

1937.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1935-36.

AUDITED ACCOUNTS.

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

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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], 1936 and in this supplementary paper, which are prepared on an income and expenditure basis and present a more comprehensive statement of the financial operations of departments and services than is possible in the cash statements included in papers B.-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 $4\frac{1}{2}$ 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.

DEPARTMENT OF AGRICULTURE.

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

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 ..	29,416	18 0	101,840	18 1	18,167	1 5	47,271	0 7	33,648	5 9	230,344	3 10
General establishment (office rent, printing, &c.)	13,181	11 10	975	14 11	258	5 7	122	4 2	427	8 4	14,965	4 10
Investigation and works for the improvement of agricultural knowledge	1,259	9 7	..	..	..	..	3,200	10 2	..	..	4,459	19 9
Control and destruction of diseases and pests	..	..	23,158	9 9	3,828	19 10	..	..	..	..	26,987	9 7
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	728	9 5	2,211	3 6	..	..	..	..	..	..	2,939	12 11
Executive Commission of Agriculture	7,868	6 0	..	..	..	..	..	..	..	..	7,868	6 0
Carriage of lime and fertilizers ..	198,464	0 7	..	..	..	..	..	..	..	..	198,464	0 7
Carriage of farm products ..	45,142	1 0	..	..	..	..	..	..	..	..	45,142	1 0
Subsidy on superphosphate deliveries	30,406	16 3	..	..	..	..	..	..	..	..	30,406	16 3
Advances for purchase of fodder for starving stock	65	9 8	..	..	..	..	..	..	..	..	65	9 8
Guarantee on shipments of fruit ..	..	..	..	..	30,215	16 8	..	..	..	..	30,215	16 8
Grants to Massey Agricultural College	14,798	0 0	..	..	..	..	..	..	..	..	14,798	0 0
Compensation under the Stock Act	..	..	9,023	7 9	..	..	..	..	..	..	9,023	7 9
Compensation under the Slaughtering and Inspection Act	..	..	26,142	7 4	..	..	..	..	..	..	26,142	7 4
	341,331	2 4	163,352	1 4	52,470	3 6	50,593	14 11	34,075	14 1	641,822	16 2
<i>Cr.</i>	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Investigation and works for the improvement of agricultural knowledge	..	..	12	8 2	48	1 5	..	..	807	16 4	868	5 11
Control and destruction of diseases and pests	..	..	..	..	..	..	..	..	751	14 11	751	14 11
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	..	..	..	..	..	..	34,007	8 8	746	1 3	34,753	9 11
Interest on sundry advances ..	..	..	108	10 9	..	..	..	..	..	..	108	10 9
Refund of advances for purchase of fertilizers	20	0 0	..	..	..	..	..	..	..	..	20	0 0
Fees under the Fertilizers Act ..	494	17 11	..	..	..	..	..	..	..	..	494	17 11
Fees under the Stock Remedies Act	438	3 0	..	..	..	..	..	..	..	..	438	3 0
Fees under the Dairy Industry Act	..	..	2,447	2 6	..	..	302	8 0	..	..	2,749	10 6
Fees under the Stock Act ..	..	..	909	13 0	..	..	..	..	..	..	909	13 0
Fees under the Slaughtering and Inspection Act	..	..	45,902	3 0	..	..	..	..	..	..	45,902	3 0
Fees under the Orchard and Garden Diseases Act	..	..	..	..	1,659	0 10	..	..	..	..	1,659	0 10
Fees under the Margarine Act ..	..	..	..	..	..	..	3	0 0	..	..	3	0 0
Fees under the Veterinary Surgeons Act	14	14 0	..	..	..	..	..	..	..	..	14	14 0
Balance carried down	340,363	7 5	113,972	3 11	50,763	1 3	16,280	18 3	31,770	1 7	553,149	12 5
	341,331	2 4	163,352	1 4	52,470	3 6	50,593	14 11	34,075	14 1	641,822	16 2

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Balance brought down	553,149	12 5	Rent of buildings	1,114	14 9
Depreciation	6,674	9 0	Territorial revenue	16	16 0
Interest on capital	3,909	7 0	Balance carried down	562,601	17 8
	£563,733	8 5		£563,733	8 5
	£	s. d.		£	s. d.
Balance brought down	562,601	17 8	Profits from Special Accounts: Rabbit-destruction	394	2 4
Losses from special accounts—			poisons and poison-mixing depots	..	..
Experimental farms and areas, quarantine stations, poultry-station, and cattle-dip ..	3,428	16 1	Te Kauwhata Horticultural Station	497	12 3
Ruakura Farm of Instruction—	£	s. d.	Balance	571,793	0 3
Farm working	2,333	14 4			
Experimental, education, and hostel	4,320	6 9			
	6,654	1 1			
	£572,684	14 10		£572,684	14 10

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, 1936.

	Mamaku Farm.	Marton Area.	Lincoln Pure Seed Station.	Motuihi Island Quarantine Station.	Scoties Island Quarantine Station.	Poultry Station, Woodville.	Mohakino Cattle-dip.	Total.
<i>Dr.</i>								
Stock, 1st April, 1935—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Live-stock ..	278 15 0	25 0 0	12 10 0	22 15 0	59 4 0	444 12 0	..	842 16 0
Farm crops and stores ..	147 6 11*	25 6 1	247 11 0	22 12 3	9 9 3	200 19 7	10 9 3	663 14 4
Wages ..	317 10 11	387 12 6	276 12 10	241 7 8	257 1 11	489 17 9	68 17 1	2,019 0 8
Purchase of live-stock ..	83 11 9	..	..	..	2 14 0	10 10 1	..	96 15 10
Launch and steamer services ..	..	..	..	72 3 0	639 14 5	..	..	711 17 5
Manures and seeds ..	21 14 6	15 6 4	12 11 2	2 4 6	..	..	..	51 16 6
Cultivating, harvesting, &c. ..	..	..	54 10 6	..	..	..	..	54 10 6
Purchase of foodstuffs ..	6 0 1	..	..	50 19 7	290 9 4	502 6 2	..	849 15 2
Cartage and sundries ..	32 12 3	12 13 1	30 9 3	22 10 2	37 7 2	108 2 5	17 17 6	261 11 10
Balance carried down ..	..	..	..	..	..	..	50 19 2	50 19 2
	887 11 5	465 18 0	634 4 9	434 12 2	1,296 0 1	1,736 8 0	148 3 0	5,602 17 5
<i>Cr.</i>								
Balance brought down ..	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Repairs and maintenance ..	154 13 4	427 15 4	135 12 6	124 15 9	435 7 1	230 18 3	..	1,563 2 3
Management ..	24 16 3	46 1 8	46 4 8	14 6 5	230 5 4	25 2 5	23 7 6	430 4 3
Rent ..	50 0 0	30 0 0	50 0 0	25 0 0	20 0 0	50 0 0	5 0 0	230 0 0
Depreciation ..	57 5 0	60 0 0	135 13 8	30 0 0	..	6 0 0	..	231 15 8
Interest ..	153 14 0	15 2 0	31 8 1	18 7 4	139 10 1	144 13 0	47 18 10	454 4 4
Administration ..	8 16 0	5 0 0	32 12 0	37 10 0	175 9 6	111 19 6	30 1 0	549 8 6
	449 4 7	592 1 6	441 2 11	257 3 0	1,041 8 9	590 3 2	108 11 4	3,479 15 3
Sales of live-stock ..	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales of produce ..	178 7 2	..	..	..	56 1 8	385 1 7	..	599 10 5
Fees and certificates ..	12 15 11	..	255 11 0	..	..	569 17 9	..	838 4 8
Sundries ..	..	..	..	263 2 7	694 0 8	..	147 13 0	1,104 16 3
Stock, 31st March, 1936—	..	..	21 9 3	1 19 7	..	3 19 5	..	27 8 3
Live-stock ..	352 15 0	20 0 0	7 10 0	24 5 0	55 10 0	422 6 0	..	882 6 0
Farm crops and stores ..	189 0 0	18 2 8	214 2 0	20 9 3	55 0 8	144 5 0	0 10 0	641 9 7
Balance carried down ..	154 13 4	427 15 4	135 12 6	124 15 9	435 7 1	230 18 3	..	1,509 2 3
	887 11 5	465 18 0	634 4 9	434 12 2	1,296 0 1	1,736 8 0	148 3 0	5,602 17 5
Balance brought down ..	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balance (losses) ..	449 4 7	592 1 6	441 2 11	257 3 0	1,041 8 9	590 3 2	50 19 2	3,428 16 1
	449 4 7	592 1 6	441 2 11†	257 3 0	1,041 8 9	590 3 2	108 11 4	3,479 15 3

* Difference between opening stocks on 1st April, 1935, and closing stocks at 31st March, 1935, is due to the capitalization of stores.
† In addition to the expenditure debited in this account an amount of £588 16s. 8d. was expended on the Lincoln Pure Seed Station during the period by the Department of Scientific and Industrial Research.

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, 1936.

—	Sodium Chlorate.	Frankton Junction Depot.	Kaikoura Depot.	Wellington Distribution Phosphorized Pollard.	Dominion Distribution Carbon Bisulphide.	Dominion Distribution Strychnine.	Total.
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Stock, 1st April, 1935 ..	..	161 4 3	23 14 2	30 10 2	88 17 3	1,028 0 1	1,332 5 11
Wages ..	8 0 0	94 4 0	3 0 0	..	..	..	105 4 0
Purchase of poisons ..	1,367 10 3	282 3 9	..	..	181 14 2	2,184 1 3	4,015 9 5
Sugar, pollard, &c. ..	..	103 6 6	..	..	..	..	103 6 6
Sundries ..	..	11 11 5	0 7 0	..	..	..	11 18 5
Packing, cartage, &c. ..	3 4 0	61 5 2	0 19 2	1 9 9	10 17 1	60 12 6	138 7 8
Transfers (in) ..	..	..	10 16 8	50 14 1	..	25 16 8	87 7 5
Balance carried down ..	34 12 5	143 6 9	20 3 1	19 16 11	36 18 2	867 11 0	1,122 8 4
	1,413 6 8	857 1 10	59 0 1	102 10 11	318 6 8	4,166 1 6	6,916 7 8
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales poisons, &c. ..	420 0 0	324 8 10	45 10 6	78 13 3	159 15 0	2,788 9 0	3,816 16 7
Transfers (out) ..	..	61 10 9	..	..	..	25 16 8	87 7 5
Stock, 31st March, 1936 ..	993 6 8	471 2 3	13 9 7	23 17 8	158 11 8	1,351 15 10	3,012 3 8
	1,413 6 8	857 1 10	59 0 1	102 10 11	318 6 8	4,166 1 6	6,916 7 8
<i>Dr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Repairs and maintenance ..	..	11 7 9	..	..	..	..	11 7 9
Management ..	15 0 0	30 0 0	5 0 0	8 0 0	15 0 0	270 0 0	343 0 0
Depreciation ..	..	120 3 0	1 5 0	..	..	..	121 8 0
Interest ..	21 5 0	93 13 10	1 9 0	1 3 4	5 4 0	50 10 1	173 5 3
Administration ..	14 14 0	9 6 0	0 10 0	0 16 0	3 10 0	50 9 0	79 5 0
Balances (profit) ..	..	..	11 19 1	9 17 7	13 4 2	496 11 11	531 12 9
	50 19 0	264 10 7	20 3 1	19 16 11	36 18 2	867 11 0	1,259 18 9
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balances brought down ..	34 12 5	143 6 9	20 3 1	19 16 11	36 18 2	867 11 0	1,122 8 4
Balances (loss) ..	16 6 7	121 3 10	..	..	..	..	137 10 5
	50 19 0	264 10 7	20 3 1	19 16 11	36 18 2	867 11 0	1,259 18 9

	£ s. d.
Profits	531 12 9
Losses	137 10 5
Net profit	<u>£394 2 4</u>

DEPARTMENT OF AGRICULTURE—continued.
RUAKURA FARM OF INSTRUCTION.

EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION.
REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

—	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, 1935	..	64 18 5	34 17 6	10 9 9	128 7 9	..	238 13 5
Purchases	..	20 15 7	25 14 10	254 10 2	..	..	301 0 7
Labour	..	39 12 3	139 18 11	508 14 7	189 11 0	..	877 16 9
Salaries	152 19 0	142 13 5	820 12 3	..	3 13 0	94 16 2	1,214 13 10
Horse labour	39 0 0	6 7 6	9 9 6	8 11 0	7 5 6	..	70 13 6
Repairs and sundries paid for ..	15 11 4	14 12 8	213 10 5	55 14 7	3 17 11	..	303 6 11
Repairs and sundries from farm ..	55 19 0	..	177 16 3	26 6 10	0 15 0	..	260 17 1
Feed purchased	..	13 14 6	..	..	..	..	13 14 6
Produce from farm	..	57 10 2	..	536 17 7	..	0 4 0	594 11 9
Store issues	..	6 9 2	15 6 2	161 13 3	2 16 7	..	186 5 2
	263 9 4	366 13 8	1,437 5 10	1,562 17 9	336 6 9	95 0 2	4,061 13 6
<i>Income.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales	..	105 10 4	19 18 0	1,070 2 5	9 0 1	..	1,204 10 10
Issues of produce	..	3 3 3	..	337 1 0	78 17 1	..	419 1 4
Stock at 31st March, 1936	..	49 3 8	29 14 4	4 0 0	136 16 8	..	219 14 8
Balances (loss)	263 9 4	208 16 5	1,387 13 6	151 14 4	111 12 11	95 0 2	2,218 6 8
	263 9 4	366 13 8	1,437 5 10	1,562 17 9	336 6 9	95 0 2	4,061 13 6

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

—	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 ..	..	2,218 6 8	2,218 6 8
Interest	1,771 18 1	885 19 0	2,657 17 1
Depreciation	305 19 2	611 18 3	917 17 5
Carpenter's Shop Working Account	40 8 7	40 8 7	80 17 2
Electric Light Working Account	13 14 11	27 10 0	41 4 11
Motor-vehicles Working Account	68 19 11	34 9 11	103 9 10
Water Supply Working Account	32 11 8	32 11 8	65 3 4
Office and management expenses	137 1 8	411 5 0	548 6 8
Head Office administration	115 15 4	57 17 8	173 13 0
	2,486 9 4	4,320 6 9	6,806 16 1
<i>Cr.</i>	£ s. d.	£ s. d.	£ s. d.
Trading Account—			
Being gross profit brought forward	1,001 12 7	..	..
Less gross loss brought forward	996 9 7	..	..
	5 3 0	..	5 3 0
Rents	147 12 0	..	147 12 0
Balance, being net loss	2,333 14 4	4,320 6 9	6,654 1 1
	2,486 9 4	4,320 6 9	6,806 16 1

DEPARTMENT OF AGRICULTURE—continued.
 RUAKURA FARM OF INSTRUCTION—continued.

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

	Apiary.		Beef Cattle Herd.		Crops and Pastures.		Dairy Herds.		Farm Stores.		Milk-production Herd.				Pigs.		Poultry.		Sheep.		Working Horses.		Totals.		Expenditure Eaten and Hostel Section.		Grand Totals.								
	£	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.							
<i>Dr.</i>																																			
Stock at 1st April, 1935	261	7 10	..	..	4,879	7 9 3,748	8 6	..	525	14 7	1 5 6	443	10 5	70	0 6 2,076	5 8	312	2 6 12,323	12 10	238	13 5	12,562	6 3												
Purchases ..	..	..	424	16 0	..	..	..	..	1,403	10 6	..	25	6 6	9	12 0 675	7 7	..	2,538	12 7	301	0 7	2,839	13 2												
Labour ..	49	9 10	..	..	669	18 6	238	17 2	33	2 5	473	7 1	197	2 10	365	10 6	219	19 5	2	5 9	2,294	13 0	877	16 9	3,172	9 9									
Salaries ..	6	6 7	..	..	161	13 2	88	8 3	102	7 8	96	9 0	53	6 5	125	2 9	45	15 0	12	4 5	697	19 10	1,214	13 10	1,912	13 8									
Horse labour ..	..	..	..	..	214	15 4	30	19 4	6	5 8	29	13 3	0	14 9	18	11 2	29	9 6	..	..	330	15 11	70	13 6	401	9 5									
Repairs and sundries paid for ..	4	12 11	..	..	19	2 0	31	11 4	122	18 8	117	15 5	2	13 11	112	9 7	5	5 5	65	16 11	46	9 1	303	6 11	832	2 2									
Repairs and sundries from farm ..	6	3 10	..	..	586	10 1	7	19 0	..	..	24	13 5	12	0 8	26	19 1	0	7 0	15	14 0	65	16 1	746	3 2	260	17 1	1,007	0 3							
Feed purchased ..	..	..	65	7 1	..	..	124	10 4	..	..	51	8 5	453	11 2	54	9 4	43	8 7	727	7 10	13	14 6	741	2 4											
Pastures and produce from farm ..	..	..	..	..	..	..	709	13 4	..	..	275	11 6	123	7 10	77	10 3	2	4 11	771	5 0	236	16 4	2,261	16 3	594	11 9	2,856	8 0							
Store issues ..	1	18 7	..	..	258	2 0	3	6 5	0	1 4	21	9 5	21	12 10	10	14 9	0	15 2	27	7 4	0	4 3	345	12 1	186	5 2	531	17 3							
Balances (profit) ..	..	..	..	..	..	..	..	..	..	..	98	14 1	104	0 9	..	..	798	17 9	..	..	1,001	12 7	..	..	1,001	12 7									
	329	19 7	490	3	16,789	8 10 4,983	13 8	2,194	0 10 1,194	11 2	516	5 6	1,659	6 2	194	7 4 4,725	18 2	719	7 0 23,797	1 4 4,061	13 6	27,858	14 10												
<i>Cr.</i>																																			
Sales ..	115	12 6	..	..	86	9 8	667	5 10	64	14 10	827	13 4	757	1 8	45	10 10 2,401	15 9	1	18 3	5,438	1 6 1,204	10 10	6,642	12 4											
Issues of produce ..	9	13 4	..	..	2,055	12 11	8	12 0 1,533	2 2	366	17 10	46	6 8	47	10 9	165	5 8	0	10 0	4,309	15 10	419	1 4	4,728	17 2										
Horse labour ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	428	13 9	428	13 9	..	..	428	13 9											
Stock at 31st March, 1936	98	2 8	442	0	04,647	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	812,843	15 4											
Balances (loss) ..	106	11 1	48	3 1	..	..	297	15 10	37	9 0	..	..	470	9 1	36	1 6	..	..	996	9 7 2,218	6 8	3,214	16 3												
	329	19 7	490	3	16,789	8 10 4,983	13 8	2,194	0 10 1,194	11 2	516	5 6	1,659	6 2	194	7 4 4,725	18 2	719	7 0 23,797	1 4 4,061	13 6	27,858	14 10												
Gross losses carried forward to Profit and Loss Account	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	996	9 7 2,218	6 8	3,214	16 3											
Gross profits carried forward to Profit and Loss Account	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,001	12 7	..	..	1,001	12 7										
Gross loss carried forward to Profit and Loss Account	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	*5	3 0 2,218	6 8	2,213	3 8											

* Profit.

DEPARTMENT OF AGRICULTURE—*continued*.

TE KAUWHATA HORTICULTURAL STATION.

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

	General.					Vineyard.					Wine-cellar.					Total.				
<i>Dr.</i>	£	s.	d.			£	s.	d.			£	s.	d.			£	s.	d.		
Stock, 1st April, 1935	159	0	8			61	1	11			13,133	18	3			13,354	0	10		
Wages and salaries	881	7	9			1,076	6	3			665	2	7			2,622	16	7		
Inter-section transfers						195	15	0			169	15	0			365	10	0		
Vineyards											1,881	16	10			1,881	16	10		
Sundry purchases	74	11	2			54	15	5			115	10	1			244	16	8		
Cartage and freight	12	7	4			30	11	1			247	19	0			290	17	5		
Purchase of sugar											431	11	8			431	11	8		
Purchase of manures and seeds	18	13	0			67	19	0								86	12	0		
Purchase of bottles and corks											355	2	7			355	2	7		
Purchase of cases and straws											210	11	3			210	11	3		
Purchase of live-stock	410	18	3													410	18	3		
Balance carried down											2,270	18	10			2,270	18	10		
	1,556	18	2			1,486	8	8			19,482	6	1			22,525	12	11		
<i>Cr.</i>	£	s.	d.			£	s.	d.			£	s.	d.			£	s.	d.		
Balance brought down	154	16	2			1,294	0	11								1,448	17	1		
Repairs and maintenance	45	6	5			127	19	5								173	5	10		
Depreciation	50	2	6			68	13	10			148	11	5			267	7	9		
Interest	68	16	9			55	17	3			683	0	3			807	14	3		
Management—																				
Salaries and expenses	65	8	9			254	9	7			407	3	8			727	2	0		
Other charges	20	15	6			80	15	10			129	5	2			230	16	6		
Balance (profit)											902	18	4			902	18	4		
	405	6	1			1,881	16	10			2,270	18	10			4,558	1	9		
<i>Cr.</i>	£	s.	d.			£	s.	d.			£	s.	d.			£	s.	d.		
Sales of firewood	65	7	6													65	7	6		
Sales of stock	269	0	8													269	0	8		
Sales of produce and sundries	52	0	8			77	7	8			17	18	6			147	6	10		
Sales of bulk wine											3,254	4	5			3,254	4	5		
Sales of case wine											3,048	16	2			3,048	16	2		
Inter-section transfers	470	10	0													470	10	0		
Stock, 31st March, 1936	545	3	2			115	0	1			13,161	7	0			13,821	10	3		
Balance carried down	154	16	2			1,294	0	11								1,448	17	1		
	1,556	18	2			1,486	8	8			19,482	6	1			22,525	12	11		
Balance brought down											2,270	18	10			2,270	18	10		
Wine-cellar						1,881	16	10								1,881	16	10		
Balance (loss)	405	6	1													405	6	1		
	405	6	1			1,881	16	10			2,270	18	10			4,558	1	9		
Profit											902	18	4							
Loss											405	6	1							
Net profit											£497	12	3							

DEPARTMENT OF AGRICULTURE—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

	Experimental Farms and Areas, Quarantine Station, 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.	£	s. d.	£	s. d.
<i>Liabilities.</i>												
Capital, 31st March, 1936 (includes Public Works Fund capital, £122,783 12s. 3d.)	10,858	12 7	4,097	7 3	62,537	5 8	20,476	14 1	58,972	7 9	156,942	7 4
Sundry creditors—												
General	155	14 3	317	13 2	119	0 6	100	5 4	27,458	8 9	28,151	2 0
Departmental	2	8 1	3	11 0	32	2 10	26	9 4	48,052	12 1	48,117	3 4
Amounts received in advance	..	..	0	6 9	216	0 0	1	10 0	4,544	10 4	4,762	7 1
Writings-off Reserve	..	..	..	..	..	..	..	..	609	0 0	609	0 0
Treasury Adjustment Account	3,547	13 3	..	..	..	..	..	..	497,277	0 0	507,599	7 6
Profit and Loss Account	..	..	394	2 4	..	..	497	12 3	..	..	891	14 7
	14,564	8 2	4,813	0 6	69,679	3 3	21,102	11 0	636,913	18 11	747,073	1 10
<i>Assets.</i>												
Land	2,352	4 6	300	0 0	35,926	2 0	113	10 0	17,388	4 3	56,080	0 9
Permanent improvements	6,254	6 3	720	0 0	42,098	1 10	4,405	14 9	12,012	0 10	35,490	3 8
Furniture, fittings, and fixtures	10	7 0	1	2 0	152	3 11	7	9 11	3,893	17 3	4,065	0 1
Libraries	0	2 0	..	..	26	14 10	11	7 6	3,825	8 5	3,863	12 9
Technical instruments and equipment	7	1 10	..	..	..	..	6	5 9	4,416	6 10	4,429	14 5
Mechanical office appliances	..	..	..	..	..	..	..	..	466	16 5	466	16 5
Implements and tools	690	11 11	64	1 7	1,316	16 1	2,098	12 0	1,205	13 6	5,375	15 1
Transport	20	3 6	..	..	108	11 7	..	..	5,471	5 5	5,600	0 6
Sundry advances	..	..	..	..	..	..	..	..	2,805	11 8	2,805	11 8
Live-stock	882	6 0	..	..	7,180	1 0	425	7 0	364	10 0	8,852	4 0
Farm crops and stores	641	9 7	3,012	3 8	5,728	14 5	13,408	7 2	7,122	13 2	29,913	8 0
Sundry debtors—												
General	269	10 4	..	..	277	10 6	243	6 4	12,511	2 4	13,301	9 6
Departmental	7	9 2	71	12 8	..	..	..	..	2,204	3 8	2,283	5 6
Amounts paid in advance	..	..	..	..	..	..	..	..	15	7 6	15	7 6
Deposits	..	..	..	..	208	6 0	..	..	..	..	208	6 0
Profit and Loss Account	3,428	16 1	..	..	6,654	1 1	..	..	562,601	17 8	572,684	14 10
Writings-off Suspense	..	..	..	..	2	0 0	..	..	609	0 0	611	0 0
Treasury Adjustment Account	..	..	644	0 7	..	..	382	10 7	..	..	1,026	11 2
	14,564	8 2	4,813	0 6	69,679	3 3	21,102	11 0	636,913	18 11	747,073	1 10

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

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

CROWN LANDS.

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

Dr.	£	s.	d.	Cr.	£	s.	d.
Administration expenses	12,739	5	6	Accrued revenue—			
Rebates	9,850	10	9	Rents	249,936	6	10
Remissions—				Interest on sales of land	25,093	17	11
Under Land Act, 1924	24,135	15	7	Interest on advances	144	0	5
Under Deteriorated Land				Royalty	9,520	17	2
Act, 1925	1,269	15	2	Residue of receipts from mining district land-			
Under Mortgagors and Ten-				occupation leases paid to Public Account under			
ants Relief Act, 1933	8,101	7	5	section 317, Land Act, 1924	917	0	0
Under Discharged Soldiers				Interest under section 13, Land Laws Amendment			
Settlement Amendment Act,				Act, 1926	78,745	1	2
1923	23	18	6	Interest under section 47, Land Laws Amendment			
				Act, 1929	8,477	12	0
				Miscellaneous	44	18	1
“Thirds” under section 139, Land Act, 1924 ..	5,917	9	10				
Rent refunded	308	0	0				
Irrecoverable rents : Writings-off in Suspense ..	4,232	5	1				
Depreciation of buildings, Kapiti Island ..	15	18	0				
Sundry expenditure in respect of							
Crown land out of vote Lands							
and Survey—							
Rent, Aranui Block	32	12	10				
Payments for protecting and							
improving occupied Crown							
land	72	9	4				
Destruction of rabbits	3,344	5	9				
Destruction of noxious weeds	2,672	2	6				
Repairs to buildings	101	13	9				
	6,223	4	2				
Balance carried down	300,062	3	7				
	£372,879	13	7		£372,879	13	7
	£	s.	d.		£	s.	d.
Interest on capital	363,918	0	0	Balance brought down	300,062	3	7
Balance : Thermal Springs District Act Account				Adjustment on account previous years ..	396	11	9
Revenue Account	128	18	6	Balance : Mining District Land Occupation Ac-			
				count Revenue Account	996	18	5
				Balance : Loss for year	62,591	4	9
	£364,046	18	6		£364,046	18	6

NOTE.—“Accrued rents” includes amounts received in respect of land subject to the New Plymouth Harbour Act, 1874. The payment made during the year to the New Plymouth Harbour Board, £1,680 2s. 2d., charged to the Income and Expenditure Account of the Lands and Survey Department Account is based upon such receipts.

ORAKEI BLOCK ACCOUNT.

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

Dr.	£	s.	d.	Cr.	£	s.	d.
Land on hand at cost, plus expenses of subdivision,				Sales : Net	4,928	5	5
roading, &c., as at 1st April, 1935	371,168	5	9	Land on hand at cost, plus expenses of subdivision,			
Internal roading	86	19	0	roading, &c., as at 31st March, 1936	366,640	13	4
Surveys and contingencies—							
Advertising	14	0	5				
Commission paid to land agent	257	17	6				
Building repairs	15	0	0				
Insurance premiums	2	15	0				
Rates	16	12	6				
	306	5	5				
Balance transferred to Profit and Loss Account ..	7	8	7				
	£371,568	18	9		£371,568	18	9
	£	s.	d.		£	s.	d.
Administration expenses	139	19	3	Balance from Trading Account	7	8	7
Depreciation reserve : Buildings	77	18	6	D.P. accrued interest	2,159	6	9
Interest on capital—				Accrued rent	538	15	0
Interest on purchase-money	6,526	2	1	Balance, being net loss carried down	19,410	8	6
Interest on expenditure	14,566	15	10				
	21,092	17	11				
Ordinary remissions	67	1	9				
Writings-off in Suspense (irrecoverable rents, in-							
terests)	738	1	5				
	£22,115	18	10		£22,115	18	10
	£	s.	d.		£	s.	d.
Balance brought down	19,410	8	6	Balance : Loss to 31st March, 1936, carried			
Balance brought forward	116,949	15	4	forward (see Crown Lands Account).. .. .	136,360	3	10
	£136,360	3	10		£136,360	3	10

BALANCE-SHEET AS AT 31ST MARCH, 1936.

Liabilities.	£	s.	d.	Assets.	£	s.	d.
Crown Lands Account	373,788	2	8	Land at cost, plus expenses of roading, subdivision,			
Land for Settlements Account	46,310	3	8	&c.	366,640	13	4
				Buildings	2,597	10	0
	420,098	6	4	Debtors for—			
Rent due but not accrued	72	10	0	Instalments of principal	1,149	13	2
Depreciation Reserve : Buildings Account	513	8	2	Interest	4,375	16	11
Writings-off in Suspense	556	3	8	Rent	198	6	0
				Sales of land	45,160	10	6
					50,884	6	7
				Interest accrued but not due	561	14	7
				Outstanding rents, &c., in Suspense	556	3	8
	£421,240	8	2		£421,240	8	2

CROWN LANDS—*continued*.

THERMAL SPRINGS DISTRICT ACT, 1910, ACCOUNT.

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

<i>Dr.</i>				£	s.	d.	<i>Cr.</i>				£	s.	d.
Administration expenses	..	..	..	56	16	4	Accrued rent	..	..	..	1,645	15	8
Writings-off in Suspense	..	..	..	39	4	3							
Balance carried down	..	..	..	1,549	15	1							
				£1,645	15	8					£1,645	15	8
				£	s.	d.					£	s.	d.
Disbursed to Rotorua Borough Council	..	..	..	2,023	0	10	Balance brought forward	..	..	..	344	7	3
							Balance brought down	..	..	..	1,549	15	1
							Balance carried forward	..	..	..	128	18	6
				£2,023	0	10					£2,023	0	10

MINING DISTRICT LAND OCCUPATION ACCOUNT.

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

			£	s.	d.				£	s.	d.
Writings-off in Suspense	..	..	38	4	4	Accrued rent	..	..	1,805	8	10
Remissions of rent—											
Mortgagors' Tenants Relief Act, 1933	..	..	2	0	0						
Land Act	..	..	55	17	3						
					57	17	3				
Balance carried down	..	..	1,709	7	3						
			£1,805	8	10				£1,805	8	10
Disbursement of revenue at 1st April, 1935, in terms of Land Act, 1924—			£	s.	d.	Balance brought down	..	..	1,709	7	3
Section 317 (3), paid to Territorial revenue	..	..	917	0	0	Balance from previous year	..	..	1,182	4	11
Provision for moneys received during the year and payable under section 317 (3), Land Act, 1924, on 1st April, 1935, to local bodies	..	..	977	13	9						
Balance carried forward	..	..	996	18	5						
			£2,891	12	2				£2,891	12	2

CROWN LANDS—*continued*.

