# Session II. 1921. NEW ZEALAND.

# BALANCE-SHEETS

AND

## STATEMENTS OF ACCOUNTS

OF THE VARIOUS

## GOVERNMENT DEPARTMENTS

FOR THE

#### YEAR 1920-21.

#### CONTENTS.

AUDITED	ACCO	UNTS.		1	ACCOU	INTS 1	NOT YET	AUDI	TED-eo	ntinued	ł.
				PAGE						7	PAGE
External Affairs				2	Electoral						47
Government Life Insurance				3	Hauraki Pl	ains					3 4
Government Accident Insur	ance			4	Health						35
Housing				5	High Comm	nissione	er				45
Kauri-gum Industry				7	Immigratio						36
National Provident Fund				8	Industries a		mmerce				37
Printing and Stationery				9	Internal Af	fairs (c	ombined)				38
Public Service Superannuat	ion			11	Internal Af	fairs (d	epartment	only)			4.2
Public Trust Office				12	Labour						48
State Advances Office		• •	• •	15	Land and I	ncome					49
State Coal-mines				21	Marine						50
State Fire Insurance				27	Museum				••		46
State Forests				28	National Pr	coviden		ndly So			$\overline{52}$
Waihou and Ohinemuri Riv				29	Nauru and						53
	1				Pensions						53
				ļ	Post and Te		h *		• •		55
				İ	Public Serv	ice Con	amissioner				57
ACCOUNTS NOT	17 TO TO	ATTOTOTO					••				58
ACCOUNTS NOT	TILL	AUDITED.			Rangitaiki						59
Audit				30	Registrar-G			••			44
Census and Statistics				45	Repatriation				• • •		60
Crown Law				30	Stamp Duti						63
Customs		••		31	Swamp-land				оригино		64
Defence				32	Treasury						65
Discharged Soldiers Settleme				33	Valuation	• • •			• • •		66
Dominion Laboratory				46	Scenery Pre			• •	• • •		67
20	• •		- •	_0		/ 6402	· •	• •	••	• •	٥,
Departmental Balance-sheet	s not y	et ready for	publi	cation							68
Note	"		•								68

## AUDITED ACCOUNTS.

#### EXTERNAL AFFAIRS DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.	£	s.	d.	Assets.		£	s.	d. £	8	. d.	,
Capital funds-Liability to Treasury, 1st				Official stamps				3	2 0	0	
Åpril, 1920	182	0	0	Sundry debtors				2	1 11	. 3	
Sundry creditors	666	11	0	Office furniture, fittings, &c.		182	0				
Treasury Adjustment Account	28,424	4	9	Add additions		39	0	$0_1$			
								_			
						221	0	0			
				Less depreciation		9	$^{2}$	0			
				_				21	1.18	0	
				Excess of expenditure over ir	com	e		29,00	7 6	6	
								-			
	£29,272	15	9					£29,27	$2 \cdot 15$	9	

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Expenditure.		£	s.	d.	Income.	£	۶.	d.
To Salaries		1,543	1	0	By Balance (carried down)	28,999	<b>2</b>	9
Advertising		43	17	5				
Compassionate allowance, Miss	R.						=	
Lynn		50	0	0		•		~
Expenses, Samoan Observatory		3,021	7	6				
Freight, cartage, &c		0	19	9		•		
Island Trade Commission		656	12	5	·		•	
Office fittings and requisites, in	clud-				·			
ing printing and binding		103	$^{2}$	$^{2}$				
Pay, &c., Samoan Constabulary		10,508	18	10				
Postages and telegrams		148	18	5				
Telephone services		19	10	4				
Travelling allowances and expense	es	42	14	5				
Typewriters—Purchase and repair	rs	- 6	15	8	<u> </u>  -			
Visit of parliamentary party to Pa	acific							~
Islands—								
Charter of steamer		10,418		4				
Presents to Natives		69	18	0				
Incidental expenses		2,195	7	0				
Contingencies			10	6				
Rent		150	0	0				
Depreciation	• •	. 9	<b>2</b>	0				
		£28,999	2	9		£28,999	2	9
				-	· ·		_	
		£	s.	d.		£	s.	d.
To Balance (brought down)		28,999	$^{2}$	9	By Excess of expenditure over income	29,007	6	6
Interest on capital		8	3	9				
		£29,007	6	6		£29,007	6	6
					ľ			

R. M. Porteous, Accountant. J. D. Gray, Secretary.

21st October, 1921.

Examined and found correct.—R. J. Collins, Controller and Auditor-General.

#### GOVERNMENT LIFE INSURANCE DEPARTMENT.

Balance-sheet on 31st December, 1920.

Liabilities.	Assets.	
£ s. d. Total Assurance, Annuity, and En-	£ s. d.	£ s. d 735,739 9 0
dowment Funds (as per Revenue	Loans on policies Government securi-	100,100 0
Account) 5,542,551 19 7 Claims admitted; proofs not yet com-	ties— Consolidated stock 625,900 0 0	
pleted 86,092 12 4	Debentures issued	
Annuities	under the au- thority of the Fi-	
Medical fees 630 10 6	nance Act, 1915 40,000 0 0	
Premium and other deposits 5,572 19 3 Sundry accounts owing 693 12 3	New Zealand In- scribed Stock —	
Officers' Fidelity Fund 300 0 0	War Loans 1,068,900 0 0	
Investment Fluctuation Reserve 288,686 1 1	New Zealand In- scribed Stock —	
	Finance Act, 1919 50,000 0 0	
	New Zealand In-	
	scribed Stock — Discharged Sol-	
	diers Settlement Loan 85,000 0 0	
ł	Loan 85,000 0 0	1,869,800 0 0
	Municipal Corporation debentures	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	County securities	35,200 0 0
	Town Board debentures	$28,450  0  0 \\ 21,800  0  0$
	Drainage Board debentures	2,007 10 11
	Landed and house property	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	Mortgages on property	2,750,025 12 1
	Properties acquired by foreclosure Overdue premiums on £ s. d.	281 8 3
	policies in force 6,119 4 5	
	Outstanding premiums due but not overdue 40,156 1 9	
'		46,275 6 2
	Overdue interest £1,214 11 1 Outstanding interest	
:	due but not overdue 6,351 7 8	
	Interest accrued but not due 65,422 8 10	ī
		72,988 7 7
	Agents' balances Cash in hand and on current account	72,988 7 7 $4,792$ 0 7 $102,615$ 7 6
£5,927,557 5 10	Agents' balances	4,792  0  7
£5,927,557 5 10	Agents' balances	4,792 0 7 102,615 7 6
	Agents' balances Cash in hand and on current account	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
REVENUE ACCOUNT FOR THE YE	Agents' balances Cash in hand and on current account	4,792 0 7 102,615 7 6 £5,927,557 5 10
REVENUE ACCOUNT FOR THE YE.  £ s. d.  Amount of Funds at 1st January, 1920 5,354,904 4 9	Agents' balances	4,792 0 7 102,615 7 6 £5,927,557 5 10 £ s. d.
REVENUE ACCOUNT FOR THE YE.  £ s. d.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums — Assurance, An-	Agents' balances	4,792 0 7 102,615 7 6 £5,927,557 5 10
REVENUE ACCOUNT FOR THE YE. & s. d. Amount of Funds at 1st January, 1920 5,354,904 4 9 Renewal premiums—Assurance, Annuity, and Endowment 389,764 8 1 New premiums (including instalments	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9 Renewal premiums — Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0
REVENUE ACCOUNT FOR THE YE.  £ s. d.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment 389,764 8 1  New premiums (including instalments of first year's premiums falling due in the year)	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9
REVENUE ACCOUNT FOR THE YE.  £ s. d.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums — Assurance, Annuity, and Endowment 389,764 8 1  New premiums (including instalments of first year's premiums falling due in the year)	Agents' balances	£ s. d.  190,808 17 0  183,739 9 5 2,580 0 0 527 14 1
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9 Renewal premiums — Assurance, Annuity, and Endowment 389,764 8 1  New premiums (including instalments of first year's premiums falling due in the year) 44,398 2 9  Single premiums—Assurance and Endowment 1,653 12 10  Consideration for Annuities 24,980 2 6  Interest £274,577 3 2	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  £ s. d.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums — Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  183,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances Cash in hand and on current account  AR ENDED 31st December, 1920.  Death claims under policies, Assurance, including bonus additions Endowment Assurances matured, including bonus additions	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	£ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	4,792 0 7 102,615 7 6  £5,927,557 5 10  £ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5  35,130 19 1
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	## 4,792 0 7 102,615 7 6  ## 5,927,557 5 10  ## 8. d.  190,808 17 0  183,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5  35,130 19 1  58,088 8 11
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9 Renewal premiums—Assurance, Annuity, and Endowment 389,764 8 1 New premiums (including instalments of first year's premiums falling due in the year) 44,398 2 9 Single premiums—Assurance and Endowment 1,653 12 10 Consideration for Annuities 24,980 2 6 Interest £274,577 3 2 Less land and income tax 4,465 3 5	Agents' balances	4,792 0 7 102,615 7 6  £5,927,557 5 10  £ s. d.  190,808 17 0  188,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5  35,130 19 1  58,088 8 11 5,542,551 19 7
REVENUE ACCOUNT FOR THE YE.  Amount of Funds at 1st January, 1920 5,354,904 4 9  Renewal premiums—Assurance, Annuity, and Endowment	Agents' balances	## 4,792 0 7 102,615 7 6  ## 5,927,557 5 10  ## 8. d.  190,808 17 0  183,739 9 5 2,580 0 0 527 14 1 1,628 16 9 20,754 19 11 20,269 2 6 29,732 3 5  35,130 19 1  58,088 8 11

\* Including Agents' allowances.

Government Life Insurance Department, 2nd May, 1921.

J. H. RICHARDSON, Commissioner. GEO. W. BARLTROP, Secretary.

Audited and found correct.—Robert J. Collins, Controller and Auditor-General.

#### ${\tt GOVERNMENT\ LIFE\ INSURANCE\ DEPARTMENT-} continued.$

BALANCE-SHEET OF T	гне Асс	IDE	NT	Branch on 31st December, 1920.			
Liabilities.	£		d.		£	s.	d.
Accident Funds, as per Revenue Account		15	0	Debentures issued under authority of the			
Claims admitted (proofs not yet com-				Finance Act, 1915	10,000	0	0
pleted)	8,500	0	0	New Zealand Inscribed Stock — War	•		
Commission	352	1	4	${ m Loans}$	84,500	0	0
Premium and other deposits	90	5	7	Mortgages on property	42,870	0	0
Sundry accounts owing	58	18	7	Outstanding interest due but £ F. d.			
Officers' Fidelity Fund	100	0	0	not overdue 85 5 0			
Reserve for unearned premiums	13,433	0	0	Interest accrued but not due 1,163 11 4			
Investment Fluctuation Reserve	3,000	0	0		1,248	16	4
Reserve Fund constituted under sec-				Agents' balances	524	18	1
tion 20 of the Government Accident				Cash in hand and on current account	1,410	11	
Insurance Act, 1908	01 000	4	11		-,		
				_			
	£140,554	5	5	£	140,554	5	5
			-				

#### REVENUE ACCOUNT OF THE ACCIDENT BRANCH FOR THE YEAR ENDED 31ST DECEMBER, 1920.

		£	s. d.	1				£	s.	d.
Amount of Accident Fund	ds, 1st January,			Claims				14,975	7	6
1920		13,886	18 10	Commission		• •		3,445	8	6
Premiums	£30,267 17 8			Salaries				3,835	0	0
Less reinsurance pre-				Expenses of manage	ement			1,169	0	6
miums	416 4 10			Further appropriati	ion to ${f R}$	eserve fo	r un-			
	· · · · · · · · · · · · · · · · · · ·	29,851	12 10	earned premiums				2,056	0	0
Interest	£6,209 6 10			Amount of Accident	t Funds	, 31st De	cem-			
Less land and income				ber, 1920		• •		23,211	15	0
tax	1,255 7 0									
		4,953	19 10							
		£ $48,692$	11 6			**		£48,692	11	6
										=

Government Insurance Department, 22nd April, 1921.

J. H. Richardson, Commissioner.

GEO. W. Barltrop, Secretary.

Audited and found correct.—Robert J. Collins, Controller and Auditor-General.

#### HOUSING DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1920.

BA	LANCE-SHEET AS	AT 31ST MARCH, 1920.	
Liabilities.  Sundry depositors Rates Account Sundry creditors— For rent For payments on contract Lands Department—Rents transferable to land revenue Consolidated Fund—Expenditure repayable to Labour Department vote Interest accrued on capital Special maintenance reserve Reserve for maintenance of dwelling let or leased Reserve for depreciation of dwelling let or leased Insurance reserve Capital	55 15 4  100 0 0 197 10 0  18 14 0  18 14 0  3,202 11 10 4,297 18 8 39 16 3  24 1 6  1,279 5 11 919 19 5	Vacant land  Dwellings let or leased  Sundry purchasers—  Balance of principal  Balance of advances  Balance owing on vacant sections  Dwellings in course of erection (including stock of materials and plant)  Instalments collectable—Arrears outstanding  Rents collectable—Arrears outstanding  Deposit Account  Office furniture  Premiums paid in advance  Cash in hands of agents  Cash at G.P.O.  Cash at bank (including imprest advance)  Revenue Account (balance carried forward into next year's account)	£ s. d. 23,518 13 9 7,666 4 9 310,549 1 6 37 0 4 1,872 18 6 5,338 14 0 1,646 16 8 52 2 8 3,114 19 3 187 16 9 370 6 10 62 0 11 642 1 7 11,928 4 1 1,847 19 3 £368,835 0 10
	£ s. d.	BER, 1919, TO 31ST MARCH, 1920.	£ s. d.
To Administration expenses (general) Salaries	77 18 11	By Administration charges	181 13 9 12 11 6 5,356 1 3 57 17 1 58 17 0 1,847 19 3
P.,	£7,514 19 10	Am 21cm Mancay 1091	£7,514 19 10
Liabilities.  Capital Account  Sundry creditors— On open account  Treasury for interest	£ s. d. 624,163 15 10 . 1,251 1 9 . 18,516 2 1	AT 31ST MARCH, 1921.    Cash at bank—	£ s. d.
Special maintenance reserve Depreciation reserve	. 4,192 2 11 . 4,587 3 5 . 139 16 8 . 1,459 10 0 . 1,752 11 3 . 98 8 9	Cash in Post Office          Cash in hand—          Branches          Imprestees              5       1	40,065 7 11 1,027 1 5
		Loan on mortgage   Sundry debtors	3,500 0 0 608 8 11
	•	Instalments in arrears	419,036 6 5 1.876 6 3 75 15 6 31,651 1 6 25,938 1 11 47,852 9 2
		Total of 7 and 138 14 8  Office bicycles Freehold land Freehold dwellings let or leased Freehold dwellings (purchases incomplete Premiums paid in advance Repairs and Maintenance Account Revenue Account — Bal £ s. d. ance at 31/3/20 — 1,847 19 3	632 5 11 15 0 9 62,108 14 2 7,300 17 4 ) 2,030 0 0 523 17 4 192 4 10
	£656,160 12 8	Add net loss for year* 9,830 19 2	11,678 18 5 £656,160 12 8

<sup>\*</sup> A portion of this amount is chargeable to uncompleted dwellings, land not yet built upon, and other future operations; the balance is largely due to the initial expenses incurred in setting-up the Housing Branch.

#### HOUSING DEPARTMENT—continued.

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

1.043 7.1311	01 110000	JANI KOM KIME A	MILL DIVERD OIGH MILLION	-,				
Dr.           To Interest            Salaries            Office rent            Administration expenses         Commission           Depreciation on furniture	••	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Cr. By Interest— From purchasers, &c. 1 From tenants  Insurance rebate Administration expense Grazing	£ 17,730 363 es recou	19 1	£ 18,094 90 3,994 53	7 1	
		•	Miscellaneous receipts			75	$^{2}$	8
			Net loss for year to I Account*	Net Re	evenue	9,830	19	2
		£32,138 14 1				£32,138	14	1
		£ s. d.	ue Account.			£		ď.
To Balance brought forward Net loss for year*	••	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	By Balance	••	••	11,678	18	5
		£11,678 18 5				£11,678	18	5

<sup>\*</sup> A portion of this amount is chargeable to uncompleted dwellings, land not yet built upon, and other future operations; the balance is largely due to the initial expense incurred in setting-up the Housing Branch.

## HENRY E. MOSTON, Deputy Housing Superintendent.

A. Burgess, Accountant.

Examined and found correct.—R. J. Collins, Controller and Auditor-General. 29th June, 1921.

The accounts have been duly examined and compared with the various relative books, documents, and papers, and found to correspond therewith. The balance-sheet is, however, subject to the following qualifications and comments:—

- (a.) There is no authority of law for the creation of a so-called insurance reserve, and, as no investments have been made to meet the obligations entered into with regard to fire-insurance margin, Government is apparently subject to an unwarranted liability.
- (b.) The value of stocks of material is declared to represent the cost price.
- (c.) The assets and liabilities cannot be certified to until the respective values of the various transfers in land between the Lands Department and the Housing Department have been ascertained—a matter which is now being dealt with.
- (d.) Workers' dwelling investments amounting to £52,100 are held by Treasury against interest totalling £60,926 8s. 7d. accrued to 31st December, 1919.

Audit Office, Wellington, 2nd November, 1921.

R. J. Collins, Controller and Auditor-General.

#### MEMORANDUM.

In regard to paragraph (a) of the Controller and Auditor-General's comments, it may be explained that as occupants of workers' dwellings usually pay only a small deposit—in most cases £10—the Government might be liable for any loss from fire that might occur over and above the maximum amount of insurance effected with insurance offices, which is about 75 per cent. The Department has therefore, in all cases, charged the occupants with additional insurance for the balance of the risk, and the premiums so received have been paid into the Housing Account and set apart as an Insurance Reserve.

Wellington, 29th November, 1921.

HENRY E. Moston, Deputy Housing Superintendent.

#### KAURI-GUM INDUSTRY.

### STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1921.

#### $Balance\hbox{-}sheet.$

Liabilities.  Loan Account debentures issued under Kauri-gum Industry Act, 1914  Crown Land Account  Sundry creditors  Interest on debentures	£ s. d.  53,000 0 0  500 0 0  2,149 12 9  797 0 7	Assets.  Land at face works and elsewhere, with buildings, fences, and improvements  Vacuum tank, fittings and plant, and royalty Short-workings Account  Plant and store fittings  Tools, Auckland and depots  Live and dead stock  Furniture and office fittings  Timber on hand  Sacks, gum-cases, and consumable stores on hand  Charges paid in advance  Gum on hand  Gum on consignment  Cash in hand  Profit and Loss Account	327 67 62 127 16	6 7 6 9 15 15 17 7 8 19 0 4	6 10 2 4 3 2 6 8 6 1 10 3 3
7	Receipts and Pa	yments Account.			
Receipts.	£ s. d.	Payments.	£	s.	d.
Cash in hand, 1st April, 1920	$16,322 \ 10 \ 6$	Wages, &c., to workmen, overseers, and gum-buyers  Plant, machinery, stores, &c  Purchases of kauri-gum  Freights, &c  General and office expenses, administration, &c	2,909 $1,549$ $32,892$	10 17 4 1 19 0	0 7 7 5 5
		ousin in huma, from any of the first of the			
	£55,850 13 8		£55,850	13	_
	Loan A	1 ccount	+ ,		
(Authority under Section 4 c		m Industry Amendment Act, 1914, £75	5,000.)		
1921.	£ s. d.	1920.	£	s.	d.
March 31. To Balance forward	53,000 0 0	April 1. By Debentures issued under			
		the Kauri-gum Industry Amendment Act, 1914	53,000	0	0
	£53,000 0 0		£53,000	0	0
	<i>a</i> 7.				
		Account.	e		
To Gum on hand, 1st April, 1920  Purchases of gum  Wages  Freights  Balance, being gross profit to Profit and Loss Account		By Gum on hand, 31st March, 1921 Sales of gum Gum sent on consignment	£ 34,042 38,326 292	8 17	1
	£72,661 19 7		£72,661	19	7
					_
	Profit and L	oss Account.			
To Freights outward	£ s. d. 3,155 10 7 262 9 6 91 15 10 53 4 10 725 4 10 485 16 5 149 6 5 48 3 10 24 16 5	By Trading Account	£ 14,009 1 408		d. 6 6 7
and staff          Rent          Salaries          Depreciation          Balance carried down	$\begin{array}{cccccccccccccccccccccccccccccccccccc$				
	£14,420 0 7		£14,420	0	7.
To Balance on 1st April, 1921	£ s. d. 10,706 15 9 . 2,120 0 0	By Balance brought down Interest on 5-per-cent, inscribed stock Balance as per balance-sheet	$\substack{8,272\\400}$	$\frac{11}{0}$	d. 5 1 3
	£12,826 15 9		£12,826	15	9

#### R. P. GREVILLE, Kauri-gum Superintendent.

The Audit Office, having examined the balance-sheet and accompanying accounts, required by law to be audited, hereby certifies the same to be correct.—R. J. Collins, Controller and Auditor-General.

#### NATIONAL PROVIDENT FUND.

#### Balance-sheet as at 31st December, 1920.

				, <u></u>		
	£	8.	d.	£	s.	d.
Fund as per Revenue Account	473,360	11	8	Invested with Public Trustee 432,565	15	1
Claims due and in course of payment—*				Balance with Post Office 4.187	11	2
Maternity	3,028	17	5	Balances in transit 6,031	14	1
Death (section 15)	. 103	1	4	Contributions outstanding or in course of	-	-
Death: Allowances (section 14)	. 87	9	7	transmission*		
Allowances (section 12)	. 61	10	6	(a.) Contributions due, but not overdue 9,965	4	6
Allowances (section 16)	. 38	9	11	(b.) Contributions overdue 2,616	9	3
Refunds in suspense	13,421	9	8	Government subsidy due under Act* 28,472	3	10
Deposits on incomplete applications to	3			Refund due in respect of maternity		
join fund	1	1	1	claims* 3,914	0	0
Suspense Account	. 788	16	6	Fines due 327	1	2
One-half contributions of members of Ex	-			Interest accrued, but not due* 6.534	8	9
peditionary Forces overpaid by State	. 52	4	1	,		
Contributions prepaid	0.050	16	1			
	£494,614	7	10	£494,614	7	10
•				####,U14		10
	* T1-		 D	A /		_

<sup>\*</sup> Included in Revenue Account.

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1920.

Amount of fund at beginning of year	£ . 338,729		d. 2	Maternity claims (section 18)	$^{\pounds}_{6.654}$		d. 0
Contributions	110,594	9	0	Maternity claims (approved friendly		Ů	Ü
Interest	. 18,821			societies)		0	0
Fines				Refund of contributions on lapse, reduc-			
Benefits refunded by deduction .	. 43	13	7	tion, and withdrawal (sections 10, 11,			
Government contribution under Act	28,472	3	10	12, and 13)	16,944	12	9
Refund of maternity claims by the State	31,972	0	0	Incapacity allowances (sections 16 and 17),			
Contributions overpaid on exit	. 1	9	11	including contributions waived on in-			
ı				capacity (£89 Is. 5d.)	663	15	10
				Death: Refund of contributions (sections			
				14 (5) and 15)	386	5	3
				Death: Allowances on account of widows			
				and children (section 14)		0	3
				Retirement: Allowances (section 12)			
				Refund of contributions overpaid on exit			
				Amount of fund at end of year			
				innount of fand at one of year	110,000		
	£529,219	15	5		£529,219	15	5
			-	•	,		•

R. E. HAYES, Superintendent.

Examined and found correct—R. J. Collins, Controller and Auditor-General.

#### PRINTING AND STATIONERY DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Capital Account	Liabilities.	£ 158,090	s. d. 6 3	Assets. Buildings		£ 42,305		d. 7	£	8.	d.
Sundry creditors Suspense Account		$ \begin{array}{ccc} & 11,370 \\ & 629 \end{array} $	$\begin{array}{cc}1&11\\3&7\end{array}$	Less depreciation	••	1,057	ız	6	41,248	0	1
Bad Debts Reserve .	Account	100	0 0	Plant					,		
Balance, Profit and	Loss Account	2,060	1 11	Printing	• •	15,895					
				Binding	• •	6,077		_			
				Litho and photo	• •	1,759		1			
				Engine-room	• •	472	10	9			
				Less depreciation		$24,206 \\ 1,574$					
				Less depreciation	• •	1,011	1.1	_	22,631	10	2
				Type		7,721	2	8	,001		-
				""		575					
				<u> </u>					7,145	5	8
				Furniture		399		5			
				Less depreciation		29	18	6			
				~					369		11
				Sundry debtors	• •	• •			25,616		
				Stock on hand	· ·				74,127		
				Treasury Adjustment A	ecou	nt			1,111	- 0	
	ı	£172,249	13 8					£	172,249	13	8

#### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH. 1921.

	KECEIP:	rs and	PAYMENT	S ACCOU	NT	FOR	HE YEAR ENDED 31ST MARCH, 1921.	•		
1921.						- 1	1921.			
Mar. 31.		Receipts.		£	s.	d.	ar. 31. Payments.	£	s.	d.
To Sundries				354	2	8		94,600		11
$\mathbf{Publishi}$	ing			928	12	6		16,143	14	2
Publicat				1,828	11	3		4,013	16	3
Sundry	debtors		·	226,211	8	5	Cost-of-living bonus	1,537		10
Hansaro	l salaries (	recovere	d)	8,132	0	6	Stationery 10	7,688	13	6
			ustment Ac			ĺ		7,921	9	5
count				27,950	18	1	Freight, cartage, insurance, &c 1	10,399	16	5
				•		ĺ		7,431	0	4
							Type and printing material	174	12	3
						ļ	Monotype extras	289	17	9
							Monotype metal	673	6	4
							Fuel, gas, &c	2,566	19	11
						1	Water-supply	81	16	6
							Medical services	139		0
							Office equipment	38	6	0
					•		Postage, telegrams, and exchange	1,454		10
						-	Telephone-exchange subscriptions	74		0
							Refund of amounts overpaid	21	7	8
						-	Window-cleaning and rubbish-removal	132	<b>2</b>	6
							Proportion of rent, High Commis-			
						ļ	sioner's Office	150		0
		•				ļ	Motor vehicles	395	9	10
							Payment to L. G. Gosney for improved		_	_
							ready-reckoner	50		0
						į	Contingencies	. 94 .		0
									0	6
							Salaries (unauthorized expenditure)	1,199	1	6
				£265,405	13	5	£26	35,405	13	5
				,		_				

TREASURY ADJUSTMENT ACCOUNT.

1921.					1921.			
Mar. 31.		£	s.	d.	Mar. 31.	£	s.	d.
To Sundry Debtors Account		28,752	6	6	By Repairs and Maintenance Account	352	7	4
Stationery Trading Account		1,000	0	0	Wages Account	0.000	0	4
Stamp - printing Department	Wages				Publications Account	2,929	6	7
Account		4,502	3	<b>2</b>	Interest Account	5,281	12	0
Bonus Arrears Account		5,643	15	5	Balance, Receipts and Payments Ac-			
					count	27,950	18	1.
	•				Balance	1,111	0	9
		200 000				400 000		
		£39,898	5	Ţ		£39,898	5	1
				_		ت ــــــــــــــــــــــــــــــــــــ		-

#### PRINTING AND STATIONERY DEPARTMENT—continued.

#### Profit and Loss Account for the Year ended 31st March, 1921.

Dr. To Paper and materials— Stock at beginning Add purchases	A='=aa		0	s. c	l.	£	s.	d.	Manufacturing 207,714 2 2 Stationery 30,227 16 8
Less stock on hand on 31st March, 1921				0	7				Publishing       . 1,621       6 11         Work in progress       . 4,667       10         Insurances refunded       . 1,624       1
Stationery— Stock at beginning Add purchases	3,359 32,942		8						
Less stock on hand on 31st March, 1921			8 - 27,732	12	9				
Salaries and wages Insurance Repairs and maintenance— Plant	891		117,382 676	1 1					
Premises  Lighting, power, and water Depreciation Interest on capital	•••	14	$ \begin{array}{r} 7 \\ - & 1,265 \\ 2,324 \\ 3,237 \\ 5,281 \end{array} $	$\begin{array}{c} 3 \\ 19 \end{array}$	2 6 0				
Freight (inward)  General expenses— Office salaries			5,306	13	-	228,777	. 2	6	6
Salaries and wages (Stam Postage and telegrams Exchange Freight (outward)	• • • • • • • • • • • • • • • • • • • •	nent)		3	$\frac{2}{2}$				
Discounts	••		71 74 137	4 1	0.0	,			
Bad Debts Reserve Accor Balance, being net profit fo	int		100	0		$15,017 \\ 2,060$			
						£245,854	17		£245,854 17 0

. H. M. C. ROBERTSON, Accountant.

Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General.

#### PUBLIC SERVICE SUPERANNUATION FUND.

#### Balance-sheet as at 31st December, 1920.

Liabilities.	£	s.	đ.	Assets.	£	s. d.
Fund as per Revenue Account	1,502,905			Amount invested by the Board	1,388,967	12 11
Retiring and other allowances due, in				Retiring-allowances recoverable (In-		
course of payment—				ternal Affairs)	271	10 1
To members	2,302	7	0	Contributions due, in course of trans-		
To widows and children	203	11	1	mission	20,819	
Refunds of contributions due, in course				Interest due and accrued	22,757	
of payment -				Bank Account	55,988	19 3
Under section 46, Amendment Act				Balance in hands of Postal Depart-		
(left service),	1,611	17	5	ment	17,121	
Under sections 42 and 43 (death)	1,125			Balance in hands of Public Trustee	9,7 <b>3</b> 6	8 10
Under section 32 (ee)	0	19	3			
Transfers to other funds due, in course						
of payment	7	12	0			
Expenses due, in course of payment—						
Salaries	437		2			
Office expenses	1	5	1			
Post Office charges	50					
Public Trustee's charges	568	18	10			
Valuation fees due to Valuation De-			_			
partment		12	6	,		
Cost-of-living bonus due to Treasury		_				
Department		6				
Unclaimed Account (contributors, &c.)						
Contributions paid in advance or in error	3,607	17	6			
	£1,515,663	2			£1,515,663	2 6
a :	51,515,005		<u> </u>	*	21,313,005	
•				,		

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1920.

REVENUE ACCOUNT FOR T	HE	Y E.	AR ENDED 31ST DECEMBER, 1920.			
£	s.	d.	Retiring-allowances-	£	s.	ď.
Amount of fund at beginning of year 1,288,197	10	2	To members	118,806	9	3
Members' contributions—			To widows and children	13,266	13	7
Under section 29 (ordinary) 227,619	16	8	Contributions returned—			
Transfers from other superannuation			Under section 46, Amendment Act			
funds 634	17	10	(left service)	43,799	8	$^{2}$
Government subsidy 86,000	0	0	Under section 42 (death)	5,945	11	1
Government contribution, special, on			Under section 32 (e)	598		1
account of military contributors 20,000	0	0	Under section 32 (ee)	3,103	4	0
Interest 71,949	12	6	Under section $32(f)$	1,541	11	$^{2}$
Fines, &c 511	1	4	Under section 38 (retirement)	886		8
			Interest, section 2, Amendment Act	30	14	4
			Contributions to other superannuation			
			funds (section 48)	238	6	5
			Expenses—			
			Salaries	1,650		0
			Office expenses	208		
			Public Trustee's charges	1,798		0
			Election expenses		6	0
			Medical fees	74		0
			Board members' travelling-expenses		13	
			Post Office charges	50		0
			Amount of fund at end of year	1,502,905	16	6
£1,694,912	18	6		£1,694,912	18	6

Subsidiary Account.—Cost-of-living Bonus paid to Annuitants of the Public Service Superannuation Fund on behalf of the Treasury.

	£s.d.		£ s. d.
Amount disbursed for period 1st April,		Cash received from Treasury	23,533 5 1
1920, to 31st December, 1920	23,476 18 10		·
Balance	56 6 3		
	£23,533 5 1		£23,533 5 1

WILLIAM M. WRIGHT, Secretary,

Wellington, 30th May, 1921.

R. S. Wogan, Accountant,
Public Service Superannuation Board.

Examined and found correct—Robert J. Collins, Controller and Auditor-General.

## PUBLIC TRUST OFFICE. Balance-sheet for the Year ended 31st March, 1921.

	Balances on 31	st March, 1920.	Transa	ctions.	Balances on 31st March, 1921.			
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.		
Estates under administration Investment agencies War Regulations Act Miscellaneous accounts and funds Unclaimed lands Unclaimed property Rating Act Bankruptey Act, 1908 Relief funds Sundry Native accounts Teachers' Superannuation Fund Account	£ s. d. 349,908 0 4* 2,208 16 9* 416 4 7 23 7 0* 52 7 2 1 3 0 1,411 11 11 430 15 6* 13,941 14 10	\$ s. d. 3,562,714 14 10 596,296 10 2 282,914 11 3 657,494 19 4 8,925 0 0 10,456 11 8 2,921 12 10 1,883 0 11 24,249 19 9 262,541 9 4 16,549 10 6	£ s. d. 4,812,176 6 4 155,120 11 6 20,317 9 4 76,712 4 5 99 2 5 7,328 10 4 1,362 9 1 367 14 8 4,643 19 8 105,586 1 8 204,042 5 7	£ s. d. 5,114,364 8 6 139,341 12 4 29,936 16 5 354,110 2 10 3,290 17 5 461 12 3 1,511 5 4 4,310 12 9 135,146 11 9 204,488 3 8	£ s. d. 348,726 18 7 3,066 11 10 124 2 5 23 13 11  219 0 7	\$ d. d 3,863,721 15 5 577,308 14 5 295,184 5 7 934,993 13 2 8,527 1 6 4,17 15 6 2,920 16 6 2,976 11 7 221,505 0 17 291,890 4 6 3,053 13 6		
Public Service Superannuation Board Account	14,578 11 0	45,938 10 9	598,216 2 11	606,149 0 7	15,326 12 0	54,619 9 5		
Superannuation funds— Civil Service Act, 1908 Deferred (Naval) Pay Account Education Act, 1908, section 243 Government Railways National Provident Fund Post and Telegraph Act Public Service Classification and Superannuation Act, 1908, s. 31 Local authorities' superannuation		7,460 1 1 534 2 7 82 12 10 304,955 14 9 330,585 3 5 1,405 17 8 5,077 3 10	31 0 0 485 19 5 533,976 15 1 7,846 19 10 137 8 5 490 4 11	1,081 3 2 517 15 4 4 7 3 585,591 2 11 148,912 0 3 519 13 10 257 7 7	:: :::::::::::::::::::::::::::::::::::	8,510 4 8 565 18 87 0 1 446,570 2 7 471,650 3 10 1,788 3 1 4,844 6 6		
funds— Westport Harbour Board Auckland Harbour Board Buller County Council Wellington Harbour Board Sinking funds Land Settlement Finance Act, 1909 General accounts—	   143 8 8 234 3 6	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1,359 10 5 3,272 7 7 760 0 8 22,234 10 8 1,255,916 11 8 104,770 12 7	0 1 5 554 15 3	1,748 7 6 9,264 11 1,851 6 1 . 58,413 4 8 6,112,774 13 1 102,582 2		
Various internal accounts Unpaid Vouchers Account Profit and Loss Account Interest Interest Overdue interest Mortgage sundries Instalments receivable Ove. due instalments General investments Special investments Mortgage securities acquired Mortgage securities in possession Office property—	184,956 3 10* 1,947 12 10 11,045,257 17 5 37,086 13 6 7,547 0 8 8 3 9	472,033 8 1 59,261 19 11 12,469 17 10 1,000 0 0 239 6 9 314 3 1	$\begin{array}{c} 2,096,072 \ 12 \ 10 \\ 3,031,619 \ 14 \ 5 \\ 849,999 \ 17 \ 2 \\ 2,172,593 \ 5 \ 7 \\ 599,766 \ 11 \ 6 \\ 62,680 \ 2 \ 1 \\ 45,312 \ 0 \ 5 \\ 43,755 \ 9 \ 8 \\ 13,160 \ 3 \ 6 \\ 3,191,540 \ 4 \ 2 \\ 15,440 \ 13 \ 4 \\ 6,200 \ 4 \ 0 \\ 809 \ 7 \ 4 \\ \end{array}$	$ \begin{array}{c} 2,168,967 & 1 & 1 \\ 3,084,455 & 10 & 10 \\ 790,737 & 17 & 3 \\ 2,172,593 & 5 & 7 \\ 599,766 & 11 & 6 \\ 62,680 & 2 & 1 \\ 40,075 & 0 & 2 \\ 43,755 & 9 & 8 \\ 13,160 & 3 & 6 \\ 1,236,372 & 2 & 11 \\ 12,201 & 10 & 0 \\ 7,154 & 4 & 9 \\ 745 & 1 & 11 \\ \end{array} $	215,041 14 5 4 0 0 13,000,543 2 8 40,326 1 10 6,892 10 3 0 17 0	575,013 6 1: 52,885 16 8  5,289 4 9  117 4 0 1,000 0 0 538 17 1 242 10 13		
Office premises and building-sites Furniture, fittings, library, &c. Stationery stocks Plant—	151,269 18 3 11,626 19 4 7,162 13 10	:: ::	39,950 8 0 6,421 2 10 7,209 5 6	7,599 12 7 2,786 13 6 7,162 13 10	183,620 13 8 15,261 8 8 7,209 5 6			
Mechanical appliances Motor cars and cycles Deferred expenditure Business extension Cash	5,854 17 9 2,429 4 4 2,254 10 7 2,004 12 3 68,533 12 10		3,322 1 5 2,061 18 10 5,396 15 7 9,372,877 0 7	1,431 0 0 1,446 10 0 638 12 0 2,992 7 8 9,376,261 9 8	7,745 19 2 3,044 13 2 1,615 18 7 4,409 0 2 65,149 3 9			
*	11,911,290 5 5	11,911,290 5 5	28,351,881 5 2	28,351,881 5 2	13,918,906 4 10	13,918,906 4 1		

<sup>\*</sup> The balances brought forward in these classes differ from the closing balances in the previous balance-sheet owing to the many amalgamations of classes effected during the year.

