

## ACCOUNTS.

Mr. H. J. Knowles, Chief Accountant, reports as follows:—

The number of vouchers authorised for payment, credit, or refund during the year was—

	£	s.	d.
5,375 charged to Lands and Survey vote, covering gross expenditure of ...	138,157	2	7
816 charged to Lands and Survey Miscellaneous vote, covering gross expenditure of ...	11,156	9	2
278 charged to State Forests Account, covering gross expenditure of ...	4,002	9	7
5 charged to Immigration vote, covering gross expenditure of ...	384	14	9
7,899 charged to Settlement Roads, Bridges, and other Public Works vote, covering gross expenditure of ...	238,473	2	11
954 charged to Government Loans to Local Bodies Account, covering gross expenditure of ...	31,399	12	10
3 charged to Cheviot Estate Account, covering gross expenditure of ...	8,917	5	6
607 charged to Land for Settlements Account, including Land for Settlements Expenses vote, covering gross expenditure of ...	*374,148	6	9
67 charged to Civil Service Act, and General, covering gross expenditure of ...	2,376	9	4
133 charged to Refunds of Revenue, &c., covering gross refund of ...	12,486	7	9
35 charged to Refunds of Contractors' Deposits, covering gross refund of ...	429	0	3
<b>16,172</b>	<b>£821,931</b>	<b>1</b>	<b>5</b>

Details of the net expenditure will be found in the various tables on other pages. In addition, 198 credit vouchers for work done by the department, 539 applications for imprest advances, and about 1,700 outward letters, memoranda, returns, &c., have been dealt with or prepared. The very large amount of correspondence relative to the appropriations and many other matters has been considered, and the necessary action taken. A system of accounting for stores was started at the beginning of the year and kept up as regards fifteen storekeepers. The number of entries in the ledgers was 1,710.

Four hundred and sixty-nine agreements (prepared in triplicate) have been issued, representing grants to local bodies of £77,315 17s. 7d.; and the payments under agreements amounted to £51,014 4s. 7d., including payments under agreements of previous years. The liabilities under all agreements with local bodies amounted to £101,978 12s. 7d. at 31st March, 1900.

The following statement shows the liabilities for roads, bridges, &c., at 31st March, 1900:—

District.	To Local Bodies.						Departmental.	Grand Totals.	
	Under Agreements.		"Thirds" and "Fourths" in Deposit Account.		Totals.				
	£	s.	d.	£	s.	d.	£	s.	d.
Auckland ...	23,645	8	9	3,699	7	10	27,344	16	7
Hawke's Bay ...	9,344	0	4	4,516	2	2	13,860	2	6
Taranaki ...	5,196	18	11	5,356	11	7	10,553	10	6
Wellington ...	14,254	2	6	18,127	11	11	32,381	14	5
Nelson ...	7,173	8	8	1,291	14	0	8,465	2	8
Marlborough ...	3,602	2	2	293	16	8	3,895	18	10
Westland ...	3,018	8	6	51	2	1	3,069	10	7
Canterbury ...	4,750	18	0	1,119	0	7	5,869	18	7
Otago ...	14,618	11	11	3,770	2	7	18,388	14	6
Southland ...	15,478	12	10	1,511	14	1	16,990	6	11
General ...	896	0	0	...	...	...	896	0	0
<b>Totals ...</b>	<b>101,978</b>	<b>12</b>	<b>7</b>	<b>39,737</b>	<b>3</b>	<b>6</b>	<b>141,715</b>	<b>16</b>	<b>1</b>
							<b>199,737</b>	<b>6</b>	<b>7</b>
									<b>341,453</b>
									<b>2</b>
									<b>8</b>

A detailed statement (119 pages) of the expenditure, liabilities, &c., in respect of each of the 1,858 separate appropriations, and a full statement from the commencement of the position of the Government Loans to Local Bodies Account, has been issued within the department quarterly, and the various authority and expenditure registers have been balanced as between themselves, and also with the Treasury books.

A large amount of work has been performed during the year in preparing returns for Parliament, and for departmental information, compilation of reports, statements and tables for the annual report, supplying information daily as to the condition of road and other accounts, preparation of Consolidated Fund, Public Works Fund, and other estimates under the direction of the head of the department, and general supervision of the accounts of the district offices.

The comparative statement following shows to some extent how the yearly increase of work in the department affects this branch:—

\* Includes Land for Settlements Department charges.