1929.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1927-28.

AUDITED ACCOUNTS.

CONTENTS.

DEPARTMENT OF AGRICULTURE.

Revenue Account for the Year ended 31st March, 1928.

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	27,272 14 5	103,352 10 4	22,037 11 4	45,391 11 7	28,719 3 7	226,773 11 3
General establishment (office rents, printing, &c.)	17,741 10 1	1,107 5 11	238 8 5	284 1 5	299 19 9	19,671 5 7
Investigations and works for improvement of agricultural knowledge	5,597 14 7	308 4 10	412 8 7	1,001 18 4	2,362 19 10	9,683 6 2
Control and destruction of diseases and pests	..	17,739 5 4	..	..	110 8 2	17,849 13 6
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	430 5 0	1,075 1 3	..	..	..	1,505 6 3
Contribution to steamer subsidies (Chatham Islands and Westport–Karamea)	196 3 4	..	..	..	..	196 3 4
Carriage of lime and fertilizers ..	119,523 6 4	..	..	..	..	119,523 6 4
Guarantee on shipments of fruit..	..	..	419 5 10	..	..	419 5 10
Compensation under Stock Act ..	..	13,591 7 8	..	..	..	13,591 7 8
Compensation under Slaughtering and Inspection Act	..	15,915 19 2	..	..	..	15,915 19 2
Bonus on pork exported ..	2,123 14 10	..	..	..	..	2,123 14 10
	172,885 8 7	153,089 14 6	23,107 14 2	46,677 11 4	31,492 11 4	427,252 19 11

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 Control and destruction of diseases and pests	..	..	121 8 8	..	..	121 8 8
Grading, testing, and laboratory services to improve agricultural knowledge and the standard of agricultural exports	..	..	..	25,961 8 0	1,510 17 11	27,472 5 11
Fees under Dairy Industry Act ..	..	2,429 0 0	..	..	..	2,429 0 0
Fees under Stock Act	..	979 2 11	..	..	..	979 2 11
Fees under Slaughtering and Inspection Act	..	33,149 17 1	..	..	..	33,149 17 1
Fees under Orchard and Garden Diseases Act	..	..	700 9 2	..	..	700 9 2
Fees under Margarine Act ..	..	..	..	4 0 0	..	4 0 0
Fees under Veterinary Surgeons Act	126 18 0	..	..	..	..	126 18 0
Interest on sundry advances, &c.	..	292 4 3	0 9 6	48 14 0	..	341 7 9
Balance carried down ..	172,758 10 7	116,239 10 3	22,285 6 10	20,663 9 4	29,981 13 5	361,928 10 5
	172,885 8 7	153,089 14 6	23,107 14 2	46,677 11 4	31,492 11 4	427,252 19 11

Dr.		£ s. d.	*Cr.*	£ s. d.
To Balance brought down ..		361,928 10 5	By Rent of buildings	1,648 18 11
Depreciation ..		6,425 16 2	Territorial revenue	44 9 11
Interest on capital ..		5,194 17 1	Balance carried down	371,855 14 10
		£373,549 3 8		£373,549 3 8
		£ s. d.		£ s. d.
To Balance brought down ..		371,855 14 10	By Profits from special accounts—	
Losses from special accounts—			Te Kauwhata Horticultural Station	384 14 0
Experimental farms and areas, quarantine stations, poultry-station, and cattle-dip		7,237 12 9	Balance	391,017 14 9
Rabbit-destruction poisons and poison-mixing depots ..		779 7 8		
Ruakura Farm of Instruction—	£ s. d.			
Farm-working	679 4 6			
Experimental, educational, and hostel	5,760 15 10			
		6,440 0 4		
Central Development Farm, Weraroa		5,089 13 2		
		£391,402 8 9		£391,402 8 9

Notes.—The following charges are included for which the Department possesses no parliamentary appropriation: (*a*) Rental values as assessed by Public Works and Justice Departments; (*b*) interest at $4\frac{1}{2}$ per cent. on capital as at 1st April, 1927. Depreciation has been allowed for on balances of assets as at 31st March, 1928, 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, 1928.

—	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.													
To Stock, 1st April, 1927—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
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
Wages	563 2 8	548 9 0	684 12 6	539 14 1	195 15 0	476 9 0	305 5 6	487 15 4	258 10 2	266 4 0	365 8 9	80 0 0	4,771 6 0
Purchases of live-stock ..	..	257 17 9	505 15 9	336 4 4	..	249 19 0	..	142 0 1	8 0 0	30 10 0	26 10 0	..	1,556 16 11
Launch and steamer services	..	..	..	..	..	..	..	166 2 2	357 9 2	47 6 10	..	..	570 18 2
Manures and seeds ..	84 2 9	28 6 5	134 16 6	61 3 6	38 11 10	14 19 6	28 11 8	77 10 0	..	..	..	..	468 2 2
Cultivating, harvesting, and shearing	..	73 1 11	..	..	134 4 4	79 16 6	81 14 3	..	..	..	..	..	368 17 0
Purchases of foodstuffs ..	56 5 11	..	56 3 0	34 8 7	..	87 19 7	..	65 17 11	70 11 10	17 14 10	567 11 11	..	956 13 7
Cartage and sundries ..	89 4 2	25 14 8	55 5 2	26 14 10	38 1 8	139 5 0	18 13 8	31 3 0	61 3 11	9 6 3	170 15 6	39 1 4	704 9 2
Balances carried down ..	..	..	..	..	..	38 7 3	..	292 5 1	..	..	..	140 0 9	470 13 1
	2,074 19 3	1,209 13 9	2,471 5 6	1,827 9 9	663 12 8	2,785 1 10	553 14 7	2,470 14 6	892 9 3	564 11 10	1,504 15 3	274 1 4	17,292 9 6
To Balances brought down ..	545 11 8	95 3 7	511 18 11	188 15 11	158 11 9	..	330 0 10	..	538 6 3	202 9 3	334 18 0	..	2,905 16 2
Repairs and maintenance ..	39 16 0	17 13 1	72 11 9	39 12 6	7 18 5	30 18 6	..	70 0 10	83 10 0	..	11 8 8	16 18 9	390 8 6
Sundries	30 0 10	16 15 4	24 10 1	60 0 6	..	64 3 9	..	..	13 18 1	14 19 1	..	..	224 7 8
Management	50 0 0	..	..	..	30 0 0	50 0 0	25 0 0	..	..	..	50 0 0	..	205 0 0
Rent	..	228 13 5	..	13 0 0	100 0 0	..	34 13 0	..	..	..	6 0 0	..	382 6 5
Depreciation	197 7 11	54 10 7	121 13 8	141 17 11	11 6 1	166 0 3	4 12 11	160 0 1	164 5 5	90 16 4	112 16 5	52 3 10	1,277 11 5
Interest on capital ..	362 11 11	45 10 7	294 9 7	198 4 6	17 7 0	230 8 10	8 7 9	657 3 4	225 2 11	239 0 11	92 11 8	43 13 4	2,414 12 4
Administration charges ..	15 17 4	18 7 4	27 8 2	23 5 7	6 2 3	20 8 2	5 5 6	22 11 2	11 16 1	5 17 6	19 18 2	4 15 0	181 12 3
Balance (profit)	..	..	..	..	..	..	..	..	..	..	..	22 9 10	22 9 10
	1,241 5 8	476 13 11	1,052 12 2	664 16 11	331 5 6	561 19 6	408 0 0	909 15 5	1,036 18 9	553 3 1	627 12 11	140 0 9	8,004 4 7
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	71 4 7	220 16 2	491 2 3	107 10 0	..	241 14 7	..	609 6 10	63 13 8	75 11 7	174 16 9	..	2,055 16 5
Sales of produce	398 3 3	349 17 6	256 5 1	546 9 0	105 7 10	529 12 11	61 18 4	395 4 6	57 1 5	32 8 6	360 6 1	..	3,092 14 5
Fees	..	..	..	..	..	..	..	131 8 6	64 5 6	47 1 2	..	273 0 0	515 15 2
Sundries	..	1 8 0	20 6 3	37 4 10	3 1 3	..	0 6 0	34 6 0	54 3 4	1 17 4	..	..	152 13 0
Stock, 31st March, 1928—													
Live-stock	676 0 0	198 4 0	824 7 0	801 16 0	..	1,241 3 0	..	1,270 5 0	98 10 0	189 0 0	513 8 0	..	5,812 13 0
Farm crops and stores ..	383 19 9	344 4 6	367 6 0	145 14 0	396 11 10	772 11 4	161 9 5	30 3 8	16 9 1	16 4 0	121 6 5	1 1 4	2,757 1 4
Balances carried down ..	545 11 8	95 3 7	511 18 11	188 15 11	158 11 9	..	330 0 10	..	538 6 3	202 9 3	334 18 0	..	2,905 16 2
	2,074 19 3	1,209 13 9	2,471 5 6	1,827 9 9	663 12 8	2,785 1 10	553 14 7	2,470 14 6	892 9 3	564 11 10	1,504 15 3	274 1 4	17,292 9 6
By Balances brought down ..	..	..	..	..	..	38 7 3	..	292 5 1	..	..	..	140 0 9	470 13 1
Rents	60 0 0	23 0 0	55 0 0	30 0 0	..	30 0 0	..	..	..	..	..	..	198 0 0
Sundries	7 5 0	..	..	..	..	0 17 0	..	..	..	..	..	..	8 2 0
Royalties	..	..	67 6 11	..	..	..	..	..	..	..	..	..	67 6 11
Balances (losses)	1,174 0 8	453 13 11	930 5 3	634 16 11	331 5 6	492 15 3	408 0 0	617 10 4	1,036 18 9	553 3 1	627 12 11	..	7,260 2 7
	1,241 5 8	476 13 11	1,052 12 2	664 16 11	331 5 6	561 19 6	408 0 0	909 15 5	1,036 18 9	553 3 1	627 12 11	140 0 9	8,004 4 7

DEPARTMENT OF AGRICULTURE—*continued*.

RUAKURA FARM OF INSTRUCTION.

SECTIONAL WORKING ACCOUNT AND PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

—	Farm.												Experimental Education, and Hostel. (Totals as per Statement.)	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, 1st April, 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
Purchases	311 19 2	30 12 4	978 17 0	..	..	3 4 6	..	2 2 0	1,366 0 11	..	..	2,692 15 11	602 18 5	3,295 14 4
Intersection transfers ..	225 15 1	1,208 6 0	150 10 11	543 10 2	99 2 11	13 19 5	172 2 4	45 0 5	66 6 6	14 0 10	54 8 8	2,593 3 3	2,131 19 5	4,725 2 8
Labour, including salaries	362 0 9	562 6 8	164 0 3	140 5 3	583 13 11	84 19 5	287 16 1	65 19 2	215 3 1	97 9 3	3 16 11	2,567 10 9	3,207 8 0	5,774 18 9
Horse-labour	204 16 3	286 7 10	7 11 10	71 1 5	152 11 5	19 4 8	37 6 7	15 3 7	69 3 1	18 8 3	2 0 0	883 14 11	150 9 5	1,034 4 4
Repairs and sundries paid for	290 0 2	8 4 11	22 1 4	..	99 6 11	21 15 4	135 12 11	7 8 11	76 9 5	6 7 8	50 9 1	717 16 8	165 10 8	883 7 4
Repairs and sundries from farm	6 13 9	14 2 0	0 11 6	113 0 8	39 8 11	8 17 5	13 7 1	12 10 7	7 17 0	0 4 7	19 11 4	236 4 10	382 18 9	619 3 7
Feed purchased.. ..	49 4 6	..	..	..	240 15 11	..	273 18 8	107 18 5	..	..	6 6 6	678 4 0	..	678 4 0
Pastures and feed from farm	1,788 19 1	..	..	..	917 5 11	..	219 8 9	7 6 4	1,034 17 11	..	416 3 6	4,384 1 6	..	4,384 1 6
Stores issued	1 7 9	584 0 11	0 10 6	178 16 5	17 7 4	2 6 10	16 15 5	6 9 8	3 10 7	2 2 9	2 5 2	815 13 4	327 1 5	1,142 14 9
Interest and rent ..	144 17 1	349 11 6	45 14 8	1,649 12 5	110 17 0	46 9 0	91 8 8	55 1 5	177 1 9	9 1 9	47 6 11	2,727 2 2	744 19 9	3,472 1 11
Depreciation	4 18 11	28 0 0	4 1 5	168 10 10	33 16 3	5 2 8	24 12 3	15 9 3	14 4 8	0 6 6	8 16 0	307 18 9	386 17 3	694 16 0
Balances (profits) ..	..	..	..	1,037 5 3	33 3 5	..	..	..	832 4 6	..	551 0 5	2,453 13 7	..	2,453 13 7
	6,230 6 0	4,340 13 11	2,194 18 5	6,342 8 7	3,646 13 1	449 9 6	2,061 10 9	511 10 9	7,089 19 5	198 1 7	1,547 12 6	34,613 4 6	8,440 8 6	43,053 13 0
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	1,951 6 1	192 14 3	43 16 5	13 1 0	1,361 14 1	12 13 6	780 0 11	99 16 9	3,457 16 9	15 14 4	..	7,928 14 1	2,009 19 3	9,938 13 4
Intersection transfers ..	2 11 6	1,093 1 9	..	..	51 10 0	54 12 7	..	..	..	..	..	1,201 15 10	354 11 7	1,556 7 5
Issues of produce ..	..	1,480 11 2	1,364 1 4	2,744 9 11	937 15 5	29 9 4	1 16 0	85 3 3	353 0 11	77 6 8	..	7,073 14 0	20 16 0	7,094 10 0
Horse-labour	..	..	..	..	..		..	..	..	..	1,162 4 6	1,162 4 6	..	1,162 4 6
Stock, 31st March, 1928 ..	2,876 4 10	1,138 10 1	702 10 1	3,584 17 8	1,295 13 7	185 6 8	439 2 0	177 3 4	3,279 1 9	50 0 0	385 8 0	14,113 18 0	294 5 10	14,408 3 10
Balances (losses) ..	1,400 3 7	435 16 8	84 10 7	..	..	167 7 5	840 11 10	149 7 5	..	55 0 7	..	3,132 18 1	5,760 15 10	8,893 13 11
Totals	6,230 6 0	4,340 13 11	2,194 18 5	6,342 8 7	3,646 13 1	449 9 6	2,061 10 9	511 10 9	7,089 19 5	198 1 7	1,547 12 6	34,613 4 6	8,440 8 6	43,053 13 0

DEPARTMENT OF AGRICULTURE—*continued.*

RUAKURA FARM OF INSTRUCTION—*continued.*

EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

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, 1st April 1927 ..	71 18 11	..	21 1 0	186 9 0	20 1 0	40 15 6	..	340 5 5
Purchases	..	..	101 1 0	2 10 0	..	499 7 5	..	602 18 5
Intersection transfers ..	262 8 6	110 19 10	190 5 4	76 9 11	129 8 4	1,315 0 0	47 7 6	2,131 19 5
Labour, including salaries	3 2 5	365 5 4	321 9 11	121 11 9	320 16 5	2,026 12 9	48 9 5	3,207 8 0
Horse-labour	0 15 0	6 17 0	6 10 6	13 13 0	54 12 0	67 10 0	0 11 11	150 9 5
Repairs and sundries paid for	2 1 10	..	..	22 0 8	14 1 2	127 3 9	0 3 3	165 10 8
Repairs and sundries from farm	3 17 6	..	74 1 10	17 14 2	171 0 11	116 4 4	..	382 18 9
Store issues	..	..	58 3 7	21 15 9	0 0 8	247 1 5	..	327 1 5
Interest and rent ..	120 17 1	55 2 0	53 18 11	35 14 0	424 10 4	54 17 5	..	744 19 9
Depreciation	47 6 10	19 13 11	52 16 2	4 15 6	150 0 9	112 4 1	..	386 17 3
Totals	512 8 1	557 18 1	879 8 3	502 13 9	1,284 11 7	4,606 16 8	96 12 1	8,440 8 6

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 Sales	..	..	131 1 1	91 5 1	..	1,787 13 1	..	2,009 19 3
Intersection transfers ..	71 18 11	..	109 18 0	..	..	172 14 8	..	354 11 7
Issues of produce ..	..	..	..	20 16 0	..	..	..	20 16 0
Stock, 31st March, 1928..	..	..	14 6 8	188 10 11	18 16 0	72 12 3	..	294 5 10
Balances (losses) ..	440 9 2	557 18 1	624 2 6	202 1 9	1,265 15 7	2,573 16 8	96 12 1	5,760 15 10
Totals	512 8 1	557 18 1	879 8 3	502 13 9	1,284 11 7	4,606 16 8	96 12 1	8,440 8 6

DEPARTMENT OF AGRICULTURE—*continued*.

CENTRAL DEVELOPMENT FARM, WERAROA.

Sectional Working Account and Profit and Loss Account for the Year ended 31st March, 1928.

—	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 at 1st April, 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
Wages and allowances	1,387 13 2	278 9 10	313 3 0	9 19 7	445 1 5	393 9 5	..	..	..	..	2,827 16 5
Farm crops and stores	852 10 4	23 8 7	235 11 9	116 9 8	207 3 2	112 19 3	..	..	..	..	1,548 2 9
Live-stock purchases	78 17 10	702 1 1	15 7 0	..	..	..	..	..	..	..	796 5 11
Grazing and other issues	922 7 0	877 12 2	208 13 2	22 8 6	..	..	..	..	..	..	2,031 0 10
Sundry services	121 2 4	11 14 1	49 10 6	45 17 8	21 6 1	8 14 9	..	..	..	..	258 5 5
Sale expenses	107 0 5	..	53 10 3	..	..	..	..	..	..	..	160 10 8
Balances carried down	..	949 5 4	..	189 1 10	139 7 8	1,917 14 5	..	..	..	..	3,195 9 3
	6,768 11 1	4,669 13 1	1,243 5 8	569 17 3	1,583 6 0	4,600 14 9	..	..	..	..	19,435 7 10
To Balances brought down	1,192 2 4	..	381 15 9	..	..	..	..	..	..	..	1,573 18 1
Repairs and loss by fire	39 13 6	31 14 3	12 0 5	38 17 1	43 19 0	372 17 3	3 18 8	85 13 6	29 0 6	107 13 5	765 7 7
Sundry services and supplies	45 15 0	..	..	..	..	..	29 0 0	9 12 1	1 14 2	178 1 5	264 2 8
Salaries and wages	..	..	..	..	..	..	383 3 7	..	..	969 2 6	1,352 6 1
Undistributed board allowance	..	..	..	..	..	..	..	37 18 0	..	..	37 18 0
Factory contribution reserve	10 0 0	..	..	..	..	..	..	..	..	..	10 0 0
Exhibits at shows	166 18 11	..	10 14 8	..	..	..	..	..	..	..	177 13 7
Depreciation	243 1 6	68 10 5	85 19 3	70 6 3	86 18 10	394 6 8	47 13 4	254 18 10	88 15 1	123 12 11	1,464 3 1
Interest on capital	310 5 5	149 7 10	61 18 11	56 16 1	214 8 5	1,732 9 4	27 7 0	150 13 5	38 10 7	89 0 10	2,830 17 10
Administration charge	..	..	..	..	..	..	..	..	..	131 13 4	131 13 4
Balances (profits)	..	699 12 10	..	23 2 5	..	..	..	..	..	..	722 15 3
	2,007 16 8	949 5 4	552 9 0	189 1 10	345 6 3	2,499 13 3	491 2 7	538 15 10	158 0 4	1,599 4 5	9,330 15 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	942 16 8*	1,723 18 4	512 5 11	..	..	..	..	..	..	..	3,179 0 11
Sales of produce	1,543 8 11	632 12 9	..	..	212 4 6	..	..	..	..	..	2,388 6 2
Sundry issues and charges	207 13 2	0 5 0	..	427 17 3	753 10 6	2,168 7 8	..	..	..	..	3,557 13 7
Stock at 31st March, 1928	2,882 10 0†	2,312 17 0	349 4 0	142 0 0	617 11 0	2,432 7 1	..	..	..	..	8,736 9 1
Balances carried down	1,192 2 4	..	381 15 9	..	..	..	..	..	..	..	1,573 18 1
	6,768 11 1	4,669 13 1	1,243 5 8	569 17 3	1,583 6 0	4,600 14 9	..	..	..	..	19,435 7 10
By Balances brought down	..	949 5 4	..	189 1 10	139 7 8	1,917 14 5	..	..	..	..	3,195 9 3
Prizes at shows	135 0 3	..	9 14 0	..	..	..	..	..	..	..	144 14 3
Sundries	..	..	..	..	..	..	26 13 1	..	..	0 6 6	26 19 7
Rent and allowances	..	..	..	..	..	..	..	..	..	151 4 0	151 4 0
Balances (losses)	1,872 16 5	..	542 15 0	..	205 18 7	581 18 10	464 9 6	538 15 10	158 0 4	1,447 13 11	5,812 8 5
	2,007 16 8	949 5 4	552 9 0	189 1 10	345 6 3	2,499 13 3	491 2 7	538 15 10	158 0 4	1,599 4 5	9,330 15 6

	£ s. d.
Losses	5,812 8 5
Profits	722 15 3
Net	£5,089 13 2

* It is estimated that the market value of twenty-seven Friesan females sent to the Massey Agricultural College was £430 greater than the "book" value (at which they were transferred).
† The cost price of two Red Poll females was reduced by £51 to bring the animals into account at "standard" values.

DEPARTMENT OF AGRICULTURE—*continued.*

TE KAUWHATA HORTICULTURAL STATION.

Working Account and Profit and Loss Account for the Year ended 31st March, 1928.

—	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, 1927 ..	374 6 2	849 18 9	37 7 11	10,757 11 2	11 9 3	..	12,030 13 3
Wages and salaries ..	673 18 11	408 11 2	1,019 19 8	568 9 5	241 13 4	..	2,912 12 6
Intersection charges ..	37 15 0	0 12 6	41 0 0	1,601 0 0	4 10 0	..	1,684 17 6
Sundry purchases ..	31 0 9	142 7 2	33 6 2	30 5 7	7 16 2	..	244 15 10
Cartage and freight ..	65 12 5	32 15 1	5 18 3	117 17 8	1 3 2	..	223 6 7
Purchases of live-stock ..	..	214 7 9	..	..	..	..	214 7 9
Sugar purchases	..	..	..	415 1 3	..	..	415 1 3
Seeds, manures, and sprays	..	177 1 5	92 18 9	..	..	..	270 0 2
Bottles, corks, and labels ..	..	..	..	245 12 2	..	..	245 12 2
Cases and straws	..	..	..	131 0 5	..	..	131 0 5
Licenses	..	..	..	20 0 0	..	..	20 0 0
Balances carried down ..	290 18 1	155 8 10	443 10 10	2,271 15 7	..	..	3,161 13 4
	1,473 11 4	1,981 2 8	1,674 1 7	16,158 13 3	266 11 11	..	21,554 0 9
To Balances brought down ..	..	..	..	..	224 16 1	..	224 16 1
Repairs and maintenance ..	3 15 0	124 3 11	8 15 3	4 0 10	..	182 3 5	322 18 5
Salaries and sundry expenses	..	..	..	..	..	779 18 5	779 18 5
Depreciation	155 4 5	139 8 10	52 3 10	63 14 4	7 16 3	117 2 0	535 9 8
Interest on capital ..	173 2 3	187 6 4	66 4 2	622 7 1	15 16 10	103 14 7	1,168 11 3
Administration charges ..	..	..	..	..	..	155 19 4	155 19 4
Balances (profits)	180 10 1	..	316 7 7	1,581 13 4	..	..	2,078 11 0
	512 11 9	450 19 1	443 10 10	2,271 15 7	248 9 2	1,338 17 9	5,266 4 2
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Sales—							
Bark, posts and firewood	1,396 15 6	..	..	..	..	..	1,396 15 6
Sheep and wool ..	..	922 4 11	..	..	..	..	922 4 11
Cattle	..	65 4 2	..	..	..	..	65 4 2
Produce and sundries ..	1 10 0	58 4 7	66 1 1	56 17 0	29 12 4	..	212 5 0
Bulk wine	..	..	..	3,234 4 1	..	..	3,234 4 1
Case wine	..	..	..	2,429 15 10	..	..	2,429 15 10
Intersection credits ..	19 0 10	137 0 0	1,570 0 0	..	..	..	1,726 0 10
Stock, 31st March, 1928 ..	56 5 0	798 9 0	38 0 6	10,437 16 4	12 3 6	..	11,342 14 4
Balances carried down ..	..	..	..	..	224 16 1	..	224 16 1
	1,473 11 4	1,981 2 8	1,674 1 7	16,158 13 3	266 11 11	..	21,554 0 9
By Balances brought down ..	290 18 1	155 8 10	443 10 10	2,271 15 7	..	..	3,161 13 4
Rent	..	..	..	..	..	189 0 2	189 0 2
Royalties	221 13 8	..	..	..	..	..	221 13 8
Balances (losses)	..	295 10 3	..	..	248 9 2	1,149 17 7	1,693 17 0
	512 11 9	450 19 1	443 10 10	2,271 15 7	248 9 2	1,338 17 9	5,266 4 2

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	180 10 1	..	97 17 9	82 12 4	..
General farm	..	295 10 3	205 3 0	..	500 13 3
Vineyard	316 7 7	..	240 15 6	75 12 1	..
Wine-cellar	1,581 13 4	..	561 8 9	1,020 4 7	..
Horticulture	..	248 9 2	44 12 7	..	293 1 9
				1,178 9 0	793 15 0
Deduct losses ..	..	..	..	793 15 0	
Net profit	..	..	..	384 14 0	

DEPARTMENT OF AGRICULTURE—*continued*.

RABBIT-DESTRUCTION POISONS AND POISON-MIXING DEPOTS.

WORKING ACCOUNTS AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928.

—	Frankton Junction Depot.	Fairlie Depot.	Kaikoura Depot.	Ranfurly Depot.	Invercargill Depot.	Green Island 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, 1927	1,044 11 2	318 10 9	11 12 8	132 3 11	255 16 6	2 7 6	129 18 2	610 18 9	1,794 4 7	4,300 4 0
Wages	297 0 1	125 5 5	40 10 0	59 0 0	65 0 0	65 16 0	..	..	..	652 11 6
Purchases of poison	..	19 9 11	..	..	..	..	..	539 10 9	818 19 7	1,378 0 3
Sugar, pollard, &c.	127 7 5	1 5 0	13 11 5	63 8 11	28 4 6	12 9 2	..	..	..	246 6 5
Sundries	11 18 0	14 5 4	4 17 0	3 16 3	12 5 0	13 18 9	..	..	..	61 0 4
Packing and cartage	147 3 8	71 0 7	1 19 9	42 3 2	26 6 8	12 17 9	3 19 3	56 4 6	44 10 9	406 6 1
Transfers (in)	5 2 6	0 16 0	9 16 11	1 2 6	0 4 6	129 0 10	113 12 8	..	3 15 0	263 10 11
Balances carried down ..	..	..	..	6 10 7	40 1 4	..	15 7 0	202 8 0	625 9 9	889 16 8
	1,633 2 10	550 13 0	82 7 9	308 5 4	427 18 6	236 10 0	262 17 1	1,409 2 0	3,286 19 8	8,197 16 2
By Balances brought down ..	73 16 8	2 6 4	19 7 9	..	..	58 19 10	..	..	..	154 10 7
Management	70 0 0	30 0 0	5 0 0	25 0 0	25 0 0	..	20 0 0	65 0 0	185 0 0	425 0 0
Depreciation	127 0 11	13 10 7	1 7 9	11 9 9	8 9 11	80 6 9	..	..	..	242 5 8
Interest on capital	171 17 5	24 6 0	1 16 9	15 10 2	25 18 4	120 8 4	5 16 11	27 9 9	80 14 10	473 18 6
Administration charges ..	13 4 6	6 5 5	1 0 3	2 3 2	3 16 5	2 9 3	3 19 2	11 4 0	29 7 5	73 9 7
Balances (profits)	..	..	..	..	..	..	..	98 14 3	330 7 6	429 1 9
	455 19 6	76 8 4	28 12 6	54 3 1	63 4 8	262 4 2	29 16 1	202 8 0	625 9 9	1,798 6 1
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Poison sales	22 15 0	29 16 0	..	5 5 0	14 17 6	..	24 12 8	623 7 7	1,815 19 7	2,536 13 4
Phosphorized-pollard sales ..	741 6 6	222 14 10	40 7 9	145 17 0	230 4 8	15 12 8	130 10 1	..	..	1,526 13 6
Phosphorized-oat sales	1 14 0	78 18 2	..	22 3 8	5 2 3	..	4 6 0	..	..	112 4 1
Transfers (out)	113 12 8	9 12 2	..	127 10 10	..	..	..	9 0 3	3 15 0	263 10 11
Sundries	43 13 0	..	..	1 12 6	0 15 11	0 10 0	..	..	..	46 11 5
Stock, 31st March, 1928 ..	636 5 0	207 5 6	22 12 3	5 16 4	176 18 2	161 7 6	103 8 4	776 14 2	1,467 5 1	3,557 12 4
Balances carried down ..	73 16 8	2 6 4	19 7 9	..	..	58 19 10	..	..	..	154 10 7
	1,633 2 10	550 13 0	82 7 9	308 5 4	427 18 6	236 10 0	262 17 1	1,409 2 0	3,286 19 8	8,197 16 2
By Balances brought down ..	..	..	..	6 10 7	40 1 4	..	15 7 0	202 8 0	625 9 9	889 16 8
Balances (losses)	455 19 6	76 8 4	28 12 6	47 12 6	23 3 4	262 4 2	14 9 1	..	..	908 9 5
	455 19 6	76 8 4	28 12 6	54 3 1	63 4 8	262 4 2	29 16 1	202 8 0	625 9 9	1,798 6 1

	£ s. d.
Losses	908 9 5
Add provision for compensation	300 0 0
	1,208 9 5
Less profits	429 1 9
	£779 7 8

DEPARTMENT OF AGRICULTURE—*continued.*

THE ORCHARD-TAX ACT, 1927, DEPOSIT ACCOUNT.

Income and Expenditure Account for the Period 1st January, 1928, to 31st March, 1928.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Expenses—			By Orchard-tax Account	1,339 4 2
Clerical services	360 0 0			
Postage and stationery ..	65 0 0			
Other charges	69 19 0			
		494 19 0		
Balance		844 5 2		
		£1,339 4 2		£1,339 4 2

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Sundry creditors		494 19 0	Sundry debtors—		
Suspense Account		4 14 8	Post Office	43 14 9	
Income and Expenditure Account—			Taxpayers	446 19 8	
1st April, 1927	544 14 10				490 14 5
31st March, 1928	844 5 2		Cash in Deposit Account		948 1 4
		1,389 0 0	Treasury Adjustment Account		449 17 11
		£1,888 13 8			£1,888 13 8

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

DEPARTMENT OF AGRICULTURE—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1928.

