

SESSION II.
1921.
NEW ZEALAND.

BALANCE-SHEETS

AND

STATEMENTS OF ACCOUNTS

OF THE VARIOUS

GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1920-21.

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AUDITED ACCOUNTS.

EXTERNAL AFFAIRS DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital funds—Liability to Treasury, 1st April, 1920	182	0 0	Official stamps .. .. .	..	32 0 0
Sundry creditors	666	11 0	Sundry debtors .. .. .	..	21 11 3
Treasury Adjustment Account	28,424	4 9	Office furniture, fittings, &c. ..	182	0 0
			Add additions	39	0 0'
				221	0 0
			Less depreciation	9	2 0
					211 18 0
			Excess of expenditure over income ..	29,007	6 6
					£29,272 15 9
					£29,272 15 9

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries	1,543	1 0	By Balance (carried down)	28,999	2 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, including 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 expenses	42	14 5			
Typewriters—Purchase and repairs	6	15 8			
Visit of parliamentary party to Pacific Islands—					
Charter of steamer	10,418	7 4			
Presents to Natives	69	18 0			
Incidental expenses	2,195	7 0			
Contingencies	10	10 6			
Rent	150	0 0			
Depreciation	9	2 0			
	£28,999	2 9		£28,999	2 9
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

21st October, 1921.

R. M. PORTEOUS, Accountant.
J. D. GRAY, Secretary.

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

GOVERNMENT LIFE INSURANCE DEPARTMENT.

BALANCE-SHEET ON 31ST DECEMBER, 1920.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Total Assurance, Annuity, and Endowment Funds (as per Revenue Account)	5,542,551	19 7	Loans on policies ..		
Claims admitted; proofs not yet completed	86,092	12 4	Government securities—		735,739 9 0
Annuities	465	16 11	Consolidated stock	625,900	0 0
Commission	2,563	13 11	Debentures issued under the authority of the Finance Act, 1915	40,000	0 0
Medical fees	630	10 6	New Zealand Inscribed Stock—		
Premium and other deposits	5,572	19 3	War Loans ..	1,068,900	0 0
Sundry accounts owing	693	12 3	New Zealand Inscribed Stock—		
Officers' Fidelity Fund	300	0 0	Finance Act, 1919	50,000	0 0
Investment Fluctuation Reserve	288,686	1 1	New Zealand Inscribed Stock—		
			Discharged Soldiers Settlement Loan ..	85,000	0 0
					1,869,800 0 0
			Municipal Corporation debentures ..	115,983	2 6
			County securities	6,800	9 7
			Harbour Board debentures	35,200	0 0
			Town Board debentures	28,450	0 0
			Road Board debentures	21,800	0 0
			Drainage Board debentures	2,007	10 11
			Landed and house property	133,120	13 8
			Landed and house property (leasehold)	1,677	18 0
			Mortgages on property	2,750,025	12 1
			Properties acquired by foreclosure ..	281	8 3
			Overdue premiums on 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
					72,988 7 7
			Agents' balances		4,792 0 7
			Cash in hand and on current account ..	102,615	7 6
					£5,927,557 5 10
					£5,927,557 5 10

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

	£	s. d.		£	s. d.
Amount of Funds at 1st January, 1920	5,354,904	4 9	Death claims under policies, Assurance, including bonus additions	190,808	17 0
Renewal premiums—Assurance, Annuity, and Endowment	389,764	8 1	Endowment Assurances matured, including bonus additions	183,739	9 5
New premiums (including instalments of first year's premiums falling due in the year)	44,398	2 9	Endowments matured	2,580	0 0
Single premiums—Assurance and Endowment	1,653	12 10	Premiums returned on endowments ..	527	14 1
Consideration for Annuities	24,980	2 6	Bonuses surrendered for cash	1,628	16 9
Interest £274,577 3 2			Annuities	20,754	19 11
Less land and income tax	4,465	3 5	Surrenders	20,269	2 6
			Loans released by surrender	29,732	3 5
			Commission, new*	£32,003	6 10
			“ renewal	3,127	12 3
					35,130 19 1
			Expenses of management—		
			Salaries—		
			Head Office	£26,279	18 10
			Branch offices and agents	11,150	6 7
			Extra clerical assistance	738	0 10
			Medical fees and expenses	5,871	5 2
			Travelling-expenses	1,011	5 7
			Advertising	460	0 8
			Printing and stationery	2,353	11 9
			Rent	3,710	10 0
			Postage and telegrams	2,180	7 9
			Exchange	57	0 6
			General expenses	2,682	15 4
			Triennial expenses	1,593	5 11
					58,088 8 11
			Amount of funds, 31st December, 1920	5,542,551	19 7
					£6,085,812 10 8
					£6,085,812 10 8

* 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.

GOVERNMENT LIFE INSURANCE DEPARTMENT—*continued.*

BALANCE-SHEET OF THE ACCIDENT BRANCH ON 31ST DECEMBER, 1920.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Accident Funds, as per Revenue Account	23,211	15 0	Debentures issued under authority of the Finance Act, 1915	10,000	0 0
Claims admitted (proofs not yet completed)	8,500	0 0	New Zealand Inscribed Stock — War Loans	84,500	0 0
Commission	352	1 4	Mortgages on property	42,870	0 0
Premium and other deposits	90	5 7	Outstanding interest due but not overdue	85	5 0
Sundry accounts owing	58	18 7	Interest accrued but not due	1,163	11 4
Officers' Fidelity Fund	100	0 0			
Reserve for unearned premiums	13,433	0 0	Agents' balances	1,248	16 4
Investment Fluctuation Reserve	3,000	0 0	Cash in hand and on current account	524	18 1
Reserve Fund constituted under section 20 of the Government Accident Insurance Act, 1908	91,808	4 11			
	<u>£140,554</u>	<u>5 5</u>		<u>£140,554</u>	<u>5 5</u>

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

			£	s. d.				£	s. d.
Amount of Accident Funds, 1st January, 1920			13,886	18 10	Claims			14,975	7 6
Premiums	£30,267	17 8			Commission			3,445	8 6
Less reinsurance premiums	416	4 10			Salaries			3,835	0 0
			29,851	12 10	Expenses of management			1,169	0 6
Interest	£6,209	6 10			Further appropriation to Reserve for unearned premiums			2,056	0 0
Less land and income tax	1,255	7 0			Amount of Accident Funds, 31st December, 1920			23,211	15 0
			4,953	19 10				<u>£48,692</u>	<u>11 6</u>
			<u>£48,692</u>	<u>11 6</u>					

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.

NATIONAL PROVIDENT FUND.

BALANCE-SHEET AS AT 31ST DECEMBER, 1920.