J. W. MACDONALD, Public Trustee. W. BARR, Acting Chief Accountant.

The Controller and Auditor-General to the Right Hon. the Minister of Finance.

Sir,—

Audit Branch, Public Trust Office, Wellington, 10th August, 1921.

I have the honour, in accordance with the provisions of section 39 of the Public Trust Office Act, 1908, to transmit to you the attached balance-sheet of the Public Trust Office for the year which ended on the 31st March last, and to report that I have examined the balance-sheet and found it correct.

I have, &c.,

Popper I Correct

The Right Hon. the Minister of Finance, Wellington.

ROBERT J. COLLINS,
Controller and Auditor-General.

#### PUBLIC TRUST OFFICE—continued.

#### STATEMENT OF ASSETS AND LIABILITIES ON THE 31ST MARCH, 1921.

Liab	ilities.							Assets.				-	
	£	s. (	ı. €		s.	$\mathbf{d}$ .		£	s.	d.	£	s.	d.
Amount held for sundry estates and funds Sundry creditors Assurance and Reserve Fund Investment fluctuations reserve	142,147 43,395		13,283, 133,				Freehold and leasehold premises and sites Furniture and plant— Furniture and library, &c. Mechanical appliances	$15,261 \\ 7,745$			183,620	13	8
Reserve for interest on enemy property moneys Profits invested	38,773 251,870	$\frac{4}{12}$	4 2				Motor cars and cycles Stationery	$\frac{3,044}{7,209}$	13	<b>2</b>	33,261	6	6
Bonuses to estates unexpended Branch Adjustment Account				964	0	11	Land Settlement Finance	1,049,130					
							Act debentures Local bodies' debentures		6	<b>2</b>	3,910,559	15	7
•							Mortgages, &c.— Mortgages Properties acquired by fore-	9,129,709			-,,.		
							closure	6,892	10		9,136,601	19	2
							Advances (on overdraft) to estates and accounts Interest and rent accrued—	••			374,071	11	9
							Interest accrued, due, and overdue Rent accrued and due	211,848	6 3	9 8	212,247	10	5
			•				Sundry debtors for expenses paid in advance Cash and deposits—				624		
							Cash in hand, on current account, and Agents' balances Land- and income-tax de-	65,149	3	9			
							posits Fixed deposits	2,169 . 600	1 <u>4</u> 0	0	67,918	17	q
			£13,918,9	906	4	10 =				£13	3,918,906		
							T W M. cross	urn Dala	: .	m	a4.00		

Wellington, N.Z.

J. W. MACDONALD, Public Trustee. W. Barr, Acting Chief Accountant.

Examined and found correct—Robert J. Collins, Controller and Auditor-General.

PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 318	ST MARCH.	. 1921.
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I IVOTII	AND LIC	ממע	23.0	CCCUNT	FU.	K T
To Salaries	£	s.	d.	£	s.	d.
Permanent	147,895	5	-0			
Temporary	19,632	15	10			
Unclassified	500	0	0			
				168,028	0	10
Overtime				1,430		
Cost-of-living bonus				1,545		5
Service charges				1,010		
Agents' commission	6,730	10	8			
Services of High Commis-	0,100	10	o			
sioner	143	15	0	•		
Services of General Post Office			8			
Services of Bank of New	1,071	19	8			
	4.4	10	0			
Zealand	44	18	6		_	
4 71 67 4 3				7,991		10
Audit of books and accounts				900	0	0
Maintenance of premises and pl	ant					
Repairs and insurances—						
Offices	2,425		8			
Motor cars and cycles	2,197	19	6			
Office appliances	486	7	5			
Sundries	392	2	7			
Insurance premiums on						
office premises, furniture,						
&c	468	10	3			
				5,970	6	5
Rent				2,487	8	8
General charges—	• • •			2,10.	•	•
Advertising	2,325	0	7			
Cleaning, lighting, heating,	2,020	U	•			
and power	3,207	5	8			
Legal expenses	639		10			
Migaellaneeug neumants						
Miscellaneous payments	$\frac{2,197}{4,722}$					
Postages and freight		6	I			
Telephone subscriptions	893	TT	0			
Printing, stationery, and	10.050	10				
requisites	10,050		4			
Travelling-expenses	7,293		7			
Extension of business	1,227					
Wages of custodian and staff	5,192	6	3			
			_	37,749	19	11
Depreciation (office premises,	furniture	, a:	nd	•		
plant, &c.)				7,295	6	4
Balance, being net profit to	Appropr	iati	on	ĺ		
Account				10,691	7	0
			_	,		_
			£	244,090	6	5
			_	,		_
			_			

							. J.	134	u.
By Com							98,036		
Inter	est, b	eing st	ırplus	from in	vestments		144,056	^8	0
$\operatorname{Rent}$							1,548	4	10
Profi	on	$_{\mathrm{sale}}$	of of	fice-site,	Durham	and	•		
Ar	magh	Street	s, Chr	istchurel	h		449	8	0
	_		•						-

J. W. MACDONALD, Public Trustee. W. BARR, Acting Chief Accountant.

£244,090

Public Trust Office, Wellington, 11th May, 1921.

#### PUBLIC TRUST OFFICE—continued.

Profit and Loss Appropriation Account for the Year ended 31st March, 1921.

£ s.			d.		£	s.	d.
To Alterations to premises	80	0	0	By Balance from Profit and Loss Account, being net profit for year ended 31st March, 1921 Balance transferred from Assurance and Re-	10,691	7	0
Office appliances 3,297 1  Motor cars and cycles 1,899 8	5			serve Fund	19,520	17	4
Investment and Fluctuation Reserve Account	-10,452 $-6,500$						
Commencial and a state of the Market of the	. 1,250	ŏ					
	. 11,667	3	7				
/XX/ A Foughtons)	. 262	10	0				
	£30,212	4	4		£30,212	4	4

Public Trust Office, Wellington, 11th May, 1921.

J. W. MACDONALD, Public Trustee. W. Barr, Acting Chief Accountant.

### STATE ADVANCES OFFICE.

#### ADVANCES TO SETTLERS BRANCH.

ADVANCES TO SE	TTLERS BRANCH.
STATEMENT OF LIABILITIES AND	Assets as at 31st March, 1921.
Liabilities. £ s. d. Sundry loans 9,283,193 1 10 Temporary advances from Public Debt	
Sinking Fund Branch 459,962 0 0 Temporary advances from Advances	at 31st March, 1921 6,918,274 3 3 Mortgage instalments overdue—Interest 28,801 17 8
Office Sinking Fund Account . 445,000 0 0	Interest on mortgages, accrued but not
Advances Suspense Account 29,134 9 6 Fire Loss Suspense Account 3,189 6 8	due 75,257 10 6 Temporary advances to Local Autho-
Suspense Account         6,133       3       6         Reserve Fund         50,000       0       0	rities Branch 225,000 0 0 Temporary advances to Workers Branch 330,000 0 0
Interest payable on loans, accrued but	Temporary investments 2,139,773 7 9
not due 75,114 12 1 Profit and Loss Account 791,099 11 4	Interest on temporary investments, accrued but not due 34,302 11 11
	Insurance Premiums Account 392 11 4 Office Furniture and Equipment Account 1,566 16 8
	Realization Account
·	Public Trustee 302,904 13 9
	Advances Office Sink- ing Fund Account 963,034 8 11
	Public Debt Sinking Fund Branch . 10,525 10 7
	1,276,464 13 3
	Cash in hand and in bank at 31st March, 1921 112,353 9 11
£11,142,826 4 11	£11,142,826 4 11
STATEMENT OF PROFIT AND LOSS ACCOUN	IT FOR THE YEAR ENDED 31ST MARCH, 1921.
Dr. & s. d.	
Balance—Net profits for the year ended	By Interest Account—Gross profits 110,086 15 8
31st March, 1921 92,891 17 3	
£110,086 15 8	£110,086 15 8
£ s. d.	£ s.d.
To Office Furniture and Equipment Account written down 174 1 10	By Balance as at 31st March, 1920 522,028 1 11 Accumulated profits as at 31st March,
Balance-Net profits carried forward 791,099 11 4	1920, on amounts paid to Advances Office Sinking Fund Account 175,043 13 5
	Accumulated profits as at 31st March, 1920, on amounts paid to Public
	Debt Sinking Fund Branch 850 5 1
	Loss on realization, subsequently recovered 459 15 6
-	Net profits for the year
£791,278 13 2	£791,273 13 2
STATEMENT OF INTEREST ACCOUNT FOR	R THE YEAR ENDED 31ST MARCH, 1921.
Dr. £ s. d. £ s. d.	
To Interest paid on loans 345,702 5 4 Less accrued interest at	By Interest received on mortgages 313,941 12 10
31st March, 1920 74,943 14 3	Less overdue and
Interest payable on loans, accrued but	accrued at 31st March, 1920 105,941 11 2
not due at 31st March, 1921	Interest on bank balances
transferred from other branches 30,282 6 4 Balance—Gross profits transferred to	Interest on amount in Advances Office Sinking Fund Account 48,804 11 11
Profit and Loss Account	Interest on temporary advances to
	other branches
	Sinking Fund Branch 385 16 0 Interest on temporary £ s. d.
	investments 112,668 19 1 Less accrued interest
	at 31st March, 1920 33,224 9 6
	Interest on temporary investments
	accrued at 31st March, 1921 34,302 11 11 Interest on mortgages—
	Overdue at 31st & s. d. March, 1921 28,801 17 8
	Accrued but not due
	at 31st March, 1921 75,257 10 6
	104,059 8 2
£486,242 5 2	£486,242 5 2

STATE ADVANCES OFFICE.—ADVAN	ICES TO SETTLERS BRANCH—continued.												
STATEMENT OF MANAGEMENT EXPENSES ACC	OUNT FOR THE YEAR ENDED 31st MARCH, 1921.												
Dr.       £ s. d         To Advertising, newspapers, &c.       7 3         Audit Office services       300 0         Inspection fees       64 2         Petty general expenses       60 7 1         Post Office services       771 0         Postages and telegrams       995 10         Printing and stationery (including office)	By Consent fees												
fittings)        1,879       18       1       Salaries        14,044       7       6       6       7       7       18       7       7       7       18       7       7       18       7       7       18       7       7       18       7       7       18       7       7       18       7       7       18       7       7       18       7       7       7       8       7       7       8       8       8       8       8       8       8       8       8       8       8       8 <td></td>													
£18,686 19 8	£18,686 19 8												
	G. F. C. CAMPBELL, Superintendent.												
W. N. HINCHLIFFE, Accountant. State Advances Office, Wellington, 27th June, 1921. Examined and found correct.—Robert J. Collins, Controller and Auditor-General. ————													
ADVANCES TO W	ORKERS BRANCH.												
STATEMENT OF LIABILITIES AND	Assets as at 31st March, 1921.												
Liabilities.       £       s.       d.         Sundry loans       .       .       2,419,346       14       1         Temporary       advances       from       Settlers       330,000       0       0         Interest payable on loans, accrued but not due       .       .       24,963       13       7         Advances Suspense Account       .       20,730       15       6         Fire Loss Suspense Account       .       8       0       0	Investment Account (total principal owing by mortgagors at 31st March, 1921) 2,705,357 4 7 Mortgage instalments overdue—Interest 8,797 4 0 Interest on mortgages, accrued but not due												
Fire Loss Suspense Account	Insurance Premiums Account 133 14 6 Realization Account 724 18 10 Sinking Funds— £ s. d. Public Trustee 2,715 17 9 Advances Office Sinking Fund Account 64,663 15 5 Public Debt Sinking Fund Branch 4,365 16 11												
	Cash in hand and in bank at 31st												
£2,838,463 6 11	March, 1921 9,132 13 8  £2,838,463 6 11												
	NT FOR THE YEAR ENDED 31ST MARCH, 1921.  ### Cr. ### s. d.												
Dr.       £       s. d.         To Management Expenses Account       3,322 2 11         Amount lost in transit       5 0 0         Balance—Net profits for the year       12,971 19 9													
£16,299 2 8	£16,299 2 8												
To Loan-flotation charges written down 5,000 0 0  Balance—Net profits transferred to Reserve Fund 18,480 15 3	By Accumulated profits as at March, 1920, on amounts paid to Advances Office Sinking Fund Account 10,110 8 0 Accumulated profits as at March, 1920, on amounts paid to Public Debt												
	Sinking Fund Branch 398 7 6   Net profits for the year												
£23,480 15 3	£23,480 15 3												
STATEMENT OF INTEREST ACCOUNT FO	or the Year ended 31st March, 1921.												
Dr.													
Interest paid on amounts temporarily transferred from Settlers Branch 6,031 14 8	Interest on amount in Advances Office 75,066 2 10												
Interest payable on loans, accrued but not due 24,963 13 7	Sinking Fund Account 3,682 12 5 Interest on bank balances 8 12 0												
Balance — Gross profits transferred to Profit and Loss Account 16,299 2 8	Interest on amount in Public Debt Sinking Fund Branch 162 4 3 Interest on mortgages— Overdue at 31st												
	March, 1921 8,797 4 0 Accrued but not due at 31st March, 1921 30,572 1 3												
200 200 11	39,369 5 3												
£118,288 16 9	£118,288 16 9												

#### STATE ADVANCES OFFICE.—ADVANCES TO WORKERS BRANCH—continued.

STATEMENT OF I	MANAGEMENT	EXPENSES	ACCOUNT	FOR TI	HE YEAR	ENDED	31 sт	MARCH.	1921.
	TATA WALLEY TO THE TATAL	TAKE BUILDING	TICCOUNT	TOTA TI	1113 1 1323.10	1314 10 1310	OTOI	TITLE TO THE	Tomr.

D7.  To Audit Office services Post Office services Postages and telegrams Printing and stationery Salaries Sundries Valuation Department—	    Ag <b>ency w</b> ork		150 400 145 200 2,670	0 0 2 0 0 17	0 0 0 0 5	Cr. By Production fees Release fees Balance transferred Account	to	Profit and		£ 329 265 3,322	5	6
		-	3,916						. £	3,916	19	5

G. F. C. CAMPBELL, Superintendent. W. N. HINCHLIFFE, Accountant.

State Advances Office, Wellington, 27th June, 1921.

Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General.

#### · ADVANCES TO LOCAL AUTHORITIES BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1921.

STATEMENT OF LIAI	BILITIES AND .	Assets as at 31st March, 1921.
Liabilities.	£ s. d.	Assets.
Sundry loans 2	2,775,529 0 0	Investment Account, less £ s. d. £ s. d.
Money received in accordance with sec-		total repayments—
tion 72, Local Bodies' Loans Act, 1913	3,987 12 10	Local bodies 2,206,904 10 '4
Temporary advances from Settlers Branch	225,000 0 0	Section 70, Local
Temporary advances from Public Debt	482.000 0 0	Bodies' Loans Act,
Sinking Fund Branch	155,038 0 0	$1913 \dots 43,255 8 0$
Suspense Account	73 17 6	Matal balance of majorinal arriva on
Interest on loan-moneys, accrued but not	36,385 6 7	Total balance of principal owing on debentures 2,250,159 18 4
due	30,369 0 1	Interest on debentures 2,250,159 18 4
		Local bodies—
		Overdue at 31st £ s. d.
		March, 1921 12,571 15 8
er er i f		Accrued but not due
		at 31st March, 1921 16,988 9 1
and the second of the property of		Section 70—
		Overdue at 31st
	·	March, 1921 859 17 2
,		Accrued but not due
r = r + r + r + r + r + r + r + r + r +		at 31st March, 1921 293 19 5
		30,714 1 4
		Loan Charges Account 32,873 5 0 Temporary investments 545,226 12 3
		Temporary investments 545,226 12 3 Interest accrued but not due on tem-
		0.951 9 5
		Sinking Funds— £ s. d.
		Public Trustee 48,461 0 5
		Advances Office Sink-
		ing Fund Account 211,046 19 0
		Public Debt Sinking
		Fund Branch 9,908 11 9
		269,416 11 2
		Profit and Loss Account 25,318 12 10
ti i i i i i i i i i i i i i i i i i i		Cash in hand and in bank at 31st March,
		$1921 \dots 32,953 12 7$
	,196,013 16 11	£3,196,013 16 11
υ	, 190,019 10 11	20,130,015 10 11

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

STATEMENT OF PROFIT AND	$\mathbf{r}_0$	SS, AC	COL	JNT	FOR THE YEAR ENDED SIST MARCH,	1921	•		
Dr. To Management Expenses Account Balance—Net profits for the year		£ 791 6,847	16		Gr. By Interest Account—Gross profits	7,6		s. 12	
		£7,639	12	11		£7,6	39	12	11
To Balance as at 31st March, 1920		£		d. 3	By Accumulated profits as at March, 1920,	£		s.	d.
Loan-flotation charges written down	••	6,240			on amounts paid to Advances Office Sinking Fund Account	34,0	86	18	5
					Accumulated profits as at March, 1920, on amounts paid to Public Debt				
						6,8		16	11
	-				Balance	25,8	318	12 	10
	£	267,136	10	3		£67,1	36	10	3

#### STATE ADVANCES OFFICE.—ADVANCES TO LOCAL AUTHORITIES BRANCH—continued.

STATEMENT OF INTEREST ACCOUNT	T FOR THE YEAR ENDED 31st March, 1921.	
Dr. £ s. d. £	s. d. Cr. £ s. d. £	s. d.
To Interest paid on loans 103,195 12 6 Less accrued interest at 31st March, 1920 36,385 6 7 ————— 66,810 Interest paid on temporary advances 11,327 1 Interest payable on loans, accrued but not due at 31st March, 1921 36,385 Balance transferred to Profit and Loss Account 7,639 1	By Interest on debentures	7 1 0 5 5 0
	Sinking Fund Branch	5 9 3 5
$\mathfrak{L}122,162$	15 10 £122,162 1	5 10
	<del></del> !	
STATEMENT OF MANAGEMENT EXPENSES ACC	COUNT FOR THE YEAR ENDED 31ST MARCH, 1921.	
	s. d. Cr. £ 1	s. d.

OTHERDINE OF BEHIND	 	TIO TTC	,,,,		1 1010 11111 1			OIOL MIL	,			
Dr.		£	s.	d.	Cr,					£	s.	đ٠
To Audit Office services	 	50	0	0	By Balance tra	ansferred	to	Profit and	Loss			
Post Office services	 	100	0	0	Account					791	16	0
Postages and telegrams	 	146	16	0					• •			
Printing and stationery	 	125	0	0				•				
Salaries	 	370	0	0							z	
		£791	16	0						£791	16	0
				_								_

G. F. C. CAMPBELL Superintendent. W. N. HINCHLIFFE, Accountant.

State Advances Office, Wellington, 27th June, 1921.

Examined and found correct.—Robert J. Collins, Controller and Auditor-General.

#### PUBLIC DEBT SINKING FUND BRANCH.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1921.

Liabil	ities.			Assets.					
inking Fund Account, created in accord-			*			Investment Account— Total principal owing on mortgages	£	s.	d.
ance with the Pub- lic Debt Extinction						advanced to settlers Total principal owing by local autho-	243,317	8	0
Act, 1910	£	s. d.	£	s.	d.	rities	993,907	6	10
Treasury, in respect						Interest on mortgages—	•		
	1,517,331	18 6				Settlers-			
In respect of loans						Overdue at 31st March, £ s. d.			
raised under the						1921 600 12 0			
State Advances						Accrued but not due at			
Act, 1913—						31st March, 1921 2,500 7 3			
Advances to Settlers		*					3,100	19	3
Branch	9,289					Interest on debentures—			
Interest to date	1,236	1 1				Local Authorities—			
Advances to Workers						Overdue at 31st March,			
Branch	3,805					1921 4,585 2 8			
Interest to date	<b>560</b> 1	11 9				Accrued but not due at			
Advances to Local	0 0 0					31st March, 1921 10,207 2 9			
Authorities Branch						T	14,792	5	5
Interest to date	1,250	4 11	1 710 101			Temporary advances to Local Authorities	*** 000	_	_
	4		1,542,131		9	Branch		0	0
Advances Suspense Acc		• •	3,665		0	Temporary advances to Settlers Branch	459,962	0	0
Suspense Account		٠٠	141	2	8	Insurance Premiums Account	1	3	5
Profit and Loss Acc			200 072	0	4	Cash in hand and in bank at 31st March,	4 000	_	10
Treasury payments	••	••.	329,073	8	4	1921	4,892	Ð	10
			81,875,011	8	9	£	1,875,011	8	9

#### STATE ADVANCES OFFICE.—PUBLIC DEBT SINKING FUND BRANCH—continued.

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MA
---

То	Dr. Balance—Net profits for the year		£ 70,247		d. 11	Cr. & & s. d. By Interest Account
То	profits as at 31st March, 1920,	on	£70,247	_	11 d.	### ### ##############################
	amounts paid in by— Settlers Branch, transferred Workers Branch, transferred Local Authorities Branch, transfer Balance—Net profits carried forwar			$\frac{7}{2}$	1	Net profits for the year 70,247 15 11
		-	£331,205	3	0	£331,205 3 0
		EST				THE YEAR ENDED 31st MARCH, 1921.
	Dr. Interest on amounts paid in by— Settlers Branch, transferred Workers Branch, transferred		. 385 . 162	16 4	3	Cr. £ s. d. £ s. d. By Interest on mortgages— Settlers 6,693 6 10 Less interest overdue and
	Local Authorities Branch, transfe Balance transferred to Profit and Account	Los				accrued at 31st March, 1920 1,863 14 8 ————— 4,829 12 2
						Interest on debentures— Local Authorities 36,197 19 0 Less interest overdue and
						accrued at 31st March, 1920 11,083 9 2 ———————————————————————————————————
						Interest on bank balances
						Settlers— Overdue at 31st £ s. d. March, 1921 600 12 0 Accrued but not due
						at 31st March, 1921 2,500 7 3 3,100 19 3
						Interest on debentures— Local Authorities— Overdue at 31st March, 1921 4,585 2 8 Accrued but not due
						at 31st Marcb, 1921 10,207 2 9
			£71,162	19	0	£71,162 19 0

G. F. C. Campbell, Superintendent. W. N. Hinchliffe, Accountant.

State Advances Office, Wellington, 27th June, 1921.

Examined and found correct.—Robert J. Collins, Controller and Auditor-General.

#### ADVANCES OFFICE SINKING FUND ACCOUNT.

STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1921.

Liabilities.					Assets.			
£	s. d	. £	s.	d.	Investment Account—	£	s.	đ.
Amount paid in as at					Total principal owing on mortgages			
31st March, 1921,						508,635	19	10
with profits added 1,413,745	3 4				Total principal owing on mortgages	050 510	_	_
Less redemption of	0 0				advanced to local authorities  Temporary advances to Settlers Branch			
loans 175,000	0 0	1,238,745	3	4	Insurance Premiums Account	445,000		0 11
Advances Suspense Account				0	I =	10	•	11
Suspense Account			13	-	Settlers—			
· · · · · · · · · · · · · · · · · · ·	• • •				Overdue at 31st March, £ s. d.			
					1921 2,229 8 2			
					Accrued but not due at			
					31st March, 1921 5,208 14 4			
						7,438	2	6
					Interest on debentures—			
•					Overdue at 31st March,			
					1921 1,783 11 1 Accrued but not due at			
• • • • • • • • • • • • • • • • • • • •					31st March, 1921 2,097 6 0			
				]	5181 braich, 1921 2,097 0 0	3,880	17	1
					Cash in hand and in bank at 31st March,	. 0,000	11	1
					1921	17.914	4	5
					-			
		£1,239,398	16	11	£1	,239,398	16	11
				===				

#### STASE ADVANCES OFFICE.—ADVANCES OFFICE SINKING FUND ACCOUNT—continued.

STATEMENT OF PROFIT AND I	Loss Account	FOR THE YEAR ENDED 31st N	Iarch, 1921.
Dr.	£ s. d.	Cr.	£ s. d.
To Profits as at 31st March, 1920, on amounts paid in by—		By Balance as at 31st March, 1920	219,240 19 10
Settlers Branch, transferred .	. 175,043 13 5		
Workers Branch, transferred Local Authorities Branch, transferre			
•			
	£219,240 19 10		£219,240 19 10
			1 6

STATEMENT OF INTEREST	Accoun	T F	OR	THE YEAR ENDED 31
1)r. To Interest on amounts paid in by— Settlers Branch, transferred Workers Branch, transferred Local Authorities Branch, transferred	3,682	11 12	5	By Interest on mortgages Settlers
				Interest on debentures Local authorities Less interest overdue a

THE	YEAR	ENDED	31sT	MARC	н,	199	21.		
	Cr.			£	s.	d.	£	8.	đ.
· -	Settlers	n mortge	•	23,352	0	6			
	accrued 1920	at 31st I	Iarch,	7,398	9	9	15,953	10	9
Les	Local a	debentu uthorities est overdu at 31st I	e and	6,705	15	10			
				1,632	15	5	5, <b>07</b> 3′	; 0	5
Int	erest on	bank ba	lances					19	
Int	erest or	amount	s temp				-		·
	ferred t	o Settlers	Branc	h		••	13,163	5	5
Int	erest c	n sinki Trustee	ng fur	nds hel	ld	_	18 040	10	_
		rustee 1 mortgag		••		••	17,349	19	7
	Settlers		308	*					
	Over	due at rch, 1921							
	at	ed but n 31st							
	192	21	• •	5,208	14	4		_	
Int		debentu		***			7,438	2	6
		due at	~					.,	
		rch, 1921		1,783	11	1			
	Accru	ied but n	ot due	•			•		
		31st .	March,						
	192	21	••	2,097			3,880	17	1
							£62,863	14	9

£62,863 14 9

G. F. C. Campbell, Superintendent. W. N. Hinchliffe, Accountant.

State Advances Office, Wellington, 27th June, 1921.

Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General.

#### NEW ZEALAND STATE COAL-MINES.

		-	.,12	77 23132	.1.1		LANCE-SHEET.								
	Stateme	ent	of I	Liabilit	ies		Assets at 31st March, 1921.								
Liabilities. Debenture loan Loan under Appropriation	£ 175,000	s. 0	d. 0	£	õ.	d.	Assets. Point Elizabeth Colliery— Machinery, plant, ropes, and	£	s.	d.	£	s. d	. £	s.	d.
Act, 1912	50,000 2,601		7	227,601	0	7	rolling-stock—— Cost at 31st March, 1920 Transferred to Liverpool	1,386							
Debenture sinking fund  Depreciation fund	20,028 5,884		2	25,912	11	2	Colliery	1,386	18	— —					
Accrued interest Sundry creditors	4,550 22,286		7				Colliery and Development Property Account— Cost at 31st March, 1920	89,844							
Bad-debts reserve				26,837 $500$	$\frac{3}{0}$		Additions during the year	3,638							
Contracts Deposit Account Stocks suspense	••			10 810	0		Depreciation	93,482 9,318		5	4,164	8 10	)		
General Profit and Loss Account— Balance at 31st March,							Machinery, plant, ropes, and rolling-stock—— Cost at 31st March, 1920 Additions during the year	$\frac{41,518}{3,222}$							
Net profit for year	38,670 6,912			45,582	11	6	Depreciation	44,740 4,474		8					
							Buildings at mine— Cost at 31st March, 1920 Additions during the year	3,993 1,285		3	0,266	14 10	,		
							Depreciation	5,279		3 2					
							Cottages at mine— Cost at 31st March, 1920 Additions	4,740 1,903		10	4,751	12			
							Depreciation	6,644 664	6 8	8	5,979	10 (			
							Coal (stock on hand at mine and wharf) Coal (stock on hand afloat)	2,403 3,333		0 8	5,737		in Filozofia	•	
		A					Stores (stock on hand)		•		3,003			12 12	·
terando en la composição de la composição La composição de la composição d							James Colliery and Develop- ment Property Account— Cost at 31st March, 1920 Additions during the year	4,736 10,763		4	5 500		1040		
							Machinery, plant, ropes, and rolling-stock————————————————————————————————————	375 4,568		9 2	5,500 4,943	13 11		12 17	
							MacDonald Colliery and Development Property Account—						20,93		
							Cost at 31st March, 1920 Additions during year	54,733 3,805		3	8,539	9 8	<b>;</b>		
							Machinery, plant, and rol- ling-stock— Cost at 31st March, 1920 Additions during the year	234 1,475	1 6	5	1,709	7 9	)		
							Buildings at mines— Expended during the year Cottages at mine— Expended during the year Tree-planting—				394 1,808	19 I 8 3	3		
							Expended during the year  Wellington Depot Property Account— Cost at 31st March, 1920 Additions during the year	2,271 388			υ <b>ο</b>	15 5	62,50	)5 19	11
							Depreciation	2,660 266	0	0	2,394	0 7	i		
							Stocks on hand Stocks Suspense Account —			j 	1,510	10 9 17 (	) )	20 8	4
Carried forward	••		. ;	3 <b>27,25</b> 3	6	8	Carried forward		٠.		••		241,47	3 18	8

#### NEW ZEALAND STATE COAL-MINES-continued.

#### BALANCE-SHEET—continued.

${\it Liabilities}{ mcontinued.}$	£	8. (	ı.	Assets—contin	ued.		£	8.	d.	£	s.	d.
Brought forward	327,253	6	8	Brought forward	••		•		:	241,473	18	8
•				Christchurch Depot Property Account— Cost at 31st March, 1920 Additions during the year	£ 3,290 317	s. 6 6 3	3					
				Depreciation	3,607 360	9 9 15 (		2 14	0			
				Stocks on hand Stocks Suspense Account	••		1,32		7		14	4
				Wanganui Depot Property Account— Cost at 31st March, 1920 Less sale	1,594 45	3 1				1,000	14	7,
				Depreciation	1,549 159	3 13		9 15	6			٠
				Stocks on hand		•	2,13				8	10
				Dunedin Depot Property Account—  Cost at,31st March, 1920  Less sales		18 4 10 (				0,021	o	10
				Depreciation	44 44	8 4						
				Sundry debtors			-  		4.	29,269 23 30,000 18,292	11 0	$\frac{2}{0}$
•	£327,253	6	8						£	327,253	6	8

State Coal-mines Office, Wellington, 24th June, 1921. LOUIS H. EILERS, F.R.A., N.Z., Accountant.

G. Jas. Anderson, Minister of Mines.

Examined and found correct.—ROBERT J. COLLINS, Controller and Auditor-General.

Note.—Stocks Suspense Account created at request of Audit Department to comply with Treasury Regulation 135.

#### NEW ZEALAND STATE COAL-MINES-continued.

STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1921.

Receipts.  To Cash in hand and in Public Account at 31st March, 1920 Proceeds of sale of coal Recoveries Refunds, &c Interest on Investment Account Refund of investment	£ 273,163 17,298 38 1,439	16 0	18,000 2 5 5	13	9	Expenditure.  By Point Elizabeth Colliery Account  Liverpool Colliery— Property and development  Machinery, plant, and rolling-stock  Buildings  Cottages  Stores and materials Wages  Timber  Special rate  Railway tickets	3,535 1,988 583 11 21,039 85,895	6 16 8 13 1 1 0	4 9 2 0 11 8 5 6 3	£ 792		1
						James Colliery— Property and development Machinery, plant, and rolling-stock	9,198 2,569	0	8	11,767		
						MacDonald Colliery— Property and development  Machinery, plant, and rolling-stock  Buildings  Cottages  Tree-planting	1,993 1,238 325 1,729 31	$\frac{1}{2}$	3 5 3	5,317		
						Seddonville Account Wellington Depot Account Christchurch Depot Account Wanganui Depot Acc	314 48,233 18,191	18 2	<b>4</b> 2	9,317	10	
						Dunedin Depot Account  Management and office salaries Rents	6,703 246 4,812 92	5	8	73,689	1	3
						Interest Travelling-expenses Printing and stationery Repairs and maintenance Railway haulage Marine freights Terminal charges Cargo adjustments Postage and telegrams Insurances Compensation General expenses	9,101 350 129 2,046 18,782 58,202 2,655 11 149 964 1,690 650	19 7 16 5 18 19 6 15 1	2 2 9 1 7 9 4 4 10 5 7			
	•					Refund of revenue, &c.  Cash in hand and in Public Account at 31st March, 1921		3 1	11	99,710 18,292		

State Coal-mines Office, Wellington, 24th June, 1921. LOUIS H. EILERS, F.R.A., N.Z., Accountant.