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, and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.-1 [Pt. IV]. The following comments are appended: (1) Expenditure under the New Plymouth Harbour Endowment Act, 1874, totalling £1,680 2s. 2d., which is now reflected in the Income and Expenditure Account of the Lands and Survey Department Account, should, in the opinion of the Audit Office, be included in the Revenue Account and shown as a charge against rents; (2) the charges on land with respect to expenditure under section 47 of the Land for Settlements Act, 1925, or the corresponding provisions of any former Act, have not been abolished as required by section 17 (5) (b) of the Land Laws Amendment Act, 1927; (3) separate capital liability bearing interest and sinking fund charges is not shown for expenditure on Crown lands under the Maori Land Settlement Act, 1905; (4) in the opinion of the Audit Office, the expenditure from Public Works Fund on Native development areas proclaimed subject to section 522, Native Land Act, 1931, £3,051 1s. 11d., which represents expenditure from Crown Lands Account on assets of the Native Land Development Schemes controlled by the Native Department, should be reflected in the accounts of the schemes; (5) the provisions of section 537, subsection (5) (a), of the Native Land Act, 1931, have not been complied with in respect to the asset sundry debtors for rates on Native blocks in Waiapu Consolidation Scheme, £5,856 17s. 6d.—J. H. FOWLER, Deputy Controller and Auditor-General.

ELLESMERE AND FORSYTH RECLAMATION AND AKAROA TRUST.
(PUBLIC WORKS FUND.) (SECTION 383, LAND ACT, 1924.)

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Expenditure under section 6, Ellesmere Land				Rents from Crown lands	..	..	1,888 4 9
Drainage Act, 1905—							
Interest on loans raised by Board	439	5	0				
Rebates and remissions of rent	159	18	6				
Cost of administration	90	9	9				
Balance, being excess of income over expenditure, transferred to Accumulated Fund	1,198	11	6				
	<u>£1,888</u>	<u>4</u>	<u>9</u>				<u>£1,888 4 9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Sundry creditors—				Net receipts from sale or lease of			
Interest under section 6, Ellesmere	439	5	0	Ellesmere Lake lands ..	128,707	17	6
Land Drainage Act, 1905 ..	491	1	1	Less expenditure on construction,			
Rents paid or charged in advance				&c., of Lincoln-Akaroa Railway	111,940	7	9
			930 6 1				
Accumulated Fund—				Cash in General Purposes Account, Public Works			
Balance at 1st April, 1935 ..	15,156	0	0	Fund	16,767	9	9
Add excess of income over expenditure for year 1935-36 ..	1,198	11	6	Sundry debtors—Rents	517	7	10
	<u>16,354</u>	<u>11</u>	<u>6</u>				
	<u>£17,284</u>	<u>17</u>	<u>7</u>				<u>£17,284 17 7</u>

T. A. BARROW, A.R.A.N.Z., Accountant, Public Works Department, Wellington.

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

DEPARTMENT OF EXTERNAL AFFAIRS.

M.V. "MAUI POMARE."—REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages	8,343	2	3	Freights, passage - money, and miscellaneous receipts	35,795	10	5
Overtime	893	2	11				
Pay in lieu of leave	135	15	6				
Labour, Island ports	690	18	1				
Victualling	2,722	1	9				
Cabin stores	789	8	5				
Deck stores	786	18	11				
Engine-room stores	838	5	5				
Fuel-oil	4,127	4	11				
Lubricating-oil	738	8	8				
Repairs	2,201	2	9				
Painting	227	2	3				
Docking	129	6	0				
Laundry	175	11	8				
Medical expenses	60	3	8				
Rent: Store	22	0	0				
Stevedoring and tallying	2,204	15	9				
Harbour Board charges	576	11	8				
Agency commission	826	19	4				
Water	142	3	6				
Island labour	46	7	2				
Printing and stationery	146	9	4				
Transshipping charges: Freights	863	9	10				
Audit fees	40	0	0				
Expenses Technical Advisory Committee	66	3	0				
Survey fees	31	0	0				
Uniform allowances	45	0	0				
Miscellaneous	396	7	10				
Depreciation on vessel	2,783	4	5				
Balance carried down	4,746	5	5				
	£35,795	10	5		£35,795	10	5
	£	s.	d.		£	s.	d.
Interest on capital	1,976	6	8	Balance brought down	4,746	5	5
Excess of income over expenditure	2,769	18	9				
	£4,746	5	5		£4,746	5	5

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Salaries	2,106	1	1	Balance carried down	3,442	3	0
Advertising	16	11	11				
Fuel and light	99	11	11				
Office expenses	7	14	5				
Postages, &c.	670	9	2				
Printing and stationery	93	9	9				
Telephones	76	16	8				
Rent	120	0	0				
Sundry expenses	19	0	11				
Travelling-expenses	64	15	4				
Depreciation	167	11	10				
	£3,442	3	0		£3,442	3	0
	£	s.	d.		£	s.	d.
Balance brought down	3,442	3	0	M.V. "Maui Pomare"—			
Compassionate grant: Widow of late C. J. Bouchier	1,500	0	0	Balance of Revenue Account	4,746	5	5
Grants: Cook Islands	15,567	10	10	Interest on capital	1,976	6	8
Interest on capital	155	13	0				
	£20,665	6	10	Excess of expenditure over income	17,895	8	1
					£20,665	6	10

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital	48,931	15	5	Stores on hand	5,876	1	9
Sundry creditors—							
Departmental	52	17	1	Office fittings	516	15	1
Sundry	1,238	2	2	Less depreciation	371	13	2
	1,290	19	3		145	1	11
New Zealand Reparation Estates Account	13,155	2	9	N.Z.G.M.V. "Maui Pomare"	56,426	16	4
Treasury Adjustment Account	9,356	3	5	Less depreciation	10,935	3	11
					45,491	12	5
				Leper accommodation, Fiji	4,248	18	5
				Less depreciation	953	17	4
					3,295	1	1
				Official stamps	24	8	4
				Sundry debtors: Departmental	6	7	3
				Excess of expenditure over income	17,895	8	1
	£72,734	0	10		£72,734	0	10

A. W. B. Ross, for Secretary.

C. W. WILLIAMS, Accountant.

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, Deputy Controller and Auditor-General.

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY.

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

<i>Expenditure.</i>			<i>Income.</i>		
Net loss after charging interest and portion			Net profit after charging interest and portion		
Head Office administration expenses—			Head Office administration expenses:—		
	£	s. d.		£	s. d.
Industries and Commerce Branch ..	6,080	14 10	Rotorua electric system ..	8,148	8 11
Census and Statistics Branch ..	27,089	11 1	Passenger Booking Branch ..	2,363	1 8
Te Aroha ..	3,169	4 1	Waimangu round trip ..	35	16 10
Rotorua Baths ..	11,929	0 10	Waitomo Hostel and Caves ..	601	10 5
Rotorua Sanatorium ..	1,815	10 8	Balance: Net loss ..	107,634	17 7
Rotorua Gardens ..	5,471	2 6			
Rotorua water and drainage ..	2,829	6 0			
Rotorua reserves ..	1,909	2 2			
Rotorua wharves and beacons ..	238	4 10			
Chateau Tongariro ..	6,642	11 1			
Lake House, Waikaremoana ..	1,767	13 2			
Morere Hot Springs ..	429	5 6			
Hermitage Hostel (leased) ..	1,162	12 2			
Te Anau steamer and hostel (leased) ..	992	5 2			
Queenstown ..	820	4 4			
Glade House, Milford Hostel, and track ..	5,787	2 4			
Miscellaneous reserves ..	747	18 0			
Sydney and Melbourne offices ..	7,219	14 0			
Toronto office ..	2,896	10 5			
London office ..	572	18 8			
Brussels office ..	2,428	7 8			
Los Angeles office ..	2,050	5 6			
Publicity Branch ..	22,339	17 7			
Subsidies to inland mails ..	611	0 0			
Expenses of minor overseas agencies ..	204	2 10			
Compassionate allowance (R. Cobbe) ..	600	0 0			
Improvements, Manapouri—Doubtful Sound track ..	100	0 0			
Miscellaneous expenditure not apportioned ..	473	7 3			
Interest, National Development Account ..	406	2 9			
	£118,783	15 5		£118,783	15 5

INDUSTRIES AND COMMERCE BRANCH.

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

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Salaries ..	5,165	10 3	Gas Regulations Account ..	350	0 8
Advertising, purchase of books, &c. ..	70	9 5	Sale of wheat ..	2,856	4 8
Rent ..	624	4 3	Miscellaneous receipts ..	19	10 0
Postages ..	254	15 6	Balance carried down ..	5,911	0 7
Office-cleaning, fuel, and light ..	63	6 6			
Printing and stationery, office fittings, and requisites ..	313	18 4			
Travelling allowance and expenses ..	523	6 4			
Telephones ..	250	17 0			
Rail passes to H.M. Trade Commissioners ..	97	3 7			
Expenses, minor overseas agencies ..	76	2 2			
Grant: Imperial Economic Committee ..	1,616	0 0			
Miscellaneous ..	36	14 6			
Depreciation ..	42	16 10			
Writings-off ..	1	11 3			
	£9,136	15 11		£9,136	15 11
	£	s. d.		£	s. d.
Balance brought down ..	5,911	0 7	Net loss, to Income and Expenditure Account ..	6,080	14 10
Head Office expenses ..	135	0 0			
Interest on capital ..	34	14 3			
	£6,080	14 10		£6,080	14 10

DEPARTMENT OF INDUSTRIES AND COMMERCE, TOURIST, AND PUBLICITY—continued.
CENSUS AND STATISTICS BRANCH.

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

Dr.	£	s.	d.	Cr.	£	s.	d.
Salaries	16,866	14	9	Sale of statistical publications	373	6	7
Freight and cartage	30	1	0	Work done on power machines.. .. .	1,882	18	10
Fuel, light, and office-cleaning	140	4	0	Balance carried down.. .. .	26,972	1	2
Maintenance of mechanical appliances	163	10	1				
Postages	864	5	6				
Printing and stationery	1,146	9	9				
Rent	670	9	1				
Preparation of statistical publications	3,237	6	6				
Collection of statistics	1,266	18	10				
Telephone services	77	15	8				
Depreciation	688	18	7				
Miscellaneous	57	13	6				
Census, 1936, cost of	3,767	19	4				
Statistician's visit to Ottawa	250	0	0				
	£29,228	6	7		£29,228	6	7
	£	s.	d.		£	s.	d.
Balance brought down	26,972	1	2	Net loss, to Income and Expenditure Account	27,089	11	1
Head Office expenses	85	0	0				
Interest on capital	32	9	11				
	£27,089	11	1		£27,089	11	1

TE AROHA.

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

Dr.	£	s.	d.	Cr.	£	s.	d.
Stores on hand at 1st April, 1935	33	0	5	Receipts	971	17	7
Salaries	2,178	5	10	Stores on hand at 31st March, 1936	36	14	9
Electric energy	77	11	9	Balance carried down	2,307	8	1
Repairs, purchase of stores, &c.	290	0	4				
Administration expenses	366	7	6				
Depreciation	357	5	1				
Writings-off	13	9	6				
	£3,316	0	5		£3,316	0	5
	£	s.	d.		£	s.	d.
Balance brought down	2,307	8	1	Net loss, to Income and Expenditure Account	3,169	4	1
Head Office expenses	307	13	9				
Interest on capital	554	2	3				
	£3,169	4	1		£3,169	4	1

ROTORUA BATHS.

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

Dr.	£	s.	d.	Dr.	£	s.	d.
Salaries and wages	8,375	17	4	Receipts	8,504	5	4
Stores issued	1,070	2	7	Value services rendered to Sanatorium	735	8	5
Repairs, travelling-expenses, &c.	287	13	6	Balance carried down.. .. .	6,834	6	3
Electric-energy and water expenses	1,049	11	8				
Administration expenses	863	12	3				
Laundry charges	512	10	8				
Depreciation	3,874	4	0				
Writings-off	40	8	0				
	£16,074	0	0		£16,074	0	0
	£	s.	d.		£	s.	d.
Balance brought down	6,834	6	3	Net loss, to Income and Expenditure Account	11,929	0	10
Head Office expenses	439	1	1				
Interest on capital	4,655	13	6				
	£11,929	0	10		£11,929	0	10

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

ROTORUA SANATORIUM.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1935	322	19	0	Fees receivable	4,182	18	6
Salaries and wages	1,574	18	7	Miscellaneous receipts	68	4	0
Purchase of stores	1,663	12	7	Stores on hand at 31st March, 1936	293	12	8
Freight, repairs, &c.	94	4	9	Balance carried down	1,143	17	9
Electric-energy and water charges	168	6	7				
Value of services rendered by Rotorua Baths staff ..	735	8	5				
Laundry charges	99	8	11				
Administration charges	515	10	11				
Depreciation	356	5	3				
Writings-off	157	17	11				
	<u>£5,688</u>	<u>12</u>	<u>11</u>		<u>£5,688</u>	<u>12</u>	<u>11</u>
	£	s.	d.		£	s.	d.
Balance brought down	1,143	17	9	Net loss, to Income and Expenditure Account ..	1,815	10	8
Head Office expenses	344	9	6				
Interest on capital	327	3	5				
	<u>£1,815</u>	<u>10</u>	<u>8</u>		<u>£1,815</u>	<u>10</u>	<u>8</u>

ROTORUA GARDENS.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1935	31	0	10	Game fees, rents, &c.	1,346	18	3
Salaries and wages	3,639	4	7	Stores on hand, 31st March, 1936	36	9	6
Stores issued	707	14	8	Balance carried down	4,303	7	7
Electric-energy and water charges	86	13	4				
Freight, repairs, and other charges	36	3	11				
Administration expenses	784	14	0				
Depreciation	296	18	11				
Writings-off	4	5	1				
Grant for providing music	100	0	0				
	<u>£5,686</u>	<u>15</u>	<u>4</u>		<u>£5,686</u>	<u>15</u>	<u>4</u>
	£	s.	d.		£	s.	d.
Balance brought down	4,303	7	7	Net loss, to Income and Expenditure Account ..	5,471	2	6
Head Office expenses	328	2	11				
Interest on capital	839	12	0				
	<u>£5,471</u>	<u>2</u>	<u>6</u>		<u>£5,471</u>	<u>2</u>	<u>6</u>

ROTORUA ELECTRIC SYSTEM.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1935	15	5	10	Sales, electric energy	23,180	17	5
Salaries and wages	2,893	14	8	Discounts forfeited	306	4	3
Electric energy purchased	6,646	16	8	Miscellaneous charges	671	15	4
Stores issued	275	1	3	Stores on hand at 31st March, 1936	0	13	6
Freight, cartage, telephones, &c.	342	9	3				
Administration expenses	1,127	14	2				
Depreciation	1,201	3	5				
Writings-off	98	6	2				
Conversion (110 volts to 230 volts)	936	14	4				
Balance carried down	10,622	4	9				
	<u>£24,159</u>	<u>10</u>	<u>6</u>		<u>£24,159</u>	<u>10</u>	<u>6</u>
	£	s.	d.		£	s.	d.
Head Office expenses	494	4	9	Balance brought down	10,622	4	9
Interest on capital	1,979	11	1				
Net profit, to Income and Expenditure Account ..	8,148	8	11				
	<u>£10,622</u>	<u>4</u>	<u>9</u>		<u>£10,622</u>	<u>4</u>	<u>9</u>

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

ROTORUA WATER AND DRAINAGE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages	578	9	7	Water charges	5,029	13	4
Discounts allowed	287	9	11	Miscellaneous receipts	120	18	8
Stores issued, repairs, &c.	219	3	3				
Electric-energy charges	644	5	3				
Administration expenses	755	6	9				
Depreciation	1,903	10	1				
Writings-off	100	17	10				
Balance carried down	661	9	4				
	£5,150	12	0		£5,150	12	0
	£	s.	d.		£	s.	d.
Head Office expenses	361	11	3	Balance brought down	661	9	4
Interest on capital	3,129	4	1	Net loss, to Income and Expenditure Account	2,829	6	0
	£3,490	15	4		£3,490	15	4

ROTORUA RESERVES.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and wages	301	15	2	Miscellaneous receipts	3	7	0
Stores issued, repairs, telephones, &c.	474	11	6	Rents receivable	249	15	11
Administration expenses	102	17	8	Interest on advances	143	8	11
Depreciation	134	12	8	Balance carried down	617	5	2
	£1,013	17	0		£1,013	17	0
	£	s.	d.		£	s.	d.
Balance brought down	617	5	2	Net loss, to Income and Expenditure Account	1,909	2	2
Head Office expenses	198	1	4				
Interest on capital	1,093	15	8				
	£1,909	2	2		£1,909	2	2

ROTORUA WHARVES AND BEACONS.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Wages, maintenance, stores, &c.	14	18	0	Wharfages	10	10	0
Depreciation	127	4	0	Balance carried down	131	12	0
	£142	2	0		£142	2	0
	£	s.	d.		£	s.	d.
Balance brought down	131	12	0	Net loss, to Income and Expenditure Account	238	4	10
Interest on capital	106	12	10				
	£238	4	10		£238	4	10

WAIMANGU ROUND TRIP.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1935	13	18	10	Round-trip receipts	1,624	18	0
Salaries and wages	725	5	4	Rents receivable	107	10	0
Stores issued	163	1	2	Stores on hand, 31st March, 1936	34	9	2
Repairs, &c.	28	11	9				
Administration expenses	160	13	9				
Writings-off	6	9	6				
Depreciation	377	16	0				
Balance carried down	291	0	10				
	£1,766	17	2		£1,766	17	2
	£	s.	d.		£	s.	d.
Head Office expenses	141	4	0	Balance brought down	291	0	10
Interest on capital	114	0	0				
Net profit, to Income and Expenditure Account	35	16	10				
	£291	0	10		£291	0	10

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

WAITOMO HOSTEL AND CAVES.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1935	184	11	7	Board and accommodation	7,078	5	6
Salaries and wages	3,070	0	7	Cave fees	5,216	5	0
Electric light and water	878	8	7	Sale of aerated waters, tobacco, &c. ..	489	15	9
Stores purchases	3,422	5	2	Hire of equipment	285	11	10
Freight, repairs, postages, &c.	912	1	7	Miscellaneous receipts	64	2	1
Depreciation	1,844	18	8	Stores on hand at 31st March, 1936 ..	367	3	7
Writings-off	59	10	2				
Balance carried down	3,129	7	5				
	£13,501	3	9		£13,501	3	9
	£	s.	d.		£	s.	d.
Head Office expenses	253	11	6	Balance carried down	3,129	7	5
Interest on capital	2,274	5	6				
Net profit, to Income and Expenditure Account ..	601	10	5				
	£3,129	7	5		£3,129	7	5

CHATEAU TONGARIRO.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1935	1,390	3	9	Board and accommodation	16,739	1	10
Salaries and wages	7,206	16	3	Sale of sweets, cigarettes, &c.	1,676	17	4
Purchase of stores	9,694	4	8	Miscellaneous receipts	1,596	14	5
Repairs, travelling-expenses, &c.	1,866	12	1	Stores on hand at 31st March, 1936 ..	1,590	17	11
Freight	1,553	2	3	Balance carried down	3,279	11	7
Advertising	331	6	9				
Depreciation	2,217	12	2				
Writings-off	623	5	2				
	£24,883	3	1		£24,883	3	1
	£	s.	d.		£	s.	d.
Balance brought down	3,279	11	7	Net loss, to Income and Expenditure Account ..	6,642	11	1
Head Office expenses	460	17	1				
Interest on capital	2,902	2	5				
	£6,642	11	1		£6,642	11	1

LAKE HOUSE, WAIKAREMOANA.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Stores on hand at 1st April, 1935	353	4	1	Board and accommodation	2,212	2	0
Salaries and wages	1,168	8	4	Launch and boat hire	410	10	0
Purchases of stores	1,567	9	9	Miscellaneous receipts	691	15	5
Freight, postage, repairs, &c.	460	10	0	Stores on hand, 31st March, 1936 ..	336	0	11
Electric light and power	232	15	10	Balance carried down	902	2	11
Depreciation	676	19	6				
Writings-off	93	3	9				
	£4,552	11	3		£4,552	11	3
	£	s.	d.		£	s.	d.
Balance carried down	902	2	11	Net loss, to Income and Expenditure Account ..	1,767	13	2
Head Office expenses	249	15	8				
Interest on capital	615	14	7				
	£1,767	13	2		£1,767	13	2

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

MORERE HOT SPRINGS.

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

	£	s.	d.		£	s.	d.
Salaries and wages	257	1	8	Bath fees	366	5	6
Repairs, stores, &c.	110	15	8	Miscellaneous receipts	8	0	0
Writings-off	0	3	0	Balance carried down	188	1	7
Depreciation	94	1	8				
Repairing flood damage	100	5	1				
	<u>£562</u>	<u>7</u>	<u>1</u>		<u>£562</u>	<u>7</u>	<u>1</u>
	£	s.	d.		£	s.	d.
Balance carried down	188	1	7	Net loss, to Income and Expenditure Account ..	429	5	6
Interest on capital	177	16	4				
Head Office expenses	63	7	7				
	<u>£429</u>	<u>5</u>	<u>6</u>		<u>£429</u>	<u>5</u>	<u>6</u>

MOUNT COOK HERMITAGE.

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

	£	s.	d.		£	s.	d.
Depreciation	741	9	5	Rents receivable	465	16	0
Interest on capital	1,638	13	4	Interest on advances	751	14	7
				Net loss, to Income and Expenditure Account ..	1,162	12	2
	<u>£2,380</u>	<u>2</u>	<u>9</u>		<u>£2,380</u>	<u>2</u>	<u>9</u>

TE ANAU STEAMER AND HOSTEL.

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

	£	s.	d.		£	s.	d.
Depreciation	576	19	4	Rents receivable	236	6	7
Interest on capital	651	12	5	Net loss, to Income and Expenditure Account ..	992	5	2
	<u>£1,228</u>	<u>11</u>	<u>9</u>		<u>£1,228</u>	<u>11</u>	<u>9</u>

QUEENSTOWN.

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

	£	s.	d.		£	s.	d.
Salaries and wages	618	19	5	Game fees	132	10	6
Stores repairs, freight, &c.	84	4	0	Miscellaneous fees	38	15	10
Depreciation	58	19	1	Balance carried down	591	3	2
Writings-off	0	7	0				
	<u>£762</u>	<u>9</u>	<u>6</u>		<u>£762</u>	<u>9</u>	<u>6</u>
	£	s.	d.		£	s.	d.
Balance brought down	591	3	2	Net loss, to Income and Expenditure Account ..	820	4	4
Head Office expenses	65	6	5				
Interest on capital	163	14	9				
	<u>£820</u>	<u>4</u>	<u>4</u>		<u>£820</u>	<u>4</u>	<u>4</u>

GLADE HOUSE, MILFORD HOSTEL, AND TRACK.

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

	£	s.	d.		£	s.	d.
Stores on hand at 1st April, 1935 ..	1,118	5	8	Board and accommodation	1,834	2	7
Salaries and wages	1,600	1	3	Launch and boat hire	411	8	11
Maintenance of track (stores, wages, tools, &c.) ..	604	13	9	Sale of tobacco, sweets, &c.	191	6	0
Purchase of stores	1,974	19	9	Miscellaneous receipts	154	3	7
Freight, repairs, travelling-expenses, &c. ..	921	1	2	Stores on hand at 31st March, 1936 ..	1,120	13	6
Depreciation	1,398	10	0	Balance carried down	4,099	16	3
Writings-off	193	19	3				
	<u>£7,811</u>	<u>10</u>	<u>10</u>		<u>£7,811</u>	<u>10</u>	<u>10</u>
	£	s.	d.		£	s.	d.
Balance brought down	4,099	16	3	Net loss, to Income and Expenditure Account ..	5,787	2	4
Head Office expenses	293	18	3				
Interest on capital	1,393	7	10				
	<u>£5,787</u>	<u>2</u>	<u>4</u>		<u>£5,787</u>	<u>2</u>	<u>4</u>

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

MISCELLANEOUS RESERVES.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries	219	10	0	Rents	501	19	6
Stores, freight, and repairs	313	7	7	Miscellaneous receipts	8	4	11
Depreciation	229	6	0	Balance brought down	263	5	10
Writings-off	11	6	8				
	<u>£773</u>	<u>10</u>	<u>3</u>		<u>£773</u>	<u>10</u>	<u>3</u>
	£	s.	d.		£	s.	d.
Balance brought down	263	5	10	Net loss, to Income and Expenditure Account ..	747	18	0
Head Office expenses	150	6	4				
Interest on capital	334	5	10				
	<u>£747</u>	<u>18</u>	<u>0</u>		<u>£747</u>	<u>18</u>	<u>0</u>

PASSENGER BOOKING ACCOUNT.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Net loss at—				Commission on Government ticket orders ..	544	3	5
Rotorua	61	2	7	Miscellaneous receipts	422	8	0
Christchurch	385	5	4	Net profit at—			
Overseas commission on tours	1,136	17	9	Auckland	3,154	10	4
Miscellaneous expenses	193	7	9	Wellington	1,335	2	3
Head Office expenses	1,309	0	10	Dunedin	5	18	9
Interest on capital	19	17	9	Invercargill	6	10	11
Net profit, to Income and Expenditure Account ..	2,363	1	8				
	<u>£5,468</u>	<u>13</u>	<u>8</u>		<u>£5,468</u>	<u>13</u>	<u>8</u>

SYDNEY AND MELBOURNE OFFICES.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries and allowances	4,007	3	4	Commission earned	593	11	8
Rent	1,836	16	1	Net loss, to Income and Expenditure Account ..	7,219	14	0
Postages, printing and stationery, travelling-expenses, &c.	1,870	8	9				
Depreciation	68	6	1				
Writings-off	0	19	10				
Interest on capital	29	11	7				
	<u>£7,813</u>	<u>5</u>	<u>8</u>		<u>£7,813</u>	<u>5</u>	<u>8</u>

TORONTO OFFICE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries, wages, and allowances	1,924	12	5	Net loss, to Income and Expenditure Account ..	2,896	10	5
Rent	343	2	3				
Postages, travelling-expenses, &c.	573	17	6				
Depreciation	35	16	11				
Writings-off	2	17	2				
Interest on capital	16	4	2				
	<u>£2,896</u>	<u>10</u>	<u>5</u>		<u>£2,896</u>	<u>10</u>	<u>5</u>

PUBLICITY BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Salaries	1,813	5	8	Sale of photographs, &c.	354	18	0
Advertising in newspapers and periodicals	3,023	8	0	Sale of films	448	2	4
Advertising in United Kingdom	3,724	13	4	Balance carried down	20,542	3	7
Films, preparation of and equipment for	4,463	12	4				
Folders, booklets, and posters	2,474	5	0				
Grants <i>re</i> expenses of lectures	484	18	2				
Miscellaneous publicity and general expenses	2,391	9	4				
Photographs and pictures, preparation of and framing	2,186	4	11				
Reuter's Telegram Co.: Payment for special telegrams	500	0	0				
Depreciation	281	18	7				
Writings-off	1	8	7				
	<u>£21,345</u>	<u>3</u>	<u>11</u>		<u>£21,345</u>	<u>3</u>	<u>11</u>
	£	s.	d.		£	s.	d.
Balance brought down	20,542	3	7	Net loss, to Income and Expenditure Account ..	22,339	17	7
Head Office expenses	1,757	15	6				
Interest on capital	39	18	6				
	<u>£22,339</u>	<u>17</u>	<u>7</u>		<u>£22,339</u>	<u>17</u>	<u>7</u>

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

LONDON OFFICE.

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

Dr.	£	s.	d.	Cr.	£	s.	d.
Salaries	419	4	4	Net loss, to Income and Expenditure Account ..	572	18	8
Postages, travelling-expenses, &c. ..	153	14	4				
	£572	18	8		£572	18	8

BRUSSELS OFFICE.

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

Dr.	£	s.	d.	Cr.	£	s.	d.
Salaries, allowances, and wages	1,060	17	6	Net loss, to Income and Expenditure Account ..	2,428	7	8
Travelling-expenses, postages, &c. ..	419	1	5				
Transfer expenses, furnishings	947	4	9				
Interest on capital	1	4	0				
	£2,428	7	8		£2,428	7	8

LOS ANGELES OFFICE.

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

Dr.	£	s.	d.	Cr.	£	s.	d.
Salaries, allowances, and wages	996	9	10	Net loss, to Income and Expenditure Account ..	2,050	5	6
Travelling-expenses, postages, &c. ..	353	19	9				
Rent	126	12	9				
Transfer expenses, furnishings	567	14	9				
Interest on capital	5	8	5				
	£2,050	5	6		£2,050	5	6

BALANCE-SHEET AS AT 31ST MARCH, 1936.

Liabilities.				Assets.			
	£	s.	d.		£	s.	d.
Capital—				Land	191,851	4	3
Public Works Fund	636,333	1	5	Buildings	274,614	14	5
Consolidated Fund	56,780	13	4	Stores	10,328	8	11
Unemployment Board	1,197	5	8	Motor-vehicles	390	11	7
	694,311	0	5	Live-stock	702	6	9
Liability to Miscellaneous Ad- vances Account	4,523	17	6	Furniture and fittings	26,712	17	10
Creditors—				Debtors—			
Departmental	2,980	18	3	Departmental	4,685	0	5
Sundry	4,086	10	10	Sundry	12,747	17	11
	7,067	9	1		17,432	18	4
Passenger booking—				Water and drainage systems	81,837	10	5
Ticket Sales Account	16,290	8	5	Rotorua electric system : Land, transmission-line, buildings, &c.	45,620	8	1
Suspense Account	42	8	0	Plant and machinery	6,527	6	8
Deposits on Tours Account	3,228	0	8	Wharves and slipways	4,381	1	10
Reserve for doubtful debts	297	14	10	Electric systems at hostels	24,793	3	0
Writings-off Reserve	2,757	0	7	Steamers, launches, and boats	5,768	3	9
Deposit Account, Rotorua	604	10	11	Bridges	3,348	14	10
Treasury Adjustment Account	119,967	7	6	Garden implements	486	12	10
	£849,089	17	11	National Development Account	10,047	12	7
				Linen, cutlery, crockery, silverware, &c.	12,747	8	4
				Telephone-lines	972	2	4
				Gas-testing equipment	260	8	0
				Refrigerating-plant (London), half-share	31	3	5
				Exhibition material	33	10	6
				Mechanical appliances (Census Office)	263	3	7
				Photographic apparatus	717	16	6
				Assets in Suspense	2,757	0	7
				Payments in Advance Account	600	0	0
				Cash in hand of receivers	351	16	4
				Advance Rotorua Golf Club	2,905	5	8
				Cash on deposit : Rotorua office	604	10	11
				Cash in General Post Office	569	13	3
				Receiver-General's Deposit Account	2,500	0	0
				Remittances in transit and outstanding : Balances at tourist bureaux	11,297	4	10
				Income and Expenditure Account : Excess ex- penditure over income	107,634	17	7
					£849,089	17	11

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, Deputy Controller and Auditor-General.

DEPARTMENT OF LABOUR.