	£	s.	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 transmission—*			
Death: Allowances (section 14)	87	9	7	(a.) Contributions due, but not overdue	9,965	4	6
Allowances (section 12)	61	10	6	(b.) Contributions overdue	2,616	9	3
Allowances (section 16)	38	9	11	Government subsidy due under Act*	28,472	3	10
Refunds in suspense	13,421	9	8	Refund due in respect of maternity claims*	3,914	0	0
Deposits on incomplete applications to join fund	1	1	1	Fines due	327	1	2
Suspense Account	788	16	6	Interest accrued, but not due*..	6,534	8	9
One-half contributions of members of Expeditionary Forces overpaid by State..	52	4	1				
Contributions prepaid	3,670	16	1				
	<u>£494,614</u>	<u>7</u>	<u>10</u>		<u>£494,614</u>	<u>7</u>	<u>10</u>

* Included in Revenue Account.

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

	£	s.	d.		£	s.	d.
Amount of fund at beginning of year ..	338,729	1	2	Maternity claims (section 18)	6,654	0	0
Contributions	110,594	9	0	Maternity claims (approved friendly societies)	25,318	0	0
Interest	18,821	16	7	Refund of contributions on lapse, reduction, and withdrawal (sections 10, 11, 12, and 13)	16,944	12	9
Fines	585	1	4	Incapacity allowances (sections 16 and 17), including contributions waived on incapacity (£89 1s. 5d.)	663	15	10
Benefits refunded by deduction	43	13	7	Death: Refund of contributions (sections 14 (5) and 15)	386	5	3
Government contribution under Act	28,472	3	10	Death: Allowances on account of widows and children (section 14)	3,118	0	3
Refund of maternity claims by the State ..	31,972	0	0	Retirement: Allowances (section 12)	2,772	2	9
Contributions overpaid on exit	1	9	11	Refund of contributions overpaid on exit	2	6	11
				Amount of fund at end of year	473,360	11	8
	<u>£529,219</u>	<u>15</u>	<u>5</u>		<u>£529,219</u>	<u>15</u>	<u>5</u>

R. E. HAYES, Superintendent.

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

PRINTING AND STATIONERY DEPARTMENT—*continued*.

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

<i>Dr.</i>				<i>Cr.</i>									
To Paper and materials—	£	s.	d.	£	s.	d.	By Sales—	£	s.	d.	£	s.	d.
Stock at beginning ..	35,174	14	0				Manufacturing ..	207,714	2	2			
Add purchases ..	95,760	14	7				Stationery ..	30,227	16	8			
							Publishing ..	1,621	6	11			
											239,563	5	9
Less stock on hand on	130,935	8	7				Work in progress ..				4,667	10	0
31st March, 1921 ..	66,080	8	0				Insurances refunded ..				1,624	1	3
				64,855	0	7							
Stationery—													
Stock at beginning ..	3,359	5	8										
Add purchases ..	32,942	17	9										
	36,302	3	5										
Less stock on hand on													
31st March, 1921 ..	8,569	10	8										
				27,732	12	9							
Salaries and wages ..				117,382	1	11							
Insurance ..				676	0	2							
Repairs and maintenance—													
Plant ..	891	4	7										
Premises ..	374	14	7										
				1,265	19	2							
Lighting, power, and water ..				2,324	3	6							
Depreciation ..				3,237	19	0							
Interest on capital ..				5,281	12	0							
Freight (inward) ..				6,021	13	5							
							228,777	2	6				
General expenses—													
Office salaries ..				5,306	12	2							
Salaries and wages (Stamp Department) ..				4,502	3	2							
Postage and telegrams ..				1,684	16	2							
Exchange ..				1,945	1	11							
Freight (outward) ..				942	6	6							
Discounts ..				71	4	10							
Telephone rental ..				74	15	0							
Medical services ..				137	17	0							
Sundry office expenses ..				252	15	10							
Bad Debts Reserve Account ..				100	0	0							
							15,017	12	7				
Balance, being net profit for year ..							2,060	1	11				
							<u>£245,854</u>	<u>17</u>	<u>0</u>				
											<u>£245,854</u>	<u>17</u>	<u>0</u>

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.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Fund as per Revenue Account ..	1,502,905	16 6	Amount invested by the Board ..	1,388,967	12 11
Retiring and other allowances due, in course of payment—			Retiring-allowances recoverable (Internal Affairs) ..	271	10 1
To members	2,302	7 0	Contributions due, in course of transmission ..	20,819	4 7
To widows and children	203	11 1	Interest due and accrued ..	22,757	13 10
Refunds of contributions due, in course of payment—			Bank Account	55,988	19 3
Under section 46, Amendment Act (left service)	1,611	17 5	Balance in hands of Postal Department	17,121	13 0
Under sections 42 and 43 (death) ..	1,125	16 0	Balance in hands of Public Trustee ..	9,736	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	6 2			
Office expenses	1	5 1			
Post Office charges	50	0 0			
Public Trustee's charges	568	18 10			
Valuation fees due to Valuation Department	15	12 6			
Cost-of-living bonus due to Treasury Department	56	6 3			
Unclaimed Account (contributors, &c.) ..	2,767	16 11			
Contributions paid in advance or in error ..	3,607	17 6			
	<u>£1,515,663</u>	<u>2 6</u>		<u>£1,515,663</u>	<u>2 6</u>

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

	£	s. d.		£	s. d.
Amount of fund at beginning of year ..	1,288,197	10 2	Retiring-allowances—		
Members' contributions—			To members	118,806	9 3
Under section 29 (ordinary) ..	227,619	16 8	To widows and children	13,266	13 7
Transfers from other superannuation funds	634	17 10	Contributions returned—		
Government subsidy	86,000	0 0	Under section 46, Amendment Act (left service)	43,799	8 2
Government contribution, special, on account of military contributors ..	20,000	0 0	Under section 42 (death)	5,945	11 1
Interest	71,949	12 6	Under section 32 (e)	598	7 1
Fines, &c.	511	1 4	Under section 32 (ee)	3,103	4 0
			Under section 32 (f)	1,541	11 2
			Under section 38 (retirement) ..	886	8 8
			Interest, section 2, Amendment Act ..	30	14 4
			Contributions to other superannuation funds (section 48)	238	6 5
			Expenses—		
			Salaries	1,650	14 0
			Office expenses	208	8 7
			Public Trustee's charges	1,798	15 0
			Election expenses	6	6 0
			Medical fees	74	11 0
			Board members' travelling-expenses ..	1	13 8
			Post Office charges	50	0 0
			Amount of fund at end of year ..	1,502,905	16 6
	<u>£1,694,912</u>	<u>18 6</u>		<u>£1,694,912</u>	<u>18 6</u>

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, 1920, to 31st December, 1920 ..	23,476	18 10	Cash received from Treasury	23,533	5 1
Balance	56	6 3			
	<u>£23,533</u>	<u>5 1</u>		<u>£23,533</u>	<u>5 1</u>

WILLIAM M. WRIGHT, Secretary,

R. S. WOGAN, Accountant,

Wellington, 30th May, 1921.