£324,939 18 5

G. Jas. Anderson, Minister of Mines.

£324,939 18 5

#### NEW ZEALAND STATE COAL-MINES—continued.

	NEW 2	ZEALAND	STAT	E COAL-MINES—continued.
STATEMENT OF GENER	RAL PROFI	r and Lo	ss Ac	COUNT FOR THE YEAR ENDED 31ST MARCH, 1921.
Dr.	£ s.	d. £	s. d.	
To Liverpool Colliery Trade Expenses Account	117,697 10	11		By Liverpool Colliery  Working Account—
Wellington Depot Trade Expenses Account	17,351 8	6		Gross profit 128,379 18 7 Wellington Depot
Christchurch Depot Trade Expenses Ac-				Trading Account— Gross profit 13,901 12 4
count Wanganui Depot Trade	7,563 5	9		Christchurch Depot
Expenses Account	2,887 16			Trading Account— Gross profit 7,884 15 6
Dunedin Depot ex-		145,500	2 0	Wanganui Depot Trading Account—
penses and deprecia- tion		159	13 0	Gross profit 2,677 0 11152,843 7 4
Briquette Account:	••			Seddonville Colliery—
Bad debts written off Balance: Profit for year	• •	$\begin{array}{c} 230 \\ 13,962 \end{array}$	$egin{array}{ccc} 0 & 0 \ 2 & 8 \end{array}$	Recovery 117 11 9 Point Elizabeth Col-
•				liery — Recovery, sale of plant . 4,879 15 6
•		4		Liverpool Colliery—
				Rents 521 1 8 Hulks sale—Recovery 40 0 0
				Wellington Depot— Recovery 0 5 0
				Wanganui Depot—
				Recovery 3 0 8 5,561 14 7
		•		Investment Account interest 1,439 15 9
		C150 944	17 0	£159,844 17 8
		£159,844	=	1109,044 17 8
Sinking Fund Account Bad-debts reserves	$6,828  0 \\ 222  1$			Balance at 31st March, 1920 38,670 9 10
Balance carried forward		7,050	$egin{array}{ccc} 1 & 0 \\ 1 & 8 \end{array}$	Balance for year 1921 6,912 1 8
Dalance carried forward	• •	0,912	1 8	45,582 11 6
		£13,962	2 8	£45,582 11, 6
			=======	
STATEMENT OF POINT	ELIZABET			COLLIERY WORKING ACCOUNT FOR THE YEAR
<i>D</i>			,	ARCH, 1921.
Dr. To Stocks on hand at 31st		d. £	s. d.	Cr. £ s. d. £ s. d. By Sales of coal 222,067 19 8
March, 1920 To Coal-winning—	••	1,963	15 10	Sales of stores 5,116 3 8 Sales of timber 104 12 7
Wages Materials used	84,381 15 5,777 13			227,288 15 11 Stock of coal on hand
Stores used	5,770 9	8		at 31st March,
Railway tickets	356 7	$\frac{9}{}$ 96,286	6 5	1921— At mine and wharf 2,403 14 0
Stores sold Timber cut	4,870 2 55 9			Afloat 3,333 6 8 5,737 0 8
		4,925		, 3,,5,
Special rate Balance: Gross profit	• •	$^{1,470}_{128,579}$		
		£233,025	16 7	£233,025 16 7
STATEMENT OF POINT				COLLIERY PROFIT AND LOSS ACCOUNT FOR THE
<b>D</b>				st March, 1921.
Dr. To Management and office	£ s.		s. d.	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
salaries Interest and exchange	4,530 11 $6,489 12$	3 6		Rents 521 1 8 128,901 0 3
Travelling-expenses	331 4	8 .		
Printing and stationery Repairs and mainten-	114 16			
ance Telegrams and postages	2,029 9	9		
	151 14	0		
madianos	151 14 22,116 13 691 16	5		
Compensation for acci-	22,116 13 691 16	5 3		
dents and fund	22,116 13 691 16	5		
dents and fund Cargo adjustments General expenses	22,116 13 691 16 1,376 0 51 15 712 13	5 3 4 3 7		
dents and fund Cargo adjustments General expenses Marine freights Terminal charges	22,116 13 691 16 1,376 0 51 15 712 13 61,447 17 2,546 13	5 3 4 3 7 0 3		
dents and fund Cargo adjustments General expenses Marine freights	22,116 13 691 16 1,376 0 51 15 712 13 61,447 17 2,546 13	5 3 4 3 7 0 3 0		
dents and fund Cargo adjustments General expenses Marine freights Terminal charges Audit fees Bad debts Depreciation: Mine,	22,116 13 691 16 1,376 0 51 15 712 13 61,447 17 2,546 13 42 0	5 3 4 3 7 0 3 0		
dents and fund Cargo adjustments General expenses Marine freights Terminal charges Audit fees Bad debts Depreciation: Mine, buildings, plant, and	22,116 13 691 16 1,376 0 51 15 712 13 61,447 17 2,546 13 42 0	5 3 4 3 7 0 3 0 3 0 3	10.23	
dents and fund Cargo adjustments General expenses Marine freights Terminal charges Audit fees Bad debts Depreciation: Mine, buildings, plant, and	22,116 13 691 16 1,376 0 51 15 712 13 61,447 17 2,546 13 42 0 79 18	5 3 4 3 7 7 0 3 0 3 3		
dents and fund Cargo adjustments General expenses Marine freights Terminal charges Audit fees Bad debts Depreciation: Mine, buildings, plant, and machinery	22,116 13 691 16 1,376 0 51 15 712 13 61,447 17 2,546 13 42 0 79 18	5 3 4 3 7 0 3 3 0 3 3 — 11 117,697	9 4	£128,901 0 3

£7,884 15

#### NEW ZEALAND STATE COAL-MINES-continued. Wellington Depot Trading Account for the Year ended 31st March, 1921. s. d. s. d. Cr.To Stocks on hand at 31st By Sales of coal ... 80,938 6 March, 1920 Sales of firewood, coke, . . Purchases of coal 66,897 9 9 &c. 4,592 8 . . . . Purchases of firewood, Sundries 43 16 3,036 7 coke, &c. .. 85,574 11 4 5 69,933 17 2 Stocks on hand at 31st 1,393 6 1 Cartage to depot March, 1921-52**♠** 507 867 17 Coal Firewood, &c. 2.261 3 2 0 0 Balance: Gross profit.. 13,901 12 Stores, &c... 479 6 5 1.510 10 9 £87,085 2 £87,085 2 1 Wellington Depot Profit and Loss Account for the Year ended 31st March, 1921. £ s. d. 4,227 15 10 s. d. Cr.To Wages By Balance of Trading Ac-Salaries 1,647 12 Account .. 13,901 12 . . Rents 856 Recovery ٠. . . Rates 192 16 Balance: Loss 3,449 11 . . . . Interest193 15 Travelling expenses and allowances ... 62 Repairs and maintenance 1,043 16 Telegrams and postages 28 17Printing and stationery 195 Insurances . . 9 7,064 Cartage . . Sacks 1,056 Freights, &c. . . 168 . . General expenses 135Alterations ... 5 10 39 Audit fees 23 0 0 $8\overline{2}$ Compensation Bad debts 59 12 3 Depreciation . . 266 0 17,351 8 6 £17,351 £17.351 8 Christchurch Depot Trading Account for the Year ended 31st March, 1921. £ s. d. £ s. d. Cr.To Stocks on hand at 31st By Sales of coal ... .. 33,047 1,673 5 4 March, 1920 Sales of firewood, coke, 25,056 5 7 Purchases of coal &c. 3,346 11 6 . . .. Purchases of firewood, 36,394 0 3 1,771 3 10 Stocks on hand at 31st coke, &c. .. 26,8279 March, 1921-1,333 6 7,884 15 Coal 868 Haulage to depot Firewood, coke, &c... Gross profit ... 248 17 . . Stores 207 17 . . 1,324 16 7 £37,718 16 10 £37,718 16 10 CHRISTCHURCH DEPOT PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921. s. d. DrTo Wages 2,689 13 By Balance of Trading Ac-Salaries 1,191 14 count 7,884 15 6 ٠. . . 118 10 248 14 Rents Interest and exchange ... 139 Repairs and maintenance Telegrams and postages $99 \ 15$ Printing and stationery Insurances 7 13 32 Travelling-expenses 2,368 Cartage ٠. 1 189 Sacks . . 38 Freights General expenses 49 11 11 Audit fees 13 13 360 15 Depreciation . . 7,563 5

Balance: Net profit

321 9 9

£7,884 15

#### NEW ZEALAND STATE COAL-MINES—continued.

WANGANIII	Дърот	TRADING	ACCOUNT	TOD 7	чи Ув	AR ENDED	31sr	MARCH	1921	
WANGANUI	TEPUSE	I KADINT	AUGUINT	RUB I	PIR I P.	AR BINIDED		WIARUH.	721.	

Dr.		£	в.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stocks on hand at 3	1st							By Sales of coal	14,324	14	9			
March, 1920					738	16	4	Sales of firewood, coke,						
Purchases of coal		12,785	7	5				&c	2,438	19	10			
Purchases of firewo												16,763	14	7
coke, &c		2,273	18	9				Stocks on hand at 31st						
					15,059	6	2	March, 1921—						
Haulage to depot	٠.				426	4	6	Coal	717	5	0			
Gross profit					2,677	0	11	Firewood, coke, &c	1,363	10	0			
•								Stores	56	18	4			
												2,137	13	4
				-							-			
				3	£18,901	7	11				3	218,901	7	11
				-			_	I .			=			

## Wanganui Depot Profit and Loss Account for the Year ended 31st March, 1921.

Dr.			£	s.	d.	£	s.	d.	Cr.				£	s.	d.
To Wages			541	12	5				By Balance	of Tradi	ng Ac-				
Salaries		• • .	$\cdot 573$	8	0				count				2,677	0	11
Rents			130	0	0				Recover	y			3	0	8
Interest and	exch	ange	92	8	0				Balance	: Loss			207	15	3
Repairs and	main	tenance	86	10	1										
Telegrams a			8	1	3				ļ						
Printing and	l stati	onery	5	1	1										
Insurance			6	10	8										
Cartage		• • •	1,046	19	6										
Sacks			4	6	0										
Freights, &c			64	7	8							,			
General exp	enses		29	18	4							•			
Audit fees			21	6	8										
Bad debts			117	18	9										
D <b>epr</b> eciation	ı		159	8	5										
						2,887	16	10							
													·		
						£2,887	16	10					£2,887	16	10
									Ι.,						

#### STATE FIRE INSURANCE OFFICE.

#### BALANCE-SHEET ON THE 31ST DECEMBER, 1920.

Reserve Fund	Nil. 32 0 4 00 0 0 00 0 0	Assets.
Outstanding fire losses	40 0 0	Office equipment
advertising . 49 8 0 Postages and sundry charges 329 4 10 Fire insurance funds, as per Revenue Account	10 1 11	£ s. d. Head Office 262 17 9 Auckland 246 17 2 Christchurch 82 1 11 Dunedin 39 19 4 Palmerston North 23 14 3 New Plymouth 63 3 11

21st February, 1921.

C. R. C. Robieson, General Manager.

Examined and found correct.—R. J. Collins, Controller and Auditor-General.

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1920.

TURNEROR MOCOUNT FOR THE I	EAR ENDED DIST DECEMBER, 1920.			
Fremiums after deduction of reinsurances 124,538 2 0	Losses by fire (after deduction of reinsur-	£	s.	d.
Other receipts—	ances)	21,181	11	4
Interest, commission, £ s. d. and rent 11,101 12 2	Appropriated to reserve for unearned premiums (in addition to £40,305 10s. 4d.	-,		
Conscience-money 30 0 0	already reserved)	9,509	14	6
11,131 12 2	Government taxes			
11,101 12 2		9,401		
	Salaries and cost-of-living bonus			
	Contributions to Fire Boards under the	18,708	14	11
	TN: The	9 807	1	
		2,697	1	1
i				
	Travelling-expenses 2,161 7 3			
•	Printing, stationery, and			
	advertising 1,986 16 5			
·	Rent 1,193 11 7			
	Exchange $\dots$ $\dots$ 29 6 5			
	Postages, telegrams, cable-			
	grams, and sundry			
	charges $\dots$ $2,369$ 4 0			
,		7,740	5	8
	Investments Fluctuation Reserve Fund	3,000		0
	Office premises and equipment written off	653		9
	Amount of fire-insurance funds at end of	000	•	,
	year	47,210	1	11
	_			
£135,669 14 2	£	135,669	14	2
	*			_

21st February, 1921.

C. R. C. Robieson, General Manager.

Examined and found correct.—R. J. Collins, Controller and Auditor-General.

5th October, 1921.

#### STATE FOREST SERVICE DEPARTMENT.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

				-I (	
£95,214 3 7			£95,2	14	3 7
			- 9,5	36 10	0 2
Imprest outstanding	51	17	9		
In Public Account	9,484				
Cash at 31st March, 1921—					
\$49 A STATE OF THE			- 26,6	06 16	0
investigations	168	5	4		
Silvicultural and ecological				,	
chins's report (less sales)	481	12	1		
Cost of printing Sir D. Hut-					•
Specimens of N.Z. timber	55		6		
and maintenance	121	9	2		
Motor vehicles — Purchase	-50	•	-		
postages	469	8	7	-	
Telephones, telegrams, and	201	T	0		
cartage	207	17	8		
Rent Books, advertising, light, and	706	12	9		
maintenance		14			
Typewriters—Purchase and	01.0	4.4	٠		
instruments	3,852	19	6		
Office furniture, technical	0.050	••	0		
Travelling-expenses	2,174	13	3		
Temporary clerical assistance		19			
Salaries and allowances	17,594				
Administration and sundries—			,		
				10 1	8
Forest	81	17	4		
horses 179 0 0 Survey of Trounson's Kauri			-		
Nurseries and plantations—Proceeds of sale of Collection of tree-seeds		17.			
Sundries 8 17 6 Kauri - gum — Expenses of collection	100	0.1	0		
	317	19	4		
Sheep—wool, skins, and grazing 659 4 9 Management expenses Rental of departmental houses 652 15 8 Forest reconnaissance	2,701				
Seeds 150 8 7 State forests—	0.501		~		
Firewood and poles 318 2 2			-49,7	33 1	7
Trees 913 7 11 Expenses of survey	250	0			
£ s. d. plantations		6			
Revenue from nurseries and plantations— Extension of nurseries and	•				
State forests, rents, royalties, &c	49,326				
Revenue from State forests and provisional Materials, buildings, plant-	£	s. d.			
Loan Account—Debentures issued Afforestation: Nurseries and pla	ntations	<u>.</u> .	. 0,.	~0	•
To Cash in hand, 1st April, 1920 5,516 18 7 By Interest on debentures			6.1	26	s. 6
£ s. d.			4	` .	21

L. MacIntosh Ellis, Director of Forestry.A. W. Gyles, Accountant.E. Phillips Turner, Secretary.

The statement has been examined and agrees with the total receipts and expenditure as disclosed by the Treasury accounts.—Robert J. Collins, Controller and Auditor-General.

#### WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

Receipts and Payme	ENTS A	Accoun	IT	FOR	THE YEAR ENDED 31ST	MARCH,	1921	l.		
Receipts. $\pounds$ s.	d.	£s	. (	d.		£ s.	d.	£	s.	d.
Balance at beginning of					Expenditure under sec-					
year— Cash in Public Account 2,041 11	4			- 1	tion 17 of the Waihou and Ohinemuri Rivers					
Imprests outstanding in	<b>-</b>				Improvement Act, 1910			62,249	6	6
the Dominion 4,221 4				ļ	Recoupment of interest			,		
N Zaaland Taana Aski		6,262 1	6	3	under Finance Act,			••		
New Zealand Loans Act, 1908—					1919 (section 4)— Interest	5,940 19	1			
Waihou and Ohinemuri						1,794 17		-		~
Rivers Improvement								7,735	16	6
Act, 1910 — Debentures issued 20,000				1	Interest on investments— Refund of amount erro-					
Waihou and Ohinemuri	, 0			1	neously credited in pre-				^	
Rivers Improvement				1	ous year	••		187	10	0
Act, 1910, and Finance Act, 1919 (section 6)—					Balance at end of year— Cash in Public Account			27,751	7	4
Debentures issued 68,000 (	0			l	Cash in Labite Mecount	••		21,101	•	<b>3</b> .
	8	88,000	0	0						*/
Contributions under the Waihou and Ohinemuri										
Rivers Improvem e n t										
Act, 1910 (sections 17										
and 18), and Amend-										
ment Act, 1912, and Appropriation Act,				l	•					
1916 (section 27)—										
Gold-mining companies 735				- 1						
Consolidated Fund 735 4 Gold duty 2,190 15				Ì						
2,150 fe		3,661	4	1						
	ee	37 004		_			-	207 004		
· ·	£8	97,924	0	4			3	£97,924	U	4±

J. G. Coates, Minister of Public Works.

Examined and found correct.—Robert J. Collins, Controller and Auditor-General.

## ACCOUNTS NOT YET AUDITED.

#### AUDIT DEPARTMENT.

	Balance-sheet	AS	ΑТ	31sr	March.	1921.
--	---------------	----	----	------	--------	-------

Liabilities.  Capital Account— Liability to Treasury, 1st April, 1920  Treasury Adjustment Account	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
		Less depreciation
	£25,932 1 2	£25,932 1 2
INCOME AND EXPENDITUE	E ACCOUNT FO	or the Year ended 31st March, 1921.
Expenditure.	£ s. d.	Income. £ s. d.
To Salaries	28,880 0 6	By Audit fees—
Temporary assistance	6,250 13 10	Local bodies 10,809 16 8
Allowances to officers, London	488 8 7	Government Departments 3,760 0 0
Allowances to officers for higher duties	$89 \ 19 \ \cdot 7$	War expenses 5,051 14 4
Cost-of-living bonus	$374 \ 16 \ 9$	Excess of expenditure over income 22,545 0 4
Travelling-expenses	$3,133 \ 15 \ 7$	
Rent	1,589  4  0	
Printing and stationery	403  1  1	
Postages and telegrams	175 9 9	• • •
Telephone services	120 18 9	
Fuel, light, and water	200 0 0	
Office charing	150 0 0	
Messenger service	150 0 0	
Law-costs	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Advertising	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
Contingencies	74 10 0	
Depreciation	74 10 0	
	£42,166 11 4	£42,166 11 4
	£ s. d.	£ s. d.
To Balance carried down	22,545 0 4	By Excess of expenditure over income
Interest on capital	184 14 11	after charging interest on capital 22,729 15 3
	£22,729 15 3	£22,729 15 3

29th November, 1921.

R. J. Collins, Controller and Auditor-General.

W. C. MACGREGOR, Solicitor-General.

#### CROWN LAW OFFICE.

#### Balance-sheet as at 31st March, 1921.

	ananon o	meer as ar	OISI MANCH, 1021.			
Liabilities.		£ s. d.	Assets. £ s. c	ı. £	s.	d.
Capital funds—Liability to Treas	4	2,531  5  0	Office furniture fittings and equipment 288 6	6 .		
April, 1920 Sundry creditors	2	42 17 10		5		
Treasury Adjustment Account		6,154 2 0	<u> </u>	- 266	14	1
-				0		
•			Less depreciation 169 12	3 2,165	7	9
			Excess of expenditure over income .	. 6,296		_
	45	8,728 4 10		£8,728	1	10
	_					10
Towns to Expens	OF THEFT IS	A commence	NEAD ENDED 21on Manous 1021			
	DITURE .		OR YEAR ENDED 31st March, 1921.	a		,
Expenditure.	,	$egin{array}{cccccccccccccccccccccccccccccccccccc$	By Law-costs	. £ 210		d.
To Salaries	(	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	By Law-costs		19	U
Printing and stationery	• • •	115 2 10		, . 6,168	14	- 11
Postages, &c		52 17 6				
Telephone subscriptions	• •	58 11 3				
Office expenses	• •	55 13 2				
Rent	• •	150  0  0 $191  4  8$				
Depreciation	• • -	191 4 0				
	£6	6,379 14 5		£6,379	14	5
		£ s. d.		£	S.	d.
To Balance brought down	(	6,168 14 11	By excess of expenditure over income afte			
Interest on capital	••	127 8 1	charging interest	. 6,296	3	0
	£	$6,296 \ 3 \ 0$		£6,296	3	0

## CUSTOMS DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

13/15/11/01/3/11	43,13	1. 1.	11) 2	re seria management,		
Liabilities.				Assets.		
Capital funds— £ s. d. £		8.	d.		s.	d.
Liability to Treasury,				tings, 1st April, 1920 9,005 0 0		
1st April, 1920 29,398 13 9				Additions during year 181 19 7		
Add interest on capital 1,322 18 9						
30,75	21	12	6	9,186 19 7		
Sundry creditors — Outstanding ex-				Less depreciation, 5 per		
penses, 31st March, 1921 8,40	01	14	4	cent, 450 5 0		
Deposits Account—Immigration Re-				——————————————————————————————————————	4	7
	20	0	0	Buildings 8,645 0 0		•
Excess of revenue over expenditure 8,726,0				Less depreciation 201 11 0		
					9	0
				Reserves 14,552	0	Ó
					7	3
£8,765,19	94	10	10	£8,765,194 1	0 1	10
, <del>- , - , - , - , - , - , - , - , - , -</del>			_			

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

	£	s.	d.
Salaries 83,019 9 8 By Customs and excise Less cost of services for duties 8,385	950	14	1
other Departments 4,000 0 0 Beer duty 360	,478		
79,019 9 8 Brewery supervi-	705	10	~
	,735	10	Э
Advertising, books, &c 521 8 7 fees	137	0	0
Audit fees	050		
	,873 $,400$		3 0 -
printing and stationery) 1,658 18 7 Tobacco Act license	, 400	Ü	Ü
Payments to other Departments for fees	153	0	0
services of officers 6,968 14 4 Distillation Act Postage, telegrams, and rent of boxes 1,134 17 9 license fees	154	٥	0
Telephone services	194	U	U
Temporary assistance 809 10 9   license fees	309	0	
Travelling expenses and allowances 2,279 11 0 Fines	245	4	0
Miscellaneous expenses of head and Sales and disposal local offices 1,737 18 8 of seizures	363	8	11
Rent 4,082 0 0 Miscellaneous re-	,	-	
103,296 5 2 venue	27	13	2
Additional allowances to retired officers and compassionate allowance to			
widows 513 6 3			
Grant to Cook and Niue Islands Govern-			
ments			
8,505 16 1			
Depreciation 651 16 0			
Balance carried down 8,727,374 2 9			
$\frac{1}{68,839,828}$ 0 0			
£8,839,	,828	0	0
			-
To Interest on capital 1,322 18 9 By Balance brought			
Excess of revenue over expenditure 8,726,051 4 0 down 8,727,	,374	2	9
${\$8,727,374-2-9}$	974	9	<u> </u>
20,721,014 2 9 25,721,	014		<i></i>

Percentage cost of collection, 1.168 = £1 3s. 4d.

5th December, 1921.

GEO. CRAIG, For Comptroller of Customs.

1	DEFEN	CE	•DI	EPARTMENT.
BALANG	CE-SHEE	ГΑ	S A'	r 31st March, 1921.
Liabilities. Capital funds—Liability of Treasury	£	s.		Sundry debtors
	386,996 $650,219$ $16,396$	0	3 1 9	Consolidated Fund— Live-stock-horses at valuation 1,468 13 0 Ordnance stocks at vocabulary
				figures 1,379,470 11 2
				Stationery and publications 2,979 10 9 Armaments and ammunition (as-
				sessed value at date) 268,400 15 9 Defence vessels and stores (assessed
				value at date) 6,000 0 0
				Office furniture and equipment (assessed value at date)
			i	Less depreciation 597,645 0 0 5,802 0 0 591,843 0 0
				Excess of expenditure over income 539,340 19 1
£3,	053,611	3	1	£3,053,611 3 1
Revenue Accoun	NT FOR	тн	εΥ	EAR ENDED 31st MARCH, 1921.
	£ 294,665		d	Cr.       £       s. d.         By Hire of launches       2,114 11 10         Rent of drill-halls and houses
Grants for rifle shooting and cost of	0.769	٥	5	Grazing, rifle ranges 1,196 4 9 Sales, old iron
sending teams abroad  Medical examination, attendance, and hospital charges	2,763 937			Sales, old iron 84 10 0 Balance of expenditure over income (carried down) 431,166 18 0
Advertising, printing and stationery, postages, repairs, and washing	18,386	8	6	

Dr.	æ	s.	α.	UT.		s. a.
To Pay, Military, Civil, and Territorial,				By Hire of launches	2,114	
and cost-of-living bonus	294,665	19	7	Rent of drill-halls and houses	2,303	
Grants for rifle shooting and cost of				Grazing, rifle ranges	1,196	
sending teams abroad	2,763	0	5	Sales, old iron	. 84	10 - 0
Medical examination, attendance, and				Balance of expenditure over income		
hospital charges	937	10	4	(carried down)	431,166	18 0
Advertising, printing and stationery,				,	· · · · ·	
postages, repairs, and washing	18,386	8	6		, *:	
Maintenance, repairs, and hire of drill-	,			·		
halls, grounds, boat-sheds, and						
launches	15,658	2	0			
Compensation, pensions, and special	10,000	_		·		
and compassionate allowances	.8,428	4	0			
	238				,	
	5,752			l .		×
Rations, fuel, light, and water	0,102	10	2			
Maintenance grants to and military	7,553	10	1			
education of troops	7,000	10	1			
Travelling expenses, railway fares,	01 070	0	0	The second secon		
freights, and cartage	31,879	2	2			
Amount to make good misappropria-	40		_			
tion by Trooper J. A. Will	49	3	0			
New Zealand Cross grants, law-costs,		_	_			
and funeral expenses	517	5	2			
Passages and expenses of officers and						
cadets abroad on duty	11,586					
Refund of Customs duty	265					
Courts of inquiry		17				
Depreciation on buildings	5,802	0	0			
Special expenditure—					8	
Advancement of aviation in New Zea-						
land	12,355	7	5			
Contribution to Superannuation Fund	20,000	0	0			
-						
	£436,865	15	3		£436,865	15 3
				1		
	£	S.	d.		£	s. d.
To Balance (brought down)	431,168			By Balance, excess of expenditure over		
( ( /	108,174		ĭ		539,340	19 1
Interest	100,111			income whose consigning more con-		
	£539,340	10	1		£539,340	19 1
	2000,010	10			2000,010	10 1
•				ı		

H. M. Griffen, Lieut.-Colonel, . . Director of Financial Services.

#### DISCHARGED SOLDIERS SETTLEMENT ACCOUNT.

	BALANCE-SHEET	AS	AT	31st	MARCH,	1921.
--	---------------	----	----	------	--------	-------

	DADAROE SHEET	no ni oisi minon, romi.
Liabilities.	£ s. d.	Assets. £ s. d.
Loan Account	19,239,304 0 0	Advances on mortgages— £ s. d.
Unpaid interest on loans	101,820 5 7	Current Account 2,134,308 15 10
Sundry creditors	51 17 2	Farms, orchards, &c. 8,050,618 0 10
Suspense Account	13,201 19 10	Dwellings, business pre-
Realization Suspense Account	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	mises, &c. $5,137,600   2   10$ $   15,322,526   19   6$
Fire Loss Suspense Account Revenue Account	12,226 7 3	Instalments of principal
Revenue Account	12,220 1 3	outstanding—
		Farms, &c 10,383 8 8
		Dwellings, &c 3,088 16 10
		13,472 5 6
		Instalments of principal postponed 477 2 3
		Interest outstanding— $f$ s. d.
		Current Account 55,245 18 2
		Farms, &c 63,954 18 2
		Dwellings, &c 7,225 19 8 126,426 16 0
		Interest accrued but not
	* * * * * * * * * * * * * * * * * * *	due 157,777 15 1
And the second second second second	C	Interest postponed 3,050 11 0
		160,828 6 1
	:	Interest accrued and unpaid on surplus
		funds temporarily invested 14,652 12 9
:		Forfeited holdings not yet liquidated 8,607 4 10
		Sundry debtors for stock, &c., supplied 10,202 17 2
		Expenses of raising loans 204,500 0 0
		Machinery and plant 2,142 13 1
		Dead-stock          7,470 17 10         Live-stock           272 9 3
		Sundry estates—Live and dead stock 36,274 6 1
		Land-improvement—Birdwood Estate 527 10 3
		Cash in hand—Balance
		as per Treasury Ac- £ s. d.
		counts 3,478,454 8 2
		Less accounts paid by
		imprestees but not
	•	cleared in Treasury 17,773 15 5 3,460,680 12 9
		3,400,080 12 9
	£19,369,062 13 4	£19,369,062 13 4

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr.	£	s.	d.	Cr.
To Interest on loans	567,774	11	3	By Interest on advances— £ s. d. £ s. d.
Expenses of raising loans—Proportion	1			Current Account
written off		0	7	mortgages 77,555 17 6
Management expenses	25,069	10	0	Instalment mortgages—
Maintenance and upkeep of plant	924	15	4	Farms, orchards,
Depreciation of plant	537	7	1	&c 351,583 17 7
Travelling-expenses of Supervisors	l			Dwellings, busi-
and Inspectors		5	6	ness premises,
Valuation expenses	13,262	6	5	&c 215,675 14 0
Loss on forfeited holdings	1,527	8	3	
Loss on live and dead stock	3,066	19	1	Interest on surplus funds temporarily
Rebate of interest	30,366	7	9	invested 28,394 7 0
Remission of interest	90	0	5	Production fees 55 10 0
Interest written off as irrecoverable	834	4	7	·
Miscellaneous	13	14	6	
Balance	16,996	15	4	
	£673,265	6	1	£673,265 6 1
	_			
	£		d.	£ s. d.
To Balance from previous year		8		By Net profit for year 16,996 15 4
Balance	12,226	7	3	
				010 000 28 4
	£ $16,996$	15	4	£16,996 15 4
,				

T. N. Brodrick, Under-Secretary for Lands. J. H. O'Donnell, Chief Accountant.

#### HAURAKI PLAINS SETTLEMENT ACCOUNT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.				A roots
	c	-		Assets.
Debentures—	£		d.	Improved lands handed £ s. d. £ s. d.
Local Bodies' Loans Act, 1908				over to Land Board
Hauraki Plains Amendment Act, 1913		0	0	for settlement 308,150 0 0
Public Works Fund—Expenditure under				Less cash sales 61,372 13 9
land-improvement vote	5,070	0	0	246,777 6 3
Consolidated Fund — Interest on deben-	ŕ			Unimproved lands not yet disposed of 22,385 0 0
tures issued under Local Bodies' Loans				Improvements adjoining Crown lands 7,710 0 0
Act, 1908		10	2	Works in progress—Expenditure on lands
Interest accrued but unpaid	2 210			in process of reclamation 46,744 7 3
Hauraki Plains—Land set apart under the		•	•	Artesian wells—
		^	Λ	
Act	,			
Rents paid in advance	674		0	tenants 1,736 6 2
Suspense Account			-	Adjoining Crown lands 169 13 8
Revenue Account	28,402	12	10	1,905 19 10
				Buildings—Wharf-sheds, cottages, huts,
				houses, &c 4,399 5 0
	•			Machinery, plant, tools, and stores 25,025 6 3
				Sundry debtors, rent, interest, &c 2,493 6 10
				Investments—Public Trustee 2,176 5 6
				Consolidated Fund—Interest on invest-
				200 1 9
				Cash in hand 9,378 2 11
•	0000 000	1		0000 007 1 1
;	£369,687	1	Ţ	£369,687 1 1

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Interest on debentures issued under Hauraki Plains Amendment Act, 1913 Rebate of rent	£ 1,240 10,693 905	0 17	10	Cr.       Income.       £         By Rents accrued during the year       14,178         Interest earned—       £ s. d.         Investments       106 12 5         Outstanding accounts       64 19 2         ————————————————————————————————————	4 11	
Artesian Wells Account — Amounts written off where bores not effective Net revenue for year carried down		6 17		Freights       535         Rent of huts       6         Grazing-fees       67         Flax       11         Timber royalty       1         Grass-seed       5	2 0 0	3 9 2 0 0 0
To Balance	£ 28,402 28,402	s. 12	d. 10	By Balance forward from previous year 26,324 Net revenue as above 2,077 £28,402	s. 15 17	d. 4 6

3rd September, 1921.

J. H. O'DONNELL, Chief Accountant. T. N. Brodrick, Under-Secretary.

# DEPARTMENT OF HEALTH. BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.	£ s. d.	Assets.
Capital funds—Liability to Treasury	.,	£ s. d. £ s. d. Buildings
1st April, 1920	E0 0E0 10 F	Less depreciation . 3,217 11 10 104,035 8 2
Treasury Adjustment Account .	619,633 13 4	Land
		equipment 30,768 6 11 Less depreciation, 5
		per cent 1,538 8 4 29,229 18 7
		Motor-cars and cycles 4,300 0 0  Less depreciation, 10
		per cent 430 0 0
		Farm stocks at sanatoria at market value
		Institutional stores on hand, at market price 315 9 10
		Stocks of sera and vaccines, at cost 594 1 7
-		Stocks and stores in transit, at cost 2,487 8 10
		Sundry debtors 8,428 9 0
•	•	Excess of expenditure over revenue for the year
	£742,148 5 8	£742,148 5 8

C. E. EASTON, Accountant. E. KILLICK, Secretary.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr.	è		.1	£	~	d.	Cr. By Registration and other fees		£ 1,077		d. 8
To Working Accounts—		s. 13	u. 2		В.	u.	Balance (exclusive of interest	on.	1,077	Lab.	0
Sera Te Waikato Sana-	103	13	Z						566,015	17	1
	720	3	e				capital) carried down	• •	500,015	11	1
torium Farm	130	3	U								
Otaki Sanatorium	140	8	11								
Farm	149	0	11								
Bacteriological Ia-	1,429	16	4								
boratories	1,429	10	4	2,413	1	11					
True of a desiminate of	ion of I	Tool4	ı.	4,410	1	11			*		
Expenses of administrat	Vota			100,458	14	7					
Hospitals, and other			٠.	28,343			\ \ \				
Institutional expenditus Grants-in-aid			٠.	22,444							
	• •		• •	399,748	1	0					
Subsidies	• •		• •	6,877		-	· ·				
Special charges Rent	• •		• •	137							
Depreciation—	£	s.	 d	191	ð	•					
τὸ:1.32	$3,\tilde{2}17$										
Furniture and fittings			4								
Motor-cars and cycles	,		0								
Motor-cars and cycles				5,186	n	2					
Unauthorized items				1,484							
Chauthorized nems	••		• •	1,401	10						
				£567,093	11	9					
				2001,000							
				£	S	d.			£567.093	11	9
To Balance brought down				566,015		ĩ			2001,000		
Interest on capital	• • •			2,472	î	î			£	s.	d.
interest on capital	••		• •				By Balance, excess of expenditure		568,487		2
				£568,487	18	2	2 Januaros, checos de dispendiente	• •	000,10.		_
						_					
				£	s.	d.			£568,487	18	<b>2</b>
Balance-excess of expen	diture			£568,487							

### IMMIGRATION DEPARTMENT.

BALANG	E-SHEE	T A	AS A	ат 31	ST M	IARC	ен, 19	921.							
Liabilities.	£	8.	d.	1			sets.			£	s.	d.	£	s.	d.
Capital funds—Liability to Treasury on Capital Account, 1st April, 1920	885	а	в				ssioner 1tstan								
Deposits—	000	U	U	. 1.	cont					42,022	15	6			
Amounts lodged on account of immi-				I			remit								
grants for payment through High Commissioner, per contra	1,914	10	0				to er cor			1,914	10	0			
Amounts lodged on account of passage-				_	•								43,937	5	6
money for immigrants, per contra Sundry creditors—	118,188	17	1	T			n acc mone								
Passage-money accrued due but un-					cont	ra			٠				118,188	17	1
paid on 31st March, 1921 Excess of income over expenditure	$\frac{42,022}{7,271}$				ollice &c.	furn	iture,	fitti	ngs,	885	6	в			
Excess of moonic over expenditure	,,2,1	10	1	I		epre	ciation	1	• • •		5				
				77	¹noo.au	A	dingt	mani	. A oo	ount .			$\frac{841}{7,315}$		
				1	. I Ca su	пул	ujusu	шен	Acc	ount.	•			10	
£	170,282	19	5									ž	E170,282	19	5
				I											
INCOME AND EXPENDITUR	e Acco	UN'	г г	OR TH	не Ү	EAR	END	ED	31sr	MAR	CH,	19	21.		
Expenditure. £ s. d.	£		d.				ome.				ĺ		£	s.	d.
To Administration charges					Rece										
Salaries 3,106 0 7 Supervision of domestics 1,003 9 0					Remi		ioney ces			• •		• •	118,188 1,914		
Posters and pamphlets 261 9 6					Misce					•••			364		
Office expenses, New Zealand 2,628 14 6															
Office expenses, London 683 5 10														¥	
Advances (remittances through High Com-													*		-,
missioner) 2,830 0 0															
Accommodation of sol-															
diers' wives 23 8 0 Miscellaneous 50 0 0															
	10,586	7	5												
$\begin{array}{ccc} \text{Passage-money} \\ \text{Nominated} & \text{i m m i-} \end{array}$									,				÷		
grants 68,651 14 11															
Other immigrants 7,514 6 8	76,166	1	7												
Refunds of passage-money	19,533	4	10												
Defalcations, C. P. Chase	$\begin{array}{c} 6 \\ 520 \end{array}$	15								,					
Cost-of-living bonus Amounts to cover grants, &c., O.S.S.	520	10	•												
immigrants	5,850		3												
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		$\frac{0}{5}$	4												
Excess of income over expenditure	7,311		1												
£	120,468	3										4	120,468	3	
~												*			
	£	s.	d.												
To Interest on capital at 4½ per cent		16		Ву			broug	ght o	lown	exclus	ive	$\mathbf{of}$	£		d.
Excess of income over expenditure after charging interest	7,271	10	4		inte	rest				• •		• •	7,311	7	1
onarging interest															
	£7,311	7	1										£7,311	7	1

H. D. THOMSON, Under-Secretary.

#### INDUSTRIES AND COMMERCE DEPARTMENT.

	BALAN	CE-SHEE	T AS A'	г 31sт Максн, 1921.			
•	Liabilities.	£	s. d. 1	Assets.	£	s.	d.
Capital		6,530		Official stamps, Head Office and branches	51 1	17	$9\frac{1}{2}$
Treasury Adjustment A				Standardized-footwear samples		0	$8\frac{7}{2}$
		,		Office furniture and fittings and valua-		-	•
				tion— £ s. d.			
				Head Office 1,085 10 3			
			.	Auckland Branch 316 12 9			
				Christchurch Branch 198 17 11			
		•		Dunedin Branch 153 10 0			
				2 (100 100 100 100 100 100 100 100 100 10	1,754	10	11
				Land and building, Head Office	4,634		
				Excess of expenditure over	1,003		Ü
				income— £ s. d.			
				Administrative services 15,800 0 0			
				Non-administrative ser-			
				vices 25,500 0 0			
				vices, 29,500 0 0		0	A
					41,300	U	U
		647 020	0 5		647 920	0	
		£47,830	8 5		£47,830	0	9
						_	

#### Income and Expenditure for the Year ended 31st March, 1921.

#### Revenue Account No. 1.—Administrative Services.

nevenue A	iccount.	LVO.	1	-Aaministrative Bervices.			
Expenditure. Salaries (including overtime and meal	£	s.	d	Income. Fines under section 32, Board of Trade	£	SI.	d.
allowances)	12,262						
Advertising, books, newspapers, &c	589			Act, 1919	´ .		
Distribution of commodities, including				paid in advance	142		5
freight, cartage, and transport	101		9	Excess of expenditure over income	15,506	3	0
Audit fees	12		4				
Fuel, light, power, and office-cleaning Law-costs	544	13	4				
Office stationery and requisites	219		2				
Price-investigation Tribunals	2,241		_				
Promotion of sale of New Zealand manu-	-,			·			
factures in outside markets	23	11	9				•,
Postages, telegrams, rent of boxes, and							
telephone services	1,352	19	7				
Standardized footwear — Expenses of ex-		_					
hibit	U	8	6				
Travelling allowances and expenses, Head office and branches, Advisory Commit-		_					
tees	2,169						
Rent—Head Office and branches	585	10	8				
	£20,193	19	5		£20,193	19	5
					220,100		
Panamara Ana	onet M		,	Non-administrative Services.	•		
	oune in	). 2	,				
Expenditure.				Income.	£ ~~~	s.	
Subsidies to steamer services:—	£		d.	Excess of expenditure over income	25,500	O	0
New Zealand-Vancouver (half) New Zealand-San Francisco (half)	$10,000 \\ 12,500$				,		
New Zealand-San Francisco (half) Reorganization of New Zealand Court,	12,000	v	U				
Imperial Institute, London	3,000	0	0	·			
•	£25,500	0	0		£25,500	0	0
							_
	£	s.	a	,	e	~	а
To Balance, Revenue Account No. 1	15,506			By Balance	£ 41,300	s.	
Interest on capital	293			Dy Dalance	TI,000	U	. 0
Balance, Revenue Account No. 2	25,500				•		
,							
	£41,300	0	0		£41,300	0	0

#### J. W. Collins, Secretary, Department of Industries and Commerce.

Memo.—The Department is also administering accounts relating to the distribution of wheat and sugar. These will be the subjects of separate statements, because of the fact that the wheat year ends on the 31st December, and the first sugar contract had not terminated on the 31st March, 1921.

