposes ..	106,451	7 6
Cash in Deposit Account	14,735	17 10	Administration expenses	5,263	12 4
Investment Account	11,850	0 0	Maintenance and repairs	203	5 6
		26,585 17 10	Survey costs, &c.	861	15 5
Rents, &c., under section 30, Education Reserves			Balance—	£	s. d.
Act, 1928		111,977 7 8	Cash in Deposit Account	19,761	1 0
Interest on cash and investments held by the			Investment Account	11,850	0 0
Public Trustee		802 13 1			31,611 1 0
Sales under section 27, Education Reserves Act,					
1928		4,542 3 2			
Interest on sales		9 0 0			
Interest on investments		474 0 0			
		£144,391 1 9			£144,391 1 9

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Administration expenses	5,604	9 2	Accrued rents	116,556	2 1
Maintenance and repairs	127	10 2	Accrued royalties	408	10 6
Survey costs, &c.	144	13 1	Accrued interest on sales	108	18 11
Remissions of rents, &c., granted—	£	s. d.	Interest on improvements under section 42, Re-		
Land Act, 1924	9,866	9 10	serves and other Lands Disposal Act, 1923 ..	236	5 0
Mortgagors' and Tenants Relief			Interest on cash and investments held by the Public		
Act, 1933	2,441	18 6	Trustee	771	5 11
Deteriorated Lands Act, 1925 ..	44	19 4	Interest on investments	474	0 0
		12,353 7 8			
Depreciation reserve on buildings		24 11 0			
Irrecoverable rents		557 16 4			
Interest under section 20, Discharged Soldiers					
Settlement Amendment Act, 1923		20 1 8			
Balance carried down		99,722 13 4			
		£118,555 2 5			£118,555 2 5
		£			£
		s. d.			s. d.
Payments for primary education purposes	106,451	7 6	Balance from previous year	64,156	17 4
Balance	57,428	3 2	Balance brought down	99,722	13 4
		£163,879 10 8			£163,879 10 8

LANDS AND SURVEY DEPARTMENT—*continued*.
SECONDARY EDUCATION ENDOWMENT ACCOUNT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	210,794	12 9	Endowment lands—		
Appreciation in land values	50,977	7 3	Leased	239,861	10 7
Public Works Fund: Roading (section 17, Land Laws Amendment Act, 1927)	2,235	17 11	Unleased	21,852	9 6
Sundry creditors—					261,714 0 1
Rents	238	6 11	Sundry debtors for rent		5,201 19 7
Departmental	254	13 3	Postponed rent—		
	493	0 2	Land Act, 1924	462	4 9
Rents due but not accrued	2,898	18 9	Mortgagors and Tenants Relief Act, 1933	61	6 4
Deteriorated Lands Act, 1925: Suspense Account	22	0 0			523 11 1
Writings off in suspense	9	2 6	Interest accrued but not due on investments		2 17 10
Revenue Account: Balance carried forward	7,317	3 2	Losses in suspense		9 2 6
			Cash held by Public Trustee		796 4 2
			Cash in Treasury Deposit Account at 31st March, 1936—		
			Sales of land	1,256	12 6
			Rents, &c.	5,243	14 9
				6,500	7 3
				£274,748	2 6
				£274,748	2 6

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

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

TARANAKI SCHOLARSHIP ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Balance in Treasury Deposit Account at 1st April, 1935	445	18 0	Administration expenses under section 4, Land Laws Amendment Act, 1927	49	4 2
Rents	984	3 5	Public Trustee under section 22, New Zealand University Amendment Act, 1914	913	6 10
			Balance in Treasury Deposit Account at 31st March, 1936	467	10 5
	£1,430	1 5		£1,430	1 5

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Administration expenses under section 4, Land Laws Amendment Act, 1927, and section 31 (2), Land Laws Amendment Act, 1929	49	4 2	Accrued rent	938	19 2
Balance carried down	889	15 0			
	£938	19 2		£938	19 2
Balance brought forward from previous year	189	17 9	Balance brought down	889	15 0
Amount due to Public Trustee in terms of section 22, New Zealand University Amendment Act, 1914	934	19 3	Balance carried forward	235	2 0
	£1,124	17 0		£1,124	17 0

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	19,343	16 8	Endowment lands—		
Public Trustee—Amount not yet paid over	467	10 5	Leased	19,331	6 8
Rents due but not accrued	235	0 0	Unleased	12	10 0
Sundry creditors—Rents paid in advance	0	2 0			19,343 16 8
			Revenue Account—Balance carried forward		235 2 0
			Cash in Treasury Deposit Account at 31st March, 1936		467 10 5
				£20,046	9 1
	£20,046	9 1		£20,046	9 1

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

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

LANDS AND SURVEY DEPARTMENT—*continued*.

VICTORIA COLLEGE ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
Balance in Treasury Deposit Account at 1st April,							Administration expenses	..	..	..	4	0	1
1935	..	..	..	5	3	7	Victoria College Council	..	..	..	54	5	3
Rents	..	..	..	80	1	3	Balance in Treasury Deposit Account at 31st March,						
							1936	..	..	..	26	19	6
				<u>£85</u>	<u>4</u>	<u>10</u>					<u>£85</u>	<u>4</u>	<u>10</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
Administration expenses under section 39, Victoria							Accrued rent	..	..	..	133	5	0
College Act, 1905	..	..	..	4	0	1							
Balance carried down	..	..	..	129	4	11							
				<u>£133</u>	<u>5</u>	<u>0</u>					<u>£133</u>	<u>5</u>	<u>0</u>
Victoria College Council—Amount due under				£	s.	d.	Balance from previous year	..	..	..
section 39, Victoria College Act, 1905	..	..	..	76	1	2	Balance brought down	..	..	..	238	14	1
Balance carried forward	..	..	..	291	17	10					129	4	11
				<u>£367</u>	<u>19</u>	<u>0</u>					<u>£367</u>	<u>19</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital	..	..	..	2,665	0	0	Leased land	..	..	..	2,665	0	0
Victoria College Council: Amount not yet paid over	..	..	..	26	19	6	Sundry debtors for rent	..	..	..	347	8	3
Rents due but not accrued	..	..	..	55	10	5	Cash in Treasury Deposit Account at 31st March,						
Revenue Account: Balance carried forward	..	..	..	291	17	10	1936	..	..	..	26	19	6
				<u>£3,039</u>	<u>7</u>	<u>9</u>					<u>£3,039</u>	<u>7</u>	<u>9</u>

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

WANGANUI HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
Rents	..	..	..	41	19	9	Wanganui Harbour Board under Wanganui Harbour						
							Endowment, &c., Act, 1877	..	..	..	39	17	9
							Consolidated Fund: Administration expenses under						
							section 4, Land Laws Amendment Act, 1927	..	..	..	2	2	0
				<u>£41</u>	<u>19</u>	<u>9</u>					<u>£41</u>	<u>19</u>	<u>9</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
Administration expenses due to Consolidated Fund							Accrued rents	..	..	..	42	8	6
under section 4, Land Laws Amendment Act, 1927	..	..	..	2	2	0							
Balance carried down	..	..	..	40	6	6							
				<u>£42</u>	<u>8</u>	<u>6</u>					<u>£42</u>	<u>8</u>	<u>6</u>
Balance from previous year	..	..	..	£	s.	d.	Balance brought down	..	..	..	40	6	6
Amount due to the Wanganui Harbour Board under				7	10	0	Balance carried forward	..	..	..	7	1	3
Wanganui Harbour Endowment, &c., Act, 1877	..	..	..	39	17	9							
				<u>£47</u>	<u>7</u>	<u>9</u>					<u>£47</u>	<u>7</u>	<u>9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital	..	..	..	823	10	0	Leased land	..	..	..	823	10	0
Rents charged in advance	..	..	..	10	0	0	Sundry debtors for rent	..	..	..	2	18	9
							Revenue Account: Balance carried forward	..	..	..	7	1	3
				<u>£833</u>	<u>10</u>	<u>0</u>					<u>£833</u>	<u>10</u>	<u>0</u>

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued*.

WANGANUI RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
Balance at 1st April, 1935	25	0	6	Consolidated Fund—Administration expenses, section 6, of the Wanganui River Trust Act, 1891 ..	25	5	0
Rents	578	19	11	Wanganui River Trust under Wanganui River Trust Act, 1891	479	18	10
Principal instalments in respect of sales ..	2	16	9	Interest on loan repayments under section 47, Land for Settlements Act, 1925	125	7	9
Interest instalments in respect of sales, &c. ..	23	14	5				
	£630	11	7		£630	11	7

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses due to Consolidated Fund under section 6 of the Wanganui River Trust Act, 1891	24	0	2	Accrued rent	600	17	2
Interest on loans under section 47, Land for Settlements Act, 1925	93	18	3	Accrued interest	12	19	1
Writings off in suspense	7	8	7	Proceeds, sale of land	2	16	9
Balance carried down	491	6	0				
	£616	13	0		£616	13	0
	£	s.	d.		£	s.	d.
Balance from previous year	332	16	6	Balance brought down	491	6	0
Amount due to Wanganui River Trust under Wanganui River Trust Act, 1891	454	18	4	Balance carried forward	296	8	10
	£787	14	10		£787	14	10

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	13,729	12	7	Endowment lands—			
Loan for roading, section 47, Land for Settlements Act, 1925—				Leased land	14,650	9	2
	£	s.	d.	Unleased land	1,293	10	0
Advances	2,059	19	3		15,943	19	2
Principal instalments	390	0	9	Sundry debtors for—			
Interest	807	17	8	Rents	558	18	4
	3,257	17	8	Sales (not yet payable)	234	3	9
Sundry creditors—				Principal instalments on sale	1	9	8
Rents charged in advance	152	0	0	Interest on sales	6	9	7
Rents paid in advance	3	3	2		801	1	4
	155	3	2	Interest on sales accrued but not due	3	4	0
				Rents postponed (under Mortgagees and Tenants' Relief Act, 1933)	98	0	1
	£17,142	13	5	Revenue Account: Balance carried forward	296	8	10
					£17,142	13	5

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

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

WAIROA HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
Rents	8	4	10	Administration expenses	0	8	4
				"Thirds" and "Fourths" under Land Act, 1924 ..	2	0	3
				Amount paid to Wairoa Harbour Board under section 31, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1915	5	16	3
	£8	4	10		£8	4	10

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

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses	0	8	4	Accrued rents	139	10	0
Remissions	136	17	3				
"Thirds," "Fourths," &c., deducted under section 136, Land Act, 1924	2	0	3				
Balance carried down	0	4	2				
	<u>£139</u>	<u>10</u>	<u>0</u>		<u>£139</u>	<u>10</u>	<u>0</u>
Amount due to Wairoa Harbour Board under section 31, Reserves and other Lands Disposal and Public Bodies Empowering Act, 1915	5	16	3	Balance from previous year	360	11	7
Balance carried down	354	19	6	Balance brought down	0	4	2
	<u>£360</u>	<u>15</u>	<u>9</u>		<u>£360</u>	<u>15</u>	<u>9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	3,100	0	0	Endowment lands	3,100	0	0
Rents charged in advance	34	17	6	Sundry debtors for rent	389	17	0
Revenue Account—Balance carried forward	354	19	6				
	<u>£3,489</u>	<u>17</u>	<u>0</u>		<u>£3,489</u>	<u>17</u>	<u>0</u>

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

WAIPIATA-HAMILTONS LIBRARY ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
Rents	13	10	8	Trustees of Waipiaata-Hamiltons Library under section 93, Reserves and other Lands Disposal and Public Bodies' Empowering Act, 1917	12	17	2
				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, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Balance brought forward	3	7	8	Accrued rent	13	10	8
Amount due to trustees of 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 due 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, 1936.

<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>

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

MISCELLANEOUS ADVANCES FROM THE CONSOLIDATED FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Excess of income over expenditure	13,880	16	4	Interest on advances	13,833	11	2
				Surplus from Waitangi Land Settlement Association	47	5	2
	£13,880	16	4		£13,880	16	4

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Advances from Consolidated Fund	709,562	12	1	Advances to—			
Writings-off in Suspense	1,259	10	8	State Forests Account	87,405	3	4
Treasury Adjustment Account	5,330	17	5	Southland Electric-power			
Excess of income over expenditure	13,880	16	4	Board	12,000	0	0
				Rural Intermediate Credit			
				Board	400,850	0	0
				Land-settlement associations..	202,366	15	7
				Sundry	6,940	13	2
				Interest accrued			709,562 12 1
				Interest due and unpaid			24 11 10
				Suspense Account			19,039 14 5
				Sundry debtors			1,259 10 8
							147 7 6
	£730,033	16	6				£730,033 16 6

B. C. ASHWIN, M.Com., A.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.

MAIN HIGHWAYS ACCOUNT.

REVENUE FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936, AND TOTAL TO DATE.

EXPENDITURE		Total for Year 1935-36.	Total since Inception of Main Highways Act, 1922, to 31/3/36.		INCOME.		Total for Year 1935-36.	Total since Inception of Main Highways Act, 1922, to 31/3/36.		
					£	s. d.	£	s. d.	£	s. d.
Net expenditure on maintenance, repairs, &c., of main highways:—										
Highway District—										
No. 1	85,235	0 10	571,115	14 6	3,930,252	2 2
No. 2	171,198	4 11	1,062,904	8 5		
No. 3	100,798	19 11	467,692	18 5		
No. 4	52,607	18 1	358,633	7 2		
No. 5	78,033	4 11	626,469	10 1		
No. 6	52,998	6 9	395,956	12 7		
No. 7	47,243	13 0	448,218	14 3		
No. 8	49,800	4 0	376,962	15 7		
No. 9	65,379	4 7	545,694	17 1		
No. 10	67,994	7 2	467,560	18 11		
Totals for North Island					771,289	4 2	5,321,209	17 0		
No. 11	62,598	13 11	453,105	14 6		
No. 12	104,566	8 5	807,820	9 6		
No. 13	17,224	12 2	202,614	9 6		
No. 14	47,935	6 0	330,303	16 11		
No. 15	60,851	10 9	414,288	3 10		
No. 16	44,776	17 6	265,901	10 0		
No. 17	40,400	9 8	276,469	18 5		
No. 18	40,535	11 4	304,049	17 3		
Totals for Dominion					1,190,178	13 11	8,375,763	16 11		
Administration—										
Administration expenses (including salaries, travelling-expenses, office rents, printing, stationery, postages, and miscellaneous expenses)					£	s. d.				
					52,354	12 8				
Fees and travelling - expenses of members of the Main Highways Board other than Government members					983	14 0				
Miscellaneous expenses—										
Advertising, maps, rent of halls, traffic tallics, transport of samples, depreciation of furniture, &c.					83	11 7				
Compensation under section 3, Public Works Amendment Act, 1925					..					
Exchange on remittances					1,920	2 11				
Petrological laboratory and other experimental work, Expenses of					1,389	10 3				
Total administration					..					
Carried forward					1,246,910	5 4	8,783,160	18 7		
Carried forward									1,947,171	0 5
									14,049,844	0 11

MAIN HIGHWAYS ACCOUNT—continued.
REVENUE FUND—continued.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936, AND TOTAL TO DATE—continued.

EXPENDITURE.	Total for Year 1935-36.			Total since Inception of Main Highways Act, 1922, to 31/3/36.			INCOME.			Total for Year 1935-36.			Total since Inception of Main Highways Act, 1922, to 31/3/36.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	1,246,910	5	4	8,783,160	18	7	Brought forward .. .. .	..	..	..	..	..	1,947,171	0	5
Loan charges—															
Charges and expenses of raising loans, management charges of Consolidated Stock on account of Construction Fund, &c.	164	14	0	48,831	18	9									
Interest on amount appropriated out of Public Works Fund and paid into Main Highways Account Construction Fund	61,300	0	0	367,800	0	0									
Interest on loans, recoupment to Consolidated Fund (section 4, Finance Act, 1919)	119,105	6	1	834,963	11	3									
Transfer to reserve for redemption of main highway securities	85,419	0	0	499,635	0	0*									
Payment to local authorities in commutation of toll-gate charges (Finance Act, 1925, section 20)	1,663	8	10	24,295	6	3									
Payment to Wellington City Council in commutation of fees chargeable in respect of motor-vehicles using Hutt Road (Finance Act, 1927 (No. 2), section 33)	23,998	19	8	181,610	9	8									
Total loan charges	291,651	8	7	1,957,136	5	11									
Subsidies, &c., in respect of other than main highways—															
Municipal Corporations (Municipal Corporations Act, 1933, section 71)	24,655	8	8	149,750	12	5									
County Councils and other local authorities (Finance Act, 1930, section 37)	160,199	12	2	965,742	1	5									
Subsidies to County Councils for rebate to ratepayers (Finance Act (No. 4), 1931, section 45) .. .. .	..			253,892	12	1									
Subsidy on rates levied on farming land (Finance Act 1935, section 20)	186,117	3	9	364,363	10	9									
Maintenance and construction of roads giving access to outlying areas (Finance Act (No. 3), 1931) .. .. .	..			45,918	8	8									
Total subsidies	370,972	4	7	1,779,667	5	4									
Transfers to Construction Fund	1,909,533	18	6	12,519,964	9	10									
	3,000	0	0	1,503,000	0	0									
Balance, being excess of income over expenditure, carried to general balance-sheet	1,912,533	18	6	14,022,964	9	10									
	34,637	1	11	26,879	11	1									
	1,947,171	0	5	14,049,844	0	11									

* Excludes £53,256 19s. 5d. interest credited.
NOTE.—No charge for the cost of exchange on interest payments made in London is included in the accounts.

MAIN HIGHWAYS ACCOUNT—continued.
CONSTRUCTION FUND—CAPITAL ACCOUNT.

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH, 1936, AND TOTAL TO DATE.

EXPENDITURE.		Total for Year 1935-36.	Total since Declaration of Main Highways (9/6/24).	INCOME.		Total for Year 1935-36.	Total since Declaration of Main Highways (9/6/24).
Net expenditure on construction and improvement of main highways—		£ s. d.	£ s. d.	Loans raised under Main Highways Act, 1922—		£ s. d.	£ s. d.
Highway District—				Stock and Debentures issued			
No. 1	..	43,201 1 6	673,957 1 10	At 3 per cent. interest		..	266,365 0 0
No. 2	..	68,069 12 9	880,122 19 9	At 3½ per cent. interest		..	108,295 0 0
No. 3	..	4,319 2 4	180,301 2 2	At 3½ per cent. interest		..	403,000 0 0
No. 4	..	26,225 13 4	403,792 10 10	At 4 per cent. interest		..	1,750,980 0 0
No. 5	..	14,788 19 7	299,699 16 0	At 4½ per cent. interest		..	542,004 10 10
No. 6	..	10,535 19 2	350,079 18 7	At 5½ per cent. interest		..	17,000 0 0
No. 7	..	15,070 14 6	358,446 18 4	Securities redeemed, Loans Redemption Account		..	6,250 0 0
No. 8	..	6,274 9 0	214,839 2 1	Consolidated Fund—Public Debt Redemption Fund		..	5,000 0 0
No. 9	..	30,185 5 4	605,290 8 6			..	55,720 0 0
No. 10	..	17,084 2 6	232,693 18 10			..	3,154,614 10 10
Totals for North Island		235,755 0 0	4,199,223 16 11				
No. 11	..	23,430 9 8	184,908 18 0	Receipts under section 15, Finance Act, 1923, from Public Works Fund.			
No. 12	..	13,054 3 7	168,528 11 10	General Purposes Account (at 5 per cent. interest)		..	1,226,000 0 0
No. 13	..	5,196 17 1	168,439 7 7	Transfer from Revenue Fund		3,060 0 0	1,503,000 0 0
No. 14	..	36,994 7 1	339,835 1 9	Temporary transfers from other accounts		100,000 0 0	100,000 0 0
No. 15	..	17,406 10 0	176,722 6 3	Balance, being excess of expenditure over income, carried to general		175,024 1 1	13,390 12 2
No. 16	..	35,393 19 3	196,141 5 9	balance-sheet			
No. 17	..	3,221 10 4	380,510 4 3				
No. 18	..	57,571 4 1	164,185 10 8				
Totals for Dominion		428,024 1 1	5,978,495 3 0				
Premium on conversion of loans		..	18,510 0 0				
		428,024 1 1	5,997,005 3 0			428,024 1 1	5,997,005 3 0

NATIONAL PROVIDENT FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1935.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Amount of fund at beginning of year	4,037,792	14	9	Maternity claims (section 19)	4,554	0	0
Contributions	233,177	10	0	Maternity claims (approved friendly societies)	27,844	0	0
Interest	168,039	2	6	Refund of contributions on lapse, reduction, and withdrawal (sections 11, 12, and 13)	57,898	4	0
Fines	374	10	11	Refund of contributions in lieu of pension (section 14)	4,549	17	4
Government contribution under Act	58,303	3	4	Incapacity allowances (sections 17 and 18), including contributions waived on incapacity (£1,251 0s. 4d.)	7,839	15	11
Refund of maternity claims by the State	27,844	0	0	Death: Refund of contributions (sections 15 (5) and 16)	26,750	8	2
Contributions overpaid on exit	54	14	0	Death: Allowances on account of widows and children (section 15)	12,349	3	3
Benefits refunded on exit	15,105	5	5	Retirement: Allowances (sections 13 and 48)	51,757	11	3
Miscellaneous receipts	0	5	6	Refund of contributions overpaid on exit	54	14	0
				Expenses—			
				Salaries	2,010	0	11
				Commission, allowances, and agency expenses	651	7	2
				Postages	40	17	6
				Printing and stationery	43	3	8
				Rent	161	8	10
				Government Actuary	152	10	1
				Public Trustee: Charges	2,794	0	0
				Travelling allowances and expenses	25	18	8
				General expenses	59	6	7
				Legal expenses	95	8	10
				Amount of fund at end of year	4,341,059	10	3
	£4,540,691	6	5		£4,540,691	6	5

BALANCE-SHEET AS AT 31ST DECEMBER, 1935.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Fund as per Revenue Account ..	..	..	4,341,059	10	3	In hands of Public Trustee—					
Claims due and in course of payment*	—					Invested .. .. .	..	..	4,046,529	12	3
Maternity .. .. .	..	..	1,514	16	6	Uninvested .. .. .	..	..	202,430	7	6
Death (section 16) .. .. .	..	..	921	18	7	Post Office .. .. .	..	..	402	18	5
Death (section 15 (5)) .. .. .	..	..	494	4	11	Balances in transit .. .. .	..	..	9,128	10	5
Death : Allowances (section 15) ..	..	..	363	2	5	Contributions outstanding or in course of transmission*					
Allowances (sections 13 and 48) ..	..	..	1,714	3	11	(a) Contributions due but not overdue ..	..	..	9,296	13	2
Allowances (section 17) .. .. .	..	..	239	8	9	(b) Contributions overdue .. .. .	..	..	2,174	6	4
Refunds (section 14) .. .. .	..	..	349	14	5	Government subsidy due under Act* ..	..	..	58,303	3	4
Public Trustee : Charges* .. .. .	..	..	1,567	18	7	Refund due in respect of maternity claims*	..	..	1,066	0	0
Refunds in suspense .. .. .	..	..	40,621	7	11	Fines due* .. .. .	..	..	138	3	4
Suspense Account .. .. .	..	..	211	5	7	Interest due* .. .. .	..	..	21,613	7	7
Contributions prepaid .. .. .	..	..	8,817	7	9	Interest accrued but not due* .. .. .	..	..	46,791	17	3
			£4,397,874	19	7				£4,397,874	19	7

* Included in Revenue Account.