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 31st March, 1920.		Transactions.				Balances on 31st March, 1921.		
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	
Estates under administration ..	349,908	0 4*	3,562,714	14 10	4,812,176	6 4	5,114,364	8 6	
Investment agencies ..	2,208	16 9*	595,296	10 2	155,120	11 6	139,341	12 4	
War Regulations Act ..	416	4 7	282,914	11 3	20,317	9 4	29,936	16 5	
Miscellaneous accounts and funds	23	7 0*	657,494	19 4	76,712	4 5	354,110	2 10	
Unclaimed lands ..	52	7 2	8,925	0 0	959	2 5	589	16 11	
Unclaimed property ..	1	3 0	10,456	11 8	7,328	10 4	3,290	17 5	
Rating Act ..	..	..	2,921	12 10	1,362	9 1	461	12 3
Bankruptcy Act, 1908 ..	..	..	1,833	0 11	367	14 8	1,511	5 4
Relief funds ..	1,411	11 11	24,249	19 9	4,643	19 8	4,310	12 9	
Sundry Native accounts ..	430	15 6*	262,541	9 4	105,586	1 8	135,146	11 9	
Teachers' Superannuation Fund	13,941	14 10	16,549	10 6	204,042	5 7	204,488	3 8	
Account									
Public Service Superannuation	14,578	11 0	45,938	10 9	598,216	2 11	606,149	0 7	
Board Account									
Superannuation funds—									
Civil Service Act, 1908 ..	..	..	7,460	1 1	31	0 0	1,081	3 2
Deferred (Naval) Pay Account	..	..	534	2 7	485	19 5	517	15 4
Education Act, 1908, section 243	..	..	82	12 10	..	..	4	7 3
Government Railways ..	..	..	304,955	14 9	533,976	15 1	585,591	2 11
National Provident Fund ..	..	..	330,585	3 5	7,846	19 10	148,912	0 3
Post and Telegraph Act ..	..	..	1,405	17 8	137	8 5	519	13 10
Public Service Classification and	..	..	5,077	3 10	490	4 11	257	7 7
Superannuation Act, 1908, s. 31									
Local authorities' superannuation									
funds—									
Westport Harbour Board ..	..	..	1,124	12 6	735	15 5	1,359	10 5
Auckland Harbour Board ..	..	..	7,661	5 9	1,669	2 1	3,272	7 7
Buller County Council ..	..	..	1,712	12 5	621	7 0	760	0 8
Wellington Harbour Board ..	..	..	47,922	14 1	11,744	0 6	22,234	10 8
Sinking funds ..	143	8 8	4,981,904	13 6	124,903	4 10	1,255,916	11 8	
Land Settlement Finance Act, 1909	234	3 6	113,708	4 0	116,217	6 0	104,770	12 7	
General accounts—									
Various internal accounts ..	184,956	3 10*	472,033	8 1	2,096,072	12 10	2,168,967	1 1	
Unpaid Vouchers Account ..	..	..	..	..	3,031,619	14 5	3,084,455	10 10
Profit and Loss Account ..	..	..	59,261	19 11	849,999	17 2	790,737	17 3
Interest ..	..	..	..	..	2,172,593	5 7	2,172,593	5 7
Interest receivable ..	..	..	..	..	599,766	11 6	599,766	11 6
Overdue interest ..	..	..	..	..	62,680	2 1	62,680	2 1
Mortgage sundries ..	1,947	12 10	12,469	17 10	45,312	0 5	40,075	0 2	
Instalments receivable ..	..	..	..	..	43,755	9 8	43,755	9 8
Ove. due instalments ..	..	..	..	..	13,160	3 6	13,160	3 6
General Investments ..	11,045,257	17 5	..	..	3,191,540	4 2	1,236,372	2 11
Special Investments ..	37,086	13 6	1,000	0 0	15,440	13 4	12,201	10 0	
Mortgage securities acquired ..	7,547	0 8	239	6 9	6,200	4 0	7,154	4 9	
Mortgage securities in possession	8	3 9	314	3 1	809	7 4	745	1 11	
Office property—									
Office premises and building-sites	151,269	18 3	..	..	39,950	8 0	7,599	12 7
Furniture, fittings, library, &c.	11,626	19 4	..	..	6,421	2 10	2,786	13 6
Stationery stocks ..	7,162	13 10	..	..	7,209	5 6	7,162	13 10
Plant—									
Mechanical appliances ..	5,854	17 9	..	..	3,322	1 5	1,431	0 0
Motor cars and cycles ..	2,429	4 4	..	..	2,061	18 10	1,446	10 0
Deferred expenditure ..	2,254	10 7	..	..	..	..	638	12 0
Business extension ..	2,004	12 3	..	..	5,396	15 7	2,992	7 8
Cash ..	68,533	12 10	..	..	9,372,877	0 7	9,376,261	9 8
	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 10

* 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.,

ROBERT J. COLLINS,

Controller and Auditor-General.

The Right Hon. the Minister of Finance, Wellington.

PUBLIC TRUST OFFICE—continued.

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

<i>Liabilities.</i>				<i>Assets.</i>							
£	s.	d.	£	s.	d.	£	s.	d.			
Amount held for sundry estates and funds .. ..	..	..	13,283,869	4	9	Freehold and leasehold premises and sites .. ..	..	183,620	13	8	
Sundry creditors .. ..	..	..	133,072	19	2	Furniture and plant—					
Assurance and Reserve Fund ..	142,147	11 7				Furniture and library, &c. ..	15,261	8	8		
Investment fluctuations reserve ..	43,395	5 10				Mechanical appliances ..	7,745	19	2		
Reserve for interest on enemy property moneys	38,773	4 4				Motor cars and cycles ..	3,044	13	2		
Profits invested	251,870	12 2				Stationery	7,209	5	6		
Bonuses to estates unexpended ..	10,162	18 8							33,261	6	6
Branch Adjustment Account ..	15,614	8 4				Stocks, bonds, and debentures—					
			501,964	0	11	Government securities ..	1,049,130	9	5		
						Land Settlement Finance Act debentures ..	52,071	0	0		
						Local bodies' debentures ..	2,809,358	6	2		
									3,910,559	15	7
						Mortgages, &c.—					
						Mortgages	9,129,709	8	11		
						Properties acquired by foreclosure	6,892	10	3		
									9,136,601	19	2
						Advances (on overdraft) to estates and accounts ..	..		374,071	11	9
						Interest and rent accrued—					
						Interest accrued, due, and overdue	211,848	6	9		
						Rent accrued and due ..	399	3	8		
									212,247	10	5
						Sundry debtors for expenses paid in advance .. ..	..		624	10	0
						Cash and deposits—					
						Cash in hand, on current account, and Agents' balances	65,149	3	9		
						Land- and income-tax deposits	2,169	14	0		
						Fixed deposits	5,600	0	0		
									67,918	17	9
									£13,918,906	4	10
									£13,918,906	4	10

Wellington, N.Z.

