

1937.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1936-37.

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.

Administration of Western Samoa.	Native Department—
Defence Department.	Departmental.
Education.	District Maori Land Boards.
Ellesmere and Forsyth and Akaroa Railway Trust	Maori Purposes Fund.
Account.	Native Land Development Schemes.
General Purposes Relief.	Native Trustee.
Greymouth Harbour Board.—Special Coal Rate.	New Zealand Reparation Estates.
Internal Affairs Department.	Post and Telegraph Department.
Internal Marketing.	Primary Products Marketing Department.
Lands and Survey Department—	Public Debt Redemption Fund.
Crown Lands.	Public Works Department: Departmental.
Departmental.	Reserve Fund Account.
Hunter Soldiers' Assistance Trust Deposit Account.	Scenic Reserves Account.
Primary Education Endowment Deposit Account.	Small Farms Scheme.
Secondary Education Endowment Deposit Account.	State Advances Office.
Surveys of Native Land.	State Balance-sheet as at 31st March, 1937.
Wanganui River Trust Account.	State Income and Expenditure Account for Year ended
	31st March, 1937.
	Taranaki Maori Trust.
	Tuwharetoa Trust Board.
	Waihou and Ohinemuri Rivers Improvement 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 B.—1 [Pt. IV], 1937, which is prepared on an income and expenditure basis and present a more comprehensive statement of the financial operations of departments and services than is possible in the cash statements included in papers B.—1 [Pts. I and II].

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

(ii) *Capital*.—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 and Income and Expenditure Account incorporating the financial transactions 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.

ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1937.

[illegible]

ARAWA DISTRICT TRUST BOARD—continued.

2. Statement of Income and Expenditure.

[illegible]

3. *Balance-sheet as at 31st March, 1937.*

[illegible]

RANIERA KING, Secretary.

The Audit Office, having examined the Balance-sheet and accompanying accounts required by law to be audited, hereby certifies them to be correct subject to the following comments: (1) Receipted vouchers were not produced at audit in respect of two payments totalling £19 4s. 11d.; (2) Loans and Advances Ledger Accounts, other than those for workers' dwellings and agricultural loans, show only the amounts of interest received and not the interest receivable; (3) certain costs of fencing of private properties adjacent to the Maketu Farm that were wrongly charged against the Native development schemes, but the responsibility for which has now been accepted by the Board, have not yet been charged by the Board to the owners of the properties concerned.—J. H. FOWLER, Controller and Auditor-General.

BANK OF NEW ZEALAND SHARES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<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	15	3				
Excess of income over expenditure ..	131,304	14	9				
	<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, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</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	3	6
Accrued interest on consolidated stock ..	6,650	13	9				
Excess of income over expenditure ..	131,304	14	9				
	<u>£2,247,330</u>	<u>8</u>	<u>6</u>		<u>£2,247,330</u>	<u>8</u>	<u>6</u>

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

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

CENSUS AND STATISTICS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Salaries ..	31,347	15	2	Work done ..	1,845	17	7
Freight and cartage ..	21	4	8	Sale of publications ..	365	5	9
Fuel and light, office cleaning ..	177	3	7	Excess of expenditure over income ..	63,032	19	11
Maintenance of mechanical appliances ..	69	3	0				
Postages ..	1,078	18	8				
Printing and stationery ..	1,202	5	9				
Rent ..	690	19	11				
Preparation of statistical publications ..	3,429	16	1				
Collection of statistics ..	1,093	3	6				
Telephone services ..	100	10	7				
Travelling-expenses ..	13	10	8				
Miscellaneous expenses ..	27	5	2				
Census, 1936 ..	25,992	6	6				
	<u>£65,244</u>	<u>3</u>	<u>3</u>		<u>£65,244</u>	<u>3</u>	<u>3</u>
	£	s.	d.		£	s.	d.
Balance brought down ..	63,032	19	11	Balance, net loss ..	63,065	2	1
Interest on capital ..	32	2	2				
	<u>£63,065</u>	<u>2</u>	<u>1</u>		<u>£63,065</u>	<u>2</u>	<u>1</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Capital Account ..	1,077	11	6	Furniture ..	637	16	0
Creditors—				Mechanical appliances ..	395	9	1
Sundry ..	48	6	5	Library ..	44	6	5
Departmental ..	37	2	9	Debtors—			
Treasury Adjustment Account ..	63,036	11	8	Sundry ..	3	7	4
				Departmental ..	53	11	5
				Excess of expenditure over income ..	63,065	2	1
	<u>£64,199</u>	<u>12</u>	<u>4</u>		<u>£64,199</u>	<u>12</u>	<u>4</u>

J. W. BUTCHER, Government Statistician.

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

CROWN LAW OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Salaries .. .. .	..	..	..	7,134	7	11	Law-costs .. .. .	..	..	..	350	9	10
Annual certificates .. .. .	..	..	..	35	19	3	Balance .. .. .	..	..	..	7,763	13	10
Printing and stationery .. .. .	..	..	..	111	15	6							
Postage .. .. .	..	..	..	23	8	4							
Purchase of law reports, &c. .. .. .	..	..	..	139	16	11							
Telephone subscription .. .. .	..	..	..	117	2	8							
Advertising, newspapers, &c. .. .. .	..	..	..	6	5	6							
Office fittings, repairs, and requisites .. .. .	..	..	..	45	9	2							
Travelling-expenses .. .. .	..	..	..	10	0	11							
Sundry expenses .. .. .	..	..	..	6	17	0							
Rent .. .. .	..	..	..	258	0	0							
Depreciation—				£	s.	d.							
Furniture and fittings .. .. .	..	..	..	31	7	10							
Mechanical office appliances .. .. .	..	..	..	6	4	6							
Library .. .. .	..	..	..	187	8	2							
				225	0	6							
				£8,114	3	8					£8,114	3	8
				£	s.	d.					£	s.	d.
Balance brought down .. .. .	..	..	..	7,763	13	10	Excess of expenditure over income .. .. .	..	..	..	7,819	17	5
Interest on capital .. .. .	..	..	..	56	3	7							
				£7,819	17	5					£7,819	17	5

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital .. .. .	..	..	..	1,270	11	5	Furniture and fittings .. .. .	..	..	..	93	7	4
Creditors—				£	s.	d.	Mechanical office appliances .. .. .	..	..	..	0	12	9
Departmental .. .. .	..	..	..	2	17	6	Library .. .. .	..	..	..	1,176	11	4
Sundry .. .. .	..	..	..	5	8	4	Payments in advance .. .. .	..	..	..	56	8	9
				8	5	10	Excess of expenditure over income .. .. .	..	..	..	7,819	17	5
Treasury Adjustment Account .. .. .	..	..	..	7,868	0	4							
				£9,146	17	7					£9,146	17	7

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].—J. H. FOWLER, Controller and Auditor-General.

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

[illegible]

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—*continued*.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.		
Interest and sundry charges <i>re</i> loans—							Interest on advances—								
Interest on hypothecation of securities.. ..	86,268	9	10				Current Account	54,601	19	6					
Interest on debentures	145,272	3	1				Farms, &c... ..	211,854	8	5					
Interest on amount transferred from Consolidated Fund	240,000	0	0				Dwellings	136,932	4	3					
Interest on redemptions from Public Debt Repayment Account	31,124	13	7				Merged interests	1,253	15	7					
Management charges of stock ..	308	12	11				Buildings	894	17	8					
Charges and expenses of raising loans, &c.	1,411	15	10				Sales	142	15	6					
				504,385	15	3	Miscellaneous	165	12	10					
Expenses of management—											405,845	13	9		
Costs recouped to Vote, Lands and Survey	29,700	0	0				Rents from properties acquired by the Crown ..				50,511	10	6		
Rebates	19,962	7	3				Interest on stock in respect of securities taken over by State Advances Corporation				81,711	17	5		
Miscellaneous expenditure on Crown properties	9,085	4	8				Transfer of profits from State Advances Corporation ..				15,673	14	1		
Audit fees	800	0	0				Interest on surplus funds temporarily invested ..				3,337	18	8		
Travelling-expenses	549	5	8				Surplus on disposal of properties				1,003	5	5		
Printing and stationery	169	3	9				Transfer and production fees, &c.				311	11	8		
				60,266	1	4	Miscellaneous				56	1	8		
Remissions—							Profit on working farms acquired by the Crown ..				1,619	18	4		
Land Board recommendations ..	81,946	15	9				Recovery of bad debts				79	9	1		
Under Mortgage Relief Acts ..	7,136	9	1				Balance : Loss for year carried down				226,060	7	0		
				89,083	4	10									
Reductions in value of securities—															
Losses on realization : Writings- off in Suspense	102,820	4	7												
Losses on properties acquired by the Crown	28,965	14	3												
Reductions of mortgages, &c., by Dominion Revaluation Board	289	13	6												
Depreciation in value of Native Lease : McGregor Block	400	13	10												
				132,476	6	2									
				£786,211	7	7					£786,211	7	7		
				£	s.	d.					£	s.	d.		
Balance : Loss for year brought down						226,060	7	0	Balance : Accumulated loss to 31st March, 1937 ..				1,298,228	13	5
Balance forward from previous year						1,072,168	6	5							
				£1,298,228	13	5					£1,298,228	13	5		

DISCHARGED SOLDIERS SETTLEMENT ACCOUNT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1937.

	<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Capital—					Advances on mortgages—			
Transfer from Consol-					Current Account ..	1,025	9	4
dated Fund at 4 per					Farms, orchards, &c. ..	5,885	0	0
cent. ..	13,500,000	0	0		Dwellings ..	5,425	9	10
Reduction under section								12,335 19 2
22, Finance Act, 1927					Land leased under sections 4 and 5 of Dis-			
(No. 2) ..	2,650,000	0	0		charged Soldiers Settlements Amendment Act,			
					1921–22 ..			414,290 18 3
	10,850,000	0	0		Buildings: Unpaid purchase-price (not yet pay-			
Less repaid as per					able) of buildings, &c., on Crown properties			17,461 2 5
Finance Act, 1931					Sundry advances merged with value of Crown			
(No. 4) ..	4,850,000	0	0		lands (section 20, Discharged Soldiers Settle-			
					ment Amendment Act, 1923) ..			30,106 2 9
	6,000,000	0	0		Deferred-payment sales under section 9, Dis-			
Redemption from Public					charged Soldiers Settlement Amendment			
Debt Repayment Ac-					Act, 1921–22 ..			3,235 5 4
count ..	824,276	19	8		Realization Account ..			166,695 19 0
Debentures issued (at 3					Properties acquired by the	£	s. d.	
per cent., £265,483 18s.					Crown on realization ..	380,634	2	10
8d.; at 3½ per cent.,					Less State Advances Cor-			
£1,155,365; at 3¾ per					poration interests ..	536	6	6
cent., £136,500; at 4								380,097 16 4
per cent., £2,217,645;					House properties administered			
at 5½ per cent., £400) ..	3,775,393	18	8		by State Advances Cor-			
Hypothecation of securi-					poration under Housing			
ties, section 7 (2), Fi-					Act—			
nance Act, 1931 (No. 4),					Properties ..	313,230	6	5
at 3 per cent. ..	2,700,000	0	0		Miscellaneous charges ..	15	18	6
					Rent ..	3,102	4	4
Employment Promotion Fund: Capital ..			13,299,670	18				316,348 9 3
Sundry creditors for interest—				10	Live-stock, &c. ..			16,604 9 10
Interest due and unpaid	£	s. d.			Capital expenditure, Employment Promotion			
on transfer from Con-					Fund ..			138 1 10
solidated Fund ..	1,155,884	18	7		Sundry debtors for principal in-			
Interest accrued on					stalments—	£	s. d.	
transfer from Consol-					Merged transactions ..	2,076	17	9
dated Fund ..	19,726	0	7		Buildings Account ..	2,159	12	9
Interest accrued on de-					Deferred-payment sales ..	67	14	5
bentures ..	37,902	11	6					4,304 4 11
Interest on redemptions					Sundry debtors for interest—			
from Public Debt Re-					Current Account ..	158	7	4
payment Account ..	130,879	4	5		Farms Account ..	36	19	8
Interest paid from Con-					Merged transactions ..	3,094	15	2
solidated Fund ..	484	15	8		Buildings Account ..	832	0	4
			1,344,877	10	Deferred-payment sales ..	118	13	6
Sundry creditors: Miscel-				9	Miscellaneous advances ..	2	9	10
laneous services—								4,243 5 10
Miscellaneous ..	1,447	17	2		Sundry debtors for—			
Departmental ..	9	9	1		Rents of properties ..	32,322	12	0
			1,457	6	Miscellaneous advances ..	19	8	10
Miscellaneous credit balances on					Departmental ..	168	3	2
debtors' accounts—					Miscellaneous ..	15,826	4	0
Advances: Current Account ..	295	14	6		Royalties ..	1,456	0	0
Principal instalments—								49,792 8 0
Dwellings, &c. ..	2	15	5		Postponements—			
Buildings ..	30	10	4		Under Discharged Soldiers Settlement Acts,			
Miscellaneous advances ..	0	10	0		&c.—			
Interest—					Instalments of principal: Buildings ..			298 9 1
Dwellings ..	0	6	6		Interest—	£	s. d.	
Buildings ..	5	4	11		Buildings ..	20	14	4
Rents ..	794	10	11		Rent ..	2,482	6	5
			1,129	12				2,503 0 9
Rents charged in advance ..			5,254	2	Interest on advances accrued but not due ..			284 13 0
Interest charged in advance ..			188	3	Losses in Suspense ..			76,011 2 5
Royalty (not yet payable) ..			1,456	0	Interest on investments due and unpaid ..			15 7 11
Suspense Accounts—	£	s. d.			Cash balance—	£	s. d.	
Fire Loss Account ..	147	7	0		In Public Account ..	332,572	12	5
Receipts unallocated ..	1,478	13	2		Imprests outstanding ..	1,434	9	3
Surpluses on realization not yet								334,007 1 8
allocated ..	2,974	12	9		Revenue Account: Accumulated loss ..			1,298,228 13 5
			4,600	12	Deposits Account: Miscellaneous ..			18 17 7
Writings-off in Suspense ..			76,011	2	Stock issued in respect of securities taken over			
Liabilities discharged under section 22,				5	by State Advances Corporation ..			8,760,000 0 0
Finance Act, 1927 (No. 2), to write off					Contingent liabilities: State Advances Corpora-			
accumulated losses, as <i>per contra</i> ..			3,969,759	10	tion ..			2,766,050 5 2
					Interest accrued on State Advances Corporation			
					stock ..			81,711 17 5
					Accumulated losses written off under section 22,			
					Finance Act, 1927 (No. 2) ..			3,969,759 10 11
			£18,704,543	2				£18,704,543 2 3
				3				

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: Assets of the Discharged Soldiers Settlement Account have been transferred to the Housing Account without legislative authority.—J. H. FOWLER, Controller and Auditor-General.

ELECTORAL DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Salaries .. .. .	..	..	..	5,576	3	10	Miscellaneous revenue .. .. .	..	..	..	5	16	2
By-election expenses .. .. .	..	..	..	410	0	10	Sale of rolls .. .. .	..	..	..	70	2	0
General Election expenses .. .. .	..	..	..	323	18	5	Balance carried down .. .. .	..	..	..	7,968	18	0
Licensing poll expenses .. .. .	..	..	..	31	18	5							
Licensing Committee Election expenses .. .. .	..	..	..	43	3	0							
Postage and telegrams .. .. .	..	..	..	523	7	6							
Printing and stationery .. .. .	..	..	..	92	2	2							
Rent .. .. .	..	..	..	748	17	11							
Freight, fuel, light, &c. .. .. .	..	..	..	46	3	11							
Telephone services .. .. .	..	..	..	72	0	10							
Sundry expenses .. .. .	..	..	..	3	19	8							
Depreciation .. .. .	..	..	..	22	19	8							
Registration of electors .. .. .	..	..	..	150	0	0							
				£8,044	16	2					£8,044	16	2
				£	s.	d.					£	s.	d.
Balance brought down .. .. .	..	..	..	7,968	18	0	Excess of expenditure over income, carried to						
Interest on capital .. .. .	..	..	..	63	1	10	balance-sheet .. .. .	..	..	..	8,031	19	10
				£8,031	19	10					£8,031	19	10

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital .. .. .	..	..	..	1,712	13	9	Furniture, fittings, and mechanical appliances .. .. .	..	..	..	1,587	16	7
Creditors—				£	s.	d.	Stock of electoral maps .. .. .	..	..	..	20	13	0
Departmental .. .. .	..	..	..	144	13	2	Postage-stamps on hand .. .. .	..	..	..	104	4	2
Sundry .. .. .	..	..	..	13	7	2	Excess of expenditure over income .. .. .	..	..	..	8,031	19	10
						158							
Treasury adjustment .. .. .	..	..	..	7,873	19	6							
				£9,744	13	7					£9,744	13	7

G. G. HODGKINS, Chief Electoral Officer.
G. O. HALL, A.R.A.N.Z., Accountant.

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

EMPLOYMENT PROMOTION FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>					<i>Income.</i>				
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Annual appropriation— Vote “Unemployment ex- penses”—					Registration levy			441,924	9 7
Salaries and allowances ..	13,889	6 7			Employment charge—				
Advertising	50	12 9			Tax on salary or wages				
Board members' fees and					paid in cash ..	1,395,892	1 0		
salaries	202	4 4			Tax on salary or wages				
Law-costs	2	6 0			paid by sale of employ- ment stamps ..	1,216,836	18 4		
Maintenance—								2,612,728	19 4
Motor-vehicles	66	13 6			Tax on income other than				
Typewriters	1	6 8			salary or wages ..	1,274,746	0 9		
Overtime and meal allow- ances	13	8 5						3,887,475	0 1
Postages and telegrams ..	2	12 4			Fines			1,144	15 0
Printing and stationery ..	10	0 10			Penalties			22,443	18 3
Rent, heating, and lighting	449	4 10			Interest on loans			2,281	11 6
Transfer and removal ex- penses	15	5 8			Miscellaneous			148	16 6
Travelling-expenses	194	18 0							
			14,897	19 11					
Expenditure under section 5 of Unemployment Act, 1930, and under section 34 of the Employment Promo- tion Act, 1936—									
Administration	60,000	0 0							
General work relief	1,948,466	2 3							
Gold-prospecting schemes ..	168,271	16 0							
Promotion of employment on farms	87,047	3 5							
Promotion of employment in building trades	252,439	3 10							
Promotion of employment amongst boys	2,138	1 4							
Promotion of employment amongst women	10,399	0 4							
Promotion of employment amongst Natives	31,125	15 9							
Placement in commerce and industry	5,094	15 8							
Assistance to industry	28,216	17 9							
Sustenance-allowances	1,555,666	7 1							
Miscellaneous grants and subsidies	7,076	7 5							
Miscellaneous surveys and investigations	1,595	2 11							
Compensation <i>ex gratia</i> pay- ments	10,645	7 4							
Purchase and distribution of blankets and footwear	1,336	17 8							
Purchase of foodstuffs	21,936	11 1							
Bonuses to workers	61,367	4 7							
Transport of workers	3,675	0 9							
Losses in Suspense	7,520	0 0							
Depreciation	99	1 4							
			4,264,116	16 6					
Excess of income over expenditure			76,403	14 6					
			£4,355,418	10 11				£4,355,418	10 11

NOTE.—This account represents the income and expenditure of the Unemployment Fund for the period 1st April to 31st May, 1936, and of the Employment Promotion Fund for the period 1st June to 31st March, 1937. The vote “Unemployment Expenses” represents the expenditure on administration under the Unemployment Act, 1930, and amendments, for the period 1st April, 1936, to 31st May, 1936. Subsequent to the 31st May, 1936, administration expenses were provided from the Consolidated Fund with the exception that a grant of £60,000 was contributed from the Employment Promotion Fund towards these expenses.

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>					<i>Assets.</i>				
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Creditors—					Debtors—				
Sundry	129,471	8 3			Sundry	24,371	3 6		
Departmental	60,149	5 11			Departmental	8,866	10 10		
			189,620	14 2				33,237	14 4
Levies paid in advance			3,752	0 0	Levies due but unpaid			25,005	0 0
Refunds of employment charge due and unpaid			757	4 3	Employment charge due but unpaid			88,259	0 0
Writing-off in suspense			12,072	8 5	Interest due but unpaid			325	4 11
Loan Premium Account			91	4 5	Interest accrued but not due			464	0 7
Excess of income over expendi- ture to 31st March, 1936 ..	374,261	16 11			Buildings			1,280	8 0
Less transfers to vote “Labour” and vote “Land and Income Tax”	10,362	1 5			Motor-vehicles			55	8 4
			363,899	15 6	Plant, machinery, and tools			11,487	2 4
Excess of income over expendi- ture for the year ended 31st March, 1937	76,403	14 6			Humphreys Gully water-race			62,740	2 3
			440,303	10 0	Loans			106,249	13 11
					Stocks of blankets on hand	1,282	2 9		
					Stocks of boots on hand	3,462	7 10		
								4,744	10 7
					Investments			2,500	0 0
					Assets in Suspense			12,072	8 5
					Cash in Public Account	253,220	8 9		
					Cash held by Post Office	44,940	2 10		
					Imprests outstanding	24	16 0		
								298,185	7 7
			£646,597	1 3				£646,597	1 3

NOTE.—Part of the subsidies granted to the gold-mining industry is recoverable out of the proceeds of gold sold, while various payments made for fares issued to persons proceeding to employment are recoverable unless certain conditions are fulfilled.

J. S. HUNTER, Secretary of Labour.

H. L. BUCKETT, A.R.A.N.Z., Accountant, Department of Labour.

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

DEPARTMENT OF EXTERNAL AFFAIRS.

M.V. "MAUI POMARE."—REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages	8,634	16	3	Freights, passage-money, and miscellaneous receipts	35,280	0	8
Overtime	1,638	11	0	Sale of surplus stores	12	12	0
Pay in lieu of leave	294	13	2				
Labour at island ports	946	19	11				
Victualling	2,985	8	6				
Cabin stores	539	18	11				
Deck stores	188	9	3				
Engine-room stores	2,040	0	8				
Fuel oil	3,900	19	9				
Lubricating oil	669	7	3				
Repairs	4,471	2	2				
Painting	285	4	4				
Docking	156	2	1				
Laundry	152	10	4				
Medical expenses	261	19	2				
Rent: Store	22	0	0				
Stevedoring and tallying	1,691	2	3				
Harbour Board charges	610	14	0				
Agency commission	717	3	2				
Water	188	2	0				
Printing and stationery	38	17	6				
Transshipping charges: Freights	401	14	3				
Audit fees	101	17	6				
Expenses: Technical Advisory Committee	78	15	0				
Compensation: Mrs. O'Brien	45	8	6				
Miscellaneous	1,042	7	9				
Depreciation on vessel	2,821	6	10				
Balance carried down	337	1	2				
	£35,292	12	8		£35,292	12	8
	£	s.	d.		£	s.	d.
Interest on capital	1,874	1	5	Balance brought down	337	1	2
				Excess of expenditure over income	1,537	0	3
	£1,874	1	5		£1,874	1	5

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Salaries	2,611	8	6	Balance carried down	4,907	17	4
Advertising	20	4	9				
Freight, cartage, and transport	0	17	6				
Fuel and light	101	15	0				
Grant: Bureau Tropical Diseases	100	0	0				
Office expenses	11	11	2				
Postages, &c.	778	9	9				
Printing and stationery	157	4	0				
Telephones	100	18	2				
Rent	120	0	0				
Sundry expenses	32	10	6				
Travelling-expenses	173	18	3				
Visit of parliamentary Committee to Cook Islands	528	5	4				
Depreciation	170	14	5				
	£4,907	17	4		£4,907	17	4
	£	s.	d.		£	s.	d.
Balance brought down	4,907	17	4	Excess of expenditure over income	20,306	1	2
Grants: Cook Islands	13,716	0	0				
M.v. "Maui Pomare"—							
Balance of Revenue Account	337	1	2				
Interest on capital	1,874	1	5				
	1,537	0	3				
Interest on capital	145	3	7				
	£20,306	1	2		£20,306	1	2

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	46,091	15	11	Stores on hand	4,937	6	2
Sundry creditors—							
Departmental	123	7	11	Office fittings	568	10	7
Sundry	1,349	19	7	Less depreciation	414	18	2
	1,473	7	6		153	12	5
New Zealand Reparation Estates Account	26,419	1	10	N.Z.G.m.v. "Maui Pomare"	56,527	2	7
				Less depreciation	13,756	10	9
					42,770	11	10
				Leper accommodation, Fiji	4,248	18	5
				Less depreciation	1,081	6	9
					3,167	11	8
				Official stamps	5	3	6
				Sundry debtors: Departmental	19	14	6
				Treasury Adjustment Account	2,624	4	0
				Excess of expenditure over income	20,306	1	2
	£73,934	5	3		£73,934	5	3

L. M. Cook, Accountant.

A. B. W. Ross, for Secretary.

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

GOVERNMENT FIRE INSURANCE FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Accumulated Fund as at 1st April, 1936 ..	49,773	8	2	Claims—			
Interest on funds invested in Common Fund of Public Trust Office	1,871	14	1	Education Department	6,481	17	9
				Public Works Department	5	0	0
					6,486	17	9
				Less claims overcharged in previous year ..	134	14	0
					6,352	3	9
				Accumulated Fund as at 31st March, 1937 ..	45,292	18	6
	£51,645	2	3		£51,645	2	3

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Accumulated Fund as at 31st March, 1937 ..	45,292	18	6	Investments in Common Fund of the Public Trust Office	48,542	6	6
Claims due but not paid, departmental creditors ..	3,316	8	6	Sundry debtors for claims overpaid	67	0	6
	£48,609	7	0		£48,609	7	0
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 decided to rebuild	11,500	0	0				
Estimated cost of replacing Defence Department buildings destroyed by fire	4,490	0	0				
	£15,990	0	0				

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

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

GOVERNMENT LIFE INSURANCE DEPARTMENT.

REVENUE ACCOUNT OF THE GOVERNMENT LIFE INSURANCE DEPARTMENT FOR THE YEAR ENDED 31ST DECEMBER, 1936.

	£	s.	d.		£	s.	d.
Amount of funds at 1st January, 1936..	9,578,672	11	7	Death claims under assurance policies, including bonus additions ..	202,757	15	0
Renewal premiums—Assurance, annuity, and endowment, less reinsurance premiums	599,322	18	2	Endowment assurances matured, including bonus additions	320,651	16	0
New premiums (including instalments of first year's premiums falling due in the year) less reinsurance premiums	57,869	9	10	Endowments matured	10,853	17	0
Single premiums—Assurance and endowment	62,004	5	5	Premiums returned on endowments ..	294	14	5
Consideration for annuities	56,502	2	4	Bonuses surrendered for cash	9,124	18	4
Interest, rent, and other income .. £ s. d.	434,941	15	4	Annuities	31,489	6	1
Less land and income tax, £24,645				Surrenders	40,689	15	8
7s. 5d.; property expenses, £1,295				Loans released by surrender	85,431	7	6
8s. 7d.	25,940	16	0	Commission, new* .. £ s. d.	45,916	5	2
	409,000	19	4	„ renewal	4,728	19	8
					50,645	4	10
				Contribution to Public Service Superannuation Fund	727	12	2
					£ s. d.		
				Expenses of management—			
				Salaries	39,414	18	4
				Extra clerical assistance	526	9	6
				Medical fees and expenses	2,061	13	6
				Travelling-expenses	676	8	0
				Advertising	802	8	0
				Printing and stationery	1,593	16	1
				Rent	4,659	15	1
				Postage and telegrams	1,802	18	11
				Exchange	28	8	11
				Audit fees	325	0	0
				General expenses	5,421	12	2
					57,313	8	6
				Property depreciation	1,081	13	1
				Amount of funds, 31st December, 1936	9,952,310	18	1
					£10,763,372	6	8
					£10,763,372	6	8

* Including agents' allowances.

BALANCE-SHEET OF THE GOVERNMENT LIFE INSURANCE DEPARTMENT ON 31ST DECEMBER, 1936.

Liabilities.	£	s.	d.	Assets.	£	s.	d.
Total assurance, annuity, and endowment funds (as per Revenue Account)	9,952,310	18	1	Loans on policies	1,235,647	13	9
Claims admitted, proofs not yet completed	43,781	9	6	New Zealand Government securities ..	3,403,545	0	0
Annuities	590	8	0	Loans to local bodies	1,187,289	13	2
Medical fees	273	0	0	Landed and house property	242,092	3	7
Premium and other deposits	12,480	2	7	Landed and house property (leasehold)	1,373	4	6
Sundry creditors	9,001	13	9	Mortgages on property	3,901,032	4	6
Accident and Fidelity Fund	5,000	0	0	Properties acquired by foreclosure ..	35,786	2	9
Investment Fluctuation Reserve ..	439,392	14	6	Overdue premiums on £ s. d.			
Sinking funds on local body loans .. £ s. d.	11,041	18	8	policies in force .. £ s. d.	4,210	10	2
Interest accrued thereon	157	14	10	Outstanding premiums due but not overdue	53,501	19	10
	11,199	13	6		57,712	10	0
				Overdue interest	28,794	7	9
				Outstanding interest due but not overdue	13,897	10	4
				Interest accrued but not due	94,809	12	5
					137,501	10	6
				Sundry debtors	1,483	15	4
				Income-tax paid in advance ..	20,000	0	0
				Cash in hand and on current account ..	250,566	1	10
					£10,474,029	19	11
					£10,474,029	19	11

W. E. ARNOLD, Commissioner.

J. W. MACDONALD, Secretary.

Government Life Insurance Department.

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.—J. H. FOWLER, 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, 1937.

[illegible]

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Accumulated Fund	..	..	29,823	11	11	Investments in Common Fund of Public Trust Office	29,299	16	6		
Sundry creditors (departmental)	..	..	258	15	0	Sundry debtors (departmental)	..	..	782	10	5
			<hr/>						<hr/>		
			£30,082	6	11				£30,082	6	11

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

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

HOWARD ESTATE ACT, 1919 : ESTATE OF JOSIAH HOWARD.

FARM WORKING ACCOUNT FOR YEAR ENDED 5TH JANUARY, 1937.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Stock on hand, 5th January, 1936	13,134	11	4	Sales	4,308	16	2
Wages	2,038	11	7	Farm produce consumed, &c.	714	10	0
Purchases	443	12	8	Stock on hand, 5th January, 1937	15,157	14	8
Balance, being gross profit transferred to Farm Profit and Loss Account	4,564	5	3				
	£20,181	0	10		£20,181	0	10

FARM PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 5TH JANUARY, 1937.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Maintenance and general expenses	3,347	13	6	Gross profit, transferred from Farm Working Account	4,564	5	3
Net profit, transferred to Income Account	1,245	17	1	Sundry revenue	13	11	9
				Rebate on rates	15	13	7
	£4,593	10	7		£4,593	10	7

GENERAL ESTATE INCOME ACCOUNT FOR YEAR ENDED 5TH JANUARY, 1937.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Reserves	2,023	3	4	Farm Profit and Loss Account	1,245	17	1
Advisory Board expenses	67	19	0	Dividends and interest	371	0	11
				Balance, transferred to Estate Account	474	4	4
	£2,091	2	4		£2,091	2	4

BALANCE-SHEET AS AT 5TH JANUARY, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors	733	2	6	Land and buildings	63,009	16	11
Reserve for value of produce unrealized*	3,932	0	0	Farm implements and machinery	1,450	13	9
Capital	86,533	2	8	Furniture	182	11	10
				Live-stock—			
				Sheep	7,980	13	8
				Cattle	2,845	1	0
				Horses	400	0	0
					11,225	14	8
				Produce	732	0	0
				Wool, hides, and skins	3,200	0	0
				Sundry debtors	4	0	8
				Shares	125	0	0
				Cash	7,246	1	3
				Expenditure capitalized: Smedley Boys' Training-farm	1,883	8	7
				Fence and Scrub-cutting Account	2,138	17	6
	£91,198	5	2		£91,198	5	2

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

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

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

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
Net loss after charging interest and portion of			Net profit after charging interest and portion of		
Head Office administration expenses—			Head Office administration expenses—		
Industries and Commerce Branch ..	£	s. d.	Rotorua electric ..	£	s. d.
Te Aroha ..	21,829	12 0	Passenger Booking Branch ..	8,431	14 11
Rotorua Baths ..	3,639	4 7	Waimangu Round Trip ..	998	16 1
Rotorua Sanatorium ..	11,264	5 9	Waitomo Hostel and Caves ..	347	0 1
Rotorua Gardens ..	1,268	1 7	Wheat Account ..	1,719	13 11
Rotorua water and drainage ..	5,677	2 5	Balance, net loss ..	11,020	13 2
Rotorua reserves ..	4,071	12 5		100,553	12 4
Rotorua wharves and beacons ..	1,979	7 9			
Chateau Tongariro ..	229	0 7			
Lake House, Waikaremoana ..	8,764	4 2			
Morere Hot Springs ..	1,745	14 9			
Hermitage Hotel (leased) ..	117	0 6			
Te Anau steamer and hotel (leased) ..	1,296	5 3			
Queenstown ..	1,073	5 8			
Glade House, Milford Hostel and Track ..	806	14 3			
Miscellaneous reserves ..	6,982	10 5			
Sydney and Melbourne Offices ..	1,369	10 0			
Toronto Office ..	7,341	4 2			
London Office ..	3,318	18 7			
Brussels Office ..	494	5 7			
Los Angeles Office ..	2,812	18 2			
Publicity Branch ..	2,386	17 6			
Subsidies to inland mails ..	32,824	17 5			
Expenses of minor overseas agencies ..	641	0 0			
Miscellaneous expenditure not apportioned ..	223	5 7			
Interest, National Development Account ..	456	11 2			
	458	0 3			
	£123,071	10 6		£123,071	10 6

INDUSTRIES AND COMMERCE BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Salaries ..	10,347	12 3	Gas Regulations ..	227	18 5
Advertising, purchase of books, &c. ..	218	7 5	Miscellaneous receipts ..	6	6 0
Rent ..	1,005	10 10	Balance carried down ..	21,667	5 7
Postages ..	524	9 3			
Office cleaning, fuel, and light ..	107	15 0			
Printing and stationery, and office fittings and requisites ..	592	14 4			
Travelling allowances and expenses, transfer expenses ..	1,093	6 10			
Telephones ..	616	17 9			
Rail passes to H.M. Trade Commissioners ..	189	12 11			
Expenses, minor overseas agencies ..	63	2 1			
Johannesburg Exhibition expenses ..	3,615	19 9			
Fruit Commission expenses ..	1,215	11 7			
Motion-picture Industry inquiry ..	196	0 0			
Sea Fisheries Commission expenses ..	46	5 0			
Grant: Imperial Economic Committee ..	1,616	0 0			
Miscellaneous ..	97	6 10			
Depreciation ..	54	18 2			
	£21,901	10 0		£21,901	10 0
	£	s. d.		£	s. d.
Balance brought down ..	21,667	5 7	Net loss, to Income and Expenditure Account ..	21,829	12 0
Head Office expenses ..	115	0 0			
Interest on capital ..	47	6 5			
	£21,829	12 0		£21,829	12 0

TE AROHA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Stores on hand at 1st April, 1936 ..	36	14 9	Receipts ..	1,059	14 4
Salaries ..	2,467	15 5	Stores on hand at 31st March, 1936 ..	47	6 3
Electric energy ..	74	8 10	Balance carried down ..	2,782	12 0
Repairs, purchase of stores, &c. ..	356	0 7			
Administration expenses ..	551	6 0			
Depreciation ..	357	0 10			
Writings-off ..	46	6 2			
	£3,889	12 7		£3,889	12 7
	£	s. d.		£	s. d.
Balance brought down ..	2,782	12 0	Net loss, to Income and Expenditure Account ..	3,639	4 7
Head Office expenses ..	316	13 5			
Interest on capital ..	539	19 2			
	£3,639	4 7		£3,639	4 7

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

ROTORUA BATHS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages	9,123	16	4	Receipts	9,585	10	11
Stores issued	865	11	9	Value of services rendered to Sanatorium	1,093	15	9
Repairs, travelling-expenses, &c.	278	19	10	Balance carried down	6,315	19	1
Electric energy and water expenses	990	4	9				
Administration expenses	1,108	15	8				
Laundry charges	579	13	2				
Depreciation	3,828	15	5				
Writings-off	219	8	10				
	£16,995	5	9		£16,995	5	9
	£	s.	d.		£	s.	d.
Balance	6,315	19	1	Net loss, to Income and Expenditure Account	11,264	5	9
Head Office expenses	457	8	3				
Interest on capital	4,490	18	5				
	£11,264	5	9		£11,264	5	9

ROTORUA SANATORIUM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Stores on hand at 1st April, 1936	293	12	8	Fees receivable	5,893	1	0
Salaries and wages	2,053	4	0	Miscellaneous receipts	54	15	9
Purchase of stores	1,839	1	7	Stores on hand at 31st March, 1937	305	5	7
Freight, repairs, &c.	89	4	6	Balance carried down	585	16	9
Electric energy and water charges	147	0	7				
Value of services rendered by Rotorua Baths staff	1,093	15	9				
Laundry charges	129	10	10				
Administration expenses	624	14	2				
Depreciation	346	7	1				
Writings-off	222	7	11				
	£6,838	19	1		£6,838	19	1
	£	s.	d.		£	s.	d.
Balance brought down	585	16	9	Net loss to Income and Expenditure Account	1,268	1	7
Head Office expenses	355	9	7				
Interest on capital	326	15	3				
	£1,268	1	7		£1,268	1	7

ROTORUA GARDENS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Stores on hand at 1st April, 1936	36	9	6	Game fees, rents, &c.	1,361	1	8
Salaries and wages	3,811	15	3	Stores on hand, 31st March, 1937	18	3	1
Stores issued	547	19	9	Balance carried down	4,494	10	11
Electric energy and water charges	74	3	4				
Freight, repairs, and other charges	56	15	4				
Administration expenses	935	16	11				
Grant for providing music	100	0	0				
Depreciation	297	8	9				
Writings-off	13	6	10				
	£5,873	15	8		£5,873	15	8
	£	s.	d.		£	s.	d.
Balance brought down	4,494	10	11	Net loss, to Income and Expenditure Account	5,677	2	5
Head Office expenses	340	0	3				
Interest on capital	842	11	3				
	£5,677	2	5		£5,677	2	5

ROTORUA ELECTRIC SYSTEM.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1936	0	13	6	Sales, electric energy	25,590	2	9
Salaries and wages	3,222	9	5	Discounts forfeited	231	13	3
Electric energy purchased	7,650	17	5	Miscellaneous charges	748	0	7
Stores issued	562	13	5	Stores on hand at 31st March, 1937	0	10	0
Freight, cartage, telephones, &c.	309	10	2				
Administration expenses	1,390	9	10				
Depreciation	1,222	7	7				
Writings-off	14	11	10				
Conversion (110 volts to 230 volts)	1,234	0	4				
Balance carried down	10,962	13	1				
	£26,570	6	7		£26,570	6	7
	£	s.	d.		£	s.	d.
Head Office expenses	515	9	8	Balance brought down	10,962	13	1
Interest on capital	2,615	8	6				
Net profit, to Income and Expenditure Account	8,431	14	11				
	£10,962	13	1		£10,962	13	1

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

ROTORUA WATER AND DRAINAGE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
Salaries and wages			682	8	2	Water charges			5,188	9	0
Discounts allowed			307	14	7	Miscellaneous receipts			15	6	3
Stores issued, repairs, &c.			225	18	2	Balance carried down			611	19	11
Electric energy charges			717	15	2						
Administration expenses			756	4	1						
Gravitation scheme: Replacement of pipes			1,089	0	9						
Depreciation			1,913	0	3						
Writings-off			123	14	0						
			<u>£5,815</u>	<u>15</u>	<u>2</u>				<u>£5,815</u>	<u>15</u>	<u>2</u>
			£	s.	d.				£	s.	d.
Balance brought down			611	19	11	Net loss, to Income and Expenditure Account			4,071	12	5
Head Office expenses			379	17	2						
Interest on capital			3,079	15	4						
			<u>£4,071</u>	<u>12</u>	<u>5</u>				<u>£4,071</u>	<u>12</u>	<u>5</u>

ROTORUA RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

			£	s.	d.				£	s.	d.
Salaries and wages			592	3	9	Miscellaneous receipts			6	13	6
Stores issued, repairs, telephones, &c.			257	10	4	Rents receivable			318	19	7
Administrative expenses			128	11	1	Interest on advances			143	1	8
Depreciation			134	12	8	Balance carried down			644	3	1
			<u>£1,112</u>	<u>17</u>	<u>10</u>				<u>£1,112</u>	<u>17</u>	<u>10</u>
			£	s.	d.				£	s.	d.
Balance brought down			644	3	1	Net loss, to Income and Expenditure Account			1,979	7	9
Head Office expenses			214	12	11						
Interest on capital			1,120	11	9						
			<u>£1,979</u>	<u>7</u>	<u>9</u>				<u>£1,979</u>	<u>7</u>	<u>9</u>

ROTORUA WHARVES AND BEACONS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
Wages, maintenance, stores, &c.			7	2	0	Wharfage			8	6	11
Depreciation			127	4	0	Balance carried down			125	19	1
			<u>£134</u>	<u>6</u>	<u>0</u>				<u>£134</u>	<u>6</u>	<u>0</u>
			£	s.	d.				£	s.	d.
Balance brought down			125	19	1	Net loss, to Income and Expenditure Account			229	0	7
Interest on capital			103	1	6						
			<u>£229</u>	<u>0</u>	<u>7</u>				<u>£229</u>	<u>0</u>	<u>7</u>

WAIMANGU ROUND TRIP.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
Stores on hand at 1st April, 1936			34	9	2	Round-trip receipts			2,095	10	10
Salaries and wages			899	18	0	Rents receivable			105	9	11
Stores issued			132	4	8	Miscellaneous receipts			3	0	0
Repairs, &c.			28	9	0	Stores on hand, 31st March, 1937			32	7	5
Administration expenses			207	14	8						
Depreciation			334	18	0						
Balance carried down			598	14	8						
			<u>£2,236</u>	<u>8</u>	<u>2</u>				<u>£2,236</u>	<u>8</u>	<u>2</u>
			£	s.	d.				£	s.	d.
Head Office expenses			147	13	1	Balance brought down			598	14	8
Interest on capital			104	1	6						
Net profit to Income and Expenditure Account			347	0	1						
			<u>£598</u>	<u>14</u>	<u>8</u>				<u>£598</u>	<u>14</u>	<u>8</u>

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

WAITOMO HOSTEL AND CAVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1936	367	3	7	Board and accommodation	7,862	7	0
Salaries and wages	3,691	8	8	Cave fees	6,414	13	5
Electric light and water	952	11	2	Sale of aerated waters, tobacco, &c. ..	662	19	4
Stores purchases	3,616	2	2	Hire of equipment	300	13	1
Freight, repairs, postage, &c.	975	1	5	Miscellaneous receipts	108	18	5
Compensation for injury <i>re</i> guest	15	15	0	Stores on hand at 31st March, 1937 ..	430	18	9
Depreciation	1,782	17	9				
Writings-off	152	18	6				
Balance carried down	4,226	11	9				
	£15,780	10	0		£15,780	10	0
	£	s.	d.		£	s.	d.
Head Office expenses	266	19	5	Balance brought down	4,226	11	9
Interest on capital	2,239	18	5				
Net profit, to Income and Expenditure Account ..	1,719	13	11				
	£4,226	11	9		£4,226	11	9

CHATEAU TONGARIRO.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1936	1,590	17	11	Board and accommodation	19,168	16	7
Salaries and wages	7,959	17	0	Sale of sweets, cigarettes, &c.	2,141	19	4
Purchase of stores	11,034	8	6	Miscellaneous receipts	1,687	10	2
Repairs, travelling-expenses, &c.	1,949	4	0	Stores on hand at 31st March, 1937 ..	1,826	15	5
Freight	1,494	1	10	Balance carried down	5,272	1	6
Advertising	328	4	7				
Repairs to roof and internal renovations to building	2,846	19	8				
Depreciation	2,268	2	7				
Writings-off	625	6	11				
	£30,097	3	0		£30,097	3	0
	£	s.	d.		£	s.	d.
Balance brought down	5,272	1	6	Net loss, to Income and Expenditure Account ..	8,764	4	2
Head Office expenses	481	9	1				
Interest on capital	3,010	13	7				
	£8,764	4	2		£8,764	4	2

LAKE HOUSE, WAIKAREMOANA.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1936	336	0	11	Board and accommodation	2,496	18	5
Salaries and wages	1,354	9	5	Launch and boat hire	544	18	7
Purchase of stores	1,671	8	2	Miscellaneous receipts	895	15	11
Freight, postage, repairs, &c.	704	6	2	Stores on hand at 31st March, 1937 ..	323	17	0
Electric light and power	243	3	8	Balance carried down	817	12	4
Depreciation	716	1	2				
Writings-off	53	12	9				
	£5,079	2	3		£5,079	2	3
	£	s.	d.		£	s.	d.
Balance brought down	817	12	4	Net loss, to Income and Expenditure Account ..	1,745	14	9
Head Office expenses	277	2	8				
Interest on capital	650	19	9				
	£1,745	14	9		£1,745	14	9

MORERE HOT SPRINGS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages	270	4	3	Bath fees	686	3	0
Repairs, stores, &c.	131	6	8	Miscellaneous receipts	15	17	3
Writings-off	21	17	4				
Depreciation	124	2	4				
Balance carried down	154	9	8				
	£702	0	3		£702	0	3
	£	s.	d.		£	s.	d.
Interest on capital	295	8	2	Balance brought down	154	9	8
Head Office expenses	66	2	0	Net loss, to Income and Expenditure Account ..	117	0	6
	£271	10	2		£271	10	2

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

MOUNT COOK HERMITAGE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Depreciation	741	9	5	Rents receivable	375	0	0
Interest on capital	1,606	6	10	Interest on advances	676	11	0
				Net loss, to Income and Expenditure Account ..	1,296	5	3
	<u>£2,347</u>	<u>16</u>	<u>3</u>		<u>£2,347</u>	<u>16</u>	<u>3</u>

TE ANAU STEAMER AND HOTEL.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Depreciation	688	5	8	Rents receivable	365	1	8
Interest on capital	750	1	8	Net loss to Income and Expenditure Account ..	1,073	5	8
	<u>£1,438</u>	<u>7</u>	<u>4</u>		<u>£1,438</u>	<u>7</u>	<u>4</u>