C. GOSTELOW, F.I.A., Superintendent.
R. M. PORTEOUS, Accountant.

I hereby certify that the Balance-sheet and Revenue Account 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.

POLICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i> £ s. d.					<i>Income.</i> £ s. d.				
Administrative charges—									
Salaries	359,235	7	7		Subsidies from local bodies ..	279	0	0	
Rent	2,893	12	5		License fees, Arms Act ..	3,024	7	6	
Office expenses ..	1,145	13	3		Sale of confiscated firearms ..	67	11	6	
Printing and stationery ..	3,660	4	8		Sale of confiscated liquor ..	45	18	11	
Postage and telegrams ..	3,978	9	11		Payment for special police services	1,358	14	3	
Telephones	6,847	11	4		Fines under Police Force Amend-				
House allowances ..	26,025	2	10		ment Act	31	0	0	
Transfer expenses ..	4,573	19	10		Interest	2	18	0	
Travelling-expenses ..	14,884	7	9						4,809 10 2
Special-training expenses ..	297	16	0		Excess of expenditure over income				504,097 17 6
				423,542 5 7					
Other charges—									
Upkeep of bicycles, horses, and									
motor-vehicles	9,336	6	2						
Freight, cartage, &c. ..	154	13	10						
Clothing, stores, &c. ..	9,157	6	4						
Fuel, light, water, scavenging ..	4,628	16	2						
Police prosecutions	2,499	11	1						
Prisoners' rations	538	18	10						
Maintenance and repairs to									
buildings, &c.	12,545	19	5						
Rewards	205	7	6						
Medical expenses	426	10	8						
Police examinations	167	10	3						
Compassionate allowances ..	1,485	6	11						
Legal fees	279	7	11						
Sundry expenses	9	16	6						
				41,435 11 7					
Depreciation on—									
Buildings	11,834	5	3						
Office furniture	878	17	4						
Mechanical office appliances ..	82	11	4						
Libraries	617	10	3						
Arms and accoutrements ..	356	9	4						
Motor-vehicles	477	10	5						
Bicycles	16	0	5						
Horses	33	8	0						
				14,296 12 4					
Loss on buildings	615	14	6						
Loss on stores sold, &c. ..	138	11	2						
				754 5 8					
Interest on capital				28,878 12 6					
				£508,907 7 8					£508,907 7 8

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital—					Land		224,418	19	1
Liability to Treasury—Public Works Fund,					Buildings		300,362	5	3
31st March, 1936		682,631	4	0	Office furniture		3,328	15	2
Treasury Adjustment Account		372,785	3	2	Mechanical office appliances ..		128	4	6
Creditors—					Libraries		8,143	18	10
Departmental	£ s. d.				Arms and accoutrements		7,624	19	3
Sundry	349 6 0				Motor-vehicles		1,513	2	0
	2,018 2 4				Bicycles		118	17	0
		2,367	8	4	Horses		95	0	0
Writings-off, Suspense Account—					Stores and equipment		6,807	16	7
Buildings sold, &c., loss on ..	624 18 6				Official stamps on hand		1,059	6	0
Mechanical office appliances					Debtors—				
sold, loss on	4 13 6				Departmental	£ s. d.			
Bicycles sold, loss on	22 3 9				Sundry	23 18 4			
Office furniture worn out, loss on	59 9 2					60 16 0			
Arms and accoutrements worn							84 14 4		
out, loss on	153 7 0				Assets in suspense—				
Books worn out, loss on ..	8 13 2				Buildings	624 18 6			
Stores and equipment lost ..	0 13 9				Mechanical office appliances ..	4 13 6			
		873	18	10	Bicycles	22 3 9			
					Office furniture	59 9 2			
					Arms and accoutrements ..	153 7 0			
					Libraries	8 13 2			
					Stores and equipment ..	0 13 9			
							873 18 10		
					Excess of expenditure over income		504,097	17	6
							£1,058,657	14	4
							£1,058,657	14	4

NOTE.—The proportion of police to population was 1 to 1,283, and the cost per inhabitant for the year 1935–36 (exclusive of expenditure on the erection and maintenance of buildings, interest, and depreciation charges) was 5s. 9½d.

R. F. MADDEN, Secretary, Police Department.

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

PRIME MINISTER'S DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Salaries .. .. .	..	..	..	2,394	0	1	Balance carried down..	..	..	..	24,847	6	3
League of Nations : New Zealand expenses ..	..	..	..	21,174	12	5							
Printing and stationery .. .. .	..	..	..	121	3	4							
Rent of offices .. .. .	..	..	..	685	0	0							
Depreciation—				£	s.	d.							
Furniture and fittings .. .. .	..	..	..	183	18	9							
Mechanical appliances .. .. .	..	..	..	15	11	0							
Library .. .. .	..	..	..	35	11	3							
				235	1	0							
Sundries .. .. .	..	..	..	237	9	5							
				£24,847	6	3					£24,847	6	3
				£	s.	d.					£	s.	d.
Balance brought down .. .. .	..	..	..	24,847	6	3	Balance carried to balance-sheet ..	..	..	..	24,919	1	9
Interest on capital .. .. .	..	..	..	71	15	6							
				£24,919	1	9					£24,919	1	9

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Fixed capital as at 31st March, 1936—Consolidated							Furniture and fittings .. .. .	..	..	..	1,120	19	11
Fund .. .. .	..	..	..	1,607	8	10	Mechanical appliances .. .. .	..	..	..	59	13	11
Creditors—				£	s.	d.	Library .. .. .	..	..	..	426	15	0
Departmental .. .. .	..	..	..	2	6	0	Excess of expenditure over income ..	..	..	..	24,919	1	9
Sundry .. .. .	..	..	..	46	8	9							
				48	14	9							
Treasury Adjustment Account .. .. .	..	..	..	24,870	7	0							
				£26,526	10	7					£26,526	10	7

C. A. BERENDSEN, Permanent Head.
F. B. DWYER, Accountant.

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

PRINTING AND STATIONERY DEPARTMENT—continued.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>		£	s.	d.		£	s.	d.
To Office salaries		5,580	5	8	By Balance transferred from Trading Account ..	38,548	9	7
Repairs and alterations to buildings and plant..		1,859	15	3	Storing and handling stationery, &c., for other Government Departments	884	13	11
Postages and telegrams		937	9	9	Commission on sales of publications	917	11	0
Freight and cartage (outward)		2,603	14	3	Rent receivable	303	1	8
Insurance		144	1	7				
Exchange		58	2	1				
Discounts allowed		155	6	2				
Telephones (rental)		108	16	3				
Medical services		13	10	11				
Lighting, &c. (proportion)		44	13	3				
Proportion of rent, &c., High Commissioner's Office		299	12	0				
Office expenses		283	17	11				
Sundry trade expenses		244	1	11				
Audit fee		100	0	0				
Wages—Cleaners, watchmen, &c.		1,221	2	8				
Interest on capital		9,656	9	4				
Depreciation— Buildings	£	1,011	15	10				
Plant and machinery		5,547	5	8				
Furniture, fittings, and office equipment		196	0	10				
Type and type metal		58	10	8				
Accessories		419	10	10				
		7,233	3	10				
Loss on machinery, &c.		103	15	11				
Compensation for injury		234	16	0				
Grant in lieu of leave of absence		29	15	5				
Bonus for special services		59	10	10				
Balance carried down		9,681	15	2				
		£40,653	16	2		£40,653	16	2

Cr.

By Balance brought down £ s. d.
9,681 15 2

BALANCE-SHEET AS AT 31ST MARCH, 1936.

[illegible]

E. V. PAUL, A.R.A.N.Z., Accountant.

I hereby certify that the Receipts and Payments, Trading and Profit and Loss Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of Parliamentary Return B.-1 [Pt. IV], and to the comment that the asset "type and type-metal, £11,261 10s. 2d." is not supported by stock sheets.—G. F. C. CAMPBELL, Controller and Auditor-General.

PUBLIC DEBT REDEMPTION FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
Public Debt Repayment Account—Payments from Consolidated Fund—	£	s. d.	Interest on the Public Debt Redemption Fund—	£	s. d.
½ per cent. on public debt outstanding at 31st March, 1935	1,042,999	16 10	Public Trustee	288,978	16 4
½ per cent. on public debt redeemed to 31st March, 1935	59,160	3 4	State Advances Office	131,797	16 4
3½ per cent. on public debt redeemed to 31st March, 1935	414,121	3 6	Discharged Soldiers Settlement Account	240,000	0 0
3½ per cent. on public debt cancelled during the year	26,805	7 2	Total income	660,776	12 8
			Excess of expenditure over income	882,309	18 2
	£1,543,086	10 10		£1,543,086	10 10

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
Public Debt Redemption Fund	£	s. d.	Investments—	£	s. d.
Treasury Adjustment Account	17,225,644	10 6	Public Trust Office	7,966,688	11 2
	1,931,775	5 10	State Advances Office	3,258,955	19 4
			Discharged Soldiers Settlement Account	6,000,000	0 0
			Interest accrued—		
			Public Trust Office	2,682	9 6
			State Advances Office	16,743	13 1
			Discharged Soldiers Settlement Account	19,726	0 7
			Interest due and unpaid—		
			State Advances Office	17,486	14 8
			Discharged Soldiers Settlement Account	915,884	18 7
			Cash in State Advances Account	76,941	11 3
			Excess of expenditure over income	882,309	18 2
	£19,157,419	16 4		£19,157,419	16 4

B. C. ASHWIN, 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.

PUBLIC SERVICE COMMISSIONER'S OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>			<i>Income.</i>		
Permanent charges: Salaries	£	s. d.	Examinations	£	s. d.
Appropriations—	£	s. d.	Balance carried down	6,961	3 5
Salaries	3,422	7 10			
Advertising	18	15 3			
Office fittings and requisites	4	5 5			
Printing and stationery	206	0 9			
Postage and Telegrams	130	14 9			
Rent	390	0 0			
Telephones	85	10 4			
Travelling-expenses	147	1 6			
Appeal Board	125	1 7			
Grant to officer on retirement	310	1 9			
Sundry payments	19	5 5			
	4,859	4 7			
Depreciation	103	11 0			
	£7,457	17 6		£7,457	17 6
	£	s. d.		£	s. d.
Balance brought down	6,961	3 5	Excess of expenditure over income	6,972	16 7
Interest on capital	11	13 2			
	£6,972	16 7		£6,972	16 7

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
Capital Account	£	s. d.	Office furniture	£	s. d.
Treasury Adjustment Account	247	8 4	Stationery on hand	50	10 0
Sundry creditors—	£	s. d.	Official stamps	13	4 11
Internal Affairs Department	27	9 4	Excess of expenditure over income	6,972	16 7
Labour Department (Emp. Div.)	17	14 11			
Printing and Stationery Department	18	5 4			
Post and Telegraph Department	3	13 1			
Other than Government Departments	44	9 5			
	111	12 1			
	£7,283	19 10		£7,283	19 10

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

PUBLIC SERVICE SUPERANNUATION FUND.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Amount of fund at beginning of year ..	2,917,451	12	2	By Retiring-allowances—						
Members' contributions—				To members ..	453,687	9	0			
Under section 19 (ordinary) ..	255,356	9	8	To widows and children ..	41,300	17	9			
Transferred from other superannuation funds ..								494,988	6	9
Interest on arrears of contributions ..	892	12	3	Contributions returned—						
Government subsidy—				Under section 37 (left service) ..	35,700	5	10			
Under section 50, Public Service Superannuation Act, 1927 ..	86,000	0	0	Under section 42 (death) ..	8,180	17	11			
Under section 19, Finance Act (No. 3), 1934 ..	40,918	7	3	Under section 34 (retirement) ..	923	3	2			
Under section 19, Finance Act, 1935 ..	3,000	0	0					44,804	6	11
Under section 114, Public Service Superannuation Act, 1927 (widows and children) ..	18,034	0	2	Contributions transferred to other superannuation funds (section 120) ..				305	8	6
				Loss on realization of securities ..				1,171	6	6
Interest on investments ..	125,231	16	3	Expenses—						
Less amounts written off by Court orders—Mortgagors and Tenants Relief Act, 1933, £953 16s. 3d.; also less amounts written off by Board, section 20, Finance Act (No. 3), 1934, £1,002 17s. 8d...	1,956	13	11	Salaries ..	2,233	16	10			
	123,275	2	4	Audit fees ..	75	0	0			
Reimbursement by Treasury on account reduction in interest* ..	28,324	0	0	Contingencies ..	11	7	9			
				Legal charges ..	190	11	4			
Subsidy Cook Islands and Samoa ..				Post and Telegraph Department charges ..	1,026	8	0			
Subsidy Imperial War Graves Commission ..				Public Trustee's commission ..	3,015	0	8			
Premium on conversion local-body debentures ..	8,379	4	5	Medical fees ..	80	17	0			
Fines, fees, and sundries ..	345	15	10	Heating, lighting, and cleaning ..	65	9	7			
Stipendiary Magistrates' Account: Administration expenses recovered ..	45	4	3	Travelling expenses (Board members) ..	24	7	8			
				Rent ..	144	0	0			
	£3,482,758	19	5	Printing and stationery ..	111	17	6			
				Postages, telegrams, and services ..	215	4	7			
				Typewriters and other machines (upkeep) ..	11	18	10			
				Messenger service ..	42	7	8			
				Furniture and fittings ..	1	3	7			
								7,249	11	0
				Balance as at 31st March, 1936 ..				2,934,239	19	9
								£3,482,758	19	5

* Payment by Treasury of amount of statutory reduction of interest on mortgage securities (National Expenditure Adjustment Act, 1932, Part III), £13,592; interest-tax, rural advances bonds, and intermediate credit debentures (section 6, Finance Act, 1932-33), £2,818; statutory reduction of interest, New Zealand Government inscribed stock (New Zealand Debt Conversion Act, 1932-33), £6,332; statutory reduction of interest, local-body debentures (section 5, Local Authorities Interest Reduction and Loans Conversion Act, 1932-33), £5,582: total, £28,324.

PUBLIC SERVICE SUPERANNUATION FUND—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
Superannuation Fund Account—	£	s. d.	£	s. d.	Amount invested by the Board	£	s. d.
Balance due from Revenue Account	2,934,239	19 9			Contributions of members—	£	s. d.
Add value of office furniture, fittings, and machinery ..	300	7 2			In course of transmission ..	23,292	3 6
	2,934,540	6 11			Due and outstanding ..	1,626	17 7
Less amount due to contributors under the provisions of section 9 (2), National Expenditure Adjustment Act, 1932	70,460	16 8	2,864,079	10 3	Interest on investments—		
Retiring and other allowances due in course of payment—					Due and outstanding ..	47,104	16 7
To members	3,319	4 3			Accrued but not due ..	29,101	18 10
To widows and children ..	383	8 3					
			3,702	12 6	Subsidy—		
Refunds of contributions due in course of payment—					Cook Islands and Samoa ..	87	14 10
Under section 37 (left service)	339	1 9			Imperial War Graves Commission	5	12 6
Under section 42 (death) ..	1,420	12 3			Section 114, Public Service Superannuation Act, 1927 ..	182	19 1
Under section 34 (retirement)	220	5 11	1,979	19 11			
Expenses due in course of payment—					Contributions transferable from other superannuation funds		
Heating, lighting, and cleaning	0	18 3			Retiring-allowances recoverable (Pensions Department, &c.)		
Printing and stationery	8	16 8			Cost-of-living bonus (recoverable)		
Post and Telegraph Department charges	237	4 0			Rates, fees, premiums paid on account mortgagors (recoverable)		
			246	18 11	Sundry debtors (Raratongan Administration) ..		
Contributions paid in advance or in error ..			312	16 3		£	s. d.
Public Trustee's charges on accrued interest ..			2,464	8 4	Cash in hand, Public Trustee {	8,549	15 6
Balance Government subsidy*			64,500	0 0		†62,251	4 5
Amount due to contributors under the provisions of section 9 (2), National Expenditure Adjustment Act, 1932			70,460	16 8	Cash in bank		
Writing off, Suspense Account			1,180	6 6	Office furniture, fittings, and machinery ..		
Post Office Account			19,411	8 1	Assets in Suspense		
Unclaimed Account (contributions, &c.) ..			94	4 2			
			£3,028,433	1 7			

* The Government subsidy is paid in January of each year; 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. † On deposit at call.

I hereby certify that the Revenue Account and Balance-sheet have been duly 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.

STIPENDIARY MAGISTRATES' ACCOUNT.

Revenue Account for the Year ended 31st March, 1936.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To	Amount of fund, 1st April, 1935	20,797	16	11	By	Retiring-allowances	4,451	5	0
Members' contributions, section 63, Public	Service Superannuation Act, 1927	1,444	15	0	Loss on realization of securities		9	0	0
Interest on investments		1,080	6	4	Administration expenses		45	4	3
Premium on conversion local-body debentures ..		64	14	0	Balance as at 31st March, 1936		20,882	3	0
Subsidy under section 19, Finance Act, 1935 ..		2,000	0	0					
		£25,387	12	3			£25,387	12	3

Balance-sheet as at 31st March, 1936.

Liabilities.		£	s.	d.	Assets.		£	s.	d.
Stipendiary Magistrates' Account—					Amount invested by the Board				
Balance due from Revenue Account	20,882	3	0		..	..	20,882	3	0
Less amount due to contributors under the provisions of section 10 (3), National Expenditure Adjustment Act, 1932	471	5	11						
	<hr/>			20,410	17	1			
Amount due to contributors under the provisions of section 10 (3), National Expenditure Adjustment Act, 1932				471	5	11			
	<hr/>			£20,882	3	0			
							£20,882	3	0

PUBLIC SERVICE SUPERANNUATION FUND—*continued*.

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, 1935, to 31st March, 1936	1,694	9	11	By Amount received from Treasury	1,690	3	3
				Balance due from Treasury	4	6	8
	<u>£1,694</u>	<u>9</u>	<u>11</u>		<u>£1,694</u>	<u>9</u>	<u>11</u>

R. S. WOGAN, Secretary,
M. P. FINNIGAN, Accountant,
Public Service Superannuation Board.

I hereby certify that the Revenue Account and Balance-sheet have been duly 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.

RAILWAYS SUPERANNUATION FUND.

STATEMENT OF ACCOUNTS IN ACCORDANCE WITH SECTION 123, GOVERNMENT RAILWAYS ACT, 1926.

Receipts and Payments Account for the Year ended 31st March, 1933.

<i>Dr.</i>	<i>Receipts.</i>	£	s.	d.	<i>Cr.</i>	<i>Payments.</i>	£	s.	d.
To Balance in hands of Public Trustee on 31st March, 1935		29,259	16	5	By Retiring-allowances paid to members ..	419,600	16	8	
Contributions by staff	141,563	19	1		Allowances to widows and children ..	29,039	1	5	
Contributions by contingent contributors ..	3,638	6	8		Contributions refunded to members who have left the Service	15,083	18	5	
Fines	145	5	0		Contributions refunded to contingent members who have left the Service	684	14	9	
Working Railways Account—					Rebates of contributions	83	7	9	
Subsidy	170,000	0	0		Refunds to legal representatives of deceased beneficiaries under section 120 (c) of Government Railways Act, 1926	624	14	5	
Increased allowances to widows and children ..	12,966	16	4		Contributions transferred to other funds ..	600	2	9	
Cost-of-living bonus to annuitants	1,047	18	4		Travelling-expenses of Board members ..	78	17	0	
Subsidies from—					Public Trust charges (legal costs)	24	18	6	
New Zealand Railway Officers' Institute ..	4	14	11		Public Trust commission	1,517	17	1	
Railway Tradesmen's Association	24	5	3		Audit Office fee	50	0	0	
New Zealand Engine-drivers, Firemen, and Cleaners' Association	33	10	1		Insurance premiums (recoverable)	10	6	5	
Consolidated Fund	82,200	0	0		Salaries	1,177	14	2	
Interest—					Postage	151	18	11	
Investments	53,291	12	4		Printing and stationery	45	9	2	
Treasury Department	11,861	0	0		Cost-of-living bonus to annuitants	1,138	1	11	
					Investments	5,467	1	3	
Rates and fees (recovered)	79	15	4		Balance in hands of Public Trustee at 31st March, 1936	30,785	14	6	
Commission on collection of Government Life Insurance premiums	47	15	4						
	<u>£506,164</u>	<u>15</u>	<u>1</u>			<u>£506,164</u>	<u>15</u>	<u>1</u>	

RAILWAYS SUPERANNUATION FUND—continued.
STATEMENT OF ACCOUNTS, ETC.—continued.
Revenue Account for the Year ended 31st March, 1936.

EXPENDITURE.	1935-36.			1934-35.			INCOME.			1935-36.			1934-35.		
	£	s.	d.	£	s.	d.				£	s.	d.	£	s.	d.
To Retiring-allowances to members	419,569	8	8	422,477	11	10	By Members' contributions .. .. .	..	..	..	..	..	142,098	14	2
Allowances to widows and children	29,028	14	3	29,020	2	11	Members' contributions on account of casual service .. .. .	..	..	..	..	..	2,737	10	8
Refund of total contributions	14,863	2	5	20,785	2	1	Fines .. .. .	..	..	..	..	..	139	5	0
Refund of contributions in excess of allowance drawn by deceased beneficiaries	624	14	5	480	11	10	Subsidies— .. .. .	..	..	..	..	..	82,200	0	0
Transfers to other funds	611	9	2	183	13	6	Consolidated Fund .. .. .	..	..	..	..	..	170,000	0	0
Reserve for bad and doubtful debts	1,086	7	3	1,891	1	3	Working Railways .. .. .	..	..	..	..	..	12,962	18	9
Administration charges— .. .. .	..	..	..	..	..	..	Working Railways, on account of increased allowances to widows and children .. .. .	..	..	..	..	..	13	3	9
Travelling-expenses of Board members	78	17	0	77	1	0	New Zealand Railway Officers' Institute .. .. .	..	..	..	..	..	23	19	0
Public Trust Office commission	1,519	13	5	1,581	18	3	New Zealand Railway Tradesmen's Association .. .. .	..	..	..	..	..	32	19	8
Public Trust charges (legal costs)	24	18	6	62	18	11	New Zealand Engine-drivers, Firemen, and Cleaners Association .. .. .	..	..	..	..	..	..	..	..
Audit Office fee	50	0	0	50	0	0	Interest— .. .. .	..	..	..	..	..	..	..	..
Salaries	1,177	14	2	1,154	7	0	Investments .. .. .	..	..	..	..	..	..	..	..
Postages	151	18	11	194	2	6	Treasury Department .. .. .	..	..	..	..	..	..	..	..
Printing and stationery	45	9	2	33	12	0	Premium on securities converted .. .. .	..	..	..	..	..	65,877	4	1
Balance carried down, being excess of income over expenditure for the year	7,306	8	10	..	..	..	Commission on Government Life Insurance collections .. .. .	..	..	..	..	..	5	5	9
							Balance carried down, being excess of expenditure over income for the year .. .. .	..	..	..	..	..	47	15	4
												
476,138 16 2				477,992 3 1			476,138 16 2			477,992 3 1			477,992 3 1		
To Balance brought down .. .. .	..	..	..	1,006	12	2	By Accumulated funds brought forward on 1st April .. .. .	..	..	..	..	..	1,239,705	5	0
Amounts previously written off now claimed: Refund of contributions	27	5	11	118	18	6	Balance brought down .. .. .	..	..	..	..	..	7,306	8	10
Balance accumulated funds as at 31st March	1,246,984	7	11	1,239,705	5	0							..	..	..
													1,240,830	15	8
													1,247,011	13	10
													1,240,830	15	8

WORKING RAILWAYS ACCOUNT.

