1928.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1926-27.

AUDITED ACCOUNTS.

CONTENTS.

DEPARTMENT OF AGRICULTURE.

Revenue Account for the Year ended 31st March, 1927.

Particulars.	Head Office.	Live-stock Division.	Horticulture Division.	Dairy Division.	Fields Division.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Personal services and locomotion	26,476 11 9	103,477 1 9	21,269 9 10	44,923 17 2	26,562 13 11	222,709 14 5
General establishment	18,835 18 2	1,148 1 11	215 11 7	220 10 3	219 7 11	20,639 9 10
Investigations and works for improvement of agricultural knowledge	5,771 8 5	211 9 11	..	1,366 10 7	3,501 14 11	10,851 3 10
Control and destruction of diseases and pests	..	15,783 18 2	396 17 11	..	300 19 9	16,481 15 10
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	357 2 6	962 9 6	..	..	..	1,319 12 0
Contributions to steamer subsidies (Chatham Island and Westport-Karamea)	218 8 4	..	..	..	..	218 8 4
Carriage of lime and fertilizers	56,255 9 10	..	..	..	..	56,255 9 10
Guarantee on shipments of fruit	..	..	82,575 7 2	..	..	82,575 7 2
Woolston Tanneries inquiry	387 13 6	..	..	..	..	387 13 6
Compensation under Stock Act	..	14,983 4 6	..	..	..	14,983 4 6
Compensation under Slaughtering and Inspection Act	..	12,922 0 4	..	..	..	12,922 0 4
	108,302 12 6	149,488 6 1	104,457 6 6	46,510 18 0	30,584 16 6	439,343 19 7

Particulars.	Head Office.	Live-stock Division.	Horticulture Division.	Dairy Division.	Fields Division.	Total.
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Investigations and works for improvement of agricultural knowledge	..	..	69 4 9	..	..	69 4 9
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	..	..	..	24,657 17 11	1,861 17 4	26,519 15 3
Fees under Dairy Industry Act	..	2,245 0 0	..	..	..	2,245 0 0
Fees under Stock Act	..	1,086 7 9	..	..	..	1,086 7 9
Fees under Slaughtering and Inspection Act	..	29,741 14 0	..	..	..	29,741 14 0
Fees under Orchard and Garden Diseases Act	..	..	630 9 4	..	..	630 9 4
Fees under Margarine Act	..	..	..	4 0 0	..	4 0 0
Interest on sundry advances, &c.	..	219 15 0	4 8 1	47 10 9	..	271 13 10
Balance carried down	108,302 12 6	116,195 9 4	103,753 4 4	21,801 9 4	28,722 19 2	378,775 14 8
	108,302 12 6	149,488 6 1	104,457 6 6	46,510 18 0	30,584 16 6	439,343 19 7

DEPARTMENT OF AGRICULTURE—*continued.*

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927—*continued.*

Dr.	£ s. d.	£ s. d.	£ s. d.
To Balance brought down			378,775 14 8
Depreciation			6,161 7 3
Interest on capital			4,909 8 0
			£389,846 9 11
To Balance brought down			388,145 13 6
Losses from special accounts—			
Experimental farms and areas, quarantine stations, poultry station, and cattle-dip	..	8,265 18 5	
Ruakura Farm of Instruction—			
Farm working	579 6 11		
Experimental, education, and hostel	6,208 18 2		
		6,788 5 1	
Central Development Farm, Weraroa	..	5,707 8 6	
Rabbit-destruction, poisons, and poison-mixing depots	..	635 10 3	
			21,397 2 3
Losses on realization of experimenta lareas—			
Albany	..	136 19 8	
Winton	..	1,219 0 9	
			1,356 0 5
			£410,898 16 2

Cr.	£ s. d.
By Rent of buildings	1,625 11 11
Territorial revenue	75 4 6
Balance carried down	388,145 13 6
	£389,846 9 11
By Profits from special accounts—	
Te Kauwhata Horticultural Station	373 11 2
Balance	410,525 5 0
	£410,898 16 2

NOTES.—The following charges are included for which the Department possesses no parliamentary appropriation: (*a*) Rental value as assessed by Public Works Department; (*b*) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1926. Depreciation has been allowed fo: on ba'ances of assets as at 31st March, 1927, the total charge being carried to Depreciation Reserve. Credit has been taken without appropriation for assets transferred to other Departments.

DEPARTMENT OF AGRICULTURE.—*continued.*

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

Working Accounts and Profit and Loss Accounts for the Year ended 31st March, 1927.

—	Waimaunga Farm.	Ashburton Farm.	Mamaku Farm.	Puwera Area.	Marton Area.	Galloway Area.	Gore Area.	Motuihi Island Quarantine Station.	Somes Island Quarantine Station.	Quail Island Quarantine Station.	Poultry Station, Wallaceville.	Mohakatino Cattle-dip.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock, 1st April, 1926—													
Live-stock	998 16 0	251 7 0	855 0 0	332 0 0	..	763 0 0	..	1,121 8 0	63 0 0	131 0 0	..	..	4,515 11 0
Farm crops and stores ..	514 4 0	302 1 7	381 3 2	355 11 11	517 19 2	650 5 3	129 11 10	82 18 1	20 6 2	29 13 9	..	..	2,983 14 11
Transfers of stock ..	..	..	..	..	..	..	..	..	..	..	..	12 16 6	12 16 6
Wages	459 10 0	507 14 4	611 15 6	444 8 5	234 15 0	530 4 5	267 7 3	509 3 5	250 0 0	276 8 0	150 0 0	80 0 0	4,321 6 4
Purchases of live-stock ..	..	271 2 4	338 7 3	69 17 8	..	254 6 1	..	199 9 9	35 9 5	..	85 10 0	..	1,254 2 6
Launch and steamer services	..	..	..	..	..	..	..	186 11 9	510 18 4	57 12 0	..	..	755 2 1
Manures and seeds ..	124 1 5	45 19 0	48 18 2	103 8 10	58 4 7	39 15 0	38 6 3	80 13 0	..	..	..	..	539 6 3
Cultivating, harvesting, and shearing	..	51 18 9	..	..	118 15 9	122 16 2	102 6 3	..	..	..	..	..	395 16 11
Purchase of foodstuffs ..	71 8 4	..	33 2 7	..	..	19 2 7	..	75 8 9	181 8 6	59 4 11	221 12 3	..	661 7 11
Cartage and sundries ..	67 1 5	79 12 10	97 7 5	42 18 9	35 11 9	140 7 4	9 7 5	10 2 8	41 9 10	13 11 0	74 17 7	25 19 7	638 7 7
Balances carried down ..	..	..	..	..	..	..	..	..	..	..	..	26 16 2	26 16 2
	2,235 1 2	1,509 15 10	2,365 14 1	1,348 5 7	965 6 3	2,519 16 10	546 19 0	2,265 15 5	1,102 12 3	567 9 8	531 19 10	145 12 3	16,104 8 2
To Balances brought down ..	359 16 10	400 11 10	593 16 10	219 6 5	127 9 2	346 3 7	353 5 3	131 13 3	683 9 10	263 1 5	105 2 5	..	3,583 16 10
Management	50 0 0	..	..	..	30 0 0	50 0 0	25 0 0	..	..	..	..	..	155 0 0
Rent	..	226 10 8	..	..	100 0 0	..	34 13 0	..	..	..	..	..	361 3 8
Sundries	12 5 0	8 16 2	..	..	..	50 12 6	..	..	84 12 6	20 1 1	..	..	176 7 3
Agricultural education expenses	14 2 2	..	..	..	..	..	..	..	..	..	..	..	14 2 2
Repairs and maintenance ..	34 14 6	17 5 8	102 18 10	..	29 5 9	65 6 7	..	65 19 9	61 7 5	..	2 13 10	..	379 12 4
Loss by fire, &c.	..	28 6 8	..	..	..	..	..	..	46 4 6	..	..	..	74 11 2
Depreciation	207 17 0	40 9 9	231 3 9	128 18 2	13 10 10	170 19 11	5 0 4	288 16 1	165 5 3	86 17 6	7 0 0	47 15 5	1,393 14 0
Interest on capital ..	368 16 9	60 1 9	291 13 8	162 13 9	28 9 3	211 7 5	8 10 5	657 4 6	208 7 5	237 8 8	..	41 19 11	2,276 13 6
Administration	15 19 1	21 3 9	22 4 0	15 6 4	13 4 1	18 9 8	5 13 9	20 1 6	18 9 4	5 9 0	6 13 6	3 1 11	165 15 11
	1,063 11 4	803 6 3	1,241 17 1	526 4 8	341 19 1	912 19 8	432 2 9	1,163 15 1	1,267 16 3	612 17 8	121 9 9	92 17 3	8,580 16 10
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales of live-stock ..	201 9 6	370 6 9	605 10 9	21 14 3	..	121 6 8	..	444 1 0	45 5 0	..	..	..	1,809 13 11
By sales of produce ..	391 11 1	419 15 11	124 15 1	275 14 0	579 18 3	347 15 7	73 11 7	246 16 7	10 3 9	24 18 0	52 8 4	..	2,547 8 2
Fees	..	..	..	..	..	..	..	155 6 1	221 6 1	86 0 4	..	130 13 0	593 5 6
Sundries	..	42 17 4	6 18 10	2 6 6	0 19 0	6 5 0	0 12 8	79 17 7	5 13 5	..	..	..	145 10 4
Stock, 31st March, 1927—													
Live-stock	911 1 0	111 14 0	693 12 0	504 16 0	..	945 10 0	..	1,166 3 0	79 0 0	146 12 0	259 10 0	..	4,817 18 0
Farm crops and stores ..	371 2 9	164 10 0	341 0 7	324 8 5	256 19 10	752 16 0	119 9 6	41 17 11	57 14 2	46 17 11	114 19 1	14 19 3	2,606 15 5
Balances carried down ..	359 16 10	400 11 10	593 16 10	219 6 5	127 9 2	346 3 7	353 5 3	131 13 3	683 9 10	263 1 5	105 2 5	..	3,583 16 10
	2,235 1 2	1,509 15 10	2,365 14 1	1,348 5 7	965 6 3	2,519 16 10	546 19 0	2,265 15 5	1,102 12 3	567 9 8	531 19 10	145 12 3	16,104 8 2
By Balances brought down ..	..	..	..	..	..	..	..	..	..	..	..	26 16 2	26 16 2
Rents	60 0 0	23 0 0	55 0 0	30 0 0	..	30 0 0	..	..	..	..	..	..	198 0 0
Sundries	5 11 0	..	..	..	..	3 0 0	..	..	..	..	2 0 0	..	10 11 0
Development work capitalized	..	..	..	79 11 3	..	..	..	..	..	..	..	..	79 11 3
Balances (losses)	998 0 4	780 6 3	1,186 17 1	416 13 5	341 19 1	879 19 8	432 2 9	1,163 15 1	1,267 16 3	612 17 8	119 9 9	66 1 1	8,265 18 5
	1,063 11 4	803 6 3	1,241 17 1	526 4 8	341 19 1	912 19 8	432 2 9	1,163 15 1	1,267 16 3	612 17 8	121 9 9	92 17 3	8,580 16 10

DEPARTMENT OF AGRICULTURE—*continued*.

RUAKURA FARM OF INSTRUCTION.

SECTIONAL WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

—	Farm.												Experimental Education, and Hostel Totals. (Details below.)	Grand Totals.
	Dairy Herd.	Farm Crops.	Farm Stores.	Grass and Pastures.	Milk-production Herd.	Orchard.	Pigs.	Poultry.	Sheep.	Vegetable Garden.	Working-horses.	Totals.		
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock at 1st April, 1926	3,013 9 0	1,206 19 4	854 14 0	1,374 1 7	1,412 6 3	416 8 4	697 0 0	368 9 2	2,561 19 5	50 0 0	385 8 0	12,340 15 1	517 3 9	12,857 18 10
Purchases ..	183 12 3	3 4 9	1,268 1 6	..	..	38 2 5	26 14 0	3 16 0	1,142 19 4	9 1 4	..	2,675 11 7	450 3 8	3,125 15 3
Intersection transfers	567 6 7	782 12 10	270 16 6	11 17 5	248 10 7	27 10 2	255 3 9	48 17 7	100 1 0	10 12 3	71 16 2	2,395 4 10	1,601 19 1	3,997 3 11
Labour (including salaries)	407 19 8	688 13 5	72 4 9	195 7 5	460 2 3	24 10 0	240 2 7	110 17 3	258 6 6	110 11 5	11 8 5	2,580 3 8	3,473 18 6	6,054 2 2
Horse labour ..	202 3 9	300 9 5	11 10 0	91 9 11	154 17 0	15 11 9	25 0 4	17 19 3	70 2 6	18 5 9	8 11 3	916 0 11	145 0 3	1,061 1 2
Repairs and sundries paid for	148 19 4	1 6 0	85 5 11	..	114 12 1	9 10 1	146 0 6	21 6 11	66 10 0	1 10 5	62 16 1	657 17 4	292 7 2	950 4 6
Repairs and sundries from farm	8 6 8	23 16 7	..	192 3 5	..	..	..	..	7 4 4	0 5 3	22 10 8	254 6 11	1,350 9 11	1,604 16 10
Feed purchased ..	28 2 6	..	..	..	90 3 4	..	320 9 0	186 7 6	..	..	10 3 1	635 5 5	..	635 5 5
Pastures and feed from farm	1,673 19 7	334 0 0	..	..	792 0 8	..	156 2 0	1 15 0	838 3 5	..	356 8 6	4,152 9 2	..	4,152 9 2
Store issues ..	0 9 10	503 4 5	..	485 10 1	27 15 2	2 1 11	7 18 9	10 7 1	16 1 3	4 3 9	1 6 10	1,058 19 1	..	1,058 19 1
Interest and rent ..	144 5 7	294 2 9	45 6 5	1,570 11 4	102 16 8	47 12 7	87 3 0	58 19 3	144 9 0	6 3 3	42 18 8	2,544 8 6	697 11 1	3,241 19 7
Depreciation ..	2 2 3	26 2 0	4 1 5	174 0 3	·35 3 7	4 14 2	21 19 0	13 16 11	14 2 10	0 6 4	9 2 4	305 11 1	375 18 11	681 10 0
Balances (profits) ..	..	..	..	1,103 12 5	..	..	..	..	688 13 6	..	571 11 7	2,363 17 6	..	2,363 17 6
Totals ..	6,380 17 0	4,164 11 6	2,612 0 6	5,198 13 10	3,438 7 7	586 1 5	1,983 12 11	842 11 11	5,908 13 1	210 19 9	1,554 1 7	32,880 11 1	8,904 12 4	41,785 3 5
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales	2,387 1 1	351 15 9	25 9 7	2 19 0	1,072 19 3	22 16 2	867 1 4	194 6 2	2,307 3 11	28 12 6	..	7,260 4 9	1,934 11 0	9,194 15 9
Intersection transfers	17 3 6	887 0 9	..	334 0 0	99 8 9	212 11 7	3 18 9	1 10 0	2 5 0	..	..	1,557 18 4	189 17 3	1,747 15 7
Issues of produce ..	6 18 0	983 6 0	1,611 12 0	2,421 8 8	785 18 11	27 14 8	12 7 0	99 6 6	372 4 2	74 9 3	..	6,395 5 2	231 0 6	6,626 5 8
Horse labour ..	..	..	..	..	..	..	..	..	..	..	1,168 13 7	1,168 13 7	..	1,168 13 7
Stock at 31st March, 1927	2,839 13 6	1,269 1 9	820 19 0	2,440 6 2	1,319 3 2	243 10 3	789 2 0	171 1 0	3,227 0 0	50 0 0	385 8 0	13,555 4 10	340 5 5	13,895 10 3
Balances (losses) ..	1,130 0 11	673 7 3	153 19 11	..	160 17 6	79 8 9	311 3 10	376 8 3	..	57 18 0	..	2,943 4 5	6,208 18 2	9,152 2 7
Totals ..	6,380 17 0	4,164 11 6	2,612 0 6	5,198 13 10	3,438 7 7	586 1 5	1,983 12 11	842 11 11	5,908 13 1	210 19 9	1,554 1 7	32,880 11 1	8,904 12 4	41,785 3 5

DEPARTMENT OF AGRICULTURE—*continued.*

RUAKURA FARM OF INSTRUCTION—*continued.*

EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Expenditure.

—	Experimental.	Visitors.	Homestead.	Apiary.	Agricultural Education: General.	Agricultural Education Students. (Includes Quarters.)	Departmental Exhibits.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock at 1st April, 1926..	192 13 3	..	25 18 0	177 15 8	17 13 6	103 3 4	..	517 3 9
Purchases—groceries, &c.	..	..	81 6 1	..	..	368 17 7	..	450 3 8
Purchases—sundries ..	..	..	31 1 7	26 13 3	10 1 5	207 17 0	16 13 11	292 7 2
Labour, including salaries	2 6 7	529 9 2	321 6 1	122 19 0	742 18 5	1,657 7 7	97 11 8	3,473 18 6
Horse labour	..	6 17 0	5 16 9	13 15 6	58 18 3	59 2 9	0 10 0	145 0 3
Issues from farm sections	3 4 6	..	154 3 4	15 10 1	0 12 4	937 10 11	..	1,111 1 2
Intersection transfers ..	322 12 3	73 3 10	113 16 7	40 3 4	210 5 3	830 7 10	11 10 0	1,601 19 1
Interest and rent ..	128 1 2	4 16 11	64 14 10	36 9 2	417 19 5	45 9 7	..	697 11 1
Repairs and maintenance	5 12 10	..	..	3 19 7	129 11 8	100 4 8	..	239 8 9
Depreciation	45 13 8	20 0 0	55 10 0	4 15 0	142 18 1	107 2 2	..	375 18 11
Totals	700 4 3	634 6 11	853 13 3	442 0 7	1,730 18 4	4,417 3 5	126 5 7	8,904 12 4

Income.

—	Experimental.	Visitors.	Homestead.	Apiary.	Agricultural Education: General.	Agricultural Education Students. (Includes Quarters.)	Departmental Exhibits.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Board	..	..	136 1 9	..	..	1,560 9 0	..	1,696 10 9
Board allowance ..	..	..	107 2 0	..	..	123 18 6	..	231 0 6
Intersection transfers ..	87 8 7	..	4 9 3	23 6 8	71 5 0	3 7 9	..	189 17 3
Sundries	38 10 0	..	..	113 17 9	..	85 12 6	..	238 0 3
Stock at 31st March, 1927	71 18 11	..	21 1 0	186 9 0	20 1 0	40 15 6	..	340 5 5
Balance (losses) ..	502 6 9	634 6 11	584 19 3	118 7 2	1,639 12 4	2,603 0 2	126 5 7	6,208 18 2
Totals	700 4 3	634 6 11	853 13 3	442 0 7	1,730 18 4	4,417 3 5	126 5 7	8,904 12 4

	£ s. d.	£ s. d.
Farm-working losses	2,943 4 5	
Less profits	2,363 17 6	
		579 6 11
Experimental, education, and hostel losses		6,208 18 2
		£6,788 5 1

DEPARTMENT OF AGRICULTURE—*continued*.

CENTRAL DEVELOPMENT FARM, WERAROA.

SECTIONAL WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

—	Dairy Herd and Milk-production.	Sheep.	Pigs.	Working-horses.	Farm Crops.	Grass and Pastures.	Ornamentation.	Homestead.	Agricultural Education.	Management.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock, 1st April, 1926	2,969 10 0	2,200 18 6	356 0 0	197 10 0	861 12 11	1,367 18 9	..	..	..	..	7,953 10 2
Wages and allowances	1,433 19 7	275 12 3	273 4 0	7 6 6	463 14 3	446 1 2	..	..	..	..	2,899 17 9
Farm crops and stores	908 0 4	28 7 2	203 12 6	189 2 1	153 1 2	273 9 5	..	..	..	..	1,755 12 8
Live-stock purchases	488 12 3	764 6 8	55 9 11	..	..	..	..	..	..	..	1,308 8 10
Grazing (also pig-milk)	842 8 0	797 6 8	148 12 4	23 14 6	..	..	..	..	..	..	1,812 1 6
Sundry services	180 6 6	16 13 2	34 15 1	28 13 10	23 0 4	29 3 0	..	..	..	..	312 11 11
Sale expenses	131 6 6	..	43 15 6	..		..	..	..	..	..	175 2 0
Balance carried down	..	13 10 9	24 2 10	208 2 7	253 11 7	1,834 13 9	..	..	..	..	2,334 1 6
	6,954 3 2	4,096 15 2	1,139 12 2	654 9 6	1,755 0 3	3,951 6 1	..	..	..	..	18,551 6 4
To Balance brought down	1,541 12 9	..	..	..	..	..	..	..	..	..	1,541 12 9
Repairs	49 3 1	2 5 3	1 1 10	18 15 11	37 11 10	327 10 11	..	10 12 6	..	111 2 3	558 3 7
Sundry services	36 0 0	..	2 2 0	..	..	..	19 11 4	23 6 8	16 18 3	174 16 2	272 14 5
Salaries and wages	..	..	..	..	..	..	386 3 4	..	..	929 12 2	1,315 15 6
Exhibits at shows	134 0 6	..	11 8 11	..	..	..	..	..	..	..	145 9 5
Undistributed board allowance	..	..	..	..	..	..	..	24 5 0	..	..	24 5 0
Factory contribution	20 0 0	..	..	..	..	..	..	..	..	..	20 0 0
Depreciation	276 9 1	68 2 5	81 5 0	59 6 3	54 9 8	490 7 4	48 18 9	275 18 5	89 13 4	92 16 2	1,537 6 5
Interest on capital	295 9 5	166 8 5	61 6 7	57 11 10	190 9 8	1,714 7 3	21 0 4	151 10 0	38 10 7	88 7 6	2,785 1 7
Administration charge	..	..	..	..	..	..	..	..	..	135 11 3	135 11 3
Balance (profit)	..	..	..	72 8 7	..	..	..	..	..	..	72 8 7
	2,352 14 10	236 16 1	157 4 4	208 2 7	282 11 2	2,532 5 6	475 13 9	485 12 7	145 2 2	1,532 5 6	8,408 8 6
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales of live-stock	878 1 3	1,877 11 6	772 2 2	8 10 0	..	..	..	..	..	..	3,536 4 11
Sales of produce	1,082 9 4	390 16 8	..	..	95 4 1	..	..	..	..	..	1,568 10 1
Sundry issues and charges	152 19 10	1 5 0	..	459 19 6	889 8 6	1,783 9 2	..	..	..	..	3,287 2 0
Stock, 31st March, 1927	3,299 0 0	1,827 2 0	367 10 0	186 0 0	770 7 8	2,167 16 11	..	..	..	..	8,617 16 7
Balance carried down	1,541 12 9	..	..	..	..	..	..	..	..	..	1,541 12 9
	6,954 3 2	4,096 15 2	1,139 12 2	654 9 6	1,755 0 3	3,951 6 1	..	..	..	..	18,551 6 4
By Balances brought down	..	13 10 9	24 2 10	208 2 7	253 11 7	1,834 13 9	..	..	..	..	2,334 1 6
Prize-money	99 1 3	..	13 10 0	..	..	..	..	..	..	..	112 11 3
Cottage rent	..	..	..	..	..	..	..	..	..	146 1 2	146 1 2
Sundries	..	0 5 0	..	..	..	..	26 2 1	0 12 6	..	8 17 11	35 17 6
Balances (losses)	2,253 13 7	223 0 4	119 11 6	..	28 19 7	697 11 9	449 11 8	485 0 1	145 2 2	1,377 6 5	5,779 17 1
	2,352 14 10	236 16 1	157 4 4	208 2 7	282 11 2	2,532 5 6	475 13 9	485 12 7	145 2 2	1,532 5 6	8,408 8 6

DEPARTMENT OF AGRICULTURE—*continued.*

TE KAUWHATA HORTICULTURAL STATION.

WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

—	Section. Wattle Plantation.	General Farm.	Vineyard.	Wine-cellar.	Horticulture.	Management.	Totals.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock, 1st April, 1926 ..	862 17 6	875 0 6	19 18 0	10,261 18 0	37 7 0	..	12,057 1 0
Wages and salaries ..	369 14 11	470 15 11	911 1 11	572 11 9	174 12 11	..	2,498 17 5
Inter-section charges ..	28 15 0	..	72 8 6	1,400 14 0	8 15 0	..	1,510 12 6
Sundry purchases ..	27 10 6	167 19 9	20 2 10	52 9 9	12 5 10	..	280 8 8
Cartage and Freight ..	3 2 11	21 14 7	..	147 8 10	1 18 4	..	174 4 8
Purchases of live-stock ..	..	315 18 0	..	..	..	..	315 18 0
Sugar-purchases	..	..	..	441 18 8	..	..	441 18 8
Seeds, manures, and sprays	..	144 0 4	111 1 9	..	..	..	255 2 1
Bottles, corks, and labels ..	..	..	..	322 8 6	..	..	322 8 6
Cases and straws ..	..	..	..	241 11 7	..	..	241 11 7
Licenses	..	..	..	20 0 0	..	..	20 0 0
Balance carried down ..	..	..	303 13 5	3,007 14 11	..	..	3,311 8 4
	1,292 0 10	1,995 9 1	1,438 6 5	16,468 16 0	234 19 1	..	21,429 11 5
To Balances brought down ..	233 9 4	422 2 8	..	..	188 13 8	..	844 5 8
Repairs and maintenance ..	..	35 19 9	..	..	..	18 19 3	54 19 0
Salaries and sundry expenses	..	..	..	..	..	705 12 8	705 12 8
Depreciation	155 4 5	144 17 6	28 12 1	66 9 8	9 6 7	115 15 11	520 6 2
Interest on capital ..	197 2 5	182 9 9	64 2 4	577 14 4	16 19 5	103 15 3	1,142 3 6
Administration charge ..	..	..	..	..	..	129 10 10	129 10 10
Balances (profits).. ..	..	..	210 19 0	2,363 10 11	..	..	2,574 9 11
	585 16 2	785 9 8	303 13 5	3,007 14 11	214 19 8	1,073 13 11	5,971 7 9
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales—							
Bark, posts, and firewood	672 7 0	..	..	..	..	..	672 7 0
Sheep and wool ..	..	501 1 7	..	..	..	..	501 1 7
Cattle..	..	27 0 0	..	..	..	..	27 0 0
Produce and sundries ..	..	66 6 1	23 18 6	93 10 10	34 16 2	..	218 11 7
Wine (bulk)	..	..	..	2,934 2 0	..	..	2,934 2 0
Wine (case)	..	..	..	2,683 12 0	..	..	2,683 12 0
Inter-section credits ..	11 18 4	129 0 0	1,377 0 0	..	..	..	1,517 18 4
Stock, 31st March, 1927 ..	374 6 2	849 18 9	37 7 11	10,757 11 2	11 9 3	..	12,030 13 3
Balances carried down ..	233 9 4	422 2 8	..	..	188 13 8	..	844 5 8
	1,292 0 10	1,995 9 1	1,438 6 5	16,468 16 0	234 19 1	..	21,429 11 5
By balances brought down ..	..	..	303 13 5	3,007 14 11	..	..	3,311 8 4
Rent	..	..	..	..	..	187 5 4	187 5 4
Royalties	269 11 10	..	..	..	..	..	269 11 10
Sundries	..	..	..	..	..	2 3 6	2 3 6
Balances (losses)	316 4 4	785 9 8	..	..	214 19 8	884 5 1	2,200 18 9
	585 16 2	785 9 8	303 13 5	3,007 14 11	214 19 8	1,073 13 11	5,971 7 9

Summary of Profits and Losses, with Allocation of "Management."

Section.	Profit.	Loss.	Management.	Profit.	Loss.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wattle Plantation	..	316 4 4	40 17 0	..	357 1 4
General Farm	..	785 9 8	188 17 3	..	974 6 11
Vineyard	210 19 0	..	179 7 11	31 11 1	..
Wine-cellar	2,363 10 11	..	440 10 3	1,923 0 8	..
Horticulture	..	214 19 8	34 12 8	..	249 12 4
				1,954 11 9	1,581 0 7
Deduct losses ..	..	..	..	1,581 0 7	
Net profit	..	..	..	373 11 2	

DEPARTMENT OF AGRICULTURE—*continued.*

RABBIT-DESTRUCTION, POISONS, AND POISON-MIXING DEPOTS.

WORKING ACCOUNTS AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1927.

—	Green Island Depot.	Frankton Junction Depot.	Fairlie Depot.	Kaikoura Depot.	Ranfurly Depot.	Invercargill Depot.	Wellington District Distributions, Phosphorus Poison.	Dominion Distributions, Carbon Bisulphide.	Dominion Distributions, Strychnine.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock, 1st April, 1926 ..	..	1,209 5 6	379 16 2	25 4 4	210 7 3	145 10 10	149 16 10	211 0 8	1,180 2 8	3,511 4 3
Wages	..	503 16 0	273 9 0	48 0 0	130 0 9	147 11 0	..	..	..	1,102 16 9
Purchases of poison	..	..	..	..	36 7 0	36 5 2	..	1,202 4 8	1,856 17 10	3,131 14 8
Sugar, pollard, &c.	..	279 7 3	91 3 2	12 0 6	116 2 4	227 16 8	..	..	..	726 9 11
Sundries	13 10 6	15 0 11	40 17 4	7 2 6	4 11 4	16 9 6	0 5 4	..	..	97 17 5
Packing and cartage	..	121 19 10	76 19 3	3 16 7	64 11 0	107 6 8	11 19 6	160 19 0	82 6 0	629 17 10
Transfers (in)	..	4 9 3	2 5 0	0 2 6	2 14 9	3 7 6	195 19 4	20 1 8	106 2 0	335 2 0
Balances carried down ..	..	..	..	..	63 7 6	17 14 1	22 19 3	299 17 0	954 7 1	1,358 4 11
	13 10 6	2,133 18 9	864 9 11	96 6 5	628 1 11	702 1 5	381 0 3	1,894 3 0	4,179 15 7	10,893 7 9
To Balances brought down ..	11 3 0	230 13 3	112 14 0	24 10 0	..	..	..	..	..	379 0 3
Management	..	70 0 0	35 0 0	10 0 0	50 0 0	50 0 0	20 0 0	105 0 0	205 0 0	545 0 0
Depreciation	66 14 1	136 18 9	16 6 4	1 14 6	13 11 5	10 2 11	..	..	..	245 8 0
Interest on capital	34 7 3	179 7 3	27 1 0	2 9 0	19 0 3	20 19 9	6 14 10	9 12 10	53 2 2	352 14 4
Administration charges ..	..	21 15 10	9 18 2	1 8 5	9 1 7	10 7 1	4 14 6	28 15 6	46 8 6	132 9 7
Sick pay and expenses ..	..	39 3 0	..	..	..	..	..	..	..	39 3 0
Balances (profits)	..	..	..	..	..	..	..	156 8 8	649 16 5	806 5 1
	112 4 4	677 18 1	200 19 6	40 1 11	91 13 3	91 9 9	31 9 4	299 17 0	954 7 1	2,500 0 3
To Balance (loss)	..	..	..	..	..	..	..	..	..	1,141 15 4
Provision for compensation ..	..	..	..	..	..	..	..	..	..	300 0 0
										1,441 15 4
Less profits	..	..	..	..	..	..	..	..	..	806 5 1
Loss	..	..	..	..	..	..	..	..	..	635 10 3
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Poison sales	..	24 10 0	70 6 3	3 10 0	8 18 6	3 3 0	34 17 3	1,253 1 1	2,279 15 8	3,678 1 9
Phosphorized-pollard sales ..	..	595 8 11	347 8 6	53 8 0	468 15 8	414 4 4	176 18 11	..	..	2,056 4 4
Phosphorized-oats sales ..	..	5 11 0	8 3 10	..	14 2 4	22 11 9	37 9 2	..	..	87 18 1
Transfers (out)	..	196 6 0	0 19 3	1 18 3	..	..	..	30 3 2	105 15 4	335 2 0
Sundries	..	36 18 5	6 7 4	1 7 6	4 1 6	6 5 10	1 16 9	..	..	56 17 4
Stock, 31st March, 1927 ..	2 7 6	1,044 11 2	318 10 9	11 12 8	132 3 11	255 16 6	129 18 2	610 18 9	1,794 4 7	4,300 4 0
Balance carried down ..	11 3 0	230 13 3	112 14 0	24 10 0	..	..	..	..	..	379 0 3
	13 10 6	2,133 18 9	864 9 11	96 6 5	628 1 11	702 1 5	381 0 3	1,894 3 0	4,179 15 7	10,893 7 9
By Balance brought down ..	..	..	..	..	63 7 6	17 14 1	22 19 3	299 17 0	954 7 1	1,358 4 11
Balances (losses)	112 4 4	677 18 1	200 19 6	40 1 11	28 5 9	73 15 8	8 10 1	..	..	1,141 15 4
	112 4 4	677 18 1	200 19 6	40 1 11	91 13 3	91 9 9	31 9 4	299 17 0	954 7 1	2,500 0 3

DEPARTMENT OF AGRICULTURE—*continued.*

WINTON EXPERIMENTAL AREA.

(Converted to a Demonstration Area as from 1st October, 1926.)

Realization Account.

	£ s. d.	£ s. d.
To Sundry assets, 1st April, 1926—		
Permanent improvements ..	578 18 6	
Implements and tools	288 15 5	
Live-stock	15 0 0	
Farm crops and stores	406 4 7	
		1,288 18 6
Asset additions (1st April to 31st October, 1926)		10 0 3
Sundry expenses (1st April to 31st October, 1926)		303 9 7
		£1,602 8 4

	£ s. d.	£ s. d.
By Depreciation reserves, 1st April, 1926—		
Permanent improvements ..	105 9 1	
Implements and tools	94 14 5	
		200 3 6
Asset outgoings (1st April to 31st October, 1926)		2 12 6
Sundry sales (1st April to 31st October, 1926)		180 11 7
Balance		1,219 0 9
		£1,602 8 4

ALBANY EXPERIMENTAL AREA.

(Operations ceased on 31st August, 1926.)

Realization Account.

Dr.	£ s. d.	£ s. d.
To Sundry assets, 1st April, 1926—		
Furniture, fittings, and fixtures ..	0 1 6	
Implements and tools	103 4 11	
Live-stock	9 0 0	
Farm crops and stores	26 1 10	
		138 8 3
Asset addition		0 3 0
Sundry expenses (1st April to 31st August, 1926)		133 11 11
		£272 3 2

Cr.	£ s. d.	£ s. d.
By Sundry sales, 1st April to 31st August, 1926—		
Produce	25 5 8	
Implements and tools	5 5 5	
		30 11 1
Transfers to General Account—		
Furniture, fittings, and fixtures ..	0 1 6	
Implements and tools (net) ..	57 0 11	
Implements and tools (depreciation reserve)	41 1 7	
Sundry stores	6 8 5	
		104 12 5
Balance		136 19 8
		£272 3 2

DEPARTMENT OF AGRICULTURE—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1927.