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

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

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

To Salaries—	£	s.	d.	£	s.	d.	By Commission and charges	£	s.	d.	
Permanent	147,895	5	0				Interest, being surplus from investments ..	144,056	8	0	
Temporary	19,632	15	10				Rent	1,548	4	10	
Unclassified	500	0	0	168,028	0	10	Profit on sale of office-site, Durham and Armagh Streets, Christchurch	449	8	0	
Overtime .. ..	..	..	..	1,430	19	0				
Cost-of-living bonus .. ..	..	..	..	1,545	14	5				
Service charges—											
Agents' commission	6,730	10	8								
Services of High Commissioner	143	15	0								
Services of General Post Office	1,071	19	8								
Services of Bank of New Zealand	44	18	6	7,991	3	10					
Audit of books and accounts .. ..	..	..	..	900	0	0				
Maintenance of premises and plant—											
Repairs and insurances—											
Offices	2,425	6	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—											
Advertising	2,325	0	7								
Cleaning, lighting, heating, and power	3,207	5	8								
Legal expenses	639	9	10								
Miscellaneous payments	2,197	16	9								
Postages and freight	4,722	6	1								
Telephone subscriptions	893	11	0								
Printing, stationery, and requisites	10,050	19	4								
Travelling-expenses	7,293	14	7								
Extension of business	1,227	9	10								
Wages of custodian and staff	5,192	6	3	37,749	19	11					
Depreciation (office premises, furniture, and plant, &c.) .. ..	..	..	..	7,295	6	4				
Balance, being net profit to Appropriation Account .. ..	..	..	..	10,691	7	0				
				£244,090	6	5			£244,090	6	5

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

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

PUBLIC TRUST OFFICE—*continued.*

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

	£	s.	d.	£	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	10,691	7	0
Furniture, &c.—							Balance transferred from Assurance and Reserve Fund	19,520	17	4
Furniture and library	..	5,256	0	6						
Office appliances ..	..	3,297	1	5						
Motor cars and cycles	..	1,899	8	10						
					10,452	10	9			
Investment and Fluctuation Reserve Account				6,500	0	0				
Compassionate allowance to Mrs. Triggs	..	1,250	0	0						
Amounts appropriated under section 43, Public Trust Office Amendment Act, 1913	..	11,667	3	7						
Unauthorized expenditure—Retiring-allowance (W. A. Fordham)	..	..	..	262	10	0				
					£30,212	4	4			
								£30,212	4	4

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

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

STATE ADVANCES OFFICE.
ADVANCES TO SETTLERS BRANCH.

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

<i>Liabilities.</i>	£	s.	d.	<i>Assets.</i>	£	s.	d.
Sundry loans	9,283,193	1	10	Investment Account—			
Temporary advances from Public Debt Sinking Fund Branch	459,962	0	0	Total principal owing by mortgagors at 31st March, 1921	6,918,274	3	3
Temporary advances from Advances Office Sinking Fund Account	445,000	0	0	Mortgage instalments overdue—Interest	28,801	17	8
Advances Suspense Account	29,134	9	6	Interest on mortgages, accrued but not due	75,257	10	6
Fire Loss Suspense Account	3,189	6	8	Temporary advances to Local Authorities Branch	225,000	0	0
Suspense Account	6,133	3	6	Temporary advances to Workers Branch	330,000	0	0
Reserve Fund	50,000	0	0	Temporary investments	2,139,773	7	9
Interest payable on loans, accrued but not due	75,114	12	1	Interest on temporary investments, accrued but not due	34,302	11	11
Profit and Loss Account	791,099	11	4	Insurance Premiums Account	392	11	4
				Office Furniture and Equipment Account	1,566	16	8
				Realization Account	639	2	8
				Sinking Funds—	£	s.	d.
				Public Trustee	302,904	13	9
				Advances Office Sinking Fund Account	963,034	8	11
				Public Debt Sinking Fund Branch	10,525	10	7
					1,276,464	13	8
				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 ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Management Expenses Account	17,194	18	5	By Interest Account—Gross profits	110,086	15	8
Balance—Net profits for the year ended 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
Balance—Net profits carried forward	791,099	11	4	Accumulated profits as at 31st March, 1920, on amounts paid to Advances Office Sinking Fund Account	175,043	13	5
	£791,273	13	2	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	92,891	17	3
	£791,273	13	2		£791,273	13	2

STATEMENT OF INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Interest paid on loans	345,702	5	4	By Interest received on mortgages	313,941	12	10
Less accrued interest at 31st March, 1920	74,943	14	3	Less overdue and accrued at 31st March, 1920	105,941	11	2
	270,758	11	1		208,000	1	8
Interest payable on loans, accrued but not due at 31st March, 1921	75,114	12	1	Interest on bank balances	87	11	3
Interest paid on amounts temporarily transferred from other branches	30,282	6	4	Interest on amount in Advances Office Sinking Fund Account	48,804	11	11
Balance—Gross profits transferred to Profit and Loss Account	110,086	15	8	Interest on temporary advances to other branches	11,157	14	8
				Interest on amount in Public Debt Sinking Fund Branch	385	16	0
				Interest on temporary investments	£	s.	d.
				investments	112,668	19	1
				Less accrued interest at 31st March, 1920	33,224	9	6
					79,444	9	7
				Interest on temporary investments accrued at 31st March, 1921	34,302	11	11
				Interest on mortgages—			
				Overdue at 31st March, 1921	£	s.	d.
				Accrued but not due at 31st March, 1921	28,801	17	8
					75,257	10	6
					104,059	8	2
	£486,242	5	2		£486,242	5	2

STATE ADVANCES OFFICE.—ADVANCES TO SETTLERS BRANCH—continued.

STATEMENT OF MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Advertising, newspapers, &c.	7	3	0	By Consent fees	17	12	1
Audit Office services	300	0	0	Production fees	795	1	8
Inspection fees	64	2	9	Release fees	679	7	6
Petty general expenses	60	7	11	Balance transferred to Profit and Loss			
Post Office services	771	0	9	Account	17,194	18	5
Postages and telegrams	995	10	6				
Printing and stationery (including office fittings)	1,879	18	11				
Salaries	14,044	7	0				
Telephones	51	18	7				
Travelling expenses	319	6	5				
Typewriters and adding-machines—							
Repairs	43	3	10				
Valuation Department—Agency work	650	0	0				
	<u>£18,686</u>	<u>19</u>	<u>8</u>		<u>£18,686</u>	<u>19</u>	<u>8</u>

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 WORKERS BRANCH.