INCOME AND EXPENDITURE IN RESPECT OF RAILWAY OPERATION FOR THE YEAR ENDED 31ST MARCH, 1936.

EXPENDITURE.	1935-36.			1934-35.			Per Cent. of Operating Revenue.	
	£	s.	d.	£	s.	d.	Per Cent. of Operating Revenue.	
							1935-36.	1934-35.
Maintenance of way and works	1,070,085	4	1	1,047,824	16	5	17·14	17·74
Maintenance of signals and electrical appliances	147,442	2	10	137,477	2	6	2·36	2·33
Maintenance of rolling-stock	1,406,685	6	5	1,236,323	12	9	22·53	20·92
Examination, lubrication, and lighting of vehicles	57,599	2	11	54,098	12	2	0·92	0·92
Locomotive transportation	1,144,036	13	11	1,073,061	12	2	18·32	18·16
Traffic transportation	1,465,051	15	3	1,360,928	2	8	23·46	23·03
General charges	63,663	13	11	57,014	8	2	1·02	0·97
Superannuation subsidy	£ 184,101	0	8					
Less amount allocated to subsidiary services, &c.	15,472	1	1					
Total operating expenses	5,523,192	18	11	5,138,588	0	6	88·46	86·98
Net operating revenue	720,325	18	10	769,475	14	10	11·54	13·02
	6,243,518	17	9	5,908,063	15	4	100·00	100·00

WORKING RAILWAYS ACCOUNT—*continued*.

INCOME AND EXPENDITURE IN RESPECT OF LAKE WAKATIPU STEAMERS.

EXPENDITURE.	1935-36.	1934-35.	Per Cent. of Revenue.		REVENUE.	1935-36.	1934-35.	Per Cent. of Revenue.	
			1935-36.	1934-35.				1935-36.	1934-35.
	£	£				£	£		
Salaries and wages, shore staff ..	992	880	9.36	8.26	Ordinary passengers ..	4,442	4,179	41.91	39.25
Salaries and wages, steamer staff ..	4,119	3,847	38.86	36.14	Season tickets ..	47	45	0.44	0.42
Coal and stores ..	1,566	1,733	14.77	16.32	Parcels, luggage, and mails ..	859	855	8.10	8.03
Repairs, steamers ..	941	1,943	8.88	18.24	Goods ..	5,215	5,534	49.22	51.98
Repairs, wharves, &c. ..	292	375	2.76	3.52	Miscellaneous ..	35	34	0.33	0.32
Insurance, depreciation, &c. ..	786	762	7.42	7.17					
	8,696	9,545	82.05	83.65					
Operating profit ..	1,902	1,102	17.95	10.35					
	10,598	10,647	100.00	100.00		10,598	10,647	100.00	100.00
Payments to railway revenue—									
Interest on capital ..	703	724	6.63	6.80	Operating profit ..	1,902	1,102	17.95	10.35
Net profit ..	1,199	378	11.32	3.53					
	1,902	1,102	17.95	10.35		1,902	1,102	17.95	10.35

INCOME AND EXPENDITURE IN RESPECT OF REFRESHMENT SERVICE.

EXPENDITURE.	1935-36.	1934-35.	Per Cent. of Revenue.		REVENUE.	1935-36.	1934-35.
			1935-36.	1934-35.			
	£	£				£	£
Salaries and wages ..	26,418	24,718	29.64	30.97	Receipts from refreshment-rooms ..	89,132	79,817
Provisions consumed ..	37,349	32,905	41.90	41.22			
Light, fuel, and water ..	1,761	1,737	1.98	2.18			
Renewals and depreciation ..	2,642	2,152	2.96	2.69			
Insurance and miscellaneous ..	3,613	2,950	4.06	3.70			
	71,783	64,462	80.54	80.76			
Operating profit ..	17,349	15,355	19.46	19.24			
	89,132	79,817	100.00	100.00		89,132	79,817
Payments to railway revenue—							
Interest on capital ..	1,108	1,102	1.24	1.38	Operating profit ..	17,349	15,355
Rent ..	9,230	9,230	10.35	11.56			
Freights and fares ..	2,855	2,891	3.21	3.63			
Net profit ..	4,156	2,132	4.66	2.67			
	17,349	15,355	19.46	19.24		17,349	15,355

INCOME AND EXPENDITURE IN RESPECT OF BOOK-STALL SERVICE.

EXPENDITURE.	1935-36.	1934-35.	Per Cent. of Revenue.		REVENUE.	1935-36.	1934-35.
			1935-36.	1934-35.			
	£	£				£	£
Wages ..	4,363	3,987	9.53	10.82	Receipts ..	45,798	36,846
Stores ..	33,164	26,137	72.41	70.93			
Miscellaneous ..	768	599	1.68	1.63			
	38,295	30,723	83.62	83.38			
Operating profit ..	7,503	6,123	16.38	16.62			
	45,798	36,846	100.00	100.00		45,798	36,846
Payments to railway revenue—							
Rents ..	4,580	3,685	10.00	10.00	Operating profit ..	7,503	6,123
Rail freights ..	167	157	0.36	0.43			
Net profit ..	2,756	2,281	6.02	6.19			
	7,503	6,123	16.38	16.62		7,503	6,123

WORKING RAILWAYS ACCOUNT—continued.
INCOME AND EXPENDITURE IN RESPECT OF ROAD SERVICES.

EXPENDITURE.	1935-36.	1934-35.	Per Cent. of Revenue.		REVENUE.	1935-36.	1934-35.	Per Cent. of Revenue.	
			1935-36.	1934-35.				1935-36.	1934-35.
	£	£				£	£		
Superintendence — Salaries and office expenses	8,493	7,439	8·22	8·24	Passengers	99,718	87,633	96·54	97·07
Maintenance charges	17,381	16,241	16·83	17·99	Pareels, mails, and newspapers	3,462	2,582	3·36	2·86
Running-expenses	45,850	42,036	44·39	46·56	Miscellaneous	100	63	0·10	0·07
License fees	3,512	3,096	3·40	3·43					
Insurance and depreciation ..	18,144	14,428	17·57	15·98					
	93,380	83,240	90·41	92·20					
Operating profit	9,900	7,038	9·59	7·80					
	103,280	90,278	100·00	100·00					
Payments to railway revenue—									
Interest on capital	1,303	1,365	1·26	1·51	Operating profit	9,900	7,038	9·59	7·80
Net profit	8,597	5,673	8·33	6·29					
	9,900	7,038	9·59	7·80		9,900	7,038	9·59	7·80

RAILWAY EMPLOYEES' SICK BENEFIT SOCIETY.
Income and Expenditure.

Expenditure.	1935-36.	1934-35.	Income.	1935-36.	1934-35
	£	£		£	£
To Sick pay paid to members	21,999	23,771	By Contributions	18,189	17,120
Balance carried down, being excess of income over expenditure	5,440	2,450	Entrance fees	205	160
			Interest on investments	1,045	941
			Subsidy as per section 5, subsection (1), of Government Railways Amendment Act, 1928, charged to Working Railways Account	8,000	8,000
	27,439	26,221		27,439	26,221
To Balance accumulated funds as at 31st March	34,410	28,970	By Accumulated funds brought forward on 1st April	28,970	26,520
			Balance brought down	5,440	2,450
	34,410	28,970		34,410	28,970

Balance-sheet.

Liabilities.	£	£	Assets.	£	£
Accumulated funds	34,410	28,970	Investments	34,091	28,046
Sick pay due not paid	2	11	Cash in Working Railways Account	317	933
	34,412	28,981	Contributions outstanding at 31st March ..	4	2
				34,412	28,981

WORKING RAILWAYS ACCOUNT—continued.
RENEWALS, DEPRECIATION, AND EQUALIZATION RESERVE ACCOUNTS.
GENERAL RESERVE ACCOUNT.

	£	s.	d.
By Balance	£1,144,552	17	8

INSURANCE RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Losses	3,112	14	9	By Balance from previous year ..	82,887	18	1
Upkeep railway fire brigades and fire appliances	1,605	10	11	Premiums debited to working-expenses ..	15,027	18	0
Balance	93,197	10	5				
	£97,915	16	1		£97,915	16	1
				By Balance	£93,197	10	5

WORKERS' COMPENSATION RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Accident payments	29,796	8	11	By Balance from previous year ..	36,868	13	4
Balance	45,216	8	1	Premiums debited to working-expenses ..	38,144	3	8
	£75,012	17	0		£75,012	17	0
				By Balance	£45,216	8	1

SLIPS, FLOODS, AND ACCIDENTS EQUALIZATION RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Repairs to bridges, slips, and washouts	13,200	6	7	By Balance from previous year ..	96,171	10	6
Balance	102,753	3	11	Contributions debited to working-expenses ..	19,256	0	0
	£115,953	10	6	Interest	526	0	0
					£115,953	10	6
				By Balance	£102,753	3	11

BETTERMENTS RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Refreshment Branch	266	7	7	By Balance from previous year ..	3,718	15	8
Balance	3,452	8	1				
	£3,718	15	8		£3,718	15	8
				By Balance	£3,452	8	1

RENEWALS RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Relaying of track	188,396	5	4	By Balance from previous year ..	729,004	10	2
Refreshment Branch property	132	10	11	Contributions debited to working-expenses ..	204,730	0	0
Balance	748,009	13	11	Interest	2,804	0	0
	£936,538	10	2		£936,538	10	2
				By Balance	£748,009	13	11

DEPRECIATION RESERVE ACCOUNT.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Way and works	37,928	10	2	By Balance from previous year ..	509,353	8	0
Bridges	100,271	17	0	Contributions—			
Operating buildings	8,510	11	2	Way and works	10,739	18	5
Signalling and interlocking	49,784	15	10	Bridges	70,227	11	7
Rolling-stock	393,477	1	9	Operating buildings	39,908	9	3
Locomotive running and car and wagon depots plant	1,520	16	6	Signals, interlocking, and electric traction ..	52,244	10	10
Dwellings	2,718	3	6	Rolling-stock	319,018	14	4
Refreshment, advertising, and road motor buildings	847	18	4	Locomotive running and car and wagon depots plant	3,671	17	5
Stores and workshops buildings and plant	37,987	15	9	Dwellings	34,600	0	0
Road motor services	24,737	13	11	Head office buildings and plant	2,256	0	0
Portable plant	912	6	6	Refreshment, advertising, bookstalls, and road motor buildings	3,184	0	0
Balance	439,944	5	8	Stores, buildings, and plant	2,931	0	0
	£1,098,641	16	1	Workshops buildings and plant	35,966	0	0
				Lake Wakatipu service	504	0	0
				Road motor services	10,487	2	11
				Wharves	793	3	4
				Portable plant	2,756	0	0
					£1,098,641	16	1
				By Balance	£439,944	5	8

WORKING RAILWAYS ACCOUNT—continued.
CAPITAL ACCOUNT AS AT 31ST MARCH, 1936.

	Total to 31st March, 1935.			Year ended 31st March, 1936.			Total to 31st March, 1936.			Year ended 31st March, 1936.			Total to 31st March, 1936.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<i>Expenditure.</i>															
Permanent-way—Works, buildings, machinery, plant, and dwellings	49,693,473	0	3	322,018	10	0	50,015,491	10	3	153,069	5	3	55,588,785	7	11
Rolling-stock, lake steamers, and road motors	10,897,567	16	5	187,585	0	11	11,085,152	17	4	..	..	..	9,033,902	6	6
Lines closed for traffic	290,461	0	9	520	17	1	290,981	17	10	..	..	..	64,622,687	14	5
	60,881,501	17	5	510,124	8	0	61,391,626	5	5	153,069	5	3	10,400,000	0	0
Deduct accrued depreciation on existing assets	7,320,719	11	7	257,792	2	3	7,578,511	13	10	..	..	..	..	..	..
	53,560,782	5	10	252,332	5	9	53,813,114	11	7	..	..	..	..	..	..
Add unexpended balances—	509,353	8	0	Cr.69,409	2	4	439,944	5	8	153,069	5	3	54,222,687	14	5
Depreciation Fund	..	..	..	Cr.19,054	5	1	..	..	..	10,799	13	1	30,371	2	10
Assets Realization	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	£54,089,189	18	11	£163,868	18	4	£54,253,058	17	3	£163,868	18	4	£54,253,058	17	3

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.

WORKING RAILWAYS ACCOUNT—*continued.*

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors—				Sawmills, bush areas, and stocks of timber ..			186,476 11 8
General creditors (including unpaid wages) and credit balances ..	566,161	11	3	Stores and material on hand—			
Government Departments ..	14,327	0	0	Stores Branch ..	767,787	18	1
				Subsidiary services ..	13,934	3	3
			580,488 11 3				781,722 1 4
Collections for refund to—				Sundry assets—			
Harbour Boards, shipping companies, and other carriers ..	20,991	12	6	Advertising Branch ..	22,089	3	7
Government Departments ..	434	13	10	Refreshment Branch ..	31,129	15	11
			21,426 6 4	Housing improvements ..	12,472	1	7
Items to be written off on receipt of parliamentary authority ..			5,601 8 1				65,691 1 1
General reserve ..	1,144,552	17	8	Sundry debtors—			
Depreciation reserve ..	439,944	5	8	Advances to capital ..	27,280	16	4
Renewals reserve ..	748,009	13	11	Government Departments ..	7,988	1	6
Insurance reserves—				Advances: Housing scheme under Government Railways Amendment Act, 1927—			
Fire ..	93,197	10	5	Section 15 (5), Railway employees ..	1,561	6	4
Workers' Compensation ..	45,216	8	1	Work in progress, sundry debtors, and debit balances ..	95,659	2	8
Slips, Floods, and Accidents ..	102,753	3	11				132,489 6 10
			2,573,673 19 8	Unemployment Fund—Subsidized works ..			98,315 8 6
Unemployment Fund—				Accrued interest on investments ..			8,679 15 6
Subsidy on works ..			98,315 8 6	Outstanding at stations—			
Betterment reserve—				Cash in hand ..	11,635	4	10
Refreshment Branch ..			3,452 8 1	Freights, &c., owing by Government Departments ..	74,733	18	2
Sick Benefit Fund ..			34,407 19 1	Freights, &c., owing by sundry debtors ..	160,828	14	9
							247,197 17 9
				Working Railways Investments ..			615,940 0 0
				Sick Benefit Fund Investments ..			34,090 9 9
				Cash in Working Railways Account ..			1,146,763 8 7
							£3,317,366 1 0
			£3,317,366 1 0				

W. BISHOP, A.R.A.N.Z., Chief Accountant.

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 set out the position as disclosed thereby, subject to the above departmental note, and to the exception that the cost of exchange in respect of interest and other payments made in London during the year for the purposes of this account has not been charged to the account but has been borne by the Consolidated Fund.—G. F. C. CAMPBELL, Controller and Auditor-General.

RANGITAIKI LAND DRAINAGE SCHEME.

RATE ACCOUNT AS AT 31ST MARCH, 1936.

Dr.	Capital.		Maintenance.		Cr.	Capital.		Maintenance.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Interest on—					Balance as at 1st April, 1935	3,682	7 5	3,842	1 0
Capital cost	13,524	19 4			Rates levied	4,760	12 9	4,228	0 2
Less capitalized	9,024	19 4							
	4,500	0 0							
Cost of maintenance ..			3,604	5 9					
Remissions	60	13 8		41 18 0					
Balance as at 31st March, 1936	3,882	6 6	4,423	17 5					
	£8,443	0 2	£8,070	1 2		£8,443	0 2	£8,070	1 2

REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1936.

Dr.	£		Cr.	£	
	s. d.			s. d.	
Interest on Public Works Fund capital ..	20,792	9 2	Accrued rent	127	8 0
			Thirds	1	16 9
			Forfeited rate receipts	581	7 2
			Sundries	2	0 0
			Capitalized interest (section 12, Finance Act, 1927 (No. 2))	9,024	19 4
			Interest recoverable by rates	4,500	0 0
			Balance, transferred to Drainage Works Account ..	6,554	17 11
	£20,792	9 2		£20,792	9 2

BALANCE-SHEET AS AT 31ST MARCH, 1936.

Liabilities.		£		Assets.	
		s. d.			
Public Works Fund	489,183	12 7	Drainage works—		
Treasury Adjustment Account	242,381	6 9	Recoverable—		
Unpaid purchase money for land taken ..	210	1 1	Capital expenditure ..	205,000	0 0
Sundry creditors—			Capitalized interest : Section		
Departmental	8	15 3	12, Finance Act, 1927 (No. 2) ..	74,524	6 10
Miscellaneous	464	9 11		279,524	6 10
	473	5 2	Not recoverable—		
Rate accounts—			Capital expenditure and capi-		
Capital	3,882	6 6	talized interest	415,746	14 0
Maintenance	4,423	17 5		695,271	0 10
	8,306	3 11	Plant and machinery		8,264 8 1
Suspense Account		3 12 0	Buildings		890 12 0
Writings off in Suspense		551 4 7	Loose tools		307 7 6
Payments in advance—			Sundry goods		304 19 1
Rates	0	10 0	Cash in transit		84 12 4
Miscellaneous	0	4 0	Sundry debtors—		
	0	14 0	Rates capital	20,239	0 1
			Rates maintenance	14,650	16 6
			Law-costs	452	12 9
			Rents	16	12 0
			Miscellaneous	76	3 10
			Departmental	0	10 6
				35,435	15 8
			Losses in Suspense	551	4 7
	£741,110	0 1		£741,110	0 1

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

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

RESERVE FUND ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Excess of income over expenditure	18,035	17 9	Interest on investments	14,771	10 4
			Interest on loans (section 38 (a), Hawke's Bay Earthquake Act, 1931)	3,264	7 5
	<u>£18,035</u>	<u>17 9</u>		<u>£18,035</u>	<u>17 9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital, 1st April, 1935	1,252,394	3 11	Investment Account—		
Less—			Nominal Value.		
Loss on realization of 2-per-			£ s. d.		
cent. Imperial Treasury			284,840 14 0	British Conversion Loan, 1944–64	290,893 11 5
bonds	253	15 3	31,551 9 0	Imperial War Loan stock ..	33,760 2 7
Administration expenses (sec-					
tion 39, Hawke's Bay Earth-			316,392 3 0		324,653 14 0
quake Act, 1931)	10	16 9			
Grants under section 38 (a),			Interest accrued on investments	5,946	15 6
Hawke's Bay Earthquake			Loans under Hawke's Bay Earth-		
Act, 1931	238	10 2	quake Act, 1931—	£ s. d.	
			Section 38 (a) (private indi-		
	503	2 2	viduals)	656,088	8 4
	<u>1,251,891</u>	<u>1 9</u>	Section 38 (b) (local authori-		
Excess of income over expenditure for year			ties)	242,918	12 1
ended 31st March, 1936	18,035	17 9		899,007	0 5
			Interest due and unpaid on loans	2,909	19 11
			Interest postponed	2,402	6 11
			Sundry debtors	386	15 3
			Treasury Adjustment Account	6,776	15 5
			Cash in Public Account	27,843	12 1
	<u>£1,269,926</u>	<u>19 6</u>		<u>£1,269,926</u>	<u>19 6</u>

B. C. ASHWIN, 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.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st JANUARY, 1936.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Cost of administering reserves—			Accrued rents	375	10 2
Repairs to fencing, eradication of rabbits, &c. ..	69	5 10	Accrued royalties	71	15 7
Trounson Kauri Forest	284	15 3	Balance carried down	673	8 2
Clearing, grassing, &c., Waitangi	669	9 6			
Depreciation on buildings, &c., Motuihi Island ..	95	8 9			
Irrecoverable rents	1	5 11			
Rebates	0	3 8			
Thirds	0	5 0			
	£1,120	13 11		£1,120	13 11
	£	s. d.		£	s. d.
Balance brought down	673	8 2	Transfer to Treasury Adjustment Account ..	93,582	16 11
Balance brought forward from previous year ..	93,582	16 11	Balance—Excess of expenditure over income ..	9,551	9 6
Interest on capital invested in scenic reserves ..	8,878	1 4			
	£103,134	6 5		£103,134	6 5

BALANCE-SHEET AS AT 31st MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account—			Land—		
Moneys provided out of Consolidated Fund—			Scenic reserves	329,504	13 7
Balance, 1st April, 1935 ..	207,638	16 1	Domain and recreation reserves	516,828	16 3
Expenditure during year ..	4,994	16 3			
	212,633	12 4	Motuihi Island Domain	12,780	0 5
Moneys provided from Public Works Fund	11,534	7 3	Less depreciation reserve on buildings, &c.	1,765	7 5
Moneys provided from private sources for purchase of reserves	5,824	2 9		11,014	13 0
Value of Crown land set aside as reserves	628,813	9 10	Capital expenditure, Unemployment Fund ..	14	0 0
Unemployment Fund capital	14	0 0	Sundry debtors for rent	254	16 10
		858,819 12 2	Sundry debtors for royalties	4	1 4
Sundry creditors—			Sundry debtors—Miscellaneous	2	12 0
Departmental	48	4 0	Losses in suspense	0	3 2
Miscellaneous	11	3 11	Income and Expenditure Account	9,551	9 6
		59 7 11			
Rents paid in advance		0 10 0			
Rents charged in advance		107 8 9			
Writings-off in suspense		0 3 2			
Treasury Adjustment Account		8,188 3 8			
	£867,175	5 8		£867,175	5 8

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

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

NEW ZEALAND STATE COAL-MINES—*continued*.