—	Experimental Farms and Areas, Quarantine Stations, Poultry Station, and Cattle-dip.	Rabbit-destruction, Poisons, and Poison-mixing Depots.	Ruakura Farm of Instruction.	Central Development Farm, Weraroa.	Te Kauwhata Horticultural Station.	Realization of Albany and Winton Experimental Areas.	Other than Special Undertakings.	Total.
Liabilities.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Capital, 1st April, 1926	50,592 9 5	7,837 17 11	84,437 12 1	61,890 13 4	25,381 12 10	..	109,097 17 0	339,238 2 7
Sundry creditors—General	528 0 4	54 12 9	717 11 10	87 4 10	20 16 0	..	19,632 12 0	21,040 17 9
Government	136 9 7	20 19 3	63 14 0	8 19 8	38 13 3	..	4,752 15 11	5,021 11 8
Amounts received in advance	..	..	639 1 6	..	..	..	4,566 14 2	5,205 15 8
Depreciation Reserves	5,750 10 1	915 3 0	4,894 10 1	7,780 2 6	2,515 11 6	..	21,775 18 4	43,631 15 6
Writings-off Reserves	50 8 0	..	32 0 0	..	..	..	4,272 6 4	4,354 14 4
Compensation and Contribution Reserves	..	750 0 0	..	60 0 0	..	..	..	810 0 0
Bad Debts Reserve	..	..	..	..	..	..	121 6 8	121 6 8
Treasury Adjustment Account	5,626 14 10	3,542 15 2	3,853 6 9	..	..	1,356 0 5	357,490 1 10	371,868 19 0
Excess of revenue over expenditure	..	..	..	..	373 11 2	..	..	373 11 2
	62,684 12 3	13,121 8 1	94,637 16 3	69,827 0 4	28,330 4 9	1,356 0 5	521,709 12 3	791,666 14 4
Assets.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Land	15,254 0 0	930 0 0	35,976 4 0	18,560 0 0	2,091 3 6	..	34,985 18 11	107,797 6 5
Permanent improvements	27,130 10 3	5,032 18 0	31,413 16 1	32,085 2 7	9,800 13 0	..	31,307 6 6	136,770 6 5
Furniture, fittings, and fixtures	25 19 9	14 9 7	1,265 15 3	775 11 10	79 7 6	..	9,987 1 9	12,148 5 8
Libraries	1 14 0	..	36 3 11	89 10 0	12 13 0	..	5,445 16 2	5,585 17 1
Technical instruments and equipment	11 12 9	..	..	..	20 1 0	..	7,074 4 2	7,105 17 11
Mechanical office appliances	..	..	..	18 19 2	10 15 0	..	2,364 8 4	2,394 2 6
Implements and tools	3,701 5 11	254 5 4	3,387 6 11	2,169 10 4	1,906 1 9	..	2,228 9 0	13,646 19 3
Transport	108 5 6	..	295 7 7	322 12 1	..	..	10,321 12 4	11,047 17 6
Sundry advances, &c.	..	..	..	..	..	..	6,690 11 7	6,690 11 7
Live-stock	4,817 18 0	..	8,591 8 0	5,682 12 0	624 12 0	..	376 14 0	20,093 4 0
Farm crops and stores	2,606 15 5	4,300 4 0	5,374 13 3	3,204 16 4	11,422 10 0	..	4,490 7 3	31,399 6 3
Stock on consignment	..	..	611 6 9	..	..	..	..	611 6 9
Sundry debtors—General	228 16 3	22 14 0	603 19 11	340 7 0	665 8 10	..	9,598 5 7	11,459 11 7
Government	531 16 0	435 1 7	257 15 7	44 4 4	29 12 3	..	4,154 6 3	5,452 16 0
Amounts paid in advance	..	..	3 13 11	1 11 8	23 3 0	..	266 10 7	294 19 2
Compensations and contributions	..	1,496 5 4	..	70 0 0	..	..	..	1,566 5 4
Writings-off in Suspense	..	..	32 0 0	..	..	..	4,272 6 4	4,304 6 4
Treasury Adjustment Account	..	..	..	754 14 6	1,644 3 11	..	..	2,398 18 5
Excess of expenditure over revenue	8,265 18 5	635 10 3	6,788 5 1	5,707 8 6	..	1,356 0 5	388,145 13 6	410,898 16 2
	62,684 12 3	13,121 8 1	94,637 16 3	69,827 0 4	28,330 4 9	1,356 0 5	521,709 12 3	791,666 14 4

T. G. GILBERT, Accountant, Department of Agriculture.

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

EDUCATION DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Summary.

Expenditure.	£	s.	d.
To Balances from separate accounts—			
Primary Education	2,444,092	16	5
Secondary Education	349,731	16	4
Higher Education	103,398	7	0
Technical Education	206,893	6	4
Training of Teachers	166,309	1	2
Native Education	80,275	13	10
Physical Education	9,310	18	7
Examinations	3,817	16	9
Miscellaneous	85,615	3	4
Special Schools Branch and Child Welfare	141,921	13	5
	£3,591,366	13	2

Income.	£	s.	d.
By Income from—			
Primary-education reserves	109,259	10	1
National-endowment reserve	75,896	1	9
Balance	3,406,211	1	4
	£3,591,366	13	2

Head Office Administration.

Expenditure.	£	s.	d.
To Salaries	30,500	6	6
Travelling-expenses	942	6	0
Telephones	333	1	5
Office requisites, advertising, publications, &c.	441	7	0
Printing and stationery	1,411	4	1
Postage, telegrams, &c.	1,233	13	5
Rent of offices (Government Buildings) ..	1,997	0	0
Depreciation on furniture, &c.	324	0	0
Interest on capital	178	0	0
	£37,360	18	5

Income.	£	s.	d.
By Payment by Teachers' Superannuation Fund for clerical work	900	0	0
Sale of publications	37	9	0
Balance transferred to other accounts ..	36,423	9	5
	£37,360	18	5

Primary Education.

Expenditure.	£	s.	d.	£	s.	d.
To Head Office salaries and administration charges ..				15,258	12	2
Public schools—						
Teachers' salaries	1,714,708	7	4			
Teachers' house allowance	44,810	2	6			
Teachers' removal expenses ..	812	14	11			
				1,760,331	4	9
Organizing teachers—						
Salaries	6,395	5	3			
Travelling-expenses	3,106	9	9			
				9,501	15	0
Manual instruction—						
Salaries	46,477	7	9			
Capitation for material and incidentals	21,364	14	7			
Handwork material	9,907	4	3			
				77,749	6	7
Grading and registration of teachers—						
Head Office salaries and administration	1,080	15	7			
Portion of Inspectors' salaries ..	2,850	13	7			
Expenses of appeals	445	4	11			
				4,376	14	1
Carried forward				£1,867,217	12	7

Income.	£	s.	d.	£	s.	d.
By Rent of buildings				315	14	11
Inspection, &c.—						
Fees for special examination				89	9	6
School Journal—						
Sales				903	14	3
Education Gazette—						
Advertising ..	185	19	5			
Sales ..	69	19	9			
				255	19	2
Recovery from Fire Insurance Fund				10,135	6	2
Miscellaneous—						
Recovery for education of foreign children				27	0	0
Carried forward				£11,727	4	0

EDUCATION DEPARTMENT—*continued.*

Income and Expenditure Account—*continued.*

Primary Education—continued.

Expenditure—continued.	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward				..			1,867,217	12	7
To Head Office salaries and administration charges—*continued.*									
School and class libraries				..			1,002	14	10
Flags for schools				36	19	6			
Less contributed by Committees ..				9	17	9			
							27	1	9
Maintenance of school-buildings, &c.—									
Grants to Boards for maintenance ..				109,341	12	9			
Subsidies on voluntary contributions for upkeep of schools				18,519	10	7			
School Committee allowances ..				103,669	0	6			
Rent of buildings for school purposes				3,593	9	6			
							235,123	13	4
Inspection of schools—									
Inspectors' salaries				33,919	12	9			
Less charged to grading of teachers				2,850	13	7			
				31,068	19	2			
Travelling-expenses (including depreciation on cars)				11,571	4	0			
Clerical assistance				385	15	0			
Office requisites (including depreciation on office furniture, &c.)				282	7	3			
Postage, telephones, &c.				246	13	0			
							43,554	18	5
Conveyance and board of pupils and instructors, including depreciation on departmental buses, &c.				..			61,204	1	5
Education Boards—Grants for general administration				..			42,401	12	4
Correspondence School—									
Head Office administration.. ..				50	0	0			
Salaries				2,121	6	3			
Books and stationery	461	19	9						
Less recoveries from parents ..	103	12	0						
				358	7	9			
Postage, &c.				220	0	0			
Rent of offices				104	0	0			
Cleaning, lighting, and heating ..				24	15	3			
Telephone				15	5	0			
Depreciation on furniture, &c. ..				21	0	0			
Interest on capital				20	0	0			
							2,934	14	3
School Journal—									
Head Office administration ..				50	0	0			
Salaries				742	3	10			
Printing				5,337	14	6			
Putting up for despatch				428	15	6			
Postage				1,381	12	6			
Royalties and sundries				76	6	5			
Rent of office (including light, cleaning, &c.)				80	0	0			
							8,096	12	9
Education Gazette—									
Head Office administration.. ..				20	0	0			
Salaries				300	0	0			
Printing and despatching				820	10	5			
Postage				247	11	6			
Sundries				9	0	0			
Rent of office, cleaning, &c. ..				30	0	0			
							1,427	1	11
Free kindergartens—Grants in aid ..				..			3,728	0	0
Printing and stationery				..			1,141	11	3
Conferences, expenses of				..			335	0	6
Exchange teachers, expenses of ..				65	7	8			
Exchange teachers, bursary				50	0	0			
							115	7	8
Rebuilding schools, &c., destroyed by fire				..			10,585	7	7
Visits of officers to other countries ..				..			168	7	9
Achievement tests expenses				..			164	4	9
Improvement of grounds, Takapuna Borough Council, grant for ..				..			300	0	0
Junior-High school system—special survey				..			50	0	0
Providing meals, Kaitangata School-children				..			50	0	0
Sundries				..			37	17	4
Depreciation, gramophone records ..				..			73	0	0
Interest on capital				..			176,081	0	0
							£2,455,820	0	5

Income—continued.	£	s.	d.
Brought forward ..	11,727	4	0
By Rent of buildings—*continued.*			
Balance carried to General Income and Expenditure Account	2,444,092	16	5
	£2,455,820	0	5

EDUCATION DEPARTMENT—*continued.*

Income and Expenditure Account—*continued.*

Secondary Education.

Expenditure.	£ s. d.	£ s. d.
To Head Office administration charges	..	2,330 10 0
High schools—		
Salaries of teachers	223,276 1 2	
Grants to Boards for administration	37,185 4 2	
Grant to Marlborough High School Board under Marlborough High School Act	400 0 0	
Assistance towards maintenance of buildings	769 2 11	
Subsidies on voluntary contributions for general purposes	1,780 17 11	
		263,411 6 2
Grading and registration of teachers—		
Head Office administration and salaries	143 0 0	
Part of Inspectors' salaries	221 0 0	
Expenses of appeals	29 2 7	
		393 2 7
District high schools (secondary department)—		
Salaries of teachers	..	49,969 17 1
Inspection—		
Salaries of Inspectors	2,605 19 0	
Less part charged to grading of teachers	221 0 0	
	2,384 19 0	
Travelling-expenses	968 19 3	
		3,353 18 3
Conveyance of pupils	..	8,077 17 11
Manual instruction	..	4,188 15 4
Scholarships—		
National	11,404 2 6	
War bursaries	378 5 8	
		11,782 8 2
Printing and stationery	..	148 11 3
Grant to Wellington College for junior department	..	1,328 0 0
Conferences, expenses of	..	63 0 5
Interest on capital	..	28,194 0 0
		£373,241 7 2

Income.	£ s. d.
By High schools—	
Pupils' fees	6,785 8 2
Net income from endowment applied to payment of teachers' salaries	16,724 2 8
	23,509 10 10
Balance carried to General Income and Expenditure Account	349,731 16 4
	£373,241 7 2

Higher Education.

Expenditure.	£ s. d.	£ s. d.
To Head Office salaries and administration charges	..	700 0 0
Grants—		
New Zealand University and to four University colleges for general purposes, &c.	39,806 10 0	
Auckland and Canterbury, for School of Forestry	2,000 0 0	
Salaries of Professors of Education	3,150 0 0	
Otago University, for additional salaries	575 0 0	
Workers' Educational Association lectures	3,000 0 0	
Subsidies on voluntary contributions for general purposes	5,237 4 4	
		53,768 14 4
Scholarships	..	23,338 6 4
Technical classes	..	2,900 0 0
Grant for organization purposes, Workers' Educational Association	..	500 0 0
Massey Agricultural College maintenance	..	200 0 0
Special assistance to deserving students	..	135 0 0
Miscellaneous	..	93 6 4
Interest on capital	..	21,763 0 0
		£103,398 7 0

Income.	£ s. d.
By Balance carried to General Income and Expenditure Account	103,398 7 0
	£103,398 7 0

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Technical Education.

Expenditure.	£ s. d.	£ s. d.
To Head Office salaries and administration charges ..	..	2,032 4 2
Technical schools and classes—		
Salaries of instructors	133,459 17 2	
Grants to Boards for general purposes ..	29,045 17 8	
Travelling-expenses of instructors	321 12 6	
Grants for material used at schools	23 10 7	
Repairs to buildings..	1,247 8 2	
Rent of buildings to classes	1,162 2 6	
Subsidies on voluntary contributions for general purposes	1,221 10 3	
		166,481 18 10
Grading and registration of instructors—		
Head Office salaries and administration ..	145 0 0	
Part of Inspectors' salaries	189 0 0	
Expenses of appeals	42 18 6	
		376 18 6
Inspection—		
Salaries of Superintendent and Inspectors ..	2,263 15 7	
Less portion charged to grading	189 0 0	
	2,074 15 7	
Travelling-expenses	851 15 2	
		2,926 10 9
Conveyance, &c., of pupils	..	5,834 4 11
Conferences, cost of	..	30 8 4
Examination (City and Guilds, London)	..	582 5 0
Printing and stationery	..	176 5 0
Appointment of teachers—Expenses	..	26 2 7
Rebuilding after fires	..	247 14 11
Travelling-expenses, Technical School Board ..	..	79 5 11
Commission of Inquiry, Seddon Memorial Technical College		171 15 1
Interest on capital	..	28,557 0 0
		£207,522 14 0

Income.	£ s. d.
By Examinations—	
Examination fees ..	349 7 11
Sale of examination material	79 19 9
Recovery from fire Insurance Fund	200 0 0
Balance carried to General Income and Expenditure Account	206,893 6 4
	£207,522 14 0

Training of Teachers.

Expenditure.	£ s. d.	£ s. d.
To Head Office salaries and administration charges ..	..	900 0 0
Training-colleges—		
Salaries of staff and teachers of normal schools (half-cost, the remaining half being charged to primary education)	27,125 6 11	
Special instruction	3,115 16 8	
University college fees for students attending University classes	4,928 7 1	
Science material	694 9 11	
		35,864 0 7
Allowances to students	..	118,201 5 11
Classes at sub-centres	..	4,073 5 9
Fares of students	..	709 19 5
Printing and stationery	..	69 6 3
Appointment of teachers—Expenses	..	225 3 3
Interest on capital	..	6,266 0 0
		£166,309 1 2

Income.	£ s. d.
By Balance carried to General Income and Expenditure Account	166,309 1 2
	£166,309 1 2

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Native Education.

Expenditure.	£ s. d.	£ s. d.	£ s. d.
To Head Office salaries and administration charges		..	966 8 3
Native schools—			
Salaries of teachers		58,163 3 4	
Manual instruction		349 12 11	
Books, school requisites, printing, &c.	£1,575 4 10		
Less	311 16 10		
		1,263 8 0	
Repairs to buildings		2,370 0 8	
Advertising		21 1 6	
Removal expenses of teachers		551 18 6	
Depreciation on buildings		3,380 0 0	
			66,099 4 11
Conveyance and board of children		..	2,238 15 6
Inspection—			
Salaries of Inspectors		1,380 0 0	
Travelling-expenses		527 5 6	
			1,907 5 6
Higher education—			
Scholarship allowances and expenses		..	5,395 7 5
Miscellaneous		..	46 9 0
Interest on capital		..	5,576 0 0
			£82,229 10 7

Income.	£ s. d.
By Stock of books on hand, 31st March, 1926 (not taken into accounts, 1925–26)	1,575 4 10
Rent of buildings	15 0 0
Recovery from Fire Insurance Fund	2 0 0
Tauranga Endowment Reserve revenue	361 11 11
Balance carried to General Income and Expenditure Account	80,275 13 10
	£82,229 10 7

Physical Education.

Expenditure.	£ s. d.	£ s. d.
To Head office salaries and administration charges	..	130 0 0
Salaries of Instructors	5,023 11 4	
Travelling-expenses	3,811 12 10	
		8,835 4 2
Books and material	..	101 7 8
Printing and postages	..	73 18 9
Classes for teachers	..	21 7 0
Reprinting of syllabus	..	140 0 0
Miscellaneous	..	9 1 0
		£9,310 18 7

Income.	£ s. d.
By Balance carried to General Income and Expenditure Account	9,310 18 7
	£9,310 18 7

Examinations.

Expenditure.	£ s. d.	£ s. d.
To Head Office salaries and administration charges	..	2,228 16 0
Examiners' and supervisors' fees	4,626 14 11	
Printing and stationery	1,190 13 9	
Forwarding charges, rent of buildings, &c.	1,185 18 3	
Postages, &c.	177 19 11	
		7,181 6 10
Rent of store, Wellington	..	92 0 0
		£9,502 2 10

Income.	£ s. d.
By Hire of tables	5 0 0
Fees for examination and certificates	5,679 6 1
Balance carried to General Income and Expenditure Account	3,817 16 9
	£9,502 2 10

Miscellaneous.

Expenditure.	£ s. d.	£ s. d.
To Council of Education—Expenses of delegates	..	184 3 10
Fire insurance on school buildings—Contribution to Fire Insurance Fund	..	10,000 0 0
Teachers' Register, printing	..	67 10 6
Public libraries—Subsidies	..	2,998 10 2
Teachers' Superannuation, Government subsidies under—		
Superannuation Act	43,000 0 0	
Finance Act, 1925	864 16 10	
Additional allowance to widows	3,451 13 3	
Additional appropriation	25,000 0 0	
		72,316 10 1
Loans, cost of raising	..	12 10 0
Miscellaneous	..	35 18 9
		£85,615 3 4

Income.	£ s. d.
By Balance carried to General Income and Expenditure Account	85,615 3 4
	£85,615 3 4

Special Schools (Summary).

Expenditure.	£ s. d.
To Balance brought forward from separate accounts—	
Education of the blind	6,410 2 5
Education of the deaf	6,767 16 5
Education of the feeble-minded	15,967 17 5
Child welfare	112,411 6 9
Stores Summary Account	364 10 5
	£141,921 13 5

Income.	£ s. d.
By Balance carried to General Income and Expenditure Account	141,921 13 5
	£141,921 13 5

EDUCATION DEPARTMENT—*continued.*

Income and Expenditure Account—*continued.*

Special Schools, &c.—General Administration.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Head Office salaries and administration charges	9,656 14 10	By Separate accounts for special schools, &c.	11,229 15 7
Postage and telegrams	841 12 4		
Printing and stationery, &c.	731 8 5		
	£11,229 15 7		£11,229 15 7

Education of the Blind.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Head Office salaries and administration charges		45 0 0	By Maintenance fees from parents, &c.	487 8 3
Maintenance of children at—			Balance carried to Special Schools Branch Summary of Income and and Expenditure	6,410 2 5
Jubilee Institute for the Blind	533 8 6			
Travelling-expenses of children	22 1 9			
		555 10 3		
Jubliee Institute—Grant for maintenance of institution		4,933 0 5		
Provision for bad debts		20 0 0		
Interest on capital (grants to Jubilee Institute for buildings, &c.)		1,344 0 0		
		£6,897 10 8		£6,897 10 8

Education of the Deaf.

Expenditure.	£ s. d.	£ s. d.	*Income.*		£ s. d.
To Head Office salaries and administration charges		380 0 0	By Maintenance fees from parents, &c.		2,628 9 6
School for the Deaf, Sumner—			Sales of produce	2 14 11	
Salaries of staff	6,075 0 8		Meals provided	0 6 0	
Maintenance of staff, inmates, &c.	1,474 2 8		Deduction from salaries of staff for board and quarters provided	375 0 0	
Maintenance of buildings, &c.	98 0 10				378 0 11
		7,647 4 2	Balance carried to Special Schools Branch Summary of Income and Expenditure		6,767 16 5
Advertising		8 0 6			
Travelling-expenses of children and escorts		331 2 2			
Depreciation on buildings, &c.		468 0 0			
Provision for bad debts		150 0 0			
Interest on capital		790 0 0			
		£9,774 6 10			£9,774 6 10

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

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

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Expenditure on recreations, &c.	25 7 6	By Balance in hand, 31st October, 1926	74 9 4
Balance in hand, 31st March, 1927, carried to Balance-sheet	155 14 10	Income from bequests	106 13 0
	£181 2 4		£181 2 4

Education and Training of the Feeble-minded.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Balance (net cost) on—		By Maintenance fees from parents, &c.	1,454 6 9
Richmond School for Girls	4,430 15 4	Recoveries on account of travelling-expenses	49 9 11
Otekaike School for Boys	12,504 5 8	Balance carried to Special Schools Branch Summary of Income and Expenditure	15,967 17 5
Head Office administration (non-institutional)	95 0 0		
Travelling-expenses of children and officers	310 11 7		
Postage, telegrams	51 1 6		
Provision for bad debts	80 0 0		
	£17,471 14 1		£17,471 14 1

Special School for Girls, Richmond.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Head Office salaries and administration charges	140 0 0	By Deductions from salaries of staff for Board or quarters provided	380 0 0
Salaries of staff	2,195 7 7	Sales of produce	11 16 8
Maintenance of inmates and staff	1,484 4 0	Balance carried to Education and Training of Feeble-minded Income and Expenditure Account	4,430 15 4
Repairs to buildings	233 0 5		
Depreciation on buildings, &c.	297 0 0		
Interest on capital	473 0 0		
	£4,822 12 0		£4,822 12 0

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Special School for Boys, Otekaike.

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Head Office salaries and administration charges	320	0	0	By Sale of baskets, &c.	301	2	9
Salaries of staff	5,879	14	1	Balance from Sawmill Account	98	16	1
Maintenance of staff and inmates	4,952	0	8	Boot repairs for staff, &c.	14	8	9
Repairs, &c., to buildings, &c.	184	7	7	Meals provided	13	5	0
Advertising	4	7	10	Car-hire	4	2	0
Basketmaking material	135	2	2	Rent of garage	7	9	7
Depreciation on buildings, &c.	958	0	0	Boys labour at sawmill	49	10	0
Interest on capital	1,630	0	0	Office expenses for farm	50	0	0
Balance from Farm Account	179	7	6	Deductions from salaries of staff for board and quarters provided	1,200	0	0
				Balance carried to Education and Training of Feeble-minded Income and Expenditure Account	12,504	5	8
	£14,242	19	10		£14,242	19	10

Special School for Boys' Otekaike (Farm Account).

Expenditure.	£	s.	d.	£	s.	d.	*Income.*	£	s.	d.	£	s.	d.
To Stocks on hand 1st April, 1926—							By Sales of produce (including issues to Otekaike Institution)				1,977	19	5
Live-stock	578	19	6				Sawmill—						
Farm-produce	1,211	10	5	1,790	9	11	Hire of traction-engine	45	0	0			
Purchase of live-stock				362	5	0	Horse-hire	7	10	0	52	10	0
Purchase of seeds, manures, &c.				183	19	7	Stock on hand, 31st March, 1927—						
Purchase of feed				136	10	3	Live-stock	662	6	0			
Salaries and wages of staff employed on farm				722	10	0	Farm-produce, &c.	1,279	2	0	1,941	8	0
Repairs to farm plant, buildings, &c.				141	8	8							
Sundries				176	1	6							
Depreciation on buildings				235	0	0							
Balance carried down				223	12	6							
				£3,971	17	5					£3,971	17	5

	£	s.	d.		£	s.	d.
To Head Office salaries and administration charges	30	0	0	By Balance brought down	223	12	6
Otekaike office salaries, &c.	50	0	0	Balance carried to Otekaike General Account	179	7	6
Interest on capital	323	0	0				
	£403	0	0		£403	0	0

Special School for Boys, Otekaike (Sawmill Account).

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Stock of timber on hand, 1st April, 1926	500	0	0	By Sales (including issues to Otekaike Institution)	751	4	9
Wages (including value of boys' labour)	303	0	0	Stock of sawn timber on hand 31st March, 1927	380	0	0
Hire of traction-engine from farm	45	0	0				
Royalty	63	0	0				
Repairs, &c., to plant	44	18	8				
Hauling	7	10	0				
Depreciation on plant, &c.	18	0	0				
Balance carried down	149	16	1				
	£1,131	4	9		£1,131	4	9

	£	s.	d.		£	s.	d.
To Head Office administration charges	5	0	0	By Balance brought down	149	16	1
Office expenses at Otekaike	15	0	0				
Interest on capital	31	0	0				
Balance to Otekaike General Account	98	16	1				
	£149	16	1		£149	16	1

Child Welfare (Summary).

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Balance from separate accounts—				By Fees recoverable from parents, &c., for maintenance of children	34,287	4	0
Boys' Training Farm, Weraroa	8,507	8	7	Balance transferred to Special Schools Income and Expenditure Account	112,411	6	9
Caversham Industrial School	2,449	13	0				
Te Oranga Home	1,626	0	9				
Wellington Hostel	198	1	6				
Receiving Home, Auckland	1,459	6	7				
Receiving Home, Hamilton	772	3	5				
Receiving Home, Wanganui	755	12	10				
Receiving Home, Napier	947	12	7				
Receiving Home, Wellington	2,100	18	5				
Receiving Home, Christchurch	1,685	5	1				
Probation Home, Auckland	2,037	17	2				
Probation Home, Wellington	1,189	1	9				
Probation Home, Christchurch	1,230	13	7				
Probation Home, Dunedin	931	7	3				
Non-institutional	110,807	8	3				
Provision for bad debts (maintenance fees, &c.)	10,000	0	0				
	£146,698	10	9		£146,698	10	9

EDUCATION DEPARTMENT—*continued*.

INCOME AND EXPENDITURE ACCOUNT—*continued*.

Boys' Training-farm, Weraroa.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Head Office administration charges	140 0 0	By Deductions from salaries of staff for board and quarters provided	515 0 0
Salaries and wages of staff, &c	2,992 0 0	Farm Account for office-work, &c.	125 0 0
Maintenance of inmates and staff	2,957 2 0	Sale of firewood	9 4 0
Maintenance of buildings, &c.	458 13 4	Meals provided	0 6 0
Telephones	16 0 0	Hire of car	0 7 6
Depreciation on buildings, &c.	575 0 0	Balance carried to Child Welfare Income and Expenditure Account	8,507 8 7
Interest on capital	794 0 0		
Balance (loss) from Farm Account	1,224 10 9		
	£9,157 6 1		£9,157 6 1

Boys' Training-farm, Weraroa (Farm Account).

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.	£ s. d.
To Stocks, 31st March, 1926—			By Sales of produce, including issues to Weraroa Institution		2,023 0 10
Live-stock	2,074 10 0		Threshing, &c.		252 5 2
Farm-produce	1,405 15 0		Rent of farm cottage (staff)		80 0 0
		3,480 5 0	Stocks on hand, 31st March, 1927—		
Purchase of live-stock		75 8 6	Live-stock	2,324 19 6	
Purchase of seeds, manure, &c.		362 3 1	Farm-produce	1,311 15 0	
Purchase of feed		196 2 7			3,636 14 6
Miscellaneous expenditure		362 7 1			
Repairs to buildings, plant, &c.		211 5 0			
Depreciation on buildings		438 0 0			
Salaries and wages of staff, &c.		860 0 0			
Balance carried down		6 9 3			
		£5,992 0 6			£5,992 0 6

	£ s. d.		£ s. d.
To Head Office administration charges	50 0 0	By Balance brought down	6 9 3
Weraroa Office charges	125 0 0	Balance carried to Weraroa Income and Expenditure Account	1,224 10 9
Interest on capital	1,056 0 0		
	£1,231 0 0		£1,231 0 0

Caversham Industrial School for Girls.

Expenditure.	£ s. d.	*Income.*	£ s. d
To Head Office administration charges	70 0 0	By Deduction from salaries of staff for board and quarters provided	180 0 0
Salaries and wages of staff	1,031 3 3	Rent of sand-pits	45 0 0
Maintenance of inmates and staff	1,009 18 11	Grazing	34 7 10
Maintenance of buildings, &c.	53 3 4	Sale of produce	8 7 2
Telephones	9 2 6	Balance carried to Child Welfare Income and Expenditure Account	2,449 13 0
Depreciation on buildings, &c.	204 0 0		
Interest on capital	340 0 0		
	£2,717 8 0		£2,717 8 0

Te Oranga Home.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Salaries	289 14 2	By Sales of produce	1 7 6
Maintenance of inmates and staff	246 13 1	Rent	20 11 6
Maintenance of buildings, &c.	150 0 0	Balance carried to Child Welfare Income and Expenditure Account	1,626 0 9
Telephone	8 12 6		
Depreciation on buildings, &c.	238 0 0		
Interest on capital	715 0 0		
	£1,647 19 9		£1,647 19 9

Wellington Hostel.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Maintenance of staff and inmates	33 10 4	By Balance carried to Child Welfare Income and Expenditure Account	198 1 6
Maintenance of buildings	33 11 2		
Depreciation of buildings, &c.	36 0 0		
Interest on capital	95 0 0		
	£198 1 6		£198 1 6

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Receiving Homes.

—	Auckland.	Hamilton.	Wanganui.	Napier.	Wellington.	Christchurch.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Head Office administration charges ..	45 0 0	30 0 0	25 0 0	30 0 0	50 0 0	60 0 0
Salaries of staff	592 18 4	361 16 10	316 1 0	368 11 5	800 9 4	646 7 3
Maintenance of inmates and staff ..	551 13 8	243 17 5	219 10 2	440 5 3	823 4 7	719 6 8
Maintenance of buildings, &c. ..	44 2 1	12 19 2	36 11 8	21 9 8	250 10 9	95 7 5
Telephones	7 12 6	5 10 0	5 10 0	6 6 3	5 13 9	6 3 9
Depreciation on buildings, &c. ..	126 0 0	83 0 0	82 0 0	64 0 0	203 0 0	119 0 0
Interest on capital	227 0 0	115 0 0	131 0 0	97 0 0	297 0 0	176 0 0
	1,594 6 7	852 3 5	815 12 10	1,027 12 7	2,429 18 5	1,822 5 1
Income.						
By Deduction from salaries of staff for board and quarters provided	135 0 0	80 0 0	60 0 0	80 0 0	205 0 0	135 0 0
Board of girls employed at factory ..	..	..	..	..	30 0 0	..
Rent of buildings	..	..	..	..	94 0 0	2 0 0
Balance carried to Child Welfare Income and Expenditure Account	1,459 6 7	772 3 5	755 12 10	947 12 7	2,100 18 5	1,685 5 1
	1,594 6 7	852 3 5	815 12 10	1,027 12 7	2,429 18 5	1,822 5 1

Probation Homes.

—	Auckland.	Wellington.	Christchurch.	Dunedin.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Head Office administration charges	50 0 0	20 0 0	30 0 0	20 0 0
Salaries of staff	795 7 2	375 7 7	537 8 11	339 15 11
Maintenance of inmates and staff	670 3 8	428 14 10	320 7 2	353 10 3
Maintenance of buildings, &c.	45 16 4	184 9 4	58 0 5	11 18 7
Telephones	7 10 0	8 10 0	8 8 9	7 10 0
Depreciation on buildings, &c.	223 0 0	87 0 0	157 0 0	82 0 0
Interest on capital	321 0 0	163 0 0	235 0 0	177 0 0
	2,112 17 2	1,267 1 9	1,346 5 3	991 14 9
Income.				
By Deduction from salaries of staff for board and quarters provided	75 0 0	75 0 0	115 0 0	60 0 0
Sale of garden-produce	..	..	0 6 8	0 7 6
Rent of buildings	..	3 0 0	0 5 0	..
Balance carried to Child Welfare Income and Expenditure Account	2,037 17 2	1,189 1 9	1,230 13 7	931 7 3
	2,112 17 2	1,267 1 9	1,346 5 3	991 14 9

Child Welfare—Non-institutional.

Expenditure.	£ s. d.	£ s. d.
To Head Office salaries and administrative charges		7,951 14 10
Salaries of officers		13,995 19 4
Rent of offices, office requisites, &c. ..		1,500 9 11
Depreciation on office furniture, &c. ..		93 0 0
Telephones		309 3 8
Legal expenses		35 2 8
Travelling-expenses of staff and children (including depreciation on cars, &c.) ..		7,184 5 1
Maintenance of children boarded out		
Payments to foster-parents	69,577 6 11	
Clothing, &c.	6,862 6 9	
Post and Telegraph Department—Commission on payments	684 11 0	
		77,124 4 8
Maintenance of children in private industrial schools		1,343 1 10
Maintenance of children in other institutions		116 8 0
Charges against service inmates remitted ..		96 1 0
Advertising sale of land		17 19 6
Postage		841 11 8
Printing and stationery		731 8 5
Miscellaneous		1 1 0
Interest on capital		362 0 0
		£111,703 11 7

Income.	£ s. d.	£ s. d.
By Recoveries from parents, &c., for travelling-expenses, &c.		397 12 8
Earnings of boys placed at service (deceased earnings forfeited)	538 16 4	
Less refund of earnings forfeited in previous years ..	40 5 8	
		498 10 8
Balance carried to Child Welfare Income and Expenditure Account		110,807 8 3
		£111,703 11 7

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Stores Summary Account.

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Balance (loss) from Wellington Central Store Account	482	5	6	By Balance (profit) from—			
				Auckland Branch Store Account	103	4	1
				Factory Account	14	11	0
				Balance carried to Special Schools Summary Account	364	10	5
	£482	5	6		£482	5	6

SPECIAL SCHOOLS.—STORES.

CENTRAL STORE, WELLINGTON.

Trading Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Stock, 1st April, 1926	4,726	17	7	By Sales, including issues to institutions, &c.	6,564	8	10
Purchases and issues from factory	4,473	11	2	Stock at 31st March, 1927	3,300	19	1
Balance (gross profit) carried down	664	19	2				
	£9,865	7	11		£9,865	7	11

Profit and Loss Account.

Dr.	£	s.	d.	£	s.	d.	*Cr.*	£	s.	d.
To Head Office administration charges				50	0	0	By Balance brought down	664	19	2
Salaries and wages				515	0	0	Balance carried to Stores Summary Account	482	5	6
Rent				64	0	0				
Outward freight				35	1	3				
Fire insurance on stock				32	12	10				
Cleaning, lighting, heating, &c.				50	4	6				
Removal expenses				23	7	3				
Telephones				5	13	9				
Repairs				4	6	0				
Depreciation on fittings	15	0	0							
Additional depreciation on fittings	161	19	1							
				176	19	1				
Interest on capital				190	0	0				
				£1,147	4	8		£1,147	4	8

BRANCH STORE, AUCKLAND.

Trading Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Stock, 1st April, 1926	734	17	10	By Issues to institutions, &c.	1,628	19	10
Purchases and transfers from Wellington stores	1,304	19	0	Stock at 31st March, 1927	623	1	1
Balance carried down	212	4	1				
	£2,252	0	11		£2,252	0	11

Profit and Loss Account.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Head Office administration charges	5	0	0	By Balance brought down	212	4	1
Salaries	50	0	0				
Rent	17	0	0				
Depreciation on fittings	4	0	0				
Interest on capital	33	0	0				
Balance carried to Stores Summary Account	103	4	1				
	£212	4	1		£212	4	1

FACTORY, WELLINGTON.

Trading Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Stocks of material and unfinished work at 1st April, 1926	557	17	5	By Goods manufactured and issued	2,611	4	4
Issues from Central Store	1,534	2	3	Sale of rags	3	17	3
Wages	608	11	6	Stock (material) at 31st March, 1927	2	19	6
Balance carried down	89	8	2	Stock (partly manufactured) at 31st March, 1927	171	18	3
	£2,789	19	4		£2,789	19	4

Profit and Loss Account.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Repairs to plant, &c.	16	15	6	By Balance brought down	89	8	2
Power and light	3	16	2	Adjustment of expenditure of previous year	36	0	6
Rent	30	0	0				
Depreciation on plant, &c.	24	0	0				
Head Office administration charges	15	0	0				
Sundries	0	6	0				
Interest on capital	21	0	0				
Balance (profit) carried to Stores Summary Account	14	11	0				
	£125	8	8		£125	8	8

EDUCATION DEPARTMENT—*continued.*

Balance-sheet as at 31st March, 1927.