#### INTERNAL AFFAIRS DEPARTMENT.

HEAD OFFICE AND SUB-DEPARTMENTS (INCLUDING SUB-DEPARTMENTS I, II, III, IV, V, VI, VII, VIII, IX, AND X).

$\it Liabilities.$		LANCE	-SHEET AS AT 31ST MARCE			
	¢ s					
Capital as at 1st April, 1920— £ s. d. Head Office (Sub-depart-		s. d.	Land	Assets. £ s. d.	£ s. d.	£ s. d.
partments I, II, III, IV, X) 72,310 1 5			Buildings— Head Office	1,314 16 7		00 0 0
Registrar-General 1,633 4 6 Census and Statistics 1,052 5 3 High Commissioner (state-			Less depreciation	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,275 7 8	
ment of capital has not yet been received)  Museum 51,097 8 7			Less depreciation	108 15 0	3,516 7 9	4,791 15 5
Dominion Laboratory 5,888 1 2	131,981	0 11	Turnbull Library Building Less depreciation	••	$9,133  0  0 \\ 182  13  3$	
Sundry creditors— Head Office (Sub-departments I, II, III, IV, X) 13,732 17 9			Turnbull Library Add additions	••	51,800 0 0 753 19 4	
Registrar-General        115       0       1         Census and Statistics        502       16       4         High Commissioner        10,201       11       4			Office furniture and fittings— Head Office	3,422 3 6		52,553 19 4
Museum 160 6 8 Dominion Laboratory 133 0 10	24,845 1	3 0	Add additions	$\frac{166 \ 2 \ 8}{3,588 \ 6 \ 2}$		
Treasury Adjustment Account— Head Office 461,459 0 6	,		Less depreciation	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	3,417 4 1	
High Commissioner 35,833 14 11 Museum 7,853 14 7			Add additions	2 10 0		
Dominion Laboratory 7,206 15 6	543,826 1	0 1	Less depreciation	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1,371 14 0	
			Census and Statistics Less depreciation	514 15 3 25 14 9	489 0 6	
			Museum Less depreciation	589 6 0 29 9 3	559 16` 9	
		1	Dominion Laboratory Less depreciation	343 13 2 17 3 8		
					326 9 6	6,164 4 10
			Mechanical apparatus— Head Office	$2,203  9  4 \\ 168  2  1$	•	•
			Less depreciation	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	0.151 4 0	\$
			Registrar-General Less depreciation	191 19 0 19 4 0	2,151 4 6	
			Census and Statistics Less depreciation	537 10 0 53 15 0	172 15 0	•
			Museum Less depreciation	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	483 15 0	
			Dominion Laboratory Less depreciation	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	173 0 0	
			•		32 10 0	3,013 4 6
			Weights and measures— Head Office Less depreciation	••	$2,455\ 17\ 8$ $61\ 7\ 11$	2,394 9 9
			Photographic apparatus— Head Office Add additions	51 10 0 13 0 0		2,394 9 9
			Less depreciation	64 10 0 10 6 0		
			$egin{array}{lll}  ext{Museum} & \dots & \dots & \dots \\  ext{Add additions} & \dots & \dots & \dots \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	54 4 0	3
			Less depreciation	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	990 0 0	
					320 8 0	<b>374</b> 12 0
Carried forward £7	700,653	4 0	Carried	forward	• •	£78,292 12 7

HEAD OFFICE AND SUB-DEPARTMENTS (INCLUDING SUB-DEPARTMENTS I to X)—continued.

COMBINED BALANCE-SHEET AS AT 31ST MARCH, 1921—continued.

Liabilities.				AS AT OTST MANOE, I		Assets.				•		
		£	s. d.	_	2.4	£ s.	d. £	s.	d.			d.
Brought forward	• •	700,653	4 0	Brought	forwar	rd		• •		78,292	12	7
				Library— Head Office Add additions	•••	86 10 67 15	7 11					
				Less depreciation	••	154 6 4 6	 6 6	0	0			
				Dominion Laboratory Less depreciation	••	$\begin{array}{ccc} 421 & 1 \\ 21 & 1 \end{array}$	0 0 0 400	0	0			
							- 400			550	0	0
				Museum exhibits Add additions			50,000 825		0 10	50,825	5	10
				Tools—  Head Office  Less depreciation			200 10		0	00,020		10
				Launches—					_	190	5	9
				Head Office Less depreciation	••	••		18 16		225	1	2
				Traps and horses— Head Office Less depreciation		••		13 11				
				Loan on mortgage—						. 77	1	11
				Head Office Motor vehicles, &c.—	••	••				11,000	0	0
				Head Office Add additions	••		1,319 299		5 7			
				Less depreciation			1,619 263		0 3			
				Laboratory appliances			1,462	2	0	1,355	3	9
				Less depreciation	••	••		2	0	1,389	0	0
				Sundry debtors— Head Office						786	9	0
				Treasury Adjustment Ac Registrar-General			•			396	2	0
				Excess of expenditure ov Head Office	er inco	ome	462,871	2	0			
				Census and Statistics		• • •	32,055		8			~
				High Commissioner			46,035	6	3			
				Museum Dominion Laboratory	• •	• •	$7,232 \\ 7,563$		$\frac{3}{3}$	85		
							555,758	8	5			
				Less excess of income of (Registrar-General's			192		5 5	55,566	2	0
		2700 etc	4 0						-			<del>-</del> 0
		£700,653	4 U						E.	700,653	'±	U

# INTERNAL AFFAIRS DEPARTMENT—continued. HEAD OFFICE AND SUB-DEPARTMENTS (SUB-DEPARTMENTS I TO X)—continued.

#### COMBINED INCOME AND EXPENDITURE ACCOUNT.

Ву

<b>7</b>	4	СОМ	BIN	ED	INCOM	E, A	IND
$Dr. \ Departmental \ Department \ Departme$	Admini	strative	Cha	raes			
To Salaries—	LIWINOUIDO	£	S.	$\mathbf{d}_{\bullet}$	£	s.	d.
Head Office		34,761		4	-		
Registrar-General		10,808	14	3			
Census and Statistics	• •	9,735		2	* *		
High Commissioner	• •	31,693		7			
Museum	• •	3,632		4			
Dominion Laboratory	• •	6,046	U	1	06 677	1 5	a
Commissions of inquiry				• •	96,677 $912$	2	9 5
Fresh-water fisheries	• • •				597	4	5
Kinematograph films, cen		of			1,039	7	7
Fuel for Government off	ices				153	1	10
Hector Observatory		• • •			398	2	6
Light, power, and water		£	S.				
Head Office	• •	450		2			
Dominion Laboratory	• •	280	19	8	730	16	10
Office requisites-					130	10	10
Head Office	• • ,	676	0	5			
High Commissioner		2,547		8			
Museum		497		4			
					3,721	19	5
Postage—			_	_			
Head Office	• •	1,110		2			
Registrar-General	• •	963		6			
Census and Statistics High Commissioner	• •	1,531					
rrigh Commissioner	• •	2,084	9	8	5,690	4	8
Printing and stationery-	_				0,000	*	G
Head Office		2,727	14	6			
Registrar-General		1,740		9			
Census and Statistics		8,426	10	0			
Museum		302	10	4			
75 J. 11					13,196		7
Publications	• •	• •		• •	966		
Renovation of historical	graves	• •		• •			. 8
Telephones Travelling allowances a	and	• •		• •	148	12	8
expenses—	ana	£	s.	d			
Head Office		$1,\tilde{4}97$		3			
Registrar-General		262	4	5			
High Commissioner		686	9	5			
Museum		304	13	2			
Dominion Laboratory (	Ex-		3.2	_			
plosives Branch)	• •	587	5	8		• •	
Cleaning offices					3,337		
Motor vehicles—Upkeep	and re	naire		• •	72 121	7	6 2
Uniforms and overcoats		harra			73		6
Audit of Patriotic Accou					302		10
Totalizators, inspection of					1,285		2
Turnbull Library					238	5	10
Expenses of various relie	ef fund	s		٠.	2,013	15	10
Payment to Post Office			offic	ers	0.100	_	_
as Registrars			<b>:</b>	• •	2,166		6
Registration of births, d Census, 1916	eauns,	anu ma	rriag	ges	2,109 781	13	
Census, 1916 Census, 1921	• •	• •			$\frac{781}{4,094}$	-	•
Collection of statistics					6,065		
Imperial Conference of S	Statistic	ians			492		
Advertising					1,574		
Official entertainments				٠.	575		
Refund to officers of differ			ingl	ish	=	_	
and New Zealand incor	ne-tax	• •		• •	577		5
Rent		• •		• •	5,269		2
Board of Science and Ar Establishment of historic		oction r	فغمام	·· na	457	19	0
to Maori race	an com	ection r	osavi	ng.	716	14	9
Expenses of War Section		• •		• •	145		1
Photographic and phonog	raphic		นร		234	_	6
Chemicals and apparatus	š	••			581		2
Explosives Act—Magazir		• •			193		2
Sundries—		£	s.	d.			
Head Office	• •	1,351		8			
Registrar-General	• •	367		8			
Census and Statistics	• •	541		9			
High Commissioner	••	1,297 $481$		7 9			
Museum Dominion Laboratory	• •	639		6			
Zommon zaboratory	- •				4,679	12	11
				_			
				c	109 105	-	10

£163,195 5 10

Cr.							
Revenue-							
Head Office—		£	s.	d.	£	s.	d.
Passport fees		2,077	15	6			
Kinematograph censors	hip	•					
fees		1,543	17	0			
Weights and measures		378					
By-laws Act			19				
Miscellaneous			14	3			
					4,043	19	1
Registrar-General					1,010		-
Registration and other f	ees						
Registration of birt							
deaths, and marria		19,332	15	10			
Friendly Societies Ac		62					
Dentists Act		2		-			
Medical Practitioners	Act	171		ő			
medical Liactioners	Act	171	10	U			
					19,569	9	10
Census and Statistics—					10,000	Ü	10
Registration and other	fees-						
Registration of Aliens					. 116	0	0
High Commissioner—		• • •				·	Ŭ
Shipping charges					. 272	6	1
Dominion Laboratory—	• •	£	g	d.	· · - · -	v	-
Explosive license fees		686	5				
Laboratory fees	• •		14	-			
Explosive storage fees	• •	903		9			
Explosive storage rees	• •	303	. **	ð	1,684	4	3
Balance carried down					137,509	6	7
Darance carried down	• •	·. · · ·			191,008	U	•

# INTERNAL AFFAIRS DEPARTMENT—continued. HEAD OFFICE AND SUB-DEPARTMENTS (SUB-DEPARTMENTS I TO X)—continued. COMBINED INCOME AND EXPENDITURE ACCOUNT—continued.

COMBI	NED INC	COME AND	D EXPE	ENDITURE ACCOUNT—contr	inuea.	
Dr. To Balance brought down		£ . 137,509	s. d.	Cr. By Balance carried down	•• .	£ s. d 258,769 0 3
Special allowance to Ministers' messe Telegrams beyond the Dominion . Salaries	minimum' offices f Minister of Privat	m . 1,116 . 430 1,475 . 719 ss 3,822 2,376 12,200 12,200 12,200 3,021	6 9 3 0 17 0 17 10 9 11 7 5 0 2 14 4 0 11 5 10 4 0 6 9			£258,769 0 3
To Balance brought down		£ . 258,769	s. d.	By Balance carried down		£ s. d 550,546 10 8
Other Charges.  To Fire brigades  Auckland Museum subsidy Compassionate allowances Veterans' Home, Auckland Entertaining visitors to Dominion Cost-of-living bonus to annuitants Grants  Payment to Reuter's Influenza epidemic in Samoa Peace celebrations Racing Commission Railway Superannuation Fund Subsidies  Visit of H.R.H. the Prince of Wale Sundries		. 25,000 . 4,522 . 750 . 1,475 . 82,678 . 5,607 . 1,549 . 5,369 . 5,369 . 2,498 . 50,000	10 0 0 0 13 6 13 6 8 2 11 1 7 10 15 2 4 6 0 0 10 0 19 4 7 3			£550,546 10 8
Registrar-General Census and Statistics Museum Dominion Laboratory  Interest on capital— Head Office Registrar-General Census and Statistics Museum Dominion Laboratory  Depreciation— Head Office Registrar-General Census and Statistics  Museum Dominion Laboratory	£ s. d 685 0 6 7795 0 6 3375 0 6 3375 0 6 3300 0 6 430 0 6 72 13 5 47 7 6 264 18 6 983 19 6 91 5 6 79 9 9	0 0 0 0 0 0 0 0 - 2,585 4 2 2 0 8 8 4 - 944 4 3 0	5 6	By Balance carried down		£ s. d 555,566 2 0
To Balance carried to balance-sheet		£555,566 £555,566			·	£555,566 2 0

J. HISLOP, Under-Secretary. F. J. BROOKER, Accountant.

#### ${\tt SUB-DEPARTMENT~I,~HEAD~OFFICE~(INCLUDING~SUB-DEPARTMENTS~II,~III,~IV,~AND~X)}.$

# BALANCE-SHEET AS AT 31ST MARCH, 1921. Liabilities. £ s. d. Assets.

Capital as at 1st April Sundry creditors Freasury Adjustment		$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Assets.  Land Buildings Less depreciation	£ s. d. 1,314 16 7 39 8 11	50	s. 0	d. 0
			Turnbull Library Building Less depreciation	9,133 0 0	3	7	8
			Turnbull Library Add additions	51,800 0 0	Ŀ	6	9
1.1	• •		Office furniture and fittings Add additions	3,422 3 6 166 2 8		19	4
			Less depreciation	3,588 6 2 171 2 1		1	1
	,		Mechanical appliances Add additions	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			1
			Less depreciation	$2,371 \ 11 \ 5$ $220 \ 6 \ 11$		4	6
`			Weights and measures Less depreciation	2,455 17 8 61 7 11	3	9	9
			Photographic apparatus Add additions	51 10 0 13 0 0	)	Ð	
			Less depreciation	64 10 ( 10 6 (		4	0
			Library Add additions	86 10 7 67 15 11	7	-	v
ν ,	• ^		Less depreciation	154 6 6 4 6 6		0	0
			Tools Less depreciation	200 6 0	)	5	9
			Launches Less depreciation	236 18 1 11 16 11	<u>.</u>	1	2
		· ·	Traps and horses Less depreciation	85 13 3 8 11 4	3		11
			Loan on mortgage Motor vehicles, &c Add additions	$1,319 \ 16 \ 299 \ 6 \ 7$	11,000		
			Less depreciation	1,619 3 0 263 19 3		3	9
			Sundry debtors Excess of expenditure over	income	786 462,871	9	0
		£547,501 19 8			£547,501	19	8

Income and Expenditure Account for the Year ended 31st March, 1921.

	Dr.						r.						
	Departmental Ac	dministrative C	harges.		a	B <sub>v</sub> B	evenue-		r n			£ s.	d.
То	Salaries Less chargeable to	£ s. d 123,087 1 9		8.	d.	Бу К	Passpo			o fees	. 2,0	5. 543 17	6 0
	general adminis- tration	88,325 7	5 . - 34,761	14	4		Weight By-law	s and me	asures .		. '	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	<b>4</b> 0
	Commissions of inquiry Fresh-water fisheries	••	912 597	2	5	Ва		arried dov			. 460,0	390	4.
	Kinematograph films, censorship of	• •	1,039	7	7								
	Fuel for Government offices	1,936 16 2	2										
	Less chargeable to general adminis-	·											
	tration	1,783 14 4	- - 153	1	10					-			
	Hector Observatory Light, power, and	• •	398			-							
	water	3,471 1 4											
	Less chargeable to general adminis-	0.001.0.6											
	tration	3,021 0 2	- 450		2		1 .			April 1			
	Office equipment Postage	••	$^{676}_{1,110}$	9	2								
	Printing and stationery Publications	••	$2,727 \\ 966$			1				"			
	Renovations of historical graves	••	799	6	8								
	Telephones	••	148		8				•	it ,			-
	Travelling allowances and expenses of												
	officers of Depart-	0.416.11.6	1,497	6	<b>3</b> .							,	
	$\begin{array}{c} \text{Cleaning offices} & \dots \\ \text{Less chargeable} & \text{to} \end{array}$	2,416 11 8	,										
	general adminis- tration	2,344 0 1	l - 72	10	6					•			***
	Motor vehicles — Up- keep and repairs	808 13	· )					*		, " « «		1 13 4 31	
	Less chargeable to general adminis-							, ,			-		
	tration	687 5 10	) - 121	7	2								
	Uniforms and over-	1,192 19											
	coats Less chargeable to general adminis-	1,202 10								•			
	ration	1,119 4 0		15	6								
	Audit of Patriotic Acco	unts	302	3	10								
	Expenses of various rel Totalizators, Inspector	of	1,285	8	<b>2</b>								
	Turnbull Library Sundries		$\substack{238\\1,351}$			F 4 54		1811					
			51,696	18	4								
To	General Public Service Contributions towards	payment of	ŧ		_	]  :							
	minimum retiring-alle Freight and cartage	owances	$\begin{array}{c} 1,116 \\ 430 \end{array}$			1							
	Printing and stationer		, 1,475	0	3	,					,		
	Telephones Travelling allowances a		f										
	Ministers Travelling allowances a		3,822	3	0			5 1		1 8			
	Private Secretaries Special allowance to		2,376	17	0				•				
	sengers		. 732			1 7 3	**************************************	ar i					
	Telegrams beyond the Salaries		88,325	7	5	1 1 2 2 2							
	Light, power, and water Fuel for Government of	ffices	1,783	14	4			e .					.***
	Cleaning offices Motor vehicles—Upkee	p and repairs	687	5	10			* *		ing section of			
	Uniforms and overcoate Sundries	s	. 1,119 . 1,105	<b>4</b> 6	9							'	
			121,259	13	8		- 14.5-						
	Carried forward		£172,956				Car	ried forwa	rd .		£464,7	7 <b>34</b> 2	5
	Carried for ward		/										

Income and Expenditure .	ACCOUNT FO	OR THE	YEAR ENDED	31st March,	1921—continued.
•					

Dr.		Cr.	
Other Charges.	£ s. d.		£ s. d.
Brought forward	172,956 12 0	Brought forward	464,734 2 5
To Fire brigades	2,560 10 1	<b>8</b>	,
Auckland Museum subsidy	25,000 0 0		
Compassionate allowances	4,522 10 0		
Veterans' Home, Auckland	750 0 0		
Entertaining visitors to Dominion	1,475 13 6	•	
Cost-of-living bonus to annuitants	82,678 13 6		
Grants	5,607 8 2		•
Payment to Reuter's	1,549 11 1		
Influenza epidemic in Samoa	5,399 7 10		
Peace celebrations	5,369 15 2		
Racing Commission	2,498 4 6		
Railway Superannuation Funds	50,000 0 0		
Subsidies Account	737 10 0		
Visit of H.R.H. the Prince of Wale	s 100,729 19 4		
Sundries	2,898 7 3		
	-		
	291,777 10 5		•
	£464,734 2 5		
			0101 501 0 5
// D.1	£ s. d.		£464,734 2 5
To Balance carried down	460,690 3 4		
Rent	685 0 0		a 1
Interest on capital	511 19 4		£ s. d.
Depreciation	983 19 4 By	excess of expenditure over income	$2 \ldots 462,871  2  0$
	8489 971 9 0		
	£462,871 2 0		
To Balance carried to balance-sheet	£462,871 2 0	4	£462,871 2 0
10 Datance carried to balance-sneet			2402,011 2 0
			~

J. HISLOP, Under-Secretary. F. J. BROOKER, Accountant.

#### SUB-DEPARTMENT V.—REGISTRAR-GENERAL'S OFFICE.

#### Balance-sheet as at 31st March, 1921.

Liabilities. Capital Account as at 1st April, 1920 Sundry creditors Excess of income over expenditure	·	£ 1,633 115 192	s. 4 0 6	d. 6 1 5	Assets. £ s. d. £ s. d. Office furniture and fittings 1,441 5 6 Add additions 2 10 0	d.
ancome over emperations	•	10-	·	Ü	1,443 15 6	
					Less depreciation at 5 per cent	n
					Mechanical appliances 191 19 0	•
·					Less depreciation at 10 per cent	o .
					Treasury Adjustment Account 396 2	Ŏ
		£1,940	11	0	£1,940 11	0

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Expen	diture.					Income.				
To Salaries—	£	s. d.		s.	$\mathbf{d}.$	By Registration and other fees—		£	s.	d.
Permanent officers	8,952	2 10				Registration of births, deaths,				10
Temporary officers	1,211	$\begin{array}{ccc} 3 & 1 \\ 8 & 4 \end{array}$				marriages		19,332		
Relieving staff	645	0 4	10,808	14	9	Friendly Societies Act Dentists Act	• •	2	13 6	
Payment to Post Office D	enartme	nt for		17	J	Medical Practitioners Act	• •	171		
services of officers as R			0 700	7	6	Trodical Litabilities from	• •		10	U
Postage					6					
Printing and stationery			1,740	4	9	·				
Registration of births, dea	iths, and	mar-								
_ riages	• •	• •								
Travelling-allowances	• •			4	5					
Sundries	• •	• •		-	8					
Balance carried down	••	• •	1,151	5	1	<u>'</u>				
			£19,569	9	10			£19,569	9	10
			£	s.				£		d.
To Rent	• •					By Balance brought down	• •	1,151	5	1
Interest on capital	• •	• •								
Depreciation	• •	• •		5	-					
Balance carried down	• •	• •	192	6	5					
			£1,151	5	1	·		£1,151	5	1
			Parketing.			,				-
						By Balance carried to balance-sheet	• •	£192	6	5
			1.5			1				

J. HISLOP, Under-Secretary. F. J. BROOKER, Accountant.

#### SUB-DEPARTMENT VI—CENSUS AND STATISTICS OFFICE.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

	MINIMOL DILLIL IN I	ii oidi mimon, romi.						
Liabilities. Capital as at 1st April, 1920		Assets. Office furniture and fittings	£ 514	s. 15		£	8.	d
Sundry creditors	502 16 4	Less depreciation	25	14	9			
Treasury Adjustment Account	31,473 4 7	<u> </u>			4	189	0	6
, , , , , , , , , , , , , , , , , , , ,		Mechanical appliances	537					
		Less depreciation	53	15				
		· ·			_ 4	183	15	0
		Excess of expenditure over inco	ome		. 32,0	)55	10	8
	£33,028 6 2				£33,0	90	6	2
	233,028 0 2				200,0	20		
	INCOME AND EXPE	ENDITURE ACCOUNT.						
Expenditure.		Income	e.					

11	NCOME AND EXP	ENDITURE ACCOUNT.
Permanent . 6,224 6 Temporary	0 9 7 6 	Income.  By Registration and other fees—
To Balance brought down Rent Interest on capital Depreciation  To Balance carried to balance-sheet	£ s. d. 31,553 13 11 375 0 0 47 7 0 79 9 9 £32,055 10 8	£ s. d.  By Excess of expenditure over income (carried down)

J. HISLOP, Under-Secretary. F. J. BROOKER, Accountant.

#### SUB-DEPARTMENT VII—HIGH COMMISSIONER'S OFFICE.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.	£	s.	$^{\mathrm{d}}$ .	1	Assets.	£	s.	d.
Sundry creditors	10,2	01 11	4	B	y Excess of expenditure over income	46,035	6	3
Treasury Adjustment Account	35,8	$33 \ 14$	- 11		,			
	£46,0	35 - 6	3			£46,035	6	3

Note.—Owing to insufficiency of time no statement of assets in the High Commissioner's Office has been received. These will be brought to charge during the current year.

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

IIIOIII IIII				·		on the thin bilds ofte	·	,				
Dr.						Cr.						
To Salaries—	£s	. d.	£	s.	d.				1	Ē	s.	d.
Permanent	18,046	6				By Shipping charges			2	272	6	1
Temporary	211 2	2 0				Balance carried down			46,0	035	6	3
Cost-of-living bonus	13,435 1	7 1							-			
<u> </u>			31,693	5	7							
Advertising	• •		1,574	6	11							
Official entertainments			575	14	11							
Office requisites			2,547	19	8							
Postage				9	8							
Refund to officers of diffe	erence $betv$	veen				-						
English and New Zeal	and income	-tax	577	18	5							
Rent			5,269		<b>2</b>							
Travelling-expenses			686	9	5							
Sundries	• •		1,297	9	7							
			£46,307	12	4				£46,	307	12	4
	· .											_
To Balance carried to balar	ice-sheet		£46,035	6	3							

J. HISLOP, Under-Secretary. F. J. Brooker, Accountant.

#### ${\bf INTERNAL~AFFAIRS~DEPARTMENT}-continued.$

#### SUB-DEPARTMENT VIII—MUSEUM.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

	ALILA OLI DILLEL I		i ordi minon, rolli.					
$\begin{array}{c} Liabilities. \\ \text{Capital as at 1st April, 1920} \\ \end{array}$	s. d. £ s.	d.	Assets. Furniture and fittings as at 1st April, 1920	£ 589	s. 6		S	. d.
Working capital 1,097 Museum exhibits 50,000		7	Less depreciation (5 per cent.)	29	9		16	9
Sundry creditors	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	8	Mechanical appliances as at 1st April, 1920	192	4		10	v
			Less depreciation (10 per cent.)	19	4	6 - 173	0	0
			Photographic apparatus as at 1st April, 1920 Add purchases	315 67	18 13			
			T 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	383	11	7		
			Less depreciation (20 per cent.)	63	3	7 - 320	. 8	0
			Museum exhibits, 1st April, 1920	50,000 825	0 5 1	0		
			Excess of expenditure over i	ncome		50,825. $7,232$		10 3
	£59,111 9	10				£59,111	9	10
		. ;						

Income and Expenditure Account for the Year ended 31st March, 1921.

Dr.					1
To Salaries—	£	s. d.	<b>T£</b>	s.	d.
Permanent	. 2,553	1 10	.34		
	. 1,019				
	. 60				
			3,632	18	4
Board of Science and Ar	t		457		0
Establishment of history		ection			
relating to Maori race			716	14	9
Expenses of War Section	1		145	1	1
Office fittings	• • •		497	_	4
Photographic and pho				10	-
paratus	grapin	o ap	234	10	6
Printing publications	• •	• • •	302		4
Travelling-allowances				13	2
Sundries	• •	• •	481	7	9
Sulfaties	• •	• •	401	•	9
			6,773	14	3
To Rent			300	0	0
Interest on capital			47	7	8
Depreciation			111	17	4
*					
To Balance carried to balan	ce-sheet		£7,232	19	3
				_	-

J. HISLOP, Under-Secretary. F. J. BROOKER, Accountant.

#### SUB-DEPARTMENT IX—DOMINION LABORATORY.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities. Capital as at 1st April, 1920		£ 5,888	s. d. 1 2	Assets. Buildings		£ 3,625		d. 9	£	s.	d.
Sundry creditors Treasury Adjustment Account		133 7,206	0 10	Less depreciation		108			3,516	•7	9
		,		Furniture and fittings Less depreciation	••	$\frac{343}{17}$	$\frac{13}{3}$	2 8	·		
			•	Mechanical appliances			$\frac{2}{12}$	3	326	9	6
				Less depreciation  Laboratory appliances	••	$\frac{3}{1,462}$		_	32	10	0
				Less depreciation		73			1,389	0	0
				Library, &c Less depreciation	• •	$\frac{421}{21}$	1 1	0	ŕ		
				Excess of expenditure o	ver i	ncome		•••	$\frac{400}{7,563}$		$\frac{0}{3}$
	:	£13,227	17 6			- 10			£13,227	17	6

#### SUB-DEPARTMENT IX—DOMINION LABORATORY—continued.

#### Income and Expenditure Account for the Year ended 31st March, 1921.

Expenditure.						Receipts.	
To Salaries—		d.	£	s.	d.	£ s. d. £ s. d.	
Permanent 5,		10				By Explosive license fees 686 5 0	
Cost-of-living bonus	66 3					Laboratory fees 94 14 6	
Temporary	435 12	6			_	Explosive storage fees 903 4 9	
-		_	6,046				
	•	• •	581	16	2	Balance carried down 6,644 18 6	,
Explosives Act—			100	۔	0	I .	
	•	• •	193				
	•	• •	$\frac{587}{280}$		8		
a i · · · ·	•	• •	280 639		8 6		
Sundries	•	•••	099	19	O		
			£8,329	2	3	£8,329 2 3	}
			£	a	d.	£ s. d.	
To Balance brought down			6,644			By Balance 7,563 10 3	
TD			430			29 2000000	
T-41			264				
30 · · · · ·	•		223				
en de la companya de			£7,563	10	3	£7,563 10 3	3
							=
To Balance carried to balance sh	eet		£7,563	10	3		
w.						I .	