COLLIERY SALES ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	LIVERPOOL.	JAMES.	<i>Cr.</i>	LIVERPOOL.	JAMES.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Railway haulage	9,435 6 11	3,031 9 0	Sales of coal, f.o.r., f.o.b., and c.i.f.	127,838 10 3	38,765 16 1
Wharfage	1,738 16 0	720 12 0			
Special rate	579 12 0	240 4 0			
Marine freight	26,309 4 1	10,717 9 6			
	38,062 19 0	14,709 14 6			
Working Account—Sales of coal net f.o.r.	89,775 11 3	24,056 1 7			
	£127,838 10 3	£38,765 16 1		£127,838 10 3	£38,765 16 1

COLLIERY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	LIVERPOOL.	JAMES.	<i>Cr.</i>	LIVERPOOL.	JAMES.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Stocks on hand, 1st April, 1935	2,757 2 11	441 6 5	Sales Account—Sales of coal net f.o.r. Sales of stores, &c. Stocks on hand at 31st March, 1936, at mine, wharf, and afloat	89,775 11 3 4,510 19 11 1,892 10 1	24,056 1 7 .. 653 1 5
Coal-winning—					
Wages	63,597 18 5	16,793 10 10			
Stores and materials used ..	6,377 15 10	829 5 5			
Railway and bus fares ..	505 5 8	247 14 0			
Stores sales (at cost) ..	4,021 11 1	..			
Coal purchased	42 13 1	26 14 2			
Electric power .. ..	..	471 4 10		
	77,302 7 0	18,809 15 8			
Gross profit—To Profit and Loss Account	18,876 14 3	5,899 7 4			
	£96,179 1 3	£24,709 3 0		£96,179 1 3	£24,709 3 0

COLLIERY PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	LIVERPOOL.	JAMES.	<i>Cr.</i>	LIVERPOOL.	JAMES.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Salaries	2,922 16 5	880 8 10	Gross profit at mine Rents Net loss — Transferred to General Profit and Loss Account	18,876 14 3 439 7 1 .. 1,747 15 1	5,899 7 4 .. 1,747 15 1
Rents .. ..	..	31 10 8		
Interest	2,914 2 4	668 11 8			
Travelling-expenses	66 1 10	16 10 7			
Printing and stationery ..	148 7 11	37 1 11			
Repairs and maintenance ..	4,640 9 8	1,738 14 6			
Telegrams and postages ..	171 7 4	42 16 10			
Insurance	3,177 5 11	823 18 8			
Coal-miners' Relief Fund ..	249 5 5	63 9 6			
General expenses	539 15 9	155 13 6			
Audit fees	148 19 3	37 4 9			
Superannuation Fund subsidy ..	88 7 3	22 1 10			
Depreciation	4,048 7 5	3,128 19 2			
	19,115 6 6	7,647 2 5			
Net profit — Transferred to General Profit and Loss Account	200 14 10	..			
	£19,316 1 4	£7,647 2 5		£19,316 1 4	£7,647 2 5

MACDONALD COLLIERY PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Interest	2,062 12 2	Rents	31 14 10
Depreciation	1,814 12 5	Royalties	5,102 16 0
Legal expenses	100 0 0		
Travelling-expenses	13 12 3		
	3,990 16 10		
Net profit—Transferred to General Profit and Loss Account	1,143 14 0		
	£5,134 10 10		£5,134 10 10

NEW ZEALAND STATE COAL-MINES—*continued.*

DEPOT TRADING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.	WELLINGTON.			CHRISTCHURCH.			Cr.	WELLINGTON.			CHRISTCHURCH.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Stocks on hand at 1st April, 1935	2,538	10	10	3,821	13	0	Sales of coal	100,281	1	3	51,873	0	2
Purchases of coal	91,500	7	7	29,095	12	8	Sales of coke, wood, &c. ..	4,808	2	8	1,685	8	8
Purchase of wood, coke, &c. ..	4,335	2	11	1,306	18	11	Stocks on hand at 31st March, 1936—						
Wharfage and freight	1,300	8	10	3	19	8	Coal	752	11	8	2,796	16	3
Haillage to depot	582	7	4	16,304	17	4	Wood, coke, &c.	125	9	6	627	14	5
Wages—Discharging	137	18	4	233	11	10							
	100,394	15	10	50,766	13	5							
Gross profit—Profit and Loss Accounts	5,572	9	3	6,216	6	1							
	£105,967	5	1	£56,982	19	6							

DEPOT PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.	WELLINGTON.	CHRISTCHURCH.	WANGANUI.	Cr.	WELLINGTON.	CHRISTCHURCH.	WANGANUI.
Wages—Yard	£ 665 5 0	£ 1,007 0 10	£	Trading accounts—Gross profit	£ 5,572 9 3	£ 6,216 6 1	£ s. d.
Salaries	1,468 10 9	1,165 6 6	.. ..	Rents .. .. .	.. ..	.. ..	27 0 0
Rents	388 16 0	123 12 0	.. ..	Net loss — General Profit and Loss	150 1 1	.. ..	15 4 5
Interest	258 8 5	103 19 8	.. ..	Account .. .. .	.. ..	.. ..	.. ..
Travelling-expenses	82 2 1	57 9 11	.. ..			
Repairs and maintenance	313 9 10	303 13 7	0 19 3				
Postages and telegrams	87 14 7	50 17 7	.. ..			
Printing and stationery	50 12 3	81 18 2	.. ..			
Insurance	22 18 8	31 4 4	3 1 10				
Cartage	1,293 9 1	1,393 10 5	.. ..			
Sacks	94 19 1	105 13 3	.. ..			
General expenses	457 6 5	168 13 11	.. ..			
Audit fees	93 3 0	59 17 0	.. ..			
Superannuation Fund subsidy	22 6 8	20 12 11	.. ..			
Reserve for bad debts	57 8 1	14 0 0	.. ..			
Rates	15 19 0	.. ..	.. ..		
Depreciation	350 1 5	316 5 9	38 3 4				
	5,722 10 4	5,003 15 10	42 4 5				
Net profit — General Profit and Loss .. .. .	.. ..	1,212 10 3	.. ..			
Account	£5,722 10 4	£6,216 6 1	£42 4 5		£5,722 10 4	£6,216 6 1	£42 4 5

STATE FIRE INSURANCE OFFICE.

REVENUE ACCOUNT OF THE ACCIDENT BRANCH OF THE STATE FIRE INSURANCE OFFICE FOR THE YEAR ENDED
31ST DECEMBER, 1935.

	£	s.	d.		£	s.	d.
Premiums after deduction of reinsurances ..	97,766	1	10	Free-year bonus on personal accident policies ..	230	15	4
Interest	14,935	14	9	Claims	66,171	15	10
Less land and income tax ..	4,127	9	4	Commission	4,138	10	1
	10,808	5	5	Salaries	12,076	15	0
Premium on conversion of securities ..	2,105	5	0	Contribution to Public Service Superannuation Fund	175	5	0
				Expenses of management	3,940	0	6
				Further appropriation to reserve for unearned premiums	1,662	7	1
					88,395	8	10
				Further appropriation to Reinsurance Reserve ..	10,000	0	0
				Amount of Accident Funds, 31st December, 1935	12,284	3	5
	£110,679	12	3		£110,679	12	3

BALANCE-SHEET OF THE ACCIDENT BRANCH OF THE STATE FIRE INSURANCE OFFICE AS ON THE
31ST DECEMBER, 1935.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Accident Funds, as per Revenue Account ..	12,284	3	5	Government securities	178,363	3	0
Outstanding accident claims	55,315	0	0	Local-authority securities	136,935	3	6
Government taxes	10,127	9	4	Rural Advances bonds	14,425	0	0
Commission	452	17	3	Property under agreement for sale and purchase	3,980	0	0
Premium and other deposits	232	16	3	Fixed deposits and at short call	40,000	0	0
Sundry creditors	32	7	6	Interest accrued but not due	3,504	1	4
Officers' Fidelity Fund	500	0	0	Interest overdue	199	0	0
Reserve for Unearned Premiums	48,883	0	11	Agents' balances	1,913	11	5
Investment Fluctuation Reserve	41,000	0	0	Sundry debtors, including Motor-vehicles Insurance (Third-party Risks) Act pool	56,193	9	2
Reinsurance Reserve	20,000	0	0	Cash in hand on current account	11,106	10	1
Bad Debts Reserve	1,000	0	0				
Reserve Fund constituted under section 6 of the Government Accident Insurance Amendment Act, 1924	256,792	3	10				
	£446,619	18	6		£446,619	18	6

J. H. JERRAM, General Manager.

L. H. OSBORN, Deputy General Manager.

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 STATE FIRE INSURANCE OFFICE FOR THE YEAR ENDED 31ST DECEMBER, 1935.

Dr.			Cr.		
	£	s. d.		£	s. d.
Premiums after deduction of reinsurances ..	199,898	7 2	Bonus rebate to policyholders ..	41,233	6 2
Premium on conversion of securities ..		328 12 4	Losses by fire and earthquake (after deduction of reinsurances) ..	53,151	0 4
Other receipts—	£	s. d.	Income-tax ..	23,641	1 6
Interest, commission, and rent ..	39,659	0 6	Commission ..	8,479	19 6
Less land-tax ..	356	2 6	Salaries ..	28,742	10 7
	39,302	18 0	Contribution to Public Service Superannuation Fund ..	533	13 8
			Contribution to Fire Boards under the Fire Brigades Act, 1908 ..	7,994	2 9
			Expenses of management—	£	s. d.
			Travelling-expenses ..	2,796	8 4
			Printing, stationery, and advertising ..	1,453	18 7
			Rent ..	1,440	3 3
			Exchange ..	42	19 0
			Postages, telegrams, cables, and sundry charges ..	4,063	14 9
				9,797	3 11
			Office equipment ..	3,015	13 1
			Office premises: Depreciation ..	3,210	0 0
				179,798	11 6
			Bonus Rebate Reserve ..	30,000	0 0
			Office premises—Written off ..	27,000	0 0
			Amount of fire-insurance funds at end of year ..	2,731	6 0
				£239,529	17 6
				£239,529	17 6

BALANCE-SHEET OF THE STATE FIRE INSURANCE OFFICE ON THE 31ST DECEMBER, 1935.

Liabilities.			Assets.		
	£	s. d.		£	s. d.
Capital authorized by the State Fire Insurance Act, 1908 ..	100,000		Government securities ..	540,807	8 2
Less not raised ..	100,000		Local-authority securities ..	189,227	5 8
		Nil	Rural Advances bonds ..	14,175	0 0
Bad Debts Reserve ..	1,500	0 0	Fixed deposits and at short call ..	187,000	0 0
Reserve Fund ..	742,941	18 5	Land and buildings ..	131,276	13 11
Investments Fluctuation Reserve Fund ..	59,000	0 0	Outstanding premiums ..	10,499	3 9
Reserve for Unearned Premiums ..	104,246	9 11	Interest accrued but not due ..	11,020	12 2
Bonus Rebate Reserve ..	79,000	0 0	Rent accrued or due ..	3,076	8 8
Reinsurance Reserve Fund ..	60,000	0 0	Rent overdue ..	26	8 7
Premium and other deposits ..	922	1 7	Cash in Reserve Bank of New Zealand at Wellington, or in transit to Wellington ..	51,533	1 0
Outstanding fire and earthquake losses ..	2,054	0 0	Imprest Account balances: Head Office and branches ..	305	13 7
Government taxes ..	48,641	1 6		51,838	14 7
Sundry creditors ..	25,353	11 6			
Other amounts owing by the Office—	£	s. d.			
Reinsurance premiums due ..	8,265	1 3			
Commission ..	1,414	12 4			
Printing, stationery, and advertising ..	13	15 3			
Postages and sundry charges ..	2,863	17 9			
	12,557	6 7			
Fire-insurance funds, as per Revenue Account ..	2,731	6 0			
	£1,138,947	15 6		£1,138,947	15 6

J. H. JERRAM, General Manager.
L. H. OSBORN, Deputy General Manager.

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 SCHEMES.

RATE ACCOUNTS FOR YEAR ENDED 31ST MARCH, 1936.

KAITAIA DRAINAGE AREA.

Special Rate Accounts: Capital.

<i>Dr.</i>				<i>Cr.</i>			
		Rural Subdivision. £ s. d.	Town Subdivision. £ s. d.			Rural Subdivision. £ s. d.	Town Subdivision. £ s. d.
Transfer to Reserve Fund	..	374 12 0	51 3 11	Balance	..	786 9 4	25 7 2
Interest charge	..	2,175 8 0	358 16 1		£ s. d.		
Remissions	..	28 17 6	1 6 7	Rates levied	..	3,132 16 2	
Balance, 31st March, 1936	..	1,077 15 2	45 10 4	Less rebate	..	469 10 2	
						2,663 6 0	409 12 6
				Penalty, 10 per cent. unpaid rates		206 17 4	21 17 3
		£3,656 12 8	£456 16 11			£3,656 12 8	£456 16 11

General Rate Accounts: Maintenance.

<i>Dr.</i>	Rural Subdivision. £ s. d.	Town Subdivision. £ s. d.	<i>Cr.</i>	Rural Subdivision. £ s. d.	Town Subdivision. £ s. d.
Cost of maintenance ..	.. 1,250 0 0	185 19 0	Balance	109 14 7	102 14 4
Remissions .. ..	.. 9 3 8	0 5 8	Rates levied	1,096 8 6	151 1 2
Balance, 31st March, 1936 ..	.. 31 13 7	75 11 4	Penalty, 10 per cent. unpaid rates	84 14 2	8 0 6
	<hr/>	<hr/>		<hr/>	<hr/>
	£1,290 17 3	£261 16 0		£1,290 17 3	£261 16 0

WAIHI DRAINAGE AREA.

Special Rate Accounts: Capital.

<i>Dr.</i>				Pukehina Ward.		Kaikokopu Ward.		<i>Cr.</i>				Pukehina Ward.		Kaikokopu Ward.		
				£	s.	d.	£					s.	d.	£	s.	d.	£	s.	d.
Balance	40	16	10	Balance	..	..	..	743	14	1	..
Remissions	0	0	1	Rates levied	..	..	..	339	9	7	413 16 0
Transfer to Reserve Fund	32 13 1	48	19	7	Penalty, 10 per cent. unpaid rates	..	..	..	33	18	11	33 3 3
Interest charge	217 6 11	326	0	5								
Balance, 31st March, 1936..	867 2 7	31	2	4								
					£1,117 2 7	£446	19	3					£1,117 2 7	£446	19	3

General Rate Accounts: Maintenance.

<i>Dr.</i>	Pukehina Ward. £ s. d.	Kaikokopu Ward. £ s. d.	Central Ward. £ s. d.	<i>Cr.</i>	Pukehina Ward. £ s. d.	Kaikokopu Ward. £ s. d.	Central Ward. £ s. d.
Balance .. ..	.. ..	.. ..	105 11 10	Balance	774 3 6	585 9 11	.. ..
Cost of maintenance ..	75 0 0	257 0 0	315 18 11	Rates levied.. ..	122 4 4	320 3 10	360 5 2
Remissions .. ..	.. ..	.. ..	6 13 4	Penalty, 10 per cent. unpaid rates ..	12 4 5	23 15 5	24 8 4
Balance, 31st March, 1936	833 12 3	672 9 2	.. ..	Balance, 31st March, 1936 .. ..	.. ..	.. ..	43 10 7
	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>
	£908 12 3	£929 9 2	£428 4 1		£908 12 3	£929 9 2	£428 4 1

SWAMP LAND DRAINAGE SCHEMES—*continued.*
RATE ACCOUNTS FOR YEAR ENDED 31ST MARCH, 1936—*continued..*
POUKAWA DRAINAGE AREA.

Special Rate Account: Capital.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Remissions	23	2	7	Balance	215	1	3
Transfer to Reserve Fund	123	4	4	Rates levied	1,121	1	5
Interest charge	954	5	8	Penalty, 10 per cent. unpaid rates	44	10	4
Balance, 31st March, 1936	280	0	5				
	<u>£1,380</u>	<u>13</u>	<u>0</u>		<u>£1,380</u>	<u>13</u>	<u>0</u>

General Rate Account: Maintenance.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Remissions	1	2	10	Balance	290	10	9
Maintenance completed works	15	0	6				
Balance, 31st March, 1936	274	7	5				
	<u>£290</u>	<u>10</u>	<u>9</u>		<u>£290</u>	<u>10</u>	<u>9</u>

SWAMP LAND DRAINAGE SCHEMES—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1936.

Liabilities.				Assets.			
	£	s.	d.		£	s.	d.
Capital Account, Public Works Fund	689,645	4	2	Kaitaia Drainage Area—			
Reserve: Repayment capital costs—				Allocated cost of works on which			
Kaitaia Drainage District—	£	s.	d.	rates are levied—			
Rural subdivision	2,032	6	3	Rural subdivision	60,000	0	0
Town subdivision	277	15	0	Town subdivision	8,200	0	0
							68,200 0 0
Waihi Drainage District—				Excess cost of works not recoverable	155,936	17	0
Pukehina subdivision	202	14	1	Interest Account: Proportion chargeable to district ..	132,442	9	2
Kaikokopu subdivision	304	1	2				288,379 6 2
				Waihi Drainage Area—			
Poukawa Drainage District	466	18	0	Allocated cost of works on which			
				rates are levied—			
				Pukehina subdivision	5,000	0	0
				Kaikokopu subdivision	7,500	0	0
				Central subdivision	49,414	3	6
							61,914 3 6
				Excess cost of works not recoverable	24,505	18	1
				Interest Account: Proportion chargeable to district ..	41,051	17	6
							65,557 15 7
				Poukawa Drainage Area—			
				Drainage works	16,024	10	8
				Interest Account: Proportion chargeable to district ..	2,568	11	2
							18,593 1 10
				Hikurangi Drainage Area—			
				Drainage works	246,726	17	5
				Interest Account: Proportion chargeable to district ..	122,769	9	2
							369,496 6 7
				Mangawai Drainage Area—			
				Drainage works	1,877	19	3
				Interest Account: Proportion chargeable to district ..	1,308	7	3
							3,186 6 6
				Harihari Drainage Area—			
				Drainage works	4,355	2	11
				Interest Account: Proportion chargeable to district ..	2,666	2	2
							7,021 5 1
				Buildings			1,511 13 10
				Wharves			59 8 7
				Plant and machinery			27,724 5 7
				Loose tools			289 2 8
				Stores on hand			3,848 17 5
				Sundry debtors for rates—			
				Drainage District.	Capital.	Maintenance.	
					£	s.	d.
				Kaitaia	12,427	17	8
				Waihi	4,800	8	2
				Poukawa	2,021	9	11
					169	7	3
							16,347 5 7
							11,219 19 3
							2,190 17 2
				Sundry debtors—			
				Rent under section 4 (2), Swamp			
				Land Drainage Amendment Act, 1926..	£	s.	d.
				House-rent	412	1	8
				Law-costs	28	15	10
				Miscellaneous	484	14	10
				Departmental	41	0	6
					585	16	6
							1,552 9 4
				Rate Account—			
				General Rate Account—Maintenance—			
				Waihi Drainage District: Central subdivision			43 10 7
				Maintenance-costs: Hikurangi..			318 9 9
				Postponed rent			937 19 5

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

I hereby certify that the Rate 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 comment that no charge for the cost of exchange on payments made in London is included in the Account.—J. H. FOWLER, Deputy Controller and Auditor-General.

TRANSPORT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Head Office administration—				Fees under Transport Licensing Act,			
Salaries	8,617	19	8	1931	20,864	10	4
Advertising, books, &c.	59	1	2	Less refunds	463	4	4
Printing, stationery, and office requisites	558	18	10				
Postages and telegrams	121	17	10				
Rent	161	18	4	Balance	5,474	5	10
Travelling allowances and expenses	283	2	6				
Alterations, &c., Head Office ..	95	12	2				
Depreciation	171	12	2				
Fuel, light, power, and water ..	92	18	11				
Telephone rentals	167	9	10				
Telephone toll fees	90	8	5				
Telephone alterations and extensions	48	15	11				
Meal allowances	3	6	6				
Sundry expenses	4	6	9				
Transfer of office, Government Buildings—Clifton Terrace	220	14	4				
Transfer of Office, Clifton Terrace—J. Smith's, Ltd.	484	14	1				
Cartage	0	15	10				
Fees remitted	187	7	6				
			11,371 0 9				
Transport Licensing Authorities—							
Rent: Auckland Branch Office ..	130	5	0				
Metal holders: Vehicle authorities	15	3	4				
Alterations, &c., Auckland	1	19	10				
Travelling-expenses	1,496	8	1				
Fees of members	2,457	17	5				
Advertising	638	19	1				
Salaries of secretaries	2,904	19	2				
Office expenses	549	7	6				
Rent of meeting-rooms	13	5	6				
Services of Registrar of Motor-vehicles	297	9	9				
			8,505 14 8				
Transport Co-ordination Board—							
Law-costs	0	10	6				
Rent of meeting-rooms	6	13	6				
Advertising	56	6	2				
Salaries of members	1,600	0	0				
Travelling-expenses	745	18	3				
			2,409 8 5				
Inspection of passenger-service vehicles—							
Maintenance of brake-testing equipment	0	2	8				
Salaries of vehicle Inspectors ..	1,693	6	1				
Travelling-expenses: Inspectors ..	871	0	4				
Rent	6	7	6				
Sundry expenses	47	11	9				
Overalls for Vehicle Inspectors ..	1	10	8				
Depreciation satchells	1	17	10				
			2,621 16 10				
Traffic-control—							
Law-costs	72	3	9				
Uniform caps	0	13	1				
Salaries of Traffic Inspectors ..	459	19	3				
Travelling-expenses of Traffic Inspectors	151	15	10				
Cost of operation of motor-car—							
License fees	4	3	0				
Maintenance and repairs	151	17	7				
Petrol and oil	70	4	1				
Tires, &c.	13	17	10				
Depreciation	42	16	9				
			282 19 3				
			967 11 2				
			£25,875 11 10				£25,875 11 10
			£ s. d.				£ s. d.
Balance			5,474 5 10	Balance			5,532 6 0
Interest on capital			58 0 2				
			£5,532 6 0				£5,532 6 0

TRANSPORT DEPARTMENT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital at 31st March, 1936	..	..	1,314	4	7	Office furniture and fittings	..	..	762	10	0
Fees under Transport Licensing Act, 1931, received in advance	..	..	167	7	9	Typewriters and mechanical office appliances	..	..	170	17	1
Sundry creditors—	£	s. d.				Departmental library	..	..	63	7	5
Departmental	..	..	158	11	4	Ramp for inspection of passenger vehicles	..	..	50	3	3
Other	..	..	707	16	11	Brake-testing machines	..	..	138	16	9
			866	8	3	Motor-car	..	..	128	10	1
Writings-off in Suspense	..	..	187	7	6	Metal holders for vehicle authorities	..	..	45	10	0
Treasury Adjustment Account	..	..	4,980	6	5	Sundry debtors—	£	s. d.			
						Departmental	..	..	108	15	0
						Other	..	..	89	2	0
									197	17	0
						Sundry payments in advance	..	..	13	0	6
						Official stamps	..	..	23	11	2
						Forms and stationery on hand	..	..	200	0	0
						Satchells for Vehicle Inspectors	..	..	1	17	9
						Assets in Suspense	..	..	187	7	6
						Income and Expenditure Account	..	..	5,532	6	0
			£7,515	14	6				£7,515	14	6

G. C. GODFREY, Commissioner of Transport.
H. B. SMITH, Accountant.

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

VALUATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Advertising, books, newspapers, and other publications	162	2 3	Fees charges for Valuers' reports	25,970	9 9
Assessment Court expenses	706	5 3	Fees charged for certified copies of existing roll values	2,103	15 0
Depreciation on office furniture, requisites, maps, and motor-car	995	15 5	Contributions from—		
Fees to Valuers	16,339	18 6	Local bodies	12,024	15 0
Freight, cartage, and transport charges	55	10 6	Land and Income Tax Department	12,024	15 0
Fuel, light, power, and water	20	18 4	State Advances for agency work	500	0 0
Maps (maintenance)	888	15 1	Levying and collecting hospital rates in Sounds and Taupo Counties and in part Waiheke Island	260	0 0
Office expenses	240	6 0	Profit on furniture sold	0	17 6
Payment to Post and Telegraph Department ..	100	0 0	Balance, exclusive of interest, carried down ..	9,228	13 7
Postages, telegrams, and rent of post-office boxes	634	14 11			
Rent	2,258	9 6			
Salaries	32,381	0 3			
Telephone services	580	4 6			
Travelling-allowances and expenses	5,709	16 8			
Typewriters : Repairs	43	5 0			
Overtime and meal-allowances	9	4 9			
Printing and stationery	761	11 6			
Transfer and removal expenses	201	12 6			
Grant to widow of officer	23	14 11			
	£62,113	5 10		£62,113	5 10
	£	s. d.		£	s. d.
Balance, exclusive of interest brought down ..	9,228	13 7	Balance, after charging interest	9,921	0 0
Interest	692	6 5			
	£9,921	0 0		£9,921	0 0

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account	16,611	3 2	Furniture and fittings	519	16 8
Creditors—			Mechanical appliances	211	18 11
Departmental	525	14 7	Motor-car	152	14 5
Sundry	2,216	5 5	Maps	15,726	13 2
	2,742	0 0	Stationery	672	18 11
Payments in advance	25	5 8	Expenses paid in advance	0	2 0
Bad debts reserve	45	0 7	Debtors—		
Suspense Account : Hospital rates—Hospitals and Charitable Institutions Act, 1926	43	14 0	Local bodies	8,546	5 3
Treasury Adjustment Account	31,375	7 6	Land Tax	12,024	15 0
			Sundry Departmental	395	13 8
			Sundry	2,636	3 10
	£50,842	10 11		23,602	17 9
			Deposits Account—Hospitals and Charitable Institutions Act, 1926	34	9 1
			Excess of expenditure over income	9,921	0 0
				£50,842	10 11

W. STEWART, Valuer-General.

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

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

[illegible]

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1936.