Liabilities.	£	£	s.	d.	£	s.	d.
Capital provided by Treasury at 1st April, 1926					3,403,709	1	11
Education Loans Account—							
Loans outstanding ..		2,931,071	13	3			
Loans redeemed under Public Debt Repayment Act	16,780						
Loans redeemed from Ordinary Revenue Account	21,980						
Transfers from Consolidated Fund	100,000						
		138,760	0	0			
					3,069,831	13	3
Reserve for depreciation					44,703	0	4
Boys, &c., licensed at service—Wages in hands of Department					83,494	6	10
Sundry creditors					47,453	12	7
Amounts paid to Department in advance ..					737	10	2
School for the Deaf Account—Income from bequests for special purposes					155	14	10
School for the Deaf Capital Account—Bequests for special purposes					2,120	16	1
Stores Suspense Account					489	18	5
Treasury Adjustment Account					3,382,862	19	5
					£10,035,558	13	10

Assets.	£	s.	d.	£	s.	d.
National Development Account—						
Grants to Education and other Boards for sites, buildings, equipment, &c.—						
For elementary education ..	3,979,345	16	9			
For kindergartens	4,462	3	10			
For secondary education ..	700,720	2	1			
For higher education ..	571,337	15	7			
For technical education ..	653,390	1	9			
For training of teachers ..	154,172	3	10			
For education of the blind ..	33,000	0	0			
				6,096,428	3	10
Departmental assets—						
Lands, &c.	50,278	15	7			
Buildings	231,846	12	7			
Hydro-electric service ..	834	4	3			
Water service	946	17	1			
Furniture, fittings, &c. ..	20,975	1	2			
Farm and other plant, implements, &c.	5,576	2	5			
Motor-cycles and cars ..	3,648	9	8			
Typewriters and mechanical appliances	1,506	16	6			
Libraries	392	18	1			
				316,005	17	4
Stocks of material on hand 31st March, 1927—						
School books and requisites ..	1,794	10	4			
General stores	12,323	6	9			
Farm-produce	2,638	17	0			
Live-stock	3,062	11	6			
				19,819	5	7
Stores Deficiency Account				489	18	5
Amounts paid by Department in advance				11	15	0
Sundry debtors	71,584	16	3			
Less reserve for bad debts ..	17,329	0	0			
	54,255	16	3			
Amounts due by Government Departments	370	19	4			
				54,626	15	7
Official stamps on hand				33	2	2
Cash in hands of Public Trustee—Sumner bequest				2,120	16	1
Cash in Public Account—Sumner bequest ..				155	14	10
Deposits in Post Office Savings-bank (wages of boys and girls at service, &c.)				83,494	6	10
Education Loans Account—						
Balance in Account, 31st March, 1927 ..				56,161	16	10
Balance from Income and Expenditure Account ..				3,406,211	1	4
				£10,035,558	13	10

13th October, 1927.

C. E. Crawford, A.R.A.N.Z., Accountant.
A. Bell, for Director of Education.

Note.—The following charges are included for which the Department possesses no parliamentary appropriation: (*a*) Rental value of offices, &c., as assessed by the Public Works Department; (*b*) interest on capital. The fees for the maintenance of children in the care of the State have not been credited to separate institutions. The working-expenses of the institutions have little connection with the amount of fees collected on account of the inmates, and in any case the work involved in making an allocation of this revenue is out of proportion to any result obtained.

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

ELECTORAL DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Salaries	3,248 13 5	By Sundry revenue	157 16 11
By-elections, expenses of	324 14 4	Balance carried down	10,224 7 5
Compulsory enrolment of electors	3,478 19 11		
General election, 1925, expenses of	137 9 6		
Printing and stationery	440 7 7		
Rent	860 11 5		
Postage	1,583 11 8		
Loss on sundry sales	3 7 2		
Sundries	301 9 4		
	£10,382 4 4		£10,382 4 4
	£ s. d.		£ s. d.
To Balance brought down	10,224 7 5	By Balance carried down	11,705 17 3
Depreciation	893 15 9		
Interest on capital	587 14 1		
	£11,705 17 3		£11,705 17 3

Balance-sheet as at 31st March, 1927.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Capital	13,060 1 10	Furniture and fittings	11,350 6 7	
Sundry creditors	370 11 6	Less writings-off in Suspense	90 7 11	
Depreciation Reserve	4,838 15 0			11,259 18 8
Treasury Adjustment Account	6,366 18 6	Mechanical appliances		282 1 5
		Stock of rolls		1,373 12 0
		Sundry debtors		14 17 6
		Excess of expenditure over income		11,705 17 3
	£24,636 6 10			£24,636 6 10

Note.—The above includes charges for rent, interest on capital, and depreciation, for which the Department possesses no parliamentary appropriation.

J. Hislop, Chief Electoral Officer.
A. W. Pyne, Accountant.

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

GENERAL PURPOSES RELIEF ACCOUNT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.

	£	s.	d.	£	s.	d.
To Losses written off—						
Waimarino Bush-fire Relief—						
Principal	6,425	15	0			
Interest	771	9	4			
				7,197	4	4
Flood relief—						
Principal	20	2	2			
Interest	1	0	0			
				21	2	2
In aid of works of production—						
Orchardists—						
Principal	67	13	0			
Interest	4	14	11			
				72	7	11
Interest on loans				2,923	5	0
				£10,213	19	5
To Balance at 31st March, 1926				105	5	0
Balance brought down				7,325	0	10
				£7,430	5	10

Income.

	£	s.	d.	£	s.	d.
By Interest on advances—						
Fire relief	1,077	10	6			
Flood relief	397	11	8			
In aid of works of production—						
Orchardists	104	19	1			
Murchison Lime Co., Ltd. ..	26	13	7			
Nelson Farmers' Union Lime Co., Ltd.	184	7	11			
Cider-manufacturing ..	211	6	4			
Ferngrove Sawmilling Co. ..	14	18	8			
				2,017	7	9
Interest on investments				871	10	10
Balance carried down				7,325	0	10
				£10,213	19	5
By Suspense Account—Unclaimed remittance ..				4	5	11
Transfer of capital losses charged to revenue ..				6,513	10	2
Transfer of interest written off to Bad Debts Reserve				777	4	3
Balance				135	5	6
				£7,430	5	10

Balance-sheet as at 31st March, 1927.

Liabilities.

	£	s.	d.	£	s.	d.
Capital—						
Loan under Appropriation Act, 1918, section 33 (Waimarino Bush Fire Relief)				70,000	0	0
Plus liability to Consolidated Fund in terms of section 13 (1) of Repayment of the Public Debt Act, 1925				4,339	14	1
				74,339	14	1
Less written off—						
Apporiation Act, 1924 ..	1,065	0	0			
Appropriation Act, 1925 ..	532	2	0			
Appropriation Act, 1926 ..	219	1	4			
Provisionally written off ..	7,846	6	8			
				9,662	10	0
				64,677	4	1
Interest accrued on debentures				230	2	9
Interest due and unpaid on debentures ..				16	8	9
Payment in advance—Fire relief				1	0	0
Liability to Consolidated Fund for interest ..				4,076	19	9
Sundry creditors—Flood relief				1	0	0
Suspense Account				81	5	0
Reserve for bad debts				1,883	1	8
				£70,967	2	0

Assets.

	£	s.	d.	£	s.	d.
Advances under Appropriation Act, 1918, section 33, and Public Revenues Act, 1926, section 136—						
Fire relief	29,309	11	3			
Flood relief	8,559	0	2			
In aid of works of production—						
Orchardists	1,943	4	9			
Murchison Lime Co., Ltd. ..	499	19	9			
Nelson Farmers' Union Lime Co., Ltd.	3,500	0	0			
Cider-manufacturing ..	4,350	16	8			
Ferngrove Sawmilling Co. ..	104	13	8			
	48,267	6	3			
Less provisionally written off ..	7,846	6	8			
				40,420	19	7
Sundry debtors for interest—						
Fire relief	2,964	10	10			
Flood relief	388	13	11			
In aid of works of production ..	774	5	0			
	4,127	9	9			
Less provisionally written off ..	1,048	18	8			
				3,078	11	1
Interest accrued on advances—						
Fire relief	212	7	5			
Flood relief	71	5	11			
In aid of works of production ..	167	11	10			
				451	5	2
Interest accrued on investments				240	8	2
Cash in State Advances	677	16	5			
Cash in Public Account	5,962	16	1			
				6,640	12	6
Investment Account				20,000	0	0
Income and Expenditure Account				135	5	6
				£70,967	2	0

A. D. Park, F.I.A.N.Z., Accountant to the Treasury.

I hereby certify that the Income and Expenditure Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. Mortgage advances under the Appropriation Act, 1918, have been taken from audited copies of journal entries of the Otago District Land Office and from departmental figures, pending completion of the local audit of the Wellington District Land Office.—G. F. C. Campbell, Controller and Auditor-General.

LAND AND INCOME TAX DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To advertising, books, &c.	514 12 5	By Land-tax Account	1,195,199 18 6
Commission appointed under section 2 of Land and Income Tax Amendment Act, 1925	142 16 0	Income-tax Account	3,407,357 2 10
Hire of machines	43 15 8	Interest and dividends	279 5 0
Law-costs	45 6 9		
Office requisites (including printing and stationery	2,702 19 9		
Postages and telegrams	1,833 12 11		
Rent	2,283 10 0		
Repairs and renewals	190 17 5		
Salaries	36,536 13 2		
Services rendered by other Departments—			
Customs Department, collecting deposits	200 0 0		
Post and Telegraph Department, receiving payment of tax	1,810 17 6		
Public Works Department, cleaning and removal of rubbish	11 2 7		
Telephone service	165 15 4		
Travelling allowances and expenses ..	1,513 6 7		
Valuation Department (contribution to) ..	8,947 3 5		
Sundry items of expenditure	11 17 5		
Permanent charges (special Acts)—Payment of interest under section 134, Land and Income Tax Act, 1923	2,462 9 1		
	59,416 16 0		
Depreciation on office furniture, fittings, mechanical appliances, and library ..	608 13 7		
Refund of income-tax to the trustees in estate of Hemi Matenga, authorized by Cabinet	689 18 2		
Balance carried down	4,542,120 18 7		
	£4,602,836 6 4		£4,602,836 6 4
	£ s. d.		£ s. d.
To Interest on capital	277 4 1	By Balance brought down..	4,542,120 18 7
Excess of revenue over expenditure ..	4,541,843 14 6		
	£4,542,120 18 7		£4,542,120 18 7

(Percentage cost of collection of revenue, 1·256.)

Note.—The following charges are included for which the Department possesses no parliamentary appropriation: (1) Interest at 4½ per cent. on capital as at 1st April, 1926, £277 4s. 1d.; (2) rent of offices as assessed by Public Works Department, £2,222.

LAND AND INCOME TAX DEPARTMENT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1927.

Liabilities.	£ s. d.	£ s. d.
Capital		6,160 2 11
Sundry creditors—		
Outstanding expenses ..	10,320 10 10	
Land-tax*	4,983 4 6	
Income-tax*	11,932 6 9	
		27,236 2 1
Depreciation Reserve		2,645 10 0
Suspense Account for default assessments, &c.		150,000 0 0
Excess of revenue over expenditure ..		4,541,843 14 6
		£4,727,885 9 6

Assets.	£ s. d.	£ s. d.
Office furniture and fittings ..	4,276 1 8	
Additions during year ..	207 3 4	
	4,483 5 0	
Less transfers to Public Works Department ..	102 1 0	
	4,381 4 0	
Less loss in Suspense ..	28 9 2	
		4,352 14 10
Library	226 12 3	
Additions during year ..	12 14 6	
		239 6 9
Office appliances	1,657 9 0	
Additions during year ..	214 14 6	
	1,872 3 6	
Less Transfers, Post and Telegraph Department ..	26 8 0	
	1,845 15 6	
Less loss in Suspense ..	21 12 0	
		1,824 3 6
		6,416 5 1
Forms and stationery		1,120 18 2
Official stamps		4 10 11
Sundry debtors—		
Land-tax	117,370 1 11	
Income-tax	320,682 16 3	
Law-costs	395 5 0	
		438,448 3 2
Treasury Adjustment Account ..		4,259,130 13 7
Cash in hand, Post Office, 31st March, 1927—		
Land-tax	15,555 0 4	
Income-tax	7,209 18 3	
		22,764 18 7
		£4,727,885 9 6

Contingent liability in respect of bills discounted by Bank of New Zealand, £44,346 14s. 3d.

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

A. E. FOWLER, Commissioner of Taxes.

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

LAND FOR SETTLEMENTS ACCOUNT.

Revenue Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	Cr.	£ s. d.
To Interest on loans	354,525 1 5	By Accrued rents, &c.	405,162 0 0
Rebates of rents and interest	32,613 8 9	Accrued royalties	330 8 11
Remissions of rent	5,552 4 7	Accrued interest on sales of settlement land	25,836 8 11
Rents written off by Deteriorated Lands Committees	215 11 1	Accrued interest on investments	5,245 15 2
Writings-off in Suspense—Irrecoverable rents, &c.	16,704 9 5	Interest on amounts set aside under Section 47, Land for Settlements Act, 1925	27,078 6 0
Insurance premiums, rates, &c.	103 13 2	Interest on capital expenditure, Hutt Valley estates, under Hutt Valley Lands Settlement Act, 1925	8,302 7 11
Interest under section 208, Land Act, 1924	203 18 4	Miscellaneous	771 19 1
Administration expenses	9,125 14 11		
Management charges on bonds and Consolidated Stock	322 19 10		
Charges and expenses of raising loans	258 2 6		
Stamp duty on transfers of Consolidated Stock	6 8 3		
Reserve for depreciation on plant, &c.	239 11 6		
Interest under section 13, Land Laws Amendment Act, 1926	22,000 0 0		
Interest on redemptions from Consolidated Fund—Ordinary Revenue Account	4,414 4 8		
Land Purchase Controller—Expenses of Board—			
Travelling-expenses	280 19 3		
Telephone services	25 10 0		
Preliminary expenses	162 10 5		
Salaries	1,341 1 2		
Postages	18 7 7		
Maintenance of fittings	0 13 9		
Advertising expenses	4 7 6		
Audit fees	30 0 0		
Rent of offices	43 0 0		
Miscellaneous	24 17 9		
Land for Settlements expenses—Miscellaneous	706 10 10		
Balance carried down	23,803 19 4		
	£472,727 6 0		£472,727 6 0

	£ s. d.		£ s. d.
To Adjustment on account previous years	23,646 0 8	By Balance brought down	23,803 19 4
Balance	132,791 19 10	Balance from previous years' accounts	132,634 1 2
	£156,438 0 6		£156,438 0 6

LAND FOR SETTLEMENTS ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1927.

Liabilities.

	£ s. d.	£ s. d.
Capital—		
Loan Account	8,370,428 18 7	
Loans redeemed from Consolidated Fund ..	112,400 0 0	
Crown land included in estates ..	208,428 0 0	
Sales of Crown land ..	1,772,587 14 0	
		10,463,844 12 7
Sundry creditors, for interest on loans ..		995 0 0
Deposits by lessees of Crown land under section 208, Land Act, 1924		7,445 6 1
Unpaid miscellaneous services, Clifton Estate ..		837 13 0
Interest on redemptions from Consolidated Fund		28,051 6 10
Interest on loans accrued but not due ..		102,579 9 0
Payments in advance—		
Rents		4,216 17 11
Interest on sales of settlement land ..		37 4 7
Principal instalments on sales of Crown land		714 0 5
Principal instalments on buildings		79 13 1
Principal instalments on sales of settlement land		353 7 9
Sundry creditors—		
Clifton Estate		338 15 2
Miscellaneous		20,814 7 2
Suspense Account, Teviot Estate		118 9 7
Suspense Account—Credit to be allocated in accordance with Hutt Valley Lands Settlement Act, 1925		6,013 17 4
Rents written off Suspense Account		18,640 12 10
Rents due but not accrued		106,865 7 11
Depreciation Reserve		1,055 7 6
Reserve Account, including unexpended loading for roads, &c.		1,908,038 3 8
Balance of Revenue Account		132,791 19 10
		£12,803,831 12 3

Assets.

	£ s. d.	£ s. d.
Sundry estates		
Leased	8,609,165 2 5	
Unleased	262,299 17 5	
		8,871,464 19 10
Unpaid purchase price (not yet payable)—		
Sales of settlement land ..	440,119 19 9	
Sales of Crown land ..	260,114 3 10	
Buildings	86,349 14 6	
		786,583 18 1
Hutt Valley estates—		
Cost of purchase ..	158,743 1 3	
Cost of roading	30,496 4 3	
Incidental expenses ..	2,787 15 5	
Interest on capital expenditure	14,088 2 11	
	206,115 3 10	
Less sales of land ..	109,585 10 0	
		96,529 13 10
Te Wera Estate		67,320 3 3
Plant and machinery		3,835 0 0
Furniture and fittings, Land Purchase Board ..		27 0 0
Mechanical office appliances Land Purchase Board		23 0 0
Stock of fencing-material on hand		64 2 6
Clifton Estate—		
Stock and implements		11,967 11 1
Improvements		2,994 14 10
Working Suspense		18,094 16 3
Opening up Crown lands for settlement (amount set aside, including interest under section 47, Land for Settlements Act, 1925)		628,818 9 3
Hutt Valley Lands Settlement Account ..		115,599 7 4
Sundry debtors for—		
Rents, &c.	106,536 14 3	
Less reserve for irrecoverable rents	2,500 0 0	
		104,036 14 3
Principal instalments on sales of Crown land ..		11,093 10 6
Principal instalments on sales of settlement land		7,563 8 1
Interest on sales of Crown land		2,596 4 9
Interest on sales of settlement land ..		3,504 5 6
Principal instalments on buildings		3,896 18 0
Royalties		169 15 5
Interest on investments		1,852 7 11
Insurance premiums, rates, &c.		92 15 6
Sales of stock, Teviot Estate		368 1 8
Miscellaneous		944 1 11
Postponements—		
Rents	72,646 6 9	
Principal instalments ..	1,090 9 4	
		73,736 16 1
Interest accrued but not due		5,714 18 7
Rents writen off Suspense Account		18,640 12 10
Revaluation Board Determinations—		
Reductions in capital value	610,056 19 5	
Rents written off ..	89,995 8 8	
Rents remitted	76,148 3 4	
Revaluation committees' expenses	7,405 8 1	
		783,605 19 6
Investment in Public Debt Redemption Account		1,019,239 10 2
Cash in Public Account ..	21,515 2 4	
Imprests outstanding ..	837 13 0	
Investments Account ..	141,100 0 0	
		163,452 15 4
		£12,803,831 12 3

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

23rd August, 1927.   J. H. O'DONNELL, Controller of Accounts.

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

(1) The accounts do not bear the full interest charge as required by section 13 Land Laws Amendment Act, 1926.

(2) No charge for interest and depreciation of buildings has been made against the Clifton Estate.

(3) The Reserve Account (£1,908,038) should be dissected to show its composition.

(4) There is no authority of law for off-setting of Sinking Funds created under the New Zealand State-guaranteed Advances Act, 1909, against the liability to Consolidated Fund for the redemption of loans under the Repayment of Public Debt Act, 1925.

(5) There is no statutory authority for the inclusion in the accounts of the liability of £112,400 for loans redeemed from Consolidated Fund ordinary Revenue Account and interest thereon.

NOTE.—Comments Nos. 4 and 5 refer to the accounts for 1926-27 only. The Finance Act, 1927, now contains provisions which will legalize these transactions.

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

LANDS AND SURVEY DEPARTMENT—GENERAL ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1927.

Receipts.	£ s. d.	£ s. d.
Territorial revenue, rents, &c.		185,690 13 11
Lands and Survey Vote — Credits-in-aid under section 22 of the Appropriation Act, 1923		120,507 7 4
Registration and other fees—		
Animal Protection and Game Act, 1921–22	39 15 0	
Crown-grant fees	748 19 3	
Fees under Timber-floating Act, 1908	29 10 0	
		818 4 3
Miscellaneous Revenue—Rates under Hauraki Plains Amendment Act, 1922, section 5 (3)		4 0 5
Interest on Public Moneys—		
Interest on advances for lime and grass-seed	13 16 11	
Interest on advances under village homestead scheme	65 13 9	
On amount paid from Consolidated Fund for compensation under Education Reserves Amendment Act, 1924	76 2 5	
		155 13 1
Recoveries on account of expenditure of previous years—		
Sale of—		
Surplus and obsolete stores, &c.	22 2 6	
Motor-cars	44 1 0	
Office furniture and fittings	13 4 0	
Typewriters	5 17 0	
Repayment of advances for purchase of grass-seed	24 8 8	
Recovery of cost of improvements, Otago University Reserves	69 6 0	
Recovery of depreciation on Parrett tractor	155 14 2	
Refund of cost of repairs to motor-car	5 17 0	
		340 10 4
Recoveries of the Consolidated Fund—		
Education Reserves Amendment Act, 1924, section 3 (1)		600 0 0
Reserves and other Lands Disposal and Public Bodies' Empowering Act, 1925, sections 15 and 16 (2)		733 14 8
		£308,850 4 0

Payments.	£ s. d.	£ s. d.
Territorial revenue, refunds of rents, &c.		4,871 18 4
Lands and Survey vote — Salaries and contingencies and expenses of the Lands and Survey Department		289,870 8 8
Registration and other fees—		
Refunds of Crown-grant fees	6 2 1	
Refunds of fees under Timber-floating Act, 1908	6 0 0	
		12 2 1
Miscellaneous ordinary revenue—		
Refund of amount received in previous year on account repayment of advances		75 0 0
Unauthorized expenditure—		
Payment of compassionate allowance	84 0 0	
Payment for river-protection works	40 0 0	
		124 0 0
Disbursements under special Acts of the General Assembly—		
Land Act, 1924, section 83 (3)	335 0 0	
Hauraki Plains Amendment Act, 1922, section 4 (5)	917 9 9	
		1,252 9 9
Balance transferred to Treasury Adjustment Account		12,644 5 2
		£308,850 4 0

Revenue Account for the Year ended 31st March, 1927.

	£ s. d.
Administration charges—	
Advertising	3,988 2 9
Cost of inspection of Crown and settlement lands	11,493 6 3
Costs of surveys	23,624 9 7
Depreciation	3,401 15 0
Grants and subsidies—Miscellaneous expenses incidental to the administration of Crown lands	23,174 5 9
Land Board fees and expenses	4,348 3 11
Maintenance and upkeep of—	
Office equipment and furniture	390 0 5
Motor-vehicles	2,299 3 11
Office fittings and requisites	5,182 18 6
Office expenses	7,205 11 0
Postages, telegrams	4,098 12 11
Rent of offices	11,128 13 9
Salaries and allowances	188,083 0 9
Telephone services	1,379 12 11
Travelling allowances and expenses	5,785 5 6
Charges on rents, &c.—	
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923	1,301 5 0
Irrecoverable rents, &c.	3,236 5 0
Loan repayments, principal and interest—	
Local Bodies' Loans Act, 1908, section 76	10,479 7 9
Land for Settlements Act, 1925, section 47	5,995 3 11
Rates due on unoccupied Crown lands under Hauraki Plains Amendment Act, 1911, section 4 (5)	917 9 9
Rebates	8,785 10 1
Remissions of rent and interest	3,903 13 9
Remissions and reductions of rent under Deteriorated Lands Act, 1925	18,360 12 0
Special roading districts	696 6 10
Thirds, fourths, and halves	11,286 14 10
Balance carried down	7,704 19 5
	£368,250 11 3
Interest on capital	2,029 13 6
Balance	5,675 5 11
	£7,704 19 5

	£ s. d.
Accrued interest on sales Crown land	12,437 18 11
Accrued rent	221,118 19 3
Accrued royalties	17,271 8 2
Administration expenses from other funds	30,217 7 7
Crown-grant fees, &c.	762 6 2
Interest under section 3 (5), Education Reserves Amendment Act, 1924	144 7 1
Lease, license, transfer, and other fees	2,826 12 8
Miscellaneous office fees	5,444 1 3
Miscellaneous receipts	480 12 3
Miscellaneous services, &c., for other Departments	76,685 15 7
Residue of revenue from mining district land occupation leases under Land Act, 1924, section 317 (3)	861 2 4
	£368,250 11 3
Balance brought down	7,704 19 5
	£7,704 19 5

Note.—The above account includes charges for assessed rent on Government buildings and interest on capital for which the Department has no parliamentary appropriation.

LANDS AND SURVEY DEPARTMENT—GENERAL ACCOUNT—*continued.*

Balance-sheet as at 31st March, 1927.

Liabilities.

	£ s. d.	£ s. d.
Capital—		
Interest-bearing ..	49,642 13 0	
Non-interest-bearing ..	7,053,054 5 6	
		7,102,696 18 6
Discharged Soldiers Settlement Account (merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923) ..		27,955 15 0
Public Works Fund		291 17 6
Sundry creditors—		
Principal instalments under section 20, Discharged Soldiers Settlement Amendment Act, 1923		376 15 8
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923 ..		1,484 18 2
Unpaid miscellaneous services		3,332 5 0
Miscellaneous		2,433 13 3
Payments in advance—		
Rents		10,085 7 2
Royalties		15 15 3
Interest on sales of Crown land		39 0 5
Miscellaneous office fees		9 4 8
Rents, &c., charged in advance		65,201 9 6
Depreciation reserve		13,219 13 3
Writings-off in Suspense		3,721 19 4
Treasury adjustment		89,531 14 0
Revenue Account—	£ s. d.	
General Account	5,675 5 11	
Thermal Springs District Act, 1910	8,312 2 3	
Mining District Land Occupation	1,721 18 11	
		15,709 7 1
		£7,336,105 13 9

Assets.

	£ s. d.	£ s. d.
Land—		
Leased	5,393,897 14 4	
Unleased	1,573,292 18 11	
		6,967,190 13 3
Unpaid purchase-price not yet payable—		
Buildings	7,053 12 5	
Improvements	738 12 6	
		7,792 4 11
Plant on Kapiti Island—		
Buildings	530 0 0	
Machinery and equipment	143 10 0	
		673 10 0
Machinery and instruments		21,736 0 6
Motor-vehicles		2,156 8 3
Bicycle		20 0 0
Furniture and fittings		18,035 18 4
Lithographs		27,912 19 4
Advances—	£ s. d.	
Grass-seed and road access	4,518 0 7	
Kauri-gum	5,000 0 0	
		9,518 0 7
Payments out of Consolidated Fund on account of compensation for improvements ..		2,748 14 4
Suspense Account (cost of providing access) ..		17 19 6
Sundry debtors—	£ s. d.	
Rents	93,148 16 2	
Less reserve for irrecoverable rents	1,000 0 0	
		92,148 16 2
Royalties		5,875 6 7
Principal instalments on buildings		934 3 8
Interest on sales of land		4,933 1 11
Interest on advances		77 13 3
Miscellaneous office fees		731 10 8
Miscellaneous		4,919 8 11
Postponements—Rents		15,212 3 11
Preliminary expenses Kauri-gum Control Board		34 5 9
Sundry debtors outstanding (amounts accrued but not yet due)—		
Royalties		118 0 0
Interest on sales, &c.		3,262 1 9
Unexpired railway season-tickets		355 0 0
Losses in suspense		3,721 19 4
Revaluation Board determinations—		
Reductions in capital value		100,762 2 4
Remissions of rent		18,946 11 6
Rent written off		10,998 19 3
Committee expenses		5,160 2 10
Cash in suspense		25 8 10
Local bodies' deposit accounts of sundry Receivers of Land Revenue—		
Mining district land occupation rents	£ s. d. 1,771 3 6	
Cash in Public Account— Thermal Springs District Act, 1910, Deposit Account	8,315 4 7	
		10,086 8 1
		£7,336,105 13 9

Contingent Liability.—£2,000, being balance purchase-price of Stewart Island held by the Crown and on which interest at 8 per cent. is being paid in accordance with agreement entered into with the then Native owners in 1864.

J. B. Thompson, Under-Secretary for Lands.
31st October, 1927. J. H. O'Donnell, Controller of Accounts.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes. The following comments are appended: (1) In the case of the District Land Offices of North Auckland, Auckland, Taranaki, Wellington, the departmental figures have been accepted pending the completion of the examination by the Audit Inspectors. (2) Expenditure under the New Plymouth Endowment Act, 1874, totalling £4,153 11s. 3d., should, in the opinion of the Audit Office, be included in the Revenue Account and shown as a charge against rents. (3) Capital account is overstated (*a*) by the total amount of loading for roads, &c., (*b*) by £2,000 balance of principal unpaid for the purchase of lands in Stewart Island. (4) Instalments of principal included in loan-repayments should not, in the opinion of the Audit Office, be a revenue charge. (5) Separate capital liability bearing interest and sinking-fund charges is not shown for expenditure in Crown lands under the Maori Land Settlement Act, 1905.—G. F. C. Campbell, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT—*continued.*

THERMAL SPRINGS DISTRICT ACCOUNT.

Revenue Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Balance carried down	1,905 6 1	By Accrued rent	1,905 6 1
Proportion of rents disbursed—		Balance brought down	1,905 6 1
Rotorua Borough Council	1,882 10 8	Balance from previous year	7,977 6 4
Waiariki Maori Land Board	37 19 6	Adjustment on account previous year	350 0 0
Balance carried forward	8,312 2 3		
	£10,232 12 5		£10,232 12 5

MINING DISTRICT LAND OCCUPATION LEASES.

Revenue Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Balance carried down	1,645 17 4	By Accrued rents	1,645 17 4
Proportions of rents disbursed—		Balance brought down	1,645 17 4
Territorial revenue	861 2 4	Balance brought forward from previous year	1,798 5 7
Local bodies	861 1 8		
Balance carried forward	1,721 18 11		
	£3,444 2 11		£3,444 2 11

HUTT VALLEY LANDS SETTLEMENT ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1927.

Receipts.	£ s. d.	*Payments.*	£ s. d.
To Rents	3,593 19 6	By Temporary transfers of cash under section 40, Public Revenues Act, 1926	5,000 0 0
Sales of land	28,076 15 0	Balance in Public Account as at 31st March, 1927	27,170 11 5
Interest on sales	454 7 4		
Interest received on temporary transfers of cash under section 40, Public Revenues Act, 1926	45 9 7		
	£32,170 11 5		£32,170 11 5

Revenue Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Transfers to Land for Settlements Liability Account	3,417 12 9	By Accrued interest	1,703 19 9
		Accrued rent	1,668 3 5
		Interest on surplus funds	45 9 7
	£3,417 12 9		£3,417 12 9

Balance-sheet as at 31st March, 1927.

Liabilities.	£ s. d.	£ s. d.	*Assets.*	£ s. d.
Land for Settlements Account—Capital—			Debtors for sales of land (not yet payable)	79,736 13 8
Balance, 1st April, 1926	10,960 0 0		Debtors for principal instalments on sales	2,591 19 0
Add sales for year	98,625 10 0	109,585 10 0	Debtors for interest on sales	843 7 2
Land for Settlements Account—Revenue—			Debtors for rent	623 1 10
Balance, 1st April, 1926	2,596 4 7		Interest accrued but uncharged	310 10 2
Transferred from Revenue Account	3,417 12 9	6,013 17 4	Temporary transfer of cash under section 40, Public Revenues Act, 1926	5,000 0 0
Sundry creditors—Amounts paid in advance—			Cash in Public Account at 31st March, 1927	27,170 11 5
Principal on sales	647 6 2			
Interest on sales	29 9 9	676 15 11		
		£116,276 3 3		£116,276 3 3

23rd August, 1927.

J. B. Thompson, Under-Secretary for Lands.
J. H. O'Donnell, Controller of Accounts.

Note.—This account is included in Land for Settlements Account. (See page 28.)

LANDS AND SURVEY DEPARTMENT—*continued*.

ROTORUA COLLEGE AND GRAMMAR SCHOOL ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1927.

Receipts.	£ s. d.	£ s. d.
Balance, 1st April, 1926—		
Cash in Public Account.. ..	1,495 17 0	
Cash in Investment Account ..	4,700 0 0	
		6,195 17 0
Rents		1,066 7 9
Interest on investments		221 0 0
Annual instalments of amount overpaid to Secondary Education Deposit Account—Auckland Provincial District		640 8 0
		£8,123 12 9

Payments.	£ s. d.	£ s. d.
Refunds of rents		31 0 0
Sundry creditors		30 0 0
Payments under section 12 (2) (*a*) of the Reserves, &c., Act, 1926		936 0 0
Balance, 31st March, 1927—		
Cash in Public Account ..	2,426 12 9	
Cash in Investment Account ..	4,700 0 0	
		7,126 12 9
		£8,123 12 9

Revenue Account for the Year ended 31st March, 1927.

	£ s. d.
Rents paid into Public Account after 18th December, 1926, due to Rotorua High School Board under section 12 (2) (*b*) of the Reserves and other Lands Disposal Act, 1926	284 4 11
Rents outstanding on 18th December, 1926, taken over by Rotorua High School Board	266 9 3
Balance transferred to accumulated funds ..	806 15 2
	£1,357 9 4

	£ s. d.
Accrued rents	1,136 9 4
Interest on investments	221 0 0
	£1,357 9 4

Balance-sheet as at 31st March, 1927.

Liabilities.	£ s. d.	£ s. d.
Accumulated funds, to be disbursed under section 12 (2) (*a*) of the Reserves, &c., Act, 1926, for the erection of a secondary school at Rotorua—		
Balance, 1st April, 1926 ..	10,843 18 2	
Transferred from Revenue Account	806 15 2	
	11,650 13 4	
Less payments under section 12 (2) (*a*) of the Reserves, &c., Act, 1926..	936 0 0	
		10,714 13 4
Rents payable to Rotorua High School Board ..		284 4 11
		£10,998 18 3

Assets.	£ s. d.
Overpayment to Secondary Education Deposit Account, Auckland Provincial District (being repaid by annual instalments)	3,842 8 0
Interest accrued but not due on investments ..	29 17 6
Cash in Public Account, 31st March, 1927 ..	2,426 12 9
Cash in Investment Account, 31st March, 1927 ..	4,700 0 0
	£10,998 18 3

J. B. Thomson, Under-Secretary for Lands.
10th October, 1927. J. H. O'Donnell, Controller of Accounts.

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the unaudited copies of journal entries of the District Lands Office, Auckland, and correctly state the position as disclosed thereby. G. F. C. Campbell, Controller and Auditor-General.

MAIN HIGHWAYS ACCOUNT.

CONSTRUCTION FUND.

Income and Expenditure on Capital Account for the Year ended 31st March, 1927.

EXPENDITURE.	Government Roads.	Ordinary Main Highways.	Total for Year 1926–27.	Total since Declaration of Main Highways (9/6/24).
To Net expenditure on construction and improvement of main highways, including cost of administration by Public Works Department and accident compensation :—				
Highway District—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
No. 1	28,148 1 6	20,322 18 8	48,471 0 2	142,484 2 9
No. 2	32,219 0 11	60,799 15 4	93,018 16 3	178,023 14 3
No. 3	30,010 9 0	6,008 15 3	36,019 4 3	54,252 16 10
No. 4	25,767 4 1	7,281 16 2	33,049 0 3	130,706 3 7
No. 5	2,280 17 6	24,547 9 2	26,828 6 8	62,111 15 11
No. 6	25,723 8 11	2,862 4 5	28,585 13 4	75,449 5 10
No. 7	30,506 17 3	26,539 5 10	57,046 3 1	150,771 7 1
No. 8	7,439 1 7	11,168 0 9	18,607 2 4	40,385 8 6
No. 9	30,559 19 9	55,780 7 1	86,340 6 10	130,962 1 11
No. 10	2,605 8 1	19,213 8 3	21,818 16 4	31,881 9 5
No. 11	2,432 13 11	2,602 10 7	5,035 4 6	9,317 11 11
No. 12	21,059 13 10	630 14 8	21,690 8 6	70,194 11 4
No. 13	36 15 0	12,983 4 5	13,019 19 5	56,820 8 10
No. 14	1,996 9 10	17,338 14 9	19,335 4 7	20,331 17 8
No. 15	..	3,745 3 8	3,745 3 8	6,715 5 1
No. 16	5,489 3 8	1,471 6 7	6,960 10 3	30,051 19 8
No. 17	30,267 10 1	3,551 12 10	33,819 2 11	34,965 1 6
No. 18	6,040 15 0	14,431 17 6	20,472 12 6	23,233 15 11
	282,583 9 11	291,279 5 11	573,862 15 10	1,248,658 18 0
Balance, being excess of income over expenditure, carried to general balance-sheet			..	19,460 3 8
			573,862 15 10	1,268,119 1 8

INCOME.	Government Roads.	Ordinary Main Highways.	Total for Year 1926–27.	Total since Declaration of Main Highways (9/6/24).
By Recoveries on account of expenditure of previous years :—				
Highway District—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
No. 2	..	..	..	6 0 0
No. 4	1 9 4	..	1 9 4	2 8 8
No. 12	0 19 0	..	0 19 0	0 19 0
No. 13	..	102 0 0	102 0 0	102 0 0
	2 8 4	102 0 0	104 8 4	111 7 8
Receipts under section 15, Finance Act, 1923, from Public Works Fund, General Purposes Account*			200,000 0 0	626,000 0 0
Loans raised under Main Highways Act, 1922—				
Consolidated stock			..	542,007 14 0
Debentures..			100,000 0 0	100,000 0 0
alance, excess of expenditure over income, carried to general balance-sheet			273,758 7 6	..
			573,862 15 10	1,268,119 1 8

* Interest on these amounts is paid from Consolidated Fund.