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Salaries, agents' allowances, and overtime ..	37,072	13 11	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 ..	588	14 6
Advertising, supply of newspapers, &c. ..	183	0 10	Factory registration fees ..	3,586	2 6
Motor-cars, motor-cycles, and bicycles, maintenance and repairing ..	755	4 6	Servants' registry office license fees ..	39	10 0
Fees payable to assessors on Conciliation Councils ..	1,449	18 0	Weights and measures verification fees ..	9,525	5 9
Freight, cartage, and transport charges ..	47	16 0	Rent of buildings ..	58	10 0
Heating and lighting of offices ..	198	0 4	Revenue from sale of seized articles ..	0	6 0
Law-costs ..	3	6 6	Charges for use of motor-vehicles and other incidental services in connection with weights and measures verification ..	1,554	10 0
Postage, telegrams, telephone services ..	1,634	5 10	Sale of departmental publications ..	204	16 10
Printing, stationery, office requisites, and type-writer repairs ..	2,162	4 6	Services to Unemployment Board ..	4,175	17 4
Rates and repairs on property ..	13	6 8	Excess of expenditure over income before charging interest carried down ..	35,063	14 9
Rent and rates on office accommodation ..	3,455	10 4			
Transfer expenses, travelling allowances and expenses (Arbitration Court and Conciliation Councils, £3,641 5s. 4d.; departmental, £2,115 8s. 2d.) ..	5,756	13 6			
Commission on sale of literature ..	41	18 5			
Miscellaneous expenses ..	24	1 8			
Expenses of delegation to Geneva Conference ..	954	10 1			
Losses on realization of property ..	42	14 8			
Provision for depreciation of assets ..	979	15 4			
Bad debts ..	22	6 7			
	£54,797	7 8		£54,797	7 8
Excess of expenditure over income before charging interest brought down ..	35,063	14 9	Profit on realization of assets ..	54	14 0
Interest on capital ..	359	13 9	Excess of expenditure over income ..	35,368	14 6
	£35,423	8 6		£35,423	8 6

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital ..	8,389	4 9	Land and buildings ..	499	14 0
Creditors—			Motor-cars, motor-cycles, and bicycles ..	1,504	6 10
Departmental ..	348	2 1	Furniture and fittings ..	1,789	13 6
Sundry ..	147	6 6	Mechanical office appliances ..	256	8 0
			Library books ..	958	9 4
Reserve for bad debts ..	495	8 7	Weights and measures standards ..	3,380	13 1
Amounts held on deposit ..	147	12 2	Stationery ..	296	7 4
Writings-off, Suspense Account ..	311	1 8	Stamps ..	104	8 11
Treasury Adjustment Account ..	183	5 8	Payments in advance ..	51	3 10
	36,134	5 0	Debtors—		
			Departmental ..	25	7 2
			Sundry ..	931	4 0
				956	11 2
			Assets in Suspense ..	183	5 8
			Deposit Accounts ..	311	1 8
			Excess of expenditure over income ..	35,368	14 6
	£45,660	17 10		£45,660	17 10

HENRY E. MOSTON, Assistant 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, Deputy Controller and Auditor-General.

LABOUR DEPARTMENT: SUBDIVISION II—IMMIGRATION.

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Loans for passage-money written off	177	16	3	Recoveries on account expenditure previous years—			
Interest on capital	141,013	5	3	New Zealand Government contributions towards			
Excess income on account Public Works Fund,				passage-money	214	6	11
National Development Account	214	8	7	Supervision of domestics	0	1	8
				Excess expenditure over income after charging			
				interest	141,191	1	6
	<u>£141,405</u>	<u>10</u>	<u>1</u>		<u>£141,405</u>	<u>10</u>	<u>1</u>

BALANCE-SHEET OF LABOUR DEPARTMENT (IMMIGRATION) AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital Account, Public Works							Loans of passage-money to immigrants ..	701	10	4
Fund, 31st March, 1935 3,318,140 4 10	3,318,140	4	10				Assets in Suspense (loans of passage-money) ..	177	16	3
Less recoveries on account							Sundry debtors	7	0	0
expenditure previous years,							Cash in Deposits Account: Remittances to			
1935-36	362	3	1				immigrants	5	0	0
				3,317,778	1	9	Administration Account	141,191	1	6
Deposits—								£	s.	d.
Passage-money	12	0	0				National Development Account 3,319,158 9 4			
Miscellaneous	5	0	0				Less excess income, 1935-36 214 8 7			
				17	0	0		3,318,944	0	9
Imperial Government—										
Loans to immigrants re-										
covered but not paid ..	22	16	4							
Contributions of passage-										
money recovered but not										
paid	198	9	9							
				221	6	1				
Recoveries on behalf of Australian Government				5	10	0				
New Zealand Loans Suspense Account ..				0	5	0				
Remittances to immigrants (amounts deposited										
in New Zealand for payment in England) ..				5	0	0				
Writings-off in Suspense (passage-money) ..				177	16	3				
Reserve: Bad debts				50	0	0				
Treasury Adjustment Account				142,771	9	9				
				<u>£3,461,026</u>	<u>8</u>	<u>10</u>				
								<u>£3,461,026</u>	<u>8</u>	<u>10</u>

HENRY E. MOSTON, Assistant Secretary.

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].—G. F. C. CAMPBELL, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Annual appropriation as under—				Administration expenses charged to other Departments and Funds ..	79,118	3	6
Salaries ..	191,011	8	9	Miscellaneous services for other Departments ..	25,214	6	7
Inspection of Crown land ..	10,130	19	0	Miscellaneous office fees ..	5,053	6	11
Rent of offices ..	9,644	3	7	Lease fees ..	2,191	9	6
Surveys ..	9,469	18	7	Surplus on sale of lithos (estimated) ..	1,861	16	6
Travelling-expenses ..	4,381	4	2	Surplus on disposal of other assets ..	379	10	1
Land Board fees ..	4,111	0	5	Interest on advances: Greymouth Technical and Hokitika High Schools endowment and sundries ..	26	16	4
Postages ..	3,042	10	3	Miscellaneous ..	23	6	0
Maintenance—	£	s.	d.	Balance carried down ..	148,075	15	9
Motors ..	1,769	18	2				
Office equip-ment ..	555	6	10				
Survey equip-ment ..	89	8	2				
Typewriters ..	230	12	7				
	2,645	5	9				
Printing and stationery ..	2,431	10	5				
Telephone services ..	2,136	14	2				
Advertising, books, &c. ..	2,003	10	3				
Sundry administration costs ..	2,805	11	7				
Sundry offices expenses ..	749	1	7				
Tracing-cloth and draughting requisites ..	1,281	13	5				
Grants and subsidies ..	9,910	16	4				
			255,755 8 3				
(Irrecoverable expenditure on reconstruction work in Hawke's Bay District amounted to £2,571 7s. 2d.)							
Depreciation of assets—							
Furniture and fittings ..	1,238	0	0				
Machinery, instruments, and general equipment ..	1,082	6	9				
Motor-vehicles ..	1,633	17	6				
			3,954 4 3				
Writings-off in Suspense ..			162 16 4				
Lithos, &c., used in office and issued free to other Departments ..			1,924 16 4				
Discount on lithos ..			147 6 0				
			£261,944 11 2				£261,944 11 2
			£				£
Balance brought down ..			148,075 15 9	Adjustment on account previous year ..			1,294 15 1
Interest on capital ..			3,218 0 9	Balance: Excess of expenditure over income for year ended 31st March, 1936 ..			149,999 1 5
			£151,293 16 6				£151,293 16 6

NOTE.—Expenditure under the New Plymouth Harbour Endowment Act, 1874, totalling £1,680 2s. 2d., included in the Income and Expenditure Account is calculated on the basis of rents received from land subject to the Act.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital account ..	78,042	10	1	Furniture and fittings ..	11,737	1	11
Sundry creditors—	£	s.	d.	Machinery, instruments, and general equipment ..	9,137	19	11
Departmental ..	2,949	18	1	Motor-vehicles ..	5,920	7	4
Payments in advance—				Lithographs, &c. ..	48,719	6	3
Lithographs ..	23	19	1	Publications ..	759	10	0
Miscellaneous office fees ..	5	4	0	Advances from Consolidated Fund—			
Miscellaneous ..	8	16	4	Greymouth Technical and Hokitika High School endowment ..	400	0	0
	2,987	17	6	Advances to Kauri-gum Control Board ..	1,368	4	8
Writings-off in Suspense ..	2,783	14	9	Debtors—	£	s.	d.
Treasury Adjustment Account ..	154	522	6 7	Departmental ..	5,386	3	2
				Lithographs supplied ..	91	18	0
				Miscellaneous office fees ..	634	6	6
				Miscellaneous ..	1,056	3	0
					7,168	10	8
				Stamps on hand ..	115	16	10
				Unexpired season tickets ..	226	15	2
				Losses in Suspense ..	2,783	14	9
				Income and Expenditure Account: Excess of expenditure over income for year ended 31st March, 1936 ..			149,999 1 5
			£238,336 8 11				£238,336 8 11

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

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

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS.
COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1936.

Totals.		Tokerau.		Waikato-Maniapoto.		Wairariki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
14,109	18 0	890	3 8	1,799	5 4	1,142	8 1	3,622	8 7	695	1 9	5,114	12 11	845	17 8
1,821	11 10	218	2 6	488	2 11	211	19 9	82	8 4	131	0 4	383	4 7	306	13 5
15,931	9 10	1,108	6 2	2,287	8 3	1,354	7 10	3,704	16 11	826	2 1	5,497	17 6	1,152	11 1
58,275	16 3	..	..	13,149	19 3	8,677	14 4	..	..	36,448	2 8	..	..	..	..
74,207	6 1	1,108	6 2	15,437	7 6	10,032	2 2	3,704	16 11	37,274	4 9	5,497	17 6	1,152	11 1
90,495	13 3	4,431	3 0	11,271	14 6	13,612	14 2	27,208	14 2	18,356	2 10	7,561	18 0	8,053	6 7
63,518	10 9	657	8 4	27,313	5 10	3,255	0 9	2,534	18 4	18,186	17 5	7,215	1 11	4,355	18 2
25,994	18 1	9,717	12 9	4,260	15 7	2,779	17 10	6,019	16 0	465	16 10	2,750	19 1	..	..
18,194	4 9	2,232	1 9	7,429	14 4	..	..	6,074	16 2	1,643	0 2	770	0 10	44	11 6
198,203	6 10	17,038	5 10	50,275	10 3	19,647	12 9	41,838	4 8	38,651	17 3	18,297	19 10	12,453	16 3
7,467	0 0	286	14 7	2,441	13 2	1,006	19 11	2,244	9 0	1,220	2 3	135	14 6	131	6 7
5,390	4 10	1 18 6	..	1,962	4 1	721	13 11	90	14 7	1,932	6 3	418	0 9	263	6 9
2,249	2 8	..	..	..	..	..	..	2,076	18 8	112	4 0	60	0 0	..	..
15,106	7 6	288	13 1	4,403	17 3	1,728	13 10	4,412	2 3	3,264	12 6	613	15 3	394	13 4
2,344	4 10	63	2 5	317	14 1	513	4 8	699	2 9	316	2 6	197	13 3	237	5 2
12,830	7 10	..	..	..	..	1,208	2 4	..	..	11,622	5 6	..	..	..	..
48,816	12 6	3,249	1 5	3,441	8 11	17,269	10 3	16,686	12 6	7,949	9 0	219	15 2	0	15 3
351,508	5 7	21,747	8 11	73,875	18 0	50,399	6 0	67,340	19 1	99,078	11 6	24,827	1 0	14,239	1 1
277,300	19 6	20,639	2 9	58,438	10 6	40,367	3 10	63,636	2 2	61,804	6 9	19,329	3 6	13,086	10 0

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.
COMBINED AND SEPARATE RECEIPTS AND PAYMENTS STATEMENTS FOR THE YEAR ENDED 31ST MARCH, 1936—continued.

—	Totals.			Tokerau.		Waikato-Maniapoto.		Wairariki.		Tairarwhiti.		Aotea.		Ikarooa.		South Island.					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.			
<i>Payments.</i>																					
Payments to beneficiaries	180,919	18	11	8,654	17	8	52,580	1	4	{	34,974	16	10	30,414	17	1	25,026	5	6		
Miscellaneous payments on behalf of beneficiaries and Boards (including payments on deposit, refunds, &c.)	46,857	8	7	2,330	15	10	5,166	11	4											16,401	16	3	22,749	16	11	207	13	0
Instalments of principal and interest on Treasury loans under Native Land Act, 1931, section 340	75	10	0	..	..	..	..	..	..	..	..	..	75	10	0	..	..	..	..		
Administration expenses	227,852	17	6	1,063	0	1	2,893	8	8	1,585	7	2	2,259	9	7	1,274	3	7	628	17	2
	11,926	17	3	12,048	13	7	60,620	1	4	36,560	4	0	50,111	2	0	17,888	15	9	13,511	13	9
<i>Investments—</i>																					
Interest on Native Trust Office deposits capitalized ..	5,390	4	10	1	18	6	1,962	4	1	721	13	11	1,932	6	3	418	0	9	263	6	9
Mortgages and other investments	83,285	10	9	5,890	2	4	9,035	14	9	12,137	1	9	46,175	12	1	1,350	12	9	..	..	..
Purchase of land, buildings, furniture, &c. ..	865	16	5	14	0	1	39	13	10	671	19	10	17	11	4	40	2	0	13	7	4
				5,906	0	11	11,037	12	8	13,530	15	6	48,125	9	8	1,808	15	6	276	14	1
Total payments	329,321	6	9	17,954	14	6	71,657	14	0	50,090	19	6	98,236	11	8	19,697	11	3	13,788	7	10
<i>Cash balances at 31st March, 1936—</i>																					
In hand and in bank	19,050	10	10	3,696	8	7	1,032	0	11	110	4	6	426	4	9	4,630	14	7	80	17	0
Post Office imprests	3,136	8	0	96	5	10	1,186	3	1	198	2	0	415	15	1	498	15	2	369	16	3
				3,792	14	5	2,218	4	0	308	6	6	841	19	10	5,129	9	9	450	13	3
Totals	351,508	5	7	21,747	8	11	73,875	18	0	50,399	6	0	99,078	11	6	24,827	1	0	14,239	1	1

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—*continued*.
REVENUE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936.

Interest Account.

	Totals.		Tokerau.		Waikato- Maniapoto.		Wairariki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Revenue.</i>																
Interest on amounts held and invested under Native Land Act, 1931, section 281, and other amounts specially invested	3,754	0 4	1	4 4	1,916	4 4	46	18 8	92	7 6	532	10 6	975	2 3	189	12 9
Interest received on amounts on deposit with Native Trustee	5,390	4 10	1	18 6	1,962	4 1	721	13 11	90	14 7	1,932	6 3	418	0 9	263	6 9
Interest on other investments	12,269	16 10	1,615	6 10	1,466	0 6	2,938	3 5	3,227	10 7	2,243	0 0	685	19 3	93	16 3
Interest on overdrafts	441	5 2	65	1 9	22	18 2	..	..	..	..	268	0 9	85	4 6	..	..
	21,855	7 2	1,683	11 5	5,367	7 1	3,706	16 0	3,410	12 8	4,975	17 6	2,164	6 9	546	15 9
<i>Expenditure.</i>																
Interest allocated in full on amounts held under Native Land Act, 1931, section 281, and other amounts specially invested (as <i>per contra</i>)	3,754	0 4	1	4 4	1,916	4 4	46	18 8	92	7 6	532	10 6	975	2 3	189	12 9
Other interest allocated to sundry blocks, &c.	3,323	5 2	254	17 5	705	11 10	..	..	145	12 0	1,628	7 10	588	16 1	..	..
Interest on advances from other Boards	14,778	1 8	1,427	9 8	2,745	10 11	3,659	17 4	3,172	13 2	2,814	19 2	600	8 5	357	3 0
Balance transferred to Income and Expenditure Account	21,855	7 2	1,683	11 5	5,367	7 1	3,706	16 0	3,410	12 8	4,975	17 6	2,164	6 9	546	15 9

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.
REVENUE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936—continued.
Income and Expenditure Accounts.

	Totals.		Tokerau.		Waikato-Maniapoto.		Waiairiki.		Tatrawhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Income.</i>																
Net interest on investments	14,778	1 8	1,427	9 8	2,745	10 11	3,659	17 4	3,172	13 2	2,814	19 2	600	8 5	357	3 0
Board commission	4,311	1 9	197	19 0	661	11 3	601	10 9	1,160	14 1	1,029	7 11	402	18 1	257	0 8
Sundry credits (registration fees, lease fees, &c.)	650	3 3	127	16 1	251	6 3	36	9 11	127	0 10	95	12 2	11	18 0	..	..
	19,739	6 8	1,753	4 9	3,658	8 5	4,297	18 0	4,460	8 1	3,939	19 3	1,015	4 6	614	3 8
<i>Expenditure.</i>																
Expenses of management—	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Contribution towards expenses of Native Department	9,466	0 0	1,000	0 0	2,244	0 0	1,260	0 0	1,656	0 0	1,656	0 0	1,100	0 0	550	0 0
Audit fees reserve	516	14 3	90	0 0	110	0 0	133	6 0	84	5 0	45	12 3	36	18 0	16	13 0
Miscellaneous office and other expenses	2,361	0 2	378	9 10	419	2 9	254	4 3	613	14 3	556	18 6	86	0 1	52	10 6
Depreciation on buildings and furniture	927	5 5	24	17 0	219	17 1	131	1 10	288	14 7	238	17 3	15	18 6	7	19 2
Balance (being surplus for year) transferred to Appropriation Account	6,468	6 10	259	17 11	665	8 7	2,519	5 11	1,817	14 3	1,442	11 3	*223	12 1	*12	19 0
	19,739	6 8	1,753	4 9	3,658	8 5	4,297	18 0	4,460	8 1	3,939	19 3	1,015	4 6	614	3 8

* Loss.

Appropriation Accounts.

	Totals.		Tokerau.		Waikato-Maniapoto.		Waiairiki.		Tatrawhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Revenue.</i>																
Unappropriated balances, 1st April, 1935	57,349	10 7	5,420	11 2	4,702	9 2	568	14 9	19,996	3 0	22,893	10 4	2,463	15 5	1,244	6 9
Sundry adjustments previous years	9,416	1 6	5 13 4	..	113	8 11	9,081	1 4	161	5 7	38	5 7	16	6 9	..	..
Investments Reserve Account	17,282	15 8	..	..	..	..	..	..	6,201	8 6	11,081	7 2	..	..	..	..
Surplus for year ended 31st March, 1936, from Income and Expenditure Account	6,468	6 10	259	17 11	665	8 7	2,519	5 11	1,817	14 3	1,442	11 3	*223	12 1	*12	19 0
	90,516	14 7	5,686	2 5	5,541	6 8	12,169	2 0	28,176	11 4	35,455	14 4	2,256	10 1	1,231	7 9
<i>Expenditure.</i>																
Appropriations during year—	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Investments Reserve Account	36,234	15 11	319	16 2	2,800	5 7	..	..	712	4 10	32,402	9 4	..	..	..	..
Purchase of land, buildings, furniture, &c.	777	7 11	12	16 1	52	10 0	671	19 10	..	..	..	..	26	14 8	13	7 4
Mortgage Investment Depreciation Reserve	9,254	14 8	..	..	1,879	0 11	8,754	14 8	..	..	500	0 0	..	..	..	..
Sundry adjustments, previous years	2,032	0 3	26	3 11	..	..	..	..	37	6 6	..	..	88	10 11	0	18 0
Reserve for interest on purchase-money held at call	4,832	16 3	..	..	..	..	..	..	4,832	16 3	..	..	..	..	..	..
Reserve and Assurance Fund	3,358	6 11	..	..	..	..	..	..	..	..	..	..	2,141	4 6	1,217	2 5
Unappropriated balances, 31st March, 1936	34,026	12 8	5,327	6 3	809	10 2	2,742	7 6	22,594	3 9	2,553	5 0	..	..	..	..
	90,516	14 7	5,686	2 5	5,541	6 8	12,169	2 0	28,176	11 4	35,455	14 4	2,256	10 1	1,231	7 9

* Loss

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.

COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1936.

Liabilities.

	Totals.		Tokerau.		Waikato-Maniapoto.		Wairariki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Liabilities to Native beneficiaries— Amounts held under section 281, Native Land Act, 1931, and other trusts—																
Specially invested (section 101 (2), 1931) ..	30,789	12 6	..	..	10,804	12 6	..	..	..	..	14,955	0 0	4,530	0 0	500	0 0
Invested in Common Fund ..	83,544	9 0	5,050	3 4	22,060	19 6	822	10 6	2,382	6 6	34,856	11 6	17,617	5 2	754	12 6
Other amounts held—																
Specially invested (section 101 (2), 1931) ..	60,472	7 1	..	..	2,278	3 1	14,470	15 8	29,323	8 4	..	..	14,400	0 0	..	..
Otherwise invested ..	259,041	17 2	31,924	5 9	63,696	2 0	38,214	15 6	60,893	4 1	36,501	4 3	16,659	10 0	11,152	15 7
	433,848	5 9	36,974	9 1	98,839	17 1	53,508	1 8	92,598	18 11	86,312	15 9	53,206	15 2	12,407	8 1
Sundry amounts held on deposit or in suspense	10,165	10 3	1,969	1 1	279	11 3	1,161	13 2	6,665	3 0	77	12 1	12	9 8	..	..
Sundry creditors ..	3,229	2 1	550	8 5	32	19 3	7	17 4	47	15 1	2,243	3 3	340	5 9	6	13 0
Commission receivable (not yet earned) ..	210	14 6	..	..	..	..	..	..	..	..	108	3 7	54	3 5	48	7 6
Loan liabilities on blocks (as <i>per contra</i>)—																
Treasury loans ..	7,581	15 10	6,696	0 10	..	..	..	..	..	..	885	15 0	..	..	..	..
Other loans ..	929	17 0	..	..	..	..	..	..	2,800	0 0	929	17 0	..	..	..	..
Liability to Treasury for advances under Native Land Act, 1931, section 522	2,800	0 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Liabilities of special trusts under—																
Native Land Act, 1931, section 358 ..	87,108	1 2	..	..	..	..	..	..	33,115	12 2	53,992	9 0	..	..	..	..
Native Land Act, 1931, section 105 ..	53,593	6 3	..	..	..	..	53,593	6 3	..	..	..	..	..	..	..	..
Native Purposes Act, 1931, section 62 ..	275	1 7	..	..	..	..	..	..	275	1 7	..	..	..	..	..	..
	165,893	8 8	9,215	10 4	312	10 6	54,762	16 9	42,903	11 10	58,236	19 11	406	18 10	55	0 6
Reserves—																
Property Reserve ..	38,136	4 9	295	14 10	12,095	18 6	3,626	17 3	7,900	15 5	13,896	5 10	223	6 6	97	6 5
Reserve for unpaid interest on Common Fund investments	850	0 0	..	..	..	..	..	..	..	..	..	..	750	0 0	100	0 0
Reserve for interest on purchase-money held at call ..	5,982	16 3	2,279	6 7	18,978	8 9	32,163	8 9	4,832	16 3	32,412	9 4	750	0 0	400	0 0
Investments reserve ..	86,545	18 3	..	..	..	..	..	..	712	4 10	..	..	..	..	..	..
Property Realization Reserve ..	1,838	1 0	..	..	98	1 0	..	..	..	..	1,740	0 0	..	..	..	..
Audit Fees Reserve ..	447	18 9	61	17 6	102	10 3	100	0 0	70	0 0	60	0 0	..	..	36	18 0
Depreciation Reserve ..	8,743	7 3	232	7 5	1,355	9 2	1,358	5 3	2,375	12 2	3,234	13 5	125	19 3	61	0 7
Mortgage Investment Depreciation Reserve ..	10,000	0 0	..	..	..	..	10,000	0 0	..	..	..	..	..	..	..	..
	152,544	6 3	2,869	6 4	32,630	7 8	47,248	11 3	15,891	8 8	51,343	8 7	1,886	3 9	675	0 0
Reserve and Assurance Account ..	3,358	6 11	..	..	..	..	..	..	..	..	..	..	2,141	4 6	1,217	2 5
Appropriation Account ..	34,026	12 8	5,327	6 3	809	10 2	2,742	7 6	22,594	3 9	2,553	5 0	..	..	..	..
	37,384	19 7	5,327	6 3	809	10 2	2,742	7 6	22,594	3 9	2,553	5 0	2,141	4 6	1,217	2 5
Totals	789,671	0 3	54,386	12 0	132,592	5 5	158,261	17 2	173,988	3 2	198,446	9 3	57,641	2 3	14,354	11 0

NATIVE DEPARTMENT.—DISTRICT MAORI LAND BOARDS—continued.
COMBINED AND SEPARATE BALANCE-SHEETS AS AT 31ST MARCH, 1936—continued.
Assets.

	Totals.		Tokerau.		Waikato-Maniapoto.		Wairariki.		Tairāwhiti.		Aotea.		Ikaroa.		South Island.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Cash balances—																
In hand and in bank	19,050	10 10	3,696	8 7	1,032	0 11	110	4 6	9,074	0 6	426	4 9	4,630	14 7	80	17 0
Post Office Imprest	3,136	8 0	96	5 10	1,186	3 1	198	2 0	371	10 7	415	15 1	498	15 2	369	16 3
	22,186	18 10	3,792	14 5	2,218	4 0	308	6 6	9,445	11 1	841	19 10	5,129	9 9	450	13 3
Investments—																
Common Fund—																
Mortgages and charges	183,645	7 9	36,752	6 6	28,707	15 5	14,470	15 8	58,331	17 8	20,353	1 6	19,557	7 11	5,472	3 1
On deposit with Native Trustee	155,768	4 5	56	9 4	52,551	5 3	19,360	18 10	5,592	6 0	58,058	9 8	12,361	14 10	7,787	0 6
Miscellaneous	41,508	5 4	..	..	4,514	0 3	..	..	35,694	5 1	1,300	0 0	..	..	..	..
Particular estates—																
Mortgages	41,917	15 7	..	..	10,817	15 7	..	..	..	..	13,200	0 0	17,900	0 0	..	..
Miscellaneous	3,455	0 0	..	..	1,700	0 0	..	..	..	..	1,755	0 0	..	..	..	..
Board—																
Mortgages	56,119	11 0	625	7 2	7,160	14 6	17,208	5 5	..	..	31,125	3 11	..	..	..	..
Advances on overdraft to blocks, &c.	11,335	1 10	2,279	6 7	5,150	10 6	484	7 8	712	4 10	1,204	2 9	1,244	10 9	259	18 9
Farm properties	48,808	16 5	..	..	..	..	48,808	16 5	..	..	..	..	..	..	..	..
Miscellaneous	28,817	3 5	..	..	6,144	0 9	..	..	22,600	0 0	73	2 8	..	..	..	..
	571,375	5 9	39,713	9 7	116,746	2 3	100,333	4 0	122,930	13 7	127,069	0 6	51,063	13 6	13,519	2 4
Assets of special trusts under—																
Native Land Act, 1931, section 358	87,108	1 2	..	..	..	..	..	..	33,115	12 2	53,992	9 0	..	..	..	..
Native Land Act, 1931, section 105	53,593	6 3	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Printing and stationery stocks on hand	90	15 4	15	18 2	12	0 11	..	..	10	0 0	42	16 3	6	13 4	3	6 8
Board—																
Sundry miscellaneous transactions	4,461	12 7	3,052	13 10	634	8 5	100	1 3	427	16 8	5	0 0	229	7 1	12	5 4
Interest, &c.	2,956	15 6	761	10 4	693	17 10	226	11 8	..	..	357	3 0	736	12 2	181	0 6
Commission	210	14 6	..	..	..	..	..	..	..	..	108	3 7	54	3 5	48	7 6
Accrued interest on investments	870	17 8	58	10 0	191	13 6	65	7 9	..	..	315	0 11	197	16 6	42	9 0
Accounts prepaid	11	0 10	..	..	..	..	8	2 6	..	..	2	18 4	..	..	..	..
	149,303	3 10	3,888	12 4	1,532	0 8	53,993	9 5	33,553	8 10	54,823	11 1	1,224	12 6	287	9 0
Land and buildings	33,631	17 3	..	..	11,046	12 5	2,831	3 5	6,938	12 8	12,815	8 9	..	..	..	..
Office furniture and fittings	4,662	1 9	295	14 10	1,049	6 1	795	13 10	1,119	17 0	1,080	17 1	223	6 6	97	6 5
	38,293	19 0	295	14 10	12,095	18 6	3,626	17 3	8,058	9 8	13,896	5 10	223	6 6	97	6 5
Blocks loaded with loans (as <i>per contra</i>)—																
Treasury loans	7,581	15 10	6,696	0 10	..	..	..	..	..	..	885	15 0	..	..	..	..
Other loans	929	17 0	..	..	..	..	..	..	..	..	929	17 0	..	..	..	..
	8,511	12 10	6,696	0 10	..	..	..	..	..	..	1,815	12 0	..	..	..	..
Totals	789,671	0 3	54,386	12 0	132,592	5 5	158,261	17 2	173,988	3 2	198,446	9 3	57,641	2 3	14,354	11 0

O. N. CAMPBELL, Under-Secretary.

R. L. JELLICOE, A.R.A.N.Z., Accountant.

I hereby certify that the Statement of Receipts and Payments, Income and Expenditure Accounts, Appropriation Accounts, and Balance-sheets have been compared with the accounts and balance-sheets of the respective Maori Land Boards, and correctly state the position as disclosed thereby, subject to the following comments: (1) In the case of the Tokerau, Wairariki, Tairāwhiti, Aotea, Ikaroa, and South Island District Maori Land Boards, the figures submitted have been accepted pending the completion of the examination of the accounts by the Local Audit Inspectors. (2) In the case of the Waikato-Maniapoto District Maori Land Board balance-sheet, the rents, interest, and instalments of purchase-money, &c., due in respect of Trust Accounts, which have formally been shown as an asset and *per contra* as a liability in the annual accounts, have been deleted from the balance-sheet on instructions from the Under-Secretary of the Native Department.—J. H. FOWLER, Deputy Controller and Auditor-G.

MENTAL HOSPITALS DEPARTMENT.

INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936.