	Head Office.		Research Investigation.	Dominion Laboratory.	Geological Survey.		Meteorological Office.		Dominion Observatory.		Magnetic Observatory, Christchurch.		Apia Observatory.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Liabilities.</i>																
Capital—																
Public Works Fund	765 19 6												765 19 6	
Consolidated Fund	15,815 2 1	6,527 7 8	2,969 12 7	416 14 11			753 17 8	1,423 12 7			575 9 11	31,973 17 6		
Creditors—																
Sundry	2,510 19 4	517 0 2	95 7 6	53 16 9			11 13 4	8 4 9			12 2 1	3,303 16 1		
Departmental	25 11 0	41 12 0	1 8 1	75 8 3			39 14 2					192 14 6		
Amounts held on deposit—																
Wheat levies	748 12 8												748 12 8	
Grant, Apia Observatory (deposits, miscellaneous)													375 9 0	
Writings-off, Suspense Account	41 5 6		2 5 2										43 10 8	
Treasury Adjustment Account	26,998 4 1	10,763 3 2	13,850 6 5	7,366 0 5			2,573 0 11	1,849 6 9			522 9 8	71,010 0 2		
	10,683 2 0		46,905 14 2	17,849 3 0	16,918 19 9	7,912 0 4			3,378 6 1	3,281 4 1			1,485 10 8	108,414 0 1		
<i>Assets.</i>																
Land	2,057 2 6			3 3 0									2,060 5 6	
Buildings	3,512 5 4			83 4 8									3,830 9 2	
Tools and equipment	323 16 8	13 12 4	33 17 8	14 10 3			2 6 3						398 9 5	
Motor-vehicles	219 1 0												219 1 0	
Bicycles and other transport equipment	16 8 8												22 14 8	
Horse and harness	49 10 3												49 10 3	
Furniture and fittings	1,008 19 5	382 7 6	154 11 1	79 0 10			89 16 1	40 14 3			95 9 2	2,114 8 9		
Mechanical office appliances	33 5 3	19 16 7	1 10 0	5 16 0			35 2 5	232 15 0				474 16 4		
Libraries and books	562 7 11	1,340 10 5	38 7 0	13 16 1			158 1 4	42 8 5				2,435 0 5		
Stamps on hand	37 12 11		9 2 3										46 15 2	
Stocks saleable publications on hand	748 17 5		2,679 16 9										6,320 6 2	
Debtors—																
Sundry	161 1 8	2 12 6	36 8 1	1 16 3									202 14 7	
Departmental	259 4 5	100 5 0	10 15 9										374 17 1	
Permanent improvements : Roading, fencing, &c.	358 12 10												358 12 10	
Plant and machinery	374 18 11												374 18 11	
Technical instruments, apparatus, and equipment	7,240 18 7	3,602 9 10	17 3 4	217 4 1			468 11 7	944 6 3			331 14 8	12,868 5 10		
Lithographic blocks, slides, plates			44 6 9										44 6 9	
Fossils and collections			6,800 0 0										6,800 0 0	
Platinumware													1,168 11 0	
Assets in Suspense	41 5 6		2 5 2										43 10 8	
Cash in Consolidated Fund Deposits Account	748 12 8												1,124 1 8	
Excess of expenditure over income	29,114 8 4	11,218 17 10	7,090 15 11	7,493 9 2			2,624 8 5	1,857 11 6			534 11 9	67,082 3 11		
	10,683 2 0		46,905 14 2	17,849 3 0	16,918 19 9	7,912 0 4			3,378 6 1	3,281 4 1			1,485 10 8	108,414 0 1		

E. MARSDEN, Secretary.
R. D. MCGILLIVRAY, Accountant.

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

SMALL-FARMS SCHEME.

REVENUE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
Interest on capital provided from the Public Works Fund	23,216	19	6	Rents receivable .. .. .	..	..	..	7,066	3	2
Rent and interest payable	4,017	14	1	Interest receivable on—						
Administration and travelling-expenses	57	1	2	Current Account advances	7,262	14	9			
Losses on realization of advances to small-farm occupiers	2,117	16	6	Instalment mortgage	2,772	16	10			
Deficit on disposal of properties	1,793	17	4	Share-milkers loans	2,941	7	1			
				Miscellaneous advances	0	3	3	12,977	1	11
								2	12	9
				Miscellaneous receipts .. .. .	..	..	..	117	14	3
				Rebates on superphosphates .. .. .	..	..	..	26	17	10
				Recovery of losses previously written off .. .. .	..	..	..
				Surplus on disposal of properties						
				Capital	587	16	10			
				Interest	234	8	9	822	5	7
				Balance : Loss for year carried down .. .. .	..	..	..	10,190	13	1
	£31,203	8	7					£31,203	8	7
	£	s.	d.					£	s.	d.
Balance : Loss brought forward	6,550	18	10	Balance : Loss to 31st March, 1936, carried forward	16,741	11	11			
Balance : Loss brought down	10,190	13	1							
	£16,741	11	11					£16,741	11	11

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	£	s.	d.	<i>Assets.</i>	£	s.	d.	£	s.	d.
Capital Account—							Land—						
Public Works Fund	605,981	18	8				Leased	39,823	7	1			
Employment Promotion Fund	194,609	5	0				Unleased	112,191	17	10	152,015	4	11
Land donated	1,629	0	0	802,220	3	8					189,828	4	10
Loan from Employment Promotion Fund				6,320	18	9	Development expenditure on land .. .. .	..	..	..
Crown Lands Account: Land set aside for—							Capital expenditure from Employment Promotion Fund .. .. .	..	..	..	194,609	5	0
Small farms	4,990	19	4				Livestock and Chattels .. .. .	..	..	..	14,103	15	1
Rent accrued	119	2	9	5,110	2	1	Advances to small-farm occupiers—						
National Endowment Account—							Current Account—	£	s.	d.			
Land set aside for small farms	4,063	14	3				Improvements	125,000	18	4			
Rent accrued	146	13	0	4,210	7	3	Stock and chattels	22,506	5	2			
Sundry creditors—							Instalment mortgage	50,212	11	0			
Rent	726	7	2				Miscellaneous	60	2	11	197,779	17	5
Departmental	3,936	17	8				Advances under share-milkers agreements .. .. .	..	..	..	48,426	14	9
Miscellaneous	2,492	5	10	7,155	10	8	Realization Account: Properties in course of realization .. .. .	..	..	..	16,629	3	3
Payments in Advance—							Sundry debtors —	£	s.	d.			
Rent	54	14	0				Rent owing by small-farm occupiers	10,188	13	10			
Principal instalments: Share-milkers loans	284	13	9				Principal instalments						
Interest—							Instalment mortgage	293	4	7			
Share-milkers loans	115	3	11	499	15	9	Share-milkers loans	3,312	15	4			
Current account	45	4	1				Interest—						
Accrued interest on expenditure on blocks being developed	22,244	16	4				Instalment mortgage	828	15	5			
Rent Adjustment Account	286	19	0				Current account	9,377	4	6			
Writings-off in suspense	3,682	12	4				Share-milkers loans	1,593	6	4			
Fire Loss Suspense Account	20	0	0				Miscellaneous	0	3	3			
Treasury Adjustment Account	37,971	13	11				Departmental	5,712	18	4			
							Miscellaneous	554	13	1	31,861	14	8
	£889,722	19	9								31	12	10
							Postponed principal, share-milkers loans .. .. .	..	..	..	11	15	4
							Postponed interest, share-milkers loans .. .. .	..	..	..	22,628	0	4
							Interest on expenditure on blocks being developed	..	..	..	1,373	7	1
							Interest Adjustment Account .. .. .	..	..	..	3,682	12	4
							Losses in Suspense Account .. .. .	..	..	..	16,741	11	11
							Revenue Account : Balance carried forward .. .. .	..	..	..
											£889,722	19	9

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.—1 [Pt. IV]. The following comment is appended: The account does not bear a charge for the cost of expenses incurred by Departments administering the scheme, other than a reduced charge for the supervision of the erection of cottages and milking-sheds.—J. H. FOWLER, Deputy Controller and Auditor-General.

DEFENCE DEPARTMENT.

HEADQUARTERS GENERAL ACTIVITIES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	General Head- quarters.	Northern Command.	Central Command.	Southern Command.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay, military, civil, and Territorial	36,850 8 4	10,346 7 5	9,408 7 8	5,860 14 1	62,465 17 6
Grants for rifle shooting, entry fees for competitions, and purchase and engraving of medals, &c.	34 17 1	1 11 6	..	..	36 8 7
Medical examinations, attention, and hospital charges	220 0 6	84 12 0	63 1 6	42 3 0	409 17 0
Advertising, office expenses, printing, stationery, postage, telegrams, telephones, repairs, cleaning, and laundering	1,228 19 11	523 5 10	330 13 0	368 13 11	2,451 12 8
Hire and maintenance of drill-halls, offices, buildings, parade-grounds, camps, rifle-ranges, boat-sheds, &c.	768 18 6	2,192 10 1	841 17 5	1,448 14 2	5,252 0 2
Compensation for sickness and accidents due to military services	9 17 0	19 14 2	5 17 6	1 10 0	36 18 8
Rations, forage, fuel, light, and water	1,320 6 0	705 17 6	357 3 3	855 3 5	3,238 10 2
Legal expenses and Courts of inquiry .. ..	..	8 0 0	..	..	8 0 0
Travelling allowances and expenses, removal ex- penses, rail, steamer, tram, motor, and ferry fares, freights, cartage, and motor licenses	3,173 19 6	1,488 4 3	983 9 11	1,264 18 0	6,910 11 8
Horses, hire and maintenance of	29 6 6	263 16 7	174 16 11	242 4 8	710 4 8
Horses, died or destroyed and written off	1 0 0	17 2 2	25 0 0	34 0 0	77 2 2
Clothing, stores and ammunition	7,340 12 6	678 19 10	221 11 5	749 10 10	8,990 14 7
Stores lost, broken, destroyed, &c., and written off	0 16 9	1 10 1	0 7 6	..	2 14 4
Rents irrecoverable written off	9 0 0	2 0 0	3 6 0	..	14 6 0
Allowances and expenses of officers undergoing training abroad	6,399 7 7	..	..	..	6,399 7 7
Replacement of stolen cheque .. ..	..	..	10 0 0	..	10 0 0
<i>Rifle Clubs.</i>					
Proportion of pay of military staff	40 8 5	250 0 0	250 0 0	250 0 0	790 8 5
Rail fares .. ..	..	25 18 3	113 13 7	5 9 6	145 1 4
Small-arms ammunition issued free and at less than cost	546 2 3	1,364 0 4	4,507 2 6	4,941 15 11	11,359 1 0
Proportion of cost of maintenance of ranges and buildings used	3 0 0	50 0 0	125 0 0	150 0 0	328 0 0
Miscellaneous charges .. ..	..	19 10 5	24 18 6	41 12 8	86 1 7
<i>Non-effective Services.</i>					
Contribution to pensions of Imperial officers and N.C.O.'s on loan	158 3 3	..	..	..	158 3 3
Depreciation on—					
Buildings	883 7 0	5,861 0 3	2,297 2 3	3,041 4 4	12,082 13 10
Libraries	40 10 0	5 14 7	1 14 4	11 3 4	59 2 3
Motor-vehicles	145 1 3	..	16 19 0	..	162 0 3
Furniture	535 2 2	245 5 6	361 7 7	300 13 4	1,442 8 7
	59,739 4 6	24,155 0 9	20,123 9 10	19,609 11 2	123,627 6 3
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down	58,976 13 2	21,688 15 0	16,584 19 5	15,523 18 3	112,774 5 10
Interest on capital	12,887 13 9	10,816 15 3	6,449 18 4	5,828 2 4	35,982 9 8
	71,864 6 11	32,505 10 3	23,034 17 9	21,352 0 7	148,756 15 6

DEFENCE DEPARTMENT—continued.

<i>Cr.</i>										£	s. d.	£	s. d.
Rent of buildings and quarters, light, and water—													
General Headquarters										627	2 1		
Northern Command										740	8 2		
Central Command										898	8 5		
Southern Command										2,115	7 4	4,381	6 0
Grazing rights on rifle-ranges and reserves—													
General Headquarters										102	13 9		
Northern Command										182	8 5		
Central Command										1,213	17 5		
Southern Command										810	14 3	2,309	13 10
Fines : General Headquarters												1	17 6
Purchases of discharges—													
General Headquarters										10	0 0		
Northern Command										30	0 0		
Central Command										35	0 0	75	0 0
Use of departmental horses—													
Northern Command										1,513	9 2		
Central Command										1,391	4 7		
Southern Command										1,159	11 4	4,064	5 1
Sale of medals and ribbons : General Headquarters												20	18 0
Excess of expenditure over income carried down—													
General Headquarters										58,976	13 2		
Northern Command										21,688	15 0		
Central Command										16,584	19 5		
Southern Command										15,523	18 3	112,774	5 10
												£123,627	6 3
Excess of expenditure over income after charging interest on capital—										£	s. d.	£	s. d.
General Headquarters										71,864	6 11		
Northern Command										32,505	10 3		
Central Command										23,034	17 9		
Southern Command										21,352	0 7	148,756	15 6
												£148,756	15 6

	General Head-quarters.	Northern Command.	Central Command.	Southern Command.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Administrative charges per head of trainees (Territorials and Cadets), excluding non-effective services and interest on capital	2 5 5	2 10 1	1 9 1	1 0 9	3 17 10
Cost of assistance to rifle clubs per head of members	2 8 4	2 1 1	2 6 4	2 10 2	2 9 4

DEFENCE DEPARTMENT—continued.

TERRITORIAL FORCES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	Northern Command.	Central Command.	Southern Command.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay, military, civil, and Territorial	20,580 14 6	19,325 1 9	21,234 5 3	61,140 1 6
Clothing, stores, and ammunition	7,259 5 8	12,473 13 2	11,364 8 3	31,097 7 1
Medical fees, attention, and hospital charges, and compensation for sickness and accidents	274 11 1	214 8 8	313 14 3	802 14 0
Advertising, office expenses, printing, stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c.	1,706 15 11	850 19 8	1,172 1 9	3,729 17 4
Hire and maintenance of drill-halls, offices, buildings, parade-grounds, rifle-ranges, camps, launches, &c.	620 1 7	1,363 13 9	689 5 10	2,673 1 2
Rations, forage, fuel, light, and water	3,805 2 7	4,174 6 2	3,435 8 8	11,414 17 5
Subsidies to officers' clubs	62 10 0	62 10 0	150 0 0	275 0 0
Horses, hire and maintenance of	1,559 5 10	1,363 7 8	1,214 6 5	4,136 19 11
Grants towards maintenance of regimental bands	300 0 0	400 0 0	400 0 0	1,100 0 0
Travelling allowances and expenses; rail, steamer, tram, motor, and ferry fares; freights, cartage, and motor-licenses	7,916 5 3	6,522 7 3	6,526 2 1	20,964 14 7
Stores lost, broken, destroyed, &c., and written off	152 10 9	259 14 2	104 17 5	517 2 4
Funeral expenses	36 6 6	..	..	36 6 6
	44,273 9 8	47,010 2 3	46,604 9 11	137,888 1 10
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down	44,273 9 8	47,010 2 3	46,604 9 11	137,888 1 10
Interest on capital	4,650 13 1	5,072 17 3	5,328 14 11	15,052 5 3
	48,924 2 9	52,082 19 6	51,933 4 10	152,940 7 1
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance carried down	44,273 9 8	47,010 2 3	46,604 9 11	137,888 1 10
	44,273 9 8	47,010 2 3	46,604 9 11	137,888 1 10
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Excess of expenditure over income after charging interest on capital	48,924 2 9	52,082 19 6	51,933 4 10	152,940 7 1
	48,924 2 9	52,082 19 6	51,933 4 10	152,940 7 1
Cost per head of Territorials—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Exclusive of Headquarters administrative expenses and interest on capital	12 17 1	14 15 5	15 10 0	14 6 3
Including Headquarters administrative expenses	17 12 7	18 9 11	18 15 1	18 3 8

CADET FORCES REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	Northern Command.	Central Command.	Southern Command.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Pay, military, civil, and Territorial	4,599 3 9	6,103 14 10	7,427 2 9	18,130 1 4
Clothing, stores, and ammunition	3,611 3 10	3,198 18 10	4,465 17 3	11,275 19 11
Advertising, office expenses, printing, stationery, postage, telegrams, telephones, repairs, cleaning, laundering, engraving trophies, &c.	151 8 4	115 15 4	190 19 1	458 2 9
Hire and maintenance of drill-halls, offices, buildings, parade-grounds, rifle-ranges, camps, launches, &c.	36 14 6	219 8 3	34 2 0	290 4 9
Rations, forage, fuel, light, and water	116 9 1	299 5 7	235 8 10	651 3 6
Subsidies to officers' clubs	62 10 0	62 10 0	150 0 0	275 0 0
Horses, hire and maintenance of .. .. .	..	3 12 6	..	3 12 6
Stores lost, broken, destroyed, &c., written off	10 4 0	12 3 3	13 0 5	35 7 8
Prizes for rifle shooting and entry fees for Empire Competition	7 11 6	25 9 7	32 3 2	65 4 3
Travelling allowances and expenses; rail, steamer, tram, motor, and ferry fares; freights, cartage, and motor-licenses	640 9 7	807 6 0	601 14 2	2,049 9 9
	9,235 14 7	10,848 4 2	13,150 7 8	33,234 6 5
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down	9,235 14 7	10,848 4 2	13,150 7 8	33,234 6 5
Interest on capital	1,154 1 4	1,322 2 8	1,944 12 3	4,420 16 2
	10,389 15 11	12,170 6 10	15,094 19 11	37,655 2 8
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Excess of expenditure over income carried down	9,235 14 7	10,848 4 2	13,150 7 8	33,234 6 5
	9,235 14 7	10,848 4 2	13,150 7 8	33,234 6 5
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Excess of expenditure over income after charging interest on capital	10,389 15 11	12,170 6 10	15,094 19 11	37,655 2 8
	10,389 15 11	12,170 6 10	15,094 19 11	37,655 2 8
Cost per head of Senior Cadets—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Exclusive of Headquarters administrative expenses and interest on capital	2 0 9	2 5 7	1 19 1	2 1 6
Including Headquarters administrative expenses	6 16 3	6 0 1	5 4 2	5 18 11

DEFENCE DEPARTMENT—*continued.*

AVIATION REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Pay, military and civil staff	29,483	8	11	Fees under Air Navigation Act, 1931	437	8	0
Advertising, printing, stationery, postages, telegrams, and telephones	714	5	10	Rents received	799	2	9
Travelling allowances and expenses, transport, freight and cartage	6,698	8	1	Excess of expenditure over income carried down	109,566	15	1
Expenses of officer undergoing training abroad	884	2	2				
Expenses and upkeep of aircraft, stores, clothing, &c.	24,262	17	11				
Income-tax on royalties on Handley-Page slot device	1,340	12	6				
Refresher courses, expenses of, including pay, rations, transport, and oil and spirit consumed	3,966	11	1				
Medical expenses and compensation	395	9	7				
Maintenance of aerodromes, buildings, &c.	1,703	16	11				
New Zealand's proportion, expenses of International Commission for Air Navigation	191	6	11				
Services of manufacturers' experts in assembling aeroplanes	691	0	0				
Uniform outfit and upkeep allowances	836	16	1				
Aeroplanes crashed and written off	3,205	9	8				
Stores lost, broken, damaged, &c., and written off	138	8	6				
Funeral expenses	44	6	6				
Civil aviation—							
Grants to aero clubs	4,470	0	0				
Landing-grounds, expenses incidental to	6,890	15	4				
Proportion of pay of administrative staff	1,453	8	7				
Search for missing airman	239	8	1				
Meteorological services	1,971	0	0				
Depreciation on—							
Buildings	4,025	12	2				
Furniture	53	6	5				
Aircraft, &c.	17,142	14	7				
	£110,803	5	10		£110,803	5	10
	£	s.	d.		£	s.	d.
Balance brought down	109,566	15	1	Excess of expenditure over income after charging			
Interest on capital	14,755	14	8	interest on capital	124,322	9	9
	£124,322	9	9		£124,322	9	9

ARMY ORDNANCE STORES REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Pay, military and civil	24,227	3	10	Hire of stores	70	14	6
Medical fees	32	16	6	Excess of expenditure over income carried down	92,520	1	6
Advertising, printing, stationery, postage, telegrams, telephones, repairs, cleaning, and laundering	861	16	11				
Maintenance buildings, lighting, fuel, water, &c.	2,853	7	6				
Travelling allowances and expenses, removals, transport, freight cartage	6,503	18	11				
Clothing, stores, and ammunition	559	19	1				
Loss on unserviceable S.A.A. sold for breaking up	50,376	16	11				
Loss on sale of surplus stores written off	5,496	6	6				
Stores lost, broken, &c., written off	255	7	11				
Depreciation—							
Buildings	1,223	12	0				
Motor-vehicles	199	9	11				
	£92,590	16	0		£92,590	16	0
	£	s.	d.		£	s.	d.
Excess of expenditure over income brought down	92,520	1	6	Excess of expenditure over income after charging			
Interest on capital	72,761	3	8	interest on capital	165,281	5	2
	£165,281	5	2		£165,281	5	2

DEFENCE DEPARTMENT—continued.

“ JANIE SEDDON ” LAUNCH REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

	£	s.	d.	Cr.	£	s.	d.
Pay of crew	1,386	11	8	Hire of vessel	1,560	5	0
Deck and engine-room stores	140	11	3	Towing targets and other departmental services	802	2	6
Fuel and water	196	18	8				
Maintenance, repairs, slip dues, surveys, &c. ..	284	17	4				
License fees and telephone	37	5	0				
Depreciation on vessel	224	1	6				
Excess of income over expenditure carried down	92	2	1				
	£2,362	7	6		£2,362	7	6
	£	s.	d.		£	s.	d.
Interest on capital	26	11	9	Excess of income over expenditure carried down	92	2	1
Excess of income over expenditure after charging interest on capital	65	10	4				
	£92	2	1		£92	2	1

BALANCE-SHEET AS AT 31ST MARCH, 1936.