—	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.	Other than Special Undertakings.	Total.
Liabilities.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Capital, 1st April, 1927	53,658 1 7	10,531 16 11	86,340 15 0	62,908 14 4	25,967 16 9	115,441 5 9	354,848 10 4
Sundry creditors—							
General	292 9 7	67 5 9	340 9 7	44 1 4	10 14 2	22,469 14 1	23,224 14 6
Government	166 15 0	30 2 9	36 10 5	42 2 6	33 8 7	18,774 11 2	19,083 10 5
Amounts received in advance	..	..	387 16 0	..	..	4,886 13 4	5,274 9 4
Bad Debts Reserve	..	..	..	..	..	121 6 8	121 6 8
Depreciation Reserves	6,837 7 11	1,153 19 0	5,888 12 11	9,222 13 1	3,023 14 4	25,326 4 5	51,452 11 8
Compensation and Contribution Reserves	..	1,050 0 0	..	70 0 0	..	..	1,120 0 0
Profit and Loss Accounts	22 9 10	429 1 9	..	..	384 14 0	..	836 5 7
Writings off Reserve	..	..	48 1 7	..	..	2,874 19 8	2,923 1 3
Treasury Adjustment Account	3,310 3 10	..	4,551 1 6	..	..	317,657 15 6	325,519 0 10
	64,287 7 9	13,262 6 2	97,593 7 0	72,287 11 3	29,420 7 10	507,552 10 7	784,403 10 7
Assets.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Land	15,263 0 0	930 0 0	35,976 4 0	18,560 0 0	2,091 3 6	34,710 18 11	107,531 6 5
Permanent improvements	29,039 0 6	5,477 18 10	33,959 5 8	32,141 11 3	10,332 13 8	31,382 1 5	142,332 11 4
Furniture, fittings, and fixtures	26 6 1	13 17 9	1,249 4 0	812 1 4	78 6 6	10,979 2 5	13,158 18 1
Libraries	2 9 9	..	38 14 5	139 3 9	15 3 10	5,923 10 3	6,119 2 0
Technical instruments and equipment	9 10 9	..	..	..	20 1 0	8,327 19 7	8,357 11 4
Mechanical office appliances	..	..	..	18 19 2	15 14 4	2,490 15 2	2,525 8 8
Implements and tools	3,718 10 2	252 11 10	3,422 17 8	2,160 13 1	2,453 15 6	3,201 8 5	15,209 16 8
Transport	37 1 0	..	295 7 7	323 12 10	..	11,299 13 11	11,955 15 4
Sundry advances, &c.	..	..	..	..	..	7,138 8 4	7,138 8 4
Live-stock	5,812 13 0	..	8,337 2 0	5,689 11 0	624 17 0	426 14 0	20,890 17 0
Farm crops and stores	2,757 1 4	3,557 12 4	6,140 2 10	3,325 14 11	10,732 6 2	4,350 14 6	30,863 12 1
Sundry debtors—							
General	271 3 0	25 10 9	1,626 7 4	349 8 9	614 1 1	8,362 15 0	11,249 5 11
Government	90 9 7	20 14 2	..	14 12 0	12 14 3	3,840 19 1	3,979 9 1
Amounts paid in advance	..	..	2 15 6	1 15 8	25 17 4	386 15 1	417 3 7
Compensations and contributions	..	1,496 5 4	57 4 1	70 0 0	..	..	1,623 9 5
Profit and Loss Accounts	7,260 2 7	1,208 9 5	6,440 0 4	5,089 13 2	..	371,855 14 10	391,854 0 4
Writings off Suspense	..	..	48 1 7	..	..	2,874 19 8	2,923 1 3
Treasury Adjustment Account	..	279 5 9	..	3,590 14 4	2,403 13 8	..	6,273 13 9
	64,287 7 9	13,262 6 2	97,593 7 0	72,287 11 3	29,420 7 10	507,552 10 7	784,403 10 7

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. Under separate memoranda the Department's attention has been drawn to several points raised by the Audit Inspector in respect of the Ruakura Farm Accounts.—J. H. FOWLER, Deputy Controller and Auditor-General.

DEFENCE DEPARTMENT.

Headquarters General Activities Revenue Account for the Year ended 31st March, 1928.

—	General Headquarters.	Northern.	Central.	Southern.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Pay military, civil, and Territorial	46,219 12 6	9,810 10 6	9,243 19 4	9,966 0 7	75,240 2 11
Grants for rifle shooting and purchase and engraving medals	838 2 0	342 2 0	336 16 0	316 8 0	1,833 8 0
Medical examinations, attendance, and hospital charges	413 1 0	49 1 6	97 17 3	68 5 10	628 5 7
Advertising, printing, stationery, postages, telegrams, telephones, repairs, and cleaning	4,539 7 4	468 14 8	451 15 1	441 7 6	5,901 4 7
Maintenance and hire of drill-halls, offices and buildings, parade-grounds, boat-sheds, and launches	7,250 0 8	2,100 10 9	1,799 5 11	1,906 12 4	13,056 9 8
Compensation for sickness and accidents, and funeral-expenses	1,015 0 11	..	..	..	1,015 0 11
Maintenance of rifle ranges and targets ..	0 6 11	293 9 8	118 12 1	346 10 10	758 19 6
Rations, forage, fuel, light, and water.. ..	2,643 9 8	209 1 2	422 3 5	275 19 5	3,550 13 8
Courts of inquiry and legal expenses	24 9 7	..	..	..	24 9 7
Travelling allowances and expenses, removal expenses, rail, steamer, tram, coach, and ferry fares, freights and cartage	10,046 13 2	2,166 5 11	1,572 7 4	1,987 12 1	15,772 18 6
Hire and maintenance of horses	212 15 8	..	88 19 3	..	301 14 11
Clothing, stores, and ammunition	8,240 1 11	6,121 10 0	2,039 14 8	1,514 8 9	17,915 15 4
Use of Defence vessel for training purposes, &c.	116 0 0	..	16 0 0	..	132 0 0
Allowances and expenses of officers undergoing training abroad	11,393 16 7	..	..	..	11,393 16 7
Expenses in connection with wireless installations	64 10 7	3 13 0	..	27 19 6	96 3 1
Subsidies to officers' clubs	..	26 5 0	6 5 0	..	32 10 0
Grants towards Y.M.C.A. secretaries at Territorial Camps	300 0 0	..	..	..	300 0 0
Difference between book value and depreciation reserve, Te Puke rifle-range lease abandoned	10 10 0	..	..	..	10 10 0
Rifle Clubs and National Rifle Association.					
Proportion of pay of military staff	58 3 5	250 0 0	250 0 0	250 0 0	808 3 5
Railway fares	1,024 16 0	57 5 8	209 15 1	85 5 3	1,377 2 0
Small-arms ammunition issued free and at less than cost	773 16 8	452 19 4	3,279 7 0	3,420 15 0	7,926 18 0
Rent of buildings at Trentham Camp ..	26 16 0	..	..	..	26 16 0
Miscellaneous charges	2 3 4	6 13 0	5 11 6	33 2 4	47 10 2
Grant to National Rifle Association	1,000 0 0	..	..	..	1,000 0 0
Non-effective Services.					
Compassionate allowance to widow of deceased officer	325 0 0	..	..	..	325 0 0
Contribution to pensions of Imperial non-commissioned officers on loan	133 10 7	..	..	..	133 10 7
Grants to officers and other ranks equivalent to retiring and accrued leave	1,101 0 4	..	..	..	1,101 0 4
Grants to widows of deceased members of Permanent Forces equivalent to retiring and accrued leave	369 16 5	..	..	..	369 16 5
Pay, N.Z. Expeditionary Force	3 8 11	..	..	..	3 8 11
Pay, Government House orderly	375 3 0	..	..	..	375 3 0
Printing N.Z. Expeditionary Forces Record ..	570 0 0	..	..	..	570 0 0
University fees, ex Duntroon College Cadets ..	58 8 2	..	..	..	58 8 2
Disposals Depot—Loss on realization of obsolete and renovated stores	3,037 7 7	..	..	..	3,037 7 7
Depreciation on—					
Buildings	1,851 3 3	4,653 1 6	2,236 5 11	2,893 12 9	11,634 3 5
Photostat	15 0 0	..	..	..	15 0 0
Libraries	33 10 9	3 2 6	4 13 9	5 18 4	47 5 4
Wireless installations	77 14 9	41 8 1	..	14 11 5	133 14 3
Furniture	636 9 7	68 8 4	159 17 3	104 17 3	969 12 5
Power machinery, Trentham	158 10 3	..	..	..	158 10 3
	104,959 17 6	27,124 2 7	22,339 5 10	23,659 7 2	178,082 13 1
To Excess of expenditure over income brought down	101,638 18 2	26,478 11 1	20,880 2 5	21,749 4 2	170,746 15 10
Interest on capital at 4 per cent.	11,067 10 8	15,879 3 11	8,410 15 2	9,292 3 11	44,649 13 8
	112,706 8 10	42,357 15 0	29,290 17 7	31,041 8 1	215,396 9 6

DEFENCE DEPARTMENT—*continued.*

Headquarters General Activities Revenue Account for the Year ended 31st March, 1928—*continued.*

—	General Headquarters.	Northern.	Central.	Southern.	Total.
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Rent of quarters, drill-halls, and offices, light, and water	2,517 9 7	388 6 5	651 19 6	1,728 11 4	5,286 6 10
Grazing-rights on rifle ranges and reserves	507 10 6	257 5 1	807 3 11	181 11 8	1,753 11 2
Purchase of discharges	20 0 0	..	..	..	20 0 0
Fines, Territorials and Cadets	158 11 4	..	..	..	158 11 4
Amount of insurance recovered on Marton Drill-hall in excess of book value	29 8 0	..	..	..	29 8 0
Sale, Kumara Drill-hall site	50 0 0	..	..	..	50 0 0
Interest on public moneys advanced for military pageants	37 19 11	..	..	..	37 19 11
Excess of expenditure over income, carried down	101,638 18 2	26,478 11 1	20,880 2 5	21,749 4 2	170,746 15 10
	104,959 17 6	27,124 2 7	22,339 5 10	23,659 7 2	178,082 13 1
By Excess of expenditure over income after charging interest on capital	112,706 8 10	42,357 15 0	29,290 17 7	31,041 8 1	215,396 9 6

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

Territorial Forces Revenue Account for the Year ended 31st March, 1928.

—	Northern.	Central.	Southern.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Pay, military, civil, and Territorial	32,083 4 0	26,761 6 5	27,843 12 8	86,688 3 1
Clothing, stores, and ammunition	24,156 3 1	17,850 18 11	21,804 2 1	63,811 4 1
Medical examinations, attendance, hospital charges, medicine, &c.	445 19 1	504 11 0	342 16 9	1,293 6 10
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, laundering, &c.	1,119 11 3	1,146 5 11	1,372 3 2	3,638 0 4
Maintenance and hire of drill-halls, offices, buildings, parade-grounds, boat-sheds, launches, and camps	263 12 6	875 13 1	456 19 7	1,596 5 2
Maintenance of rifle ranges and targets	13 2 3	5 15 3	..	18 17 6
Rations, forage, fuel, light, and water	6,121 10 3	6,161 15 5	6,116 15 2	18,400 0 10
Regimental and bands funds grants	996 13 6	1,260 8 0	1,216 5 5	3,473 6 11
Subsidies to officers' clubs	52 10 0	86 17 6	156 5 0	295 12 6
Travelling allowances and expenses, rail, steamer, tram, coach, and ferry fares, freights, and cartage	8,455 15 10	6,762 3 11	8,904 18 7	24,122 18 4
Hire and maintenance of horses	1,309 7 8	1,170 18 10	1,377 13 9	3,858 0 3
Use of Defence vessel towing targets, &c.	..	231 0 0	..	231 0 0
Maintenance of wireless installations	3 13 0	..	27 19 6	31 12 6
Fees for technical training in cookery	15 0 0	..	4 2 6	19 2 6
Depreciation on—				
Furniture	69 11 0	88 12 7	59 9 10	217 13 5
Wireless installations	41 8 2	..	14 11 5	55 19 7
	75,147 1 7	62,906 6 10	69,697 15 5	207,751 3 10
To Excess of expenditure over income brought down ..	75,147 1 7	62,906 6 10	69,697 15 5	207,751 3 10
Interest on capital at 4½ per cent.	7,238 6 2	6,153 13 2	7,022 2 1	20,414 1 5
	82,385 7 9	69,060 0 0	76,719 17 6	228,165 5 3
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Balance carried down	75,147 1 7	62,906 6 10	69,697 15 5	207,751 3 10
	75,147 1 7	62,906 6 10	69,697 15 5	207,751 3 10
By Excess of expenditure over income after charging interest on capital	82,385 7 9	69,060 0 0	76,719 17 6	228,165 5 3

DEFENCE DEPARTMENT—*continued.*

Cadet Forces Revenue Account for the Year ended 31st March, 1928.

—	Northern.	Central.	Southern.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Pay, military, civil, and Territorial	9,219 8 3	11,751 10 0	12,713 13 10	33,684 12 1
Clothing, stores, and ammunition	7,795 13 11	6,437 18 3	10,744 4 1	24,977 16 3
Medical examinations, attendance, hospital charges, medicine, &c.	27 14 9	92 14 6	0 16 5	121 5 8
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, laundering, &c.	500 19 6	553 5 2	783 17 2	1,838 1 10
Maintenance and hire of drill-halls, buildings, offices, parade-grounds, boat-sheds, launches, camps, &c.	425 6 3	473 19 1	324 17 9	1,224 3 1
Maintenance of rifle ranges and targets	13 17 3	67 16 4	..	81 13 7
Rations, forage, fuel, light, and water	916 12 9	1,069 18 4	794 2 3	2,780 13 4
Regimental and bands funds grants	322 18 2	357 2 6	585 5 0	1,265 5 8
Subsidies to officers' clubs	52 10 0	75 12 6	156 5 0	284 7 6
Travelling allowances and expenses, rail, steamer, tram, coach, and ferry fares, freights, and cartage	2,010 5 9	2,335 10 7	2,140 9 5	6,486 5 9
Horse-hire and maintenance of horses	5 11 9	30 11 8	5 2 6	41 5 11
Depreciation on furniture	118 16 8	176 7 10	225 2 5	520 6 11
	21,409 15 0	23,422 6 9	28,473 15 10	73,305 17 7
To Excess of expenditure over income, brought down ..	21,409 15 0	23,422 6 9	28,473 15 10	73,305 17 7
Interest on capital at 4½ per cent.	1,553 17 11	2,132 19 6	2,635 0 1	6,321 17 6
	22,963 12 11	25,555 6 3	31,108 15 11	79,627 15 1
Cr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
By Balance carried down	21,409 15 0	23,422 6 9	28,473 15 10	73,305 17 7
	21,409 15 0	23,422 6 9	28,473 15 10	73,305 17 7
By Excess of expenditure over income after charging interest on capital	22,963 12 11	25,555 6 3	31,108 15 11	79,627 15 1

Army Ordnance Stores Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Pay, military and civil	39,034 5 2	By Hire of stores	329 8 2
Medical examinations, attendance, and hospital charges	52 13 0	Excess of expenditure over income, carried down	44,479 12 11
Advertising, printing, stationery, postages, telegrams, telephones, repairs, cleaning, &c.	598 8 7		
Maintenance of buildings	48 4 4		
Rations, forage, fuel, light, and water ..	746 18 1		
Maintenance and hire of horses	5 0 6		
Travelling allowances and expenses, removals, fares, freights, and cartage	2,642 15 0		
Clothing, stores, and ammunition consumed ..	738 9 10		
Depreciation on— (£ s. d.) Furniture .. .. 136 2 5; Buildings 806 4 2	942 6 7		
	£44,809 1 1		£44,809 1 1
	£ s. d.		£ s. d.
To Balance brought down	44,479 12 11	By Excess of expenditure over income after charging interest	137,217 0 6
Interest on capital (£2,060,830 13s. 5d.) at 4½ per cent.	92,737 7 7		
	£137,217 0 6		£137,217 0 6

"Janie Seddon" Launch Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Pay of crew (including overtime)	2,029 1 10	By Hire of vessel	2,701 9 2
Deck, engine-room, and miscellaneous stores ..	177 8 2	Towing targets and transporting Territorials ..	363 0 0
Fuel and water	394 18 4		
Maintenance, repairs, slip dues, survey, &c. ..	208 15 10		
License fees	21 0 0		
Depreciation on vessel	223 9 6		
Balance carried down	9 15 6		
	£3,064 9 2		£3,064 9 2
	£ s. d.		£ s. d.
To Interest on £3,724 11s. 10d. at 4½ per cent. ..	167 12 1	By Balance brought down	9 15 6
		Excess of expenditure over income after charging interest on capital	157 16 7
	£167 12 1		£167 12 1

DEFENCE DEPARTMENT—*continued*.

Aviation Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	£ s. d.	Cr.	£ s. d.
To Pay, military, flying, and casual-duty flights ..		6,762 3 5	By Passenger flights and fees	527 19 0
Advertising, printing, stationery, postages, &c.		123 7 6	Hire of horses	12 19 0
Travelling allowances and expenses, rail and steamer fares, freights and cartage ..		1,385 18 4	Registration fees	1 1 0
Expenses and upkeep of machines and stores consumed		10,686 1 10	Rents of buildings and quarters	381 3 1
Pay, travelling, and other expenses of pilots attending refresher courses		1,390 13 2	Excess of expenditure over income, carried down	29,253 11 8
Compensation and medical expenses in accident cases		13 18 6		
Maintenance of aerodromes and buildings ..		569 2 4		
New Zealand's proportion, expenses of International Commission on Air Navigation ..		17 18 3		
Allowances and expenses of officers undergoing instruction abroad		1,404 3 3		
Expenses of British Airship Mission ..		528 7 4		
Depreciation on—	£ s. d.			
Buildings	469 17 2			
Furniture	32 5 2			
Aircraft, engines, power machinery, and motor-vehicles	6,792 17 6			
		7,294 19 10		
		£30,176 13 9		£30,176 13 9
		£ s. d.		£ s. d.
To Balance brought down		29,253 11 8	By Excess of expenditure over income after charging interest on capital	33,363 10 10
Interest on capital (£91,332 at 4½ per cent.) ..		4,109 19 2		
		£33,363 10 10		£33,363 10 10

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	£ s. d.	Assets.	£ s. d.	£ s. d.
Capital Account—	£ s. d.		Public Works Fund—Land and buildings		879,387 0 6
Liability to Treasury at 1st April, 1927	3,736,449 18 4		Consolidated Fund—	£ s. d.	
Value of gifts from Imperial Government and other sources	35,380 0 0		Armament, heavy gun and small-arms ammunition	1,070,424 13 11	
	3,771,829 18 4		Less Lower Hutt Fire Suspense Account	3,937 5 4	
Treasury Adjustment Account ..	629,942 10 5				1,066,487 8 7
Depreciation Reserve Account ..	78,606 17 4		Ordnance Depot stocks at Vocabulary prices.. ..		1,554,674 19 11
Stores Depreciation Reserve Account ..	262,631 18 6		Obsolete stocks at Disposal Depot		9,851 17 0
Aviation Depreciation Reserve Account	15,936 0 10		Unit equipment and clothing stocks		432,693 3 5
Nelson Province Rifle Prize Fund ..	1,044 13 3		Army Service Corps supplies		891 14 7
Rents received in advance	203 2 4		Stationery and publications		3,966 11 7
Sundry creditors— £ s. d.			Libraries		1,039 14 9
Consolidated Fund .. 22,568 8 6			Medals and ribands		4,417 10 11
Public Works Fund .. 182 2 3			Defence vessel "Janie Seddon" ..	3,724 11 10	
Ordnance services, &c. 411 7 0			Consumable stores on board ..	28 3 6	
	23,161 17 9				3,752 15 4
			Aircraft, spares and stores..		92,891 16 8
			Wireless installations		1,517 11 2
			Furniture and office appliances		22,567 16 3
			Power-house machinery		3,170 6 0
			Horses at valuation		2,089 19 1
			Nelson Province Rifle Prize Fund ..	1,000 0 0	
			Balance of interest on same in Deposits Account	44 13 3	
					1,044 13 3
			Sundry debtors—		
			General	825 6 8	
			War Office	6,845 6 1	
			Rents accrued	422 13 8	
					8,093 6 5
			Stamps (including stamps and cash in Regimental Funds Grant Accounts)		890 15 7
			Assets in Suspense Account pending authority to write off	£ s. d. 3,834 13 4	
			Less writings off, Suspense Account	3,834 13 4	
					..
			Excess of expenditure over income—		
			Aviation Revenue Account ..	33,363 10 10	
			Headquarters Revenue Account ..	215,396 9 6	
			Territorials Revenue Account ..	228,165 5 3	
			Cadets Revenue Account ..	79,627 15 1	
			Army Ordnance Stores Revenue Account	137,217 0 6	
			"Janie Seddon" Revenue Account	157 16 7	
					693,927 17 9
	£4,783,356 18 9				£4,783,356 18 9

H. M. Griffen, Lieut.-Colonel, Director of Financial Services.
L. C. Forgie, Major, Accountant.

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

EDUCATION DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1928.

Summary.

Expenditure.

	£	s.	d.
To Balance from separate accounts—			
Primary education	2,461,414	8	4
Secondary education	372,706	7	3
Higher education	122,089	18	10
Technical education	223,093	5	4
Training of teachers	160,159	11	8
Native education	87,181	1	8
Physical education	8,202	5	11
Examinations	3,244	17	0
Miscellaneous	76,705	12	2
Special Schools and Child Welfare Branch	139,470	19	3
	£3,654,268	7	5

Income.

	£	s.	d.
By Income from—			
Primary-education reserves	114,966	11	11
National-endowment reserves	77,587	5	3
Balance	3,461,714	10	3
	£3,654,268	7	5

Head Office Administration.

Expenditure.

	£	s.	d.
To Salaries	30,452	4	4
Travelling-expenses	590	7	6
Telephones	322	19	11
Office requisites, advertising, &c.	147	0	11
Printing and stationery	1,284	19	2
Postage, telegrams, &c.	1,344	3	1
Rent of offices (Government buildings) ..	1,729	0	0
Depreciation on furniture, &c.	353	0	0
Interest on capital	195	0	0
	£36,418	14	11

Income.

	£	s.	d.
By Payment by Teachers' Superannuation Fund for clerical work	900	0	0
Sale of publications	63	9	6
Balance transferred to other accounts ..	35,455	5	5
	£36,418	14	11

Primary Education.

Expenditure.

	£	s.	d.	£	s.	d.
To Head Office salaries and administration charges ..				15,841	14	1
Public schools—						
Teachers' salaries	1,717,157	2	11			
Teachers' house allowances.. ..	44,545	19	0			
Teachers' removal expenses ..	738	3	2			
				1,762,441	5	1
Organizing teachers—						
Salaries	6,635	16	11			
Travelling-expenses	2,339	1	7			
				8,974	18	6
Manual instruction—						
Salaries	47,754	18	7			
Capitation for material and incidentals	22,881	17	5			
Handwork material	10,665	13	3			
				81,302	9	3
Carried forward				1,868,560	6	11

Income.

	£	s.	d.	£	s.	d.
By School-buildings—						
Rent of school-buildings ..				250	15	8
Fees for special examination..				115	12	0
School Journal—Sales ..				968	4	7
Education Gazette—						
Advertising	269	17	10			
Sales ..	82	16	9			
				352	14	7
Miscellaneous—						
Recovery for education of foreign children ..				9	0	0
Recovery from Fire Insurance Fund				11,190	0	7
Balance carried to General Income and Expenditure Account				2,461,414	8	4
Carried forward ..				2,474,300	15	9

EDUCATION DEPARTMENT—*continued*.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928—*continued*.

Primary Education—continued.

Expenditure—continued.	£ s. d.	£ s. d.	£ s. d.
Brought forward		..	1,868,560 6 11
Grading and registration of teachers—			
Head Office salaries and administration		1,086 6 11	
Portion of Inspectors' salaries ..		2,721 15 6	
Expenses of appeals		330 7 5	
Printing, &c.		36 8 6	
			4,174 18 4
School and class libraries		..	2,829 17 5
Flags for schools		24 6 0	
Less contributed by Committees ..		10 2 9	
			14 3 3
Maintenance of school-buildings, &c.—			
Grants to Boards for maintenance ..		107,823 4 3	
Subsidies on voluntary contributions for upkeep of schools		22,316 4 11	
School Committee allowances ..		103,536 9 3	
Rent of buildings for school purposes		5,061 15 10	
			238,737 14 3
Inspection of schools—			
Inspectors' salaries		32,688 19 8	
Less charged to grading of teachers		2,721 15 6	
		29,967 4 2	
Travelling-expenses (including depreciation on car)		9,109 4 6	
Transfer and removal expenses ..		397 3 6	
Clerical assistance..		294 17 6	
Office requisites (including depreciation on office furniture, &c.)		158 3 7	
Postage, telephones, &c.		197 5 1	
			40,123 18 4
Conveyance and board of pupils and instructors, including depreciation on departmental buses, &c.		..	66,166 15 8
Education Boards—Grants for general administration		..	38,504 8 9
Correspondence School—			
Head Office administration.. ..		50 0 0	
Salaries		2,932 13 10	
Books and stationery	237 18 2		
Less recoveries from parents ..	162 11 10		
		75 6 4	
Postages, &c.		250 0 0	
Rent of offices		82 0 0	
Cleaning, lighting, heating, &c. ..		71 13 0	
Telephone		15 5 0	
Depreciation on furniture, &c. ..		23 0 0	
Interest on capital		19 0 0	
			3,518 18 2
School Journal—			
Head Office administration.. ..		50 0 0	
Salaries		715 14 8	
Printing		5,166 3 6	
Putting up for despatch		478 18 0	
Postage		1,186 0 7	
Royalties and sundries		91 4 10	
Rent of office (including light, &c.) ..		80 0 0	
			7,768 1 7
Education Gazette—			
Head Office administration.. ..		20 0 0	
Salaries		300 0 0	
Printing and despatching		832 12 6	
Postage		139 16 3	
Sundries		45 16 0	
Rent of office, cleaning, &c. ..		30 0 0	
			1,368 4 9
Free kindergartens—Grants in aid ..		..	4,001 6 8
Postage (pupils' record-cards, &c.) ..		..	791 13 4
Printing and stationery		..	2,712 13 10
Conferences—Expenses—			
Inspectors		257 8 2	
Syllabus C		737 16 8	
			995 4 10
Exchange teachers—Expenses ..		..	23 10 1
Rebuilding schools, &c., destroyed by fire		..	11,536 15 8
Miscellaneous		..	31 3 11
Depreciation on gramophones and records, &c.		..	73 0 0
Interest on capital		..	182,368 0 0
			£2,474,300 15 9

Income—continued.	£ s. d.
Brought forward ..	2,474,300 15 9
	£2,474,300 15 9

EDUCATION DEPARTMENT—*continued.*

Income and Expenditure Account—*continued.*

Secondary Education.

Expenditure.	£ s. d.	£ s. d.
To Head Office administration charges	..	2,268 9 1
High schools—		
Salaries of teachers	238,463 19 5	
Grants to Boards for administration, &c.	37,893 18 6	
Grants to Marlborough High School Board under Marlborough High School Act	400 0 0	
Assistance towards maintenance of buildings	1,330 16 8	
Subsidies on voluntary contributions for general purposes	1,902 5 1	
		279,990 19 8
Grading and registration of teachers—		
Head Office administration and salaries	143 0 0	
Portion of Inspectors' salaries	213 0 0	
Expenses of appeals	58 7 0	
		414 7 0
District high schools (secondary department)—		
Salaries of teachers	..	52,317 14 2
Inspection—		
Salaries of Inspectors	2,555 16 6	
Less part charged to grading of teachers	213 0 0	
	2,342 16 6	
Travelling-expenses	916 12 5	
		3,259 8 11
Conveyance of pupils	..	9,588 4 8
Manual instruction	..	4,334 11 9
Scholarships—		
National	11,405 7 4	
War bursaries	530 2 4	
		11,935 9 8
Rebuilding after fire	..	6 9 2
Printing and stationery	..	125 8 0
Conferences—Expenses	..	25 0 0
Interest on capital	..	32,890 0 0
Miscellaneous	..	3 6 2
		£397,159 8 3

Income.	£ s. d.
By High schools—Pupils' fees	6,226 7 10
Net income from endowment applied to payment of teachers' salaries	18,220 4 0
	24,446 11 10
Recovery from Fire Insurance Fund	6 9 2
Balance carried to General Income and Expenditure Account	372,706 7 3
	£397,159 8 3

Higher Education.

Expenditure.	£ s. d.
To Head Office salaries and administration charges	600 0 0
Grants—	
University of New Zealand and to four University colleges for general purposes, &c.	44,916 2 6
Auckland and Canterbury for Schools of Forestry	2,000 0 0
Salaries of Professors of Education	3,354 15 4
Otago University for additional salaries	337 0 0
Workers' Educational Association lectures	3,000 0 0
Subsidies on voluntary contributions for Workers' Educational Association and other purposes	2,621 14 10
Scholarships	24,585 19 7
Grant for organization purposes—Workers' Educational Association	500 0 0
Maintenance, Massey Agricultural College	15,000 0 0
Miscellaneous	7 18 8
Interest on capital	25,943 0 0
	£122,866 10 11

Income.	£ s. d.
By Rent, Massey Agricultural College	776 12 1
Balance carried to General Income and Expenditure Account	122,089 18 10
	£122,866 10 11

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Technical Education.

Expenditure.

	£	s.	d.	£	s.	d.
To Head Office salaries and administration charges	..			1,645	3	9
Technical schools and classes—						
Salaries of instructors	142,307	7	1			
Grants to Boards for general purposes	33,809	1	7			
Travelling-expenses of instructors	232	16	3			
Repairs to buildings	1,417	11	4			
Rent of buildings for classes	1,608	9	7			
Subsidies on voluntary contributions for general purposes	2,090	11	10			
				181,465	17	8
Rebuilding after fire	..			168	0	0
Grading and registration of instructors—						
Head Office salaries and administration	145	0	0			
Portion of Inspectors' salaries	222	0	0			
Expenses of appeals	49	8	4			
				416	8	4
Inspection—						
Salaries of Superintendent and Inspectors	2,654	6	10			
Less portion charged to grading	222	0	0			
	2,432	6	10			
Travelling-expenses	641	10	6			
				3,073	17	4
Conference—Cost	..			50	13	4
Conveyance, &c., of pupils	..			6,120	1	2
Examinations—						
City and Guilds	356	14	6			
Electric Wiremen's	274	7	8			
				631	2	2
Printing and stationery	..			44	4	4
Interest on capital	..			30,106	0	0
				£223,721	8	1

Income.

	£	s.	d.
By Examinations—			
Examination fees	185	15	1
Recovery from Public Works Department for conducting Electric Wiremen's Examination	274	7	8
	460	2	9
Recovery from Fire Insurance Fund	168	0	0
Balance carried to General Income and Expenditure Account	223,093	5	4
	£223,721	8	1

Training of Teachers.

Expenditure.

	£	s.	d.	£	s.	d.
To Head Office salaries and administration charges	..			750	0	0
Training colleges—						
Salaries of staff (in excess of usual staffs at public schools) and of practising schools	24,252	19	5			
Special instruction	3,007	9	6			
University College fees for students attending University classes	4,517	17	9			
Science material	704	8	9			
				32,482	15	5
Allowances to students	118,008	8	4			
Transport expenses	1,296	15	5			
				119,305	3	9
Classes at sub-centres	..			432	6	9
Conference—Expenses	..			6	10	8
Printing and stationery	..			99	13	1
Interest on capital	..			7,081	0	0
Miscellaneous	..			2	2	0
				£160,159	11	8

Income.