	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Portra.	Tokanui.	Kingseat.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Expenditure.</i>									
Salaries ..	40,862 0 8	46,078 4 2	47,339 2 9	15,578 10 3	23,055 3 3	52,138 16 6	20,681 11 10	7,667 16 9	253,401 6 2
Official visitors ..	46 14 4	21 12 0	3 7 0	2 11 0	3 5 6	23 12 7	3 11 3	..	91 18 11
Advertising, books, &c. ..	44 16 6	8 5 5	..	0 5 0	0 10 6	26 4 6	..	..	29 4 4
Bacteriological research ..	4,695 6 11	5,053 0 3	4,685 10 11	1,664 11 3	2,214 13 10	4,273 10 0	2,424 8 2	1,161 10 8	26,172 12 0
Bedding and clothing ..	2,322 19 3	4,029 0 7	2,798 19 6	700 8 10	862 6 0	3,033 19 6	3,035 16 3	961 1 11	17,744 11 10
Buildings, repairs, and maintenance ..	3 16 1	9 9 1	8 19 8	16 6 4	13 0 7	2 13 10	8 13 5	..	62 19 0
Dental services ..	4,215 4 4	6,291 15 4	7,758 8 5	1,230 12 4	3,705 19 10	6,020 17 5	4,255 13 7	1,233 19 7	34,712 10 10
Farm-produce consumed ..	1 2 0	9 18 6	34 4 2	3 18 9	20 1 0	77 11 3	1 3 8	1 3 8	153 7 4
Fencing, draining, and roading ..	63 14 3	395 10 5	355 15 8	35 6 8	192 15 10	231 6 8	179 9 2	29 0 10	1,482 19 6
Freight and cartage ..	5,780 4 5	6,364 16 9	5,305 12 6	1,306 11 10	3,980 11 10	5,564 0 0	2,809 1 5	1,340 17 4	32,451 16 1
Fuel, light, water, &c. ..	89 0 11	18 15 0	79 0 0	25 5 0	13 12 6	65 17 0	47 15 0	11 12 3	350 17 8
Funeral expenses ..	756 1 1	1,393 0 5	407 6 8	112 9 2	488 6 8	341 18 11	281 2 2	60 6 10	3,840 11 11
Gardens and shrubberies ..	48 9 9	111 1 2	13 15 8	38 10 2	54 4 2	36 12 7	14 7 4	3 13 8	320 14 6
Laundry expenses ..	304 7 0	288 6 10	223 18 4	51 16 5	258 7 0	334 13 7	224 5 4	171 2 6	1,856 17 0
Machinery, repairs, and stores ..	129 0 9	181 3 0	137 12 10	13 16 8	87 9 8	53 3 3	129 0 7	0 16 4	732 3 1
Maintenance of motor-vehicles ..	6 10 3	296 4 1	170 15 7	57 13 0	133 6 3	88 12 10	108 16 4	60 0 2	921 18 6
Medical fees ..	353 19 6	158 2 10	146 7 10	45 18 6	67 16 9	424 11 6	80 0 1	..	1,276 17 0
Nursing staff—									
Transfer expenses ..	93 3 3	6 2 5	32 3 2	80 13 8	183 0 0	211 2 5	3 16 8	2 19 6	613 1 1
Treatment in general hospitals ..	5 6 6	8 18 6	3 10 0	..	..	..	2 14 0	..	20 9 0
Uniforms, purchase of ..	93 5 5	244 8 8	185 9 3	57 5 5	72 9 2	274 2 11	90 0 9	20 3 10	1,037 5 5
Office equipment ..	2 0 1	4 8 4	..	0 16 6	6 0 6	..	1 8 0	15 0 0	29 13 5
Patients' friends ..	..	..	94 6 0	..	..	..	..	..	94 6 0
" gratuities ..	28 10 0	0 16 4	44 13 6	14 12 0	118 13 1	77 9 11	4 9 2	..	289 4 0
" recreation ..	1,034 5 4	752 9 0	860 3 0	324 2 2	609 16 9	1,362 7 6	593 10 1	359 18 11	5,896 12 9
" transfer expenses ..	8 19 3	7 4 9	5 4 10	9 11 8	46 3 3	163 18 1	..	0 11 11	240 13 9
" treatment in general hospitals ..	216 15 0	142 8 5	136 12 6	9 10 6	81 10 0	122 3 6	..	28 19 0	737 18 11
Postages and telegrams ..	106 13 5	103 5 11	113 15 1	13 10 10	32 5 9	158 5 5	52 9 3	15 11 6	595 17 2
Printing and stationery ..	211 6 3	186 14 2	99 15 2	52 8 11	88 0 6	171 2 3	84 17 0	72 2 6	966 6 9
Rations ..	11,362 10 5	12,373 12 4	12,122 5 9	4,810 12 10	6,675 4 9	16,111 13 10	4,251 10 10	5,618 0 6	73,325 11 3
Stores—									
Loose and artisans' tools ..	72 10 10	91 7 7	154 6 8	64 10 0	5 5 10	90 16 9	79 2 1	39 0 9	597 0 6
Other ..	14 11 7	645 3 10	287 16 10	440 6 9	243 13 2	292 9 2	172 11 0	647 12 1	2,744 4 5
Surgery and dispensary—									
Drugs ..	376 10 7	279 16 7	245 11 0	92 0 10	151 18 3	318 3 10	152 12 5	33 15 1	1,650 8 7
Wines and spirits ..	9 5 6	0 15 0	..	..	1 12 0	..	..	0 10 10	12 3 4
Telephone services ..	70 14 2	119 13 8	189 10 6	17 13 11	63 4 2	154 4 7	75 19 2	50 12 1	741 12 3
Travelling-expenses ..	93 19 7	46 6 5	103 11 7	26 9 4	32 8 8	39 4 6	27 17 9	15 4 8	385 2 6
Travelling-allowances ..	25 12 8	187 14 7	187 14 7	74 4 11	68 7 9	16 13 9	30 19 3	141 1 1	544 14 0
Sundry expenses ..	0 0 10	10 1 3	8 0 0	1 2 9	2 11 0	33 19 2	0 8 6	..	56 3 6
Head Office administration expenses ..	1,537 7 6	1,594 14 6	1,458 10 5	496 18 8	815 18 2	1,843 3 10	698 16 6	506 9 7	8,951 19 2
Law-costs ..	1 9 0	..	..	..	..	..	..	..	1 9 0

MENTAL HOSPITALS DEPARTMENT—continued.
INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1936—continued.

	Auckland.			Christchurch.			Dunedin.			Hokitika.			Nelson.			Porirua.			Tokanui.			Kingsseat.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Depreciation	5,298	9	1	7,547	14	2	9,255	10	1	2,783	1	0	5,505	13	10	9,284	7	7	6,019	19	11	4,441	18	6	50,136	14	2
Grants to widows of officers	..	..	..	..	..	..	155	0	0	..	..	..	30	0	0	..	..	..	37	18	3	..	..	..	192	18	3
Grants to officers, Nelson fire	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	30	0	0
Fares of Medical Officers <i>ex</i> United Kingdom	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	80	15	0	..	..	..	..	..	..	80	15	0
Total	80,391	1	3	94,879	16	11	95,212	7	5	30,254	3	10	49,984	7	9	103,550	19	3	46,670	0	6	24,712	14	10	525,655	11	9
Balance brought down	50,520	14	0	61,245	8	11	61,159	18	7	24,027	8	10	36,680	19	7	64,893	11	11	31,573	6	10	14,867	14	5	344,969	3	1
Interest	6,847	6	7	9,688	10	6	10,398	11	1	3,356	14	11	7,360	2	3	10,300	3	7	6,660	6	10	6,536	16	1	61,148	11	10
Total	57,368	0	7	70,933	19	5	71,558	9	8	27,384	3	9	44,041	1	10	75,193	15	6	38,233	13	8	21,404	10	6	406,117	14	11
<i>Income.</i>																											
Maintenance fees	25,572	14	4	28,715	4	5	27,678	7	6	4,614	4	4	10,930	19	6	32,870	19	7	12,626	13	2	8,711	16	4	151,720	19	2
Board and lodging	3,701	10	1	4,200	0	0	4,412	0	7	1,510	14	0	2,207	7	3	5,150	18	9	2,110	4	10	1,105	8	10	24,398	4	4
Metal, rags, &c., sale of	36	10	7	40	15	7	..	..	..	..	..	..	..	..	..	68	12	11	..	..	..	..	..	..	145	19	1
Offal, institution, sale of	131	9	11	174	11	5	1,557	18	6	..	..	..	..	..	..	84	9	10	208	16	5	10	18	9	2,168	4	10
Sacks	8	2	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8	2	4
Rents	420	0	0	470	0	0	360	0	0	101	16	8	163	1	5	482	6	3	150	16	4	3	18	4	2,151	19	0
Sundries	..	..	..	33	16	7	44	2	3	..	..	..	2	0	0	..	..	..	0	2	11	12	18	2	92	19	11
Balance carried forward	50,520	14	0	61,245	8	11	61,159	18	7	24,027	8	10	36,680	19	7	64,893	11	11	31,573	6	10	14,867	14	5	344,969	3	1
Total	80,391	1	3	94,879	16	11	95,212	7	5	30,254	3	10	49,984	7	9	103,550	19	3	46,670	0	6	24,712	14	10	525,655	11	9
Net profit from farms	1,223	1	2	2,405	19	3	3,337	10	11	229	10	9	1,315	5	7	2,462	16	0	2,331	14	1	980	3	5	14,286	1	2
Excess expenditure over income	56,144	19	5	68,528	0	2	68,220	18	9	27,154	13	0	42,725	16	3	72,730	19	6	35,901	19	7	20,424	7	1	391,831	13	9
Total	57,368	0	7	70,933	19	5	71,558	9	8	27,384	3	9	44,041	1	10	75,193	15	6	38,233	13	8	21,404	10	6	406,117	14	11
Net cost per patient per year	43	12	6	51	6	7	55	17	5	65	5	6	62	10	6	47	2	8	61	7	5	48	3	5	52	6	6

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

	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanni.	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 at 1st April, 1935	1,755 7 6	3,361 5 0	4,888 0 0	373 15 0	3,616 17 6	4,482 0 0	7,082 0 0	3,112 10 0	28,671 15 0
Stored and growing crops at 1st April, 1935	1,529 0 6	3,395 2 2	5,504 10 0	505 10 8	2,694 7 1	659 16 8	3,550 14 0	1,765 0 0	19,604 0 7
Purchases of live-stock	163 11 0	716 1 8	231 17 6	151 5 1	147 10 5	63 12 0	1,693 9 6	40 5 0	3,207 12 2
Live-stock sundries	5 14 10	82 0 7	36 15 11	0 10 5	54 19 4	28 8 7	94 18 2	19 4 9	322 12 7
Salaries and wages	797 12 10	1,755 15 2	3,753 18 10	610 5 0	1,644 13 11	1,843 15 4	1,736 8 1	946 6 8	13,088 15 10
Feed	366 7 1	336 15 6	547 15 2	139 14 9	348 6 4	713 1 6	193 5 11	407 7 10	2,656 18 4
Fertilizers	261 0 4	183 3 4	181 13 10	93 6 5	306 6 8	204 11 8	588 10 2	158 15 8	2,226 0 3
Seeds	88 7 10	169 17 1	222 17 1	39 13 3	78 9 10	61 2 9	74 10 4	63 13 3	893 13 10
Repairs (implements, harness, &c.)	130 19 7	179 2 11	155 14 9	18 5 2	29 18 10	102 8 11	147 18 11	12 15 0	828 2 2
Sundries	87 6 6	301 18 10	239 8 0	11 8 2	40 9 0	167 5 2	110 19 5	34 2 1	931 1 1
Buildings, repairs	3 2 4	5 14 1	7 11 2	4 7 6	10 8 7	23 6 1	3 19 2	7 15 1	84 10 2
Machinery repairs	1 6 3	3 19 7	6 13 5	..	..	..	..	..	34 2 1
Harvesting	..	382 13 3	..	..	..	..	..	..	382 13 3
Fencing, draining, and roading	40 6 0	..	122 4 11	7 1 8	14 18 5	91 6 2	11 1 11	30 8 5	317 7 6
Freight and cartage	..	677 2 1	..	..	..	..	1 18 10	27 12 9	29 11 7
Rents, rates, &c.	..	141 9 8	280 5 3	7 16 7	173 7 11	354 8 2	174 3 4	15 1 9	677 2 1
Depreciation	133 3 6	4,139 14 9	4,868 5 5	303 10 6	2,447 15 7	3,757 6 2	3,401 14 1	1,723 8 3	1,279 16 2
Carried down	2,765 7 10	..	..	..	..	..	..	..	23,407 2 7
Total	8,128 13 5	15,831 15 8	21,047 11 3	2,266 10 0	11,608 9 5	12,552 9 2	18,865 11 10	8,341 16 6	98,642 17 3
Interest on capital	1,542 6 8	1,733 15 6	1,530 14 6	73 19 9	1,132 10 0	1,294 10 2	1,070 0 0	743 4 10	9,121 1 5
Net profit	1,223 1 2	2,405 19 3	3,337 10 11	229 10 9	1,315 5 7	2,462 16 0	2,331 14 1	980 3 5	14,286 1 2
Total	2,765 7 10	4,139 14 9	4,868 5 5	303 10 6	2,447 15 7	3,757 6 2	3,401 14 1	1,723 8 3	23,407 2 7
<i>Income.</i>									
Live-stock sales	353 10 10	1,166 11 5	1,135 7 3	11 10 8	775 8 7	763 5 6	2,291 7 2	1,068 12 10	7,565 14 3
Poultry and eggs	245 1 6	713 13 8	623 12 7	52 1 8	293 9 9	830 3 8	..	..	2,758 2 10
Skins, hides, &c.	0 12 2	34 15 0	98 2 11	20 4 0	16 19 5	83 17 10	309 10 1	6 14 9	570 16 2
Wool	..	221 2 3	176 18 1	..	298 16 10	..	254 10 2	..	951 7 4
Butterfat	138 6 9	..	566 8 4	..	341 12 11	76 14 2	956 6 10	1,042 2 6	3,121 11 6
Milk and cream	2,051 7 5	2,051 4 0	3,710 7 6	678 8 0	1,314 12 4	4,084 10 0	1,068 15 8	492 18 9	15,452 3 8
Fruit and vegetables	1,743 16 11	3,073 9 2	2,924 0 10	311 13 10	1,385 4 7	936 7 2	580 1 4	731 15 9	11,686 9 7
Meat	38 6 8	438 8 6	700 17 5	188 8 10	525 9 9	257 8 4	2,641 8 1	16 16 11	4,807 4 6
Cereals, hay, &c.	..	645 6 8	..	..	7 2 6	..	..	39 15 0	692 4 2
Sacks	9 19 9	..	..	..	..	..	..	..	9 19 9
Live-stock at 31st March, 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 at 31st March, 1936	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
Sundries	5 8 11	..	..	..	233 8 10	..	..	..	238 17 9
Total	8,128 13 5	15,831 15 8	21,047 11 3	2,266 10 0	11,608 9 5	12,552 9 2	18,865 11 10	8,341 16 6	98,642 17 3
Profit brought down	2,765 7 10	4,139 14 9	4,868 5 5	303 10 6	2,447 15 7	3,757 6 2	3,401 14 1	1,723 8 3	23,407 2 7
Total	2,765 7 10	4,139 14 9	4,868 5 5	303 10 6	2,447 15 7	3,757 6 2	3,401 14 1	1,723 8 3	23,407 2 7

MENTAL HOSPITALS DEPARTMENT—*continued.*

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Institutional Accounts—				By Balance	392,249	14	6
Auckland	56,144	19	5				
Christchurch	68,528	0	2				
Dunedin	68,220	18	9				
Hokitika	27,154	13	0				
Nelson	42,725	16	3				
Porirua	72,730	19	6				
Tokanui	35,901	19	7				
Kingseat	20,424	7	1				
Interest on Wellington Land Account	418	0	9				
	<u>£392,249</u>	<u>14</u>	<u>6</u>		<u>£392,249</u>	<u>14</u>	<u>6</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account : Public Works Fund	1,862,870	16	5	Land	233,273	10	0
Sundry creditors—				Buildings (institutional)	1,045,659	3	1
Departmental	1,357	11	8	Buildings (farm)	26,396	14	2
Other	5,749	0	3	Improvements	84,953	16	3
	<u>7,106</u>	<u>11</u>	<u>11</u>	Loose and artisans' tools	2,715	1	8
Bad Debts Reserve	7,727	0	0	Farm implements	3,274	10	6
Writing-off, Reserve Account	8,780	2	3	Plant and machinery (institutional)	55,365	11	8
Treasury Adjustment Account	258,656	11	3	Plant and machinery (farm)	1,847	14	2
				Furniture and fittings	39,990	1	0
				Stores and equipment	118,530	5	8
				Motor-vehicles	1,372	0	0
				Other vehicles	1,376	7	0
				Surgical instruments	506	18	1
				Live-stock	30,062	10	0
				Stored and growing crops	20,725	15	9
				Sundry debtors—			
				Departmental	363	0	2
				Other	77,666	4	6
					<u>78,029</u>	<u>4</u>	<u>8</u>
				Payments in advance	32	1	5
				Assets in suspense	8,780	2	3
				Excess of expenditure over income	392,249	14	6
	<u>£2,145,141</u>	<u>1</u>	<u>10</u>		<u>£2,145,141</u>	<u>1</u>	<u>10</u>

NOTE.—(a) No charge has been made in farm accounts in respect of patients' labour. (b) Sundry debtors for maintenance at 31st March, 1936, have been estimated.

J. RUSSELL, Deputy 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 enfaced thereon, and to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return B.—1 [Pt. IV].—G. F. C. CAMPBELL, Controller and Auditor-General.

MINES DEPARTMENT.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Advertising, books, &c.	66	7	9	Rent of buildings, &c.	102	1	2
Assistance to mining—				Goldfields revenue	21,712	10	7
Assistance to prospecting .. 2,117	9	2		Territorial revenue under Mining Act, 1926	108	5	6
Assistance to roads	130	0	0	Registration and other fees	1,853	12	0
Erection of bridge, Howard River..	200	0	0	Interest	387	14	6
Extension and maintenance of				Hire of drilling-equipment	543	1	9
Hogburn Sludge Channel	333	0	0	Prospecting subsidies paid now recoverable	2	18	1
	2,780	9	2	Sale of mining equipment acquired under			
Collecting goldfields revenue and law-costs ..	346	4	4	section 226, Mining Act, 1926	41	16	0
Drill-maintenance	356	5	10	Balance carried down	16,601	12	3
Examinations	158	10	2				
Freight and cartage	12	11	3				
Fuel, light, and water, &c.	30	18	9				
Office requisites	32	13	11				
Postages and telegrams	212	18	10				
Printing and stationery	197	3	10				
Rents	467	13	1				
Salaries	8,696	19	9				
Schools of Mines and libraries in mining townships	3,048	6	7				
Sundry expenses	30	2	8				
Supervision of prospectors, Unemployment Board							
schemes	81	12	0				
Telephones	180	11	1				
Travelling allowance and expenses and motor-							
maintenance	1,835	8	8				
Depreciation	1,024	9	2				
Goldfields revenue	21,712	10	7				
Bad debts	81	14	5				
	£41,353	11	10		£41,353	11	10
	£	s.	d.		£	s.	d.
Balance brought down	16,601	12	3	Excess of expenditure over income	17,412	18	6
Interest on capital	811	6	3				
	£17,412	18	6		£17,412	18	6

COAL-MINES ACT, 1925.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
National-endowment revenue	1,375	8	6	Rents, royalties, and fees from leases and licenses			
Westport Harbour revenue	8,975	11	7	under the Coal-mines Act, 1925	23,912	9	1
Primary Education Account	2,417	0	0				
Secondary Education Account	795	1	0				
Lands for Settlement Account	42	12	2				
Greymouth Harbour Board	1,839	5	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)	118	12	0				
Bad debts written off	169	9	2				
Consolidated Fund: Territorial revenue, carried							
down	8,179	8	11				
	£23,912	9	1		£23,912	9	1

Net Revenue Account.

	£	s.	d.		£	s.	d.
Salaries	491	3	3	Territorial revenue brought down	8,179	8	11
Postages and telegrams	30	0	0	Commission for collecting	472	17	10
Printing and stationery	80	0	0				
Depreciation	1	4	8				
Balance carried down	8,049	18	10				
	£8,652	6	9		£8,652	6	9
	£	s.	d.		£	s.	d.
Interest on capital	0	10	0	Balance	8,049	18	10
Excess of income over expenditure	8,049	8	10				
	£8,049	18	10		£8,049	18	10

NOTE.—The Revenue Account includes rents for period 1st July, 1935, to 30th June, 1936, and royalties for period 1st January, 1935, to 31st December, 1935.

MINES DEPARTMENT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account—				Land	4,349	0	0
Consolidated Fund	7,496	9	9	Buildings	195	8	1
Public Works Fund	806,195	15	11	Stores	0	10	3
			813,692 5 8	Motor-cars	207	17	3
Creditors—				Furniture and fittings	384	12	5
Departmental	308	11	9	Mechanical office appliances	37	14	4
Sundry	12,541	10	1	Stationery	10	0	0
			12,850 1 10	Stamps	29	15	7
Reserves: Reserve for bad and doubtful debts			500 0 0	Saleable publications	365	16	5
Writings-off, Suspense Account			623 7 11				
Amounts held in deposit			7,341 18 5	Mortgages	7,401	6	8
Treasury Adjustment Account			10,144 8 10	Interest accrued and unpaid	97	15	1
							7,499 1 9
				Debtors—			
				Departmental	152	12	4
				Sundry	13,474	11	4
							13,627 3 8
				National Development Account: Development			
				of mining	793,590	5	11
				Drills and equipment	7,089	19	0
				Library and maps	59	13	2
				Exhibits	204	16	7
				Mineral collections	56	15	4
				Instruments	114	16	11
				Assets in Suspense Account	623	7	11
				Deposit Accounts—			
				Post Office	46	0	0
				Mining Act, 1926	1,145	4	4
				Receiver-General	2,686	0	0
				Receivers of Gold Revenue	1,376	5	5
				Local bodies	1,238	8	8
				Fixed deposits	850	0	0
							7,341 18 5
				Excess of expenditure over income:			
				Mines Department	17,412	18	6
				Less excess of income over expenditure, Coal Revenue Accounts	8,049	8	10
							9,363 9 8
							£845,152 2 8
			£845,152 2 8				£845,152 2 8

NOTES.—Subsidies totalling £6,916 18s. 11d. paid to mining companies and syndicates are recoverable, but only if payable gold in sufficient quantities is won. The item National Development Account, £793,590 5s. 11d., represents expenditure out of the Public Works Fund from 1870 to 1922 which is not included in other items of the Balance-sheet.

A. TYNDALL, Under-Secretary.

A. W. GYLES, A.R.A.N.Z., Accountant.

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

MINING ADVANCES ACCOUNT.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Interest on capital	1,444	13	6	Interest on advances	745	10	0
Reserved for losses	745	10	0	Balance : Loss	1,444	13	6
	£2,190	3	6		£2,190	3	6

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account—				Advances	14,910	0	0
Loans at 3½ per cent. ..	23,545	0	0	Sundry debtors	4,516	19	0
Loans at 4 per cent. ..	15,515	0	0	Treasury Adjustment Account ..	21,841	6	6
				Excess of expenditure over income ..	1,444	13	6
Reserve for losses							
	39,060	0	0				
	3,652	19	0				
	£42,712	19	0		£42,712	19	0

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

KAURI-GUM INDUSTRY ACCOUNT.
(ABOLISHED.)

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital : Debentures at 3 per cent. ..	57,000	0	0	Sundry debtors	2	0	0
Writings-off reserve	24	6	10	Losses in Suspense	24	6	10
Treasury Adjustment Account	16,021	1	7	Accumulated loss (Account abolished 31st March, 1931)	73,019	1	7
	£73,045	8	5		£73,045	8	5

W. ROBERTSON, 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.—G. F. C. CAMPBELL, Controller and Auditor-General.

MARINE DEPARTMENT.

HEAD OFFICE.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	7,830	3	2	Miscellaneous receipts	16	19	1
Rent	813	0	0	Balance carried down	9,267	0	6
Printing and stationery	137	10	9				
Office fittings and requisites	11	9	2				
Postage, telegrams, and rent of boxes	145	18	1				
Telephone rentals, &c.	91	13	10				
Books, newspapers, &c.	41	0	0				
Maintenance of typewriters, &c... .. .	26	4	3				
Overtime and meal allowances	8	16	4				
Travelling-expenses	87	10	9				
Miscellaneous expenses... .. .	0	3	3				
Depreciation: Furniture and equipment	90	10	0				
	£9,283	19	7		£9,283	19	7
	£	s.	d.		£	s.	d.
Balance brought down	9,267	0	6	Apportionment of cost of administration to branches—			
Interest on capital	8	19	9	Mercantile Marine Branch	5,645	7	0
				Harbours Branch	534	16	5
				Inspection of Machinery Branch	2,139	5	10
				Fisheries Branch	356	11	0
				Ross Dependency Account	50	0	0
				Westport Harbour Account	500	0	0
				Rock Oyster Industry Account	50	0	0
	£9,276	0	3		£9,276	0	3

MERCANTILE MARINE BRANCH.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Lighthouses—				Light dues	94,020	10	10
General maintenance	22,384	10	11	Survey of ships	3,625	5	10
Working-expenses of tender	21,367	7	0	Engagement and discharge of seamen	1,793	8	6
			43,751 17 11	Fines and forfeitures	17	15	8
Mercantile Marine Offices, &c.—				Deck-cargo licenses	38	5	0
Salaries	13,460	5	4	Examination fees	202	3	0
Services of Customs officers	1,935	0	0	Sale of charts, books, and forms	860	1	1
Rent	1,556	15	7	Sale of "New Zealand Nautical Almanac"	147	1	0
Fuel, light, &c.	47	3	0	Registry of shipping fees	74	18	9
Printing and stationery	187	9	0	Salvage	36	7	8
Office fittings and requisites	44	7	11	Costs awarded the Department—			
Postage, telegrams, and rent of boxes	91	17	2	Nautical inquiries	17	12	6
Telephone rentals, &c.	189	15	2	Prosecutions under Shipping and Seamen Act	4	4	0
Books, newspapers, &c.	93	9	7	Fares, freight, &c.	642	3	8
Legal expenses	6	6	0	Services of lighthouse tender in respect of harbours	571	13	4
Inquiries into shipping casualties	86	19	5	Rents of buildings and reserves	156	0	0
Salvage expenses	26	17	8	Radio messages	15	12	11
Transfer expenses	85	3	2	Mail subsidy	10	0	0
Travelling-expenses	444	0	2	Miscellaneous receipts	38	8	3
Examination expenses	306	2	8				
Charts, saleable books and forms	392	12	5				
"New Zealand Nautical Almanac"	478	15	7				
Preparation of Tide-tables	550	0	0				
Checking passenger traffic	77	14	3				
Relief of distressed seamen	7	7	0				
Grant to Imperial Shipping Committee	160	0	0				
Miscellaneous expenses... .. .	28	10	8				
			20,256 11 9				
Head Office administration			5,645 7 0				
Losses on disposal of surplus stores			177 0 9				
Depreciation—							
Buildings, including lighthouse dwellings	2,596	6	10				
G.S.S. "Matai"	4,034	4	8				
Lighthouses	4,035	3	7				
Furniture and equipment	1,089	7	11				
			11,755 3 0				
Balance carried down			20,685 11 7				
			£102,271 12 0				£102,271 12 0
			£				£
Interest on capital	13,100	4	9	Balance brought down	20,685	11	7
Excess of income over expenditure	7,585	6	10				
			£20,685 11 7				£20,685 11 7

MARINE DEPARTMENT—continued.

HARBOURS BRANCH.

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

<i>Expenditure.</i>						<i>Income.</i>					
Salaries and wages ..	..	..	£	s.	d.	Pilotage ..	..	..	£	s.	d.
Repairs and maintenance ..	..	..	807	14	0	Port charges ..	..	..	470	18	10
Services of lighthouse steamer ..	..	..	635	7	10	Harbourmaster's fees ..	..	..	883	18	11
Supervision and maintenance of foreshore	..	..	571	13	4	Wharfage ..	..	..	2	8	4
Rent ..	..	..	733	0	0	Harbour boat license fees ..	..	..	370	15	1
Office expenses ..	..	..	26	14	4	Watermen's license fees ..	..	..	14	10	0
Printing and stationery ..	..	..	10	1	8	Contributions from local authorities ..	..	..	1	10	0
Telephone rentals, &c. ..	..	..	37	11	7	Foreshore rentals ..	..	..	40	0	0
Travelling-expenses ..	..	..	20	16	0	Royalty on shingle, sand, &c. ..	..	..	671	11	2
Grants and subsidies ..	..	..	9	18	6	Order in Council and permit fees ..	..	..	1,519	1	8
Reserve for bad debts ..	..	..	250	0	0	Rents of buildings and reserves ..	..	..	13	5	0
Head Office administration ..	..	..	52	0	0	Sale of books ..	..	..	57	12	11
Depreciation—	..	..	534	16	5	Services to Customs Department ..	..	..	37	1	9
Buildings ..	..	£ s. d.				Miscellaneous receipts ..	..	..	155	0	0
Equipment ..	..	113 10 9							10	5	1
		444 4 8									
			557	15	5						
Balance carried down ..	..	..	0	9	8						
			£4,247	18	9				£4,247	18	9
			£	s.	d.				£	s.	d.
Interest on capital ..	..	..	605	7	10	Balance brought down ..	..	..	0	9	8
						Excess of expenditure over income ..	..	..	604	18	2
			£605	7	10				£605	7	10

INSPECTION OF MACHINERY BRANCH.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Salaries	11,563	4	7	Inspection fees	19,224	5	3
Rent	775	11	1	Examination fees	422	14	6
Printing and stationery	202	4	5	Drawings, Examination of	298	10	0
Office fittings and requisites	48	6	11	Sale of publications	7	2	6
Postage, telegrams, and rent of boxes	212	8	3	Miscellaneous receipts	36	7	11
Telephone rentals, &c.	177	2	8				
Commission on revenue collected by Post and Telegraph Department	196	1	0				
Books, newspapers, &c.	58	16	5				
Fuel, light, and cleaning	16	17	4				
Transfer expenses	17	11	6				
Travelling-expenses	2,547	7	10				
Reserve for bad debts	48	0	0				
Head Office administration	2,139	5	10				
Depreciation—	£	s.	d.				
Motor-vehicles	81	11	5				
Furniture and equipment	220	12	11				
	302	4	4				
Balance carried down	1,683	18	0				
	£19,989	0	2		£19,989	0	2
	£	s.	d.		£	s.	d.
Interest on capital	43	15	10	Balance brought down	1,683	18	0
Excess of income over expenditure	1,640	2	2				
	£1,683	18	0		£1,683	18	0

MARINE DEPARTMENT—*continued*.

FISHERIES BRANCH.

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

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Salaries and wages	..	..	3,575	12	2	Fishing-boat license, registration fees, &c. ..	..	..	383	2	6
Salmon fisheries	..	..	533	6	2	Salmon license fees	..	..	33	0	0
Maintenance of launches	..	..	260	8	8	Toheroa areas : Rentals and license fees ..	..	..	313	0	0
Rent	..	..	152	0	0	Sale of salmon	..	..	49	11	4
Printing and stationery	..	..	51	11	10	Rental of buildings	..	..	26	2	6
Office fittings and requisites	..	..	18	7	8	Launch-hire	..	..	20	3	3
Postage, telegrams, &c.	..	..	22	1	10	Sale of publications	..	..	4	10	9
Telephone rentals, &c.	..	..	43	19	2	Costs awarded the Department in connection with	..	..	..	..	..
Books, newspapers, &c.	..	..	11	11	11	prosecutions under the Fisheries Act	..	..	36	14	3
Legal expenses, &c.	..	..	76	14	6	Miscellaneous receipts	..	..	2	4	2
Transfer expenses	..	..	1	3	2	Balance carried down	..	..	5,081	16	5
Travelling-expenses	..	..	448	15	9						
Fisheries investigation	..	..	198	12	11						
Miscellaneous expenses	..	..	14	15	11						
Head Office administration	..	..	356	11	0						
Depreciation—			£	s.	d.						
Buildings	..	..	15	10	7						
Launches, &c.	..	..	134	7	11						
Motor-vehicles	..	..	34	14	0						
				184	12	6					
			£5,950	5	2				£5,950	5	2
			£	s.	d.				£	s.	d.
Balance brought down	..	..	5,081	16	5	Excess of expenditure over income	..	..	5,972	4	11
Net loss on rock oyster industry transferred from											
Profit and Loss Account	..	..	776	9	8						
Interest on capital	..	..	113	18	10						
			£5,972	4	11				£5,972	4	11

ROCK OYSTER INDUSTRY.

PROFIT AND LOSS ACCOUNT FOR 1935 SEASON.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
Salaries and wages	..	..	3,326	19	10	Sales	..	..	3,762	6	8
Maintenance of ketch and launches	..	..	527	9	3	Sale of stores	..	..	3	0	0
Freight and cartage	..	..	150	9	10	Balance carried down	..	..	672	6	1
Stores and materials	..	..	101	2	8						
Wharfage and cramage	..	..	27	16	6						
Rent, fuel, light, &c.	..	..	52	4	6						
Administration expenses	..	..	80	12	5						
Travelling-expenses	..	..	60	1	8						
Office expenses	..	..	21	6	10						
Printing and stationery	..	..	14	8	10						
Advertising	..	..	4	2	6						
Depreciation : Launches, &c.	..	..	70	17	11						
			£4,437	12	9				£4,437	12	9
			£	s.	d.				£	s.	d.
Balance brought down	..	..	672	6	1	Net loss	..	..	776	9	8
Sale of building : Loss on realization	..	..	59	6	10						
Interest on capital	..	..	44	16	9						
			£776	9	8				£776	9	8

NOTE.—This account includes expenditure on oyster cultivation amounting to £895 5s. 7d.

ROSS DEPENDENCY.