Liabilities.				Assets.			
	£	s.	d.		£	s.	d.
Capital Account—				Land	321,213	18	10
Public Works Fund	897,149	4	2	Buildings	530,846	9	5
Consolidated Fund	2,505,114	3	5	Military stores and equipment—			
	3,402,263	7	7	Armament, heavy gun and small-arms ammunition	985,157	13	1
Value of gift assets	17,330	0	0	Ordnance Depot stocks at vocabulary prices	1,051,961	5	10
	3,419,593	7	7	Unit equipment and clothing stocks	346,326	13	2
Creditors—					2,383,445	12	1
Departmental	2,751	10	7	Air and marine craft, aviation equipment and stores	176,587	5	9
Sundry	13,958	3	6	Horses	4,001	17	7
	16,709	14	1	Army Service Corps supplies	609	9	5
Rents received in advance	134	13	7	Office furniture	1,686	0	6
Nelson Rifle Prize Fund	1,088	3	6	Mechanical appliances	142	13	4
Writings-off Suspense Account	57,293	14	1	Libraries	590	11	0
Treasury Adjustment Account	628,201	16	10	Stationery and publications	6,977	7	8
				Stamps	247	6	6
				Medals and decorations	4,231	11	0
				Defence vessel “ Janie Seddon ”	513	10	2
				Coal and oil supplies aboard	61	17	8
					575	7	10
				Wireless installation : Short wave	565	8	11
				Rents accrued	195	7	6
				Debtors—			
				Departmental	337	6	10
				Sundry	354	19	3
					692	6	1
				Fire Loss Suspense Account	3,140	8	10
				Assets in Suspense	57,293	14	1
				Nelson Rifle Prize Fund	1,000	0	0
				Balance of interest on same	88	3	6
					1,088	3	6
				Excess of expenditure over income—			
				Aviation Revenue Account	124,322	9	9
				Ordnance Revenue Account	165,281	5	2
				Headquarters Revenue Account	148,756	15	6
				Territorial Revenue Account	152,940	7	1
				Cadets Revenue Account	37,655	2	8
					628,956	0	2
				Less excess of income over expenditure: “ Janie Seddon ” Revenue Account	65	10	4
					628,890	9	10
					£4,123,021	9	8
					£4,123,021	9	8

H. TURNER, Under-Secretary of Defence.
L. C. FORGIE, 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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.—1 [Pt. IV].—G. F. C. CAMPBELL, Contoller and Auditor General.

GENERAL PURPOSES RELIEF ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Interest on loan capital	2,450	0	0	Interest on advances	1,678	8	4
Losses written off—				Interest on investments	436	0	3
Interest	34	18	1	Recoveries on account interest previously written off ..	1	14	8
Principal	478	8	11	Balance being excess of expenditure over income ..	1,010	13	9
			513 7 0				
Interest charged in previous years now written off ..			163 10 0				
			<u>£3,126 17 0</u>				<u>£3,126 17 0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	£	s. d.		£	s. d.	£ s. d.
Capital—				Advances under Finance Act, 1932,			
New Zealand Loans Act, 1932, 3½ per cent.	70,000			section 6 (3)			19,773 1 1
Contribution from Waimarino Bush Fire Relief Association	5,200			Sundry debtors for principal	4,992	17 3	
		75,200	0 0	Interest	5,063	4 5	
Interest accrued on loans		912	17 6	On open account	12	2 10	10,068 4 6
Liability to Consolidated Fund for interest ..		3,989	15 0	Interest accrued on advances ..	312	2 9	
Writings-off in Suspense (as <i>per contra</i>) ..		365	6 7	Investments	52	12 7	
							364 15 4
				Postponed interest			182 7 10
				Assets under realization			3,008 15 9
				Losses in Suspense (as <i>per contra</i>) ..			365 6 7
				Investments			10,900 0 0
				Cash			14,530 19 5
				Income and Expenditure Account—			
				Balance 1st April, 1935 ..	20,263	14 10	
				Balance 31st March, 1936 ..	1,010	13 9	
							21,274 8 7
			<u>£80,467 19 1</u>				<u>£80,467 19 1</u>

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

B. C. ASHWIN, B.Com., A.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 departmental note enfaced thereon.—J. H. FOWLER, Deputy Controller and Auditor-General.

DEPARTMENT OF HEALTH.

GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Bacteriological Laboratory Service: Net cost ..	3,572	5 4	Sera: Net profit on working ..	458	0 9
Departmental Institutions—Net cost as per income and expenditure accounts—			Contribution by local bodies towards inspection services ..	11,581	2 4
St. Helens Maternity Hospital—	£	s. d.	Contributions by Dental Clinic Committees towards dental services ..	5,208	6 0
Auckland	8,453	13 8	Registration and other fees—	£	s. d.
Wellington	7,755	9 7	Private hospital license fees ..	592	10 4
Christchurch	3,989	3 10		£	s. d.
Dunedin	2,315	1 5	Medical practitioners		
Invercargill	2,736	15 11	registration fees ..	646	11 6
King George V Hospital, Orthopaedic and General Hospital, Rotorua	271	17 9	Less fees paid in advance ..	288	15 7
Queen Mary Hospital, Hanmer ..	11,417	9 4		357	15 11
		36,939 11 6	Masseurs registration and examination fees ..	171	14 6
Subsidies to Hospital Boards and separate institutions		613,889 5 1	Nurses and midwives registration and examination fees ..	962	15 0
Grants in Aid of Medical and Social Relief—			Plumbers registration and examination fees ..	571	0 0
Royal New Zealand Society for the Health of Women and Children	£	s. d.	Opticians Act registration and examination fees ..	325	1 3
.. ..	20,754	14 7	Cemeteries Act	40	5 0
Women's Division N.Z. Farmers' Union	150	0 0	Health Act: Bills of health fees ..	19	11 10
University of Otago and Medical Research	104	8 3	Poisons Act	352	8 0
Other grants in aid of medical and social relief	1,546	6 8		3,393	1 10
Relief of indigent persons, including hospital treatment of immigrants	39	13 6	Miscellaneous income	370	16 8
Christmas bonus for outdoor relief recipients	6,331	15 0	Balance carried down (being excess of expenditure over income)	816,060	7 9
		28,926 18 0			
Sundry grants to Hospital Boards		350 0 0			
Sundry small grants		215 12 7			
School Hygiene: Net cost		18,672 13 5			
Dental hygiene		53,450 13 5			
Maori Hygiene: Net cost		10,147 8 3			
Maternal Welfare: Ante-natal clinics, &c.—Net cost		244 14 7			
Cemeteries Act: Expenses		45 9 0			
Dangerous Drugs Act: Net cost*		0 5 1			
Health Act expenses: Net cost—	£	s. d.			
Board of Health expenses	87	9 6			
Infectious diseases (expenses of preventive measures and in connection with outbreaks) ..	605	17 8			
Fees for notification of infectious diseases	307	5 0			
Inspection of vessels (including medical fees and launch hire) ..	2,900	9 5			
Quarantine expenses (maintenance of stations)	1,370	14 6			
Other Health Act expenses	3,263	1 8			
		7,634 17 9			
Hospitals and Charitable Institutions Act: Private hospitals, licensing expenses of		481 10 6			
Poisons Act expenses		410 17 4			
Social Hygiene Act: Maintenance of V.D. clinics including payments for treatments, &c. ..		129 10 6			
Sale of Food and Drugs Act: Net cost*		550 15 7			
Medical Practitioners Act: Expenses of Medical Board, &c.		359 15 0			
Masseurs Registration Act: Examination expenses, &c.		175 12 3			
Nurses and Midwives Registration Act: Examination expenses		1,782 10 11			
Opticians Act: Examination expenses, &c.		291 10 5			
Plumbers Registration Act: Examination expenses, &c.		576 18 8			
Transfer and maintenance N.Z. lepers at Makogai		395 1 0			
General Administration—	£	s. d.			
Salaries and temporary assistance	42,617	19 8			
Travelling, transfer, and removal expenses	4,104	9 8			
Office expenses (rent, telephone, postage and telegrams, printing and stationery, &c.)	7,501	4 7			
Bad debts other than institutional	0	5 6			
Law costs	22	11 3			
Rest Home, Otaki: Interest, &c., on land purchased	1	11 10			
Expenses of delegates attending overseas conference	130	10 0			
Waikato Hospital Board: Repayment of King George V Hospital fees overclaimed	214	17 4			
Grant to nurse attending post graduate course in England	100	0 0			
		54,693 9 10			
Depreciation on buildings, equipment, &c. (other than amounts charged against specific activities)		3,134 9 4			
		837,071 15 4			
	£	s. d.		£	s. d.
Balance brought down	816,060	7 9	Balance after charging interest on capital	826,326	3 5
Interest on capital at 4½ per cent. per annum (other than amounts charged against specific activities)	10,265	15 8			
	£826,326	3 5		£826,326	3 5

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

DEPARTMENT OF HEALTH—*continued.*

SERA BRANCH.

TRADING AND PROFIT AND LOSS ACCOUNTS FOR YEAR ENDED 31ST MARCH, 1936.

Trading Account.

	£	s.	d.		£	s.	d.
Stock on hand 1st April, 1935	1,534	9	0	Sales	5,042	9	3
Purchases	3,931	14	2	Stock on hand, 31st March, 1936	1,359	10	5
Gross profit	935	16	6				
	<u>£6,401</u>	<u>19</u>	<u>8</u>		<u>£6,401</u>	<u>19</u>	<u>8</u>

Profit and Loss Account.

	£	s.	d.		£	s.	d.
Printing and stationery	10	0	0	Gross profit	935	16	6
Postages	33	19	5				
Salaries	358	5	4				
Rent	13	0	0				
Telephones	7	12	6				
Interest on capital	54	18	6				
Net Profit transferred to Income and Expenditure Account	458	0	9				
	<u>£935</u>	<u>16</u>	<u>6</u>		<u>£935</u>	<u>16</u>	<u>6</u>

KING GEORGE V HOSPITAL, ROTORUA.

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Bad debts written off	433	12	1	Miscellaneous income	166	5	4
Miscellaneous expenditure	4	11	0	Balance, excess of expenditure over income carried to Main Income and Expenditure Account	271	17	9
	<u>£438</u>	<u>3</u>	<u>1</u>		<u>£438</u>	<u>3</u>	<u>1</u>

QUEEN MARY HOSPITAL, HANMER SPRINGS.

FARM WORKING ACCOUNT FOR YEAR ENDED 31ST MARCH, 1936.

FARM WORKING ACCOUNT FOR YEAR ENDED 31st MARCH, 1936.												
<i>Dr.</i>				£	s.	d.	£	s.	d.	<i>Cr.</i>		
Live-stock on hand, 1st April, 1935 ..				426	17	1				Supplies to institution—		
Other stock on hand, 1st April, 1935 ..				123	7	9	550 4 10			Milk 1,206 12 9		
										Vegetables 63 14 8		
Repairs and renewals				104	13	4				1,270 7 5		
Seeds and manures				100	10	8				Sales—		
Fodder				143	1	5				Skins 2 10 10		
Salaries and wages				621	18	10				Live-stock 18 0 0		
Other expenses				46	1	0	1,016 5 3			20 10 10		
							91 7 1			29 3 7		
Depreciation							£1,657 17 2			Services rendered to the institutions		
							119 8 4			Stock on hand 31st March, 1936—		
										Live 381 10 7		
										Other 75 13 1		
Balance carried down							£1,777 5 6			457 3 8		
										£1,777 5 6		
							£			£		
							s.			s.		
							d.			d.		
Interest on capital							91 0 0			Balance brought down		
Balance (profit)							28 8 4			119 8 4		
							£119 8 4			£119 8 4		

DEPARTMENT OF HEALTH—continued.
QUEEN MARY HOSPITAL, HANMER SPRINGS—continued.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936, COMPARED WITH PREVIOUS YEAR.

1934-35.			Expenditure.			1935-36.			1934-35.			Income.			1935-36.			
£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
3,413	12	7	Provisions ..	3,692	2	1	..	..	..	4,660	9	6	Fees receivable—	..	..	4,472	1	6
9,795	8	3	Salaries and wages ..	9,979	13	4	..	..	..	11,152	11	0	Male ..	..	..	2	0	0
673	19	6	Surgery and dispensary ..	703	12	2	..	..	..	559	15	7	Less staff ..	..	..	..	..	..
3,859	6	6	Domestic ..	4,137	11	8	..	..	..	855	7	7	Female ..	..	..	..	..	..
1,981	13	3	Establishment ..	1,646	10	10	..	..	..	1,135	11	3	Out-patients ..	..	..	573	18	11
210	10	6	Miscellaneous maintenance ..	213	15	10	..	..	..	..	..	..	Special nursing ..	..	..	1,058	15	9
							..	..	..	20,373	5	11	Ex Service patients ..	..	..	487	7	4
			Depreciation—										Examination of pensioners ..	..	..	..	..	..
2,172	7	0	Buildings ..	2,172	7	0	..	..	..	39	6	10	Farm working ..	..	..	..	..	..
..	..	..	Plant and machinery ..	1	5	0	..	..	..	107	4	6	Miscellaneous income—	..	..	..	..	..
1,338	19	1	Other improvements ..	1,338	19	1	..	..	..	..	..	..	Rents, &c. ..	..	..	793	9	0
							..	..	..	1,197	16	7	Sundries ..	..	..	49	2	6
701	0	8	Bad debts written off ..	..	..	..	..	..	..	2	6	6	Board and lodging ..	..	..	8	15	0
2,108	14	0	Administration ..	..	..	..	..	..	..	..	..	..	Meals ..	..	..	2	3	0
							..	..	..	0	10	0	Balance carried down ..	..	..	..	..	..
										6,544	12	0		..	..	..	..	..
26,255	11	4								26,410	18	11		..	..	26,410	18	11
																
6,544	12	0	Balance brought down ..	..	..	..	..	..	..	6,343	12	8		..	..	11,417	9	4
1,154	16	1	Ornamental grounds ..	..	..	..	..	..	..	1,194	12	8		..	..	
5,830	17	5	Interest on capital ..	..	..	..	..	..	..	3,879	4	0		..	..	
									
13,530	5	6								11,417	9	4		..	..	11,417	9	4
																
																

Average number of occupied beds per day ..	1935-36.	1934-35.
Number of patients under treatment ..	84.4	79.6
Cost per occupied bed per annum ..	493	445
	£241.3	£250.4

DEPARTMENT OF HEALTH—*continued*.

BALANCE-SHEET AS AT 31st MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Capital Account—					Land—		
Expenditure out of Public Works Fund to 1st April, 1935	416,791	11 11			Institutions	24,363	18 6
Expenditure out of Public Works Fund for year ended 31st March, 1936	2,288	17 8			Quarantine Stations, &c.	2,473	6 6
	419,080	9 7					26,837 5 0
Public debt redemption for year ended 31st March, 1936	85,000	0 0			Buildings—		
	334,080	9 7			Institutions	112,372	1 9
Expenditure out of Consolidated Fund	20,930	5 8			Quarantine Stations, &c.	27,639	8 1
			355,010	15 3			140,011 9 10
Creditors—					Stores on hand—		
Departmental	722	1 9			Institutions	4,623	6 4
Sundry	53,047	15 0			Sera, vaccine and laboratory	1,380	14 7
			53,769	16 9	Head Office, Bulk Store, &c. ..	4,737	0 5
Institutional fees paid in advance			187	5 0			10,741 1 4
Medical practitioners fees paid in advance			288	15 7	Stores afloat—		
Institutional Fees Suspense Account			848	17 3	Institutional	218	2 3
Promotion of Health Fund			2,391	9 2	Other	1,069	8 1
Writings-off, Suspense Account—	£	s. d.					1,287 10 4
Institutions	6,136	16 5			Motor-cars, motor-cycles, ambulances, and lorries—		
Other	450	10 10			Institutions	22	15 0
			6,587	7 3	Other	4,231	0 11
Treasury Adjustment Account			789,290	12 9			4,253 15 11
					Live-stock and consumable farm stores at institutions—		
					Live-stock	381	10 7
					Other	91	16 11
							473 7 6
					Furniture, fittings, and equipment—		
					Institutions	5,903	4 1
					Other	4,070	18 4
							9,974 2 5
					Mechanical office appliances—		
					Institutions	47	18 8
					Other	207	8 1
							255 6 9
					Libraries (other than institutional)		576 12 7
					Push bicycles—		
					Institutions	3	3 2
					Other	23	16 0
							26 19 2
					Plant and machinery at institutions		154 15 0
					Other improvements—		
					Institutions	16,287	7 1
					Quarantine Stations	1,326	7 11
							17,613 15 0
					Debtors—		
					Sundry	17,553	17 11
					Departmental	65	6 4
							17,619 4 3
					Assets in Suspense—		
					Institutions	6,136	16 5
					Other	450	10 10
							6,587 7 3
					National Development Expenditure Account	142,804	14 5
					Cash in Post Office or in transit	2,533	14 4
					Cash on deposit (Treasury)	297	14 6
					General Revenue Account: Excess of expenditure over income	826,326	3 5
							£1,208,374 19 0
							£1,208,374 19 0

A. KEISENBERG, Secretary.

W. T. FINDLAY, 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 explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV].—G. F. C. CAMPBELL, Controller and Auditor-General.

LAND AND DEEDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Freight and cartage		59	18 2	General fees		48,243	17 4
Postage and telephones		488	16 3	Deeds registration fees		2,289	17 8
Office equipment (maintenance)		103	18 6	Compulsory registration fees		3,993	15 0
Advertising		272	5 5	Land and income tax fees		358	2 0
Binding		282	13 11	Recovery on account of expenditure in previous			
Fuel and light		274	18 3	years		30	11 0
Travelling-expenses		375	12 0	Balance carried down		5,664	12 8
Salaries		39,436	1 8				
Draughtsmen's work		10,091	1 6				
Fire-proof fittings (maintenance)		126	19 0				
Law-costs		1	5 0				
Grants to officers at Napier		235	0 0				
Solicitors' admission fee		22	10 0				
Extra work: Napier		10	0 0				
Office expenses, cleaning, &c.		70	10 8				
Printing and stationery		590	2 0				
Rent		6,458	0 6				
Typewriters (maintenance)		30	16 1				
Loss on equipment disposed of		10	8 4				
Depreciation—							
Furniture		1,485	3 9				
Mechanical appliances		154	14 8				
		£60,580	15 8			£60,580	15 8
		£	s. d.			£	s. d.
Balance brought down		5,664	12 8	Excess of expenditure over income for year		5,898	5 11
Interest on capital		233	13 3	ending 31st March, 1936			
		£5,898	5 11			£5,898	5 11

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital		5,169	18 0	Furniture		4,605	12 11
Creditors—				Mechanical appliances		97	1 1
Departmental		1,115	13 6	Library		467	4 0
Sundry		67	12 3	Assets in suspense		4	4 9
Writing-off Suspense		4	4 9	Sundry debtors (departmental)		2	19 9
Treasury Adjustment Account		4,717	19 11	Excess of expenditure over income for year ending			
				31st March, 1936		5,898	5 11
		£11,075	8 5			£11,075	8 5

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

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

LEGISLATIVE DEPARTMENTS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	25,299	4	9	Royalties on sales-tax publications (Butterworth and Co.)	0	1	8
Fuel, light, &c.	1,771	6	3	Excess of expenditure over income carried down	154,820	8	5
Laundry	83	7	1				
Maintenance of grounds	1,295	8	5				
Tools and implements	11	6	10				
Newspapers	173	19	11				
Postages and telegrams	2,786	2	7				
Printing and stationery	8,836	2	0				
Maintenance and repairs: Furniture and fittings	329	19	9				
Postage stamps supplied to members	2,406	0	0				
Statistical publications supplied to members	350	6	9				
Honoraria and allowances to members	39,260	13	1				
Telephone concessions to members	846	4	8				
Cleaning	2,239	18	0				
Railway concessions and travelling-expenses of members	26,089	0	7				
Winding clocks, contingencies, &c.	168	1	11				
Compilation of "Index to Laws of New Zealand"	112	12	11				
Newspapers, &c.: Library	96	6	10				
Miscellaneous stores	152	19	6				
Uniforms	104	16	10				
Cleaning and repairs to uniforms	61	16	7				
Telephones	565	14	10				
Rent	28,115	0	0				
Repairs to typewriters	13	14	6				
Depreciation on furniture, fittings, Library, &c.	8,152	13	4				
Furniture broken and lost	3	15	6				
Bellamy's—							
Salaries	3,011	3	6				
Printing and stationery	24	4	4				
Maintenance of staff	359	9	0				
Laundry	54	3	1				
Cleaning	225	0	0				
Fuel	670	0	0				
Depreciation on furniture and fittings	149	16	9				
Rent	1,000	0	0				
	5,493	16	8				
	£154,820	10	1		£154,820	10	1
	£	s.	d.		£	s.	d.
Excess of expenditure over income brought down	154,820	8	5	Excess of expenditure over income after charging interest on capital	157,213	6	7
Interest on capital—							
Legislative	2,284	14	0				
Bellamy's	108	4	2				
	2,392	18					
	£157,213	6	7		£157,213	6	7

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Bellamy's: Silverware Account	1,855	9	2
Legislative	48,656	5	6	Furniture and fittings—			
Bellamy's	2,475	3	1	Legislative	13,436	4	9
				Bellamy's	619	13	11
					14,055	18	8
Creditors—				Mechanical appliances	588	0	6
Departmental	176	7	7	General Assembly Library	29,929	0	5
Sundry	1,023	4	0	Books of reference	4,702	19	10
				Stocks of statutes, appendices, and parliamentary papers	491	0	1
Writing-off, Suspense				Stock of "Index to Laws of New Zealand" at Printing Office	214	6	3
Treasury Adjustment Account				Stationery in stock	197	19	9
				Stamps	22	13	2
	1,199	11	7	Consumable stores	133	3	3
				Uniforms	147	2	9
				Bellamy's linen, glassware, crockery, &c.	1,462	12	8
				Gardeners' tools and implements	37	16	0
				Assets in suspense	3	15	6
	158,720	8	11	Balance of Income and Expenditure Account	157,213	6	7
	£211,055	4	7		£211,055	4	7

G. F. BOTHAMLEY, Acting Clerk of the House of Representatives.

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

STAMP DUTIES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Rent .. ..	..	2,462	7 9	Adhesive stamps .. ..	..	150,718	3 4
Transfer stamp machinery .. ..	..	202	14 4	Duty on instruments .. ..	..	273,566	15 2
Travelling expenses and allowances .. ..	..	414	19 7	Death duties .. ..	..	1,525,660	12 11
Valuation fees .. ..	..	105	13 3	Gift duty .. ..	..	106,642	2 4
Freight and cartage .. ..	..	130	9 11	Fines and penalties .. ..	..	1,992	2 7
Office equipment (maintenance) .. ..	..	23	18 8	Impressed stamps and bank cheques duty .. ..	..	200,686	1 3
Printing and stationery .. ..	..	1,101	17 5	Company licenses .. ..	..	87,727	19 7
Loss on equipment disposed of .. ..	..	2	6 10	Bank-note duty .. ..	..	29,321	15 6
Refund Family Protection Act .. ..	..	252	4 4	Racing revenue .. ..	..	382,745	9 5
Remission amusements-tax .. ..	..	37	19 9	Amusements-tax .. ..	..	55,927	16 7
Remission duty on instruments .. ..	..	94	4 0	Miscellaneous .. ..	..	3	16 2
Allowance to officer performing higher duties .. ..	..	15	0 0	Overseas passenger duty .. ..	..	21,256	5 0
Grant to officers at Napier .. ..	..	100	0 0	Lottery duty .. ..	..	17,761	15 11
Grant to officers in lieu of leave .. ..	..	68	18 2	Sharebrokers' licenses .. ..	..	1,980	5 0
Fuel, light, and cleaning .. ..	..	453	17 4	Mortgagees indemnity fees .. ..	..	1,603	17 0
Law-costs .. ..	..	676	11 1	Stamp duty on interest .. ..	..	52	14 9
Refund overseas passenger duty .. ..	..	18	18 0	Recovery on account of expenditure previous years .. ..	..	30	0 0
Interest on succession duty (refund) .. ..	..	192	12 3	Company fees, 1934-35 Act .. ..	..	2	0 0
Salaries .. ..	..	22,139	1 5				
Refunds totalizator-tax .. ..	..	41,478	15 4				
Cost of totalizator inspection .. ..	..	560	11 4				
Cost of stamp printing .. ..	..	1,039	1 2				
Postages and telephones .. ..	..	1,251	19 1				
Refund death duty .. ..	..	28	16 5				
Refund totalizator-tax .. ..	..	924	8 1				
Refund sharebroker's license.. ..	..	5	0 0				
Depreciation—							
Furniture .. ..	..	324	10 6				
Machinery .. ..	..	565	17 3				
Balance carried down .. ..	..	2,783,006	19 3				
		£2,857,679	12 6			£2,857,679	12 6
		£	s. d.			£	s. d.
Interest on capital .. ..	..	321	18 0	Balance brought down .. ..	..	2,783,006	19 3
Excess income over expenditure .. ..	..	2,782,685	1 3				
		£2,783,006	19 3			£2,783,006	19 3