MAIN HIGHWAYS ACCOUNT—*continued.*

REVENUE FUND.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	Government Roads.	Ordinary Main Highways.	Total for Year 1926-27.	Total since Inception of Main Highways Act, 1922, to 31/3/27.
To Net expenditure on maintenance of main highways:—				
Highway District—	£ s. d.	£ s. d.	£ s. d.	£ s. d.
No. 1	3,994 6 3	16,968 6 9	20,962 13 0	48,865 2 6
No. 2	4,647 18 3	42,051 16 4	46,699 14 7	75,138 18 6
No. 3	16,316 7 7	4,199 7 1	20,515 14 8	42,211 7 6
No. 4	15,112 10 0	6,580 18 10	21,693 8 10	38,403 11 1
No. 5	5,707 19 8	36,197 19 7	41,905 19 3	83,678 6 2
No. 6	8,281 8 9	5,107 1 0	13,388 9 9	36,098 16 5
No. 7	11,833 0 0	24,405 8 11	36,238 8 11	64,188 11 10
No. 8	5,899 9 10	21,758 5 1	27,657 14 11	47,967 17 7
No. 9	7,298 17 5	23,905 18 10	31,204 16 3	61,221 5 1
No. 10	1,542 1 3	22,784 16 2	24,326 17 5	48,955 9 10
No. 11	18,269 9 9	8,736 4 6	27,005 14 3	45,699 1 5
No. 12	35,671 17 8	..	35,671 17 8	82,010 13 11
No. 13	1,491 4 3	12,731 3 1	14,222 7 4	28,447 1 2
No. 14	1,708 5 8	16,112 17 10	17,821 3 6	31,355 1 3
No. 15	..	17,410 6 4	17,410 6 4	38,435 3 6
No. 16	3,345 4 9	5,075 15 1	8,420 19 10	12,558 0 5
No. 17	63 3 0	12,819 8 3	12,882 11 3	20,687 1 1
No. 18	507 13 7	20,224 19 5	20,732 13 0	35,919 19 0
	141,690 17 8	297,070 13 1	438,761 10 9	841,841 8 3
Abolition of toll-gates (section 20, Finance Act, 1925)			1,807 0 0	8,537 14 7
Accident compensation			16 19 5	178 16 7
Administration and supervision expenses, including salaries and travelling-expenses of Public Works officers, printing, stationery, postages, and miscellaneous expenses			25,597 9 4	46,684 8 4
Charges and expenses of raising loans { for the year 1926–27			210 0 6	42,217 14 6
Charges and expenses of raising loans { for the year 1925–26			42,007 14 0	
Commission on collection of motor-registration fees by Postal Department			8,884 14 0	19,075 0 6
Depreciation of furniture, fittings, &c.			38 2 3	89 3 1
Erection of signposts (subsidies to) on County boundaries			234 1 8	234 1 8
Expenses of District Councillors, attending District Council meetings and annual conference			92 5 6	92 5 6
Fees and travelling-expenses of members of the Main Highways Board, other than Government members			1,428 18 6	4,637 19 6
Interest on loans, recoupment to Consolidated Fund (section 4, Finance Act, 1919)			27,524 9 3	44,029 2 9
Management charges of consolidated stock on account of Construction Fund			28 11 7	28 11 7
Miscellaneous expenses (advertising, maps, rent of halls, traffic tallies, transport of metal, samples, &c.)			458 1 11	874 8 1
			547,089 18 8	1,008,520 14 11
Balance, being excess of income over expenditure, carried to general balance-sheet			..	642,743 3 6
			£547,089 18 8	£1,651,263 18 5

Income.		Total for Year 1926-27.	Total since Inception of Main Highways Act, 1922, to 31/3/27.
By Income from—			
Interest from investments of—	£ s. d.		
Construction Fund	2,581 14 8		
Revenue Fund	32,037 0 8	£ s. d.	£ s. d.
		34,618 15 4	88,336 6 2
Interest from local bodies on plant purchased on their behalf		1,774 2 7	1,895 0 9
Motor-registration licenses fees and fines (section 24, Motor-vehicles Act, 1924)		283,963 9 1	630,180 0 11
Recoveries on account of expenditure of previous years—Ordinary main highways		28 12 0	28 12 0
Rent of and tolls from ferries		712 2 8	1,781 10 6
Tire-tax (sections 13 and 14, Main Highways Act, 1922)		188,450 6 1	824,042 8 1
Transfer from Consolidated Fund (section 14, Main Highways Act, 1922)		35,000 0 0	105,000 0 0
Balance, being excess of expenditure over income, carried to general balance-sheet		2,542 10 11	..
		£547,089 18 8	£1,651,263 18 5

MAIN HIGHWAYS ACCOUNT—*continued.*

General Balance-sheet as at 31st March, 1927.

Liabilities.			Revenue Fund.	Construction Fund.	Total.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
Accumulated Construction Fund—					
Balance at 31/3/26		251,210 17 2			
Excess of expenditure, 1926–27	£273,758 7 6				
Less "Cost of raising loans," 1925–26, chargeable to revenue	42,007 14 0	231,750 13 6	..	19,460 3 8	19,460 3 8
Accumulated Revenue Fund—					
Balance at 31/3/26			645,285 14 5	..	..
Less excess of expenditure over income for 1926–27			2,542 10 11	..	..
			642,743 3 6	..	642,743 3 6
Sundry creditors			109,384 4 7	124,746 8 5	234,130 13 0
Interest accrued on loans			3,319 14 11	..	3,319 14 11
1927–28 motor-registration fees—					
Received during 1926–27			188,500 0 0	..	188,500 0 0
Writings-off in Suspense			30 0 0	54 16 11	84 16 11
			943,977 3 0	144,261 9 0	1,088,238 12 0

Assets.			Revenue Fund.	Construction Fund.	Total.
			£ s. d.	£ s. d.	£ s. d.
Cash in Public Account—					
At call			100,039 7 5	65,559 10 6	165,598 17 11
Invested temporarily until required			652,900 0 0	5,000 0 0	657,900 0 0
Sundry debtors			12,161 16 4	47,435 16 7	59,597 12 11
Motor-registration fees in hands of Postal Department			78,693 10 0	..	78,693 10 0
Tire-tax in hands of Customs Department			7,792 15 1	..	7,792 15 1
Interest due and accrued			11,370 16 6	..	11,370 16 6
Stocks of material, tools, &c.			5,612 12 8	22,471 2 6	28,083 15 2
Stocks, &c., deficits, Suspense Account			30 0 0	54 16 11	84 16 11
Roadmen's cottages, huts, and road buildings generally			2,487 5 0	3,740 2 6	6,227 7 6
Furniture, fittings, &c.—		£ s. d.			
Expenditure to 31/3/27		600 5 8			
Depreciation, sales, &c., to 31/3/27		88 6 3	511 19 5	..	511 19 5
Plant and equipment—					
For Main Highways Board—					
Expenditure to 31/3/27		29,576 3 2			
Less depreciation charged to works, and transfers		2,188 12 6	27,387 10 8	..	27,387 10 8
Purchased for local bodies—					
Expenditure to 31/3/27		54,713 1 0			
Less repayments of principal—					
Paid	£9,434 14 10				
Due	288 16 3				
		9,723 11 1	44,989 9 11	..	44,989 9 11
			943,977 3 0	144,261 9 0	1,088,238 12 0

J. J. Gibson, Accountant, Public Works Department.

F. W. Furkert, Chairman, Main Highways Board.

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, except that an amount of £42,007 14s. representing charges and expenses of raising loans, which was properly expended from the Construction Fund in the year 1925-26, has now been erroneously included in the expenditure of the Revenue Fund. The transfer of this expenditure from the Construction Fund to the Revenue Fund is contrary to law.—G. F. C. Campbell, Controller and Auditor-General.

Note.—It was considered that sufficient authority for the transfer to the Revenue Fund of the charge of £42,007 14s. for costs of raising loans existed in section 15 (1) (*d*) of the Main Highways Act, 1922. As it has since been held that this section is not applicable, Treasury has concurred with the Department that legislation should be asked for to cover the transaction.

R. E. Hayes, Secretary to the Treasury.

MENTAL HOSPITALS DEPARTMENT.

INSTITUTIONAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1927.

—	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanui.	Totals.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Salaries	29,935 10 0	33,539 8 1	44,449 14 10	12,924 9 4	13,699 18 2	41,325 14 8	13,853 17 1	189,728 12 2
Official visitors	52 10 0	25 4 0	23 2 0	10 10 0	..	16 16 5	..	128 2 5
Advertising, books, &c.	2 12 9	7 10 7	20 18 0	9 0 7	8 1 6	2 10 11	0 14 0	51 8 4
Bacteriological research	5 5 0	1 8 0	0 15 0	..	0 16 0	20 18 6	1 11 6	30 14 0
Bedding and clothing	5,314 1 0	4,933 19 10	6,698 0 5	796 6 4	1,689 10 6	8,509 9 11	1,327 1 10	29,268 9 10
Buildings, repairs, &c.	2,833 10 10	1,977 2 4	3,782 2 9	596 7 7	2,846 19 9	5,729 0 0	2,911 13 10	20,676 17 1
Dental services	10 3 0	98 17 7	95 7 6	1 2 6	7 16 1	108 16 9	..	322 3 5
Farm-produce consumed	3,110 2 3	5,681 12 8	7,500 14 1	608 13 4	2,160 0 0	3,893 18 0	4,189 5 9	27,144 6 1
Fencing, draining, and roading	5 19 9	4 8 11	81 6 11	0 14 0	..	39 10 0	10 4 10	142 4 5
Freights and cartages	44 6 6	95 1 7	212 13 4	53 16 6	128 11 3	77 5 6	97 18 10	709 13 6
Fuel and light, water, &c.	4,937 14 9	4,945 12 1	5,001 8 11	1,033 3 6	1,998 17 8	5,434 1 10	1,375 6 11	24,726 5 8
Funeral expenses	88 10 11	69 11 0	45 0 0	8 12 10	28 0 0	54 15 0	81 18 6	376 8 3
Furniture, repairs, &c.	607 6 5	224 9 4	232 16 3	40 9 10	261 19 11	1,008 11 10	125 13 5	2,501 7 0
Gardens and shrubberies	12 9 1	196 0 11	43 12 7	20 0 8	32 8 1	49 10 2	68 11 3	422 12 9
Laundry expenses	362 6 10	558 2 4	2,587 16 5	915 0 10	200 4 5	515 10 6	188 11 9	5,327 13 1
Machinery, repairs, &c.	60 19 10	312 5 2	188 17 9	5 8 2	34 9 7	244 9 8	119 18 4	966 8 6
Maintenance of motor-vehicles	145 3 1	79 15 3	382 8 3	39 12 3	268 19 3	464 0 9	332 1 4	1,712 0 2
Medical fees	198 8 0	182 10 0	118 2 6	20 14 0	11 9 8	252 13 8	55 6 5	839 4 3
Nursing staff—								
Engagement of	..	..	..	..	7 4 0	28 8 0	3 12 0	39 4 0
Transfer expenses	70 19 11	7 8 5	7 2 10	..	..	..	5 9 0	91 0 2
Treatment in general hospitals	1 3 6	7 7 0	7 1 0	..	48 4 6	6 19 0	11 16 3	82 11 3
Uniforms	356 19 3	508 11 10	227 8 2	122 10 10	150 9 11	520 10 8	125 17 10	2,012 8 6
Office equipment	10 0 5	22 6 6	0 7 0	0 2 6	0 14 6	3 18 5	6 18 1	44 7 5
Patients—								
Patients' friends	..	100 0 0	100 0 0	..	..	..	..	200 0 0
Gratuities	110 10 6	1 8 6	311 9 4	45 18 5	87 13 9	81 12 11	12 16 7	651 10 0
Recreation	968 3 5	1,401 9 9	1,799 3 3	290 0 6	487 11 2	1,216 14 6	426 17 4	6,589 19 11
Transfer expenses	6 14 2	5 6 6	16 2 3	..	4 2 5	0 9 3	4 0 5	36 15 0
Treatment in general hospitals	30 11 0	5 3 6	96 16 8	25 10 0	90 1 6	100 5 6	11 1 0	359 9 2
Postages and telegrams	65 11 8	90 1 4	100 5 8	19 6 9	28 13 8	121 7 3	33 19 10	459 6 2
Printing and stationery	183 0 6	239 7 2	244 3 5	75 11 6	79 19 10	220 4 4	68 3 6	1,110 10 3
Rations	16,112 8 0	12,700 11 9	17,593 8 2	3,825 3 3	5,170 17 10	16,427 0 7	2,622 16 2	74,452 5 9
Stores—								
Loose and artisans tools	71 4 9	76 8 9	8 0 0	12 17 11	20 19 6	64 0 5	29 10 9	283 2 1
Plant and machinery	26 16 3	..	26 16 3	..	..	..	..	53 12 6
Other	988 3 9	..	1,948 18 9	284 17 10	143 2 5	..	60 15 6	3,425 18 3
Surgery and dispensary—								
Drugs, &c.	212 19 8	343 4 9	305 3 8	35 0 1	113 1 2	426 17 6	48 11 7	1,484 18 5
Wines, &c.	..	15 19 10	6 8 8	6 13 6	2 12 6	31 17 8	..	63 12 2
Telephone expenses	42 13 0	126 12 8	164 18 4	17 19 10	55 3 1	72 17 6	56 2 6	536 6 11
Travelling-allowances	6 13 10	111 3 4	72 15 7	..	74 8 0	3 15 0	14 13 8	283 9 5
Travelling-expenses	86 13 9	75 18 2	339 10 10	61 16 6	81 18 3	90 1 3	49 7 11	785 6 8
Contingencies	1 2 11	9 9 8	11 19 11	1 12 6	1 15 0	1 0 0	0 16 8	27 16 8

Head Office administration expenses	1,912 13 7	1,477 14 11	1,958 18 3	381 17 0	640 8 3	2,222 12 2	587 6 7	9,181 10 9
Maintenance fees, refund of	..	40 4 0	..	..	..	..	..	40 4 0
Unauthorized expenditure (compensation, &c.)	..	65 0 0	..	176 3 2	..	..	1,001 0 0	1,242 3 2
Bad debts	..	..	..	..	7 0 0	19 2 10	0 12 9	26 15 7
Vehicles other than motors	6 0 0	21 13 0	..	..	..	..	20 10 0	48 3 0
Surgical instruments	..	..	..	..	..	1 19 3	3 19 8	5 18 11
Grant in lieu of leave under section 51, Public Service Act	..	..	65 0 0	..	..	..	..	65 0 0
Depreciation	3,493 17 6	3,813 7 11	3,073 7 3	1,259 14 6	1,316 10 8	4,379 4 2	2,468 18 4	19,805 0 4
	72,492 1 4	74,198 18 11	99,950 2 9	23,726 18 10	31,990 13 9	93,788 12 3	32,415 9 6	428,562 17 4
Balance carried down	51,126 2 10	54,072 3 0	71,681 2 2	20,953 0 2	24,765 3 10	66,652 4 7	26,325 11 7	315,575 8 2
Interest	6,948 7 10	7,208 19 5	6,813 3 8	2,190 19 10	2,455 3 6	8,245 13 1	4,496 6 5	38,358 13 9
Loss on farms	..	..	3,344 3 10	688 3 4	781 3 11	275 10 5	552 15 9	5,641 17 3
	58,074 10 8	61,281 2 5	81,838 9 8	23,832 3 4	28,001 11 3	75,173 8 1	31,374 13 9	359,575 19 2
Income.								
Maintenance fees	21,214 6 6	18,689 14 0	25,038 16 10	2,455 12 3	6,972 8 5	26,510 6 9	5,706 19 11	106,588 4 8
Board and lodging	9 11 8	222 2 7	397 1 8	50 19 0	25 2 0	292 10 9	103 17 6	1,101 5 2
Metal, rags, &c.	41 18 10	..	110 1 9	12 1 0	..	25 17 7	..	189 19 2
Offal (institution)	39 11 8	1,132 16 3	2,328 5 3	252 19 5	..	50 4 5	63 11 4	3,867 8 4
Sacks (institution)	57 4 10	..	29 9 0	2 7 0	..	34 8 2	..	123 9 0
Rents of buildings	..	82 3 1	154 17 6	..	127 19 6	208 0 0	215 9 2	788 9 3
Territorial revenue	..	..	0 15 0	..	..	..	..	0 15 0
Firewood sales	..	..	15 0 0	..	..	..	..	15 0 0
Recoveries on account of expenditure previous years (miscellaneous sales)	0 5 0	..	..	..	100 0 0	..	..	100 5 0
Sale of trees	3 0 0	..	..	..	..	..	..	3 0 0
Vehicles manufactured	..	..	122 0 0	..	..	15 0 0	..	137 0 0
Tallow sales	..	..	72 13 7	..	..	..	..	72 13 7
Balance carried down	51,126 2 10	54,072 3 0	71,681 2 2	20,953 0 2	24,765 3 10	66,652 4 7	26,325 11 7	315,575 8 2
	72,492 1 4	74,198 18 11	99,950 2 9	23,726 18 10	31,990 13 9	93,788 12 3	32,415 9 6	428,562 17 4
Net profit from farms	1,059 19 5	41 7 5	..	..	..	..	..	1,101 6 10
Excess expenditure over income	57,014 11 3	61,239 15 0	81,838 9 8	23,832 3 4	28,001 11 3	75,173 8 1	31,374 13 9	358,474 12 4
	58,074 10 8	61,281 2 5	81,838 9 8	23,832 3 4	28,001 11 3	75,173 8 1	31,374 13 9	359,575 19 2

MENTAL HOSPITALS DEPARTMENT—*continued*.

FARM WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1927.

—	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanui.	Totals.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Live-stock at 1st April, 1926	1,912 10 0	3,118 14 0	4,737 4 0	375 9 0	2,295 12 0	4,352 16 0	9,353 8 0	26,145 13 0
Stored and growing crops, 1st April, 1926	751 0 0	3,333 12 5	2,908 16 8	99 6 11	1,541 10 10	1,089 14 2	3,987 5 4	13,711 6 4
Purchases of stock	118 16 1	685 2 1	198 11 8	61 1 11	104 1 2	199 19 1	889 2 4	2,256 14 4
Farm salaries and wages	939 9 4	2,044 19 10	4,839 8 7	734 10 0	1,966 0 6	1,604 9 6	1,836 5 10	13,965 3 7
Farm feed	381 7 0	274 7 8	2,461 16 7	265 13 7	535 18 7	1,281 10 8	88 6 1	5,289 0 2
Farm fertilizers	273 15 11	185 11 6	278 19 5	96 11 6	246 4 4	169 4 0	1,033 18 1	2,284 4 9
Fencing, draining, and roading	44 7 8	208 13 5	644 18 5	22 13 4	63 8 4	224 5 8	223 5 3	1,431 12 1
Freights and cartages	1 0 0	..	105 6 4	..	..	..	..	106 6 4
Repairs to—								
Implements, harness, &c.	71 17 5	133 18 8	220 14 3	41 1 4	29 5 3	157 18 6	319 7 3	974 2 8
Farm buildings	13 2 11	44 12 11	549 4 2	3 10 5	2 5 1	3 17 9	11 9 11	628 3 2
Farm machinery	..	3 8 1	80 12 8	1 0 6	2 17 4	..	..	87 18 7
Rents, rates, &c.	..	1,964 19 7	144 9 11	..	..	..	..	2,109 9 6
Seeds	93 18 10	246 18 8	324 16 9	36 6 11	183 3 5	96 18 10	333 17 10	1,316 1 3
Sundry expenses	54 0 8	743 3 3	238 2 4	38 7 9	222 19 1	88 10 8	51 1 3	1,436 5 0
Unauthorized expenditure (compensation)	..	..	..	..	..	16 16 0	..	16 16 0
Railages	..	..	..	..	..	..	0 2 8	0 2 8
Depreciation	101 5 0	119 8 0	254 12 10	7 16 7	158 8 0	315 0 0	142 6 5	1,098 16 10
Profit carried down	2,163 1 7	1,769 12 11	..	..	167 3 3	1,221 7 8	2,022 0 4	7,343 5 9
	6,919 12 5	14,877 3 0	17,987 14 7	1,783 9 9	7,518 17 2	10,822 8 6	20,291 16 7	80,201 2 0
Loss brought down	..	..	2,050 8 9	633 13 8	..	..	..	2,684 2 5
Interest	1,103 2 2	1,728 5 6	1,293 15 1	54 9 8	948 7 2	1,496 18 1	2,574 16 1	9,199 13 9
Net profit	1,059 19 5	41 7 5	..	..	..	..	..	1,101 6 10
	2,163 1 7	1,769 12 11	3,344 3 10	688 3 4	948 7 2	1,496 18 1	2,574 16 1	12,985 3 0
Income.								
Sales of live-stock	801 0 6	1,649 4 10	1,602 6 4	95 9 6	647 19 3	1,084 14 10	3,746 19 0	9,627 14 3
Poultry and eggs	294 6 2	1,163 5 7	1,401 7 4	61 15 8	320 19 0	786 12 7	77 13 1	4,105 19 5
Skins, hides, &c.	8 18 8	12 3 7	116 5 6	7 13 8	266 8 2	21 7 8	258 1 11	690 19 2
Wool	..	155 9 7	..	..	4 1 3	63 5 5	278 2 7	500 18 10
Butterfat	157 9 8	749 14 0	1,109 0 0	..	286 9 2	524 15 4	1,782 8 4	4,609 16 6
Milk and cream	1,322 13 11	1,565 6 8	2,042 7 3	224 3 6	702 0 10	1,424 12 0	602 14 6	7,883 18 8
Fruit and vegetables	1,250 16 11	1,922 2 5	2,364 19 2	261 12 2	1,080 7 3	1,000 0 5	475 2 0	8,355 0 4
Meat	106 2 0	226 12 7	1,203 16 7	68 15 3	267 19 9	265 15 1	2,115 7 6	4,254 8 9
Cereals, hay, &c.	..	1,023 2 5	..	..	21 17 6	..	8 0 0	1,052 19 11
Grazing	..	44 0 0	..	..	..	..	..	44 0 0
Sales of sacks	11 15 11	..	32 10 0	..	12 0 0	18 3 0	..	74 8 11
Honey	..	..	20 3 0	..	..	..	..	20 3 0
Sales of horse-feed	..	..	..	..	..	..	16 13 0	16 13 0
Sales of dead stock	..	2 0 0	..	..	..	..	..	2 0 0
Freights and cartages	..	..	..	..	..	18 18 0	..	18 18 0
Live-stock at 31st March, 1927	1,792 14 0	3,678 2 0	3,543 4 0	331 16 0	2,331 10 0	4,306 16 6	8,317 8 0	24,301 10 6
Stored and growing crops, 31st March, 1927	1,173 14 8	2,685 19 4	2,501 6 8	98 10 4	1,577 5 0	1,307 7 8	2,613 6 8	11,957 10 4
Loss carried down	..	..	2,050 8 9	633 13 8	..	..	..	2,684 2 5
	6,919 12 5	14,877 3 0	17,987 14 7	1,783 ·9 9	7,518 17 2	10,822 8 6	20,291 16 7	80,201 2 0
Profit brought down	2,163 1 7	1,769 12 11	..	..	167 3 3	1,221 7 8	2,022 0 4	7,343 5 9
Net loss to Institutional Account	..	..	3,344 3 10	688 3 4	781 3 11	275 10 5	552 15 9	5,641 17 3
	2,163 1 7	1,769 12 11	3,344 3 10	688 3 4	948 7 2	1,496 18 1	2,574 16 1	12,985 3 0

MENTAL HOSPITALS DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

	£ s. d.		£ s. d.
To Institutional accounts—		By Balance	358,939 14 9
Auckland	57,014 11 3		
Christchurch	61,239 15 0		
Dunedin	81,838 9 8		
Hokitika	23,832 3 4		
Nelson	28,001 11 3		
Porirua	75,173 8 1		
Tokanui	31,374 13 9		
Interest on Wellington land	465 2 5		
	£358,939 14 9		£358,939 14 9

BALANCE-SHEET AS AT 31ST MARCH, 1927.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Capital Account	1,067,760 14 0	Land		226,480 18 4
Sundry creditors	8,260 6 0	Buildings (institutional)		777,788 2 5
Depreciation Reserve	92,694 7 7	Buildings (farm)		36,642 16 4
Treasury Adjustment Account	460,207 5 11	Developmental		7,195 12 2
		Improvements		18,428 18 8
		Furniture and fittings		23,820 0 11
		Plant and machinery (institution)		33,799 14 11
		Plant and machinery (farm)		2,626 13 11
		Motor-vehicles	5,819 0 0	
		Less losses in Suspense	105 0 0	
				5,714 0 0
		Other vehicles		1,543 17 0
		Surgical instruments		290 1 9
		Loose and artisans' tools		2,058 9 7
		Farm implements		3,165 2 9
		Stores and equipment		92,353 17 7
		Live-stock		24,301 10 6
		Stored and growing crops		11,957 10 4
		Sundry debtors	1,733 19 4	
		Less losses in Suspense	26 15 7	
				1,707 3 9
		Expenses paid in advance		108 7 10
		Excess expenditure over income		358,939 14 9
	£1,628,922 13 6			£1,628,922 13 6

NOTE.—The assets include amounts of a capital nature expended by the Public Works Department for which the Department possesses no parliamentary appropriation. The following charges are included for which the Department possesses no parliamentary appropriation: (*a*) Rental value as assessed by Public Works Department; (*b*) interest at 4½ per cent. on capital as at 1st April, 1926; (*c*) maintenance of buildings by the Public Works Department; (*d*) no charge has been made in farm accounts in respect of patients' labour.

THEO. G. GRAY, Inspector-General of Mental Hospitals.
W. RIACH, A.R.A.N.Z., 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, except that—(1) The valuations of land, buildings, and improvements are incomplete; (2) the income from maintenance fees does not represent the earnings for the year, and the outstandings at the end of the year have not been correctly stated; and (3) subject to the departmental notes above.—G. F. C. CAMPBELL, Controller and Auditor-General.

MINING ADVANCES ACCOUNT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Interest on loan capital	2,362 8 2	By Interest on advances	1,227 5 7
Losses, sums irrecoverable	223 16 1	Interest on investments	396 2 7
		Balance—Net loss for year	962 16 1
	£2,586 4 3		£2,586 4 3

Balance-sheet as at 31st March, 1927.

Liabilities.	£ s. d.	£ s. d.
Capital—		
Loans under various Acts	61,883 9 0	
Less writings off under Appropriation Acts, 1920 and 1924	6,333 9 0	
	55,550 0 0	
Less transferred to liability to Consolidated Fund	6,500 0 0	
		49,050 0 0
Liability to Consolidated Fund		6,228 11 8
Interest due to Consolidated Fund		6,107 10 7
Interest accrued but not due		770 15 10
Reserve for losses		3,582 19 1
		£65,739 17 2

Assets.	£ s. d.	£ s. d.
Advances	33,765 10 7	
Less provisionally written off	6,457 17 1	
		27,307 13 6
Sundry debtors—		
Interest due on advances	8,244 10 0	
Less provisionally written off	2,765 19 0	
		5,478 11 0
Interest on advances accrued but not due		217 10 4
Interest on investments accrued but not due		50 1 1
Cash in Public Debt Redemption Fund		811 10 9
Cash—	£ s. d.	
In Public Account	6,612 4 8	
In Investment Account	7,000 0 0	
		13,612 4 8
Losses—		
In previous years	17,299 9 9	
Loss for year	962 16 1	
		18,262 5 10
		£65,739 17 2

G. Jas. Anderson, Minister of Mines.
A. W. Gyles, A.I.A.N.Z., Accountant, Mines Department.

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

NATIVE DEPARTMENT.

NATIVE LAND SETTLEMENT ACCOUNT.

Interest Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.
To Interest on loan capital ..	151,186 2 8	
Less amount transferred to blocks as part of purchase costs	18,536 5 8	
		132,649 17 0
Interest on balance of amount transferred from Maori Land Settlement Account, 1913–14 ..		105 9 8
		£132,755 6 8

Cr.	£ s. d.	£ s. d.
By Interest on amounts held in Investment Account ..	3,519 14 9	
Interest on advances to Maori Land Boards	576 10 1	
Interest on survey liens ..	9,062 2 5	
Interest on unpaid purchase of land sold on deferred-payment license	8,937 9 10	
		22,095 17 1
Balance transferred to Revenue Account ..		110,659 9 7
		£132,755 6 8

Revenue Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.
To Balance transferred from Interest Account ..		110,659 9 7
Charges on rents—		
Local Bodies, Thirds, Fourths, and Halves	5,075 12 8	
Loan Repayments (Loans raised under Local Bodies Loans Act, 1908, and under Section 47, Land for Settlements Act, 1925, for roading and other expenditure incurred in opening up land for settlements)	4,527 12 0	
		9,603 4 8
Rebate of rents	3,114 7 6	
Remissions of rent	1,495 12 3	
Rents irrecoverable	4,161 15 4	
Rents written off under Deteriorated Lands Act, 1925 ..	2,358 15 10	
		11,130 10 11
Administration Expenses (Lands Department)	2,948 8 10	
Miscellaneous Expenses ..	723 4 1	
Purchase and General Administration expenses	3,449 8 5	
		7,121 1 4
Loan expenses, stamp duty on transfer of stock and cost of raising loans and management charges of stock		229 4 6
		£138,743 11 0

Cr.	£ s. d.
By Rents	60,803 11 2
Royalties	1,284 17 4
Miscellaneous recoveries	180 17 11
Balance transferred to Net Revenue Account..	76,474 4 7
	£138,743 11 0

Net Revenue Account for the Year ended 31st March, 1927.

Dr.	£ s. d.
To Balance at 1st April, 1926	469,176 8 6
Net loss for the year ended 31st March, 1927..	76,474 4 7
	£545,650 13 1

Cr.	£ s. d.
By Adjustment on account of previous years ..	36,620 17 6
Balance as at 31st March, 1927	509,029 15 7
	£545,650 13 1

Balance-sheet as at 31st March, 1927.

Liabilities.	£ s. d.	£ s. d.
Loan Capital Account		3,648,731 18 5
Liability to other accounts—		
Consolidated Fund—		
Interest on amount transferred from Maori Land Settlement Account	105 9 8	
Interest on loan capital ..	229,114 11 2	
Maori Land Settlement Account	2,344 0 11	
		231,564 1 9
Sundry creditors—		
Lands Department—		
Deposits on application to acquire the freehold ..	11,584 4 11	
Survey lien (principal) ..	1 13 0	
Payments made in advance on account of rents	1,555 18 10	
Miscellaneous	6,232 2 10	
Native Department—		
Purchase-money deductions ..	3,561 7 5	
		22,935 7 0
Carried forward		3,903,231 7 2

Assets.	£ s. d.	£ s. d.
Land—		
Blocks fully acquired and proclaimed	1,952,361 5 0	
Orakei Block	165,297 4 10	
Blocks partly acquired and unproclaimed	512,185 9 5	
Interest and purchase expenses capitalized on all partly-acquired blocks—		
Interest	79,750 13 5	
Purchase expenses ..	13,153 13 4	
		2,722,748 6
Surveys in progress—		
Native blocks not acquired, survey liens to be registered	6,548 12 2	
Blocks acquired by Crown—		
Hauhungaroa	1,216 9 5	
Urewera	24,335 1 2	
Wharepuhunga	4,920 17 7	
Miscellaneous	4,824 18 9	
		41,845 19 1
Carried forward		2,764,594 5 1

NATIVE DEPARTMENT—*continued.*

NATIVE LAND SETTLEMENT ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1927—*continued.*

Liabilities—continued.

	£	s.	d.	£	s.	d.
Brought forward				3,903,231	7	2
Outstanding purchase-money, land acquired for exchange purposes—						
Public Works Fund	2,513	17	8			
Scenery Preservation Account ..	5,094	8	4			
				7,608	6	0
Reserves—Capital—						
Appreciation of assets (on land proclaimed)				31,835	7	2
Reserves—Revenue—						
Sinking funds (as per contra) ..	38,296	19	0			
Audit fees	45	0	0			
Writings-off in Suspense (as per contra)	6,527	5	4			
Irrecoverable rents	3,981	2	0			
				48,850	6	4
Rents charged in advance				14,788	17	7
Suspense Account—						
Land purchase	798	4	8			
Orakei Block interest	7,520	15	0			
				8,318	19	8
Interest accrued on loan capital (not yet due and payable)				61,748	15	11
				£4,076,381	19	10

Assets—continued.

	£	s.	d.	£	s.	d.
Brought forward				2,764,594	5	1
Unpaid purchase-money on land sold on deferred-payment license (principal not yet due and payable)	164,223	7	7			
Unpaid purchase-money on buildings on land sold on deferred-payment license (principal not yet due and payable)	2,051	19	3			
				166,275	6	10
Survey liens—						
Principal	190,228	8	0			
Interest	69,727	17	8			
				259,956	5	8
Sundry debtors—						
Principal instalments on land sold on deferred-payment license	3,759	1	7			
Interest on land sold on deferred-payment license ..	2,619	9	6			
Principal instalments on buildings sold	88	4	1			
Rents	25,497	3	11			
Royalties	413	17	11			
Miscellaneous (Lands Department)	2,074	11	0			
Maori Land Boards—principal and interest)	262	10	0			
Expenditure paid in advance	99	2	9			
				34,814	0	9
Postponed charges outstanding—						
Rent	15,153	3	4			
Principal instalments on buildings	43	2	6			
				15,196	5	10
Interest accrued (not yet due and payable)—						
Advances to Maori Land Boards from Native Land Settlement Account ..	130	12	10			
Treasury investments ..	1,094	13	11			
Land-sales	2,033	6	11			
				3,258	13	8
Outstanding rents in suspense ..	..			6,527	5	4
Revaluation Board Reductions Suspense Account—						
Land	113,065	11	7			
Buildings	292	11	2			
Rents	36,987	6	11			
				150,345	9	8
Cash in Public Debt Redemption Fund—						
New Zealand State Advances Act, 1909	11,976	15	4			
Public Debt Extinction Act, 1910	26,320	3	8			
				38,296	19	0
Advances to Maori Land Boards from Native Land Settlement Account	..			13,690	3	3
Cash balances, Native Land Settlement Account—						
Cash in Public Account ..	21,895	9	2			
Investment Account ..	92,500	0	0			
Imprests outstanding ..	2	0	0			
				114,397	9	2
Net Revenue Account—						
Balance as at 1st April, 1926	469,176	8	6			
Less adjustments on account of previous years ..	36,620	17	6			
	432,555	11	0			
Excess of expenditure over income for 1926–27 ..	76,474	4	7			
				509,029	15	7
				£4,076,381	19	10

R. N. JONES, Under-Secretary.

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

1. The portion of the accounts dealing with leased lands has been compiled from copies of journal entries of the District Land Offices. In the case of the North Auckland, Auckland, Taranaki, and Wellington Offices the departmental figures have been accepted pending the completion of the local examination by the Audit Inspector.

2. The account should be recouped for the portion of the Waikaremoana Block purchased from the account for purposes outside the scope of the account.

3. There is no statutory liability to the account for the liability shown to the Public Works Fund and Scenery Preservation Account. In any case, the amount appears to be overstated; subsequent legislation will affect this.