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

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Miscellaneous expenses	..	..	5	0	0	Whaling license fees	..	..	500	0	0
Head Office administration	..	..	50	0	0						
Balance carried down	..	..	445	0	0						
			£500	0	0				£500	0	0
			£	s.	d.				£	s.	d.
Interest on capital	..	..	0	4	3	Balance brought down	..	..	445	0	0
Excess of income over expenditure	..	..	444	15	9						
			£445	0	0				£445	0	0

MARINE DEPARTMENT—continued.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Head Office	9,193	9	7	Head Office	16	19	1
Mercantile Marine	64,185	10	5	Mercantile Marine	102,271	12	0
Harbours	3,154	17	3	Harbours	4,247	18	9
Inspection of machinery	15,863	12	0	Inspection of machinery	19,989	0	2
Fisheries	9,785	3	4	Fisheries	4,633	15	5
Ross Dependency	5	0	0	Ross Dependency	500	0	0
	102,187	12	7		131,659	5	5
Depreciation	12,961	3	2	Proportion of administration charges transferred to Westport Harbour Account	500	0	0
Balance carried down	17,010	9	8		£132,159	5	5
	£132,159	5	5				
	£	s.	d.		£	s.	d.
Interest on capital	13,917	8	0	Balance brought down	17,010	9	8
Balance, being excess of income over expenditure after charging depreciation and interest on capital	3,093	1	8				
	£17,010	9	8		£17,010	9	8
	£	s.	d.		£	s.	d.
Subsidy paid to Greymouth Harbour Board in terms of section 5 of the Greymouth Harbour Board Amendment Act, 1920	2,625	0	0	Balance brought down	3,093	1	8
Net surplus for year	468	1	8				
	£3,093	1	8		£3,093	1	8

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital—				Land	28,941	17	0
Public Works Fund	281,655	12	4	Buildings	4,020	8	1
Consolidated Fund	182,365	14	3	Lighthouses (including land, towers, buildings, furniture, apparatus, and equipment)	222,421	9	2
Employment Promotion Fund	137	11	2	Fog-signals	6,550	1	0
	464,158	17	9	Radio direction-finding beacons	667	18	10
Creditors—				Beacons, buoys, and moorings	5,303	8	1
Departmental	1,276	10	6	Government steamer "Matai"	60,769	2	5
Sundry	1,635	14	8	Wharves	1,153	17	10
	2,912	5	2	Harbour equipment (including launches, flag-staffs, signalling apparatus, tools, &c.)	634	15	3
Rentals, &c., paid in advance	23	11	3	Oyster-beds	118,388	16	7
Reserves for bad debts	197	14	4	Oyster ketch, launches, and boats	372	3	0
Deposit Accounts	750	9	0	Fish-hatcheries and equipment	1,749	16	1
Writings-off Reserve Account	127	18	4	Motor-vehicles	443	10	6
Treasury Adjustment Account	7,881	17	5	Automatic flashing-lamps	57	3	8
Income and Expenditure Account	468	1	8	Test pumps and pressure-gauges	400	0	10
				Office furniture and fittings	556	4	9
				Mechanical office appliances	90	18	2
				Library	484	18	3
				Stores, tools, &c.	11,152	8	3
				Stationery	365	12	0
				Charts, saleable books and forms	2,118	9	1
				Unemployment insurance stamps	69	2	10
				Official stamps	73	15	10
				Debtors—	£	s.	d.
				Departmental	341	15	4
				Sundry	7,995	0	4
					8,336	15	8
				Writings-off Suspense Account	127	18	4
				Deposit Cash Account—			
				Receiver-General's deposits	10	0	0
				Other deposits	740	9	0
					750	9	0
				Cash in Post Office	519	14	5
	£476,520	14	11		£476,520	14	11

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

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

NATIVE DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1936.

	Liabilities.			£	s.	d.		Assets.			£	s.	d.
Capital account	..	..	..	10,800	6	1	Land	..	..	..	6,765	0	0
Sundry creditors—							Buildings	..	..	..	1,425	8	7
Departmental	..	..	1,052	5	3		Buildings at Tikitiki	..	..	524	10	0	
Sundry	..	..	786	15	5		Less reserve unemployment subsidies	..	..	2	5	0	
				1,839	0	8					522	5	0
Payments in advance	..	..	..	0	16	8	Furniture and fittings	..	..	..	1,256	12	8
Amounts held on deposit	..	..	..	405	19	0	Mechanical office appliances	..	..	487	0	2	
Writings-off in Suspense	..	..	..	274	11	7	Survey equipment	..	..	19	7	8	
Treasury Adjustment Account	..	..	..	73,982	1	3					506	7	10
							Motor-vehicles	..	..	..	238	16	0
							Equipment for Maori gatherings	..	..	..	85	16	0
							Sundry debtors	..	..	..	16,542	4	8
							Stationery on hand	..	..	458	12	0	
							Stamps on hand	..	..	90	8	1	
											549	0	1
							Losses in Suspense Account	..	..	..	274	11	7
							Deposit Account	..	..	..	405	19	0
							Excess of expenditure over income	..	..	..	58,730	13	10
				£87,302	15	3					£87,302	15	3

O. N. CAMPBELL, Under-Secretary.
R. JELLCOE, 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].—G. F. C. CAMPBELL, Controller and Auditor-General.

PENSIONS DEPARTMENT.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Pensions—				Credits from national-endowment residue for old-age pensions	40,939	10	6
War pensions and allowances ..	1,340,059	18	6	Credits from sundry outstandings	2,146	18	7
Old-age pensions ..	1,699,630	16	11	Commission for paying Imperial pensions ..	3,428	10	1
Widows' pensions ..	310,013	10	11	Credits from pensions paid to retired officers on account of Post and Telegraph Department ..	124	8	1
Military pensions (Maori War) ..	2,667	16	2	Credits from other Governments on account of payments made—			
Miners' pensions ..	66,868	2	6	Canadian Government ..	221	12	10
Pensions for the blind ..	22,876	18	2	Commonwealth Government ..	26,061	3	10
Family allowances ..	150,051	15	0	Imperial Government ..	3,334	14	3
South African War pensions and allowances ..	2,128	10	10	Government of Fiji ..	0	18	11
Pensions to epidemic widows and their dependants ..	989	10	1	South African Government ..	1	14	6
Pensions to ex-members of New Zealand Defence and Naval Forces ..	2,141	3	5	Deposits Account: Imperial pensions ..	193,367	18	1
Police pensions ..	1,556	6	9		222,988	2	5
Special annuities ..	6,297	9	1	Excess of expenditure over income	3,750,505	0	11
War veterans' allowances ..	21,247	7	1				
Pensions under Civil Service Act ..	4,726	18	7				
Judicature Act, 1908 ..	3,131	18	10				
Pensions to retired postal officers ..	124	8	1				
			3,634,512				
Administration charges—							
Advertising ..	12	7	0				
Sundry office expenses ..	27	11	6				
Depreciation ..	230	11	8				
Expenses in connection with payment of pensions overseas ..	24	19	1				
Fees for certificates of age ..	124	18	0				
Fuel, light, power, and water ..	128	17	5				
Office equipment (repairs) ..	76	14	5				
Overtime ..	741	1	2				
Post Office services ..	19,733	15	0				
Postage and telegrams ..	3,738	7	2				
Printing and stationery ..	2,305	1	4				
Rent of offices ..	3,098	12	3				
Salaries ..	40,557	5	9				
Telephone services ..	283	18	2				
Travelling-expenses (departmental officers) ..	1,084	5	1				
War Pensions Appeal Board expenses ..	4,995	7	11				
			77,163				
Other charges—							
Clothing allowances ..	..	..	441 9 9				
Life-insurance loadings ..	..	..	172 2 0				
Medical fees ..	..	..	8,469 12 10				
Medical treatment—							
Ex-members of New Zealand Expeditionary Forces ..	71,079	15	9				
South African War veterans ..	36	4	7				
New Zealand Defence and Naval Forces ..	134	19	2				
			71,250				
Rail concessions to disabled soldiers ..	..	..	1,733 13 5				
Grant to Soldiers' Civil Re-establishment League ..	..	..	1,000 0 0				
Travelling-expenses (pensioners) ..	..	..	2,400 6 10				
Payments on account of other Governments—							
Canadian Government ..	221	12	10				
Commonwealth Government ..	26,061	3	10				
Imperial Government ..	3,334	14	3				
Government of Fiji ..	0	18	11				
South African Government ..	1	14	6				
Deposits Account: Imperial pensions ..	193,367	18	1				
			222,988				
			£4,020,132				
			£				
Balance brought down ..	..	..	3,750,505 0 11	Balance after charging interest ..	..	..	3,750,589 10 9
Interest on capital ..	..	..	84 9 10				
			£3,750,589				

Percentage of cost of administration to total expenditure: 1.92.

PENSIONS DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.		£	s. d.	£ s. d.
Capital		2,108	17 4				
Creditors—				Furniture and fittings..	1,560	8 7	
Departmental		1,321	15 2	Mechanical appliances ..	411	3 4	
Sundry		5,814	0 6	Permanent fittings, Auckland			
Pensions due but unpaid ..		40,687	16 3	office	137	5 5	
Rent due but unpaid		1	7 6				2,108 17 4
Pensions paid but not cleared ..		1,478	0 10	Medical stores on hand ..			415 12 8
Deposits Account: Miscellaneous (J. Petrie),				Stationery on hand			789 16 0
(Canadian Government)		2	18 1	Stamps on hand			80 5 11
Deposits Account, Imperial pensions..		22,330	13 3	Pensions prepaid			281,624 7 11
Imperial pensions not cleared		11,573	2 6	Accounts prepaid			73 6 11
Treasury Adjustment Account		4,043,552	11 9	Sundry debtors—	£	s. d.	
				Departmental	40,956	5 0	
				Advances on account other			
				Governments (Finance			
				Act, 1930 (No. 2), sec-			
				tion 7)—			
				Canadian Government ..	229	17 8	
				Commonwealth Govern-			
				ment	15,421	8 0	
				Imperial Government ..	2,136	15 11	
				South African Government	1	14 6	
							58,746 1 1
				Cash in Deposits Account—			
				Miscellaneous: J. Petrie ..			2 18 1
				Imperial pensions			34,440 6 6
				Excess of expenditure over income ..			3,750,589 10 9
							£4,128,871 3 2
							£4,128,871 3 2

J. H. BOYES, Commissioner of Pensions.

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

STATE FOREST SERVICE.

SUMMARY OF NURSERY TREE-GROWING OPERATIONS FOR THE YEAR ENDED 31ST MARCH, 1936.

Dr.												Cr.																								
Nursery.	Stocks of Trees, Seeds, Stores, and Seed-beds as at 1st April, 1935.			Purchase of Seed and Transfer of Trees from other Regions.			Operational Expenses and Distribution Charges.			Depreciation.		Interest and Land Rental.		Profit to Income and Expenditure Account.		Total.		Rents and Grazing.		Sale of Trees and Seed.		Trees and Seed transferred to Plantations, &c.		Loss on Nursery.		Stocks of Trees, Seeds, and Stores at 31st March, 1936.		Total.								
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.						
Kaingaroa	4,586	0	3	89	19	11	2,732	13	4	23	4	0	200	16	6	82	14	10	7,632	14	0	..	..	2,022	19	2	..	..	5,609	14	10	7,632	14	0		
Rotorua	8,769	2	8	180	6	3	3,787	5	5	366	18	1	408	1	10	82	14	10	13,594	9	1	125	0	0	8,850	15	2	..	..	4,449	1	11	13,594	9	1	
Karioi	1,291	7	10	50	8	0	181	6	6	60	19	9	60	16	3	..	..	..	1,644	18	4	..	..	1,284	14	8	..	..	360	3	8	1,644	18	4		
Golden Downs	1,828	13	2	61	4	8	2,503	9	1	128	8	0	94	5	9	..	..	..	4,616	0	8	..	..	1,611	7	6	..	..	2,953	17	4	4,616	0	8		
Westland	37	10	0	..	..	..	76	19	9	302	10	11	..	..	..	..	..	..	417	0	8	59	17	0	..	..	..	37	10	0	417	0	8			
Hauner Springs	543	9	6	46	1	4	536	19	1	2	6	6	29	4	6	18	18	8	1,176	19	7	..	..	39	18	6	747	9	9	389	11	4	1,176	19	7	
Totals	17,056	3	5	428	0	2	9,818	13	2	884	7	3	793	4	10	101	13	6	29,082	2	4	184	17	0	260	6	4	14,517	6	3	13,799	19	1	29,082	2	4

NURSERY BALANCE-SHEETS AS AT 31ST MARCH, 1936.

Nursery.	Liabilities.										Assets.										Total.						
	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.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Riverhead	..	..	1,037	3 9	1,037	3 9	12	2 0	468	10 8	54	2 6	104	4 5	199	17 2	..	..	3	0 0	0	195	7 0	..	..	..	..
Kaingarua	..	..	5,745	17 10	5,745	17 10	..	..	..	..	123	9 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Rotorua	34	5 6	8,925	8 11	8,959	14 5	..	..	2,008	13 11	1,303	10 0	81	12 8	..	..	590	0 0	..	..	173	5 0	353	10 11	4,449	1 11	
Karioi	..	..	397	1 4	397	1 4	..	..	..	..	..	..	..	..	..	..	36	17 8	..	..	..	..	..	..	360	3 8	
Golden Downs	1	2 6	3,202	19 1	3,204	1 7	..	..	2	12 0	64	11 4	57	12 6	10	14 5	64	12 6	..	..	..	..	..	..	2,953	17 4	
Westland	..	..	3,077	11 7	3,077	11 7	..	..	1,101	13 2	1,633	11 8	182	6 6	122	10 3	..	..	..	..	..	..	..	..	37	10 0	
Hauner Springs	..	..	403	6 10	403	6 10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13	15 6	389	11 4	
Totals	35	8 0	22,789	9 4	22,824	17 4	12	2 0	3,581	9 9	93,179	4 6	425	16 1	333	1 10	691	10 2	3	0 0	0	368	12 0	430	1 11	13,799	19 1
																										122,824	17 4

STATE FOREST SERVICE—continued.
SUMMARY OF PLANTATION OPERATIONS TO 31ST MARCH, 1936.

Plantation.	Expenditure.										Receipts.										Age of Planta- tion. Years.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	Expenditure to Date.					Compound Interest on Actual Expenditure.					Expenditure from Unemployment Funds.					Cost of Trees.						Land Rental compounded.					Total.					Revenue.					Compound Interest on Revenue.					Value of Buildings and Departmental Property.					Debt on Planted Area.					Total.					Areas planted.					Cost to Date per Acre.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.		d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.

NOTE.

Main balance-sheet: Plantations £ s. d.
Value of buildings, &c., above 3,787,124 17 8
Debt on planted area £ s. d.
205,564 0 3
3,581,560 17 5
3,787,124 17 8

STATE FOREST SERVICE—continued.

STATE FORESTS ACCOUNT.

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

General Revenue Account.

[illegible]

Allocation of Revenue Account.

Consolidation Fund—							£	s. d.
National Endowment Account	£	s. d.	£	s. d.	Balance from General Revenue Account	..	114,590	2 9
revenue (Forests Act, 1921,								
section 39 (2))	10,934	1 7						
Local Authorities—								
“Fifths” of revenue (Finance								
Act, 1924, section 17) ..	11,933	9 11						
			22,867	11 6				
General Reserve Account : Indigenous forests ..			91,722	11 3				
			<u>£114,590</u>	<u>2 9</u>			<u>£114,590</u>	<u>2 9</u>

Nurseries and Plantations.

	£	s.	d.		£	s.	d.
Interest on loans	79,932	1	1	Interest on investments	54	7	9
Recoupment of stamp duty and management charges	524	10	4	Interest charged to nurseries and plantations	148,059	13	4
Free trees to local bodies and schools	617	1	2	Land rentals	12,426	5	0
Trees and tree-seed destroyed	38	17	10	Profit on Hanmer Nursery	18	18	8
Loss on Westland Nursery	319	13	8	Profit on Rotorua Nursery	82	14	10
Premium on loan conversion	1,050	10	0	Profit on sale of stores	8	0	0
Charges and expenses of loan conversion (1935) ..	799	9	10				
General Reserve Account: Afforestation ..	77,367	15	8				
	£160,649	19	7		£160,649	19	7

STATE FOREST SERVICE--continued.
STATE FORESTS ACCOUNT--continued.

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

Liabilities.				£	s.	d.	Assets.				£	s.	d.
Capital Account				35,669,031	14	8	Land				1,115,036	12	2
Loans—							Standing forests				34,028,189	15	2
Debtures and stock issued—							Forest improvements—	£	s.	d.			
Rate of Interest	Amount of						Demarcation	2,330	5	6			
Per Cent.	Loan.						Roads, tracks, &c.	10,498	0	2			
	£	s.	d.	£	s.	d.	Protection improvements..	206	12	1			
3	219,387	3	3										
3½	325,000	0	0										
3¾	125,000	0	0										
4	1,254,845	0	0										
5½	1,500	0	0										
5½	10,530	0	0										
6	1,774	12	10										
				1,938,036	16	1	Departmental property : In-						
Advances from Consoli-							digenous forests—						
dated Fund : 4 per cent.				87,405	3	4	Buildings	6,745	8	3			
							Field equipment	1,596	0	6			
							Office equipment	1,879	11	9			
Sundry creditors—				2,025,441	19	5	Motor-vehicles	1,520	1	6			
Consolidated Fund—							Telephone-lines	246	9	10			
For loans redeemed on							Fire-fighting equipment ..	97	9	10			
conversion	133,759	1	7				Photographic equipment ..	48	17	4			
For interest paid	211,151	14	0				Reference library	1,113	8	10			
For interest accrued	19,244	9	5				Forest ecology equipment ..	25	14	9			
For National-endow-							Forest entomology equip-						
ment revenue	14,934	1	7				ment	104	7	6			
Lands Department—							Silvicultural management						
Haurakia State Forest :							studies equipment	19	9	10			
Interest	3,202	5	9				Timber-testing equipment ..	607	6	0			
On open accounts—							Forest atlas	1,580	12	0			
Departmental	499	19	11				Saleable publications	297	16	8			
Sundry	10,121	3	10				Miscellaneous	86	14	1			
				392,912	16	1							
							Sundry debtors—						
Reserves : General Reserve—							Departmental	286	1	7			
Indigenous forests	544,246	18	8				Sundry	127,188	14	11			
Afforestation	518,134	18	8										
				1,062,381	17	4	Nurseries and plantations—						
Liability for amounts held							Nurseries	22,824	17	4			
on deposit	3,610	3	11				Plantations	3,787,124	17	8			
Liability for fixed deposits							Administration expenses						
on contracts	1,750	0	0				not yet allocated	7,748	19	11			
Writings-off in Suspense ..				5,360	3	11							
				1,939	19	0	Experimental and research works				2,464	0	6
							Tree-seed in stock				790	5	2
							Deposit Account—	£	s.	d.			
							Receiver-General's	2,242	7	9			
							Other (Forest Clerks')	1,367	16	2			
							Fixed deposits on contracts	1,750	0	0			

NOTES.—(1) Lands and standing forests other than areas purchased have been valued as follows: Prairie value, 5s. per acre; protection, £1 per acre; merchantable forest, £10 per acre; accretions during the year have been brought into the accounts at the prairie value of 5s. per acre. (2) Plantations have been valued at cost plus compound interest, less returns compounded. (3) The liability for advances from the Consolidated Fund is fixed by section 21 of the Finance Act, 1926, and section 3 of the Finance Act, 1927, at £104,250. £87,405 3s. 4d. only is shown as a liability of this account, £16,844 16s. 8d. representing the expenditure on sand-dune reclamation having been transferred without statutory authority to the Crown Lands Account.

A. D. MCGAVOCK, Director of Forestry.
W. RIACH, A.R.A.N.Z., Accountant.

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

SURVEYS OF NATIVE LAND ACCOUNT.

REVENUE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1936.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Irrecoverable interest: Writings-off in Suspense ..	84	4	6	Interest on liens	5,632	7	11
Remissions in accordance with section 503, Native Land Act, 1931	2,899	19	11	Recovery of loss previously written off	100	13	0
Remissions of interest pursuant to parliamentary report G.-7, 8th November, 1932	1,909	3	6				
Balance carried down	839	13	0				
	£5,733	0	11		£5,733	0	11
	£	s.	d.		£	s.	d.
Interest on capital	7,105	3	6	Balance brought down	839	13	0
	£7,105	3	6	Loss for year carried forward	6,265	10	6
					£7,105	3	6

SURVEYS OF NATIVE LAND ACCOUNT.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Capital: Public Works Fund	163,988	19	6	Liens	157,545	9	5
Sundry creditors—				Interest on liens	99,283	0	8
Departmental	12	12	0	Suspense Account: Liens not yet established	5,059	12	0
Miscellaneous	53	2	3	Sundry debtors—			
	65	14	3	Departmental	8	3	8
Payments in advance—				Miscellaneous	21	15	0
On account principal	433	14	0				
On account interest	36	0	8	Losses in Suspense	29	18	8
	469	14	8		897	10	8
Writings-off in Suspense	897	10	8	Liens written off in pursuance of parliamentary report G.-7, 8th November, 1932	23,265	1	7
Treasury Adjustment Account	103,924	4	5	Less received from Consolidated Fund	23,000	0	0
	£269,346	3	6	Revenue Account: Loss for year	6,265	10	6
					£269,346	3	6

NOTE.—The Revenue Account includes a charge for interest for which the Department has no parliamentary appropriation.

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

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the departmental note enfacéd thereon. The following comments are appended: (1) The completion of the clearance of all survey liens included in the recommendations of conference of departmental officers as reported in parliamentary paper G.-7, 1932, does not appear to be fully practicable, and a further conference should be arranged; (2) interest in respect of survey charges on land under consolidation schemes has not been charged as required by section 500 of the Native Land Act, 1931; (3) the remissions of interest pursuant to parliamentary paper G.-7, 1932, have been made without the authority of Parliament.—J. H. FOWLER, Deputy Controller and Auditor-General.

UNEMPLOYMENT FUND.

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.	£	s. d.	£ s. d.
Grants under section 18—					
Scheme 4A	20,335	5 11	Levies		421,818 14 10
Scheme 4B	85,565	15 6	Emergency-unemployment		
Scheme 4C	1,663	7 11	charge—		
Scheme 4D	3,538	14 10	Tax on salaries and wages		
Scheme 5	2,447,798	19 3	received in cash ..	1,286,687	15 8
Scheme 6A	10,739	5 3	Tax on salaries and wages		
Scheme 6C	156,172	6 11	received from sale of un-		
Scheme 7	110	4 9	employment-relief stamps	1,149,762	13 9
Scheme 10	34,641	1 10			
Scheme 11	13,437	5 0		2,436,450	9 5
Scheme 12	280,308	15 2	Tax on income other than		
Scheme 14	2,226	9 4	salaries and wages ..	1,049,344	0 7
Scheme B1	27,232	17 6			3,485,794 10 0
Scheme B2	28,507	7 1	Interest on loans		1,941 3 1
Gold-prospecting schemes ..	191,976	0 0	Fines		297 10 6
Purchase of wearing-apparel	11	1 0	Miscellaneous revenue ..		295 12 3
Purchase and distribution of			Interest on investments ..		5,998 9 1
footwear	28,570	1 10	Recovery of amount misappropriated ..		100 0 0
Purchase and distribution of			Excess of expenditure over income ..		858,649 5 11
blankets	35,939	0 8			
Relief of unemployment					
among Maoris	84,512	9 11			
Relief of unemployment					
among boys	3,872	7 1			
Relief of unemployment					
among women	10,139	12 2			
Relief of unemployment					
among teachers	11,987	10 1			
Miscellaneous subsidies and					
grants	18,509	16 5			
Small-farm plan	12,748	0 8			
Sustenance payments	818,054	2 5			
Christmas and King's Jubilee					
bonuses	162,062	11 9			
Assistance to primary and					
secondary industries ..	30,625	0 8			
Transport of workers	3,725	13 1			
Miscellaneous surveys and					
investigations	3,857	2 0			
Compensation, <i>ex gratia</i> pay-					
ments, &c.	7,911	10 7			
Purchase of foodstuffs	40,831	17 1			
		4,577,631 13 8			
Administration expenses—					
Salaries and allowances	94,749	14 8			
Salaries of Bureau workers	67,301	4 8			
Advertising	377	0 2			
Board Members' fees, salaries,					
and expenses	2,304	7 2			
<i>Ex gratia</i> payments to relief					
workers	6	1 7			
Expenses of fitting up					
Labour Bureaux	1,372	13 8			
Fees and expenses of Ad-					
visory Committees	58	7 8			
Fraudulent negotiation of					
voucher	24	15 0			
Law-costs	80	0 6			
Losses in suspense	17	14 7			
Maintenance of motor-					
vehicles	1,240	11 5			
Maintenance of typewriters	109	11 6			
Miscellaneous expenses	18	0 9			
Office expenses	993	18 4			
Overtime and meal-allow-					
ances	330	1 3			
Postages, telegrams, &c. ..	4,600	1 4			
Printing and stationery	4,532	3 10			
Rent, heating, and lighting	4,551	8 0			
Services by other Depart-					
ments	5,321	15 11			
Telephone services	1,871	5 3			
Transfer and removal ex-					
penses	659	18 9			
Travelling expenses and allow-					
ances	5,725	18 11			
Depreciation	1,016	17 1			
		197,263 12 0			
		£4,774,895 5 8			£4,774,895 5 8

WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

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

[illegible]

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.	£	s.	d.
Liability to Public Works Fund	729,344	4	1	Stopbanks, drainage, canals, flood-gates, &c.	727,353	14	1			
Liability to Consolidated Fund for unrecouped expenditure—	£	s.	d.	Stores and tools on hand	1,723	19	10			
Interest on loans	308,496	2	11	Buildings and accommodation	227	7	6			
Sinking Fund—Loans	1,612	10	8	Plant	300	0	0			
Maintenance of completed works	12,917	2	1	Pontoons	721	10	0			
	323,025	15	8	Maintenance during construction	3,820	8	4	734,146	19	9
Less contributions received towards interest, maintenance, &c.	22,263	4	3	Advance to Waihi Borough, Finance Act, 1923, section 10	..			1,997	7	9
	300,762	11	5	Debtors for contribution towards interest, sinking fund, and maintenance—						
Sinking Fund reserves	4,916	11	0	Gold-mining companies	1,179	5	9			
				Gold duty	25,842	12	10			
				Consolidated Fund	1,177	5	9	28,199	4	4
				Investments, Public Debt Redemption Fund—						
				Loans	..			7,307	13	8
				Income and Expenditure Account—						
				Accumulated deficiency on interest, sinking fund, and maintenance charges to 31st March, 1936	263,372	1	0			
	£1,035,023	6	6					£1,035,023	6	6

T. A. BARROW, A.R.A.N.Z., Accountant, Public Works Department, Wellington.

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

WESTPORT HARBOUR ACCOUNT.

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Dredging	9,916	17 8	Special coal rate	14,753	5 4
Harbour maintenance	2,573	18 10	Endowment revenue	11,214	3 4
Working expenses of tug and launch	289	12 3	Port dues	3,784	1 6
Office administration (local)	1,069	18 2	Sale of surplus stores	111	16 4
Endowments: Administration expenses	327	4 1	Hire of plant	14	10 0
Audit fees	39	7 6	Rent	73	1 6
Telephone services	64	4 11	Subsidy from Unemployment Fund	867	1 11
Compensation for accidents	80	10 9	Supervision of explosives magazine	70	15 0
Travelling-expenses	20	2 6	Miscellaneous receipts	2	5 8
Head Office administration	500	0 0	Balance carried down	4,119	16 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	18 10			
	£35,010	16 7		£35,010	16 7
	£	s. d.		£	s. d.
Balance brought down	4,119	16 0	Transfer from General Reserve	10,589	16 2
Transfer to Sinking Fund	6,470	0 2			
	£10,589	16 2		£10,589	16 2

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Loan capital—			Endowment lands—		
New Zealand Loans Act, 1932—			Leased	34,369	4 0
3-per-cent. stock	237,500	0 0	Unleased	22,099	6 9
4-per-cent. debentures	6,470	11 9			
5-per-cent. debentures	117,352	18 10	Breakwaters	344,332	15 3
Westport Harbour Act, 1920: 5-per-cent. debentures	8,250	19 6	Training-walls	102,998	0 0
	369,574	10 1	Protective works and relief channel	17,384	9 0
Finance Act, 1932, section 16	92,421	14 3	Limestone quarry	128	0 0
	461,996	4 4	Gridiron	1,537	3 10
Endowment capital	56,468	10 9	Dredge wharf	1,395	0 0
Sinking Fund Reserve	179,891	5 11	Martin's Island	700	0 0
General Reserve	15,967	3 9	Harbour buildings	2,540	8 10
Writings-off Reserve Account	6	16 8	Dredges, tug "Mana," plant, &c.	18,873	7 5
Payments in advance	434	1 0	Cape Foulwind Railway	8,250	19 6
Survey costs Suspense Account	419	15 0	Office furniture and fittings	10	7 10
Creditors—			Stock and stores	5,622	16 1
Accrued interest	1,133	0 9	Survey charges: Endowment lands	419	15 0
Departmental	193	2 9	North Beach Subdivision: Suspense Account	28	9 3
Sundry	255	18 4	Debtors—		
	1,582	1 10	Accrued revenue	5,062	16 4
Treasury Adjustment Account	30,548	2 11	Departmental	12	11 2
	£747,314	2 2	Sundry	1,650	9 4
			Sinking Fund investments	179,891	5 11
			Writings-off Suspense Account	6	16 8
				£747,314	2 2

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

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

ADMINISTRATION OF WESTERN SAMOA.