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital .. ..	..	5,269	1 1	Furniture .. ..	..	513	2 5
Creditors—				Mechanical appliances .. ..	..	29	16 3
Sundry .. ..	..	333	0 8	Machinery .. ..	..	4,551	2 5
Departmental .. ..	..	623	3 8	Library .. ..	..	175	0 0
For refunds—				Assets in Suspense .. ..	..	0	6 10
Sundry .. ..	..	5,375	11 2	Debtors—			
Departmental .. ..	..	6,499	18 5	Sundry .. ..	..	360,497	13 2
Reserves—				Departmental .. ..	..	1,629	3 1
Writing off .. ..	..	0	6 10	Deposit Accounts .. ..	..	418	0 10
Accrued penalties (racing revenue) .. ..	..	10,254	12 10	Cash in hands of receivers .. ..	..	28	3 6
Sundry depositors .. ..	..	418	0 10	Treasury Adjustment Account .. ..	..	2,443,616	8 3
Excess income over expenditure for year ending 31st March, 1936 .. ..	..	2,782,685	1 3				
		£2,811,458	16 9			£2,811,458	16 9

P. G. PEARCE, Commissioner of Stamp Duties.

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

TREASURY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Salaries .. .. .	..	..	30,164	2	5	New Zealand stock fees .. .. .	..	..	1,587	14	0
Overtime and meal allowances .. .. .	..	..	188	4	2	Stamp duty .. .. .	..	..	290	11	10
Legal and professional expenses .. .. .	..	..	11	8	4	Balance carried down .. .. .	..	..	73,453	8	11
Printing and stationery .. .. .	..	..	3,361	0	2						
Office requisites .. .. .	..	..	153	18	10						
Advertising, books, &c. .. .. .	..	..	673	18	3						
Office and sundry expenses .. .. .	..	..	11	8	3						
Travelling-expenses .. .. .	..	..	138	11	8						
Postage and telegrams .. .. .	..	..	2,757	18	1						
Telegrams beyond the Dominion .. .. .	..	..	1,491	8	0						
Telephone subscriptions .. .. .	..	..	384	14	10						
Annual rental value of premises .. .. .	..	..	2,592	0	0						
Rent, Dunedin office .. .. .	..	..	104	0	0						
Expenses of Local Government Loans Board .. .. .	..	..	192	12	8						
Administration expenses of flood, fire, &c., loans .. .. .	..	..	8	0	4						
Losses irrecoverable .. .. .	..	..	2	10	11						
Bank exchange and commission .. .. .	..	..	184	17	6						
Consolidated stock—											
Management charges .. .. .	..	..	27,794	4	6						
Stamp duty on transfers .. .. .	..	..	4,556	1	4						
Depreciation—			£	s.	d.						
Office furniture .. .. .	..	..	260	11	11						
Mechanical appliances .. .. .	..	..	286	5	7						
Library .. .. .	..	..	13	17	0						
				560	14	6					
			£75,331	14	9				£75,331	14	9
			£	s.	d.				£	s.	d.
Balance brought down .. .. .	..	..	73,453	8	11	Excess of expenditure over income .. .. .	..	..	73,567	10	2
Interest on capital .. .. .	..	..	114	1	3						
			£73,567	10	2				£73,567	10	2

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital .. .. .	..	..	2,703	18	6	Office furniture, fittings, and equipment .. .. .	..	..	1,383	18	6
Creditors—			£	s.	d.	Mechanical appliances .. .. .	..	..	1,122	8	10
Departmental .. .. .	..	..	251	11	9	Library .. .. .	..	..	197	11	2
Sundry .. .. .	..	..	19,945	9	4	Stock of stamps .. .. .	..	..	4	18	6
				20,197	1	1	Debtors—				
Writing-off in Suspense .. .. .	..	..	2	10	11	Departmental .. .. .	..	..	1,596	10	2
Treasury Adjustment Account .. .. .	..	..	57,511	8	0	Sundry .. .. .	..	..	2,521	19	8
									4,118	9	10
						Expenses paid in advance .. .. .	..	..	17	10	7
						Suspense Account .. .. .	..	..	2	10	11
						Excess of expenditure over income .. .. .	..	..	73,567	10	2
			£80,414	18	6				£80,414	18	6

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

TEACHERS' SUPERANNUATION FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST JANUARY, 1936.

	£	s.	d.		£	s.	d.
To Balance, 31st January, 1935	989,310	3	10	By Retiring and other allowances	313,372	4	4
Contributions of members	118,798	17	2	Contributions refunded—			
Contributions transferred from other funds ..	562	3	5	On voluntary retirement	28,115	2	9
Additional contribution from Fiji Govern- ment in respect to teachers in Fiji schools ..	206	16	0	On death of members	1,171	3	11
Government subsidy—				On lapse of membership	3,995	11	2
Under the Act, section 112	43,000	0	0		33,281	17	10
Under Finance Act (No. 2), 1934, section 17	112,800	0	0	Rebate of contributions to annuitants on retirement under National Expenditure Adjustment Act, 1932, section 9 (2)	222	6	9
Under the Act, section 114	4,652	8	5	Contributions transferred to other funds	3	19	10
On account of reduction of interest during year ended 31st March, 1935, under National Expendi- ture Adjustment Act, 1932	9,594	0	0	Administration expenses—			
	170,046	8	5	Commission, G.P.O.	606	17	6
Interest—				Commission, Public Trustee	1,448	18	10
On investments	46,082	8	8	Clerical assistance	900	0	0
On contributions in arrears	175	15	2	Postage and telegrams	103	5	4
	46,258	3	10	Office expenses	169	14	11
Less investments written down (proportion of premium on purchase of bonds)	202	0	0	Travelling-expenses of Board members	93	14	5
	46,056	3	10	Medical fees	50	8	0
Premium on conversion of debentures	38	0	8	Audit fees	50	0	0
	£1,325,018	13	4	Balance, 31st January, 1936	974,715	5	7
					£1,325,018	13	4

COST-OF-LIVING BONUS ACCOUNT FOR THE YEAR ENDED 31ST JANUARY, 1936.

	£	s.	d.		£	s.	d.
To Refund from Consolidated Fund	481	7	9	By Balance due from Consolidated Fund, January, 1935	72	16	4
Balance due from Consolidated Fund, 31st Janu- ary, 1936	137	19	2	Payment of bonus	546	10	7
	£619	6	11		£619	6	11

TEACHERS' SUPERANNUATION FUND—*continued.*

BALANCE-SHEET AS AT 31ST JANUARY, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Fund as per Revenue Account	974,715	5 7	Amount held by Public Trustee—		
Retiring and other allowances due and unpaid ..	2,199	15 8	Invested	954,131	12 2
Refund of contributions due and unpaid ..	1,206	6 9	Uninvested	13,892	0 6
Administration expenses unpaid—					968,023 12 7
Commission, Post and Tele-	£	s. d.	Premium paid on purchase of		
graph Department	18	15 6	rural bonds	3,186	19 0
Clerical assistance	750	0 0	Less amount written off	202	0 0
Postage and telegrams	83	6 8			2,984 19 0
Office expenses, printing, and			Amounts paid to protect securities		
stationery	32	18 3	Contributions of members—		
Medical fees	3	3 0	In transit	3,363	8 7
Audit fee	41	13 4	Due and outstanding	3,011	10 9
		929 16 9			6,374 19 4
Unclaimed contributions	1,278	15 2	Interest on investments—		
Amounts paid into fund in error	10	19 7	Due and outstanding	13,136	0 5
Government subsidy—Statutory			Accrued, but not due	11,330	14 9
grant paid in advance for 1936	39,416	13 4			24,466 15 2
Less additional subsidy under sec-			Interest on arrears of contribu-		
tion 114 of Act not yet paid ..	376	4 0	tions due and outstanding		
Less additional subsidy under sec-			(contributors)		
tion 114, payable in respect to			Due by annuitants—		
allowances outstanding at 31st			Contributions and interest ..	70	4 11
January, 1936	167	10 1	Allowances overpaid	460	14 5
		38,872 19 3			531 9 4
Rent received from securities			Cash in Post Office Account ..	40,858	1 10
leased (held for rates and ex-			Less vouchers issued but un-		
penses)		184 9 4	paid at 31st January, 1936	19,990	3 5
Reserve—					20,867 18 5
For commission payable to					
Public Trustee in respect to					
interest due or accrued ..	848	0 0			
For commission to Post and					
Telegraph Department in re-					
spect to vouchers issued but					
unpaid	38	0 0			
For cost of actuarial examina-					
tion	350	0 0			
		1,236 0 0			
Reserve for loss on investments—					
Balance at 31st January, 1935	3,462	14 4			
Less written-off interest ..	47	14 3			
		3,415 0 1			
		£1,024,049 8 2			£1,024,049 8 2

NOTES.—Since the closing of the Account for the year the Government has given a further subsidy on account of the loss suffered by the reduction of interest under the provisions of the National Expenditure Adjustment Act, 1932. The amount accrued for the period to 31st January, 1936—not included in the year's accounts—is £7,875.

The liability under section 9 (2) of the National Expenditure Adjustment Act, 1932, as amended by section 25 of the Finance Act (No. 2), 1932–33, in respect to the rebate to those contributors who did not elect to continue to contribute on the higher rate of salary before the reductions in 1932 has not been taken into account in the foregoing statement. The benefit (which is payable upon retirement) will amount in the aggregate, to approximately £30,000; but the additional liability is only approximately £5,000, as the remaining £25,000 would, in any case, be refunded as contributions in the ordinary way upon retirement before full age or service.

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

STATE ADVANCES OFFICE.

ADVANCES TO SETTLERS BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Sundry loans	19,344,170	3 1	Investment Account: Advances not due ..	13,030	0 0
Amount held for investment on behalf of the Housing Insurance Fund	8,079	13 11	Mortgage Corporation Stock issued in accordance with section 38 (1) of the Mortgage Corporation of New Zealand Act, 1934-35 ..	17,092,425	0 0
Advances Suspense Account	750	0 0	Contingent liability of Mortgage Corporation under section 38 (2) of the Mortgage Corporation of New Zealand Act, 1934-35 ..	2,027,684	2 2
Sundry creditors	2,089	16 9	Properties acquired	2,498	19 6
Interest on loans—	£	s. d.	Temporary investment	300,000	0 0
Deferred	356,931	16 6	Interest on mortgages accrued	69	14 3
Overdue	53,654	5 10	Interest on temporary investment accrued ..	1,849	6 3
Accrued	135,150	19 5	Interest on Mortgage Corporation stock accrued but not due at 31st March, 1936 ..	91,666	18 2
	545,737	1 9	Sundry debtors	1,180	8 3
Reserve for bad debts	235,663	16 2	Balance of profits of Mortgage Corporation for the year ended 31st March, 1936, payable in accordance with section 42 of the Mortgage Corporation of New Zealand Act, 1934-35 ..	52,868	2 0
Reserve Fund	25,000	0 0	Lodgment in Transit Account	453	9 1
Sinking Fund	2,088,114	13 5	Realization Suspense Account	59,606	19 2
			Loan Charges Account	232,930	8 3
			Profit and Loss Account	110,580	17 4
			Cash in hand and in bank at 31st March, 1936 ..	174,646	7 3
			Sinking Fund Investments held by Advances Office Sinking Fund	2,088,114	13 5
	£22,249,605	5 1		£22,249,605	5 1

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Interest Account: Gross loss for the year ..	152,986	19 11	Profits from Mortgage Corporation of New Zealand under section 42 of the Mortgage Corporation of New Zealand Act, 1934-35 ..	80,601	3 5
Management Expenses Account	18,648	18 0	Profits from sale of assets	12	13 11
Depreciation on furniture	120	17 2	Balance: Loss for the year	117,193	19 7
Depreciation on motor-vehicles	70	17 3			
Expenses on properties acquired	28	14 0			
Loan flotation charges written down	25,951	10 7			
	£197,807	16 11		£197,807	16 11
	£	s. d.		£	s. d.
Loss for the year	117,193	19 7	Income-tax reserve	6,613	2 3
	£117,193	19 7	Balance	110,580	17 4
				£117,193	19 7
Balance	£110,580	17 4			

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Interest on loans	752,635	16 9	Interest on mortgages	1,175,009	1 1
Less accrued at 31st March, 1935	139,369	1 8	Interest on mortgages: Accrued but not due at 31st March, 1936 ..	69	14 3
	613,266	15 1		1,175,078	15 4
Interest on loans overdue and accrued ..	176,685	14 1	Less overdue and accrued at 31st March, 1935 ..	927,304	1 11
Interest on Housing Insurance Fund	235	6 7		247,774	13 5
			Interest on Mortgage Corporation stock	286,875	0 0
			Accrued but not due at 31st March, 1936	91,666	18 2
				378,541	18 2
			Interest on temporary investments	11,151	2 6
			Accrued but not due at 31st March, 1936	733	11 3
				11,884	13 9
			Less accrued at 31st March, 1935	1,175	7 5
				10,709	6 4
			Interest on current account advances	148	15 1
			Interest on outstanding payments	26	2 10
			Balance: Gross loss transferred to Profit and Loss Account	152,986	19 11
	£790,187	15 9		£790,187	15 9

STATE ADVANCES OFFICE—*continued*.ADVANCES TO SETTLERS BRANCH—*continued*.

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Advertising, newspapers, &c.	5	2	7	Consent fees	16	16	9
Audit services	200	0	0	Cost of preparation of mortgages	81	9	0
Cartage	8	10	10	Production fees	192	4	9
Cleaning, lighting, heating, and messenger services	104	6	7	Release fees	146	0	0
Commission	208	15	5	Sundry fees	12	17	2
Employers' liability insurance	4	6	9	Refund of premium on fidelity guarantee bonds ..	35	16	4
Management charges on New Zealand stock and bonds	3,790	19	2	Balance transferred to Profit and Loss Account ..	18,648	18	0
Meal allowances and overtime	1,701	17	11				
Motor maintenance	164	10	9				
Office maintenance	81	6	10				
Postages and telegrams	218	9	2				
Post Office services	424	15	9				
Printing and stationery	227	9	0				
Public Service Superannuation Fund contribution	90	9	4				
Rent	578	10	4				
Salaries	8,332	1	9				
Solicitors costs and Court costs	861	1	10				
Telephones	69	10	4				
Travelling-expenses	84	7	2				
Typewriters and adding-machines	71	8	3				
Exchange on remittances	68	13	1				
Valuation Department: Agency work	1,837	9	2				
	£19,134	2	0		£19,134	2	0

DEPARTMENTAL NOTE.—In terms of the Mortgage Corporation of New Zealand Act, 1934–35, all mortgages and certain local body investments formerly shown as assets of various branches of the State Advances Office were transferred to the Mortgage Corporation of New Zealand and, in consideration thereof, stock for a certain proportion was issued to the Minister of Finance and the balance shown as a contingent liability of the Corporation. The stock has been allocated to the various branches having regard to the purpose of the several accounts and the nature of the liabilities. These assets which have replaced the mortgages previously held are not legally vested in the Superintendent, but they have been included in the State Advances Office balance-sheets in order to show the financial results of the year's operations. Interest on this stock, together with the proportion of profits payable to the Crown under the Mortgage Corporation of New Zealand Act, 1934–35, is paid to the Public Account where these moneys have been applied in payment of the interest due on the loan-capital held by the various branches of the State Advances Office. These amounts have therefore been reflected in the accounts as presented above. Further legislation will be necessary before the accounts can be finally adjusted.

GEO. G. ROSE, Superintendent.
F. R. JAMIESON, 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, subject to the departmental notes en faced thereon and to the following exceptions: (1) The amount of exchange paid in respect of the interest which has been paid in London on the loans of this account has not been charged to the account, but has been borne by the Consolidated Fund; (2) the Mortgage Corporation stock should not appear in the Balance-sheet as an investment of the Superintendent. It is vested in the Minister of Finance to whom the stock was issued in exchange for mortgage securities transferred to the Corporation in terms of the Mortgage Corporation of New Zealand Act, 1934–35; (3) Contingent Liability of the Mortgage Corporation should not appear among the assets of the Superintendent, as it is not the property of the Superintendent. In terms of the legislation, so long as this liability exists, the surplus profits of the Corporation are payable to the Public Account and not to the State Advances Account; (4) the Profit and Loss Account is overstated to the extent of the interest on the Corporation stock and of the profits of the Corporation which have been paid to the Public Account in accordance with the statute.—G. F. C. CAMPBELL, Controller and Auditor-General.

STATE ADVANCES OFFICE—continued.
RURAL ADVANCES BRANCH—continued.

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.	£	s.	d.	Cr.	£	s.	d.
Audit Office services	90	0	0	Cost of preparation of mortgages	3	2	0
Cleaning and messenger services	50	0	0	Commission	13	1	3
Postages and telegrams	79	18	4	Release fees	5	2	6
Post Office services	100	0	0	Sundry fees	2	18	8
Printing and stationery	70	0	0	Balance transferred to Profit and Loss Account ..	4,559	6	6
Public Service Superannuation Fund contribution ..	20	0	0				
Rent	100	0	0				
Salaries	3,495	2	7				
Solicitors' costs and Court costs	172	5	10				
Travelling-expenses	30	0	0				
Valuation Department : Agency work	376	4	2				
	£4,583	10	11		£4,583	10	11

NOTE.—See departmental note on Advances to Settlers Branch Accounts.

Geo. G. ROSE, Superintendent.
F. R. JAMIESON, 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, subject to the departmental notes enfaced thereon and to the following exceptions : (1) The amount of exchange paid in respect of the interest which has been paid in London on the loans of this account has not been charged to the account, but has been borne by the Consolidated Fund ; (2) the Mortgage Corporation stock should not appear in the Balance-sheet as an investment of the Superintendent. It is vested in the Minister of Finance to whom the stock was issued in exchange for mortgage securities transferred to the Corporation in terms of the Mortgage Corporation of New Zealand Act, 1934-35 ; (3) Contingent Liability of the Mortgage Corporation should not appear among the assets of the Superintendent, as it is not the property of the Superintendent. In terms of the legislation, so long as this liability exists, the surplus profits of the Corporation are payable to the Public Account and not to the State Advances Account ; (4) the Profit and Loss Account is overstated to the extent of the interest on the Corporation stock and of the profits of the Corporation which have been paid to the Public Account in accordance with the statute.—G. F. C. CAMPBELL, Controller and Auditor-General.

STATE ADVANCES OFFICE—continued.
ADVANCES TO WORKERS BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1936.

Liabilities.				Assets.			
		£	s. d.			£	s. d.
Sundry loans .. .. .	..	12,097,946	8 1	Mortgage Corporation stock issued in accordance with section 38 (1) of the Mortgage Corporation of New Zealand Act, 1934-35 ..	..	9,037,380	0 0
Sundry creditors .. .. .	..	910	17 10	Contingent Liability of Mortgage Corporation under section 38 (2) of the Mortgage Corporation of New Zealand Act, 1934-35 ..	..	3,138,763	11 4
Interest on loans—				Balance of profits of Mortgage Corporation for the year ended 31st March, 1936, payable in accordance with section 42 of the Mortgage Corporation of New Zealand Act, 1934-35 ..	..	62,658	18 11
Deferred .. .. .	..	66,477	5 3	Interest on Mortgage Corporation stock—			
Overdue .. .. .	..	54,783	3 4	Overdue at 31st March, 1936 ..	..	134	16 6
Accrued .. .. .	..	105,274	13 8	Accrued but not due at 31st March, 1936 .. .. .	..	48,467	11 10
Reserve for bad debts .. .. .	..	226,535	2 3			48,602	8 4
Sinking Fund .. .. .	..	198,609	4 5	Sundry debtors .. .. .	..	1	16 9
		94,402	9 3	Realization Suspense Account .. .. .	..	5,005	12 2
				Loan Charges Account .. .. .	..	162,796	17 3
				Cash in hand and in bank at 31st March, 1936 ..	..	68,792	7 10
				Sinking Fund Investments held by Advances Office Sinking Fund .. .. .	..	94,402	9 3
		£12,618,404	1 10			£12,618,404	1 10

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.				Cr.			
		£	s. d.			£	s. d.
Interest Account : Gross loss for the year ..	..	64,002	9 1	Profits from Mortgage Corporation of New Zealand under section 42 of the Mortgage Corporation of New Zealand Act, 1934-35 .. .. .	..	95,519	9 1
Management Expenses Account .. .. .	..	4,930	4 9				
Depreciation : Motor-vehicles .. .. .	..	184	0 3				
Loan-flotation charges written down .. .. .	..	22,134	2 4				
Balance : Profit for the year .. .. .	..	4,268	12 8				
		£95,519	9 1			£95,519	9 1
		£	s. d.			£	s. d.
Bad Debts Reserve .. .. .	..	4,446	4 4	Income-tax Reserve .. .. .	..	177	11 8
				Profits for the year .. .. .	..	4,268	12 8
		£4,446	4 4			£4,446	4 4

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.				Cr.			
		£	s. d.			£	s. d.
Interest on loans .. .. .	..	439,047	17 10	Interest on mortgages .. .. .	..	1,203,497	0 11
Less accrued at 31st March, 1935 .. .. .	..	105,443	12 11	Less overdue and accrued at 31st March, 1935 .. .. .	..	974,875	12 3
		333,604	4 11			228,621	8 8
Interest on loans overdue and accrued at 31st March, 1936 .. .. .	..	160,057	17 0	Interest on temporary investments .. .. .	..	715	8 11
Interest on Railway expenditure (erection of dwellings) .. .. .	..	222	6 0	Interest on Mortgage Corporation stock .. .. .	..	151,875	0 0
				Overdue and accrued but not due at 31st March, 1936 .. .. .	..	48,602	8 4
						200,477	8 4
				Interest on outstanding payments .. .. .	..	67	12 11
				Balance : Gross loss transferred to Profit and Loss Account .. .. .	..	64,002	9 1
		£493,884	7 11			£493,884	7 11

STATE ADVANCES OFFICE—continued.

ADVANCES TO WORKERS BRANCH—continued.