QUEENSTOWN.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages	642	4	10	Game fees	175	15	4
Stores, repairs, freight, &c.	67	9	9	Miscellaneous fees	36	19	10
Depreciation	58	2	1	Balance carried down	563	12	11
Writings-off	8	11	5				
	<u>£776</u>	<u>8</u>	<u>1</u>		<u>£776</u>	<u>8</u>	<u>1</u>
	£	s.	d.		£	s.	d.
Balance brought down	563	12	11	Net loss to Income and Expenditure Account ..	806	14	3
Head Office expenses	67	8	8				
Interest on capital	175	12	8				
	<u>£806</u>	<u>14</u>	<u>3</u>		<u>£806</u>	<u>14</u>	<u>3</u>

GLADE HOUSE, MILFORD HOSTEL AND TRACK.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1936	1,120	13	6	Board and accommodation	3,170	2	3
Salaries and wages	2,030	9	7	Launch and boat hire	472	16	1
Maintenance of track (stores, wages, tools, &c.) ..	848	1	8	Sale of tobacco, sweets, &c.	328	3	10
Purchase of stores	3,042	3	11	Miscellaneous receipts	255	17	0
Freight, repairs, travelling-expenses, &c. ..	1,870	18	1	Stores on hand at 31st March, 1937	1,315	1	10
Depreciation	1,680	15	6	Balance carried down	5,236	19	7
Writings-off	185	18	4				
	<u>£10,779</u>	<u>0</u>	<u>7</u>		<u>£10,779</u>	<u>0</u>	<u>7</u>
	£	s.	d.		£	s.	d.
Balance brought down	5,236	19	7	Net loss, to Income and Expenditure Account ..	6,982	10	5
Head Office expenses	334	8	2				
Interest on capital	1,411	2	8				
	<u>£6,982</u>	<u>10</u>	<u>5</u>		<u>£6,982</u>	<u>10</u>	<u>5</u>

MISCELLANEOUS RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries	204	16	2	Rents	459	11	5
Stores, freight, and repairs	699	13	11	Balance carried down	904	6	10
Depreciation	201	8	5				
Writings-off	257	19	9				
	<u>£1,363</u>	<u>18</u>	<u>3</u>		<u>£1,363</u>	<u>18</u>	<u>3</u>
	£	s.	d.		£	s.	d.
Balance brought down	904	6	10	Net loss, to Income and Expenditure Account ..	1,369	10	0
Head Office expenses	149	14	7				
Interest on capital	315	8	7				
	<u>£1,369</u>	<u>10</u>	<u>0</u>		<u>£1,369</u>	<u>10</u>	<u>0</u>

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

PASSENGER BOOKING ACCOUNT.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Net loss at—				Commission on Government tour orders ..	564	16	3
Rotorua	286	16	1	Miscellaneous receipts	700	13	8
Christchurch	466	16	5	Net profit at—			
Dunedin	343	15	0	Auckland	1,968	0	0
Overseas commission on tours	1,839	16	11	Wellington	2,318	17	4
Miscellaneous expenses	262	2	7	Invercargill	146	14	0
Head Office expenses	1,464	2	3				
Interest on capital	18	18	3				
Depreciation	13	0	3				
Writings-off	4	17	5				
Net profit, to Income and Expenditure Account	998	16	1				
	<u>£5,699</u>	<u>1</u>	<u>3</u>		<u>£5,699</u>	<u>1</u>	<u>3</u>

SYDNEY AND MELBOURNE OFFICES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and allowances	4,311	17	10	Commission earned	744	14	10
Rent	1,840	5	8	Net loss, to Income and Expenditure Account ..	7,341	4	2
Postage, printing and stationery, travelling-expenses, &c.	1,821	4	6				
Depreciation	71	6	6				
Writings-off	3	2	9				
Interest on capital	38	1	9				
	<u>£8,085</u>	<u>19</u>	<u>0</u>		<u>£8,085</u>	<u>19</u>	<u>0</u>

TORONTO OFFICE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries, wages, and allowances	2,100	11	5	Net loss, to Income and Expenditure Account ..	3,318	18	7
Rent	339	11	11				
Postage and travelling-expenses	815	7	11				
Depreciation	44	6	10				
Writings-off	1	18	2				
Interest on capital	17	2	4				
	<u>£3,318</u>	<u>18</u>	<u>7</u>		<u>£3,318</u>	<u>18</u>	<u>7</u>

PUBLICITY BRANCH.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries	1,547	7	5	Sale of photographs, &c.	516	6	9
Advertising in newspapers and periodicals	4,475	13	11	Sale of films	555	3	6
Advertising in <i>Daily Telegraph</i> , London	3,001	11	6	Contribution to South Island advertising in Australia	500	0	0
Advertising in United Kingdom	3,377	11	10	Stores on hand at 31st March, 1937	659	15	3
Folders, booklets, and posters	8,908	8	10	Balance carried down	31,021	10	9
Grants <i>re</i> expenses of lectures	445	18	11				
Miscellaneous publicity and general expenses	2,563	15	0				
Photographs, films, pictures, window displays-preparation, &c.	8,156	11	6				
Reuter's Telegram Co: Payment for special telegrams	485	7	3				
Depreciation	270	0	5				
Writings-off	20	9	8				
	<u>£33,252</u>	<u>16</u>	<u>3</u>		<u>£33,252</u>	<u>16</u>	<u>3</u>
	£	s.	d.		£	s.	d.
Balance brought down	31,021	10	9	Net loss, to Income and Expenditure Account ..	32,824	17	5
Head Office expenses	1,768	13	8				
Interest on capital	34	13	0				
	<u>£32,824</u>	<u>17</u>	<u>5</u>		<u>£32,824</u>	<u>17</u>	<u>5</u>

LONDON OFFICE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries	475	11	1	Net loss, to Income and Expenditure Account ..	494	5	7
Postages, travelling-expenses, &c.	18	14	6				
	<u>£494</u>	<u>5</u>	<u>7</u>		<u>£494</u>	<u>5</u>	<u>7</u>

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

BRUSSELS OFFICE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries	2,049	9	2	Net loss, to Income and Expenditure Account ..	2,812	18	2
Travelling-expenses, postage, &c. ..	609	15	6				
Transfer expenses, furnishings ..	128	18	11				
Depreciation	3	4	8				
Writings-off	16	8	9				
Interest on capital	5	1	2				
	<u>£2,812</u>	<u>18</u>	<u>2</u>		<u>£2,812</u>	<u>18</u>	<u>2</u>

LOS ANGELES OFFICE.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries, allowances, and wages ..	1,552	2	9	Net loss, to Income and Expenditure Account ..	2,386	17	6
Travelling-expenses, postage, &c. ..	499	18	0				
Rent	303	9	3				
Interest on capital	12	12	8				
Depreciation	18	14	10				
	<u>£2,386</u>	<u>17</u>	<u>6</u>		<u>£2,386</u>	<u>17</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land	193,263	7	0
Public Works Fund ..	654,030	9	2	Buildings	275,741	18	2
Consolidated Fund ..	43,902	5	9	Stores	11,814	16	10
Unemployment Board ..	330	19	6	Motor-vehicles	356	18	6
				Live-stock	608	15	1
Creditors—				Furniture and fittings ..	26,703	14	5
Departmental	4,595	4	10	Debtors—			
Sundry	5,944	4	10	Departmental	4,347	6	7
				Sundry	15,749	16	2
Passenger booking—							
Ticket Sales Account ..							
Suspense Account ..				Water and drainage systems ..			
Deposits on Tours Account ..				Rotorua electric system : Land, transmission-line, buildings, &c. ..	47,369	16	11
Reserve for doubtful debts ..				Plant and machinery	6,268	4	7
Writings-off Reserve ..				Wharves and slipways	4,147	9	8
Deposit Account, Rotorua ..				Electric systems at hotels ..	24,802	18	1
Treasury Adjustment Account ..				Steamers, launches, and boats ..	5,431	17	1
				Bridges	3,062	4	10
				Garden implements	432	0	9
				National Development Account ..	11,505	17	5
				Linen, cutlery, crockery, silverware, &c. ..	13,892	5	11
				Telephone-lines	1,031	2	4
				Gas-testing equipment	197	15	3
				Refrigerating-plant (London), half-share ..	31	3	5
				Exhibition material	33	10	6
				Photographic apparatus	657	16	0
				Assets in Suspense	1,938	13	3
				Payments in Advance Account ..	525	0	0
				Cash in hand of receivers	172	4	6
				Advance, Rotorua Golf Club	2,774	18	4
				Cash on deposit, Rotorua Office ..	652	14	3
				Cash in General Post Office	982	8	8
				Receiver-General's Deposit Account ..	8,000	0	0
				Remittances in transit and outstanding balances at tourist bureaux ..	9,917	18	3
				Income and Expenditure Account : Excess expenditure over income	100,553	12	4
	<u>£853,527</u>	<u>0</u>	<u>4</u>		<u>£853,527</u>	<u>0</u>	<u>4</u>

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

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

DEPARTMENT OF JUSTICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1937.

Courts and General.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries—							
Judges	18,250	0	0	Supreme Court : Fees, fines, &c.	48,442	10	10
Magistrates and staff..	97,153	15	5	Magistrates and Wardens' Courts :			
				Fees, fines, &c.	86,968	16	11
			115,403 15 5				135,411 7 9
Travelling allowances and expenses			7,227 3 11	Money-lenders' license fees			1,551 5 0
Transfer and removal expenses			1,009 18 7	Second-hand dealers' license fees			354 5 0
Advertising, books, &c.			162 2 3	License fees <i>re</i> King's Counsel			7 7 0
Annotation of statutes			55 19 0	Proportion of fees under Auctioneers Act, 1928			390 10 0
Fuel, light, &c.			3,011 18 2	Proportion of fees under Land Agents Act			482 6 0
Postage, telegrams, &c.			2,397 4 6	Territorial Revenue			4 3 10
Printing and stationery			2,659 16 9	Estreated recognizance			2,032 10 0
Rents			513 10 11	Assessed rents			1,244 0 0
Typewriter repairs			92 2 9	Recovery of maintenance of inebriates			866 17 11
Telephones			2,243 11 9	Balance, being excess expenditure over income			61,948 5 9
Cleaning courthouses			1,797 5 11				
Commission on money-orders			56 12 3				
Cost of inquests			3,935 9 8				
Criminal prosecutions			14,289 19 9				
Expenses under Juries Act, 1908			1,050 9 4				
Expenses under Reformatory Institutions Act, 1909			2,540 18 6				
Special grants (compassionate allowances, &c.)			835 19 11				
Sundry expenses			41 10 5				
Loss on realization : Building			21 0 0				
Fines irrecoverable			18 5 0				
Repairs and maintenance of buildings			16,677 13 6				
Depreciation			9,027 19 0				
Interest on capital			19,222 11 0				
			£204,292 18 3				£204,292 18 3

Patent Office.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	4,457	0	8	Revenue			13,156 17 5
Annual fee, New Zealand's share as member of Copy-right Union, Class IV	237	15	11				
The International Union for the Protection of Industrial Property (Patents), Class IV	279	3	2				
Fuel, light, &c.	49	8	11				
<i>Patent Office Journal</i>	571	15	7				
Postage, telegrams, &c.	103	1	2				
Printing and stationery	254	4	8				
Sundry expenses—							
Typewriter repairs	3	18	3				
Travelling expenses	5	11	6				
Sundries	2	15	6				
Assessed rents	650	0	0				
Depreciation	49	7	6				
Interest on capital	178	16	4				
Balance, being excess income over expenditure	6,313	18	3				
			£13,156 17 5				£13,156 17 5

Bankruptcy.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	5,820	9	5	Revenue			4,046 1 10
Advertising	149	13	0	Balance, being excess expenditure over income			4,150 16 11
Fuel, light, &c.	16	7	0				
Law-costs	6	6	0				
Postage, telegrams, &c.	219	0	11				
Printing and stationery	85	11	1				
Remuneration to Deputy Assignees	330	8	4				
Rents	1,301	0	0				
Transfer expenses	179	18	0				
Travelling expenses and allowances	12	16	8				
Sundry expenses	4	2	2				
Depreciation	50	6	5				
Interest on capital	20	19	9				
			£8,196 18 9				£8,196 18 9

DEPARTMENT OF JUSTICE—continued.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937— continued.

Registrar-General's Office.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries	13,066	17 2	Revenue: Registration and other fees—		
Registration of births, deaths, and marriages—			Registration of births, deaths, and marriages ..	24,284	8 0
Payment to non-permanent	634	15 11	Dentists Act	32	12 0
Payment to Post Office	2,317	2 2			
Fuel, light, &c.	116	8 10			
Postage, telegrams, &c.	695	6 9			
Printing and stationery	1,128	4 4			
Rents	685	13 7			
Telephone services	81	2 4			
Travelling-allowances, &c.	3	18 6			
Typewriter repairs	21	4 4			
Sundry expenses	2	3 9			
Depreciation	105	1 2			
Interest on capital	23	15 1			
Balance, being excess income over expenditure ..	5,435	6 1			
	£24,317	0 0		£24,317	0 0

Court of Review and Adjustment Commissions.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries	7,314	12 0	Revenue	8,055	3 0
Fees to members	9,647	5 0	Balance, being excess expenditure over income ..	15,574	4 0
Postage, telegrams, &c.	243	2 6			
Printing and stationery	1,078	19 7			
Travelling allowances and expenses	4,629	9 3			
Overtime	668	8 8			
Sundry expenses	47	10 0			
	£23,629	7 0		£23,629	7 0

PRISON AND BORSTAL INSTITUTIONS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Rations	14,748	4 3	Rent of departmental buildings	3,682	4 3
Clothing, footwear, and equipment	6,811	13 1	Sundry credits and recoveries	5,331	4 2
Earnings, wages, and gratuities, prisoners and dependants	13,140	11 2	Value of prison labour capitalized on works ..	836	17 4
Hospital maintenance and medicines	1,134	7 6	Surplus on industry accounts	16,023	4 2
Transport and travelling expenses	5,544	10 0	Net cost, departmental upkeep (£131 2s. 9d. per prisoner per annum)	129,145	0 8
Maintenance of buildings and grounds	4,705	6 9			
Salaries and allowances	60,797	11 8			
Fuel, light, water, &c.	5,589	1 5			
Postage, telegrams, stationery, &c.	1,204	8 5			
	113,675	14 3			
Compassionate allowance	161	9 5			
Interest and depreciation	34,719	15 4			
	£	s. d.			
Head Office administration expenses ..	6,453	15 6			
Plus loss, General Store Account	7	16 1			
	6,461	11 7			
	£155,018	10 7		£155,018	10 7

	Net Balances after charging Labour.	Labour Allocation.	Public Account Surplus.
	£ s. d.	£ s. d.	£ s. d.
Industry accounts—			
Blockmaking	Cr. 38 10 10	29 3 6	67 14 4
Bootmaking and repairs	Cr. 383 19 10	936 12 0	1,320 11 10
Brickwork	Dr. 1,559 2 5		1,559 2 5*
Farming	Dr. 2,778 4 7	6,225 0 5	3,446 15 10
Gardening	Dr. 622 7 7	524 16 6	97 11 1*
Laundering	Cr. 88 17 8	309 18 6	398 16 2
Roadwork and transport	Cr. 3,540 19 0	2,714 2 11	6,255 1 11
Quarrying	Cr. 401 19 8	3,470 7 10	3,872 7 6
Clothing industry	Cr. 1,245 6 9	647 6 3	1,892 13 0
Tobacco culture and manufacture ..	Dr. 0 4 11	202 9 3	202 4 4
Miscellaneous	Dr. 46 3 4	269 16 1	223 12 9
Total	Cr. 693 10 11	15,329 13 3	16,023 4 2

* Deficit.

DEPARTMENT OF JUSTICE—*continued*.
PRISONS HEAD OFFICE ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries and allowances	5,372	8 5	Net expenditure for year: Head Office Administration transferred to General Income and Expenditure Account	6,453	15 6
Advertising, books, &c.	27	15 9	Prisons Board	484	12 6
Postages, telegrams, printing, and stationery	377	1 2			
Transport and travelling expenses ..	205	3 6			
Fuel, light, water, and sanitary ..	92	7 9			
Maintenance of buildings	28	2 5			
Sundry expenses	0	16 6			
Rent of buildings	350	0 0			
	6,453	15 6			
Prisons Board administration expenses (travelling)	484	12 6			
	£6,938	8 0		£6,938	8 0

PROBATION ADMINISTRATION.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries and allowances	3,243	1 2	Net expenditure for year	3,940	10 6
Postages, telegrams, printing, and stationery ..	166	0 1			
Rent of buildings	196	0 0			
Assistance to discharged prisoners and grants to Prisoners' Aid Societies	189	17 2			
Sundry expenses	136	15 0			
Interest on capital	1	10 10			
Depreciation on furniture and fittings	7	6 3			
	£3,940	10 6		£3,940	10 6

GENERAL STORES (AUCKLAND AND WELLINGTON).

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Opening stocks in store and in transit ..	8,872	2 6	Raw materials issued to workshops	4,950	14 1
Manufactured articles received from workshops ..	3,384	11 7	Sales to other Departments	5,646	11 1
Purchases for issue and for manufacture ..	5,152	19 1	Miscellaneous stores and manufactures issued to prisons	5,444	2 3
Freight, cartages, postages, &c.	92	7 4	Store charges recovered	354	4 7
Salaries	321	2 0	Closing stocks in store and in transit	6,778	3 3
Prison labour	25	17 6	Loss to General Income and Expenditure Account ..	7	16 1
Interest on capital	332	11 4			
	£23,181	11 4		£23,181	11 4

AUCKLAND PRISON: CLOTHING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Sales to Government Departments and transfers to general store	4,118	16 7
Completed work and work in progress ..	79	16 11	Closing stocks—		
Loose tools	9	4 10	Completed work and work in progress ..	65	18 5
			Loose tools	9	15 2
				75	13 7
Sundry expenses—					
Raw materials	1,507	4 11			
Cleaning materials	15	0 0			
Machine parts and repairs	59	15 10			
Fuel, light, power, and water	86	8 11			
Freight and cartage	2	11 3			
Sundries	2	10 10			
Prison labour	647	6 3			
Supervision	317	2 0			
Interest on capital	30	13 0			
Depreciation on plant and machinery ..	35	8 3			
Rent of workshop	156	0 0			
Net profit on working	1,245	6 9			
	£4,194	10 2		£4,194	10 2

DEPARTMENT OF JUSTICE—continued.

BOOTMAKING AND REPAIRING INDUSTRY (AUCKLAND AND INVERCARGILL).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>E expenditure.</i>						<i>Revenue.</i>		
	£	s. d.	£	s. d.		£	s. d.	
Opening stocks—					Manufactures and repairs	..	..	5,483 13 4
Loose tools	182	3 6			Closing stocks—	£	s. d.	
Work in progress.. ..	256	10 6			Loose tools	182	15 0	
			438	14 0	Work in progress.. ..	185	8 8	
Raw materials used			3,300	8 0				368 3 8
Tools, machine parts, and repairs			27	3 9				
Fuel, light, and power			17	9 6				
Freight and cartage			49	6 3				
Sundries			8	1 11				
Prison labour			936	12 0				
Supervision and officers' labour			499	4 0				
Interest on capital			45	18 7				
Depreciation on plant and machinery			40	19 2				
Rent of workshops			104	0 0				
Net profit on industry for year			383	19 10				
			<u>£5,851</u>	<u>17 0</u>				<u>£5,851 17 0</u>

PAPARUA PRISON: BLOCK AND TILE MAKING INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>E expenditure.</i>						<i>Revenue.</i>		
	£	s. d.	£	s. d.		£	s. d.	
Opening stocks: Stock-in-trade	407	18 10			Sales and issues of blocks and tiles	96	1 9	
Materials	133	4 7			Closing stocks: Stock-in-trade	613	3 8	
Sundries	4	14 8						
Freight and cartage	11	8 4						
Prison labour	29	3 6						
Interest on capital	38	6 2						
Depreciation on buildings and plant	18	10 6						
Supervision and officers' labour	27	8 0						
Profit on working	38	10 10						
	<u>£709</u>	<u>5 5</u>						<u>£709 5 5</u>

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

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>E expenditure.</i>						<i>Revenue.</i>		
	£	s. d.	£	s. d.		£	s. d.	
Raw materials	265	7 10			Manufactured products	461	6 5	
Freight, cartage, and packing	79	4 9						
Tools and repairs	11	18 4						
Prison labour	23	8 5						
Supervision	6	0 0						
Interest on capital	3	14 8						
Net profit for year	71	12 5						
	<u>£461</u>	<u>6 5</u>						<u>£461 6 5</u>

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

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>E expenditure.</i>						<i>Revenue.</i>		
	£	s. d.	£	s. d.		£	s. d.	
Opening stocks: Metal	1,920	1 4			Sales of metal, &c.	12,790	16 2	
Machine parts, tools, and repairs	1,170	18 3			Royalty from leases	450	0 0	
Explosives	208	0 8			Closing stocks: Metal	1,368	2 5	
Lubricants	74	9 4						
Maintenance of quarry roads	7	0 4						
Tractor expenses	77	5 7						
Fuel, light, power, and water	891	12 1						
Freight and cartage	1,298	15 3						
Hospital maintenance of accident cases	76	16 0						
Bad debts written off	55	14 1						
Sundry expenses	81	14 4						
Prison labour	3,470	7 10						
Supervision	2,818	17 3						
Interest on capital	831	2 2						
Depreciation on buildings, plant, and horses	1,224	4 5						
Net profit for year	401	19 8						
	<u>£14,608</u>	<u>18 7</u>						<u>£14,608 18 7</u>

DEPARTMENT OF JUSTICE—continued.

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

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Cleaning materials	61	2 11	Laundrying for—		
Mending and sewing materials	0	8 5	Institutions	303	12 9
Fuel, light, and power	294	18 5	Government Departments	1,374	2 4
Repairs to plant	45	16 3			
Cartage, laundry-work	149	6 2			
Sundries	143	7 11			
Prison labour	309	18 6			
Supervision	406	9 6			
Interest on capital	93	18 3			
Depreciation on buildings and plant	83	11 1			
Net profit for year	88	17 8			
	<u>£1,677</u>	<u>15 1</u>		<u>£1,677</u>	<u>15 1</u>

WAIKUNE PRISON: MOTOR TRANSPORT.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Opening stocks: Loose tools and stores	438	11 5	Cartages—		
Benzine, oil, &c.	1,977	2 0	General	207	16 11
Tires and tubes	190	9 2	For Government Departments	848	19 3
Machine parts, tools, repairs, and replacements	918	8 10	For own institution and roadworks	4,315	7 10
Sundries	68	4 7	For other institutions	447	12 7
Prison labour	934	14 8	Closing stocks: Loose tools and stores	549	3 6
Supervision and officers' labour	474	3 4			
Interest on capital	71	14 9			
Depreciation on motors, plant, &c.	770	12 3			
Net profit on working	524	19 1			
	<u>£6,369</u>	<u>0 1</u>		<u>£6,369</u>	<u>0 1</u>

WAIKUNE PRISON: ROADMAKING AND MAINTENANCE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Roadwork credits from other Departments ..	10,782	19 5
Horses	48	10 10	Horse cartages	2	4 2
Loose tools and stores	251	1 7	Sale of metal	31	18 0
Horse feed and expenses	56	14 6	Sundry sales	26	19 4
Tools, repairs, and plant maintenance	319	12 6	Closing stocks—		
Freight and cartage	3,932	7 4	Loose tools and stores	216	2 6
Explosives	9	1 2	Horses	48	10 10
Sundries	1	18 7			
Fuel and oil	98	11 8			
Prison labour	1,779	8 3			
Officers' supervision	1,552	1 3			
Interest on capital	18	7 2			
Depreciation on plant	24	19 6			
Net profit on working	3,015	19 11			
	<u>£11,108</u>	<u>14 3</u>		<u>£11,108</u>	<u>14 3</u>

WELLINGTON PRISON: PRINTING INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Opening stocks—			Printed departmental stationery	259	0 2
Equipment, tools, &c.	45	18 3	Closing stocks—		
Materials	50	3 2	Loose tools, type, equipment, &c.	41	2 1
Purchases of paper and stationery	149	2 0	Materials	33	12 10
Purchases of loose tools, type, equipment, &c.	7	2 0	Net loss on working	85	6 7
Sundry expenses	4	1 3			
Prison labour	93	4 0			
Supervision and officers' labour	57	0 0			
Interest on capital	7	7 0			
Depreciation	5	4 0			
	<u>£419</u>	<u>1 8</u>		<u>£419</u>	<u>1 8</u>

DEPARTMENT OF JUSTICE—continued.

TOBACCO CULTURE AND MANUFACTURE INDUSTRY (AUCKLAND AND WAIKERIA).

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Manufactures and leaf transferred..	..	..	699 2 1
Leaf, &c.	641	6	7	Closing stocks—	£	s.	d.
Partly manufactured tobacco ..	35	7	8	Leaf, &c.	671	8	4
				Partly manufactured tobacco ..	36	10	5
Purchases and transfers of seeds and manures ..			14 13 3				707 18 9
Leaf and ingredients used in manufacture ..			207 1 8	Net loss for year .. ..	..	..	0 4 11
Tools and equipment			1 11 8				
Freight, cartage, and packing			35 10 4				
Fuel, light, power, and water			21 13 6				
Sundry expenses			65 18 9				
Prison labour			202 9 3				
Officers' labour and supervision			127 16 0				
Interest on capital			43 14 7				
Depreciation on buildings			10 2 6				
	£1,407	5	9				£1,407 5 9

MINOR KITCHEN GARDENS.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Revenue.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Sales and transfers of produce—			
Tools and stores	42	6	9	Poultry and eggs	31	6	10
Live-stock and poultry	207	14	8	Vegetables	622	11	8
Vegetables and live-stock feed ..	219	18	0	Milk and cream	505	16	10
			469 19 5	Pigs, pork, and beef	132	15	4
Purchase of seeds and manures			86 3 1	Live-stock	35	4	8
Purchase of poultry-feed			9 14 11				1,327 15 4
Purchase of cattle-feed and pig-feed ..			42 3 4	Closing stocks—			
Purchase and transfers of live-stock ..			83 2 3	Live-stock and poultry	254	8	2
Feed, consumed on farm			148 14 8	Vegetables and live-stock feed ..	236	0	1
Tools, repairs to plant, &c.			38 5 6	Tools and stores	76	17	10
Freight, cartage, &c.			16 9 6				567 6 1
Rent of grazing paddocks			40 0 0	Net loss on working .. ..	..	..	622 7 7
Sundry expenses			26 17 2				
Prison labour			877 8 0				
Supervision			547 18 0				
Interest on capital			116 1 5				
Depreciation on plant, &c.			14 11 9				
	£2,517	9	0				£2,517 9 0

RANGIPO PRISON.

FARM DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Development in progress at 1st April, 1936, brought forward	283	0	0	Value of developed pastures transferred to Land ..	246	0	0
Seeds and manures	210	17	10	Account during year .. ..	..	..	186 3 2
Fencing-wire and trees	41	2	9	Grazing charges and crop credits .. ..	..	..	118 19 0
Freight and cartage	63	17	7	Development charges transferred to Farm Working Account .. ..	..	..	352 10 0
Prison labour	114	11	9	Development in progress at 31st March, 1937, carried forward .. ..	..	..	..
Supervision and officers' labour	144	9	6				
Interest on capital	27	2	0				
Depreciation on plant and implements ..	18	10	9				
	£903	12	2				£903 12 2

RANGIPO PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Sales and transfers of produce and live-stock ..	2,054	10	3
Live-stock	2,735	15	0	Horse-labour on development, &c.	169	12	4
Crops	705	2	8	Closing stocks—	£	s.	d.
Stores and tools	149	9	11	Live-stock	2,508	11	0
			3,590 7 7	Crops	569	6	8
Purchase and transfers of live-stock			364 0 0	Stores and tools	131	10	10
Purchases and transfers of feed from farm ..			608 8 6				3,209 8 6
Seeds and manures			453 10 2	Loss on working .. ..	..	..	2,031 14 2
Tools, repairs, and plant maintenance ..			28 8 5				
Labour on development-work written off ..			118 19 0				
Freight and cartage, including use of horses and tractor			174 4 11				
Tractor expenses			9 14 7				
Rabbiting expenses			9 17 3				
Sundries			5 10 3				
Prison labour			304 15 0				
Supervision and officers' labour			351 11 6				
Interest on capital			1,433 7 10				
Depreciation on buildings, plant, &c. ..			12 10 3				
	£7,465	5	3				£7,465 5 3

DEPARTMENT OF JUSTICE—continued.

PAPARUA PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Sales and transfers of produce and live-stock ..	6,828	13	11
Live-stock	2,241	14	3	Closing stocks—			
Crops	2,040	0	6	Live-stock	2,828	3	3
Stores and tools	235	4	6	Crops	1,533	4	11
				Stores and tools	210	9	0
Purchase of live-stock					4,571	17	2
Farm-produce consumed on farm and feed purchased	1,410	5	1	Net loss on working	990	12	3
Seeds and manure	496	8	11				
Fencing and trees	40	2	8				
Tools, repairs, and plant maintenance	135	2	1				
Horse-shoeing and repairs to harness	44	9	7				
Veterinary services	9	19	6				
Freight, cartage, horse hire, and tractor charges	664	11	0				
Fuel, light and power	30	10	9				
Sacks and threshing	153	8	10				
Dairy expenses	2	0	2				
Sundries	216	14	3				
Prison labour	794	9	0				
Supervision and officers' labour	1,065	8	3				
Interest on capital	1,217	12	9				
Depreciation on buildings, plant, &c.	259	3	3				
	£12,391	3	4		£12,391	3	4

HAUTU PRISON.

FARM DEVELOPMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Development in progress at 1st April, 1936, brought forward	2,452	10	0	Value of developed pastures transferred to Land Account during year	646	8	5
Seeds and manures	194	12	6	Grazing charges and crop credits	484	16	7
Fencing-wire and trees	4	18	1	Development in progress at 31st March, 1937, carried forward	2,152	10	0
Freight, cartage, and horse-hire	283	5	8				
Prison labour	98	10	0				
Supervision and officers' labour	109	2	3				
Interest on capital	127	17	6				
Depreciation on plant and implements	12	19	0				
	£3,283	15	0		£3,283	15	0

HAUTU PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—				Sales and transfers of produce and live-stock ..	3,621	5	1
Live-stock	3,834	19	6	Horse-labour on development, &c.	459	3	9
Crops	733	6	1	Closing stocks—			
Stores and tools	404	9	4	Live-stock	4,480	16	6
				Crops	1,020	14	5
Purchase and transfer of live-stock	285	3	4	Stores and tools	528	7	10
Feed, &c., transferred from farm	847	8	5		6,029	18	9
Seeds and manure	1,010	10	4	Loss on working	1,904	11	11
Rabbiting expenses	58	10	11				
Tools, repairs, and plant maintenance	31	17	3				
Freight and cartage, including use of horses and tractor	360	13	8				
Tractor expenses	19	13	11				
Maintenance of roads	33	10	0				
Sundries	91	12	11				
Prison labour	603	1	0				
Supervision and officers' labour	1,149	11	3				
Interest on capital	2,510	15	1				
Depreciation on buildings, plant, &c.	39	16	6				
	£12,014	19	6		£12,014	19	6

DEPARTMENT OF JUSTICE—continued.

INVERCARGILL BORSTAL INSTITUTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>				£	s.	d.
Opening stocks—	£	s.	d.	£	s.	d.	Sales and transfers of produce and live-stock	..	5,489	3 4
Live-stock	2,945	6	6				Sale of firewood and timber .. ..	..	426	18 11
Crops	1,387	9	0				Closing stocks—	£	s.	d.
Miscellaneous stores and tools	447	2	7				Live-stock	3,344	15	10
				4,779	18	1	Crops	1,019	7	3
Purchase of live-stock				963	13	9	Miscellaneous stores and tools	433	8	8
Farm-produce consumed on farm				798	17	2			4,797	11 9
Seeds and manures				244	18	11	Net loss on working .. ..	..	4,223	15 6
Sacks and threshing				61	15	10				
Fencing and trees				69	3	9				
Horse-shoeing and repairs to harness				102	10	0				
Veterinary services				9	6	0				
Tools, repairs, and plant maintenance				203	14	3				
Freight and cartage				178	14	10				
Fuel, oil, and electric power				374	17	5				
Rent and rates				494	15	3				
Maintenance of farm buildings and roads				33	4	11				
Dairy expenses				43	1	4				
Sundries				180	9	11				
Prison labour				963	9	11				
Supervision and officers' labour				2,421	16	0				
Interest on capital				1,974	0	3				
Depreciation on buildings, plant, and leaseholds				1,039	1	11				
				£14,937	9	6			£14,937	9 6

WAIKERIA BORSTAL INSTITUTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Opening stocks—							
Live-stock	13,278	13	6	Sales and transfers of produce and live-stock ..	22,342	7	8
Crops	2,398	14	4	Closing stocks—			
Stores and tools	997	5	10	Live-stock	14,373	8	9
Apiary	155	19	9	Crops, &c.	3,157	1	5
				Miscellaneous stores and tools	885	5	2
				Apiary	161	1	4
Purchase of live-stock							
Purchase of feed					18,576	16	8
Farm-produce consumed on farm							
Seeds and manures							
Fencing and trees							
Tools, repairs, and plant maintenance							
Horse-shoeing and repairs to harness							
Freight and cartage, including use of horses							
Sacks and threshing							
Dairy expenses							
Orchard spray							
Electric current							
Sundries							
Prison labour							
Supervision and officers' labour							
Interest on capital							
Depreciation on buildings and plant							
Net profit on working							
	£40,919	4	4		£40,919	4	4

WI TAKO PRISON.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>				£	s.	d.
Opening stocks—		£	s. d.	£	s. d.	Sales and transfers of live-stock and produce	..	3,480	1	4
Live-stock	.. ..	1,327	4 6			Rent of pig-farm	.. ..		5	0
Crops, &c...	.. ..	449	16 0			Horses and motor-truck charges transferred	..	246	7	0
Miscellaneous stores and tools		137	16 3			Closing stocks—		£	s.	d.
				1,914	16 9	Live-stock	.. ..	1,595	1	6
Purchase of live-stock	.. ..			742	7 6	Crops, &c...	.. ..	428	13	4
Farm-produce consumed on farm	.. ..			215	7 3	Miscellaneous stores and tools		161	18	5
Purchase of feed	.. ..			103	0 9				2,185	13 3
Seeds and manures	.. ..			246	15 9					
Repairs and replacements to tools and implements				23	19 8					
Motor-vehicle expenses	.. ..			143	6 3					
Sundry expenses	.. ..			79	12 5					
Prison labour	.. ..			827	3 0					
Supervision and officers' labour	.. ..			1,117	14 0					
Interest on capital	.. ..			352	14 0					
Depreciation on plant, &c.	.. ..			77	12 0					
Profit on working	.. ..			72	12 3					
				£5,917	1 7				£5,917	1 7

DEPARTMENT OF JUSTICE—continued.

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

BALANCE-SHEET AS AT 31ST MARCH, 1937.

[illegible]

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

KAURI-GUM INDUSTRY ACCOUNT.

(Abolished.)

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Capital: Debentures at 3 per cent.	..	..	57,000	0	0	Accumulated loss (account abolished 31st March, 1931)	..	..	73,007	4	1
Treasury Adjustment Account	..	..	16,007	4	1						
			£73,007	4	1				£73,007	4	1

J. H. O'DONNELL, Assistant Under-Secretary for Lands.
WM. E. SHAW, Chief Accountant.

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

DEPARTMENT OF LABOUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries, agents' allowances, and overtime ..	47,919	3 7	Penalties imposed by the Court in action brought for breaches of awards and certain sections of the Industrial Conciliation and Arbitration Act, 1925, and the Apprentices Act, 1923 ..	743	8 0
Advertising, supply of newspapers, &c. ..	203	14 5	Factory-registration fees ..	3,914	5 0
Motor-cars, motor-cycles, and bicycles: Maintenance and repairing ..	1,188	19 11	Servants' registry office license fees ..	35	15 0
Fees payable to assessors on Conciliation Councils ..	4,890	10 4	Weights and measures verification fees ..	8,655	16 4
Freight, cartage, and transport charges ..	75	6 3	Rent of buildings ..	58	19 1
Heating and lighting of offices ..	289	3 5	Revenue from sale of seized articles ..	0	12 6
Law-costs ..	43	10 0	Charges for use of motor-vehicles and other incidental services in connection with weights and measures verification ..	1,354	8 3
Postage, telegrams, telephone services ..	3,016	2 10	Sale of departmental publications ..	406	19 4
Printing, stationery, office requisites, and typewriter repairs ..	4,038	10 4	Excess of expenditure over income before charging interest carried down ..	64,775	1 8
Rates and repairs on property ..	13	6 4			
Rent and rates on office accommodation ..	3,912	19 3			
Transfer expenses, travelling allowances and expenses—					
Arbitration Court and Conciliation Councils ..	£ 6,114	s. d. 7 5			
Departmental ..	4,444	6 2			
	10,558	13 7			
Commission on sale of literature ..	88	2 9			
Miscellaneous expenses ..	21	16 9			
Expenses of Conference, freezing-workers' strike ..	203	0 11			
Expenses of delegation to Geneva Conference ..	2,150	2 0			
Losses on realization of property ..	11	18 0			
Provision for depreciation of assets ..	1,217	12 1			
Bad debts ..	102	12 5			
	£79,945	5 2		£79,945	5 2
Excess of expenditure over income before charging interest brought down ..	£ 64,775	s. d. 1 8			
Interest on capital ..	411	16 7			
	£65,186	18 3		£65,186	18 3

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital ..	10,990	18 3	Land and buildings ..	478	2 0
Creditors—			Motor-cars, motor-cycles, and bicycles ..	3,271	12 4
Departmental ..	£ 1,294	s. d. 15 9	Furniture and fittings ..	2,354	19 1
Sundry ..	503	11 8	Mechanical office appliances ..	469	17 9
	1,798	7 5	Library books ..	983	15 8
Reserve for bad debts ..	188	15 5	Weights and measures standards ..	3,432	11 5
Amounts held on deposit ..	1,544	1 9	Stationery ..	346	10 6
Writings-off, Suspense Account ..	74	18 9	Stamps ..	143	9 3
Treasury Adjustment Account ..	64,720	5 2	Payments in advance ..	46	6 9
			Debtors—		
			Departmental ..	£ 73	s. d. 3 8
			Sundry ..	907	10 1
				980	13 9
			Assets in Suspense ..	74	18 9
			Deposit Accounts ..	1,544	1 9
			Cash in hand ..	3	9 6
			Excess of expenditure over income ..	65,186	18 3
	£79,317	6 9		£79,317	6 9

HENRY E. MOSTON, Assistant Secretary of Labour.
G. M. F. JACKSON, Chief Clerk.

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

BLUFF HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 1st April, 1936	79	11 3	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	89	16 1
Rents	1,796	4 1	Payments to Bluff Harbour Board under section 132, Harbours Act, 1923	790	19 0
			Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1937	995	0 3
	<u>£1,875</u>	<u>15 4</u>		<u>£1,875</u>	<u>15 4</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	89	16 1	Balance from previous year	2,215	5 6
Amount due to Bluff Harbour Board under section 132, Harbours Act, 1923	1,706	8 0	Accrued rents	1,249	10 8
Remissions granted under Land Act, 1924	169	5 6			
Balance carried forward	1,499	6 7			
	<u>£3,464</u>	<u>16 2</u>		<u>£3,464</u>	<u>16 2</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s. d.	<i>Assets.</i>	£	s. d.
Capital	25,362	12 6	Endowment lands	25,362	12 6
Rent charged in advance	469	18 11	Sundry debtors for rent	1,627	16 2
Bluff Harbour Board: Amount not yet paid over ..	995	0 3	Postponed rent	341	9 4
Revenue Account	1,499	6 7	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Invercargill, on 31st March, 1937	995	0 3
	<u>£28,326</u>	<u>18 3</u>		<u>£28,326</u>	<u>18 3</u>

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Accountant.

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

CLUTHA RIVER TRUST ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 1st April, 1936	150	18 9	Amount paid to trustees of Clutha River Trust under section 128, River Boards Act, 1908	1,461	9 0
Rents	1,648	15 1	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	76	18 4
			Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1937	261	6 6
	<u>£1,799</u>	<u>13 10</u>		<u>£1,799</u>	<u>13 10</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Amount due to trustees of Clutha River Trust under section 128, River Boards Act, 1908	1,566	6 4	Balance brought forward from previous year ..	498	17 1
Remissions	81	2 6	Accrued rent	1,335	19 0
Administration expenses payable to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	82	8 9			
Balance carried forward	104	18 6			
	<u>£1,834</u>	<u>16 1</u>		<u>£1,834</u>	<u>16 1</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<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	658	5 0
Sundry creditors for administration expenses ..	13	1 4	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1937	261	6 6
Clutha River Trust: Amount not yet paid over ..	248	5 2			
Revenue Account: Balance carried forward ..	104	18 6			
	<u>£29,399</u>	<u>11 6</u>		<u>£29,399</u>	<u>11 6</u>

J. H. O'DONNELL, Assistant Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued*.

GERALDINE COUNTY RIVER BOARD ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
Rents	295	15	4	Geraldine County River Board under Geraldine County River District Act, 1921-22	266	3	10
				Consolidated Fund: Administration expenses under section 4, Land Laws Amendment Act, 1927 ..	29	11	6
	<u>£295</u>	<u>15</u>	<u>4</u>		<u>£295</u>	<u>15</u>	<u>4</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927 ..	29	11	6	Accrued rent	269	19	3
Balance carried down	240	7	9				
	<u>£269</u>	<u>19</u>	<u>3</u>		<u>£269</u>	<u>19</u>	<u>3</u>
	£	s.	d.		£	s.	d.
Balance from previous year	36	14	8	Balance brought down	240	7	9
Amount due to Geraldine County River Board under section 7, Geraldine County River Districts Act, 1921-22	266	3	10	Balance carried forward	62	10	9
	<u>£302</u>	<u>18</u>	<u>6</u>		<u>£302</u>	<u>18</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	5,220	0	0	Endowment lands—			
Rents charged in advance	63	12	0	Leased	5,093	0	0
Rents paid in advance	4	11	0	Unleased	127	0	0
					5,220	0	0
	<u>£5,288</u>	<u>3</u>	<u>0</u>	Sundry debtors for rent		5	12
				Revenue Account: Balance carried forward ..		62	10
					<u>£5,288</u>	<u>3</u>	<u>0</u>

J. H. O'DONNELL, Assistant Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

GORE HIGH SCHOOL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<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
	<u>£65</u>	<u>0</u>	<u>0</u>		<u>£65</u>	<u>0</u>	<u>0</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<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				
	<u>£81</u>	<u>5</u>	<u>0</u>		<u>£81</u>	<u>5</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<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
	<u>£1,316</u>	<u>5</u>	<u>0</u>		<u>£1,316</u>	<u>5</u>	<u>0</u>

W. ROBERTSON, Under-Secretary for Lands.

WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued*.

GREYMOUTH TECHNICAL AND HOKITIKA HIGH SCHOOLS ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>				<i>Payments.</i>			
	£	s.	d.		£	s.	d.
Balance at 1st April, 1936—				Payments to Consolidated Fund under section 50,			
Cash in Treasury Deposit Account	234	18	0	Finance Act, 1932, and section 31, Education			
Rents	324	0	8	Reserves Act, 1928—			
				Compensation for improvements ..	400	0	0
				Interest on compensation-money ..	14	2	5
				Administration expenses ..	17	5	6
						431	7 11
				Balance at 31st March, 1937—			
				Cash in Treasury Deposit Account	127	10	9
	<u>£558</u>	<u>18</u>	<u>8</u>			<u>£558</u>	<u>18 8</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Administration expenses: Section 31, Education Re-				Accrued rents	291	15	1
serves Act, 1928, and section 50, Finance Act, 1932							
(No. 2)	16	4	0				
Consolidated Fund: Interest on amount paid as com-							
penation for improvements, Poerua Run ..	6	2	5				
Remissions granted under Land Act, 1924 ..	61	12	0				
Balance carried down	207	16	8				
	<u>£291</u>	<u>15</u>	<u>1</u>				
	£	s.	d.		£	s.	d.
Transfer of rents to meet capital liabilities ..	400	0	0	Balance from previous year	334	12	4
Balance carried down	142	9	0	Balance brought down	207	16	8
	<u>£542</u>	<u>9</u>	<u>0</u>				
					<u>£542</u>	<u>9</u>	<u>0</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	5,327	14	2	Land—			
Reserve Account: Rents diverted to				Leased	5,889	15	0
repayment of advances from Con-				Unleased	574	7	6
solidated Fund	1,136	8	4			6,464	2 6
				Sundry debtors for rent		56	19 4
Sundry creditors: Rent paid in advance ..		0	3 4	Sundry debtors for royalties ..		2	13 0
Departmental creditors: Administration expenses..		8	1 8	Postponed rents		39	12 0
Rents charged but not due		76	1 1	Cash: Treasury Deposit Account as at 31st March,			
Revenue Account: Balance carried forward ..		142	9 0	1937		127	10 9
	<u>£6,690</u>	<u>17</u>	<u>7</u>				
						<u>£6,690</u>	<u>17 7</u>

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

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

LANDS AND SURVEY DEPARTMENT—continued.

NATIONAL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Balance at 1st April, 1936	136,465	1 9	Land Act, 1924, section 295 (2): Administration expenses	6,853	8 0
Rents and interest: National-endowment lands..	138,564	6 7	Land Act, 1924, sections 139, 295, and 357: Thirds, fourths, and halves	3,579	6 4
Transfer from State Forest Department in terms of section 29 (2), Forests Act, 1921-22 ..	10,934	1 7	Deteriorated Lands Act, 1925, section 6, refunds of rent arising from operation of	15	9 5
Land Laws Amendment Act, 1930, section 13: Interest on national-endowment trust-moneys ..	3,149	5 1	Payments to universities of portion of national-endowment revenue residue	13,646	10 2
			Transfer to vote "Education" of portion of national-endowment revenue residue	81,879	1 1
			Portion of national-endowment revenue residue applied in payment of old-age pensions	40,939	10 6
			Balance at 31st March, 1937	142,199	9 6
	£289,112	15 0		£289,112	15 0

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
Administration expenses	..	..	..	6,853	8	0	Accrued rents	..	..	..	134,497	15	10
Remissions—		£	s. d.				Accrued royalties	..	..	..	3,328	6	10
Under Land Act, 1924	..	5,983	13 7				Accrued interest	..	..	..	2,775	1	1
Under Deteriorated Land Act	..	484	17 4				Coal rents	..	..	..	1,325	2	5
Under Mortgagors and Tenants							Royalties from State forests	..	..	..	16,457	10	1
Relief Act, 1932	..	2,318	18 8				Interest on investment of national endowment						
				8,787	9	7	trust-moneys	..	..	..	3,149	5	1
Thirds, fourths, and halves	..	..	..	3,499	4	2	Recovery of bad debt previously written off	..			2	5	0
Rents written off: Writings-off in Suspense	..			1,291	4	3							
Interest charged under section 20 (3) of Discharged													
Soldiers Settlement Amendment Act, 1923	..			285	18	1							
Rebates	..	..	..	2,397	2	2							
Commission on coal rents	..	..	..	57	18	8							
Balance carried down	..	..	..	138,363	1	5							
				£161,535	6	4					£161,535	6	4
				£	s.	d.					£	s.	d.
Contribution for education and old-age pensions				142,199	9	6	Balance brought down	..	..	..	138,363	1	5
Balance carried down	..	..	..	61,130	3	3	Balance previous year	..	..	..	64,966	11	4
				£203,329	12	9					£203,329	12	9

BALANCE-SHEET AS AT 31ST MARCH, 1937.