J. HISLOP, Under-Secretary. F. J. BROOKER, Accountant.

#### ELECTORAL DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.	£ s. d.	Assets.	£	s. d.	£	s. d.
Capital as at 1st April, 1920	10,223 1 3	Office furniture and fittings	9,986	19 0		
Sundry creditors	58 13 9	Add additions	104	15 6		
Treasury Adjustment Account	11,510 1 10		10,091	14 6		
		Less depreciation	499	7 0		
•		Mechanical appliances	236	2 3	9,592	7 6
		Less depreciation		12 3		**
•					212	
		Excess of expenditure over	income	• •	11,986	19 4
	£21,791 16 10				£21,791	16 10
	£21,791 10 10				221,191	10 10

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

VEEN DIT OF	E ACCOUNT FO	TELE TEAR ENDED SIST	manch,	1041.
		Receipts.		
£ s. d.	£ s. d.	, ,		£ s. d.
.017 13 0		By Deposits—Miscellaneous		10 0 0
17 0 0		Balance carried down		10,878 19 4
312 0 0				•
198 18 6				
	4,545 11 6			
	188 13 1			
	83 1 1			
	$248 \ 3 \ 1$			
	283 11 7	ľ		
	914 19 1			
	439 9 4	le de la companya de		
	£10,888 19 4			£10,888 19 4
	6 2			£ s. d.
		By Relence carried down		11,986 19 4
••		by balance carried down	••	11,000 10 4
••	044 10 0			
	£11 086 10 4			£11,986 19 4
	#11,000 10 H			WII,000 10 4
shoot	£11 086 10 4			
SHOOD	211,000 10 4	}		
	£ s. d. ,017 13 0 17 0 0 312 0 0 198 18 6	£ s. d. £ s. d. ,017 13 0 17 0 0 312 0 0 198 18 6 1,700 1 9 2,485 8 10 188 13 1 83 1 1 248 3 1 248 3 1 248 3 1 248 3 1 439 9 4  £10,888 19 4  £ s. d 10,878 19 4 125 0 0 460 0 9 522 19 3 £11,986 19 4	£ s. d. £ s. d.  \$\frac{\pmathbf{f}}{17 0 0} \frac{13 0}{312 0 0} \\ \$198 18 6 \\  \begin{array}{cccccccccccccccccccccccccccccccccccc	£ s. d. £ s. d. ,017 13 0 17 0 0 312 0 0 198 18 6 1,700 1 9 2,485 8 10 188 13 1 83 1 1 248 3 1 248 3 1 248 3 1 248 3 1 10,878 19 4 125 0 0 460 0 9 460 0 9 522 19 3 £11,986 19 4

J. HISLOP, Under-Secretary. F. J. BROOKER, Accountant.

#### LABOUR DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

DALAI	NOE-SHEE	ST A	AS A	T 51ST MARCH, 1921.			
Liabilities.	_		_	Assets.			
Capital Funds—Liability to Treasury or		s.		Cash— £ s.		s.	d.
Capital Account	7,044	17	11	In hand 8 5			
Sundry creditors— Factory registration fees received in				Deposit Accounts 374 14			
advance		6	n	In Post Office Account 1 1		84 (	11
Salaries accrued				Official stamps		24 18	
Miscellaneous Account	2 000			Sundry debtors		82	
Deposits		14		Office furniture and fittings 4,850 17			•
Deposits, Miscellaneous (unclaimed wages			$\overline{4}$	Add additions 268 6			
Treasury Adjustment Account	46,220	16	8				
				5,119 4			
				Less depreciation and sales 485 11	9		
						33 13	3 0
				Motor-cycles and bicycles 942 15	6		
				Add additions 19 7	6		
				962 3	0		
				Less depreciation 114 5	6		
· ·				Less depreciation 114 3		47 17	6
				Departmental libraries 1,052 10	6		U
				Add additions 13 12	6		
				1100,000,000		66 3	0
				Freehold premises 850 0	0		
					0		
					_		
					0		
				Less depreciation 27 0	0		_
	•			m 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		73 0	
				Telephone subscriptions paid in advance		31 7	
				Excess of expenditure over income	43,89	19 12	7
	£57,642	17	7		£57,64	19 17	7
	201,012	1.4			201,0	1.0	
· ·							
T				37- 01 M 1	001		
INCOME AND EXPENDITURE	RE ACCO	$\mathbf{U}\mathbf{N}\mathbf{T}$	r FO	R THE YEAR ENDED 31ST MARCH, 1	921.		
				,			
Expenditure.	£	s.	d.	Income.	£	s.	d.
Salaries Expenditure.	$^{\pounds}_{28,359}$		d. 5		1.00	s. )3 15	
Salaries	$28,359 \\ 6,526$	18 1	d. 5	Income.  Penalties	1,00	)3 15 75 5	9
Salaries	28,359 6,526 33	$\begin{array}{c} 18 \\ 1 \\ 2 \end{array}$	d. 5 1	Income.  Penalties	$\frac{1,00}{3,53}$	)3 15 75 5 87 8	0 9 0
Salaries	28,359 6,526 33 3,854	$\begin{array}{c} 18 \\ 1 \\ 2 \\ 4 \end{array}$	d. 5 1 1 9	Income.  Penalties	1,00 $3,58$ $19$	)3 15 75 5 87 8 90 17	0 9 0 10
Salaries	28,359 6,526 33 3,854 249	$     \begin{array}{c}       18 \\       2 \\       4 \\       1     \end{array} $	d. 5 1 1 9 8	Income. Penalties	1,00 $3,53$ $19$	)3 15 75 5 87 8	0 9 0 10
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage	28,359 6,526 33 3,854 249 1,780	18 2 4 1 14	d. 5 1 9 8 3	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling	28,359 6,526 33 3,854 249 1,780	18 1 2 4 1 14 7	d. 5 1 1 9 8 3 6	Income. Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent	28,359 6,526 33 3,854 249 1,780 9 2,161	18 1 2 4 1 14 7 0	d. 5 1 1 9 8 3 6	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation	28,359 6,526 33 3,854 249 1,780 9 2,161 606	$     \begin{array}{c}       18 \\       1 \\       2 \\       4 \\       1 \\       14 \\       7 \\       0 \\       7     \end{array} $	d. 5 1 1 9 8 3 6	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation	28,359 6,526 33 3,854 249 1,780 9 2,161	$     \begin{array}{c}       18 \\       1 \\       2 \\       4 \\       1 \\       14 \\       7 \\       0 \\       7     \end{array} $	d. 5 1 1 9 8 3 6 0 3	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336	18 1 2 4 1 14 7 0 7 11	d. 5 1 1 9 8 3 6 0 3 6	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c.	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336	18 1 2 4 1 14 7 0 7 11 5	d. 5 1 1 9 8 3 6 0 3 6	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42	18 1 2 4 1 14 7 0 7 11 5 18 5	d. 5 1 1 9 8 3 6 0 3 6	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184	18 1 2 4 1 14 7 0 7 11 5 18 5 2	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144	18 1 2 4 1 14 7 0 7 11 5 18 5 2	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8 7	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8 7 8	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8 7 8 8	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor cycle and bicycle repairs and maintenance	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8 4 6 11	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor cycle and bicycle repairs and maintenance Rent-restriction valuation fees.	28,359 6,526 33 3,854 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 13 14 15 16 16 17 16 16 17 18 18 18 18 18 18 18 18 18 18	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8 7 8 4 6	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 0 12 13 14 15 16 16 16 16 17 18 18 18 18 18 18 18 18 18 18	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8 7 7 8 4 6	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor cycle and bicycle repairs and maintenance Rent-restriction valuation fees.	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 13 14 15 16 16 17 16 16 17 18 18 18 18 18 18 18 18 18 18	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8 7 7 8 4 6	Income.  Penalties	1,00 $3,58$ $19$	03 15 75 5 87 8 90 17 82 10	0 9 0 10 0
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25 227 37 18 34	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 0 2 0 1 1 1 1 1 1 1 1 1 1 1 1 1	d. 5 1 1 9 9 8 3 6 0 0 3 6 8 2 1 9 10 0 8 7 8 4 6 11 9 4 0	Income.  Penalties	1,00 3,55 19 3 43,58	93 15 75 5 87 8 87 18 92 10 92 12	0 9 0 110 0 2
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 0 2 0 1 1 1 1 1 1 1 1 1 1 1 1 1	d. 5 1 1 9 9 8 3 6 0 0 3 6 8 2 1 9 10 0 8 7 8 4 6 11 9 4 0	Income.  Penalties	1,00 $3,58$ $19$	93 15 75 5 87 8 87 18 92 10 92 12	0 9 0 110 0 2
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25 227 37 18 34	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 0 2 0 1 1 1 1 1 1 1 1 1 1 1 1 1	d. 5 1 1 9 9 8 3 6 0 0 3 6 8 2 1 9 10 0 8 7 8 4 6 11 9 4 0	Income.  Penalties	1,00 3,55 19 3 43,58	93 15 75 5 87 8 87 18 92 10 92 12	0 9 0 110 0 2
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25 227 37 18 34	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 0 2 6 8 16 17 18 18 18 18 18 18 18 18 18 18	d. 5 1 1 9 9 8 3 6 0 0 3 6 8 2 1 9 10 0 8 7 8 4 6 11 9 4 0 9	Income.  Penalties	1,00 3,55 19 3 43,58	93 15 75 5 87 8 87 18 92 10 92 12	0 9 0 110 0 2
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission Miscellaneous  Excess of expenditure over income	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25 227 37 18 34 £48,422	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 6 8 8 8 8 8 8 8 8 8 8 8 8 8	d. 5 1 1 9 8 3 6 0 3 6 8 2 1 9 10 0 8 7 8 4 6 11 9 4 0 9 d.	Income.  Penalties	1,00 3,58 19 3 43,58	23 1575 5880 1797 1797 1797 1797 1797 1797 1797 179	9 0 10 0 2
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission Miscellaneous  Excess of expenditure over income (brought down)	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25 227 37 18 34 £48,422	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 6 15 8 12 6 8 8 8 8 8 8 8 8 8 8 8 8 8	d. 5 1 1 9 8 3 6 6 0 3 6 8 2 1 9 10 0 8 7 8 4 6 6 11 9 4 0 9 4 0 2	Income.  Penalties	1,00 3,55 19 3 43,58	23 1575 5880 1797 1797 1797 1797 1797 1797 1797 179	9 0 10 0 2
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission Miscellaneous  Excess of expenditure over income	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25 227 37 18 34 £48,422	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 6 15 8 12 6 8 8 8 8 8 8 8 8 8 8 8 8 8	d. 5 1 1 9 8 3 6 6 0 3 6 8 2 1 9 10 0 8 7 8 4 6 6 11 9 4 0 9 4 0 2	Income.  Penalties	1,00 3,58 19 3 43,58	23 1575 5880 1797 1797 1797 1797 1797 1797 1797 179	9 0 10 0 2
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission Miscellaneous  Excess of expenditure over income (brought down)	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 7 25 227 37 18 34 £48,422	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 0 2 6 8 8 8 8 8 8 8 8 8 8 8 8 8	d. 5 1 1 1 9 8 3 6 6 0 3 6 8 2 1 9 10 0 8 7 8 4 6 6 11 9 4 0 9 6 d. 2 5	Income.  Penalties	1,00 3,53 19 3 43,58 43,58	93 15 75 5 80 17 92 10 92 12 93 12	9 0 10 0 2 2
Salaries Travelling-expenses Overtime and tea-money Printing and stationery Telephone services Postage Repairs to dwelling Rent Depreciation Assessors' fees Expenses of delegates to conferences respecting industrial disputes Freight, cartage, &c. Law-costs Office requisites Fuel, light, power, and water Cost of special typewritten reports Advertising Allowance to police and other officers acting as departmental agents Audit fees Rebate of fares, &c. Typewriter repairs Motor - cycle and bicycle repairs and maintenance Rent-restriction valuation fees Commission Miscellaneous  Excess of expenditure over income (brought down)	28,359 6,526 33 3,854 249 1,780 9 2,161 606 2,336 126 42 109 184 144 202 472 829 14 37 25 227 37 18 34 £48,422	18 1 2 4 1 14 7 0 7 11 5 18 5 2 0 11 16 7 6 15 8 12 0 2 6 8 8 8 8 8 8 8 8 8 8 8 8 8	d. 5 1 1 1 9 8 3 6 6 0 3 6 8 2 1 9 10 0 8 7 8 4 6 6 11 9 4 0 9 6 d. 2 5	Income.  Penalties	1,00 3,58 19 3 43,58	93 15 75 5 80 17 92 10 92 12 93 12	9 0 10 0 2 2

24th November, 1921.

A. Burgess, Accountant.

#### LAND AND INCOME TAX DEPARTMENT.

	BALANCE-SHEET A	AS A	т 31st Максн, 1921.						
Liabilities. £	s. d. £ s.	d. ,	Assets.	£	s.	d.	£	8.	d.
Capital Fund— Liability to Treasury, 1st April, 1920 3,294 Add interest on capital 148			Office furniture, fittings, &c., 1st April, 1920 Additions during year	3,550 212					
Add interest on capital 140	$\frac{+3}{}$ 3,442 7	3		3,762	10	6			
Liability to Treasury in respe- outstanding tax accounts, 1st	et of April,		Less depreciation (5 per cent. on						
1920 Sundry creditors—	676,433 9	3	£3,550 10s. 6d.)	177	10	б	3,585	0	0
Outstanding expenses, 31st M	Iarch, 594 12	2	Forms and stationery Library as at 1st April,	•••			1,090	5	2
Suspense land-tax	1,831 15		1920	132	10	0			
Suspense income-tax*	277,013 7	4	Additions during year	17	10	0			
Excess of revenue over expenditu	ire 9,702,075 1	9		150	^	0			
			Less depreciation		12				
•			-				143	7	6
			Official stamps Sundry debtors—	• •			27	3	1
				0,014			- 1.		
			Income-tax 49	95,383	6	11	60% 900	,	Δ
			Treasury Adjustment Acco	ount		:	685,398 9,971,146		
	£10,661,390 13	8				£10	0,661,390	13	8

Contingent liability on bills under discount, £505,505 4s. 5d.

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr.	£		d.	- $Cr.$		£ s. d.
To Salaries	29,835	0	0	By Land-tax Account		1,693,148 15 <b>5</b>
Advertising	588	12	1	Income-tax Account		8,060,007 10 0
Contribution to Valuation Office	7,740	0	0			
Law-costs	1,383	11	6			
Printing and stationery (office re-						
quisites)	3,144	5	5			
Repairs to machines	65	0	0			
Post and Telegraph (service of officers)	1,343	0	0			
Postage and telegrams	3,091	7	Ò			
Temporary assistance	1,113	13	10			
Travelling allowances and expenses		0				
Contingencies (miscellaneous ex-		•	-			
penses)	48	6	0			
Credits to Consolidated Fund (re		•	•			
Bisson, £199; re Oppenheimer,						
C. C., Ltd., £130)	329	0	0			
Rent	850	ŏ	ŏ			
Depreciation, office furniture, &c	184	3	ŏ			
	9,702,223		ดั			_
Dalance carried down	5,102,220	. 0				
4	£9,753,156	5	5			£9,753,156 5 5
•						30,100,100
	£	s.	d.			£ s. d.
To Interest on capital	148	4	9	By Balance carried down		9,702,223 6 6
Excess of revenue over expenditure	9,702,075	ī	9		• •	5,102,225 5 5
The second secon	- , ,		_			
	£9,702,223	6	6	1		£9,702,223 6 6
						,

Percentage cost of collection of revenue, 0.535.

D. G. CLARK, Commissioner of Taxes.

<sup>\*</sup> Includes income-tax paid in advance, subject to adjustment.

## MARINE AND INSPECTION OF MACHINERY DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.	Assets					
£ s. d. Capital funds	Land and buildings Less depreciation	£ 38,249 239				d.
Treasury Adjustment Account 104,624 10 7	Lighthouses (including land, towers, buildings, furniture, apparatus, and equipment)	169,819 3,069	0 0	)	0	
	Automatic lights Less depreciation	10,101 101	0 0	)		
	Buoys, beacons, and moorings Less depreciation	7,277	0 0			0
	Government steamers	27,474 $1,374$	0 0		0	0
	Wharves Less depreciation	2,154 54	0 (		0	0
	Harbour equipment (including boats, flagstaffs, tools, signalling		***************************************	2,100	0	0
	apparatus, &c.) Less depreciation	1,480 74			0	0
	Oyster-beds Oyster ketch and launches Less depreciation	3,482 174	$egin{pmatrix} 2 & 1 \ 2 & 1 \end{bmatrix}$	125,000		Ŏ
	Fish-hatcheries and equipment Less depreciation	1,645	0 0	3,308 )		
	Meteorological instruments and apparatus	2,027	5 7		0	0
	Less depreciation Office furniture, fittings, and	405	9 ]	1,621	16	6
	requisites Less depreciation	5,036 $251$			16	0
	Library Less depreciation	$1,250 \\ 125 \\$	0 (		0	$\vec{0}$
•	Marine stores	1,390	0 (			
	Add accrued interest Sundry debtors Excess expenditure over income		8 10	1,398 1,909 111,184	4	10 6 1
£521,649 19 8	• .			£521,649	19	8
	•					

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr.							Cr.		
To Stock as at 1st April, 1920—	£	s.	d.	£	s.	d.	By Shipping and Seamen £ s. d. £ Act—	s.	d.
Marine stores	12,600	0	0				Engagement and dis-		
Charts, books, and							charge of seamen 4,500 6 8		
forms	2,663	3	6				Surveys of ships 2,949 18 0		
				15,263	3	6	Measurement of ships 41 1 0		
Head Office expenses—							Examinations of mas-		
Salaries and allowances	7,099	9	0				ters, mates, and		
Office expenses	1,443	9	9				engineers . 490 9 6		
	****			8,542	18	9	Light dues 44,982 1 11		
Harbour expenses—							Fines and forfeitures. 1,133 13 11		
Salaries and wages							Miscellaneous receipts 113 10 0		
General maintenance	3,052	13	0				54,211	1	0
				7,464	8	7			
$_{ m Lighthouse\ expenses}$							Merchant Shipping Act—		
Salaries, wages, and							Miscellaneous receipts 121	8 ]	10
station allowances	20,656	17	4				Harbours Act—		
General maintenance	8,583	14	7				Pilotage and port		
Maintenance auto-							charges 1,002 16 3		
matic lights	441	14	0				Foreshore rents, &c 1,204 11 8		
			—	29,682	5	11	2,207	7	11
Meteorological expenses-									
	1,941	9	0				Fisheries Act—		
	1,871		4				Sale of oysters 6,923 7 0		
General expenses	173	14	11				Miscellaneous receipts 482 15 0		
				3,986	6	3	7,406	2	0
Carried forward			. £	64,939	3	0	Carried forward £63,945	19	9

# MARINE AND INSPECTION OF MACHINERY DEPARTMENT—continued Revenue Account for the Year ended 31st March, 1921—continued.

Brought forward	••	£ 64,939	s. d. 3 0	Brought forward		£ . 63,945	s. 19	
To Mercantile marine ex-	a	2		By Inspection of Machinery				
penses— Salaries and allowances Office expenses	$12,382 \ 13$ $3,051 \ 3$	11	10 11	Act— Inspection of boilers and machinery 1	£ s. 14,056 17			
Inspection of machinery expenses—		15,433	16 11	Examinations of engine-drivers			7	c
Salaries Travelling-expenses	2,253 2	9 .	2 11	Tramway Act— Examinations of electric-tram drivers Fishing Industry Pro-	• •	- 14,662 167	0	
Fisheries expenses— Salaries and wages Cultivation, picking,				motion Account— Accrued interest Stock as at 31st March,	• •	8	8	10
and sale of oysters Purchase of nets and	5,544 12			1921 Marine stores 1	5,706 9	6		
gear for sale General expenses	2,421 3	9		Charts, books, and forms				
Government steamers—		13,565	.11 4	Excess expenditure over		18,251	3	9
S.s. "Hinemoa" S.s. "Tutanekai" Expenses in connec-	9,595 2 17,488 9 21,255 18	7		income	••	92,767	17	4
tion with new training ship	348 14					£1.		
Miscellaneous services— Administration of Ship- ping and Seamen Act	295 12	48,688 2	4 7		*			
Charts, books, periodi- cals, and advertising	79 18	4						
Checking passenger traffic	608 14	9					4	
Expenses of examinations	92 19	11						
Expenses of Waterways Commission	45 1	11						
Maintenance of fog- signals	685 16	1		-				
Freight, cartage, and transport charges	289 12	1						
Preparation of nautical tables	300 0	0						
" New Zealand Nauti- cal Almanac" Services of Customs	1,162 13	0						
officers Expenses of prosecu-	1,400 0	0						
tions Repairs to Jackson's	15 15	1						
Head beacon Survey of unseaworthy	152 13	0						
ships Preparation of tide-	9 9	0						
tables War medals and ribands Petty expenses	$   \begin{array}{ccc}     550 & 0 \\     10 & 6 \\     51 & 6   \end{array} $	0 2 6						
Grants Subsidies Fishing Industry Protion Account—In-		5,749 4,187 3,424	18 0 2 2 8 7					
terest at $4\frac{1}{2}$ per cent Depreciation		$\begin{matrix} 7 \\ 6,088 \end{matrix}$	$\begin{array}{ccc} 11 & 11 \\ 17 & 9 \end{array}$					
Depreciation	••	£189,802				£189,802 1	17	2
		£	s. d.					
To Balance carried down Interest on capital	30	$92,767 \\ 18,416$		By Excess expenditure over inc charging interest on capit		£ 111,184 ]		d. 1 
		£111,184	10 1		;	£111,184 1	١0	1
9th December, 1921.	÷			Robert D	uncan, S	ecretary.		

#### NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

	Liabilit	ies.		£	s.	d.	ı		Assets.	£	s.	d.	£	8.	d.
Sundry creditors				2,368	10	1		Stationery					500	0	0
Treasury Adjustment	Account			30,455	7	7		Office furniture and f	ittings	1,513	0	0			
•				,				Add additions	••	338	3	6			
										1,851	3	6			
								Less depreciation		55	3	6			
												<u> </u>	,796	0	0
							1	Excess of expenditure	e over inc	come .		27	7,043	17	8
								Capital Account	••		•	3	3,484	0	0
			-					•							_
			3	$\mathfrak{E}32.823$	17	8						£32	2,823	17	8
			=				1								

#### Income and Expenditure Account for the Year ended 31st March, 1921.

INCOME AND EXIGNOITOR	E HOOO	J141 J	ON THE TEAR ENDED OIDT MANUEL, 10.	21.		
Expenditure.         To Administration charges       £       s.         Salaries       14,146       15         Rent       1,294       12         Postages       708       17         Post and Telegraph Department charges       2,733       12         Advertising       2,993       4         Printing and stationery       979       4         Travelling       allowances         and expenses	d. £ 4 9 2 5 0 11	s. d	By Sundry fees Excess of expenditure over income	£ 209	17	0
General expenses . 152 8  Payment for statistical returns of sic	23,413 ek-					
ness and mortality Depreciation Charges extraneous to Department— Half contributions of National Provident Fund contributors on active service 1,500 0 Assistance to Sick and Funeral Funds of friendly societies on account of war 1,102 11 Payment towards cost of reinsuring funeral benefits 338 0	0	3 6				
	£27,163			£27,163		
To Balance brought down	£ 26,953		By Excess of expenditure over income	£	S.	
Interest on capital	90		after charging interest	27,043		
	£27,043	17 8		£27,043	17	ð

25th November, 1921.

R. E. HAYES, Superintendent and Registrar.

#### NAURU AND OCEAN ISLANDS.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

DALANCE SHEET AS A	i oldi manon, 1021.
Liabilities.  Capital — Debentures 1 to 12, issued 1/12/20, under Finance Act, 1920, s. 15, maturing 1/12/25 (interest at 5 per cent., payable 1st June and 1st December)	Share (of 16 per cent.) in Nauru and Ocean Islands, including £5,040 paid to employees of vendor company as compensation for loss of employment; £9,300, the estimated New Zea- land share of adjustments between the vendors and Commissioners on the transfer of the busi- ness; £6,000, portion of working capital to British Phosphates Commission 580,340 0 0 Sundry debtors— £ s. d. On account of interest
Contingent liability — New Zealand's share of legal expenses in connection with purchase of Nauru and Ocean Islands from Pacific Phosphates Company	Cash in Public Account 17,851 16 1   1   1   20 0 0   18,171 16 1   1   1   1   1   1   1   1   1
Trading Account for the Nine           Dr.         £         s. d.           To Purchase of phosphates         .         8,854         1         1           Administration charges         .         .         203         8         1           Agents' commission         .         .         203         8         1           Freight on cargo         .         .         10,768         8         11           Loading charges         .         .         .         19         6         9           General expenses         .	MONTHS ENDED 31ST MARCH, 1921.  Cr.
	Months ended 31st March, 1921.
To Interest accrued on debentures	By Interest on investments paid and accrued to date 1,058 1 11  Interest charged British Phose £ s. d. phates Commission, 6 per cent. on £565,040 for nine months 25,426 16 0  Less provision for reduction of interest to 5 per cent 4,237 16 0
${£22,247}$ 1 11	$\frac{21,189  0  0}{£22,247  1  11}$
	A. R. STONE, For Director-General, Department of Agriculture.

#### PENSIONS DEPARTMENT.

BALANCE	SHEET AS A	т 31sт Максн, 1921.	
Liabilities.		Assets.	£
Capital funds—	£	Office furniture, fittings, and equip-	
Capital as at 1st April, 1920	. 4,300		,500
Sundry creditors—	ŕ	Less depreciation, 5 per cent	175
Instalments paid but not cleared by			3,325
Treasurv— £		Stationery	800
War Pensions Act, 1915 33	7	Sundry debtors—	
Pensions Act, 1913 25	7	Amount owing by Commonwealth	
	9	Government 24	.198
	- 613	Amount owing by Canadian Go-	, -
Unpaid instalments— .			,078
War Pensions Act, 1915 13,42	7	Amount owing by Union of South	,
Pensions Act, 1913 5,47	4	Africa Government	73
Miner's Phthisis Act, 1915 33			25,349
Epidemic pensions 10	7	Excess of expenditure over income for	
	- 19,341	ended 31st March, 1921	2,981,510
Amount paid by Commonwealth	-		
Government to 31st December,			
1920 $21,76$	0		
Amount estimated to have been			
paid by Commonwealth Govern-			
ment from 1st January, 1921, to			
31st March, 1921 7,07	8		
Amount paid by Union of South			
Africa Government 27	7		
Amount paid by Canadian Govern-			
ment 1,67	9 .		
	- 30,794	•	
Amount owing to Post Office	. 2,518		
Amount owing to Printing and Stationer	y .		
Department	. 179		
Treasury Adjustment Account	. 2,953,239		
· · ·			
	£3,010,984		£3,010,984

#### PENSIONS DEPARTMENT—continued.

INCOME AND	EXPENDITURE	ACCOUNT	FOR	THE	YEAR	ENDED	31sr	MARCH.	1921.

	INCOME AND EXPENDITURE A	CCOUNT FO	R THE I	EAR E	NDED 3.	IST MAR	ен, 1941.	•
To	Pensions Act, 1913, and Finance Act, 1920	1,908,780	for	old-age	National pensions	s (Land A	ent residue ct, 1908) r's Phthisis	30,134
	Miner's Phthisis Act, 1915, and Finance			t, 1915)		••		2,503
	Act, 1920	26,718			-		ome for the	
	Finance Act, 1919 (police widows' pen-	196	yea	ır	• •	• •	••	2,981,316
	sions)	$\begin{array}{c} 436 \\ 68,473 \end{array}$						
	Administration charges— £	00,110						
	Salaries 35,173				1			
	Cost-of-living bonus 275							
	Contribution to Post Office,							
	June, September, and December quarters (paid) £7,955;							
	March quarter (outstanding),							
	£2,518 10,473							
	Honoraria to members of War							
	Pensions Board 2,454							
	Light, firing, and water 98							
	Office fittings and requisites, in- cluding printing and stationery						•	
	(paid), £2,540; owing to							
	Printing and Stationery De-							
	partment, £179 2,719							
	Postage, telegrams, and rent of							
	boxes 3,319							
	Proportion of salaries, High Commissioner's staff 145							
	Telephones							
	Travelling-expenses 1,737						4	
	Overtime 317		 					
	Advertising 17		-					
	Interpreter's fees 1 Cartage 2							
	Cartage 2	56,861						
	Grant to Mrs. O. K. Phillips Grant to Mrs. M. Young in lieu of old-age	199			ì			d .
	pension	12,292						÷
	Fees for certificates of age	7						•
	Commission on money-orders and rate of							
	exchange	193					•	
	Charges on postal drafts through High	co						
	Commissioner, London Loading on life-insurance premiums on	62						
	account of impaired health	90						
	Payment of instalments of war pensions							
	collected by unauthorized persons	67						
	Sundry payments	66						
	Rent	1,824						
	equipment	175						
	11.11.11.11							
		3,039,302						•
	Less-							
	Amount owing by Common-							-
	wealth Government 24,198 Amount owing by Canadian Go-							
	ment 1,078							
	Amount owing by Union of South							
	Africa Government 73							
	·	25,349						
	-	£3 U13 UK3						£3,013,953
		£3,013,953						£0,010,800
	•	£						£
To	Balance brought down Interest on capital at $4\frac{1}{2}$ per cent	2,981,316 194	By Bala	nce afte	r chargin	g interest	••	2,981,510
		£2,981,510						£2,981,510

28th November, 1921.

G. C. FACHE, Commissioner of Pensions.

#### POST AND TELEGRAPH DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.				Assets.		
Capital—	£	s. d.	Fixed assets and plant—	£ s. d.	£	s. d.
Capital funds	6,385,213	5 4	Postal buildings and			
Savings-bank Account—			equipment	645,834 2 4		
At credit of depositors	43,372,030	19 0	Telegraph buildings and	0.04% 0%0.14		
On transfer New Zealand and other	88 80#	4 77	equipment	2,345,273 14 7		
Administrations	33,905	4 11	Telephone buildings and equipment	2,911,063 2 8		
Reserve fund	399,855 $4,785$		equipment Wireless buildings and	2,911,005 2 8		
Suspense Account	4,100	, 9	equipment	58,697 0 0		
Account Appropriation	241,344	3 10	Workshops plant	7,092 13 5		
Sundry creditors— £ s. d.	-11,011	0 10				
Money-order payees (for				5,967,960 13 0		
unpaid money-orders) 114,118 16 7			Less depreciation			
Other Administrations					5,764,403	
on Money-order, Pos-			Stores and stationery in st	ock	510,693	11 11
tal, and Cable Ac-			Savings Bank Account—		40 010 800	0 =
counts 152,761 4 3			Investments Interest accrued on 31st		42,813,536 $496,475$	
Postal note payees (for unpaid postal notes) 54,569 11 6			Other Administrations, of		4,134	
Sundry other creditors $240,503   0   5\frac{1}{2}$			Sundry debtors—	on mansier	T,10T	11 0
Other Government De-			Other Administrations,			
partments, for balances			on Money-order Ac-			
due on 31st March,			count	8,171 12 5	*	
1921 233,066 11 $11\frac{1}{2}$			Other Government De-			
	795,019		partments (balances			
War-loan Certificates Account	5,293,938		due 31st March)	9,755 18 4		
Post Office Investment Certificates Account	160,636	5 6	Sundry other debtors	13,995 6 11	91.000	1# 0
Postmasters: For advances to Postmasters			War-loan certificates—Inv	reatments held in	31,922	17 8
of stamps, postal notes, British postal orders, war-loan certificates, and other			Government loans .		5,291,390	0 0
documents of value, including stocks held			Post Office investment cer		0,201,000	0 0
in General Post Office	779,214	$3  3\frac{1}{2}$	Investments held in Gov		154,500	0 0
Treasury Adjustment Account			Postmasters' balances			
•				$1,259,249$ 6 $10\frac{1}{2}$	1.00	
			Cash in bank (Head		d.	
			Office Account)	792,345  5  9	0 051 504	10 -1
			Loss on year's working-		2,051,594	12 75
•			Telegraph Branch	$382,275 2 6\frac{1}{2}$	**	
			Telephone Branch	125,958   0   1		
$(x_1, \dots, x_n) = (x_1, \dots, x_n) + (x_1, \dots, x_n) = (x_1, \dots, x_n$			Wireless Branch	8,998 13 4		
			.,			
				$517,231\ 15\ 11\frac{1}{2}$		
			Less net profit, Postal			
			Branch	$122,043$ 4 $1\frac{1}{2}$		
			N-4 1		•	
			Net loss on year's worki	ng atter cnarging capital	395,188	11 10
	-		±2 per cent. interest on t	agnoai	. 000,100	11.10
	£57,513,839	8 91	1	:	£57,513,83g	8 91
				•		

The figures appearing in the balance-sheet as assets represent the recorded capital expenditure on buildings and works only, and an estimate in the case of certain other items. A valuation of all departmental assets is now in progress.

In the Profit and Loss Accounts certain items of expenditure and earnings are included which had not been paid by or to the Department at the 31st March, 1921. The division between the various services in some items of expenditure (known as "common-service expenditure") is made on the basis of returns, and this allocation is necessarily partly estimated.

No remuneration having been received for the following services, the estimated values have not been included in the accounts:—

Non-departmental Government telegrams, £9,633; free postages for newspapers to public libraries, &c., £5,460.

#### POSTAL BRANCH.

#### PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

To	Dr. Dalaries of officers Carriage of mails Working-expenses	290,	$\begin{array}{c} 182 \\ 295 \end{array}$	$^{11}_{13}$	11 1	£		s. d	į	Ву	Cr. Postages Private box and bag rents Money-order and postal-note of	com-	£ 1,273,586 21,991	1 7	d. 8½ 10
¥	Depreciation Profit (before charging interest) carried down	• • •	•••	•		1,186,895 16,932 148,411	14	3			mission Miscellaneous revenue	••	47,764 8,897		
	Interest on capital				-	1,352,239		11	=		Balance brought down	£I	£ 148,411	8 s. 6	11½ d. 3½
	Profit on year's work	ding	••			£148,411	6		-				£148,411	6	3½

#### POST AND TELEGRAPH DEPARTMENT-continued.

#### POST OFFICE SAVINGS-BANK.

PROFIT AND	Loss	ACCOUNT	FOR	THE	YEAR	ENDED	31st	MARCH.	1921
THOTH WILD		MOOOGHI	T. OTA	7 77 77	TIME	TREAT TO THE	OTOI	TITTATION	1021

T WORLT WED I	INDUDUM aaut	FOI	v 11	1E IEAR ENDED OIST MANCH, 1021.			
Dr.	£	8.	d.	Cr. £ s. d. £	;	s.	d.
To Interest credited during the ended 31st March 1921 Management expenses	1,464,21			By Interest received during the year 1,565,344 12 5 Interest accrued to 31st March.			
Transferred to Savings-bank A priation Account	126,69	9 16	5	1921 496,475 7 3			
				Less accrued interest on			
				31st March, 1920 410,601 9 5			
					3,218 $3,698$		
,	£1,654,91	6 15	8	£1,654	,916	15	8
31st March, 1921. To Transfer to Reserve Fund Balance	Savings-ban $\stackrel{\pounds}{{21,29}}$ ${{241,34}}$	s. 5 0	ppr d. 0 10	opriation Account.  1st April, 1920. By Balance brought forward 135 31st March, 1921. By Savings-bank Profit and Loss Account 126	£ 5,939 5,699	7.	d. 5
	£262,63	9 3	10	£262	2,639	3	10

#### TELEGRAPH BRANCH.

#### PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

1.100	TIL	AND LO	000	210	000111	I OI		I THE ENDED OTHER HARVOIT, 1021.	
Dr.		£	s.		£	8.	d.	Cr. £ s. d	ľ.
To Salaries of officers		630,741	11	4				By Telegraph revenue 683,486 8 7	ł
Working-expenses		261,594	12	10				Miscellaneous revenue 9,129 3 9	Ĩ
0.				:	892,336	4	2	Loss (before charging interest) carried	
Depreciation					81,437	2	3	down	2
				£	973,773	6	5	£973,773 6 5	
				==					
					£	s.	d.	£ s. d	ł.
Loss brought down .				2	81,157	14	$0\frac{1}{2}$	Loss on year's working 382,275 2 6	$\frac{1}{2}$
Interest on capital .				10	01,117	8	6		
				_			_		-
				£3	82,275	<b>2</b>	$6\frac{1}{2}$	£382,275 2 6	1/2
									#

#### TELEPHONE BRANCH.

#### Profit and Loss Account for the Year ended 31st March, 1921.

T.	Dr. Salaries of officers	£ 292,547		d.	£	s.	d.	Cr. By Telephone revenue	£ 512,734	8,	
10	Working-expenses	119,294		9				Loss (before charging interest on			
	D		···		411,841			capital) carried down	1,946	18	3
	Depreciation	••		• •	102,839	10					
					£514,681	15	5		£514,681	15	5
	Loss brought down				£ 1,946		d.	Loss on year's working	£ 125,958	s.	d. 1
	Interest on capital	••		• •	124,011		10	Loss on year's working	120,000	U	1
					£125,958	0	1		£125,958	0	1
											-

#### WIRELESS BRANCH.

#### PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr. To Salaries of officers	-,	s. d. 0 0	£	s.	d.	Cr. By Revenue on wireless traffic	••	£ 7,994	s. 11	
Working-expenses  Depreciation	3,622	0 0	$12,004 \\ 2,347$	0 17	0 7	Loss (before charging interest capital) carried down	on 	6,357	6	1
			£14,351	17	7			£14,351	17	7
Loss brought down Interest on capital	••	••	$^{£}_{6,357}_{2,641}$	s. 6 7	d. 1 3	Loss on year's working		£ 8,998	s. 13	
			£8,998	13	4			£8,998	13	4

#### PUBLIC SERVICE COMMISSIONER'S OFFICE.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.			i	Assets.	
	£	s.	d.	£ s. d. £	s. d.
Capital Funds—				Official stamps 5	7 0
Liability to Treasury on 1st April, 1920	1,272	13	0	Stationery 50 1	0 6
Treasury Adjustment Account	15,665	5	7	Office furniture, fittings, &c. 1,272 13 0	
				Add additions 297 8 0	
				1,570	1 0
				Telephone subscriptions paid in advance 95	8 9
				Excess of expenditure over income 15,216 1	1 10
				——————————————————————————————————————	
	£16,937	18	7	16,937 1	3 7

#### INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH, 1921.

Expend	iture.							! Inco	ome.	
•		£	s.	d.	£	s.	d.		. £ s	s. d.
To Permanent charges — Salaries	of							By Balance carried dow	wn¹ 15,159 (	3 3
Public Service Commissioners					2,750	0	0	_		
Grant of six months' salary to reti	ring									
P.S. Commissioner (£650)	and									
Assistant Commissioner (£500	) in									
lieu of leave of absence					1,150	0	0			
Appropriations—										
Salaries		7,270	0	0				I .		
Advertising vacancies		1,014	0	0						
Allowances to officers tempora	arily							1		
performing special or hi										
duties		29	0	0						
Appeal Board		1,023	0	0						
Examinations		1.745	0	0				Ì		
Medical examination of candid	lates	122	0	0				j		
Office fittings and requisites										
cluding printing and station		602	2	0						
Postage and telegrams		141		0						
Telephone services		29		3				ļ		
Temporary assistance		138		0				İ		
Travelling allowances and expe		392		0						
Contingencies		324		0						
Cost-of-living bonus, 1st Janu			-							
1920, to 31st March, 1920		136	0	0				Ì		
1020, 00 0150 110001, 1020	• •									
Gross		12,966	6	3						
Less credits		1,707								
LIGHT OF CALCO					11,259	6	3	1		
				_						
					£15,159	6	3		£15,159 6	3
				=						
					£	s.	d.		£ s	s. d.
To Balance brought down					15,159		3	By Balance	15,216 11	1 10
Interest on capital $(4\frac{1}{2} \text{ per cent.})$	on £1	,272 13	s.)		57	5	7	-		
				-						
				4	£15,216	11	10		£15,216 11	1 10
				-			-		<del></del>	

A. C. TURNBULL, Secretary, Public Service Commissioner.

#### RAILWAYS DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

				()	Ret	urn	No. 1.)						
1	Liabilities.			,			1	Assets.					
Capital provided for con-	£	s.	d.	£	s.	d.	Cost of way and works,	£	s.	d.	£	s.	d.
struction of railways							buildings and equipment	29,999,338	0	0			
open for traffic :—							Cost of rolling-stock	7,032,069	9	5			
From General Govern-							Cost of Lake Wakatipu						
ment funds	34,990,143	0	0				steamer service	43,708	0	0			
From Consolidated Fund	4,296	0	0			,				- :	37,075,115	9	5
From Harbour Board							Stores and material on						
funds	453,074	0	0				hand:—						
Works constructed by pro-							Working Railways Ac-						
vinces and Midland Rail-						•	count	1,553,722	6	7			
way Company (valuation)	1,787,741	0	0				Construction Account	150,788	10	7			
				35,254		0					1,704,510	17	2
Stores Account			1,8	22,375		1	Imprest outstanding in						
Suspense Account				107	11	9	London				268,653	5	6
Collections for refund to							Deposit Account: Amount						
Harbour Boards, shipping							held by Treasury				9,457	11	9
companies, and other							Sundry debtors	62,307	19	3			
carriers	51,752						Cash in hand, freights, &c.,						
Sundry creditors	408,362	10	1				outstanding at stations	168,149					
	4 000 000			60,114	14	6	Treasury (adjustment)	229,657	12	11			
Interest for the year 1920-21	1,396,306	4	0								460,114	14	6
Less net earnings after pay-							Deficiency for the year					_	
ment of working-expenses	1,271,930	16	6		_		1920–21	• •			124,375	7	6
			— ı	24,375	7	6							
			C20 6	49 997		10				0	20 642 927		10
		-	239,0	42,227		10		6		I.	39,642,227	- 5	10
North The conital ave	nonditura fro	200	Conoral	Cover	nma	nt f	unds and value of works co	netruoted by	, m		nees and M	idle	

Note.—The capital expenditure from General Government funds and value of works constructed by provinces and Midland Railway Company are included at figures furnished by the Public Works Department. The capital expenditure from Harbour Boards' funds is compiled from information furnished by the Greymouth and Westport Harbour Boards.