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

PENSIONS DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	£ s. d.
To Pensions—		
War Pensions Act, 1915	1,149,556 17 6	
Pensions Acts, 1913 and 1926	1,352,094 4 9	
Epidemic (vote, Pensions)	11,179 18 8	
Special annuities ..	5,171 14 8	
Finance Act, 1919 ..	448 7 4	
Defence Act, 1909 ..	2,719 13 2	
Civil Service Act, 1908 ..	14,946 13 4	
Judicature Act, 1908 ..	3,874 18 8	
Reserves and other Lands Disposal and Public Bodies Empowering Act, 1916	78 0 0	
Walsh and others Pensions Act, 1869 ..	3 9 5	
Finance Act, 1923 ..	150 0 0	
Finance Act, 1924 ..	200 0 0	
Finance Act, 1926 ..	310 18 3	
		2,540,734 15 9
Administration charges—		
Salaries	37,263 11 6	
Contributions to Post Office	13,622 18 4	
Travelling-expenses ..	2,859 3 8	
Rent..	2,949 2 11	
Appeal Board expenses	3,557 10 7	
Printing and stationery	2,088 19 3	
Postage and telegrams ..	2,028 3 1	
Exchange and commission	125 4 0	
Depreciation	346 6 5	
Telephones	237 14 0	
Repairs to office equipment	101 8 0	
Transfer and removal expenses	174 15 7	
Overtime	170 14 10	
Contingencies	50 11 8	
Fuel, light, and water ..	95 6 11	
Advertising	4 14 10	
Office cleaning ..	22 19 3	
Cartage	29 18 11	
		65,729 6 9
Medical treatment of returned soldiers ..		80,822 3 11
Medical fees		5,160 14 8
Railway concessions to disabled soldiers ..		2,116 14 3
Loadings on life-insurance premiums ..		238 8 3
Grants to recipients of New Zealand Cross ..		40 0 0
Medical treatment of South African War veterans		16 14 1
Clothing-allowance to amputees		9 4 2
Pensions to retired postal officers ..		223 11 1
Payments on account of other Governments—	£ s. d.	
Union of South Africa	299 1 7	
Canadian Government ..	273 18 9	
Commonwealth Government	26,093 14 11	
Imperial Government ..	195,176 12 5	
Newfoundland Government	1 1 0	
		221,844 8 8
		£2,916,936 1 7
		£ s. d.
To Balance brought down		2,643,636 10 8
Interest on capital		225 7 1
		£2,643,861 17 9

Income.	£ s. d.
By National-endowment residue for old-age pensions	38,793 12 7
Sundry outstanding pensions, 1925–26 ..	7,804 13 9
Gold duty (Miners' Phthisis Act, 1915) ..	2,482 3 8
Commission for paying Imperial pensions ..	2,151 1 2
Post and Telegraph Department for pensions paid to retired officers	223 11 1
Union Government of South Africa on account of payments made	299 1 7
Canadian Government on account of payments made	273 18 9
Commonwealth Government on account of payments made	26,093 14 11
Imperial Government on account of payments made	195,176 12 5
Newfoundland Government on account of payments made	1 1 0
Excess of expenditure over income ..	2,643,636 10 8
	£2,916,936 1 7
	£ s. d.
By Balance after charging interest	2,643,861 17 9
	£2,643,861 17 9

Note.—Included in above expenses are items representing interest on capital, £225 7s. 1d., and rent of offices, £1,933 3s. 7d., which do not appear in annual appropriations.

Percentage of cost of administration to total payments, 2·48.

PENSIONS DEPARTMENT—*continued.*

Balance-sheet as at 31st March, 1927.

Liabilities.	£ s. d.
Capital	5,007 17 9
Reserve for depreciation	1,709 5 6
Creditors—	
Sundry	7,430 17 7
Union of South Africa Government ..	215 11 8
Deposits, miscellaneous	5 4 6
Instalments paid but not cleared by Treasury	1,220 8 0
Pensions due but unpaid	53,503 17 4
Treasury Adjustment Account	2,856,032 1 1
	£2,925,125 3 5

Assets.	£ s. d.	£ s. d.
Office furniture and equipment	4,025 9 4	
Mechanical appliances ..	1,115 11 5	
Stationery on hand	876 4 5	
Medical stores on hand ..	737 13 10	
		6,754 19 0
Sundry debtors—		
Advances on account of other Governments—		
Commonwealth	14,190 14 3	
Canadian	198 3 2	
Imperial	50,818 19 4	
Newfoundland	1 1 0	
Government Departments ..	38,818 2 9	
Civilians	4 4 0	
		104,031 4 6
Stamps on hand		102 19 10
Pensions prepaid		170,279 16 10
Accounts prepaid		94 5 6
Excess of expenditure over income		2,643,861 17 9
		£2,925,125 3 5

25th July, 1927.

G. C. Fache, Commissioner of Pensions.

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

PRIME MINISTER'S DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Salaries	2,292 4 5	By Excess of expenditure over income.. ..	3,219 9 3
Rent	704 0 0		
Sundries	223 4 10		
	£3,219 9 3		£3,219 9 3

Balance-sheet as at 31st March, 1927.

Liabilities.	£ s. d.	*Assets.*	£ s. d.
Sundry creditors	48 1 8	Excess of expenditure over income	3,219 9 3
Treasury Adjustment Account	3,171 7 7		
	£3,219 9 3		£3,219 9 3

Note.—The value of assets used by the Department is at present reflected in the balance-sheet of the Legislative Department. Adjustments will be made during the current year. The Income and Expenditure Account includes rental as assessed by the Public Works Department for which the Department possesses no parliamentary appropriation.

F. D. Thomson, Permanent Head.
A. W. Pyne, Accountant.

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

PRISONS DEPARTMENT.

Gross Income and Expenditure Account for the Year ended 31st March, 1927.

—	Addington.	Auckland.	Hautu.	Rangipo.	Invercargill.	Napier.	New Plymouth.	Paparua.	Point Halswell.	Waikeria.	Waikune.	Wanganui.	Wellington.	Wi Tako.	Minor Gaols.	Totals.
Expenditure.																
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—																
Rations, clothing, bedding, and loose tools	561 1 7	4,648 8 2	858 5 1	300 9 1	4,272 8 4	274 11 5	1,066 16 11	2,348 5 1	1,324 17 11	1,692 12 5	1,720 8 2	350 7 4	2,000 14 1	1,129 18 3	463 17 5	23,013 1 3
Sundry expenses—																
Salaries, allowances, uniforms, &c.	542 5 10	12,894 6 0	409 8 8	576 0 8	7,265 17 6	693 12 7	1,831 19 6	4,732 15 10	1,628 0 3	3,503 13 5	1,910 13 4	1,270 7 8	6,206 6 9	1,923 13 6	1,250 17 7	46,639 19 1
Advertising, purchase of books, &c.	7 13 5	40 10 5	0 8 10	1 19 2	70 10 3	2 1 0	5 17 11	18 4 3	7 9 8	23 3 6	8 8 4	7 16 0	27 18 6	10 3 2	1 19 0	234 3 5
Clothing, bedding, and furniture ..	123 19 10	2,295 11 10	338 13 3	116 7 4	2,057 5 5	40 17 10	194 18 7	651 3 7	372 13 4	864 14 2	760 3 8	73 18 0	427 14 2	538 12 7	94 8 5	8,951 2 0
Gratuities to prisoners on discharge	2 5 0	108 18 6	..	..	6 10 0	8 8 0	3 7 0	8 13 3	1 14 6	0 2 6	..	4 16 6	22 13 0	0 2 6	6 19 6	174 10 3
Prisoners' industry earnings ..	108 7 1	1,575 3 1	..	..	1,186 5 0	40 17 4	235 3 11	..	170 3 5	902 13 7	..	65 18 9	311 0 7	..	..	4,595 12 9
Payments to prisoners' dependants	..	2,312 15 0	..	..	..	12 6 6	262 1 6	..	..	890 16 0	..	71 0 0	698 17 11	..	..	4,247 16 11
Fuel, light, water, sanitary services	157 8 11	1,425 9 1	16 19 3	11 5 10	797 5 1	97 0 10	241 14 7	497 2 8	450 2 9	443 11 2	362 7 3	132 9 7	691 7 1	239 17 6	232 6 7	5,796 8 2
Equipment and instructional work	..	2 2 9	..	..	124 19 8	..	..	1 6 9	20 10 5	18 16 8	1 12 1	..	0 2 9	..	..	169 11 1
Medicines and maintenance of prisoners in public hospitals	12 13 1	568 3 2	7 13 4	9 7 6	293 9 0	9 13 9	130 2 0	114 7 8	34 18 3	85 18 6	79 11 2	23 12 4	158 15 3	25 5 10	50 18 5	1,604 9 3
Office fittings and requisites ..	..	10 5 2	0 4 6	..	2 1 3	0 19 7	..	..	0 14 3	0 12 3	0 9 4	1 17 3	0 19 0	0 12 1	0 7 6	19 2 2
Postage, telegrams, printing, and stationery	28 8 3	233 5 0	38 1 1	15 9 7	115 9 7	28 16 6	47 9 2	122 13 9	57 1 9	139 15 1	161 1 2	29 4 9	113 3 2	68 0 5	25 15 8	1,223 14 11
Rations	290 2 9	7,156 2 3	597 12 10	522 2 10	2,913 18 1	284 6 0	1,015 4 9	1,940 3 4	724 2 8	2,113 6 7	2,011 10 2	452 3 3	1,892 9 11	1,201 19 3	1,667 19 11	24,783 4 7
Burial of deceased prisoners ..	..	20 6 8	..	..	..	..	..	..	..	..	28 18 10	..	3 7 6	..	..	52 13 0
Maintenance of buildings ..	120 4 10	377 7 7	..	0 3 0	230 10 4	17 7 4	65 1 2	1,337 0 11	339 10 10	98 1 3	65 0 5	173 12 0	98 3 4	55 17 2	290 14 2	3,268 14 4
Transport charges	70 10 4	925 4 11	173 6 11	142 18 3	802 15 10	53 1 0	80 5 4	422 18 10	536 18 2	820 14 9	453 3 8	120 4 11	248 19 6	165 14 11	200 0 9	5,216 18 1
Contingencies	..	1 5 0	..	..	2 0 0	..	..	1 1 0	1 5 0	..	10 0 0	..	99 4 9	..	..	114 15 9
	2,025 0 11	34,595 4 7	2,440 13 9	1,696 3 3	20,141 5 4	1,563 19 8	5,180 2 4	12,195 16 11	5,670 3 2	11,598 11 10	7,573 7 7	2,777 8 4	13,001 17 3	5,359 17 2	4,286 4 11	130,105 17 0
Prison labour	233 6 8	379 1 9	341 14 0	158 4 0	1,555 4 10	373 16 7	207 12 1	1,731 1 0	562 1 2	689 10 5	1,187 17 4	482 1 6	1,068 9 5	627 10 6	354 19 6	9,952 10 9
Institutional Garden Accounts—																
Opening stocks—Crops, &c. ..	13 3 4	100 16 7	..	..	..	..	100 3 7	..	..	..	23 11 10	..	..	..	8 0 0	245 15 4
Opening stocks—Live-stock ..	11 17 6	..	..	..	..	..	38 0 0	..	..	..	13 16 0	..	..	..	..	63 13 6
Expenses	11 8 4	61 19 2	..	..	..	1 9 4	34 0 4	..	..	..	12 0 5	..	157 1 11	..	..	277 19 6
Prison labour	340 15 0	220 15 9	..	..	..	31 12 6	236 18 2	..	..	..	..	..	458 2 6	..	26 9 8	1,314 13 7
Supervision	..	21 8 0	..	..	..	..	93 9 2	..	..	..	..	..	105 13 2	..	..	220 10 4
Interest on capital	1 2 6	4 3 5	..	..	..	..	6 4 4	..	..	..	24 7 6	..	..	..	0 7 2	36 4 11
Depreciation Reserve	..	..	..	..	..	..	..	..	..	..	25 4 2	..	..	..	..	25 4 2
	378 6 8	409 2 11	..	..	..	33 1 10	508 15 7	..	..	..	98 19 11	..	720 17 7	..	34 16 10	2,184 1 4
Depreciation	335 4 6	4,130 8 4	153 13 8	54 9 9	1,746 15 11	86 5 11	200 10 11	1,860 2 2	357 11 8	1,324 11 3	136 2 6	135 7 6	652 6 3	535 3 7	542 12 11	12,251 6 10
Interest on capital	661 0 3	8,944 15 10	204 12 2	90 11 6	3,608 0 6	214 6 4	373 9 4	4,007 4 10	586 6 5	2,176 18 4	271 2 10	228 18 7	2,162 0 3	849 0 2	1,314 14 8	25,693 2 0
Proportion of overhead burden ..	89 3 11	1,822 8 9	123 2 8	93 10 8	887 13 5	79 11 8	281 16 1	582 7 10	231 3 0	550 8 6	377 4 4	140 12 3	539 18 4	300 10 10	148 0 8	6,247 12 11
	1,085 8 8	14,897 12 11	481 8 6	238 11 11	6,242 9 10	380 3 11	855 16 4	6,449 14 10	1,175 1 1	4,051 18 1	784 9 8	504 18 4	3,354 4 10	1,684 14 7	2,005 8 3	44,192 1 9
Total expenditure.. ..	3,722 2 11	50,281 2 2	3,263 16 3	2,092 19 2	27,939 0 0	2,351 2 0	6,752 6 4	20,376 12 9	7,407 5 5	16,340 0 4	9,644 14 6	3,764 8 2	18,145 9 1	7,672 2 3	6,681 9 6	186,434 10 10
Income.																
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Rent of cottages	39 0 0	42 15 0	..	..	..	65 0 0	33 6 8	30 0 0	..	27 10 0	..	..	134 9 3	..	..	372 0 11
Sundry sales	..	164 18 1	..	142 8 5	..	..	..	..	..	..	..	8 8 0	..	..	2 0 0	317 14 6
Institutional Garden Accounts—																
Closing stocks—																
Crops, &c.	12 10 8	165 15 10	..	..	..	..	87 13 4	..	..	..	..	..	5 9 2	..	8 16 1	280 5 1
Live-stock	9 6 6	..	..	..	..	..	44 0 0	..	..	..	14 14 8	..	13 8 0	..	..	81 9 2
Sales of produce, &c.	83 12 0	520 4 8	..	..	..	..	340 2 10	..	..	..	..	..	167 6 3	..	28 1 6	1,139 7 3
Closing stocks, rations, clothing, bedding, and loose tools	568 17 1	4,634 0 1	967 15 2	349 12 6	3,809 7 6	218 15 11	896 16 1	1,696 11 8	944 1 1	1,658 2 4	1,614 3 10	339 0 1	1,697 15 2	935 15 5	469 1 3	20,799 15 2
Gross cost of institutional upkeep, carried down	3,008 16 8	44,753 8 6	2,296 1 1	1,600 18 3	24,129 12 6	2,067 6 1	5,350 7 5	18,650 1 1	6,463 4 4	14,654 8 0	8,015 16 0	3,417 0 1	16,127 1 3	6,736 6 10	6,173 10 8	163,443 18 9
Total income	3,722 2 11	50,281 2 2	3,263 16 3	2,092 19 2	27,939 0 0	2,351 2 0	6,752 6 4	20,376 12 9	7,407 5 5	16,340 0 4	9,644 14 6	3,764 8 2	18,145 9 1	7,672 2 3	6,681 9 6	186,434 10 10
Gross cost of institutional upkeep per prisoner per annum	155 16 7	109 16 5	83 7 5	76 8 7	121 10 2	116 2 10	84 17 7	143 3 5	125 0 2	119 0 7	95 0 2	108 12 10	133 10 10	100 4 2	186 9 0	116 9 2

PRISONS DEPARTMENT—*continued*.

Net Income and Expenditure Account for the Year ended 31st March, 1927.

—	Addington.	Auckland.	Hautu.	Rangipo.	Invercargill.	Napier.	New Plymouth.	Paparua.	Point Halswell.	Waikeria.	Waikune.	Wanganui.	Wellington.	Wi Tako.	Minor Gaols.	Totals.
Expenditure.																
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Gross cost of institutional upkeep, brought forward	3,008 16 8	44,753 8 6	2,296 1 1	1,600 18 3	24,129 12 6	2,067 6 1	5,350 7 5	18,650 1 1	6,463 4 4	14,654 8 0	8,015 16 0	3,417 0 1	16,127 1 3	6,736 6 10	6,173 10 8	163,443 18 9
Losses on industries—																
Bootmaking	..	127 2 0	..	..	264 16 7	..	..	..	..	..	..	..	..	..	..	391 18 7
Brickmaking	..	..	..	..	..	..	..	..	..	..	..	..	..	2,453 14 6	..	2,453 14 6
Blockmaking	..	52 7 7	..	..	..	..	..	47 18 11	..	..	..	..	..	..	..	100 6 6
Farms	..	..	..	..	7,051 10 1	..	..	2,109 11 0	523 12 8	3,695 2 0	..	..	..	2,819 10 11	..	16,199 6 8
Quarries	..	..	..	..	..	343 7 8	794 15 0	50 16 5	..	..	..	..	472 14 11	..	..	1,661 14 0
Labour contracts	..	..	..	..	259 15 10	..	0 19 6	..	27 17 0	..	1,257 8 11	..	447 7 11	..	..	1,993 9 2
Sawmill	..	..	..	..	..	..	..	..	..	..	2,718 12 0	..	..	..	..	2,718 12 0
Tailoring	..	..	..	..	253 4 3	..	..	..	..	..	..	..	..	..	..	253 4 3
Total expenditure ..	3,008 16 8	44,932 18 1	2,296 1 1	1,600 18 3	31,958 19 3	2,410 13 9	6,146 1 11	20,858 7 5	7,014 14 0	18,349 10 0	11,991 16 11	3,417 0 1	17,047 4 1	12,009 12 3	6,173 10 8	189,216 4 5
Income.																
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Prison labour	574 1 8	15,386 6 1	1,315 4 8	856 13 11	11,027 12 3	847 17 4	2,153 5 11	8,095 10 8	1,402 13 8	7,664 7 3	6,315 11 6	482 1 6	7,644 11 11	3,821 17 7	381 9 2	67,969 5 1
Depreciation overcharged in previous year	..	..	..	..	..	..	..	..	..	..	24 14 0	..	..	..	..	24 14 0
Profits on industries—																
Mail-bag repairs	..	622 3 6	..	..	..	..	..	..	..	..	..	..	..	..	..	622 3 6
Quarries	..	3,641 6 7	..	..	..	..	..	..	..	..	..	..	..	..	..	3,641 6 7
Tailoring	..	620 13 9	..	..	..	..	..	..	..	..	..	..	..	..	..	620 13 9
Labour contracts	..	45 6 0	..	..	..	..	..	9 18 11	..	26 12 7	..	..	..	288 10 10	..	370 8 4
Net cost of institutional upkeep ..	2,434 15 0	24,617 2 2	980 16 5	744 4 4	20,931 7 0	1,562 16 5	3,992 16 0	12,752 17 10	5,612 0 4	10,658 10 2	5,651 11 5	2,934 18 7	9,402 12 2	7,899 3 10	5,792 1 6	115,967 13 2
Total income	3,008 16 8	44,932 18 1	2,296 1 1	1,600 18 3	31,958 19 3	2,410 13 9	6,146 1 11	20,858 7 5	7,014 14 0	18,349 10 0	11,991 16 11	3,417 0 1	17,047 4 1	12,009 12 3	6,173 10 8	189,216 4 5
Net cost of institutional upkeep per prisoner per annum	122 0 10	60 8 2	35 12 2	35 11 5	105 8 5	87 15 10	63 6 10	97 18 0	108 11 0	86 11 5	66 19 7	93 6 5	77 17 2	117 10 2	174 18 0	83 16 5

PRISONS DEPARTMENT—*continued.*

AUCKLAND GENERAL STORE.

Working Account for the Year ended 31st March, 1927.

Dr.

	£	s.	d.	£	s.	d.
Opening stocks—						
Manufactured clothing ..	3,451	19	0			
Manufactured boots ..	974	0	8			
Raw materials, tailoring ..	2,940	2	11			
Raw materials, bootmaking ..	1,000	10	2			
Loose tools	18	17	7			
Sundry stores	89	2	0			
Brushware and hardware ..	406	18	0			
Drugs and medicines ..	326	11	10			
Tobacco	1,163	16	6			
Tea	535	6	8			
Stock in transit	90	7	6			
				10,997	12	10
Sundry purchases and expenses—						
Clothing, bedding, and furniture	1,019	7	11			
Medicines, &c.	158	2	0			
Uniforms, &c.	90	6	10			
Tobacco	390	18	9			
Sanitary	113	17	0			
Cartage, &c.	27	13	2			
Purchase of raw materials for tailoring..	3,438	14	11			
Purchase of raw materials for bootmaking	2,526	7	11			
Manufactured goods received from tailoring-shop ..	3,471	13	5			
Manufactured goods received from bootmaking-shop ..	4,441	11	5			
Manufactured goods received from tinsmith shop ..	164	18	1			
				15,843	11	5
Storekeeper's salary				303	7	0
Interest on capital				494	17	10
				£27,639	9	1

Cr.

	£	s.	d.	£	s.	d.
By Issues—						
Other Government Departments	3,551	14	8			
Institutions	9,922	3	4			
				13,473	18	0
Raw material to tailoring industry..	1,837	13	3			
Raw material to bootmaking industry..	2,685	2	4			
				4,522	15	7
Closing stocks—						
Manufactured clothing ..	1,541	5	1			
Manufactured boots ..	1,236	8	0			
Raw materials, tailoring ..	3,915	2	1			
Raw materials, bootmaking ..	753	11	1			
Sundry stores	352	7	7			
Brushware and hardware ..	425	18	2			
Drugs and medicines ..	299	10	9			
Tobacco	597	9	3			
Tea	192	0	1			
Stock in transit	115	6	11			
				9,428	19	0
Balance transferred to Overhead Burden Account				213	16	6
				£27,639	9	1

WELLINGTON GENERAL STORE.

Working Account for the Year ended 31st March, 1927.

Dr.

	£	s.	d.	£	s.	d.
To Opening stocks—						
Tobacco	630	9	9			
Prison equipment, &c. ..	70	9	6			
				700	19	3
Sundry expenses—						
Purchase of tea	350	6	0			
Purchase of tobacco	309	16	10			
				660	2	10
Transfers from Wellington Institution—						
Lead-headed nails	86	2	8			
Floor-polish	102	9	7			
				188	12	3
Interest on capital				32	4	4
Balance transferred to Overhead Burden Account				97	9	1
				£1,679	7	9

Cr.

	£	s.	d.	£	s.	d.
By Transfers to institutions—						
Prison equipment, tea, and tobacco	874	7	2			
Lead-headed nails	50	16	0			
Floor-polish	95	8	3			
				1,020	11	5
Closing stocks—						
Tobacco	488	3	9			
Tea	4	16	10			
Prison equipment	123	7	9			
Lead-headed nails	35	6	8			
Floor-polish	7	1	4			
				658	16	4
				£1,679	7	9

AUCKLAND TAILORING INDUSTRY.

Working Account for the Year ended 31st March, 1927.

Dr.

	£	s.	d.	£	s.	d.
To Opening stocks—						
Raw materials	142	9	8			
Partly manufactured goods ..	22	17	6			
Manufactured goods	52	18	6			
Loose tools	31	11	0			
				249	16	8
Sundry expenses—						
Raw materials	1,837	13	3			
Cost of goods manufactured at Point Halswell	156	16	9			
Fuel, light, power, &c.. ..	80	6	2			
Machine parts and repairs ..	5	18	6			
Freight and cartage	18	7	6			
Sundries	0	14	6			
				2,099	16	8
Prison labour				788	12	6
Officers' supervision				177	0	0
Interest on capital				40	11	2
Depreciation Reserve				32	11	8
Profit on working				620	13	9
				£4,009	2	5

Cr.

	£	s.	d.	£	s.	d.
By Sales				3,506	9	7
Closing stocks—						
Raw materials	153	16	8			
Partly manufactured goods ..	10	13	8			
Manufactured goods	308	17	3			
Loose tools	29	5	3			
				502	12	10
				£4,009	2	5

PRISONS DEPARTMENT—*continued*.

AUCKLAND BLOCK AND TILE INDUSTRY.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To Opening stocks—			By Sales		42 1 2
Blocks	198 2 6		Closing stocks—		
Tiles	328 7 9		Blocks	191 13 0	
Loose tools	232 17 0		Tiles	274 0 3	
		759 7 3	Ridges	15 13 4	
Interest on capital		34 3 4	Loose tools	217 15 3	
					699 1 10
			Loss on working		52 7 7
		£793 10 7			£793 10 7

AUCKLAND LABOUR CONTRACTS.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Prison labour	324 9 0	By Credits received	441 11 4
Supervision	71 16 4		
Profit on working	45 6 0		
	£441 11 4		£441 11 4

AUCKLAND BOOTMAKING INDUSTRY.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To Opening stocks—			By Value of manufactures	3,213 9 11	
Raw materials	236 1 8		Value of repairs	1,229 14 6	
Partly manufactured goods	304 0 7				4,443 4 5
Loose tools	95 4 9		Closing stocks—		
		635 7 0	Raw materials	161 11 4	
Sundry expenses—			Partly manufactured goods	245 0 9	
Raw materials received from General Store	2,685 2 4		Loose tools	94 7 3	
Fuel, light, power, and water	22 4 1				500 19 4
Tools and repairs	7 4 10		Loss on working		127 2 0
Freight, cartage, &c.	1 13 9				
Machine parts, needles, &c.	7 3 1				
Sundries	1 18 11				
		2,725 7 0			
Prison labour		1,369 6 6			
Officers' supervision		255 0 0			
Interest on capital		55 18 1			
Depreciation Reserve		30 7 2			
		£5,071 5 9			£5,071 5 9

AUCKLAND MAIL-BAGS, MATS, ETC., INDUSTRY.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To Opening stocks—			By Sales		2,173 19 5
Raw materials	19 12 10		Closing stocks—		
Partly completed work	148 7 0		Raw materials	102 0 11	
Completed work	5 12 0		Partly completed work	39 19 11	
Loose tools	2 19 0		Loose tools	2 17 9	
		176 10 10			144 18 7
Sundry expenses—					
Purchase of canvas	398 6 10				
Seaming-twine, dees, rings, &c.	400 12 10				
Machine parts, needles, &c.	23 5 4				
Soap and brushes	21 12 0				
Fuel, light, water, and power	7 9 0				
Freight, cartage, &c.	7 13 1				
Sundries	0 15 11				
		859 15 0			
Prison labour		595 3 6			
Officers' supervision		54 1 8			
Interest on capital		9 9 6			
Depreciation Reserve		1 14 0			
Profit on working		622 3 6			
		£2,318 18 0			£2,318 18 0

PRISONS DEPARTMENT—*continued*.

QUARRIES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Dr.	Auckland.	Napier.	New Plymouth.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—				
Metal	33 9 0	..	723 0 0	756 9 0
Horses	157 10 0	..	..	157 10 0
Harness	151 5 6	..	..	151 5 6
Loose tools	328 4 3	10 11 0	53 19 10	392 15 1
Sundry expenses—				
Machine parts and repairs	554 4 1	..	..	554 4 1
Explosives	451 15 0	3 11 6	17 2 8	472 9 2
Tools and repairs	82 8 3	2 0 0	15 17 8	100 5 11
Fodder	216 11 8	..	..	216 11 8
Lubricants	158 10 10	..	..	158 10 10
Fuel, light, water, power, &c.	1,133 12 9	..	6 10 0	1,140 2 9
Blacksmithing	126 17 10	..	..	126 17 10
Timber and sundries	92 7 5	0 16 3	8 0 6	101 4 2
Maintenance of quarry roads	20 9 0	..	38 0 0	58 9 0
Repairs to harness	41 4 9	..	..	41 4 9
Freight, cartage, &c.	671 10 2	0 5 7	9 4 0	680 19 9
Prison labour	9,323 18 7	442 8 3	1,691 16 2	11,458 3 0
Officers' supervision	1,606 10 0	217 17 11	221 16 9	2,046 4 8
Interest on capital	897 1 8	82 10 2	75 13 9	1,055 5 7
Depreciation on plant	627 8 5	..	..	627 8 5
Profit on working	3,641 6 7	..	..	3,641 6 7
	20,316 5 9	760 0 8	2,861 1 4	23,937 7 9

Cr.	Auckland.	Napier.	New Plymouth.	Totals.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales	19,698 9 6	330 16 0	1,267 12 0	21,296 17 6
Closing stocks—				
Metal	33 15 0	77 13 9	740 10 0	851 18 9
Consumable stores	65 16 4	..	..	65 16 4
Horses	141 15 0	..	..	141 15 0
Harness	108 7 0	..	..	108 7 0
Loose tools	268 2 11	8 3 3	58 4 4	334 10 6
Loss on working	..	343 7 8	794 15 0	1,138 2 8
	20,316 5 9	760 0 8	2,861 1 4	23,937 7 9

PRISONS DEPARTMENT—*continued.*

HAUTU DEVELOPMENT.

Gross Working Account for the Year ended 31st March, 1927.

—	Crops, Gardens, and General.	Cattle.	Pigs.	Horses.	Totals.
	Expenditure.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—					
Equipment	510 11 5	..	..	..	
Live-stock	..	181 10 0	53 5 0	201 0 0	1,573 0 1
Crops	626 13 8	..	..	..	
Expenses	493 7 8	535 17 11	..	21 6 3	1,050 11 10
Sectional gross balances carried down	..	208 10 7	26 11 10	..	235 2 5
	1,630 12 9	925 18 6	79 16 10	222 6 3	2,858 14 4
	Income.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales and transfers	224 17 10	377 18 6	54 8 10	..	657 5 2
Closing stocks—					
Equipment	533 12 4	..	..	..	
Live-stock	..	548 0 0	25 8 0	171 0 0	1,846 19 10
Crops and garden	568 19 6	..	..	..	
Sectional gross balances carried down	303 3 1	..	..	51 6 3	354 9 4
	1,630 12 9	925 18 6	79 16 10	222 6 3	2,858 14 4

Net Working Account for the Year ended 31st March, 1927.

Expenditure.

	£ s. d.	£ s. d.
To Sectional gross balances brought down—		
Crops, garden, and general	303 3 1	
Horses	51 6 3	
		354 9 4
Proportion of maintenance Waimarino–Tokaanu Road	..	89 11 1
Payments to prisoners' dependants	..	318 5 0
Prisoners' industry earnings	..	276 7 4
Prison labour	1,468 7 3	
Less payments to dependants and earnings	594 12 4	
		873 14 11
Officers' supervision	..	647 5 8
Interest on capital	..	633 18 4
Depreciation reserve	..	1 18 2
		£3,195 9 10

Income.

	£ s. d.	£ s. d.
By Sectional gross balances brought down—		
Cattle	208 10 7	
Pigs	26 11 10	
		235 2 5
Balance transferred to Development Account	..	2,960 7 5
		£3,195 9 10

RANGIPO DEVELOPMENT.

Gross Working Account for the Year ended 31st March, 1927.

—	Crops, Gardens, and General.	Cattle.	Horses.	Totals.
	Expenditure.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—				
Equipment	81 3 5	..	..	148 13 5
Crops and garden	67 10 0	..	..	
Expenses	799 17 10	268 16 9	43 0 0	1,111 14 7
	948 11 3	268 16 9	43 0 0	1,260 8 0
	Income.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Closing stocks—				
Equipment	88 11 3	..	..	
Live stock	..	236 0 0	43 0 0	549 14 0
Crops and garden	182 2 9	..	..	
Sectional gross balances carried down	677 17 3	32 16 9	..	710 14 0
	948 11 3	268 16 9	43 0 0	1,260 8 0

PRISONS DEPARTMENT—*continued.*

RANGIPO DEVELOPMENT—*continued.*

Net Working Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Gross balances, brought down—			By Balance transferred to Development Account	1,952 17 4
Crops, garden and general ..	677 17 3			
Cattle	32 16 9			
		710 14 0		
Maintenance of Waimarino–Tokaanu Road	..	89 11 1		
Payments to prisoners' dependants ..	..	331 14 0		
Prisoners' industry earnings ..	..	147 0 1		
Prison labour	618 17 6			
Less payments to dependents and earnings	478 14 1			
		140 3 5		
Officers' supervision	..	453 15 9		
Interest on capital	..	74 11 3		
Depreciation Reserve	..	5 7 9		
		£1,952 17 4		£1,952 17 4

INVERCARGILL BOOTMAKING INDUSTRY.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To Opening stocks—			By Sales and issues		1,345 5 4
Raw materials	140 4 11		Closing stocks—		
Partly manufactured goods ..	233 18 0		Raw materials	170 18 8	
Manufactured goods	104 10 0		Partly manufactured goods ..	163 12 0	
Loose tools	177 15 3		Manufactured goods	106 15 0	
		656 8 2	Loose tools	65 15 3	
Sundry expenses—					507 0 11
Raw materials	685 7 7		Loss on working		264 16 7
Tools and repairs	0 8 3				
Machine parts and repairs ..	2 2 0				
Sundries	6 2 11				
Freight, cartage, &c.	8 14 8				
		702 15 5			
Prison labour	..	509 1 10			
Officers supervision	..	204 2 8			
Interest on capital	..	36 14 9			
Depreciation Reserve	..	8 0 0			
		£2,117 2 10			£2,117 2 10

INVERCARGILL TAILORING INDUSTRY.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.
To Opening stocks—			By Sales	169 0 11
Raw materials	13 8 5		Closing stocks—	
Loose tools	15 4 5		Loose tools	53 18 6
		28 12 10	Loss on working	253 4 3
Sundry expenses—				
Raw materials	28 3 2			
Machine parts and repairs ..	1 14 10			
Sundries	0 1 6			
		29 19 6		
Prison labour	..	413 12 6		
Interest on capital	..	2 10 10		
Depreciation Reserve	..	1 8 0		
		£476 3 8		£476 3 8

INVERCARGILL LABOUR CONTRACTS.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Opening stocks, loose tools and harness ..	42 10 6	By Credits	175 0 0
Prison labour	128 15 0	Closing stocks, loose tools and harness ..	42 10 6
Officers supervision	202 4 2	Loss on working	259 15 10
Sundry expenses	21 18 11		
Interest on capital	39 15 11		
Depreciation Reserve	42 1 10		
	£477 6 4		£477 6 4

PRISONS DEPARTMENT—*continued*.

INVERCARGILL FARMING INDUSTRY.

Gross Working Account for the Year ended 31st March, 1927.

—	Crops and General.	Dairying and Cattle.	Sheep.	Pigs.	Garden.	Horses.	Firewood and Timber.	Total.
Expenditure.								
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—								
Equipment ..	326 14 3	..	..	..	..	..	47 4 0	
Live-stock ..	5 0 0	2,428 0 0	762 0 0	83 0 0	..	469 10 0	..	5,669 9 1
Crops, &c. ..	1,280 1 0	..	..	..	267 19 10	..	..	
Expenses ..	1,316 1 3	927 0 7	152 6 11	259 7 10	20 16 10	22 16 5	..	2,698 9 10
Prison labour ..	1,780 17 9	1,176 7 6	29 8 9	142 8 1	749 1 9	..	112 3 9	3,990 7 7
Supervision ..	850 5 0	439 7 2	4 19 9	1 9 0	225 3 3	..	40 10 5	1,561 14 7
Sectional gross profits carried down	..	1,620 4 1	608 18 2	..	..	107 13 7	..	2,336 15 10
	5,558 19 3	6,590 19 4	1,557 13 7	486 4 11	1,263 1 8	600 0 0	199 18 2	16,256 16 11
Income.								
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales ..	1,114 13 5	4,267 18 4	916 18 7	261 15 2	278 19 7	..	144 5 9	6,984 10 10
Closing stocks—								
Equipment ..	332 13 4	..	..	..	..	..	..	
Live-stock ..	3 0 0	2,323 1 0	640 15 0	106 10 0	..	600 0 0	..	5,410 18 4
Crops, &c. ..	1,172 5 0	..	..	..	232 14 0	..	..	
Sectional gross losses carried down	2,936 7 6	..	..	117 19 9	751 8 1	..	55 12 5	3,861 7 9
	5,558 19 3	6,590 19 4	1,557 13 7	486 4 11	1,263 1 8	600 0 0	199 18 2	16,256 16 11

Net Working Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.	£ s. d.
To Gross losses brought down—			By Gross profits brought down—		
Crops and general	2,936 7 6		Dairying and cattle ..	1,620 4 1	
Pigs	117 19 9		Sheep	608 18 2	
Garden	751 8 1		Horses	107 13 7	
Firewood and timber ..	55 12 5				2,336 15 10
		3,861 7 9	Net loss on working for year		7,051 10 1
Interest on capital		2,987 11 1			
Depreciation reserve		2,539 7 1			
		£9,388 5 11			£9,388 5 11

PRISONS DEPARTMENT—*continued.*

NEW PLYMOUTH LABOUR CONTRACTS.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Prison labour	16 19 6	By Credits	16 0 0
		Loss on working	0 19 6
	£16 19 6		£16 19 6

PAPARUA BLOCK AND TILE MAKING INDUSTRY.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To Opening stocks—			By Sales		440 16 1
Blocks and tiles	411 15 11		Closing stocks—		
Loose tools	26 0 6		Blocks and tiles	272 8 3	
		437 16 5	Loose tools	26 1 0	
Sundry expenses—					298 9 3
Cement, &c.	73 0 6		Loss on working		47 18 11
Freight, cartage, &c.	16 6 0				
Sundries	0 16 6				
		90 3 0			
Prison labour		173 4 0			
Officers' supervision		66 6 10			
Interest on capital		19 14 0			
		£787 4 3			£787 4 3

PAPARUA QUARRY.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Prison labour	219 16 3	By Sales	202 17 7
General expenses	2 9 6	Loss on working	50 16 5
Freight, cartage, &c.	31 8 3		
	£253 14 0		£253 14 0

PAPARUA LABOUR CONTRACTS.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Prison labour	18 0 0	By Credits	27 18 11
Profit on working	9 18 11		
	£27 18 11		£27 18 11

PRISONS DEPARTMENT—*continued*.