	£	s.	d.
By Balance carried to General Income and Expenditure Account	160,159	11	8
	£160,159	11	8

Native Education.

Expenditure.

	£	s.	d.	£	s.	d.
To Head Office salaries and administration charges				1,049	3	11
Native schools—						
Salaries	60,759	13	2			
Manual instruction	401	11	1			
Books, school requisites, &c.	1,960	18	11			
Repairs to buildings	3,011	17	9			
Advertising	36	3	4			
Removal expenses of teachers	897	18	9			
Depreciation on buildings	3,687	0	0			
				70,755	3	0
Conveyance and board of children	..			2,155	9	2
Inspection—						
Salaries of Inspectors	1,380	0	0			
Travelling-expenses	498	14	3			
				1,878	14	3
Higher education—						
Scholarship allowances and expenses	..			5,325	6	3
Rebuilding of schools destroyed by fire	..			802	9	7
Miscellaneous	..			155	15	10
Interest on capital	..			6,036	0	0
				£88,158	2	0

Income.

	£	s.	d.
By Rent of buildings	25	5	0
Tauranga Endowment Reserve revenue	491	15	4
Recovery from Fire Insurance Fund	460	0	0
Balance carried to General Income and Expenditure Account	87,181	1	8
	£88,158	2	0

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Physical Education.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Head Office salaries and administration charges		130 0 0	By Balance carried to General Income and Expenditure Account	8,202 5 11
Salaries of instructors	4,800 19 1			
Travelling-expenses	3,020 7 11			
		7,821 7 0		
Transfer and removal expenses		87 2 8		
Books and material		106 13 0		
Classes for teachers		29 6 6		
Postage		24 5 6		
Miscellaneous		3 11 3		
		£8,202 5 11		£8,202 5 11

Examinations.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Head Office salaries and administration charge	2,334 2 9	By Hire of tables	5 0 0
Examiners' and supervisors' fees	4,220 14 3	Fees for examinations and certificates	6,146 8 9
Printing and stationery	1,180 5 10	Balance carried to General Income and Expenditure Account	3,244 17 0
Forwarding charges, rent of buildings, &c.	1,330 4 4		
Postages, &c.	238 18 7		
Rent of store, Wellington	92 0 0		
	£9,396 5 9		£9,396 5 9

Miscellaneous.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.	£ s. d.
To Accidents to school-children		326 6 3	By Registration fees, &c.	7 0 0	
Council of Education—Expenses of delegates		178 5 10	Less refund	1 0 0	
Imperial Education Conference—Expense of delegates		68 12 1			6 0 0
Exhibition—Expenses		65 7 0	Balance carried to General Income and Expenditure Account		76,705 12 2
Teachers Register—Expenses		2 1 6			
Compassionate allowances		475 0 0			
Public libraries—Subsidies		2,993 5 0			
Teachers Superannuation Fund—					
Government subsidies under—					
Superannuation Act	43,000 0 0				
Finance Act, 1925	3,942 19 9				
Additional appropriation	25,000 0 0				
		71,942 19 9			
Visit of Dean Russell—Travelling-expenses		4 12 6			
Cost of raising loans		655 2 3			
		£76,711 12 2			£76,711 12 2

Special Schools (Summary).

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Balance brought forward from separate accounts—		By Balance carried to General Income and Expenditure Account	139,470 19 3
Education of the blind	3,422 4 4		
Education of the deaf	7,509 3 10		
Education of the feeble-minded	14,821 12 11		
Child welfare	113,372 15 6		
Stores Summary Account	345 2 8		
	£139,470 19 3		£139,470 19 3

Special Schools, &c.—General Administration.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Expenditure, postage	916 11 9	By Balance carried to Child Welfare—Non-institutional Account	10,258 16 8
Head Office administration	9,342 4 11		
	£10,258 16 8		£10,258 16 8

Education of the Blind.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Head Office salaries and administration charges	45 0 0	By Maintenance fees	545 12 10
Special instruction	15 0 0	Balance carried to General Income and Expenditure Account	3,422 4 4
Maintenance of children in public institutions, &c.	526 13 5		
Travelling-expenses of children	22 11 2		
Provision for bad debts	20 0 0		
Grants for maintenance of Jubilee Institute	1,741 12 7		
Interest on capital	1,597 0 0		
	£3,967 17 2		£3,967 17 2

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

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.	2,821 13 2
School for the Deaf—			Sales of produce	3 17 8
Salaries of staff	6,288 9 7		Meals provided	13 1 0
Maintenance of children	2,223 15 6		Deduction for board, &c. ..	405 0 0
Maintenance of buildings	174 12 8		Balance carried to General Income and Expenditure Account ..	7,509 3 10
		8,686 17 9		
Advertising	..	7 5 7		
Travelling-expenses	..	301 12 4		
Depreciation—Buildings, &c.	..	477 0 0		
Provision for bad debts	..	100 0 0		
Interest on capital	..	800 0 0		
		£10,752 15 8		£10,752 15 8

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.	43 4 4	By Balance of income in Post Office Savings-bank	155 14 10
Balance in hand, 31st March, 1928.. ..	224 16 6	Income from bequests	108 0 4
		Interest on deposits in Post Office Savings-bank	4 5 8
	£268 0 10		£268 0 10

Education and Training of the Feeble-minded.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Balance (net cost) on—		By Recoveries on account of travelling-expenses	41 18 0
Richmond School for Girls	4,196 3 5	Maintenance fees from parents, &c.	1,706 0 4
Otekaike Special School	11,893 7 8	Balance carried to Special Schools Branch Summary of Income and Expenditure Account	14,821 12 11
Head Office administration (non-institutional)	95 0 0		
Travelling-expenses	274 19 1		
Postage	60 1 1		
Provision for bad debts	50 0 0		
	£16,569 11 3		£16,569 11 3

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	200 0 0
Salaries of staff	2,044 10 4	Sales of produce	26 14 7
Maintenance of inmates and staff	1,412 8 11	Board of service inmates	7 18 7
Repairs to buildings	98 17 4	Balance, carried to Education and Training of Feeble-minded Income and Expenditure Account	4,196 3 5
Depreciation on buildings, &c.	296 0 0		
Interest on capital	439 0 0		
	£4,430 16 7		£4,430 16 7

Special Schools for Boys, Otekaike.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Head Office salaries and administration charges	320 0 0	By Sale of baskets, &c.	373 7 10
Salaries of staff	5,513 0 4	Balance from Sawmill Account	52 6 0
Maintenance of inmates and staff	4,674 14 0	Boot repairs for staff, &c.	24 5 9
Repairs to buildings	513 12 8	Car-hire	17 8 6
Advertising	2 9 0	Boys' wages—Farm	267 10 0
Depreciation of buildings, &c.	982 0 0	Rent of garage	10 0 0
Interest on capital	1,677 0 0	Meals and board provided	63 18 6
Balance from Farm Account	64 8 3	Deductions from salaries of staff for board and quarters provided	980 0 0
		Office expenses for farm and sawmill ..	65 0 0
		Balance carried forward to Education and Training of Feeble-minded Income and Expenditure Account	11,893 7 8
	£13,747 4 3		£13,747 4 3

EDUCATION DEPARTMENT—*continued.*

INCOME AND EXPENDITURE ACCOUNT—*continued.*

Special School for Boys, Otekaike (Farm Account).

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Stocks on hand, 1st April, 1927—			By Sales of produce (including issues to Otekaike institution)	2,129 5 11
Live-stock	662 6 0		Sawmill—	
Farm-produce	1,279 2 0		Horse-hire	10 0 0
		1,941 8 0	Hire of traction-engine	45 0 0
Purchases of live-stock		226 14 4	Stock on hand, 31st March, 1928—	
Purchases of farm-produce		26 1 5	Live-stock	830 10 0
Repairs to farm plant, buildings, &c.		181 10 3	Farm-produce, &c.	1,134 18 0
Salaries and wages of staff employed on farm		825 0 0		
Purchase of seed, manures, &c.		117 0 11		
Sundries		246 7 3		
Depreciation on buildings		242 0 0		
Balance carried down (gross profit)		343 11 9		
		£4,149 13 11		£4,149 13 11

	£ s. d.		£ s. d.
To Head Office salaries and administration charges	30 0 0	By Balance brought down	343 11 9
Otekaike Office salaries, &c.	50 0 0	Balance carried to Otekaike General Account	64 8 3
Interest on capital	328 0 0		
	£408 0 0		£408 0 0

Special School for Boys, Otekaike (Sawmill Account).

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Stock of timber on hand, 1st April, 1927	380 0 0	By Sales (including issues to Otekaike institution)	623 0 7
Wages (including value of boys' labour)	594 6 0	Stock of sawn timber on hand, 31st March, 1928	711 0 0
Hire of traction-engine from farm	45 0 0		
Royalty	96 0 0		
Repairs, &c., to plant	78 8 7		
Hauling	10 0 0		
Depreciation on plant, &c.	21 0 0		
Balance (gross profit) carried down	109 6 0		
	£1,334 0 7		£1,334 0 7

	£ s. d.		£ s. d.
To Head Office administration charges	5 0 0	By Balance brought down	109 6 0
Office expenses of Otekaike	15 0 0		
Interest on capital	37 0 0		
Balance to Otekaike General Account	52 6 0		
	£109 6 0		£109 6 0

Child Welfare (Summary).

Expenditure.	£ s. d.	*Income.*	£ s. d.	£ s. d.
To Reserve for bad debts	7,500 0 0	By Fees recoverable from parents, &c. for maintenance of children	35,024 17 5	
Boys' Training-farm, Weraroa	8,375 2 5	Less refunds	283 0 0	
Girls' Home, Dunedin	2,477 2 8			34,741 17 5
Receiving Home—		Balance transferred to Special Schools Income and Expenditure Account		113,372 15 6
Auckland	1,541 13 5			
Hamilton	966 4 5			
Wanganui	832 5 1			
Napier	755 3 1			
Wellington	2,129 13 10			
Christchurch	1,868 10 9			
Girls' Hostel, Wellington	771 4 0			
Girls' Home, Burwood	2,761 4 6			
Probation Home—				
Auckland	2,090 11 3			
Wellington	1,132 8 4			
Christchurch	1,364 9 7			
Dunedin	1,186 10 4			
Non-institutional	112,362 9 3			
	£148,114 12 11			£148,114 12 11

Boys' Training-farm, Weraroa.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Head Office administration charges	140 0 0	By Deductions from salaries for board and quarters provided—	
Salaries and wages of staff, &c.	2,825 3 2	Service inmates	100 10 1
Maintenance of inmates and staff	2,927 9 9	Staff	320 0 0
Maintenance of buildings, &c.	379 13 10	Farm Account—Office work, &c.	125 0 0
Telephones	16 0 0	Balance carried to Child Welfare Income and Expenditure Account	8,375 2 5
Depreciation on buildings, &c.	638 0 0		
Interest on capital	747 0 0		
Balance (loss) from Farm Account	1,247 5 9		
	£8,920 12 6		£8,920 12 6

EDUCATION DEPARTMENT—*continued*.

INCOME AND EXPENDITURE ACCOUNT—*continued*.

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

Expenditure.	£	s.	d.	£	s.	d.
To Stocks, 31st March, 1927—						
Live-stock	2,324	19	6			
Farm-produce	1,311	15	0			
				3,636	14	6
Purchase of live-stock				358	5	6
Purchase of seeds and manures				478	2	0
Purchase of feed				204	13	7
Repairs to buildings, plant, &c.				380	14	0
Salaries and wages of staff, &c.				884	9	5
Sundries				242	16	1
Depreciation on buildings				407	0	0
Balance carried down				102	14	3
				£6,695	9	4

Income.	£	s.	d.	£	s.	d.
By Stocks on hand, 31st March, 1928—						
Live-stock	2,508	18	6			
Farm-produce	1,263	1	9			
				3,772	0	3
Sale of produce, including issues to Weraroa Institution				2,767	17	9
Threshing, &c.				75	11	4
Rent of farm cottage (staff)				80	0	0
				£6,695	9	4

	£	s.	d.
To Head Office administration charges	50	0	0
Weraroa Office charges	125	0	0
Interest on capital	1,175	0	0
	£1,350	0	0

	£	s.	d.
By Balance brought down	102	14	3
Balance carried forward to Weraroa Income and Expenditure Account	1,247	5	9
	£1,350	0	0

Girls' Home, Dunedin.

Expenditure.	£	s.	d.
To Head Office administration charges	20	0	0
Salaries and wages of staff	841	10	4
Maintenance of inmates and staff	1,127	18	11
Maintenance of buildings, &c.	174	13	11
Telephones	9	2	6
Depreciation on buildings, &c.	204	0	0
Interest on capital	340	0	0
	£2,717	5	8

Income.	£	s.	d.
By Deduction from salaries of staff for board and quarters provided	60	3	0
Rent of sand-pits	180	0	0
Balance carried to Child Welfare Income and Expenditure Account	2,477	2	8
	£2,717	5	8

Girls' Hostel, Wellington.

Expenditure.	£	s.	d.
To Head Office salaries and administration charges	15	0	0
Salaries of staff, &c.	405	1	9
Maintenance of buildings, &c.	392	13	1
Repairs to buildings, &c.	92	18	4
Telephones	4	5	0
Interest on capital	108	0	0
Depreciation of buildings, &c.	56	0	0
	£1,073	18	2

Income.	£	s.	d.
By Board of inmates	182	14	2
Board of staff	120	0	0
Balance carried to Child Welfare Income and Expenditure Account	771	4	0
	£1,073	18	2

Girls' Home, Burwood.

Expenditure.	£	s.	d.
To Head Office salaries and administration charges	60	0	0
Salaries of staff and inmates, &c.	950	17	9
Maintenance of staff, &c.	823	3	10
Repairs to buildings, &c.	219	1	8
Telephones	8	12	6
Interest on capital	774	0	0
Depreciation on buildings, &c.	269	0	0
	£3,104	15	9

Income.	£	s.	d.
By Sales of produce	6	12	9
Grazing	21	18	6
Board of staff and inmates	315	0	0
Balance carried to Child Welfare Income and Expenditure Account	2,761	4	6
	£3,104	15	9

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, &c.	613 1 2	315 0 0	331 6 0	358 15 8	932 14 4	780 11 2
Maintenance of staff and inmates, &c. ..	593 8 10	464 9 6	244 14 10	254 19 5	756 6 9	798 10 3
Repairs to buildings, &c.	90 13 8	4 0 5	14 17 3	22 8 2	117 17 6	92 10 3
Telephones	7 12 6	5 10 0	5 10 0	6 6 3	5 13 9	6 8 9
Depreciation on buildings, &c... ..	127 0 0	84 0 0	140 0 0	64 0 0	216 0 0	119 0 0
Interest on capital	228 0 0	116 0 0	131 0 0	97 0 0	312 0 0	177 0 0
	1,704 16 2	1,018 19 11	892 8 1	833 9 6	2,390 12 4	2,034 0 5
Income.						
By Deduction from salaries of staff for board and quarters provided	135 0 0	50 0 0	60 0 0	75 0 0	165 0 0	135 0 0
Board of service inmates	28 2 9	2 15 6	0 3 0	3 6 5	1 18 6	30 9 8
Rent of buildings	..	..	..	..	94 0 0	..
Balance carried to Child Welfare Income and Expenditure Account	1,541 13 5	966 4 5	832 5 1	755 3 1	2,129 13 10	1,868 10 9
	1,704 16 2	1,018 19 11	892 8 1	833 9 6	2,390 12 4	2,034 0 5

Probation Homes.

——	Auckland.	Wellington.	Christchurch.	Dunedin.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Head Office administration charges	40 0 0	20 0 0	30 0 0	20 0 0
Salaries of staff, &c.	767 13 4	396 1 1	453 11 10	456 2 8
Maintenance of staff and inmates, &c.	614 3 0	465 19 11	370 6 1	439 14 1
Repairs to buildings, &c.	42 10 2	107 11 6	170 17 2	80 3 7
Telephones	8 5 0	8 12 6	8 8 9	7 10 0
Depreciation on buildings, &c.	283 0 0	87 0 0	157 0 0	81 0 0
Interest on capital	414 0 0	162 0 0	235 0 0	187 0 0
	2,169 11 6	1,247 5 0	1,425 3 10	1,271 10 4
Income.				
By Deduction from salaries of staff for board and quarters provided	75 0 0	75 0 0	45 0 0	85 0 0
Board of service inmates	4 0 3	39 16 8	15 14 3	..
Balance carried to Child Welfare Income and Expenditure Account	2,090 11 3	1,132 8 4	1,364 9 7	1,186 10 4
	2,169 11 6	1,247 5 0	1,425 3 10	1,271 10 4

Child Welfare—Non-institutional.

Expenditure.		£ s. d.
To Head Office salaries and administration charges		7,622 4 11
Salaries of officers		14,275 17 11
Rent of offices, office requisites, &c. ..		1,948 7 3
Depreciation on office furniture, &c. ..		104 0 0
Telephones		308 7 5
Legal expenses		51 7 1
Travelling-expenses of staff and children (including depreciation on cars, &c.) ..		6,915 8 1
Maintenance of children boarded out—	£ s. d.	
Payments to foster-parents ..	72,700 12 7	
Clothing, &c.	4,846 3 0	
Post and Telegraph Department—Commission on payments	495 4 6	
		78,042 0 1
Maintenance of children in private industrial schools		1,256 16 3
Maintenance of children in other institutions		49 15 0
Interest on capital		579 0 0
Charges against service inmates remitted ..		317 18 2
Maintenance of service inmates		400 18 10
Transfer and removal expenses of staff, &c. ..		4 4 3
Postage		910 4 0
		£112,786 9 3

Income.		£ s. d.
By Recoveries from parents, &c., for travelling-expenses ..	£ s. d. 572 18 9	
Less refunds	210 13 0	
		362 5 9
Earnings of boys placed at service (deceased earnings forfeited)		60 11 3
Unclaimed money stolen by inmate ..		1 3 0
Balance carried to Child Welfare Income and Expenditure Account		112,362 9 3
		£112,786 9 3

Stores Summary Account.

Expenditure.	£ s. d.
To Balance (loss)—	
Wellington Central Store Account	300 8 7
Auckland Store Account	52 7 4
	£352 15 11

Income.	£ s. d.
By Factory Account	7 13 3
Balance (profit) carried to Special Schools Summary Account	345 2 8
	£352 15 11

EDUCATION DEPARTMENT—*continued.*

Special Schools.—Stores.

Central Store, Wellington.

Training Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Stock, 1st April, 1927	3,300	19	1	By Sales, including issues to institutions, &c. ..	6,214	4	2
Purchases and issues from factory	4,960	0	9	Stock at 31st March, 1928	2,573	12	1
Balance (gross profit) carried down	526	16	5				
	£8,787	16	3		£8,787	16	3

Profit and Loss Account.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Head Office administration charges	50	0	0	By Balance brought down	526	16	5
Salaries and wages	455	0	0	Balance (loss) carried to General Income and Expenditure Account	300	8	7
Rent	64	0	0				
Outward freight	61	14	0				
Fire insurance on stock	23	1	3				
Sundries	11	16	0				
Telephones	5	13	9				
Depreciation on fittings, &c.	15	0	0				
Interest on capital	141	0	0				
	£827	5	0		£827	5	0

Branch Store, Auckland.

Trading Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Stock, 1st April, 1927	623	1	1	By Issues to institutions, &c.	1,360	18	7
Purchases and transfers from Wellington stores	1,485	9	2	Stock at 31st March, 1928	783	4	4
Balance (gross profit) carried down	35	12	8				
	£2,144	2	11		£2,144	2	11

Profit and Loss Account.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Head Office administration charges	5	0	0	By Balance (gross profit) brought down	35	12	8
Salaries	30	0	0	Balance (loss) carried to General Income and Expenditure Account	52	7	4
Rent	17	0	0				
Depreciation on fittings, &c.	4	0	0				
Interest on capital	32	0	0				
	£88	0	0		£88	0	0

Factory, Wellington.

Trading Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stocks of material and unfinished work at 1st April, 1927	174	17	9	By Goods manufactured and issued				2,292	14	0
Issues from Central Store	1,753	2	1	Sale of rags				7	16	0
Wages	711	9	6	Stock (material) at 31st March, 1928 —Part-manufactured goods ..	273	4	3			
Balance (gross profit) carried down	144	2	9	Material	209	17	10			
								483	2	1
	£2,783	12	1					£2,783	12	1

Profit and Loss Account.

Dr.	£	s.	d.	Cr.	£	s.	d.
To Light and power	18	13	3	By Balance (gross profit) brought down	144	2	9
Alterations, &c.	6	11	7				
Repairs to plant, &c.	13	14	8				
Sundries	4	10	0				
Rent	30	0	0				
Interest on capital	23	0	0				
Depreciation on plant, &c.	25	0	0				
Head Office administration charges	15	0	0				
Balance (net profit) carried to Stores Summary Account	7	13	3				
	£144	2	9		£144	2	9

EDUCATION DEPARTMENT—*continued.*

Balance-sheet as at 31st March, 1928.

Liabilities.	£	s.	d.	£	s.	d.
Capital provided by Treasury at 1st April, 1927				3,418,630	7	6
Education Loans Account—						
Loans raised	3,288,191	13	3			
Inscribed stock	56,640	0	0			
Transferred from Consolidated Fund	100,000	0	0			
				3,444,831	13	3
Reserve for depreciation				54,795	1	10
Boys and girls at service—Wages in hand of Department				86,472	10	9
Sundry creditors				52,750	18	6
Amounts paid to Department in advance—						
Education Gazette ..	34	2	4			
School Journal	215	8	1			
Gramophones	590	6	10			
Pianos	135	0	0			
				974	17	3
School for the Deaf, Sumner—						
Income from bequests for special purposes ..				224	16	6
Capital Account—Bequests for special purposes				2,120	16	1
Stores Suspense Account				72	15	4
Treasury Adjustment Account				3,437,153	16	7
				£10,498,027	13	7

Assets.	£	s.	d.	£	s.	d.
National Development Account—						
Grants to Education Boards and other Boards for sites, buildings, equipment, &c., for—						
Elementary education ..	4,168,922	19	1			
Kindergartens ..	4,462	3	10			
Secondary	794,579	2	0			
Higher	618,070	17	11			
Technical	684,665	6	10			
Training	160,521	3	1			
Education of the blind	38,000	0	0			
				6,469,221	12	9
Departmental assets—						
Land	50,300	0	0			
Buildings	246,034	5	8			
Hydro-electric service ..	1,269	17	4			
Water service	993	12	10			
Furniture, fittings, &c. ..	21,808	6	3			
Farm and other plant, implements, &c.	5,586	0	4			
Motor cars and cycles ..	5,065	1	11			
Typewriters and office appliances	1,569	13	9			
Library	392	18	1			
				333,019	16	2
Stocks of material on hand, 31st March, 1928—						
School-books and requisites	1,654	15	7			
General stores	11,416	13	0			
Farm-produce	2,445	19	9			
Live-stock	3,407	1	6			
Pianos	145	7	0			
				19,069	16	10
Stores Deficiency Account				72	15	4
Amounts paid in advance				16	5	0
Sundry debtors—						
General	86,148	0	10			
Less reserves	18,302	0	1			
	67,846	0	9			
Government Departments	507	3	7			
				68,353	4	4
Official stamps on hand, 31st March, 1928 ..				27	0	10
Cash in Post Office Savings-bank—Sumner bequests				224	16	6
Cash in hands of Public Trustee — Sumner bequests				2,120	16	1
Cash in Post Office Savings-bank—Wages of boys and girls at service				86,472	10	9
Cash in Education Loans Account, 31st March, 1928				57,714	8	9
Balance—Excess of expenditure over income ..				3,461,714	10	3
				£10,498,027	13	7

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.

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

I hereby certify that the Income and Expenditure, Trading, 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.

DEPARTMENT OF HEALTH.

General Revenue Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	£	s.	d.
To Stores (general) on hand at 1st April, 1927 ..				841	11	5
Income and Expenditure Accounts (net cost)—						
Bacteriological Laboratory service				7,655	7	4
Departmental institutions—						
St. Helens Maternity Hospitals—						
Auckland	9,448	8	4			
Gisborne	2,684	5	0			
Wanganui	3,118	11	4			
Wellington	6,115	7	9			
Christchurch	3,513	5	10			
Dunedin	3,399	15	8			
Invercargill	2,916	14	3			
King George V Orthopædic and General Hospital, Rotorua ..	20,948	18	11			
Queen Mary Hospital, Hanmer ..	12,972	4	6			
Otaki Hospital	1,863	1	3			
Infectious Diseases Hospital, Rotorua	949	0	3			
Pukeora Sanatorium for Consumptives, Waipukurau	8,442	3	7			
Otaki Sanatorium for Consumptives	2,157	4	4			
Leper Hospital, Quail Island ..	204	12	6			
Kahukura Cottage Emergency Hospital..	14	17	6			
Rotorua Cottage Hospital (closed) ..	..					
Trentham Hospital (closed) ..	77	10	7			
Te Waikato Sanatorium (closed) ..	47	19	8			
				78,874	1	3
Subsidies to Hospital Boards and separate institutions—						
On levies by local bodies for maintenance purposes	558,196	19	11			
Voluntary contributions	34,512	15	8			
Bequests	2,655	13	2			
				595,365	8	9
Grants in aid of medical and social relief—						
Royal N.Z. Society for the Health of Women and Children, and Women's National Reserve	24,832	18	1			
University of Otago (dental bursaries and assistance towards expenses of analytical and pathological laboratories)	4,022	6	11			
Other grants in aid of medical and social relief	13,640	19	7			
				42,496	4	7
Carried forward				£725,232	12	4

Cr.	£	s.	d.	£	s.	d.
By Income and Expenditure Accounts—						
Net profit on sera				480	1	4
Contributions by local bodies towards Health Inspection services ..				13,954	6	1
Registration and other fees—						
Private hospital license fees	253	19	2			
District nursing fees ..	60	4	2			
Medical practitioners registration fees ..	247	3	0			
Masseurs registration and examination fees ..	76	6	0			
Nurses and midwives registration and examination fees ..	792	17	6			
Plumbers registration and examination fees ..	478	12	6			
				1,909	2	4
Law-costs recovered in proceedings ..				6	8	6
Costs recovered on account of Auckland Hospital Board inquiry				120	1	3
Costs recovered on account of Auckland Water Commission				149	8	5
Miscellaneous income				112	14	1
Stores (general) on hand at 31st March, 1928				904	15	10
Balance carried down (being excess of expenditure over income) ..				872,609	17	7
Carried forward				£890,246	15	5

DEPARTMENT OF HEALTH—*continued.*

GENERAL REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928—*continued.*

Dr.—continued.	£ s. d.	£ s. d.	*Cr.*—continued.	£ s. d.
Brought forward	..	725,232 12 4	Brought forward	890,246 15 5
Sundry small grants	..	1,011 15 1		
School hygiene	..	20,841 3 3		
Dental hygiene	..	32,094 16 11		
Maori hygiene	..	16,387 12 9		
Maternal welfare—Ante-natal clinics	..	1,930 19 3		
Health Act expenses—				
Board of Health expenses	34 5 0			
Infectious diseases (expenses of preventive measures and in connection with outbreaks)	776 11 0			
Fees for notification of infectious disease	920 4 0			
Inspection of vessels (medical fees and launch-hire)	1,146 8 10			
Quarantine expenses (maintenance of stations)	1,826 5 7			
Other Health Act expenses	3,893 6 6			
		8,597 0 11		
Social Hygiene Act (maintenance of V.D. clinics, payments for treatments, &c.)	..	260 18 7		
Sale of Food and Drugs Act	..	770 3 5		
Medical Practitioners Act (expenses of Medical Board, &c.)	..	205 8 10		
Masseurs Registration Act (examination expenses)	..	83 18 4		
Nurses and Midwives Registration Act (examination expenses)	..	608 11 9		
Plumbers Registration Act (examination expenses)	..	723 4 4		
Hospital treatment of immigrants	..	1,062 1 7		
Transfer and maintenance of N.Z. lepers at Mokagai	..	854 14 6		
Expenses of Special Medical Committee	..	47 17 5		
Expenses of delegates attending overseas medical and health conferences	..	64 18 2		
General administration—				
Salaries and temporary assistance	49,725 9 5			
Travelling, transfer, and removal expenses	8,890 12 2			
Office expenses (rent, telephone, postages, and telegrams, printing and stationery, &c.)	9,969 4 1			
Bad debts (other than institutional)	3 5 0			
Law-costs	69 7 0			
Compassionate allowances to employees	755 10 0			
Compensation for accidents	1,018 13 0			
		70,432 0 8		
Assets handed over to North Canterbury Hospital Board free of cost	..	18 16 2		
Depreciation on buildings and equipment, &c. (other than institutional)	..	4,804 12 10		
Loss on realization of departmental motor-cars	..	270 18 8		
Loss on realization of buildings at Quarantine Island	..	3,942 8 8		
		£890,246 15 5		£890,246 15 5
		£ s. d.		£ s. d.
To Balance brought down		872,609 17 7	By Balance after charging interest	876,639 10 7
Interest on capital (other than institutional) at 4½ per cent per annum		4,029 13 0		
		£876,639 10 7		£876,639 10 7

DEPARTMENT OF HEALTH—*continued*.

BACTERIOLOGICAL LABORATORIES.

WORKING ACCOUNTS, 1927–28.

—	Auckland.	Wellington.	Vaccine Station, Wellington.	Dunedin.	Whangarei.	Hamilton.	Gisborne.	Napier.	New Plymouth.	Wanganui.	Palmerston North.	Invercargill.	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 on hand, 1st March, 1927	..	..	37 15 0	99 10 9	..	..	..	..	..	..	..	..	137 5 9
Purchases and general expenses	1 0 3	..	176 8 9	91 19 4	151 14 2	9 7 10	18 17 11	14 4 3	9 9 8	..	9 9 7	47 2 0	529 13 9
Contributions to Hospital Boards	1,500 0 0	1,500 0 0	..	..	..	150 0 0	..	..	100 0 0	25 0 0	200 0 0	..	3,475 0 0
Telephones ..	..	..	26 5 0	..	..	..	..	..	..	..	..	7 10 0	33 15 0
Rental	..	..	43 0 0	..	..	..	..	..	..	..	..	..	43 0 0
Salaries	..	..	..	1,965 17 7	422 16 6	..	433 17 7	454 0 0	..	..	..	320 17 2	3,597 8 10
Total debits ..	1,501 0 3	1,500 0 0	283 8 9	2,157 7 8	574 10 8	159 7 10	452 15 6	468 4 3	109 9 8	25 0 0	209 9 7	375 9 2	7,816 3 4
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	..	..	74 6 11	25 2 4	..	..	..	..	..	..	..	..	99 9 3
Stock on hand, 31st March, 1928	..	..	30 1 3	31 5 6	..	..	..	..	..	..	..	..	61 6 9
Total credits ..	..	..	104 8 2	56 7 10	..	..	..	..	..	..	..	..	160 16 0
Net cost ..	1,501 0 3	1,500 0 0	179 0 7	2,100 19 10	574 10 8	159 7 10	452 15 6	468 4 3	109 9 8	25 0 0	209 9 7	375 9 2	7,655 7 4

SERA.

TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Stock on hand, 1st April, 1927	2,027 11 10	By Sales	7,418 1 11
Purchases	6,227 14 10	Stock, 31st March, 1928	1,734 7 7
Gross profit	897 2 10		
	£9,152 9 6		£9,152 9 6

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Salaries	320 0 0	By Gross profit	897 2 10
Telephones	15 15 0		
Rental	26 0 0		
Postages	55 6 6		
	417 1 6		
Net profit	480 1 4		
	£897 2 10		£897 2 10

DEPARTMENT OF HEALTH—*continued*.

INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928.

St. Helens Maternity Hospitals.

—	Auckland.	Christchurch.	Dunedin.	Gisborne.	Invercargill.	Wanganui.	Wellington.	Totals.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Provisions	1,506 9 6	835 10 10	453 16 11	457 4 3	525 11 5	492 0 3	1,383 17 8	5,654 10 10
Surgery and dispensary	371 18 7	95 7 4	115 17 11	98 13 10	149 6 2	213 5 5	333 12 7	1,378 1 10
Salaries and wages	2,985 10 9	1,676 15 10	1,534 9 9	1,113 19 1	1,038 3 1	1,091 0 4	2,118 1 1	11,557 19 11
Domestic	1,731 17 5	837 12 11	602 2 0	567 8 7	554 11 4	705 6 1	1,545 11 0	6,544 9 4
Establishment	705 6 10	221 3 2	138 15 0	85 13 4	249 17 7	406 12 6	447 12 6	2,255 0 11
Grounds	54 18 3	66 12 2	233 12 3	198 15 2	253 8 3	64 17 8	217 7 4	1,089 11 1
Miscellaneous maintenance	4 11 2	..	11 17 9	18 9 5	7 0 4	11 14 9	19 9 3	73 2 8
Miscellaneous expenditure	125 8 2	72 19 8	98 16 10	..	..	..	..	297 4 8
Depreciation—								
Buildings	818 8 0	128 5 8	122 10 4	149 17 10	171 18 9	73 13 0	270 13 6	1,735 7 1
Other improvements	..	..	..	..	2 14 3	1 16 3	4 18 0	9 8 6
Equipment	414 11 5	155 13 6	112 0 2	74 12 7	85 8 3	122 14 10	207 13 5	1,172 14 2
Bad debts written off	94 1 7	21 17 3	66 13 0	103 5 8	44 15 6	44 1 6	152 9 6	527 4 0
Administration	523 4 7	304 9 9	197 1 2	191 17 3	255 11 4	207 16 0	472 2 3	2,152 2 4
Maintenance, outdoor service	83 16 9	75 10 9	27 10 8	1 17 11	3 1 10	7 8 11	28 2 3	227 9 1
	9,420 3 0	4,491 18 10	3,715 3 9	3,061 14 11	3,341 8 1	3,442 7 6	7,201 10 4	34,674 6 5
To Balance brought down	7,063 1 3	3,179 17 3	3,059 11 3	2,367 0 7	2,559 8 6	2,875 6 2	5,224 8 3	26,328 13 3
Interest on capital	2,385 7 1	333 8 7	340 4 5	317 4 5	357 5 9	243 5 2	890 19 6	4,867 14 11
	9,448 8 4	3,513 5 10	3,399 15 8	2,684 5 0	2,916 14 3	3,118 11 4	6,115 7 9	31,196 8 2
Income.								
By Fees receivable—								
Indoor	2,038 10 0	1,059 14 0	588 8 6	617 15 0	724 9 0	500 10 0	1,841 8 6	7,370 15 0
Outdoor	235 12 0	217 11 0	53 12 0	8 0 0	17 6 0	12 10 0	83 14 0	628 5 0
Babies	20 4 9	8 12 0	0 10 0	26 2 8	0 11 5	2 10 0	10 12 10	69 3 8
Miscellaneous income	62 15 0	26 4 7	13 2 0	42 16 8	39 13 2	51 11 4	41 6 9	277 9 6
Balance carried down	7,063 1 3	3,179 17 3	3,059 11 3	2,367 0 7	2,559 8 6	2,875 6 2	5,224 8 3	26,328 13 3
	9,420 3 0	4,491 18 10	3,715 3 9	3,061 14 11	3,341 8 1	3,442 7 6	7,201 10 4	34,674 6 5
By Excess of expenditure over income after charging interest on capital	9,448 8 4	3,513 5 10	3,399 15 8	2,684 5 0	2,916 14 3	3,118 11 4	6,115 7 9	31,196 8 2
	9,448 8 4	3,513 5 10	3,399 15 8	2,684 5 0	2,916 14 3	3,118 11 4	6,115 7 9	31,196 8 2

DEPARTMENT OF HEALTH—*continued.*

INSTITUTIONAL INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928—*continued.*

Institutions other than St. Helens Maternity Hospitals.

—	Te Waikato Sanatorium.	Trentham Hospital.	King George V Hospital.	Isolation Hospital.	Pukeora Sanatorium.	Queen Mary Hospital, Hanmer.	Otaki Sanatorium.	Otaki Hospital.	Kahukura Cottage Hospital.	Quail Island Leper Hospital.	Totals.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Provisions	..	..	4,108 7 2	80 16 8	4,830 10 9	6,454 1 6	2,142 15 5	349 5 10	..	..	17,965 17 4
Surgery and dispensary	..	..	1,576 3 11	15 13 0	765 15 8	1,073 19 11	112 0 2	23 9 9	..	..	3,567 2 5
Salaries and wages	..	..	14,211 5 10	329 6 5	10,292 8 7	13,879 19 9	3,285 2 6	1,086 2 2	..	..	43,084 5 3
Domestic	..	..	4,868 19 11	158 3 9	4,648 8 10	5,573 13 2	1,322 15 8	336 12 5	..	..	16,908 13 9
Establishment	..	..	3,059 18 10	..	1,510 6 6	1,397 13 4	942 2 8	24 19 3	..	..	6,935 0 7
Miscellaneous maintenance ..	..	..	71 18 8	..	261 4 3	300 5 5	117 1 2	..	..	..	750 9 6
Miscellaneous expenditure	..	..	..	..	..	..	..	6	..	..	0 0 6
Grounds, vegetable gardener ..	..	..	..	37 10 0	190 9 3	72 1 2	..	84 6 2	..	..	384 6 7
Depreciation—											
Buildings	..	..	1,001 2 4	152 1 1	1,259 12 4	1,860 1 0	347 16 1	..	..	62 6 11	4,682 19 9
Equipment	..	..	1,518 9 8	48 6 2	1,263 0 0	1,605 14 5	449 17 9	..	..	27 0 10	4,912 8 10
Other improvements	..	..	31 12 1	..	135 9 6	828 17 2	64 14 1	..	..	..	1,060 12 10
Bad debts written off	47 19 8	77 10 7	611 7 1	20 15 0	74 16 0	256 13 2	128 5 0	553 18 8	14 17 6	..	1,786 2 8
Farm Account	..	..	..	..	17 4 3	23 19 10	..	..	..	..	41 4 1
Poultry Farm Account	..	..	..	..	626 6 6	..	..	..	..	..	626 6 6
Administration	..	..	1,593 16 3	71 19 9	1,386 8 5	1,561 9 10	806 9 1	53 19 10	..	..	5,474 3 2
	47 19 8	77 10 7	32,653 1 9	914 11 10	27,262 0 10	34,888 9 8	9,718 19 7	2,512 14 7	14 17 6	89 7 9	108,179 13 9
To Balance brought down	47 19 8	77 10 7	16,409 15 4	592 16 4	5,033 2 11	6,895 9 7	537 3 3	1,655 9 5	14 17 6	89 7 9	31,353 12 4
Ornamental grounds	..	..	1,072 14 7	..	523 13 3	1,127 2 5	429 13 11	..	..	..	3,153 4 2
Interest on capital	..	..	3,466 9 0	356 3 11	2,885 7 5	4,949 12 6	1,190 7 2	207 11 10	..	115 4 9	13,170 16 7
	47 19 8	77 10 7	20,948 18 11	949 0 3	8,442 3 7	12,972 4 6	2,157 4 4	1,863 1 3	14 17 6	204 12 6	47,677 13 1
Income.											
By Patients' fees—											
General in-patients	..	..	7,374 10 6	229 7 6	14,655 16 6	16,619 4 0	8,985 7 6	816 12 6	..	..	48,680 18 6
Orthopædic	..	..	5,554 4 0	..	..	..	..	..	..	..	5,554 4 0
General out-patients	..	..	470 0 3	..	..	496 18 0	..	..	..	..	966 18 3
Ex-service	..	..	1,269 7 11	..	6,837 16 6	9,856 5 3	..	..	..	..	17,963 9 8
Examination of pensioners	..	..	..	..	50 0 0	0 15 6	..	..	..	..	50 15 6
Miscellaneous—											
Income, rents, &c.	..	..	751 14 10	..	658 9 11	963 9 0	170 18 1	40 12 8	..	..	2,585 4 6
Sale of refuse	..	..	30 2 11	..	..	6 10 9	..	..	..	..	36 13 8
Meals	..	..	8 18 0	..	7 17 0	..	..	..	..	..	16 15 0
Board and lodgings	..	..	5 13 9	..	17 14 2	49 15 3	..	..	..	..	73 3 2
Miscellaneous	..	..	778 14 3	92 8 0	1 3 10	0 2 4	0 0 1	..	..	..	872 8 6
Farm Account	..	..	..	..	..	..	19 7 11	..	..	..	19 7 11
Grounds, vegetable gardener ..	..	..	..	..	..	..	6 2 9	..	..	..	6 2 9
Balance carried down	47 19 8	77 10 7	16,409 15 4	592 16 4	5,033 2 11	6,895 9 7	537 3 3	1,655 9 5	14 17 6	89 7 9	31,353 12 4
	47 19 8	77 10 7	32,653 1 9	914 11 10	27,262 0 10	34,888 9 8	9,718 19 7	2,512 14 7	14 17 6	89 7 9	108,179 13 9
Excess of expenditure over income after charging interest on capital	47 19 8	77 10 7	20,948 18 11	949 0 3	8,442 3 7	12,972 4 6	2,157 4 4	1,863 1 3	14 17 6	204 12 6	47,677 13 1
	47 19 8	77 10 7	20,948 18 11	949 0 3	8,442 3 7	12,972 4 6	2,157 4 4	1,863 1 3	14,17 6	204 12 6	47,677 13 1

DEPARTMENT OF HEALTH—*continued.*

INSTITUTIONAL FARMS AND VEGETABLE-GARDEN AND POULTRY SECTION.

WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928.

—	Pukeora Sanatorium.			Queen Mary Hospital, Hanmer.		Otaki Sanatorium.		Totals.
	Farm.	Poultry Farm.	Vegetable Garden.	Farm.	Vegetable-garden and Poultry Section.	Farm.	Vegetable-garden and Poultry Section.	
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Stock on hand, 1st April, 1927—								
Live	930 8 3	516 9 6	..	588 18 6	32 6 1	255 11 6	48 7 9	2,372 1 7
Other	595 17 0	116 15 9	..	..	..	334 4 0	33 16 10	1,080 13 7
Purchases—								
Fodder	106 6 11	..	..	511 10 8	..	27 4 3	..	645 1 10
Fowl-feed	..	533 11 4	..	..	87 6 1	..	104 8 9	725 6 2
Live-stock	431 18 9	1 0 0	..	35 6 10	2 1 0	415 16 5	30 14 6	916 17 6
Seeds, &c.	179 5 1	..	33 10 9	305 18 7	9 10 3	59 10 4	14 5 8	602 0 8
Repairs and renewals	200 15 7	46 0 9	3 8 8	187 3 3	69 8 3	49 17 3	19 11 4	576 5 1
Salaries and wages	941 19 8	257 16 8	406 17 3	643 9 8	324 16 8	729 1 11	330 2 2	3,634 4 0
Depreciation	171 6 8	100 0 9	4 11 5	103 19 10	5 18 6	28 9 6	10 12 10	424 19 6
Other expenses	48 19 4	30 0 6	..	42 12 9	10 10 7	17 0 4	..	149 3 6
Balance carried down	468 4 7	..	..	115 3 8	..	75 14 3	16 4 5	675 6 11
	4,075 1 10	1,601 15 3	448 8 1	2,534 3 9	541 17 5	1,992 9 9	608 4 3	11,802 0 4
To Balance brought down	..	492 14 1	187 14 5	..	63 18 9	..	..	744 7 3
Interest on capital	485 8 10	133 12 5	2 14 10	139 3 6	8 2 5	56 6 4	10 1 8	835 10 0
Balance (profit)	..	..	..	..	..	19 7 11	6 2 9	25 10 8
	485 8 10	626 6 6	190 9 3	139 3 6	72 1 2	75 14 3	16 4 5	1,605 7 11
Cr.								
By Supplies to institution—								
Milk	1,273 14 3	..	..	1,726 12 0	..	868 4 0	..	3,868 10 3
Meat	737 11 3	..	..	7 2 8	..	413 4 6	..	1,157 18 5
Potatoes	66 5 8	..	..	14 10 0	..	27 11 6	..	108 7 2
Eggs	..	673 19 8	..	..	116 0 7	..		790 0 3
							208 3 11	208 3 11
Poultry	..	39 19 9	..	..	46 6 6	..		86 6 3
Vegetables	..	..	251 15 8	..	235 3 9	..	200 5 9	687 5 2
Sale of skins, wool, &c.	136 13 2	..	..	..	..	127 0 3	..	263 13 5
Sale of live-stock	265 17 6	36 19 0	..	28 0 0	..	16 7 11	5 6 3	352 10 8
Other sales	82 16 2	117 19 11	8 18 0	..	..	30 2 7	17 16 3	257 12 11
Stock on hand, 31st March, 1928—								
Live	707 19 2	191 10 0	..	648 9 8	40 16 4	265 15 0	68 15 0	1,923 5 2
Other	804 4 8	48 12 10	..	109 9 5	39 11 6	244 4 0	107 17 1	1,353 19 6
Balance carried down	..	492 14 1	187 14 5	..	63 18 9	..	..	744 7 3
	4,075 1 10	1,601 15 3	448 8 1	2,534 3 9	541 17 5	1,992 9 9	608 4 3	11,802 0 4
By Balance brought down	468 4 7	..	..	115 3 8	..	75 14 3	16 4 5	675 6 11
Balance (loss)	17 4 3	626 6 6	190 9 3	23 19 10	72 1 2	..	..	930 1 0
	485 8 10	626 6 6	190 9 3	139 3 6	72 1 2	75 14 3	16 4 5	1,605 7 11

DEPARTMENT OF HEALTH—*continued.*

Balance-sheet as at 31st March, 1928.

Liabilities.	£	s.	d.	£	s.	d.
Capital Account				500,738	4	0
Institutional fees paid in advance				489	0	0
Institutional fees, Suspense Account				2,806	4	0
Sundry creditors				39,528	10	1
Reserve for depreciation—						
Institutions	62,212	15	5			
Other	23,537	6	10			
				85,750	2	3
Treasury Adjustment Account				852,682	18	0
				£1,481,994	18	4

Assets.	£	s.	d.	£	s.	d.
National Development Expenditure Account—						
Capital subsidies payable to Hospital Boards, 1927–28				80,012	15	9
Land—						
Institutions	53,755	14	0			
Quarantine stations, &c. ..	2,266	0	0			
	56,021	14	0			
Less book value in Suspense prior to writing off ..	66	0	0			
				55,955	14	0
Buildings—						
Institutions	235,649	2	3			
Quarantine stations, &c. ..	48,375	3	6			
	284,024	5	9			
Less book value in Suspense prior to writing off ..	6,094	10	11			
				277,929	14	10
Other improvements—						
Institutions	29,345	1	8			
Quarantine stations	2,852	19	5			
				32,198	1	1
Plant and machinery at institutions	10,189	19	9			
Less book value in Suspense prior to writing off ..	10	5	0			
				10,179	14	9
Furniture, fittings, and equipment—						
Institutions	56,303	2	9			
Other	24,091	11	3			
	80,394	14	0			
Less book value in Suspense prior to writing off ..	872	8	11			
				79,522	5	1
Mechanical office appliances ..	1,294	3	0			
Less book value in Suspense prior to writing off ..	20	0	0			
				1,274	3	0
Motor cars, ambulances, lorries, and cycles—						
Institutions	4,061	18	6			
Other	7,066	5	10			
	11,128	4	4			
Less book value in Suspense prior to writing off ..	385	6	10			
				10,742	17	6
Push-bicycles	271	12	3			
Less book value in Suspense prior to writing off ..	6	0	0			
				265	12	3
Live-stock and consumable farm stores at institutions ..	2,404	4	9			
Less written off Suspense ..	92	3	6			
				2,312	1	3
Libraries (other than institutional) ..				677	0	11
Stores in hand—						
At institutions	18,229	13	0			
Sera, vaccine, and laboratory stores	1,808	2	7			
Drugs, disinfectants, &c., other than institutional	7,358	13	5			
	27,396	9	0			
Less book value in Suspense prior to writing off ..	345	13	2			
				27,050	15	10
Cash in transit				148	15	8
Sundry debtors—						
Institutional	25,214	1	4			
Other	4,188	6	2			
	29,402	7	6			
Less bad debts and allowances in Suspense	2,316	11	8			
				27,085	15	10
General Revenue Account—Excess of expenditure over income				876,639	10	7
				£1,481,994	18	4

Note.—The accounts include the following charges for which the Department possesses no parliamentary appropriation: (*a*) Rent assessed by Public Works Department; (*b*) interest at 4½ per cent. on capital as at 1st April, 1927.

E. Killick, Secretary.
W. T. Findlay, A.R.A.N.Z., Accountant.

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

IMMIGRATION DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.

	£	s.	d.	£	s.	d.	£	s.	d.
To Administration expenses—									
Salaries—									
New Zealand				4,569	12	0			
London				7,500	0	0			
Temporary assistance				507	5	0			
				12,576	17	0			
Office expenses				2,935	17	10			
Supervision of domestics				2,402	1	7			
Supervision of public-school boys				603	14	5			
Rent				1,468	0	0			
							19,986	10	10
Grants, &c., to immigrants							992	10	10
Passage-money paid				140,310	9	6			
Less contributions by—									
Immigrants	31,345	14	6						
Imperial Government	54,191	7	6						
				85,537	2	0			
							54,773	7	6
Passage-money (undesirables)							536	5	7
Cost of cables							1,653	1	11
Exchange							1	3	7
Depreciation							77	6	6
Loans of passage-money written off							43	18	4
							£78,064	5	1
To Balance brought down							76,483	5	2
Interest on capital							43	3	5
							£76,526	8	7

Income.

	£	s.	d.
By Cables prepaid	1,580	12	3
Exchange	0	7	8
Excess of expenditure over income, carried down	76,483	5	2
	£78,064	5	1
By Recoveries of expenditure on account of previous years—New Zealand Government contributions	3,569	18	6
Excess of expenditure over income after charging interest	72,956	10	1
	£76,526	8	7

Note.—Interest at 4½ per cent. on capital as at 1st April, 1927, has been included in the account although the Department possesses no parliamentary appropriation.

Balance-sheet as at 31st March, 1928.

Liabilities.

	£	s.	d.	£	s.	d.
Capital as at 1st April, 1927				959	7	5
Passage-money deposited on behalf of immigrants	7,715	8	0	..		
Cable fees paid in advance on behalf of immigrants	12	0	0			
Amounts deposited as gratuities for matrons, &c.	11	7	6			
				7,738	15	6
Imperial Government—						
Loans of passage-money to New Zealand Government				609	16	3
Loans to immigrants recovered but not paid				619	9	1
Contributions of passage-money recovered but not paid				2,276	1	7
Contributions of passage-money recovered and held in Suspense				946	15	8
Recoveries on behalf of Commonwealth Migration Department (Australia)				30	0	0
Emigrants' deposits (amounts deposited with High Commissioner for repayment in New Zealand				665	17	3
Remittances to immigrants (amounts deposited in New Zealand for payment in England)				139	10	0
Sundry creditors				1,095	0	1
Depreciation Reserve				418	0	2
Bad Debts Reserve				50	0	0
Treasury Adjustment Account				61,886	5	7
				£77,434	18	7

Assets.

	£	s.	d.	£	s.	d.
National Development Account—						
Excess of expenditure over income, 1927–28				72,956	10	1
Add additional ascertained expenditure for years 1913–22				10	0	0
				72,966	10	1
Furniture and fittings				984	11	2
Stock of stationery				230	12	10
Stock of blankets				2	9	0
Loans of passage-money to immigrants				2,136	9	3
Cash in Deposit Account—						
Emigrants' deposits	665	17	3			
Remittances to immigrants	139	10	0			
				805	7	3
Sundry debtors				292	17	5
Official stamps				16	1	7
				£77,434	18	7

H. D. Thomson, Under-Secretary.

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

LAND AND INCOME TAX DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.	£	s.	d.	*Income.*	£	s.	d.
To Advertising books, &c.	535	19	9	By Land-tax Account	1,134,918	15	3
Gas and lighting	21	15	2	Income-tax Account	3,243,845	11	7
Law-costs	1,270	4	3	Interest and dividends	279	5	0
Office requisites (including printing and stationery)	2,779	8	4	Recoveries on account of expenditure of previous years	4	5	0
Postages and telegrams	2,094	8	4				
Rent..	2,301	0	0				
Repairs and renewals	330	5	5				
Salaries	39,106	3	3				
Services rendered by other Departments—							
Customs Department, collecting deposits	200	0	0				
Post and Telegraph Department, receiving payment of tax	1,755	13	6				
Public Works Department, cleaning and removal of rubbish	32	15	10				
Telephone services	157	0	2				
Travelling allowances and expenses ..	1,147	0	10				
Valuation Department, contributions to ..	11,469	14	0				
Sundry items of expenditure	11	6	4				
Permanent charges (special Acts)—Payment of interest under section 134, Land and Income Tax Act, 1923	3,405	1	3				
	66,617	16	5				
Depreciation on office furniture, fittings, mechanical appliances, and library ..	581	13	11				
Refund of absentee land-tax to William L. M. Dearsley, authorized by Cabinet ..	60	6	2				
Remission of land-tax due by Thomas Seccombe, authorized by Cabinet ..	366	19	9				
Balance carried down	4,311,421	0	7				
	£4,379,047	16	10		£4,379,047	16	10
	£	s.	d.		£	s.	d.
To Interest on capital	288	14	7	By Balance brought down	4,311,421	0	7
Excess of revenue over expenditure ..	4,311,132	6	0				
	£4,311,421	0	7		£4,311,421	0	7

(Percentage cost of collection, 1·463.)

Note.—The above accounts include assessed rent (£2,222) and interest on capital for which parliamentary appropriation has not been obtained.

Balance-sheet as at 31st March, 1928.

Liabilities.	£	s.	d.	£	s.	d.
Capital				6,416	5	1
Sundry creditors—						
Outstanding expenses ..	12,861	2	8			
Land-tax*	3,812	14	2			
Income-tax*	25,980	11	2			
				42,654	8	0
Depreciation Reserve				3,227	3	11
Suspense Account for default assessments, &c...				150,000	0	0
Excess of revenue over expenditure ..				4,311,132	6	0
				£4,513,430	3	0

Assets.	£	s.	d.	£	s.	d.
Office furniture and fittings ..	4,352	14	10			
Additions during year ..	16	5	2			
				4,369	0	0
Library	239	6	9			
Additions during year ..	15	14	0			
				255	0	9
Office appliances	1,824	3	6			
Additions during year ..	26	15	0			
				1,850	18	6
				6,474	19	3
Forms and stationery				1,037	11	1
Official stamps				1	12	0
Cash in transit				15	2	8
Sundry debtors—						
Land-tax	91,016	10	1			
Income-tax	317,603	2	6			
Law-costs	427	4	7			
				409,046	17	2
Sundry debtor—Defence Department ..				1	4	0
Treasury Adjustment Account				4,081,332	4	3
Cash in hand, Post Office, 31st March, 1928 ..				15,520	12	7
				£4,513,430	3	0

Contingent liability in respect of bills discounted by Bank of New Zealand, £25,854 8s. 6d.

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

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

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

LANDS AND SURVEY DEPARTMENT.

MINING DISTRICT LAND OCCUPATION LEASES.

Revenue Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Remissions of rent	105	2	3	By Accrued rents	1,749	4	6
Irrecoverable rent	1	7	3				
Balance carried down	1,642	15	0				
	£1,749	4	6		£1,749	4	6
	£	s.	d.		£	s.	d.
To Disbursements of residue as at 1st April, 1927, in terms of section 317 (3), Land Act, 1924—				By Balance brought down	1,642	15	0
Proportion due to territorial revenue	887	1	11	Balance brought down from previous year	1,721	18	11
Proportion due to local bodies	887	1	7				
Balance carried forward	1,590	10	5				
	£3,364	13	11		£3,364	13	11

THERMAL SPRINGS DISTRICT ACCOUNT.

Revenue Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Balance carried down	1,835	1	2	By Accrued rents	1,835	1	2
	£	s.	d.		£	s.	d.
To Accumulated rents transferred to Consolidated Fund	8,309	6	7	By Balance brought down	1,835	1	2
Proportion of rents disbursed—				Balance from previous year	8,312	2	3
Rotorua Borough Council	1,101	16	6				
Wairaki Maori Land Board	24	17	9				
Administration expenses	89	16	0				
Irrecoverable rents	11	6	3				
Adjustment on account previous years	15	17	10				
Balance carried forward	594	2	6				
	£10,147	3	5		£10,147	3	5

AUCKLAND MUSEUM ENDOWMENT ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1928.

Receipts.	£ s. d.	£ s. d.	*Payments.*	£ s. d.	£ s. d.
To Balance—Cash in Local Bodies' Deposit Accounts of the Receivers of Land Revenue at North Auckland and Auckland on 1st April, 1927—			By Payments to Auckland Museum Trustees under Section 4, Auckland Museum Endowment Act, 1882—		
On Account sales of land	27 13 0		Sales of land	30 9 11	
On account rents, &c.	39 8 7		Rents, &c.	72 9 6	
		67 1 7			102 19 5
Sales of land		165 1 3	Administration expenses		1 4 4
Principal instalments on sales of land		38 8 11	Balance—Cash in Local Bodies' Deposit Accounts of Receivers of Land Revenue at North Auckland and Auckland—		
Rents and interest		77 8 5	On account sales of land	200 13 3	
			On account rents, &c.	43 3 2	
					243 16 5
		£348 0 2			£348 0 2

Revenue Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Administration expenses	3	13	5	By Balance brought forward from previous year	59	0	6
Payments to Auckland Museum Trustees of rents and interest as per section 4, Auckland Museum Endowment Act, 1882	72	9	6	Accrued rents and interest	75	5	5
Balance carried forward	58	3	0				
	£134	5	11		£134	5	11

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Auckland Museum Trustees—Value of land endowed under Auckland Museum Endowment Act, 1882	10,000 0 0	Land		1,177 12 6
Less payments to trustees in respect of sales of land	8,297 16 1	Sundry debtors for sales of land (not yet payable)		239 2 0
	1,702 3 11	Sundry debtors for rent		12 1 5
Consolidated Fund, for administration expenses	2 9 1	Interest accrued but not due		6 10 0
Rents charged in advance	1 2 6	Sundry debtors—Public Account		84 16 2
Revenue Account	58 3 0	Cash in Local Bodies' Deposit Accounts of Receivers of Land Revenue—		
		North Auckland	29 12 7	
		Auckland	214 3 10	
				243 16 5
	£1,763 18 6			£1,763 18 6

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

HUTT VALLEY LANDS SETTLEMENT ACCOUNT.

Trading Account from Inception of Hutt Valley Lands Settlement Act, 1925, to 31st March, 1928.

Dr.	£ s. d.	£ s. d.
To Purchase of land	173,252 17 1	
Incidental expenses ..	6,249 4 7	
Cost of subdivision, street-formation, and expenses in preparing land for sale ..	116,053 9 11	
		295,555 11 7
Balance, transferred to Profit and Loss Account		95,547 15 5
		£391,103 7 0

Cr.	£ s. d.	£ s. d.
By Sales of land for cash and on deferred payments ..	208,219 10 10	
Land taken for railway-line and workshops	58,431 16 2	
		266,651 7 0
Land on hand at 31st March, 1928, plus expenses of subdivision, roading, &c. ..		124,452 0 0
		£391,103 7 0

Profit and Loss Account from Inception of Hutt Valley Lands Settlement Act, 1925, to 31st March, 1928.

Dr.	£ s. d.
To Administration expenses	5,452 13 9
Interest on capital provided out of the Lands for Settlement Account	26,773 19 2
Interest on capital provided out of the Railways Improvement Authorization Account	1,014 14 1
Balance—Net profit to 31st March, 1928 ..	76,940 18 5
	£110,182 5 5

Cr.	£ s. d.
By Balance transferred from Trading Account..	95,547 15 5
Interest on sales of land	8,398 15 7
Rents	4,979 0 5
Forfeited deposits	5 0 0
Interest on surplus funds transferred under section 40, Public Revenues Act, 1926 ..	410 11 4
Interest on investments	841 2 8
	£110,182 5 5

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	£ s. d.
Land for Settlements Account—Moneys provided for—		
Purchase of land	161,592 17 1	
Incidental expenses ..	6,249 4 7	
Street-formation, &c. ..	116,053 9 11	
		283,895 11 7
Railways Improvement Authorization Act 1914 Account—Purchase of land		11,660 0 0
		295,555 11 7
Less repayments under section 11 (2), Hutt Valley Lands Settlement Act, 1925—		
Land for Settlements Account	95,366 11 5	
Railways Improvement Authorization Act 1914 Account	11,660 0 0	
		107,026 11 5
		188,529 0 2
Land for Settlements Account—Interest on capital provided for purchase of land, &c. ..		26,773 19 2
Railways Improvement Authorization Act 1914 Account—Interest on cost of land		1,014 14 1
Consolidated Fund—For administration expenses		5,452 13 9
Instalments paid in advance		377 7 1
Profit and Loss Account—Balance carried forward		76,940 18 5
		£299,088 12 8

Assets.	£ s. d.	£ s. d.
Land on hand at 31st March, 1928		124,452 0 0
Railways Improvement Authorization Account—Balance unpaid on area taken for workshops, &c.		26,389 8 0
Amount due from Education Department for sections taken for school-sites..		7,130 0 0
Sundry debtors for—		
Sales of land (not yet payable)	115,111 17 11	
Principal instalments on sales	152 10 3	
Interest on sales	1,093 8 4	
Rents	598 2 3	
		116,955 18 9
Interest accrued but not payable at 31st March, 1928		327 18 1
Cash in the Public Account		23,833 7 10
		£299,088 12 8

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

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

LANDS AND SURVEY DEPARTMENT—*continued.*

PRIMARY-EDUCATION ENDOWMENT DEPOSITS ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1928.