[illegible]

J. H. O'DONNELL, Assistant Under-Secretary for Lands.
WM. E. SHAW, Chief Accountant.

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

NORTH ISLAND EXPERIMENTAL DAIRY SCHOOL ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

[illegible]

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses under section 4, Land Laws Amendment Act, 1927	8	5	11	Accrued rent	139	14	7
Payment to Massey Agricultural College for benefit of Dairy Research Institute	497	11	7	Interest on investments	340	0	0
Balance carried down	33	17	1				
	£539	14	7		£539	14	7
	£	s.	d.		£	s.	d.
Appropriation of Revenue Receipts on account of expenditure on plantation	2	0	0	Balance brought down	33	17	1
Balance	11,633	18	9	Balance from previous year	11,602	1	8
	£11,635	18	9		£11,635	18	9

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.		<i>Assets.</i>	£	s.	d.
Capital	4,844	19	10		Leased land	4,625	0	0
Rents charged but not accrued	6	15	5		Plantation	219	19	10
Revenue Account—	£	s.	d.		Interest on investments accrued but not due	40	19	9
Balance at 1st April, 1936 ..	11,602	1	8		Treasury Deposit Account—	£	s.	d.
Surplus for year	33	17	1		Cash	3,099	14	5
	11,635	18	9		Investments	8,500	0	0
	Less appropriation on account of expenditure on plantation	2	0	0				
	11,633	18	9					
	£16,485	14	0					

J. H. O'DONNELL, Assistant Under-Secretary for Lands.
WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued*.

OTAGO BOYS' AND GIRLS' HIGH SCHOOL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Balance in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 1st April, 1936	132	10 9	Administration expenses paid to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	24	13 5
Rents	407	6 4	Payments to Otago Boys' and Girls' High School Board of Governors	468	16 0
			Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1937	46	7 8
	<u>£539</u>	<u>17 1</u>		<u>£539</u>	<u>17 1</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Balance brought forward from previous year	4	17 4	Accrued rents	420	12 9
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	20	7 4			
Amount due to Otago Boys' and Girls' High School Board of Governors	386	19 0			
Balance carried forward	8	9 1			
	<u>£420</u>	<u>12 9</u>		<u>£420</u>	<u>12 9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	8,631	17 6	Endowment lands	8,631	17 6
Rents charged in advance	104	14 3	Sundry debtors for rent	45	15 2
Sundry creditors for administration expenses	2	6 5	Postponed rent	67	8 2
Otago Boys' and Girls' High School Board of Governors: Amount not yet paid over	44	1 3	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue, Dunedin, as at 31st March, 1937	46	7 8
Revenue Account: Balance carried forward	8	9 1			
	<u>£8,791</u>	<u>8 6</u>		<u>£8,791</u>	<u>8 6</u>

J. H. O'DONNELL, Assistant Under-Secretary for Lands.
WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—continued.

OTAGO UNIVERSITY ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

[illegible]

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses	153	17	10	Accrued rent	7,869	2	1
Interest on loans under section 47 of Land for Settlements Act, 1925	85	0	3	Accrued royalties	150	8	11
Remission of rent	766	16	10				
Balance carried down	7,013	16	1				
	£8,019	11	0		£8,019	11	0
Appropriation of revenue—	£	s.	d.	Balance brought forward from previous year ..	4,398	11	1
Otago University Council under section 118 (1), Reserves and other Lands, &c., Act, 1917 ..	5,833	8	10	Balance brought down	7,013	16	1
Dunedin Athenæum under Otago Museum Act, 1877 ..	84	10	0				
Revenue appropriated to repay loan-moneys, section 47 of Land for Settlements Act, 1925 ..	32	13	2				
Balance carried forward	5,461	15	2				
	£11,412	7	2		£11,412	7	2

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				£	s. d.	<i>Assets.</i>				
Capital				128,751	9 1	Endowment lands—	£	s. d.	£	s. d.
Loan for roading, section 47, Land for Settlements Act, 1925—						Leased land	129,656	0 0		
Advances	£	s. d.				Unleased land	760	0 0		
Principal instalments	1,608	15 4							130,416	0 0
Interest	55	15 7				Sundry debtors for rent			8,655	14 10
	100	11 0				Sundry debtors : Dunedin Athenæum ..			1 2	0
				1,765	1 11	Cash on hand, 31st March, 1937, in the Local Bodies' Deposit Account of the Receiver of Land Revenue at—				
Sundry creditors—						Dunedin	220	7 2		
Administration expenses (de- partmental)	4	8 9				Invercargill	600	3 11		
Otago University Council : amount not yet paid over ..	817	4 4							820	11 1
Rents charged in advance ..	3,093	8 8								
				3,915	1 9					
Revenue Account : Balance carried forward				5,461	15 2					
				£139,893	7 11				£139,893	7 11

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

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

LANDS AND SURVEY DEPARTMENT—*continued*.
TARANAKI SCHOLARSHIP ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>						£	s.	d.	<i>Payments.</i>						£	s.	d.
Balance in Treasury Deposit Account at 1st April.									Administration expenses under section 4, Land								
1936	..	..	..	..	..	467	10	5	Laws Amendment Act, 1927						49	0	2
Rents	..	..	..	..	..	980	7	8	Public Trustee under section 22, New Zealand						939	15	1
									University Amendment Act, 1914								
									Balance in Treasury Deposit Account at 31st						459	2	10
									March, 1937								
						<u>£1,447</u>	<u>18</u>	<u>1</u>							<u>£1,447</u>	<u>18</u>	<u>1</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>						£	s.	d.	<i>Cr.</i>						£	s.	d.
Administration expenses under section 4, Land									Accrued rent						973	10	5
Laws Amendment Act, 1927, and section 31 (2),																	
Land Laws Amendment Act, 1929						49	0	2									
Balance carried down						924	10	3									
						<u>£973</u>	<u>10</u>	<u>5</u>							<u>£973</u>	<u>10</u>	<u>5</u>
						£	s.	d.							£	s.	d.
Balance brought forward from previous year ..						235	2	0	Balance brought down						924	10	3
Amount due to Public Trustee in terms of section 22,									Balance carried forward						241	19	3
New Zealand University Amendment Act, 1914						931	7	6									
						<u>£1,166</u>	<u>9</u>	<u>6</u>							<u>£1,166</u>	<u>9</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>						£	s.	d.	<i>Assets.</i>						£	s.	d.
									Endowment lands—								
Capital						19,343	16	8	Leased						19,331	6	8
Public Trustee: Amount not yet paid over ..						459	2	10	Unleased						12	10	0
Rents due but not accrued						242	0	0							19,343	16	8
									Revenue Account: Balance carried forward ..						241	19	3
									Sundry debtors for rent						0	0	9
									Cash in Treasury Deposit Account at 31st March,						459	2	10
									1937								
						<u>£20,044</u>	<u>19</u>	<u>6</u>							<u>£20,044</u>	<u>19</u>	<u>6</u>

J. H. O'DONNELL, Assistant Under-Secretary for Lands.
WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued*.

VICTORIA COLLEGE ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Balance in Treasury Deposit Account at 1st April, 1936	26	19 6	Administration expenses	1	9 2
Rents	29	2 6	Victoria College Council	26	19 6
			Balance in Treasury Deposit Account at 31st March, 1937.. .. .	27	13 4
	<u>£56</u>	<u>2 0</u>		<u>£56</u>	<u>2 0</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Remissions granted under Land Act, 1924	243	5 9	Accrued rents	133	5 0
Administration expenses under section 39, Victoria College Act, 1905	1	9 2	Balance carried down	111	9 11
	<u>£244</u>	<u>14 11</u>		<u>£244</u>	<u>14 11</u>
	£	s. d.		£	s. d.
Balance carried down	111	9 11	Balance from previous year	291	17 10
Victoria College Council: Amount due under section 39, Victoria College Act, 1905	27	13 4			
Balance carried forward	152	14 7			
	<u>£291</u>	<u>17 10</u>		<u>£291</u>	<u>17 10</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	2,665	0 0	Leased land	2,665	0 0
Victoria College Council: Amount not yet paid over	27	13 4	Sundry debtors for rent	208	5 0
Rents due but not accrued	55	10 5	Cash in Treasury Deposit Account at 31st March, 1937	27	13 4
Revenue Account: Balance carried forward	152	14 7		<u>£2,900</u>	<u>18 4</u>
	<u>£2,900</u>	<u>18 4</u>			

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

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

WAIPIATA-HAMILTON'S LIBRARY ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Rents	13	10 8	Trustees of Waipata-Hamilton's 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 8</u>		<u>£13</u>	<u>10 8</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

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

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	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 10</u>		<u>£342</u>	<u>0 10</u>

J. H. O'DONNELL, Assistant Under-Secretary for Lands.
WM. E. SHAW, Chief Accountant.

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

LANDS AND SURVEY DEPARTMENT—*continued.*

WAIROA HARBOUR ENDOWMENT ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Balance carried down	494	9	6	Balance from previous year	354	19	6
				Accrued rents	139	10	0
	<u>£494</u>	<u>9</u>	<u>6</u>		<u>£494</u>	<u>9</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capita	3,100	0	0	Endowment lands	3,100	0	0
Rents charged in advance	34	17	6	Sundry debtors for rent	529	7	0
Revenue Account: Balance carried forward	494	9	6				
	<u>£3,629</u>	<u>7</u>	<u>0</u>		<u>£3,629</u>	<u>7</u>	<u>0</u>

J. H. O'DONNELL, Assistant 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 hereby.—J. H. FOWLER, Controller and Auditor-General.

WANGANUI HARBOUR ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>	£	s.	d.	<i>Payments.</i>	£	s.	d.
Rents	44	0	3	Balance in Local Bodies' Deposit Account of Receiver of Land Revenue at Wellington	44	0	3
	<u>£44</u>	<u>0</u>	<u>3</u>		<u>£44</u>	<u>0</u>	<u>3</u>

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses due to Consolidated Fund under section 4, Land Laws Amendment Act, 1927	2	4	0	Accrued rents	41	3	6
Balance carried down	38	19	6				
	<u>£41</u>	<u>3</u>	<u>6</u>		<u>£41</u>	<u>3</u>	<u>6</u>
	£	s.	d.		£	s.	d.
Balance from previous year	7	1	3	Balance brought down	38	19	6
Amount due to the Wanganui Harbour Board under Wanganui Harbour Endowment, &c., Act, 1877	41	16	3	Balance carried forward	9	18	0
	<u>£48</u>	<u>17</u>	<u>6</u>		<u>£48</u>	<u>17</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<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	0	2	0
Departmental creditors: Administration expenses	2	4	0	Revenue Account: Balance carried forward	9	18	0
Sundry creditors: Wanganui Harbour Board rents collected not yet paid	41	16	3	Cash in Local Bodies' Deposit Account of Receiver of Land Revenue at Wellington	44	0	3
	<u>£877</u>	<u>10</u>	<u>3</u>		<u>£877</u>	<u>10</u>	<u>3</u>

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

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

LAND FOR SETTLEMENTS ACCOUNT—*continued.*RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937—*continued.*

	<i>Payments.</i>						
	£	s. d.	£	s. d.	£	s. d.	
Annual Appropriation—Vote, Land for Settlements—							
Sundry administrative charges .. .. .	..	..	1,019	15 0			
Administration expenses—							
Development of Crown and settlement land under Parts I and II, Land Laws Amendment Act, 1929	2,288	4 4					
Lands acquired under Land for Settlements Act	10,486	12 7					
Cheviot Estate lands	847	6 4					
Hutt Valley Settlement lands	148	6 2					
			13,770	9 5			
Audit fees .. .. .	..	..	250	0 0			
Accident compensation paid to workmen on development works .. .. .	..	..	95	19 10			
Acquisition of lands and interests therein—							
Freehold lands acquired	9,005	11 6					
Native land acquired for general settlement	325	4 9					
Mergers of Discharged Soldiers Settlement Account interests	602	7 0					
Crown land declared settlement land	124	8 6					
			10,057	11 9			
Advances for development of occupied lands—							
Crown lands	25,102	17 9					
Settlement lands	2,855	14 9					
Deteriorated Lands Act, 1925	130	1 7					
			28,088	14 1			
Development of unoccupied lands—							
Crown lands—							
Improvements and equipment	4,606	15 4					
Seasonal farming expenditure	12,426	0 10					
			17,032	16 2			
Settlement lands—							
Improvements and equipment	36,395	11 9					
Seasonal farming expenditure	37,101	6 7					
			73,496	18 4			
Grants to County Councils for maintenance of county roads serving lands farmed by the Department .. .. .	..	..	945	6 7			
Improvements to and protection of settlement lands—							
Expenses incidental to estates	1,345	7 4					
Seasonal expenses—Estates farmed	9,040	0 3					
			10,385	7 7			
Lodgments on account of capital value of leases—							
Interest on	279	15 2					
Refunds of	160	0 0					
			439	15 2			
Payment to outgoing lessees for improvements .. .. .	..	..	144	10 0			
Refund of valuation fees .. .. .	..	..	3	12 2			
Deductions from Hutt Valley Settlement receipts towards purchase-money and costs of preparation of the land for disposal .. .. .	..	..	14,251	15 8			
					169,982	11 9	
Interest and other charges on loans and capital liability—							
Interest payments—							
To Consolidated Fund in respect of interest payable on loan capital liability	420,913	0 10					
On capital moneys received from the sales of Crown lands (on account 1935–36)	34,062	5 2					
On value of Crown lands included in estates	8,477	12 0					
On capital moneys received from the sale of national-endowment lands	3,149	5 1					
On Cheviot Estate accumulated fund	18,534	3 0					
			485,136	6 1			
Other charges—							
Recoupment of management charges of New Zealand Consolidated Stock	1,546	11 3					
Recoupment of stamp duty on transfers of Stock	14	2 5					
Charges and expenses of raising loans—Issues in renewal and conversion	2,520	13 2					
			4,081	6 10			
					489,217	12 11	
Carried forward .. .. .	..	..	..	..	659,200	4 8	

AND FOR SETTLEMENTS ACCOUNT—*continued.*RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937—*continued.**Payments—continued.*

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward .. .. .	..	..	..	..	..	..	659,200	4	8
Expenditure charged on proceeds of sales of lands—									
Crown lands—Sales under section 20, Land Act, 1924—									
Payment to the Public Works Fund of the value of lands set apart or acquired for the purposes of the Post and Telegraph Department but no longer required	2,032	14	0						
Payment to the Discharged Soldiers Settlement Account in respect of amounts added to the capital value of deferred-payment licenses	378	5	1						
Payment in respect of settlement land declared to be ordinary Crown land	4,152	16	3						
Acquisition of undivided interests in Native lands under section 3, Native Land Purposes Act, 1934	123	5	5						
Purchase of land for a public domain from proceeds of sales of reserves in Fendalton County, Waimairi County	67	0	0						
“Thirds” and “Fourths” paid to Local Bodies’ Deposit Account under section 139, Land Act, 1924	39	0	8						
Payment to the Discharged Soldiers Settlement Account for interest in land now included in leasehold capital value of Crown land	1,754	16	8						
						8,547	18	1	
National-endowment lands—Sales under section 302, Land Act, 1924—“Thirds” paid under section 139, Land Act, 1924 .. .. .	..			42	7	8			
							8,590	5	9
Balance as at 31st March, 1937—									
Cash				468,237	15	8			
Investments				16,365	0	0			
							484,602	15	8
							£1,152,393	6	1

LAND FOR SETTLEMENTS ACCOUNT—*continued*.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	General.	Cheviot.	Hutt Valley.	Total.
<i>Dr.</i>				
Interest on—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Loan capital liability	405,302 13 7	5,632 2 7	..	410,934 16 2
Capital from proceeds of sales of Crown lands	81,300 1 1	..	..	81,300 1 1
Value of Crown lands in estates	8,477 12 0	..	..	8,477 12 0
National Endowment Trust Funds	3,149 5 1	..	..	3,149 5 1
Cheviot Estate—Accumulated fund transferred	18,534 3 0	..	..	18,534 3 0
Deposits by lessees under section 208, Land Act, 1924 ..	293 4 5	..	..	293 4 5
Capital from Land for Settlements Account .. .. .	..	..	3,237 16 0	3,237 16 0
Sundry charges <i>re</i> loans—				
Expenses of raising loans	2,520 13 2	..	..	2,520 13 2
Stamp duty on transfer of stock	14 2 5	..	..	14 2 5
Recompement of management charges of New Zealand Consolidated Stock	1,546 11 3	..	..	1,546 11 3
Proportion of premium on loan conversions	2,563 0 0	..	..	2,563 0 0
Administration expenses—				
Estates	10,486 12 7	847 6 4	148 6 2	11,482 5 1
Land Laws Amendment Act, 1929	1,667 6 9	..	..	1,667 6 9
Rebates—				
Rents, &c., from estates	26,433 4 3	1,396 17 4	..	27,830 1 7
Rents, &c., under Land Laws Amendment Act, 1929 ..	294 15 11	..	..	294 15 11
Remissions of rent and interest—				
Land Board recommendations—				
Rents, &c., from estates	103,037 16 3	590 16 7	..	103,628 12 10
Rents, &c., under Land Laws Amendment Act, 1929 ..	501 2 5	..	..	501 2 5
Under Mortgagors and Tenants Relief Act, 1933—				
Rents, &c., from estates	3,994 16 4	..	..	3,994 16 4
Under Mortgagors and Lessees Rehabilitation Act, 1936—				
Rents, &c., from estates	424 5 5	..	..	424 5 5
Under Deteriorated Lands Act, 1925	409 12 10	..	..	409 12 10
Irrecoverable rents, &c., transferred to Suspense Accounts—				
Rents, &c., from estates	9,101 13 9	562 9 7	131 8 8	9,795 12 0
Rents, &c., under Land Laws Amendment Act, 1929 ..	15 9 6	..	..	15 9 6
Te Wera Estate Farm Account—Accumulated loss	21,303 7 0	..	..	21,303 7 0
Miscellaneous expenditure on estates	145 11 7	..	2 7 6	147 19 1
Compensation for injuries incurred on development works ..	95 19 10	..	..	95 19 10
Audit fees	250 0 0	..	..	250 0 0
Salaries	972 4 9	..	..	972 4 9
Travelling-expenses	32 10 3	..	..	32 10 3
Depreciation of plant, &c.	193 17 0	..	..	193 17 0
Interest on Cheviot Estate fixed capital (see <i>contra</i>) .. ..	..	7,309 11 7	..	7,309 11 7
Balance carried down .. .. .	..	1,656 2 1	13,079 7 8	14,735 9 9
	£703,061 12 5	£17,995 6 1	£16,599 6 0	£737,656 4 6
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down	78,685 14 1	..	..	78,685 14 1
Transfer to Profit and Loss Appropriation Account .. ..	..	..	13,079 7 8	13,079 7 8
Transfer to reserve .. .. .	..	1,656 2 1	..	1,656 2 1
	£78,685 14 1	£1,656 2 1	£13,079 7 8	£93,421 3 10
<i>Cr.</i>				
Rents and royalties—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Estates	496,452 9 10	16,151 3 9	150 10 4	512,754 3 11
Land Laws Amendment Act, 1929	4,115 1 7	..	..	4,115 1 7
Interest on sales—				
Estates	23,634 15 10	1,697 14 5	5,566 10 5	30,899 0 8
Land Laws Amendment Act, 1929	620 15 3	..	..	620 15 3
Interest on capital expenditure—	£ s. d.			
Te Wera Estate	4,029 5 4	..	..	..
Brinklands Estate	862 4 8	..	..	..
Hutt Valley	3,237 16 0	..	..	..
Land development	15,759 13 9	..	..	..
	23,888 19 9	..	..	23,888 19 9
Interest on advances—				
Land Laws Amendment Act, 1929	8,553 18 9	..	..	8,553 18 9
Deteriorated Lands Act, 1925	484 10 1	..	..	484 10 1
Interest on loans for roading of endowment lands under section 48, Land for Settlements Act, 1925—	£ s. d.			
Wanganui River Trust Endowment .. .. .	.. 92 5 10	..	..	..
Otago University Endowment .. .. .	.. 85 0 3	..	..	..
	177 6 1	..	..	177 6 1
Interest on investments	5,420 16 1	..	..	5,420 16 1
Interest on investments in Public Debt Redemption Fund ..	53,622 6 2	146 7 11	..	53,768 14 1
Valuation fees under sections 7 and 14, Land Laws Amendment Act, 1929	89 15 4	..	..	89 15 4
Miscellaneous	5 12 0	..	1 0 0	6 12 0
Interest on Cheviot Estate (see <i>contra</i>)	7,309 11 7	..	..	7,309 11 7
Gross profit on trading .. .. .	..	..	10,881 5 3	10,881 5 3
Balance carried down	78,685 14 1	..	..	78,685 14 1
	£703,061 12 5	£17,995 6 1	£16,599 6 0	£737,656 4 6
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down .. .. .	..	1,656 2 1	13,079 7 8	14,735 9 9
Transfer from reserve	78,685 14 1	..	..	78,685 14 1
	£78,685 14 1	£1,656 2 1	£13,079 7 8	£93,421 3 10

LAND FOR SETTLEMENTS ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1937.

Liabilities.

	General.	Cheviot.	National Endowment Trust.	Hutt Valley.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Loan Capital—					
3 per cent. ..	215,029 0 0				
3½ per cent. ..	6,182,988 5 11				
3¾ per cent. ..	364,150 0 0	160,918 0 0			
4 per cent. ..	4,124,924 3 11				
4½ per cent. ..	37,739 12 3				
5 per cent. ..	118,520 0 0				
5½ per cent. ..	2,180 0 0				
Funded debt, £4 19s. 5·88d.	33,446 6 11				
Debentures not converted	200 0 0				
Crown lands included in estates ..	11,079,177 9 0				
Sales of Crown land ..	211,986 19 11				
	2,642,202 10 11				
	13,933,366 19 10				
Less amount expended in opening up Crown lands	191,802 1 10				
	13,741,564 18 0	160,918 0 0			13,902,482 18 0
Accumulated funds—					
Cheviot Estate ..	..	463,352 18 7			463,352 18 7
National Endowment Trust ..	..	..	137,174 2 0	..	137,174 2 0
Deposits by lessees under section 208, Land Act, 1924	12,923 14 1	..	..	..	12,923 14 1
Sundry creditors—					
Interest on capital from proceeds of sales of Crown land	125,982 17 1				
Interest on loans due and unpaid ..	32 0 0				
Turakina Domain ..	317 3 1				
Departmental ..	1,245 13 1				
Miscellaneous ..	1,355 4 1				
	128,932 17 4	..	..	..	128,932 17 4
Interest on loans accrued but not due ..	103,423 10 9	1,373 6 3	..	..	104,796 17 0
Interest unrecouped to Consolidated Fund	28 0 4	..	..	..	28 0 4
Hutt Valley Estates—					
Purchases ..	..	..	..	164,760 11 9	
Roading and incidental expenses ..	..	..	..	228,389 11 6	
Interest ..	..	..	..	79,318 1 8	
				472,468 4 11	
Less deductions under section 11 (2) (a), Finance Act, 1932	..	..	..	339,826 10 1	
				132,641 14 10	132,641 14 10
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 ..	35,306 16 11				
National Endowment Account ..	8,711 10 2				
Primary Education Endowment Account	177 19 1				
	44,196 6 2	..	..	..	44,196 6 2
Discharged Soldiers Settlement Account—					
Merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923—					
Principal ..	3,369 4 9				
Instalments outstanding ..	88 0 10				
	3,457 5 7	..	..	..	3,457 5 7
Payments in advance—					
Rents, &c., on estates ..	3,767 13 10	17 5 7	..	25 9 10	
Principal instalments—Sales of Crown land	1,529 5 9	..	15 17 5		
Interest on advances for roading of endowment lands	10 9 5				
Land Laws Amendment Act, 1929 ..	459 8 9				
	5,766 17 9	17 5 7	15 17 5	25 9 10	5,825 10 7
Carried forward ..	14,040,293 10 0	625,661 10 5	137,189 19 5	133,681 18 9	14,936,826 18 7

LAND FOR SETTLEMENTS ACCOUNT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1937—*continued*.
Liabilities—*continued*.

	General.		Cheviot.		National Endowment Trust.		Hutt Valley.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Brought forward	14,040,293	10 0	625,661	10 5	137,189	19 5	133,681	18 9	14,936,826	18 7
Rents charged in advance	127,436	5 11	5,211	2 7	..	..	0	17 6	132,648	6 0
Writings-off in suspense—										
Estates	10,375	17 9	..	..	..	..	53	16 0		
Land Laws Amendment Act, 1929 ..	1,783	18 3	..	..	..	..	..	..
	12,162	16 0	..	..	..	..	53	16 0	12,216	12 0
Suspense Account—Deteriorated Lands Act, 1925	644	6 2	..	..	..	..	..	..	644	6 2
Suspense Account—Buildings and Improvements	355	2 3	..	..	..	..	..	..	355	2 3
Reserve for capitalized interest on land-development schemes	41,060	1 3	..	..	..	..	..	..	41,060	1 3
Reserve Account, including unexpended loading for roads, &c.	586,842	10 5	9,940	6 1	..	..	..	..	596,782	16 6
Development expenditure—										
Employment Promotion Fund (<i>contra</i>) ..	11,329	8 3	..	..	..	..	..	..	11,329	8 3
Consolidated Fund (<i>contra</i>)	4,231	11 9	..	..	..	..	..	..	4,231	11 9
Profit and Loss Appropriation Account ..	..	..	..	..	..	..	136,771	13 5	136,771	13 5
Cheviot Estate Account (see <i>contra</i>) ..	283,898	15 0	..	..	..	..	..	..	283,898	15 0
National Endowment Trust Account (see <i>contra</i>)	89,525	8 9	..	..	..	..	..	..	89,525	8 9
	£15,197,779	15 9	£640,812	19 1	£137,189	19 5	£270,508	5 8	£16,246,290	19 11

Assets.

	General.		Cheviot.		National Endowment Trust.		Hutt Valley.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Land Account—										
Estates leased	10,261,465	11 5	328,020	1 1	..	..	59,850	0 0		
Estates unlet	263,207	19 0	325	0 0	..	..	..	..
	10,524,673	10 5	328,345	1 1	..	..	59,850	0 0	10,912,868	11 6
Land Laws Amendment Act, 1929—										
Land leased	118,237	0 0	..	..	..	..	..	..
Land unlet	9,368	12 4	..	..	..	..	..	..
	127,605	12 4	..	..	..	..	..	..	127,605	12 4
Provisional State Forest	3,158	6 6	..	..	..	..	..	..	3,158	6 6
									11,043,632	10 4
Unpaid purchase-price (not yet payable)—										
Buildings on estates	98,893	7 10	9	4 7	..	..	106,709	13 0		
Sales of settlement land	416,466	4 0	18,320	17 6	..	..	..	..
Sales of Crown land	486,839	15 7	..	..	47,298	14 4	..	..
Land Laws Amendment Act, 1929—										
Buildings	777	13 9	..	..	..	..	..	..
Sales of land	10,635	15 2	..	..	..	..	..	..
	1,013,612	16 4	18,330	2 1	47,298	14 4	106,709	13 0	1,185,951	5 9
Carried forward	11,669,050	5 7	346,675	3 2	47,298	14 4	166,559	13 0	12,229,583	16 1

LAND FOR SETTLEMENTS ACCOUNT—*continued*.BALANCE-SHEET AS AT 31ST MARCH, 1937—*continued*.*Assets—continued.*

	General.	Cheviot.	National Endowment Trust.	Hutt Valley.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	11,669,050 5 7	346,675 3 2	47,298 14 4	166,559 13 0	12,229,583 16 1
Realization Account	5,863 16 5	..	..	..	5,863 16 5
Hutt Valley estates—					
Purchases	164,760 11 9				
Roading and incidental expenses ..	228,389 11 6				
Interest	79,318 1 8				
	472,468 4 11				
Less deductions under section 11 (2) (a), Finance Act, 1932	339,826 10 1				
	132,641 14 10	..	..	..	132,641 14 10
Railway Department—Balance unpaid on area taken for workshops	..	..	..	26,389 8 0	26,389 8 0
Advances on mortgage—					
Land Laws Amendment Act, 1929—					
Current account—Crown land ..	152,963 6 3				
Current account—Settlement land ..	22,900 13 11				
Instalment mortgage—Crown land ..	9,798 8 9				
Instalment mortgage—Settlement land	839 1 8				
	186,501 10 7	..	..	..	186,501 10 7
Deteriorated Lands Act, 1925—					
Current account	7,738 5 0				
Instalment mortgage	1,233 3 4				
	8,971 8 4	..	..	..	8,971 8 4
Advances for roading of endowment lands under section 47, Land for Settlements Act, 1925—					
Wanganui River Trust Endowment ..	2,022 8 1				
Otago University Endowment ..	1,608 15 4				
	3,631 3 5	..	..	..	3,631 3 5
Land Laws Amendment Act, 1929—Ex- penditure on development of Crown and settlement lands—					
Crown lands—					
Improvements	63,834 10 5				
Equipment	9,041 0 11				
Stock and farm accounts	2,134 9 7				
Settlement lands—					
Improvements	125,879 10 9				
Equipment	13,052 11 6				
Stock and farm accounts	46,398 17 8				
	260,341 0 10	..	..	..	260,341 0 10
Interest on capital expenditure ..	41,060 1 3	..	..	..	41,060 1 3
Station accounts, including improvements and live-stock	130,495 2 5	..	..	..	130,495 2 5
Plant and machinery	3,863 0 0				
Less depreciation reserve thereon ..	2,893 1 0				
	969 19 0	..	..	..	969 19 0
Postponements of rent, interest, &c.—					
Under Land Act, 1924—					
Rents, &c., from estates	60,492 19 9	172 1 3			
Instalments—Sales of Crown lands ..	335 8 7	..	4 2 0		
Land Laws Amendment Act, 1929— Rents, &c.	425 19 4				
Under Mortgagors and Tenants Relief Act, 1933—					
Rents, &c., from estates	2,346 13 4				
Instalments—Sales of Crown lands ..	6 18 6				
Land Laws Amendment Act, 1929— Interest on advances	62 19 2				
Under Deteriorated Lands Act, 1925— Interest on advances	35 18 1				
	63,706 16 9	172 1 3	4 2 0	..	63,883 0 0
Carried forward	12,503,232 19 5	346,847 4 5	47,302 16 4	192,949 1 0	13,090,332 1 2

LAND FOR SETTLEMENTS ACCOUNT—*continued*.
BALANCE-SHEET AS AT 31ST MARCH, 1937—*continued*.
Assets—continued.

	General.			Cheviot.			National Endowment Trust.			Hutt Valley.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	12,503,232	19	5	346,847	4	5	47,302	16	4	192,949	1	0	13,090,332	1	2
Sundry debtors for—															
Rents and royalties from estates ..	466,861	19	7	5,112	6	1	..			242	16	3			
Sale of land—Housing Account ..	..			..			..			65,000	0	0			
Principal instalments—															
Buildings	18,169	5	8												
Sales of Crown lands	16,876	14	0	..			361	14	4						
Sales of settlement lands	28,388	6	5	509	0	0	..			4,113	18	5			
Advances under Deteriorated Lands Act, 1925 ..	36	15	2												
Loans for roading endowment lands under section 47, Land for Settlements Act, 1925 ..	478	18	6												
Interest on loans for roading of endowment lands under section 47, Land for Settlements Act, 1925 ..	910	3	7												
Interest on sales of—															
Crown lands	186	19	4												
Settlement lands	17,333	13	9	410	8	2	..			7,696	14	0			
Interest on advances under Deteriorated Lands Act, 1925 ..	1,008	14	9												
Land Laws Amendment Act, 1929—															
Rents	1,549	12	2												
Interest on sales	129	14	10												
Interest on advances under sections 7 and 14 ..	9,291	0	2												
Principal instalments—															
Sales under section 8	82	19	6												
Mortgages	75	2	11												
Insurances, &c.	40	0	11												
Departmental	2,773	9	6												
Miscellaneous	556	7	11												
Interest on investments due but unpaid ..	147	4	2												
	564,897	2	10	6,031	14	3	361	14	4	77,053	8	8	648,344	0	1
Orakei Block (see separate balance-sheet) ..	47,218	8	5	..			..			..			47,218	8	5
Interest accrued but not due on—															
Investments	344	18	0	..			..			..			344	18	0
Sales under deferred-payment licenses ..	5,917	0	4	229	0	3	..			452	0	0	6,598	0	7
Outstanding losses—Suspense Account—															
Estates	10,375	17	9	..			..			53	16	0			
Land Laws Amendment Act, 1929 ..	1,786	18	3												
	12,162	16	0							53	16	0	12,216	12	0
Development expenditure—															
Employment Promotion Fund (<i>contra</i>) ..	11,329	8	3	..			..			..			11,329	8	3
Consolidated Fund (<i>contra</i>)	4,231	11	9	..			..			..			4,231	11	9
Investment in Public Debt Redemption Fund ..	1,394,180	1	10	3,806	5	2	..			..			1,397,986	7	0
Consolidated Fund—Proportion of interest on Loan Account ..	154,284	13	3	..			..			..			154,284	13	3
Premium on loan conversions	15,378	0	0	..			..			..			15,378	0	0
Land for Settlements Account—General as per <i>contra</i> ..	..			283,898	15	0	89,525	8	9	..			373,424	3	9
Cash	468,237	15	8	..			..			..			468,237	15	8
Investment Account—Securities held ..	16,365	0	0	..			..			..			16,365	0	0
	£15,197,779	15	9	£640,812	19	1	£137,189	19	5	£270,508	5	8	£16,246,290	19	11

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

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the following exceptions:—

No interest has been allowed to the Cheviot Estate in respect of the assets of the Cheviot Estate Account, which have been transferred to the Land for Settlements Account; and, moreover, the Cheviot Estate has been charged interest on the value of such assets other than cash. As a result, the accounts do not show the true amount of revenue earned by the Cheviot Estate and the Land for Settlements Account respectively. 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.—J. H. FOWLER, Controller and Auditor-General.

LEGISLATIVE DEPARTMENTS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	35,526	10	8	Excess of expenditure over income brought down	189,207	16	6
Fuel, light, &c.	2,852	14	6				
Laundry	187	7	2				
Maintenance of grounds	1,328	1	4				
Tools and implements	12	2	7				
Newspapers	335	4	11				
Postages and telegrams	3,525	1	10				
Printing and stationery	14,009	14	0				
Maintenance and repairs: Furniture and fittings ..	314	18	0				
Postage stamps supplied to members	2,114	0	0				
Statistical publications supplied to members	320	3	0				
Honoraria and allowances to members	45,241	3	7				
Telephone concessions to members	796	10	9				
Cleaning	3,703	14	0				
Railway concessions and travelling-expenses of members	31,378	6	1				
Winding clocks, contingencies, &c.	234	15	11				
Compilation of "Index to Laws of New Zealand" ..	0	10	6				
Newspapers, &c.: Library	166	4	3				
Miscellaneous stores	204	0	7				
Uniforms	97	4	1				
Cleaning and repairs to uniforms	135	7	5				
Telephones	601	7	8				
Rent	28,115	0	0				
Repairs to typewriters	24	3	7				
Depreciation on furniture, fittings, Library, &c. ..	8,238	15	9				
Grant to officer proceeding overseas	200	0	0				
Grant to widows of deceased officers	350	0	0				
Bellamy's—	£	s.	d.				
Salaries	5,875	4	5				
Printing and stationery	34	0	11				
Maintenance of staff	872	19	0				
Laundry	105	9	9				
Cleaning	225	0	0				
Fuel	670	0	0				
Depreciation on furniture and fittings	150	1	9				
Rent	1,000	0	0				
Writings-off, Reserve Account	261	18	6				
	9,194	14	4				
	£189,207	16	6		£189,207	16	6
	£	s.	d.		£	s.	d.
Excess of expenditure over income brought down	189,207	16	6	Excess of expenditure over income after charging interest on capital	191,275	8	3
Interest on capital—	£	s.	d.				
Legislative	1,964	9	6				
Bellamy's	103	2	3				
	2,067	11	9				
	£191,275	8	3		£191,275	8	3

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Bellamy's: Silverware, &c., Account	1,882	5	4
Legislative	43,813	7	9	Furniture and fittings—	£	s.	d.
Bellamy's	2,380	2	9	Legislative	11,575	12	8
	46,193	10	6	Bellamy's	497	17	5
Creditors—							
Departmental	315	9	5	Mechanical appliances	643	7	2
Sundry	135	11	5	General Assembly Library	27,367	4	4
	451	0	10	Books of reference	4,227	3	7
Writings-off, Suspense	261	18	6	Stocks of statutes, appendices, and parliamentary papers	478	9	0
Treasury Adjustment Account	193,223	19	4	Stock of "Index to Laws of New Zealand" at Printing Office	208	13	9
	£240,130	9	2	Stationery in stock	191	10	7
				Stamps	12	4	4
				Consumable stores	107	15	8
				Uniforms	78	10	1
				Bellamy's linen, glassware, crockery, &c. ..	1,251	2	0
				Gardeners' tools and implements	65	9	5
				Assets in Suspense	261	18	6
				Debtors: Departmental	5	17	1
				Balance of Income and Expenditure Account ..	191,275	8	3
					£240,130	9	2

T. D. H. HALL, 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, Controller and Auditor-General.

MARINE DEPARTMENT.

HEAD OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	8,597	5	2	Miscellaneous receipts	28	17	11
Rent	813	0	0	Balance carried down	10,097	1	11
Printing and stationery	216	9	8				
Office fittings and requisites	21	1	0				
Postage, telegrams, and rent of boxes	175	7	9				
Telephone rentals, &c.	89	6	1				
Books, newspapers, &c.	36	2	1				
Maintenance of typewriters, &c.	19	11	2				
Overtime and meal allowances	2	13	9				
Transfer expenses	20	5	7				
Travelling-expenses	76	10	11				
Depreciation: Furniture and equipment	58	6	8				
	£10,125	19	10		£10,125	19	10
	£	s.	d.		£	s.	d.
Balance brought down	10,097	1	11	Apportionment of cost of administration to branches—			
Interest on capital	7	11	6	Mercantile Marine Branch	6,139	13	3
				Harbours Branch	531	6	4
				Inspection of Machinery Branch	2,302	7	6
				Fisheries Branch	531	6	4
				Ross Dependency Account	50	0	0
				Westport Harbour Account	500	0	0
				Rock Oyster Industry Account	50	0	0
	£10,104	13	5		£10,104	13	5

MERCANTILE MARINE BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Lighthouses—				Light dues	98,717	2	4
General maintenance	26,486	18	2	Survey of ships	3,731	0	5
Working-expenses of tender	22,362	6	9	Engagement and discharge of seamen	2,140	13	0
			48,849 4 11	Fines and forfeitures	37	1	7
Mercantile marine offices, &c.—				Deck-cargo licenses	43	0	0
Salaries	14,810	8	0	Plans of vessels, preparation and examination of	60	10	0
Services of Customs officers	1,935	0	0	Examination fees	235	2	6
Rent	1,634	16	6	Sale of charts, books, and forms	979	2	6
Fuel, light, &c.	50	15	0	Sale of "New Zealand Nautical Almanac"	191	15	2
Printing and stationery	261	9	5	Registry of shipping fees	183	10	11
Office fittings and requisites	51	0	8	Salvage	82	5	5
Postage, telegrams, and rent of boxes	140	1	0	Costs awarded the Department—			
Telephone rentals, &c.	211	3	4	Nautical inquiries	10	10	0
Books, newspapers, &c.	72	16	11	Prosecutions under Shipping and Seamen Act	1	1	0
Legal expenses	1	1	0	Bahamas Island light dues, commission on collection of	23	16	4
Inquiries into shipping casualties	1,012	19	9	Fares, freight, &c.	1,105	1	6
Salvage expenses	60	19	4	Services of lighthouse tender in respect of harbours	571	13	4
Transfer expenses	53	17	0	Rents of buildings and reserves	148	9	10
Travelling-expenses	600	19	5	Radio messages	14	0	3
Examination-expenses	311	11	1	Mail subsidy	1	13	4
Charts, saleable books, and forms	390	5	9	Miscellaneous receipts	29	7	6
"New Zealand Nautical Almanac"	522	15	6				
Preparation of tide-tables	550	0	0				
Checking passenger traffic	113	10	5				
Relief of distressed seamen	166	15	3				
Grant to Imperial Shipping Committee	160	0	0				
Miscellaneous expenses	16	16	8				
			23,129 2 0				
Head Office administration			6,139 13 3				
Depreciation—							
Buildings	2,597	0	0				
G.s.s. "Matai"	4,034	4	8				
Lighthouses	4,441	10	1				
Furniture and equipment	706	1	5				
			11,778 16 2				
Balance carried down			18,410 0 7				
			£108,306 16 11				
	£	s.	d.		£	s.	d.
Interest on capital	12,810	4	2	Balance brought down	18,410	0	7
Excess of income over expenditure	5,599	16	5				
	£18,410	0	7		£18,410	0	7

MARINE DEPARTMENT—*continued.*

HARBOURS BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Salaries and wages	946	19	7	Pilotage	565	6	11
Repairs and maintenance	516	17	3	Port charges	834	14	0
Services of lighthouse steamer	571	13	4	Wharfage	233	0	1
Supervision and maintenance of foreshore	833	8	9	Harbour boat license fees	14	10	0
Cargo-working gear, investigations connected with	15	18	5	Watermen's license fees	1	0	0
Rent	26	14	4	Contributions from local authorities	40	0	0
Office expenses	15	7	11	Foreshore rentals	636	6	7
Printing and stationery	29	13	4	Royalty on shingle, sand, &c.	1,794	15	11
Telephone rentals, &c.	24	13	5	Order in Council and permit fees	43	0	0
Transfer expenses	82	19	7	Rents of buildings and reserves	57	4	6
Travelling-expenses	25	12	5	Sale of books	9	18	2
Grants and subsidies	250	0	0	Services to Customs Department	90	0	0
Reserve for bad debts	150	0	0	Miscellaneous receipts	10	0	2
Head Office administration	531	6	4	Balance carried down	245	1	7
Depreciation—							
Buildings	113	10	9				
Equipment	440	2	6				
	553	13	3				
	£4,574	17	11		£4,574	17	11
	£	s.	d.		£	s.	d.
Balance brought down	245	1	7	Excess of expenditure over income	683	19	1
Interest on capital	438	17	6				
	£683	19	1		£683	19	1

INSPECTION OF MACHINERY BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Salaries	13,582	13	8	Inspection fees	19,512	18	7
Rent	783	1	0	Examination fees	592	10	0
Printing and stationery	179	8	11	Drawings, examination of	385	2	6
Office fittings and requisites	60	16	10	Sale of stores	155	10	0
Postage, telegrams, and rent of boxes	208	5	3	Sale of publications	8	0	6
Telephone rentals, &c.	166	9	9	Costs awarded the Department: Prosecutions			
Commission on revenue collected by Post and Tele-				under the Inspection of Machinery Act	2	10	0
graph Department	204	0	6	Miscellaneous receipts	18	13	11
Books, newspapers, &c.	36	7	5	Balance carried down	159	10	3
Fuel, light, and cleaning	13	10	2				
Inquiries and technical investigations	7	7	0				
Legal expenses	8	14	4				
Removal of offices	13	17	10				
Transfer expenses	465	9	10				
Travelling-expenses	2,401	7	7				
Reserve for bad debts	60	0	0				
Head Office administration	2,302	7	6				
Depreciation—							
Motor-vehicles	192	0	1				
Furniture and equipment	148	18	1				
	340	18	2				
	£20,834	15	9		£20,834	15	9
	£	s.	d.		£	s.	d.
Balance brought down	159	10	3	Excess of expenditure over income	216	4	7
Interest on capital	56	14	4				
	£216	4	7		£216	4	7

MARINE DEPARTMENT—*continued*.

FISHERIES BRANCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries and wages	4,022	5	11	Fishing-boat license, registration fees, &c. ..	366	18	2
Fresh-water fisheries research	660	18	8	Fresh-water fisheries license fees	1,066	15	9
Salmon fisheries	509	15	7	Redemption fees	105	12	6
Maintenance of launches	298	10	9	Salmon license fees	27	0	0
Rent	162	0	0	Toheroa areas : Rentals and license fees ..	376	0	0
Printing and stationery	92	6	2	Sale of salmon	48	10	0
Office fittings and requisites	22	19	9	Sale of ova	2	10	2
Postage, telegrams, &c.	40	10	0	Rental of buildings	25	0	0
Telephone rentals, &c.	44	4	5	Launch hire	3	2	6
Books, newspapers, &c.	19	14	7	Sale of publications	4	1	6
Legal expenses, &c.	31	10	9	Costs awarded the Department in connection with			
Repairs to wharf and shed : Karitane ..	145	12	8	prosecutions under the Fisheries Act	28	14	0
Transfer expenses	3	9	6	Miscellaneous receipts	1	5	1
Travelling-expenses	477	14	3	Balance carried down	5,518	16	4
Fisheries investigation	106	7	8				
Miscellaneous expenses	6	7	1				
Grants and subsidies	225	0	0				
Head Office administration	531	6	4				
Depreciation—							
Buildings	82	16	5				
Launches, &c.	56	1	6				
Motor-vehicles	34	14	0				
	173	11	11				
	£7,574	6	0		£7,574	6	0
	£	s.	d.		£	s.	d.
Balance brought down	5,518	16	4	Excess of expenditure over income	6,259	12	5
Net loss on rock-oyster industry, transferred from							
Profit and Loss Account	630	13	10				
Interest on capital	110	2	3				
	£6,259	12	5		£6,259	12	5

ROCK OYSTER INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR 1936 SEASON.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Salaries and wages	3,977	18	2	Sales	4,964	13	11
Maintenance of ketch and launches	755	7	5	Rent of depot	20	0	0
Freight and cartage	221	1	4	Balance carried down	570	8	0
Stores and materials	121	13	7				
Wharfage and cranage	35	13	6				
Rent, fuel, light, &c.	180	5	10				
Administration expenses	91	0	4				
Travelling-expenses	71	11	4				
Office expenses	35	19	2				
Printing and stationery	7	14	5				
Advertising	1	15	7				
Depreciation : Launches, &c.	55	1	3				
	£5,555	1	11		£5,555	1	11
	£	s.	d.		£	s.	d.
Balance brought down	570	8	0	Net loss	630	13	10
Interest on capital	60	5	10				
	£630	13	10		£630	13	10

NOTE.—This account includes expenditure on oyster cultivation amounting to £1,161 14s. 1d.