PAPARUA FARMING INDUSTRY.

Gross Working Account for the Year ended 31st March, 1927.

—	Crops and General.	Dairying and Cattle.	Sheep.	Pigs.	Garden.	Horses.	Poultry.	Total.
				Expenditure.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—								
Equipment	402 1 8	..	..	..	..	..	..	
Live-stock	..	269 6 0	1,326 16 6	408 19 0	..	140 0 0	23 19 0	4,416 9 7
Crops, &c.	1,356 7 5	..	..	..	489 0 0	..	..	
Expenses ..	2,212 11 9	992 2 10	940 7 5	688 12 11	17 15 9	656 4 7	25 2 3	5,532 17 6
Prison labour, including payments to dependants and industry earnings	1,528 7 6	197 15 0	89 10 0	203 5 0	298 18 7	..	45 7 6	2,363 3 7
Officers' supervision ..	509 7 5	73 1 2	76 8 8	66 17 6	203 2 6	..	9 8 2	938 5 5
Sectional gross profits, carried down	..	14 15 8	293 4 3	..	..	405 14 11	..	713 14 10
	6,008 15 9	1,547 0 8	2,726 6 10	1,367 14 5	1,008 16 10	1,201 19 6	103 16 11	13,964 10 11
				Income.				
By Sales ..	3,483 9 6	1,312 7 8	1,537 8 8	941 0 0	350 0 4	868 13 6	56 11 10	8,549 11 6
Closing stocks—								
Equipment	477 11 9	..	..	..	..	..	..	
Live-stock	..	234 13 0	1,188 18 2	393 15 6	..	333 6 0	30 9 0	3,951 15 4
Crops, &c.	910 13 3	..	..	..	382 8 8	..	..	
Sectional gross losses, carried down	1,137 1 3	..	..	32 18 11	276 7 10	..	16 16 1	1,463 4 1
	6,008 15 9	1,547 0 8	2,726 6 10	1,367 14 5	1,008 16 10	1,201 19 6	103 16 11	13,964 10 11

Net Working Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.	£ s. d.
To Sectional gross losses, brought down—			By Sectional gross profits, brought down—		
Crops and general ..	1,137 1 3		Dairying and cattle ..	14 15 8	
Pigs ..	32 18 11		Sheep ..	293 4 3	
Garden ..	276 7 10		Horses ..	405 14 11	
Poultry ..	16 16 1				713 14 10
		1,463 4 1			
Interest on capital ..		1,211 15 9	Net loss on working ..		2,109 11 0
Depreciation reserve ..		148 6 0			
		£2,823 5 10			£2,823 5 10

PRISONS DEPARTMENT—*continued*.

POINT HALSWELL FARMING INDUSTRY.

Gross Working Account for the Year ended 31st March, 1927.

—	General.	Dairying and Cattle.	Pigs.	Garden.	Poultry	Horses.	Totals.
			Expenditure.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—							
Equipment ..	83 17 7	..	..	..	..	..	
Live-stock ..	..	209 15 0	8 5 0	..	4 16 0	22 10 0	339 19 3
Crops, &c. ..	..	..	..	10 15 8	..	..	
Expenses ..	96 4 7	23 11 2	17 0 0	35 8 9	5 3 8	..	177 8 2
Prison labour ..	80 19 9	38 4 4	9 18 4	255 10 10	5 9 1	..	390 2 4
Officers' supervision ..	18 14 0	45 16 9	14 7 3	56 5 9	12 7 9	..	147 11 6
Sectional gross profits, carried down ..	..	62 10 7	1 18 11	..	..	..	64 9 6
	279 15 11	379 17 10	51 9 6	358 1 0	27 16 6	22 10 0	1,119 10 9
			Income.				
By Sales ..	14 12 6	227 14 1	45 9 6	42 18 3	15 6 9	15 0 0	361 1 1
Closing stocks—							
Equipment ..	81 15 11	..	..	..	..	..	
Live-stock ..	..	152 3 9	6 0 0	..	4 11 0	..	259 4 11
Crops, &c. ..	..	..	..	14 14 3	..	..	
Sectional gross losses, carried down ..	183 7 6	..	..	300 8 6	7 18 9	7 10 0	499 4 9
	279 15 11	379 17 10	51 9 6	358 1 0	27 16 6	22 10 0	1,119 10 9

Net Working Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.	£ s. d.
To Gross losses, brought down—			By Gross profits, brought down—		
General	183 7 6		Dairying and cattle	62 10 7	
Garden	300 8 6		Pigs	1 18 11	
Poultry	7 18 9				64 9 6
Horses	7 10 0		Net loss on working	..	523 12 8
		499 4 9			
Interest on capital		73 6 3			
Depreciation Reserve		15 11 2			
		£588 2 2			£588 2 2

PRISONS DEPARTMENT—*continued*.

WAIKERIA FARMING INDUSTRY.

GROSS WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

—	Crops and General.	Dairying and Cattle.	Sheep.	Pigs.	Garden.	Apiary.	Totals.
Expenditure.							
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—							
Equipment ..	488 3 8	..	..	..	..	118 6 0	7,135 1 11
Live-stock ..	793 16 0	2,648 0 0	215 8 0	168 15 0	..	..	
Crops, &c. ..	1,768 0 0	..	..	..	934 13 3	..	
Expenses ..	1,302 9 6	2,327 17 4	207 1 6	588 15 7	138 2 0	7 12 10	4,571 18 9
Prison labour ..	1,960 11 3	2,033 19 0	6 10 0	105 10 0	787 12 3	105 5 0	4,999 7 6
Officers' supervision ..	915 17 3	620 10 7	17 11 10	17 13 1	268 13 7	..	1,840 6 4
Sectional gross profits, carried down ..	..	..	484 13 11	..	..	..	484 13 11
	7,228 17 8	7,630 6 11	931 5 3	880 13 8	2,129 1 1	231 3 10	19,031 8 5
Income.							
By Sales ..	2,254 13 3	5,215 16 11	451 15 3	484 8 11	991 7 7	2 3 11	9,400 5 10
Closing stocks—							
Equipment ..	606 18 11	..	..	..	..	183 1 5	6,966 9 7
Live-stock ..	830 8 0	2,193 15 0	479 10 0	179 0 0	..	..	
Crops, &c. ..	1,543 12 8	..	..	..	942 0 4	8 3 3	
Sectional gross losses, carried down ..	1,993 4 10	220 15 2	..	217 4 9	195 13 2	37 15 3	2,664 13 0
	7,228 17 8	7,630 6 11	931 5 3	880 13 8	2,129 1 1	231 3 10	19,031 8 5

NET WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Gross losses, brought down—			By Gross profits, brought down—	
Crops and general ..	1,993 4 10		Sheep ..	484 13 11
Dairying and cattle ..	220 15 0		Loss on working ..	3,695 2 0
Pigs ..	217 4 9			
Gardens ..	195 13 2			
Apiary ..	37 15 3			
		2,664 13 0		
Interest on capital ..		1,392 9 9		
Depreciation Reserve ..		122 13 2		
		£4,179 15 11		£4,179 15 11

PRISONS DEPARTMENT—*continued.*

POINT HALSWELL LAUNDRY AND SEWING INDUSTRY.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To Sundry materials	185 10 7	By Credits received		821 15 4
Cartages	42 1 1	Closing stock—		
Prison labour	531 9 11	Raw materials	123 7 3	
Officers' supervision	221 2 0	Manufactured goods	7 4 0	
				130 11 3
		Loss on working		27 17 0
	£980 3 7			£980 3 7

WAIKERIA LABOUR CONTRACTS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Prison labour	927 14 4	By Credits	1,478 12 0
Officers' supervision	524 5 1		
Profit on working	26 12 7		
	£1,478 12 0		£1,478 12 0

WAIKUNE ROAD CONTRACTS.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To Opening stock—			By Credits—		
Horses	498 7 0		Road contracts	11,491 17 4	
Loose tools and harness	313 18 9		Cartage contracts and sale of motor-spirits	1,415 9 10	
Motor accessories	264 2 11		Sale of posts	78 0 0	
Oils, grease, &c.	29 1 7		Horse-shoeing	7 19 6	
Stock in transit	64 11 8				12,993 6 8
		1,170 1 11	Closing stock—		
Sundry expenses—			Horses	448 4 0	
Upkeep of vehicles	3,453 9 9		Loose tools and harness	463 5 8	
Fodder	1,094 10 7		Motor accessories	200 9 1	
Freight, cartage, &c.	202 14 3		Sundry stores	144 2 3	
Tools and repairs	44 4 10		Stock in transit	273 18 9	
Explosives	405 13 0				1,529 19 9
Ironwork	40 0 5				
Fuel, &c.	9 12 11				
Sundries	19 2 2				
Purchase of posts	65 0 0				
		5,334 7 11			
Payments to prisoners' dependants		1,413 11 0			
Prisoners' industry earnings		655 5 8			
Prison labour	5,616 0 10				
Less payments to dependants and industry earnings	2,068 16 8				
		3,547 4 2			
Officers' supervision		2,003 9 10			
Interest on capital		117 17 1			
Depreciation Reserve		266 0 6			
Profit on year's workings		15 8 4			
		£14,523 6 5			£14,523 6 5

	£ s. d.		£ s. d.
To Expenditure on account of previous years—			
Upkeep of vehicles	1,152 18 7	By Profit for year	15 8 4
Explosives	53 15 9	Net loss	1,257 8 11
Sundries	66 2 11		
	£1,272 17 3		£1,272 17 3

PRISONS DEPARTMENT—*continued.*

WAIKUNE SAWMILL.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.
To Opening stocks—			By Sales	3,835 4 7
Timber	3,198 8 0		Stores transferred	221 19 3
Loose tools	18 9 6		Closing stocks—Timber	845 5 3
Stores	193 12 7		Loss on working for year, carried down ..	2,162 19 5
		3,410 10 1		
Sundry expenses—				
Royalties	238 11 0			
Machine parts and repairs ..	80 2 2			
Tools and repairs	18 2 10			
Fodder	54 5 6			
Motor-spirits and lubricants ..	22 0 8			
Hauler parts	16 17 9			
Freight, cartage, &c. ..	201 7 3			
Sundries	9 4 9			
Timber	123 13 2			
		764 5 1		
Prison labour		1,137 0 0		
Officers' supervision		636 9 7		
Interest on capital		408 11 5		
Depreciation Reserve		708 12 4		
		£7,065 8 6		£7,065 8 6
		£ s. d.		£ s. d.
To Loss on year's working, carried down ..		2,162 19 5	By Total loss on working	2,718 12 0
Amount undercharged on account of depreciation in previous years		555 12 7		
		£2,718 12 0		£2,718 12 0

WELLINGTON GRAVEL-PIT.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.
To Opening stocks—Horses		5 0 0	By Sales	215 19 5
Sundry expenses—			Closing stocks—Horses	2 0 0
Royal ties	66 17 3		Loss on working	472 14 11
Machine parts and repairs	42 18 0			
Fodder	12 13 3			
Fuel	4 16 0			
Sundries	9 11 4			
		136 15 10		
Prison labour		393 4 6		
Officers' supervision		148 7 8		
Interest on capital		3 11 8		
Depreciation Reserve		3 14 8		
		£690 14 4		£690 14 4

PRISONS DEPARTMENT—*continued.*

WELLINGTON MISCELLANEOUS INDUSTRIES.

Working Account for the Year ended 31st March, 1927.

Dr.

	£ s. d.	£ s. d.
To Sundry expenses—		
Materials and expenses, labour contracts	582 6 4	
Materials and expenses, floor-polish making	113 16 9	
Materials and expenses, lead-headed-nail making	177 19 8	
Purchase of timber	160 19 0	
Expenses, firewood cutting ..	37 14 6	
		1,072 16 3
Prison labour—		
Labour contracts	1,390 0 11	
Floor-polish making	2 14 9	
Lead-headed-nail making ..	7 18 6	
Timber	67 12 0	
Firewood	72 6 6	
		1,540 12 8
Officers supervision—		
Labour contracts	450 0 1	
Floor-polish making	1 6 6	
Lead-headed-nail making ..	2 18 10	
Timber	57 19 0	
Firewood	40 16 8	
		553 1 1
		£3,166 10 0

Cr.

	£ s. d.	£ s. d.
By Credits for labour		2,059 5 7
Sales floor-polish		104 8 7
Sales lead-headed nails		83 7 8
Sales timber		94 13 11
Sales firewood		44 11 9
Closing stocks—		
Lead and nails	114 7 11	
Floor-polish raw materials	29 6 8	
Timber..	189 0 0	
		332 14 7
Loss on working		447 7 11
		£3,166 10 0

WI TAKO BRICKMAKING INDUSTRY.

Working Account for the Year ended 31st March, 1927.

Dr.

	£ s. d.	£ s. d.
To Opening stocks—		
Bricks	3,305 11 10	
Stores	420 11 11	
Loose tools	149 13 8	
		3,875 17 5
Sundry expenses—		
Machine parts and repairs ..	69 5 0	
Fuel, &c.	183 12 10	
Lubricants	3 2 1	
Tools and repairs	1 7 10	
Advertising	35 14 6	
Freight, cartage, &c. ..	144 10 0	
Sundries	15 11 8	
		453 3 11
Prison labour	..	499 19 9
Officers supervision	..	262 4 8
Interest on capital	..	1,213 13 11
Depreciation Reserve	..	1,019 18 1
		£7,324 17 9

Cr.

	£ s. d.	£ s. d.
By Sales		2,912 2 7
Rent of railway-siding		62 0 0
Closing stocks—		
Bricks	1,592 12 10	
Stores	223 4 8	
Loose tools	81 3 2	
		1,897 0 8
Loss on working		2,453 14 6
		£7,324 17

PRISONS DEPARTMENT—*continued.*

WI TAKO FARMING INDUSTRY.

Gross Working Account for the Year ended 31st March, 1927.

—	Crops and General.	Dairying and Cattle.	Sheep.	Pigs.	Garden.	Poultry.	Totals.
Expenditure.							
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Opening stocks—							
Equipment ..	179 2 3	..	..	..	..	..	626 18 3
Live-stock ..	120 0 0	160 0 0	85 10 0	81 1 0	..	1 5 0	
Expenses ..	547 9 7	32 10 0	46 7 2	21 0 5	124 5 10	..	771 13 0
Prison labour, including payments to prisoners' dependants and earnings	1,040 12 10	..	..	3 7 6	623 4 10	..	1,667 5 2
Officers supervision ..	582 12 2	..	..	..	176 12 11	..	759 5 1
Sectional gross profits, carried down	..	21 2 1	..	64 13 3	..	1 5 0	87 0 4
	2,469 16 10	213 12 1	131 17 2	170 2 2	924 3 7	2 10 0	3,912 1 10
Income.							
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales ..	188 7 2	17 17 1	11 2 4	120 16 8	230 19 8	..	569 2 11
Closing stock —							
Equipment ..	203 1 9	..	..	..	..	..	924 6 7
Live stock ..	106 14 0	195 15 0	..	49 5 6	..	2 10 0	
Crops, &c. ..	307 0 0	..	..	..	60 0 4	..	
Stock in transit ..	20 5 9	..	..	..	..	..	20 5 9
Sectional gross losses, carried down	1,644 8 2	..	120 14 10	..	633 3 7	..	2,398 6 7
	2,469 16 10	213 12 1	131 17 2	170 2 2	924 3 7	2 10 0	3,912 1 10

Net Working Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.	£ s. d.
To Gross losses, brought down—			By Gross profits, brought down—		
Crops and general ..	1,644 8 2		Dairying and cattle ..	21 2 1	
Sheep ..	120 14 10		Pigs ..	64 13 3	
Garden ..	633 3 7		Poultry ..	1 5 0	
		2,398 6 7			87 0 4
Interest on capital ..		503 6 0	Net loss on working ..		2,819 10 11
Depreciation Reserve ..		4 18 8			
		£2,906 11 3			£2,906 11 3

PRISONS DEPARTMENT—*continued.*

WI TAKO MISCELLANEOUS INDUSTRIES.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.
To Sundry expenses—			By Sales and issues of bread	679 9 0
Flour, &c.	466 9 0		Credits for labour	1,167 15 10
Freight, &c.	2 8 11		Closing stocks—Flour	61 15 5
		468 17 11		
Prison labour—				
Breadmaking	65 4 0			
Labour contracts	1,080 8 0			
		1,145 12 0		
Supervision, labour contracts		5 19 6		
Profit on working		288 10 10		
		£1,909 0 3		£1,909 0 3

OTHER ADMINISTRATIVE EXPENSES.

Accounts for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.
To Crimes Amendment Act—			By Balance—Net expenditure on, Probation Branch and Prisons Board	2,412 13 8
Administrative expenses ..	798 6 10			
Contributions to after-care societies	6 10 2			
		804 17 0		
Probation Branch—				
Administration expenses and advances to probationers ..	1,132 4 7			
Allowances to honorary Probation Officers	233 6 8			
Extra clerical assistance ..	70 8 4			
Postage and telegrams ..	26 10 6			
Printing and stationery ..	71 0 7			
Telephone services	71 19 0			
Interest on capital	0 16 4			
Depreciation Reserve	1 10 8			
		1,607 16 8		
		£2,412 13 8		£2,412 13 8

PRISONS DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1927.

Liabilities.	£ s. d.	£ s. d.
Capital Account as at 1st April, 1926		787,350 9 0
Treasury Adjustment Account		123,819 11 4
Depreciation Reserve		78,187 15 3
Suspense Accounts—		
Reserve for amounts to be written off under section 3 (3), Public Revenue Act, 1926 ..	9,116 9 6	
Sale of exhibits	132 15 6	
Leasehold Adjustments Account—Invercargill Estuary development	6,893 12 2	
Demolition Account—Paparua	2 0 0	
		16,144 17 2
Interest charged in advance ..	..	11 12 9
Sundry creditors	..	9,104 3 8
Prisoners' industry earnings accrued	..	7,837 15 2
Deposits held on account of inmates	717 17 10	
Less transferred to Receiver-General's Deposit Account ..	511 3 7	
		206 14 3
		£1,022,662 18 7

Assets.	£ s. d.	£ s. d.
National Development Account (improvements to Rangitoto Island)		2,149 2 4
Land and buildings—		
Freeholds	157,704 3 9	
Leaseholds	2,332 12 7	
Taupo Development Account ..	24,722 17 1	
	184,759 13 5	
Buildings	571,123 16 1	
		755,883 9 6
Miscellaneous—		
Fixed plant..	28,527 0 7	
Implements and machinery ..	9,438 4 8	
Motor-vehicles	5,535 13 0	
Lighters	1,064 0 0	
Loose tools	2,729 11 6	
Arms and accoutrements ..	803 17 0	
Libraries and school-books ..	761 14 4	
Furniture and fittings ..	10,715 12 4	
Clothing and bedding ..	13,909 16 1	
Band instruments	230 0 0	
Stock in trade (timber, bricks, quarry-metal, &c.).. ..	6,624 19 5	
Stocks in General Store (clothing, bedding, tobacco, &c.) ..	9,972 8 5	
Stocks in local store (clothing, bedding, tobacco, &c.) ..	6,013 14 2	
Stocks in transit	534 12 6	
Stamps	11 13 5	
Farms and gardens—		
Live-stock	11,765 16 1	
Crops	4,500 8 5	
Gardens, orchards, &c., nurseries	2,084 19 2	
Loose tools and sundry stores	2,739 11 8	
		117,963 12 9
Sundry debtors	..	9,951 3 7
Cash in Gaol Deposit Accounts ..	..	206 14 3
Expenditure in advance ..	..	30 6 10
Dairy Shares Deposit	..	634 6 7
Suspense Accounts—		
Sundry stores, live-stock, &c., for writing off	563 1 8	
Lyttelton Prison demolition, for writing off	8,553 7 10	
Sawmill realization	2,485 1 10	
Terrace Prison demolition ..	5,842 9 7	
Invercargill cottage demolition	19 15 0	
		17,463 15 11
Revenue Accounts for year ended 31st March, 1927—		
Institution Income and Expenditure Accounts	95,449 19 8	
Industry Profit and Loss Accounts	20,517 13 6	
Administrative Expenses Account (Crimes Act and Probation)..	2,412 13 8	
		118,380 6 10
		£1,022,662 18 7

NOTE.—The following charges are included in the accounts for which the Department possesses no parliamentary appropriation: (*a*) Rental value as assessed by the Justice Department; (*b*) interest at 4½ per cent. on capital as at 1st April, 1926. The cost of erection and maintenance of buildings, and the expenses of developing pumice lands reflected therein, are appropriated in votes under the control of the Public Works Department.

B. L. DALLARD, A.I.A.N.Z., Controller-General of Prisons.

September, 1927. G. O. HALL, A.R.A.N.Z., Accountant.

I hereby certify that the Institutional Accounts, subsidiary Working Accounts, the Income and Expenditure Accounts, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes and to the following Audit comments:—

(1) No charge for Head Office administration has been made against the various Industry Working Accounts.

(2) The loss on realization of Waikune Sawmill has been reduced—

(*a*) By an amount of £490 12s. 6d., representing a rebate of royalty for previous years received since the mill closed down, and which in the opinion of Audit should have been placed to the credit of the Working Account as a set-off against the loss of that account, instead of being placed to the credit of the Realization Account, which does not include timber stocks on hand at date of realization:

(*b*) By an amount of £555 12s. 7d. representing a retrospective increase in the allowance for depreciation also made since the mill closed down, and subsequent to realization of the plant, the effect of which is to decrease the loss of realization.

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

NOTE.—1. Prison industries as such are not commercial undertakings, but merely incidental to the policy of providing the most and appropriate economic type of work for prisoners.

2. The sum of £490 12s. 6d. is an amount secured from the Tongariro National Park Board on account of the rescinding of cutting-rights over a certain area. This restriction reduced the quantity of timber from which to recoup the capital invested in the mill, and to that extent contributed to the loss on the same. It is therefore considered to be fair credit to Realization Account. The timber stocks referred to were brought into the last Working Account, but the realization was confined to the mill plant.

3. This depreciation of £555 12s. 7d. is a definite and actual expense incurred in the working of the mill, and accordingly is considered to be a correct charge on the Profit and Loss Account for the last working-period.

R. E. HAYES, Secretary to the Treasury.

PUBLIC WORKS DEPARTMENT.

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND).

Income and Expenditure on Capital Account for the Year ended 31st March, 1927.

Construction and Improvement of Roads.

Expenditure.

To Expenditure on construction of, and reinstatement of flood damage (portion chargeable to capital) to, roads, bridges, &c., including subsidies to local bodies and a proportion of general "Departmental" administrative expenditure:—

	Construction. £ s. d.	Reinstatement Flood Damage. £ s. d.	Total. £ s. d.
Road districts—			
Whangarei	131,125 19 0	1,932 1 6	133,058 0 6
Auckland	99,430 3 4	4,776 10 10	104,206 14 2
Tauranga	47,585 5 4	193 16 2	47,779 1 6
Gisborne	26,439 8 0	*Cr.* 568 17 1	25,870 10 11
Taumarunui	36,822 18 9	134 2 1	36,957 0 10
Stratford	62,276 13 10	532 6 1	62,808 19 11
Napier	24,851 6 9	18 13 9	24,870 0 6
Wellington	19,353 7 8	387 16 3	19,741 3 11
Nelson	37,269 15 5	128 17 6	37,398 12 11
Greymouth	31,869 18 7	165 6 0	32,035 4 7
Christchurch	28,350 14 3	945 7 3	29,296 1 6
Dunedin	24,174 13 5	1,783 9 10	25,958 3 3
Invercargill	28,424 14 7	..	28,424 14 7
	597,974 18 11	10,429 10 2	608,404 9 1
Advertising, tenders, &c.			26 0 2
Compensation for injuries			1,738 9 6
Engineering surveys			335 6 5
Rail freight on road-metal			2,996 16 9
Transfer to Main Highways Account, under Main Highways Act, 1922 (two years)			400,000 0 0
			£1,013,501 1 11

Income.

By Recoveries on account of expenditure of previous years:—

	£ s. d.
Road districts—	
Auckland	63 1 5
Tauranga	1 5 0
Taumarunui	510 0 0
Stratford	20 0 0
Napier	129 17 6
Wellington	1 7 0
Greymouth	50 0 0
Dunedin	4 10 0
	780 0 11
Balance, being excess of capital expenditure over capital income on roads, &c., transferred to annual National Development Account	1,012,721 1 0
	£1,013,501 1 11

Roads and other Works on Goldfields and Mineral Lands.

Expenditure.

To Net expenditure on construction of roads, tramways, and tracks in mining districts, on prospecting-tracks, and on general works, including a proportion of general "Departmental" administrative expenditure—	£ s. d.
Auckland district	580 12 4
Greymouth district	1,515 6 11
Dunedin district	222 2 0
	£2,318 1 3

Income.

	£ s. d.
By Balance, being excess of capital expenditure over capital income for year on goldfields, roads, &c., transferred to annual National Development Account	2,318 1 3
	£2,318 1 3

Construction and Improvement of Harbour-works.

Expenditure.

To Net expenditure on wharves, jetties, landings, &c., including a proportion of general "Departmental" administrative expenditure—	£ s. d.	£ s. d.
Whangarei district	8,114 5 2	
Auckland district	1,307 19 6	
Nelson district	421 15 2	
Greymouth district	2,972 6 8	
		12,816 6 6
River navigation—improvements and protective works—		
Auckland district	8 14 0	
Greymouth district	574 15 10	
Dunedin district	517 0 5	
		1,100 10 3
		£13,916 16 9

Income.

	£ s. d.
By Recoveries on account of expenditure of previous years—	
Greymouth district	203 17 6
Balance, being excess of capital expenditure over capital income for year on harbour-works, &c., transferred to annual National Development Account	13,712 19 3
	£13,916 16 9

PUBLIC WORKS DEPARTMENT—*continued.*

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND)—*continued.*

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR YEAR ENDED 31ST MARCH, 1927.

Lands Improvement.

Expenditure.

	£	s.	d.
To Net expenditure, including a proportion of general "Departmental" administrative expenditure on—			
Reclamation works—			
Sand-dune areas	1,447	18	3
Drainage-works—			
Free grants	4,808	3	8
Subsidies, &c.	6,808	8	3
Roads, &c., works—			
Clarence Valley	1,057	15	8
Te Puke water-supply road	1,741	1	8
Stop-banks—			
Ashley Road..	417	8	4
Taieri	27,156	2	3
Tokatoka	6,385	6	10
Waitoa	322	17	11
River erosion—			
Waimana River	1,399	19	5
Miscellaneous	261	17	2
	£51,806	19	5

Income.

	£	s.	d.
By Recoveries on account of expenditure of previous years—			
Roads, &c., works—			
Hauraki pastoral areas	7	19	11
Village-homesteads special settlements, section 221, Land Act, 1908	127	10	0
	135	9	11
Balance, being excess of capital expenditure over capital income on lands improvement, transferred to annual National Development Account	51,671	9	6
	£51,806	19	5

RAILWAY CONSTRUCTION (PUBLIC WORKS FUND) AND RAILWAYS IMPROVEMENT AUTHORIZATION ACT ACCOUNT.

Public Works Fund: Vote "Railway Construction."

Expenditure.

	£	s.	d.	£	s.	d.
To Net expenditure, including a proportion of general "Departmental" administrative expenditure on—						
Huarau Northwards				185,610	0	11
Okaihau Northwards				45,900	3	8
East Coast Main trunk—						
Paeroa–Pokeno				15,403	0	4
Waihi–Taneatua				306,790	18	3
Gisborne–Napier				220,575	15	4
Waikokopu Branch				29,059	6	11
Opunake Branch				31,722	8	1
Stratford Main Trunk..				153,359	11	1
Glenhope–Murchison				23,127	15	1
Otira–Bealey..				2,419	8	0
Westport–Inangahua				18,595	17	3
Orepuki–Waiau Extension				270	4	1
Lawrence–Roxburgh				54,613	9	7
Land claims				1,720	3	5
Survey (new lines and lines not specified)				3,265	17	7
Working-expenses of running goods and passenger traffic—						
Waihi–Taneatua ..	25,733	19	8			
Waikokopu Branch ..	7,701	17	9			
				33,435	17	5
				£1,125,869	17	0

Income.

	£	s.	d.	£	s.	d.
By Net recoveries during the year—						
Dargaville Branch				6,663	3	3
Whangarei Branch				313	2	8
Recoveries on account of expenditure of previous years—Unopened lines ..				12,392	18	2
Credits for amount of expenditure on sections handed over to New Zealand Railways Department during the year—						
Opunake Branch ..	447,620	4	10			
Glenhope–Kawatiri ..	136,762	11	7			
Auckland section (adjustment)	0	1	2			
				584,382	17	7
Recoveries on account of goods and passenger traffic—						
Waihi–Taneatua ..	22,364	8	2			
Waikokopu Branch ..	9,849	0	2			
				32,213	8	4
Balance, being excess of capital expenditure over capital income transferred to Railway Construction Account				489,904	7	0
				£1,125,869	17	0

NOTE.—The following amounts have been handed over to the Railways Department without parliamentary appropriation: (*a*) Total expenditure on lines handed over during the year 1926–27, £584,382 17s. 7d.; (*b*) expenditure during 1926–27 on lines previously handed over, £9,936 17s. 7d.; (*c*) recoveries during 1926–27 on account of expenditure of previous year in connection with lines previously handed over, £5,505 9s. 7d.

PUBLIC WORKS DEPARTMENT—*continued.*

RAILWAY CONSTRUCTION (PUBLIC WORKS FUND) AND RAILWAYS IMPROVEMENT AUTHORIZATION ACT ACCOUNT—*continued.*

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Railways Improvement Authorization Act, 1914 (Portion being expended by Public Works Department).

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Net expenditure by Public Works Department out of above account as under—				By Balance, being excess of capital expenditure over capital income, transferred to Railways Improvement Authorization Act 1914 Account	278,447	19	3
Section 5, Auckland-Westfield ..	114,785	12	1				
Section 7, Finance Act, 1924—							
Hutt Valley Railway	145,687	14	8				
Tawa Flat Railway	783	1	4				
Palmerston North Deviation	6,692	14	3				
Section 10, Finance Act, 1925—							
Petone Workshops	155	0	0				
Proportion of cost of raising loans applied to unopened sections of railway ..	10,343	16	11				
	£278,447	19	3		£278,447	19	3

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

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Net expenditure on the construction and upkeep of dams, weirs, water-races, &c., in course of construction, Otago Central schemes—				By Net receipts on Earnscleugh scheme ..	777	14	9
Ardgour	185	6	11	General surveys, &c.	74	7	10
Arrow Flat	28,893	3	7	Balance transferred to Irrigation Construction Account, being excess of expenditure over income for year	54,160	6	2
Hawkdun	16,156	18	7				
Kawarau	1	17	0				
Last Chance	2,904	8	8				
Land-levelling (various schemes) ..	892	11	4				
Luggate	9	18	9				
Manuherikia	1,203	16	2				
Manuherikia Upper	280	19	4				
Miller's Flat	23	2	6				
Roaring Meg	1,212	11	5				
Tarras	1,937	15	10				
Teviot Extension	227	19	6				
Soil survey	1,044	12	6				
Upper Taieri	37	6	8				
	£55,012	8	9		£55,012	8	9

NOTE.—A charge of £2,247 for proportion of "Departmental" administration expenditure has been included for which the Department possesses no parliamentary appropriation under the Irrigation vote.

PUBLIC WORKS DEPARTMENT—*continued.*

IRRIGATION AND WATER-SUPPLY: SCHEMES IN OPERATION.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Gross Revenue Account.

—	Bengerburn Scheme	Galloway Scheme.	Ida Valley Scheme.	Teviot Scheme.	Total.
Dr.					
To Management and operation expenses—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Salaries, wages, horse allowances, repairs, &c. ..	..	576 18 5	2,620 7 5	549 19 2	3,747 5 0
Proportion of office and administrative expenses	5 0 0	20 0 0	90 0 0	25 0 0	140 0 0
Gross profit, carried down ..	52 2 4	259 13 0	2,934 0 0	..	3,245 15 4
	57 2 4	856 11 5	5,644 7 5	574 19 2	7,133 0 4

—	Bengerburn Scheme.	Galloway Scheme.	Ida Valley Scheme.	Teviot Scheme.	Total.
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales of water after deducting rebates, &c. ..	57 2 4	848 1 7	5,605 7 10	538 18 6	7,049 10 3
Rents of cottages, &c. ..	..	8 9 10	38 19 7	..	47 9 5
Gross loss, carried down ..	..	..	..	36 0 8	36 0 8
	57 2 4	856 11 5	5,644 7 5	574 19 2	7,133 0 4

Net Revenue Account.

—	Bengerburn Scheme.	Ida Valley and Galloway Scheme.	Teviot Scheme.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Gross loss, brought down	..	..	36 0 8	36 0 8
Interest at 4½ per cent. on capital outlay at 1st April, 1926	29 6 0	8,651 14 5	1,748 14 4	10,429 14 9
Interest at 4 per cent. on Depreciation Reserve Account	..	16 5 8	..	16 5 8
Depreciation Reserve	..	82 10 1	465 6 0	547 16 1
Net profit for the year	22 16 4	..	..	22 16 4
	52 2 4	8,750 10 2	2,250 1 0	11,052 13 6

—	Bengerburn Scheme.	Ida Valley and Galloway Scheme.	Teviot Scheme.	Total
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Gross profit, brought down ..	52 2 4	3,193 13 0	..	3,245 15 4
Net loss for the year	..	5,556 17 2	2,250 1 0	7,806 18 2
	52 2 4	8,750 10 2	2,250 1 0	11,052 13 6

Depreciation Reserve Account.

—	Ida Valley and Galloway Scheme	Teviot Scheme.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.
To Balance at 31st March, 1927 ..	505 17 10	465 6 0	971 3 10
	505 17 10	465 6 0	971 3 10

—	Ida Valley and Galloway Scheme.	Teviot Scheme.	Total.
Cr.	£ s. d.	£ s. d.	£ s. d.
By Balance at 31st March, 1926	407 2 1	..	407 2 1
Interest at 4 per cent. per annum	16 5 8	..	16 5 8
Amount set aside as per Net Revenue Account	82 10 1	465 6 0	547 16 1
	505 17 10	465 6 0	971 3 10

PUBLIC WORKS DEPARTMENT—*continued.*

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

Income and Expenditure on Capital Account for the Year ended 31st March, 1927.

Expenditure.

	£	s.	d.	£	s.	d.
To Parliamentary Buildings				17	6	1
Departmental buildings and offices				19,485	19	4
Workshops, stores, and garages				9,977	18	0
Other Government buildings—						
Courthouses	407	1	10			
Prisons	23,624	7	0			
Police	8,056	14	9			
Postal and Telegraph	85,430	12	11			
Agricultural	4,262	10	2			
Mental Hospitals	71,140	12	6			
Health and Hospital Institutions	16,926	10	7			
Internal Affairs	82,954	19	5			
Education	6,274	4	10			
				299,077	14	0
				£328,558	17	5

Income.