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

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Sundry loans		2,419,346	14	1	Investment Account (total principal owing by mortgagors at 31st March, 1921)		2,705,357	4	7
Temporary advances from Settlers Branch		330,000	0	0	Mortgage instalments overdue—Interest		8,797	4	0
Interest payable on loans, accrued but not due		24,963	13	7	Interest on mortgages, accrued but not due		30,572	1	3
Advances Suspense Account		20,730	15	6	Loan Charges Account		12,000	0	0
Fire Loss Suspense Account		8	0	0	Insurance Premiums Account		133	14	6
Suspense Account		1,893	9	5	Realization Account		724	18	10
Reserve Fund		41,520	14	4	Sinking Funds—				
					Public Trustee	£	s.	d.	
					Advances Office Sinking Fund Account	2,715	17	9	
					Public Debt Sinking Fund Branch	64,663	15	5	
						4,365	16	11	
					Cash in hand and in bank at 31st March, 1921		71,745	10	1
							9,132	13	8
		<u>£2,838,463</u>	<u>6</u>	<u>11</u>			<u>£2,838,463</u>	<u>6</u>	<u>11</u>

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	
To Management Expenses Account	3,322	2	11	By Interest Account—Gross profits	16,299	2	8	
Amount lost in transit	5	0	0					
Balance—Net profits for the year	12,971	19	9					
	<u>£16,299</u>	<u>2</u>	<u>8</u>		<u>£16,299</u>	<u>2</u>	<u>8</u>	
		£	s.	d.		£	s.	d.
To Loan-floitation charges written down	5,000	0	0	By Accumulated profits as at March, 1920, on amounts paid to Advances Office Sinking Fund Account	10,110	8	0	
Balance—Net profits transferred to Reserve Fund	18,480	15	3	Accumulated profits as at March, 1920, on amounts paid to Public Debt Sinking Fund Branch	398	7	6	
	<u>£23,480</u>	<u>15</u>	<u>3</u>	Net profits for the year	12,971	19	9	
					<u>£23,480</u>	<u>15</u>	<u>3</u>	

STATEMENT OF INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	
To Interest paid on loans	95,916	17	6	By Interest on mortgages	112,651	19	7	
Less interest accrued at 31st March, 1920	24,922	11	8	Less interest overdue and accrued at 31st March, 1920	37,585	16	9	
	<u>70,994</u>	<u>5</u>	<u>10</u>		<u>75,066</u>	<u>2</u>	<u>10</u>	
Interest paid on amounts temporarily transferred from Settlers Branch	6,031	14	8	Interest on amount in Advances Office Sinking Fund Account	3,682	12	5	
Interest payable on loans, accrued but not due	24,963	13	7	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	
	<u>£118,288</u>	<u>16</u>	<u>9</u>	Interest on mortgages—				
				Overdue at 31st March, 1921	8,797	4	0	
				Accrued but not due at 31st March, 1921	30,572	1	3	
					<u>39,369</u>	<u>5</u>	<u>3</u>	
		<u>£118,288</u>	<u>16</u>	<u>9</u>		<u>£118,288</u>	<u>16</u>	<u>9</u>

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

STATEMENT OF MANAGEMENT EXPENSES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.	
To	Audit Office services ..	..	150	0	0	By	Production fees ..	..	329	11	6
	Post Office services ..	..	400	0	0		Release fees ..	..	265	5	0
	Postages and telegrams	145	2	0		Balance transferred to Profit and Loss	Account	3,322	2	11
	Printing and stationery ..	..	200	0	0						
	Salaries ..	..	2,670	0	0						
	Sundries ..	..	1	17	5						
	Valuation Department—Agency work ..	..	350	0	0						
			<u>£3,916</u>	<u>19</u>	<u>5</u>					<u>£3,916</u>	<u>19</u>	<u>5</u>

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.

<i>Liabilities.</i>				£	s.	d.	<i>Assets.</i>				£	s.	d.
Sundry loans ..	..	..	2,775,529	0	0	Investment Account, less	£	s.	d.	£	s.	d.
Money received in accordance with section 72, Local Bodies' Loans Act, 1913	..	..	3,987	12	10	total repayments—						
Temporary advances from Settlers Branch	..	..	225,000	0	0	Local bodies ..	2,206,904	10	4			
Temporary advances from Public Debt Sinking Fund Branch	..	..	155,038	0	0	Section 70, Local Bodies' Loans Act, 1913 ..	43,255	8	0			
Suspense Account ..	..	..	73	17	6	Total balance of principal owing on debentures ..	2,250,159	18	4			
Interest on loan-moneys, accrued but not due ..	..	..	36,385	6	7	Interest on debentures—						
						Local bodies—							
						Overdue at 31st March, 1921 ..	12,571	15	8				
						Accrued but not due at 31st March, 1921	16,988	9	1				
						Section 70—							
						Overdue at 31st March, 1921 ..	859	17	2				
						Accrued but not due at 31st March, 1921	293	19	5				
										30,714	1	4	
						Loan Charges Account ..				32,873	5	0	
						Temporary investments ..				545,226	12	3	
						Interest accrued but not due on temporary investments ..				9,351	3	5	
						Sinking Funds—	£	s.	d.				
						Public Trustee ..	43,461	0	5				
						Advances Office Sinking 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	
						Cash in hand and in bank at 31st March, 1921 ..				32,953	12	7	
										<u>£3,196,013</u>	<u>16</u>	<u>11</u>	
										<u>£3,196,013</u>	<u>16</u>	<u>11</u>	

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

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.	
To	Management Expenses Account ..	..	791	16	0	By	Interest Account—Gross profits ..	..	7,639	12	11	
	Balance—Net profits for the year ..	..	6,847	16	11							
			<u>£7,639</u>	<u>12</u>	<u>11</u>					<u>£7,639</u>	<u>12</u>	<u>11</u>
To	Balance as at 31st March, 1920 ..	..	60,896	10	3	By	Accumulated profits as at March, 1920,					
	Loan-floatation charges written down ..	..	6,240	0	0	on amounts paid to Advances Office Sinking Fund Account ..	34,086	18	5			
						Accumulated profits as at March, 1920,						
						on amounts paid to Public Debt Sinking Fund Branch ..	883	2	1			
						Net profits for the year ..	6,847	16	11			
						Balance ..	25,318	12	10			
										<u>£67,136</u>	<u>10</u>	<u>3</u>
										<u>£67,136</u>	<u>10</u>	<u>3</u>