MARINE DEPARTMENT—*continued*.

ROSS DEPENDENCY.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Head Office administration	..	..	50	0	0	Whaling-license fees	..	..	100	0	0
Balance carried down	..	..	50	0	0						
			£100	0	0				£100	0	0
			£	s.	d.				£	s.	d.
Interest on capital	..	..	0	4	2	Balance brought down	..	..	50	0	0
Excess of income over expenditure	..	..	49	15	10						
			£50	0	0				£50	0	0

AGGREGATE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Head Office	..	..	10,067	13	2	Head Office	..	..	28	17	11
Mercantile Marine	..	..	71,978	6	11	Mercantile Marine	..	..	108,306	16	11
Harbours	..	..	3,489	18	4	Harbours	..	..	4,329	16	4
Inspection of machinery	..	..	18,191	10	1	Inspection of machinery	..	..	20,675	5	6
Fisheries	..	..	12,319	8	5	Fisheries	..	..	7,040	3	7
Ross Dependency	..	..	..	..	..	Ross Dependency	..	..	100	0	0
			116,046	16	11				140,481	0	3
Depreciation	..	..	12,960	7	5	Proportion of administration charges transferred to Westport Harbour Account	..	..	500	0	0
Balance carried down	..	..	11,973	15	11				£140,981	0	3
			£140,981	0	3				£	s.	d.
			£	s.	d.	Balance brought down	..	..	11,973	15	11
Interest on capital	..	..	13,483	19	9	Balance, being excess of expenditure over income after charging depreciation and interest on capital	..	..	1,510	3	10
			£13,483	19	9				£13,483	19	9

NOTES.—(1) The following charges are included for which the Department possesses no parliamentary appropriation: (a) Services of Customs officers; (b) rental value as assessed by Public Works Department; (c) interest at $4\frac{1}{2}$ per cent. on capital; (d) proportion of cost of raising public-works loans; (e) Public Works Department overhead cost. Depreciation has been allowed for on balances of assets as at 1st April, 1936, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for services rendered to the Customs Department. (2) No charge for the cost of exchange on payments made in London is included in the account.

BALANCE-SHEET AS AT 31ST MARCH, 1937.

Liabilities.					Assets.					
Capital—	£	s.	d.	£	s.	d.	Land	£	s.	d.
Public Works Fund	282,324	11	3				Buildings	3,875	3	10
Consolidated Fund	172,729	2	10				Lighthouses (including land, towers, buildings, furniture, apparatus, and equipment)	216,441	1	9
Employment Promotion Fund	137	11	2	455,191	5	3	Fog-signals	6,102	6	11
Creditors—							Radio direction-finding beacons	801	6	0
Departmental	1,449	16	0				Beacons, buoys, and moorings	5,099	8	9
Sundry	3,232	0	3	4,681	16	3	Government steamer "Matai"	56,898	10	8
Rentals, &c., paid in advance				32	14	11	Wharves	1,075	8	6
Reserves for bad debts				356	18	4	Harbour equipment (including launches, flag-staffs, signalling-apparatus, tools, &c.)	512	15	1
Deposit Accounts				896	19	6	Oyster-beds	118,932	8	4
Writing-off Reserve Account				145	17	10	Oyster ketch, launches, and boats	253	10	1
Treasury Adjustment Account				8,191	17	7	Fish hatcheries and equipment	1,682	10	3
							Motor-vehicles	1,198	18	7
							Automatic flashing-lamps	44	5	0
							Test-pump and pressure-gauges	535	16	1
							Office furniture and fittings	443	9	6
							Mechanical office appliances	90	18	2
							Library	427	14	5
							Stores, tools, &c.	11,033	16	4
							Coastal survey: Office accommodation, &c., Suspense Account	800	0	0
							Stationery	341	2	0
							Charts, saleable books, and forms	2,050	0	5
							Unemployment insurance stamps	74	0	8
							Official stamps	97	17	9
							Debtors—	£	s.	d.
							Departmental	224	5	1
							Sundry	8,528	18	2
								8,753	3	3
							Writings-off, Suspense Account	145	17	10
							Deposit Cash Account—			
							Receiver-General's deposits	60	0	0
							Other deposits	836	19	6
								896	19	6
							Cash in Post Office	436	19	2
							Income and Expenditure Account	1,510	3	10
								£469,497	9	8
								£469,497	9	8

L. B. CAMPBELL, Secretary.

WILLIAM C. SMITH, 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, Controller and Auditor-General.

MINING ADVANCES ACCOUNT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.	
Interest on capital	1,439	10	5	Interest on advances	..	..	..	745	10	0
Reserve for losses	745	10	0	Balance, loss	..	..	..	1,439	10	5
					<u>£2,185</u>	<u>0</u>	<u>5</u>					<u>£2,185</u>	<u>0</u>	<u>5</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

				£	s.	d.	£	s.	d.					£	s.	d.
Capital Account—										Advances	..	..	..	14,910	0	0
Loans at—										Sundry debtors	..	..	..	5,159	9	0
3 per cent.	..	..	..	2,510	0	0				Treasury Adjustment Account	..	..	..	21,949	9	7
3½ per cent.	..	..	..	23,545	0	0				Excess of expenditure over income	..	..	..	1,439	10	5
4 per cent.	..	..	..	13,005	0	0										
							39,060	0	0							
Reserve for losses	..	..	..	..	..	4,398	9	0								
						<u>£43,458</u>	<u>9</u>	<u>0</u>						<u>£43,458</u>	<u>9</u>	<u>0</u>

A. TYNDALL, Under-Secretary.
A. W. GYLES, A.R.A.N.Z., Accountant.

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

MINES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Advertising, books, &c.	99	13	7	Rent of buildings, &c.	71	15	0
Assistance to mining—				Goldfields revenue	22,942	15	0
Assistance to prospecting ..	7,658	5	9	Territorial revenue under the Mining Act, 1926 ..	187	0	3
Assistance to roads	484	11	0	Registration and other fees	1,427	6	6
				Interest	383	5	4
Collecting goldfields revenue and law-costs ..	8,142	16	9	Hire of drilling-equipment	514	7	6
Drill maintenance	243	1	7	Prospecting subsidies paid, now recoverable ..	1,883	11	5
Examinations	349	16	6	Sale of mining equipment acquired under section 226, Mining Act, 1926	23	12	6
Freight and cartage	134	8	5	Timber royalties	6	18	6
Fuel, light, water, &c.	5	0	0	Balance carried down	25,368	14	11
Office requisites	39	3	9				
Postages and telegrams	38	4	0				
Printing and stationery	201	3	10				
Rents	276	16	1				
Salaries	515	1	8				
Schools of Mines and libraries in mining townships ..	11,466	1	7				
Social amenities in mining townships	3,579	7	10				
Subdivision of new offices and removal thereto ..	519	19	2				
Sundry expenses	680	6	4				
Telephones	75	3	4				
Travelling allowances and expenses and motor-main-tenance	198	7	2				
Depreciation	1,839	14	5				
Goldfields revenue	1,433	13	11				
Bad debts, loss irrecoverable	22,942	15	0				
	28	12	0				
	£52,809	6	11		£52,809	6	11
	£	s.	d.		£	s.	d.
Balance brought down	25,368	14	11	Excess of expenditure over income	26,211	3	0
Interest on capital	842	8	1		£26,211	3	0
	£26,211	3	0		£26,211	3	0

COAL-MINES ACT, 1925.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
National-endowment revenue	1,275	3	11	Rents, royalties, and fees from leases and licenses under the Coal-mines Act, 1925	24,883	12	11
Westport Harbour revenue	9,600	2	7				
Primary Education Account	1,965	2	0				
Secondary Education Account	1,226	5	0				
Lands for Settlement Account	148	10	6				
Greymouth Harbour Board	1,538	13	9				
Remissions of rent and royalty under section 17 of the Coal-mines Act, 1925, and section 7 of the Finance Act, 1932 (No. 2)	153	6	7				
Bad debts written off	81	17	7				
Consolidated fund: Territorial Revenue, carried down	8,894	11	0				
	£24,883	12	11		£24,883	12	11

Net Revenue Account.

	£	s.	d.		£	s.	d.
Salaries	535	5	10	Territorial revenue brought down	8,894	11	0
Postages and telegrams	30	0	0	Commission for collecting	555	8	2
Printing and stationery	80	0	0				
Depreciation	1	4	8				
Balance carried down	8,803	8	8				
	£9,449	19	2		£9,449	19	2
	£	s.	d.		£	s.	d.
Interest on capital	0	9	0	Balance	8,803	8	8
Balance carried down	8,802	19	8		£8,803	8	8
	£8,803	8	8		£8,803	8	8
	£	s.	d.		£	s.	d.
Lands for Settlement Account: Adjustment prior to 1st April, 1936	880	2	6	Balance	8,802	19	8
Excess of income over expenditure	7,922	17	2		£8,802	19	8
	£8,802	19	8		£8,802	19	8

NOTE.—The Revenue Account includes rents for period 1st July, 1936, to 30th June, 1937, and royalties for period 1st January, 1936, to 31st December, 1936.

THE NEW ZEALAND BROADCASTING BOARD.

REVENUE ACCOUNT FOR THE SIX MONTHS ENDED 30TH JUNE, 1936.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Expenditure on programmes including payments to artists, performing rights, relay lines, music, salaries, and expenses of programme staff, records, stationery, and sundry miscellaneous items ..	33,735	3	0	License fees	112,863	6	1
Maintenance of plant, power, salaries of engineering and operating staffs	8,449	13	4	Net interest	1,319	13	3
General expenses including rent, rates, insurance, lighting, heating, legal, audit, printing, stationery, salaries and wages, telephones, travelling-expenses, repairs and maintenance of buildings, and sundry miscellaneous items	7,338	6	11				
Administration salaries and expenses	3,925	5	7				
Subsidies to "B" Stations	1,281	0	0				
Depreciation of assets	11,820	5	8				
Balance	47,633	4	10				
	<u>£114,182</u>	<u>19</u>	<u>4</u>		<u>£114,182</u>	<u>19</u>	<u>4</u>

BALANCE-SHEET AS AT 30TH JUNE, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
I. Accumulated Fund—				I. Land and buildings—			
Balance at 1st January, 1936.. .. .	181,686	17	0	Balance at 1st January, 1936,			
Balance of Revenue Account at 31st December, 1935.. .. .	2,502	14	5	less depreciation ..	84,935	8	9
Transfer of Reserve for Renewals and Replacements	14,000	0	0	Additions during 1936 at cost, less depreciation ..	11,616	10	0
				II. Machinery and plant—			
II. Sundry creditors				Balance at 1st January, 1936,			
III. Revenue Account: Balance as at 30th June, 1936				less depreciation ..	52,203	5	10
				Additions during 1936 at cost, less depreciation ..	1,231	3	10
					53,434	9	8
				III. Office and studio equipment—			
				Balance at 1st January, 1936,			
				less depreciation ..	7,019	15	0
				Additions during 1936 at cost, less depreciation ..	1,034	13	2
					8,054	8	2
				IV. Sundry debtors and prepayments			
					3,239	3	2
				V. Post and Telegraph Department—			
				Investment Account ..	72,000	0	0
				License Fees Account ..	14,863	6	1
					86,863	6	1
				VI. Cash at bank and in hand—			
				At bank	3,640	1	6
				In hand	110	0	0
					3,750	1	6
					<u>£251,893</u>	<u>7</u>	<u>4</u>
					<u>£251,893</u>	<u>7</u>	<u>4</u>

H. D. VICKERY, Chairman.

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.

NATIONAL BROADCASTING SERVICE.

REVENUE ACCOUNT FOR THE NINE MONTHS ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Expenditure on programmes, including payments to artists and organizations, performing and broadcasting rights, relay lines, salaries and expenses of programme staff, artists' travelling-expenses, printing of educational booklets, and sundry miscellaneous items	56,028	19	8	License fees	201,144	14	9
Maintenance of plant, power, and salaries of engineering and operating staffs	15,784	19	5	Proceeds from sale of assets previously written off	48	6	7
General administrative and running-expenses, including rent, rates, insurance, lighting, heating, legal, audit, printing, stationery, salaries and wages of staff, telephone services, repairs and maintenance of buildings, office and studio equipment, and sundry miscellaneous items	17,427	4	1	Interest	75	7	1
Subsidies to "B" Stations	1,921	10	0				
Running-expenses of Station 1ZB from 1st July, 1936, to 2nd October, 1936	641	3	6				
Depreciation of assets	14,945	8	0				
Balance transferred to Appropriation Account	94,519	3	9				
	<u>£201,268</u>	<u>8</u>	<u>5</u>		<u>£201,268</u>	<u>8</u>	<u>5</u>

APPROPRIATION ACCOUNT.

Transfer to Accumulated Fund	£94,519	3	9	Balance from Revenue Account	£94,519	3	9
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BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
I. Accumulated Fund—				I. Land and buildings—			
Balance on 1st July, 1936	247,715	11	7	Balance on 1st July, 1936,			
Transfer from Appropriation Account	94,519	3	9	less depreciation	93,615	3	8
	<u>342,234</u>	<u>15</u>	<u>4</u>	Additions to 31st March, 1937, at cost	23,951	15	2
II. Sundry creditors							117,566 18 10
				II. Machinery and plant—			
				Balance on 1st July, 1936,			
				less depreciation	42,805	11	11
				Additions to 31st March, 1937, at cost, less depreciation	60,307	3	6
							103,112 15 5
				III. Office and studio equipment—			
				Balance on 1st July, 1936,			
				less depreciation	6,716	11	9
				Additions to 31st March, 1937, at cost, less depreciation	6,794	9	7
							13,511 1 4
				IV. Deposit on purchase price of Station 1ZB			750 0 0
				V. Work in progress			2,433 11 7
				VI. Sundry debtors and prepayments			4,779 1 0
				VII. National Commercial Broadcasting Service—			
				Net amount advanced for running-expenses and capital expenditure to 31st March, 1937	14,721	1	1
				Less advertising revenue received up to 31st March, 1937	3,450	6	10
							11,270 14 3
				VIII. Cash in bank—			
				Broadcasting Account	98,410	3	5
				Broadcasting Imprest Account	1,929	7	1
							100,339 10 6
	<u>£353,763</u>	<u>12</u>	<u>11</u>		<u>£353,763</u>	<u>12</u>	<u>11</u>

JAMES SHELLEY, Director of Broadcasting.

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

NATIONAL COMMERCIAL BROADCASTING SERVICE.

REVENUE ACCOUNT FOR THE PERIOD 2ND OCTOBER, 1936, TO 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Expenditure on programmes, including payments to artists, hire of special recordings, relay lines, and sundry miscellaneous items	724	3	11	Sales of station time	6,462	6	8
General administrative and running-expenses, including rents, rates and insurance, lighting, heating and power, legal and audit, printing and stationery, salaries and wages, telephone services, repairs and maintenance of buildings, plant, and office and studio equipment, commission, and sundry miscellaneous items	9,754	11	11	Excess of expenditure over income	4,566	13	9
Interest	75	7	1				
Reserve for bad debts	324	17	6				
Depreciation on records	150	0	0				
	£11,029	0	5		£11,029	0	5

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Broadcasting Account: Expenditure to date on commercial stations, less receipts from operations	11,270	14	3	Machinery and plant	6,051	7	1
Advertising paid in advance	65	10	6	Office and studio equipment, including furniture, typewriters and duplicating machines, library, music, blocks, and photographs	805	5	2
Creditors—							
Sundry	2,733	4	7	Records	1,164	17	4
Government Departments	497	3	9	Less depreciation	150	0	0
Commission	1,040	4	0		1,014	17	4
	4,270	12	4	Stock: Spares, Station 2ZB	402	15	5
				Sundry debtors	3,090	15	10
				Less Reserve for Bad Debts	324	17	6
					2,765	18	4
				Excess of expenditure over income for the period 2nd October, 1936, to 31st March, 1937 ..	4,566	13	9
	£15,606	17	1		£15,606	17	1

NOTES.

Contingent Liability.—Purchase price of Station 1ZB, Auckland, the value of which is not included in the accounts.
Asset Values.—Cost price has been taken throughout, and no depreciation has been provided, excepting on gramophone records. Purchases related almost wholly to the latter part of the year, as the plant and chattels of the only operating station, 1ZB, Auckland, had not been taken on charge, pending settlement of purchase price.
Stock of Spares.—Spares and replacement parts for technical equipment, Station 2ZB, Wellington, purchased in March, have been included at cost. Expenditure of this nature at Station 1ZB, Auckland, has not been included, as stock was not taken.

W. J. CROWTHER, Business 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, subject to the departmental notes enfaced thereon.—CYRIL G. COLLINS, Deputy Controller and Auditor-General.

NATIONAL PROVIDENT, FRIENDLY SOCIETIES, AND GOVERNMENT ACTUARY'S DEPARTMENT.
NATIONAL PROVIDENT FUND DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Administration charges—							
Salaries	10,248	0	3	Recoveries		2	11 6
Audit	175	0	0	Balance carried down	116,215	5	1
Fees for certificates of birth, &c. ..	50	0	0				
Rent	784	14	7				
Commission, allowances, and agency expenses	4,685	15	5				
Postages, telegrams, &c. ..	256	4	1				
Telephone services	96	13	3				
Post and Telegraph Department:							
Services	649	0	0				
Travelling allowances and expenses	414	4	6				
Printing and stationery	373	14	8				
Fuel, light, power, and water ..	69	12	9				
Compassionate grant	327	0	0				
Office maintenance	141	7	10				
			18,271 7 4				
Other items—							
Maternity claims	39,562	0	0				
State subsidy	58,303	3	4				
Depreciation	81	5	11				
			97,946 9 3				
			£116,217 16 7				£116,217 16 7
			£ s. d.				£ s. d.
Balance brought down			116,215 5 1	Excess of expenditure over income		116,235	7 5
Interest on capital			20 2 4				
			£116,235 7 5				£116,235 7 5

FRIENDLY SOCIETIES AND GOVERNMENT ACTUARY'S DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
Administration charges—							
Salaries	4,192	5	5	Sundry fees		2	0 0
Postages and telegrams	60	2	9	Balance carried down	4,950	3	4
Printing and stationery	47	12	3				
Rent	180	3	5				
Telephone services	47	7	5				
Travelling allowances and expenses ..	14	13	10				
Fuel, light, power, and water ..	11	17	7				
Compassionate grant	327	0	0				
Office maintenance	20	11	5				
			4,901 14 1				
Other items: Depreciation			50 9 3				
			£4,952 3 4				£4,952 3 4
			£ s. d.				£ s. d.
Balance brought down			4,950 3 4	Excess of expenditure over income		4,962	9 1
Interest on capital			12 5 9				
			£4,962 9 1				£4,962 9 1

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account	647	4	9	Office furniture and fittings	358	18	6
Creditors—				Mechanical appliances	288	6	3
Departmental	190	5	4	Stationery	351	1	5
Sundry	1,862	7	7	Stamps	21	7	0
Treasury Adjustment Account	119,517	12	0	Excess of expenditure over income—			
				National Provident Department	116,235	7	5
				Friendly Societies and Government Actuary's Department	4,962	9	1
						121,197	16 6
			£122,217 9 8				£122,217 9 8

R. SINEL, Superintendent,
National Provident, Friendly Societies, and Government Actuary's Department.

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

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

	£	s.	d.		£	s.	d.
Amount of fund at beginning of year ..	4,341,059	10	3	Maternity claims (section 19) ..	4,796	0	6
Contributions	246,558	11	7	Maternity claims (approved friendly societies) ..	30,996	0	0
Interest	174,043	11	4	Refund of contributions on lapse, reduction, and withdrawal (sections 11, 12, and 13) ..	64,740	1	2
Fines	661	17	2	Refund of contributions in lieu of pension (section 14)	6,322	2	6
Government contribution under Act ..	61,624	6	10	Incapacity allowances (sections 17 and 18), including contributions waived on incapacity (£1,445 11s. 9d.)	9,180	12	11
Refund of maternity claims by the State ..	30,996	0	0	Death: Refund of contributions (sections 15 (5) and 16)	25,769	10	11
Contributions overpaid on exit	44	3	4	Death: Allowances on account of widows and children (section 15)	12,343	10	11
Benefits refunded on exit	12,527	3	3	Retirement: Allowances (sections 13 and 48) ..	58,917	6	3
Miscellaneous receipts	1	4	6	Refund of contributions overpaid on exit ..	44	3	4
				Public Trustee: Charges	2,839	0	9
				Legal expenses	133	15	0
				Investment Fluctuation Account	2,352	3	3
				Amount of fund at end of year	4,649,082	1	3
	£4,867,516	8	3		£4,867,516	8	3

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Fund as per Revenue Account	4,649,082	1	3	In hands of Public Trustee—					
Claims due and in course of payment*—						Invested	4,534,470	11 8
Maternity	2,833	12	11	Uninvested	29,034	13 7
Death (section 16)	1,635	1	1	Post Office	2,933	9 10
Death (section 15 (5))	3,031	2	0	Balances in transit	9,221	3 10
Death : Allowances (section 15)	529	18	3	Contributions outstanding or in course of transmission*—					
Allowances (section 13 and 48)	2,411	2	4	(a) Contributions due but not overdue	9,194	15 5
Allowances (section 17)	284	9	5	(b) Contributions overdue	1,814	5 2
Refunds (section 14)	1,920	14	2	Government subsidy due under Act*	61,624	6 10
Public Trustee : Charges*	1,501	8	10	Refund due in respect of maternity claims*	1,972	0 0
Refunds in suspense	46,442	12	2	Fines due*	113	18 1
Suspense Account	168	13	2	Interest due*	18,717	7 4
Contributions prepaid	9,145	13	8	Interest accrued but not due*	49,889	17 6
			£4,718,986	9	3					£4,718,986	9 3

* Included in Revenue Account.

R. SINEL, Superintendent.
R. M. PORTEOUS, A.R.A.N.Z., 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, Controller and Auditor-General.

NAVAL DEFENCE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.	£	s. d.	£ s. d.
Pay and salaries	250,219	1 8	Purchase of discharge	155	0 0
Fleet Air Arm	4,327	10 6	Rents of buildings	358	8 0
Clothing and victualling	41,390	15 0	Forfeited deferred pay	885	11 10
Add writings-off	583	8 10	Marine Department, <i>re</i> H.M.S. " Endeavour "	800	0 0
			Balance	513,598	4 7
Medical services	2,418	13 4			
Add writings-off	164	6 11			
Calliope Dock					
New agreement, Auckland Harbour Board	5,358	0 0			
Repairs	16,259	16 0			
Add writings-off	0	12 2			
Oil-fuel expenses	32,658	14 5			
Coal	940	4 1			
Electricity	3,665	6 9			
Naval stores	24,129	16 11			
Add writings-off	302	8 5			
Armament stores	34,779	10 0			
Add writings-off	2,164	11 7			
Works at base	3,573	11 5			
Completion, Naval Armament Depot	316	3 1			
Completion, Naval Base	184	4 1			
Reserves: Various	10,410	5 2			
Add writings-off	0	9 7			
Printing and stationery	2,212	8 4			
Freight	10,208	16 8			
Office fittings	180	12 5			
Passages	10,398	19 10			
Postages	625	2 7			
Training in England and Australia	2,651	6 6			
Miscellaneous effective services	1,902	16 6			
Deferred pay	42,214	0 8			
Miscellaneous non-effective services	1,853	9 6			
Add writings-off	52	0 0			
Rental assessment	482	0 0			
Depreciation	5,643	1 6			
	£515,797	4 5			£515,797 4 5
Balance brought down	513,598	4 7	Recoveries on account of expenditure of previous years	1,010	13 9
Interest on capital	15,414	6 2	Balance	528,001	17 0
	£529,012	10 9			£529,012 10 9
Balance	528,001	17 0			

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account	412,622	10 5	Land	29,620	0 0
Capital Account Unemployment Fund: Contribution	9,281	13 4	Buildings	149,182	18 3
			Plant and fittings	55,849	15 8
			Stores on hand	177,969	16 6
Sundry creditors—			Deposits Account—		
Departmental	612	5 8	Radiograms	230	4 4
Other	8,014	3 6	Remittances	2,615	19 0
			Deferred pay	92,782	15 9
Amounts held on deposit—					
Radiograms	230	4 4			
Remittances	2,615	19 0	Assets in Suspense	910	8 1
Deferred pay	92,782	15 9	Excess of expenditure over income	528,001	17 0
Writings-off Suspense Account					
Treasury Adjustment Account					
	£1,037,163	14 7		£1,037,163	14 7

E. L. TOTTENHAM, Naval Secretary.

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

PRIME MINISTER'S DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>						<i>Income.</i>					
			£	s.	d.				£	s.	d.
Salaries			5,023	15	6	Balance carried down			28,400	6	4
League of Nations: New Zealand expenses			21,614	13	10						
Printing and stationery			251	8	9						
Rent of offices			685	0	0						
Depreciation—			£	s.	d.						
Furniture and fittings			198	18	2						
Mechanical appliances			17	3	10						
Library			35	14	3						
			251	13	3						
Sundries			573	15	0						
			£28,400	6	4				£28,400	6	4
			£	s.	d.				£	s.	d.
Balance brought down			28,400	6	4	Balance carried to balance-sheet			28,464	4	8
Interest on capital			63	18	4						
			£28,464	4	8				£28,464	4	8

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.			
Fixed capital as at 31st March, 1937: Consolidated							Furniture and fittings							966	11	3
Fund	1,400	5	1	Mechanical appliances							42	10	1
Creditors—							Library							391	3	9
Departmental	4	19	9	Excess of expenditure over income							28,464	4	8
Sundry	4	19	1										

A. D. McINTOSH, for 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 accounts generally as appearing at commencement of parliamentary return B.—I [Pt. IV].—J. H. FOWLER, Controller and Auditor-General.

PRINTING AND STATIONERY DEPARTMENT.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>					<i>Cr.</i>					
Paper and materials—					Sales—					
	£	s.	d.	£	s.	d.		£	s.	d.
Stock at beginning	26,487	8	10				Manufacturing	184,885	4	6
Add purchases	53,051	16	11				Less work in progress, 31st			
	79,539	5	9				March, 1936	15,143	0	9
Less stock on hand, 31st March,								169,742	3	9
1937	36,892	3	6	42,647	2	3	Add work in progress, 31st			
							March, 1937	13,547	7	4
Stationery—								183,289	11	1
Stock at beginning	8,127	15	1				Stationery	41,205	5	0
Add purchases	32,468	5	4				Publications	9,922	4	4
	40,596	0	5				Typewriters	9,968	6	9
Less stock on hand, 31st March,										
1937	9,290	0	10	31,305	19	7	Discounts received			
Publications—										
Stock at beginning	12,093	4	10							
Add purchases	3,199	5	8							
	15,292	10	6							
Less stock on hand, 31st March,										
1937	12,433	1	11	2,859	8	7				
Typewriters—										
Stock at beginning	154	7	7							
Add purchases	10,369	5	10							
	10,523	13	5							
Less stock on hand, 31st March,										
1937	1,537	5	11	8,986	7	6				
Wages (productive)	77,201	19	2							
Wages (establishment)	23,339	6	3							
Wages (Stationery Office)	7,819	11	4							
Freight (inward)	10,116	16	0							
Lighting (proportion)	492	7	6							
Power	621	16	7							
Fuel	686	17	6							
Water	186	4	0							
				120,464	18	4				
Balance transferred to Profit and Loss Account				38,381	4	7				
				£244,645	0	10				

PRINTING AND STATIONERY DEPARTMENT—*continued*.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Office salaries	6,954	17	8	Balance transferred from Trading Account ..	38,381	4	7
Repairs and alterations to buildings and plant ..	850	0	2	Storing and handling stationery, &c., for other Government Departments ..	903	17	8
Postages and telegrams	1,004	13	10	Commission on sales of publications	1,162	0	7
Freight and cartage (outward)	2,509	16	3	Rent receivable	302	10	4
Insurance	222	1	0				
Exchange	51	1	6				
Discounts allowed	112	1	5				
Telephones (rental)	110	19	10				
Medical services	25	9	8				
Lighting, &c. (proportion)	54	0	0				
Proportion of rent, &c., High Commissioner's Office ..	316	0	0				
Office expenses	242	19	11				
Sundry trade expenses	365	19	8				
Audit fee	100	0	0				
Wages—Cleaners, watchmen, &c.	1,558	15	9				
Interest on capital	9,916	2	10				
Depreciation—							
Buildings	1,011	15	10				
Plant and machinery	5,683	0	1				
Furniture, fittings, and office equipment	208	9	0				
Type and type metal	61	4	5				
Accessories	435	5	3				
	7,399	14	7				
Rent of storage space	89	0	0				
Loss on machinery, &c.	102	7	9				
Travelling-expenses to Australia	150	0	0				
Grants to widows of deceased officers	60	11	0				
Balance carried down	9,453	0	4				
	£10,749	13	2		£10,749	13	2
					£	s.	d.
				Balance brought down	9,453	0	4

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account—				Land	54,359	0	0
Public Works Fund	112,623	6	0	Buildings	38,027	9	5
Consolidated Fund	120,697	14	8	Plant and machinery—			
	233,321	0	8	Composing plant	1,026	10	9
Creditors—				Machine-composing plant	11,300	13	6
Departmental	1,836	15	8	Addressograph plant	162	1	0
Sundry	3,704	12	1	Printing plant	17,566	9	7
	5,541	7	9	Binding plant	9,503	11	2
Wages accrued	1,789	11	4	Litho plant	2,233	16	8
Bad Debts Reserve	164	16	2	Photo plant	1,605	10	7
Writing-off Suspense Account	352	1	0	Stereotype plant	1,078	9	3
Treasury Adjustment Account	1,494	14	7	Engine-room plant	636	13	0
Balance, Profit and Loss Account	9,453	0	4	Miscellaneous plant	6,644	6	8
					51,758	2	2
				Furniture, fittings, and office equipment	648	10	7
				Type and type metal	11,638	11	7
				Accessories—			
				Composing Branch	2,625	10	1
				Machine-composing Branch	185	8	4
				Addressograph Branch	33	12	0
				Printing Branch	67	4	10
				Binding Branch	390	7	9
				Litho Branch	86	1	1
				Photo Branch	52	0	2
				Stereotype Branch	9	3	0
				Engine-room	35	7	6
				Paper Store	47	7	5
					3,532	2	2
				Payments in advance	11	10	0
				Debtors—			
				Departmental	13,709	7	10
				Sundry	4,379	17	7
					18,089	5	5
				Work in progress	13,547	7	4
				Stock—			
				On hand	49,267	17	10
				In transit	10,489	16	6
				On consignment	394	17	10
					60,152	12	2
				Stock Suspense Account	248	7	2
				Assets to be written off	103	13	10
	£252,116	11	10		£252,116	11	10

O. A. OHLSSON, Acting 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.—I [Pt. IV], and to the comment that the Asset "Type and type metal, £11,638 11s. 7d." is not supported by stock-sheets.—J. H. FOWLER, Controller and Auditor-General.

PUBLIC SERVICE COMMISSIONERS' OFFICE.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Permanent charges: Salaries .. .. .	..	..	..	2,478	4	8	Examinations .. .. .	..	..	..	720	3	4
Appropriations—	£	s.	d.				Balance carried down .. .. .	..	..	..	9,391	18	4
Salaries	5,654	4	4										
Advertising	49	11	2										
Office fittings and requisites	65	8	0										
Printing and stationery	329	3	3										
Postage and telegrams	177	12	10										
Rent	409	0	0										
Telephones	105	6	1										
Travelling-expenses	574	15	5										
Appeal Board	125	10	10										
Overtime and meal allowances	7	10	0										
Sundry payments	28	9	6										
				7,526	11	5							
Depreciation				107	5	7							
				£10,112	1	8					£10,112	1	8
				£	s.	d.					£	s.	d.
Balance brought down .. .. .	..	..	..	9,391	18	4	Excess of expenditure over income .. .. .	..	..	..	9,403	9	6
Interest on capital .. .. .	..	..	..	11	11	2							
				£9,403	9	6					£9,403	9	6

NOTE.— $4\frac{1}{4}$ per cent. interest on capital is included in the above charges. The office possesses no parliamentary appropriation for this item.

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital Account .. .. .	..	..	..	296	9	7	Office furniture .. .. .	..	..	..	296	9	7
Treasury Adjustment Account .. .. .	..	..	..	9,375	2	6	Stationery on hand .. .. .	..	..	..	56	10	0
Sundry creditors—							Official stamps .. .. .	..	..	..	18	19	6
Industries and Commerce, Tourist, and Publicity Department	£	s.	d.				Excess of expenditure over income .. .. .	..	..	..	9,403	9	6
Post and Telegraph Department	9	17	4										
Printing and Stationery Department	32	10	3										
Public Works Department	0	10	8										
Railway Department	4	17	2										
Other than Government Departments	47	15	10										
				97	16	6							
				£9,769	8	7					£9,769	8	7

G. T. BOLT, Secretary, Public Service Commissioners.

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

PUBLIC SERVICE SUPERANNUATION FUND—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
Superannuation Fund Account—				Amount invested by the Board			
£	s.	d.	£	s.	d.	£	s.
Balance due from Revenue Account ..	2,997,898	9	0			2,853,908	1
Add value of office furniture, fittings, and machinery ..	274	9	8				
	2,998,172	18	8				
Less amount due to contributors under the provisions of section 9 (2), National Expenditure Adjustment Act, 1932 ..	69,568	5	5				
			2,928,604	13	3		
Retiring and other allowances due in course of payment—							
To members ..	3,337	4	7				
To widows and children ..	384	18	2				
			3,722	2	9		
Refunds of contributions due in course of payment ..							
Under section 37 (left service) ..	310	9	0				
Under section 42 (death) ..	1,206	10	7				
			1,516	19	7		
Expenses due in course of payment—							
Heating, lighting, and cleaning ..	1	11	11				
Printing and stationery ..	3	3	0				
Post and Telegraph Department charges ..	239	6	0				
			244	0	11		
Contributions paid in advance or in error ..			492	13	4		
Public Trustee's charges on accrued interest ..			2,193	19	0		
Post Office Account ..			45,947	10	11		
Unclaimed Account (contributions, &c.) ..			102	18	10		
Government subsidy (balance)* ..			64,500	0	0		
Amount due to contributors under the provisions of section 9 (2), National Expenditure Adjustment Act, 1932 ..			69,568	5	5		
			£3,116,893	4	0		
						£3,116,893	4
						0	

* 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.

R. S. WOGAN, Secretary.

M. P. FINNIGAN, Accountant.

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—J. H. FOWLER,
Controller and Auditor General.

PUBLIC SERVICE SUPERANNUATION FUND—*continued*.

STIPENDIARY MAGISTRATES' ACCOUNT.

Revenue Account for the Year ended 31st March, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Amount of fund, 1st April, 1936	20,882	3	0	Retiring-allowances	4,412	2	4
Members' contributions, section 63, Public Service Superannuation Act, 1927	1,580	4	3	Contributions returned, section 63, Public Service Superannuation Act, 1927	261	9	5
Interest on investments	1,021	17	1	Investments written down by Board, section 77, Mortgagors and Lessees Rehabilitation Act, 1936	5	8	5
Premium on conversion local-body debentures	16	11	1	Premium on stock, proportion written off	2	15	7
Subsidy under section 23, Finance Act, 1936	2,500	0	0	Administration expenses	42	17	8
				Balance as at 31st March, 1937	21,276	2	0
	£26,000	15	5		£26,000	15	5

Balance-sheet as at 31st March, 1937.

<i>Liabilities.</i>	£	s.	d.	£	s.	d.	<i>Assets.</i>	£	s.	d.
Stipendiary Magistrates' Account—							Amount invested by the Board	21,278	15	8
Balance due from Revenue Account	21,276	2	0				Contributions due, in course of transmission	5	4	6
Less amount due to contributors under the provisions of section 10 (3), National Expenditure Adjustment Act, 1932	471	5	11							
				20,804	16	1				
Retiring-allowances due, in course of payment				7	18	2				
Amount due to contributors under the provisions of section 10 (3), National Expenditure Adjustment Act, 1932				471	5	11				
				£21,284	0	2				
								£21,284	0	2

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.
Balance due from Treasury	4	6	8	Amount received from Treasury	2,280	14	5
Amount disbursed for period 1st April, 1936, to 31st March, 1937	2,490	10	3	Balance due from Treasury	214	2	6
	£2,494	16	11		£2,494	16	11

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

PUBLIC TRUST OFFICE.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Salaries	261,683	5	11	Commission and other income	373,012	9	5
Overtime	930	5	2				
Service charges—							
Agent's commission	3,879	12	0				
Services of High Commissioner ..	1,228	0	0				
Services of General Post Office ..	879	11	0				
	5,987	3	0				
Audit of books and accounts	850	0	0				
Maintenance of premises and plant—Repairs, insurances, &c.	5,249	18	2				
Rent	2,220	2	11				
General charges—							
Advertising	3,918	16	11				
Cleaning, lighting, heating, and power	5,713	11	7				
Legal expenses	873	7	1				
Rates	613	13	2				
Miscellaneous payments	431	11	5				
Postages and freight	4,288	5	11				
Stamp duty on receipts and cheques	1,350	12	7				
Telephone subscriptions	1,669	7	10				
Printing, stationery, and requisites ..	4,982	12	9				
Travelling-expenses	4,370	16	3				
Salaries and expenses of Farm Inspectors	5,369	4	1				
Salaries of Custodians and Staff ..	6,557	18	5				
	40,139	18	0				
Losses on realization of mortgages	703	10	11				
Depreciation on office premises, furniture, plant, &c.	17,750	2	6				
Contribution to subsidy to Public Service Super-annuation Fund	3,799	17	9				
Land-tax	3,314	11	0				
Income-tax	8,491	2	6				
Balance, being net profit for year, transferred to Appropriation Account	21,892	11	7				
	£373,012	9	5		£373,012	9	5

PROFIT AND LOSS APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Consolidated Fund—One-half profits for year ended 31st March, 1936, payable in accordance with section 24 (1) of the Finance Act, 1929 ..	2,709	12	8	Balance	2,709	12	8
Investment Fluctuation Account	16,609	11	6	Profit and Loss Account—Balance transferred ..	21,892	11	7
Balance	10,946	5	9	Profit on sale of freehold property	5,663	5	8
	£30,265	9	11		£30,265	9	11
				Balance	10,946	5	9

WORKING RAILWAYS ACCOUNT.

INCOME AND EXPENDITURE IN RESPECT OF RAILWAY OPERATION FOR THE YEAR ENDED 31ST MARCH, 1937.

EXPENDITURE.	See Abstract.	1936-37.		1935-36.		Per Cent. of Operating Revenue.		REVENUE.	See Statement No.	1936-37.		1935-36.		Per Cent. of Operating Revenue.	
		1936-37.		1935-36.		1936-37.				1935-36.					
		£	s. d.	£	s. d.	£	s. d.			£	s. d.				
Maintenance of way and works	A	1,171,963	12 8	1,070,085	4 1	16.98	17.14	Passengers, ordinary .. ..	..	17	1,421,632	12 11	1,286,059	1 4	20.59
Maintenance of signals and electrical appliances	B	154,107	15 8	147,442	2 10	2.23	2.36	Passengers, season tickets .. ..	..	17	189,672	5 6	180,557	13 0	2.75
Maintenance of rolling-stock	C	1,565,082	16 8	1,406,685	6 5	22.67	22.53	Parcels, luggage, and mails .. ..	..	17	305,525	11 8	299,964	1 3	4.43
Examination, lubrication, and lighting of vehicles	D	65,047	16 4	57,599	2 11	0.94	0.92	Goods .. ..	..	17	4,846,417	4 0	4,359,750	1 0	70.20
Locomotive transportation	E	1,347,129	4 11	1,144,036	13 11	19.51	18.32	Labour, demurrage, &c. .. ..	..	17	140,356	6 2	117,188	1 2	2.03
Traffic transportation	F	1,797,058	4 7	1,465,651	15 3	26.03	23.47								
General charges	G	69,690	17 11	63,663	13 11	1.01	1.02								
Superannuation subsidy .. 184,495															
Less amount allocated to subsidiary services, &c. 16,190															
	..	168,304	16 6	168,628	19 7	2.44	2.70								
Total operating expenses .. ..	..	6,338,385	5 3	5,523,192	18 11	91.81	88.46								
Net operating revenue .. ..	..	565,218	15 0	726,325	18 10	8.19	11.54								
	..	6,903,604	0 3	6,243,518	17 9	100.00	100.00				6,903,604	0 3	6,243,518	17 9	100.00

WORKING RAILWAYS ACCOUNT—*continued.*

INCOME AND EXPENDITURE IN RESPECT OF ADVERTISING SERVICE.

EXPENDITURE.	1936-37.	1935-36.	Per Cent. of Revenue.		REVENUE.	1936-37.	1935-36.
			1936-37.	1935-36.			
Salaries, wages, and allowances	£ 7,388	£ 7,018	21·39	22·09	Advertising-signs, publications, &c. ..	£ 34,535	£ 31,774
Stores and materials ..	1,853	1,525	5·37	4·80			
Insurance and depreciation ..	7,243	7,096	20·97	22·33			
Office and general expenses ..	2,707	2,636	7·84	8·30			
	19,191	18,275	55·57	57·52	Operating profit	34,535	31,774
Operating profit	15,344	13,499	44·43	42·48			
	34,535	31,774	100·00	100·00			
Payments to railway revenue—					Operating profit	15,344	13,499
Interest on capital	836	590	2·42	2·80			
Rent of premises and sites ..	10,115	9,125	29·28	28·72			
Commission	838	728	2·43	2·29			
Freights	171	373	0·50	1·17	Operating profit	15,344	13,499
Net profit	3,384	2,383	9·80	7·50			
	15,344	13,499	44·43	42·48			

INCOME AND EXPENDITURE IN RESPECT OF DEPARTMENTAL DWELLINGS.

EXPENDITURE.	1936-37.	1935-36.	Per Cent. of Revenue.		REVENUE.	1936-37.	1935-36.
			1936-37.	1935-36.			
Wages and charges	£ 46,081	£ 38,444	35·12	29·75	Rentals	£ 131,187	£ 129,255
Materials	19,179	14,716	14·62	11·39			
Insurance	1,294	3,519	0·99	2·72			
Depreciation	33,927	34,211	25·86	26·46			
	100,481	90,890	76·59	70·32	Operating profit	131,187	129,255
Operating profit	30,706	33,365	23·41	29·68			
	131,187	129,255	100·00	100·00			
Payments to railway revenue—					Operating profit	30,706	33,365
Interest	64,265	65,802	48·98	50·91			
	64,265	65,802	48·98	50·91			
					Net loss	33,559	27,427
	64,265	65,802	48·98	50·91	Operating profit	30,706	33,365
					Net loss	33,559	27,427
	64,265	65,802	48·98	50·91	Operating profit	30,706	33,365
					Net loss	33,559	27,427

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

EXPENDITURE.	1936-37.	1935-36.	Per Cent. of Revenue.		REVENUE.	1936-37.	1935-36.
			1936-37.	1935-36.			
Wages and charges	£ 2,297	£ 1,502	12·07	8·39	Rentals	£ 19,019	£ 17,909
Materials	563	320	2·96	1·79			
Insurance and depreciation ..	3,330	3,513	17·51	19·61			
	6,190	5,335	32·54	29·79			
Operating profit	12,829	12,574	67·46	70·21	Operating profit	12,829	12,574
	19,019	17,909	100·00	100·00			
Payments to railway revenue—					Operating profit	12,829	12,574
Interest	6,043	6,129	31·77	34·22			
Net profit	6,786	6,445	35·69	35·99			
	12,829	12,574	67·46	70·21			
					Operating profit	12,829	12,574

WORKING RAILWAYS ACCOUNT—continued.

INCOME AND EXPENDITURE IN RESPECT OF LAKE WAKATIPU STEAMERS.

EXPENDITURE.	1936-37.	1935-36.	Per Cent. of Revenue.		REVENUE.	1936-37.	1935-36.	Per Cent. of Revenue.	
			1936-37.	1935-36.				1936-37.	1935-36.
	£	£				£	£		
Salaries and wages, shore staff ..	1,359	992	19·12	9·36	Ordinary passengers ..	2,316	4,442	32·56	41·91
Salaries and wages, steamer staff ..	3,914	4,119	55·04	38·86	Season tickets ..	30	47	0·42	0·44
Coal and stores ..	1,447	1,566	20·36	14·77	Parcels, luggage, and mails ..	494	859	6·95	8·10
Repairs, steamers ..	1,278	941	17·98	8·38	Goods ..	4,253	5,215	59·80	49·22
Repairs, wharves, &c. ..	612	292	8·61	2·76	Miscellaneous ..	19	35	0·27	0·33
Insurance, depreciation, &c. ..	844	786	11·82	7·42					
Motor-lorry expenses ..	719	..	10·11	..					
	10,173	8,696	143·04	82·05		7,112	10,598	100·00	100·00
Operating profit .. ..	..	1,902	..	17·95	Operating loss	3,061	..	43·04	..
	10,173	10,598	143·04	100·00		10,173	10,598	143·04	100·00
Operating loss	3,061	..	43·04	..	Operating profit .. ..	..	1,902	..	17·95
Payments to railway revenue—					Net loss	3,743	..	52·63	..
Interest on capital	682	703	9·59	6·63					
Net profit .. ..	..	1,199	..	11·32		3,743	1,902	52·63	17·95
	3,743	1,902	52·63	17·95		3,743	1,902	52·63	17·95

INCOME AND EXPENDITURE IN RESPECT OF REFRESHMENT SERVICE.