Interest has been computed on cost proportionately to the time during which lines taken over by the Working Railways Department within the financial year were earning revenue.

#### STATEMENT OF WORKING EXPENDITURE AND REVENUE FOR YEAR ENDED 31ST MARCH, 1921.

Expenditure.         £         s. d.           Maintenance of way, works, and buildings         1,053,049 6 7         2,459,362 3 1           Locomotive power         2,124,876 14 9         Season tickets         198,717 2 2           Carriages and wagons—Repairs and renewals         531,934 10 0         Parcels, luggage, and mails         335,753 13 3           Traffic expenses         1,712,375 10 1         Miscellaneous         36,606 18 8           Departmental offices         145,133 2 4         Rents and commission         101,528 3 5           Lake Wakatipu steamers         10,458 3 0         56,636,600 12 1         1           Balance, net earnings after payment of working-expenses         1,271,930 16 6         6           £6,908,531 8 7         £6,908,531 8 7				(.	Ret	urn	No. 2.)			
ings 1,053,049 6 7 Locomotive power 2,124,876 14 9 Carriages and wagons—Repairs and renewals		Expenditure		£	s.	d.	Revenue.	£	s.	d.
Locomotive power	Maintenance of way	, works, and b					Passengers, ordinary	. 2,459,362	3	1
Carriages and wagons—Repairs and renewals	ings			1,053,049	6	7	Season tickets	. 198,717	$^2$	2
renewals	Locomotive power.			2,124,876	14	9	Parcels, luggage, and mails	335,753	.13	3
Traffic expenses 1,712,375 10 1 Head Office 58,773 5 4 Departmental offices 145,133 2 4 Lake Wakatipu steamers	Carriages and wag	ons—Repairs	and				Goods	3,676,664	18	8
Head Office	renewals .			531,934	10	0	Miscellaneous	136,505	8	0
Departmental offices 145,133 2 4 Lake Wakatipu steamers 10,458 3 0  5,636,600 12 1  Balance, net earnings after payment of working-expenses 1,271,930 16 6	Traffic expenses .			1,712,375	10	1	Rents and commission	. 101,528	3	5
Lake Wakatipu steamers	Head Office .			58,773	5	4				
Balance, net earnings after payment of working-expenses 1,271,930 16 6	Departmental offices			145,133	- 2	4				
Balance, net earnings after payment of working-expenses 1,271,930 16 6	Lake Wakatipu stea	mers	٠.,	10,458	3	0				
of working-expenses 1,271,930 16 6			٠.		12	1				×
£6,908,531 8 7			ment	1,271,930	16	6				
			:	£6,908,531	8	7		£6,908,531	8	7

## RECONCILIATION OF WORKING EXPENDITURE AND REVENUE WITH TREASURY RECEIPTS AND PAYMENTS AS PER PUBLIC ACCOUNTS FOR YEAR ENDED 31ST MARCH, 1921.

Payments as per Public Accounts for Year ended 31st March, 1	.921.
(Return No. 3.)	
Expenditure as per Public Accounts (Consolidated Fund, Ordinary Revenue £ s. d. Account, Class IV)	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Accounts due to Department for work done, &c., 1st April, 1920	1,304,181 6 6
Deduct—         Accounts due to Department for work done, &c., 31st March, 1921        62,307       19       3         Stock of stores at 31st March, 1921         1,553,722       6       7         Liabilities outstanding, 31st March, 1920         262,551       9       9	7,515,182 7 8 1,878,581 15 7
Working expenditure as per Return No. 2	£5,636,600 12 1
Revenue as per Public Accounts (Consolidated Fund, Ordinary Revenue Account) $\pounds$ s. d	£ s. d. 6,918,492 8 3
Collections for refund: Balance brought forward, 1st April, 1920 30,217 14 4 Cash in hand, freights, &c., outstanding at stations, 31st March, 1921	198,366 16 8
Deduct— Collections for refund: Balance carried forward, 31st March, 1921 51,752 4 5 Cash in hand, freights, &c., outstanding at stations, 1st April, 1920 156,575 11 11	7,116,859 4 11
Revenue as per Return No. 2	£6,908,531 8 7

#### RANGITAIKI LAND DRAINAGE.

#### Balance-sheet.

Liabilities.	£	s.	d.	Assets.	£	s.	d.
Consolidated Fund	280,000 375	10	0	Drainage works — Expenditure in connection therewith, including wages, supplies, administration, engineering	2.42.220		_
Unpaid purchase-money—Sundry Natives Suspense Account	$429 \\ 68 \\ 9,230$	8	1115	expenses, and depreciation of plant Sundry debtors for rates Balance of interest on loan to 31st March.			
Loan Redemption Account Sundry creditors Interest unpaid	31 1,776		3.	1917 (recoverable from ratepayers) Land for Settlements Account	6,897 20	13	8
•	-,			Investments—Public Trust Office Loose tools	904 648	5 6	4 6
				Plant and machinery	18,093 120	0	0
			_	Sundry debtors	4,821	19 13	
£	291,911	18	11	<u>f</u>	291,911	18	11
RECEIPTS AND PAYMENTS	Accou	NT	FOR	THE YEAR ENDED 31st March, 192	1.		
				•			
Receipts.  Cash in hand at 1st April, 1920  Debentures issued under Rangitaiki Land	£ 50,754	s.	d.	Expenditure.  Drainage - works, stop - banks, clearing channels, and other expenditure inci-	£	S.	d.
Receipts.  Cash in hand at 1st April, 1920  Debentures issued under Rangitaiki Land Drainage Act, 1910  "Thirds" and "fourths"	£ 50,754 30,000 17	s. 7	d.	Expenditure.  Drainage - works, stop - banks, clearing channels, and other expenditure incidental to drainage operations  Management and engineering expenses	£ 56,704 2,253	5 6	2 10
Receipts.         Cash in hand at 1st April, 1920          Debentures issued under Rangitaiki Land       Drainage Act, 1910         "Thirds" and "fourths"          Rates       £ s. d.         Year 1917-18          276 18 11         1018 10	£ 50,754 30,000 17	s. 7	d. 5	Expenditure.  Drainage - works, stop - banks, clearing channels, and other expenditure incidental to drainage operations  Management and engineering expenses	£ 56,704 2,253 250 10	5 6 5 0	2 10 5
Receipts.         Cash in hand at 1st April, 1920          Debentures issued under Rangitaiki Land          Drainage Act, 1910          "Thirds" and "fourths"          Rates	£ 50,754 30,000 17	s. 7	d. 5	Expenditure.  Drainage - works, stop - banks, clearing channels, and other expenditure incidental to drainage operations  Management and engineering expenses .  Travelling-expenses .  Legal expenses  Machinery and plant  Stores	£ 56,704 2,253 250	5 6 5 0 17 9	2 10 5 11 7
Receipts.  Cash in hand at 1st April, 1920  Debentures issued under Rangitaiki Land Drainage Act, 1910  "Thirds" and "fourths"  Rates— Year 1917-18  , 1918-19  , 1918-20  , 7,754  \$ 100  100  100  100  100  100  100  1	£ 50,754 30,000 17	s. 7 0 9	d. 5	Expenditure.  Drainage - works, stop - banks, clearing channels, and other expenditure incidental to drainage operations  Management and engineering expenses	£ 56,704 2,253 250 10 2,668 4,078	5 6 5 0 17 9	2 10 5 11 7
Receipts.  Cash in hand at 1st April, 1920  Debentures issued under Rangitaiki Land Drainage Act, 1910  "Thirds" and "fourths"  Rates—	£ 50,754 30,000 17	s. 7 0 9	d. 5 0 2	Expenditure.  Drainage - works, stop - banks, clearing channels, and other expenditure incidental to drainage operations  Management and engineering expenses.  Travelling-expenses Legal expenses Machinery and plant Stores Loose tools Compensation for purchase of Native land under section 8 of the Rangitaiki Land Drainage Act Rates refunded	£ 56,704 2,253 250 10 2,668 4,078 271 40 171	5 6 5 0 17 9 13	2 10 5 11 7 11 0
Receipts.  Cash in hand at 1st April, 1920  Debentures issued under Rangitaiki Land Drainage Act, 1910  "Thirds" and "fourths"  Rates—	£ 50,754 30,000 17	s. 7 0 9	d. 5 0 2	Expenditure.  Drainage - works, stop - banks, clearing channels, and other expenditure incidental to drainage operations  Management and engineering expenses .  Travelling-expenses .  Legal expenses .  Machinery and plant .  Stores .  Loose tools .  Compensation for purchase of Native land under section 8 of the Rangitaiki Land Drainage Act .	£ 56,704 2,253 250 10 2,668 4,078 271	5 6 5 0 17 9 13	2 10 5 11 7 11 0

J. H. O'DONNELL, Chief Accountant.

#### REPATRIATION DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921

Bal	ANCE-SHEET AS A	г 31st Максн, 1921.					
Liabilities. Capital Account— Liability to war loan capital	£ s. d. 1,473,527 9 11	Sundry debtors— Loans Investment Ac-	Assets. £	s. d.	£	s.	d.
Treasury Account—Interest	56,917 16 11		$977,811 \\ 51,730$	4 6 6 1			
		Less bad debts written	1,029,541	0 7			
		off	4,661		1,024,880	0	٥
		Interest due and overdue Interest accrued but not d			3,647 $4,000$	4	7
	•	Furniture and fittings Less depreciation	5,829 1 874		ŕ		
		Farm assets— Buildings—			4,955	10	8
		Moa Tauherenikau	2,622 1 $4,795 1$				
		Avonhead	3,547	4 4			
		Less depreciation	652	8 7 0 0	10,313	8	7
		Ruakura Less depreciation		0 10			
en en en en en en en en en en en en en e		Equipment— Moa	1,451 1	5 11	6,173	0	. 10
		Tauherenikau Avonhead	2,786 1 $1,322$	3 7		£	
		Less depreciation	5,560 I 819			**	
		Live-stock-	****		4,741	10	11
		Moa Tauherenikau Avonhead	$520  ext{ } 1,963  ext{ } 1,741  ext{ } 1$	3 6			
		Crops, &c.—	-		4,226	0	6
		Moa Tauherenikau Avonhead	2,075 $1,131$ $1,732$	9 8			,
		Technical classes equip-			4,939	2	11
		ment— Auckland—					
		Ruakura Farm Bootmaking	$\frac{1,044}{789}$	3 11			
		Motor-running repairs Motor mechanics Wellington		8 2 4 2			
		Motor mechanics Weraroa Farm	$\begin{smallmatrix} 537 \\ 1,568 \end{smallmatrix}$	$\begin{array}{cc} 0 & 9 \\ 4 & 1 \end{array}$			
•	•	Christchurch— Motor mechanics	742				
	:	Boot-repairs Dunedin— Commercial and boot-	75 ]	.4 1			
		repairs	174	——			
•		Less depreciation	5,568 I 835	0 0	4,733	13	7
		Balance — Excess of ex income	penditure ••				
	£1,530,445 6 10			£1	,530,445	6	10

£8,075 1 8

#### REPATRIATION DEPARTMENT—continued.

#### INCOME AND EXPENDITURE ACCOUNT FROM THE BEGINNING TO 31st MARCH, 1921.

INCOME AND EXPENDITURE ACCOUNT FRO	om the Beginning to 31st March, 1921.
Expenditure. $\mathfrak{L}$ s. d.	Income. £ s. d.
To Farm training accounts— £ s. d.	By Miscellaneous revenue 3,007 6 7
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Excess of expenditure over income 457,835 7 7
Tauherenikau 3,089 1 7	
7,275 19 8	
Interest Account	
General expenditure— Unemployment sustenance 5,131 2 6	
Training — Fees, material, susten-	
_ ance of trainees, &c 273,747 2 3	
Transportation 6,462 17 4	
Medical fees 95 0 0 Miscellaneous soldiers' expenses 4,263 6 2	
Valuation fees	
Legal fees 348 16 6	
Board fees 8,836 6 1	
Postage and telegrams 6,702 8 11 Printing and stationery 5,916 17 8	
Salaries	
Travelling-expenses 2,451 18 8	
General expenses 2,554 14 0	
Furnishings	
Advertising 2,625 10 8 Rent 5,739 12 2	
Miscellaneous administration 3,399 19 1	
Cost-of-living increase 2,454 8 1	
Depreciation	
Bad debts written off 4,661 9 11	÷
£460,842 14 2	£460,842 14 2
Moa Training-farm Account from Inception	N TO 31ST MARCH 1921 (EIGHTEEN MONTHS)
$Dr.$ $\pounds$ s. d. Wages , 1,171 10 5	$egin{array}{cccccccccccccccccccccccccccccccccccc$
Wages	Board
Live-stock 898 11 0	Live-stock
General expenses 728 13 0	Crops and produce 1,350 19 2
. Rent 12 0 0	Sundry debtors 724 0 11
Depreciation	Loss 1,170 14 2
£4,588 3 1	£4,588 3 1
Balance-sheet as at	31st March 1991
Liabilities, £ s. d. Treasury advances 7,470 0 2	Assets. $\pounds$ s. d. $\pounds$ s. d. Plant and equipment 1,149 10 6
reasury advances 1,470 0 2	Furnishings 302 5 5
	1,451 15 11
	Depreciation (eighteen months at 10 per cent.) 218 0 0
	months at 10 per cent.) 218 0 0 —————————————————————————————————
	Buildings 2,622 13 0
	Depreciation (eighteen
	months at 4 per cent.) 153 0 0
	Crops 2,469 13 0 1,350 19 2
	Sundry debtors 724 0 11
ĺ	Live-stock 520 17 0
	Loss 1,170 14 2
$\frac{}{\cancel{\cancel{\cancel{\xi}}}7,470}$	£7,470 0 2
21, 110 0 2	
Avonhead Training-farm Account from Incep	TION TO SIGN MARGIT 1001 (Francisco Margine)
	•
Dr. £ s. d. 2	Cr. £ s. d.
Wages 3,628 16 7 Seeds, &c 287 10 1	Sales 1,236 4 7 Board 349 0 0
Live-stock	Board 349 0 0  Live-stock on hand 1,741 10 0
General expenses 429 16 11	Crops and produce 1,732 3 2
Repairs, &c 1,743 5 4	Loss 3,016 3 11
Depreciation	•
Rent 572 4 2	

£8,075 1 8

#### REPATRIATION DEPARTMENT—continued.

#### Balance-sheet as at 31st March, 1921.

Treasury advances Sundry creditors	Liabilities.	£ s. d. 10,376 18 8 572 4 2	Assets.  Plant and equipment  Furnishings	£ s. d 1,075 15 6 246 5 11	3
			Depreciation (one year and	1,322 1 5	5
			a half at 10 per cent.)	198 0 0	0 - 1,124 1 5
			Buildings	3,547 4 4	
		·	a half at 4 per cent.)	212 0 0	) - 3,335 4 4
			Live-stock Crops and produce Loss		1 843 30 0
		£10,949 2 10			£10,949 2 10
Tauherenikau T	RAINING-FARM	ACCOUNT FROM INC	DEPTION TO 31ST MARCH, 19	) 21 (Eighte	EN MONTHS).
Dr.		£ s. d.	Cr.		£ s. d.
Wages Seeds, &c	•• ••	$egin{array}{cccccccccccccccccccccccccccccccccccc$	Sales Live-stock		. 4,078 1 6 . 1,963 13 6
Live-stock	••	3,501 6 2	Crops		915 9 8
Rent Repairs and mainten	ance	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Sundry debtors Clothing	•• : ••	00 15 0
General expenses	••	581 4 9	Loss		D 000 7 W
Clothing Depreciation		$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
•		£10,359 11 9			£10,359 11 9
•		Balance-sheet as at	31st March 1921		* .
**	Liabilities,	£ s. d.	Assets.	£ s. d.	. £ .s. d
Treasury advances	••	13,076 19 7	Plant Furnishings	1,623 1 5 1,163 12 2	5.
			T)	2,786 13 7	•
			Depreciation (eighteen months at 10 per cent.)	403 0 0	) - 2,383 13 7
		- 1	Buildings	4,795 11 3	
* •			Depreciation (eighteen months at 4 per cent.)	287 0 0	
			Live-stock		4,508 11 3 1,963 13 6
			Crops		915 9 8
			Sundry debtors Loss		$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	9-7	£13,076 19 7			£13,076 19 7

J. R. Samson, Director. E. Riddle, Accountant.

#### STAMP DUTIES AND LAND AND DEEDS DEPARTMENTS. STAMP DUTIES DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH 1921

18 3 11 16 6 11	10 5 8 10	18,192 10,308	2 8	d. 2	Assets.  Office furniture— Land and Deeds Department Less depreciation (10 per cent.)  Stamp Duties Department Less depreciation (10 per cent.)  Library— Land and Deeds Department ment	$\begin{array}{c} £ \\ 8,219 \\ \phantom{00000000000000000000000000000000000$	9 0 18 0	0 6 0	£ 7,397 2,469	9	. d 8
3 11 16 6	10 5 8 10	18,192 10,308	. 8	3	ment Less depreciation (10 per cent.)  Stamp Duties Department Less depreciation (10 per cent.)  Library— Land and Deeds Department ment	822 2,743 274	0 18 0	0 6 0	·		
16	5 8 10	10,308	. 8	3	cent.)	2,743	18	6	·		
16	5 8 10	10,308	3		Less depreciation (10 per cent.)  Library— Land and Deeds Department	274	0	0	·		
	10	4	3		cent.)				2,469	18	6
	10		1.4		Land and Deeds Depart- ment	466	9				
11			1.4			466	9				
			14:	10	Stamp Duties Department	175					
					Plant and machinery—			<u>.</u> .	641	9	0
					Stamp Duties Department Less depreciation	6,587 $330$					
					Treasury Adjustment Ac-				6,257	5	0
					Stamp Duties Department Less Land and Deeds	3,712,079	3	1			
					Department Cr. balance	54,898	0		.657,181	3	1
	£	3,673,947		$-{3}$				_			
			£3,673,947	£3,673,947 5	£3,673,947 5 3	Stamp Duties Department Less Land and Deeds Department Cr. balance	Stamp Duties Department 3,712,079 Less Land and Deeds Department Cr. balance 54,898	Stamp Duties Department 3,712,079 3  Less Land and Deeds Department Cr. balance 54,898 0	Stamp Duties Department 3,712,079 3 1  Less Land and Deeds  Department Cr. balance	Treasury Adjustment Account— Stamp Duties Department 3,712,079 3 1  Less Land and Deeds Department Cr. balance 54,898 0 0	Treasury Adjustment Account—  Stamp Duties Department 3,712,079 3 1  Less Land and Deeds Department Cr. balance 54,898 0 0  3,657,181 3

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1921.

Dr.			_	Cr.	·	
	£		d.	By Revenue—		$\mathfrak{L}$ s. d.
To Salaries and wages	21,892		0	Adhesive stamps	• •	. • 276,651 16 5
Travelling-expenses	1,008		11	Duty on instruments		1,305,083 3 0
Audit fees	326	0	0	Death duty		1,037,101 9 9
Law-costs	43	0	0	Gift duty		74,884 15 5
Telephone services, &c	184	14	6	Fines and penalties		4,725 19 11
Office equipment — repairs and re-				Company licenses		55,578 10 7
placements	289	12	3	Totalizator revenue		497,961 9 7
Printing and stationery	1,940	0	0	Bank composition		236,712 10 8
Amusement-tax tickets	295	16	7	Impressed stamps		206,035 17 8
Postages and telegrams	2,073	0	0	Amusement-tax		80,103 7 5
Fuel, light, and power	111	16	1	Miscellaneous		2,283 3 11
Freight and cartage	286	12	6	,		
Contingencies	209	19	1			3,777,122  4  4
Compassionate allowance	500	0	0	Less refunds		31,219 17 7
Stamp-printing account	5,079	8	2			
Depreciation, furniture, 10 per cent.	274	0	0			3,745,902  6  9
	34,514	0	1			
To Balance carried down	3,711,388	6	8			
10 parance carried down	5,711,500					
	23,745,902	6	9			£3,745,902 6 9
To Interest on capital, $4\frac{1}{2}$ per cent	428	0	0	By balance brought down		3,711,388 6 8
Balance to balance-sheet, being net						, , , , , ,
revenue after charging interest on		_	_			
capital	3,710,960	6	8			
•	£3,711,388	6	8			£3,711,388 6 8
			<u> </u>			

Expenses = 0.9328 per cent. of revenue collected = 18s. 8d. per cent.

#### LAND AND DEEDS DEPARTMENT.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

INCOME AND	1221 2211	DITOING	100	001	I TOW THE TERM EMPER OURT BINE	011, 1021.
$\mathfrak{I}r$ .		£	s.	d.	Cr.	$\mathfrak{L}$ s. d.
To Salaries and wages		41,364	0	0	Mar. 31—By balance carried down	65,122 11 10
Travelling-expenses		1,075	i	2		,
Office equipment, including re		<b> ,</b> - · · -				
and replacements		776	6	0		
Advertising	• • •	693		6		
Audit fees	• • • • • • • • • • • • • • • • • • • •	357	ö	ŏ		
Printing and stationery		1,496	ŏ	ŏ		
	••	5	ŏ	ŏ		
T I I 1' . 1. 4	• •	252	ő	ŏ		
	• •	327	ő	ŏ	i	
Postages and telegrams	• •	173	ő	ŏ	·	
Telephones		722	2	6		
Contingencies		122	4	U		
Draughting work, Survey De	epart-	15 050	4	0		
ment	• • •	17,059	4	8		
Depreciation, furniture, 10 per	cent.	822	0	0	•	
		005 100				205 100 11 10
		£65,122	11	10		£65,122 11 10
		£	8.			
To Balance brought down	• •	65,122			By balance to balance-sheet,	$\mathfrak{L}$ s. d.
Interest on capital at 4½ per ce	ent	391	0	0	being net expenditure after	
					charging interest on	
					capital	65,513 11 10
					,	
		£ $65,513$	11	10		£65,513 11 10
		h-1-1				

P. C. Corliss, Commissioner. L. G. Tuck, Registered Accountant.

#### SWAMP LAND DRAINAGE.

#### Balance-sheet.

	В	ALANC	E-SHEET.						
Liabilities.	£	s. d.	Asse	ts.					
Debentures issued under the Act	128,000	0 0	Kaitaia Drainage District—	£		d.	£	8.	$\mathbf{d}$
Public Works Fund—Land-improvement			Drainage works	74,623	6	4			
vote			Interest Account (propor-						
Consolidated Fund—Interest paid			portion chargeable to dis-	e 500	4	1			
Interest accrued but unpaid	2,074	8 0	trict)	0,532	4	81	155	10	E
			Waihi Drainage District—			— 31	,100	10	J
			Drainage-works	16.610	18	5			
			Interest Account (propor-	10,010		•			
			tion chargeable to dis-						
			trict)	1,701	14	0			
			•			18	,312	12	5
			Poukawa Drainage District—			_			
			Drainage-works	2,147	15	8			
			Interest Account (propor-						
			tion chargeable to dis-	324	10	0			
			trict)	324	10	<u> </u>	479	14	1
			Hikurangi Drainage District—			- 4,	, <b>T</b> / 2	1.T	-
			Drainage-works		12	8			
			Interest Account (propor-	,		-			
			tion chargeable to dis-						
			trict)	, 93	5				
						· <u>1</u> ,			
			Plant and machinery	•	•	7,	289		
			Sundry debtors Loose tools	•			687 231		
			Loose tools Euildings	•			280	-	-
			Stores on hand				260		
			Live-stock				100		
			Cash in hand:				,057		
								-	
	£141,215	7 6				£141,	215	7~	6
	£141,215	7 6				£141,	215	7-	6
	£141,215	7 6				£141,	215	7-	6
		\	or the Year ended 31s	r Marc				7-	6
RECEIPTS AND PAYME	NTS Acco	OUNT E	FOR THE YEAR ENDED 3180					7-	6
RECEIPTS AND PAYME Receipts.	NTS Acco	OUNT E	Paym	ents.	сн,	1921	•		
RECEIPTS AND PAYME	NTS Acco	OUNT E	Paym Kaitaia Drainage District— Drainage-works, &c.	ents.	сн,	1921		7 <sup>-</sup>	
RECEIPTS AND PAYME $Receipts$ . Cash in hand at 1st April, 1920	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock	ents. £ . 17,748 . 100	s. 5	1921 d. 9	•		_
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools	ents. £ . 17,748 . 100 . 58	s. 5 0 9	1921 d. 9 0	•		
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel	ents. £ . 17,748 . 100 . 58 . 2,489	s. 5 0 9	1921 d. 9 0	•		
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage works, &c. Live-stock Loose tools Stores and fuel Management and engineer	ents. £ . 17,748 . 100 . 58 . 2,489	s. 5 0 9 7	1921 d. 9 0 11 8	•		
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage works, &c. Live-stock Loose tools Stores and fuel Management and engineer	ents. £ . 17,748 . 100 . 58 . 2,489	s. 5 0 9 7	1921 d. 9 0 11 8	£	s.	d.
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses	ents. £ . 17,748 . 100 . 58 . 2,489	s. 5 0 9 7	1921 d. 9 0 11 8	£	s.	d.
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses Waihi Drainage District—	ents. £ . 17,748 . 100 . 58 . 2,489	s. 5 0 9 7	1921 d. 9 0 11 8	£	s.	d.
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses Waihi Drainage District—	ents. £ . 17,748 . 100 . 58 . 2,489 . 1,168 	s. 5 0 9 7 3	1921 d. 9 0 11 8 1 21,	£	s.	d.
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel	ents. £ 17,748 100 58 2,489 1,168 4 797	s. 5 0 9 7 3	1921 d. 9 0 11 8 1 21,	£	s.	d.
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer	ents. £ . 17,748 . 100 . 58 . 2,489 1,168 1,675 . 4 . 797	s. 5 0 9 7 3 6 7	1921 d. 9 0 11 8 1 21, 3 8 4	£	s.	d.
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer	ents. £ 17,748 100 58 2,489 1,168 4 797	s. 5 0 9 7 3 6 7	1921 d. 9 0 11 8 1 21, 3 8 4	£	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797 485	s. 5 0 9 7 3 6 7	1921 d. 9 0 11 8 1 21, 3 8 4	£	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District—	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797 485	s. 5 0 9 7 3 6 7	1921 d. 9 0 11 8 1 21, 3 8 4	£ .564	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c.	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797	s. 5 0 9 7 3 6 7	1921 d. 9 0 11 8 1 21, 3 8 4	£	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District—	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797	s. 5 0 9 7 3 6 7	1921 d. 9 0 11 8 1 21, 3 8 4	£ .564	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797 485	s. 5 0 9 7 3 6 7 0	1921 d. 9 0 11 8 1 21, 3 8 4 0 2,	£ .564	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Stores and fuel Stores and fuel	ents. £ 17,748 100 58 2,489 . 1,168 . 1,675 4 797 . 485	S. 5 0 9 7 3 3 6 7 0 7	1921 d. 9 0 111 8 1 21, 3 8 4 4 0 2,	£ .564	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer	ents. £ 17,748 100 58 2,489 . 1,168 . 1,675 4 797 . 485 . 137 . 9	s. 5 0 9 7 3 36 7 0	1921 d. 9 0 111 8 1 21, 3 8 4 0 2, 3 6 0	£ .564	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Stores and fuel Stores and fuel	ents. £ 17,748 100 58 2,489 . 1,168 . 1,675 4 797 . 485 . 137 . 9	s. 5 0 9 7 3 36 7 0	1921 d. 9 0 11 8 1 21, 3 8 4 0 2,	£ 564	s. 6	3 0
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797 485 137 1 9	S. 5 0 9 7 3 6 7 0	1921 d. 9 0 11 8 1 21, 3 8 4 0 2,	£ 564 961 91	s. 6	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT F	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Machinery and plant	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797 485 294	s. 5 0 9 7 3 36 7 0	1921 d. 9 0 11 8 1 21, 3 8 4 0 2,	£ 564	s. 6	3 0
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT E	Paym Kaitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797 485 294	S. 5 0 9 7 3 6 7 0	1921 d. 9 0 111 8 1 21, 3 8 4 0 2, 7 2,	£ .564 .961 .91 .442 .605	s. 6 17 5	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	OUNT E	Raitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Machinery and plant Cash in hand at 31st March	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797 485 294	S. 5 0 9 7 3 36 6 7 0	1921 d. 9 0 111 8 1 21, 3 8 4 0 2, 7 2,	£ .564 .961 .91	s. 6 17 5	d. 5
RECEIPTS AND PAYME Receipts. Cash in hand at 1st April, 1920 Debentures issued under Swamp Land	NTS Acco	DUNT F. s. d. 11 7 0 0	Raitaia Drainage District— Drainage-works, &c. Live-stock Loose tools Stores and fuel Management and engineer ing expenses  Waihi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Poukawa Drainage District— Drainage-works, &c. Hikurangi Drainage District— Drainage-works, &c. Loose tools Stores and fuel Management and engineer ing expenses  Machinery and plant Cash in hand at 31st March	ents. £ 17,748 100 58 2,489 1,168 1,675 4 797 485 294	S. 5 0 9 7 3 36 6 7 0	1921 d. 9 0 111 8 1 21, 3 8 4 0 2, 29, 29,	£ .564 .961 .91 .442 .605	s. 6 17 5	d. 5

J. H. O'DONNELL, Chief Accountant.

#### TREASURY DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.	£ s. d.	*	Assets.			£	s.	d.
Capital as at 1st April, 1920 Sundry creditors	1,355 9 9 548 19 5 50,400 9 9	Sundry debtors Office furniture and and equipment Add additions	fittings	£ 773 123	s. 6 8 6 3 6	119 l. 3	ıï	
		Less depreciation	••	896 58	-	ĺ	3 11	11
en en en en en en en en en en en en en e		Mechanical appliances Less depreciation		538 40	4 (	) }	7 16	
		Library Add additions	••	43 6	17 3 2 9	3		
	:	Less depreciation		50 3	0 ( 5 §	,	3 14	3
***		Subscriptions paid in a Excess of expenditure of					13	2
	£52,304 18 11					£52,304	18	11

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

	Expenditure. $\pounds$ s. d.	Income.	£	s.	d.
$T_0$	Administration charges— £ s. d.	By Inscribed stock fees	575	3	6
1	Salaries 26,058 2 6	Commission received from Imperial			
	Cost-of-living bonus 614 7 1	Government on Imperial pensions			
	Allowances, overtime, &c. 1,309 17 3		1,380	8	6
	Office expenses 71 11 6	Excess of expenditure over income			
	Postages, &c 3,263 12 3	Excess of expenditure over income :.	00,000	11	
	Printing and stationery 3,480 15 0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
1	Travelling-expenses 402 18 10				
	33,820 15 11				
	Exchange and commission				
	Legal expenses 22 3 6				
	Refund of superannuation contributions 70 14 10				
	Contributions of superannuated Civil				
	servants temporarily re-employed				
	during war 375 5 11				
	Refund of unclaimed moneys 99 15 0				
	Rates on Crown and Native lands 27 15 1	· '			
	Depreciation 101 13 1				
	Rent 1,148 0 0				
	£52,639 3 5		E52,639	9	
	202,000 0 0		502,039	9	Ð
1000 151	£ s. d.				
		TD 0. 111			4
To	Balance brought down 50,683 11 5	By excess of expenditure over income after			
	Interest on capital at $4\frac{1}{2}$ per cent 61 0 0	charging interest	50,744	11	5
<b>a</b> 7	.'	-			<u> </u>
-,	£50,744 11 5	1	250,744	11	5
	<del></del>	· · · · · · · · · · · · · · · · · · ·			

G. F. C. CAMPBELL, Sceretary to the Treasury. J. J. Esson, Accountant to the Treasury.

The Treasury, Wellington, 31st March, 1921.

#### VALUATION DEPARTMENT.

Balance-sheet	r as	AT 31ST MARCH, 1921.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6 3	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Treating Trajustion Treesting 1. 20,020 10		Less depreciation $\begin{array}{c} 3,076 \ 17 \ 7 \\ 230 \ 15 \ 4 \\ \\ 2,846 \ 2 \ 3 \\ \end{array}$
		Office maps 12,056 5 1 Add additions 633 14 11
		Stationery 12,690 0 0 1,574 15 11 Sundry debtors—
		$\begin{array}{cccc} \text{Contributions accrued} & & 33,249 & 1 & 6 \\ \text{Fees outstanding} & & 3,549 & 12 & 1 \\ \text{On open account (motor-} \end{array}$
		cars) 2,194 2 4  Excess of expenditure over 38,992 15 11
		income 12,274 15 5
£68,378 9	6	£68,378 9 6
Income and Expenditure Account	r FO	R THE YEAR ENDED 31ST MARCH, 1921.
Expenditure. £ s.	d. 1 6 6 7 7 4 8 6 9 3 0 4 0	## THE YEAR ENDED 31ST MARCH, 1921.    Income.
Expenditure.         £         s.           To Salaries           41,743         19           Advertising, books, newspapers, and other publications          87         13           Assessment Court expenses          174         0           Contracts for revising districts          4,028         10           Fees to valuers          17,233         18           Freight, cartage, and transport charges         51         14           Fuel, light, power, and water          22         19           Law-costs          8         7           Maps, tracings, &c          158         8           Office expenses          2,436         11           Payment to Post and Telegraph Department for services of officers          50         0           Postages, telegrams, and rent of boxes         1,222         15           Rent          1,830         0           Telephone services (including installation, extensions, maintenance, rent, and calls)          301         9           Travelling allowances and expenses         7,677         14	d. 1 6 6 6 7 7 4 8 6 9 3 0 4 0	Income.

of £ s. d. .. 10,442 8 1 .. 1,832 7 4

£12,274 15 5

25th November, 1921.

To Balance brought down, exclusive of interest ... ... ... Interest ... ...

F. W. FLANAGAN, Valuer-General.

£12,274 15 5

By Balance after charging interest

#### SCENERY PRESERVATION ACCOUNT.

RECEIPTS AND PAYMENT	rs Account for	R THE YEAR ENDED 31ST MARCH, 1921.
Receipts.  Cash in hand, 1st April, 1920  Rents received	£ s. d. 4,944 8 1 1,781 15 0	Payments.         £         s. d.           Salaries         .         .         .         .         25         0         0           Acquisition of Round Bush, Foxton         .         .         304         0         0           Compensation for Native lands taken for scenery-preservation purposes         .         .         267         5         4
		Compensation for land taken: Small Grazing-run 115
		towards improvements and fencing
		Administration of reserves and historic spots—         Salaries of caretakers and allow- £ s. d. ances
	£6,726 3 1	Drains $\frac{50}{0}$ 0 0 $\frac{461}{0}$ 17 7 Cash in hand, 31st March, 1921 2,900 11 11 $\frac{26,726}{0}$ 3 1
Loan		т 31st Максн, 1921.
To Loan authority: Section 12, Scenery Preservation Act, 1908	£ s. d. 100,000 0 0	By Debentures issued—  1905–1919 89,000 0 0  1919–1920 5,000 0 0
		Balance of authority as at 31st March, 1921 6,000 0 0
	£100,000 0 0	£100,000 0 0
14th June, 1921.	Chi	J. H. O'DONNELL, ef Accountant, Lands and Survey Department.