	£	s.	d.	£	s.	d.
By Amounts transferred to Departments as under:—						
Agricultural	4,163	12	7			
Education	6,274	4	10			
Health and Hospitals	15,840	5	3			
Internal Affairs	82,954	19	5			
Justice	1,260	15	4			
Mental Hospitals	68,635	1	4			
Police	7,410	12	4			
Postal and Telegraph	86,052	9	2			
Prisons	22,811	16	9			
				295,403	17	0
Balance, being excess of capital expenditure over capital income transferred to—						
Parliamentary Buildings	17	6	1			
Departmental buildings and offices and other Government buildings	23,159	16	4			
Workshop, stores, and garages	9,977	18	0			
				33,155	0	5
				£328,558	17	5

Note.—No parliamentary appropriation is held under the buildings votes by the Department for the following: (*a*) Proportion (£1,242) of "Departmental" administrative expenditure for the year added to cost of buildings under the Department's own control; (*b*) transfer to other Departments of expenditure (£295,403 17s.) on buildings which appear in their separate balance-sheets.

TIMBER-SUPPLY AND SAWMILLS (PUBLIC WORKS FUND): MAKOMAKO.

Trading and Profit and Loss Account for the Year ended 31st March, 1927.

Trading Account.

Dr.

	£	s.	d.	£	s.	d.
To Logging—						
Contract	265	0	3			
Wages	472	11	1			
Supplies	301	15	5			
				1,039	6	9
Milling—						
Timber on hand, 1st April, 1926	516	16	8			
Contract (Bourke)	641	19	0			
Wages	1,130	19	11			
Supplies	265	17	10			
	2,555	13	5			
Less stock of timber, 31st March, 1927	124	6	8			
				2,431	6	9
Gross profit				866	18	11
				£4,337	12	5

Cr.

	£	s.	d.	£	s.	d.
By Sales—						
Transfer to works				3,969	0	1
Timber used in erection of—						
New mill	209	6	7			
Accommodation	155	0	1			
Tram-line	4	5	8			
				368	12	4
				£4,337	12	5

Profit and Loss Account.

	£	s.	d.	£	s.	d.
To Supervision				131	7	4
Royalty (value of bush written off)				320	6	8
Depreciation of assets				200	9	2
Interest on capital—						
Net cash advances	195	7	7			
Plant loaned from Plant vote	53	3	1			
				248	10	8
				£900	13	10

	£	s.	d.
By Gross profit	866	18	11
Net loss for year	33	14	11
	£900	13	10

	£	s.	d.
To Net loss for 1926–27	33	14	11
Balance to balance-sheet	579	4	2
	£612	19	1

	£	s.	d.
By Profit from previous year	612	19	1
	£612	19	1

Note.—The following charges have been included for which the Department possesses no parliamentary appropriation: (*a*) Temporary charge for interest at 4½ per cent.; (*b*) depreciation and value of bush written off.

PUBLIC WORKS DEPARTMENT—*continued.*

TIMBER-SUPPLY AND SAWMILLS (PUBLIC WORKS FUND): WAIKAREMOANA.

Trading and Profit and Loss Account for the Year ended 31st March, 1927.

Trading Account.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.	£ s. d.
To Logging—			By Sales—		
Hauling	333 8 1		Transfer to works	9,333 8 4	
Wages	3,057 6 6		Cash sales	58 18 2	
Supplies	634 0 1		Sawdust	2 0 0	
		4,024 14 8	Firewood	4 10 0	
Milling—					9,398 16 6
Wages	2,466 0 9		Timber used for accommodation	237 0 11	
Supplies	679 14 2		Timber used for access road	15 3 6	
	3,145 14 11		Timber used for tram-line	458 4 5	
Less sawn timber on hand 31st March, 1927	72 18 0		Timber used for mill	66 10 11	
		3,072 16 11			776 19 9
Gross profit		3,078 4 8			
		£10,175 16 3			£10,175 16 3

Profit and Loss Account.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.
To Supervision		419 9 8	By Gross profit	3,078 4 8
Royalty		689 15 6	Net loss for the year	470 5 10
Insurance		145 11 6		
Road-maintenance		56 14 7		
Interest—				
On plant on loan	2 12 8			
On capital	237 4 10			
		239 17 6		
Depreciation of assets		1,997 1 9		
		£3,548 10 6		£3,548 10 6

Note.—The following charges have been included for which no parliamentary appropriation is held: (*a*) Interest (temporary charge) at 4½ per cent. on net cash advances and on plant on loan; (*b*) depreciation of fixed assets.

TIMBER-SUPPLY AND SAWMILLS (PUBLIC WORKS FUND): WHATORO.

Profit and Loss Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Wages of watchman, &c.	247 12 9	By Rents from—	
Fire insurance	256 2 11	Lease of mill and yard	142 2 10
Rentals of land and sidings	73 13 3	Cottages	65 16 0
Repairs and advertising	21 15 9	Net loss for the year	539 9 3
Depreciation on plant, buildings, &c.	148 3 5		
	£747 8 1		£747 8 1

Note.—(*a*) The above-named sawmill was not operated by the Department during the year; (*b*) the charge for depreciation has been made without parliamentary appropriation.

PLANT, MATERIAL, AND STORES (PUBLIC WORKS FUND).

Income and Expenditure on Capital Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Expenditure, including salaries, wages, &c., on—			By Sundry recoveries from miscellaneous works—	
Plant	19,393 1 4		Plant—Hire, depreciation, sales and transfers to separate accounts	40,816 1 10
Material and stores	32,960 3 9		Material and stores—Issues, &c., including overhead charges	39,302 19 9
Moehau Quarry (equipment)	371 4 3		Transfer to Moehau Quarry Account	371 4 3
		52,724 9 4		
Balance, excess of capital income over capital expenditure for the year, transferred to—				
Plant Account	21,423 0 6			
Material and Stores Account	6,342 16 0			
		27,765 16 6		
		£80,490 5 10		£80,490 5 10

Note.—Credit has been taken without parliamentary appropriation under the vote for £419, depreciation during 1926–27 on plant not in service—transferred to Public Works Departmental Account.

PUBLIC WORKS DEPARTMENT—*continued.*

PUBLIC WORKS DEPARTMENTAL (PUBLIC WORKS FUND).

Income and Expenditure on Capital Account for the Year ended 31st March, 1927.

Expenditure.

	£ s. d.
To Net expenditure for year on administration and supervision expenses, &c., as under—	
Salaries	46,305 3 9
Extra engineering, clerical, draughting, and office assistance	25,345 3 7
Travelling-expenses and transfer expenses of officers	21,107 7 1
Equipment and other allowances	2,938 19 1
Printing and stationery, lithographic work, plans, periodicals, &c.	11,385 11 9
Books, fees, &c., for students attending Canterbury College	83 14 6
Work done by High Commissioner's staff	1,200 0 0
Postages, telegrams, telephone connections, and rents of private letter-boxes and bags	7,454 13 4
Fidelity guarantee policy premiums	34 1 5
Meal allowances	312 1 2
Rents of offices throughout New Zealand	14,498 0 0
Sundries	334 7 4
Depreciation on departmental library at 5 per cent.	47 5 0
Depreciation written off value of plant not in service and not chargeable to particular works	419 0 0
Losses, deficits, &c., for 1926 and 1927 transferred from Material and Stores Account	1,006 8 11
	£132,471 16 11

Income.

	£ s. d.
By Income for year as under:—	
Fees from—	
Inspection and licenses, &c., electric lines and installations	446 0 0
Water-power licenses	500 12 9
Inspection of motor-omnibuses	199 0 0
Expenses of commissions	36 10 3
Balance carried down, being excess of net expenditure over income for year, prior to apportionment against various works	131,289 13 11
	£132,471 16 11

	£ s. d.
To Balance brought down	131,289 13 11
Unallocated balance from 1925–26	8,181 11 9
Balance carried forward to 1927–28	251 0 11
	£139,722 6 7

	£ s. d.	£ s. d.
By Recoveries on account of expenditure of previous years		42 4 9
Revaluation of mechanical and technical equipment		320 1 10
Amounts apportioned to various works and services as under—		
Railway construction and improvement	53,165 0 0	
Public buildings	9,704 0 0	
Lighthouses and harbour-works	701 0 0	
Tourist resorts	1,298 0 0	
Roads, &c.	31,558 0 0	
Irrigation works	2,312 0 0	
Contingent defence	1,389 0 0	
Electric supply	34,375 0 0	
Waihou and Ohinemuri Rivers improvement	2,008 0 0	
Maintenance of roads	1,700 0 0	
Maintenance of domains	150 0 0	
Maintenance of public buildings	1,000 0 0	
		139,360 0 0
		£139,722 6 7

Note.—The following charges have been included for which the Department possesses no parliamentary appropriation under the above vote: (*a*) Assessed rentals of offices, &c. (£14,498), occupied by Public Works Department throughout New Zealand; (*b*) depreciation of plant not in service (£419); (*c*) transfer from material and stores account (£1,006 8s. 11d.).

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

Trading and Profit and Loss Account for the Year ended 31st March, 1927.

Dr.

	£ s. d.	£ s. d.
To Stocks, 1st April—		
Running-stores and equipment	2,940 1 11	
Coal	329 10 0	
Metal	14 7 6	
		3,283 19 5
Quarrying		13,716 13 10
Crushing		7,197 6 9
Shunting to station-yard		1,575 3 7
Gross profit		3,116 13 4
		£28,889 16 11

Cr.

	£ s. d.	£ s. d.
By Sales of metal—		
Transfers to works	23,220 16 0	
Cash sales	1,602 18 8	
		24,823 14 8
Stocks, 31st March, 1927—		
Running-stores and equipment	3,641 13 9	
Coal	391 18 6	
Metal	32 10 0	
		4,066 2 3
		£28,889 16 11

	£ s. d.	£ s. d.
To Salaries and supervisory wages		519 17 9
Hire of crushers and engines from Plant vote		438 1 8
Depreciation of land, buildings, sidings, &c.		1,397 6 8
Interest—		
On capital	409 12 2	
On plant on loan	375 15 4	
		785 7 6
		£3,140 13 7

	£ s. d.
By Gross profit	3,116 13 4
Rental of quarters	8 4 6
Net loss for year	15 15 9
	£3,140 13 7

	£ s. d.
To Net loss, 1926–27	15 15 9
Balance, profit to 31st March, 1927	156 16 4
	£172 12 1

	£ s. d.
By Balance of profit at 1st April, 1926	172 12 1
	£172 12 1

Note.—The following charges have been included for which no parliamentary appropriation is held: (*a*) Interest (temporary charge) on net cash advances to 31st March, 1927, at 4½ per cent., and on value of plant on loan from Plant vote; (*b*) allowance for depreciation of fixed assets.

PUBLIC WORKS DEPARTMENT—*continued.*

ACQUISITION AND OPERATION OF QUARRIES (PUBLIC WORKS FUND): TE WERA QUARRY (TARANAKI).

Revenue Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	£ s. d.
To Metal on hand, 1st April, 1926		211 16 0
Stripping		1,593 11 0
Quarrying and feeding crusher		3,922 9 3
Repairs to plant, access, and jig-lines		432 9 6
Coal and oil		858 10 3
Drivers' and firemen's wages		1,392 10 4
Gross profit, carried down		2,137 10 6
		£10,548 16 10
To Supervision		175 14 6
Loading trucks		105 7 5
Accident and holiday pay		208 12 0
Miscellaneous expenses		268 13 9
Installation of plant and preliminary expenses (proportion written off)		216 19 2
Interest on capital at 4½ per cent.		732 18 11
Depreciation—		
On plant hired from Plant vote	243 0 0	
On quarry assets	365 7 0	
		608 7 0
		£2,316 12 9

Cr.	£ s. d.	£ s. d.
By Sales of quarry output for the year (16,153·4 cubic yards)—		
Metal, sand, and screenings	9,011 7 1	
Haulage on same	1,392 9 9	
		10,403 16 10
Metal, &c., on hand, 31st March, 1927		145 0 0
		£10,548 16 10
By Gross profit, brought down		2,137 10 6
Balance, being net loss for the year		179 2 3
		£2,316 12 9

Note.—The following charges have been included for which the Department possesses no parliamentary appropriation under the Quarries vote: (*a*) Interest at 4½ per cent. on net cash advances and on value of plant hired from Plant vote; (*b*) depreciation of quarry assets.

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

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.

District.	Ordinary Maintenance of Roads.	Renewal of Road Bridges.	Restoration of Flood Damage.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Whangarei	738 12 1	1,802 6 7	2,041 9 0	4,582 7 8
Auckland	3,554 8 3	3,192 1 1	3,142 12 10	9,889 2 2
Tauranga	2,512 13 11	3 10 5	285 19 2	2,802 3 6
Gisborne	..	465 0 0	*Cr.* 268 0 0	197 0 0
Taumarunui	6,159 8 5	2,387 13 6	7,460 0 8	16,007 2 7
Stratford	2,091 1 3	..	3,142 6 6	5,233 7 9
Napier	1,381 17 7	988 13 8	682 13 2	3,053 4 5
Wellington	..	250 0 0	2,204 18 9	2,454 18 9
Nelson	..	1,221 14 8	1,828 3 5	3,049 18 1
Greymouth	2,178 9 2	2,068 17 6	2,448 2 7	6,695 9 3
Christchurch	2,076 1 8	770 2 3	2,870 13 6	5,716 17 5
Dunedin	525 14 6	439 11 10	*Cr.* 5 8 9	959 17 7
	21,218 6 10	13,589 11 6	25,833 10 10	60,641 9 2
Contribution towards maintenance, &c., of Waihou and Ohinemuri Rivers improvement				1,166 4 0
Departmental Administration—proportion allocated for the year				1,700 0 0
Emergency expenditure—expenditure on relief works from the Emergency Expenditure Account				13,273 6 4
Interest at 4½ per cent. credited to Treasury on advance to local bodies from Public Works Fund				299 13 6
Protection of Crown lands from erosion				490 5 9
Rail freight on road-metal for local bodies				3,053 19 7
Transfer to Main Highways Revenue Fund under section 14, Main Highways Act, 1922				35,000 0 0
				£115,624 18 4

Income.

	£ s. d.	£ s. d.
By Interest on advances to local bodies from Public Works Fund		308 15 5
Balance, being excess of expenditure over income for the year, transferred to annual Maintenance Accounts—		
Roads, &c.	114,149 18 11	
Waihou and Ohinemuri Rivers	1,166 4 0	
		115,316 2 11
		£115,624 18 4

PUBLIC WORKS DEPARTMENT—*continued.*

GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.

	£ s. d.	£ s. d.
To Net expenditure on—		
Government domains—		
Salaries	4,151 3 1	
Wages	8 3 7	
Coal, coke, water, &c. ..	94 11 6	
Flower-seeds, bulbs, plants, &c.	186 3 10	
Garden implements, manures, &c.	325 7 0	
Horse-feed, shoeing, and general	65 18 6	
Departmental expenditure (allocated proportion to cover cost of administration)	150 0 0	
		4,981 7 6
Other domains and works—		
Purchase of land and improvements to domains and recreation-grounds—		
Grants	882 10 8	
Subsidies	1,095 3 0	
		1,977 13 8
		£6,959 1 2

Income.

	£ s. d.
By Balance, being excess of expenditure over income for the year, transferred to Domains Maintenance Account	6,959 1 2
	£6,959 1 2

Note.—The following charge has been included for which the Department possesses no parliamentary appropriation under the above vote: Proportion of "Departmental" expenditure, £150.

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.

	£ s. d.	£ s. d.
To Salaries		5,644 0 1
Accident compensation, &c.		1,015 16 10
Drainage and water, &c., rates		463 17 9
Maintenance—		
Government Buildings		83,384 5 6
Government Houses		4,030 11 2
Parliamentary Buildings		7,681 18 9
Workshops (exclusive of Wellington, for which see separate account)		17 10 4
Telephone services		248 0 9
Rents paid for Government offices in the Dominion		17,221 6 3
Travelling-expenses and allowances		1,183 12 6
Wages of overseers and staff workmen ..		1,336 16 5
Advertising and sundries		102 16 1
Subsidy to Chatham Island steamer service ..		112 10 0
Proportion of "Departmental" administration expenditure		1,000 0 0
Engineers Registration Board—administration		87 16 8
Tramways and motor-omnibus expenses ..		266 10 6
		123,797 9 7
Depreciation at 2 per cent. on brick, stone, or concrete buildings, and 3 per cent. on wooden buildings—		
Departmental Buildings (£388,946)	8,958 0 0	
Government Houses (£50,500)	1,515 0 0	
Ministerial residences (£7,000)	210 0 0	
Parliamentary Buildings (£409,772)	8,209 13 10	
Workshops, garages, &c. (£46,812)	920 6 1	
		19,812 19 11
Balance, excess of income before charging interest		37,890 16 5
		£181,501 5 11

Income.

	£ s. d.	£ s. d.
By Miscellaneous recoveries		63 10 0
Recoveries from other Departments for—		
Maintenance of buildings, proportion of sewerage rates, &c.		67,355 10 9
Rents of offices—		
Recovered through Public Accounts	15,707 11 3	
Recovered by assessment	96,611 0 0	
		112,318 11 3
Net receipts in connection with administration of Wiremen's Registration Board ..		453 11 8
Freight and cartage—		
Recoveries	13,674 16 8	
Expenditure	13,404 4 7	
		270 12 1
Services and supplies for other Departments ..		1,039 10 2
		£181,501 5 11

	£ s. d.
To Interest at 4½ per cent. on capital—	
Kairuru Quarry advances (£6,185) ..	278 6 9
Land, buildings, furniture and fittings—	
Departmental Buildings (£943,864) ..	42,473 17 7
Government Houses (£149,442) ..	6,724 17 10
Ministerial residences (£37,039) ..	1,666 15 1
Parliamentary Buildings (£511,229) ..	23,005 6 2
Workshops, garages, &c. (£115,601) ..	5,202 0 10
	£79,351 4 3

	£ s. d.
By Balance brought down	37,890 16 5
Recoveries on account of expenditure of previous years	140 11 11
Interest on advances to Kairuru Quarry Co. ..	381 2 4
Balance, excess of expenditure over income after charging interest on capital, transferred to Maintenance Account	40,938 13 7
	£79,351 4 3

Note.—The following charges have been included for which no parliamentary appropriation is held by the Department under the vote: (*a*) Interest at 4½ per cent. on capital value of Public buildings; (*b*) depreciation of fixed assets; (*c*) proportion of "Departmental" expenditure. The following credits have been taken without appropriation: (*a*) Rentals assessed against Departments for accommodation in General Government Buildings; (*b*) value of maintenance work carried out and rates paid for other Departments.

PUBLIC WORKS DEPARTMENT—*continued.*

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND): WELLINGTON WORKSHOPS.

TRADING AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1927.

Dr.	£ s. d.	£ s. d.
To Materials used—		
Purchases during year ..	23,063 15 1	
Add stocks in hand, 1st April, 1926	9,800 19 6	
	32,864 14 7	
Deduct stocks in hand, 31st March, 1927	11,058 17 7	
		21,805 17 0
Workshops wages (productive)		28,802 12 7
Cartage (recoverable)		1,522 8 5
Travelling-expenses (recoverable)		96 15 1
Gross profit, carried down		9,806 13 0
		£62,034 6 1

Cr.	£ s. d.	£ s. d.
By Output for the year—		
Completed jobs—		
On Trading Account ..	63,960 8 4	
Maintenance of shops ..	1,293 4 0	
	65,253 12 4	
Add work in progress, 31st March, 1927	2,852 11 5	
	68,106 3 9	
Deduct work in progress, 31st March, 1926 ..	6,785 17 5	
		61,320 6 4
Transfers from stock		713 19 9
		£62,034 6 1

	£ s. d.	£ s. d.
To Overhead expenses—		
Supervision—		
Salaries	2,852 8 3	
Supervisory wages ..	2,570 18 6	
		5,423 6 9
Holiday pay		1,786 18 2
Accident compensation		240 17 9
Travelling-expenses		231 6 11
Rebates		63 18 8
Power		311 9 6
Maintenance of shops and sundry expenses		1,127 15 2
Rent of premises		1,245 3 11
Depreciation—	£ s. d.	
Motor-vehicles ..	89 0 0	
Loose tools, &c. ..	193 15 5	
		282 15 5
Depreciation Reserves—		
Buildings, 2 per cent. (seven months)	98 0 0	
Plant, 5 per cent.. ..	83 15 0	
Office furniture	3 5 0	
		185 0 0
Interest at 4½ per cent. on net monthly balances of cash advances from Head Office ..		1,948 1 2
		£12,846 13 5

	£ s. d.
By Gross profit, brought down	9,806 13 0
Balance, being net loss for year	3,040 0 5
	£12,846 13 5

NOTE.—The following charges have been included for which the Department possesses no parliamentary appropriation under the above vote: (*a*) Reserve for depreciation of fixed assets; (*b*) interest on cash advances at 4½ per cent; (*c*) assessed rent, £940.

PUBLIC WORKS DEPARTMENT—*continued.*

GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1927.

Liabilities.

Name of Account.	Treasury Capital Account.	Treasury Adjustment Account.	Sundry Creditors.	Depreciation Reserves.	Profit and Loss. (Profit.)	Writings off in Suspense.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. National Development	6,659 9 5	1,065,798 0 3	77,323 12 6	..	..	163 18 10	1,149,945 1 0
2. Railway Construction (and portion of Railways Improvement)	5,776,255 12 5	1,042,580 11 11	150,687 17 4	..	..	2,079 4 2	6,971,603 5 10
3. Irrigation (under construction)	440,771 13 10	67,165 0 9	2,665 17 5	..	..	2,941 18 8	513,544 10 8
4. Irrigation (in operation)	231,508 6 10	30,043 16 7	287 0 0	971 3 10	..	..	262,810 7 3
5. Public Buildings (Public Works Fund)..	1,753,067 5 7	13,230 11 8	20,880 9 1	(See No. 12)	..	1 10 3	1,787,179 16 7
6. Timber-supply and Sawmills	11,358 12 4	6,873 17 7	1,371 11 10	..	2,931 1 2	144 11 1	22,679 14 0
7. Plant, Material, and Stores (Public Works Fund) ..	375,959 9 6		2,609 12 11	..	..	37 16 11	378,606 19 4
8. Public Works, Departmental	2,173,010 2 9	66,658 2 9	2,449 6 6	122 0 0	..	1 14 2	2,242,241 6 2
9. Acquisition and Operation of Quarries	16,875 18 4	6,444 14 4	1,052 15 5	..	..	21 3 6	24,394 11 7
10. Maintenance of Roads, Bridges, Rivers, &c. (Con. Fund) ..	..	106,610 9 8	11,257 18 8	..	..	82 12 8	117,951 1 0
11. Maintenance of Government and other Domains (Con. Fund)	..	6,967 8 3	368 13 3	..	..	..	7,336 1 6
12. Maintenance of Public Buildings (Con. Fund)	24,169 17 2	..	9,456 13 0	100,295 16 4	..	314 0 10	134,236 7 4
13. Wellington Workshops (Con. Fund)	..	26,041 12 6	4,814 5 3	270 13 0	..	..	31,126 10 9
Totals	10,809,636 8 2	2,438,414 6 3	285,225 13 2	101,659 13 2	2,931 1 2	5,788 11 1	13,643,655 13 0

General Balance-sheet as at 31st March, 1927—*continued*.

Assets.

Name of Account.	Land. £ s. d.	Buildings. £ s. d.	Plant and Machinery, &c. £ s. d.	Furniture and Fittings. £ s. d.	Stocks of Material. £ s. d.	Sundry Debtors. £ s. d.	Loans outstanding. £ s. d.	Stores, &c. (Deficits to be written off in Appropriation Act, 1927). £ s. d.	Treasury Adjustment Account. £ s. d.	Profit and Loss. (Loss.) £ s. d.	Other Assets: Name and Amount. £ s. d.	Total. £ s. d.
1. National Development ..	..	6,429 2 6	..	..	26,412 4 7	30,087 19 11	6,428 4 2	163 18 10	..	..	1,080,423 11 0(a)	1,149,945 1 0
2. Railway Construction (and portion of Railways Improvement)	..	164,995 15 4	..	..	355,691 5 2	28,186 0 4	..	2,079 4 2	..	..	6,420,651 0 10(b)	6,971,603 5 10
3. Irrigation (under construction)	..	3,229 0 0	..	..	9,302 10 0	3,139 2 0	..	2,941 18 8	..	..	494,932 0 0(c)	513,544 10 8
4. Irrigation (in operation)..	..	1,400 0 0	..	..	2,830 15 10	6,848 8 0	..	..	..	22,764 8 1	228,166 15 4(c) 800 0 0(d)	262,810 7 3
5. Public Buildings (Public Works Fund)	795,353 9 5	982,667 19 3	2,015 12 0	(See No. 12)	910 2 4	45 18 0	6,185 5 4	1 10 3	..	..	..	1,787,179 16 7
6. Timber-supply and Sawmills	..	1,823 4 4	6,817 10 4	..	1,208 5 11	3,200 12 2	..	144 11 1	..	..	2,065 14 6(e) 7,124 18 7(f) 294 17 1(g)	22,679 14 0
7. Plant, Material, and Stores (Public Works Fund)	..	..	298,054 4 0	..	50,472 9 9	7,880 10 1	..	37 16 11	22,161 18 7	..	..	378,606 19 4
8. Public Works, Departmental	..	..	6,246 19 8	..	345 17 9	62,553 11 3	..	1 14 2	..	..	1,027 12 10(h) 2,172,065 10 6(i)	2,242,241 6 2
9. Acquisition and Operation of Quarries	872 12 6	3,695 15 11	8,024 19 10	..	4,801 18 5	2,008 14 2	..	21 3 6	..	1,445 5 0	731 5 5(j) 2,792 16 10(k)	24,394 11 7
10. Maintenance of Roads, Bridges, Rivers, &c.(Con. Fund)	..	..	..	..	2,098 3 7	454 1 10	..	82 12 8	..	..	115,316 2 11(l)	117,951 1 0
11. Maintenance of Government and other Domains (Con. Fund)	..	..	..	..	377 0 4	..	..	..	..	..	6,959 1 2(l)	7,336 1 6
12. Maintenance of Public Buildings (Con. Fund)	..	..	..	26,791 10 1	5,982 16 6	9,426 1 3	..	314 0 10	50,783 5 1	..	40,938 13 7(l)	134,236 7 4
13. Wellington Workshops (Con. Fund)	..	..	3,259 19 7	129 0 0	11,058 17 7	10,786 1 9	..	..	..	3,040 0 5	2,852 11 5(m)	31,126 10 9
Totals	796,226 1 11	1,164,240 17 4	324,419 5 5	26,920 10 1	471,492 7 9	164,617 0 9	12,613 9 6	5,788 11 1	72,945 3 8	27,249 13 6	10,577,142 12 0	13,643,655 13 0

(a) Expenditure on national development for 1926–27. (b) Unopened lines. (c) Dams, weirs, races, &c. (d) Telephone system. (e) Tram-lines, roads, &c. (f) Timber rights. (g) Survey, &c., expenses. (h) Library. (i) "Unallocated." (j) Installation of plant. (k) Stripping (in advance). (l) Maintenance Account, 1926–27. (m) Work in progress.

CHAS. E. BENNETT, Assistant Under-Secretary.
J. J. GIBSON, Accountant.

I hereby certify that the Income and Expenditure Accounts and General Balance-sheet, and the subsidiary accounts and balance-sheets for irrigation schemes in operation, and timber-supplies and sawmills, have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental notes. The following comments are appended:—

(1) The book value of the existing assets purchased out of Plant, Material, and Stores vote, and of permanent-way materials, do not agree with the stock-sheets submitted.
(2) No charge has been made for interest during the construction of works.
(3) Separate Revenue Accounts should be submitted for railway-construction canteens.
(4) The asset represented by accumulated expenditure for Departmental vote (£2,172,065 10s. 6d.) should be allocated to the various works upon which the sum has been spent.
(5) The Lands Improvement Account should be recouped for the purchase price of the land exchanged for the watershed of the Waikaremoana electric-power scheme and paid for out of this vote.
(6) Expenditure from Public Works Fund, General Departmental Buildings vote, on alterations to buildings, is capitalized, whereas in the opinion of the Audit Office, portion of the expenditure is of a revenue nature.
(7) Furniture purchased from General Departmental Buildings vote should be separately shown.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH.

HEAD OFFICE.

Income and Expenditure Account for the Period 1st September, 1926, to 31st March, 1927.

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Salaries	1,207	5	4	By Miscellaneous credit	1	4	1
Advertising, &c.	2	17	3	Excess of expenditure over income	3,120	2	5
Advisory Council allowances and travelling-expenses	395	7	5				
Contingencies	11	5	9				
Grants for research	1,046	8	7				
Postage and telegrams	50	12	7				
Printing and stationery	127	3	2				
Telephone services	26	7	5				
Travelling allowances and expenses	162	19	0				
Rent	91	0	0				
	£3,121	6	6		£3,121	6	6

Note.—Charges for rental value as assessed by the Public Works Department and for interest on capital are included, for which the Department possesses no parliamentary appropriation.

METEOROLOGICAL.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Salaries	1,847	4	10	By Rainfall data supplied	5	15	10
Postage, telegrams, &c.	3,467	19	11	Balance carried down	6,123	6	9
Printing, stationery, and office requisites	207	1	2				
Rent, fuel, light, and cleaning	253	3	1				
Telephone rentals, &c.	68	16	0				
Travelling-expenses	53	19	9				
Maintenance of observatories, instruments, &c.	34	2	4				
Petty expenses	0	12	9				
Depreciation	196	2	9				
	£6,129	2	7		£6,129	2	7
	£	s.	d.		£	s.	d.
To Balance brought down	6,123	6	9	By Excess expenditure over income after charging interest on capital	6,242	17	3
Interest on capital	119	10	6				
	£6,242	17	3		£6,242	17	3

DOMINION LABORATORY.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Salaries	6,535	18	0	By Laboratory fees	232	3	3
Rent	885	19	0	Analyses fees	330	0	3
Sundries	4,077	14	8	Sundry revenue	440	0	7
				Balance carried down	10,497	7	7
	£11,499	11	8		£11,499	11	8
	£	s.	d.		£	s.	d.
To Balance brought down	10,497	7	7	By Balance—Excess of expenditure over income after charging interest on capital	10,914	1	7
Interest on capital	172	7	3				
Depreciation	244	6	9				
	£10,914	1	7		£10,914	1	7

GEOLOGICAL SURVEY.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Advertising, &c.	18	6	8	By Sale of bulletins, maps, &c.	81	4	6
Depreciation	348	7	9	Balance carried down	6,222	8	0
Freight and cartage	23	1	4				
Fuel, light, water, &c.	39	19	8				
Office requisites	10	13	3				
Outfit allowances and field expenses	440	8	5				
Postages and telegrams	44	9	11				
Printing and stationery	641	3	9				
Rents	235	0	0				
Salaries	3,753	14	11				
Telephones	26	5	0				
Travelling expenses and allowances	213	6	8				
Wages of field hands	506	9	0				
Sundry expenses	2	6	2				
	£6,303	12	6		£6,303	12	6
	£	s.	d.		£	s.	d.
To Balance	6,222	8	0	By Balance—Excess of expenditure over income after charging interest on capital	6,836	1	8
Interest on capital	613	13	8				
	£6,836	1	8		£6,836	1	8

DEPARTMENT OF SCIENTIFIC AND INDUSTRIAL RESEARCH—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1927.

—	Head Office.	Geological Survey.	Meteorological Office.	Dominion Laboratory.	Total.
		Liabilities.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Capital	..	13,637 8 8	2,656 1 10	3,830 5 11	20,123 16 5
Sundry creditors	284 13 11	237 19 3	191 4 0	1,391 3 5	2,105 0 7
Depreciation Reserve	..	2,451 13 8	1,599 14 0	998 15 11	5,050 3 7
Treasury Adjustment Account	3,218 18 5	5,411 9 6	4,603 10 1	9,429 3 2	22,663 1 2
	3,503 12 4	21,738 11 1	9,050 9 11	15,649 8 5	49,942 1 9
		Assets.			
Furniture and fittings	277 1 3	419 16 2	133 11 10	339 14 7	1,170 3 10
Mechanical appliances	76 11 6	..	96 0 0	31 7 9	203 19 3
Books, &c.	25 16 7	6,583 13 1	42 9 4	853 18 6	7,505 17 6
Stamps on hand	4 0 7				4 0 7
Instruments	..	318 11 2	2,491 6 9	..	2,809 17 11
Fossils and collections	..	7,172 7 4	..	..	7,172 7 4
Tools and equipment	..	122 18 8	..	..	122 18 8
Sundry debtors	..	263 3 0	3 0 0	..	266 3 0
Stocks on hand	..	22 0 0	..	..	22 0 0
Buildings	..	..	41 4 9	..	41 4 9
Laboratory appliances	..	..	..	1,715 14 3	1,715 14 3
Distillation plant	..	..	..	171 8 10	171 8 10
Platinum	..	..	..	1,623 2 11	1,623 2 11
Excess expenditure over income	3,120 2 5	6,836 1 8	6,242 17 3	10,914 1 7	27,113 2 11
	3,503 12 4	21,738 11 1	9,050 9 11	15,649 8 5	49,942 1 9

NOTE.—Balance-sheet for Dominion Observatory is included in the accounts of the Department of Internal Affairs.

E. MARSDEN, Secretary.

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

STATE FOREST SERVICE.

Summary of Nursery Tree-growing Accounts for Year ended 31st March, 1927.

—	*Dr.* Stock of Trees, Seeds, and Stores at 1st April, 1926. £ s. d.	Purchase of Seeds and transfer of Trees from other Regions. £ s. d.	Operations Expenses and Distribution Charges. £ s. d.	Depreciation. £ s. d.	Interest and Land Rental. £ s. d.	Profit to Income and Expenditure Account. £ s. d.	Totals. £ s. d.	*Cr.* Rent and Grazing. £ s. d.	Sundry Receipts. £ s. d.	Sale of Trees and Seeds. £ s. d.	Trees transferred to Plantations. £ s. d.	Trees and Seeds transferred to other Regions and to Schools. £ s. d.	Cost of Seed-beds. £ s. d.	Stock of Trees, Seeds, and Stores on Hand at 31st March, 1927. £ s. d.	Totals. £ s. d.
Distributing nurseries—															
Rotorua	7,841 7 9	3,170 0 6	8,970 16 10	485 16 10	451 6 3	4,401 13 9	25,321 1 11	188 1 5	..	10,529 15 4	3,696 8 8	542 3 8	133 19 2	10,230 13 8	25,321 1 11
Hanmer	9,379 15 8	960 6 9	4,952 3 3	331 5 8	257 18 9	225 15 9	16,107 5 10	..	261 12 3	928 5 8	4,730 4 2	29 7 6	..	10,157 16 3	16,107 5 10
Tapanui	10,476 7 3	392 6 2	3,978 18 5	246 5 5	235 13 3	30 13 11	15,360 4 5	..	121 2 6	985 14 4	5,431 13 10	263 19 9	..	8,557 14 0	15,360 4 5
Forest nurseries—															
Kaingaroa	3,279 2 6	327 0 8	3,470 7 6	0 8 5	29 4 4	..	7,106 3 5	..	..	..	3,956 18 5	..	..	3,149 5 0	7,106 3 5
Naseby	1,775 17 11	93 15 0	757 5 3	45 19 4	20 0 0	57 18 5	2,750 15 11	..	..	186 16 5	965 15 4	0 7 0	..	1,597 17 2	2,750 15 11
Experiment nurseries—															
Tangimoana	1,290 7 0	94 0 0	566 14 11	31 19 0	77 16 0	..	2,060 16 11	..	..	..	1,051 1 4	..	46 17 8	962 17 11	2,060 16 11
Westland	2,745 7 4	140 15 10	1,430 5 3	116 17 9	218 4 11	..	4,651 11 1	72 8 6	..	..	757 19 8	..	245 0 1	3,576 2 10	4,651 11 1
Totals	36,788 5 5	5,178 4 11	24,126 11 5	1,258 12 5	1,290 3 6	4,716 1 10	73,357 19 6	260 9 11	382 14 9	12,630 11 9	20,590 1 5	835 17 11	425 16 11	38,232 6 10	73,357 19 6

Nursery Balance-sheets as at 31st March, 1927.