EXPENDITURE.	1936-37.	1935-36.	Per Cent. of Revenue.		REVENUE.	1936-37.	1935-36.
			1936-37.	1935-36.			
	£	£				£	£
Salaries and wages	31,887	26,418	30·86	29·64	Receipts from Refreshment-rooms ..	103,351	89,132
Provisions used	45,036	37,349	43·58	41·90			
Light, fuel, and water ..	1,823	1,761	1·76	1·98			
Renewals and depreciation ..	2,747	2,642	2·66	2·96			
Insurance and miscellaneous ..	6,152	3,613	5·94	4·06			
	87,645	71,783	84·80	80·54			
Operating profit	15,706	17,349	15·20	19·46			
	103,351	89,132	100·00	100·00		103,351	89,132
Payments to railway revenue—					Operating profit	15,706	17,349
Interest on capital	1,111	1,108	1·07	1·24			
Rent	9,219	9,230	8·93	10·35			
Freights and fares	3,150	2,855	3·05	3·21			
Net profit	2,226	4,156	2·15	4·66			
	15,706	17,349	15·20	19·46		15,706	17,349

INCOME AND EXPENDITURE IN RESPECT OF BOOK-STALL SERVICE.

EXPENDITURE	1936-37.	1935-36.	Per Cent. of Revenue.		REVENUE.	1936-37.	1935-36.
			1936-37.	1935-36.			
	£	£				£	£
Wages	4,997	4,363	9·18	9·53	Receipts	54,417	45,798
Stores	39,625	33,164	72·82	72·41			
Miscellaneous	990	768	1·82	1·68			
	45,612	38,295	83·82	83·62			
Operating profit	8,805	7,503	16·18	16·38			
	54,417	45,798	100·00	100·00		54,417	45,798
Payments to railway revenue—					Operating profit	8,805	7,503
Rents	5,442	4,580	10·00	10·00			
Rail freights	191	167	0·35	0·36			
Net profit	3,172	2,756	5·83	6·02			
	8,805	7,503	16·18	16·38		8,805	7,503

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

EXPENDITURE.	1936-37.	1935-36.	Per Cent. of Revenue.		REVENUE.	1936-37.	1935-36.	Per Cent. of Revenue.	
			1936-37.	1935-36.				1936-37.	1935-36.
Superintendence — Salaries and office expenses	£ 18,595	£ 8,493	9·36	8·22	Passengers	£ 173,864	£ 99,718	87·48	96·54
Maintenance charges	28,279	17,381	14·23	16·83	Parcels, mails, and newspapers	23,808	3,462	11·98	3·36
Running-expenses	87,074	45,850	43·80	44·39	Miscellaneous	1,079	100	0·54	0·10
License fees	6,202	3,512	3·12	3·40					
Insurance and depreciation ..	32,548	18,144	16·38	17·57					
	172,698	93,380	86·89	90·41					
Operating profit	26,053	9,900	13·11	9·59					
	198,751	103,280	100·00	100·00					
Payments to railway revenue—									
Interest on capital	4,355	1,303	2·19	1·26	Operating profit	26,053	9,900	13·11	9·59
Net profit	21,698	8,597	10·92	8·33					
	26,053	9,900	13·11	9·59		26,053	9,900	13·11	9·59

RAILWAY EMPLOYEES' SICK BENEFIT SOCIETY.
Income and Expenditure.

Expenditure.	1936-37.	1935-36.	Income.	1936-37.	1935-36.
To Sick pay paid to members	£ 23,346	£ 21,999	By Contributions	£ 20,359	£ 18,189
Balance carried down, being excess of income over expenditure	6,549	5,440	Entrance fees	281	205
			Interest on investments	1,255	1,045
			Subsidy as per section 5, subsection (1), of Government Railways Amendment Act, 1928, charged to Working Railways Account	8,000	8,000
	29,895	27,439		29,895	27,439
To Balance accumulated funds as at 31st March	40,959	34,410	By Accumulated funds brought forward on 1st April	34,410	28,970
			Balance brought down	6,549	5,440
	40,959	34,410		40,959	34,410

Balance-sheet.

Liabilities.	£	£	Assets.	£	£
Accumulated funds	40,959	34,410	Investments	40,545	34,091
Sick pay due not paid	5	2	Cash in Working Railways Account	417	317
			Contributions outstanding at 31st March ..	2	4
	40,964	34,412		40,964	34,412

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

GENERAL RESERVE ACCOUNT.

	£	s.	d.
Balance	£1,144,552	17	8

INSURANCE RESERVE ACCOUNT.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Losses .. .. .	..	..	..	4,147	12	10	Balance from previous year .. .. .	..	..	..	92,197	10	5
Upkeep railway fire brigades and fire appliances..	..	..	..	1,768	2	3	Premiums debited to working-expenses ..	..	..	..	11,176	15	3
Balance .. .. .	..	..	..	98,458	10	7							
				£104,374	5	8					£104,374	5	8
							Balance .. .. .	..	..	..	£98,458	10	7

WORKERS' COMPENSATION RESERVE ACCOUNT.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Accident payments .. .. .	..	..	..	40,996	13	7	Balance from previous year .. .. .	..	..	..	45,216	8	1
Balance .. .. .	..	..	..	44,217	3	2	Premiums debited to working-expenses ..	..	..	..	39,997	8	8
				£85,213	16	9					£85,213	16	9
							Balance .. .. .	..	..	..	£44,217	3	2

SLIPS, FLOODS, AND ACCIDENTS EQUALIZATION RESERVE ACCOUNT.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Repairs to bridges, slips, and washouts .. .. .	..	..	..	68,406	3	3	Balance from previous year .. .. .	..	..	..	102,753	3	11
Balance .. .. .	..	..	..	54,147	0	8	Contributions debited to working-expenses ..	..	..	..	19,256	0	0
				£122,553	3	11	Interest .. .. .	..	..	..	544	0	0
											£122,553	3	11
							Balance .. .. .	..	..	..	£54,147	0	8

BETTERMENTS RESERVE ACCOUNT.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Refreshment Branch .. .. .	..	..	..	361	0	4	Balance from previous year .. .. .	..	..	..	3,452	8	1
Balance .. .. .	..	..	..	3,091	7	9					£3,452	8	1
				£3,452	8	1							
							Balance .. .. .	..	..	..	£3,091	7	9

RENEWALS RESERVE ACCOUNT.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Relaying of track .. .. .	..	..	..	206,975	4	11	Balance from previous year .. .. .	..	..	..	748,009	13	11
Balance .. .. .	..	..	..	748,467	9	0	Contributions debited to working-expenses ..	..	..	..	204,412	0	0
				£955,442	13	11	Interest .. .. .	..	..	..	3,021	0	0
											£955,442	13	11
							Balance .. .. .	..	..	..	£748,467	9	0

DEPRECIATION RESERVE ACCOUNT.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Way and works .. .. .	..	..	..	25,436	5	1	Balance from previous year .. .. .	..	..	..	439,944	5	8
Bridges .. .. .	..	..	..	60,265	3	5	Contributions—						
Operating buildings .. .. .	..	..	..	10,415	7	1	Way and works .. .. .	..	..	..	12,903	3	6
Signalling and interlocking .. .. .	..	..	..	78,351	7	3	Bridges .. .. .	..	..	..	70,140	0	0
Rolling-stock .. .. .	..	..	..	478,101	19	2	Operating buildings .. .. .	..	..	..	42,046	0	0
Locomotive running and car and wagon depot ..	..	..	..	2,070	5	9	Signals, interlocking, and electric traction ..	..	..	..	48,589	4	4
plant .. .. .	..	..	..	8,160	14	10	Rolling-stock .. .. .	..	..	..	339,935	14	7
Dwellings .. .. .	..	..	..	15,569	7	2	Locomotive running and car and wagon depot ..	..	..	..	2,639	0	0
Refreshment, advertising, and road service buildings .. .. .	..	..	..	29,651	9	7	plant .. .. .	..	..	..	34,601	0	0
Stores and workshops: Buildings and plant ..	..	..	..	132,995	13	11	Head Office buildings and plant .. .. .	..	..	..	2,396	0	0
Road services .. .. .	..	..	..	2,621	12	0	Refreshment, advertising, book-stalls, and road ..	..	..	..	3,294	0	0
Wharves .. .. .	..	..	..	211,489	16	11	service buildings .. .. .	..	..	..	2,941	0	0
Balance .. .. .	..	..	..				Stores buildings and plant .. .. .	..	..	..	38,143	0	0
				£1,055,069	2	2	Workshops buildings and plant .. .. .	..	..	..	525	0	0
							Lake Wakatipu service .. .. .	..	..	..	22,933	0	4
							Road services .. .. .	..	..	..	815	13	9
							Wharves .. .. .	..	..	..	2,263	0	0
							Portable plant .. .. .	..	..	..
											£1,055,069	2	2
							Balance .. .. .	..	..	..	£211,489	16	11

WORKING RAILWAYS ACCOUNT—continued.
INCOME AND EXPENDITURE OF THE WHOLE UNDERAKING FOR THE YEAR ENDED 31ST MARCH, 1937.

	Statement No.	Year 1936-37.			Year 1935-36.		
		Gross Revenue.		Net Revenue.	Expenditure.		Net Revenue.
		£	s. d.	£	s. d.	£	s. d.
Railway operation ..	3	6,903,604	0 3	565,218	15 0	6,243,518	17 9
Lake Wakatipu steamers ..	4	7,111	17 6	Dr. 3,743	2 6	10,597	14 7
Refreshment service ..	5	103,551	0 4	2,226	8 5	89,132	2 3
Book-stall service ..	5A	54,417	5 2	3,171	18 3	45,797	12 5
Advertising service ..	6	34,535	1 11	3,384	10 6	31,774	4 2
Dwellings ..	7	131,187	6 0	Dr. 33,558	7 0	129,254	13 7
Buildings occupied by refreshment service, book-stall-proprietors, &c. ..	8	19,019	10 0	6,786	7 3	17,909	0 3
Road motor services ..	9	198,751	4 5	21,697	16 3	193,279	13 0
Miscellaneous revenue ..	..	358,673	17 7	338,673	17 7	333,052	3 7
		7,790,651	3 2	..	..	7,004,316	1 7
Total net revenue to Net Revenue Account..	..	..	..	903,858	3 9	5,952,839	2 3
	
		..	..	..	..	..	1,051,476
		..	..	..	..	..	19 4

NET REVENUE ACCOUNT.

Dr.	1936-37.		1935-36.		Cr.	1936-37.		1935-36.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Interest charges ..	2,309,754	6 4	2,300,050	15 10	Net earnings before charging interest on capital ..	903,858	3 9	1,051,476	19 4
	..	..	..	..	Reduction on account of interest charges, vide section 14, Finance Act, 1930 (No. 2)	1,405,896	2 7	1,248,573	16 6
	2,309,754	6 4	2,300,050	15 10		2,309,754	6 4	2,300,050	15 10

WORKING RAILWAYS ACCOUNT—continued.

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1937.

[illegible]

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

GOVERNMENT RAILWAYS SUPERANNUATION FUND.

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

Receipts and Payments Account for the Year ended 31st March, 1937.

<i>Receipts.</i>			<i>Payments.</i>		
<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Balance in hands of Public Trustee on 31st March, 1936	30,785	14 6	Retiring-allowances paid to members	419,552	14 0
Contributions by staff	155,798	8 6	Allowances to widows and children	28,558	11 8
Contributions by contingent contributors	5,463	11 6	Contributions refunded to members who have left the Service	14,273	13 9
Fines	111	15 0	Contributions refunded to contingent members who have left the Service	1,614	2 6
Working Railways Account—			Rebates of contributions	218	4 10
Subsidy	170,000	0 0	Refund to legal representatives of deceased beneficiaries under section 120 (c) of Government Railways Act, 1926	1,041	7 3
Increased allowances to widows and children	12,748	16 9	Contributions transferred to other funds	245	5 2
Cost-of-living bonus to annuitants	1,802	14 9	Travelling-expenses of Board members	74	2 6
Subsidies from—			Public Trust charges (legal costs)	20	13 7
New Zealand Railway Officers' Institute	26	8 4	Public Trust commission	1,583	5 0
Railway Tradesmen's Association	21	9 10	Audit Office fee	50	0 0
New Zealand Engine-drivers, Firemen, and Cleaner's Association	31	15 3	Insurance premiums (recoverable)	2	3 6
Consolidated Fund	65,000	0 0	Salaries	1,290	15 5
Interest—	£	s. d.	Postage	197	11 0
Investments	56,997	7 6	Printing and stationery	37	9 2
Treasury Department	11,362	0 0	Cost-of-living bonus to annuitants	1,791	4 5
	68,359	7 6	Investments	10,842	2 1
Rates and fees (recovered)	130	0 8	Balance in hands of Public Trustee at 31st March, 1937	28,933	15 7
Commission on collection of Government Life Insurance premiums	46	18 10			
	£510,327	1 5		£510,327	1 5

GOVERNMENT RAILWAYS SUPERANNUATION FUND—continued.
STATEMENT OF ACCOUNTS, ETC.—continued.

Revenue Account for the Year ended 31st March, 1937.

EXPENDITURE.	1936-37.			1935-36.			INCOME.			1936-37.			1935-36.		
	£	s.	d.	£	s.	d.				£	s.	d.	£	s.	d.
Retiring-allowances to members ..	420,208	14	3	419,569	8	8	Members' contributions ..	..	..	156,324	17	0	142,098	14	2
Allowances to widows and children ..	28,618	7	5	29,028	14	3	Members' contributions on account of casual service ..	..	..	4,011	7	11	2,737	10	8
Refund of total contributions ..	14,120	10	0	14,863	2	5	Fines ..	..	..	107	15	0	139	5	0
Refund of contributions in excess of allowance drawn by deceased beneficiaries ..	1,041	7	3	624	14	5	Subsidies—	..	..	..	..	..	..	..	..
Transfers to other funds ..	234	18	7	611	9	2	Consolidated Fund ..	..	..	65,000	0	0	82,200	0	0
Reserve for bad and doubtful debts ..	1,363	3	7	1,036	7	3	Working Railways ..	..	..	170,000	0	0	170,000	0	0
Cost of actuarial investigation of the fund ..	380	0	0	..	..	..	Working Railways, on account of increased allowances to widows and children ..	..	..	12,704	6	9	12,962	18	9
Administration charges—	..	..	..	..	..	..	New Zealand Railway Officers' Institute ..	..	..	17	18	10	13	3	9
Travelling-expenses of Board members ..	74	2	6	78	17	0	New Zealand Railway Tradesmen's Association ..	..	..	21	15	0	23	19	0
Public Trust Office commission ..	1,367	8	3	1,519	13	5	New Zealand Engine-drivers, Firemen, and Cleaners' Association ..	..	..	32	2	8	32	19	8
Public Trust charges (legal costs) ..	21	18	1	24	18	6	Interest—	..	..	..	..	..	..	..	..
Audit Office fee ..	50	0	0	50	0	0	Investments ..	..	..	..	..	..	..	..	..
Salaries ..	1,290	15	5	1,177	14	2	Treasury Department ..	..	..	64,610	17	6	65,877	4	1
Postages ..	197	11	0	151	18	11	Premium on securities converted ..	..	..	..	..	..	5	5	9
Printing and stationery ..	37	9	2	45	9	2	Commission on Government Life Insurance collections ..	..	..	46	18	10	47	15	4
Balance carried down, being excess of income over expenditure for the year ..	3,866	14	0	7,306	8	10				..	..	..	..	..	..
	472,877	19	6	476,138	16	2				472,877	19	6	476,138	16	2
Amounts previously written off now claimed: Refund of contributions ..	..	..	..	27	5	11	Accumulated funds brought forward on 1st April ..	..	..	1,246,984	7	11	1,239,705	5	0
Balance accumulated funds as at 31st March ..	1,250,860	10	2	1,246,984	7	11	Balance brought down ..	..	..	3,866	14	0	7,306	8	10
	1,250,860	10	2	1,247,011	13	10	Amounts unclaimed written off—	..	..	..	..	..	..	..	..
							Life allowances ..	..	..	4	18	5	..	..	..
							Widows' allowances ..	..	..	3	1	5	..	..	..
							Refund of contributions ..	..	..	1	8	5	..	..	..

RANGITAIKI LAND DRAINAGE SCHEME.

RATE ACCOUNT AS AT 31ST MARCH, 1937.

<i>Dr.</i>				Capital.		Maintenance.		<i>Cr.</i>				Capital.		Maintenance.		
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Interest on—										Balance as at 1st April, 1936	3,882	6	6	4,423	17	5
Capital cost ..	13,976	4	4							Rates levied	4,822	3	2	5,702	19	6
Less capitalized	9,476	4	4							Losses in suspense	0	18	11	1	3	9
				4,500	0	0				Subsidy on Maintenance Costs ..				2,498	11	7
Cost of maintenance ..							6,690	14	3							
Remissions				384	17	5		188	17	0						
Balance as at 31st March, 1937				3,820	11	2		5,747	1	0						
				£8,705	8	7		£12,626	12	3				£8,705	8	7
														£12,626	12	3

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Law-costs written off	12	14	0	Accrued rent	150	10	3
Plant, tools, &c., written off	131	16	10	Thirds	18	7	6
Interest on Public Works Fund capital ..	20,790	6	0	Sundries	2	19	6
				Capitalized Interest (section 12, Finance Act, 1927 (No. 2))	9,476	4	4
				Interest recoverable by rates	4,500	0	0
				Balance, transferred to Drainage Works Account	6,786	15	3
	<u>£20,934</u>	<u>16</u>	<u>10</u>		<u>£20,934</u>	<u>16</u>	<u>10</u>

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

					Consolidated Fund.								Consolidated Fund.						
<i>Receipts.</i>					£	s.	d.	<i>Payments.</i>					£	s.	d.				
Rents	155	17	3	Maintenance completed works	..	..	..	7,639	9	2				
Rates	14,267	11	5	Refund rents	..	..	..	0	7	0				
Subsidy on maintenance costs					2,498	11	7	Transfer net receipts to Treasury Adjustment									
Thirds	18	7	6	Account	..	..	..	17,827	7	1				
Sundries	815	17	1											
Law-costs	71	9	3											
Transfer expenditure to Treasury Adjustment																			
Account	7,639	9	2											
							£25,467	3	3								£25,467	3	3

BALANCE-SHEET AS AT 31ST MARCH, 1937.

[illegible]

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, subject to the explanatory notes dealing with Departmental Accounts generally as appearing at commencement of Parliamentary Return [B.-1. Pt. IV.]—
J. H. FOWLER, Controller and Auditor-General.

RESERVE BANK OF NEW ZEALAND.

PROFIT AND LOSS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
General charges, including salaries, rent, cost of note-issue, and other expenses	81,775	4	7	Balance of profit after making provision for rebate on Treasury bills not yet due, and for sundry liabilities and contingencies	238,917	18	1
Staff Superannuation and Provident Fund	10,000	0	0				
Balance, being profit for year	147,142	13	6		238,917	18	1
	<u>£238,917</u>	<u>18</u>	<u>1</u>		<u>£238,917</u>	<u>18</u>	<u>1</u>

PROFIT AND LOSS APPROPRIATION ACCOUNT.

	£	s.	d.		£	s.	d.
Payments to Government in terms of section 11 of the Finance Act, 1934	100,000	0	0	Balance from Profit and Loss Account	147,142	13	6
Balance	47,142	13	6				
	<u>£147,142</u>	<u>13</u>	<u>6</u>		<u>£147,142</u>	<u>13</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
General Reserve Fund	1,500,000	0	0	Gold (at face value)	2,801,791	0	0
Bank-notes	13,121,810	10	0	Sterling exchange	19,387,749	18	2
Demand liabilities—				Subsidiary coin	154,975	4	6
(a) State	7,853,672	15	2	Advances to the State or State undertakings—			
(b) Banks	8,870,149	10	8	(1) Dairy Industry Account	6,225,908	8	7
(c) Other	907,144	16	1	(2) For other purposes	800,000	0	0
Other liabilities	78,587	1	1	Investments	2,906,450	0	0
Profit and Loss Appropriation Account	47,142	13	6	Other assets	101,632	15	3
	<u>£32,378,507</u>	<u>6</u>	<u>6</u>	N.B.—Holdings of sterling have been converted into New Zealand currency at the rate of £100 sterling equals £124 (N.Z.)			
					<u>£32,378,507</u>	<u>6</u>	<u>6</u>

L. LEFEAUX, Governor.
W. L. WARD, Deputy Governor.
W. H. WELSH, Chief Accountant.

Auditors' Certificate and Report.—We have audited the balance-sheet as at 31st March, 1937, above set forth and have obtained all the information and explanations we have required.

We have accepted the certificate of the Bank of England as to assets held on account of the Reserve Bank of New Zealand.

In our opinion the balance-sheet is properly drawn up so as to exhibit a true and correct view of the state of the affairs of the Bank as at 31st March, 1937, according to the best of our information and the explanations given to us and as shown by the books of the Bank.

D. G. JOHNSTON }
J. L. GRIFFIN } Public Accountants, Auditors.

STATE ADVANCES CORPORATION OF NEW ZEALAND.

REVENUE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1937.

Interest Account.

	£	s.	d.		£	s.	d.	£	s.	d.
Interest on stock and debentures	1,107,990	15	4	Interest on mortgages, current accounts, and local-body securities	1,977,456	12	0			
Gross income carried forward to Profit and Loss Account	747,206	9	6	Less transferred to General Reserve Fund	128,291	8	4	1,849,165	3	8
				Interest on temporary investments and sundries				6,032	1	2
	<u>£1,855,197</u>	<u>4</u>	<u>10</u>					<u>£1,855,197</u>	<u>4</u>	<u>10</u>

Profit and Loss Account.

	£	s.	d.		£	s.	d.
Management expenses (all inclusive)	129,881	19	1	Gross income brought forward from Interest Account	747,206	9	6
Reserve for losses	10,000	0	0	Sundries	25	1	7
Contingent Liability Account—Amount transferred under section 3, State Advances Corporation Amendment Act, 1935	72,500	0	0				
Net income carried forward to Appropriation Account	534,849	12	0				
	<u>£747,231</u>	<u>11</u>	<u>1</u>		<u>£747,231</u>	<u>11</u>	<u>1</u>

Appropriation Account.

				£	s.	d.					£	s.	d.
Dividends .. .. .	..	..	..	4,558	1	1	Net income .. .. .	..	..	..	534,849	12	0
Income-tax (balance, 1935-36) .. ..	..	..	..	58,020	0	0	Superannuation Reserve not required ..	..	..	..	14,748	12	2
Investment Fluctuation Reserve .. ..	..	..	..	20,000	0	0							
Surplus, including income-tax provision available for distribution to the Crown .. ..	..	..	..	467,020	3	1							
				<hr/>							<hr/>		
				£549,598	4	2					£549,598	4	2

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Authorized capital				Mortgages and accrued interest	50,859,861	5	10
Stock and debentures .. 39,774,500	0	0		Securities in course of realization	335,038	9	2
Accrued interest	241,975	6	4	Realization Suspense Account (losses chargeable to Contingent Liability Account when defined)	63,656	11	4
					398,695	0	6
Contingent liability to the Crown	11,715,730	5	9	Advances on Current Account and accrued interest	1,409,868	7	10
Reserves—				Government and local-body securities and accrued interest	3,230,079	13	2
General Reserve .. 3,254,300	11	4		Fixed assets—At cost, less provision for depreciation—Office furniture, and motor-vehicles	29,517	3	2
Reserve for losses on investments	15,000	0	0	Current assets—			
Investment Fluctuation Reserve	30,000	0	0	Sundry debtors	4,986	6	11
				Lodgments in transit and cash in bank and on hand	656,450	13	10
Sundry creditors					661,437	0	9
Surplus, including income-tax provision	467,020	3	1		<u>£56,589,458</u>	<u>11</u>	<u>3</u>
Balance of interest on contribution to General Reserve	62,256	1	0				
	<u>£56,589,458</u>	<u>11</u>	<u>3</u>				

R. ROBERTSON, Chief Accountant.

A. D. PARK, F.I.A.N.Z., F.R.A.N.Z.,
T. N. SMALLWOOD, } Managing Directors.

AUDITORS' REPORT.

In accordance with the provisions of the State Advances Corporation Acts we report that we have obtained all the information and explanations we have required in respect of the accounts of the Corporation examined by us and in respect of the above Balance-sheet, and that in our opinion such Balance-sheet is properly drawn up so as to exhibit a true and correct view of the state of the Corporation's affairs according to the best of our information and the explanations given to us, and as shown by the books of the Corporation.

L. H. HESLOP, Public Accountant.
R. C. BURGESS, Public Accountant.

HOUSING ACCOUNT.

REVENUE ACCOUNT.—RENTED PROPERTIES ERECTED PRIOR TO 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Interest	5,713	0	11	Rents	9,375	7	11
Insurance, rates, and maintenance ..	1,562	1	6				
Commission	223	3	10				
Management expenses	467	9	10				
Gross profits to Profit and Loss Account ..	1,409	11	10				
	<u>£9,375</u>	<u>7</u>	<u>11</u>		<u>£9,375</u>	<u>7</u>	<u>11</u>

Depreciation on Dwellings let.—No provision has been made in these accounts. It is proposed to have existing dwellings valued, and the book value of these assets will be adjusted in the accounts for the year ending 31st March, 1938.

REVENUE ACCOUNT.—PROPERTIES SOLD UNDER AGREEMENT FOR SALE AND PURCHASE PRIOR TO 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Interest	5,334	7	0	Interest on purchase-money	7,380	12	4
Management expenses	368	0	5				
Commission	479	0	0				
Gross profits to Profit and Loss Account ..	1,199	4	11				
	<u>£7,380</u>	<u>12</u>	<u>4</u>		<u>£7,380</u>	<u>12</u>	<u>4</u>

INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Interest	15,512	16	8	Interest liability recouped from—			
				Rented properties	5,713	0	11
				Properties sold under agreement for sale and purchase	5,334	7	0
				Interest during construction period—			
				Preliminary expenses	21	14	3
				Land	154	10	0
				Factory and plant	135	0	0
				Balance to Profit and Loss Account	4,154	4	6
	<u>£15,512</u>	<u>16</u>	<u>8</u>		<u>£15,512</u>	<u>16</u>	<u>8</u>

NEW ZEALAND STATE COAL-MINES.

COLLIERY SALES ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	LIVERPOOL.	JAMES.	<i>Cr.</i>	LIVERPOOL.	JAMES.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Railway haulage	11,099 9 11	3,654 6 1	Sales of coal f.o.r., f.o.b., and c.i.f.	149,416 17 2	46,817 2 1
Wharfage	2,088 10 6	934 6 3			
Special rate	696 3 6	311 8 9			
Marine freight	31,720 5 8	11,791 16 1			
	45,604 9 7	16,691 17 2			
Working Account—Coal sales net f.o.r.	103,812 7 7	30,125 4 11			
	£149,416 17 2	£46,817 2 1		£149,416 17 2	£46,817 2 1

COLLIERY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	LIVERPOOL.	JAMES.	<i>Cr.</i>	LIVERPOOL.	JAMES.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Stocks on hand, 1st April, 1936	1,892 10 1	653 1 5	Sales Account—Sales of coal net f.o.r. Sales of stores, &c. Stocks on hand at 31st March, 1937, at mine, wharf, and afloat	103,812 7 7 5,005 17 3 681 0 0	30,125 4 11 400 7 0
Coal-winning—					
Wages	73,425 0 0	22,235 17 6			
Stores and materials	6,832 14 3	1,291 16 8			
Rail and bus fares	557 3 1	308 2 0			
Stores sales (at cost)	4,419 3 5	.. ..		
Coal purchased	49 5 9	49 15 9			
Electric power .. ..	.. ..	574 4 6		
	87,175 16 7	25,112 17 10			
Gross profit—To Profit and Loss Account	22,323 8 3	5,412 14 1			
	£109,499 4 10	£30,525 11 11		£109,499 4 10	£30,525 11 11

COLLIERY PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	LIVERPOOL.	JAMES.	<i>Cr.</i>	LIVERPOOL.	JAMES.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Salaries	2,755 2 8	818 5 10	Gross profit at mine Rents Net loss—Transferred to General Profit and Loss Account	22,323 8 3 381 16 2	5,412 14 1 2,817 19 7
Rents .. ..	.. ..	56 5 1			
Interest	2,759 16 11	555 0 2			
Travelling-expenses	107 15 7	26 18 10			
Printing and stationery	108 1 8	27 0 4			
Repairs and maintenance	4,492 19 7	1,712 3 3			
Telegrams and postages	215 11 8	53 17 11			
Insurance	3,636 12 8	1,084 18 6			
Coal-miners' Relief Fund	273 15 10	82 1 5			
General expenses	784 0 4	198 13 2			
Audit fees	139 12 0	34 18 0			
Superannuation Fund subsidy	64 0 5	16 0 1			
Depreciation	4,266 18 5	3,564 11 1			
	19,604 7 9	8,230 13 8			
Net profit—Transferred to General Profit and Loss Account	3,100 16 8	.. ..		
	£22,705 4 5	£8,230 13 8		£22,705 4 5	£8,230 13 8

MACDONALD COLLIERY PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£ s. d.	<i>Cr.</i>	£ s. d.
Interest	1,971 1 8	Rents	200 5 0
Depreciation	1,174 9 1	Royalties	4,784 0 8
Legal expenses	5 16 3		
	3,151 7 0		
Net profit—Transferred to General Profit and Loss Account	1,832 18 8		
	£4,984 5 8		£4,984 5 8

NEW ZEALAND STATE COAL-MINES—continued.
STATEMENT OF COLLIERY PROPERTY ACCOUNTS AS AT 31ST MARCH, 1937.

	LIVERPOOL.			JAMES.			MacDONALD.			DEVELOPMENT OF NEW MINE— NINE-MILE AREA.			TOTALS.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£
Development and Property—															
Balance as at 1st April, 1936	38,864	6 2		7,329	11 0		48,880	15 3		10,252	17 9				
Additions	..	..		207	10 7		..	..		10,629	1 4				
Transfers from other accounts	..	..		..	..		..	..
Depreciation	1,296	19 5		7,537	1 7		1,174	9 1							
		37,567	6 9	2,582	2 5		4,954	19 2					20,881	19 1	111,110
Electrical Plant—														11 2	
Balance at 1st April, 1936	..	..		3,292	14 6										
Transfers to other accounts	..	..		199	6 4										
Depreciation	..	..		3,093	8 2		..	..		..	..
				348	12 4										2,744
Machinery, plant, ropes, and rolling-stock—														15 10	
Balance at 1st April, 1936	24,453	0 7		3,127	0 5					..					
Additions	1,830	14 10		172	6 1		..	..		1,586	19 0				
Transfers from other accounts	5	12 8		273	0 0		..	..		212	3 0				
													
Sales	26,289	8 1		3,572	6 6		..	..		1,799	2 0				
		12 15 0		4	17 0		..	..		..	..
Transfers to other accounts	26,276	13 1		3,567	9 6		..	..		..	..
		285 16 8		..	..		..	..		..	..
Depreciation	25,990	16 5		3,567	9 6		..	..		..	..
		2,224 8 9		512	6 5		..	..		..	..
Provisionally written off	23,766	7 8		3,055	3 1		..	..					
		8 7 1		..	..		..	..		
		23,758	0 7		3,055	3 1		..					1,799	2 0	28,612
Buildings—														5 8	
Balance at 1st April, 1936	5,183	10 1		981	7 0		..	..		..	
Additions	691	9 3		..	..		..	..		1,769	8 9				
Transfers from other accounts	..	..		..	..		..	..		7	4 9				
Depreciation	5,874	19 4		121	9 11		..	..		..	..
		357 6 5					..	..					1,776	13 6	8,154
		5,517	12 11		859	17 1		..							3 6
Carried forward	£66,843	0 3		£11,614	15 2		£47,706	6 2		£24,457	14 7		£150,621	16 2	

NEW ZEALAND STATE COAL-MINES—continued.
STATEMENT OF COLLIERY PROPERTY ACCOUNTS AS AT 31ST MARCH, 1937—continued.

	LIVERPOOL.						JAMES.						MacDONALD.						DEVELOPMENT OF NEW MINE— NINE-MILE AREA.						TOTALS.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.						
Brought forward	66,843	0	3	11,614	15	2	47,706	6	2	24,457	14	7	150,621	16	2			
Cottages—																														
Balance at 1st April, 1936	3,096	12	11	..	..	..	..	..	..	..	..	..	500	0	0	..	..	..	..	..	..	..	..
Additions	583	17	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sales	3,680	10	0	..	..	..	..	..	..	..	..	..	500	0	0	..	..	..	..	..	..	..	..
Depreciation..	379	16	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Plantations—																														
Balance at 1st April, 1936	570	18	0	716	15	3	3,300	13	3		
Recoveries during the year	403	7	7			
Coal (stock on hand at bins and wharf and afloat)	167	10	5	884	5	8	
Stores (stock on hand)	681	0	0	1,081	7	0
Provisionally written off	17,966	0	4	17,966	0	4
				£88,958	4	3		£12,015	2	2		£48,423	1	5		£24,457	14	7		£173,854	2	5								

STATEMENT OF DEPOT PROPERTY ACCOUNTS AS AT 31ST MARCH, 1937.

	WELLINGTON.						CHRISTCHURCH.						WANGANUI.						TOTALS.	
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
Property—																				
Balance at 1st April, 1936	6,201	3	7	..	..	..	2,381	12	11	..	..	..	219	0	5		
Additions during year	566	17	1	..	..	..	15	1	11	..	..	..	..	..	..
Sales	6,768	0	8	..	..	..	2,396	14	10	..	..	..	219	0	5		
				1	5	9														
Depreciation	6,766	14	11	..	..	..	2,396	14	10	..	..	..	219	0	5		
				382	6	7	..	..	..	146	0	8	..	..	..	24	1	0
Stocks and stores	3,786	2	2	..	..	..	8,880	16	11	..	..	..	194	19	5		
Provisionally written off	313	13	11	..	..	..	1,338	2	0	..	..	..	..	..	..
							</													

STATE FIRE INSURANCE OFFICE.

REVENUE ACCOUNT OF THE STATE FIRE INSURANCE OFFICE FOR THE YEAR ENDED 31ST DECEMBER, 1936.

	£	s.	d.		£	s.	d.
Premiums after deduction of reinsurances ..	202,987	1	11	Bonus rebate to policyholders	41,562	17	1
Other receipts—				Losses by fire and earthquake (after deduction of reinsurances)	43,517	3	3
Interest, commission, and rent	44,596	11	6	Income-tax	41,295	10	0
Less land-tax	2,164	5	0	Commission	8,184	16	9
	42,432	6	6	Salaries	31,113	9	11
				Contribution to Public Service Superannuation Fund	514	6	1
				Contribution to Fire Boards under the Fire Brigades Act, 1908	8,225	9	2
				Expenses of management—			
				Travelling-expenses	2,442	10	0
				Printing, stationery, and advertising	1,367	14	2
				Rent	1,515	10	10
				Exchange	44	12	0
				Postages, telegrams, cable-grams, and sundry charges	3,964	10	0
					9,334	17	0
				Office equipment	1,242	16	11
				Office premises: Depreciation	2,956	18	0
					187,948	4	2
				Bonus Rebate Reserve	33,500	0	0
				Office premises—Written off	23,500	0	0
				Amount of fire-insurance funds at end of year ..	471	4	3
					£245,419	8	5
	£245,419	8	5		£245,419	8	5

BALANCE-SHEET OF THE STATE FIRE INSURANCE OFFICE ON THE 31ST DECEMBER, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital authorized by the Insurance Act, 1908	100,000			Government securities	564,341	12	2
Less not raised	100,000			Local-authority securities	243,638	18	9
			Nil.	Rural Advances bonds	14,175	0	0
Bad Debts Reserve	1,500	0	0	Fixed deposits and at short call	177,000	0	0
Reserve Fund	745,673	4	5	Land and buildings	110,076	13	11
Investments Fluctuation Reserve Fund	59,000	0	0	Outstanding premiums	10,520	5	4
Reserve for unearned premiums	104,246	9	11	Interest accrued but not due	10,529	15	6
Bonus Rebate Reserve	112,500	0	0	Rent accrued or due	331	19	0
Reinsurance Reserve Fund	60,000	0	0	Rent overdue	112	0	0
Premium and other deposits	818	0	6	Cash in Reserve Bank of New Zealand at Wellington, or in transit to Wellington	39,115	17	2
Outstanding fire and earthquake losses	1,363	0	0	Imprest Account balances: Head Office and branches	362	6	8
Government taxes	65,295	10	0				
Sundry creditors	13,168	14	10				
Other amounts owing by the Office—	£	s.	d.				
Reinsurance premiums due	4,135	9	10		39,478	3	10
Commission	1,386	4	0				
Printing, stationery, and advertising	123	16	2				
Postages and sundry charges	522	13	10				
		6,168	4 7				
Fire-insurance funds, as per Revenue Account		471	4 3				
	£1,170,204	8	6		£1,170,204	8	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.

J. H. FOWLER, Controller and Auditor-General.

STATE FOREST SERVICE.
SUMMARY OF PLANTATION OPERATIONS TO 31ST MARCH, 1937.

Plantation.	Expenditure.						Receipts.						Areas planted.	Cost to Date per Acre.	Age of Plantation.															
	Expenditure to Date.		Compound Interest on Actual Expenditure.		Expenditure from Unemployment Funds.		Cost of Trees.		Compound Interest on Cost of Trees.		Land Rental compounded.					Total.		Revenue.		Compound Interest on Revenue.		Value of Buildings and Departmental Property.		Debt on Planted Area.		Total.				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	Acres.	£	s. d.	Years.		
NORTH ISLAND.																														
Maramara ..	64,150	15 6	19,653	10 6	6,712	12 11	4,113	5 10	1,346	15 8	2,033	2 5	98,010	2 10	281	1 10	47	12 7	8,085	3 7	89,596	4 10	98,010	2 10	12,973	6 18	2	9		
Riverhead ..	59,543	8 4	19,634	15 7	8,203	5 2	7,905	7 6	2,663	19 3	1,335	14 3	99,286	10 1	1,166	11 0	150	11 7	6,380	8 11	91,588	18 7	99,286	10 1	11,613	7 17	8	11		
Tairua ..	67,605	5 6	15,764	13 6	11,761	7 5	13,842	8 9	2,690	16 7	1,486	11 7	113,151	3 4	476	0 6	64	7 8	14,689	16 10	97,920	18 4	113,151	3 4	11,070	8 16	11	8		
Pihipuhi ..	14,489	3 7	8,161	2 0	1,889	13 3	710	3 5	641	16 1	385	4 0	26,277	2 4	507	11 1	165	17 9	995	8 2	24,608	5 4	26,277	2 4	966	25 9	6	19		
Kangarooa ..	466,952	18 4	200,104	14 6	98,012	1 2	147,103	19 7	81,474	3 8	55,040	5 0	1,048,688	2 3	4,452	4 1	1,451	9 5	46,105	13 0	996,678	15 9	1,048,688	2 3	283,776	3 10	3	26		
Waioapu ..	124,779	5 7	147,959	8 11	3,221	4 2	25,906	0 6	55,376	16 5	5,954	17 8	363,197	13 3	2,082	12 3	1,348	2 5	6,476	6 4	353,290	12 3	363,197	13 3	7,387	47 16	6	39		
Whakarewarewa ..	160,278	19 0	181,017	18 9	1,422	7 7	23,361	4 11	47,593	5 10	8,099	17 9	421,773	13 10	8,676	11 6	5,107	9 0	7,787	10 4	400,202	3 0	421,773	13 10	8,505	47 1	1	38		
Karioi ..	70,516	6 7	20,682	10 7	19,591	15 3	18,256	13 4	4,289	18 11	4,585	17 7	137,923	2 3	1,013	18 2	286	10 4	16,228	7 0	120,394	6 9	137,923	2 3	18,669	6 8	11	11		
SOUTH ISLAND.																														
Golden Downs ..	103,846	1 2	22,600	6 6	25,149	5 1	38,323	0 1	7,819	1 4	8,079	17 0	205,817	11 2	1,182	6 6	167	19 5	19,957	10 11	184,509	14 4	205,817	11 2	20,291	9 1	10	10		
Westland ..	27,808	11 8	6,944	16 2	1,633	15 3	10,314	9 2	1,950	15 4	209	18 3	48,862	5 10	71	9 10	5	14 8	1,311	1 9	47,473	19 7	48,862	5 10	3,000	15 1	6	14		
Balmoral ..	128,430	2 4	60,051	18 2	16,707	10 5	37,222	11 3	22,543	16 9	11,350	0 9	276,305	18 11	4,948	2 5	1,380	16 4	11,745	8 6	258,231	11 8	276,305	18 11	22,301	11 11	7	20		
Eyrewell ..	90,222	1 11	25,202	7 8	14,510	1 3	17,869	12 2	5,895	10 1	11,269	12 5	164,969	5 6	489	5 9	62	0 11	11,539	11 10	152,878	7 0	164,969	5 6	19,119	7 19	11	9		
Hamner Springs ..	129,803	14 10	94,073	10 7	11,050	19 0	23,336	13 2	27,015	2 2	14,282	5 4	299,562	5 1	6,662	16 8	2,712	1 2	11,490	15 5	278,696	11 10	299,562	5 1	8,151	34 3	10	35		
Blue Mountains ..	52,994	3 9	18,809	19 11	5,789	10 9	16,752	3 0	8,071	8 6	1,081	15 0	103,499	0 11	950	18 10	226	2 0	8,021	6 0	94,300	14 1	103,499	0 11	9,590	9 16	8	12		
Conical Hills ..	95,037	18 7	96,324	0 1	14,835	3 0	23,101	7 1	42,178	15 3	13,127	0 10	284,604	4 10	5,237	17 5	5,069	3 5	29,280	10 8	245,016	13 4	284,604	4 10	4,385	55 17	6	34		
Greenvale-Dusky ..	87,604	0 5	79,822	17 3	15,251	10 4	29,185	9 8	39,858	17 10	8,486	1 3	260,208	16 9	4,577	7 5	1,299	4 1	25,966	0 8	228,366	4 7	260,208	16 9	4,873	47 5	6	38		
Naseby ..	41,288	11 1	38,487	13 11	3,897	7 0	27,451	17 9	37,825	11 11	4,356	4 3	153,307	5 11	1,792	13 10	619	9 8	3,788	8 1	147,106	14 4	153,307	5 11	3,275	44 18	4	37		
Pebbly Hills ..	20,135	1 11	3,473	12 11	5,928	7 2	12,128	13 0	2,915	3 1	1,158	6 9	45,739	4 10	311	13 2	39	2 5	4,347	7 4	41,041	1 11	45,739	4 10	4,491	9 2	9	6		
EXPERIMENTAL STATIONS.																														
Waipoua ..	5,317	0 8	340	13 7	5,148	11 6	457	12 0	64	11 11	36	2 1	11,364	11 9	1	13 0	..	..	2,517	7 8	8,845	11 1	11,364	11 9	1,433	6 3	5	3
Erua ..	8,390	1 3	1,007	1 2	7,593	15 3	2,619	5 9	323	6 4	..	..	19,933	9 9	8	4 2	..	..	3,320	12 5	16,604	13 2	19,933	9 9	2,997	5 10	10	9
Dunmore ..	16,202	13 2	22,820	11 9	171	2 10	4,004	8 6	9,777	7 10	10,359	5 1	63,335	9 2	4,178	19 9	4,258	2 9	331	6 6	54,567	0 2	63,335	9 2	342	159 11	7	34		
Galloway ..	68	19 10	99	13 0	16	0 0	22	12 10	0	11 7	207	17 3	9	10 6	198	6 9	207	17 3	2	99	3 4	21	21	
Gimterburn ..	3,621	0 6	7,944	14 2	3,288	0 0	8,296	17 8	911	2 1	24,061	14 5	2,894	15 4	2,773	15 10	75	15 0	18,317	8 3	24,061	14 5	93	196	19 2	36	36	
Raincliff ..	2,191	15 2	1,692	17 6	..	..	15	5 2	4	12 3	2,455	6 9	6,359	16 10	11	14 0	34	3 10	152	0 0	6,161	19 0	6,359	16 10	180	34 4	8	35
Waitahuna ..	267	7 9	583	14 9	63	0 0	152	9 4	13	5 5	1,079	17 3	8	17 3	1,071	0 0	1,079	17 3	11	97	7 3	28	28	
Longwood ..	32	16 8	32	16 8	32	16 8	32	16 8
Omarama ..	70	0 0	70	0 0	70	0 0	70	0 0
Tapanui ..	4,671	8 8	564	7 7	107	17 1	97	12 3	5,441	5 7	581	8 10	43	16 11	2,691	8 0	2,124	11 10	5,441	5 7	195	10 17	10	4	4	
	1,846,319	13 9	1,093,823	11 0	278,589	2 10	487,348	11 7	741,793	12 10	166,195	16 7	74,283,070	8 7	52,557	17	427,313	14	2,243,336	9 4	43,959,862	7 9	4,283,070	8 7	459,688

Note.

Main Balance-sheet : Plantations	£ s. d.
Value of Buildings, &c., above	4,203,198 17 1
Debt on planted area	£ s. d.
	243,336 9 4
	3,959,862 7 9
	4,203,198 17 1

STATE FOREST SERVICE—continued.

SUMMARY OF NURSERY TREE-GROWING OPERATIONS FOR THE YEAR ENDED 31ST MARCH, 1937.

Dr.												Cr.			
Nursery.	Stocks of Trees, Seed and Transfer of Trees from other Regions.	Operational Expenses and Distribution Charges.	Depreciation.	Interest and Land Rental.	Profit to Income and Expenditure Account.	Total.	Rents and Grazing.	Sale of Trees and Seed.	Trees and Seed transferred to Plantations, &c.	Loss on Nursery.	Stocks of Trees, Seeds, and Stores at 31st March, 1937.	Total.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.			
Kaingaroa	5,609 14 10	243 14 5	3,359 7 3	10 7 3	70 14 6	9,293 18 3	124 13 5	1,319 11 7	6,757 7 5	..	2,536 10 10	9,293 18 3			
Rotorua	4,449 1 11	1,163 0 0	2,610 2 3	329 14 11	286 8 5	9,218 6 4	124 13 5	1,319 11 7	4,421 17 4	..	3,352 4 0	9,218 6 4			
Karioi	360 3 8	62 10 2	715 15 8	42 15 4	17 17 7	1,199 2 5	..	..	194 4 2	..	1,004 18 3	1,199 2 5	
Golden Downs	2,953 17 4	130 17 11	2,607 19 1	83 10 4	144 3 8	5,920 8 4	66 0 0	11 13 0	2,185 2 9	6 9 9	3,717 2 10	5,920 8 4			
Westland	37 10 0	..	61 6 10	302 10 11	..	401 7 9	..	..	..	297 17 9	37 10 0	401 7 9
Hammer Springs	389 11 4	40 15 8	848 12 9	4 19 6	20 8 0	1,317 3 2	..	113 6 0	536 12 11	..	667 4 3	1,317 3 2			
	13,799 19 1	1,640 18 2	10,203 3 10	773 18 3	539 12 2	9,273 350 6 3	190 13 5	51,444 10 7	14,095 4 7	7304 7 6	11,315 10 2	227,350 6 3			

NURSERY BALANCE-SHEETS AS AT 31ST MARCH, 1937.