# LIST OF DEPARTMENTAL BALANCE-SHEETS NOT YET READY FOR PUBLICATION.

Agriculture.
Cool-storage Account.
Education.
Justice.

Lands and Survey. Legislative. Mental Hospitals. Mines. Native. Naval Defence. Police. Prisons. Public Works. Tourist. War Expenses.

#### NOTE.

WHILE the present method of showing the financial operations of State Departments conforms to parliamentary requirements as expressed in the various statutes, it has been considered by the Government that a more accurate expression of these operations would be presented to the public if they were focussed into a Balance-sheet and Revenue Account. With this object in view it was decided that Departments should keep their accounts on the double-entry system, the foundation of which was already well laid by the existing Treasury accounting methods.

A true perspective of Departments from a financial standpoint cannot be shown unless proper provision is made for depreciation and interest charges, outstanding revenue and expenditure, interdepartmental services, &c., and although this fact has long been recognized by the Treasury it has hitherto been found necessarily impossible to include any reference to such items in the Statement of Public Accounts, which are purely cash statements showing the amounts actually expended and the revenue actually received within each financial year.

It is hoped that the preparation of an annual balance-sheet by each Department will, besides preserving to the State a valuable record of State-owned assets, lead to economical working of State services and also stimulate a greater public interest in the very important Department of Finance, which really dominates all the many and varied activities of the State.

Great difficulties have been met with in connection with the valuation of assets and the apportionment of certain items of revenue and expenditure. In respect to the former it was necessary to have all office furniture, fittings, equipment, stores, materials, &c., inventoried, and, together with land and buildings, valued. For this work the co-operation of the Public Works and Valuation Departments was sought. Other assets, such as machinery, plant, steamboats, &c., have been valued by the experts of the Departments concerned. All valuations are not yet complete, and it has been necessary in some cases to accept conservative estimates, which will be adjusted during the current year to the correct figures.

In respect to the capital assets of the Railway and Post and Telegraph Departments, the valuations have been based on the ascertained capital expenditure thereon to the 31st March, 1921.

Interest has been based on the average rate of interest paid on the public debt of New Zealand. The introduction of the Treasury Adjustment Account, which appears in the balance-sheets of nearly all Departments not operating their own banking accounts, was rendered necessary to enable the principles of double-entry book-keeping to be adhered to. It is virtually a Cash Account, as it is debited with all receipts actually received, and credited with all payments actually made, by the Treasury on behalf of State Departments. Transfers from one Department to another are passed through this account, and for the past financial year it has also formed the medium for writing off services which have been taken into Department's accounts but for which transfers had not been passed.

Considerable difficulties have been experienced by some Departments in drawing up their balance-sheets, and it is not suggested that in all cases the results are as complete as might be desired, but it is anticipated that improvements will be effected in future years. It is also regretted that there are some Departments whose balance-sheets in a commercial form are not yet ready for publication. A list of these appears above. It will be, of course, impossible to prepare a general balance-sheet for the whole service until all the separate Departments come into line.

G. F. C. Campbell, Secretary to the Treasury.

The Treasury, Wellington, 15th December, 1921.

Approximate Cost of Paper.—Preparation, not given; printing (535 copies), £112.

# Session II. 1921-22. N E W $\,$ Z E A L A N D.

# BALANCE-SHEETS

AND

# STATEMENTS OF ACCOUNTS

OF THE VARIOUS

### GOVERNMENT DEPARTMENTS

FOR THE

#### YEAR 1920-21.

SUPPLEMENTARY TO B.-1 [Pt. III], 1921.

#### CONTENTS.

#### ACCOUNTS NOT AUDITED.

			PAGE						_
Agriculture			2	Mines					 1
Cool Storage (audited)			4	Native					
Education			5	Police					
Justice		• •	11	Prisons	,				
Legislative	• •		12	Tourist an		Resorts	• •	••	
Mental Hospitals	• •	• •	13	War Expe	nses		• •	• •	
Departmental Balance-sheets	not vet	ready fo	r nublication						

#### DEPARTMENT OF AGRICULTURE.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

	abilities. £ s 371,939 16	s. d. £	s. d.	Tand	1 <i>ssets.</i> ₤ s	. d. £ s. d.
Less excess of expendi-		5 0		Land Improvements	117,453 7	169,193 18 0 8
ture over revenue		) 1		Less depreciation	2,872 13	
taro over rovondo		56,361	15 11	Loss deproclation	2,012 10	— 114,580 14 8
Sundry creditors		19,249		Equipment	6,044 17	
Treasury Adjustment Ac-				Furnishing and fittings	8,525 18	7
count		319,527	10 - 3	Books, pictures, diagrams	4,696 14	6
				Motor vehicles and bi-		
				cycles	11,987 16	
				Stores, farm crops, &c	29,812 2	6
				Dead stock at farms and		
					14,861 11	
				Live stock	28,567 9	
				~ , ,,,		-104,496 10 4
				Sundry debtors	• •	6,867 7 1
		£395.138	10 1			6905 190 10 1
		2590,138	10 1			£395,138 10 1
				I		

A. R. STONE, for Director-General.

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31st March, 1921.

								,					
Expe	nditure.						Rev	enue.					
Stock at 1st April, 1920—	£	s. d	1.	£	g.	d.	Head Office—	£	8	d.	£	s	d.
Equipment				•		•	Salaries, bonus, and tem-	~			~	.,,	OL,
Furnishings and fittings	8,053		$\tilde{3}$				porary assistance	2,273	11	7			
Books, pictures, dia-	0,000						Travelling-expenses, &c.	194			ž.		
grams, and maps	4,696	14.	6				Advertizing, &c	615				•	
Motor vehicles and bi-	1,000	1.1	U				Co-operative field ex-	010	10	J			
cycles	5,512	6	7				periments	665	10	11			
Stores, motor accessories.	0,012	U	•				Departmental exhibits,	000	19	11			
fuel, and farm crops	99 144	10	a				&c	e	0	0			
Dead stock at farms and	20,144	19	g				A CONTRACTOR OF THE CONTRACTOR						
	14 990	0	1					107					
poison depots Live-stock	14,820	10	1				Experimental farms, &c.	26,294	10	U			
Live-stock	33,913	10	Z	0.00	10	0	Biological and chemical	×0.77	_	_			
			_	95,686	16	z	laboratories	537					
							Postages, &c.	54	11	5			
							Preparation of publica-					~	
							tions	2,255					
							Purchase of books		13				
							Rent of offices, &c	51					
II 100							Sundry charges	3	$^{2}$	4			
Head Office—											33,065	9	3
Salaries, bonus, and	47 000						Live-stock Division—						
temporary assistance	47,286	9	4				Salaries, &c	1,239		10			
Travelling-expenses,	0.010						Travelling-expenses, &c.	555	5	7			
bicycles, motors, &c.	8,212	17	1				Destruction of noxious						
Advertising, printing,		_	_				weeds	20		6			
stationery, and photos	5,664		8				Destruction of rabbits	9,594	12	0			
Agricultural instruction	335	7	6				Diseases of Live-stock	16	18	3			
Co-operative Field ex-							Mamaku Farm	810	15	3			
periments	2,058	10	1				Milton Poultry Farm	1,232	12	6			
Departments exhibits at							Inspection of meat	15	8	3			
agricultural and pas-							Quarantine stations	1,876	11	11			
toral shows	587	5	6				Telephone services		2				
Constributions, subsidies,							Veterinary Laboratory	311					
and grants	4,633	11	3				Sundry charges	41					
Experimental farms and							Sundry charges Stock Act	4.597	16	9			
	37,725	17 1	.0				Slaughtering and Inspec-	,					
Biological and chemical							tion Act	19.363	12	11			
laboratories	1,298	17	7								39,679	17	7
Postages, telegrams, and							Horticulture Division—				,		-
telephones	7,524	18	8				Salaries, &c	123	6	2			
Preparation and distribu-							Travelling-expenses, &c.	52					
tion of publications	6,779	14	4				Fostering the fruit in-	0	٧,	10			
Purchase of books, news-	,						dustry	218	1	7			
papers, &c	627	4	1				Horticultural stations	210	_	•			
Audit of accounts	677		õ				and areas	8,689	8	8			
Rent of offices and office			•				C 1 1	269		10			
	1,660	9	9				Orchard and Garden	409	U	10			
Sundry charges			5				Diseases Act	480	Λ	Λ			
	-,500			126,458	13	1	L/ISOOBOS AUU	400	U	U	9,832	1	1
			_								ə,032	4	1
Carried forward			£	222,145	9	3	Carried forward				489 577	7.0	7.1
0002200 202 110020			2	, 110	J	U	Dailied for ward				£82,577	10	1 L

#### DEPARTMENT OF AGRICULTURE—continued.

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1921—continued.

Brought forward	••	£ 222,145	s. d 9 8		Brought forward			£ 82,577		d. 11
Live-stock Division— Salaries, bonus and temporary assistance Travelling-expenses, bicycles, motors, &c. Destruction of noxious weeds Destruction of rabbits Destruction of kea Diseases of live-stock Inspection of manure-sterilizing Mamaku Farm Milton Poultry-farm Inspection of meat Quarantine statious Telephone services Veterinary Laboratory Sundry charges Stock Act Slaughtering and Inspec-	27,228 10 202 14 25,199 2 325 2 2,500 6 336 4 2,270 16 2,011 7 719 15 3,760 14 758 11	5 5 3 0 0 5 9 5 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			Cow-testing	140 3,918 2,878 332,763 4 1,928 	1 2 17 8 10 10 10 2 0 16 0 3 11 11 17 10 18 7 14 6 16 5 2 6	344,921	12	8
tion Act Rabbit Nuisance Act					poison depots Live stock	28,567	9 4	104,496	10	4
Horticulture Division— Salaries, bonus and temporary assistance Travelling - e x p e n s e s, motors, bicycles, &c. Fostering the bee industry Fostering the fruit industry Horticultural stations and areas Telephone services Sundry charges Orchard and Garden Diseases Act  Dairy Division— Salaries, bonus, and temporary assistance Travelling-expenses, motors, bicycles, &c Cow testing Grading dairy-produce. Purchase of butter for	20,349 8 11,616 12 493 9 2,774 18 11,395 18 141 19 403 1 2 () 26,346 19 14,109 14 834 11 351 8 331,872 8	184,583  3 6  2 9  7 7  6 6  8 5  8 8  9 0 0  47,177  4 2  6 5  6 5  6 2  1 1  6 6  9 0	6 !	1	Balance being excess expenditure over revenue			295,968		
To Balance carried down Depreciation, 5 per cent. on £57,453 . Interest on capital, 4½ per cent. on £371,939 16s	••	374,057 £827,963 £ 295,968 2,872 16,737 £315,578	s. d 1 9	8 	By excess expenditure over income after charging interest on capital and depreciation on improvements	•	-	£ 315,578 315,578	s. 0	d.

A. R. Stone, for Director-General.

#### DEPARTMENT OF AGRICULTURE.—COOL STORAGE ADVANCES ACCOUNT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.	Assets.
Debentures at 4 per cent.— £ s. d. £ s. d. Appropriation Act, 1917,	Total amount of advances $\pounds$ s. d. $\pounds$ s. d. as per statement 134,450 0 0
section 22— Maturing 1st $\pounds$ March, 1923 73,250	Less repayments 39,250 0 0  Treasury investments as
Maturing 1st March, 1924 20,500 93,750 0 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Finance Act, 1918 (No. 2), section 30—	Interest accrued— On advances 1,197 1 8
Maturing 1st March, 1924 27,000 0 0 	On Treasury investments $206 \ 16 \ 3$ Cash in hand as per statement of receipts $1,403 \ 17 \ 11$
Interest accrued on deben- tures—	and payments 2,819 1 10  Revenue Account—Balance (loss) trans-
Appropriation Act, 1917 308 4 4 Finance Act, 1918 88 15 4	ferred 2,093 19 11
Sundry creditors 396 19 8 370 0 0	
£121,516 19 8	£121,516 19 8

#### REVENUE ACCOUNT FROM 23RD JANUARY, 1918, TO 31ST MARCH, 1921.

							•						
Dr.							[ $Cr.$			ĺ		••	
To Interest on debentures issued under Appro- priation Act, 1917, sec-	£	s.	d.	£	s.	d.	By Interest on loans, as per statement attached Less interest conces-			d. 11	£	s.	d.
tion 22 Interest accrued on above				10,644	17	11	sions, as per statement	4,402	11	0			
Interest on debentures issued under Finance				•			Interest actually received Interest accrued on loans	9,324	8	11			
Act, 1918 (No. 2), section 30	2,047	0	7				as above	1,197	1		10,521	10	.7
Interest accrued on above	88	15	4	2,135	15	11	Interest received by Treasury on sundry						
Administration charges	••		• •	370	0	0	investments, as per statement attached Interest accrued on	328	7	1			
							Treasury investments	206	16	3	535	3	4
							Balance (loss)	••		•	2,093		
				£13,150	13	10				£	13,150	13	10
							1			_			

A. R. STONE, For Director-General.

The attached Revenue Account and balance-sheet have been compared with the Register of Advances and Treasury Accounts and found to agree.—G. F. C. CAMPBELL, Controller and Auditor General.

# EDUCATION DEPARTMENT.

# Balance-sheet as at 31st March, 1921.

		I	iabilitie	8.				£	S.	d.
Capital at 31st March, 1920 (excess of a		er liabilit	ies)					2,935,420	15	5
Education Loans Account—Debentures		• •	• •		• ••		•		0	0
Sundry creditors Treasury Adjustment Account		• •	• • •					73,081 $2,970,871$	18 7	$\frac{7}{0}$
Treasury Englastinette Excedent	••	••	• • •	•			•			
							£	6,249,374	1	0
		$A \epsilon$	sets.				-			
Head Office, School Inspectors, and Phy	sical Ir	structors			£ s. d.	£ s.	d.	£	s.	d.
Office furniture, &c		• •			2,500 19 3					
Expended, 1920–21	• •	••	• •	• •	6 8 0					
					2,507 7 3					
Less depreciation	• •	• •	• •	• •	125 0 0	0.000 =				
Horse (Native School Inspector), at	31st M	arch. 1920	)		14 0 0	2,382 7	3			
			•••		2 0 0					
Machanial ambience at 21st March	. 1090				670 0 0		0			
Mechanical appliance at 31st March Expended, 1920–21		• •	• •		184 10 0					
Less depreciation					854 10 0 66 0 0					
Less depreciation	• •	••	••	• •		788 10	0			
Library	1000	••	• •		104 30 3	200 0				
Examination models at 31st March Less depreciation	, 1920 	• •	• •	• •	$\begin{array}{cccccccccccccccccccccccccccccccccccc$					
ness depreciation	••	••	••	••		139 16	ő	*.		
Motor-cycles at 31st March, 1920		• •		• •	323 17 6		٠,			
Expended, $1920-21$	• •	• •	••	• •	679 2 6					
					1,003 0 0					
Less depreciation	• •	• •	••	• •	141 0 0					
						862 0		4,384	13	3
								,		•
School for the Deaf— Land						3,150 0				
Buildings at 31st March, 1920		••	• •	• •	10,370 0 0		. 0			**
Less depreciation		• •	• •	• •	220   0   0					
Furniture and furnishings at 31st M	farch. 1	920			2,318 14 5	10,150 0	U			
Less depreciation		••	• • •		116 0 0					
The state of the s	ut Manal	. 1000			185 4 6	2,202 14	5			
Farm implements, tools, &c., at 31: Less depreciation	··		• •	• •	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$					
						176 4				
Live-stock Farm-produce, &c	· ·	••	••		••	$149 12 \\ 175 0$				
General stores on hand	• •				••	344 9				
								16,348	0	5
School for Feeble-minded—										
$\operatorname{Land}$		••			:	14,565 0	0			
Buildings at 31st March, 1920	• •	• •	• •	• •	$\begin{array}{cccccccccccccccccccccccccccccccccccc$					
Less depreciation	• •	••	••	• •	1,200 0 0	44,136 3	0			
Furniture, &c., at 31st March, 1920		••	••		4,182 18 9					
Less depreciation	• •	• •	••	• •	209 0 0	3,973 18	9			
Farm implements, plant, &c., at 31	st Marc	h, 1920			3,007 18 2	2,3,5 10	Ü			
Expended, $1920-21$	• •	• •	• •	• •	39 8 8					
			,		3,047 6 10					
Less depreciation	• •	• •			150 0 0					
Live-stock						$2,897 6 \\ 2,167 4$	10 6			
Farm-produce		••	• •		••	855 5				
General stores on hand	• •	• •	• •		••	3,330 7				
Typewriters	• •	••	• •	••	• •	35 0	0	71,960	6	0
								,000	,	v
Industrial School, Receiving-home— Land at 31st March, 1920					54,369 0 0					
Expended, 1920-21	• •	••	• •	• •	2,240 0 0					
<u>*</u>						56,609 0	,0			
Buildings at 31st March, 1920 Expended, 1920-21	• •	••	••	• •	55,734 7 8 9,316 6 2					
mapointous rono-ar				••	<u> </u>					
T and daymanistics					65,050 13 10					
Less depreciation	••	••		••	1,441 0 0	63,609 13	10			
					-			202		
Carried forward	••	••	••	••	:	£120,218 13	10	£92,692	19	8

# EDUCATION DEPARTMENT—continued.

	DUCATI				N 1—cont	inue	a.						
Brought forward		Asc	sets—con					£ 120,218		d.	£ 00 600	8.	d.
Industrial School, Receiving Home-	-continued	••	••	• •	£	S.	d.	120,210	19	10	92,692	19	8
Furniture, &c., at 31st March, 1		• • •			0.000		7						
Expended, 1920-21					1 000		6						
-													
					11,631		1						
Less depreciation	• •	• •	• •	•	. 480	0	0	11 261	10				
Farm implements and plant, &c	at 31st l	March 19	920		${3,231}$	9	4	11,151	19	1			
Expended, 1920-21	., 000 0150 1				0.0	16	2						
			• • •	-			_						
					3,258	5	6						
Less depreciation	• •	• •	• •	• •	. 161	0	0		_				
Live-stock								3,097	5	6			
T2 7	• •	• •	• •	• •				$\frac{4,878}{2,190}$		0			
General stores on hand	• • •	• •		• •				10,121		9			
Motor-cars, &c., at 31st March,			• • •	•	0.055	8	8	10,121	U	U			
Expended, 1920-21			• •		0 0 0 7 7		4						
•							_						
					4,413	2	0						
Less depreciation	• •	• •	• •	• •	. 600	0	0	0.010	_	_			
Warrangitons at 21st March 1096					. 237	10	0	3,813	2	U			
Typewriters at 31st March, 1920 Less depreciation		• •	• •	• •		0							
ness depreciation	••	••	••	• •	. 27			213	10	Ω			
											155,685	6	2
6 7 1 D 22 1 (6) D 22 7		<i>a</i> \									ŕ		
School Buildings (Sites, Buildings, Ed		,		c	0 670 000	0	Λ						
Value at 31st March, 1920 Expended, 1920-21—	••	• •	• •	•• 2	2,670,000	U	0						
Public schools					280,212	14	9						
Secondary				• •	45,404		6						
Technical		••			69,324	8	ì		' <sub>4</sub>				
Training college					11,517	1	0						
Native schools				• •	4,371		3						
Universities	••	••	• •	• •	30,714	7	0						
Kindergartens	• •	• •	• •	• •	1,452	2	8						
				3	3,112,997	5	3						
Less depreciation				•••	40,000		ő			٠			
							_	8-9			3,072,997	5	. 3
Control Stones Analyland and Wallin	ort on												
Central Stores, Auckland and Wellin Stock in hand at 31st March, 19					28,958	5	3						
Stock increased during 1920–21				• • • • • • • • • • • • • • • • • • • •	15,178		9				*		
Storm Bussiansia aran-18 1121				• •			_				44,137	Ó	0
Native Schools Store-Stock in hand								••			1,397	4	0
School Cadets—Camp equipment, &c	., in store							• • •			50	0	0
Official stamps in hand	••	• •	• •	••	• •			• •			25	10	2
Secondary Debtors—	a							13,172	0	0			
Government Fire Insurance Fun For maintenance of inmates at i	.u netitutiane	••	••	• •	••			55,974	6	2			
For supplies to boys and girls at			• •	• •	•••			4,843		ĩ.			
For sale of produce, &c.	••				•••			211					
								-			73,201	19	11
Education Loans Account—Cash in	Dublia Asa	ount at	Olat Man	ah									
1921			9186 Mar	ui,							55,429	1	9
Balance from Income and Ex			(excess	of	••			••			00, 120	•	2
expenditure over income)											2,753,757	11	8
*													
										£	6,249,374	1	0
										200			_
					7		_	- nr					

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921. Expenditure. Income

Exp	enditure.		Income.	
GENERAL ADMINISTRATION (HEA	£ s. d.	£ s. d.	Teachers' Superannuation Fund (for clerical assist-	£ s. d.
Salaries	11,873 0 9 2,011 12 7 146 3 9 345 6 4 1,769 1 11 123 3 11 104 16 11 134 4 7 591 0 0 37 11 3		ance)	300 0 0
Depreciation on office furniture	102 0 0	17,238 2 0		
Carried forward		£17,238 2 0	Carried forward	£300 0 0

# 

Income and Expenditure Account for the Year ended 31st March, 1921-continued.

INCOME AND EXPEN	DITURE ACC	COUNT	F FOR THE	1 EAR	ENDED SIST MARCH, 1921-	-commuea.
Brought forward	Expenditure.	• •	£ 17,238	s. d. 2 0	Income. Brought forward	£ s. d. 300 0 0
ELEMENTARY EDUCATION— Salaries of Head Office sta Rent, Head Office	£ 2,229 169		<u>L</u>		ELEMENTARY EDUCATION— School Journal—Sales Sundries	$\begin{array}{cccc} 629 & 17 & 8 \\ 29 & 7 & 3 \end{array}$
Depreciation on furnitu (Head Office)	re 30 1,487,586					
Salaries of teachers Special allowances teachers, Chatham Islan House allowances to he	$^{ m co}_{ m ds}$ 29					
teachers not provided wiresidence Removal of teachers						
Grading of teachers, trav ling-expenses, &c.	el- 1,113					
Organizing teachers, salar and travelling-expenses Salaries of Inspectors						
Conference of Inspectors a others Travelling-expenses of Ir	775	2	5			
spectors Clerical assistance	10,408	10				
Conveyance of pupils  School Journal £ s.  Salaries . 709 11  Printing and putting up for despatch 8,860 4	35,104 d. 8					
Postage 1,323 15 Miscellaneous 113 19	6				· ***	-
School and class librar						
capitation  Manual instruction capi						
tion Grants to Education Boar for general administrati	50,555 ds on 39,462					•
School Committees — In dental expenses						*.
Maintenance of school-bui ings Subsidies to public schools	$\begin{array}{cccc} & & & & & & & & & & & & & & & & & $	0				
Office requisites, stationes &c	578 2					
Fares of competitors, scho swimming carnival Free kindergartens capitat	10	8 12	5			
SECONDARY EDUCATION— Salaries of Inspectors a		<del>-, -, -</del>	- 1,925,859	11 1	SECONDARY EDUCATION— Fees from paying pupils	8,805 0 0
Head Office staff Travelling-expenses of 1	1,794	6 9	•		Proportion of income from High School Boards'	·
spectors Salaries of teachers, Distr	376	2 8	3		endowments allocated for payment of teachers'	27 000 77 77
High Schools Salaries of teachers and in dental expenses, seconda	33,864 ci-	11 1	I		salaries	21,320 14 11
schools Conveyance of pupils	175,178 $$ 5,992	16	)			
Manual instruction National Scholarships	4,148 12,881					
Expenses of delegates attering Education Conference Stationery	ce 117	10 2 12				
Payments to Marlborou High School under Ma borough High School A	rl-					
1899 Subsidies on voluntary co	400	0 (	)			
tributions	517	18	3 -			
HIGHER EDUCATION— University National Schole	ar- £	s. <b>d</b>				
University bursaries	2,880 8,558	0 (	3			
Sir George Grey Scholarsh Educational bursaries	966	8 (	)			
Agricultural bursaries Grant to New Zealand University and University c	n <b>i-</b> ol-					
leges College subsidies	43,500 4,618					
National-endowment rever	nd .					
University and University colleges Workers' Educational Ass	10,004	15	3			
tion (grant)	500	0 (	) - 307,275	13 3		
Carried forward		• •	£2,250,373	6 4	Carried forward	£31,084 19 10

# EDUCATION DEPARTMENT—continued.

Income and Expenditure Account for the Year ended 31st March, 1921—continued.

	nditure.	£	s. d.	Income.	£ s. d.
Brought forward	••	2,250,373	6 <b>4</b>	Brought forward	31,084 19 10
Salaries of Inspectors and Head Office staff Stationery, Head Office Rent Telephones Depreciation on furniture Travelling-expenses of Inspectors Salaries of instructors, &c., and capitation Material, &c., grants for Material, &c., grants for Material, &c., subsidies on voluntary contributions Conveyance of instructors Conveyance of pupils Examinations, City and Guild, London Repairs to buildings Rents of buildings Conference of authorities Scholarships and bursaries	£ s. d. 3,689 9 5 245 7 6 135 0 0 13 5 0 15 0 0 440 17 2 85,000 5 4 2,957 17 1 4,649 18 7 202 1 8 3,962 13 11 186 5 1 392 4 9 742 15 2 25 0 0 3,007 0 0	105,665	0.8		
TRAINING OF TEACHERS— Salaries of Training College		•			
Staff (three - fifths), the remaining two-fifths being c h a r g e d to primary teachers' salaries  Allowances to students, and	20,593 19 9				
fees Special instruction, libraries,	91,105 3 6				
clerical assistance, &c Science apparatus and ma-	1,027 10 0				•
terial Fares of instructors and	177 8 9				
teachers Classes at sub-centres	3,985 19 4 $2,442 15 3$				•
NATIVE SCHOOLS—		119,332	16 7	NATIVE SCHOOLS—	
Salaries, Inspectors and Head Office staff, £1,652 ls. 8d.; teachers, £52,994 13s. 3d. Rent, Head Office Stationery, Head Office Advertising, &c Depreciation on office furni-	54,646 14 11 51 0 0 112 5 0 12 16 6			Tauranga endowment Fines for non-attendance	300 0 0 13 3 0
ture Special allowances for teachers in isolated places Travelling-expenses of Inspectors and transfer of	4 0 0 172 18 10				,
teachers	1,474 14 5				
pupils Books and school requisites Manual instruction Higher Education—Scholarships tenable at secondary schools and transit ex-	1,261 0 5 1,823 1 9 372 8 6				
penses Repairs to buildings	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			]	
Sundries	12 10 6	68,147	6 7		
School Medical, Dental, and Physical Instruction— Salaries of Medical and Den- tal Officers, School Nurses, and Physical Instructors Travelling-expenses, Medical and Dental Officers, School	16,964 16 3			Physical Instruction— Sale of equipment	19 7 0
Nurses, and Physical Instructors  Material, books, &c. Printing and stationery Dental clinics Conference of Instructors, &c. Courses of instruction for	7,408 16 0 1,208 2 8 502 14 6 189 3 6 49 13 7				
teachers Conveyance of teachers	$\begin{array}{cccc} 52 & 0 & 1 \\ 13 & 14 & 6 \end{array}$				
Depreciation of office furni- ture, motor-bicycles, &c. Sundries	138 0 0 23 10 8	26,550	11 9		
Carried forward		£2,570,069	1 11	Carried forward	£31,417 9 10

# EDUCATION DEPARTMENT—continued. URE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—

INCOME AND EXPENDIT	URE ACCOUNT	FOR THE YEAR	ENDED 31st March, 1921-	-continued.
Brought forward $Expe$	nditure.	£ s. d. 2,570,069 1 11	Income. Brought forward	£ s. d. 31,417 9 10
Education of Blind, Deaf, Feeble-minded, and De- linquent Children—			EDUCATION OF BLIND, DEAF, FEEBLE - MINDED, AND DELINQUENT CHILDREN—	
Head Office administrative charges— Salaries	£ s. d. 7,090 5 11			
Travelling-expenses Allocation for rent	136 16 8 289 0 0	•		
Stationery, &c. Depreciation on office fur-	480 14 5			
niture Other charges—		8,018 17 0	Jubilee Institute for the	· ·
Education of the blind— Grant to trustees, Jubi-			Blind— Maintenance payments	
lee Institute, Auckland School for the Deaf—	••	579 0 2	for pupils School for the Deaf—	729 1 8
Salaries Advertising, &c	5,946 5 1 11 0 5		Maintenance payments by parents, &c.	2,595 2 8 . 12 3 9
Maintenance of inmates at institution Travelling-expenses	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		Sale of produce	12 5 9
Special classes for deaf children	2 10 0			
Repairs to buildings Contingencies Depreciation on buildings,	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		-	•.
furniture, &c.	345 0 0	8,636 15 0	3	,
School for Feeble-minded— Salaries	11,134 11 0		School for Feeble-minded— Maintenance payments	0.001.10.0
Advertising, &c.  Maintenance of inmates at institutions	9 18 8 8,389 14 3		by parents, &c Sale of produce Industrial schools and re-	3,991 19 9 $1,584 7 7$
Travelling-expenses Repairs to buildings	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		ceiving and proba- tion homes—	
Depreciation on buildings, furniture, &c	1,639 0 0	22,933 4 7	Maintenance payments by parents, &c Sale of produce, In-	37,352 8 9
Industrial schools and receiv- ing and probation homes—		22,733 4 1	dustrial School	$\begin{array}{cccc} \textbf{4,745} & 1 & 7 \\ 96 & 0 & 8 \end{array}$
Salaries Maintenance of children	28,000 7 10			
boarded out	66,458 14 7 56 5 0 29 5 3			
Commission to Postal De- partment for payment of boarding out orders,				
&c	639 10 6			;
Government schools  Maintenance of inmates at private industrial schools	20,600 18 11 2,043 19 9			
Maintenance at other institutions	41 12 0			
Refund of inmates' earn- ings credited to vote in previous years	351 13 7			
Payment to custodians of children of amount col-				
lected for maintenance Rent, office requisites, tele-	751 12 3 942 7 5			
phones, &c	942 7 5 67 11 5			
Subsidy to children nursing, Wellington	200 0 0			
Travelling - expenses of officers and children Wages paid to inmates in	9,203 1 3		• • • • • • • • • • • • • • • • • • • •	
residence at institutions Repairs to buildings	$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
Contingencies Depreciation on buildings,	3 0 0 2,706 0 0			
furniture, &c	<u> </u>	137,822 2 9		
Carried forward		£2,748,059 1 5	Carried forward	£82,523 16 3

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INCOME A	ND EXPENDITURE	ACCOUNT FOR	THE YEAR	ENDED 31st	MARCH	, 1921—continued.
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THOOME AND MAIL		diture.	JOON.		£		d.	Income.	£ s.	ď
Brought forward	··	••	• •		2,748,059	1		Brought forward	82,523 16	
MISCELLANEOUS SERVICES- Compassionate allowance	e to							Miscellaneous Services— Examination fees, &c	2,819 14	o
Mrs. Miller (late cool teacher)		50	s. d							
Compassionate allowance widow of late G. F. Hog		450	0 (	)						
Grant to Ashburton E School Board (Urqul				_						
v. Board) Grant to Secondary - sel		1,000	0 (	)						
Assistant Teachers' A ciation	sso-	50	0 (	0						
Bonus to teachers and partmental staff from										
T		19,446	8 9	9						
penses of delegates Examinations—	•••	260	11 10	)						
Head Office— £ s	. d.									
Rent 275 (	0									
Telephones 21 ( Depreciation	) ()									
on office furnit ure,										
models, &c. 48 ( Examiner's	0						•	10		
fees 1,977 18 Supervision fees and ex-	3 9									
penses 1,746 (Printing and	3									
stationery 1,592 I Postages 345 13									•	
Refund of fees $52$ 8	0									
Miscellaneous 26 C		7,709	2 10	)						
Printing and Stationery C fittings and requisites apportionable to other	not									
division  Postage, telegrams, ren of Post Office boxes, not apportionable to o	&c.,	962	2 (	)						
subdivisions	• •	3,158								
Subsidies to public librar Training classes, retur	$\mathbf{ned}$	2,944		4						
soldiers War bursaries	••	594 468		6 2						
Contributions to Teach Superannuation Fund Pensions under Civil Ser		43,000	0 (	0						
Act, 1908 Contingencies	• •	637 33	6 3							
Depreciation on sci	hool			-	80,764	16	8			
buildings (publ secondary, University,	lic,				40,000	0	0	Balance carried down	2,783,480 7	10
•				£	2,868,823	18	1		£2,868,823 18	1
				-				Revenue from primary-	£ s.	
								education endowment		
					e	_	a	reserves		0
Balance brought down	• •	••	• •		£ 2,783,480	7	_	endowment reserves Balance (excess of ex-		8
Interest on capital	••	• ••	•	· -	132,093		6	penditure over revenue)	2,753,757 11	
				£	2,915,574	6	4		£2,915,574 6	4
								A. Bell, Secretary	<b>,</b>	

A. Bell, Secretary, C. C. Crawford, Accountant.

#### DEPARTMENT OF JUSTICE.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Office furniture, fittings.	Assets. £ s.	d. £	s. d.	Capital—Liability to Treasury,	31st	£	s.	d.
and mechanical appli- ances* Buildings and sites*	30,616 12	5 0		March, 1921 Sundry creditors Treasury Adjustment Account	3180	431,779 $2,355$ $35,596$	10	
Telephone subscriptions paid in advance		,	34 12 5 58 10 0					
Excess expenditure over income		•	37 17 3					
		£469,73	80 19 8			£469,730	19	8

<sup>\*</sup> Returns incomplete.

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Expe	nditure.				In	come.				
Administrative charges—		d. £	s.	d.	Revenue	£	s. d.	£	s.	d:
	23,144 1	9			Supreme Court	31,977	4 1			
Salaries of Magistrates						93,798	18 2			
Salaries (permanent,	10,100 11	-			Warden's Court	355	3 0			
temporary, and					Bankruptey Court	1,613	1 7			•
	66,267 11	1			Licensing Court	1,975	1 0			
Travelling-expenses					Sheriffs		17 10			~-
Fuel, light, water, &c					TO					
	3,373 5				Patents	3,101	19 11	140,394	<b>K</b>	7
	4,861 16				Fees under Shorthand	-		140,594	Ð	•
Printing and stationery								0	0	Δ
Telephone repairs					Reporters Act	• • •		0,	8	0
Rent	312 12				Miscellaneous revenue—	40	- 1			
Advertising	161 14				Rent	49	7 1			
Typewriter repairs	$169 \ \ 3$	1			License fees for K.C.s to		**			
Cost administering licens-		_			appear against Crown					*-
ing laws	25 - 5				Estreated recognizances					
		128,707	3	1	Money found on prisoners	43	2 1			
Cost of criminal prosecu-						,		402	19	<b>2</b>
tions		18,509		10	Excess of expenditure over					
Refund of fees and fines		8,793	8	11	income	٠.		34,437	17	3
Cost of inquests		5,552	9	1						
Expenses under Reforma-										
tory Institutions Act		4,616	13	0				. :		
Expenses under Juries Act		2,433	13	<b>2</b>						
Expenses Circuit Courts		1,053	6	3				•		
Bankruptcy Commission		1.058		8.						
Cleaning Courthouses	• •	1,921		7						
Fidelity guarantee prem-	• • •	-,		-						
iums		295	10	6						
Commission on money-	• • •	-00	-0	Ü						
orders		232	18	4						
Contingences	• • • • • • • • • • • • • • • • • • • •	163		_	•	•				
Compassionate allowance,	••		-		•					
7.0° 77 1		270	Λ	Λ						
	• •	210	v	v						
Compassionate allowance,		*								
Mrs. Rawson (unauthorized)		500	0	Λ						
	••	1,135								
Audit fees (unauthorized)	••	1,139	11	0						
		C175 049	10				-	375 049	10	_
		£175,243	10	U			3	175,243	W	0
							=	**		

(No depreciation or interest allowed for.)