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

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance—Net profits for the year ..	70,247	15	11	By Interest Account	70,247	15	11
	<u>£70,247</u>	<u>15</u>	<u>11</u>		<u>£70,247</u>	<u>15</u>	<u>11</u>
To profits as at 31st March, 1920, on amounts paid in by—	£	s.	d.	By Balance as at 31st March, 1920 ..	260,957	7	1
Settlers Branch, transferred ..	850	5	1	Net profits for the year	70,247	15	11
Workers Branch, transferred ..	398	7	6		<u>£331,205</u>	<u>3</u>	<u>0</u>
Local Authorities Branch, transferred ..	883	2	1		<u>£331,205</u>	<u>3</u>	<u>0</u>
Balance—Net profits carried forward	329,073	8	4				
	<u>£331,205</u>	<u>3</u>	<u>0</u>				

STATEMENT OF INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Interest on amounts paid in by—				By Interest on mortgages—			
Settlers Branch, transferred ..	385	16	0	Settlers	6,693	6	10
Workers Branch, transferred ..	162	4	3	Less interest overdue and accrued at 31st March, 1920	1,863	14	8
Local Authorities Branch, transferred ..	367	2	10		<u>4,829</u>	<u>12</u>	<u>2</u>
Balance transferred to Profit and Loss Account	70,247	15	11	Interest on debentures—			
				Local Authorities ..	36,197	19	0
				Less interest overdue and accrued at 31st March, 1920	11,083	9	2
					<u>25,114</u>	<u>9</u>	<u>10</u>
				Interest on bank balances	5	1	0
				Interest on amounts temporarily transferred to other branches	23,320	11	4
				Interest on mortgages—			
				Settlers—			
				Overdue at 31st March, 1921	600	12	0
				Accrued but not due at 31st March, 1921	2,500	7	3
					<u>3,100</u>	<u>19</u>	<u>3</u>
				Interest on debentures—			
				Local Authorities—			
				Overdue at 31st March, 1921	4,585	2	8
				Accrued but not due at 31st March, 1921	10,207	2	9
					<u>14,792</u>	<u>5</u>	<u>5</u>
					<u>£71,162</u>	<u>19</u>	<u>0</u>

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.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Amount paid in as at 31st March, 1921, with profits added	1,413,745	3	4	Investment Account—			
Less redemption of loans	175,000	0	0	Total principal owing on mortgages advanced to settlers	508,635	19	10
	<u>1,238,745</u>	<u>3</u>	<u>4</u>	Total principal owing on mortgages advanced to local authorities	256,513	5	2
Advances Suspense Account	475	0	0	Temporary advances to Settlers Branch	445,000	0	0
Suspense Account	178	13	7	Insurance Premiums Account	16	7	11
				Interest on mortgages—			
				Settlers—			
				Overdue at 31st March, 1921	2,229	8	2
				Accrued but not due at 31st March, 1921	5,208	14	4
					<u>7,433</u>	<u>2</u>	<u>6</u>
				Interest on debentures—			
				Overdue at 31st March, 1921	1,783	11	1
				Accrued but not due at 31st March, 1921	2,097	6	0
					<u>3,880</u>	<u>17</u>	<u>1</u>
				Cash in hand and in bank at 31st March, 1921	17,914	4	5
					<u>£1,239,398</u>	<u>16</u>	<u>11</u>

STATE ADVANCES OFFICE.—ADVANCES OFFICE SINKING FUND ACCOUNT—*continued.*

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	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	10,110	8	0				
Local Authorities Branch, transferred	34,086	18	5				
	<u>£219,240</u>	<u>19</u>	<u>10</u>		<u>£219,240</u>	<u>19</u>	<u>10</u>

STATEMENT OF INTEREST ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest on amounts paid in by—				By Interest on mortgages—						
Settlers Branch, transferred	48,804	11	11	Settlers	29,352	0	6			
Workers Branch, transferred	3,682	12	5	Less interest overdue and accrued at 31st March, 1920	7,398	9	9	15,953	10	9
Local Authorities Branch, transferred	10,376	10	5							
				Interest on debentures—						
				Local authorities	6,705	15	10			
				Less interest overdue and accrued at 31st March, 1920	1,632	15	5	5,073	0	5
				Interest on bank balances				4	19	0
				Interest on amounts temporarily transferred to Settlers Branch				13,163	5	5
				Interest on sinking funds held by Public Trustee				17,349	19	7
				Interest on mortgages—						
				Settlers—						
				Overdue at 31st March, 1921	2,229	8	2			
				Accrued but not due at 31st March, 1921	5,208	14	4	7,438	2	6
				Interest on debentures—						
				Local authorities—						
				Overdue at 31st March, 1921	1,783	11	1			
				Accrued but not due at 31st March, 1921	2,097	6	0	3,880	17	1
								<u>£62,863</u>	<u>14</u>	<u>9</u>

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—*continued.*BALANCE-SHEET—*continued.*

<i>Liabilities—continued.</i>	£	s.	d.	<i>Assets—continued.</i>	£	s.	d.	£	s.	d.
Brought forward	327,253	6	8	Brought forward				241,473	18	8
				Christchurch Depot Property Account—	£	s.	d.			
				Cost at 31st March, 1920 ..	3,290	6	8			
				Additions during the year	317	3	1			
					3,607	9	9			
				Depreciation	360	15	0	3,246	14	9
				Stocks on hand .. ..	..	..	..	1,324	16	7
				Stocks Suspense Account ..	..	..	..	94	3	0
								4,665	14	4
				Wanganui Depot Property Account—						
				Cost at 31st March, 1920 ..	1,594	3	11			
				Less sale	45	0	0			
					1,549	3	11			
				Depreciation	159	8	5	1,389	15	6
				Stocks on hand .. ..	..	..	..	2,137	13	4
								3,527	8	10
				Dunedin Depot Property Account—						
				Cost at 31st March, 1920 ..	385	18	4			
				Less sales	341	10	0			
					44	8	4			
				Depreciation	44	8	4			
				Sundry debtors .. ..	..	..	..	29,269	17	4
				Suspense Account .. ..	..	..	..	23	11	2
				Investment Account .. ..	..	..	..	30,000	0	0
				Cash in hand and in Public Account on 31st March, 1921	..	..	..	18,292	16	4
								£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.