Receipts.	£ s. d.	*Payments.*	£ s. d.
To Balance in Deposits Account at 1st April, 1927	9,051 0 11	By Payments for primary-education purposes ..	114,966 11 11
Rents under section 4, Education Reserves Amendment Act, 1924	120,991 0 5	Administration expenses	5,975 0 9
Sales under section 4, Education Reserves Amendment Act, 1924	7,101 16 11	Survey costs, &c.	184 8 0
Interest on cash and investments held by Public Trustee	1,167 1 2	Maintenance and repairs	323 11 3
		Refunds of revenue	708 9 8
		Balance in Deposits Account, 31st March, 1928	16,152 17 10
	£138,310 19 5		£138,310 19 5

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Loan repayments (principal and interest) under section 47, Land for Settlements Act, 1925	286 9 11	By Accrued rents, &c.	119,959 4 2
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923 ..	23 7 7	Interest on cash and investments held by Public Trustee	1,171 5 8
Irrecoverable rents	862 14 7	Balance from previous year	3,123 5 6
Administration expenses	6,053 17 2	Balance	323 13 1
Survey costs	177 1 0		
Maintenance and repairs	254 0 5		
Remissions of rent	160 6 4		
Remissions and reductions of rent under the Deteriorated Lands Act, 1925	963 2 4		
Remissions and reductions of rent granted consequent upon determinations of Dominion Revaluation Board under Discharged Soldiers Settlement Amendment Act, 1913	829 17 2		
Payments for primary-education purposes ..	114,966 11 11		
	£124,577 8 5		£124,577 8 5

Balance sheet as at 31st March, 1928.

Liabilities.	£ s. d.
Capital, including loading for roads, &c. ..	2,425,170 8 6
Discharged Soldiers Settlement Account (merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923) ..	456 10 5
Sundry creditors, miscellaneous	47 19 10
Principal instalments under section 20, Discharged Soldiers Settlement Amendment Act, 1923	19 0 4
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923	28 10 2
Payments in advance—	
Rents, &c.	2,269 18 4
Buildings, principal instalments	0 9 6
Sales	84 10 0
Rents, &c., charged in advance	22,916 12 10
Writings off in Suspense	558 15 6
	£2,451,552 15 5

Assets.	£ s. d.	£ s. d.
Endowment lands—		
Leased	2,306,648 4 5	
Unleased	75,965 2 6	
		2,382,613 6 11
Unpaid purchase price (not yet payable)—		
Land		676 13 4
Buildings		5,076 12 7
Sundry debtors for—	£ s. d.	
Rents	17,160 5 1	
Less reserve for irrecoverable rents	200 0 0	
		16,960 5 1
Royalties		13 9 5
Principal instalments on buildings		44 6 10
Principal instalments for sales		10 0 0
Miscellaneous		15 10 4
Interest on cash and investments		26 15 0
Postponed rent		7,189 9 0
Interest accrued but not due on investments ..		18 5 5
Losses in Suspense		558 15 6
Revenue Account—Balance		323 13 1
Investments held by Public Trustee		2,050 0 0
Cash held by Public Trustee		19,822 15 1
Cash in Public Account		16,152 17 10
		£2,451,552 15 5

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

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The following comment is appended. The Capital Account includes the total amount for which the land was loaded for roading, &c., whereas the unexpended portion (if any) and liability to the Opening-up Crown Lands Account should be shown separately.—G. F. C. Campbell, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT—*continued.*

SECONDARY-EDUCATION ENDOWMENT DEPOSITS ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1928.

Receipts.	£ s. d.	*Payments.*	£ s. d.
To Balance in Deposit Account, 1st April, 1927 ..	4,414 9 0	By Payments to secondary schools	8,280 3 7
Rents under section 4, Education Reserves Amendment Act, 1924	11,033 12 4	Reimbursement to Consolidated Fund of amount paid as compensation for improvements under section 3, Education Reserves Amendment Act, 1913	1,843 10 4
Interest on investments held by Public Trustee	41 15 9	Interest on payments from the Consolidated Fund under section 3, Education Reserves Amendment Act, 1924	292 18 1
		Administration expenses	556 16 4
		Survey costs, &c.	46 12 6
		Maintenance and repairs	31 6 1
		Refunds of revenue	36 16 1
		Balance in Deposit Account, 31st March, 1928..	4,401 14 1
	£15,489 17 1		£15,489 17 1

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Loan repayments (principal and interest) under section 47, Land for Settlements Act, 1925..	328 17 10	By Accrued rent	11,316 5 9
Survey costs, insurance premiums, &c. ..	74 15 7	Interest on cash held by Public Trustee ..	41 15 9
Administration expenses	554 8 1	Balance from previous year	2,668 10 1
Interest on payments from the Consolidated Fund under section 3, Education Reserves Amendment Act, 1924	46 19 1		
Irrecoverable rents	56 8 2		
Remissions and rents written off under Deteriorated Land Act, 1925	91 15 0		
Remissions of rent granted consequent upon determination of Dominion Revaluation Board under Discharged Soldiers Settlement Amendment Act, 1923	93 10 0		
Reserve for irrecoverable rents	14 6 9		
Payments to secondary schools	8,280 3 7		
Balance	4,485 7 6		
	£14,026 11 7		£14,026 11 7

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d	*Assets.*	£ s. d.	£ s. d.
Capital, including loading for roads, &c. ..	183,399 1 10	Endowment land—		
Appreciation in land-values	42,162 18 3	Leased		218,205 3 2
Sundry creditors—		Unleased		8,039 10 6
Miscellaneous	14 5 1	Sundry debtors for—		
Rents paid in advance	127 9 8	Rent	1,255 8 10	
Rotorua College and Grammar School	3,842 8 0	Less reserve for irrecoverable rents	25 0 0	
Rents charged in advance	2,510 18 3			1,230 8 10
Writings off Suspense Account	20 9 2	Miscellaneous		26 19 10
Revenue Account—Balance	4,485 7 6	Overpayment to secondary schools		3,842 8 0
		Outstanding rents, Suspense		20 9 2
		Cash held by Public Trustee		796 4 2
		Cash in Deposit Account		4,401 14 1
	£236,562 17 9			£236,562 17 9

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

I hereby certify that the Statement of Receipts and Payments, Revenue Account, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The following comment is appended: The Capital Account includes the total amount for which the land was loaded for roading, &c., whereas the unexpended portion (if any) and liability to the Opening-up Crown Lands Account should be shown separately.—G. F. C. Campbell, Controller and Auditor-General.

LANDS AND SURVEY DEPARTMENT—*continued*.

GENERAL ACCOUNT.

Receipts and Payments Account for the Year ended 31st March, 1928.

Receipts.	£ s. d.	£ s. d.
To Territorial revenue—Rents, &c.		195,100 14 7
Lands and Survey vote—Credits in aid under Section 22, Appropriation Act, 1923 ..		120,179 2 1
Registration and other fees—		
Crown Grant fees	761 7 0	
Fees under Timber Floating Act, 1908	45 10 0	
		806 17 0
Miscellaneous revenue—		
Rates under Hauraki Plains Amendment Act, 1922, Section 5 (3)		13 2 11
Interest on public moneys—		
On miscellaneous advances for grass-seed, lime, &c. ..	2 17 3	
On advances under the village-homestead scheme ..	78 19 2	
On amounts paid from Consolidated Fund for compensation for improvements on education-endowment reserves under section 3 (5) Education Reserves Amendment Act, 1924	292 18 1	
		374 14 6
Recoveries on account of expenditure of previous years—		
Recovery of cost of improvements, Otago University Reserve	82 11 11	
Recovery of depreciation on tractor	2 5 7	
Recovery of expenses of cutting noxious weeds	10 0 0	
Repayment of advances for grass-seed, &c.	8 13 5	
Sale of buildings	11 0 0	
Sale of motor-cars	142 17 9	
Sale of office furniture, &c. ..	15 12 0	
Sale of stores	10 0 2	
		283 0 10
Recoveries of disbursements under special Act of the Legislature—		
Recovery of compensation paid from Consolidated Fund for improvements under Education Reserves Amendment Act, 1924, section 3 (1) ..	1,318 10 0	
Recovery of amount paid from Consolidated Fund under section 15, Reserves, &c., Act, 1925	525 0 4	
		1,843 10 4
Balance transferred to Treasury Adjustment Account		2,673 7 11
		£321,274 10 2

Payments.	£ s. d.	£ s. d.
By Territorial Revenue—Refunds of rents, &c. ..		12,068 2 0
Lands and Survey vote—Salaries and contingencies and expenses of Lands and Survey Department		306,701 2 4
Registration and other fees—Refunds of Crown grant fees		6 5 10
Unauthorized expenditure—		
Payment of compassionate allowance	414 10 0	
Subsidy, Wanganui River Trust	1,000 0 0	
Travelling-expenses, parliamentary party	7 10 0	
		1,422 0 0
Disbursements under special Acts of the General Assembly—		
Section 83 (3), Land Act, 1924	40 0 0	
Section 13 (6), Hauraki Plains Act, 1926	430 9 5	
Section 6 (8), Rangitaiki Land Drainage Act, 1910 ..	127 19 1	
Section 5, Swamp Drainage Amendment Act, 1915 ..	478 11 6	
		1,077 0 0
		£321,274 10 2

LANDS AND SURVEY DEPARTMENT—*continued.*

GENERAL ACCOUNT—*continued.*

Revenue Account for the Year ended 31st March, 1928.

Dr.

	£	s.	d.	£	s.	d.
To Administration charges—						
Advertising				3,890	12	8
Depreciation on—						
Furniture and fittings ..	1,393	3	7			
Machinery and instruments	1,738	8	11			
Motor-vehicles	442	15	1			
Buildings	15	18	0			
				3,590	5	7
Expenses of Dominion Revaluation Board and committees				5,160	2	10
Grants and subsidies—Miscellaneous expenses incidental to the administration of Crown lands				43,058	10	2
Inspection of Crown and settlement lands				11,523	17	5
Land Board fees and expenses				4,173	12	2
Maintenance and upkeep of—						
Office equipment and furniture	665	10	2			
Motor-vehicles	2,461	10	2			
				3,127	0	4
Office fittings and requisites				3,591	4	11
Office expenses				4,652	2	1
Postages, telegrams, &c.				3,987	17	1
Rent of offices				11,244	16	9
Salaries and allowances				191,867	18	3
Surveys				23,788	12	3
Telephone services				1,415	15	8
Travelling allowance and expenses ..				4,428	6	4
Miscellaneous charges—						
Expenditure under special Acts of General Assembly—						
Hauraki Plains Act, 1926, section 13 (6)	430	9	5			
Rangitaiki Land Drainage Act, 1910, section 6 (8) ..	127	19	1			
Swamp Drainage Amendment Act, 1915, section 5	478	11	6			
				1,037	0	0
Discounts on lithos				139	11	5
Loan repayments (principal and interest)—						
Local Bodies' Loans Act, 1908, section 76 ..	7,768	10	11			
Land for Settlements Act, 1925, section 47 ..	4,828	3	4			
				12,596	14	3
Rebates				7,123	14	6
Remissions of rent and interest ..				1,881	5	3
Rents written off under Deteriorated Lands Act, 1925				33,850	5	10
Rents written off and remitted by Dominion Revaluation Board				30,257	4	4
Special roading districts				415	17	2
"Thirds," "fourths," and "halves" ..				7,713	15	4
Writings off in Suspense—Irrecoverable rents, &c.				9,264	18	2
				£423,781	0	9

Cr.

	£	s.	d.
By Accrued interest on sales of Crown land ..	13,697	13	8
Accrued interest under section 3 (5), Education Reserves Amendment Act, 1924 ..	46	19	1
Accrued rent	210,011	19	10
Accrued royalties	10,434	2	7
Administration expenses from other funds..	80,424	15	3
Crown-grant fees	755	2	2
Fines inflicted under Land Act, 1924 ..	93	3	7
Kauri-gum fees	11	11	6
Lease, license, transfer, and other fees ..	2,711	15	3
Miscellaneous office fees	8,128	7	8
Miscellaneous services, &c., for other Departments	30,320	19	11
Miscellaneous receipts	27	13	9
Residue of revenue from mining district land occupation leases under Land Act, 1924, section 317 (3)	888	14	7
Thermal Springs District Act, 1910—Transfer of accumulated funds	8,309	6	7
Timber-floating fees	45	10	0
Trapping fees	13	5	0
Balance carried down	57,860	0	4
	£423,781	0	9

	£	s.	d.
To Balance brought down	57,860	0	4
Interest on capital	2,233	18	8
Treasury adjustment	5,675	5	11
	£65,769	4	11

	£	s.	d.
By Adjustment, previous years	4,766	16	6
Balance, previous year	5,675	5	11
Mining district land occupation leases ..	1,590	10	5
Thermal Springs District Account ..	594	2	6
Balance	53,142	9	7
	£65,769	4	11

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—*continued.*

GENERAL ACCOUNT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1928.

Liabilities.

	£	s.	d.	£	s.	d.
Capital—						
Interest-bearing ..	49,841	7	5			
Non-interest-bearing ..	6,329,860	2	11			
				6,379,701	10	4
Discharged Soldiers Settlement Account (merged interests under section 20, Discharged Soldiers Settlement Amendment Act, 1923				30,628	6	5
Public Works Fund				708	3	7
Sundry creditors—	£	s.	d.			
Principal instalments under section 20, Discharged Soldiers Settlement Amendment Act, 1923 ..	446	16	11			
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923	2,068	6	11			
Unpaid Miscellaneous services	4,874	18	5			
Miscellaneous	3,190	18	2			
				10,581	0	5
Payments in advance—						
Rents	17,823	18	3			
Royalties	0	11	0			
Interest on sales of Crown land	62	15	6			
Miscellaneous office fees ..	14	3	9			
Principal instalments on buildings	20	17	9			
				17,922	6	3
Rents charged in advance				61,732	2	10
Depreciation Reserve				15,795	9	0
Writings off in Suspense				6,040	4	8
Treasury Adjustment				113,749	16	3
				£6,636,858	19	9

Assets.

	£	s.	d.	£	s.	d.
Land—						
Leased	4,905,682	10	11			
Unleased	1,446,596	6	8			
				6,352,278	17	7
Unpaid purchase price (not yet payable)—						
Buildings				7,406	8	8
Improvements				212	15	0
Machinery and instruments				22,502	9	6
Motor-vehicles				3,040	18	6
Furniture and fittings				18,883	18	1
Lithographs				30,455	1	10
Advances—	£	s.	d.			
Grass-seed and road access	4,311	18	3			
Kauri-gum industry Account	800	0	0			
Kauri-gum Control Board	505	0	0			
				5,616	18	3
Payments out of Consolidated Fund on account of compensation for improvements.. ..				572	3	1
Suspense Account (cost of providing access) ..				887	8	8
Sundry debtors—	£	s.	d.			
Rents	98,352	14	1			
Less reserve for irrecoverable rents	1,000	0	0			
	97,352	14	1			
Royalties	8,529	4	3			
Principal instalments on buildings	103	17	8			
Interest on sales of land ..	6,651	4	3			
Interest on advances	60	10	7			
Miscellaneous office fees ..	818	13	5			
Miscellaneous	6,739	8	4			
Standard survey charges ..	3,407	11	1			
				123,663	3	8
Postponements—Rents				6,002	2	6
Sundry debtors outstanding (amounts accrued but not yet due)—	£	s.	d.			
Interest on sales of land, &c.	3,239	6	7			
Royalties	119	13	5			
Unexpired railway season tickets	289	9	5			
				3,648	9	5
Losses in suspense				6,040	4	8
Revenue Account				53,142	9	7
Cash in suspense				4	1	2
Local Bodies' Deposit Accounts of sundry Receivers of Land Revenue—						
Mining district land occupation rents	1,640	11	2			
Thermal Springs District Act, 1910, rents ..	860	18	5			
				2,501	9	7
				£6,636,858	19	9

NOTE.—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.
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 note.

1. Expenditure under the New Plymouth Endowment Act, 1874, totalling £2,976 8s. 10d., should, in the opinion of the Audit Office, be included in the Revenue Account and shown as a charge against rents.

2. 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.

3. Separate capital liability bearing interest and sinking fund charges is not shown for expenditure in Crown lands under the Maori Land Settlement Act, 1905.

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

MENTAL HOSPITALS DEPARTMENT.

Institutional Accounts for the Year ended 31st March, 1928.

—	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanui.	Kingseat.	Total.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Salaries	31,851 10 1	34,996 5 2	44,437 9 9	12,901 18 4	15,260 17 5	44,071 2 10	14,695 15 8	..	198,214 19 3
Official visitors	52 10 0	29 8 0	23 2 0	13 13 0	..	45 19 9	19 4 5	..	183 17 2
Advertising, books, &c.	2 17 2	12 11 11	16 15 2	7 1 0	3 0 8	13 5 6	7 6 8	..	62 18 1
Bacteriological research	..	7 17 0	0 8 3	..	1 11 6	13 5 0	3 13 6	..	26 15 3
Bedding and clothing	5,334 2 8	3,586 14 3	5,183 18 5	874 6 6	2,418 17 5	6,494 2 8	1,533 3 10	..	25,425 5 9
Buildings, repairs, and maintenance	3,378 9 1	3,883 15 0	3,994 9 11	785 19 5	2,102 7 7	4,152 2 5	1,128 5 5	..	19,425 8 10
Dental services	69 5 0	12 8 6	10 16 6	2 10 0	98 10 7	178 2 2	36 4 8	..	407 17 5
Farm produce consumed	3,347 14 7	5,868 11 8	6,560 17 5	591 19 10	2,366 3 3	4,671 9 0	4,392 18 6	..	27,799 14 3
Fencing, draining, and roading	81 17 11	..	170 0 6	9 17 7	27 18 3	..	0 8 7	..	290 2 10
Freights and cartages	99 2 1	216 16 11	418 4 1	54 17 2	123 8 10	178 0 9	143 17 7	..	1,234 7 5
Fuel, light, water, &c.	5,215 9 1	5,261 15 0	5,770 11 0	927 12 6	2,497 12 3	5,506 12 3	1,765 6 8	..	26,944 18 9
Funeral expenses	58 0 6	60 10 0	22 10 0	9 12 6	19 10 0	58 15 6	20 13 0	..	249 11 6
Furniture, repairs, &c.	1,123 0 1	555 0 7	509 5 11	249 3 0	105 17 1	1,750 0 11	169 16 4	..	4,462 3 11
Gardens and shrubberies	52 12 10	166 16 4	32 18 9	29 15 1	24 18 11	30 5 0	52 6 10	..	389 13 9
Laundry expenses	312 14 0	310 9 8	2,013 12 8	936 13 5	247 19 10	396 6 11	244 16 0	..	4,462 12 6
Machinery, repairs, and stores	88 19 0	182 3 8	193 8 6	22 12 1	49 0 5	295 6 9	120 6 11	..	951 17 4
Maintenance of motor-vehicles	142 5 6	151 0 7	607 3 4	108 18 11	254 18 5	608 4 0	110 17 9	..	1,983 8 6
Medical fees	215 8 8	178 13 4	131 0 3	21 12 6	6 12 6	283 14 9	35 7 5	..	872 9 5
Nursing staff—									
Engagement of	..	..	..	..	..	20 0 0	..	..	20 0 0
Transfer expenses	98 4 8	15 11 6	..	..	4 0 0	38 19 8	140 11 10	..	297 7 8
Treatment in general hospitals	36 8 0	2 2 0	3 10 0	28 10 0	3 3 0	6 4 0	2 2 0	..	81 19 0
Uniforms, purchase of	305 2 1	436 11 0	522 8 4	146 8 1	108 2 0	520 18 0	128 19 3	..	2,168 8 9
Office equipment	0 11 6	6 4 10	0 11 0	5 8 0	4 14 9	0 10 6	0 10 6	..	18 11 1
Patients' friends	..	100 0 0	100 0 0	..	..	..	..	..	200 0 0
Patients' gratuities	94 18 0	4 14 0	258 5 10	31 14 6	79 19 11	83 3 2	26 18 7	..	579 14 0
Patients' recreation	1,317 5 5	1,362 19 11	1,569 15 3	427 18 3	557 1 10	708 0 5	705 18 5	..	6,648 19 6
Patients' transfer expenses	37 19 5	4 4 0	27 15 7	..	1 5 0	97 7 4	3 16 8	..	172 8 0
Patients' treatment in general hospitals	20 0 6	1 18 6	22 9 0	5 2 0	36 10 6	77 18 0	..	..	163 18 6
Postages and telegrams	64 9 1	92 16 11	123 4 4	11 0 0	33 11 9	111 17 8	39 16 0	..	476 15 9
Printing and stationery	115 9 7	163 1 11	178 18 2	41 13 2	62 17 1	132 1 7	63 6 5	..	757 7 11
Rations	16,312 16 5	11,412 7 2	20,389 3 11	3,992 16 1	5,178 7 4	15,765 5 7	2,417 7 3	..	75,468 3 9
Stores—									
Loose and artisans' tools	47 5 10	..	..	41 1 5	..	1 6 3	54 2 8	..	143 16 2
Other	..	205 11 7	..	..	..	258 3 4	..	..	463 14 11
Surgery and dispensary—									
Drugs, &c.	394 1 2	557 11 8	405 14 10	64 0 8	176 0 11	1,059 7 1	94 3 5	..	2,750 19 9
Wines, spirits, &c.	..	7 18 0	25 16 8	1 17 6	5 2 0	28 6 8	5 19 7	..	75 0 5
Telephone services	81 7 3	83 19 4	207 11 0	18 0 6	43 9 10	143 10 8	58 1 3	..	635 19 10
Travelling-expenses	87 13 11	57 14 7	237 1 10	16 2 3	14 10 0	85 2 11	99 10 7	..	597 16 1
Contingencies	0 17 11	0 18 5	3 3 11	1 2 6	2 0 6	2 1 6	..	..	10 4 9
Unauthorized expenditure	..	..	184 17 0	319 17 6	..	640 0 0	..	..	1,144 14 6
Bad debts	..	..	..	..	..	..	7 0 0	..	7 0 0
Travelling-allowances	62 8 11	54 11 3	54 9 2	..	63 4 2	9 0 8	11 10 11	..	255 5 1
Head Office administration expenses	1,811 6 1	1,335 17 6	1,850 5 5	342 18 7	634 8 5	2,162 0 7	545 11 6	..	8,682 8 1

Surgical instruments	0 3 0	0 1 10	5 16 6	1 17 0	..	..	..	..	7 18 4
Fares and expenses of medical officers from United Kingdom	211 16 9	..	..	..	..	250 12 0	..	..	462 8 9
Law-costs	..	..	75 17 5	..	..	..	..	..	75 17 5
Depreciation	4,533 0 0	4,042 3 2	4,876 4 10	1,339 12 2	2,045 8 5	4,861 14 4	2,556 18 10	..	24,255 1 9
	77,059 3 9	75,429 16 8	101,219 12 5	24,385 3 0	34,663 2 4	95,810 8 1	31,442 15 5	..	440,010 1 8
Balance brought down	55,786 4 2	57,048 8 0	72,669 18 9	21,453 16 7	27,194 5 5	65,817 17 4	23,113 19 5	..	323,084 9 8
Interest on capital	8,866 5 3	7,652 5 2	9,637 5 7	2,327 3 11	3,556 14 6	9,032 6 9	4,630 5 0	..	45,702 6 2
Net loss from Farm Accounts ..	432 10 5	..	..	417 2 8	1,122 4 9	..	..	1,850 5 7	3,822 3 5
	65,084 19 10	64,700 13 2	82,307 4 4	24,198 3 2	31,873 4 8	74,850 4 1	27,744 4 5	1,850 5 7	372,608 19 3
Less profits on sale of buildings, Dunedin	..	..	1,200 0 0	..	..	..	..	..	1,200 0 0
	65,084 19 10	64,700 13 2	81,107 4 4	24,198 3 2	31,873 4 8	74,850 4 1	27,744 4 5	1,850 5 7	371,408 19 3
Income.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Maintenance fees	21,086 8 6	17,792 15 10	25,277 3 3	2,554 2 3	7,326 4 10	29,365 16 1	7,883 1 4	..	111,285 12 1
Board and lodging	12 1 7	146 13 9	550 18 1	87 2 10	15 0 0	335 13 7	190 0 4	..	1,337 10 2
Metal, rags, &c., sales of	67 5 9	47 7 11	78 16 0	17 14 1	..	68 14 10	..	..	279 18 7
Offal, institution, sales of ..	29 1 0	337 5 3	2,421 18 5	258 7 3	..	4 10 3	21 6 11	..	3,072 9 1
Sacks, institution, sales of ..	78 2 9	..	51 9 10	14 0 0	..	..	..	..	143 12 7
Rents of buildings	..	54 15 11	168 11 7	..	127 12 1	215 16 0	214 6 8	..	781 2 3
Territorial revenue	..	..	..	..	..	..	20 0 9	..	20 0 9
Recovery of expenditure of previous years	..	2 10 0	..	..	..	2 0 0	..	..	4 10 0
Transfer expenses	..	..	0 16 6	..	..	..	..	..	0 16 6
Balance carried down	55,786 4 2	57,048 8 0	72,669 18 9	21,453 16 7	27,194 5 5	65,817 17 4	23,113 19 5	..	323,084 9 8
	77,059 3 9	75,429 16 8	101,219 12 5	24,385 3 0	34,663 2 4	95,810 8 1	31,442 15 5	..	440,010 1 8
Net profit from farms	..	2,885 7 4	498 19 0	..	..	874 9 3	139 6 11	..	4,398 2 6
Excess expenditure over income ..	65,084 19 10	61,815 5 10	80,608 5 4	24,198 3 2	31,873 4 8	73,975 14 10	27,604 17 6	1,850 5 7	367,010 16 9
	65,084 19 10	64,700 13 2	81,107 4 4	24,198 3 2	31,873 4 8	74,850 4 1	27,744 4 5	1,850 5 7	371,408 19 3
Net cost per patient for year ..	56 0 3	72 2 7	68 18 5	109 19 10	78 6 3	53 6 8	78 17 5	..	..

MENTAL HOSPITALS DEPARTMENT—*continued*.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

—	Auckland.	Christchurch.	Dunedin.	Hokitika.	Nelson.	Porirua.	Tokanui.	Kingseat.	Totals.
Expenditure.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Live-stock at 1st April, 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 at 1st April, 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
Purchase of live-stock	271 18 10	461 16 6	70 16 6	8 0 1	90 3 0	317 7 5	777 7 11	..	1,997 10 3
Farm—									
Salaries and wages	888 13 4	2,272 10 8	4,850 3 7	722 0 0	1,997 2 11	1,621 16 1	1,936 3 8	644 5 10	14,932 16 1
Feed	430 13 7	357 11 5	1,444 11 6	216 4 10	616 2 10	1,025 8 3	819 16 1	25 1 3	4,935 9 9
Fertilizers	523 19 0	276 14 11	461 16 5	48 18 9	236 5 7	169 19 11	200 18 9	69 0 4	1,987 13 8
Seeds	107 6 11	140 13 8	196 12 1	26 19 0	100 19 6	255 14 1	285 18 8	48 3 7	1,162 7 6
Repairs (implements, harness, &c.)	75 9 5	147 3 6	215 13 9	66 1 10	43 5 11	145 11 8	67 2 6	35 4 8	795 13 3
Sundries	65 11 5	990 9 4	285 19 8	22 15 1	280 0 5	97 19 6	59 10 3	5 16 7	1,808 2 3
Buildings, repairs to	0 6 4	74 15 8	..	..	..	..	..	87 1 1	162 3 1
Machinery, repairs to	9 15 1	0 8 9	..	..	16 19 10	1 16 8	23 17 11	..	52 18 3
Fencing, draining, and roading	82 8 9	80 14 11	308 16 3	41 7 2	33 12 4	210 5 7	33 11 7	198 1 11	988 18 6
Freights and cartages	1 15 2	1 17 1	57 8 8	..	..	..	5 14 4	27 5 5	94 0 8
Rents, rates, &c.	..	1,963 18 9	150 0 9	..	..	..	..	..	2,113 19 6
Depreciation	101 5 0	119 8 0	254 12 10	7 16 7	158 16 11	315 0 0	142 6 5	..	1,099 5 9
Stores, rations, &c.	..	..	..	..	..	..	..	179 10 6	179 10 6
Vehicles other than motors	6 10 0	11 1 0	6 14 3	0 2 9	..	..	35 0 0	..	59 8 0
Profit carried down	1,402 12 1	4,715 6 1	2,050 9 0	..	..	2,417 0 10	2,721 14 8	..	13,307 2 8
	6,934 13 7	17,978 11 7	16,398 5 11	1,590 12 5	7,482 4 3	12,192 4 2	18,039 17 5	1,319 11 2	81,936 0 6
Loss brought down	..	..	..	365 9 2	154 18 1	..	..	1,319 11 2	1,839 18 5
Interest on capital	1,835 2 6	1,829 18 9	1,551 10 0	51 13 6	967 6 8	1,542 11 7	2,582 7 9	530 14 5	10,891 5 2
Net profit	..	2,885 7 4	498 19 0	..	..	874 9 3	139 6 11	..	4,398 2 6
	1,835 2 6	4,715 6 1	2,050 9 0	417 2 8	1,122 4 9	2,417 0 10	2,721 14 8	1,850 5 7	17,129 6 1
Income.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Sales of live-stock	722 5 9	2,195 7 6	715 5 2	69 5 7	502 5 3	707 6 5	5,093 7 1	..	10,005 2 9
Poultry and eggs	257 13 10	951 0 10	762 6 8	39 3 6	339 6 9	977 13 9	95 15 5	..	3,423 0 9
Skins, hides, &c.	21 6 0	42 19 0	49 18 10	8 5 0	258 11 6	32 19 2	278 13 9	..	692 13 3
Wool	..	222 2 11	..	..	200 12 6	92 6 11	116 6 8	..	631 9 0
Butterfat	238 5 6	..	837 6 7	..	313 14 4	746 8 0	1,492 4 7	..	3,627 19 0
Milk and cream	1,222 6 3	2,223 4 2	2,399 13 9	223 13 6	787 15 3	2,213 15 0	654 1 9	..	9,724 9 8
Fruit and vegetables	1,556 8 7	2,448 6 2	2,326 4 8	280 9 2	1,150 17 11	891 0 7	648 16 7	..	9,302 3 8
Meat	103 1 0	298 10 0	1,152 11 11	57 13 2	333 18 0	132 2 1	2,207 2 8	..	4,284 18 10
Cereals, hay, &c.	..	2,139 17 11	..	..	24 7 6	..	..	..	2,164 5 5
Sales of sacks	0 12 6	1 8 9	..	24 3 6	..	21 15 0	..	..	47 19 9
Horse-feed	..	..	..	..	..	..	14 14 11	..	14 14 11
Live-stock at 31st March, 1928	1,891 17 6	3,717 0 0	3,922 15 0	336 10 0	2,116 0 0	4,549 12 6	4,102 10 0	..	20,636 5 0
Stores and growing crops at 31st March, 1928	920 16 8	3,737 3 6	4,232 3 4	185 19 10	1,299 17 2	1,827 4 9	3,331 0 0	..	15,534 5 3
Flax, sales of	..	..	..	..	..	..	5 4 0	..	5 4 0
Horse hair, sales of	..	1 10 10	..	..	..	..	..	..	1 10 10
Loss carried down	..	..	..	365 9 2	154 18 1	..	..	1,319 11 2	1,839 18 5
	6,934 13 7	17,978 11 7	16,398 5 11	1,590 12 5	7,482 4 3	12,192 4 2	18,039 17 5	1,319 11 2	81,936 0 6
Profit brought down	1,402 12 1	4,715 6 1	2,050 9 0	..	..	2,417 0 10	2,721 14 8	..	13,307 2 8
Net loss to Institution Account	432 10 5	..	..	417 2 8	1,122 4 9	..	..	1,850 5 7	3,822 3 5
	1,835 2 6	4,715 6 1	2,050 9 0	417 2 8	1,122 4 9	2,417 0 10	2,721 14 8	1,850 5 7	17,129 6 1

MENTAL HOSPITALS DEPARTMENT—*continued.*

Income and Expenditure Account for the Year ended 31st March, 1928.