Nursery.	Liabilities.										Assets.									
	Sundry Creditors	Capital.	Total.	Arboretum	Buildings.	Formation.	Fences.	Roads and Bridges.	Seed Frames.	Tele-phones.	Water Service.	Other Departmental Property.	Stocks of Trees, Seeds, &c.	Total.						
Riverhead	£ s. d. ..	£ s. d. 1,037 3 9	£ s. d. 1,037 3 9	£ s. d. 12 2 0	£ s. d. 468 10 8	£ s. d. 54 2 6	£ s. d. 104 4 5	£ s. d. 199 17 2	£ s. d. ..	£ s. d. 3 0 0	£ s. d. 0 195 7 0	£ s. d. 9 14 0	£ s. d. 2,536 10 10	£ s. d. 1,037 3 9	£ s. d. 1,037 3 9	£ s. d. 2,536 10 10	£ s. d. 2,662 6 7	£ s. d. 7,461 8 8	£ s. d. 1,039 0 7	£ s. d. 3,884 6 0
Kaingaroa	£ s. d. 0 9 7	£ s. d. 2,661 17 0	£ s. d. 2,662 6 7	£ s. d. ..	£ s. d. 1,822 0 5	£ s. d. 116 1 9	£ s. d. 73 11 0	£ s. d. ..	£ s. d. 590 0 0	£ s. d. ..	£ s. d. 157 10 0	£ s. d. 281 3 3	£ s. d. 3,352 4 0	£ s. d. 2,662 6 7	£ s. d. 2,662 6 7	£ s. d. 3,352 4 0	£ s. d. 7,461 8 8	£ s. d. 1,039 0 7	£ s. d. 3,884 6 0	£ s. d. 2,775 0 8
Rotorua	£ s. d. 39 13 11	£ s. d. 7,421 14 9	£ s. d. 7,461 8 8	£ s. d. ..	£ s. d. 1,822 0 5	£ s. d. 116 1 9	£ s. d. 73 11 0	£ s. d. ..	£ s. d. 34 2 4	£ s. d. ..	£ s. d. ..	£ s. d. 44 10 3	£ s. d. 1,004 18 3	£ s. d. 1,039 0 7	£ s. d. 1,039 0 7	£ s. d. 1,004 18 3	£ s. d. 3,884 6 0	£ s. d. 3,884 6 0	£ s. d. 3,884 6 0	£ s. d. 2,775 0 8
Karioi	£ s. d. ..	£ s. d. 1,039 0 7	£ s. d. 1,039 0 7	£ s. d. ..	£ s. d. 2 6 3	£ s. d. 32 5 8	£ s. d. 37 12 6	£ s. d. 10 14 5	£ s. d. 39 14 1	£ s. d. ..	£ s. d. ..	£ s. d. 8 16 0	£ s. d. 3,717 2 10	£ s. d. 1,039 0 7	£ s. d. 1,039 0 7	£ s. d. 3,717 2 10	£ s. d. 3,884 6 0	£ s. d. 3,884 6 0	£ s. d. 3,884 6 0	£ s. d. 2,775 0 8
Golden Downs	£ s. d. ..	£ s. d. 3,884 6 0	£ s. d. 3,884 6 0	£ s. d. ..	£ s. d. 1,056 6 4	£ s. d. 1,396 2 7	£ s. d. 169 6 0	£ s. d. 115 15 9	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. 37 10 0	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8	£ s. d. 37 10 0	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8
Westland	£ s. d. ..	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. 8 16 0	£ s. d. 667 4 3	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8	£ s. d. 667 4 3	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8	£ s. d. 2,775 0 8
Hammer Springs	£ s. d. ..	£ s. d. 676 0 3	£ s. d. 676 0 3	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. ..	£ s. d. 8 16 0	£ s. d. 667 4 3	£ s. d. 676 0 3	£ s. d. 676 0 3	£ s. d. 667 4 3	£ s. d. 676 0 3	£ s. d. 676 0 3	£ s. d. 676 0 3	£ s. d. 676 0 3
	£ s. d. 40 3 6	£ s. d. 19,495 3 0	£ s. d. 19,535 6 6	£ s. d. 12 2 0	£ s. d. 3,349 3 8	£ s. d. 2,783 12 6	£ s. d. 384 13 11	£ s. d. 326 7 4	£ s. d. 663 16 5	£ s. d. 3 0 0	£ s. d. 0 352 17 0	£ s. d. 344 3 6	£ s. d. 11,315 10 2	£ s. d. 219,535 6 6	£ s. d. 219,535 6 6	£ s. d. 11,315 10 2	£ s. d. 219,535 6 6	£ s. d. 219,535 6 6	£ s. d. 219,535 6 6	£ s. d. 219,535 6 6

SWAMP LAND DRAINAGE SCHEMES.

RATE ACCOUNTS FOR YEAR ENDED 31ST MARCH, 1937.

KAITAIA DRAINAGE AREA.

Special Rate Accounts : Capital.

Dr.	Rural Subdivision.			Town Subdivision.			Cr.				Rural Subdivision.			Town Subdivision.			
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.	
Transfer to Reserve Fund	391	9	2	53	9	9	Balance ..	..	..	..	1,077	15	2	45	10	4
Interest charge	2,248	10	10	356	10	3	Rates levied ..	..	3,110	8	2					
Remissions	188	8	0	0	15	9	Less Rebate ..	..	376	17	5					
Balance at 31st March, 1937	..	1,208	0	6	68	14	2					2,733	10	9	411	8	8
								Penalty, 10 per cent. unpaid rates	..			225	2	7	22	10	11

General Rate Accounts : Maintenance.

Dr.	Rural Subdivision.			Town Subdivision.			Cr.	Rural Subdivision.			Town Subdivision.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Cost of maintenance	1,191	15	9	183	11	6	Balance	31	13	7	75	11	4
Remissions	37	12	4	0	4	11	Rates levied	1,344	12	4	201	1	3
Balance at 31st March, 1937 ..	257	9	10	103	15	5	Penalty, 10 per cent. unpaid rates ..	110	12	0	10	19	3
	£1,486	17	11	£287	11	10		£1,486	17	11	£287	11	10

WAIHI DRAINAGE AREA.

Special Rate Accounts : Capital.

Dr.		Pukehina Ward.			Kaikokopu Ward.			Cr.		Pukehina Ward.			Kaikokopu Ward.				
		£	s.	d.	£	s.	d.			£	s.	d.	£	s.	d.		
Transfer to Reserve Fund	34	2	6	51	3	9	Balance	..	..	867	2	7	31	2	4
Interest charges	215	17	6	323	16	3	Rates levied	..	..	339	9	7	407	6	4
Remissions	9	15	11	Penalty, 10 per cent. unpaid rates	..	..	33	18	11	22	15	9
Balance at 31st March, 1937	990	11	1	76	8	6									
			£1,240	11	1	£461	4	5				£1,240	11	1	£461	4	5

General Rate Accounts : Maintenance.

Dr.			Pukehina Ward.		Kaikokopu Ward.		Central Ward.		Cr.			Pukehina Ward.		Kaikokopu Ward.		Central Ward.							
			£	s. d.	£	s. d.	£	s. d.				£	s. d.	£	s. d.	£	s. d.						
Balance	43	10	7	Balance	..	..	833	12	3	672	9	2					
Cost of maintenance	..	135	9	6	812	18	6	406	9	3	Rates levied	..	..	122	4	4	314	19	0		
Remissions	18	19	9	8	10	11	Penalty, 10 per cent. unpaid rates	..	..	12	4	5	14	12	9				
Balance at 31st March, 1937	832	11	6	170	2	8	Balance at 31st March, 1937	37	11	7			
			£968		1	0	£1,002	0	11				£968		1	0	£1,002	0	11	£458		10	9

POUKAWA DRAINAGE AREA.

Special Rate Account : Capital.

Dr.		£	s.	d.	Cr.		£	s.	d.
Remissions .. .. .	.. .. .	11	15	4	Balance .. .. .	.. .. .	280	0	5
Transfer to Reserve Fund .. .. .	.. .. .	128	15	3	Rates levied .. .. .	.. .. .	1,121	1	5
Interest charge .. .. .	.. .. .	948	14	9	Penalty, 10 per cent. unpaid rates .. .. .	.. .. .	55	0	10
Balance at 31st March, 1937 .. .. .	.. .. .	366	17	4					
		£1,456	2	8			£1,456	2	8

General Rate Account : Maintenance.

<i>Dr.</i>					£	s.	d.	<i>Cr.</i>					£	s.	d.
Maintenance, completed works	..	..	..	..	55	13	1	Balance	..	..	..	..	274	7	5
Balance	..	..	..	..	218	14	4								
					<hr/>								<hr/>		
					£274	7	5						£274	7	5
					<hr/>								<hr/>		

RECEIPTS AND PAYMENTS ACCOUNT FOR YEAR ENDED 31ST MARCH, 1937.

Receipts.				Public Works Fund.		Consolidated Fund.		Payments.				Public Works Fund.		Consolidated Fund.					
				£	s. d.	£	s. d.					£	s. d.	£	s. d.				
Rents from national endowment land in Waihi Drainage Area ..				..	..	454	11	1	Kaitaia Drainage Area : Maintenance, completed works ..				..	..	1,821	11	0
Special rate for interest and sinking fund—									Waihi Drainage Area : Maintenance, completed works ..				..	..	1,137	2	8
Waihi Drainage Area .. ..				..	..	322	19	5	Poukawa Drainage Area—								
Kaitaia Drainage Area .. ..				..	..	596	2	10	Drainage works, &c.				95	16	3	..	..
Poukawa Drainage Area .. ..				..	..	679	10	0	Maintenance, completed works ..				..	..	57	12	3
General rate for administration and maintenance—									Hikurangi Drainage Area—										
Waihi Drainage Area .. ..				..	..	812	1	11	Drainage works, &c.				347	8	4	..	..
Kaitaia Drainage Area .. ..				..	..	294	11	5	Maintenance, completed works ..				..	..	115	19	0
Poukawa Drainage Area .. ..				..	..	0	3	3	Refund of rates .. ..				..	..	8	15	6
Rates paid in advance .. ..				..	..	0	0	6	Plant, &c. (general)				2,261	18	11	..	..
Thirds .. ..				..	..	145	7	10	Transfer, receipts to Treasury Adjustment Account .. ..				..	..	3,436	15	9
Sundry rents .. ..				..	..	25	17	6	Transfer, receipts to Public Works Fund				325	13	9	..	..
Miscellaneous .. ..				..	..	114	5	6									
Credits in reduction of expenditure				325	13	9	..	..									
Transfer, expenditure to Treasury Adjustment Account .. ..				..	..	3,132	4	11									
Transfer, expenditure to Public Works Fund				2,705	3	6	..	..									
				£3,030	17	3	£6,577	16	2					£3,030	17	3	£6,577	16	2

SWAMP LAND DRAINAGE SCHEMES—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1937.

Liabilities.				Assets.			
Capital Account, Public Works Fund 692,020 18 5				Kaitaia Drainage Area—			
Reserve : Repayment capital costs—				Allocated cost of works on which			
Kaitaia Drainage				rates are levied—			
Area—				Rural subdivision 60,000 0 0			
Rural subdivision 2,423 15 5				Town subdivision 8,200 0 0			
Town subdivision 331 4 9				Excess cost of works not recoverable 155,944 14 2			
2,755 0 2				Interest Account — Proportion chargeable to district .. 141,686 17 9			
Waihi Drainage Area—				297,631 11 11			
Area—				Waihi Drainage Area—			
Pukehina Subdivision .. 236 16 7				Allocated cost of works on which			
Kaikokopu Subdivision .. 355 4 11				rates are levied—			
592 1 6				Pukehina Subdivision .. 5,000 0 0			
Poukawa Drainage Area .. 595 13 3				Kaikokopu Subdivision .. 7,500 0 0			
3,942 14 11				Central Subdivision .. 49,414 3 6			
Rate Accounts—				61,914 3 6			
Special Rate Accounts : Capital—				Excess cost of works not recoverable 24,526 1 6			
Kaitaia Drainage				Interest Account — Proportion chargeable to district .. 43,052 11 11			
Area—				67,578 13 5			
Rural subdivision 1,208 0 6				Poukawa Drainage Area—			
Town subdivision 68 14 2				Drainage works 16,013 19 9			
1,276 14 8				Interest Account : Proportion chargeable to district .. 2,247 1 4			
Waihi Drainage Area—				18,261 1 1			
Area—				Hikurangi Drainage Area—			
Pukehina Subdivision .. 990 11 1				Drainage works 247,249 9 0			
Kaikokopu Subdivision .. 76 8 6				Interest Account : Proportion chargeable to district .. 135,213 0 4			
1,066 19 7				382,462 9 4			
Poukawa Drainage Area .. 366 17 4				Mangawai Drainage Area—			
2,710 11 7				Drainage works 1,877 19 3			
General Rate Accounts : Maintenance—				Interest Account : Proportion chargeable to district .. 1,411 5 0			
Kaitaia Drainage				3,289 4 3			
Area—				Harihari Drainage Area—			
Rural subdivision .. 257 9 10				Drainage works 4,355 2 11			
Town subdivision 103 15 5				Interest Account : Proportion chargeable to district .. 2,892 16 7			
361 5 3				7,247 19 6			
Waihi Drainage Area—				Buildings 1,406 1 9			
Area—				Wharves 56 8 5			
Pukehina Subdivision .. 832 11 6				Plant and machinery 29,537 9 10			
Kaikokopu Subdivision .. 170 2 8				Loose tools 269 10 6			
1,002 14 2				Stores on hand 3,769 0 3			
Poukawa Drainage Area .. 218 14 4				Sundry debtors for rates—			
1,582 13 9				Drainage District.			
Sundry creditors—				Capital.			
Miscellaneous 18 8 9				Maintenance.			
Departmental 0 15 4				£ s. d. £ s. d.			
19 4 1				Kaitaia 14,550 10 3			
Rents charged in advance 223 18 0				Waihi 5,229 10 0			
Payments in advance—				Poukawa 2,506 6 10			
Rents 5 2 0				169 4 0			
Rates 4 18 4				2,675 10 10			
10 0 4				Sundry debtors—			
Suspense Account 0 6 0				Rent under section 4 (2), Swamp			
Writings-off in Suspense 810 19 2				Land Drainage Amendment Act, 1926 1,200 7 0			
Treasury Adjustment Account 288,796 14 7				House-rents 20 5 0			
				Law-costs 679 6 1			
				Miscellaneous 48 3 0			
				Departmental 602 16 10			
				2,550 17 11			
				Rate Account—			
				General Rate Account—Maintenance—			
				Waihi Drainage District : Central Subdivision			
				37 11 7			
				Maintenance-costs : Hikurangi 434 8 9			
				Postponed rent 502 19 11			
				Premiums on conversion 153 0 0			
				Revenue Account — Waihi Drainage Area :			
				Central Ward 9,829 5 6			
				Losses in Suspense 810 19 2			
				Cash in transit from Post-office 360 6 8			
£990,118 0 10				£990,118 0 10			

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

TREASURY DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Salaries .. .. .	..	31,256	19 4	New Zealand stock fees .. .. .	..	1,967	12 6
Overtime and meal allowances .. .. .	..	144	16 0	Balance carried down .. .. .	..	100,725	19 3
Legal and professional expenses .. .. .	..	137	8 4				
Printing and stationery .. .. .	..	3,155	17 2				
Office requisites .. .. .	..	191	7 0				
Advertising, books, &c. .. .. .	..	103	2 9				
Office and sundry expenses .. .. .	..	29	4 1				
Travelling expenses .. .. .	..	379	9 4				
Postage and telegrams .. .. .	..	2,762	11 3				
Telegrams beyond the Dominion .. .. .	..	1,520	15 8				
Telephone subscriptions .. .. .	..	334	8 1				
Annual rental value of premises .. .. .	..	2,538	0 0				
Rent, Dunedin office .. .. .	..	104	0 0				
Expenses of Local Government Loans Board .. .. .	..	245	12 9				
Administration expenses of flood, fire, &c., loans .. .. .	..	17	9 11				
Bank exchange and commission .. .. .	..	163	2 6				
Public-debt expenses—							
Management charges .. .. .	..	36,768	2 0				
Costs, charges, and expenses of raising and converting loans .. .. .	..	17,766	12 9				
Stamp duty on transfers .. .. .	..	4,670	19 3				
Depreciation—							
Office furniture .. .. .	..	266	8 4				
Mechanical appliances .. .. .	..	122	15 1				
Library .. .. .	..	14	10 2				
		403	13 7				
		£102,693	11 9			£102,693	11 9
		£	s. d.			£	s. d.
Balance brought down .. .. .	..	100,725	19 3	Excess of expenditure over income .. .. .	..	100,808	2 1
Interest on capital .. .. .	..	82	2 10				
		£100,808	2 1			£100,808	2 1

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital .. .. .	..	1,161	10 0	Office furniture, fittings, and equipment .. .. .	..	793	8 3
Creditors—				Mechanical appliances .. .. .	..	148	18 5
Departmental .. .. .	..	316	18 11	Library .. .. .	..	219	3 4
Sundry .. .. .	..	118	0 6	Stock of stamps .. .. .	..	5	2 2
		434	19 5	Debtors—			
Treasury Adjustment Account .. .. .	..	106,608	8 4	Departmental .. .. .	..	107	16 1
				Sundry .. .. .	..	6,107	19 5
						6,215	15 6
				Expenses paid in advance .. .. .	..	14	8 0
				Excess of expenditure over income .. .. .	..	100,808	2 1
		£108,204	17 9			£108,204	17 9

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

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

WESTPORT HARBOUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Dredging	8,161	11 10	Special coal rate	17,275	7 0
Harbour-maintenance	3,695	0 1	Endowment revenue	12,059	7 5
Cape Foulwind Railway: Maintenance	556	4 0	Port dues	3,800	15 0
Working-expenses of tug and launch	379	16 1	Sale of surplus stores	31	4 3
Harbour lights: Conversion to electricity	131	16 7	Hire of plant	187	13 1
Office administration (local)	1,108	10 5	Rent	64	13 0
Endowments: Administration expenses	343	19 0	Subsidy from Employment Promotion Fund	806	9 10
Audit fees	39	16 6	Supervision of explosives magazine	75	1 6
Telephone services	63	9 9	Balance carried down	1,014	11 4
Compensation for accidents	204	9 2			
Travelling-expenses	1	11 7			
Head Office administration	500	0 0			
Depreciation—					
Buildings	138	11 5			
Dredge wharf, &c.	136	18 5			
Dredges, launches, &c.	2,261	11 3			
	2,537	1 1			
Interest on loans	17,591	16 4			
	£35,315	2 5		£35,315	2 5
	£	s. d.		£	s. d.
Balance brought down	1,014	11 4	Transfer from General Reserve	7,484	11 6
Transfer to Sinking Fund	6,470	0 2			
	£7,484	11 6		£7,484	11 6

NOTE.—No charge for the cost of exchange on payments made in London is included in the account.

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Loan capital—			Endowment lands—		
New Zealand Loans Act, 1932—			Leased	36,980	8 2
3-per-cent. stock	237,558	16 6	Unleased	22,144	1 0
4-per-cent. debentures	6,411	15 3			
5-per-cent. debentures	117,352	18 10	Breakwaters	59,124	9 2
Westport Harbour Act, 1920: 5-per-cent. debentures	8,250	19 6	Training-walls	102,998	0 0
	369,574	10 1	Protective works and relief channel	17,384	9 0
Finance Act, 1932, section 16	92,421	14 3	Limestone quarry	128	0 0
	461,996	4 4	Gridiron	1,493	5 5
Endowment capital	59,124	9 2	Dredge wharf	1,302	0 0
Sinking Fund Reserve	193,166	4 5	Martin's Island	700	0 0
General Reserve	8,482	12 3	Harbour buildings	2,401	17 5
Writing-off, Reserve Account	2	7 9	Dredges, tug "Mana," plant, &c.	16,639	15 4
Payments in advance	450	15 2	Cape Foulwind Railway	8,250	19 6
Survey charges: Endowment lands	89	14 9	Office furniture and fittings	10	7 10
Creditors—			Stock and stores	5,302	0 5
Accrued interest	1,132	18 3	Survey costs, Suspense Account	89	14 9
Departmental	234	5 6	Debtors—		
Sundry	313	6 7	Accrued revenue	5,271	2 6
	1,680	10 4	Departmental	276	19 3
Treasury Adjustment Account	35,668	11 3	Sundry	1,787	1 5
	£760,661	9 5		7,335	3 2
			Sinking Fund investments	193,166	4 5
			Writings-off, Suspense Account	2	7 9
				£760,661	9 5

L. B. CAMPBELL, Secretary.

WILLIAM C. SMITH, Accountant.

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

DEPARTMENT OF AGRICULTURE.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

Particulars.	Head Office.	Live-stock Division.	Horticulture Division.	Dairy Division.	Fields Division.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Personal services and locomotion ..	32,226 10 9	116,961 6 4	19,754 6 11	54,993 7 9	34,407 16 2	258,343 7 11
General establishment (office rents, printing, &c.)	13,693 0 9	1,085 12 7	263 18 1	112 7 8	477 4 8	15,632 3 9
Investigation and works for the improvement of agricultural knowledge	223 8 2	691 9 0	91 7 7	3,956 7 1	7,354 8 1	12,316 19 11
Control and destruction of diseases and pests	..	45,348 12 5	91 9 0	..	..	45,440 1 5
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	728 5 8	2,598 14 7	..	..	..	3,327 0 3
Executive Commission of Agriculture	7,178 19 2	..	..	..	..	7,178 19 2
Carriage of lime and fertilizers ..	233,260 4 6	..	..	..	..	233,260 4 6
Carriage of farm products ..	50,175 16 3	..	..	..	..	50,175 16 3
Subsidy on superphosphate deliveries	10,833 13 5	..	..	..	..	10,833 13 5
Guarantee on shipments of fruit ..	..	..	14,893 19 10	..	..	14,893 19 10
Grants to Massey Agricultural College	14,234 3 10	..	..	..	..	14,234 3 10
Grants to Lincoln Agricultural College	458 16 7	..	..	..	..	458 16 7
Compensation under the Stock Act	..	11,072 9 8	..	..	..	11,072 9 8
Compensation under the Slaughtering and Inspection Act	..	26,275 15 1	..	..	..	26,275 15 1
Flock House Station .. ..	..	..	..	..	533 1 9	533 1 9
	363,012 19 1	204,033 19 8	35,095 1 5	59,062 2 6	42,772 10 8	703,976 13 4
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Control and destruction of diseases and pests	..	..	..	..	956 7 5	956 7 5
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	..	..	..	34,754 8 8	841 17 0	35,596 5 8
Interest on sundry advances ..	..	1 14 7	..	..	..	1 14 7
Refund of advances for purchase of fertilizers	17 0 0	..	..	..	..	17 0 0
Fees under the Fertilizers Act ..	..	..	..	..	524 10 7	524 10 7
Fees under the Stock Remedies Act ..	..	139 13 6	..	..	..	139 13 6
Fees under the Dairy Industry Act ..	..	2,246 10 0	..	327 11 8	..	2,574 1 8
Fees under the Stock Act ..	..	960 3 0	..	..	..	960 3 0
Fees under the Slaughtering and Inspection Act	..	46,347 1 8	..	..	..	46,347 1 8
Fees under the Orchard and Garden Diseases Act	..	..	1,603 18 10	..	..	1,603 18 10
Fees under the Margarine Act ..	..	..	..	3 0 0	..	3 0 0
Fees under the Veterinary Surgeons Act	..	6 11 0	..	..	..	6 11 0
Balance carried down	362,995 19 1	154,332 5 11	33,491 2 7	23,977 2 2	40,449 15 8	615,246 5 5
	363,012 19 1	204,033 19 8	35,095 1 5	59,062 2 6	42,772 10 8	703,976 13 4
<i>Dr.</i>	£ s. d.	£ s. d.	<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.
Balance brought down .. ..	..	615,246 5 5	Rent of buildings .. ..	..	1,061 2 2	..
Depreciation .. ..	..	7,363 1 9	Territorial revenue .. ..	..	18 8 0	..
Interest on capital .. ..	..	3,693 3 3	Balance carried down .. ..	..	625,223 0 3	..
		£626,302 10 5			£626,302 10 5	
Balance brought down .. ..	..	625,223 0 3	Profits from special accounts—	£ s. d.	£ s. d.	£ s. d.
Losses from special accounts—			Rabbit-destruction, poisons, and poison-mixing depots .. ..	..	202 5 8	..
Experimental farms and areas, quarantine-stations, poultry-station, and cattle-dip ..	..	2,854 11 10	Te Kauwhata Horticultural Station .. ..	..	51 4 8	..
Ruakura Farm of Instruction—	£ s. d.		Balance .. ..	..	633,294 8 1	..
Farm working	536 6 11					
Experimental, educational, and hostel	4,933 19 5					
		5,470 6 4				
		£633,547 18 5			£633,547 18 5	

NOTE.—The following charges are included for which the Department possesses no parliamentary appropriation: (a) Rental values as assessed by other Departments; (b) interest on capital.

DEPARTMENT OF AGRICULTURE—*continued*.

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

WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	Mamaku Farm.	Marton Area.	Motuihi Island Quarantine Station.	Somes Island Quarantine Station.	Poultry Station, Wallaceville.	Mohakatino Cattle-dip.	Total.
<i>Dr.</i>							
Stock, 1st April, 1936—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Live-stock	352 15 0	20 0 0	24 5 0	55 10 0	422 6 0	..	874 16 0
Farm crops and stores*	159 0 0	18 2 8	20 9 3	55 0 8	144 5 0	0 10 0	397 7 7
Wages	377 12 5	433 18 0	279 6 3	341 9 7	483 19 11	76 11 5	1,992 17 7
Purchase of live-stock ..	61 13 2	..	..	15 0 0	..	..	76 13 2
Launch and steamer services ..	..	..	88 3 0	546 9 2	..	..	634 12 2
Manures and seeds	50 19 7	3 11 6	..	..	..	..	54 11 1
Purchase of foodstuffs	9 0 5	..	109 4 4	191 16 2	541 14 3	..	851 15 2
Cartage and sundries	38 0 1	14 2 0	25 5 1	38 5 2	119 6 5	23 9 8	258 8 5
Balance carried down .. ..	..	..	..	..	57 0 10	62 10 5	119 11 3
	1,049 0 8	489 14 2	546 12 11	1,243 10 9	1,768 12 5	163 1 6	5,260 12 5
<i>Cr.</i>							
Balance brought down	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Repairs and maintenance ..	220 4 5	456 0 10	84 11 1	533 0 1	..	..	1,293 16 5
Management	15 17 1	4 1 5	3 14 7	219 16 3	195 17 5	1 19 10	441 6 7
Rent	50 0 0	30 0 0	25 0 0	20 0 0	50 0 0	5 0 0	180 0 0
Depreciation .. ..	..	60 0 0	30 0 0	..	6 0 0	..	96 0 0
Interest	62 7 1	18 6 0	17 0 10	146 10 3	145 5 0	48 7 0	437 16 2
Administration	160 11 0	6 15 9	32 2 0	138 17 9	88 0 0	17 18 6	444 5 0
	16 5 0	6 0 0	10 0 6	19 16 5	26 0 0	2 17 0	80 18 11
	525 4 7	581 4 0	202 9 0	1,078 0 9	511 2 5	76 2 4	2,974 3 1
<i>Cr.</i>							
Sales of live-stock	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales of produce	309 3 0	..	..	87 0 11	532 12 8	..	928 16 7
Fees and certificates	30 0 1	..	..	..	611 9 8	..	641 9 9
Sundries .. ..	..	..	414 15 9	455 14 3	..	162 11 6	1,033 1 6
Stock 31st March, 1937—	..	..	2 14 11	..	7 13 7	..	10 8 6
Live-stock	316 0 0	17 10 0	29 5 0	88 15 0	504 0 0	..	955 10 0
Farm crops and stores ..	173 13 2	16 3 4	15 6 2	79 0 6	112 16 6	0 10 0	397 9 8
Balance carried down	220 4 5	456 0 10	84 11 1	533 0 1	..	..	1,293 16 5
	1,049 0 8	489 14 2	546 12 11	1,243 10 9	1,768 12 5	163 1 6	5,260 12 5
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down .. ..	..	..	..	..	57 0 10	62 10 5	119 11 3
Balance (losses)	525 4 7	581 4 0	202 9 0	1,078 0 9	454 1 7	13 11 11	2,854 11 10
	525 4 7	581 4 0	202 9 0	1,078 0 9	511 2 5	76 2 4	2,974 3 1

* Difference between opening stocks on 1st April, 1936, and closing stocks at 31st March, 1936, is due to the capitalization of stores.

DEPARTMENT OF AGRICULTURE—continued.
RABBIT DESTRUCTION, POISONS, POISON-MIXING DEPOTS, AND SODIUM CHLORATE.
WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

—	Sodium Chlorate.	Frankton Junction Depot.	Kaikoura Depot.	Wellington District Poisons.	Auckland Distributions, Carbon Bisulphide.	Dominion Distributions, Strychnine.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stock, 1st April, 1936 ..	993 6 8	471 2 3	13 9 7	23 17 8	158 11 8	1,351 15 10	3,912 3 8
Wages	6 0 0	39 18 0	3 0 0	..	2 0 0	..	50 18 0
Purchase of poisons ..	..	..	..	..	175 10 4	2,394 10 3	2,570 0 7
Sugar, pollard, &c. ..	..	27 5 1	..	..	..	..	27 5 1
Sundries .. ..	..	6 16 11	..	..	..	..	6 16 11
Packing, cartage, &c. ..	4 0 11	37 15 1	1 16 6	2 14 7	8 15 10	81 5 7	136 8 6
Transfers (in) .. ..	..	..	9 11 8	35 9 7	..	103 19 2	149 0 5
Balance carried down ..	26 1 9	54 9 4	3 3 7	24 19 1	23 7 7	869 3 7	1,001 4 11
	1,029 9 4	637 6 8	31 1 4	87 0 11	368 5 5	4,800 14 5	6,953 18 1
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales, poisons, &c. ..	325 3 11	272 17 8	17 7 4	77 14 8	177 11 11	2,752 0 3	3,622 15 9
Transfers (out) .. ..	..	40 11 3	..	..	4 10 0	103 19 2	149 0 5
Stock, 31st March, 1937 ..	704 5 5	323 17 9	13 14 0	9 6 3	186 3 6	1,944 15 0	3,182 1 11
	1,029 9 4	637 6 8	31 1 4	87 0 11	368 5 5	4,800 14 5	6,953 18 1
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Repairs and maintenance ..	..	5 13 0	55 6 10	..	..	..	60 19 10
Management	15 0 0	30 0 0	1 15 0	7 0 0	15 0 0	270 0 0	338 15 0
Depreciation .. ..	..	145 12 1	1 5 0	..	..	..	146 17 1
Interest	36 1 0	69 5 3	0 17 8	0 16 6	7 6 5	70 0 6	184 7 4
Administration	6 10 0	3 15 0	0 15 0	0 14 0	3 12 0	52 14 0	68 0 0
Balances (profit) .. ..	..	..	..	16 8 7	..	476 9 1	492 17 8
	57 11 0	254 5 4	59 19 6	24 19 1	25 18 5	869 3 7	1,291 16 11
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balances brought down ..	26 1 9	54 9 4	3 3 7	24 19 1	23 7 7	869 3 7	1,001 4 11
Balances (loss)	31 9 3	199 16 0	56 15 11	..	2 10 10	..	290 12 0
	57 11 0	254 5 4	59 19 6	24 19 1	25 18 5	869 3 7	1,291 16 11
				£ s. d.			
Profits				492 17 8			
Losses				290 12 0			
Net profit				<u>£202 5 8</u>			

DEPARTMENT OF AGRICULTURE—*continued.*

RUAKURA FARM OF INSTRUCTION.

EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

—	Agricultural Education: General.	Experimental.	S.P. Farm School.	Homestead.	Orchard and Vegetable Garden.	Visitors.	Total.
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stock at 1st April, 1936 .. ..	..	49 3 8	29 14 4	4 0 0	136 16 8	..	219 14 8
Purchases .. ..	..	28 11 9	12 0 8	208 7 9	..	..	249 0 2
Labour	3 13 6	268 2 2	150 14 5	440 15 4	202 11 0	..	1,065 16 5
Salaries	166 4 5	257 11 5	924 17 9	..	3 18 2	118 13 5	1,471 5 2
Horse labour	39 3 5	4 2 2	8 13 0	8 2 6	2 8 3	..	62 9 4
Repairs and sundries paid for ..	26 1 2	35 1 8	188 15 6	60 15 9	9 11 7	..	320 5 8
Repairs and sundries from farm ..	10 8 5	..	211 3 3	6 14 10	0 14 9	..	229 1 3
Feed purchased .. ..	..	32 6 0	..	..	..	..	32 6 0
Produce from farm .. ..	..	118 14 10	..	451 15 8	..	0 4 0	570 14 6
Store issues .. ..	..	34 7 7	10 10 2	127 7 3	1 12 6	..	173 17 6
	245 10 11	828 1 3	1,536 9 1	1,307 19 1	357 12 11	118 17 5	4,394 10 8
<i>Income.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales .. ..	..	78 14 3	15 16 6	842 10 9	32 1 6	..	969 3 0
Issues of produce .. ..	..	4 14 10	..	313 0 0	68 7 2	..	386 2 0
Stock at 31st March, 1937 .. ..	..	187 3 0	26 4 0	4 0 0	129 13 4	..	347 0 4
Balances (loss)	245 10 11	557 9 2	1,494 8 7	148 8 4	127 10 11	118 17 5	2,692 5 4
	245 10 11	828 1 3	1,536 9 1	1,307 19 1	357 12 11	118 17 5	4,394 10 8

£ s. d.
Gross losses 2,692 5 4

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

—	Farm Working Account.	Experimental, Educational, and Hostel Section.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.
Trading Account: Balance, being gross loss brought forward ..	..	2,692 5 4	2,692 5 4
Interest	1,806 10 1	903 5 1	2,709 15 2
Depreciation	325 9 0	650 17 11	976 6 11
Carpenter's Shop Working Account	31 2 0	31 2 0	62 4 0
Electric Light Working Account	19 12 7	39 5 3	58 17 10
Motor-vehicles Working Account	75 15 1	37 17 6	113 12 7
Water-supply Working Account	32 9 5	32 9 5	64 18 10
Office and management expenses	159 3 8	477 10 10	636 14 6
Head Office administration	138 12 2	69 6 1	207 18 3
	2,588 14 0	4,933 19 5	7,522 13 5
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.
Trading Account—Balance, being gross profit brought forward ..	2,480 1 2	..	..
Less gross loss	709 6 5	..	..
	1,770 14 9	..	1,770 14 9
Rents	281 12 4	..	281 12 4
Balance, being net loss	536 6 11	4,933 19 5	5,470 6 4
	2,588 14 0	4,933 19 5	7,522 13 5

DEPARTMENT OF AGRICULTURE.—continued.
RUAKURA FARM OF INSTRUCTION.—continued.
FARM TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	Apfary.	Beef Cattle Herd.	Crops and Pastures.	Dairy Herds.	Farm Stores.	Milk-production Herd.		Pigs.	Poultry.	Sheep.	Working Horses.	Totals.	Experimental, Educational, and Hostel Sections.	Grand Totals.
						Shed 1.	Shed 2.							
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stock at 1st April, 1936	98 2 8	442 0 0	4,647 6 3	4,010 0 0	558 14 10	..	..	355 10 11	65 4 3	2,158 16 9	288 5 0	12,624 0 8	219 14 8	12,843 15 4
Purchases ..	..	99 0 0	..	147 0 0	1,409 2 3	..	..	10 10 0	10 10 0	1,459 12 0	54 3 6	3,189 17 9	249 0 2	3,438 17 11
Labour ..	15 8 8	..	891 18 6	245 10 0	16 17 0	589 1 6	182 8 5	460 10 4	52 12 9	244 15 2	29 13 4	2,728 15 8	1,065 16 5	3,794 12 1
Salaries ..	6 18 4	..	174 10 11	101 0 11	119 14 5	122 3 0	56 9 0	136 3 5	6 18 4	50 6 9	13 2 6	787 7 7	71,471 5 2	2,258 12 9
Horse labour ..	..	..	121 14 11	20 10 0	3 17 3	17 19 2	0 1 0	8 17 2	0 2 3	17 15 7	..	190 17 4	62 9 4	253 6 8
Repairs and sundries paid for	..	9 15 5	25 10 11	47 9 8	81 13 5	109 19 8	1 14 6	99 7 11	4 16 2	116 18 11	45 10 10	542 17 5	320 5 8	863 3 1
Repairs and sundries from farm	0 3 10	..	221 15 6	1 8 0	0 7 5	23 12 6	42 19 9	18 18 0	..	8 16 7	14 3 10	332 5 5	229 1 3	561 6 8
Feed purchased ..	..	..	..	79 1 11	..	61 1 8	..	563 7 1	51 10 8	..	87 14 7	842 15 11	32 6 0	875 1 11
Pastures and produce from farm	..	206 12 11	..	471 1 5	..	199 4 10	69 11 6	73 6 6	2 5 4	551 0 2	98 5 2	1,671 7 10	570 14 6	2,242 2 4
Stores issues ..	0 1 9	..	212 7 4	3 16 4	..	18 2 11	17 4 9	13 17 9	1 5 11	22 12 8	1 0 5	290 9 10	173 17 6	464 7 4
Balances (profit) ..	..	149 9 1	..	..	58 9 5	119 4 3	125 7 10	..	..	2,027 10 7	..	2,480 1 2	..	2,480 1 2
	120 15 3	906 17 5	6,295 4 4	5,126 18 3	2,248 16 0	1,260 9 6	495 16 9	1,740 9 1	1195 5 8	6,658 5 2	631 19 2	25,680 16 7	4,394 10 8	30,075 7 3
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales ..	78 16 0	32 17 5	41 13 8	463 14 3	11 2 0	964 14 0	461 9 3	893 0 9	33 3 3	3,498 11 11	4 7 8	6,483 10 2	969 3 0	7,452 13 2
Issues of produce ..	7 6 8	..	1,557 15 7	7 5 0	1,488 15 1	295 15 6	34 7 6	82 1 6	43 7 10	149 12 9	1 0 0	3,667 7 5	386 2 0	4,053 9 5
Horse labour ..	7 13 6	874 0 0	4,695 15 1	14,402 3 0	748 18 11	..	..	396 19 0	58 11 0	13,010 0 6	341 5 0	14,535 6 1	347 0 4	14,882 6 5
Stock at 31st March, 1937	26 19 1	..	..	253 16 0	..	..	..	368 7 10	60 3 6	..	..	709 6 5	2,692 5 4	3,401 11 9
Balances (loss) ..	120 15 3	906 17 5	6,295 4 4	5,126 18 3	2,248 16 0	1,260 9 6	495 16 9	1,740 9 1	1195 5 8	6,658 5 2	631 19 2	25,680 16 7	4,394 10 8	30,075 7 3
Gross losses carried forward to Profit and Loss Account	..	..	..	..	..	..	..	..	..	..	..	709 6 5	2,692 5 4	3,401 11 9
Gross profits carried forward to Profit and Loss Account	..	..	..	..	..	..	..	..	..	..	..	2,480 1 2	..	2,480 1 2
Gross loss carried forward to Profit and Loss Account	..	..	..	..	..	..	..	..	..	..	..	1,770 14 9	2,692 5 4	921 10 7
												(profit)	(loss)	(loss)

DEPARTMENT OF AGRICULTURE—continued.

TE KAUPHATA HORTICULTURAL STATION.

WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

					General.	Vineyard.	Wine Cellar.	Total.
<i>Dr.</i>					£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stock, 1st April, 1936	..	..	..	..	545 3 2	115 0 1	13,161 7 0	13,821 10 3
Wages and salaries	..	..	..	..	962 18 1	1,056 4 11	711 8 11	2,730 11 11
Inter-section transfers	..	..	..	..	..	283 0 0	177 0 0	460 0 0
Vineyard	..	..	..	..	..	..	1,899 14 4	1,899 14 4
Sundry purchases, &c.	..	..	..	..	109 11 4	13 6 11	153 1 3	275 19 6
Cartage and freight	..	..	..	..	22 14 10	5 10 6	260 6 1	288 11 5
Purchase of sugar	..	..	..	..	..	..	641 15 6	641 15 6
Purchase of manures and seeds	..	..	..	..	4 6 3	81 14 7	..	86 0 10
Purchase of bottles and corks	..	..	..	..	..	..	458 12 1	458 12 1
Purchase of cases, cartons, and straws	..	..	..	..	..	..	140 1 0	140 1 0
Purchase of live-stock	..	..	..	..	415 10 6	..	..	415 10 6
Balance carried down	..	..	..	..	..	..	2,072 9 8	2,072 9 8
					2,060 4 2	1,554 17 0	19,675 15 10	23,290 17 0
					£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down	..	..	..	..	325 2 5	1,381 17 9	..	1,707 0 2
Repairs and maintenance	..	..	..	..	71 13 11	10 9 10	11 16 8	94 0 5
Depreciation	..	..	..	..	63 19 3	76 12 10	155 13 0	296 5 1
Interest	..	..	..	..	83 1 3	57 13 3	646 15 0	787 9 6
Management—								
Salaries and expenses	..	..	..	..	70 14 10	282 19 2	432 6 0	786 0 0
Other charges	..	..	..	..	22 10 5	90 1 6	137 12 3	250 4 2
Balance (profit)	..	..	..	..	..	..	688 6 9	688 6 9
					637 2 1	1,899 14 4	2,072 9 8	4,609 6 1
<i>Cr.</i>					£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales of firewood	..	..	..	..	47 4 4	..	..	47 4 4
Sales of stock	..	..	..	..	364 0 1	..	..	364 0 1
Sales of produce and sundries	..	..	..	..	94 18 7	77 7 4	18 1 1	190 7 0
Sales of bulk wine	..	..	..	..	..	..	3,532 11 7	3,532 11 7
Sales of case wine	..	..	..	..	..	..	4,433 6 2	4,433 6 2
Inter-section transfer	..	..	..	..	565 0 0	..	..	565 0 0
Stock, 31st March, 1937	..	..	..	..	663 18 9	95 11 11	11,691 17 0	12,451 7 8
Balance carried down	..	..	..	..	325 2 5	1,381 17 9	..	1,707 0 2
					2,060 4 2	1,554 17 0	19,675 15 10	23,290 17 0
					£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance brought down	..	..	..	..	..	..	2,072 9 8	2,072 9 8
Wine cellar	..	..	..	..	..	1,899 14 4	..	1,899 14 4
Balance (loss)	..	..	..	..	637 2 1	..	..	637 2 1
					637 2 1	1,899 14 4	2,072 9 8	4,609 6 1
					£ s. d.	£ s. d.	£ s. d.	£ s. d.
Profit	..	..	..	..	688 6 9	..	..	688 6 9
Loss	..	..	..	..	637 2 1	..	..	637 2 1
Net Profit					..	..	£51 4 8	..

DEPARTMENT OF AGRICULTURE—continued.
BALANCE-SHEET AS AT 31st MARCH, 1937.

	Experimental Farms and Areas, Quarantine Stations, Poultry Station, and Cattle-dip.	Rabbit-destruction, Poisons, and Poison-mixing Depots.			Ruakura Farm of Instruction.			Te Kauwhata Horticultural Station.			Other than "Special" Undertakings.			Total.	
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
Liabilities.															
Capital (includes Public Works Fund capital, £183,545 10s. 3d.)															
Sundry creditors—															
General .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Departmental .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Amounts received in advance .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Writing-off Reserve .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Treasury Adjustment Account .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Profit and Loss Account .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	13,811	8	4	5,255	19	1	70,899	3	8	19,165	6	11	758,540	6	2
Assets.															
Land .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Permanent improvements .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Furniture, fittings, and fixtures .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Libraries .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Technical instruments and equipment .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mechanical office appliances .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Implements and tools .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Transport .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sundry advances .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Live-stock .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Farm crops and stores .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Sundry debtors—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
General .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Departmental .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Amounts paid in advance .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deposits .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Profit and Loss Account .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Writing-off Suspense .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Treasury Adjustment Account .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	13,811	8	4	5,255	19	1	70,899	3	8	19,165	6	11	758,540	6	2

A. S. Houston, Accountant, Department of Agriculture.

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

DEPARTMENT OF AGRICULTURE—*continued*.

NAURU AND OCEAN ISLANDS ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Interest on debentures	13,973	14	10	Annual payment from British Phosphate Commission (in sterling)	35,848	11	2
Administration charge	500	0	0	Exchange on annual payment	8,782	17	11
Audit fee	5	0	0				
Balance to Appropriation Account	30,152	14	3				
	<u>£44,631</u>	<u>9</u>	<u>1</u>		<u>£44,631</u>	<u>9</u>	<u>1</u>

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Redemption of debentures	21,240	0	0	Balance, 1st April, 1936	23,955	5	4
Balance, 31st March, 1937	32,867	19	7	Revenue Account	30,152	14	3
	<u>£54,107</u>	<u>19</u>	<u>7</u>		<u>£54,107</u>	<u>19</u>	<u>7</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital: Debentures at 3½ per cent. ..	389,675	0	0	Share (16 per cent.), Nauru and Ocean Islands			
Interest accrued but not due	2,802	9	2	Phosphate Rights (at cost)	565,040	0	0
Reserve Account	175,365	0	0	Proportion of annual payment from British Phosphate Commission accrued but not due ..	26,886	8	5
Appropriation Account	32,867	19	7	Cash (Loans Redemption Account)	8,784	0	4
	<u>£600,710</u>	<u>8</u>	<u>9</u>		<u>£600,710</u>	<u>8</u>	<u>9</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, 1936, 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 enclosed thereon.—J. H. FOWLER, Controller and Auditor-General.

THE BRITISH PHOSPHATE COMMISSIONERS.

TRADING ACCOUNT FOR THE YEAR ENDED 30TH JUNE, 1936.