<i>Receipts.</i>				<i>Expenditure.</i>								
	£	s.	d.	£	s.	d.	£	s.	d.			
To Cash in hand and in Public Account at 31st March, 1920 ..	..	..	..	18,000	4	8	By Point Elizabeth Colliery Account ..	..	..	792	12	1
Proceeds of sale of coal Recoveries ..	273,163	1	2				Liverpool Colliery—					
Refunds, &c. ..	17,298	16	5				Property and develop-ment ..	3,535	7	4		
Interest on Investment Account ..	1,439	15	9				Machinery, plant, and rolling-stock ..	1,988	6	9		
Refund of investment ..	..	..	..	291,939	13	9	Buildings ..	583	16	2		
				15,000	0	0	Cottages ..	11	8	0		
							Stores and materials ..	21,039	13	11		
							Wages ..	85,895	1	8		
							Timber ..	159	0	5		
							Special rate ..	1,243	2	6		
							Railway tickets ..	914	2	3		
										115,369	19	0
							James Colliery—					
							Property and develop-ment ..	9,198	4	8		
							Machinery, plant, and rolling-stock ..	2,569	0	5		
										11,767	5	1
							MacDonald Colliery—					
							Property and develop-ment ..	1,993	1	11		
							Machinery, plant, and rolling-stock ..	1,238	2	3		
							Buildings ..	325	12	5		
							Cottages ..	1,729	12	3		
							Tree-planting ..	31	4	6		
										5,317	13	4
							Seddonville Account ..	314	3	3		
							Wellington Depot Ac-count ..	48,233	18	4		
							Christchurch Depot Ac-count ..	18,191	2	2		
							Wanganui Depot Ac-count ..	6,703	10	10		
							Dunedin Depot Account ..	246	6	8		
										73,689	1	3
							Management and office salaries ..	4,812	5	3		
							Rents ..	92	14	2		
							Interest ..	9,101	19	2		
							Travelling-expenses ..	350	7	2		
							Printing and stationery ..	129	16	9		
							Repairs and mainten-ance ..	2,046	5	1		
							Railway haulage ..	18,782	18	7		
							Marine freights ..	58,202	19	9		
							Terminal charges ..	2,655	19	4		
							Cargo adjustments ..	11	6	4		
							Postage and telegrams ..	149	15	10		
							Insurances ..	964	1	0		
							Compensation ..	1,690	12	5		
							General expenses ..	650	6	7		
							Audit fees ..	35	0	0		
							Refund of revenue, &c. ..	34	3	11		
										99,710	11	4
							Cash in hand and in Public Account at 31st March, 1921 ..	..	..	18,292	16	4
										£324,939	18	5

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

G. JAS. ANDERSON,
 Minister of Mines.

NEW ZEALAND STATE COAL-MINES—continued.

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

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Liverpool Colliery Trade Expenses Account ..	117,697	10	11	By Liverpool Colliery Working Account—Gross profit ..	128,379	18	7
Wellington Depot Trade Expenses Account ..	17,351	8	6	Wellington Depot Trading Account—Gross profit ..	13,901	12	4
Christchurch Depot Trade Expenses Account ..	7,563	5	9	Christchurch Depot Trading Account—Gross profit ..	7,884	15	6
Wanganui Depot Trade Expenses Account ..	2,887	16	10	Wanganui Depot Trading Account—Gross profit ..	2,677	0	11
					152,843	7	4
Dunedin Depot expenses and depreciation ..			152 13 0	Seddonville Colliery—Recovery ..	117	11	9
Briquette Account: Bad debts written off ..			230 0 0	Point Elizabeth Colliery — Recovery, sale of plant ..	4,879	15	6
Balance : Profit for year ..			13,962 2 8	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
							£159,844 17 8
Sinking Fund Account ..	6,828	0	0				£159,844 17 8
Bad-debts reserves ..	222	1	0	Balance at 31st March, 1920 ..	38,670	9	10
			7,050 1 0	Balance for year 1921 ..	6,912	1	8
Balance carried forward ..			6,912 1 8				45,582 11 6
							£45,582 11 6
			£13,962 2 8				

STATEMENT OF POINT ELIZABETH (LIVERPOOL) COLLIERY WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Stocks on hand at 31st March, 1920 ..			1,963 15 10	By Sales of coal ..	222,067	19	8
To Coal-winning—				Sales of stores ..	5,116	3	8
Wages ..	84,381	15	10	Sales of timber ..	104	12	7
Materials used ..	5,777	13	2				227,288 15 11
Stores used ..	5,770	9	8	Stock of coal on hand at 31st March, 1921—			
Railway tickets ..	356	7	9	At mine and wharf ..	2,403	14	0
			96,286 6 5	Afloat ..	3,333	6	8
Stores sold ..	4,870	2	6				5,737 0 8
Timber cut ..	55	9	9				
			4,925 12 3				
Special rate ..			1,470 3 6				
Balance : Gross profit ..			128,579 18 7				
			£233,025 16 7				£233,025 16 7

STATEMENT OF POINT ELIZABETH (LIVERPOOL) COLLIERY PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>				<i>Cr.</i>			
	£	s.	d.		£	s.	d.
To Management and office salaries ..	4,530	11	3	By Gross profits at mine ..	128,379	18	7
Interest and exchange ..	6,489	12	6	Rents ..	521	1	8
Travelling-expenses ..	331	4	8				128,901 0 3
Printing and stationery ..	114	16	6				
Repairs and maintenance ..	2,029	9	9				
Telegrams and postages ..	151	14	0				
Railway haulage ..	22,116	13	5				
Insurances ..	691	16	3				
Compensation for accidents and fund ..	1,376	0	4				
Cargo adjustments ..	51	15	3				
General expenses ..	712	13	7				
Marine freights ..	61,447	17	0				
Terminal charges ..	2,546	13	3				
Audit fees ..	42	0	0				
Bad debts ..	79	18	3				
Depreciation : Mine, buildings, plant, and machinery ..	14,984	14	11				
			117,697 10 11				
Balance : Net profit ..			11,203 9 4				
			£128,901 0 3				£128,901 0 3

NEW ZEALAND STATE COAL-MINES—continued.

WELLINGTON DEPOT TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stocks on hand at 31st March, 1920 ..				988	9	5	By Sales of coal ..	80,938	6	2			
Purchases of coal ..	66,897	9	9				Sales of firewood, coke, &c. ..	4,592	8	8			
Purchases of firewood, coke, &c. ..	3,036	7	5				Sundries ..	43	16	6			
				69,933	17	2					85,574	11	4
Cartage to depot ..	1,393	6	1				Stocks on hand at 31st March, 1921—						
Wharfage ..	867	17	1				Coal ..	52	4	4			
				2,261	3	2	Firewood, &c. ..	507	0	0			
Balance : Gross profit ..				13,901	12	4	Stores, &c. ..	479	6	5			
											1,510	10	9
				£87,085	2	1					£87,085	2	1

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

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.			
To Wages ..	4,227	15	10				By Balance of Trading Ac- count ..			13,901	12	4	
Salaries ..	1,647	12	1				Recovery ..			0	5	0	
Rents ..	856	0	0				Balance : Loss ..			3,449	11	2	
Rates ..	192	16	8										
Interest ..	193	15	0										
Travelling expenses and allowances ..	62	0	0										
Repairs and maintenance	1,043	16	1										
Telegrams and postages	28	17	5										
Printing and stationery	195	7	3										
Insurances ..	9	0	5										
Cartage ..	7,064	8	5										
Sacks ..	1,056	7	6										
Freights, &c. ..	168	9	7										
General expenses ..	135	0	0										
Alterations ..	39	5	10										
Audit fees ..	23	0	0										
Compensation ..	82	4	2										
Bad debts ..	59	12	3										
Depreciation ..	266	0	0										
				17,351	8	6							
				£17,351	8	6					£17,351	8	6