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

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Education Department	4,807	2 11	Education Department	473	8 4
Government House	2,109	2 11	Justice Department	817	7 5
Justice Department	1,587	13 6	Lands and Survey Department	228	18 3
Lands and Survey Department	1,064	5 11	Medical Department	7,145	12 1
Medical Department	17,167	13 11	Native Department	545	0 4
Native Department	5,471	6 9	Police and Prisons Department	2,909	1 7
Police and Prisons Department	9,055	4 1	Postal and Radio Department	7,794	17 6
Postal and Radio Department	5,308	15 6	Public Works Department	4,205	8 7
Public Works Department	17,189	16 0	Treasury and Customs Department	83,949	10 3
Secretariat Department	5,464	7 7			
Treasury and Customs Department	9,408	17 5	Amount required to adjust Bad Debts Reserve to the estimated figure		
Interest and sinking fund on public debt	9,726	16 3		1,595	15 7
	88,361	2 9			
Depreciation—Buildings, plant, machinery, and furniture, &c.	8,553	14 11			
Furniture on loan to Labour Department written off	1	2 9			
Balance of Revenue Account	12,748	19 6			
	£109,664	19 11		£109,664	19 11

ADMINISTRATION OF WESTERN SAMOA—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account	..	..	186,916 12 4	Land and buildings	..	..	135,951 6 0
Loans—Public Works General Purposes	..	..	131,710 0 0	Roads and bridges	..	..	139,000 0 0
Sundry creditors—Ordinary	..	..	537 13 11	Plant and machinery	..	..	33,868 0 10
Samoan currency notes	32,000	0 0		Launches, boats, &c.	..	..	1,890 15 0
Less unissued notes	2,000	0 0		Buoys, beacons, moorings	..	..	1,141 0 0
			30,000 0 0	Motor and other vehicles	..	..	2,733 1 4
Coolie Labour Account—				Arms and accoutrements	..	..	807 3 0
Transportation Fund	8,199	1 6		Fire-fighting appliances	..	..	335 13 3
Sundry creditors	2	7 8		Furniture and fittings	..	..	10,110 5 11
Sundry deposits held	8	15 3		Mechanical office appliances	..	..	499 1 0
Reserve for bad and doubtful debts	1,647	4 2		Medical and technical instruments and equipment	..	..	1,940 1 2
			9,857 8 7	Libraries	..	..	640 19 8
Post Office Savings-bank—Sundry depositors	..	..	51,745 8 5	Loose tools	..	..	629 5 11
Sundry deposits—				Saddlery and harness	..	..	122 12 11
Held by Treasury	1,474	3 7		Live-stock	..	..	335 7 6
In departmental Trust Accounts	2,160	18 3		Consumable stores	..	..	10,712 14 7
			3,635 1 10	Goods in transit	..	..	2,392 4 8
Reserve for depreciation of assets	..	..	49,125 11 7	Investments—			
Loans Sinking Fund	..	..	4,037 17 1	New Zealand Government—	£	s.	d.
Reserve for bad and doubtful debts	..	..	3,404 15 8	Public Debt Sinking Fund	4,037	17 1	
Reserve for writings-off in suspense	..	..	1,277 9 0	Inscribed stock—			
Balance of Revenue Account	..	..	12,748 19 6	Samoan currency notes	32,000	0 0	
				Assets replacement	8,000	0 0	
				Ordinary revenue	3,350	0 0	
				Mortgage over freehold in Samoa	356	16 4	
				Post Office Savings-bank, Apia—			
				Deposits	464	2 10	
							48,208 16 3
				Coolie Labour Account—			
				Investments—			
				New Zealand Government in-			
				scribed stock	3,150	0 0	
				Fixed deposit, Bank of New			
				Zealand	2,500	0 0	
				Mortgage over freehold pro-			
				perty in Samoa	789	7 6	
							6,439 7 6
				Cash in Bank of New Zealand,			
				Apia	116	18 5	
				Sundry debtors	3,294	8 4	
				Interest on investments ac-			
				crued but not due	6	14 4	
							9,857 8 7
				Post Office Savings-bank—			
				Investments in New Zealand	51,363	0 0	
				Cash in Bank of New Zealand,			
				Apia	382	8 5	
							51,745 8 5
				Sundry debtors—			
				Ordinary	7,672	7 7	
				Tulaele Farm—Deferred prin-			
				cipal	562	13 0	
							8,235 0 7
				Sundry advances	..	..	272 11 7
				Payments in advance	..	..	8 1 0
				Interest on investments accrued			
				but not due	..	..	205 10 2
				Writings-off in suspense	..	..	1,277 9 0
				Cash and bank balances—			
				Cash in hand, Resident Commis-			
				sioner, Savaii	54	11 1	
				Cash in Reserve, Bank of New			
				Zealand	110	13 8	
				Cash in Deposits Account, New			
				Zealand Treasury	14,212	11 11	
				Bank of New Zealand, Apia,			
				£5,096 10s. 9d.; less Coolie			
				Labour Account above, £116			
				18s. 5d.	4,979	12 4	
				Imprest Account, London	506	2 4	
				Deposits held in departmental			
				Trust Accounts	2,160	18 3	
				Remittances in transit	52	10 0	
							22,076 19 7
							£484,996 17 11
			£484,996 17 11				

W. J. CROWTHER, Treasurer of Samoa.

Examined and found correct.—G. F. C. CAMPBELL, Controller and Auditor-General.

GREYMOUTH HARBOUR BOARD SPECIAL COAL RATE.

(Greymouth Harbour Amendment Act, 1935.)

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

<i>Expenditure.</i>				<i>Income.</i>			
		£	s. d.			£	s. d.
Interest on loan capital	.. ..	10,350	5 1	Coal rate received	.. ..	1,903	6 6
Interest on other capital	.. ..	7,081	19 0	Amount collectable outstanding	.. ..	70	18 0
				Interest on sinking-fund investments	.. ..	3,534	2 6
				Excess expenditure over income for 1935-36	.. ..	11,923	17 1
		£17,432	4 1			£17,432	4 1
		£	s. d.			£	s. d.
Balance, 1st April, 1935	.. ..	217,786	13 11	Balance, 31st March, 1936	.. ..	229,710	11 0
Balance brought down	.. ..	11,923	17 1				
		£229,710	11 0			£229,710	11 0

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Loan capital	.. ..	260,000	0 0	Sinking-fund investments	.. ..	105,414	14 6
Other capital	.. ..	141,639	1 0	Coal rate collectable but outstanding	.. ..	70	18 0
Interest accrued on loan capital	.. ..	2,535	17 10	Treasury Adjustment Account	.. ..	291,944	1 9
Interest due and unpaid	.. ..	222,965	6 5	Income and Expenditure Account	.. ..	229,710	11 0
		£627,140	5 3			£627,140	5 3

GEO. G. ROSE, Acting-Accountant to the Treasury.

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

NAVAL DEFENCE DEPARTMENT.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.	£	s.	d.	
Pay and salaries	218,732	3	11	Purchase of discharge—N.Z. Naval Ratings ..	3	0	0
Clothing and victualling ..	40,297	13	6	Rents of buildings	392	9	6
Add writings-off	459	11	0	Balance	451,408	19	3
	40,757	4	6				
Medical services	2,315	2	6				
Add writings-off	21	12	4				
	2,336	14	10				
Calliope Dock	3,525	0	0				
Repairs to H.M. ships	21,371	17	8				
Oil-fuel expenses	39,064	14	5				
Coal	805	5	5				
Add writings-off	1	4	5				
	806	9	10				
Lighting and electricity	2,237	8	6				
Naval stores	16,158	9	8				
Add writings-off	146	14	5				
	16,305	4	1				
Armament stores	12,940	4	1				
Add writings-off	7	3	6				
	12,947	7	7				
Naval Base—Completion	7,537	19	11				
Base stores (repairs to targets, &c.)	657	19	5				
Works in base (maintenance)	1,455	6	9				
Reserves, various	11,031	7	4				
Add writings-off	1	4	2				
	11,032	11	6				
Freight	6,595	1	5				
Office fittings	65	3	7				
Passages	12,401	9	4				
Postages	566	9	9				
Printing and stationery	1,759	7	7				
Training in England	5,695	0	6				
Deferred pay	37,463	13	4				
Miscellaneous effective services	1,394	9	8				
Miscellaneous non-effective services	1,679	7	10				
Rental assessment	612	0	0				
Depreciation	4,804	2	10				
	£451,804	8	9				
	£	s.	d.				
Balance	451,408	19	3	Recoveries on account of expenditure of previous			
Contribution—Singapore Base	100,000	0	0	years	1,667	7	0
Interest on capital	12,109	2	9	Balance	561,850	15	0
	£563,518	2	0		£563,518	2	0

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital Account	294,193	9	0	Land at Devonport	27,120	0	0
Capital Account Unemployment				Buildings	63,744	9	2
Fund contribution	9,281	13	4	Plant and fittings	32,740	16	9
	303,475	2	4	Stores—			
Sundry creditors—				Victualling and clothing ..	13,144	17	8
Departmental	2,851	6	5	Naval and armament	145,022	19	4
Other	7,549	19	3	Coal and oil fuel	11,954	9	3
	10,401	5	8	Medical	329	0	0
Amounts held on deposit—					170,451	6	3
Radiograms	120	5	2	Stationery	128	7	8
Remittances	3,573	14	6	Stamps in hand	8	9	2
Naval Savings-bank	43	8	7	Sundry debtors—Departmental	10	0	0
Deferred pay	82,783	17	6	Deposits Account—			
	86,521	5	9	Radiograms	120	5	2
Writings-off Suspense Account	129	10	8	Remittances	3,573	14	6
Treasury Adjustment Account	542,177	16	0	Naval Savings-bank	43	8	7
				Deferred pay	82,783	17	6
					86,521	5	9
				Assets in Suspense	129	10	8
				Excess of expenditure over income	561,850	15	0
	£942,705	0	5		£942,705	0	5

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, Deputy Controller and Auditor-General.

NATIVE LAND DEVELOPMENT SCHEMES.

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

	£	s.	d.		£	s.	d.
Interest on loan capital	35,517	15	2	Interest on amounts expended on development schemes and advances to units	38,796	19	1
Interest on advances from Consolidated Fund under section 8, Finance Act, 1929	200	0	0	Interest on advances under section 340, Native Land Act, 1931 (Maori Land Boards)	278	0	0
Interest on unpaid balance of development expenditure, Tokerau District Maori Land Board	158	1	8	Interest on advances under section 521, Native Land Act, 1931 (Native Trustee)	5,612	14	3
Balance, transferred to Revenue Account	8,988	16	7	Interest on advances under subsection 7, section 522, Native Land Act, 1931 (Native Settlers)	145	12	0
				Interest on Oturei mortgage	31	8	1
	<u>£44,864</u>	<u>13</u>	<u>5</u>		<u>£44,864</u>	<u>13</u>	<u>5</u>

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

	£	s.	d.		£	s.	d.
Salaries	6,738	17	6	Balance, transferred from Interest Account ..	8,988	16	7
General administration expenses ..	946	1	11	Balance, transferred to Net Revenue Account ..	4,322	1	6
Travelling allowances and expenses ..	3,148	11	7				
Maintenance, departmental motor- vehicles			10,833 11 0				
Depreciation—							
Departmental motor-vehicles ..	675	10	10				
Departmental surveyors' equipment	21	17	3				
			697 8 1				
			£13,310 18 1				
							£13,310 18 1

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

	£	s.	d.		£	s.	d.
Balance, 1st April, 1935	24,857	2	3	Adjustments on account of previous years	1,915	14	5
Adjustments on account of previous years	1,571	12	0	Balance, 31st March, 1936	28,835	1	4
Balance transferred from Revenue Account	4,322	1	6				
	<u>£30,750</u>	<u>15</u>	<u>9</u>		<u>£30,750</u>	<u>15</u>	<u>9</u>

BALANCE-SHEET AS AT 31ST MARCH, 1936.

BALANCE SHEET AS AT 31st MARCH, 1936.

<i>Liabilities.</i>						<i>Assets.</i>							
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Loan capital—Public Works Fund..	..			874,313	10	3	Native Land Development—						
Liability to Consolidated Fund:							Accounts of units—						
Advance under section 8, Finance Act, 1929—Principal ..	5,000	0	0				Principal	312,088	18	1			
Interest on loan capital ..	40,389	2	3				Interest	7,673	16	10			
				45,389	2	3	Settlement expenditure (settlers not yet determined) ..	438,454	10	7			
Sundry creditors—							Advances under subsection 7, section 522, Native Land Act, 1931	2,800	0	0			
Departmental.. ..	103	10	2								761,017	5	6
Tokersau Maori Land Board (principal, £3,052 13s. 10d.; interest, £158 1s. 8d.)..	3,210	15	6				Advances—						
General	18,464	5	2				Native Trustee under section 521, Native Land Act, 1931 ..	122,621	7	2			
				21,778	10	10	Interest accrued	1,138	1	3			
Maori Unemployment Grant Account ..				6,880	15	9					123,759	8	5
Writings-off in Suspense ..				4,806	11	11	Maori Land Boards under section 340, Native Land Act, 1931 ..	6,742	0	0			
							Interest accrued	91	4	11			
											6,833	4	11
							Oturei Block	590	19	1			
							Interest accrued	11	3	0			
							Departmental motor-vehicles				602	2	1
							Surveyors' equipment				1,744	11	2
							Sundry debtors—				289	7	0
							Departmental	8,092	18	10			
							Miscellaneous	15,929	13	2			
							Advances to Maori Land Boards (instalments principal, £751 13s. 4d.; interest, £506 13s. 4d.) ..	1,258	6	8			
											25,280	18	8
							Losses in Suspense				4,806	11	11
							Net Revenue Account, 1st April, 1935	24,857	2	3			
							Less adjustment previous years (net)	344	2	5			
											24,512	19	10
							Add excess of expenditure over income for year ended 31st March, 1936	4,322	1	6			
											28,835	1	4
											£953,168	11	0
											£953,168	11	0

O. N. CAMPBELL, Under-Secretary.

R. L. JELlicoe, A.R.A.N.Z., Accountant.

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the explanatory notes dealing with departmental accounts generally as appearing at commencement of parliamentary return (B.-1, Pt. IV), and subject to the following comments: (1) The loading of the various schemes for administration expenses is not sufficient to cover the full cost; (2) moneys expended out of the Surveys of Native Land Account on Native-land-development schemes have not been recouped; (3) in the opinion of the Audit Office the expenditure from the Public Works Fund on Native Land Development Areas, £3,051 1s. 11d., at present included in the Crown Lands Account, should be reflected in the accounts of the Native-land-development schemes.—J. H. FOWLER, Controller and Auditor-General.

THE NEW ZEALAND BROADCASTING BOARD.

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

		<i>Expenditure.</i>		<i>Income.</i>			
		£	s. d.	£	s. d.	£	s. d.
To Expenditure on programmes, including payments to artists, performing rights, relay lines, music, salaries and expenses of programme staff, records, stationery, and sundry miscellaneous items		61,596	18 7	..	..	..	195,038 2 9
Maintenance of plant, power, salaries of engineering and operating staffs		14,025	0 1	..	..	..	2,006 10 6
General expenses, including rent, rates, insurance, lighting, heating, legal, audit, printing, stationery, salaries and wages, telephones, traveling-expenses, repairs and maintenance of buildings, and sundry miscellaneous items		14,579	15 3	..	..	..	90 6 5
Administration salaries and expenses, including expenses of Advisory Council		7,463	5 6	..	..	..	
Subsidies to "B" stations		2,622	0 0	..	..	..	
Depreciation of assets		19,345	5 10	..	..	..	
Appropriation towards meeting capital expenditure		75,000	0 0	..	..	..	
Balance		2,502	14 5	..	..	..	
		£197,134 19 8				£197,134 19 8	

BALANCE-SHEET AS AT 31ST DECEMBER, 1935.

		£	s. d.	£	s. d.	£	s. d.	£	s. d.
I. Accumulated Fund—									
Balance at 1st January, 1935		102,750	2 2	..	..	69,408	13 5	..	..
Balance of Revenue Account at 31st December, 1934		3,936	14 10	..	..	19,682	7 8	..	..
Appropriation from Revenue Account towards meeting capital expenditure		75,000	0 0	..	..	..	..	89,091	1 1
II. Reserve for renewals and replacements						26,783	3 8	..	..
Liability to Post and Telegraph Department, fixed by Minister of Telegraphs as price of assets acquired		59,839	17 2	..	..	32,850	2 2	..	..
Less Repayments		30,039	17 2	..	..	..	..	59,633	5 10
III. Office and studio equipment—									
Balance at 1st January, 1935, less depreciation		29,800	0 0	..	..	5,499	4 6	..	..
Additions during 1935 at cost, less depreciation		11,371	10 6	..	..	2,876	19 2	..	..
IV. Sundry debtors and prepayments						..	..	..	..
Post and Telegraph Department—									
Investment Account		..	..	..	..	45,000	0 0	..	..
License Fees Account		..	..	..	..	34,638	2 9	..	..
VI. Cash at bank and in hand—								79,038	2 9
At bank		..	..	..	..	1,037	18 11	..	..
In hand		..	..	..	..	130	0 0	..	..
		£239,361 1 11						1,167	18 11

H. D. VICKERY, Chairman.
W. H. COCKER,
GEO. R. HUTCHINSON,
H. G. LIVINGSTONE,
ERNEST PALLISER,
J. L. PASSMORE,
S. KENNETH PHILLIPS,
E. C. HANDS, General Manager.

Members of the Board.

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

NEW ZEALAND REPARATION ESTATES, WESTERN SAMOA—*continued*.

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

1st April, 1935—				31st March, 1936—			
£	s.	d.		£	s.	d.	
Balance carried down	..	..	5,990 17 10	Realization Account	..	151 8 4	
31st March, 1936—				Profit and Loss Account	..	6,750 13 6	
Exchange—Adjustment on account of							6,902 1 10
1934–35	..	..	862 14 7	Balance carried down	..	..	2,924 11 8
Exchange—Adjustment on account of							
banana scheme	..	..	638 9 1				
			1,501 3 8				
Capital Account	..	..	47 0 0				
Reserve Plantation Renewal Account	2,000	0	0				
Capital land profits, 1934–35	..	..	287 12 0				
			2,334 12 0				
			£9,826 13 6				£9,826 13 6
			£				
			s. d.				
Balance brought down	..	..	2,924 11 8				

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
£	s.	d.		£	s.	d.	
Capital Account	..	..	707,107 1 11	Properties unoccupied—			
Reserves—				Land	..	85,350 9 3	
Black Boys Repatriation Contingency Account	1,966	19 8		Buildings	..	46 1 6	
Plantation renewals	2,920	1 6		Improvements	..	2,292 7 11	
			4,887 1 2				87,688 18 8
Mortgages payable in Samoa	..	..	3,313 15 7	Total non-revenue-producing items—			
Sundry creditors	..	..	493 0 6	Properties leased—			
Land Suspense Account	..	..	778 1 4	Residential buildings—			
Deposit Account	..	..	57 15 11	Land	..	17,359 2 8	
Writing-off in Suspense Account	..	..	5,180 7 8	Buildings	..	32,349 19 1	
Banana Scheme Account	7,787	12 0		Plant and machinery	..	1,558 10 3	
Shippers overpaid	7	4 0		Furniture	..	406 16 8	
			7,794 16 0				51,674 8 8
Less stock, cases on hand, £4,993 0s. 9d.; payments on account of consignments, £163 11s. 11d...	5,156	12 8		Plantations—			
			2,638 3 4	Land	..	97,964 9 2	
				Buildings	..	18,688 18 8	
				Improvements	..	7,390 1 9	
							124,043 9 7
				Properties worked—			
				Land	..	353,694 7 4	
				Buildings	..	24,158 10 0	
				Plant and machinery	..	3,351 3 10	
				Furniture	..	293 0 8	
				Stores	..	121 14 5	
				Live-stock	..	24,872 9 6	
							406,491 5 9
				Plant and machinery, Head Office—			
				Yard plant	..	160 9 11	
				Engineering, motor, and carpenters' shop	..	246 11 4	
				Weighbridge	..	41 0 0	
							448 1 3
				Sundry assets—			
				Motor-boats and equipment	..	1,041 7 10	
				Motor-lorries and trailers	..	419 8 5	
				Leapuni water-supply	..	200 11 10	
							1,661 8 1
							584,318 13 4
				Total revenue-producing items—			
				Sundry debtors—			
				Ordinary debtors and rents owing	..	3,685 3 1	
				Estate in bankruptcy	..	1,094 6 5	
							4,779 9 6
				Secured debtors—			
				Land purchases	..	3,551 17 2	
				Mortgages	..	6,909 7 8	
				Bill of sale	..	445 16 4	
							10,907 1 2
							15,686 10 8
				Less reserve for bad and doubtful debts	..	1,788 3 7	
							13,898 7 1
				Bank of New Zealand Account	..	10,629 19 3	
				Duty Deposit Account	..	6 0 0	
				Paymaster General's Account, Wellington	2,582	19 5	
				Stamps	..	0 9 7	
							13,219 8 3
				Rent paid in advance	..	..	158 8 0
				Stores and stocks on hand	..	4,019 5 5	
				Produce on hand	..	2,168 13 2	
				Produce in hands of consignees	..	7,667 7 8	
							13,855 6 3
				Losses on realization	..	3,159 17 8	
				Outstanding losses in Suspense Account	..	5,180 7 8	
							8,340 5 4
				Exchange Suspense Account	..	..	51 8 10
				Profit and Loss Appropriation Account	..	..	2,924 11 8
							£724,455 7 5
			£724,455 7 5				£724,455 7 5

A. C. BRIDLE,

Accountant, New Zealand Reparation Estates.

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

POST AND TELEGRAPH DEPARTMENT.

POSTAL BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses	1,317,448	1	1	Postages	1,053,260	13	9
Depreciation (<i>b</i>)	24,075	1	3	Rents received	11,035	9	4
				Private box and bag rents	27,463	14	7
				Rural-delivery fees	20,790	3	11
				Money-order and postal-note commission	63,615	12	8
				Miscellaneous revenue	148,996	3	11
				Loss before charging interest on capital, carried down	16,361	4	2
	<u>£1,341,523</u>	<u>2</u>	<u>4</u>		<u>£1,341,523</u>	<u>2</u>	<u>4</u>
	£	s.	d.		£	s.	d.
Loss, brought down	16,361	4	2	Loss on year's working, transferred to General Profit and Loss Account	85,696	7	10
Interest on capital (<i>a</i>)	69,335	3	8		<u>£85,696</u>	<u>7</u>	<u>10</u>
	<u>£85,696</u>	<u>7</u>	<u>10</u>				

TELEGRAPH BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses	348,307	12	8	Revenue	282,891	8	8
Depreciation (<i>b</i>)	34,862	7	1	Miscellaneous	59,719	14	10
				Rents received	994	11	11
				Loss before charging interest on capital, carried down	39,564	4	4
	<u>£383,169</u>	<u>19</u>	<u>9</u>		<u>£383,169</u>	<u>19</u>	<u>9</u>
	£	s.	d.		£	s.	d.
Loss, brought down	39,564	4	4	Loss on year's working, transferred to General Profit and Loss Account	67,983	12	10
Interest on capital (<i>a</i>)	28,419	8	6		<u>£67,983</u>	<u>12</u>	<u>10</u>
	<u>£67,983</u>	<u>12</u>	<u>10</u>				

TOLL BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses	222,995	12	0	Revenue	501,919	10	9
Depreciation (<i>b</i>)	104,064	14	0	Rents received	2,968	17	8
Profit before charging interest on capital, carried down	195,581	5	0	Miscellaneous	17,753	2	7
	<u>£522,641</u>	<u>11</u>	<u>0</u>		<u>£522,641</u>	<u>11</u>	<u>0</u>
	£	s.	d.		£	s.	d.
Interest on capital (<i>a</i>)	84,832	9	2	Profit, brought down	195,581	5	0
Profit on year's working, transferred to General Profit and Loss Account	110,748	15	10		<u>£195,581</u>	<u>5</u>	<u>0</u>
	<u>£195,581</u>	<u>5</u>	<u>0</u>				

TELEPHONE BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses	509,930	2	9	Telephone revenue	1,222,147	12	8
Depreciation (<i>b</i>)	392,277	15	10	Rents received	4,225	4	5
Profit before charging interest on capital, carried down	382,365	17	11	Miscellaneous	58,200	19	5
	<u>£1,284,573</u>	<u>16</u>	<u>6</u>		<u>£1,284,573</u>	<u>16</u>	<u>6</u>
	£	s.	d.		£	s.	d.
Interest on capital (<i>a</i>)	329,303	0	11	Profit, brought down	382,365	17	11
Profit on year's working, transferred to General Profit and Loss Account	53,062	17	0		<u>£382,365</u>	<u>17</u>	<u>11</u>
	<u>£382,365</u>	<u>17</u>	<u>11</u>				

WIRELESS BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses	8,052	9	8	Revenue on wireless traffic	6,039	3	0
Depreciation (<i>b</i>)	2,057	13	9	Loss before charging interest on capital, carried down	4,071	0	5
	<u>£10,110</u>	<u>3</u>	<u>5</u>		<u>£10,110</u>	<u>3</u>	<u>5</u>
	£	s.	d.		£	s.	d.
Loss, brought down	4,071	0	5	Loss on year's working, transferred to General Profit and Loss Account	5,823	12	7
Interest on capital (<i>a</i>)	1,752	12	2		<u>£5,823</u>	<u>12</u>	<u>7</u>
	<u>£5,823</u>	<u>12</u>	<u>7</u>				

POST AND TELEGRAPH DEPARTMENT—*continued.*

SERVICE GARAGE.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Working-expenses	53,036	2	8	Revenue	74,467	9	8
Depreciation (<i>b</i>)	8,645	1	11				
Profit before charging interest on capital, carried down	12,786	5	1				
	<u>£74,467</u>	<u>9</u>	<u>8</u>		<u>£74,467</u>	<u>9</u>	<u>8</u>
	£	s.	d.		£	s.	d.
Interest on capital (<i>a</i>)	5,224	9	10	Profit, brought down	12,786	5	1
Profit on year's working, transferred to General Profit and Loss Account	7,561	15	3				
	<u>£12,786</u>	<u>5</u>	<u>1</u>		<u>£12,786</u>	<u>5</u>	<u>1</u>

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Postal Branch, loss	85,696	7	10	Toll Branch, profit	110,748	15	10
Telegraph Branch, loss	67,983	12	10	Telephone Branch, profit	53,062	17	0
Wireless Branch, loss	5,823	12	7	Garages, profit	7,561	15	3
Net profit	11,869	14	10				
	<u>£171,373</u>	<u>8</u>	<u>1</u>		<u>£171,373</u>	<u>8</u>	<u>1</u>

GENERAL PROFIT AND LOSS APPROPRIATION ACCOUNT, 1935-36.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Payments to Treasury	5,000	0	0	Balance	30,190	8	6
Expenditure chargeable against Profit and Loss Accounts for previous years	2,247	4	1	General Profit and Loss Account	11,869	14	10
Balance: Post and Telegraph Act, 1928, section 95 (<i>d</i>)—							
Due to Consolidated Fund	3,297	14	10				
Retained by Post Office Account	31,515	4	5				
	<u>34,812</u>	<u>19</u>	<u>3</u>				
	<u>£42,060</u>	<u>3</u>	<u>4</u>		<u>£42,060</u>	<u>3</u>	<u>4</u>

SAVINGS-BANK BRANCH.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Interest credited to depositors	1,405,032	11	4	Interest received	1,503,058	1	10
Management expenses	131,335	18	6	Plus interest accrued to 31st March, 1936	348,956	0	9
Balance carried to Appropriation Account	43,200	18	6		<u>1,852,014</u>	<u>2</u>	<u>7</u>
				Less interest accrued on 31st March, 1935	307,666	3	6
					<u>1,544,347</u>	<u>19</u>	<u>1</u>
				Sundry receipts	35,221	9	3
	<u>£1,579,569</u>	<u>8</u>	<u>4</u>		<u>£1,579,569</u>	<u>8</u>	<u>4</u>

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

	£	s.	d.		£	s.	d.
Savings-bank profits paid to Consolidated Fund	75,000	0	0	Balance brought forward	54,482	8	4
Balance carried forward	22,683	6	10	Profit and Loss Account	43,200	18	6
	<u>£97,683</u>	<u>6</u>	<u>10</u>		<u>£97,683</u>	<u>6</u>	<u>10</u>

BALANCE-SHEET OF THE NEW ZEALAND POST OFFICE SAVINGS-BANK AS AT THE 31ST MARCH, 1936.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Balance at credit of depositors' accounts	52,930,189	0	5	Cash on hand and at bank	1,264,448	1	0
Letters of credit and other liabilities	23,225	15	5	Investments	52,540,822	4	11
Reserve Fund	1,171,257	16	2	Interest accrued on investments	348,956	0	9
Advances to Postmasters, &c., of stamps, &c.	1,969	8	3	Thrift stamps held by teachers	99	0	5
Advance for School Savings-bank expenses	5,000	0	0				
Profit and Loss Appropriation Account	22,683	6	10				
	<u>£54,154,325</u>	<u>7</u>	<u>1</u>		<u>£54,154,325</u>	<u>7</u>	<u>1</u>

A. MARSHALL, F.R.A.N.Z., Director of Accounts.

G. McNAMARA, Director-General, Post and Telegraph Department.

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

POST AND TELEGRAPH DEPARTMENT—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1936.
Receipts and Expenditure on Capital Account.

<i>Dr.</i>	As at 31st March, 1935.	Amount debited during Year.	As at 31st March, 1936.	<i>Cr.</i>	Capital as at 1st April, 1935.	Amount received Year 1935-36.	Capital as at 31st March, 1936.
Expenditure—							
Telegraph and toll systems, including works in progress	£ s. d. 2,487,045 10 2	£ s. d. 56,424 18 7	£ s. d. 2,543,470 8 9	Receipts : Public Works Fund ..	£ s. d. 13,085,424 9 6	£ s. d. 400,765 6 3	£ s. d. 13,486,189 15 9
Telephone-exchange systems, including works in progress	8,465,500 11 8	121,348 5 10	8,586,848 17 6				
Wireless systems	33,754 5 3	37,449 2 3	37,449 2 3				
Buildings and sites	2,850,025 12 8	201,021 9 6	3,051,047 2 2				
Plant and workshops	34,626 6 4	Cr. 1,458 6 4	33,168 0 0				
Motor-garages, &c.	231,781 3 8	923 0 1	232,704 3 9	Balance carried to General Balance-sheet	£ s. d. 13,085,424 9 6	£ s. d. 400,765 6 3	£ s. d. 13,486,189 15 9
Furniture and fittings	175,376 0 5	3,446 9 4	178,822 9 9				
	14,278,109 10 2	385,400 14 0	14,663,510 4 2				14,663,510 4 2

GENERAL BALANCE-SHEET.

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Sundry creditors—				Capital Account balance			
Money-order payees for unpaid money-orders				Stock at Stores, Telegraph Engineers' and Workshops, and in transit			
Other administrations on money-order, postal, and cable accounts				Sundry debtors—			
Postal-note payees for unpaid postal notes				Other administrations on money-order account	2,283	11	6
Sundry other creditors				Government Departments	23,022	3	0
Other Government Departments				Sundry other debtors	70,542	5	7
Assets written off Reserve Account	919,662	14	11	Post Office Investment Certificate Account : Investments held in Government Loans			
War Loan Certificate Account	6,101	3	10	Postmasters' balances	1,950,289	9	4
Post Office Investment Certificate Account	6,824	1	11	Less Savings-bank funds held in balances	1,264,448	1	0
Money-order Settlement Account	890,766	6	1				
Postmasters : For advance to Postmasters of stamps, postal notes, British postal orders, Post Office Investment Certificates, and other documents of value, including stocks held in the General Post Office	4,707	2	10	Head Office Account, including cash in bank	685,841	8	4
Stamps held in Head Office and in transit				Bulk stock of stamps held in Head Office	3,338,907	17	0
					32,102,255	15	3
Depreciation Reserve (including maintenance and renewals, equalization reserve, telegraph, toll, and telephone systems)	35,498,209	2	2	Assets written off Suspense Account			
Fire Insurance Reserve	4,136,087	16	7	Post Office investments under section 100 of the Post and Telegraph Act, 1928			
Investments held on behalf of Radio Broadcasting Board of New Zealand	95,000	0	0	Investment (Radio Broadcasting Board of New Zealand)	3,085,073	6	1
Interest accrued on investments held on behalf of Broadcasting Board of New Zealand	72,000	0	0	Interest accrued on investments			
Profit and Loss Appropriation Account	256	6	11	Loan Conversion Expense Account			
	34,812	19	3				
	£41,664,427	14	6				

NOTES.—(a) Interest on so much of capital as is equal in amount to Depreciation Reserve investments is at the average earning-rate on such investments ; interest on balance of capital is at 5s. per cent.
(b) Depreciation has been allowed for on balance of assets as at 1st April, 1935, the total charge being carried to Depreciation Reserve.

A. MARSHALL, F.R.A.N.Z., Director of Accounts.
G. McNAMARA, Director-General, Post and Telegraph Department.
I hereby certify that the Profit and Loss Accounts and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the departmental notes enclosed thereon.—J. H. FOWLER, Deputy Controller and Auditor-General.

PUBLIC TRUST OFFICE.