<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 the agreement of the 2nd July, 1919	828,817	10	4	Phosphate sales and sundry credits, less freight and insurance, &c.	835,147	16	8
Balance	6,330	6	4				
	<u>£835,147</u>	<u>16</u>	<u>8</u>		<u>£835,147</u>	<u>16</u>	<u>8</u>
Transferred to Government Appropriation Account	21,588	13	7	Balance brought forward at 1st July, 1935 ..	20,256	7	1
Balance carried forward	4,997	19	10	Balance for year ended 30th June, 1936 ..	6,330	6	4
	<u>£26,586</u>	<u>13</u>	<u>5</u>		<u>£26,586</u>	<u>13</u>	<u>5</u>

BALANCE-SHEET AS AT 30TH JUNE, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
United Kingdom Government	1,352,077	7	10	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 the agreement of the 2nd July, 1919 ..	3,310,821	5	8
Commonwealth Government	1,352,077	7	10	Sundry debtors and phosphate on consignment	385,132	7	1
New Zealand Government	515,077	3	9	Voyages in progress	10,240	18	4
	<u>3,219,231</u>	<u>19</u>	<u>5</u>	Phosphate and goods in transit	136,291	12	8
Sinking fund for redemption of capital ..	312,268	0	7	Stocks at Nauru, Ocean Island, and elsewhere	162,916	0	1
Sundry creditors and outstandings ..	487,239	16	3	Cash at banks and in hand	43,335	12	3
Government Appropriation Account ..	25,000	0	0				
Trading Account, balance carried forward ..	4,997	19	10				
	<u>£4,048,737</u>	<u>16</u>	<u>1</u>		<u>£4,048,737</u>	<u>16</u>	<u>1</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.

DEPARTMENT OF AGRICULTURE—continued.

MOUMAHAKI ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

[illegible]

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Administration expenses under section 4, Land Laws Amendment Act, 1927	31	12	5	Balance brought forward	1,302	4	0
Expenditure in connection with agricultural instruction under section 130 (3), Reserves and other Lands Disposal and Public Bodies Empowering Act, 1924	700	0	0	Accrued rent and interest in building	899	9	1
Remission of rent, Land Board	1,273	1	4	Interest on investments	34	0	0
Balance carried forward	230	19	4				
	£2,235	13	1		£2,235	13	1

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	22,365	4	6	Land : Capital value of leases	19,900	0	0
Rents charged in advance	225	0	0	Motor-car and sundry assets	5	11	0
Revenue Account	230	19	4	Sundry debtors—			
				Sale of buildings not yet payable	1,229	15	9
				Principal instalments on buildings	240	15	11
				Rent	437	8	11
				Interest accrued but not due on investments	4	1	11
				Cash in Treasury Deposit Account,			
				31st March, 1937—	£	s.	d.
				Capital	994	12	10
				Revenue	8	17	6
					1,003	10	4
	£22,821	3	10		£22,821	3	10

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, Controller and Auditor-General.

DEPARTMENT OF AGRICULTURE—continued.

THE ORCHARD-TAX ACT, 1927, DEPOSIT ACCOUNT.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

—	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.					Total.
		Waimea.	Christchurch.	Marlborough.	Gisborne.	Rangiora.	
<i>Expenditure.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Expenses of collection	537 8 6	0 15 0	14 1 0	2 13 6	2 16 6	2 17 0	560 11 6
Balance to Appropriation Account ..	1,524 13 2	..	42 10 7	16 19 11	12 2 3	20 5 5	1,616 11 4
	2,062 1 8	0 15 0	56 11 7	19 13 5	14 18 9	23 2 5	2,177 2 10
<i>Income.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Tax levied under sections 3 and 4 (including penalty)	2,234 8 10	..	60 19 10	21 15 9	16 6 4	24 18 7	2,358 9 4
Less penalties allowed on prompt payment	172 7 2	..	4 8 3	2 2 4	1 7 7	1 16 2	182 1 6
	2,062 1 8	..	56 11 7	19 13 5	14 18 9	23 2 5	2,176 7 10
Balance to Appropriation Account ..	..	0 15 0	..	..	..	..	0 15 0
	2,062 1 8	0 15 0	56 11 7	19 13 5	14 18 9	23 2 5	2,177 2 10

APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

—	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.					Total.
		Waimea.	Christchurch.	Marlborough.	Gisborne.	Rangiora.	
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1936 .. ..	..	..	..	..	..	..	..
Tax irrecoverable, written off ..	22 4 2	3 16 6	..	..	..	..	26 0 8
Fruitgrowers' Federation, Fireblight Committee, and Department of Scientific and Industrial Research	1,679 11 4	8 17 9	48 1 2	17 12 3	..	..	1,754 2 6
Revenue Account .. ..	..	0 15 0	..	..	..	..	0 15 0
Balance	1,962 5 2	..	53 4 3	17 11 5	12 2 3	20 5 5	2,065 8 6
	3,664 0 8	13 9 3	101 5 5	35 3 8	12 2 3	20 5 5	3,846 6 8
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance, 1st April, 1936	2,139 7 6	13 9 3	58 14 10	18 3 9	..	..	2,229 15 4
Revenue Account	1,524 13 2	..	42 10 7	16 19 11	12 2 3	20 5 5	1,616 11 4
	3,664 0 8	13 9 3	101 5 5	35 3 8	12 2 3	20 5 5	3,846 6 8

BALANCE-SHEET AS AT 31ST MARCH, 1937.

—	General Purposes Tax under Section 3.	Fireblight-tax under Section 4.					Total.
		Waimea.	Christchurch.	Marlborough.	Gisborne.	Rangiora.	
<i>Liabilities.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Creditors: Departmental	167 15 9	..	5 12 6	2 2 0	2 16 6	2 17 0	181 3 9
Suspense Accounts	30 17 9	..	0 5 0	2 11 9	1 19 8	0 11 0	36 5 2
Appropriation Accounts	1,962 5 2	..	53 4 3	17 11 5	12 2 3	20 5 5	2,065 8 6
	2,160 18 8	..	59 1 9	22 5 2	16 18 5	23 13 5	2,282 17 5
<i>Assets.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sundry debtors—							
Departmental	483 4 3	..	18 0 2	1 2 0	2 0 6	6 11 0	510 17 11
General	368 0 7	..	14 19 5	1 16 2	2 1 11	6 3 5	393 1 6
Cash in Deposit Account	1,309 13 10	..	26 2 2	19 7 0	12 16 0	10 19 0	1,378 18 0
	2,160 18 8	..	59 1 9	22 5 2	16 18 5	23 13 5	2,282 17 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, Controller and Auditor-General.

DEPARTMENT OF AGRICULTURE—*continued*.
WERAROA AGRICULTURAL ENDOWMENT ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Receipts.</i>				£	s.	d.	<i>Payments.</i>				£	s.	d.
Balance, cash in Treasury Deposit Account, 1st April, 1936—				£	s.	d.	Administration expenses under section 4, Land Laws Amendment Act, 1927				81	0	7
Capital	..	..	..	772	6	0	Balance in Treasury Deposit Account, 31st March, 1937—				£	s.	d.
Revenue	..	..	..	4,778	7	7	Capital	..	..	..	772	6	0
							Revenue	..	..	..	6,341	18	5
Rent from leases	..	..	..	1,620	11	5					7,114	4	5
Interest on investments	..	..	..	24	0	0					£7,195	5	0
				£7,195	5	0							

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
Administration expenses under section 4, Land Laws Amendment Act, 1927	..	..	..	81	0	7	Balance brought forward from previous year	..	..	..	8,132	14	5
Remission of rent, Land Board	..	..	..	1,291	19	0	Accrued rent and interest on buildings	..	..	..	1,876	16	10
Balance carried forward	..	..	..	8,660	11	8	Interest on investments	..	..	..	24	0	0
				£10,033	11	3					£10,033	11	3

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital	..	..	..	37,822	8	7	Endowment lands—				£	s.	d.
Rents charged in advance	..	..	..	470	0	0	Leased	..	..	..	34,775	0	0
Revenue Account	..	..	..	8,660	11	8	Unleased	..	..	..	90	0	0
											34,865	0	0
							Sundry debtors—						
							Sales of buildings not yet payable	..	..	..	2,581	6	6
							Principal instalments on buildings	..	..	..	735	17	6
							Rent	..	..	..	1,652	11	6
							Administration expenses	..	..	..	1	2	6
							Interest accrued but not due on investments	..	..	..	2	17	10
							Cash in Treasury Deposit Account, 31st March, 1937—				£	s.	d.
							Capital	..	..	..	772	6	0
							Revenue	..	..	..	6,341	18	5
											7,114	4	5
				£46,953	0	3					£46,953	0	3

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, Controller and Auditor-General.

DEPARTMENT OF HEALTH.

GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Bacteriological Laboratory Service: Net cost ..	4,007	5 1	Sera: Net profit on working ..	278	4 6
Hostel for dental trainees	136	18 4	Contributions by local bodies towards inspection services ..	11,817	2 10
Departmental Institutions: Net cost as per income and expenditure accounts—			Registration and other fees—	£	s. d.
St. Helens Maternity Hospital—	£	s. d.	Private hospital license fees ..	601	10 0
Auckland	8,878	7 8	Medical practitioners' registration fees ..	825	11 3
Wellington	8,857	3 7	Less fees paid in advance ..	453	15 11
Christchurch	4,966	11 10		371	15 4
Dunedin	2,406	3 3	Masseurs registration and examination fees ..	231	1 0
Invercargill	3,320	11 2	Nurses and midwives registration and examination fees ..	1,114	10 6
Queen Mary Hospital, Hanmer	14,018	12 8	Plumbers registration and examination fees ..	604	2 6
	42,447	10 2	Opticians Act registration and examination fees ..	257	5 0
Subsidies to Hospital Boards and separate institutions	714,770	19 5	Cemeteries Act	13	12 0
Grants in aid of Medical and Social Relief—			Health Act: Bills of health fees ..	25	5 0
Royal New Zealand Society for the Health of Women and Children	22,683	1 7	Poisons Act	150	12 0
Women's Division, New Zealand Farmers' Union	150	0 0		3,369	13 4
University of Otago and Medical Research	105	19 0	Miscellaneous income	83	9 10
Other grants in aid of medical and social relief	3,108	6 8	Interest on public moneys	86	4 0
Relief of indigent persons, including hospital treatment for immigrants	129	13 9	Excess of income over expenditure, King George V Hospital, Rotorua	19	11 0
Christmas bonus for outdoor relief recipients	3,346	15 0	Balance carried down (being excess of Expenditure over Income)	955,560	8 7
	29,523	16 0			
Sundry grants to Hospital Boards	350	0 0			
Sundry small grants	395	17 0			
School hygiene: Net cost	19,198	12 7			
Dental hygiene: Net cost (excluding Dental Hostel)	58,605	17 1			
Maori hygiene: Net cost	12,880	5 10			
Maternal welfare—	£	s. d.			
Ante-natal clinics, &c.: Net cost	216	7 5			
Committee of inquiry into maternity services	77	19 2			
	294	6 7			
Cemeteries Act: Expenses	47	14 0			
Dangerous Drugs Act: Net cost*	7	6 5			
Health Act expenses: Net cost—	£	s. d.			
Board of Health expenses	168	8 10			
Infectious diseases (expenses of preventive measures and in connection with outbreaks) ..	1,080	0 5			
Fees for notification of infectious disease	288	5 0			
Inspection of vessels (including medical fees and launch-hire)	2,141	6 2			
Quarantine expenses (maintenance of stations)	562	18 0			
Other Health Act expenses	4,479	10 7			
	8,720	9 0			
Hospitals and Charitable Institutions Act: Private hospitals, licensing expenses of	511	2 0			
Poisons Act expenses	339	1 6			
Social Hygiene Act: Maintenance of V.D. clinics, including payments for treatment, &c. ..	83	5 3			
Sale of Food and Drugs Act: Net cost*	604	19 0			
Medical Practitioners Act: Expenses of Medical Board, &c.	386	8 1			
Masseurs Registration Act: Examination expenses, &c.	127	18 11			
Nurses and Midwives Registration Act: Examination expenses	1,806	0 2			
Opticians Act: Examination expenses, &c. ..	288	10 2			
Plumbers Registration Act: Examination expenses, &c.	675	19 2			
Transfer and maintenance N.Z. lepers at Makogai	377	17 10			
General administration—	£	s. d.			
Salaries and temporary assistance	52,390	14 6			
Travelling, transfer, and removal expenses	5,278	0 1			
Office expenses (rent, telephone, postage and telegrams, printing and stationery, &c.)	7,909	7 8			
Bad debts other than institutional	0	15 10			
Law-costs	12	16 10			
Carried forward	65,591	14 11	Carried forward	971,214	14 1
	896,587	19 7			

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

DEPARTMENT OF HEALTH—continued.

GENERAL REVENUE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1937—continued.

	£	s.	d.	£	s.	d.		£	s.	d.		
Brought forward	65,591	14	11	896,587	19	7	Brought forward	971,214	14	1		
General Administration— <i>continued</i> .												
Reception to members of British Medical Association attending conference	34	6	6									
Rest Home, Otaki: Interest, &c., on land purchased ..	1	6	11									
Scheme for supplying milk to school-children	6,153	0	9									
Expenses of delegates attending overseas conference	4	14	6									
National Health Insurance Investigation Committee: Expenses of	13	15	0									
Grant to Dr. Duncan, Balneologist, on visit to Europe ..	700	0	0									
Grant to nurse attending post-graduate course in England ..	100	0	0									
Committee of inquiry into abortion in New Zealand	358	10	2									
				72,957	8	9						
Depreciation on buildings, equipment, &c. (other than amounts charged against specific activities)				1,669	5	9						
				£971,214	14	1				£971,214 14 1		
				£	s.	d.				£	s.	d.
Balance brought down				955,560	8	7	Balance after charging interest on capital ..	963,936	18	5		
Interest on capital at 4½ per cent. per annum (other than amounts charged against specific activities)				8,376	9	10						
				£963,936	18	5				£963,936 18 5		

SERA BRANCH.

TRADING AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1937.

Trading Account.

	£	s.	d.		£	s.	d.
Stock on hand, 1st April, 1936	1,359	10	5	Sales	5,083	13	6
Purchases	4,238	19	2	Stock on hand, 31st March, 1937	1,282	14	10
Gross profit	767	18	9				
	£6,366	8	4		£6,366	8	4

Profit and Loss Account.

	£	s.	d.		£	s.	d.
Printing and stationery	10	0	0	Gross profit	767	18	9
Postages	33	19	4				
Salaries	372	18	1				
Rent	13	0	0				
Telephones	7	12	6				
Interest on capital	52	4	4				
Net profit transferred to Income and Expenditure Account	278	4	6				
	£767	18	9		£767	18	9

HOSTEL FOR DENTAL TRAINEES, WELLINGTON.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 1937.

	£	s.	d.		£	s.	d.
Provisions	28	18	10	Income.			
Salaries and wages	25	14	9	Excess of expenditure over income carried to Main			
Domestic and establishment	31	3	4	Income and Expenditure Account	136	18	4
Miscellaneous expenditure: Rent	37	1	11				
Depreciation	13	19	6				
	£136	18	4		£136	18	4

DEPARTMENT OF HEALTH—continued.

KING GEORGE V HOSPITAL, ROTORUA.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Bad debts written off	..	..	..	176	14	3	Miscellaneous income	..	..	..	196	5	3
Excess of income over expenditure transferred to main													
Income and Expenditure Account	..	..		19	11	0							
				£196	5	3					£196	5	3

QUEEN MARY HOSPITAL, HANMER SPRINGS.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
Live-stock on hand, 1st April, 1936 ..	381	10	7				Supplies to institution—						
Other stock on hand, 1st April, 1936 ..	75	13	1				Milk	1,146	10	10			
				457	3	8	Vegetables	93	11	2			
Repairs and renewals	77	17	0				Meat	11	6	8			
Seeds and manures	51	13	10				Sales—				1,251	8	8
Fodder	116	19	1				Skins	5	11	8			
Salaries and wages	652	12	9				Live-stock	20	0	0			
Other expenses	45	19	3								25	11	8
Live-stock	50	0	0				Stock on hand, 31st March, 1937—						
				995	1	11	Live	390	5	7			
Depreciation				91	7	1	Other.. .. .	51	6	11			
				1,543	12	8					441	12	6
Balance carried down				175	0	2							
				£1,718	12	10					£1,718	12	10
				£	s.	d.					£	s.	d.
Interest on capital				84	13	11	Balance brought down				175	0	2
Balance (profit)				90	6	3							
				£175	0	2					£175	0	2

DEPARTMENT OF HEALTH—*continued.*

QUEEN MARY HOSPITAL, HAMMER SPRINGS—*continued.*

ACCOUNT AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1937, COMPARED WITH PREVIOUS YEAR.

[illegible]

Average number of occupied beds per day	..
Number of patients under treatment	..
Cost per occupied bed per annum	..

DEPARTMENT OF HEALTH—continued.
ST. HELENS MATERNITY HOSPITALS.
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 1937.

	Auckland.			Wellington.			Christchurch.			Dunedin.			Invercargill.			Totals.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<i>Expenditure.</i>																		
Provisions ..	1,124	6	1	1,169	4	9	709	5	5	180	16	2	426	8	10	3,610	1	3
Surgery and dispensary ..	236	18	5	327	12	5	255	0	0	46	8	8	162	6	0	1,028	5	6
Salaries and wages ..	4,648	13	7	4,083	4	8	2,943	5	5	1,731	9	10	1,848	18	3	15,255	11	9
Domestic ..	1,653	11	9	2,170	15	1	924	10	8	331	17	7	663	17	2	5,744	12	3
Establishment ..	213	16	6	640	12	0	115	6	7	19	0	5	128	17	4	1,117	12	10
Grounds ..	36	7	8	97	5	9	40	1	2	76	5	11	139	11	5	409	11	11
Miscellaneous maintenance ..	13	3	5	28	3	11	19	8	3	6	1	2	14	6	5	81	3	2
Depreciation—																		
Buildings ..	828	0	6	323	3	0	202	18	2	122	10	4	236	7	8	1,712	19	8
Equipment ..	11	18	0	..	..	..	1	16	0	..	..	..	..	..	..	13	14	0
Other improvements ..	9	12	10	17	17	6	..	..	..	..	..	..	2	14	4	30	4	8
Bad debts written off ..	1,051	19	3	1,748	2	6	961	2	4	328	10	6	426	19	9	4,516	14	4
Administration ..	856	6	8	817	4	6	508	12	9	307	6	6	356	5	9	2,845	16	2
Maintenance of outdoor services ..	50	8	10	23	12	1	56	4	10	..	..	..	..	..	..	130	5	9
Miscellaneous expenditure ..	..	..	..	..	..	..	..	..	..	..	..	..	29	8	6	29	8	6
	10,735	3	6	11,446	18	2	6,737	11	7	3,150	7	1	4,456	1	5	36,526	1	9
Balance brought down ..	7,260	16	2	8,171	6	4	4,678	3	11	2,214	8	7	3,038	2	5	25,362	17	5
Interest on capital ..	1,617	11	6	685	17	3	288	7	11	191	14	8	282	8	9	3,066	0	1
	8,878	7	8	8,857	3	7	4,966	11	10	2,406	3	3	3,320	11	2	28,428	17	6
<i>Income.</i>																		
Patients' fees received—																		
Indoor ..	3,219	9	0	3,114	18	0	1,887	9	2	874	10	0	1,405	9	7	10,501	15	9
Outdoor ..	130	7	0	52	13	10	161	14	6	2	5	0	5	1	0	352	1	4
Babies ..	5	2	10	..	..	..	..	..	..	..	..	..	7	8	5	12	11	3
Miscellaneous income ..	119	8	6	108	0	0	10	4	0	59	3	6	..	..	..	296	16	0
Balance carried down ..	7,260	16	2	8,171	6	4	4,678	3	11	2,214	8	7	3,038	2	5	25,362	17	5
	10,735	3	6	11,446	18	2	6,737	11	7	3,150	7	1	4,456	1	5	36,526	1	9
Excess of expenditure over income carried to main Income and Expenditure Account	8,878	7	8	8,857	3	7	4,966	11	10	2,406	3	3	3,320	11	2	28,428	17	6
	8,878	7	8	8,857	3	7	4,966	11	10	2,406	3	3	3,320	11	2	28,428	17	6

LAND AND DEEDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Salaries .. .. .	..	43,101	10 3	General fees .. .. .	..	57,206	8 7
Freight and cartage .. .. .	..	21	4 6	Deeds registration fees .. .. .	..	2,180	3 6
Draughtsmen's work .. .. .	..	11,415	4 11	Compulsory registration fees .. .. .	..	4,456	5 0
Transfer and removal expenses .. .. .	..	338	19 5	Land and income tax fees .. .. .	..	411	4 6
Office equipment .. .. .	..	216	14 3	Recovery on account of expenditure of previous years .. .. .	..	33	3 1
Postages and telephones .. .. .	..	503	7 10	Balance: Excess of expenditure over income .. .. .	..	1,715	17 3
Advertising .. .. .	..	261	11 3				
Fuel and light .. .. .	..	287	1 6				
Binding .. .. .	..	227	16 11				
Printing and stationery .. .. .	..	944	14 7				
Fireproof fittings .. .. .	..	82	11 3				
Cleaning and office expenses .. .. .	..	43	13 5				
Rent .. .. .	..	6,923	9 8				
Typewriters (maintenance) .. .. .	..	77	6 0				
Allowance to officers performing higher duties .. .. .	..	21	16 7				
Refund, solicitor's admission fee .. .. .	..	22	5 0				
Loss on equipment disposed of .. .. .	..	27	16 3				
Depreciation .. .. .	..	1,485	8 4				
Refund, land and income tax fee .. .. .	..	0	10 0				
		£66,003	1 11			£66,003	1 11
		£	s. d.			£	s. d.
Balance carried down .. .. .	..	1,715	17 3	Excess of expenditure over income after charging interest on capital .. .. .	..	1,940	11 11
Interest on capital .. .. .	..	224	14 8			£1,940	11 11
		£1,940	11 11				

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital .. .. .	..	3,920	9 4	Furniture .. .. .	..	3,376	2 1
Creditors—				Mechanical appliances .. .. .	..	77	3 3
Departmental .. .. .	..	1,325	11 1	Library .. .. .	..	467	4 0
Sundry .. .. .	..	380	3 9	Assets in Suspense .. .. .	..	27	16 3
Writing-off Suspense .. .. .	..	27	16 3	Sundry debtors (departmental) .. .. .	..	4	7 0
Treasury Adjustment Account .. .. .	..	239	4 1	Excess of expenditure over income .. .. .	..	1,940	11 11
		£5,893	4 6			£5,893	4 6

NOTE.—The value of free searches (calculated at ordinary search-fee rates) made by local bodies, surveyors, and Government Departments during the year ending 31st March, 1937, was £5,479 8s.

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

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

LAND AND INCOME TAX DEPARTMENT—continued.
BALANCE-SHEET AS AT 31st MARCH, 1937.

LIABILITIES.	Subdivision II : Unemployment Tax.			Subdivision I : Land and Income Tax.			Total.	ASSETS.			Subdivision II : Unemployment Tax.			Subdivision I : Land and Income Tax.			Total.				
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.					
Capital	3,211	6	6	2,530	0	9	5,741	7	3	Furniture and fittings .. .. .	..	..	2,113	15	1	1,593	19	0	3,707	14	1
Sundry creditors—Departmental	244	0	5	17,485	7	2	17,729	7	7	Appliances .. .. .	..	..	357	4	6	786	9	10	1,143	14	4
Sundry creditors—Other	229	8	2	89,931	5	3*	90,160	13	5	Library .. .. .	..	..	..	..	..	149	11	11	149	11	11
Suspense Account : Default assessments .. .. .	..	..	..	150,000	0	0	150,000	0	0	Motor-vehicles .. .. .	..	..	740	6	11	..	..	..	740	6	11
Losses in Suspense	65	11	10	..	..	..	65	11	10	Forms and stationery .. .. .	..	..	234	13	9	1,254	15	3	1,489	9	0
Treasury Adjustment Account	55,874	4	5	..	..	..	55,874	4	5	Official stamps .. .. .	..	..	..	..	..	0	13	8	0	13	8
Excess of revenue over expenditure .. .. .	..	..	..	7,784,246	12	10	7,784,246	12	10	Sundry debtors—Departmental .. .. .	..	..	..	..	..	3,527	15	10	3,527	15	10
	..	..	..	..	..	..	..	..	..	Sundry debtors—Other .. .. .	..	..	3	6	0	484,590	4	5	484,593	10	5
	..	..	..	..	..	..	..	..	..	Cash in Post Office .. .. .	..	..	..	..	..	83,134	13	0	83,134	13	0
	..	..	..	..	..	..	..	..	..	Assets in Suspense .. .. .	..	..	65	11	10	..	..	..	65	11	10
	..	..	..	..	..	..	..	..	..	Treasury Adjustment Account .. .. .	..	..	..	..	..	7,469,155	3	1	7,469,155	3	1
	..	..	..	..	..	..	..	..	..	Excess of expenditure over revenue .. .. .	..	..	56,109	13	3	..	..	..	56,109	13	3
	59,624	11	4	8,044,193	6	0	8,103,817	17	4				59,624	11	4	8,044,193	6	0	8,103,817	17	4

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

J. M. PARK, Acting Commissioner of Taxes.

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

MENTAL HOSPITALS DEPARTMENT.

INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 1937.

	Auckland.		Christchurch.		Dunedin.		Hokitika.		Nelson.		Portra.		Tokauiti.		Kingsseat.		Total.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Expenditure.</i>																		
Salaries	47,184	2 8	53,222	8 1	56,119	9 5	18,308	2 9	27,748	0 9	59,867	6 3	25,889	14 10	12,183	14 11	300,522	19 8
Official visitors	49	16 8	29	0 9	..	..	..	..	..	..	26	16 4	15	2 2	6	14 3	105	13 9
Advertising, books, &c. ..	62	4 5	0	8 0	..	..	11	4 6	1	8 6	5	15 0	4	14 3	0	5 0	89	2 1
Bacteriological research ..	3,718	7 10	4,629	19 8	4,173	3 5	1,599	19 2	3,987	2 7	4,867	16 5	1,532	10 0	1,022	19 10	25,531	18 11
Bedding and clothing	4,385	6 10	2,399	11 7	4,804	0 8	1,574	1 8	1,608	17 0	4,959	10 2	1,780	14 10	1,966	19 10	23,079	2 7
Buildings, repairs, and maintenance ..	6	19 2	39	19 7	17	18 10	12	19 10	10	7 9	1	19 5	5	12 5	0	8 3	96	0 5
Dental services	4,283	19 0	6,657	4 2	12,271	8 11	1,091	6 6	3,738	9 4	5,668	4 1	4,612	18 11	1,551	5 0	39,874	15 11
Farm produce consumed	18	3 3	2	11 11	24	10 10	0	19 11	4	18 1	20	7 3	18	15 7	13	0 1	103	6 11
Fencing, draining, and roading ..	44	1 7	330	13 11	337	0 5	44	18 8	190	18 9	221	19 9	182	10 10	56	15 0	1,408	18 11
Freight and cartage	5,970	4 5	6,425	13 4	5,307	19 9	1,340	8 6	4,015	1 11	6,609	9 11	3,115	5 11	1,533	6 0	34,317	9 9
Fuel, light, water, &c. ..	101	13 4	41	5 0	114	17 7	16	0 0	21	17 6	72	0 0	57	19 0	6	11 2	431	14 7
Furniture expenses	286	16 7	635	17 1	221	18 10	597	10 0	613	11 6	603	18 1	626	4 4	916	1 0	4,501	17 5
Gardens and shrubberies	58	1 7	159	15 1	37	17 7	23	12 4	43	7 7	39	0 8	12	9 7	70	18 4	445	2 9
Laundry expenses	399	18 9	322	2 10	327	9 8	78	13 2	59	19 3	245	2 4	195	0 2	182	16 10	1,728	8 0
Machinery repairs and stores ..	103	18 7	129	4 9	220	4 1	30	13 2	76	2 6	141	12 1	162	9 7	134	19 7	989	3 10
Maintenance of motor-vehicles ..	14	13 10	260	18 0	166	19 6	53	15 2	114	10 7	168	1 3	238	8 6	93	5 0	1,110	11 10
Medical fees	434	14 10	191	6 4	170	18 6	26	8 3	98	3 9	413	7 2	68	5 0	..	..	1,403	3 10
Nursing staff—																		
Transfer expenses	109	8 10	62	0 11	153	10 3	19	0 4	4	9 1	157	13 9	73	0 4	72	19 10	658	3 4
Treatment in general hospitals ..	45	18 0	20	6 6	9	18 6	..	..	2	17 0	6	6 0	2	8 0	..	..	87	14 0
Uniforms, purchase of	206	9 11	316	4 1	478	6 9	151	9 3	82	1 6	335	12 9	132	7 2	70	0 4	1,772	11 9
Office equipment	1	8 7	6	16 10	2	1 7	2	17 2	3	10 0	4	11 7	4	5 0	..	..	26	8 9
Patients' friends .. .. .	..	..	..	..	99	2 9	..	..	..	..	..	..	..	..	..	..	99	2 9
.. gratuities	18	13 4	18	10 6	35	9 3	12	5 0	140	0 3	55	18 11	4	2 6	5	3 6	288	3 3
.. recreation	908	0 11	818	9 7	770	1 2	402	17 2	616	4 6	1,188	2 0	611	3 1	413	13 2	3,729	13 7
.. transfer expenses	5	8 4	149	6 3	143	5 8	11	13 7	20	1 7	319	17 11	0	2 6	14	8 6	664	3 10
.. treatment in general hospitals ..	189	10 0	88	11 6	64	7 0	66	12 0	4	5 6	91	11 0	6	18 0	50	6 3	562	1 3
Postages and telegrams	74	8 5	93	18 10	121	7 6	22	1 0	30	18 8	137	19 6	50	10 5	29	16 4	561	0 8
Printing and stationery	205	3 2	229	2 7	152	2 10	68	9 7	104	11 8	248	12 1	104	7 4	60	10 5	1,146	19 8
Rations	13,827	16 4	13,700	2 7	10,046	14 2	5,329	0 5	8,665	7 3	17,231	15 8	4,092	4 2	6,349	7 3	80,149	7 10
Stores—																		
Loose and artisans tools	119	11 2	148	17 11	117	13 6	10	1 5	39	11 3	23	1 3	44	10 3	1	1 5	504	8 0
Other	1,301	12 0	1,463	7 6	1,434	9 3	82	17 2	775	4 7	822	18 7	631	14 2	551	17 5	7,124	9 8
Surgery and dispensary—																		
Drugs	303	1 4	352	1 7	190	11 0	69	19 5	157	9 10	305	13 10	50	4 6	48	14 9	1,477	13 3
Wines and spirits	4	4 1	3	13 6	..	..	3	5 0	..	..	..	..	..	..	..	..	11	2 7
Telephone services	58	13 10	139	15 6	192	3 5	29	13 4	59	19 2	168	4 9	62	6 6	94	5 8	805	2 2
Travelling-expenses	101	10 6	77	10 7	146	3 11	15	18 4	22	1 1	71	2 9	22	10 1	34	6 3	495	3 6
Travelling-allowances	41	2 8	31	11 11	162	8 6	71	15 9	81	16 7	54	16 0	26	16 3	97	9 10	567	17 6
Sundry expenses	0	14 2	31	4 6	10	17 0	..	..	1	12 6	3	14 6	3	13 6	..	..	51	13 2
Head Office administration expenses ..	1,625	7 7	1,636	14 0	1,329	15 4	528	7 6	951	1 6	1,999	0 5	728	8 0	608	17 9	9,607	11 11
Law-costs .. .. .	..	..	16	16 1	5	5 0	..	..	..	..	10	10 0	..	..	..	..	32	11 1

Depreciation	5,353	4	4	8,656	9	2	9,373	6	9	3,110	16	9	6,657	8	9	9,881	12	3	6,696	14	6	7,110	19	2	56,840	10	11
Grants to widows of officers .. .. .	..	..	..	1,068	5	1	165	14	7	..	..	..	..	..	..	102	14	5	247	6	3	..	..	..	1,584	0	4
Compensation under Workers' Compensation Act .. .. .	..	..	..	..	..	..	75	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	75	0	0
Total	91,636	19	10	104,822	4	7	109,818	14	11	34,819	18	9	60,753	9	7	117,166	17	11	52,960	14	9	34,762	12	5	606,741	12	9
Balance brought down	66,383	5	0	73,638	18	11	79,723	3	7	26,877	11	4	46,939	11	1	79,740	6	6	37,297	10	0	24,068	13	8	434,669	0	1
Interest	6,678	9	7	10,074	19	0	10,095	1	11	3,501	7	8	7,825	9	11	10,108	14	7	7,065	6	3	7,770	16	7	63,120	5	6
Net loss from farms .. .. .	..	..	..	..	..	..	..	..	..	297	14	3	..	..	..	..	..	..	..	..	..	..	..	..	297	14	3
Total	73,061	14	7	83,713	17	11	89,818	5	6	30,676	13	3	54,765	1	0	89,849	1	1	44,362	16	3	31,839	10	3	498,086	19	10
Income.																											
Maintenance fees	21,094	13	8	25,841	18	8	24,709	9	11	6,159	0	6	11,149	13	5	31,452	15	6	12,410	0	0	8,917	8	9	141,735	0	5
Board and lodging	3,610	0	0	4,635	0	0	4,631	15	5	1,625	0	0	2,407	2	5	5,146	6	5	2,559	12	4	1,733	4	11	26,348	1	6
Metal, rags, &c., sale of	30	10	9	34	11	2	68	17	8	22	6	3	..	..	..	86	11	4	..	..	..	..	..	..	242	17	2
Offal institution	98	10	5	201	15	10	143	17	10	2	12	5	2	11	11	27	16	9	267	17	5	13	5	1	758	7	8
Sacks .. .. .	..	..	..	..	..	..	..	..	..	16	7	3	..	..	..	..	..	..	0	5	0	..	..	..	16	12	3
Rent	420	0	0	470	0	0	523	0	0	116	12	6	254	10	9	713	1	5	425	10	0	30	0	0	2,952	14	8
Sundries .. .. .	..	..	..	..	..	..	18	10	6	0	8	6	..	..	..	..	..	..	..	..	..	..	..	..	18	19	0
Balance carried down	66,383	5	0	73,638	18	11	79,723	3	7	26,877	11	4	46,939	11	1	79,740	6	6	37,297	10	0	24,068	13	8	434,669	0	1
Total	91,636	19	10	104,822	4	7	109,818	14	11	34,819	18	9	60,753	9	7	117,166	17	11	52,960	14	9	34,762	12	5	606,741	12	9
Net profit from farms	1,160	0	10	3,492	18	7	2,708	3	9	..	..	..	1,126	8	7	946	16	10	2,957	10	1	569	17	3	12,961	15	11
Excess expenditure over income	71,901	13	9	80,220	19	4	87,110	1	9	30,676	13	3	53,638	12	5	88,902	4	3	41,405	6	2	31,269	13	0	485,125	3	11
Total	73,061	14	7	83,713	17	11	89,818	5	6	30,676	13	3	54,765	1	0	89,849	1	1	44,362	16	3	31,839	10	3	498,086	19	10
Net cost per patient per year	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
	55	13	0	61	13	3	71	12	8	73	0	9	70	19	0	55	19	0	71	10	3	64	12	2	63	10	5

MENTAL HOSPITALS DEPARTMENT—continued.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1937.

	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanui.	Kingseat.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>									
Live-stock, 1st April, 1936	1,757 2 6	3,659 15 0	5,430 0 0	491 5 0	3,706 17 6	4,599 0 0	7,297 10 0	3,121 0 0	30,062 10 0
Stored and growing crops	1,785 0 0	3,827 10 0	5,681 16 4	512 18 0	2,709 6 5	921 2 6	3,466 2 6	1,822 0 0	20,725 15 9
Purchases of live-stock	224 16 0	1,514 2 3	6,234 1 9	33 13 6	169 10 6	44 8 6	1,128 17 0	209 11 8	9,559 1 2
Live-stock sundries	20 3 5	112 8 6	171 4 0	4 11 5	50 5 2	55 5 0	52 0 11	39 2 0	505 0 5
Salaries and wages	897 8 7	1,961 15 3	4,325 7 0	661 17 8	1,799 4 5	2,092 4 4	1,908 12 3	1,016 18 4	14,663 7 10
Feed	402 5 2	244 6 11	561 14 6	145 8 8	301 17 2	630 16 2	243 18 10	91 14 0	2,622 1 5
Fertilizers	238 17 0	183 15 0	303 1 9	31 17 5	253 8 9	190 17 6	688 4 4	415 1 5	2,305 3 2
Seeds	21 6 0	301 0 4	243 8 10	36 19 5	176 11 1	7 8 11	103 9 9	114 13 2	1,004 17 6
Repairs (implements, harness, &c.)	84 19 10	132 16 8	121 18 6	7 4 2	96 11 3	129 9 10	133 1 5	37 10 7	763 12 3
Sundries	50 15 7	351 1 11	264 13 10	52 4 11	..	149 12 1	78 5 4	39 5 6	985 19 2
Buildings, repairs	..	1 10 10	18 9 7	..	..	..	0 19 6	..	20 19 11
Machinery, repairs	..	15 13 6	1 3 4	..	0 0 6	1 19 2	10 7 7	0 6 8	29 10 9
Harvesting	19 8 6	421 4 6	..	..	53 6 6	..	160 18 2	48 10 5	421 4 6
Fencing, draining, and roading	..	68 10 5	124 9 4	..	..	37 0 3	..	..	512 3 7
Freight and cartage	..	..	..	..	..	..	..	19 8 0	19 8 0
Rents, rates, &c.	132 13 6	677 2 1	296 9 8	7 16 7	173 8 1	364 4 3	215 9 3	15 3 7	677 2 1
Depreciation	2,702 12 1	5,265 15 4	4,246 17 4	..	2,253 7 11	2,219 4 0	4,035 10 7	1,303 17 11	1,360 13 9
Carried down	..	..	..	..	..	..	..	..	22,027 5 2
Total ..	8,337 8 2	18,893 17 4	28,024 15 9	1,985 16 9	11,743 15 3	11,442 12 6	19,523 7 5	8,314 3 3	108,265 16 5
Loss brought down	..	..	..	229 4 6	..	..	..	734 0 8	229 4 6
Interest on capital	1,542 11 3	1,772 16 9	1,538 13 7	68 9 9	1,126 19 4	1,272 7 2	1,078 0 6	..	9,133 19 0
Net profit ..	1,160 0 10	3,492 18 7	2,708 3 9	..	1,126 8 7	946 16 10	2,957 10 1	569 17 3	12,961 15 11
Total ..	2,702 12 1	5,265 15 4	4,246 17 4	297 14 3	2,253 7 11	2,219 4 0	4,035 10 7	1,303 17 11	22,324 19 5
<i>Income.</i>									
Live-stock sales	429 13 5	2,237 15 2	1,722 4 9	48 18 6	647 7 3	851 8 10	2,346 18 7	1,195 2 11	9,479 9 5
Poultry	300 0 3	868 19 8	723 5 0	34 11 8	278 19 10	751 11 6	..	..	2,957 7 11
Skins, hides, &c.	39 4 1	63 2 3	2,063 6 5	7 16 9	62 18 9	49 3 9	343 5 8	16 17 11	2,645 15 7
Wool	..	543 16 3	203 11 7	..	573 17 6	157 19 6	590 4 11	..	2,069 9 9
Butterfat	40 19 0	..	666 7 4	..	310 16 9	102 4 8	1,355 4 4	987 15 9	3,463 7 10
Milk and cream	1,911 9 5	2,290 11 4	3,615 17 5	603 6 0	1,470 6 3	3,331 11 6	1,136 19 0	564 12 1	14,924 13 0
Fruit and vegetables	1,984 11 2	3,328 3 8	2,955 8 9	244 13 4	1,240 9 6	1,377 16 4	639 18 11	992 4 2	12,763 5 10
Meat	42 9 7	153 17 0	5,238 16 10	208 15 6	539 4 6	267 18 3	2,849 1 0	15 8 9	9,315 11 5
Cereals, hay, &c.	..	954 7 4	..	..	7 7 3	..	..	..	961 14 7
Sacks	..	..	..	0 5 0	..	..	..	..	0 5 0
Live-stock as at 31st March, 1937	2,241 12 6	3,933 12 6	5,964 5 0	471 10 0	4,055 0 0	3,517 7 6	7,249 0 0	2,336 0 0	29,768 7 6
Stored and growing crops, 31st March, 1937	1,329 10 0	4,519 12 2	4,870 13 4	130 10 8	2,320 17 5	1,035 10 8	3,012 15 0	2,206 1 8	19,425 10 11
Sundries	17 18 9	..	0 19 4	6 4 10	236 10 3	..	..	..	261 13 2
Loss carried down	..	..	..	229 4 6	..	..	..	..	229 4 6
Total ..	8,337 8 2	18,893 17 4	28,024 15 9	1,985 16 9	11,743 15 3	11,442 12 6	19,523 7 5	8,314 3 3	108,265 16 5
Profit brought down	..	..	..	..	2,253 7 11	2,219 4 0	4,035 10 7	1,303 17 11	22,027 5 2
Net loss to Institution Account	..	..	..	297 14 3	..	..	..	..	297 14 3
Total ..	2,702 12 1	5,265 15 4	4,246 17 4	297 14 3	2,253 7 11	2,219 4 0	4,035 10 7	1,303 17 11	22,324 19 5

MENTAL HOSPITALS DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				£	s.	d.	<i>Income.</i>				£	s.	d.
Institutional accounts—							Balance	..	..	..	485,125	3	11
Auckland	..	..	..	71,901	13	9							
Christchurch	..	..	..	80,220	19	4							
Dunedin	..	..	..	87,110	1	9							
Hokitika	..	..	..	30,676	13	3							
Nelson	..	..	..	53,638	12	5							
Porirua	..	..	..	88,902	4	3							
Tokanui	..	..	..	41,405	6	2							
Kingseat	..	..	..	31,269	13	0							
				£485,125	3	11					£485,125	3	11

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Capital Account: Public Works Fund	..	..	..	2,002,357	10	4	Land	..	..	..	223,260	4	0
Sundry creditors—							Buildings—						
Departmental	..	..	1,504	6	7		Institutional	..	..	..	1,117,247	5	7
Other	..	..	7,418	13	6		Farm	..	..	..	27,234	10	1
				8,923	0	1	Improvements	..	..	..	93,272	19	11
Bad Debts Reserve	..	..	7,815	0	0		Other vehicles	..	..	..	1,361	7	0
Writing-off, Reserve Account	..	..	3,562	11	7		Loose and artisans' tools	..	..	..	2,793	2	3
Treasury Adjustment Account	..	..	292,166	6	1		Farm implements	..	..	..	3,318	12	3
							Plant and machinery—						
							Institutional	..	..	..	52,989	3	9
							Farm	..	..	..	1,817	5	2
							Furniture and fittings	..	..	..	44,592	19	8
							Stores and equipment	..	..	..	125,055	1	6
							Motor-vehicles	..	..	..	2,074	17	6
							Surgical instruments	..	..	..	562	10	2
							Live-stock	..	..	..	29,768	7	6
							Stored and growing crops	..	..	..	19,425	10	11
							Sundry debtors—						
							Departmental	..	..	1,644	7	10	
							Other	..	..	79,688	3	5	
										81,332	11	3	
							Payments in advance	..	..	30	4	1	
							Assets in Suspense	..	..	3,562	11	7	
							Excess of expenditure over income	..	..	485,125	3	11	
				£2,314,824	8	1				£2,314,824	8	1	

NOTES.—(a) No charge has been made in farm accounts in respect of patients' labour; (b) sundry debtors for maintenance at 31st March, 1937, have been estimated.

THEO. G. GRAY, Director-General of Mental Hospitals.
F. J. TWISS, Accountant.

I hereby certify that the Farm Working Accounts, Institutional Accounts, Income and Expenditure Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the departmental notes enclosed thereon, and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.—I [Pt. IV] and to the following comment: The Audit Office is of opinion that as a result of the methods which have been followed in valuing the produce supplied by the farms to the institutions during the year and the live-stock on hand at the close of the year, the Farm Working Accounts do not reflect the true position.—J. H. FOWLER, Controller and Auditor-General.

PENSIONS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1937.

Expenditure.				Income.						
	£	s.	d.	£	s.	d.		£	s.	d.
Pensions—							Credits from national-endowment residue for old-age pensions	42,659	16	10
War pensions and allowances	1,492,314	8	10				Credits from sundry outstandings	3,464	17	0
Old-age pensions	2,326,560	15	10				Commissions for paying Imperial pensions	3,399	12	6
Widows pensions	402,027	16	3				Credits from pensions paid to retired officers on account of Post and Telegraph Department	108	10	6
Military pensions (Maori War)	2,004	16	6				Credits from other Governments on account of payments made—			
Miners' pensions	82,202	19	5				Canadian Government	61	12	7
Pensions for the blind	7,983	6	7				Commonwealth Government	26,517	19	4
Invalidity pensions	251,029	19	10				Government of Fiji	1	1	0
Family allowances	133,241	9	8				Imperial Government	3,073	9	3
Pensions and allowances to disabled ex-members of New Zealand contingents to South African War and dependants of deceased members thereof	2,123	10	5				Deposits Account: Imperial Pensions	193,170	4	8
Pensions to epidemic widows and their dependants	279	9	4					222,824	6	10
Pensions to ex-members of New Zealand Defence and Naval Forces	2,279	4	4				Excess of expenditure over income	4,971,474	10	5
Police pensions	1,843	5	6							
Special annuities	6,684	9	7							
Annuity: Lady Salmon	200	0	0							
Annuity: Miss Fraser	150	0	0							
Unauthorized	98	5	0							
War veterans' allowances	113,494	3	9							
Pensions under Civil Service Act	4,149	16	11							
Judicature Act, 1908	2,843	1	1							
Pensions to retired postal officers	108	10	6							
			4,831,619	9	4					
Administration charges—										
Advertising	32	1	2							
Sundry office expenses	89	11	0							
Depreciation	256	0	10							
Expenses in connection with payment of pensions overseas	127	10	0							
Fees for certificates of age	47	1	8							
Fuel, light, power, and water	411	6	1							
Office equipment (repairs)	117	0	6							
Expenses in connection with removal of offices	1,489	17	9							
Overtime	4,055	14	11							
Post Office services	20,967	2	0							
Postage and telegrams	4,572	10	3							
Printing and stationery	2,711	14	11							
Rent of offices	3,498	19	7							
Office-cleaning	18	4	8							
Telephone services	386	1	5							
Travelling-expenses (departmental officers)	1,231	3	9							
Transfer and removal expenses (departmental officers)	288	1	6							
War Pensions Appeal Board expenses	5,236	14	3							
Salaries	51,199	17	3							
			96,736	13	6					
Other charges—										
Clothing-allowances			488	15	11					
Life-insurance loadings			172	10	9					
Medical fees			16,637	10	6					
Medical treatment—										
Ex-members of New Zealand Expeditionary Forces	68,441	5	10							
South African War veterans	12	9	5							
New Zealand Defence and Naval Forces	154	14	11							
			68,608	10	2					
Rail concessions to disabled soldiers			1,898	10	9					
Grant to Soldiers' Civil Re-establishment League			2,000	0	0					
Travelling-expenses (pensioners)			2,897	7	2					
Expenses in connection with treatment of ex-soldier in Australia			47	19	2					
Payments on account of other Governments—										
Canadian Government	61	12	7							
Commonwealth Government	26,517	19	4							
Government of Fiji	1	1	0							
Imperial Government	3,073	9	3							
Deposits Account: Imperial pensions	193,170	4	8							
			222,824	6	10					
			£5,243,931	14	1					
			£	s.	d.					
Balance brought down			4,971,474	10	5	Balance after charging interest	4,971,590	0	6	
Interest on capital			115	10	1					
			£4,971,590	0	6					

Percentage of cost of administration to total expenditure 1.84.