	£ s. d.		£ s. d.
To Institutional accounts—		By Balance	367,475 19 2
Auckland	65,084 19 10		
Christchurch	61,815 5 10		
Dunedin	80,608 5 4		
Hokitika	24,198 3 2		
Nelson	31,873 4 8		
Porirua	73,975 14 10		
Tokanui	27,604 17 6		
Kingseat	1,850 5 7		
Interest on Wellington land	465 2 5		
	£367,475 19 2		£367,475 19 2

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Capital Account	1,268,272 7 2	Land		203,401 7 2
Sundry creditors	10,768 14 7	Buildings (institutional)		892,800 11 11
Depreciation Reserve	118,071 8 0	Buildings (farm)		37,884 6 1
Treasury Adjustment Account	345,788 5 4	Developmental		7,868 2 10
		Improvements		19,990 17 5
		Plant and machinery (institution)	33,943 17 9	
		Less losses in Suspense	20 0 0	
				33,923 17 9
		Plant and machinery (farm)		2,626 13 11
		Motor-vehicles	5,283 6 5	
		Less losses in Suspense	65 10 0	
				5,217 16 5
		Vehicles other than motors		1,508 9 0
		Loose and artisans' tools		2,429 12 8
		Farm implements	3,240 13 0	
		Less losses in Suspense	2 14 6	
				3,237 18 6
		Stores and equipment		100,442 19 8
		Live-stock		21,419 2 4
		Stored and growing crops		15,534 5 3
		Surgical instruments		310 18 8
		Furniture and fittings		25,912 8 7
		Sundry debtors	832 19 7	
		Less losses in Suspense	7 0 0	
				825 19 7
		Expenses paid in advance		89 8 2
		Excess expenditure over income		367,475 19 2
	£1,742,900 15 1			£1,742,900 15 1

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 appropriations: (*a*) Rental values as assessed by Public Works Department; (*b*) interest at 4½ per cent. on capital as at 1st April, 1927; (*c*) maintenance of buildings by the Public Works Department; (*d*) no charge has been made in farm accounts in respect of patients' labour.

Theo. Geo. 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 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; (2) subject to the departmental notes above.—G. F. C. Campbell, Controller and Auditor-General.

MINES DEPARTMENT.

COAL-MINES ACT, 1925.

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To National Endowment Account	787 10 2	By Rents and royalties from leases and licenses under the Coal-mines Act, 1925	29,203 17 3
Primary-education reserves	1,168 13 9		
Secondary-education reserves	276 0 9		
Lands for settlement	45 0 0		
Greymouth Harbour Board	1,770 5 1		
Westport Harbour Account	18,905 0 11		
Consolidated Fund—Territorial revenue (carried down)	6,251 6 7		
	£29,203 17 3		£29,203 17 3

Net Revenue Account.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Salaries	272 10 0	By Territorial Revenue brought down	6,251 6 7
Travelling-expenses	5 8 5	Commission for collecting	581 15 8
Printing and stationery	100 0 0		
Postage and telegrams	35 0 0		
Depreciation	1 4 8		
Excess of income over expenditure	6,418 19 2		
	£6,833 2 3		£6,833 2 3

Note.—The Revenue Account includes rents for period 1st July, 1927, to 30th June, 1928, and royalties for period 1st January, 1927, to 31st December, 1927.

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Advertising, &c.		61 7 8	By Interest	407 13 10
Assistance to mining—			Waimea-Kumara water sales	86 0 8
Prospecting	8,562 3 2		Waimea-Kumara timber royalties	181 13 2
Roads	2,104 13 11		Territorial revenue under Mining Act	456 8 9
Bounty, Onakaka	4,904 12 0		Registration and other fees	539 3 6
Water-races (repairs)	280 2 10		Rents of buildings, &c.	59 13 4
Utilization of brown coals	6 14 3		Goldfields revenue	25,826 7 6
Greymouth Diamond Jubilee	100 0 0		Balance carried down	42,871 14 6
		15,958 6 2		
Depreciation		761 6 10		
Dobson Mine disaster		380 9 10		
Drills (maintenance of)		913 11 9		
Examinations		104 11 8		
Freights		23 10 0		
Fuel, light, water, &c.		69 7 4		
Law-costs and cost of collecting goldfields revenue		276 0 8		
Office requisites		52 3 9		
Outfit allowance		26 0 0		
Postages, telegrams, &c.		192 15 9		
Printing and stationery		238 18 10		
Rents		444 2 7		
Salaries		8,060 1 2		
Schools of Mines		3,335 10 5		
Telephones		191 8 5		
Travelling expenses and allowances		1,816 2 3		
Waimea-Kumara Water-race maintenance		866 11 3		
Sundry expenses		15 10 9		
Losses on realization of Waimea-Kumara Water-races, Blenheim oil-bore, &c.		10,814 10 8		
Goldfields revenue		25,826 7 6		
		£70,428 15 3		£70,428 15 3
		£ s. d.		£ s. d.
To Balance		42,871 14 6	By Balance	44,704 1 9
Interest on capital		1,832 7 3		
		£44,704 1 9		£44,704 1 9

MINES DEPARTMENT—*continued*.

BALANCE-SHEET AS AT 31ST MARCH, 1928.

Liabilities.	£	s.	d.
Capital	40,719	5	2
Treasury Adjustment Account	19,325	7	7
Depreciation Reserve	4,271	17	6
Sundry creditors	7,855	16	6
Deposits	14,522	6	0
	£86,694	12	9

Assets.	£	s.	d.	£	s.	d.
Land				4,349	0	0
Buildings				518	1	6
Furniture and fittings	1,069	2	1			
Less provisionally written off	9	9	7			
				1,059	12	6
Mechanical appliances	379	6	8			
Less provisionally written off	37	0	0			
				342	6	8
Instruments	..			216	12	6
Plant and machinery	1,034	8	1			
Less provisionally written off	1,034	8	1			
				..		
Library, maps, &c.	..			184	7	0
Exhibits	..			273	2	5
Mineral collections	..			66	11	0
Motor-cars	..			618	2	1
Drills and equipment	9,588	12	8			
Less provisionally written off	2	3	4			
				9,586	9	4
Water-races	2,850	16	0			
Less provisionally written off	2,850	16	0			
				..		
Loans to oil-boring companies and others	17,447	7	10			
Less reserved for losses	15,289	7	10			
				2,158	0	0
Sundry debtors	14,973	8	1			
Less reserved for losses	639	17	2			
				14,333	10	11
Interest accrued but not due	..			68	7	10
Rent accrued but not due	..			15	1	8
Stocks and stores on hand	..			97	18	9
Cash in Deposit Accounts—						
Receiver-General's	4,585	16	9			
Receivers of Gold Revenue	889	11	3			
Coal-mines Amendment Act, 1922	10	0	0			
Local bodies'	5,667	6	3			
Mining Act, 1926	1,439	4	0			
Post Office	9	15	0			
Fixed deposits	1,920	12	9			
				14,522	6	0
Deficiency for year—						
Mines Department	44,704	1	9			
Less profit from coal revenue	6,418	19	2			
				38,285	2	7
				£86,694	12	9

NOTE.—Subsidies totalling £37,268 14s. 1d. made to mining companies are recoverable, but only if payable gold in sufficient quantities is won. The following charge is included for which the Department possesses no parliamentary appropriation: Interest at 4½ per cent. on capital as at 1st April, 1927.

A. H. KIMBELL, Under-Secretary.
A. W. GYLES, A.I.A.N.Z., Accountant.

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

MINES DEPARTMENT—*continued.*

MINING ADVANCES ACCOUNT.

Income and Expenditure Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Interest on loan capital	2,187 9 0	By Interest on advances	1,121 10 7
		Interest on investments	580 7 1
		Interest on investment in Public Debt Redemption Fund	40 3 3
		Balance carried down	445 8 1
	£2,187 9 0		£2,187 9 0
	£ s. d.		£ s. d.
To Balance brought down	445 8 1	By Interest to 31st March, 1927, on investment in Public Debt Redemption Fund	168 16 0
		Adjustment of amounts previously charged to the Public Debt Redemption Fund	65 16 7
		Balance—Net loss	210 15 6
	£445 8 1		£445 8 1

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Capital loans under various Acts	49,050 0 0	Advances		26,335 10 5
Interest due to Consolidated Fund	4,359 5 10	Interest due on advances		6,261 3 4
Interest accrued but not due	770 15 9	Interest on advances accrued but not due		206 19 5
Reserve for losses	3,582 19 1	Interest on investments accrued but not due		50 1 1
		Investment in Public Debt Redemption Fund		1,044 3 8
		Cash—		
		In Public Account	7,615 17 6	
		In Investment Account	7,000 0 0	
				14,615 17 6
		Losses—		
		In previous years	18,262 5 10	
		Less written off under Appropriation Act, 1927	9,223 16 1	
			9,038 9 9	
		Loss per Income and Expenditure Account	210 15 6	
				9,249 5 3
	£57,763 0 8			£57,763 0 8

Note.—Loan capital amounting to £12,833 9s. has been redeemed from the Consolidated Fund, being amount of capital losses, £12,791 6s. 1d., written off under the 1920, 1924, and 1928 Appropriation Acts, and £42 2s. 11d. redeemed from the investment in the Public Debt Redemption Fund.

A. H. Kimbell, Under-Secretary for Mines.
A. W. Gyles, A.I.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.

NATIONAL ENDOWMENT ACCOUNT.

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	£ s. d.
To Administration expenses		6,554 13 3
Deteriorated Lands Act, 1925—		
Rents written off	6,238 15 0	
Remissions	1,548 14 9	
		7,787 9 9
Dominion Revaluation Board—		
Rents written off	6,379 9 1	
Remissions	9,327 7 7	
		15,706 16 8
Interest charges under section 20 (3), Discharged Soldiers Settlement Amendment Act, 1923, and section 20, Land Laws Act, 1927 ..		392 13 7
Irrecoverable rents		5,762 8 1
Loan repayments—		
Section 47, Land for Settlements Act, 1925		3,250 6 6
Local Bodies' Loans Act, 1908		2,125 4 8
Rebate		1,601 13 1
Remissions of rent, &c.		163 9 10
Survey costs		310 17 0
"Thirds," "fourths," "halves"		6,801 1 9
Balance carried down		109,990 18 0
		£160,447 12 2

Cr.	£ s. d.
By Accrued coal rents, &c.	800 15 9
Accrued interest on sales of land	2,263 15 6
Accrued rents	134,985 12 0
Accrued royalties..	17,565 1 9
Interest on National Endowment Account investments	3,531 0 10
Interest on National Endowment Trust Account investments	1,161 9 7
Interest on temporary transfers to other accounts	139 16 9
	£160,447 12 2

	£ s. d.
To Contribution for education and old-age pensions	135,619 6 8
Balance	10,055 0 10
	£145,674 7 6

	£ s. d.
By Balance brought down	109,990 18 0
Balance from previous year	32,067 11 2
Adjustment on account of previous year .	3,615 18 4
	£145,674 7 6

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.
Capital Account	4,446,961 6 1
Discharged Soldiers Settlement Account (section 20, Discharged Soldiers Settlement Amend-Act, 1923	7,314 14 3
Principal instalments under section 20, Discharged Soldiers Settlement Amendment Act, 1923	42 7 11
Interest under section 20, Discharged Soldiers Settlement Amendment Act, 1923	148 14 1
Buildings Suspense	66 17 4
Sundry creditors—	
Miscellaneous	167 0 5
Endowments payable for education and old-age pensions	135,619 6 8
Payments in advance—	
Rents, &c.	760 7 3
Interest on sales..	37 12 9
Overpaid rents resulting from reduction in value under Deteriorated Lands Act	4,223 11 0
Rents charged in advance	49,543 6 11
Writings off Suspense	830 1 9
Revenue Account—Balance..	10,055 0 10
	£4,655,770 7 3

Assets.	£ s. d.	£ s. d.
National endowment lands—		
Leased	3,705,170 10 10	
Unleased	675,259 6 1	
		4,380,429 16 11
National Endowment Trust Account		73,940 6 6
Buildings—Unpaid purchase-price not yet due		1,130 8 10
Sundry debtors—		
Instalments on buildings		17 12 8
Rents, &c.	41,767 9 6	
Less reserve for irrecoverable rents	750 0 0	
		41,017 9 6
Royalties		6,175 2 0
Miscellaneous		21 13 5
Interest on sales..		206 10 1
Coal rents, &c.		531 16 5
Royalties recoverable from State Forest Account in terms of section 39 (2), Forests Act, 1921–22		7,468 10 2
Interest on temporary transfers		3 5 9
Postponed rents		6,123 6 6
Outstanding rents—Suspense		830 1 9
Accrued but not yet due—		
Interest on National Endowment Account investments		989 13 0
Interest on National Endowment Trust Account investments		307 15 1
Interest on sales..		501 7 8
Royalties		455 0 0
Cash in Deposits Account—Miscellaneous ..		1 4 4
Cash in Public Account ..	26,989 6 8	
Cash in Investment Account ..	98,630 0 0	
Temporary transfers (section 40, Public Revenues Act, 1926) ..	10,000 0 0	
		135,619 6 8
		£4,655,770 7 3

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

I hereby certify that the Revenue Account and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. The following comment is appended: The Capital Account includes the total amount for which the land was loaded for roading, &c., whereas the unexpended portion of such amount (if any) and the liability to the Opening-up Crown Lands Account and to Consolidated Fund should be separately shown.—G. F. C. Campbell, Controller and Auditor-General.

NATIONAL ENDOWMENT TRUST ACCOUNT.

Receipts and Payments Accounts for the Year ended 31st March, 1928.

Receipts.	£ s. d.	£ s. d.	*Payments.*	£ s. d.	£ s. d.
To Balance at 1st April, 1927—			By Expenditure under section 49 (2) and (3), Land for Settlements Act, 1925		303 1 9
Cash in Public Account ..	5,448 13 8		Refunds of revenue—Receipts from sales ..		9 12 9
Investment Account	19,690 0 0		Balance, 31st March, 1928—		
		25,138 13 8	Cash in Public Account ..	944 6 10	
Receipts from sales of national-endowment lands		8,398 3 1	Investment Account ..	32,290 0 0	
Receipts from interest on sales		10 4 7			33,234 6 10
		£33,547 1 4			£33,547 1 4

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Accumulated funds	75,370 6 11	Unpaid purchase-price of land (not yet payable) ..		41,981 19 4
Sundry creditors for—		Sundry debtors—		
Sales, &c.	20 1 6	Principal instalments on deferred payment ..		181 13 1
Miscellaneous	11 0 4	Interest on sales of land		3 9 6
		Cash in Public Account	944 6 10	
		Investment Account	32,290 0 0	
				33,234 6 10
	£75,401 8 9			£75,401 8 9

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

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

NATIVE DEPARTMENT.

NATIVE LAND SETTLEMENT ACCOUNT.

Interest Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	£ s. d.	Cr.	£ s. d.	£ s. d.
To Interest on loan capital ..	153,089 15 10		By Interest on amounts held in Investment Account ..	4,737 19 5	
Less amount transferred to blocks as part of purchase costs..	9,818 8 0		Interest on cash paid to Public Debt Redemption Fund ..	2,007 2 6	
		143,271 7 10	Interest on advances to Maori Land Boards	541 1 5	
Interest on balance of amount transferred from Maori Land Settlement Account, 1913–14..		105 9 8	Interest on survey liens, and interest on unpaid purchase of land sold on deferred payment license ..	18,702 10 11	
					25,988 14 3
			Balance transferred to Revenue Account ..		117,388 3 3
		£143,376 17 6			£143,376 17 6

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	£ s. d.	Cr.	£ s. d.	£ s. d.
To Balance transferred from Interest Account	..	117,388 3 3	By Rents	59,270 3 9	
Charges on rents—			Royalties	1,223 14 11	
Local bodies — "Thirds," "fourths," and "halves"	4,438 6 3		Miscellaneous recoveries ..	2,062 4 1	
Loan repayments (loans raised under Local Bodies Act, 1908, and under section 47, Land for Settlement Act, 1925, for roading and other expenditure incurred in opening up land for settlements) ..	4,588 2 4*				62,556 2 9
		9,026 8 7	Balance transferred to Net Revenue Account		83,543 11 7
Rebate of rents	2,975 4 9				
Remissions of rent	4,611 7 10				
Rents irrecoverable ..	1,166 4 8				
Rents written off under Deteriorated Lands Act, 1925..	3,078 18 4				
		11,831 15 7			
Administration expenses (Lands Department)	2,781 12 0				
Miscellaneous expenses ..	470 13 1				
Purchase and general administration expenses	4,026 4 6				
		7,278 9 7			
Loan expenses, stamp duty on transfer of stock, and cost of raising loans and management charges of stock		574 17 4			
		£146,099 14 4			£146,099 14 4

* This sum is included in the contra entry "rents."

Net Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	Cr.	£ s. d.
To Balance at 1st April, 1927	509,029 15 7	By Balance as at 31st March, 1928	601,241 10 10
Adjustments on account of previous year ..	8,668 3 8		
Net loss for the year ended 31st March, 1928	83,543 11 7		
	£601,241 10 10		£601,241 10 10

NATIVE DEPARTMENT—*continued*.

NATIVE LAND SETTLEMENT ACCOUNT—*continued*.

Balance-sheet as at 31st March, 1928.

Liabilities.

	£	s.	d.	£	s.	d.
Loan Capital	..			3,647,431	18	5
Liability to other accounts—						
Consolidated Fund—						
Interest on amount transferred from Maori Land Settlement Account ..	105	9	8			
Interest on loan capital ..	229,741	13	4			
Maori Land Settlement Account	2,344	0	11			
				232,191	3	11
Sundry creditors—						
Lands Department—						
Deposits on application to acquire the freehold ..	4,569	6	3			
Survey lien (principal) ..	251	2	5			
Payments made in advance on account of rents ..	3,191	10	8			
Miscellaneous	646	17	7			
Native Department—						
Purchase-money deductions, &c.	1,908	9	8			
				10,567	6	7
Reserves, Capital—						
Roading, &c	..			153	19	6
Reserves, Revenue—						
Orakei Block (interest, &c.)	16,901	8	1			
Sinking funds (as per contra)	38,296	19	0			
Audit fees	45	0	0			
Writings off in Suspense (as per contra)	2,540	9	7			
Irrecoverable rents ..	3,981	2	0			
				61,764	18	8
Rents charged in advance ..	..			13,892	9	6
Interest accrued on loan capital (not yet due and payable) ..	..			62,505	6	3
Suspense Account (land purchase)				773	5	8
				£4,029,280	8	6

Assets.

	£	s.	d.	£	s.	d.
Land—						
Blocks fully acquired and proclaimed	2,149,406	1	0			
Orakei Block	237,517	11	0			
Blocks partly acquired and unproclaimed	277,341	2	8			
Interest and purchase expenses capitalized on all partly acquired blocks—						
Interest	52,152	5	1			
Purchase expenses ..	7,282	13	0			
				2,723,699	12	9
Surveys in progress—						
Native blocks not acquired, survey liens to be registered	9,444	10	4			
Blocks acquired by Crown ..	10,808	9	0			
				20,252	19	4
Dominion Revaluation Board reductions	..			17,086	13	2
Unpaid purchase-money on land sold on deferred-payment licenses (principal not yet due and payable)	..			193,625	11	1
Unpaid purchase-money on buildings (subject to repayment over a term of years—principal not yet due and payable)	..			2,910	3	3
Survey liens—						
Principal	194,953	0	0			
Interest	77,469	18	11			
				272,422	18	11
Sundry debtors—						
Principal instalments on land sold on deferred-payment license	6,766	13	3			
Interest on land sold on deferred-payment license ..	4,270	4	2			
Principal instalments on buildings sold	123	19	6			
Rents	26,021	14	10			
Royalties	364	19	11			
Miscellaneous (Lands Department)	1,786	13	10			
Maori Land Boards (principal and interest) ..	188	15	0			
				39,523	0	6
Postponed charges outstanding—						
Rent	14,591	19	10			
Principal instalments on buildings	43	2	6			
				14,635	2	4
Interest accrued (not yet due and payable)—						
Advances to Maori Land Boards from Native Land Settlement Account ..	127	13	6			
Treasury investments ..	1,016	4	0			
Land sales	2,388	18	5			
				3,532	15	11
Outstanding rents in suspense	..			2,540	9	7
Cash in Public Debt Redemption Fund—						
New Zealand State Guaranteed Advances Act, 1909 ..	26,320	3	8			
Public Debt Extinction Act, 1910	11,976	15	4			
	38,296	19	0			
Add interest accumulated to date	13,888	5	8			
				52,185	4	8
Advances to Maori Land Boards from Native Land Settlement Account	..			13,304	17	8
Cash balances, Native Land Settlement Account—						
Cash in Public Account ..	8,086	8	9			
Investment Account ..	64,000	0	0			
Imprest outstanding ..	232	19	9			
				72,319	8	6
Net Revenue Account—						
Balance as at 1st April, 1928	509,029	15	7			
Add adjustments on account of previous years ..	8,668	3	8			
	517,697	19	3			
Excess of expenditure over income for 1927–28 ..	83,543	11	7			
				601,241	10	10
				£4,029,280	8	6

R. N. Jones, Under-Secretary.

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

NAURU AND OCEAN ISLANDS ACCOUNT.

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Interest on debentures	26,578 15 9	By Annual payment from British Phosphate Commission	35,848 11 2
Administration charges	500 0 0	Interest on investments	633 8 11
Audit charges	5 0 0		
Balance (to Appropriation Account)	9,398 4 4		
	£36,482 0 1		£36,482 0 1

Appropriation Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Sinking Fund Reserve Account	10,121 6 3	By Balance, 1st April, 1927	16,864 7 7
Balance, 31st March, 1928	16,141 5 8	Revenue Account	9,398 4 4
	£26,262 11 11		£26,262 11 11

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Loan raised under section 15, Finance Act, 1920	600,000 0 0		Share (16 per cent.) Nauru and Ocean Islands phosphate rights		565,040 0 0
Less debentures redeemed	77,880 0 0		Proportion of annual payment from British Phosphate Commission and other interest accrued but not due		26,945 18 7
		522,120 0 0	Investments—		
Interest accrued		8,739 1 11	Nauru and Ocean Islands Account	3,200 0 0	
Reserve Account		42,920 0 0	Nauru and Oceans Islands Sinking Fund Account	100 0 0	
Sinking Fund Reserve Account		5,617 7 9			3,300 0 0
Appropriation Account		16,141 5 8	Cash—		
			Nauru and Ocean Islands Account	244 15 9	
			Nauru and Ocean Islands Sinking Fund Account	7 1 0	
					251 16 9
		£595,537 15 4			£595,537 15 4

Note.—During 1927–28 debentures amounting to £9,430 have been redeemed out of sinking fund. The accounts of the British Phosphate Commission for the year ended 30th June, 1927, are published herewith.

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

THE BRITISH PHOSPHATE COMMISSIONERS.

Trading Account for the Year ended 30th June, 1927.

Dr.	£ s. d.	*Cr.*	£ s. d.
To F.o.b. cost of phosphate, including interest on capital, contribution to a sinking fund for the redemption of capital, and other charges in accordance with Article 11 of Agreement of the 2nd July, 1919	720,438 17 7	By Phosphate sales, and sundry credits, less freight and insurance, &c.	780,070 6 1
Government Appropriation Account	59,631 8 6		
	£780,070 6 1		£780,070 6 1

Balance-sheet as at 30th June, 1927.

Liabilities.	£ s. d.	*Assets.*	£ s. d.
United Kingdom Government	1,440,348 12 3	Nauru and Ocean Island phosphate rights, buildings and plant, and steamer "Nauru Chief," less reserves for depreciation and other charges in accordance with Article 11 of Agreement of the 2nd July, 1919	2,733,885 12 6
Commonwealth Government	1,440,348 12 3	Sundry debtors and bills receivable	350,510 19 7
New Zealand Government	548,704 5 3	Voyages in progress	6,781 16 3
	3,429,401 9 9	Phosphate and goods in transit	136,896 3 6
Sinking fund for redemption of capital	102,098 10 3	Stocks at Nauru and Ocean Island and Australia	254,686 17 3
Sundry creditors and outstandings	138,803 9 8	Cash at banks and in hand	247,173 9 1
Government Appropriation Account	59,631 8 6		
	£3,729,934 18 2		£3,729,934 18 2

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

Melbourne, 29th October, 1927.

NAVAL DEFENCE.

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.		£ s. d.	*Income.*	£ s. d.
To Salaries, wages, and overtime		234,476 10 0	By Purchase of discharges of New Zealand ratings	157 0 0
Clothing, victualling, &c.		49,987 3 2	Balance carried down	470,280 2 7
Medical services		2,480 11 6		
Repairs		44,424 7 5		
Lighting and fuel		39,780 0 10		
Stores, expenses incidental to		29,318 17 8		
Works		948 1 9		
Reserves, courses of instruction		6,388 13 0		
Advertising		611 1 4		
Freight		6,818 8 0		
Passages		9,665 1 1		
Rent		276 17 7		
Training in England		3,860 5 9		
Trawler expenses		1,061 3 3		
Deferred pay	£35,862 16 0			
Less deferred pay forfeited	1,176 18 0			
		34,685 18 0		
Panama Canal dues		1,151 18 2		
Printing and stationery		724 19 4		
Miscellaneous		3,495 2 1		
Depreciation		282 2 8		
		£470,437 2 7		£470,437 2 7
		£ s. d.		£ s. d.
To Balance brought down		470,280 2 7	By Balance	604,251 6 7
Grant to Singapore Base		125,000 0 0		
Interest on capital		8,971 4 0		
		£604,251 6 7		£604,251 6 7

Note.—Included in the above account is a charge for interest on capital which is not reflected in the Navy Office's appropriations.

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*		£ s. d.
Capital Account as at 1st April, 1927	199,360 0 11	Buildings		45,834 16 9
Depreciation Reserve	282 2 8	Land at Devonport		15,505 0 0
Sundry creditors	832 10 1	Plant and fittings		32,869 3 3
Amount due for Naval remittances	3,672 2 7	Stores on hand		117,146 3 9
Treasury Adjustment Account	615,366 14 2	Sundry debtors		234 17 6
		Deposits Account—Naval remittances		3,672 2 7
		Excess of expenditure over income—	£ s. d.	
		Departmental	479,251 6 7	
		Singapore Base	125,000 0 0	
				604,251 6 7
	£819,513 10 5			£819,513 10 5

E. N. R. Fletcher, Naval Secretary.

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

POLICE DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.

	£ s. d.	£ s. d.
To Administrative charges—		
Salaries	331,931 13 3	
Rent	1,951 9 3	
Office expenses	822 3 9	
Printing and stationery	4,264 13 4	
Postage and telegrams	4,334 16 2	
Telephones	6,351 17 9	
House allowances	22,463 6 4	
Transfer expenses	5,991 7 8	
Travelling-expenses	15,338 19 6	
		393,450 7 0
Other charges—		
Upkeep of bicycles, horses, and motor-vehicles	8,761 9 5	
Freight, cartage, &c.	175 2 7	
Clothing, stores, &c.	9,309 11 4	
Fuel, light, water, scavenging	4,772 13 5	
Police prosecutions	1,616 14 0	
Prisoners' rations	886 16 10	
Maintenance and repairs to buildings, &c.	8,792 9 8	
Rewards	93 18 1	
Medical expenses	334 8 7	
Police examinations	124 0 6	
Compassionate allowances	536 4 0	
Legal expenses	40 0 0	
Extradition expenses	8 16 11	
Sundry expenses	39 1 2	
		35,491 6 6
Depreciation on—		
Buildings	10,541 6 0	
Motor-vehicles	710 18 11	
Furniture and fittings	699 10 0	
Automatic pistols	636 8 0	
Horses	35 0 0	
Stores and equipment	833 5 3	
		13,456 8 2
Loss on sale of building	534 8 0	
Loss on sale of stores	140 7 7	
Value of stores, &c., lost	15 18 1	
		690 13 8
Interest on capital	..	30,179 5 11
		£473,268 1 3

Income.

	£ s. d.
By Subsidies from local bodies	2,765 10 0
License fees, Arms Act	2,101 7 0
Sale of confiscated firearms	55 16 10
Sale of confiscated liquor	25 2 7
Payment for special police services	721 9 6
	5,669 5 11
Excess of expenditure over income	467,598 15 4
	£473,268 1 3

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

POLICE DEPARTMENT—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1928.

Liabilities.	£ s. d.
Capital liability to Treasury at 1st April, 1927 ..	670,651 0 8
Treasury Adjustment Account	387,358 2 6
Sundry creditors	2,744 16 5
Depreciation reserve	82,334 2 4
	£1,143,088 1 11

Assets.	£ s. d.	£ s. d.	£ s. d.
Land—			
Gross value at 1st April, 1927		217,038 15 0	
Additions		393 16 6	
		217,432 11 6	
Value of land transferred to Lower Hutt Borough Council		840 0 0	
			216,592 11 6
Buildings—			
Gross value at 1st April, 1927 ..		400,974 4 4	
Additions		5,699 15 3	
		406,673 19 7	
Sale of building ..	124 0 0		
Depreciation provided on buildings sold	201 12 0		
Loss on sale of building	530 0 0		
		855 12 0	
		405,818 7 7	
Writings off Suspense Account—Loss on sales of buildings ..		534 8 0	
			405,283 19 7
Stores and equipment—			
Value at 1st April, 1927 ..		29,359 13 9	
Additions		4,163 10 3	
		33,523 4 0	
Sales	314 13 6		
Free issues ..	4,032 11 11		
Worn out, &c. ..	423 18 7		
		4,771 4 0	
		28,752 0 0	
Writings off Suspense Account—Loss on sales, &c.		176 18 1	
			28,575 1 11
Office furniture—			
Value at 1st April, 1927 ..		9,355 12 11	
Additions		587 18 10	
		9,943 11 9	
Worn out, &c. ..	34 14 1		
Sales	0 13 3		
		35 7 4	
		9,908 4 5	
Writings off Suspense Account—Loss on sales		3 8 9	
			9,904 15 8
Motor-vehicles—			
Gross value at 1st April, 1927 ..		5,238 8 2	
Additions		636 8 8	
		5,874 16 10	
Value of vehicles sold	540 0 0		
Value of spare wheel lost	6 10 0		
		546 10 0	
			5,328 6 10
Horses—Value at 31st March, 1928			194 0 0
Automatic pistols—Value at 31st March, 1928 ..			8,485 6 6
Official stamps on hand			974 9 6
Sundry debtors			150 15 1
Excess of expenditure over income			467,598 15 4
			£1,143,088 1 11

R. F. MADDEN, Chief Clerk.

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

PUBLIC DEBT REDEMPTION FUND.