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.	£	s.	d.	Cr.	£	s.	d.
Audit Office services	150	0	0	Cost of preparation of mortgages	9	6	6
Cleaning, lighting, heating, and messenger services	100	0	0	Commission	2,094	11	11
Management charges on New Zealand stock and bonds	1,851	18	8	Release fees	56	15	0
Motor-vehicles maintenance	327	11	10	Balance transferred to Profit and Loss Account ..	4,930	4	9
Postages and telegrams	129	1	0				
Post Office services	220	0	0				
Printing and stationery	100	0	0				
Public Service Superannuation Fund contribution	40	0	0				
Rent	260	0	0				
Salaries	3,680	0	0				
Solicitors costs and Court costs	116	11	4				
Sundry fees	40	14	4				
Travelling-expenses	25	0	0				
Valuation Department: Agency work	50	1	0				
	£7,090	18	2		£7,090	18	2

NOTE.—See departmental note on Advances to Settlers Branch.

GEO. G. ROSE, Superintendent.
F. R. JAMIESON, 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, subject to the departmental notes en faced thereon and to the following exceptions: (1) The amount of exchange paid in respect of the interest which has been paid in London on the loans of this account has not been charged to the account, but has been borne by the Consolidated Fund; (2) the Mortgage Corporation stock should not appear in the Balance-sheet as an investment of the Superintendent. It is vested in the Minister of Finance to whom the stock was issued in exchange for mortgage securities transferred to the Corporation in terms of the Mortgage Corporation of New Zealand Act, 1934-35; (3) contingent liability of the Mortgage Corporation should not appear among the assets of the Superintendent as it is not the property of the Superintendent. In terms of the legislation, so long as this liability exists, the surplus profits of the Corporation are payable to the Public Account and not to the State Advances Account; (4) the Profit and Loss Account is overstated to the extent of the interest on the Corporation stock and of the profits of the Corporation which have been paid to the Public Account in accordance with the statute.—G. F. C. CAMPBELL, Controller and Auditor-General.

STATE ADVANCES OFFICE—*continued*.

LOCAL AUTHORITIES BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Sundry loans	2,778,690	15 7	Mortgage Corporation Reserve Contribution Account	2,750,443	5 5
Loan moneys: Unexpended balance under section 72, Local Bodies' Loans Act, 1913 ..	3,987	12 10	Loan Charges Account	23,530	2 2
Temporary loan from Public Debt Sinking Fund ..	449	11 0	Amount due by Mortgage Corporation pursuant to section 35 of the Mortgage Corporation of New Zealand Act, 1934-35, but not paid at 31st March, 1936	6,821	2 0
Sundry creditors for management expenses ..	655	3 2	Interest paid in advance	14,053	7 2
Premium on conversion	432	15 10	Profit and Loss Account	948	17 3
Interest on loans accrued but not due ..	11,580	15 7	Sinking Fund Investments held by Advances Office Sinking Fund	81,091	0 9
Sinking Fund	81,091	0 9			
	<u>£2,876,887</u>	<u>14 9</u>		<u>£2,876,887</u>	<u>14 9</u>

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Management Expenses Account	1,073	3 1	Income-tax Reserve Account	2,104	4 7
Loan-flotation charges written down	1,116	10 4	Balance: Loss for the year	948	17 3
Balance: Interest Account	863	8 5			
	<u>£3,053</u>	<u>1 10</u>		<u>£3,053</u>	<u>1 10</u>

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Interest on loans	102,722	0 8	Interest on debentures	31,142	2 2
Less accrued at 31st March, 1935	11,580	15 7	Accrued interest taken over by Mortgage Corporation	21,624	12 3
				52,766	14 5
Interest on loans accrued but not due	91,141	5 1	Less overdue and accrued at 31st March, 1935	32,729	4 2
	11,580	15 7			
				20,037	10 3
			Interest payable in accordance with section 35 of the Mortgage Corporation of New Zealand Act, 1934-35	81,821	2 0
			Balance transferred to Profit and Loss Account	863	8 5
	<u>£102,722</u>	<u>0 8</u>		<u>£102,722</u>	<u>0 8</u>

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Audit Office services	30	0 0	Payment for forms	60	0 0
Cleaning, lighting, heating, and messenger services ..	20	0 0	Balance transferred to Profit and Loss Account	1,073	3 1
Management charges: New Zealand stock and bonds ..	446	17 8			
Postages and telegrams	25	0 0			
Post Office services	30	0 0			
Printing and stationery	35	0 0			
Public Service Superannuation Fund contribution ..	15	0 0			
Rent	40	0 0			
Salaries	491	5 5			
	<u>£1,133</u>	<u>3 1</u>		<u>£1,133</u>	<u>3 1</u>

NOTE.—See departmental note on Advances to Settlers Branch Accounts.

GEO. G. ROSE, Superintendent.

F. R. JAMIESON, 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, subject to the departmental notes en faced thereon and to the following exceptions: (1) The amount of exchange paid in respect of the interest which has been paid in London on the loans of this account has not been charged to the account, but has been borne by the Consolidated Fund; (2) the Mortgage Corporation Reserve Contribution Account which represents the capital moneys secured by local body debentures transferred to the Corporation should not appear in the Balance-sheet as an investment of the Superintendent as it is not the property of the Superintendent. In terms of the legislation the Corporation is required to pay to Public Account interest on these moneys which form part of the General Reserve Fund of the Corporation; (3) the Profit and Loss Account is overstated to the extent of the interest payable on the amount of the debentures so transferred in accordance with section 35 of the Mortgage Corporation of New Zealand Act, 1934-35. The interest payable is required to be paid to Public Account and not the State Advances Account; (4) accumulated losses amounting to £121,125 0s. 5d. have been written off against the Sinking Fund contrary to the purpose for which that Fund was established.—G. F. C. CAMPBELL, Controller and Auditor-General.

STATE ADVANCES OFFICE—continued.
PUBLIC DEBT SINKING FUND BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Sinking Fund created under the provisions of the Public Debt Extinction Act, 1910 ..	3,258,955	19 4	Investment Account—		
Suspense Account	63	1 7	Advances not due : Local bodies	1,616,410	3 10
Management Account	33	12 0	Instalments of principal overdue : Local bodies ..	12,028	16 11
Interest due to Consolidated Fund in accordance with section 12 (a), Repayment of Public Debt Act, 1925—			Contingent liability of Mortgage Corporation under section 38 (2) of the Mortgage Corporation of New Zealand Act, 1934–35	1,242,802	11 8
In hand at 31st March, 1936 ..	76,941	11 3	Temporary advance to Local Authorities Branch	449	11 0
Overdue at 31st March, 1936 ..	17,486	14 8	Balance of profits of Mortgage Corporation for the year ended 31st March, 1936, payable in accordance with section 42 of the Mortgage Corporation of New Zealand Act, 1934–35 ..	23,402	10 0
Accrued at 31st March, 1936 ..	16,743	13 1	Interest overdue on loans to local bodies ..	17,486	14 8
Interest paid in advance	285	7 7	Interest accrued on loans to local bodies ..	16,743	13 1
	111,171	19 0	Cash at bank	441,185	18 4
	£3,370,509	19 6		£3,370,509	19 6

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Interest on investments due to Consolidated Fund in accordance with section 12 (a), Repayment of the Public Debt Act, 1925—			Interest on loans to—		
Paid to Treasury	88,015	3 11	Settlers	61,449	7 7
In hand at 31st March, 1936 ..	76,941	11 3	Workers	2,275	16 11
Overdue at 31st March, 1936 ..	17,486	14 8	Local bodies	59,374	9 1
Accrued at 31st March, 1936 ..	16,743	13 1		123,099	13 7
	199,187	2 11	Less overdue and accrued at 31st March, 1935 ..	67,389	6 7
Less overdue and accrued at 31st March, 1935 ..	67,389	6 7		55,710	7 0
	131,797	16 4	Profits from Mortgage Corporation of New Zealand for the year ended 31st March, 1936, in accordance with section 42 of the Mortgage Corporation of New Zealand Act, 1934–35 ..	35,675	18 8
	£131,797	16 4	Interest on temporary investments	4,213	8 6
			Conversion premiums	1,967	14 5
			Interest overdue at 31st March, 1936, on loans to local bodies	17,486	14 8
			Interest accrued at 31st March, 1936, on loans to local bodies	16,743	13 1
				£131,797	16 4

NOTE.—The assets of this Branch include local body investments transferred from the Advances Office Sinking Fund without legislative authority. See also departmental note on Advances to Settlers Branch Accounts.

GEO. G. ROSE, Superintendent.
F. R. JAMIESON, 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, subject to the departmental notes enfaced thereon and to the following exceptions : (1) The contingent liability of the Mortgage Corporation should not appear among the assets of the Superintendent as it is not the property of the Superintendent. In terms of the legislation, so long as this liability exists, the surplus profits of the Corporation are payable to the Public Account and not to the State Advances Account ; (2) the Interest Account is overstated to the extent of the profits of the Corporation which have been paid to the Public Account in accordance with the statute.—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, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Sinking Fund	2,249,547	7 7	Contingent liability of Mortgage Corporation under section 38 (2) of the Mortgage Corporation of New Zealand Act, 1934-35	2,263,608	3 5
Interest earned for the year ended 31st March, 1936—	£	s. d.			
Settlers Branch	11,493	19 0			
Workers Branch	574	5 4			
Local Authorities Branch	1,992	11 6			
	14,060	15 10			
	£2,263,608	3 5		£2,263,608	3 5

NOTE.—The Advances Office Sinking Fund is held by the following branches : Settlers, £2,088,114 13s. 5d. ; Workers, £94,402 9s. 3d. ; Local Authorities, £81,091 0s. 9d.. Total, £2,263,608 3s. 5d.

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Interest on investments transferred to Sinking Fund Account	14,060	15 10	Interest on loans to—		
			Settlers	40,124	14 4
			Workers	2,271	15 4
			Local bodies	5,915	14 10
				48,312	4 6
			Less overdue and accrued at 31st March, 1936.. .. .	34,252	14 4
				14,059	10 2
			Interest on outstanding payments		1 5 8
	£14,060	15 10		£14,060	15 10

NOTE.—Incidental to the apportionment of the Mortgage Corporation stock and contingent liability the local authority debentures held by the Advances Office Sinking Fund were transferred to the Public Debt Sinking Fund in exchange for contingent liability. Portion of these funds amounting to £121,125 0s. 5d., which represented investments of the sinking fund of the Local Authorities Branch, has been used for writing off an accumulated loss in that Branch, previously carried forward, although this is not authorized by the present statutes. See also departmental note on Advances to Settlers Branch Accounts.

GEO. G. ROSE, Superintendent.
F. R. JAMIESON, 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, subject to the departmental notes enfaced thereon and to the following exceptions : (1) The contingent liability of the Mortgage Corporation should not appear among the assets of the Superintendent as it is not the property of the Superintendent. In terms of the legislation, so long as this liability exists, the surplus profits of the Corporation are payable to the Public Account and not to the State Advances Account ; (2) the assets of the fund should include local body investments which have been transferred to the Public Debt Sinking Fund Branch without legislative authority.—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, 1936.

<i>Liabilities.</i>				<i>Assets.</i>						
	£	s.	d.	£	s.	d.		£	s.	d.
Sundry loans	412,388	9	4				Investment Account : Advances not due—			
Less loan liability redeemed and discharged from Consolidated Fund	19,468	9	4				Dwellings purchased	243,352	9	6
							Sections purchased	1,353	15	11
							Advances	120	1	8
	392,920	0	0							244,826 7 1
Less loan liability redeemed by Public Debt Repayment Account	100	0	0				Instalments of principal overdue—			
				392,820	0	0	Dwellings purchased	7,901	6	5
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926				100	0	0	Sections purchased	151	12	3
Sundry creditors				201	15	1	Advances	36	18	1
Suspense Account				19	2	7				8,089 16 9
Insurance Fund				9,614	10	3	Principal owing by mortgagors			252,916 3 10
Interest on loans—	£	s.	d.				Dwellings let			31,175 8 11
Overdue	6,883	8	9				Freehold land			23,934 7 2
Accrued	5,129	11	6				Sinking Fund investment held by Public Debt Redemption Fund			*5,027 15 9
				12,013	0	3	Insurance Fund investment held by Settlers Branch			8,079 13 11
Reserve for bad debts				18,787	16	2	Sundry debtors			90 4 5
Sinking Fund				1,672	15	11	Interest on dwellings and land—	£	s.	d.
							Overdue	7,333	15	1
							Accrued			73 17 2
										7,407 12 3
							Rent overdue			2,223 4 8
							Insurance premiums—	£	s.	d.
							Overdue	398	6	5
							Paid in advance	202	2	5
										600 8 10
							Realization Suspense Account			8,980 11 9
							Profit and Loss Account			82,463 18 8
							Cash in hand and in bank at 31st March, 1936			12,329 10 1
				£435,229	0	3				£435,229 0 3

* 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, 1936.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>				£	s.	d.
Management Expenses Account .. .. .	..	..	1,484	8	1	Profit from sale of land .. .. .	..	..	..	183	19	0
Dwellings maintenance .. .. .	..	..	542	0	8	Balance : Loss for the year .. .. .	..	..	..	2,912	11	3
Interest Account : Loss .. .. .	..	..	1,070	1	6							
			<hr/>							<hr/>		
			£3,096	10	3					£3,096	10	3
			<hr/> <hr/>							<hr/> <hr/>		
			£	s.	d.					£	s.	d.
Balance as at 31st March, 1935 .. .. .	..	..	79,551	7	5	Balance .. .. .	..	..	..	82,463	18	8
Loss for the year .. .. .	..	..	2,912	11	3							
			<hr/>							<hr/>		
			£82,463	18	8					£82,463	18	8
			<hr/> <hr/>							<hr/> <hr/>		

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
Interest on loans	13,766	17	6				Interest on land and dwellings ..	13,064	13	10			
Less accrued at 31st March, 1935	5,129	11	6				Less overdue and accrued at 31st March, 1935	7,806	6	6			
				8,637	6	0					5,258	7	4
Interest on loans accrued but not due				5,129	11	6					30	16	5
							Interest on temporary investments ..						
							Interest on dwellings and land—	£	s.	d.			
							Overdue at 31st March, 1936 ..	7,333	15	1			
							Accrued but not due at 31st March, 1936	73	17	2			
											7,407	12	3
							Balance : Gross loss transferred to Profit and Loss Account				1,070	1	6
				£13,766	17	6					£13,766	17	6

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Audit services	90	0	0	Transfer fees	4	0	0
Cleaning, lighting, heating, and messenger services	25	0	0	Balance transferred to Profit and Loss Account ..	1,484	8	1
Commission	457	14	7				
Postages and telegrams	35	14	0				
Post Office services	40	0	0				
Printing and stationery	22	11	6				
Public Service Superannuation Fund contribution	15	0	0				
Rent	30	0	0				
Salaries	745	0	0				
Solicitors' costs	9	1	0				
Sundry fees	2	0	0				
Valuation Department: Agency work	16	7	0				
	£1,488	8	1		£1,488	8	1

GEO. G. ROSE, Superintendent.
F. R. JAMIESON, 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, 1936.

<i>Liabilities.</i>	£	s.	d.	£	s.	d.	—		£	s.	d.
Sundry loans	2,521	19	2						75	8	6
Less loan liability redeemed and charged from Consolidated Fund	1,036	19	2								
	1,485	0	0								
Less loan liability redeemed by Public Debt Repayment Account ..	1,060	0	0								
	425	0	0								
Less loan liability repaid	425	0	0								
Liability to Consolidated Fund in terms of section 22,											
Finance Act, 1926				415	0	0					
Interest on loans accrued				5	10	10					
Sinking Fund				19	10	7					
				£440	1	5			£440	1	5

* 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, 1936.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
Management Expenses Account	..	..	..	10	0	0	Balance : Loss for year	..	..	..	18	14	3
Interest Account : Gross loss	..	..	..	8	14	3							
				£18	14	3					£18	14	3
				£	s.	d.					£	s.	d.
Balance as at 31st March, 1935	..	..	..	252	2	9	Balance	..	..	..	270	17	0
Loss for the year	..	..	..	18	14	3							
				£270	17	0					£270	17	0

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£ s. d.	£ s. d.	<i>Cr.</i>	£ s. d.	£ s. d.
Interest on loans .. ..	.. 14 17 6		Interest on temporary investments ..	6 3 3	
Less accrued at 31st March, 1935 ..	5 10 10		Interest on bills of sale overdue at 31st March, 1936	8 1 8	
	<hr/>	9 6 8		<hr/>	14 4 11
Interest on loans accrued but not due ..	..	5 10 10	Less interest on bills of sale overdue at 31st March, 1935 .. .. .	..	8 1 8
				<hr/>	6 3 3
			Balance transferred to Profit and Loss Account ..	8 14 3	
				<hr/>	£14 17 6
		<hr/> £14 17 6			

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

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

GEO. G. ROSE, Superintendent.
F. R. JAMIESON, 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, 1936.

<i>Liabilities.</i>				<i>Assets.</i>					
	£	s.	d.	£	s.	d.	£	s.	d.
Sundry loans	43,858	14	3						
Less loan liability redeemed and discharged from Consolidated Fund	6,008	14	3						
	37,850	0	0				22,068	18	7
Less loan liability redeemed by Public Debt Repayment Account	5,000	0	0						
	32,850	0	0						
Less loan liability repaid	3,000	0	0						
				29,850	0	0			
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926				5,000	0	0			
Interest on loans accrued				428	8	1			
Reserve for bad debts				1,119	10	0			
Sinking Fund				300	1	8			
				£36,697	19	9			

Investment Account—									
Advances not due	18,616	12	6						
Instalments overdue	3,452	6	1						
Sundry debtors							47	18	6
Instalments postponed : Interest							299	15	0
Sinking Fund investments held by Public Debt Redemption Fund							*912	18	6
Interest on mortgages—				£	s.	d.			
Overdue	1,000	6	9						
Accrued	151	12	4						
Realization Suspense Account							1,151	19	1
Profit and Loss Account							7,962	9	1
Cash in hand and in bank at 31st March, 1936							3,712	12	8
							541	8	4
							£36,697	19	9

* 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, 1936.

[illegible]

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
Interest on loan capital	1,149	15	0		Interest on mortgages	2,938	12	8	
Less accrued at 31st March, 1935..	428	8	1		Interest on mortgages—				
				721 6 11	Overdue at 31st March, 1936 ..	1,000	6	9	
Accrued at 31st March, 1936 ..				428 8 1	Accrued at 31st March, 1936 ..	151	12	4	
				1,149 15 0					
Balance to Profit and Loss Account				2 15 5	Less overdue at 31st March, 1935	2,950	7	11	
									1,140 3 10
					Interest on temporary investment				12 6 7
				£1,152 10 5					£1,152 10 5

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
Administration expenses	..	..	..	64	19	0	Profit and Loss Account	..	..	..	69	19	0
Audit Office services	..	..	..	5	0	0							
				<hr/>							<hr/>		
				£69 19 0							£69 19 0		

GEO. G. ROSE, Superintendent.
F. R. JAMIESON, 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, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry loans	36,500	0	0	Investment Account	12,141	13	7
Less loan liability redeemed and discharged from Consolidated Fund	7,500	0	0	Sinking Fund investments	1,383	9	3
	29,000	0	0	Interest on mortgages—			
Less loan liability redeemed by Public Debt Repayment Account	1,530	0	0	Overdue	1,228	4	10
	27,470	0	0	Accrued	236	9	2
Less loan liability repaid	8,700	0	0				1,464 14 0
Capital Reduction Account				Suspense Account			33 5 0
Liability to Consolidated Fund in terms of section 22, Finance Act, 1926				Profit and Loss Account			14,311 18 6
Interest on loans accrued							
Reserve for bad debts							
Sinking Fund							
			18,770 0 0				
			7,500 0 0				
			1,530 0 0				
			678 5 9				
			61 16 5				
			794 18 2				
			£29,335 0 4				£29,335 0 4

PROFIT AND LOSS ACCOUNT AS AT 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Management Expenses Account			51 0 3	Balance : Loss for the year			325 13 10
Balance : Interest Account			274 13 7				
			£325 13 10				£325 13 10
			£				£
			s.				s.
			d.				d.
Balance as at 31st March, 1935	13,986	4	8	Balance	14,311	18	6
Loss for the year			325 13 10				
			£14,311 18 6				£14,311 18 6

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Interest on loans	480	14	6	Interest on mortgages	571	15	10
Less accrued at 31st March, 1935	197	11	3	Interest on mortgages—			
			283 3 3	Overdue at 31st March, 1936	1,228	4	10
Interest overdue at 31st March, 1936	480	14	6	Accrued at 31st March, 1936	236	9	2
Interest accrued at 31st March, 1936	197	11	3				2,036 9 10
			678 5 9	Less overdue and accrued at 31st March, 1935	1,399	0	9
							637 9 1
				Interest on temporary investment			49 6 4
				Balance to Profit and Loss Account			274 13 7
			£961 9 0				£961 9 0

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Administration expenses	46	0	3	Balance transferred to Profit and Loss Account	51	0	3
Audit Office services	5	0	0				
			£51 0 3				£51 0 3

GEO. G. ROSE, Superintendent.

F. R. JAMIESON, 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, 1936.

Liabilities.			Assets.		
Liability to Redemption Account as at 1st April, 1925	£	s. d.	Investment Account: Principal	£	s. d.
Less repayments to 31st March, 1936	1,290,182	2 1	owing on bills of sale	175,572	4 2
	194,949	6 4	Less Suspense adjustments	145	12 4
	1,095,232	15 9		175,426	11 10
Less expenditure irrecoverable to 31st March, 1935	912,868	8 2	Writings-off in Suspense	4,934	19 8
Losses on realization for the year ended 31st March, 1936	1,218	4 3			180,361 11 6
Management Expenses Account for the year ended 31st March, 1936	784	11 10	Interest on bills of sale overdue		4,077 6 1
		914,871 4 3	Cash in hand and in bank at 31st March, 1936		667 5 4
Liability to Redemption Account as at 31st March, 1936		180,361 11 6			
Sundry creditors—	£	s. d.			
Principal (Treasury)	482	5 9			
Interest (Treasury)	83	17 5			
Commission	76	9 1			
		642 12 3			
Suspense Account		24 13 1			
Interest on advances from War Expenses Account overdue		4,077 6 1			
		£185,106 2 11			£185,106 2 11

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.	£	s. d.	Cr.	£	s. d.	£	s. d.
Interest paid to Treasury	659	14 9	Interest on bills of sale	712	15 9		
Interest in hand due to Treasury at 31st March, 1936	83	17 5	Interest on bills of sale overdue at 31st March, 1936	4,077	6 1		
Interest due to Treasury overdue at 31st March, 1936	4,077	6 1					
	4,820	18 3		4,790	1 10		
Less interest due to Treasury overdue at 31st March, 1935	4,482	12 11	Less overdue at 31st March, 1935	4,482	12 11		
		£338 5 4				307 8 11	
			Interest on investment			30 16 5	
						£338 5 4	

MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.	£	s. d.	Cr.	£	s. d.
Audit Office services	30	0 0	Balance recouped in accordance with section 13 (3), State Advances Amendment Act, 1922	784	11 10
Commission	98	18 6			
Cleaning and messenger services	30	0 0			
Contingencies	0	3 9			
Postages and telegrams	70	0 0			
Post Office services	105	0 0			
Printing and stationery	25	0 0			
Rent	75	0 0			
Salaries	300	18 0			
Solicitors costs	49	11 7			
	£784	11 10			£784 11 10

GEO. G. ROSE, Superintendent.
F. R. JAMIESON, 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.

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