C. E. MATTHEWS, Under-Secretary.

#### LEGISLATIVE DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.  Capital— Liability to Treasury	94	£ ,945 1	s. d	i. 1	Assets.  Bellamy's: Stocks of silver £ s. d plate, glassware, &c 3,658 4		s.	d.
Sundry creditors Treasury Adjustment Account		,818 1 ,255 1		8	Less depreciation . 182 18  Library: Stocks of books, engravings, &c 74,752 0	- 3,475	5	11
					engravings, &c 74,752 0 (Less depreciation . 3,737 12 (Legislative Departments		. 8	0
					(House of Representatives, Legislative Council, Bellamy's, Library): Furniture, fittings,			
				1	equipment 16,535 12 1. Less depreciation 826 15	5		
					Excess of expenditure over income for year ended 31st March, 1921			
	£218	,020	1 10	0	year ended 31st March, 1921 .	£218,020		10

# INCOME AND EXPENDITURE ACCUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

		R THE LEAR ENDED SIST MARCH, I	21.
Expenditure.	£ s. d.	Income.	£ s. d.
To Salaries		By Excess of expenditure over income	123,548 19 3
Salaries (temporary assistance)	11,713 16 3		
Miscellaneous salaries	6,581 7 6		
Cost-of-living bonus	4,950 9 8		
Office fittings, stationery, &c	1,549 7 7		
Telephone services, installations, &c.	453 14 8		
Advertising	11 5 0		
Allowance to retired extra clerks, &c.	1,279 19 5		•
Maintenance of Bellamy's staff	1,893 6 0		
Washing linen, &c	360 12 4		÷
Bonus to extra clerks, messengers, &c.	801 16 0		*
Charwomen's wages	2,987 3 0		
Cleaning up buildings prior to session	67 16 0		*
Compassionate allowances	850 0 0		
Cost-of-living bonus	354 2 7	•	
Fuel, power, light, and water	2,855 13 10		
Grant to library	800 0 0		
Binding books	557 12 11		
Newspapers, and carriage of books	<b>422</b> 19 0		
Linen, glassware, china, and cutlery	540 2 3		
Passages and expenses of witnesses at			
Committees	$45 \ 0 \ 8$		*
Passages of members of both Houses	868 3 10		
Photo shield	$5 \ 5 \ 0$		
Postages and telegrams (inclusive of		·	
parliamentary papers)	884 11 1		
Printing Hansard	8,686 13 0		•
Purchase and repairs to furniture	402 17 0		
Refreshments supplied on late sitting			
nights	$127 \ 0 \ 6$		
Secretary to Leader of Opposition	50 0 0	w	
Translating Acts	$25 \ 0 \ 0$		
Travelling allowances and expenses	52 19 2		
Typewriters, &c	113 16 10	•	
Uniforms for messengers, &c	578 <b>9</b> 3		
Upkeep of Parliament grounds	140 - 5 11		
Winding and repairing clocks	$42 \ 6 \ 3$		
Window-cleaning	264 16 8		
Contingencies	38 2 9		
Legislature Act, 1908, and Civil List			
Act, 1920	$51,521  ext{ } 4  ext{ } 10$		
Depreciation	4,747 5 9		
<del>-</del>			
	£123,548 19 3		£123,548 19 3
	£ s. d.	70. 77	_
To Balance brought down	123,548 19 3	By Excess of expenditure over income	£ s. d.
Interest on capital at 4½ per cent.	4,272 11 3	after charging interest	127,821 10 6
	0707 007 70 0		
	£127,821 10 6		£127,821 10 6
		1	

E. W. Kane, Clerk, House of Representatives. W. Russell, Accountant, House of Representatives.

#### MENTAL HOSPITALS DEPARTMENT.

# BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liability to Treasury on 1st	£ s. d.	Assets.
	621,077 8 9	$ \begin{array}{c cccc} \textbf{Live-stock.} & \textbf{Equipment.} & \textbf{Stores.} \\ \textbf{£} & \textbf{s.} & \textbf{d.} & \textbf{£} & \textbf{s.} & \textbf{d.} & \textbf{£} & \textbf{s.} & \textbf{d.} \\ \end{array} $
count	261,739 11 4	Auekland
•	•	Nelson 966 0 0 3,550 9 9 308 8 1 Hokitika 374 0 0 3,078 7 1 571 16 2
		Christchurch 3,330 5 0 13,305 9 8 1,881 8 1 Seacliff 5,147 6 0 14,352 9 0 2,249 18 9
		Waitati
		18,493 4 0 70,010 16 9 14,301 8 0
		Total Consolidated Fund . £102,805 8 9  Public Works Fund (land and buildings)— Auckland . 112,365  Tokanui, Kihikihi . 40,903  Porirua . 110,758  Nelson . 11,567  Hokitika . 5,618  Christchurch . 98,385  Hornby . 4,375  Seacliff . 102,185  Wellington . 17,711  Camp Estate . 8,400  Waitati . 6,005
		Total Public Works Fund 518,272 0 0
		Total assets
	£882,817 0 1	£882,817 0 1
Note.—Depreciation	and interest	for year ending 31st March, 1921, have not been allowed on

Note.—Depreciation and interest for year ending 31st March, 1921, have not been allowed on the departmental assets, as it was impossible to obtain any valuation as at the 1st April, 1920. Moreover, the valuations now given are in some instances incomplete. This will be adjusted in the balance-sheet for the current year. With these reservations, I certify that the particulars shown hereon are correct.

Frank Hay, Inspector-General.

#### REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Expenditure.				Income. £ s. d.	
To Salaries, including cost-of-living in			d.	By Maintenance 90,464 0 0	
	. 169,953	17	10	Medical fees 706 6 0	
Advertising, office equipment, &c	. 709	6	11	Board, rent, and grazing 495 8 6	
Bedding and clothing	. 35,598	12	0	Salaries (refund of) 2,296 1 1	
Buildings and repairs	6,988	16	9	Live-stock 9,944 16 3	
Compassionate allowance, widow o				Poultry and eggs 1,422 5 6	
late J. E. Russell	1 = 0	0	0	Farm-produce 2,055 16 3	
Compassionate allowance, widow o		-		Hides and offal 4,178 6 4	
late W. McMorland	. 100	0	0	Stores 2,769 5 6	
Compensation ex-Attendant Wansbon			ŏ	Old iron, sacks, &c 380 18 10	
Costs inquiry under section 52 of		Ü	•	Road-metal 74 16 0	
Public Service Act, 1912	50	0	0	01. 11 /	
Dental services	. 33		8	Refunds— 25 0 0	
		U	O	Ti 1	
Developmental work, bringing land		10	0		
into cultivation, &c				Overpaid claims 136 3 7	
Farms, maintenance of	, ,		8	Prisons Department (incorrectly	
Fencing, draining, and roading .		19		debited to Mental Hospitals) 369 15 2	
Freight, cartage, and transport charge			0	Defence Department re Karitane	
Fuel, light, power, and water .				Hospital 528 5 0	
Funerals			3	Retire cheques 23 13 9	ı
	. 910				
Gardens and shrubberies		16		115,904 11 3	j
Grant to Seacliff Staff Club .	. 10	0	0	Excess of expenditure over	
Law-costs	. 93	15	1	income	:
Laundry	4,131	. 3	7	,	
	. 3,571	19	7		
	. 1,824	14	9		
TT 10 TT 10	. 2,622				
		14			
20 1 1 P 1 P 1		13			
	. 8,482				
<u> </u>		7 9	-	:	
TO 1	7797	16			
	. 1,037				
U	00.000				
<del></del>	1 0 = 1		11		
200200					
	. 6,749	, 10	Ð		
Surgery—	0.10	7 · 17	-		
	. 2,167				
,	. 89			and the street control of the street of the	
		3 13			
Travelling allowances and expenses.		) 6	4		
Treatment and maintenance of patien					
in general hospitals	. 13		2		
	. 1,68	3 12	11		
•				• • • • • • • • • • • • • • • • • • • •	-
	£377,644	4 2	7	£377.644 2 7	7

# MINES DEPARTMENT.

# BALANCE-SHEET AS AT 31ST MARCH, 1921.

Lia	bilities.					
	£	8.	d,	£	s.	d.
Capital—Liability to Treas- ury, 31st March, 1920 Less advances, principal	84,198	14	1			
written off	375	0	0			_
				83,823		1
Sundry creditors				4,392	<b>2</b>	1
Treasury Adjustment Ac-						
count	• •	•		31,458	8	3

ат 31st Максн, 1921.							
Advances—	ssets. £	s. (	d	£	s.	d.	
Mining advances Advances to oil-boring	29,628	11	7				
companies	17,386	9	5 <del>-</del>				
Less amount written off (Appropriation	47,015	1	0				
Act, 1920)	375	.0	0	46,640	1	0	
Interest accrued  Mines Department— Buildings £94 10 0 Less sales 15 2 6	• •	•		7,453	8	3	
Less depreciation	$\begin{array}{c} 79 \\ 2 \end{array}$	7 7	6 6	77	•	0	
Furniture and fittings Less depreciation	920 46	18 1	9		0		
Motor vehicles Less depreciation	565 113	13 2	9	874		9	
Typewriters Less depreciation	263 22	6	6 6	452	11	0	
Instruments Less depreciation	276 55	3 4	0 6	241	0	0	
Maps, text-books, &c Less depreciation	171	2 11	6	220	18	6	
Mineral specimens Less depreciation	51		- 6 6	162	11	6	
-			_	51	0	0	
Consumable stores on hand Water-races—	••			144		10	
Land Reservoirs, races, &c. Sundry debtors, timber	• •			1,405 15,000	0	0	
royalties Sundry water-sales	$\begin{array}{c} 56 \\ 43 \end{array}$		0				
Drills—				99	16	10	
Buildings Less depreciation	283		0	274	10	0	
Drills and accessories Less depreciation	8,141 814	11 3	6	7,327	8	ě	
Drill stores Less depreciation	2,207 441	9 10	6 0				
Carbons Less depreciation	3,342 835		- 5 7	1,765		6	
Fees paid in advance,			_	2,506	11	10	
telephones, &c	• •	•		$\begin{array}{c} 117 \\ 5 \end{array}$	_	$\frac{6}{0}$	
Geological Survey— Furniture and fittings Less depreciation	$\begin{array}{c} 350 \\ 17 \end{array}$		0			,	
Fossil and other collec-		-		333	6	0	
tions Less depreciation	9,263 92		0	9,171	0.	0	
Library and publications Less depreciation	4,666 233	12 6	0 <b>6</b>				
Instruments Less depreciation	290 58	14 3	6	4,433		6	
Tools, equipment, &c Less depreciation	$\begin{array}{r} 212 \\ 42 \end{array}$	14 11	9	232		6	
Consumable stores on			_	170	3	9	
hand Excess of expenditure over income after charging	• •	•		57	8	3	
interest	• •	•		20,456	13	5	
			£1	19,674	4	5	

# Income and Expenditure Account for the Year ended 31st March, 1921.

Expenditure.	£	S.	d.	Income.	£ s. d.
To Advertising, &c		18			1,816 11 2
Assistance to prospectors, &c	3,561				1,678 4 1
Audit charges	382				6,020 7 0
Dwilla Maintenan	1,293			FD: T 14.	298 14 9
Examinations E-	$\frac{1,233}{214}$			170	33 0 0
Project contons for	48				2 9 6
T1 1:-1	109			Forfeited deposits	2 9 0
Instruments, repairs and replacements	109			Rents and royalties on coal and	0 501 4 10
.aw-aceta					8,591 4 10
	44			Registration and other fees	21 7 0
Mine-water flooding, Thames	458			Balance carried down 1	6,667 14 7
Office requisites	213				
Outfit allowances and field expenses	780				
Postages, telegrams, &c	523				
Printing and stationery	1,065				
Rents	1,510	14	0		
Retiring and other allowances	500	0	0		
Salaries	18,850	18	4		
Schools of Mines—Subsidies and ex-	-			·	
penses	2.882	10	3		
Sick and Accident Funds—Compensa-	•				
tion	265	0	0		
Telephones, rent of boxes, &c.	141				
Travelling expenses and allowances	2,770				
Wages—Temporary and other assist-	2,		-		
ance	2,572	4	1	· ·	
Water-races—Maintenance	985			*	
Sundrice	48				
Poods 13C 11	12,305				
Dominaciation	$\frac{12,303}{2,792}$		10		
Bad debts written off (Appropriation	2,102		10	,	
	637	1	=	:	•
Act, 1920)	097	1	5	3	*
	055 100	10	11	ar.	100 10 11
	£55,129	12	TT	100	5,129 12 11
	-		_		0 1
To Balance brought down	£		d.	D D 1	£ s. d.
	16,667		7	By Balance 20	),456 13 5
Interest on capital	3,788	18	10		
	000 450				
	£20,456	13	5	£20	0,456 13 5
91- D-1					****
To Balance	£20.456	13	5		

A. S. Kimbell, Under-Secretary for Mines. P. G. Pearce, Accountant.

#### NATIVE DEPARTMENT.

# BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.	£ s. d.	Assets.	£ s. d.
Capital as at 31st March, 1921 Sundry creditors Treasury Adjustment Account	. 260 0 5	Land	
		Sundry debtors— Native Land Court fees outstanding Subscriptions paid in advance Excess of expenditure over income	127 8 6 236 15 0 29,298 16 6
	£41,093 5 10		£41,093 5 10

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Expenditure.	Inchme.
Native Department— Administration charges— £ s. d. £ s. d. Salaries 26,080 4 9 Cost-of-living bonus 495 13 11	£ s. d. £ s. d.  Native Land Court fees 6,407 6 5  Maori Land Board fees 4,547 12 6  ———————————————————————————————————
Allowances, overtime, &c:	Maori Land Board Commission       5,450 10 5         Fees on application for Native Interpreters' licenses       55 13 0         Translation fees       73 9 0         Valuation fees recovered       1,664 1 6         Excess of expenditure over income       29,298 16 6
Travelling expenses and allowances . 3,657 17 7  Rent 1,597 14 10  Audit of accounts . 322 16 8  Freight, cartage . 179 5 0  ——————————————————————————————————	
Water-supply to Native settlements, banks Ohinemuri River 25 0 0 Monument to Hori Ngatai 100 0 0 Pouakani Block survey . 982 0 0 Expenses Royal Commission 1,249 16 11	
Native Land Purchase Branch—  Salaries 1,517 16 0 Cost-of-living bonus . 11 5 0 Administration and other	
Civil List, Native Purposes— Pensions 303 10 0	2
Food and clothing 1,732 9 6 Contingencies 3,992 11 8 6,028 11 £47,497 9	£47,497 9 4

Note.—As the valuations of the assets of this Department were made as at the 31st March, 1921, no amounts have been charged for interest and depreciation.

G. SHEPHERD, For Under-Secretary.

#### POLICE DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.				Assets.			
Capital:—	£	s.	d.		,	$\mathfrak{L}$ s. d.	
Liability to Treasury, 31st March, 1921	569,403	16	8	Sundry debtors		312 10 0	
Sundry creditors	3,884	8	7	Stores and equipment		11,321 10 2	
Treasury Adjustment Account	401,392	11	<b>2</b>	Motor vehicles		2,860 0 0	
•				Horses		180 0 0	
				Office furniture		7,180 0 0	
				Automatic pistols		3,641 2 1	
				Freehold land and buildings		517,570 0 0	
				Reserves		27,821 0 0	
				Excess of expenditure over income		403,794 14 2	
						<del></del>	
	£974,680	16	5			£974,680 16 5	

Note—Valuations were not completed until the 31st March, 1921, on which date the assets were taken on charge. As a consequence depreciation and interest on capital for the period covered by the accounts have not been charged.

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Expenditure.	1	Income.
$\pounds$ s. d. $\pounds$ s.	d.	£ s. d.
To Administrative charges :		By Sales of unserviceable or surplus
Salaries 305,625 18 0	1	stores, &c
Cost-of-living bonus 3,027 9 0		Rents of buildings
Rent 2,611 13 5	1	Rents of reserves 38 14 1
Office expenses 974 16 3	ł	Subsidies from local bodies 1,250 0 0
Printing and stationery 6,280 2 1	- 1	Excess of expenditure over income 403,794 14 2
Postage and telegrams 6,220 16 1		the state of the s
Telephones 2,984 2 10	}	
House allowances 18,594 7 10	i	and the second of the second o
Travelling-expenses 19,898 8 2		
366,217 13	8	
Upkeep of bicycles,		
horses, and motor	ļ	
vehicles 8,660 0 2	l	
Freight, cartage, &c 4,904 1 2	i	
Supplies, &c 1,913 19 11		
Fuel, light, water, sca-		
venging 3,792 16 0		
Expenses of prosecutions 1,600 15 3		
Prisoners' rations 1,044 6 1		
Rewards 983 6 0	- 1	
Medical expenses 330 9 8		
Police examinations 104 19 3		
Maintenance and repairs	1	
to buildings, &c 15,578 4 5		
Compassionate allowances 258 12 6		
Superannuation contri-	- 1	
butions 316 14 5	ĺ	
Sundries 11 4 0	10	
39,499 8	10	
640E 717 0	-	${£405,717}$ 2 6
£405,717 2	O	1400,717 2 0
	= 1	

A. H. WRIGHT, Commissioner of Police.

#### PRISONS DEPARTMENT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

Sundry debtors Stock in general store Additional	ssets. £ s. d.  4,158 19 10 4,774 6 2	7,729	9	d. 3	Liabilities.         Capital funds—Liability to Treasury on £ s. d.         Capital Account, 31st March, 1921       602,454       6 6         Treasury Adjustment Account       68,827       14 11         Sundry creditors       6,513       0 5
Stored crops (assessed value at date)	11,066 6 0 1,969 14 0	4,714	0	0	
Land (assessed value at date)	1,529 3 5 128 11 3		0	0	
Implements and machinery Additional	5,661 6 0 388 14 0				
value at date) Office furniture and fittings (assessed value at date) Prison furniture and fittings (assessed value at	••	3,428 1,502	0 11		
date)— Arms and accoutrements Furniture and fittings Library and school-books	141 15 2 6,144 6 2 455 16 0				
Motor vans and accessories (assessed value at date) Buildings (assessed value at date)		6,741 1,800 431,179	0	4 0 0	
Leasehold (assessed value at date)  Clothing and bedding (as- sessed value at date)—	0 707 10 8	14,408	15	2	
Clothing Bedding  Excess of expenditure over income	8,725 19 6 4,540 19 5	13,266 : 61,566			
		£677,795		10	£677,795 1 10

Note.—As all valuations are at the 31st March, 1921, no depreciation is allowed and no charge made for interest on capital.

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Expenditure.	£	s.	d.	Income.
To Salaries	51,987	16	1	By Sales— £ s. d.
Advertising, purchase of books, &c	296			Metal 7,712 0 0
Allowances to instructing and other				Farm-produce $\dots \dots
officers	556	15	8	Farm stock 7,565 0 0
Assistance to discharged prisoners	50	19	8	Bricks 1,190 0 0
Allowances to officers temporarily per-				Concrete blocks, &c 1,135 0 0
forming higher duties	9	11	8	Firewood 166 0 0
Expenses: First Offenders' Probation				Boots 2,095 0 0
Áct	384	5	5	Tree-planting realizations 2,670 0 0
Clothing, bedding, furniture, &c	3,690	12	7	Prison labour employed on public
Expenses connected with tree-planting				buildings 3,905 0 0
prisons	474	1	11	Prison labour employed on roadworks 123 0 0
Expenses in connection with prisons,				Prison labour employed on Invercar-
farms, &c	5,554	10	8	gill rifle range $\dots$ $\dots$ $2,450$ 0 0
Expenses in connection with prison-				Miscellaneous credits 3,584 0 8
works, &c	1,405	14	11	Prison labour employed on public
Expenses administration Crimes				works for which no financial credit
Amendment Act, 1910	574		11	is received 20,243 0 0
Forage	677	1	9	Excess of expenditure over income 61,566 9 6
Freight, cartage, &c	370	14	4	
Fuel, light, and water	4,549	6	8	
Gratuities to prisoners on discharge			$^{2}$	
Lodging-allowances	3,120	6	8	
Materials and expenses in connection				
with brickmaking	243	2	8	
Medicines and medical comforts	901			
Payments to public hospitals, &c	354	$^{2}$	11	·
Carried forward:	£75,746	18	8	Carried forward£120,945 10 2

# PRISONS DEPARTMENT—continued.

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921-continued.

Expenditure.	£	s.		l		Income.	£ s. d.
Brought forward	75,746	18	8	:	Brought forward	••	120,945 10 2
To Payments to prisoners under Crimes						8.0	eration and the contract of th
Amendment Act	3,127	15	0	İ			医克里氏试验 医氯化物 化
Postage and telegrams	608			]			
Printing and stationery	793		. 9	1			
Rations	21,548	9	5		•		
Sanitary services, cleaning, and dis-	,						
infectants	696	2	2				
Telephone subscriptions and expenses	437	5	0				
Temporary officers and matrons	6,307	11	8	1 1			
Tools and materials for prison labour	1,855	0	8				
Travelling-expenses and conveyance							
of prisoners	4,024	5	2				
Uniforms, &c., for prison officers	804			1			
Workshops equipment	16	19	9				
Expenses in connection with develop-							
ment, draining, and roading, Inver-							
cargill	422	11	11				
Equipment and instructional work,				:			
Invercargill	20	12	2				
Cost-of-living bonus	1,775	11	3				
Contingencies, &c		13					
Purchase and upkeep of vehicles	1,914	15	3		V		
Audit charges	600						
Rental of offices (Government build-							
ings)	162	0	- 0,				
· · · · · · · · · · · · · · · · · · ·	120,945	10	2	1			£120,945 10 2
<b>*</b>		C		1 ;			·, ————

C. E. MATTHEWS, Controller-General of Prisons.

# DEPARTMENT OF TOURISTS AND HEALTH RESORTS.

# BALANCE-SHEET AS AT 31ST MARCH, 1921.

BALANCE-SHEET	AS AT 31ST MARCH, 1921.	
Liabilities.	Assets. £	s. d.
Capital Account-Liability to Trea- £ s. d.	Cash held by Receivers and in transit to bank 1,151	
sury, 1st April, 1920 418,304 9 2	Sundry debtors 5,472	
Sundry creditors 13,378 16 8	Consumable stores on hand 2,324	
Treasury Adjustment Account 64,747 3 10	Live-stock 1,106	
21000011 120juotimonto 110000110 01,417 0 10	Medical and baths equipment, Rotorua 4,237	
	Hostel and office furniture and fittings 16,893	16 3
	Loose tools 3,395 1	
	£ s. d.	
	Motor car and truck 470 0 0	
	T 1 1	
		0 0
		0 0
	Less depreciation 5 0 0	· ^
		0 0
	Add additions 109 18 7	
	4 474 10 0	
	4,454 10 0	
	Less depreciation 267 0 0	
	4,187 1	
	Telephone system, Milford track 762 1	4 2
	Water and drainage systems. 44,969 10 11	
	Add additions 11,616 5 1	2 - 2 - 1
	56,585 I	6 0
	Supply-pipes, Rotorua baths 1,047 3 1	
	Add additions 2,367 16 11	
	3,415	0 0
	Electric-lighting plant, Rotorua 16,619 8 11	
	Add additions 3,071 11 1	
	19,691 0 0	
	Less depreciation 640 0 0	
**	19,051	0 0
	Wharves and jetties 5,010 10 0	
	Less depreciation 200 0 0	
	4,810	0 0
	Bridges 4,498 0 0	
	Less depreciation 200 0 0	
	4,298	0.0
	Buildings, being sanatorium,	.,
	baths, hostels, &c 116,476 9 2	
•	Add additions 1,852 10 10	
	118,329 0 0	
	Less depreciation 6,000 0 0	
	112,329	0 0
	Land, including fencing, being	
	reserves brought under con-	
	trol of Tourist and Health	
	Resorts Control Act, 1908,	
	and land taken under Public	
•	Works Act for hostels, elec-	
	tric plant, &c 181,093 6 3	
	$f Add \ additions \dots \qquad \dots \qquad 426  3  9$	
	181,519 10	
	Excess of expenditure over income 74,399	6 2
£496,430 9 8	£496,430	9 8

# INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr.				1 Cr.			
To Working accounts—Gross loss—	£	9.	d.	By Working accounts—Gross profit—	£	s.	d.
Te Aroha Hot Springs	2,056	18	0	Rotorua electric plant	3,430		
Rotorua Sanatorium	4,222	0	2	Rotorua round trip, Waimangu	1,991	16	0
Rotorua baths	10,171	4	8	Government Hostel, Waitomo Caves			
Rotorua water and drainage	5,477	<b>2</b>	8	Lake Te Anau steamer service	73	14	9
Rotorua Acclimatization District	183	18	3	Commission on passenger booking	3,410		
Rotorua gardens and reserves	4,162	4	6	Sale of pamphlets	58	8	7
"Lake House" (Government Hos-				Miscellaneous (including rents from			
tel, Waikaremoana)	726	0	8	reserves other than Rotorua)	247	0	9
"Hermitage" (Government Hostel,				Balance carried down, being excess of			
Mount Cook)	1,368	17	3	expenditure over income	55,575	12	2
"Glade House" and Te Anau -							
Milford track	1,278	10	8				
Hanmer Springs	2,846	6	5				
Queenstown	745	19	8				
New Zealand Government Agency,							
Sydney, Australia	1,640	6	9	·			
New Zealand Government Agency,							
Melbourne, Australia	1,446	17	4				
G 116 1	enc noc				cee eor		
Carried forward	£36,326	7	0	Carried forward:	£66,691	3	6

# DEPARTMENT OF TOURISTS AND HEALTH RESORTS—continued.

	INCOME AND EXPER	NDITUE	RE A	rcc	COUNT E	OR	TI	ie Ye	AR :	ENDED	31st M	ARCH,	1921-	-contin	ued.		
	$D_r$ . Brought forward				£ 36,326	s.	d. 0	1 0	r.		forward			£ . 66,69	8	. ć	l. 6
1	Travelling-expenses, printing, postages,	£ 10,308									*						*
	freight, fuel, light, office fittings, &c Advertising	3,134 928	6 19	6 4													
	Audit fees		6 16		17,912	11	2				• • •						
	Road	114	6 0 0	0									• .				
	Egmont National Park Board Mail-services Accommodation-	1,000 1,623	0	0							•			•			
	houses New tracks and roads Repairs to Fenton Street, Rotorua	150 651 250	3	7									*4	: .			.,
	Rents Depreciation	•••	·	 • •	4,055 1,025 7,372	5 0 0	0								-		•
То	Balance brought down Interest on capital at 1st	 April,	1920		£66,691 £ 55,575	s.		Ву Б			kpenditure ing interes		income	£66,691 £ 74,399	s.	d.	•
	at $4\frac{1}{2}$ per cent. per ann				18,823 1 £74,399		]				. <b>(</b>			£74,399			

B. M. Wilson, General Manager.A. B. Saunders, Acting Accountant.

Free Park Charles Charles and the San Responding to the Charles and the Charles

# WAR EXPENSES ACCOUNT.

#### BALANCE-SHEET AS AT 31ST MARCH, 1921.

	Liabilities.	£	8.	d. :	Assets.	s.	d.
War Loan capital	••	80,855,970	0	0	Cash in Public Account 1,385,296	16	11
Securities issued to co	ver expenses of	,,	_	- 1	Imprests outstanding— £ s. d.		
raising loans		682,599	14	1			
Contributions, &c., re-		002,000		- 1	In London 4 029 2 2		
ceived towards War					383,485	18	3
Expenses Fund					Investments Account (War Loan	10	·
Less amounts re-				,	moneys) 1,655,500	ົດ	Λ
funded and					Investments on account Sinking Fund	. •	v
transferred					(see contra) 2,507,164	19	9
transferred	3,214 13 8	170,873	16	α :	(see contra) 2,507,164 Sundry debtors (see footnote).	14	
Pay-warrants issued (s	oc control	19,400			Pay-warrants redeemed (see contra) 19,361	30	Λ
Remittances received f		19,400	U	υ,	Remittances to and from soldiers, paid		U
		468,514	10	إيا		9	0
to and from soldiers					(see contra) 466,235 Ordnance and equipment stocks 80,703		
Sinking Fund (see cont			12	2			
Canteen Fund (credit b			-	10	Divisional equipment (first) 802,470		
Account)		9,513	Ð	10	Forage stocks 2,209 Rations stocks 18,541		
Sundry creditors (se							
Treasury Adjustment	Account (in-	10 01# 800	7.0	10	Medical and surgical stocks 53,584	1	9
terest, &c.)	• • • • • • • • • • • • • • • • • • • •	10,217,709	19	10	Farm stocks (implements, live-stock,	1.0	10
					crops, &c., at Pukeora and Hanmer) 3,122		
					Office furniture and equipment 6,998	9	4
				-	Motor transport vehicles (including		
					stocks, spare parts, &c.)	14	1Ó
					Artificial-limb factory (building, ma-		_
				4	chinery, tools, and stocks) . 8,931 Lands and buildings (offices, camps,	19	7
					Lands and buildings (offices, camps,	_	
					hospitals, farms, &c.) 256,701	0	4
				[	Advances to Repatriation Department	_	
					(Repatriation Act, 1918) 1,473,527	9	11
					Unauthorized expenditure (to be re-		
1 N				ĺ	funded) 64  Loans Flotation Ex- £ s. d.	2	6
No. 10 mg .					Loans Flotation Ex- £ s. d.		
					penses Account 697,599 4 6		
				. [	Less amount written off for period	. ÷	,
and the state of t	The state of the s				off for period		
					1914_21 406 932 17 7		
					290,666	6	11
Mark That I have				ĺ	Excess of expenditure over revenue as		
5 7					per account 85,490,335	9	0
***		<del></del>					
and the second of the second o	77 77 / July 🗜	94,931,746	2	1	£94,931,746	2	1
A second	Drief et e	<del></del>		<del></del>			
							_
Sundry creditors (estim	ıated)	£2,408,388	0	0	Sundry debtors (estimated) £1,600,440	0	0

Note.—Owing to the difficulties of dissection at this stage and the contingent nature of many items the outstanding liabilities and assets (sundry creditors and debtors) have not been included in the balance-sheet figures, being shown as estimates only. The item "Sundry debtors" consists almost entirely of recoveries expected on adjustment of accounts with Imperial authorities and shipowners in London, and does not include any amount under the heading "Reparation money due from Germany." The item "Sundry creditors" includes various amounts, totalling about £1,350,000, expected to be paid by New Zealand on adjustment of accounts in London, the balance representing the outstanding liabilities on War Expenses Account in New Zealand.

#### INCOME AND EXPENDITURE ACCOUNT FROM BEGINNING OF WAR TO THE 31ST MARCH, 1921.

Expenditure.				Income.
To Advertising, printing and stationery, office expenses, &c. (New Zealand			d.	By Credit balance, Hanmer Farm £ s. d. 27 17 7
and abroad) Cost of services of Postal Department	197,643	. 0	3	Credit balance, Pukeora Farm Account 839 10 6
re payment of warrants in New Zealand	30,517	10	8	Freights earned by transports 196,633 0 2 Excess of expenditure over in-
Half-cost of expenses of raising and distributing relief funds	5,701	13	7	come, carried down 75,075,992 9 0
Preparation of war records and history Camps, expenses of (including concen-		9	9	·
tration) (New Zealand and abroad)	1,075,394	6	7	
Clerical assistance (including audit) (New Zealand and abroad)		1	3	
Commissions of Inquiry, various, cost of (including Defence Expenditure				
Commission) Compassionate allowances	7,816 338			
I			_	
Carried forward	£2,035,881	13	3	Carried forward£75,273,492 17 3

# WAR EXPENSES ACCOUNT—continued.

INCOME AND EXPENDITURE ACCOUNT	NT FROM BEGI	INNI	ING OF WAR TO THE 31ST MARCH, 1921—cte	d.
Expenditure. Brought forward	£ s. 2,035,881 13	d. 3	Income. £ s. Brought forward75,273,492 17	d. 3
To Discharged Soldiers Information De- partment (covering expenditure up to date of inception of Repatriation	- - - - -			
Department)	20,860 • 7	7		
casualty lists in New Zealand Equipment (boots, clothing, G. S. wagons, ammunition-carts, &c.) (New	423,188 0	0		
Zealand and abroad) Forage (New Zealand and abroad) Freight on Great Britain and Belgian	5,080,709 11 584,527 18			
relief produce Grants to regimental funds Grants to soldiers' hostels (New Zea-	$\begin{array}{ccc} 656 & 16 \\ 3,699 & 0 \end{array}$			
land and England) Grants to New Zealand War Contingent Association for assistance to fit men	13,158 16			
on leave in England Grants (various) and miscellaneous Half cost of reinsurance of death bene-	5,743 10 276 5			
fits of members of friendly societies serving with the N.Z.E.F. Home defence (forts, harbour patrols, guarding wharves, mine - sweeping,	7,422 9	5		
&c.)	402,088 16	3	e de la companya del companya de la companya del companya de la co	
&c	571,466 9	8	The first of the control of the second of the control of the contr	
&c	657,871 9	10		
proportion of secretariat expenses Maintenance of indigent enemy sub-	1,948 0	0	popular in a light of the Control Color and Experience of the Color and Experience of	
jects in New Zealand Mechanical transport (motor vehicles,	102 10	.0		
bicycles, spare parts, oil, mainten- ance, &c.)	94,937 5	4	som 1.20 - som 20 a videos trab et	
Medals and decorations Military Service Act, administration of	3,058 13	2	Makt da.	4, 9
(Medical Boards, recruiting, &c.) Medical (expenses and equipment of hospitals, field hospitals, and ambu- lances; surgical instruments; fees;	299,129 12	9		
dental treatment; artificial - limb manufacturing; cost of funerals, &c.)	2,085,013 5 1	10		
Military Supplies Purchase Office, salaries and expenses of	23,875 16	4		`
National Efficiency Board—Adminis- trative expenses	16,421 19	8		
N.Z.E.F. Educational and Vocational Training (New Zealand and abroad) Pay and allowances	126,866 13 30,990,207 3 1			
Payments to War Office (per capita) for maintenance of New Zealand				
troops in the Field (ammunition, extra transport, &c.)  Postage, telegrams, cables, &c. (including war news from the United King-	13,567,249 18	0		
dom)	263,119 1	0		
ture, repatriation of aliens, &c.) Proportion damages by New Zealand	127,896 9	2		
troops during riots at Ismailia, Egypt Purchase of horses (including transport,	2,540 14	6		
wages of grooms, &c.) Rations (New Zealand and abroad) Superannuation paid by New Zealand	287,685 5 1 2,383,742 6			
Government on behalf of Civil servants serving with N.Z.E.F. Soldiers Financial Assistance Board	129,821 4	6		
(assistance granted and administra- tion expenses)  Transport of troops, New Zealand and	277,302 19	5		
abroad (including charter of steamers, fares, meals, freight, cartage, &c.)	8,360,439 6	5		
Travelling expenses and allowances (New Zealand and abroad) War bonus and cost-of-living bonus to	17,036 1 2	2		
staff (military and civil)	56,749 2	7		
Carried forward£6	8,922,694 14	9	Carried forward£75,273,492 17	3

#### WAR EXPENSES ACCOUNT—continued.

INCOME AND EXPENDITURE ACCOUNT FROM BEGINNING OF WAR TO THE 31ST MARCH, 1921-ctd.

Expenditure Brought forward 68	£ 3,9 <b>2</b> 2,694	s. 14	d. 9	Income. Brought forward	£ 75,273,492	s 17	d. 3
Relief purposes (Belgium, &c.) War gratuities 5 Loans Flotation Expenses Account (amount written off for period 1914–	5,660,467	14 15 5	1 9 8 5				
21)	406,932		7		£75,273,492	17	3
To Excess of expenditure over income, brought down	£ 5,075,992 1,195,006 3,270,998	8. 9 0	d. 0 0	By Interest on investments Excess of expenditure over revenue (including interest)	ŕ	9	d. 0 0

Note.—The above figures include depreciation on existing assets which have been taken into the balance-sheet at valuation.

Certified correct.

L. C. Forgie, Officer in Charge War Expenses.

# DEPARTMENTAL BALANCE-SHEETS NOT YET READY FOR PUBLICATION.

Naval Defence. Pu

Public Works.

Approximate Cost of Paper .-- Preparation, not given; printing (500 copies), £45.

By Authority: MARCUS F. MARKS, Government Printer, Wellington.—1922.

Price 9d.]