—	Liabilities. Sundry Creditors. £ s. d.	Capital. £ s. d.	Total. £ s. d.	Assets. Buildings and Arboretum. £ s. d.	Formation. £ s. d.	Fences and Hedges. £ s. d.	Roads and Bridges. £ s. d.	Live Stock. £ s. d.	Seed Frames and Beds. £ s. d.	Telephones. £ s. d.	Water Service. £ s. d.	Other Departmental Property. £ s. d.	Stocks of Trees, Seeds, and Stores at 31st March, 1927. £ s. d.	Seeds in Transit and Goodwill of Lease. £ s. d.	Totals. £ s. d.
Distributing nurseries—															
Rotorua	668 6 6	18,943 2 5	19,611 8 11	3,644 14 6	..	154 0 0	2,370 0 0	95 0 0	723 19 2	..	315 0 0	1,644 13 9	10,230 13 8	433 7 10	19,611 8 11
Hanmer	..	15,821 9 8	15,821 9 8	2,639 19 6	..	208 3 2	925 12 4	60 0 0	..	51 10 10	313 3 3	1,465 4 4	10,157 16 3	..	15,821 9 8
Tapanui	..	13,881 5 10	13,881 5 10	2,180 8 6	..	498 13 3	398 4 11	92 0 0	..	13 15 9	153 10 0	1,986 19 5	8,557 14 0	..	13,881 5 10
Forest nurseries—															
Riverhead	..	2,713 14 0	2,713 14 0	601 2 0	52 1 4	148 7 0	175 17 6	72 0 0	152 12 1	4 7 10	190 5 10	..	1,317 0 5	..	2,713 14 0
Kaingaroa	347 7 1	2,859 3 3	3,206 10 4	..	51 18 4	..	..	..	..	..	..	5 7 0	3,149 5 0	..	3,206 10 4
Naseby	..	1,993 6 7	1,993 6 7	..	..	..	..	92 0 0	..	..	24 5 1	279 4 4	1,597 17 2	..	1,993 6 7
Experiment nurseries—															
Tangimoana ..	..	1,502 2 7	1,502 2 7	..	176 4 5	..	..	116 0 0	46 17 8	..	..	200 2 7	962 17 11	..	1,502 2 7
Westland	13 12 6	8,722 18 5	8,736 10 11	1,469 19 9	2,612 0 4	266 14 11	..	..	245 0 1	..	..	206 13 0	3,576 2 10	360 0 0	8,736 10 11
Totals ..	1,029 6 1	66,437 2 9	67,466 8 10	10,536 4 3	2,892 4 5	1,275 18 4	3,869 14 9	527 0 0	1,168 9 0	69 14 5	996 4 2	5,788 4 5	39,549 7 3	793 7 10	67,466 8 10*

* Balance-sheet figures.

Note.—Sundry debtors are included in the main balance-sheet.

STATE FOREST SERVICE—*continued.*

Summary of Plantation Operations to 31st March, 1927.

Plantation.	Expenditure to Date. £ s. d.	Compound Interest on Actual Expenses. (b) £ s. d.	Cost of Trees. £ s. d.	Compound Interest on Cost of Trees. (b) £ s. d.	Land Rental Compounded. £ s. d.	Total. £ s. d.	Actual Receipts. £ s. d.	Compound Interest on Receipts. (b) £ s. d.	Value of Buildings and Departmental Property. £ s. d.	Debt on Planted Area. £ s. d.	Total. £ s. d.	Acres Planted. Acres.	Cost to Date per Acre. £ s. d.	Age of Plantations. Years.
North Island.														
Maramarua	652 10 3	..	..	..	..	652 10 3	..	..	644 5 9	8 4 6	652 10 3	..	..	..
Riverhead	1,382 14 6	..	..	..	96 10 1	1,479 4 7	..	..	321 16 8	1,157 7 11	1,479 4 7	9,516	0 2 5	1
Kaingaroa	132,739 8 11	31,331 1 1	62,463 13 10	18,145 18 4	11,695 7 9	256,375 9 11	1,154 19 1	221 5 3	19,529 18 11	235,469 6 8	256,375 9 11	55,113	4 5 5	16
Waiotapu	81,736 15 2	58,733 1 8	25,906 0 6	26,434 5 1	3,080 15 11	195,890 18 4	1,235 13 7	330 16 10	6,445 14 6	187,878 13 5	195,890 18 4	7,010	26 16 0	28
Whakarewarewa ..	106,951 15 3	68,851 9 4	23,361 4 11	22,328 6 10	4,138 8 11	225,631 5 3	4,199 11 3	1,452 3 5	8,292 1 0	211,687 9 7	225,631 5 3	8,037	26 6 9	29
Karioi	151 15 5	..	..	..	..	151 15 5	..	..	..	151 15 5	151 15 5	..	..	..
South Island.														
Golden Downs ..	199 15 8	..	..	..	..	199 15 8	..	..	..	199 15 8	199 15 8	..	..	..
Balmoral	44,095 7 7	7,936 16 10	18,565 19 10	3,579 1 0	2,205 19 5	76,383 4 8	995 5 3	113 9 9	9,533 17 2	65,740 12 6	76,383 4 8	7,658	8 11 8	10
Blue Mountains ..	8,020 19 4	140 7 11	6,072 18 3	106 12 4	35 13 6	14,376 11 4	121 8 1	1 6 7	2,020 12 11	12,233 3 9	14,376 11 4	2,268	5 7 10	2
Conical Hills and Pukerau	54,554 8 2	37,045 10 2	22,961 15 6	18,951 11 10	6,332 5 8	139,845 11 4	4,402 7 10	1,621 5 2	3,775 14 1	130,046 4 3	139,845 11 4	4,106	31 13 5	24
Dusky Hills and Greenvale	51,219 8 1	29,383 11 5	28,995 14 4	15,286 8 8	3,592 1 1	128,477 3 7	941 13 1	273 12 3	5,087 0 9	122,174 17 6	128,477 3 7	4,392	27 16 4	29
Hanmer Springs ..	60,092 15 6	27,618 5 7	18,306 12 7	9,660 4 10	5,209 14 8	120,887 13 2	1,377 4 4	415 19 0	7,598 8 7	111,496 1 3	120,887 13 2	7,121	15 13 2	25
Naseby	25,391 0 9	13,329 17 0	25,123 15 6	14,976 6 5	1,805 3 6	80,626 3 2	423 8 10	37 9 11	3,009 1 3	77,156 3 2	80,626 3 2	2,366	32 12 2	28
Experiment Stations.														
Puhipuhi (a) ..	12,244 12 8	5,204 12 0	1,703 12 9	808 11 9	572 1 9	20,533 10 11	118 8 1	15 15 1	603 7 4	19,796 0 5	20,533 10 11	1,200	16 9 11	23
Rangitikei	2,438 8 8	37 2 10	1,656 3 11	35 2 7	..	4,166 18 0	198 19 0	..	1,254 0 7	2,713 18 5	4,166 18 0	250	10 17 1	6
Rangitikei Survey District Reclamation	6,389 19 5	402 0 8	..	..	..	6,792 0 1	..	..	873 3 9	5,918 16 4	6,792 0 1	3,143	1 17 8	..
Dumgree	11,001 11 4	9,734 16 8	3,985 7 0	4,875 14 6	5,527 11 10	35,125 1 4	2,851 9 9	1,436 10 0	94 0 0	30,743 1 7	35,125 1 4	342	89 17 10	24
Westland	9,415 4 11	..	1,482 3 7	..	..	10,897 8 6	..	..	2,299 14 4	8,597 14 2	10,897 8 6	940	9 3 6	4
Galloway	68 19 10	39 12 2	16 0 0	8 17 9	0 4 0	133 13 9	..	..	23 0 6	110 13 3	133 13 9	2	55 6 8	11
Gimmerburn ..	3,619 0 1	3,826 11 2	3,288 0 0	4,171 16 7	492 2 2	15,397 10 0	1,578 3 4	1,020 2 5	182 15 0	12,616 9 3	15,397 10 0	88	143 7 5	26
Omarama	69 12 9	38 14 10	11 0 0	6 7 3	0 17 4	126 12 2	..	..	21 9 9	105 2 5	126 12 2	2	52 11 3	11
Raincliffe	469 0 7	593 7 11	..	..	1,317 11 3	2,379 19 9	11 4 0	17 19 8	129 5 5	2,221 10 8	2,379 19 9	206	10 15 8	25
Waitahuna	267 7 9	280 13 6	63 0 0	75 15 10	6 14 8	693 11 9	..	..	21 9 9	672 2 0	693 11 9	11	61 2 0	21
Totals ..	613,172 12 7	294,527 12 9	243,963 2 6	139,451 1 7	46,109 3 6	1,337,223 12 11	19,609 15 6	6,957 15 4	(c)71,760 18 0	(c)1,238,895 4 1	1,337,223 12 11	..	..	..

(a) Does not include expenditure amounting to £10,573 16s. 8d. on the original planting which was a failure.
(b) Interest calculated at 4 per cent. until 31st March, 1921, and at 4½ per cent. thereafter.
(c) As above:—

	£ s. d.	£ s. d.
Value of buildings, departmental property, &c.	71,760 18 0	
Debts on planted areas	1,238,895 4 1	
		1,310,656 2 1
As per Balance-sheet—Plantations	1,292,966 13 6	
Sand Dune Reclamation	6,792 0 1	
Westland Forest Experiment Station	10,897 8 6	
		1,310,656 2 1

STATE FOREST SERVICE—*continued.*

INDIGENOUS FORESTS.

Income and Expenditure Account for the Year ended 31st March, 1927.

(Accounts of nurseries and plantations are shown separately.)

Timber Revenues Account.

Dr.	£ s. d.	£ s. d.	£ s. d.
To Endowments, &c.—			
National Endowment Account, section 39, Forests Act, 1921–22	12,574 14 0		
Local Authorities under section 17, Finance Act, 1924 ..	7,883 6 2		
		20,458 0 2	
Adjustment with timber-sales revenue ..		8,290 0 0	
Adjustments of debts irrecoverable		617 1 8	
Balance carried down to General Revenue Account		30,528 11 9	
			59,893 13 7
			£59,893 13 7

Cr.	£ s. d.	£ s. d.
By Timber royalties ..	5,717 17 10	
Timber sales ..	53,868 16 6	
Timber trespass ..	306 19 3	
		59,893 13 7
		£59,893 13 7

General Revenues Account.

Dr.	£ s. d.	£ s. d.
To Salaries and contributions to Public Service Superannuation Fund	..	22,693 19 1
General management of State forests—		
Postages, cables, &c., printing and stationery	2,089 12 1	
Payments to other Departments for services rendered	176 1 8	
Forest, grazing reconnaissance, timber-cruising, &c. ..	9,039 3 8	
Cost-of-living bonus to annuitants, &c.	16 0 0	
Destruction of wild pigs, &c.	397 19 3	
Legal expenses and contingencies, &c.	216 6 10	
Office rent, heating, and lighting, &c.	3,224 9 8	
Transportation expenses and upkeep of motor-vehicles ..	1,248 5 11	
Travelling and transfer and removal expenses.. ..	4,256 19 3	
		20,664 18 4
Forest-fire prevention—		
Communication and controls, locomotion and travelling-expenses	407 3 4	
Wages, &c.	1,540 7 11	
		1,947 11 3
Educational—		
Forest exhibits	55 11 5	
Photographic records, &c. ..	111 6 4	
Preparation of service bulletins, purchase of publications, &c.	603 6 2	
Rangers' instruction school, &c.	332 2 2	
		1,102 6 1
Forest research—		
Forest ecology	312 16 10	
Silvicultural management studies	420 3 4	
Utilization and timber-testing, &c.	1,977 15 2	
		2,710 15 4
Afforestation—		
Preparation of planting plans	936 18 4	
Tree-seed collection operations	253 5 6	
Travelling allowances and expenses	690 10 10	
		1,880 14 8
Acquisition of Indigenous Forests—		
Yearly rent, Otanewainuku Survey District	..	74 0 0
Grants, subsidies, &c.—		
Grants to officer on retirements, &c.	183 0 0	
Expenses of forest officers going overseas..	438 19 0	
		621 19 0
Debts irrecoverable	..	62 2 6
Depreciation	..	1,878 10 4
Adjustments with Point Halswell Account	..	49 13 4
		£53,686 9 11

Cr.	£ s. d.	£ s. d.
By Balance from timber revenue		30,528 11 9
Leases—		
Grazing	2,430 15 6	
Sawmill-sites	1,434 0 11	
Industrial	443 14 7	
		4,308 11 0
Permits—		
Grazing	117 2 1	
Miscellaneous	736 0 3	
		853 2 4
Licenses and transfer fees and miscellaneous ..		362 3 0
Interest on overdue promissory notes ..		221 17 8
Fees for inspections and reports		809 6 5
Rental of departmental houses		91 19 6
Kauri-gum, sale of, and royalties		237 16 2
Opossum revenue		4,679 13 0
Akatarawa Reserve administration expenses and revenue		208 3 6
Administration expenses, Forests Amendment Act		854 11 8
Profit transferred from Rotorua and Canterbury-Otago Seed and Tree Growing Accounts ..		4,716 1 10
Balance carried down to Interest Account ..		5,814 12 1
		£53,686 9 11

Interest Account.

Dr.	£ s. d.
To Balance from general revenue	5,814 12 1
Interest on debenture and stock, stamp duty, management expenses of stock	30,394 15 6
Balance to Reserve Account	24,013 4 11
	£60,222 12 6

Cr.	£ s. d.
By Interest on investments	3,380 10 6
Interest charged to Nurseries and Plantations	53,625 1 10
Land rental charged to Nurseries and Plantations	3,217 0 2
	£60,222 12 6

STATE FOREST SERVICE—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1927.

Liabilities.

	£	s.	d.	£	s.	d.
Sundry creditors—						
National endowment ..	12,574	14	0			
On open account	7,710	14	5			
Local authorities	3,725	11	4			
Interest accrued to 31st March, 1927	6,588	13	3			
				30,599	13	0
Reserve Account—Public debt redemption ..				3,129	7	5
Assets Suspense Account Reserve				138	17	3
Liability for amounts held in deposit ..				1,894	6	8
Consolidated Fund—Grants made				59,250	0	0
Loan Account—Debenture and Stock issued				601,171	6	3
Forest Capital Account at 31st March, 1927..				36,404,223	19	10
				£37,100,407	10	5

Assets.

	£	s.	d.	£	s.	d.
Standing forests	34,067,329	3	2			
Less reserve	507,061	2	7			
				33,560,268	0	7
Forest Improvements—Demarcation, tracks, and protection improvements	..			2,566	5	2
Nurseries and Plantations—						
Nurseries	67,466	8	10			
Plantations	1,292,966	13	6			
				1,360,433	2	4
Land	1,934,862	16	6			
Add purchases 1926–27..	10,699	14	2			
Add survey and roading loans on Crown Lands taken over	6,316	5	4			
				1,951,878	16	0
Hukinga Forest—Cost of half interest	..			5,374	17	0
Experiment and Research Works—						
Sand-dune reclamation	6,792	0	1			
Westland forest experimental station ..	10,897	8	6			
Arboretum and sample plots	798	17	0			
				18,488	5	7
Departmental property, indigenous forests—						
Buildings	3,214	8	5			
Field equipment ..	2,282	13	6			
Office equipment ..	3,203	8	0			
Motor-vehicles ..	1,522	4	7			
Telephone-lines, field ..	307	6	6			
Fire-fighting equipment	290	16	2			
Photographic equipment	171	7	8			
Reference library and exhibits	989	11	5			
Forest ecology equipment	162	14	3			
Timber-testing equipment	612	11	9			
Forest atlas	1,333	12	0			
Stores	45	12	2			
				14,136	6	5
Cash in Public Debt Redemption Fund ..	..			3,129	7	5
Assets Suspense Account ..	..			138	17	3
Deposit Account, amounts held in	..			1,894	6	8
Sundry debtors—						
State forests and nurseries	159,375	16	1			
Interest accrued on investments	431	10	2			
	159,807	6	3			
Less reserve for bad and doubtful debts ..	2,500	0	0			
				157,307	6	3
Official stamps on hand at 31st March, 1927 ..	..			47	16	4
Cash balances at 31st March, 1927—						
In Post Office ..	6,104	0	8			
In Public Account ..	1,994	1	1			
Imprests outstanding in the Dominion ..	166	1	8			
Imprests outstanding in London	1,480	0	0			
Investment Account ..	15,000	0	0			
				24,744	3	5
				£37,100,407	10	5

NOTES.—(1) Lands and standing forests other than areas purchased have been valued as follows: Prairie value, 5s. per acre; protection forest, £1 per acre; merchantable forest, £10 per acre. (2) Plantations have been valued at cost plus compound interest less returns compounded.

E. PHILLIPS TURNER, Secretary.
W. TAYLOR, A.R.A.N.Z., Accountant.

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

TOURIST AND HEALTH RESORTS DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£	s.	d.
To Working Accounts—Net loss after charging interest and portion of Head Office expenses—			
Te Aroha	3,148	13	8
Rotorua baths	9,230	8	9
Rotorua Sanatorium	1,599	4	11
Rotorua gardens	4,166	15	0
Rotorua water and drainage	4,122	0	8
Lake House, Waikaremoana	1,747	10	2
Hot springs, Morere	81	6	7
Queenstown	824	13	7
Hermitage Hostel (leased)	1,887	3	2
Te Anau steamer and hotel (leased)	797	2	5
Glade House and Milford Track	3,053	7	7
Passenger-booking bureaux	1,189	16	4
Sydney and Melbourne agencies	3,766	1	9
Miscellaneous reserves	3,620	1	10
General Expenses—			
Advertising (general) and subsidies to advertising campaigns	2,241	19	0
Subsidies to inland mails	976	0	0
Subsidies to accommodation houses	130	0	0
Subsidy to Rotorua Borough Council	1,300	0	0
Expenses in connection with Brisbane, Adelaide, Vancouver, Durban, Perth, San Francisco, and Johannesburg agencies	207	5	1
Miscellaneous—General expenses	843	19	6
	£44,933	10	0

Income.	£	s.	d.
By Working Accounts—Net profit after charging interest and portion of Head Office expenses—			
Rotorua electrical system	2,649	12	0
Rotorua acclimatization	199	12	0
Waimangu round trip	442	17	8
Waitomo Caves and hostel	3,143	10	5
Advertising receipts, sale of photographs, &c.	540	13	8
Balance—Excess of expenditure over income after charging interest	37,957	4	3
	£44,933	10	0

TE AROHA.

Working Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Stores on hand at 1st April, 1926	10	3	10	By Receipts	1,504	10	9
Salaries and wages	2,091	15	2	Stores on hand at 31st March, 1927	23	11	11
Repairs, purchases, &c.	1,231	8	7	Balance carried down	2,113	9	8
Depreciation	308	4	9				
	£3,641	12	4		£3,641	12	4
	£	s.	d.		£	s.	d.
To Balance brought down	2,113	9	8	By Net loss, to Income and Expenditure Account	3,148	13	8
Proportion of Head Office expenses	339	12	4				
Interest on capital	695	11	8				
	£3,148	13	8		£3,148	13	8

ROTORUA BATHS.

Working Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Stores on hand at 1st April, 1926	*170	8	11	By Receipts	6,478	16	9
Salaries and wages	8,858	8	10	Balance carried down	6,582	4	7
Stores purchased	1,015	12	5				
Repairs, electric energy, stationery, &c.	1,651	11	11				
Depreciation	1,364	19	3				
	£13,061	1	4		£13,061	1	4
	£	s.	d.		£	s.	d.
To Balance brought down	6,582	4	7	By Net loss, to Income and Expenditure Account	9,230	8	9
Proportion of Head Office expenses	431	18	3				
Interest on capital	2,216	5	11				
	£9,230	8	9		£9,230	8	9

* Includes an adjustment of £164 3s. 7d.

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

ROTORUA SANATORIUM.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	Cr.	£ s. d.
To Stores on hand at 1st April, 1926	557 7 9	By Fees receivable	6,368 6 6
Salaries and wages	2,896 19 8	Miscellaneous receipts	364 9 0
Purchase of stores	2,084 19 11	Stores on hand at 31st March, 1927	354 13 2
Services rendered by Rotorua baths	1,086 17 10	Balance carried down	954 1 4
Freight, electric energy, repairs, &c.	996 11 10		
Depreciation	418 13 0		
	£8,041 10 0		£8,041 10 0
	£ s. d.		£ s. d.
To Balance brought down	954 1 4	By Net loss, to Income and Expenditure Account	1,599 4 11
Head Office expenses	259 9 6		
Interest on capital	385 14 1		
	£1,599 4 11		£1,599 4 11

ROTORUA GARDENS.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	Cr.	£ s. d.
To Salaries and wages	2,448 9 11	By Receipts	797 14 3
Purchase of stores	288 13 3	Balance carried down	3,113 18 10
Miscellaneous expenses	870 14 6		
Depreciation	303 15 5		
	£3,911 13 1		£3,911 13 1
	£ s. d.		£ s. d.
To Balance brought down	3,113 18 10	By Net loss, to Income and Expenditure Account	4,166 15 0
Proportion of Head Office expenses	319 6 8		
Interest on capital	733 9 6		
	£4,166 15 0		£4,166 15 0

ROTORUA ELECTRICAL SYSTEM.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	Cr.	£ s. d.
To Stores on hand at 1st April, 1926	117 7 8	By Sale of electric energy	12,412 4 8
Salaries and wages	2,615 14 0	Discounts forfeited	130 16 10
Electric energy purchased	2,262 8 0	Miscellaneous receipts	314 14 10
Stores purchased	486 2 7		
Miscellaneous expenses	918 13 7		
Depreciation	1,549 10 4		
Balance carried down	4,908 0 2		
	£12,857 16 4		£12,857 16 4
	£ s. d.		£ s. d.
To Proportion of Head Office expenses	397 12 4	By Balance brought down	4,908 0 2
Interest on capital	1,860 15 10		
Net profit, to Income and Expenditure Account	2,649 12 0		
	£4,908 0 2		£4,908 0 2

ROTORUA WATER AND DRAINAGE.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	Cr.	£ s. d.
To Salaries and wages	1,126 12 4	By Water and drainage charges	3,356 3 9
Purchase of stores	135 3 6	Miscellaneous receipts	128 16 4
Discounts allowed	266 3 9	Balance carried down	335 17 6
Miscellaneous expenses	677 0 10		
Depreciation	1,615 17 2		
	£3,820 17 7		£3,820 17 7
	£ s. d.		£ s. d.
To Balance brought down	335 17 6	By Net loss, to Income and Expenditure Account	4,122 0 8
Proportion of Head Office expenses	328 2 8		
Interest on capital	3,458 0 6		
	£4,122 0 8		£4,122 0 8

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

ROTORUA ACCLIMATIZATION.

Working Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Stores at 1st April, 1926	2	6	5	By Sales of licenses	1,751	15	0
Salaries and wages	796	11	3	Opossum revenue	174	0	10
Purchase of stores	187	9	0	Miscellaneous receipts	34	1	6
Miscellaneous expenses and proportion of Rotorua administrative expenses	436	0	7	Stores at 31st March, 1927	4	7	1
Depreciation	88	17	1				
Balance carried down	453	0	1				
	£1,964	4	5		£1,964	4	5
	£	s.	d.		£	s.	d.
To Proportion of Head Office expenses	209	9	8	By Balance brought down	453	0	1
Interest on capital	43	18	5				
Net profit, to Income and Expenditure Account	199	12	0				
	£453	0	1		£453	0	1

WAIMANGU ROUND TRIP.

Working Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Stores at 1st April, 1926	56	15	3	By Receipts	3,110	17	0
Salaries and wages	1,246	12	0	Stores at 31st March, 1927	7	14	1
Purchase of stores	391	16	6				
Miscellaneous expenses	263	18	5				
Depreciation	246	18	1				
Balance carried down	912	10	10				
	£3,118	11	1		£3,118	11	1
	£	s.	d.		£	s.	d.
To Proportion of Head Office expenses	207	13	8	By Balance brought down	912	10	10
Interest on capital	261	19	6				
Net profit, to Income and Expenditure Account	442	17	8				
	£912	10	10		£912	10	10

WAITOMO CAVES HOSTEL.

Working Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Stores at 1st April, 1926	202	7	3	By Board and accommodation fees	4,936	12	9
Salaries and wages	1,979	13	9	Caves fees	4,645	16	10
Purchase of stores	1,696	16	8	Miscellaneous receipts	434	0	5
Electric energy	458	0	0	Stores at 31st March, 1927	320	18	10
Freight, cartage, repairs, &c.	846	5	9				
Depreciation	738	8	0				
Balance carried down	4,415	17	5				
	£10,337	8	10		£10,337	8	10
	£	s.	d.		£	s.	d.
To Head Office expenses	291	7	1	By Balance brought down	4,415	17	5
Interest on capital	980	19	11				
Net profit, to Income and Expenditure Account	3,143	10	5				
	£4,415	17	5		£4,415	17	5

LAKE HOUSE.

Working Account for the Year ended 31st March, 1927.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Stores at 1st April, 1926	252	16	5	By Board and accommodation fees	1,201	16	10
Salaries and wages	605	2	8	Launch hire	271	8	10
Purchase of stores	561	14	2	Miscellaneous receipts	86	2	8
Freight, electric energy, postages, &c.	402	5	7	Stores at 31st March, 1927	189	17	9
Depreciation	661	2	11	Balance carried down	733	15	8
	£2,483	1	9		£2,483	1	9
	£	s.	d.		£	s.	d.
To Balance brought down	733	15	8	By Net loss, to Income and Expenditure Account	1,747	10	2
Head Office expenses	247	17	10				
Interest on capital	765	16	8				
	£1,747	10	2		£1,747	10	2

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

MORERE HOT SPRINGS.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Stores at 1st April, 1926	2 7 5	By Receipts	488 18 9
Salaries and wages	220 0 0	Stores at 31st March, 1927	3 0 0
Purchase of stores, freight, printing, &c.	55 9 10		
Depreciation	70 11 3		
Balance carried down	143 10 3		
	£491 18 9		£491 18 9
	£ s. d.		£ s. d.
To Head Office expenses	70 10 9	By Balance brought down	143 10 3
Interest on capital	154 6 1	Net loss, to Income and Expenditure Account	81 6 7
	£224 16 10		£224 16 10

MOUNT COOK HERMITAGE.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Travelling-expenses	31 1 1	By Rent and interest	896 19 0
Depreciation	768 10 4	Net loss, to Income and Expenditure Account	1,887 3 2
Interest on capital	1,984 10 9		
	£2,784 2 2		£2,784 2 2

TE ANAU STEAMER AND HOTEL.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Renovation to hotel, &c.	97 2 10	By Rent and commission	286 0 0
Depreciation	374 12 9	Net loss, to Income and Expenditure Account	797 2 5
Interest on capital	611 6 10		
	£1,083 2 5		£1,083 2 5

QUEENSTOWN.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Stores at 1st April, 1926	1 8 6	By Receipts	330 3 4
Salaries and wages	701 5 10	Stores at 31st March, 1927	10 16 2
Stores, freight, repairs, &c.	214 15 11	Balance carried down	627 15 0
Depreciation	51 4 3		
	£968 14 6		£968 14 6
	£ s. d.		£ s. d.
To Balance brought down	627 15 0	By Net loss, to Income and Expenditure Account	824 13 7
Head Office expenses	73 12 9		
Interest on capital	123 5 10		
	£824 13 7		£824 13 7

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

GLADE HOUSE AND MILFORD TRACK.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Stores at 1st April, 1926	941 13 11	By Board and accommodation fees	3,106 6 6
Salaries and wages	1,846 19 9	Launch and boat hire	462 12 0
Purchase of stores	2,261 10 1	Miscellaneous receipts	182 1 1
Freight, cartage, repairs, &c.	1,114 8 3	Stores at 31st March, 1927	1,295 9 0
Depreciation	719 10 7	Balance carried down	1,837 14 0
	£6,884 2 7		£6,884 2 7
	£ s. d.		£ s. d.
To Balance	1,837 14 0	By Net loss, to Income and Expenditure Account	3,053 7 7
Head Office expenses	564 15 4		
Interest on capital	650 18 3		
	£3,053 7 7		£3,053 7 7

PASSENGER BOOKING BUREAUX.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Net loss after charging interest—		By Net profit after charging interest—	
Auckland Bureau	109 1 6	Dunedin Bureau	149 4 5
Wellington Bureau	337 11 6	Rotorua Bureau	60 5 5
Wanganui Bureau	161 4 11	Commission—Government orders	803 19 10
Christchurch Bureau	74 9 7	Miscellaneous receipts	259 16 6
Invercargill Bureau	327 10 1	Balance carried down	189 17 9
Greymouth Bureau	367 12 8		
Nelson Bureau	85 13 8		
	£1,463 3 11		£1,463 3 11
	£ s. d.		£ s. d.
To Balance	189 17 9	By Balance brought down	1,189 16 4
Head Office expenses	983 7 10		
Interest on capital (Head Office)	16 10 9		
	£1,189 16 4		£1,189 16 4

SYDNEY AND MELBOURNE AGENCIES.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Salaries	1,585 18 9	By Net loss, to Income and Expenditure Account	3,766 1 9
Rent, postages, entertaining allowances, &c.	2,092 17 4		
Depreciation	54 11 4		
Interest on capital	32 14 4		
	£3,766 1 9		£3,766 1 9

MISCELLANEOUS RESERVES.

Working Account for the Year ended 31st March, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Salaries and wages	623 14 5	By Rents, &c.	574 8 4
Repairs, freight, stores, &c.	728 9 5	Net loss, to Income and Expenditure Account	3,620 1 10
Depreciation	464 16 10		
Head Office expenses	393 8 2		
Interest on capital	1,984 1 4		
	£4,194 10 2		£4,194 10 2

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1927.

Liabilities.	£ s. d.
Capital Account	514,521 18 10
Sundry creditors	6,997 8 2
Treasury Adjustment Account	27,934 9 9
Passenger booking—Ticket-sales Account	8,599 4 11
Writings-off Suspense Account	1,476 6 8
Passenger Bookings—Suspense Account	70 10 6
Reserve for depreciation	37,374 2 3
Reserve for doubtful debts	4,821 17 5
	£601,795 18 6

Assets.	£ s. d.	£ s. d.
Land	184,972 8 11	
Add additions	602 15 6	
		185,575 4 5
Buildings	133,853 0 5	
Add additions	4,718 10 8	
		138,571 11 1
Water and drainage systems	83,313 10 6	
Add additions	12,728 3 10	
		96,041 14 4
Rotorua electric system— Land, buildings, transmission-lines and plant	39,795 3 1	
Add additions	2,939 5 9	
		42,734 8 10
Furniture and fittings	18,555 15 7	
Add additions	1,251 15 9	
		19,807 11 4
Plant and machinery	3,066 1 8	
Add additions	198 13 4	
		3,264 15 0
Wharves and slipways	5,999 2 8	
Add additions	156 2 8	
		6,155 5 4
Electric systems at hostels	17,040 13 7	
Add additions	526 0 8	
		17,566 14 3
Steamers, launches, and boats	7,625 6 1	
Add additions	1,349 7 7	
		8,974 13 8
Bridges	5,090 7 0	
Add additions	377 15 11	
		5,468 2 11
Motor vehicles	706 3 7	
Add additions	147 5 9	
		853 9 4
Garden implements	529 2 2	
Add additions	12 9 0	
		541 11 2
National Development Account		841 17 1
Road from intake, Lake House, Waikaremoana		1,594 4 1
Linen, crockery, cutlery, silverware, tools, playing-material, &c.		6,782 6 8
Live-stock		588 16 0
Telephone-lines		1,249 14 7
Stores		6,959 6 4
Sundry debtors		16,049 13 3
Cash on deposit and at credit of Receiver-General's Deposit Account		3,550 18 11
Remittances in transit and outstanding balances at bureaux		644 10 9
Payments in advance		22 4 11
Excess of expenditure over income		37,957 4 3
		£601,795 18 6

NOTE.—The accounts include charges against the Department for assessed rent, interest, and capital expenditure from Public Works Fund for which the Department possesses no parliamentary appropriations.

B. M. WILSON, General Manager.
J. HOUSTON, Accountant.

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

WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

Income and Expenditure Account for the Year ended 31st March, 1927.

Expenditure.	£ s. d.
To Interest on first loan of £150,000 for 1926–27	6,500 0 0
Interest on second and subsequent loans and transfers (£400,000) for 1926–27	15,681 13 1
Maintenance of completed works	1,247 3 10
	£23,428 16 11
	£ s. d.
To Accumulated deficiency to 31st March, 1926..	48,233 11 9
Deficiency for 1926–27	16,297 8 11
	£64,531 0 8

Income.	£ s. d.	£ s. d.
By Contributions from—		
Gold-mining companies ..	1,291 4 0	
Gold duty	3,873 12 0	
Consolidated Fund ..	1,291 4 0	
		6,456 0 0
Rents from cottages, &c., and royalties from sale of sand		675 8 0
Balance, being deficiency for the year, carried down		16,297 8 11
		£23,428 16 11
		£ s. d.
By Balance carried forward		64,531 0 8
		£64,531 0 8

Balance-sheet as at 31st March, 1927.

Liabilities.	£ s. d.	£ s. d.
Loan liability—		
Waihou and Ohinemuri Rivers Improvement Act, 1910 ..	150,000 0 0	
Waihou and Ohinemuri Rivers Improvement Act, 1910, and Finance Act, 1919, section 6	150,000 0 0	
Waihou and Ohinemuri Rivers Improvement Act, 1910, and Finance Act, 1922, section 16	150,000 0 0	
Waihou and Ohinemuri Rivers Improvement Act, 1910, and Finance Act, 1924, section 6	75,000 0 0	
Temporary transfer from other accounts	25,000 0 0	
		550,000 0 0
Liability to Consolidated Fund for unrecouped expenditure—		
First loan—interest.. ..	15,834 18 10	
Second and subsequent loans—interest	57,166 1 10	
Sinking fund on second and subsequent loans	1,612 10 8	
Maintenance of completed works	1,613 19 4	
		76,227 10 8
Sundry creditors—		
Works, &c.	8,533 8 11	
Accrued interest	3,528 9 4	
		12,061 18 3
Reserve—		
First loan	3,304 0 4	
Second and subsequent loans..	1,612 10 8	
		4,916 11 0
		£643,205 19 11

Assets.	£ s. d.	£ s. d.
Land purchase and compensation		3,382 12 4
Fencing		2,111 7 11
Clearing and destroying willows		39,080 4 0
Moving of houses		3,382 11 6
Flood-gates		32,071 17 6
Interior drainage		40,452 17 3
Canals		11,789 13 8
Bridges		7,740 11 6
Stopbank formation		321,138 2 3
Surveys, engineering investigations, &c. ..		20,447 3 8
Gauges		2,003 10 0
Slips, groynes, and dredging at wharves ..		3,029 0 0
Wharves and goods-sheds		9,927 5 7
Stores and tools on hand		6,318 3 9
Buildings and accommodation		1,355 19 1
	£ s. d.	
Plant	47,312 7 0	
Less depreciation charged to works	15,205 7 0	
		32,107 0 0
Pontoons		3,640 5 0
Maintenance during construction		3,802 1 4
Contribution towards Criterion and Ohinemuri Bridges and Paeroa Station-yard		9,629 8 11
		553,409 15 3
Advance to Waihi Borough, Finance Act, 1923 section 10		1,997 7 9
Debtors for contributions towards interest, sinking fund, and maintenance—	£ s. d.	
Gold-mining companies ..	1,301 14 10	
Gold duty	10,528 15 7	
Consolidated Fund	1,291 4 0	
		13,121 14 5
Sundry debtors—Miscellaneous		3,563 3 0
Investments, Public Debt Redemption Fund—	£ s. d.	
First loan	3,304 0 4	
Second and subsequent loans..	1,612 10 8	
		4,916 11 0
Cash balance—		
In Public Account	1,666 7 10	
In hands of imprestees ..	..	
		1,666 7 10
Income and Expenditure Account: Accumulated deficiency on interest, sinking fund, and maintenance charges to 31st March, 1927 ..		64,531 0 8
		£643,205 19 11

J. J. Gibson, Accountant, Public Works Department.

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

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