Showing the Net Cost to the Taxpayer of Debt-reduction under the Repayment of the Public Debt Act, 1925.

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Public Debt Repayment Account—		By Interest on the Public Debt Redemption Fund—	
Payments from Consolidated Fund—		Public Trust Office	418,251 2 5
½ per cent. on the public debt outstanding as at 31st March, 1927	919,727 4 10	Discharged Soldiers Settlement Account ..	540,000 0 0
3½ per cent. of the amount of the public debt redeemed to 31st March, 1927 ..	64,111 6 10	State Advances Office—	
3½ per cent. of the amount of the public debt cancelled during the year computed from dates of redemption ..	9,925 17 4	Net earnings	116,828 11 8
Reserve for interest to be written off ..	220,000 0 0	Accrued to 31st March, 1928	34,671 2 10
		Due and unpaid at 31st March, 1928 ..	9,357 7 4
		Excess of expenditure over revenue for the year ended 31st March, 1928 ..	94,656 4 9
	£1,213,764 9 0		£1,213,764 9 0
	£ s. d.		£ s. d.
To Balance brought down	94,656 4 9	By balance	434,656 4 9
Interest due and unpaid for previous years written off on account of Discharged Soldiers Settlement losses	340,000 0 0		
	£434,656 4 9		£434,656 4 9

Note.—Included in the net earnings of the State Advances Office is an amount of £21,748 10s. 6d. which had not been paid to the Consolidated Fund by 31st March, 1928.

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.
Public Debt Redemption Fund	23,125,644 10 6	Investments in—	
Reserve for interest to be written off ..	220,000 0 0	Public Trust Office	7,966,688 11 2
Treasury Adjustment Account	478,684 14 11	Discharged Soldiers Settlement Account ..	11,900,000 0 0
		State Advances Office	3,258,955 19 4
		Interest accrued—	
		State Advances	34,671 2 10
		Interest due and unpaid—	
		Discharged Soldiers Settlement Account ..	220,000 0 0
		State Advances Office	9,357 7 4
		Excess of expenditure over revenue ..	434,656 4 9
	£23,824,329 5 5		£23,824,329 5 5

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

I hereby certify that the Revenue Account and Balance-sheet have been examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, subject to the above departmental note. The following comment is appended: Interest due by the Discharged Soldiers Settlement Account in respect of capital moneys advanced to that account (£13,500,000) has been credited on the full amount advanced, whereas such capital moneys are, in accordance with a ruling of the Crown Law Office, reducible in terms of section 8 (1) (*b*) of the Repayment of the Public Debt Act, 1925, as amended by section 21 of the Finance Act, 1927 (No. 2) by any amounts lawfully written off (whether before or after the commencement of the 1925 Act) by virtue of the operations of the Discharged Soldiers Settlement Acts. The amount of such interest is not therefore in accordance with the existing law. The Treasury advises that it is its intention to have the Act amended so as to obviate the necessity for this comment in future.—G. F. C. Campbell, Controller and Auditor-General.

PUBLIC TRUST OFFICE.

Profit and Loss Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	£ s. d.	*Cr.*	£ s. d.
To Salaries	..	180,273 19 3	By Commission and other income	275,544 3 5
Overtime	..	433 15 9		
Service charges—				
Agents' commission ..	7,517 10 5			
Services of High Commissioner	1,150 0 0			
Services of General Post Office	714 16 6			
		9,382 6 11		
Audit of books and accounts ..	..	700 0 0		
Maintenance of premises and plant—Repairs, insurances, &c.	..	3,714 4 6		
Rent	..	1,084 17 5		
General charges—				
Advertising	2,980 15 11			
Cleaning, lighting, heating, and power	4,118 14 4			
Legal expenses	128 19 11			
Rates	877 12 6			
Miscellaneous payments ..	422 18 3			
Postages and freight ..	3,506 15 7			
Stamp duty on receipts and cheques	917 9 0			
Telephone subscriptions ..	930 7 3			
Printing, stationery, and requisites	4,489 19 2			
Travelling-expenses ..	3,660 18 7			
Salaries and expenses of Farm Inspectors	3,624 13 2			
Salaries of custodians and staff	5,700 19 5			
		31,360 3 1		
Depreciation on office premises, furniture, plant, &c. ..	..	14,483 18 6		
Contributions to subsidy to Public Service Superannuation Fund	..	3,005 15 1		
Balance, being net profit for year, transferred to Appropriation Account	..	31,105 2 11		
		£275,544 3 5		£275,544 3 5

Profit and Loss Appropriation Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Reserve for income-tax, 1928–29	2,800 0 0	By Profit and Loss Account—	
General Legal Expenses Account	2,000 0 0	Balance transferred	31,105 2 11
Balance transferred to Investment Fluctuation Account	26,330 2 11	Profit on realization of lease	25 0 0
	£31,130 2 11		£31,130 2 11

PUBLIC TRUST OFFICE—*continued.*

BALANCE-SHEET AS AT 31ST MARCH, 1928.

Liabilities.

	£ s. d.	£ s. d.
Amounts held in Common Fund for sundry estates and funds	20,259,728 5 1	
Amount held for special investment on behalf of certain funds, but not yet invested	37,514 8 1	
Amount specially invested on behalf of certain estates and funds ..	8,188,198 19 5	
		28,485,441 12 7
Sundry creditors, including accounts passed for payment but not yet paid ..	..	157,876 16 9
Overdraft—Bank of New Zealand, Wellington ..	..	59,364 7 5
Reserve for income-tax ..	3,213 15 5	
Reserve in respect of enemy-property moneys ..	82,805 1 4	
Special reserve for securities	15,000 0 0	
General Legal Expenses Account	12,960 11 4	
Investment Fluctuation Account	129,645 9 10	
		243,624 17 11
Assurance and Reserve Fund	..	427,346 1 3
		£29,373,653 15 11

Assets.

	£ s. d.	£ s. d.
Freehold and leasehold premises and sites ..	..	444,019 19 6
Furniture and plant, &c. ..	..	36,544 19 7
Stationery and stores, &c.	..	5,659 14 0
Stocks, bonds, and debentures—		
Government securities ..	1,332,399 17 1	
Land Settlement Finance Act debentures ..	38,500 0 0	
Local bodies' debentures	6,722,129 19 4	
		8,093,029 16 5
Mortgages, &c.	11,744,912 17 5	
Less reserve	56,333 10 10	
		11,688,579 6 7
Advances for protection of securities acquired or in possession, &c. ..	..	15,169 3 2
Properties acquired ..	163,854 5 11	
Less reserve	32,983 3 4	
		130,871 2 7
Advances (on overdraft) to estates and accounts ..	368,383 9 7	
Less reserve	1,931 3 7	
		366,452 6 0
Interest and rent accrued, due and overdue—		
Interest accrued up to 31st March, 1928, but not yet due, and interest overdue ..	345,543 9 5	
Rent due or accrued ..	589 13 6	
		346,133 2 11
Sundry debtors	..	2,624 0 8
Cash in hand, on current account, and on deposit in New Zealand and in London	..	56,371 5 1
Special investments held on behalf of certain estates and funds—		
Government securities ..	812,720 12 10	
Local bodies' debentures	2,000,384 9 1	
Land Settlement Finance Act debentures ..	4,500 0 0	
Private debentures and shares	17,852 6 6	
Mortgages	5,310,804 10 7	
Mortgage securities acquired	24,231 15 10	
Advances for protection of securities acquired..	85 14 7	
Loans	964 5 4	
Savings-bank accounts ..	318 0 5	
Overdue interest on special investments ..	16,337 4 3	
		8,188,198 19 5
		£29,373,653 15 11

J. W. Macdonald, Public Trustee.
W. Barr, Chief Accountant.

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

PUBLIC WORKS DEPARTMENT.

NATIONAL DEVELOPMENT ACCOUNT (PUBLIC WORKS FUND).

Income and Expenditure on Capital Account for the Year ended 31st March, 1928.

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	150,825 4 7	177 6 0	151,002 10 7
Auckland	153,538 14 7	299 8 3	153,838 2 10
Tauranga	62,139 16 4	..	62,139 16 4
Gisborne	29,768 9 6	241 1 6	30,009 11 0
Taumarunui	52,236 9 6	39 0 1	52,275 9 7
Stratford	73,836 18 5	238 0 11	74,074 19 4
Napier	17,417 12 0	..	17,417 12 0
Wellington	21,540 16 5	*Cr.* 46 7 0	21,494 9 5
Nelson	45,772 13 9	..	45,772 13 9
Greymouth	32,966 4 10	15 0 6	32,981 5 4
Christchurch	34,238 10 3	17 17 0	34,256 7 3
Dunedin	48,026 18 0	366 10 0	48,393 8 0
Invercargill	24,684 13 4	..	24,684 13 4
	746,993 1 6	1,347 17 3	748,340 18 9
Advertising tenders, &c.	..	..	44 13 2
Compensation for injuries	..	..	3,939 0 1
Engineering surveys	..	..	1,041 19 5
Rail freight on road-metal	..	..	1,436 8 10
Transfer to Main Highways Account under Main Highways Act, 1922	..	..	200,000 0 0
			£954,803 0 3

Income.

By Recoveries on account of expenditure of previous years—

	£ s. d.	£ s. d.
Road districts—		
Whangarei	2 9 6	
Auckland	313 8 8	
Tauranga	62 13 0	
Gisborne	150 0 0	
Taumarunui	138 8 1	
Napier	184 18 9	
		851 18 0
Balance, being excess of capital expenditure over capital income on roads, &c., transferred to annual National Development Account		953,951 2 3
		£954,803 0 3

Roads and other Works on Goldfields and Mineral Lands.

Expenditure.

	£ s. d.
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—	
Auckland district	844 9 6
Nelson district	526 0 0
Greymouth district	1,215 17 4
Dunedin district	141 15 8
	£2,728 2 6

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	2,728 2 6
	£2,728 2 6

Construction and Improvement of Harbour-works.

Expenditure.

	£ s. d.	£ s. d.
To Net expenditure on wharves, jetties, landings, &c., including a proportion of general "Departmental" administrative expenditure—		
Whangarei district	2,232 10 4	
Auckland district	1,344 10 0	
Nelson district	932 7 5	
Greymouth district	9,555 12 4	
Dunedin district	1,176 0 5	
		15,241 0 6
River navigation—Improvements and protective works—		
Auckland district	62 12 6	
Greymouth district	66 6 0	
Dunedin district	*Cr.* 174 16 2	
		Cr. 45 17 8
		£15,195 2 10

Income.

	£ s. d.
By Recoveries on account of expenditure of previous years—	
Greymouth district	165 7 1
Balance, being excess of capital expenditure over capital income for year on harbour-works, &c., transferred to annual National Development Account	15,029 15 9
	£15,195 2 10

PUBLIC WORKS DEPARTMENT—*continued*.

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

Lands Improvement.

Expenditure.

	£	s.	d.
To Net expenditure, including a proportion of general "Departmental" administrative expenditure on—			
Reclamation works—			
Sand-dune areas	951	11	4
Drainage, &c., works—			
Free grants	4,765	4	10
Subsidies, &c.	17,365	13	0
Roads, &c., works—			
Clarence Valley	1	8	10
Te Puke Water-supply Road	546	13	0
Stopbanks—			
Piako	416	14	2
Taieri	37,534	8	3
Tokatoka	15,494	9	5
Waitoa	93	2	1
River-erosion—			
Ashley River	42	19	0
Waimana River	96	17	10
Miscellaneous	5,297	11	3
	£82,606	13	0

Income.

	£	s.	d.
By Recoveries on account of expenditure of previous years—			
Waikaremoana watershed area	2,513	17	8
Village-homestead special settlements (section 221, Land Act, 1908)	59	18	11
Balance, being excess of capital expenditure over capital income on lands improvement, transferred to annual National Development Account	80,032	16	5
	£82,606	13	0

RAILWAY CONSTRUCTION (PUBLIC WORKS FUND).

Income and Expenditure on Capital Account for the Year ended 31st March, 1928.

Public Works Fund: Vote "Railway Construction."

Expenditure.

	£	s.	d.	£	s.	d.
To Net expenditure, including a proportion of general "Departmental" administrative expenditure, and of charges and expenses of raising loans on the following railway-lines—						
Huarau Northwards				169,836	14	3
Okaihau Northwards				101,798	5	4
Dargaville Branch				21,606	1	11
East Coast Main Trunk—Waihi–Taneatua				165,946	10	10
Gisborne–Napier				309,952	5	7
Waikokopu Branch				14,921	15	2
Stratford Main Trunk				203,177	4	11
Glenhope–Murchison				24,990	11	10
Westport–Inangahua				24,689	0	0
Lawrence–Roxburgh				58,808	0	8
Survey (new lines and lines not specified) ..				1,137	9	9
Working-expenses of running goods and passenger traffic—						
Stratford-Main Trunk ..	5,997	13	2			
Waihi–Taneatua ..	23,700	4	2			
Waikokopu Branch ..	6,129	1	6			
				35,826	18	10
				£1,132,690	19	1

Income.

	£	s.	d.	£	s.	d.
By Net recoveries during the year—						
Land claims, &c.				2,640	8	1
Recoveries on account of expenditure of previous years—						
Unopened lines				839	17	2
Credits for amount of expenditure on sections handed over to New Zealand Railway Department during the year—						
East Coast Main Trunk—Waihi–Tahawai ..				309,368	13	6
Recoveries on account of goods and passenger traffic—						
Stratford-Main Trunk ..	6,133	19	6			
Waihi–Taneatua ..	19,463	11	5			
Waikokopu Branch ..	11,053	19	6			
				36,651	10	5
Balance, being excess of capital expenditure over capital income transferred to Railway Construction Account				783,190	9	11
				£1,132,690	19	1

Notes.—(1) The following amounts have been handed over to the Railways Department without parliamentary appropriation: (*a*) Total expenditure on lines handed over during the year 1927–28, £309,368 13s. 6d.; (*b*) expenditure during 1927-28 on lines previously handed over, £14,365 11s. 9d.; (*c*) recoveries during 1927–28 on account of expenditure of previous years in connection with lines previously handed over, £858 14s. 4d.

(2) The following amounts have been included in the 1927–28 accounts for Railway Construction vote without parliamentary appropriation: £35,450 for proportion of general departmental supervision for 1927-28; £139,353 for proportion of charges and expenses of raising loans for the three years since 1st April, 1925.

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

Income and Expenditure on Capital Account for the Year ended 31st March, 1928.

Expenditure.

	£	s.	d.
To Net expenditure on the construction and upkeep of dams, weirs, water-races, &c., in course of construction, Otago Central schemes—			
Ardgour	1,282	4	8
Arrow River	15,828	3	8
Earnscleugh	511	17	7
Hawkdun	22,892	9	8
Last Chance	1,514	3	0
Land levelling, various schemes	475	0	9
Manuherikia	3,264	4	4
Manuherikia Upper	2	18	9
Miller's Flat	58	9	9
Roaring Meg	71	7	9
Tarras	4,421	13	11
Teviot Extension	3,191	16	11
Soil survey	847	11	10
	£54,362	2	7

Income.

	£	s.	d.
By Recoveries on account of expenditure of previous years (Manuherikia)	2,797	11	3
General surveys, &c.	167	1	2
Balance transferred to Irrigation Construction Account, being excess of expenditure over income for year	51,397	10	2
	£54,362	2	7

Note.—A charge of £1,840 for proportion of "Departmental" administration expenditure has been included without appropriation.

PUBLIC WORKS DEPARTMENT—*continued*.

IRRIGATION AND WATER-SUPPLY: SCHEMES IN OPERATION.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

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.	..	519 10 7	2,048 15 1	1,414 7 10	3,982 13 6
Proportion of office and administrative expenses	5 0 0	22 10 0	98 0 0	30 0 0	155 10 0
Gross profit, carried down	51 13 11	710 19 0	3,936 8 2	..	4,699 1 1
	56 13 11	1,252 19 7	6,083 3 3	1,444 7 10	8,837 4 7

—	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.	56 13 11	1,236 5 2	6,006 11 4	957 7 10	8,256 18 3
Rents of cottages, &c. ..	..	16 14 5	76 11 11	..	93 6 4
Gross loss, carried down	..	..	..	487 0 0	487 0 0
	56 13 11	1,252 19 7	6,083 3 3	1,444 7 10	8,837 4 7

Net Revenue Account.

—	Bengerburn Scheme.	Ida Valley and Galloway Schemes.	Teviot Scheme.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
To Gross loss, brought down	..	..	487 0 0	487 0 0
Interest at 4½ per cent. on capital outlay at 1st April, 1927	29 6 0	8,661 16 8	1,675 7 5	10,366 10 1
Interest at 4 per cent. on Depreciation Reserve Account	..	20 4 9	18 12 3	38 17 0
Depreciation Reserve	..	84 19 3	511 18 0	596 17 3
Net profit for the year	22 7 11	..	..	22 7 11
	51 13 11	8,767 0 8	2,692 17 8	11,511 12 3

—	Bengerburn Scheme.	Ida Valley and Galloway Schemes.	Teviot Scheme.	Total.
Cr.	£ s. d.	£ d. s.	£ s. d.	£ s. d.
By Gross profit, brought down ..	51 13 11	4,647 7 2	..	4,699 1 1
Net loss for the year	..	4,119 13 6	2,692 17 8	6,812 11 2
	51 13 11	8,767 0 8	2,692 17 8	11,511 12 3

Depreciation Reserve Account.

—	Ida Valley and Galloway Schemes.	Teviot Scheme.	Total.
Dr.	£ s. d.	£ s. d.	£ s. d.
To Balance at 31st March, 1928	611 1 10	995 16 3	1,606 18 1
	611 1 10	995 16 3	1,606 18 1

—	Ida Valley and Galloway Schemes.	Teviot Scheme.	Total.
Cr.	£ s. d.	£ s. d.	£ s. d.
By Balance at 31st March, 1927	505 17 10	465 6 0	971 3 10
Interest at 4 per cent. per annum	20 4 9	18 12 3	38 17 0
Amount set aside as per Net Revenue Account	84 19 3	511 18 0	596 17 3
	611 1 10	995 16 3	1,606 18 1

PUBLIC WORKS DEPARTMENT—*continued.*

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

Income amd Expenditure on Capital Account for the Year ended 31st March, 1928.

Expenditure.	£	s.	d.	£	s.	d.
To Parliamentary Buildings				550	18	3
Departmental buildings and offices				11,227	7	4
Workshops, stores, and garages				22,356	14	1
Other Government buildings—						
Courthouses	8,504	13	11			
Prisons	21,154	17	11			
Police	4,745	5	4			
Postal and Telegraph ..	74,733	11	0			
Agricultural	2,986	17	5			
Mental Hospitals	51,441	13	10			
Health and Hospital Institutions	12,406	8	3			
Internal Affairs	1,005	9	11			
Education	5,000	0	0			
Government Printing Office	1,317	4	1			
				183,296	1	8
				£217,431	1	4

Income.	£	s.	d.	£	s.	d.
By Amounts transferred to Departments as under :—						
Agricultural	2,862	12	7			
Education	5,000	0	0			
Health and Hospitals ..	14,361	3	1			
Internal Affairs	1,005	9	11			
Justice	7,531	0	2			
Mental Hospitals ..	51,118	11	7			
Police	5,561	5	5			
Postal and Telegraph ..	77,193	10	5			
Printing and Stationery ..	1,317	4	1			
Prisons	22,358	15	4			
				188,309	12	7
Balance, being excess of capital expenditure over capital income transferred to—						
Parliamentary Buildings ..	550	18	3			
Departmental buildings and offices and other Government buildings ..	6,213	16	5			
Workshops, stores, and garages	22,356	14	1			
				29,121	8	9
				£217,431	1	4

Note.—No parliamentary appropriation is held under the Buildings votes by the Department for the following: (*a*) Proportion (£1,362) 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 (£188,309 12s. 7d.) 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, 1928.

Trading Account.

Dr.	£	s.	d.	£	s.	d.
To Logging—						
Wages	1,760	1	9			
Supplies	190	3	5			
	1,950	5	2			
Less logs on skids, 31st March, 1928	7	1	8			
				1,943	3	6
Milling—						
Timber on hand, 1st April, 1927	124	6	8			
Wages	2,362	12	11			
Supplies	87	9	3			
	2,574	8	10			
Less stock of timber, 31st March, 1928	437	7	1			
				2,137	1	9
Gross profit				5,077	11	0
				£9,157	16	3

Cr.	£	s.	d.
By Sales of Timber	8,744	2	5
Timber used in mill	272	18	6
Net profit on hewn timber	140	15	4
	£9,157	16	3

Profit and Loss Account.

Dr.	£	s.	d.	£	s.	d.
To Supervision				226	19	2
Royalty (value of bush written off) ..				939	19	10
Depreciation of assets				867	19	4
Loss by fire (accommodation)				130	0	0
Interest on capital—						
Net cash advances ..	229	17	9			
Plant loaned from plant vote	130	10	0			
				360	7	9
Net profit for the year				2,552	4	11
				£5,077	11	0

Cr.	£	s.	d.
By Gross profit	5,077	11	0
	£5,077	11	0

	£	s.	d.
To Balance, net profit to 31st March, 1928 ..	3,131	9	1
	£3,131	9	1

	£	s.	d.
By Profit from previous years	579	4	2
Net profit for 1927–28	2,552	4	11
	£3,131	9	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, 1928.

Trading Account.

Dr.	£ s. d.	£ s. d.	Cr.	£ s. d.
To Logging—			By Sales of timber	12,618 4 2
Tram-maintenance	264 9 4		Sales of firewood	18 13 9
Wages	3,497 12 1		Timber used for mill purposes	589 16 10
Supplies	671 13 6			
Depreciation	1,857 15 10			
	6,291 10 9			
Less logs on hand, 31st March, 1928	7 10 0			
		6,284 0 9		
Milling—				
Wages	2,891 3 6			
Supplies	595 13 1			
	3,486 16 7			
Add timber on hand, 31st March, 1927	72 18 0			
	3,559 14 7			
Less sawn timber on hand, 31st March, 1928	956 15 7			
		2,602 19 0		
Gross profit		4,339 15 0		
		£13,226 14 9		£13,226 14 9

Profit and Loss Account.

Dr.	£ s. d.	£ s. d.	Cr.	£ s. d.
To Supervision		375 13 0	By Gross profit	4,339 15 0
Royalty		712 19 6		
Insurance		89 15 4		
Road-maintenance..		169 8 6		
Timber used in maintenance		174 8 3		
Interest on plant on loan ..	4 15 0			
Interest on capital ..	308 5 8			
		313 0 8		
Depreciation of assets		1,840 17 0		
Net profit for the year		663 12 9		
		£4,339 15 0		£4,339 15 0

TIMBER-SUPPLY AND SAWMILLS (PUBLIC WORKS FUND): DONNELLY'S CROSSING.

Profit and Loss Account for the Year ended 31st March, 1928.

	£ s. d.		£ s. d.
To Wages of watchman, &c.	79 6 0	By Rents of cottages and stacking-site	33 12 0
Fire insurance	308 17 6	Net loss for the year, carried down	923 8 1
Rentals of land and sidings	73 15 0		
Repairs, &c.	22 11 0		
Depreciation on plant, buildings, &c... ..	472 10 7		
	£957 0 1		£957 0 1

	£ s. d.		£ s. d.
To Net loss brought down	923 8 1	By Net profit from previous periods, brought forward	6,170 7 4
Adjustment—Planer now charged to Sawmill Account	240 19 4		
Balance, net profit, carried forward	5,005 19 11		
	£6,170 7 4		£6,170 7 4

Notes.—(*a*) The above-named sawmill was not operated during the year. (*b*) The charge for depreciation is included without special parliamentary appropriation.

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

Income and Expenditure on Capital Account for the Year ended 31st March, 1928.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.
To Expenditure, including salaries, wages, &c., on—			By Sundry recoveries from miscellaneous works—	
Plant	28,175 1 5		Plant—	
Material and stores ..	49,817 2 2		Hire, depreciation, sales, and transfers to separate accounts	42,368 9 5
		77,992 3 7	Material and stores—	
Balance, excess of capital income over capital expenditure for the year, transferred to Plant Account		14,193 8 0	Issues, &c., including overhead charges ..	41,486 15 3
			Balance, excess of capital expenditure over capital income for the year, transferred to Material and Stores Account	8,330 6 11
		£92,185 11 7		£92,185 11 7

Note.—The following have been transferred to Public Works Departmental Account without appropriation: (*a*) Depreciation, &c., of plant not in service, £340 12s. 3d.; (*b*) amounts to be written off in Appropriation Act, 1928, in connection with material and stores, £1,284 6s. 4d.

PUBLIC WORKS DEPARTMENT—*continued*.

PUBLIC WORKS, DEPARTMENTAL (PUBLIC WORKS FUND).

Income and Expenditure on Capital Account for the Year ended 31st March, 1928.

Expenditure.

	£	s.	d.
To Net expenditure for year on administration and supervision expenses, &c., as under:—			
Salaries	50,168	6	0
Extra engineering, clerical, draughting, and office assistance	32,706	3	10
Travelling-expenses and transfer expenses of officers	20,902	18	1
Equipment and other allowances ..	2,959	18	11
Printing and stationery, lithographic work, plans, periodicals, &c.	11,892	19	1
Books, fees, &c., for students attending Canterbury College	74	10	11
Work done by High Commissioner's staff ..	1,340	0	0
Postages, telegrams, telephone connections, and rents of private letter boxes and bags	8,196	7	7
Expenses of Commissions	25	1	0
Fidelity guarantee policy premiums ..	21	7	6
Meal allowances	276	8	8
Repairs and upkeep, &c., of instruments ..	1,229	5	2
Rents of offices throughout New Zealand ..	13,929	0	0
Sundries	414	13	9
Depreciation on departmental library at 5 per cent.	51	8	0
Depreciation, &c., written off value of plant not in service and not chargeable to particular works	340	12	3
Losses, deficits, &c., for 1927–28 transferred from Material and Stores Account ..	1,284	6	4
	£145,813	7	1

Income.

	£	s.	d.
By Income for year as under:—			
Fees from—			
Inspection and licenses, &c., electric lines and installations	334	19	0
Water-power licenses	781	9	10
Inspection of motor-omnibuses	424	0	6
Balance carried down, being excess of net expenditure over income for year prior to apportionment against various works ..	144,272	17	9
	£145,813	7	1

	£	s.	d.
To Balance brought down	144,272	17	9
Balance carried forward to 1928–29 ..	360	13	8
	£144,633	11	5

	£	s.	d.	£	s.	d.
By Recoveries on account of expenditure of previous years				32	10	6
Amount over-allocated for 1926–27 ..				251	0	11
Amounts apportioned to various works and services as under:—						
Railway construction and improvement ..	46,296	0	0			
Public buildings ..	8,551	0	0			
Lighthouses and harbour-works	897	0	0			
Tourist resorts ..	1,444	0	0			
Roads, &c.	37,521	0	0			
Irrigation works ..	1,954	0	0			
Contingent defence ..	1,572	0	0			
Electric supply ..	40,917	0	0			
Waihou and Ohinemuri Rivers improvement ..	2,348	0	0			
Maintenance of roads ..	1,700	0	0			
Maintenance of domains	150	0	0			
Maintenance of public buildings	1,000	0	0			
				144,350	0	0
				£144,633	11	5

Note.—The following charges have been included without appropriation under the above vote: (*a*) Assessed rentals of offices, &c. (£13,929), occupied by Public Works Department throughout New Zealand; (*b*) depreciation, &c., of plant not in service (£340 12s. 3d.); (*c*) transfer from Material and Stores Account (£1,284 6s. 4d.); (*d*) translation fees, Native Department, £1 1s.

PUBLIC WORKS DEPARTMENT—*continued.*

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

Trading and Profit and Loss Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	£ s. d.
To Stocks, 1st April, 1927—		
Running-stores and equipment	3,641 13 9	
Coal	391 18 6	
Metal	32 10 0	
		4,066 2 3
Quarrying		10,937 5 2
Crushing		4,143 17 3
Shunting to station-yard		1,329 13 4
Gross profit		5,835 6 11
		£26,312 4 11

Cr.	£ s. d.	£ s. d.
By Sales of metal—		
Transfers to works	20,454 6 11	
Cash sales	2,910 18 6	
		23,365 5 5
Stocks, 31st March, 1928—		
Running-stores and equipment	2,556 19 6	
Coal	390 0 0	
		2,946 19 6
		£26,312 4 11

Dr.	£ s. d.	£ s. d.
To Salaries and supervisory wages		598 18 0
Hire of crushers and engines from plant vote		272 15 4
Depreciation of land, buildings, sidings, &c.		2,465 7 0
Interest—		
On capital	206 5 10	
On plant on loan	249 15 11	
		456 1 9
Net profit for the year		2,049 5 10
		£5,842 7 11

Cr.	£ s. d.
By Gross profit	5,835 6 11
Rental of quarters	7 1 0
	£5,842 7 11

Dr.	£ s. d.
To Balance, total profit to 31st March, 1928	2,206 2 2
	£2,206 2 2

Cr.	£ s. d.
By Balance of profit at 1st April, 1927	156 16 4
Net profit for 1927–28	2,049 5 10
	£2,206 2 2

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, 1928, at 4½ per cent., and on value of plant on loan from Plant vote; (*b*) allowance for depreciation of fixed assets.

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

Revenue Account for the Year ended 31st March, 1928.

Dr.	£ s. d.
To Metal on hand, 1st April, 1927	145 0 0
Stripping	1,208 3 9
Quarrying and feeding crusher	2,841 17 2
Repairs to plant, access, and jig-lines	348 2 10
Coal and oil	806 16 5
Drivers' and firemen's wages	2,077 19 2
Gross profit, carried down	2,512 17 8
	£9,940 17 0

Cr.	£ s. d.	£ s. d.
By Sales of quarry output for the year (14,009·5 cubic yards)—		
Metal, sand, and screenings	7,669 12 6	
Haulage on same	2,235 4 6	
		9,904 17 0
Metal, &c., on hand, 31st March, 1928		36 0 0
		£9,940 17 0

Dr.	£ s. d.	£ s. d.
To Supervision		196 13 8
Loading trucks		108 4 3
Accident and holiday pay		253 10 10
Miscellaneous expenses		265 10 7
Installation of plant and preliminary expenses (proportion written off)		188 1 8
Interest on capital at 4½ per cent.		670 2 8
Depreciation—		
On plant hired from Plant vote	79 0 0	
On quarry assets	388 7 11	
		467 7 11
Balance, net profit for the year		363 6 1
		£2,512 17 8

Cr.	£ s. d.
By Gross profit, brought down	2,512 17 8
	£2,512 17 8

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.

PUBLIC WORKS DEPARTMENT—*continued.*

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

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.