POLICE DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>					<i>Income.</i>					
					£	s.	d.	£	s.	d.
Administrative charges—										
Salaries .. .. .	..	..	..	395,102	9	4				
Rent .. .. .	..	..	..	3,070	5	3				
Office expenses .. .. .	..	..	..	970	15	1				
Printing and stationery .. .. .	..	..	..	4,412	17	3				
Postage and telegrams .. .. .	..	..	..	3,910	13	7				
Telephones .. .. .	..	..	..	6,794	18	2				
House allowances .. .. .	..	..	..	29,998	19	5				
Transfer expenses .. .. .	..	..	..	5,483	2	6				
Travelling-expenses .. .. .	..	..	..	15,589	13	2				
Special training expenses .. .. .	..	..	..	61	13	5				
					465,395	7	2			
Other charges —										
Upkeep of bicycles, horses, and motor-vehicles .. .. .	..	..	..	11,158	14	10				
Freight, cartage, &c. .. .. .	..	..	..	152	11	1				
Clothing, stores, &c. .. .. .	..	..	..	8,819	6	9				
Fuel, light, water, scavenging .. .. .	..	..	..	4,980	19	5				
Police prosecutions .. .. .	..	..	..	2,524	6	4				
Prisoners' rations .. .. .	..	..	..	620	0	2				
Maintenance and repairs to buildings .. .. .	..	..	..	14,984	13	1				
Rewards .. .. .	..	..	..	229	6	6				
Medical expenses .. .. .	..	..	..	371	10	4				
Police examinations .. .. .	..	..	..	140	13	10				
Compassionate allowances .. .. .	..	..	..	775	7	0				
Legal fees .. .. .	..	..	..	349	0	6				
Sundry expenses .. .. .	..	..	..	19	17	6				
					45,126	7	4			
Depreciation on—										
Buildings .. .. .	..	..	..	12,003	4	0				
Furniture and fittings .. .. .	..	..	..	904	1	2				
Mechanical office appliances .. .. .	..	..	..	93	15	2				
Libraries .. .. .	..	..	..	664	6	2				
Arms and accoutrements .. .. .	..	..	..	355	1	4				
Motor-vehicles .. .. .	..	..	..	540	12	6				
Bicycles .. .. .	..	..	..	16	2	4				
					14,577	2	8			
Loss on buildings .. .. .	..	..	..	60	5	0				
Loss on stores sold, &c. .. .. .	..	..	..	410	13	10				
					470	18	10			
Interest on capital .. .. .	..	..	..	29,167	13	7				
					£554,737	9	7			

NOTE.—The accounts include charges for interest and expenditure on construction of buildings for which the Department possesses no parliamentary appropriation, and also credit for rent from the Valuation Department, for which that Department possesses no parliamentary appropriation. No cost of exchange on payments made in London is reflected in the account.

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

Expenditure.	Head Office.			Research Investigations.			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.					
Salaries ..	5,018	12	6	..	..	..	9,389	11	8	4,211	10	3	3,041	3	11	1,385	12	9	1,809	12	2	1,680	10	9	26,536	14	0		
Advisory Council : Honoraria and expenses ..	491	11	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	491	11	1		
Books, publications, and periodical papers ..	78	15	2	..	..	..	140	7	8	27	0	1	104	13	2	49	18	1	..	..	..	35	7	2	436	1	4		
Chemicals, apparatus, and repairs to apparatus ..	..	..	..	..	..	..	1,846	16	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,846	16	7		
Expenses of officer travelling overseas ..	..	..	..	..	..	..	250	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	250	0	0		
Field expenses ..	..	..	..	..	..	..	..	..	..	382	6	8	..	..	..	..	..	..	..	..	..	..	..	..	..	382	6	8	
Freight and cartage ..	..	..	..	..	..	..	281	9	7	27	8	4	..	..	..	..	..	..	..	..	..	..	..	..	..	308	17	11	
Fuel, light, power, and water ..	57	10	0	..	..	..	443	13	6	49	19	3	38	10	5	31	4	9	25	2	2	68	3	3	646	0	1		
General expenses ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	113	18	6	
Grounds, maintenance ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	0	0	
Grant to Chairman of Advisory Council travelling overseas ..	200	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	200	0	0	
Grant to Australian and New Zealand Association for Advancement of Science ..	537	6	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	537	6	3	
Grant to Royal Society of New Zealand ..	600	0	0	..	..	..	..	..	..	142	4	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	600	0	0
Instrument and outfit allowance ..	..	..	..	..	..	..	..	..	..	..	..	..	160	6	11	90	7	6	102	9	4	117	0	9	..	..	142	4	4
Instruments, equipment, and repairs thereto ..	..	..	..	..	..	..	228	13	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	470	4	6
Laboratory accommodation and maintenance ..	150	0	0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	228	13	4
National Research Scholarships ..	966	9	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	150	0	0
New Zealand Journal of Science and Technology ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	966	9	1
Observatories, maintenance and establishment of ..	..	..	..	..	..	..	..	..	..	11	2	5	..	..	..	15	0	5	65	6	9	..	..	..	..	..	120	14	2
Office accommodation and maintenance ..	20	8	9	..	..	..	5	10	6	..	..	..	8	2	9	0	12	5	1	1	7	103	2	7	..	..	134	13	9
Office fittings and requisites ..	10	9	2	..	..	..	32	15	0	0	8	3	..	..	..	..	..	..	..	..	..	4	4	10	..	..	30	9	6
Overtime and meal allowance ..	..	..	..	..	..	..	41	15	4	15	10	11	..	..	..	75	1	2	12	15	6	..	..	..	..	..	32	15	0
Postage, telegrams, rent of boxes, and broadcasting of weather reports ..	198	9	3	..	..	..	..	..	..	..	..	..	2,350	2	2	..	..	..	..	..	..	..	..	..	..	..	2,693	14	4
Printing and stationery ..	216	11	11	..	..	..	..	..	..	27	14	5	392	2	7	28	7	10	89	1	11	120	4	10	..	..	994	14	7
Printing bulletins ..	..	..	..	..	..	..	..	..	..	1,614	18	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,614	18	9
Rent ..	199	0	0	..	..	..	1,081	12	3	306	0	0	326	0	0	589	0	0	..	..	..	..	..	..	..	..	2,501	12	3
Subscriptions to technical societies ..	..	..	..	..	..	..	59	0	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	59	0	2
Telephone services ..	95	2	1	..	..	..	102	13	9	26	10	9	429	16	4	29	0	4	14	2	4	..	..	..	..	..	697	5	7
Travelling allowances and expenses ..	331	3	6	..	..	..	135	17	9	473	7	11	87	0	1	74	19	11	97	9	11	..	..	..	..	..	1,199	19	1
Wages of the field hands ..	..	..	..	..	..	..	..	..	..	565	6	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	565	6	4
Provision for depreciation of fixed assets ..	76	17	11	..	..	..	710	5	7	79	16	8	139	13	5	325	19	2	189	15	2	53	3	3	..	..	2,853	1	6
Losses : Assets broken, lost, or destroyed ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	45	13	2
Citrus investigations ..	..	..	..	..	..	..	..	..	..	38	1	10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	464	2	4
Coal survey ..	..	..	..	..	..	..	285	17	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	285	17	9
Dairy research ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	15,169	16	1
Flax research ..	..	..	..	..	..	..	..	..	..	2,349	10	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,349	10	9
Food investigations : Storage ..	..	..	..	..	..	..	..	..	..	244	16	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	244	16	1
Forest products ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	866	18	0
Fruit research ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5,071	10	1
Geophysical prospecting ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,205	16	4
Imperial Agricultural Research Bureau ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6,644	0	0
Leather, hides, and pelts research ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,508	15	10
Mineral content of pastures and soil surveys ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,665	4	6
Miscellaneous researches ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,265	10	10

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1937.

	Head Office.			Research Investigations.			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.	£	s.	d.
Capital—																											
Public Works Fund	..	..	..	2,259	19	6	..	..	..	2,800	10	9	..	..	..	674	15	9	1,313	7	7	..	..	..	2,259	19	6
Consolidated Fund	..	..	..	20,053	18	2	8,475	18	2	..	..	..	750	10	8	..	..	..	..	..	..	632	16	10	38,218	11	8
Creditors—																											
Sundry	..	..	..	3,202	14	0	59	10	11	112	13	10	61	16	5	6	12	10	7	15	6	12	10	3	3,478	19	2
Departmental ..	..	..	..	306	6	8	39	13	2	117	8	9	208	18	4	2	4	7	2	4	2	0	11	0	725	10	10
Amounts held on deposit—																											
Wheat levies ..	..	..	..	491	8	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	491	8	3
Grant, Apia Observatory	..	..	..	..	..	..	..	..	..	38	1	10	..	..	..	..	..	..	..	..	..	..	..	..	375	9	0
Writings-off, Suspense Account	..	..	..	4	18	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	13	1	45	13	2
Treasury Adjustment Account	..	..	..	48,893	16	10	15,017	6	9	14,675	1	6	6,876	0	1	2,792	9	5	2,455	0	5	2,024	5	4	102,106	1	6
	9,372	1	2																								
	12,952	4	6	75,213	1	8	23,592	9	0	17,743	16	8	7,897	5	6	3,476	2	7	3,778	7	8	3,048	5	6	147,701	13	1
Land ..	..	..	..	2,057	2	6	..	..	..	..	..	..	3	3	0	..	..	..	..	..	..	..	..	..	2,060	5	6
Buildings	..	..	..	5,632	14	11	..	..	..	..	..	..	76	19	4	13	8	3	157	14	11	143	4	6	6,084	1	11
Tools and equipment	..	..	..	886	18	9	30	6	4	37	3	1	13	5	6	17	4	10	7	5	0	7	14	8	999	18	2
Motor-vehicles ..	..	..	..	349	2	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	149	2	7
Bicycles and other transport equipment	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	37	10	9
Horses and harness	..	..	..	80	5	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	80	5	9
Furniture and fittings	..	..	..	1,539	18	10	363	6	11	141	6	10	165	18	7	59	0	0	36	5	0	95	5	4	2,665	4	8
Mechanical office appliances	..	..	..	431	5	8	15	14	8	1	10	0	4	16	0	30	2	1	205	6	3	32	0	11	805	10	10
Libraries and books	..	..	..	835	0	10	1,519	9	0	30	0	0	25	10	7	144	5	3	40	8	8	27	7	9	2,894	6	9
Stamps on hand ..	..	..	..	..	..	..	..	..	..	10	1	4	..	..	..	..	..	..	..	..	..	..	..	..	30	1	0
Stocks, saleable publications	..	..	..	839	0	4	..	..	..	2,579	5	6	..	..	..	..	..	..	..	..	..	..	..	..	6,278	2	9
Debtors—																											
Sundry	..	..	..	1,305	11	2	0	2	6	..	..	..	4	0	0	..	..	..	..	..	..	400	0	0	1,716	5	1
Departmental ..	..	..	..	351	2	6	100	7	0	3	16	6	..	..	..	..	..	..	..	..	..	..	..	..	467	0	4
Permanent improvements : Roading, fencing, &c.	..	..	..	600	18	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	600	18	5
Plant and machinery	..	..	..	370	13	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	370	13	7
Technical instruments, apparatus, and equipment	..	..	..	55	13	9	5,403	12	0	4	16	10	460	17	8	410	15	4	866	7	9	321	11	8	16,302	11	9
Lithographic blocks, slides, and plates	..	..	..	..	..	..	..	..	..	6	8	6	..	..	..	..	..	..	..	..	..	..	..	..	6	8	6
Fossils and collections	..	..	..	..	..	..	..	..	..	6,800	0	0	..	..	..	..	..	..	..	..	..	..	..	..	6,800	0	0
Platinumware	..	..	..	..	..	..	1,143	9	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,143	9	3
Assets in Suspense	..	..	..	..	..	..	..	..	..	38	1	10	..	..	..	..	..	..	..	..	..	..	..	..	45	13	2
Cash in Consolidated Fund Deposits Account	..	..	..	491	8	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	866	17	3
Excess of expenditure over income ..	..	..	..	50,746	3	10	15,016	1	4	8,091	6	3	7,142	14	10	2,801	6	10	2,465	0	1	1,637	6	7	97,297	5	1
	9,397	5	4																								
	12,952	4	6	75,213	1	8	23,592	9	0	17,743	16	8	7,897	5	6	3,476	2	7	3,778	7	8	3,048	5	6	147,701	13	1

E. MARSDEN, Secretary.

R. D. MCGILLIVRAY, Accountant.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B-1 [Pt. IV] and to the following comment : The value of consumable stores on hand is not recorded in the accounts.—J. H. FOWLER, Controller and Auditor-General.

STAMP DUTIES DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Freight and cartage	78	4	7	Death duty	1,643,518	19	3
Office equipment	6	9	5	Duty on instruments	348,151	1	8
Postage and telephones	1,103	16	2	Fines and penalties	1,544	16	6
Valuation fees	173	1	6	Adhesive stamps	155,023	9	5
Advertising	153	9	4	Impressed stamps	213,184	3	5
Travelling and transfer expenses	187	14	2	Miscellaneous receipts	33	14	11
Fuel, light, and cleaning	540	17	11	Licenses to companies	88,306	3	6
Law-costs	318	9	5	Gift duty	105,335	13	8
Rent	2,328	14	8	Amusements-tax	71,507	18	8
Salaries	25,286	19	7	Overseas passenger duty	21,969	10	3
Interest on succession duty (refund)	173	10	2	Racing revenue	504,185	14	6
Cost of stamp printing	982	13	0	Bank-note duty	7,998	10	2
Stamping-machine (maintenance)	55	16	11	Sharebrokers' licenses	2,068	5	0
Printing and stationery	1,398	19	5	Mortgagees' indemnity fees	1,884	16	6
Typewriters (maintenance)	26	0	7	Lottery duty	20,152	12	6
Miscellaneous expenses	14	2	0	Recovery on account of expenditure of previous years	0	5	0
Family Protection Act	127	8	7				
Refund, tote-tax	43,116	5	6				
Refund, overseas passenger duty	25	18	4				
Allowance to officer performing higher duties	15	0	0				
Depreciation	903	12	0				
Stamp duty on interest	98	0	6				
Balance carried down	3,107,750	11	2				
	£3,184,865	14	11		£3,184,865	14	11
	£	s.	d.		£	s.	d.
Interest on capital	227	11	0	Balance brought down	3,107,750	11	2
Balance, excess income over expenditure	3,107,523	0	2				
	£3,107,750	11	2		£3,107,750	11	2

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	4,535	19	4	Furniture	344	12	8
Creditors—				Mechanical appliances	31	1	6
Sundry	197	16	6	Machinery	3,985	5	2
Departmental	96	2	5	Library	175	0	0
For refunds—				Debtors—			
Sundry	11,812	12	8	Sundry	387,779	19	6
Departmental	4,862	12	3	Departmental	291	11	1
Reserves—				Deposit Accounts	180	2	7
Accrued penalty	10,591	19	9	Cash in hands of receivers	21	2	11
Sundry depositors	180	2	7	Treasury Adjustment Account	2,746,991	10	3
Excess income over expenditure	3,107,523	0	2				
	£3,139,800	5	8		£3,139,800	5	8

P. G. PEARCE, Commissioner of Stamp Duties.

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

TRANSPORT DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
General administration—							
Salaries	12,174	0	11	Fees under Transport Licensing Act, 1931	24,587	18	6
Maintenance of mechanical office appliances	71	3	10	Fees under Motor-vehicles Act, 1924	853	12	6
Advertising, books, &c.	93	9	5				
Fuel, light, power, and water	63	2	6				25,441 11 0
Printing and stationery	659	15	6	Recoveries on account of expenditure in previous years			80 11 7
Postages and telegrams	447	3	8	Balance			77 13 8
Rent	635	19	8				
Transfer of office accommodation	204	8	7				
Travelling-expenses: Staff	1,258	6	11				
Metal holders for vehicle authorities	15	3	4				
Depreciation—							
Departmental library	5	11	3				
Office furniture	74	17	5				
Mechanical office appliances	36	6	8				
Telephone—							
Rentals	170	12	6				
Calls	118	0	10				
Alterations	107	8	5				
Meal allowances	40	12	0				
Office cleaning	138	1	9				
License fee: R. F. Barnett	2	0	0				
Expenses of taxi inquiry	1,057	3	8				
Expenses of National Safety Council	31	5	1				
			17,404 13 11				
Expenses of Licensing Authorities—							
Travelling-allowances	638	9	11				
Fees and salaries	1,727	6	11				
Advertising	458	17	0				
Services of Registrar of Motor-vehicles	417	17	3				
Conference	47	15	6				
Car-running expenses	194	17	3				
Depreciation: Motor-cars	96	12	0				
			3,581 15 10				
Vehicle-inspection—							
Salaries	1,113	11	9				
Travelling-expenses	338	18	5				
Services of Public Works Department	2,137	5	7				
Overalls	7	15	6				
Running-expenses: Cars	232	4	4				
Depreciation—							
Motor-cars	33	3	9				
Brake-testers	8	5	3				
Ramp	2	15	9				
Satchells	1	17	9				
			3,875 18 1				
Enforcement—							
Salaries	420	16	8				
Law-costs	15	11	10				
Travelling-expenses	96	13	1				
Car-running expenses	161	10	1				
Depreciation: Motor-car	42	16	9				
			737 8 5				
			£25,599 16 3				£25,599 16 3
			£ s. d.				£ s. d.
Balance			77 13 8	Balance			174 9 5
Interest on capital			96 15 9				
			£174 9 5				£174 9 5

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital	3,222	13	8	Office furniture and fittings	1,159	4	0
Fees under Transport Licensing Act, 1931, received in advance	482	10	3	Mechanical office appliances	341	14	2
Sundry creditors—				Departmental library	88	13	5
Departmental	193	12	5	Vehicle-inspection ramp	47	7	6
Other	367	12	0	Brake-testing machines	141	12	0
			561 4 5	Motor-cars	1,452	17	7
Treasury Adjustment Account	2,621	2	8	Vehicle authority holders	20	6	8
				Sundry debtors—			
				Departmental			
				Other	2,104	18	0
							2,104 18 0
				Sundry payments in advance			12 19 7
				Official stamps			29 16 2
				Forms and stationery on hand			450 0 0
				Fees held in Deposits Account: Miscellaneous			853 12 6
				Income and Expenditure Account			174 9 5
			£6,887 11 0				£6,887 11 0

G. L. LAURENSEN, Commissioner of Transport.

F. A. DAVIS, A.B.A.N.Z., A.A.I.S., Accountant.

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

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

VALUATION DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Advertising books, newspapers, and other publications	171	19	0	Fees charged for Valuers' reports	24,817	7	1
Assessment Court expenses	678	14	0	Fees charged for certified copies of existing roll values	2,399	6	0
Depreciation on office furniture requisites, maps, and motor-car	1,057	4	1	Contributions from—			
Fees to Valuers	21,837	18	1	Local bodies	15,642	18	2
Freight, cartage, and transport charges	54	2	4	Land and Income Tax Department	15,642	18	2
Fuel, light, power, and water	29	15	6	Realization of assets	11	4	9
Maps (maintenance)	942	10	6	Levy and collecting hospital rates in Sounds and Taupo Counties and in part Waiheke Island	185	0	0
Office expenses	290	9	3	Balance, exclusive of interest carried down	12,519	10	1
Overtime and meal-allowances	22	14	3				
Payment to Post and Telegraph Department	100	0	0				
Postages, telegrams, and rent of Post Office boxes	589	3	0				
Rent	2,426	7	3				
Salaries	35,328	7	4				
Telephone services	535	5	5				
Travelling allowances and expenses	5,727	3	10				
Typewriters: Repairs	41	4	1				
Printing and stationery	778	14	3				
Transfer and removal expenses	376	11	7				
Grant to widow of officer	180	0	0				
Allowance for higher duties	50	0	0				
	£71,218	4	3		£71,218	4	3
	£	s.	d.		£	s.	d.
Balance, exclusive of interest brought down	12,519	10	1	Balance, after charging interest	13,243	12	2
Interest	724	2	1				
	£13,243	12	2		£13,243	12	2

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital Account	17,464	7	7	Furniture and fittings	560	1	8
Creditors—				Mechanical appliances	508	0	4
Departmental	224	10	5	Motor-car	112	17	7
Sundry	1,813	0	6	Maps	16,283	8	0
	2,037	10	11	Stationery	725	2	2
Payments in advance	83	1	2	Debtors—			
Bad debts reserve	45	0	7	Local bodies	8,468	8	7
Suspense Account: Hospital and Charitable Institutions Act, 1926	140	8	11	Land and Income Tax Department	15,642	18	2
Treasury Adjustment Account	37,791	11	9	Sundry	992	12	10
				Sundry departmental	933	4	0
					26,037	3	7
	£57,562	0	11	Deposits—Hospital and Charitable Institutions Act, 1926	91	15	5
				Excess of expenditure over income	13,243	12	2
					£57,562	0	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, Controller and Auditor-General.

DAIRY INDUSTRY LOANS.

(AGRICULTURE (EMERGENCY POWERS) ACT, 1934.)

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Dr.</i>				<i>Cr.</i>			
		£	s. d.			£	s. d.
Balance at 1st April, 1936			2 15 6	Accrued interest on loans		1,013	9 6
Interest, Public Works Fund: Capital		1,080	6 3	Balance carried down		69	12 3
		<u>£1,083</u>	<u>1 9</u>			<u>£1,083</u>	<u>1 9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital Account: Public Works Fund		40,489	18 11	Advances under section 26, Agriculture (Emergency Powers) Act, 1934—			
Treasury Adjustment Account		571	1 1	Dairy factories	39,165	17 10	
Sundry creditors: Departmental			3 13 10	Dairy-farmers	1,385	7 0	
Sundry accounts in credit—							
Interest on loans		13	7 10			40,551	4 10
Principal instalments		62	13 2	Sundry debtors for interest		61	18 1
			76 1 0	Sundry debtors for principal instalments		1	7 3
				Interest accrued but not due		456	12 5
				Revenue Account		69	12 3
		<u>£41,140</u>	<u>14 10</u>			<u>£41,140</u>	<u>14 10</u>

J. H. O'DONNELL, Assistant Under-Secretary for Lands.
WM. E. SHAW, Chief Accountant.

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

DEPARTMENT OF LABOUR (EMPLOYMENT DIVISION).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Advertising	14	11 7	Contribution from the Employment Promotion Fund under section 34 of the Employment Promotion Act, 1936	60,000	0 0
<i>Ex gratia</i> payments to workers	100	0 0	Balance	137,543	12 10
Expenses of visit of representative of British Ministry of Labour to New Zealand	136	2 0			
Fitting up Labour Bureaux	2,298	9 11			
Law-costs	15	18 0			
Motor-vehicles, maintenance of	1,849	9 2			
Office expenses	1,031	7 10			
Overtime and meal allowances	343	4 0			
Postages	4,475	6 0			
Printing and stationery	5,008	17 5			
Rent, heating, and lighting	5,323	5 10			
Salaries and allowances	157,380	5 5			
Services by other Departments	11,427	7 9			
Telephone services	2,851	8 1			
Transfer and removal expenses	652	9 6			
Travelling-expenses	3,263	17 8			
Typewriters, Maintenance of	137	19 2			
Furniture, &c., written off	128	6 10			
Depreciation	1,105	6 8			
		197,543 12 10			
		<u>£197,543 12 10</u>			<u>£197,543 12 10</u>
		£ s. d.			£ s. d.
Balance brought down	137,543	12 10	Balance, excess of expenditure over income	137,768	8 1
Interest on capital	224	15 3			
		<u>£137,768 8 1</u>			<u>£137,768 8 1</u>

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital	10,577	1 2	Buildings	703	19 8
Creditors—			Furniture	6,454	11 3
Sundry	2,896	4 9	Typewriters	950	2 3
Departmental	7,850	18 3	Motor-vehicles	3,487	10 9
		10,747 3 0	Official stamps	36	15 4
Writings off in Suspense	128	6 10	Debtors—		
Treasury Adjustment Account	128,382	1 10	Sundry	31	13 11
			Departmental	273	4 9
				304	18 8
			Assets in Suspense	128	6 10
			Excess of expenditure over income	137,768	8 1
		<u>£149,834 12 10</u>			<u>£149,834 12 10</u>

J. S. HUNTER, Secretary of Labour.

H. L. BOCKETT, A.R.A.N.Z., Accountant.

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

MISCELLANEOUS ADVANCES FROM THE CONSOLIDATED FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Excess of income over expenditure	14,104	5	4	Interest on advances	13,964	15	10
				Surplus from—			
				Waitangi Land-settlement Association ..	60	16	1
				Woodside Land-settlement Association ..	78	13	5
	£14,104	5	4		£14,104	5	4

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Advances from Consolidated Fund	696,608	4	5	Advances to—			
Writings-off in Suspense	55	0	2	State Forests Account	87,405	3	4
Treasury Adjustment Account	9,926	7	9	Electric Supply Account	12,000	0	0
Excess of income over expenditure	14,104	5	4	Rural Intermediate Credit Board	400,850	0	0
				Land-settlement Associations	194,708	14	3
				Sundry	1,644	6	10
	£720,693	17	8		696,608	4	5
				Interest due and unpaid	24,030	13	1
				Suspense Account	55	0	2
					£720,693	17	8

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

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

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

SAMOAN LOAN SUSPENSE AND SINKING FUND ACCOUNTS.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937.

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Interest on loan capital	3,145	17	5	Interest on advances to Samoan Administration ..	5,559	3	2
Interest on advances from Treasury Accounts ..	1,135	3	5				
Excess of income over expenditure	1,278	2	4				
	£5,559	3	2		£5,559	3	2

BALANCE-SHEET AS AT 31ST MARCH, 1937.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Loan capital	96,730	0	0	Advances to Samoan Administration	121,940	0	0
Advances from Treasury Investment Accounts ..	25,210	0	0	Interest accrued on advances to Samoan Administration	2,737	6	4
Sinking fund	0	14	1	Cash in Public Account	0	14	1
Interest accrued—							
Loan capital	842	14	10				
Advances from Treasury Investment Accounts ..	531	6	2				
Interest due and unpaid on advances from Treasury Investment Accounts	31	12	1				
Treasury Adjustment Account	53	10	11				
Excess of income over expenditure	1,278	2	4				
	£124,678	0	5		£124,678	0	5

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

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937, AND TOTAL TO DATE.

* Expenditure from 1/4/36 only. Previously included under maintenance, repairs, &c.

MAIN HIGHWAYS ACCOUNT—continued.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937, AND TOTAL TO DATE—continued.

EXPENDITURE.	Total for Year 1936-37.	Total since Inception of Main Highways Act, 1922, to 31/3/37.	INCOME.	Total for Year 1936-37.	Total since Inception of Main Highways Act, 1922, to 31/3/37.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	1,501,260 12 6	7,479,755 15 6	Brought forward	3,345,089 9 3	21,925,548 1 0
Net expenditure on maintenance, repairs, &c., of main highways :—					
Highway District—					
No. 1	76,585 6 7	647,701 1 1			
No. 2	119,141 3 2	1,182,045 11 7			
No. 3	55,186 7 0	522,879 5 5			
No. 4	56,841 6 8	415,474 13 10			
No. 5	48,455 18 5	674,925 8 6			
No. 6	60,845 9 0	456,802 1 7			
No. 7	39,793 0 5	488,011 14 8			
No. 8	52,898 8 10	429,861 4 5			
No. 9	49,471 13 10	595,166 10 11			
No. 10	42,663 4 1	510,224 3 0			
Totals for North Island	601,881 18 0	5,923,091 15 0			
No. 11	45,382 16 2	498,488 10 8			
No. 12	70,037 2 8	877,837 12 2			
No. 13	17,677 5 5	220,291 14 11			
No. 14	31,673 14 8	361,977 11 7			
No. 15	35,862 14 7	450,150 18 5			
No. 16	33,257 14 1	299,159 4 1			
No. 17	23,276 17 7	299,746 16 0			
No. 18	41,680 12 8	345,730 9 11			
Totals for Dominion	900,730 15 10	9,276,494 12 9			
Total expenditure by Highways Districts	2,401,991 8 4	16,756,250 8 3			
Administration—					
Administration expenses (including salaries, travelling expenses, office rents, printing, stationery, postages, and miscellaneous expenses)	£ s. d. 104,077 19 8	480,487 0 3			
Fees and travelling - expenses of members of the main Highways Board other than Government members	923 0 5	15,721 15 0			
Miscellaneous expenses—					
Advertising, maps, rent of halls, traffic tallies, transport of samples, depreciation of furniture, &c.	407 12 11	5,519 3 0			
Compensation under section 3, Public Works Amendment Act, 1925	2,746 13 2	1,015 1 6			
Petrological laboratory and other experimental work, Expenses of	1,210 2 5	4,666 16 1			
Total administration	109,365 8 7	9,352 14 5			
Carried forward	2,511,356 16 11	17,273,012 18 6	Carried forward	3,345,089 9 3	21,925,548 1 0

MAIN HIGHWAYS ACCOUNT—continued.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1937, AND TOTAL TO DATE—continued.

EXPENDITURE.	Total for Year 1936-37.			Total since Inception of Main Highways Act, 1922, to 31/3/37.			INCOME.	Total for Year 1936-37.			Total since Inception of Main Highways Act, 1922, to 31/3/37.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Brought forward	2,511,356	16	11	17,273,012	18	6	Brought forward	3,345,089	9	3	21,925,548	1	0
Loan charges—													
Charges and expenses of raising loans, management charges of Consolidated Stock on account of Construction Fund, &c.	1,139	13	8	68,481	12	5							
Interest on amount appropriated out of Public Works Fund and paid into Main Highways Account Construction Fund	61,300	0	0	429,100	0	0							
Interest on loans, recoupment to Consolidated Fund (section 4, Finance Act, 1919)	125,578	1	1	960,541	12	4							
Transfer to reserve for redemption of main highway securities	93,567	0	0	593,202	0	0*							
Payment to local authorities in commutation of toll-gate charges (Finance Act, 1925, section 20)	1,457	1	2	25,752	7	5							
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)	24,474	6	2	206,084	15	10							
Repayment of temporary transfer from other accounts	200,000	0	0	250,000	0	0							
Total loan charges	507,516	2	1	2,531,162	8	0							
Subsidies, &c., in respect of other than main highways—													
Municipal Corporations (Municipal Corporations Act, 1933, section 71)	29,400	4	8	179,150	17	1							
County Councils and other local authorities (Finance Act, 1930, section 37)	165,685	2	2	1,131,427	3	7							
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 (No. 3), 1934, section 28)	237	17	6	264,601	8	3							
Maintenance and construction of roads giving access to outlying areas (Finance Act (No. 3), 1931) .. .. .	..			45,918	8	8							
Total subsidies	195,323	4	4	1,974,990	9	8							
Balance, being excess of income over expenditure, carried to general balance-sheet	3,214,196	3	4	21,781,165	16	2							
	130,893	5	11	144,332	4	10							
	3,345,089	9	3	21,925,548	1	0							

* Excludes £60,408 10s. 7d. 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*.

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1937.

LIABILITIES.	—			Total.			ASSETS.			—			Total.		
	£	s.	d.	£	s.	d.				£	s.	d.	£	s.	d.
Excess of income over expenditure for 1936-37	130,893	5	11				Cash in Public Account—								
<i>Add</i> Balance at 31/3/36	13,488	18	11				At call								
				144,382	4	10	Sundry debtors—								
							Public Works Department						3,125	8	2
							Other Government Departments						830	2	0
							Non-departmental						16,965	6	10
Sundry creditors—	27,465	7	8				Advances to local authorities (Main Highways Amendment Act, 1926, section 2)								
Public Works Department	5,667	8	8				Advance on subsidies (Finance Act, 1930, sections 37 and 39, and Finance Act, 1932, section 36)								
Other Government Departments	244,034	5	1	277,167	1	5	Motor-registration fee in hands of Postal Department								
Non-departmental				25,499	0	5	Interest due and accrued								
Interest accrued on loans				7,540	10	7	Stocks of materials, tools, &c.								
Reserves for redemption of securities				612	17	1	Furniture, fittings, &c.—								
Writings-off in Suspense							Expenditure to 31/3/37						4,415	7	6
							<i>Less</i> depreciation to 31/3/37						931	8	3
							Plant and equipment—								
							For Main Highways Board—								
							Expenditure to 31/3/37						194,168	8	11
							<i>Less</i> depreciation charged to works						96,091	19	5
							Purchased for local authorities—								
							Expenditure to 31/3/37						208,587	13	2
							<i>Less</i> repayments of principal						180,827	3	7
							Amount transferred to Loans Redemption Account						653,610	10	7
							<i>Less</i> amount utilized for redemption of securities						646,070	0	0
							Stocks Deficits Account								
				455,201	14	4									
													455,201	14	4

NOTES.—(a) No liability is included for interest on loans redeemed out of Public Debt Repayment Account.

1st April, 1936, and the account is now termed the "Main Highways Account." The segregation of this account for balance-sheet purposes is under consideration with a view to the framing of future balance-sheets on the "double-account" system.

(b) The two accounts, previously known as "Construction" and "Revenue," were amalgamated as from

H. G. PRIESTLEY, A.R.A.N.Z., Acting Chief Accountant, Public Works Department.
J. Wood, Chairman, Main Highways Board.

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

ELECTRIC SUPPLY ACCOUNT.
STATEMENT OF ACCOUNTS AT THE 31st MARCH, 1937.
GENERAL BALANCE-SHEET
AT 31st MARCH, 1937, COMPARED WITH POSITION AT 31st MARCH, 1936.

<i>Liabilities.</i>	1936-37.			1935-36.			Assets.			1936-37.			1935-36.		
	£	s.	d.	£	s.	d.				£	s.	d.	£	s.	d.
Aid to Water-power Works and Electric Supply Accounts—							North Island scheme—								
Debentures Stock issued—							Assets as per separate balance-sheet ..			9,446,309	4	5	9,039,956	12	0
At 3 per cent. interest ..	3,149,372	9	6				Profit and Loss Account—Loss to date ..			155,175	8	4	399,315	0	9
At 3½ per cent. interest ..	1,449,575	0	0												
At 3¾ per cent. interest ..	574,555	0	0												
At 4 per cent. interest ..	1,644,915	0	0												
At 4½ per cent. interest ..	950	0	0												
At 4¾ per cent. interest ..	2,623,913	18	0				South Island scheme—								
At 4½ per cent. interest ..	1,750	0	0				Assets as per separate balance-sheet ..			6,398,916	9	10	4,563,834	17	10
At 5 per cent. interest ..	3,159,227	13	6				Investments, Sinking Fund ..			13,429	15	1	17,555	5	1
At 5½ per cent. interest ..	1,200	0	0												
At 6 per cent. interest ..	50	0	0												
Debentures not yet converted ..							Fixed deposit investments taken over from the Southland Electric Power Board								
Treasury Bills—															
At 1½ per cent. interest ..	1,300,000	0	0	13,905,509	1	0									
Consolidated Fund—															
Interest accrued on loans to 31st March, 1937	123,947	4	2												
Sundry creditors for interest unclaimed ..	1,418	1	8	125,365	5	10									
Temporary loan ..							Surveys and General ..						18,540	17	2
Interest reserve, being excess of interest charged to schemes over interest actually paid on capital liability															
Carried forward ..				14,114,983	14	11	Carried forward ..						14,037,763	12	6

ELECTRIC SUPPLY ACCOUNT—continued.
STATEMENT OF ACCOUNTS AT THE 31st MARCH, 1937—continued.
GENERAL BALANCE-SHEET
AT 31st MARCH, 1937, AS COMPARED WITH POSITION AT 31st MARCH, 1936—continued.

Liabilities.	1936-37.			1935-36.			Assets.	1936-37.			1935-36.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Brought forward	..	..	..	14,114,983	14	11	Brought forward	..	..	..	12,313,542	18	6
Sundry Creditors—							Balance in Electric Supply Account at the end of year—				50,008	6	9
North Island scheme	85,432	1	2				Cash in Public Account	..	..	..	20,027	8	9
South Island scheme	15,786	14	2				Imprests outstanding..	..	..	..	195	13	11
Surveys and general ..	13	16	2								90,231	9	5
Charges paid in advance—							Suspense Account	..	..	..	13	15	0
South Island scheme	..	..	..	1,756	0	2	Investment Account (amount invested until actually required)	..	..	..	961,757	2	9
Depreciation Reserve—											388,546	3	4
North Island scheme	949,888	3	11								1,350,303	5	1
South Island scheme	471,083	6	11								308,945	0	0
Sinking Fund Reserve—											17,555	5	1
Amount utilized for redemption of loans	313,614	7	4								326,500	5	1
Available for further redemptions	13,429	16	1								45	1	0
Writings-off in Suspense—													
South Island scheme	..	..	..	327,044	3	5	Sundry debtors for interest due but unpaid	..	..	..	257,015	9	8
Reserve Fund—													
South Island scheme	..	..	..	9	18	7					175,809	3	3
Total	..	..	..	£16,223,013	9	1	Total	..	..	..	£14,256,445	18	4

NOTES.—(a) No charge for cost of exchange on interest payments made in London is included. (b) Owing to the interconnection of the various schemes in the North Island and the interconnection next year of the various schemes in the South Island, it has not been found practicable to show separately the accounts of these schemes as required by the State Supply of Electrical Energy Act, 1917.

H. G. PRIESTLEY, A.R.A.N.Z., Acting Chief Accountant, Public Works Department.

I hereby certify that the General Balance-sheet has been duly compared with the relative books and documents submitted for audit, and correctly states the position as disclosed thereby, subject to the departmental notes enclosed thereon and to the following comments: (1) In the case of the South Island Hydro-electric Power Supply Scheme, Lake Coleridge-Waitaki-Westland Section, the items "Plant, tools, &c.," and "Stocks of materials" are stated at the ledger figures and are not in agreement with those of the stock-sheets; (2) new agreements entered into with the Manawatu-Oroua Electric-power Board and the Wellington City Council in August and September, 1937, respectively, and operating retrospectively, have resulted in the overstatement of the asset "Sundry debtors" by £50,488 11s. 1d. and the profit for the year by £31,040 4s. 3d. in the accounts of the Mangahao-Waikaremoana Section of the North-Island Hydro-electric Power Supply Scheme.—J. H. FOWLER, 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, 1937, COMPARED WITH YEAR ENDED 31ST MARCH, 1936.

—		1936-37.	1935-36.	—	1936-37.	1935-36.
To Balance from previous year	£	s. d.	£	s. d.	£	s. d.
	399,315	0 9	586,848	10 7	244,139	12 5
	£399,315	0 9	£586,848	10 7	155,175	8 4
				By Balance from Net Revenue Account	£	s. d.
				Balance to General Balance-sheet	399,315	0 9
					£586,848	10 7

DEPRECIATION RESERVE ACCOUNT.

To Replacements, renewals, &c. Balance to General Balance-sheet	£	s. d.	£	s. d.	£	s. d.
	60,802	19 1	53,283	7 6	961,757	2 9
	949,888	3 11	961,757	2 9	38,470	5 8
				By Balance at close of previous year	10,463	14 7
				Interest at 4 per cent. per annum	£1,010,691	3 0
				Amount set aside as per Net Revenue Account	£1,015,040	10 3

SINKING FUND ACCOUNT.

To Balance	£	s. d.	£	s. d.	£	s. d.
	55,929	15 6	55,929	15 6	55,929	15 6
	£55,929	15 6	£55,929	15 6	£55,929	15 6
				By Balance at close of previous year	£55,929	15 6

ELECTRIC SUPPLY ACCOUNT—*continued*.
NORTH ISLAND HYDRO-ELECTRIC-POWER SUPPLY—*continued*.
BALANCE-SHEET AT 31st MARCH, 1937.

<i>Liabilities.</i>	1936-37.			1935-36.			<i>Assets.</i>	1936-37.			1935-36.		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Depreciation Reserve	949,888	3	11	Headworks, power-house, machinery, &c.—	..	..	..	2,188,149	16	4
Sinking Fund—	Arapuni .. ..	..	..	..	310,703	14	11
Utilized for redemption of loans..	Horahora .. ..	..	..	..	1,273,163	14	11
	Mangahao .. ..	..	..	..	542,899	8	11
	Waikaremoana .. ..	..	..	..	4,314,916	15	1
		4,548,950	5	11			
Sundry creditors—	Auxiliary plants—	..	..	..	..	..	..
Public Works Department	Diesel Station, Penrose .. ..	..	..	..	61,801	16	11
Other Government Departments	Steam Station Grand Junction ..	..	..	..	9,099	17	4
Non-departmental	Steam Station, Huntly.. ..	..	..	..	10,847	1	11
		82,029	8	4	81,748	16	2
Head Office Account
	Transmission-lines .. ..	..	..	..	1,588,877	17	10
	Substations .. ..	..	..	..	978,772	12	1
	Office buildings, land, railway siding, harbour facilities, &c. ..	..	..	..	42,347	6	1
	Temporary development, Waikaremoana ..	..	..	..	38,234	9	0
	Salaries and expenses of engineers and others ..	..	..	..	800	0	0
	on surveys and during construction ..	..	..	..	490,189	4	5
	Cost of raising loans .. ..	..	..	..	296,584	12	0
	Interest during construction .. ..	..	..	..	947,644	13	6
		8,976,196	0	2	8,635,000	9	2
	Plant, motor-vehicles, &c. .. ..	..	..	..	50,396	16	4
	Stocks .. ..	..	..	..	137,035	9	8
	Sundry debtors—	..	..	..	..	..	..
	Public Works Department .. ..	..	..	..	2,939	14	0
	Other Government Departments ..	..	..	..	8,116	13	7
	Non-departmental .. ..	..	..	..	271,624	10	8
	Accumulated loss to 31st March, 1936 ..	..	..	..	399,315	0	9
	Profit, 1936-37 .. ..	..	..	..	244,139	12	5
		282,680	18	3	217,586	7	4
		155,175	8	4	399,315	0	9
		£9,601,484	12	9	£9,439,271	12	9

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

PROFIT AND LOSS ACCOUNT
FOR YEAR ENDED 31ST MARCH, 1937, COMPARED WITH YEAR ENDED 31ST MARCH, 1936.
Gross Revenue Account.

	1936-37.			1935-36.			1936-37.			1935-36.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
To Generating-expenses, headworks, power-houses, and auxiliary plant— Lake Coleridge .. Waitaki .. Lyttelton Diesel station .. Southland ..	14,246	3	1	10,931	13	5	..	..	..	241,920	12	2
	8,618	2	5	8,313	8	3	..	..	..	556	10	7
	824	0	6	874	10	0	..	..	..	242,477	2	9
	4,256	18	8	..	..	..	..	..	..	..	..	..
Transmission and distribution— Primary distribution .. Secondary distribution ..	11,040	14	4	20,119	11	8	..	..	..	..	..	..
	6,489	17	10	6,244	2	10	..	..	..	22	2	6
	..	..	..	2,184	14	0	..	..	..	2,941	0	5
	..	..	..	17,530	12	2	..	..	..	1,031	17	1
Substations .. Plant, tools, testing, &c. .. Electrical testing .. Trunk telephone system .. Management and general expenses ..	..	..	..	8,428	16	10	..	..	..	..	..	..
	..	..	..	15,667	18	7	..	..	..	..	..	..
	..	..	..	252	1	0	..	..	..	..	..	..
	..	..	..	254	14	3	..	..	..	..	..	..
Balance, to Net Revenue Account ..	..	..	..	557	1	11	..	..	..	..	..	..
	..	..	..	23,439	15	3	..	..	..	1,825	11	11
	..	..	..	85,647	7	10	..	..	..	..	..	..
	..	..	..	243,273	16	10	..	..	..	£328,921	4	8
	£328,921	4	8	£245,258	1	9	£328,921	4	8	£245,258	1	9

Net Revenue Account.

To Interest for year ended 31st March, 1937 .. Depreciation on completed works .. Cost of raising loans .. Commission, collecting rates, &c. ..	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
	212,640	4	4	177,217	9	7	..	..	..	243,273	16	10
	..	..	..	79,749	13	7	..	..	..	137	10	7
	..	..	..	..	..	..	..	..	..	108,105	15	9
	£351,517	3	2	£256,967	3	2	£351,517	3	2	£256,967	3	2

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

—		1936-37.		1935-36.		—		1936-37.		1935-36.	
		£	s. d.	£	s. d.			£	s. d.	£	s. d.
To Balance from Net Revenue Account	..	108,105	15 9	65,609	8 2	By Transfer from General Reserve Account		108,105	15 9	65,609	8 2
		£108,105	15 9	£65,609	8 2			£108,105	15 9	£65,609	8 2

DEPRECIATION RESERVE ACCOUNT.

		£	s. d.	£	s. d.			£	s. d.	£	s. d.
To Amounts written off—		45,279	12 8	27,747	4 1	By Balance from previous year's statement ..		388,546	3 4	323,599	14 1
Motor-vehicles, tools, plant, &c.	..	..	..	388,546	3 4	Interest at 4 per cent. per annum ..	..	15,541	16 10	12,943	19 9
Balance	..	471,083	6 11			Amount set aside as per Net Revenue Account ..	..	112,274	19 5	79,749	13 7
		£516,362	19 7	£416,293	7 5			£516,362	19 7	£416,293	7 5

GENERAL RESERVE ACCOUNT.

		£	s. d.	£	s. d.			£	s. d.	£	s. d.
To Transfer to Profit and Loss Appropriation Account under section 13 (2) (b) of the State Supply of Electrical Energy Act, 1917		108,105	15 9	65,609	8 2	By Balance at close of previous year		175,809	3 3	241,418	11 5
Balance	..	67,703	7 6	175,809	3 3			£175,809	3 3	£241,418	11 5
		£175,809	3 3	£241,418	11 5						

SINKING FUND RESERVE ACCOUNT.

		£	s. d.	£	s. d.			£	s. d.	£	s. d.
Balance		271,114	7 11	270,570	9 7	By Balance at close of previous year		270,570	9 7	270,553	19 9
						Amount taken over from Southland Electric Power Board ..	..	522	4 0	..	..
						Interest ..	..	21	14 4	16	9 10
		£271,114	7 11	£270,570	9 7			£271,114	7 11	£270,570	9 7