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

	£	s.	d.		£	s.	d.
Salaries	234,353	15	10	Commission and other income	371,427	4	7
Overtime	70	3	4				
Service charges—							
Agents' commission	3,784	11	10				
Services of High Commissioner	1,152	10	0				
Services of General Post Office	875	4	0				
	5,812	5	10				
Audit of books and accounts	850	0	0				
Maintenance of premises and plant: Repairs, insurances, &c.	7,938	13	8				
Rent	1,933	1	10				
General charges—							
Advertising	3,399	1	7				
Cleaning, lighting, heating, and power	5,402	3	4				
Legal expenses	895	11	11				
Rates	819	18	2				
Miscellaneous payments	438	5	8				
Postages and freight	4,071	12	8				
Stamp duty on receipts and cheques	1,281	7	10				
Telephone subscriptions	1,612	15	9				
Printing, stationery, and requisites	6,176	13	8				
Travelling-expenses	4,186	14	4				
Salaries and expenses of Farm Inspectors	5,174	11	8				
Salaries of custodians and staff	5,888	6	10				
	39,347	3	5				
Amounts written off under section 43, Public Trust Office Amendment Act, 1913	84	6	3				
Losses on realization of mortgages and of mortgage securities acquired, and reserve for anticipated losses on mortgages	26,370	10	8				
Depreciation on office premises, furniture, plant, &c.	16,599	16	2				
Contribution to subsidy to Public Service Superannuation Fund	3,727	12	4				
Land-tax	420	3	6				
Income-tax	28,500	6	5				
Balance, being net profit for year transferred to Appropriation Account	5,419	5	4				
	£371,427	4	7		£371,427	4	7

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

	£	s.	d.		£	s.	d.
Consolidated Fund: One-half profits for year ended 31st March, 1935, payable in accordance with section 24 (1) of the Finance Act, 1929	3,359	0	10	Balance	3,359	0	10
Investment Fluctuation Account	2,709	12	8	Profit and Loss Account: Balance transferred	5,419	5	4
Balance	2,709	12	8				
	£8,778	6	2		£8,778	6	2
				Balance	£2,709	12	8

PUBLIC TRUST OFFICE—*continued.*

BALANCE-SHEET OF THE PUBLIC TRUST OFFICE AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Amounts held in Common Fund for sundry estates and funds ..	24,480,143	4 8			Freehold and leasehold premises and sites ..	411,775	0 10
Amounts held for special investment on behalf of certain funds, but not yet invested ..	259,069	19 9			Furniture and plant, &c. ..	38,706	6 0
Amounts specially invested on behalf of certain estates and funds ..	11,761,298	9 5			Stationery and stores, &c. ..	4,765	19 2
			36,500,511	13 10	Stocks, bonds, and debentures (book value)—		
Sundry creditors, including accounts passed for payment, but not yet paid ..			176,564	7 10	Government securities ..	3,491,100	0 0
Reserve in respect of enemy property moneys	20,028	3 9			Less reserve for premiums and discounts on conversion or purchase ..	2,224	12 2
Special reserve for securities	70,179	0 4					3,488,875 7 10
General Legal Expenses Account ..	7,838	14 0			Fixed deposits ..		14,742 9 6
Investment Fluctuation Account ..	70,135	16 8			Local bodies' debentures ..	7,106,076	14 11
			168,181	14 9	Less reserve for premiums and discounts on conversion or purchase ..	212,905	17 0
Assurance and Reserve Fund ..			413,715	16 1			6,893,170 17 11
Profit and Loss Appropriation Account ..			2,709	12 8	Mortgages, &c. (book value)	12,174,042	6 8
					Less reserve ..	100,810	1 11
							12,073,232 4 9
					Advances for protection of securities acquired or in possession, &c. ..		70,179 0 4
					Properties acquired (book value) ..	209,703	19 6
					Less reserve ..	15,854	18 8
							193,849 0 10
					Advances (on overdraft) to estates and accounts (book value) ..	582,050	6 2
					Less reserve ..	2,788	8 5
							579,261 17 9
					Interest and rent accrued, due, and overdue—		
					Interest accrued up to 31st March, 1936, but not yet due, and interest overdue ..	480,975	0 7
					Rent due or accrued ..	356	4 8
							481,331 5 3
					Sundry debtors ..		39,962 11 2
					Cash in hand, on current account and on deposit in New Zealand and London ..	1,176,150	2 8
					Investments of reserve for mortgages—Mortgages, &c. ..		34,332 11 9
					Special investments (book value) held on behalf of certain estates and funds—		
						£	s. d.
					Government securities ..	3,182,281	14 11
					Rural Advances bonds ..	2,186,132	15 0
					Mortgage Corporation of New Zealand stock ..	130,000	0 0
					Local bodies' debentures	1,593,263	2 7
					Private debentures and shares ..	16,285	4 1
					Realty and leasehold ..	1,878	18 10
					Fixed deposits ..	2,473	14 0
					Mortgages ..	4,507,122	7 10
					Mortgage securities acquired ..	27,344	13 7
					Financial assistance to mortgagors ..	126	16 10
					Loans ..	6,161	14 11
					Savings-banks accounts ..	6,356	2 7
					Overdue interest on special investments ..	101,871	4 3
							11,761,298 9 5
							£37,261,683 5 2
							£37,261,683 5 2

E. O. HALES, Public Trustee.
F. MENNEER, 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 state the position as disclosed thereby.—G. F. C. CAMPBELL, Controller and Auditor-General.

PUBLIC WORKS DEPARTMENT.

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND).

Roads, Harbour-works, Roads on Goldfields, Lands (Miscellaneous), &c.

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

Net expenditure, including a proportion of general "departmental" administrative expenditure on the following works—			Recoveries on account of expenditure of previous years		
	£	s. d.		£	s. d.
Roads	509,890	8 7	Balance being excess of capital expenditure over capital income, on roads, harbour-works, &c., transferred to National Development Account	566,634	9 8
Harbour-works	587	5 1			
Lands (miscellaneous)	56,385	2 5			
	<u>£566,862</u>	<u>16 1</u>		<u>£566,862</u>	<u>16 1</u>

RAILWAY CONSTRUCTION (PUBLIC WORKS FUND).

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

Net expenditure, including proportion of general "departmental" administrative expenditure on the following lines—			Net recoveries during year—		
	£	s. d.		£	s. d.
Stratford Main Trunk	3,299	13 8	Recoveries on account of expenditure of previous years: Unopened lines	205	0 0
Waikokopu Branch	159	6 4	Recoveries on account of surveys	355	11 10
Land Claims	5,687	17 4	Credit for amount of expenditure on section handed over to Railways Department during year: Tawa Flat Deviation	1,338,167	15 8
Balance, being excess of capital income over capital expenditure, transferred to Railway Construction Account	1,329,581	10 2			
	<u>£1,338,728</u>	<u>7 6</u>		<u>£1,338,728</u>	<u>7 6</u>

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

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

Net expenditure on the construction and upkeep of dams, weirs, water-races, &c., in course of construction, Otago Central schemes—			Balance transferred to Irrigation Construction Account, being excess of expenditure over income for year		
	£	s. d.		£	s. d.
Omakau	8,303	9 6			
Ida Valley drainage	9,598	16 6			
Surveys and general	141	8 9			
Teviot River diversion	4,869	9 3			
Last Chance dams	16,745	0 0			
Manorburn Lower	393	10 7			
Timaru Creek	1	11 1			
Maniototo survey	1,908	15 5			
Galloway	0	11 4			
Investigations in Canterbury	9,110	8 7			
Conroys Creek dam	316	14 7			
Redcliff	16,079	18 4			
Ashburton—Lyndhurst	700	8 7			
Manuherikia	3,592	11 10			
Fraser River	6,777	0 8			
Levels Plains	20,730	8 3			
Waihopai	435	12 8			
Pipes and fittings	5	16 0			
	<u>£99,711</u>	<u>11 11</u>		<u>£99,711</u>	<u>11 11</u>

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Departmental buildings	39,025	17 3	Amount transferred to Departments—		
Workshops	562	10 9	Agriculture	84	11 2
Government houses	1,767	2 0	Health	2,190	17 8
Other Government buildings—			Internal Affairs	2,499	18 9
Courthouses	10,566	1 3	Justice	8,701	4 8
Prisons	2,036	10 1	Mental Hospitals	67,464	12 9
Police	6,834	5 0	Police	6,709	12 3
Post and Telegraph	118,674	16 1	Post and Telegraph	97,800	8 5
Agriculture	244	11 7	Prisons	2,122	16 9
Mental Hospitals	74,221	2 0			
Health and Hospitals	2,205	17 8	Balance, being excess of capital expenditure over capital income transferred to—		
Internal Affairs	2,499	18 9	Departmental buildings and offices	68,734	17 3
	<u>217,283</u>	<u>2 5</u>	Government houses	1,767	2 0
	<u>£258,638</u>	<u>12 5</u>	Workshops	562	10 9
				<u>71,064</u>	<u>10 0</u>
				<u>£258,638</u>	<u>12 5</u>

IRRIGATION AND WATER SUPPLY, CENTRAL OTAGO.
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1936.

Gross Revenue Account.

—	Ardgour.	Arrow River.	Bengerburn.	Earnsclough.	Hawkdun.	Idaburn.	Ida Valley.	Galloway.	Last Chance.	Manuhirikia.	Onakau.	Tarras.	Teviot.	Total.
<i>Dr.</i>														
Management and Operating Expenses: Salaries, wages, horse allowance, race-repairs, &c.	£ s. d. 616 0 5	£ s. d. 1,149 12 8	£ s. d. 49 0 2	£ s. d. 445 19 13	£ s. d. 13,007 10 6	£ s. d. 71 4 5	£ s. d. 52,387 1 0	£ s. d. 581 18 5	£ s. d. 748 13 8	£ s. d. 2,081 5 9	£ s. d. 673 15 9	£ s. d. 91,519 11 10	£ s. d. 1,640 11 3	£ s. d. 314,923 4 9
Gross profit carried forward ..	196 0 7	759 8 2	..	116 16	21,097 10 4	290 9	93,542 10 8	584 9 9	141 17 2	819 1 0	..	69 0 5	467 8 7	8,133 12 9
	812 1 0	1,909 0 10	49 0 2	562 15	34,105 0 10	361 14	25,929 11	81,166 8 2	890 10 10	2,900 6 9	673 15	91,588 12 3	2,107 19 10	23,056 17 6
<i>Cr.</i>														
Sales of water ..	£ s. d. 789 14	£ s. d. 11,772 12 10	£ s. d. 45 14 0	£ s. d. 544 3 5	£ s. d. 3,874 10 7	£ s. d. 341 11	£ s. d. 35,716 7 8	£ s. d. 81,102 2 11	£ s. d. 856 17 5	£ s. d. 2,796 8 8	£ s. d. 467 9	£ s. d. 61,503 2 3	£ s. d. 2,025 0	£ s. d. 10,21,835 15 5
Rebates forfeited ..	9 6 11	98 18 0	3 6 2	18 11 10	198 14 3	20 2 11	142 7 0	48 17 3	32 3 5	79 9 10	..	59 10 0	81 9 0	792 16 7
Rents of cottages ..	13 0 0	37 10 0	..	..	31 16 0	..	70 17 0	15 8 6	1 10 0	24 8 3	..	26 0 0	1 10 0	221 19 3
Gross loss carried forward ..	..	..	..	..	..	..	..	..	..	..	206 6 3	..	..	206 6 3
	812 1 0	1,909 0 10	49 0 2	562 15	34,105 0 10	361 14	25,929 11	81,166 8 2	890 10 10	2,900 6 9	673 15	91,588 12 3	2,107 19 10	23,056 17 6

Allowances deducted from sales total, £2,218 12s. 1d. Sales of Irrigation Water total £21,923 11s. 8d. Sales of Mining Water total £812 3s. 9d.

Net Revenue Account.

—	Ardgour.	Arrow River.	Bengerburn.	Earnsclough.	Hawkdun.	Idaburn.	Ida Valley.	Galloway.	Last Chance.	Manuhirikia.	Onakau.	Tarras.	Teviot.	Total.
<i>Dr.</i>														
Gross loss brought forward ..	£ s. d. 1,432 5	£ s. d. 6,054 18 0	£ s. d. 31 18 3	£ s. d. 444 3 0	£ s. d. 2,995 9 0	£ s. d. 285 19 0	£ s. d. 12,170 1 0	£ s. d. 59 0 2	£ s. d. 1,534 14 0	£ s. d. 9,941 7	£ s. d. 206 6 3	£ s. d. 5,814 4 0	£ s. d. 2,461 19	£ s. d. 53,481 12 0
Interest at 4 per cent. on capital expenditure to 31st March, 1936 ..	13 18 0	93 8 5	..	57 18 0	44 10 8	1 10 0	..	..	39 9 10	47 7 10	..	29 10 10	214 0 2	600 13 11
Interest at 4 per cent. on depreciation reserve ..	55 15 0	..	..	27 8 2	499 9 3	..	351 12 6	..	..	190 0 2	..	209 9 4	54 2 10	1,387 17 3
Reserve for depreciation ..	44 0 0	550 0 0	..	220 16 0	205 11 3	12 0 0	84 19 3	..	125 0 0	150 0 0	..	93 10 0	341 0 0	1,826 16 6
Pipe-lines, and siphons ..	..	..	..	..	..	..	..	..	..	..	..	..	9,992 0 0	9,992 0 0
Balance to Accumulated Profit and Loss Account ..	..	..	17 1 11	..	..	..	..	..	..	..	..	..	..	17 1 11
	1,545 18	6,698 6 5	49 0 2	750 5	23,745 0 2	299 9 0	12,665 12 11	..	1,699 3	10,328 15	910,521 0	36,146 14	213,063 2	67,512 7 10
<i>Cr.</i>														
Gross profit brought forward ..	£ s. d. 196 0 7	£ s. d. 759 8 2	£ s. d. 49 0 2	£ s. d. 116 16	£ s. d. 21,097 10 4	£ s. d. 290 9 9	£ s. d. 4,127 0 5	£ s. d. 5,538 12 6	£ s. d. 1,557 6 8	£ s. d. 9,509 14	£ s. d. 910,521 0	£ s. d. 26,077 13	£ s. d. 912,595 13	£ s. d. 559,378 15 1
Balance to Accumulated Profit and Loss Account ..	1,349 17	55,938 18 3	..	633 9	2,647 9 10	8 19 3	..	..	..	..	..	..	..	..
	1,545 18	6,698 6 5	49 0 2	750 5	23,745 0 2	299 9 0	12,665 12 11	..	1,699 3	10,328 15	910,521 0	36,146 14	213,063 2	67,512 7 10

N.B.—The irrigation season does not end until the 30th April, but the sales up to that date are brought into the accounts for the financial year ending on the preceding 31st March.

PUBLIC WORKS DEPARTMENT—*continued.*

ACQUISITION AND OPERATION OF QUARRIES (PUBLIC WORKS FUND): MOTUTARA QUARRY.

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

	£	s.	d.		£	s.	d.
Stocks of metal, 1st April, 1935	330	19	11	Sales of metal	14,411	8	5
Quarrying	2,766	17	6	Transport recoveries	0	10	0
Crushing	1,892	19	8	Metal stocks, 31st March, 1936	96	15	8
Loading	228	11	6				
Signalling	4	11	6				
Transport	3,148	10	1				
Unloading	1,167	10	0				
Gross profit	4,968	13	11				
	£14,508	14	1		£14,508	14	1
	£	s.	d.		£	s.	d.
Supervision	601	10	5	Gross profit	4,968	13	11
Accommodation	223	7	10	Stock adjustments	29	1	0
Water-supply	59	12	3				
Land, &c.	1	4	5				
Interest	225	4	10				
Depreciation on capital assets	1,871	12	8				
Net profit	2,015	2	6				
	£4,997	14	11		£4,997	14	11

ACQUISITION AND OPERATION OF QUARRIES (PUBLIC WORKS FUND): TAURAROA QUARRY.

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

	£	s.	d.		£	s.	d.
Quarrying	2,949	4	8	Sales of metal	4,904	7	8
Crushing	962	0	5	Unemployment Board subsidy	1,605	10	0
Transport	312	9	8				
Gross profit carried down	2,286	2	11				
	£6,509	17	8		£6,509	17	8
	£	s.	d.		£	s.	d.
Salaries, &c.	428	10	5	Gross profit brought down	2,286	2	11
Accident and holiday pay	172	9	8	Rent to quarters, &c.	10	5	6
Depreciation	1,011	15	11	Tools and supplies (stock adjustment)	273	19	4
Interest	129	10	4	Sale of building	20	5	0
Miscellaneous	64	1	10	Plant-hire	0	11	1
Rent	11	4	10				
Net profit for year	773	10	10				
	£2,591	3	10		£2,591	3	10

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

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Maintenance and repairs to roads	8,127	4	7	Interest on advances to local bodies from Public Works Fund	5,459	13	6
Restoration to flood damage	5,886	0	1	Remissions under section 15, Taieri River Improvement Act	799	1	2
Renewal of road bridges (amount transferred to Public Works Fund, Roads)	20,000	0	0		4,660	12	4
Contribution towards maintenance of Waihou and Ohinemuri Rivers improvement works	1,179	5	9	Balance, being excess of expenditure over income transferred to annual maintenance accounts—			
Compensation	30	0	0	Roads, &c.	42,577	7	0
Interest at 4½ per cent. credited to Treasury on advances to local bodies from Public Works Fund	3,903	16	9	Waihou and Ohinemuri Rivers Account	1,179	5	9
Aerodromes and emergency landing-grounds for air services	4,379	2	7		43,756	12	9
Eastbourne (sea erosion)	2,081	7	6	Treasury Adjustment Account (Premium on Conversion Loan)	95	0	6
Harbour-replacement works	2,331	5	2		£48,512	5	7
Subsidies to Raupo Drainage Board	594	3	2				
	£48,512	5	7				

GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

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

<i>Expenditure.</i>	£	s.	d.	<i>Income.</i>	£	s.	d.
Net expenditure on Government domains—				Balance, being excess of expenditure over income for the year transferred to Domains Maintenance Account	4,589	4	7
Salaries	3,970	4	9				
Casual labour	170	5	0				
Coal, coke, water, &c.	62	11	8				
Flower-seeds, bulbs, plants, &c.	110	6	6				
Garden implements, &c.	135	14	3				
Horse-feed, shoeing, and general	140	2	5				
	£4,589	4	7		£4,589	4	7

PUBLIC WORKS DEPARTMENT—*continued.*

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

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

<i>Expenditure.</i>			£	s.	d.	<i>Income.</i>			£	s.	d.
Supervision and administration	..	..	7,256	7	0	Miscellaneous recoveries	..	..	389	12	3
Accident compensation	..	..	367	15	0	Recoveries from other Departments for maintenance of buildings, proportion of sewerage rate, &c.	33,026	13	10		
Drainage, water, &c., rates	..	..	294	14	6	Rent of offices—	£	s.	d.		
Maintenance—						Recovered through Public Account	10,325	14	2		
Government houses	..	..	10,798	0	4	Recovered by assessment ..	94,912	0	0		
Government buildings	..	..	42,902	12	3				105,237	14	2
Government workshops (exclusive of Wellington and Auckland workshops)	..	Cr.	507	3	3						
Maintenance—Parliamentary Buildings	..	..	2,363	16	1						
Rents paid for Government offices in the Dominion	..	..	8,821	11	5						
Travelling expenses and allowances	..	Cr.	48	9	10						
Wages of Overseers and staff workmen	..	..	200	19	5						
Advertising and sundries	..	..	46	15	4						
Interest (paid out)	..	..	5	9	0						
Engineer's Registration Board	..	..	43	12	7						
Electrical Wiremen's Registration Board	..	Cr.	59	12	11						
Depreciation at 2 per cent. on brick, stone, or concrete buildings, and 3 per cent. on wooden buildings—											
Departmental buildings	..	..	10,891	0	0						
Government houses	..	..	1,515	0	0						
Ministerial residences	..	..	210	0	0						
Parliamentary Buildings	..	..	8,224	0	0						
Workshops, garages, &c.	..	..	2,197	0	0						
			23,037	0	0						
Balance, excess of income before charging interest			43,130	13	4						
			£138,654	0	3				£138,654	0	3
			£	s.	d.				£	s.	d.
Interest at 4½ per cent. on capital	..	..	70,529	7	9	Balance brought down	..	..	43,130	13	4
						Interest on advances	..	..	13	11	0
						Balance, being excess of expenditure over income after charging interest on capital, transferred to Maintenance Account	..	..	27,385	3	5
			£70,529	7	9				£70,529	7	9

PUBLIC WORKS DEPARTMENT WORKSHOPS, WELLINGTON.

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

			£	s.	d.				£	s.	d.				£	s.	d.
Materials purchased for jobs, &c.	..	..	11,289	17	3	Jobs completed during year	..	..	26,916	4	6						
Wages—Productive	..	..	11,750	19	1	Less jobs incomplete at 1st April, 1935	..	..	325	3	5						
Cartage	..	..	335	9	5				26,591	1	1						
Travelling-expenses (recoverable)	..	..	71	8	6	Plus jobs incomplete at 31st March, 1936	..	..	2,455	10	5				29,046	11	6
Balance, being gross profit carried down to Profit and Loss Account	..	..	5,729	4	10	Stock on hand, 31st March, 1936	..	..	1,046	17	11						
						Less stock on hand, 1st April, 1935	..	..	916	10	4				130	7	7
			£29,176	19	1										£29,176	19	1
			£	s.	d.										£	s.	d.
Salaries : Supervision	..	..	1,362	4	9	Gross profit, transferred from Trading Account	..	..	5,729	4	10						
Wages : Supervision	..	..	527	19	11												
Travelling-expenses : Supervision	..	..	128	17	1												
			2,019	1	9												
Holiday pay to workmen	..	..	383	5	7												
Accident compensation paid to workmen	..	..	454	3	9												
Maintenance-shops, &c.	..	..	381	15	11												
Power, gas, &c.	..	..	182	2	1												
Depreciation—																	
Plant and machinery	..	..	171	17	10												
Tools, &c.	..	..	149	18	4												
Office furniture	..	..	1	14	0												
			323	10	2												
Interest on capital at 4½ per cent.	..	..	362	0	0												
Rent of premises (assessed)	..	..	1,382	0	0												
Balance, net profit, transferred to Profit and Loss Account	..	..	241	5	7												
			£5,729	4	10										£5,729	4	10

PUBLIC WORKS DEPARTMENT—continued.

PUBLIC WORKS DEPARTMENT WORKSHOPS, AUCKLAND.

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

Wages—				£	s.	d.	£	s.	d.	Completed works—				£	s.	d.	
Inside	..	..	..	1,686	7	7				(a) Sundry debtors	..	..	15,913	15	1		
Outside	..	..	..	7,168	6	4				(b) Stock manufacturers	..	..	111	16	10		
							8,854	13	11	(c) Trading Account transfers	..	..	1,684	0	7		
Materials—										(d) Maintenance—Workshops and							
Purchases	..	..	..	5,296	4	5				machinery	..	..	166	5	4		
Day-book issues	..	..	..	2,356	11	7				(e) Machinery Account (capital)	..	..	6	14	9		
				7,652	16	0				Incomplete works, 31st March, 1936	..	..			17,882	12	7
Less returns	..	..	..	168	10	10									1,930	19	5
							7,484	5	2								
Miscellaneous services..	..	..	..	..	..	..	1,363	0	1								
Cartage	..	..	..	..	..	..	392	11	4								
Balance, carried down	..	..	..	..	..	..	1,719	1	6								
							£19,813	12	0						£19,813	12	0
				£	s.	d.	£	s.	d.					£	s.	d.	
Gas, water, and electricity	..	..	..	88	5	10				Balance, carried down	..	..	..	..	1,719	1	6
Maintenance—																	
Workshops	..	..	..	90	11	2											
Machinery	..	..	..	77	10	5											
Depreciation—																	
Machinery	..	..	..	50	10	8											
Loose tools	..	..	..	27	1	1											
							333	19	2								
Gross profit, to Profit and Loss Account	..	..	..	..	..	..	1,385	2	4								
							£1,719	1	6						£1,719	1	6

TRADING ACCOUNT FOR YEAR ENDED 31ST MARCH, 1936.

	£	s.	d.		£	s.	d.	£	s.	d.
Stock on hand, 1st April, 1935	1,219	11	4	Materials issued to jobs	2,356	11	7			
Manufactures for stock	111	16	10	Less returns	168	10	10			
Purchases for stock	2,131	5	6					2,188	0	9
Transfers from Completed Works Account ..	1,684	0	7	Oil issues during year				27	12	3
Gross profit, transfer to Profit and Loss Account ..	417	13	8	Issues to other votes or Departments ..				2,039	10	2
				Stock as per stock-sheets, 31st March, 1936 ..				1,309	4	9
	<u>£5,564</u>	<u>7</u>	<u>11</u>					<u>£5,564</u>	<u>7</u>	<u>11</u>

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

[illegible]

CONSOLIDATED FUND: MAINTENANCE OF UNOPENED RAILWAY LINES.

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

<i>Expenditure.</i>						<i>Income.</i>					
Net expenditure on maintenance of unopened lines—						Net recoveries during year—					
Okaiahau-Rangiahua	..	..	£	s.	d.	£	s.	d.	£	s.	d.
Dargaville Branch	..	..	1,176	13	6				Recoveries on account of goods and passenger traffic—		
Gisborne-Waikokopu	..	..	1,248	9	9				Dargaville Branch	..	..
Waikokopu Section	..	..	692	11	3				644	15	2
Napier-Wairoa	..	..	Cr. 1,458	8	4				Waikokopu Section	..	..
Wharanui-Parnassus	..	..	2,919	2	1				3,630	14	10
Kawatiri-Inangahua	..	..	929	5	7						
Westport-Inangahua	..	..	185	19	10						
			371	18	9						
						6,065	12	5			
Working-expenses of running goods and passenger traffic—									4,275	10	0
Dargaville Branch	..	..	2,122	12	9				Interest received on sales of plant on time payment		
Waikokopu Section	..	..	7,181	12	4				90 0 8		
						9,304	5	1	Balance, being excess of expenditure over income transferred to Maintenance Account		
Interest at 4½ per cent. credited to Treasury on balance outstanding on sales of plant on time payment									..	..	11,078 12 9
						74	5	11			
						£15,444	3	5			
						</					

PUBLIC WORKS DEPARTMENT—*continued*.
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1936.
Liabilities.

Name of Account.	Liability to Public Works Fund.	Treasury Capital Account.	Treasury Adjustment Account.	Sundry Creditors.	Profit and Loss Account.	Writings-off in Suspense.	Departmental Suspense Account.	Liability to Employment Promotion Fund.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. National Development	29,119,378 8 10	.. ..	3,800 0 0	66,685 14 9	.. ..	519 7 1	.. ..	.. ..	29,190,383 10 8
2. Railway Construction	4,015,558 2 1	.. ..	.. ..	299 2 2	.. ..	5,317 7 7	.. ..	.. ..	4,021,174 11 10
3. Irrigation (under Construction) ..	99,641 15 2	.. ..	.. ..	8,125 17 0	.. ..	.. ..	.. ..	.. ..	155,100 5 8
4. Irrigation (in Operation)	1,259,171 12 0	12,640 9 3	355,890 16 1	2,740 10 0	126 15 9	7,243 13 5	.. ..	47,332 13 6	1,686,018 11 6
5. Public Buildings (Public Works Fund)	1,859,932 0 11	326 0 0	.. ..	57,452 0 7	.. ..	29 12 3	.. ..	48,204 15 0	1,917,739 13 9
6. Timber-supply and Sawmills	Dr. 4,490 18 8	.. ..	9,181 2 3	.. ..	.. ..	.. ..	.. ..	.. ..	4,690 3 7
7. Plant, Material, and Services	138,455 8 2	.. ..	.. ..	40,466 17 9	.. ..	1,659 0 0	.. ..	.. ..	180,581 5 11
8. Public Works, Departmental	Dr. 72,017 12 11	.. ..	99,765 19 8	2,927 10 9	.. ..	5 2 0	1,084 10 3	.. ..	31,765 9 9
9. Requisition and Operation of Quarries ..	2,743 17 7	.. ..	9,131 3 2	596 15 1	.. ..	.. ..	.. ..	.. ..	12,471 15 10
10. Maintenance of Roads, Bridges, &c. (Consolidated Fund)	.. ..	.. ..	57,107 19 7	3,369 10 0	.. ..	805 0 2	.. ..	.. ..	61,282 9 9
11. Maintenance of Government and other Domains (Consolidated Fund)	.. ..	.. ..	4,764 12 9	115 16 4	.. ..	.. ..	.. ..	.. ..	4,880 9 1
12. Maintenance of Public Buildings (Consolidated Fund)	.. ..	21,162 17 10	24,153 11 3	6,256 0 2	.. ..	380 15 5	.. ..	.. ..	51,953 4 8
13. Wellington Workshops .. ..	.. ..	.. ..	36,649 4 6	1,414 7 8	.. ..	.. ..	.. ..	.. ..	38,063 12 2
14. Auckland Workshops .. ..	.. ..	.. ..	12,831 19 9	2,502 9 1	.. ..	10 0 0	.. ..	.. ..	15,344 8 10
15. Maintenance of Unopened Railway Lines (Consolidated Fund)	.. ..	.. ..	10,412 15 11	1,065 12 7	.. ..	.. ..	.. ..	.. ..	11,478 8 6
	36,418,372 13 2	34,129 7 1	623,689 4 11	194,018 3 11	126 15 9	15,969 17 11	1,084 10 3	95,537 8 6	37,382,928 1 6

PUBLIC WORKS DEPARTMENT—continued.
GENERAL BALANCE SHEET AS AT 31ST MARCH, 1936—continued.

Assets.

Number of Account.	Land.		Buildings.		Plant and Machinery.		Furniture and Fittings.		Stocks of Materials.		Sundry Debtors.		Loans Outstanding.		Stores, &c., Deficits.		Profit and Loss Account.		Treasury Adjustment Account.		Cash.		Other Assets.		Total.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.			
1	..	..	..	..	..	..	..	..	31,288	14 5	29,748	15 0	97,542	19 8	519	7 1	..	..	1,902,651	9	127,128	632 5	5(a)	29,190,383	10 8		
2	..	..	..	..	..	..	..	..	173,457	17 1	845	12 4	..	..	5,317	7 7	..	..	..	..	3,841	553 14	10(b)	4,021,174	11 10		
3	..	..	..	..	..	..	..	..	13,790	14 5	1,518	1 7	..	..	..	..	..	..	..	..	139,791	9 8(c)	155,100	5 8			
4	..	..	3,978	2 0	..	..	..	..	6,333	4 10	30,206	4 7	..	..	7,243	13 5	354,585	5 10	..	..	1,283	672 0	10(c)	1,686,018	11 6		
5	840,544	14	0	1,072,237	4 7	..	..	..	386	16 9	163	17 2	..	..	29	12 3	..	..	4,377	9 0	..	..	..	1,917,739	13 9		
6	..	..	..	..	..	..	..	..	..	..	277	4 3	..	..	..	..	171	16 1	..	..	..	..	4,241	3 3(d)	4,690	3 7	
7	..	..	..	..	42,780	15 9	..	..	67,658	1 10	68,483	8 4	..	..	1,659	0 0	..	..	..	..	..	..	..	180,581	5 11		
8	..	..	..	..	4,818	3 5	..	..	1,578	7 2	24,155	12 8	..	..	5	2 0	..	..	..	..	..	..	1,208	4 6(e)	31,765	9 9	
9	1,204	18	1	..	4,008	12 7	..	..	2,459	8 2	1,715	7 5	..	..	..	..	3,083	9 7	..	..	..	..	..	12,471	15 10		
10	..	..	..	..	..	..	..	..	658	17 0	16,061	19 10	..	..	805	0 2	..	..	..	..	..	..	..	..	61,282	9 9	
11	..	..	..	..	..	..	..	..	276	0 0	15	4 6	..	..	..	..	..	..	..	..	..	..	..	..	61,282	9 9	
12	..	..	..	..	523	18 0	21,162	17 10	714	8 8	1,786	1 4	..	..	380	15 5	..	..	..	..	..	..	..	4,589	4 7(f)	4,880	9 1
13	..	..	..	..	553	8 10	77	13 11	1,655	0 4	4,196	14 0	..	..	..	..	29,125	4 8	..	..	..	..	..	27,385	3 5(f)	51,953	4 8
14	..	..	..	..	391	7 11	..	..	1,410	16 3	5,082	11 8	..	..	10	0 0	6,329	9 9	..	..	..	..	..	2,455	10 5(g)	38,063	12 2
15	..	..	..	..	..	..	..	..	..	..	399	15 9	..	..	..	..	..	..	..	..	..	..	..	2,120	3 3(g)	15,344	8 10
	841,749	12	1	1,076,215	6 7	53,076	6 6	621,240	11 9	9301,668	6 11	184,656	10 5	97,542	19 8	15,969	17 11	393,295	5 11	4,377	9 0	1,902,651	9	132,490,484	5 8	37,382,928	1 6

(a) Expenditure on National Development to 31st March, 1936. (b) Unopened lines. (c) Water-races, pipe-lines, dams, &c. (d) Timber rights, tram-lines, &c. (e) Departmental library. (f) Maintenance Account, 1935-36. (g) Incomplete work.