District.	Ordinary Maintenance of Roads. £ s. d.	Renewal of Road Bridges. £ s. d.	Restoration of Flood Damage. £ s. d.	Total. £ s. d.
Whangarei ..	1,665 6 6	2,476 9 6	384 18 0	4,526 14 0
Auckland ..	1,918 18 2	860 7 6	3,164 14 5	5,944 0 1
Tauranga ..	5,795 3 7	1 17 0	109 6 7	5,906 7 2
Gisborne ..	0 9 1	858 7 2	*Cr.* 1,160 2 1	*Cr.* 301 5 10
Taumarunui ..	5,645 7 4	1,055 19 3	6,501 19 9	13,203 6 4
Stratford ..	2,692 14 10	2,776 13 4	1,809 6 8	7,278 14 10
Napier ..	241 11 1	586 16 7	666 0 0	1,494 7 8
Wellington ..	250 0 0	..	2,261 11 11	2,511 11 11
Nelson ..	*Cr.* 0 1 0	389 2 1	9,001 16 9	9,390 17 10
Greymouth ..	2,764 9 2	1,025 13 7	1,971 7 2	5,761 9 11
Christchurch ..	1,686 3 11	40 0 0	1,134 19 10	2,861 3 9
Dunedin ..	12,172 11 2	1,352 0 0	1,117 11 10	14,642 3 0
	34,832 13 10	11,423 6 0	26,963 10 10	73,219 10 8

	£ s. d.
Contribution towards maintenance, &c., of Waihou and Ohinemuri Rivers improvement works	6,239 17 9
Departmental Administration, proportion allocated for the year ..	1,700 0 0
Interest at 4½ per cent. credited to Treasury on advance to local bodies from Public Works Fund	289 5 5
Protection of Crown lands from erosion	7 10 0
Rail freight on road-metal for local bodies..	1,397 16 11
Transfer to Main Highways Revenue Fund under Section 14, Main Highways Act, 1922	35,000 0 0
Emergency Expenditure Account, relief works	6,677 3 6
	£124,531 4 3

Income.

	£ s. d.	£ s. d.
By Interest on advances to local bodies from Public Works Fund		277 8 6
Balance, being excess of expenditure over income for the year, transferred to annual Maintenance Accounts—		
Roads, &c.	118,013 18 0	
Waihou and Ohinemuri Rivers ..	6,239 17 9	
		124,253 15 9
		£124,531 4 3

Note.—£1,700 for departmental administration is included without appropriation.

GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.

	£ s. d.	£ s. d.
To Net expenditure on—		
Government Domains—		
Salaries		4,212 1 10
Coal, coke, water, &c.		46 11 9
Flower-seeds, bulbs, plants, &c.		114 12 6
Garden implements, manures, &c. ..		201 1 8
Horse-feed, shoeing, and general.. ..		36 13 9
Departmental expenditure (allocated proportion to cover cost of administration)		150 0 0
		4,761 1 6
Other domains and works—		
Purchase of land and improvements to domains and recreation-grounds—		
Grants	281 10 0	
Subsidies	822 8 7	
		1,103 18 7
		£5,865 0 1

Income.

	£ s. d.
By Balance, being excess of expenditure over income for the year, transferred to Domains Maintenance Account	5,865 0 1
	£5,865 0 1

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

PUBLIC WORKS DEPARTMENT—*continued.*

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

Expenditure.	£ s. d.	£ s. d.	*Income.*	£ s. d.	£ s. d.
To Salaries		6,057 15 11	By Miscellaneous recoveries		48 2 6
Accident compensation, &c.		741 12 8	Recoveries from other Departments for—		
Drainage and water, &c., rates		215 5 9	Maintenance of buildings, proportion of sewerage rates, &c.		50,732 9 0
Maintenance—			Rents of offices—		
Government Buildings		61,777 8 4	Recovered through Public Accounts	13,808 16 9	
Government Houses		2,342 10 3	Recovered by assessment	98,035 0 0	
Parliamentary Buildings		4,044 14 6			111,843 16 9
Workshops (exclusive of Wellington, for which see separate account)		4,845 12 7	Freight and cartage—		
Telephone services		261 13 6	Recoveries	17,075 14 1	
Rents paid for Government offices in the Dominion		13,327 3 4	Expenditure	15,713 0 5	
Travelling expenses and allowances		774 0 3			1,362 13 8
Wages of overseers and staff workmen		914 2 0			
Advertising and sundries		59 12 0			
Subsidy to Chatham Island steamer service		112 10 0			
Proportion of "Departmental" administration expenditure		1,000 0 0			
Engineers Registration Board administration		184 18 1			
Wiremen's Registration Board (administration)		991 15 7			
Tramways and motor-omnibus expenses		529 10 5			
Services and supplies for other Departments		913 8 9			
		99,093 13 11			
Depreciation at 2 per cent. on brick, stone, or concrete buildings and 3 per cent. on wooden buildings—					
Departmental Buildings	10,230 8 0				
Government Houses	1,515 0 0				
Ministerial residences	210 0 0				
Parliamentary Buildings	8,214 0 0				
Workshops, garages, &c.	1,562 5 0				
		21,731 13 0			
Balance, excess of income before charging interest		43,161 15 0			
		£163,987 1 11			£163,987 1 11

	£ s. d.		£ s. d.
To Interest at 4½ per cent. on capital—		By Balance brought down	43,161 15 0
Kairuru Quarry advances (£6,185)	278 6 9	Recoveries on account of expenditure of previous years	172 13 3
Land, buildings, furniture, and fittings—		Interest on advances to Kairuru Quarry Co.	371 2 4
Departmental Buildings	44,686 9 9	Balance, excess of expenditure over income after charging interest on capital, transferred to Maintenance Account	38,115 9 2
Government Houses	6,734 10 5		
Ministerial residences	1,735 4 0		
Parliamentary Buildings	23,006 1 4		
Workshops, garages, &c.	5,380 7 6		
	£81,820 19 9		£81,820 19 9

NOTES.—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, 1928.

Dr.	£	s.	d.	£	s.	d.
To Materials used—						
Purchases during year ..	8,284	5	6			
Add stocks in hand, 1st April, 1927	11,058	17	7			
	19,343	3	1			
Deduct stocks in hand, 31st March, 1928	3,831	12	1			
				15,511	11	0
Workshops wages (productive)				11,346	10	8
Cartage (recoverable)				687	10	8
Travelling-expenses (recoverable)				14	7	8
Gross profit, carried down				3,503	18	2
				£31,063	18	2

Cr.	£	s.	d.	£	s.	d.
By Output for the year—						
Completed jobs	25,364	4	4			
Add work in progress, 31st March, 1928	1,645	6	3			
	27,009	10	7			
Deduct work in progress, 31st March, 1927	2,852	11	5			
				24,156	19	2
Transfers from stock				6,906	19	0
				£31,063	18	2

	£	s.	d.	£	s.	d.
To Overhead expenses—						
Supervision—						
Salaries	1,091	18	1			
Supervisory wages ..	1,053	1	0			
				2,144	19	1
Holiday pay				665	4	10
Accident compensation				10	10	7
Travelling-expenses				62	9	11
Rebates				7	13	5
Power				475	15	5
Maintenance of shops and sundry expenses ..				827	5	5
Rent (assessed) of premises				1,603	0	0
Hire of motor-vehicles				17	0	1
Loss on stock realized				391	12	7
Depreciation Reserve—	£	s.	d.			
Plant (5 per cent.) ..	112	4	0			
Office furniture	9	13	6			
				121	17	6
Interest at 4½ per cent. on net monthly balances of cash advances from Head Office ..				893	10	0
				£7,220	18	10

	£	s.	d.
By Gross profit, brought down	3,503	18	2
Balance, being net loss for year	3,717	0	8
	£7,220	18	10

Notes.—(1) 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, £1,603.

(2) From the 13th July, 1927, only the commercial—*i.e.*, manufacturing—portion of the workshops is included in above accounts.

PUBLIC WORKS DEPARTMENT—*continued.*

General Balance-sheet as at 31st March, 1928.

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	6,428 4 2	1,013,623 10 11	99,015 15 0	..	..	612 12 7	1,119,680 2 8
2. Railway Construction	6,061,272 17 11	969,927 9 4	85,730 1 6	..	..	1,222 9 7	7,118,152 18 4
3. Irrigation (under Construction)	494,932 0 0	66,765 19 5	1,462 8 4	..	..	29 19 7	563,190 7 4
4. Irrigation (in Operation)	230,366 15 4	42,283 16 0	256 6 7	1,606 18 1	..	..	274,513 16 0
5. Public Buildings (Public Works Fund)	1,791,453 2 4	15,827 9 7	15,276 1 6	(See No. 12)	..	..	1,822,556 13 5
6. Timber-supply and Sawmills	18,151 4 10	..	572 6 2	..	4,668 14 1	..	23,392 5 1
7. Plant, Material, and Stores (Public Works Fund)	348,526 13 9	9,729 15 8	7,375 16 1	..	..	1,338 18 7	366,971 4 1
8. Public Works, Departmental	2,173,093 3 4	108,722 10 11	2,835 14 6	173 8 0	..	0 11 6	2,284,825 8 3
9. Acquisition and Operation of Quarries	16,117 10 6	..	2,025 5 4	..	967 6 11	..	19,110 2 9
10. Maintenance of Roads, Bridges, Rivers, &c. (Consolidated Fund)	..	119,261 1 8	9,857 8 2	..	..	8 15 0	129,127 4 10
11. Maintenance of Government and other Domains (Consolidated Fund)	..	6,165 18 8	82 4 7	..	..	..	6,248 3 3
12. Maintenance of Public Buildings (Consolidated Fund) ..	26,791 10 1	..	9,122 15 10	122,002 9 4	..	446 6 9	158,363 2 0
13. Wellington Workshops (Consolidated Fund)	..	14,705 0 7	780 19 10	356 16 5	..	..	15,842 16 10
	11,167,133 2 3	2,367,012 12 9	234,393 3 5	124,139 11 10	5,636 1 0	3,659 13 7	13,901,974 4 10

PUBLIC WORKS DEPARTMENT—*continued*.

General Balance-sheet as at 31st March, 1928—*continued*.

Assets.

Name of Account.	Land.	Buildings.	Plant and Machinery, &c.	Furniture and Fittings.	Stocks of Material.	Sundry Debtors.	Loans outstanding.	Stores, &c. (Deficits to be written off in Appropriation Act, 1928.)	Treasury Adjustment Account.	Profit and Loss. (Loss.)	Other Assets.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1. National Development ..	..	5,388 9 3	..	..	33,867 11 11	21,934 0 1	6,135 11 11	612 12 7	..	..	1,051,741 16 11(*a*)	1,119,680 2 8
2. Railway Construction ..	..	113,038 14 7	..	..	287,314 3 6	12,932 18 2	..	1,222 9 7	..	..	6,703,644 12 6(*b*)	7,118,152 18 4
3. Irrigation (under Construction)	..	3,679 0 0	..	..	9,929 7 6	3,222 10 1	..	29 19 7	..	..	546,329 10 2(*c*)	563,190 7 4
4. Irrigation (in Operation)	..	1,633 0 0	..	..	2,702 4 9	8,551 0 11	..	..	..	29,554 11 4	231,272 19 0(*c*) 800 0 0(*d*)	274,513 16 0
5. Public Buildings (Public Works Fund)	799,492 6 6	1,012,856 7 3	2,015 12 0	(See No. 12)	1,272 8 5	734 13 11	6,185 5 4	..	..	..	..	1,822,556 13 5
6. Timber-supply and Sawmills	..	1,104 11 5	5,284 18 4	..	2,376 15 2	1,496 5 6	..	..	5,965 1 2	..	815 7 6(*e*) 6,054 8 11(*f*) 294 17 1(*g*)	23,392 5 1
7. Plant, Material, and Stores (Public Works Fund)	..	..	283,898 19 6	..	58,802 16 8	6,572 19 11	..	1,338 18 7	16,357 9 5	..	..	366,971 4 1
8. Public Works, Departmental	..	..	6,087 18 9	..	483 12 6	105,070 2 2	..	0 11 6	..	..	1,117 12 10(*h*) 2,172,065 10 6(*i*)	2,284,825 8 3
9. Acquisition and Operation of Quarries	681 2 2	2,187 18 3	6,613 19 3	..	3,835 3 9	1,934 2 1	..	..	995 10 10	..	560 19 11(*j*) 2,301 6 6(*k*)	.. 19,110 2 9
10. Maintenance of Roads, Bridges, Rivers, &c. (Consolidated Fund)	..	..	..	..	886 5 6	3,978 8 7	..	8 15 0	..	..	124,253 15 9(*l*)	129,127 4 10
11. Maintenance of Government and other Domains (Consolidated Fund)	..	..	..	..	383 3 2	..	..	..	..	..	5,865 0 1(*l*)	6,248 3 3
12. Maintenance of Public Buildings (Consolidated Fund)	..	..	..	27,639 1 4	6,211 12 3	12,542 16 11	..	446 6 9	73,407 15 7	..	38,115 9 2(*l*)	158,363 2 0
13. Wellington Workshops (Consolidated Fund)	..	..	3,766 18 5	112 8 9	3,831 12 1	2,769 10 8	..	..	..	3,717 0 8	1,645 6 3(*m*)	15,842 16 10
	800,173 8 8	1,139,888 0 9	307,668 6 3	27,751 10 1	411,896 17 2	181,739 9 0	12,320 17 3	3,659 13 7	96,725 17 0	33,271 12 0	10,886,878 13 1	13,901,974 4 10

Note.—Interest during construction is not added to the capital cost of any of the assets included under the above balance-sheet.

(*a*) Expenditure on national development for 1927–28. (*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, 1927–28. (*m*) Work in progress.

Chas. E. Bennett, Assistant Under-Secretary.
S. C. Arthur, Acting-Accountant.

I hereby certify that the Income and Expenditure Accounts and General Balance-sheet, and the subsidiary accounts 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 values of the existing assets purchased out of Plant, Material, and Stores vote, and of permanent-way material, do not agree with the stock-sheets submitted.
2. The asset represented by accumulated expenditure from "Departmental" vote (£2,172,065 10s. 6d.) should be allocated to the various accounts upon which the sum has been expended.

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

SAMOAN LOAN SINKING FUND.

(Established under Section 33 of the Samoa Act, 1921.)

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.	£ s. d.	Income.	£ s. d.
To Excess of income over expenditure	282 8 5	By Interest on investments	282 8 5
	£282 8 5		£282 8 5

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	£ s. d.	Assets.	£ s. d.
Accumulated Fund—			Investments	6,798 8 0
Contributions by Samoan Treasury to 31st March, 1927	6,343 10 9		Cash in Public Account	2,338 4 8
Excess of income over expenditure to 31st March, 1927	449 8 11		Interest accrued on investments ..	86 1 3
Balance at 31st March, 1927	6,792 19 8			
Contribution by Samoan Treasury for year 1927–28	2,147 5 10			
Excess of income over expenditure for year ended 31st March, 1928	282 8 5			
		9,222 13 11		
		£9,222 13 11		£9,222 13 11

G. C. Rodda, A.R.A.N.Z., Acting Accountant to the Treasury.

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

SAMOAN LOAN SUSPENSE ACCOUNT.

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

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.	£ s. d.	Income.	£ s. d.
To Interest on loans	6,587 18 11	By Interest on Advances	6,587 10 9
		Excess of expenditure over income	0 8 2
	£6,587 18 11		£6,587 18 11

Balance-sheet as at 31st March, 1928.

Liabilities.	£ s. d.	Assets.	£ s. d.
Loan capital	132,000 0 0	Advances to Samoan Administration	160,200 0 0
Advances from Treasury Investment Accounts	28,200 0 0	Interest accrued on advances to Samoan Administration	3,600 12 1
Interest accrued on loans	3,272 17 6	Excess of expenditure over income	0 8 2
Interest accrued on advances from Treasury Investment Accounts	327 14 7		
Treasury Adjustment Account	0 8 2		
	£163,801 0 3		£163,801 0 3

G. C. Rodda, A.R.A.N.Z., Acting Accountant to the Treasury.

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

TOURIST AND HEALTH RESORTS DEPARTMENT.

Income and Expenditure Account for the Year ended 31st March, 1928.

Expenditure.	£ s. d.	*Income.*	£ s. d.
To Working Accounts—Net loss after charging interest and a portion of Head Office expenses—		By Working Accounts: Net profit after charging interest and a portion of Head Office expenses—	
Te Aroha	3,089 3 4	Rotorua electric system	4,213 6 8
Rotorua Baths	8,626 17 5	Rotorua acclimatization	77 16 2
Rotorua Sanatorium	1,410 3 10	Waimangu round trip	36 12 3
Rotorua Gardens	4,201 2 5	Waitomo Caves and Hostel	2,236 3 2
Rotorua water and drainage	4,680 5 4	Passenger-booking branch	206 9 9
Lake House, Waikaremoana	1,084 5 9	Advertising receipts, sale of photographs, &c.	531 2 4
Morere Hot Springs	260 14 10	Balance—Excess of expenditure over income after charging interest	36,130 14 10
Queenstown	753 12 2		
Hermitage Hostel (leased)	1,713 7 10		
Te Anau Hotel and steamer (leased)	756 8 4		
Glade House and Milford Track	3,020 3 3		
Sydney and Melbourne agencies	3,863 3 2		
Miscellaneous reserves	2,842 3 6		
Advertising (general) and subsidies to advertising campaigns	1,815 12 8		
Subsidies to inland mails	976 0 0		
Subsidies to accommodation-houses, &c.	425 0 0		
Subsidies to steamer service, Bluff-Stewart Island	333 0 0		
Subsidy to Rotorua Borough Council	1,300 0 0		
Expenses in connection with Brisbane, Vancouver, Durban, Perth, San Francisco, and Johannesburg agencies	291 3 0		
Miscellaneous general expenses (salaries, &c., not apportioned)	1,989 18 4		
	£43,432 5 2		£43,432 5 2

TE AROHA.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Stores on hand at 1st April, 1927	23 11 11	By Receipts	1,439 0 11
Salaries and wages	2,209 16 3	Stores on hand at 31st March, 1928	26 1 10
Repairs, purchase stores, administrative expenses, &c.	958 15 7	Balance carried down	2,094 9 0
Depreciation	367 8 0		
	£3,559 11 9		£3,559 11 9
	£ s. d.		£ s. d.
To Balance	2,094 9 0	By Net loss, to Income and Expenditure Account	3,089 3 4
Head Office expenses	298 1 8		
Interest on capital	696 12 8		
	£3,089 3 4		£3,089 3 4

ROTORUA BATHS.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Salaries and wages	9,062 19 3	By Receipts	6,958 18 2
Value of stores used	1,071 4 5	Balance carried down	5,880 11 8
Repairs, electric energy, administrative expenses, &c.	1,107 15 4		
Depreciation	1,597 10 10		
	£12,839 9 10		£12,839 9 10
	£ s. d.		£ s. d.
To Balance	5,880 11 8	By Net loss, to Income and Expenditure Account	8,626 17 5
Head Office expenses	524 7 11		
Interest on capital	2,221 17 10		
	£8,626 17 5		£8,626 17 5

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

ROTORUA SANATORIUM.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Stores on hand at 1st April, 1927	354 13 2	By Fees receivable	6,764 0 6
Salaries and wages	2,928 13 6	Miscellaneous receipts	322 13 9
Stores purchased	2,199 14 6	Stores on hand at 31st March, 1928	464 0 11
Services rendered by Rotorua Baths	1,167 9 9	Balance	665 13 9
Electric energy, repairs, administrative expenses, &c.	981 0 10		
Depreciation	584 17 2		
	£8,216 8 11		£8,216 8 11
	£ s. d.		£ s. d.
To Balance	665 13 9	By Net loss, to Income and Expenditure Account	1,410 3 10
Head Office expenses	345 19 11		
Interest on capital	398 10 2		
	£1,410 3 10		£1,410 3 10

ROTORUA GARDENS.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Salaries	2,653 13 3	By Receipts	926 2 2
Value of stores used	224 15 3	Stores at 31st March, 1928	8 9 9
Miscellaneous expenses and proportion of administrative expenses	799 5 11	Balance	3,014 7 11
Depreciation	271 5 5		
	£3,948 19 10		£3,948 19 10
	£ s. d.		£ s. d.
To Balance	3,014 7 11	By Net loss, to Income and Expenditure Account	4,201 2 5
Head Office expenses	415 17 11		
Interest on capital	770 16 7		
	£4,201 2 5		£4,201 2 5

ROTORUA WATER AND DRAINAGE.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Salaries and wages	1,168 10 11	By Water charges	3,508 8 3
Value of stores used	126 8 1	Miscellaneous receipts	313 15 11
Discounts allowed	230 11 4	Balance	263 12 0
Miscellaneous expenses and proportion of administrative expenses	691 8 10		
Depreciation	1,868 17 0		
	£4,085 16 2		£4,085 16 2
	£ s. d.		£ s. d.
To Balance	263 12 0	By Net loss, to Income and Expenditure Account	4,680 5 4
Head Office expenses	398 17 9		
Interest on capital	4,017 15 7		
	£4,680 5 4		£4,680 5 4

ROTORUA ACCLIMATIZATION.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Stores at 1st April, 1927	4 7 1	By Sales of licenses	1,742 1 0
Salaries and wages	834 7 3	Opossum revenue	124 13 3
Purchase of trout ova and fry and miscellaneous stores	277 11 10	Miscellaneous receipts	66 14 0
Miscellaneous expenses and proportion of administrative expenses	436 1 8	Stores at 31st March, 1928	8 5 7
Depreciation	107 11 0		
Balance	281 15 0		
	£1,941 13 10		£1,941 13 10
	£ s. d.		£ s. d.
To Head Office expenses	135 7 2	By Balance	281 15 0
Interest on capital	68 11 8		
Net profit, to Income and Expenditure Account	77 16 2		
	£281 15 0		£281 15 0

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

WAIMANGU ROUND TRIP.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	Cr.	£ s. d.
To Stores at 1st April, 1927	7 14 1	By Receipts	2,840 9 4
Salaries and wages	1,087 17 6	Stores at 31st March, 1928	33 6 1
Value of stores used	334 16 2		
Miscellaneous expenses and proportion of administrative expenses	385 7 3		
Depreciation	558 17 1		
Balance	499 3 4		
	£2,873 15 5		£2,873 15 5
	£ s. d.		£ s. d.
To Head Office expenses	140 8 3	By Balance	499 3 4
Interest on capital	322 2 10		
Net profit, to Income and Expenditure Account	36 12 3		
	£499 3 4		£499 3 4

ROTORUA ELECTRIC SYSTEM.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	Cr.	£ s. d.
To Salaries and wages	2,600 4 8	By Sales of electric energy	13,350 3 0
Electric energy purchased	2,447 10 0	Discounts forfeited	194 9 11
Value of stores used	247 17 3	Miscellaneous receipts	407 9 5
Miscellaneous expenses and proportion of administration expenses	967 4 9		
Depreciation	917 11 2		
Balance	6,771 14 6		
	£13,952 2 4		£13,952 2 4
	£ s. d.		£ s. d.
To Head Office expenses	563 11 10	By Balance	6,771 14 6
Interest on capital	1,994 16 0		
Net profit, to Income and Expenditure Account	4,213 6 8		
	£6,771 14 6		£6,771 14 6

WAITOMO CAVES AND HOSTEL.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	Cr.	£ s. d.
To Stores at 1st April, 1927	320 18 10	By Board and accommodation fees	5,039 18 3
Salaries and wages	2,136 5 10	Cave fees	4,455 12 10
Purchase of stores	2,138 0 3	Miscellaneous receipts	686 9 4
Electric energy	662 5 6	Stores at 31st March, 1928	150 15 8
Freight, cartage, repairs, &c.	632 2 3		
Depreciation	773 10 6		
Balance	3,669 12 11		
	£10,332 16 1		£10,332 16 1
	£ s. d.		£ s. d.
To Head Office expenses	250 12 1	By Balance	3,669 12 11
Interest on capital	1,182 17 8		
Net profit, to Income and Expenditure Account	2,236 3 2		
	£3,669 12 11		£3,669 12 11

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued*.

LAKE HOUSE.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	Cr.	£ s. d.
To Stores at 1st April, 1927	189 17 9	By Board and accommodation fees	1,919 19 9
Salaries and wages	713 15 2	Launch and boat hire	423 2 3
Purchase of stores	699 4 10	Miscellaneous receipts	97 15 1
Freight, electric energy, postages, &c.	407 17 4	Stores at 31st March, 1928	130 12 6
Depreciation	639 8 2	Balance	78 13 8
	£2,650 3 3		£2,650 3 3
	£ s. d.		£ s. d.
To Balance	78 13 8	By Net loss, to Income and Expenditure Account	1,084 5 9
Head Office expenses	197 19 8		
Interest on capital	807 12 5		
	£1,084 5 9		£1,084 5 9

MORERE HOT SPRINGS.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	Cr.	£ s. d.
To Stores at 1st April, 1927	3 0 0	By Receipts	544 10 5
Salaries and wages	230 0 0	Balance	27 1 2
Purchase of stores, freight, repairs, &c.	254 2 2		
Depreciation	84 9 5		
	£571 11 7		£571 11 7
	£ s. d.		£ s. d.
To Balance	27 1 2	By Net loss, to Income and Expenditure Account	260 14 10
Head Office expenses	61 15 8		
Interest on capital	171 18 0		
	£260 14 10		£260 14 10

MOUNT COOK HERMITAGE.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	Cr.	£ s. d.
To Miscellaneous expenses	16 4 5	By Rent	1,038 12 4
Depreciation	699 3 4	Net loss, to Income and Expenditure Account	1,713 7 10
Interest on capital	2,036 12 5		
	£2,752 0 2		£2,752 0 2

QUEENSTOWN.

Working Account for the Year ended 31st March, 1928.

Dr.	£ s. d.	Cr.	£ s. d.
To Consumable stores at 1st April, 1927	10 16 2	By Receipts	328 10 2
Salaries and wages	720 3 4	Balance	552 14 6
Purchase of stores, repairs, &c.	82 0 1		
Depreciation	68 5 1		
	£881 4 8		£881 4 8
	£ s. d.		£ s. d.
To Balance	552 14 6	By Net loss, to Income and Expenditure Account	753 12 2
Head Office expenses	65 2 8		
Interest on capital	135 15 0		
	£753 12 2		£753 12 2

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

TE ANAU STEAMER AND HOTEL.

Working Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Depreciation	399	6	2	By Rent	288	4	10
Interest on capital	645	7	0	Net loss, to Income and Expenditure Account	756	8	4
	£1,044	13	2		£1,044	13	2

GLADE HOUSE AND MILFORD TRACK.

Working Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Stores on hand at 1st April, 1927	1,295	9	0	By Board and accommodation fees	2,762	11	11
Salaries and wages	1,961	15	8	Launch and boat hire	465	15	0
Purchase of stores	1,783	13	4	Miscellaneous receipts	262	6	9
Freight, cartage, repairs, &c.	1,003	16	10	Stores on hand at 31st March, 1928	1,119	15	9
Depreciation	647	19	11	Balance	2,082	5	4
	£6,692	14	9		£6,692	14	9
	£	s.	d.		£	s.	d.
To Balance	2,082	5	4	By Net loss, to Income and Expenditure Account	3,020	3	3
Head Office expenses	281	7	0				
Interest on capital	656	10	11				
	£3,020	3	3		£3,020	3	3

PASSENGER-BOOKING BRANCH.

Working Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Net loss—				By Net profit—			
Wanganui Bureau	633	13	5	Auckland Bureau	553	15	4
Dunedin Bureau	19	19	8	Wellington Bureau	385	11	3
Invercargill Bureau	25	15	6	Rotorua Bureau	177	14	6
Greymouth Bureau	240	12	7	Christchurch Bureau	187	10	10
Nelson Bureau	165	19	5	Miscellaneous revenue	245	6	8
Miscellaneous expenses	91	8	9	Commission on Government orders	765	2	6
Balance	1,137	11	9				
	£2,315	1	1		£2,315	1	1
	£	s.	d.		£	s.	d.
To Head Office expenses	909	16	6	By Balance	1,137	11	9
Interest on capital	21	5	6				
Net profit, to Income and Expenditure Account	206	9	9				
	£1,137	11	9		£1,137	11	9

SYDNEY AND MELBOURNE OFFICES.

Working Account for the Year ended 31st March, 1928.

Dr.	£	s.	d.	*Cr.*	£	s.	d.
To Salaries	2,106	8	2	By Net loss, to Income and Expenditure Account	3,863	3	2
Printing and stationery, rent, lighting, &c.	1,669	8	11				
Depreciation	54	11	4				
Interest on capital	32	14	9				
	£3,863	3	2		£3,863	3	2

TOURIST AND HEALTH RESORTS DEPARTMENT—*continued.*

MISCELLANEOUS RESERVES.

WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1928.

Dr.	£ s. d.	*Cr.*	£ s. d.
To Salaries and wages	441 17 8	By Receipts	619 8 0
Repairs, purchase of stores, freight, &c.	452 18 3	Balance	734 13 6
Depreciation	459 5 7		
	£1,354 1 6		£1,354 1 6
	£ s. d.		£ s. d.
To Balance	734 13 6	By Net loss, to Income and Expenditure Account	2,842 3 6
Head Office expenses	348 7 11		
Interest on capital	1,759 2 1		
	£2,842 3 6		£2,842 3 6

BALANCE-SHEET AS AT 31ST MARCH, 1928.

Liabilities.	£ s. d.	*Assets.*	£ s. d.	£ s. d.
Capital Account	542,729 9 4	Land	..	181,009 15 6
Sundry creditors	10,481 3 6	Buildings	165,089 8 5	
Treasury Adjustment Account	23,678 12 3	Less writings off in Suspense	9 5 0	
Passenger-booking—Ticket-sales Account	11,102 15 9			165,080 3 5
Passenger-booking—Suspense Account	5 16 6	Water and drainage systems	..	98,456 1 5
Reserve for depreciation	46,632 12 0	Rotorua electric system: Land, buildings, transmission-lines, &c.	..	47,314 11 7
Reserve for doubtful debts	430 10 8	Furniture and fittings	21,649 10 1	
		Less writings off in Suspense	505 18 10	
				21,143 11 3
		Plant and machinery	5,962 13 5	
		Less writings off in Suspense	5 15 0	
				5,956 18 5
		Wharves and slipways	..	7,385 14 10
		Electric systems at hostels	..	17,797 17 6
		Steamers, launches, and boats	9,117 19 1	
		Less writings off in Suspense	197 1 9	
				8,920 17 4
		Bridges	..	5,787 3 4
		Motor-vehicles	..	853 9 4
		Garden implements	543 6 2	
		Less writings off in Suspense	2 19 0	
				540 7 2
		National Development Account	..	485 16 0
		Road and intake, Lake House	..	3,960 14 0
		Linen, cutlery, crockery, tools, silverware, playing-material, &c.	7,332 7 5	
		Less writings off in Suspense	720 8 5	
				6,611 19 0
		Live-stock	740 19 6	
		Less writings off in Suspense	63 10 10	
				677 8 8
		Telephone-lines	..	1,249 14 7
		Stores	7,135 8 0	
		Less writings off in Suspense	81 1 6	
				7,054 6 6
		Sundry debtors		12,595 14 2
		Cash on deposit and at credit of Receiver-General's Deposit Account		4,842 14 2
		Remittances in transit and outstanding balances at bureaux		1,205 7 0
		Excess of expenditure over income		36,130 14 10
	£635,061 0 0			£635,061 0 0

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 appropriation.

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.

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