T. A. BARROW, A.R.A.N.Z.,
Chief Accountant, Public Works Department.

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

SAMOAN LOAN SUSPENSE AND SINKING FUND ACCOUNT.

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Interest on loan capital	3,175	18 0	Interest on advances from Samoan Administration ..	5,597	13 6
Interest on advances from Treasury accounts ..	1,135	3 5			
Excess of Income over expenditure for year 1935-36	1,286	12 1			
	£5,597	13 6		£5,597	13 6

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Loan capital	105,000	0 0	Advances to Samoan Administration	131,710	0 0
Advances of Treasury Investment accounts ..	26,710	0 0	Interest accrued on advances to Samoan Adminis-		
Sinking Fund	4,037	17 1	tration	2,775	16 8
Interest accrued—			Cash in Public Account	4,037	17 1
Loan capital	904	14 4			
Advances from Treasury investment accounts	562	18 4			
Treasury Adjustment Account	21	11 11			
Excess of income over expenditure for year 1935-36	1,286	12 1			
	£138,523	13 9		£138,523	13 9

GEO. G. ROSE, Acting-Accountant to the Treasury.

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

TARANAKI MAORI TRUST BOARD.

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

<i>Receipts.</i>				<i>Payments.</i>			
<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Balance as at 31st March, 1935 ..	1,660	13	8	Grants—			
Investment withdrawn ..	1,000	0	0	(a) Marae renovation ..	2,266	16	10
				Marae miscellaneous ..	796	3	9
Compensation grant ..							3,063 0 7
Government grants, Sir Maui Pomare Memorial ..	200	0	0	(b) Special—			
Waitara carved meeting-house ..	100	0	0	East Coast tour—	£	s.	d.
				Football, bus ..	73	0	0
Rent ..				Football, grant ..	150	0	0
							223 0 0
				Omahu tour—Hockey, bus, grant ..	213	18	0
				Wellington, deputation, bus ..	140	0	0
				Sir Maui Pomare Memorial ..	330	0	0
							906 18 0
				(c) Health scheme ..			250 0 0
				(d) General District Committees ..			1,547 4 0
							5,767 2 7
				West Coast Reserve Association—			
				Legal expenses ..			67 15 9
				Administration of Board—			
				(a) Members' allowance and expenses ..	160	5	5
				(b) Secretary's salary ..	225	18	6
				(c) Honorarium ..	20	0	0
				(d) Office sundries ..	197	9	4
							603 13 3
				Motor-truck ..			415 10 9
				Credit balance—			
				In bank ..	1,106	11	4
				In hand ..	11	17	6
							1,118 8 10
							£7,972 11 2
							£7,972 11 2

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

<i>Expenditure.</i>				<i>Income.</i>			
<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Grants—				Compensation grant ..			5,000 0 0
(a) Marae renovation ..	3,178	7	1	Interest on investments—			
Marae miscellaneous ..	796	3	9	(a) Interest realized on—£8 1s. 7d., 4s. 5d.; £3,076 3s. 6d., £69 4s. 2d. ..	69	8	7
			3,974 10 10	Less interest accrued at 31st March, 1935 ..	22	7	4
(b) Special—							47 1 3
East Coast tour—Football, &c. ..	223	0	0	(b) Interest accrued on—£2,145 7s. 8d., 115 days at 1½ per cent., £11 16s. 7d.; £8 6s., 294 days at 2½ per cent., 3s. ..	11	19	7
Omahu tour—Hockey, &c. ..	213	18	0				59 0 10
Wellington — Deputation, bus hire ..	140	0	0	Sir Maui Pomare Memorial—Government grant ..			200 0 0
Sir Maui Pomare Memorial ..	30	0	0	Excess of expenditure over income ..			1,434 9 8
			606 18 0				
(c) Medical—Health scheme ..			250 0 0				
(d) General District Committees ..			1,200 0 0				
Administration of Board—	£	s.	d.				
(a) Members' allowance ..	106	14	5				
Members' expenses ..	49	13	0				
			156 7 5				
(b) Secretary's salary ..			226 0 0				
(c) Honorarium ..			20 0 0				
(d) Office sundries—							
Travelling-expenses ..	10	1	0				
Rent and rates ..	43	1	11				
Insurance ..	0	16	9				
Stamps ..	0	9	6				
Stationery ..	7	5	9				
Power consumption ..	3	16	7				
Depreciation ..	91	3	7				
Sundry expenses ..	8	4	5				
Carriage, freight ..	0	6	0				
Telegrams ..	1	6	11				
Phone, P.O. box, rentals, toll ..	26	17	10				
Bank charges, &c. ..	1	10	0				
Audit fees ..	14	8	0				
Printing ..	8	0	0				
Repairs ..	17	15	0				
Motor-truck ..	24	11	0				
			259 14 3				
			662 1 8				
			£6,693 10 6				£6,693 10 6

TARANAKI MAORI TRUST BOARD—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
Grant authorized but outstanding—	£	s. d.	Compensation grant outstanding—	£	s. d.
(a) Marae renovation—			Balance as at 31st March, 1935 ..	3,000	0 0
Ihupuku Pa	0	16 3	Add grant for the year 1935-36 ..	5,000	0 0
Kai Iwi Pa	0	16 4		8,000	0 0
Oeo Pa	0	4 6		5,000	0 0
Manukorihi Pa	1	11 3	Less receipt during the year ..		
Meremere Pa, Ohangai ..	53	9 3			3,000 0 0
Puniho Pa	500	0 0	Furniture and fittings—		
Kaipakopako Pa	500	0 0	Balance as at 31st March, 1935 ..	90	4 9
			Add additions during the year ..	30	13 3
(b) Sir Maui Pomare Memorial ..	1,021	0 0		120	18 0
Less Government grant ..	200	0 0	Less depreciation	9	5 3
					111 12 9
		1,056 17 7	Motor-truck—		
Reserves—			Cost price	409	12 0
General reserve	3,000	0 0	Less depreciation	81	18 5
Reserve for depreciation	19	8 7			327 13 7
		3,019 8 7	Payments in advance—		
Office—Secretary's salary		0 1 6	Office rent	4	6 8
Appropriation Account—			Office phone rental	4	13 9
Balance as at 31st March, 1935 ..	3,519	14 1	Office P.O. box rental	1	10 0
Less excess of expenditure over income	1,434	9 8			10 10 5
		2,085 4 5	Sundry debtors—		
			Oeo Pa	0	4 6
			West Coast Reserves Beneficiaries Association	159	10 9
					159 15 3
			Bills receivable		88 8 6
			Cash at bank and in hand—		
			(1) At bank—		
			(a) Investment on fixed deposit—		
			General reserve, £2,145 7s. 8d.; Reserve for depreciation, £8 6s. ..	2,153	13 8
			Add interest accrued on—		
			£2,145 7s. 8d., 115 days at 1½ per cent., £11 16s. 7d.; £8 6s., 294 days at 2¼ per cent., 3s. ..	11	19 7
				2,165	13 3
			(b) On current account ..	1,106	11 4
				3,272	4 7
			(2) In hand—Cash, £11 17s. 6d.; petty cash, 9s. 6d. ..	12	7 0
					3,284 11 7
					£6,982 12 1

W. WAKARUA, Secretary.

The Audit Office, having examined the Balance-sheet and accompanying accounts required by law to be audited, hereby certifies them to be correct, subject to the following: Comment—As Parliament has not provided in the Appropriations for the payment of the compensation grant of £3,000, the item “ Compensation grant outstanding—Balance as at 31st March, 1935, £3,000,” should not be included in the statement of assets. Exception—The Audit Office is unable to certify wholly to the payments made or the expenditure incurred during the year on account of the absence in many instances of receipts for payments made and of invoices or other evidence of services rendered. From an audit point of view the administration of the Board’s funds is unsatisfactory, and separate reports relative thereto have been furnished to the Minister of Native Affairs and to the Under-Secretary, Native Department.—G. F. C. CAMPBELL, Controller and Auditor-General.

TUWHARETOA TRUST BOARD—*continued.*

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

<i>Expenditure</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Grants—				Grant from New Zealand Government	3,000	0	0
Medical			220	Interest, Post Office Savings-bank	0	3	7
Educational			242				
Marae			363				
Miscellaneous			453				
Indigent Natives			9				
Members—							
Allowances	57	0	0				
Travelling-expenses	34	11	6				
			91				
Office expenses—							
Rent	15	12	0				
Secretary's salary	78	0	0				
Printing, &c.	5	4	9				
			98				
Petty cash expended			8				
Sundry unclassified expenses			63				
Depreciation Assets Reserve			3				
Debenture interest			210				
Interest, sundry debtors, written off			927				
Balance carried down			308				
			£3,000				£3,000
			3				3
			7				7
			£				£
Balance carried forward	10,364	1	7	Balance brought down	308	4	0
				Balance brought forward	10,055	17	7
			£10,364				£10,364
			1				1
			7				7

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Reserve for depreciation			35	Taupo property	400	0	0
Suspense Account			8	Office furniture	42	2	9
Debenture Issue Account sold	1,000	0	0	Office appliances	17	7	0
Tongariro Timber-owners' Claim Account	2,000	0	0	Bank of New Zealand, Rotorua	767	19	7
Tuwharetoa Timber Co., Ltd., on loan	500	0	0	Post Office Savings-bank deposit	6	8	3
Jones Estate Account	2,000	0	0	Petty cash on hand	1	11	7
			5,500	Tongariro timber-owners' claim	2,000	0	0
Sundry creditors (Native Accounts)			40	Ngati-Tuwharetoa compensation claim principal	1,073	15	6
Excess of income over expenditure			10,364	Sundry debtors—			
				Donald Weaver	15	0	0
			£15,948	G. Barclay	19	11	3
			0				34
			0	Advances (principal) as per schedule attached	5,659	10	0
				Jones Estate Debtors' Account	5,944	14	1
							£15,948
							0
							0

HONI TE HEUHEU, Chairman.
R. ALFRED GRACE, 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 exceptions: (1) Insufficient security has been obtained by the Board in respect of an advance of £500 made in the form of an issue of debentures to the Tuwharetoa Timber Co., Ltd.; (2) certain advances which were made to members of the Board were not confirmed by a Maori Land Board and/or are not secured as required by section 41, Native Land Amendment and Native Land Claims Adjustment Act, 1927, and section 56, Native Purposes Act, 1931. — J. H. FOWLER, Deputy Controller and Auditor-General.

MAORI PURPOSES FUND BOARD.

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

Receipts.				Payments.			
	£	s.	d.	£	s.	d.	
Balance at 1st April, 1935—							
Maori purposes	58,081	4	4				
Maori ethnological research	428	7	2				
Maori arts and crafts, £593 9s. 3d.; less overdrawn at bank, 8s. 6d.	593	0	9				
				59,102	12	3	
Maori arts and crafts—							
Grant from Consolidated Fund for administration expenses	500	0	0				
Third instalment grant from Carnegie Corporation of New York	494	0	9				
	994	0	9				
Waitangi Meeting-house Fund : Contribution from Department of Lands and Survey	500	0	0				
Katikati Meeting-house Fund : Contribution by Tauwaho Sub-tribe of Ngaiterangi	38	0	0				
Amounts received from sales of Board's publications	7	13	4				
Receipts from hire of Board's equipment	10	14	6				
Sundry refunds	8	10	10				
Native Trust Office : Interest at 3½ per cent. to 31st March, 1936	2,005	5	4				
Administration expenses—							
Maori purposes—							
Salaries				99	1	11	
Audit fees				35	3	6	
Commission				60	0	0	
Printing and stationery				1	7	9	
				195	13	2	
Maori ethnological research—							
Salaries				183	3	4	
Commission				20	0	0	
Rent				156	0	0	
				359	3	4	
School of Maori Arts and Crafts—							
Salaries				446	10	4	
Accident and fire insurance				10	4	2	
Freight and cartage				2	6	5	
Maintenance—							
Cottage				5	19	11	
Tools and equipment				25	0	8	
Subscriptions				1	1	0	
Telephone				12	18	6	
Travelling-expenses				22	11	9	
Water and lighting				15	15	3	
Sundry expenses				1	17	5	
				544	5	5	1,099 1 11
Purchase of equipment—							
Books							12 10 0
Card-cabinet							10 15 6
Boiler for meetings							10 0 0
							33 5 6
Educational grants—							
Special monetary grants to sundry colleges, schools, and students							559 10 0
Raukawa Meeting-house Fund : Sundry expenses towards erection of meeting-house							119 2 3
Miscellaneous grants—							
Fares for Natives							118 0 10
Subsidized salaries and expenses of Native teachers and nurses							945 15 4
Half salary, Te Puea Herangi							231 0 0
Interest on grants—							
General Trust Board				412	10	0	
St. Peter's School				576	0	0	
Turakina College				121	10	0	
				1,110	0	0	
Water-supply : Waikawa Village				53	0	0	
Wages : Waitangi meeting, 1934				27	0	0	
				2,484	16	2	1,810 19 8
Carried forward							

MAORI PURPOSES FUND BOARD—*continued.*
BALANCE-SHEET AS AT 31ST MARCH, 1936.

[illegible]

I hereby certify that the Receipts and Payments Account, Income and Expenditure Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby subject to the following comment : That there is no security for the expenditure from the Fund in connection with the erection of buildings on lands occupied by the Maori Arts and Crafts Board in the Rotorua District.—J. H. FOWLER, Deputy Controller and Auditor-General.

NATIVE DEPARTMENT—NATIVE TRUSTEE'S OFFICE.

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

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Administration expenses—			Balance from Interest Account	14,579	1 8
Contribution to Consolidated Fund of amount fixed to cover the Native Trustee's proportion of salaries and working-expenses	13,406	0 0	Commissions	4,561	13 0
Depreciation, office furniture and fittings	39	9 5	Fees	815	11 6
Refund of surcharges from Unauthorized Expenditure Account	10	0 0	Net working profit on properties acquired under mortgage	62	4 0
Net surplus carried to Appropriation Account	6,565	8 9	Miscellaneous receipts	2	8 0
	<u>£20,020</u>	<u>18 2</u>		<u>£20,020</u>	<u>18 2</u>

Interest Account.

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Interest allocated to amounts held under—			Interest on mortgage and other investments	32,447	2 7
Native Land Act, 1931 : Part III	5,390	4 10			
Native Land Act, 1931 : Part X	3,251	3 4			
Native Land Act, 1931 : Miscellaneous	126	10 3			
Native Trustee Act, 1930	708	9 8			
Native Purposes Act, 1931	2,004	16 4			
West Coast Settlement Reserves Act, 1892	213	4 6			
Miscellaneous funds	5	17 10			
	<u>11,700</u>	<u>6 9</u>			
Interest on advances under—					
Native Land Act, 1931, section 521	5,612	14 3			
Native Trustee Act, 1930, section 42	372	12 0			
Finance Act, 1930, section 6 (2)	182	7 11			
	<u>6,167</u>	<u>14 2</u>			
Surplus, carried to Revenue Account		14,579 1 8			
	<u>£32,447</u>	<u>2 7</u>		<u>£32,447</u>	<u>2 7</u>

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

<i>Expenditure.</i>			<i>Revenue.</i>		
	£	s. d.		£	s. d.
Reserve against unpaid interest	384	16 4	Net surplus from Revenue Account	6,565	8 9
Assurance and Reserve Fund	5,562	11 2			
Investment Fluctuation Account	618	1 3			
	<u>£6,565</u>	<u>8 9</u>		<u>£6,565</u>	<u>8 9</u>

BALANCE-SHEET OF THE NATIVE TRUSTEE AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Amounts held under—			Office furniture and fittings	147	1 8
West Coast Settlement Reserves Act, 1892	51,047	0 7	Less depreciation	39	9 5
Native Reserves Act, 1882	60,785	15 4		<u>107</u>	<u>12 3</u>
Native Land Act, 1931 : Part X	96,051	0 8	Mortgages and other investments (book value)—		
Native Land Act, 1931—			Local-body securities	5,100	0 0
Maori Land Board Funds	155,766	4 5	Mortgages, including special investments	491,403	6 11
Special	1,700	0 0	Properties acquired under mortgage	12,340	11 7
	<u>157,466</u>	<u>4 5</u>		<u>508,843</u>	<u>18 6</u>
Miscellaneous	6,181	7 6	Less reserve against loss on securities	8,080	0 0
Native Trustee Act, 1930	27,234	7 6		<u>500,763</u>	<u>18 6</u>
Native Purposes Act, 1931	57,589	2 10	Interest and rent due and accrued Advances (on overdraft) to estates and accounts		34,586 9 6
Miscellaneous funds	8,043	7 9	Sundry debtors		160,104 7 9
Native Land Act, 1931, section 521—			Balances—		2,481 11 8
Advances under	130,064	6 11	At bank	4,601	0 1
Less repayments	7,442	19 9	Cash in hand	7	11 3
	<u>122,621</u>	<u>7 2</u>		<u>4,608</u>	<u>11 4</u>
Interest accrued	1,138	1 3	Losses in Suspense Account		1,714 14 6
	<u>123,759</u>	<u>8 5</u>			
Native Trustee Act, 1930, section 42—					
Advances under	29,000	0 0			
Less repayments	22,000	0 0			
	<u>7,000</u>	<u>0 0</u>			
Finance Act, 1930 (No. 2), section 6—					
Advances under	10,000	0 0			
Less repayments	10,000	0 0			
	<u>0</u>	<u>0</u>			
Writings off in Suspense		1,714 14 6			
Reserve against unpaid interest	2,952	0 0			
Special reserve against claims	215	18 4			
Assurance and Reserve Fund	97,763	5 5			
Investment Fluctuation Account	6,563	12 3			
	<u>107,494</u>	<u>16 0</u>			
	<u>£704,367</u>	<u>5 6</u>		<u>£704,367</u>	<u>5 6</u>

O. N. CAMPBELL, Native Trustee.

R. L. JELlicoe, A.R.A.N.Z., Accountant.

I hereby certify that the Balance-sheet and accompanying Accounts have been duly examined and compared with the relative books, documents, and securities submitted for audit and correctly state the position as disclosed thereby. The following comment is appended: The advances made to the East Coast Maori Soldiers Fund by the Native Trustee exceed the value of the realizable assets of the Fund.—J. H. FOWLER, Controller and Auditor-General.

HOWARD ESTATE ACT, 1919: ESTATE OF JOSIAH HOWARD.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 5TH JANUARY, 1936.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
Stock on hand 5th January, 1935	..	..	12,498	14	8	Sales	..	..	4,888	14	7
Wages	..	..	1,594	19	1	Farm produce consumed, &c.	..	..	719	0	0
Purchases	..	..	386	2	1	Stock on hand, 5th January, 1936	..	..	13,134	11	4
Balance, being gross profit transferred to Farm Profit and Loss Account	..	..	4,262	10	1						
			£18,742	5	11				£18,742	5	11

FARM PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 5TH JANUARY, 1936.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
Maintenance and general expenses	..	..	3,123	4	6	Gross profit transferred from Farm Working Account	..	..	4,262	10	1
Net profit transferred to Income Account	..	..	1,166	9	5	Sundry revenue	..	..	9	8	8
						Rebate on rates	..	..	17	15	2
			£4,289	13	11				£4,289	13	11

GENERAL ESTATE INCOME ACCOUNT FOR THE YEAR ENDED 5TH JANUARY, 1936.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
Reserves	..	..	446	0	0	Farm Profit and Loss Account	..	..	1,166	9	5
Advisory Board expenses	..	..	54	7	0	Dividends and interest	..	..	337	10	9
Balance transferred to Estate Account	..	..	2,419	11	2	Live-stock Adjustment Account	..	..	1,415	18	0
			£2,919	18	2				£2,919	18	2

BALANCE-SHEET AS AT 5TH JANUARY, 1936.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Sundry creditors	..	..	9	7	6	Land and buildings	..	..	61,066	7	1
*Reserve for value of produce unrealized	..	..	2,542	0	0	Farm implements and machinery	..	..	595	2	7
Capital	..	..	86,374	3	8	Furniture	..	..	152	7	7
						Live-stock		£ s. d.			
						Sheep	..	..	7,658	13	4
						Cattle	..	..	2,517	18	0
						Horses	..	..	416	0	0
									10,592	11	4
						Produce	..	..	437	0	0
						Wool, hides, and skins	..	..	2,105	0	0
						Sundry debtors	..	..	5	7	2
						Shares	..	..	125	0	0
						Cash	..	..	9,520	12	2
						Expenditure capitalized—					
						Smedley Boys Training Farm	..	..	1,949	12	8
						Fence and Scrub-cutting Account	..	..	2,376	10	7
			£88,925	11	2				£88,925	11	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.

TREASURY : MISCELLANEOUS.

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Interest not charged to separate accounts ..	6,052,212	6	4	Interest on Railways and Post Office capital ..	1,592,476	19	4
Charges and expenses of loans ..	12,669	1	3	Profits of trading Institutions ..	157,213	4	6
Costs of exchange (unrecouped) ..	1,593,536	7	4	Profits from sale of gold coin ..	231,270	14	1
Subsidies to superannuation funds ..	200,000	0	0	Petrol, tire tax, &c. ..	38,814	15	4
Miscellaneous ..	24,699	10	7	Interest on cash balances ..	217,188	17	6
				Interest charged on Public Works Fund and Consolidated Fund capital ..	1,506,137	8	9
				Gold duty ..	2,371	5	8
				Unclaimed moneys ..	3,133	13	6
				Sundry ..	1,740	19	7
				Excess expenditure over income ..	4,132,769	7	3
	£7,883,117	5	6		£7,883,117	5	6

BALANCE-SHEET AS AT 31ST MARCH, 1936.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Public debt: Portion not allocated to other balance-sheets ..	79,725,636	12	7	Cash in Public Account ..	1,391,066	10	5
Interest on public debt—				Cash and investments: Receiver-General's Deposit Account ..	46,573	16	0
Accrued ..	1,677,076	13	4	Interest on investments of Treasury Accounts:			
Due and unpaid ..	19,453	5	8	Accrued ..	21,122	8	9
	1,696,529	19	0	Sinking fund investments ..	261,619	4	11
Sundry depositors ..	312,611	8	9	Deposit with Bank of International Settlements ..	36,023	0	0
Sinking Fund Reserve ..	261,619	4	11	Advance to Native Trustee ..	7,000	0	0
Treasury Adjustment Account ..	3,380,928	4	9	Investment in Reserve Bank ..	1,000,000	0	0
				Railway-construction expenditure ..	1,344,040	18	4
				Miscellaneous loan expenditure ..	77,137,110	4	4
				Income and Expenditure Account ..	4,132,769	7	3
	£85,377,325	10	0		£85,377,325	10	0

B. C. ASHWIN, M.COM., A.R.A.N.Z.,
Accountant to the Treasury.

TREASURY NOTES.—(1) The above accounts include certain income, expenditure, assets, and liabilities of the State which cannot be appropriately recorded in any other departmental balance-sheet.

(2) The asset account—Miscellaneous loan expenditure—is included to represent expenditure of certain loan moneys not represented by tangible assets.

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

	£	s.	d.
Reserve Bank investment ..	1,000,000	0	0
War expenses ..	64,855,373	14	11
Defence and Maori wars ..	3,008,319	8	7
Public Works ..	1,343,850	18	4
Naval defence ..	1,389,656	1	5
Loans to local authorities ..	3,037,229	19	2
Land for Settlements Account (Discharged Soldiers Settlement Account) ..	1,138,600	0	0
Land for Settlements Account (Opening up) ..	217,740	0	0
Maori Land Settlement ..	247,145	0	0
Westport Harbour ..	244,675	9	11
Revenue deficiencies ..	2,216,856	6	6
Old provincial liabilities ..	878,738	19	9
Loan charges, &c. ..	147,450	14	0
	£79,725,636	12	7

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

STATE BALANCE-SHEET AS AT 31st MARCH, 1936.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital			Land and buildings, including Crown, settlement, and endowment land, departmental land and buildings	40,660,489	8 8
Public debt*	285,461,097	19 9	State forests, nurseries, and plantations	38,976,424	0 6
Rural Advances bonds	4,213,050	0 0	Railways, including permanent-way and works, rolling-stock, and unopened lines	59,483,494	11 5
Employment Promotion Fund	455,100	5 4	Telegraphs, telephones, and wireless systems	11,198,102	9 7
Public Debt Redemption Fund	17,225,644	10 6	Electrical schemes	13,249,117	9 2
Creditors—			Drainage and irrigation schemes	4,389,963	0 3
Sundry	2,730,392	18 1	Collieries, sawmills, quarries, &c.	408,864	6 5
Interest on debentures and stock due and unpaid*	19,910	10 0	Armament and military stores, aviation equipment	2,771,459	9 6
Interest on public debt accrued but not due*	2,280,729	3 7	Oyster-beds, fish-hatcheries, equipment, &c.	122,708	19 2
Wages and other payments accrued	55,478	7 5	Wharves, bridges, harbour-works, lighthouses, &c. .. .	718,824	19 0
Payments in advance, &c.	443,165	0 1	Plant, material, and furniture	2,964,902	11 2
Reserves—			Libraries, books, museum exhibits, stationery, stamps, &c.	222,445	16 11
General	4,102,075	12 11	Live and dead stock, farm crops, &c.	406,449	7 1
Sinking fund and reserves for loan-redemption	3,291,129	1 6	Government steamers, launches, motor-cars, &c. .. .	462,156	0 9
Depreciation	6,723,957	10 4	Advances on loan or mortgage	15,649,595	5 0
Fire, accident, and marine insurance, bad debts, &c.	1,014,496	9 5	Debtors—		
Amount held on deposit	594,208	9 11	Sundry	2,472,602	6 8
Suspense	209,234	16 6	Unpaid purchase-price of land and buildings, and interest thereon	2,080,200	7 3
Post Office investment and war-loan certificates	897,590	8 0	Postponed rents, &c.	316,974	9 9
Miscellaneous liabilities	74,742	16 6	Interest and rent, due and unpaid, and due and accrued	1,424,126	5 4
Excess of assets over liabilities	60,958,217	10 3	Special investments—		
			Nauru phosphate rights	565,040	0 0
			Bank of New Zealand shares	2,109,375	0 0
			Reserve Bank of New Zealand	1,000,000	0 0
			Public Trust Office (Public Debt Redemption Fund, &c.)	7,966,688	11 2
			Crown interest in State Advances Corporation .. .	41,617,964	17 1
			Special assets of various accounts—		
			Native land schemes, &c.	1,020,105	7 7
			Unallocated loan charges	655,788	5 3
			Payments in advance	297,196	12 3
			Properties acquired by Crown and properties in course of realization	1,045,612	2 2
			Investments—		
			Reserve Fund	324,653	14 0
			Sinking funds	1,121,197	9 8
			Miscellaneous, including investment of Treasury accounts	6,521,473	12 5
			National Development Account—		
			Expenditure on—	£	s. d.
			Main highways, roads, &c.	30,861,589	4 1
			Development of mining	867,467	15 11
			Education, &c.	8,467,610	18 3
			Immigration	3,318,944	0 9
			Harbour-works	1,045,668	15 1
			Land-development	840,061	0 3
			Cost of raising loans	295,978	11 7
				45,697,320	5 11
			Other loan expenditure—		
			War expenditure	67,863,693	3 6
			Naval defence	1,389,656	1 5
			Local bodies	3,037,229	19 2
			Maori-land settlement	247,145	0 0
			Miscellaneous	4,599,386	0 3
				77,137,110	4 4
			Cash—		
			Public Account	3,812,109	7 2
			Receiver-General	133,442	18 3
			State Advances Office Account	736,009	11 0
			Post Office or Post Office Savings-bank	682,467	11 5
			Deposit accounts	66,757	18 3
			In hand and in transit	34,608	13 0
			Deposit with Bank of International Settlements	36,023	0 0
			Public Trust Office	185,819	12 3
				5,687,238	11 4
			Miscellaneous assets	4,555	13 4
				£390,750,221	10 1
				£390,750,221	10 1

* See Note (2) below.

NOTES.—(1) To account for the whole public debt, loan expenditure on war and other purposes not represented by tangible assets has been included under the heading "Other Loan Expenditure." Interest is received in respect of portion of the local bodies' loan expenditure.

(2) Of the amount shown as public debt, £1,891,417 10s. 1d. is held by investment accounts within the Public Account. Interest accrued and interest due and unpaid in respect of this sum is also shown in both sides of the Balance-sheet.

(3) Contingent liabilities:—

Subsidies (not including accumulated interest) short paid to—			£	s. d.
Teachers' Superannuation Fund			1,565,284	0 0
Public Service Superannuation Fund			2,678,167	0 0
			4,243,451	0 0
Excess of subsidies recommended by Actuary over subsidies paid:				
Railway Superannuation Fund			1,580,800	0 0
			5,824,251	0 0
Local authorities, loans guaranteed by the Govern-			£	s. d.
ment			2,704,575	0 0
Less accumulated sinking funds			898,700	5 7
			1,805,874	14 5
			£7,630,125	14 5

B. C. ASWIN, M.Com., A.R.A.N.Z., Accountant to the Treasury.

I hereby certify that the above amalgamation of Balance-sheets has been compared with the relative audited accounts, and correctly states the position as disclosed thereby, subject to the departmental notes enclosed thereon.—
J. H. FOWLER, Controller and Auditor-General.

DOMINION OF NEW ZEALAND.

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

Expenditure.				Income.			
	£	s.	d.		£	s.	d.
General administration—				Taxation—			
Treasury, Audit, Internal Affairs, and other Departments ..	1,457,258	19	8	Customs	8,985,074	2	1
Interest on war and other unproductive debt ..	2,953,597	18	3	Income-tax	4,501,795	10	10
Exchange on remittances (unrecouped) ..	1,593,536	7	4	Employment-tax ..	3,907,613	4	10
				Stamp and Death Duties ..	2,854,342	4	9
				Sales-tax	2,475,550	7	2
				Petrol and tire tax, &c. ..	1,582,863	18	7
				Land-tax	442,590	6	6
				Other taxation ..	62,604	3	7
Expenses of Taxation Departments ..							
Law and order				Profit from sale of gold coin ..			
Defence				Profits from Reserve Bank, &c. ..			
Maintenance of public works and services ..				Rents, royalties, and other territorial revenues ..			
Development of primary and secondary industries ..				Interest and dividends ..			
				Fees and fines			
Social services—				Revenues of commercial Departments—			
Employment promotion ..	4,774,895	5	8	Railways	7,004,316	1	7
Pensions	3,797,228	18	0	Post Office	3,556,489	13	9
Education	3,495,257	5	9	Electric supply ..	1,040,649	4	0
Health	879,173	12	3	Other	73,056	15	5
Mental Hospitals ..	596,343	5	9				
Other social services ..	246,347	2	3	Miscellaneous revenues—			
				Social-service Departments ..	302,718	4	6
Land development and working				Development of primary and secondary industries ..	163,969	17	0
Expenses of Investment Accounts—				Other miscellaneous revenue	502,521	15	10
Interest on loan capital ..	2,326,516	19	3				
Other expenditure	380,074	10	0				
Expenditure of commercial Departments—							
Railways	8,252,889	18	1				
Post Office	3,544,619	18	11				
Electric supply	918,725	2	4				
Other	76,532	12	11				
Total expenditure							
Excess of income over expenditure ..							

NOTE.—The above Income and Expenditure Account has been prepared by combining all the Departmental Revenue Accounts.

B. C. ASHWIN, M.Com., A.R.A.N.Z.,
Accountant to the Treasury.

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

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