CHRISTCHURCH DEPOT TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stocks on hand at 31st March, 1920 ..				1,673	5	4	By Sales of coal ..	33,047	8	9			
Purchases of coal ..	25,056	5	7				Sales of firewood, coke, &c. ..	3,346	11	6			
Purchases of firewood, coke, &c. ..	1,771	3	10							36,394	0	3	
				26,827	9	5	Stocks on hand at 31st March, 1921—						
Haulage to depot ..				1,333	6	7	Coal ..	868	1	9			
Gross profit ..				7,884	15	6	Firewood, coke, &c. ..	248	17	2			
							Stores ..	207	17	8			
										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.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.			
To Wages ..	2,689	13	1				By Balance of Trading Ac- count ..			7,884	15	6	
Salaries ..	1,191	14	1										
Rents ..	118	10	0										
Interest and exchange ..	248	14	0										
Repairs and maintenance	139	8	6										
Telegrams and postages	15	13	2										
Printing and stationery	99	15	0										
Insurances ..	7	13	4										
Travelling-expenses ..	32	9	8										
Cartage ..	2,368	8	2										
Sacks ..	189	1	8										
Freights ..	38	4	10										
General expenses ..	49	11	11										
Audit fees ..	13	13	4										
Depreciation ..	360	15	0										
				7,563	5	9							
Balance : Net profit ..				321	9	9							
				£7,884	15	6					£7,884	15	6

NEW ZEALAND STATE COAL-MINES—*continued.*

WANGANUI DEPOT TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

Dr.		£	s.	d.	£	s.	d.	Cr.		£	s.	d.	£	s.	d.
To Stocks on hand at 31st March, 1920	..	..	..	..	738	16	4	By Sales of coal ..	..	14,324	14	9			
Purchases of coal	..	12,785	7	5				Sales of firewood, coke, &c.	..	2,438	19	10			
Purchases of firewood, coke, &c.	..	2,273	18	9									16,763	14	7
					15,059	6	2	Stocks on hand at 31st March, 1921—							
Haulage to depot	..	..	..	..	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
					<u>£18,901</u>	<u>7</u>	<u>11</u>						<u>£18,901</u>	<u>7</u>	<u>11</u>

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 Trading Account	..	..	2,677	0	11		
Salaries	573	8	0			Recovery	..	..	3	0	8		
Rents	130	0	0			Balance : Loss	..	..	207	15	3		
Interest and exchange	92	8	0										
Repairs and maintenance	86	10	1										
Telegrams and postages	8	1	3										
Printing and stationery	5	1	1										
Insurance	6	10	8										
Cartage	1,046	19	6										
Sacks	4	6	0										
Freights, &c.	64	7	8										
General expenses	29	18	4										
Audit fees	21	6	8										
Bad debts	117	18	9										
Depreciation	159	8	5										
						2,887	16	10							
						<u>£2,887</u>	<u>16</u>	<u>10</u>					<u>£2,887</u>	<u>16</u>	<u>10</u>

STATE FIRE INSURANCE OFFICE.

BALANCE-SHEET ON THE 31ST DECEMBER, 1920.

<i>Liabilities.</i>				<i>Assets.</i>						
	£	s.	d.	£	s.	d.				
Capital authorized by the State Fire Insurance Act, 1908	100,000	0	0	Nil.			Government war-loan securities ..	138,324	12	0
Less not raised	100,000	0	0				Other Government securities ..	57,050	0	0
							Local-authority securities ..	2,500	0	0
							Fixed deposits and at short call ..	35,000	0	0
Reserve Fund	202,032	0	4				Mortgages on property ..	3,114	0	0
Reserve for bonus to policyholders ..	8,000	0	0				Freehold land and buildings ..	67,969	7	1
Investments Fluctuation Reserve Fund ..	9,000	0	0				Less mortgages taken over on office premises purchased ..	6,225	0	0
Reserve for unearned premiums ..	49,815	4	10					61,744	7	1
Premiums and other deposits ..	885	11	7				Office equipment ..	1,069	10	0
Outstanding fire losses ..	440	0	0				Outstanding premiums ..	8,277	16	9
Government taxes ..	17,516	1	0				Interest accrued but not due ..	2,485	1	10
Interest accrued but not due on mortgages	64	3	3				Rent accrued or due ..	16	15	2
Other amounts owing by the Office—							Cash in Bank of New Zealand at Wellington, or in transit to Wellington ..	38,089	6	7
Reinsurance premiums due ..	11,046	5	7				Imprest Account balances—			
Commission ..	1,746	12	10				Head Office ..	262	17	9
Rent ..	255	9	7				Auckland ..	246	17	2
Printing, stationery, and advertising ..	49	8	0				Christchurch ..	82	1	11
Postages and sundry charges ..	329	4	10				Dunedin ..	39	19	4
							Palmerston North ..	23	14	3
Fire-insurance funds, as per Revenue Account	47,210	1	11				New Plymouth ..	63	3	11
								718	14	4
								38,808	0	11
								£348,390	3	9
								£348,390	3	9

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.

<i>£ s. d.</i>				<i>£ s. d.</i>			
	£	s.	d.		£	s.	d.
Premiums after deduction of reinsurances ..	124,538	2	0	Losses by fire (after deduction of reinsurances) ..	21,181	11	4
Other receipts—				Appropriated to reserve for unearned premiums (in addition to £40,305 10s. 4d. already reserved) ..	9,509	14	6
Interest, commission, and rent ..	11,101	12	2	Government taxes ..	15,567	3	0
Conscience-money ..	30	0	0	Commission ..	9,401	16	0
				Salaries and cost-of-living bonus ..	18,708	12	11
				Contributions to Fire Boards under the Fire Brigades Act, 1908 ..	2,697	1	1
				Expenses of management—			
				Travelling-expenses ..	2,161	7	3
				Printing, stationery, and advertising ..	1,986	16	5
				Rent ..	1,193	11	7
				Exchange ..	29	6	5
				Postages, telegrams, cable-grams, and sundry charges ..	2,369	4	0
					7,740	5	8
				Investments Fluctuation Reserve Fund ..	3,000	0	0
				Office premises and equipment written off ..	653	7	9
				Amount of fire-insurance funds at end of 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.

STATE FOREST SERVICE DEPARTMENT.

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

		£	s.	d.			£	s.	d.
To Cash in hand, 1st April, 1920	.. .. .	5,516	18	7	By Interest on debentures	.. .. .	6,126	6	
Loan Account—Debentures issued	.. .. .	70,000	0	0	Afforestation: Nurseries and plantations—				
Revenue from State forests and provisional					Materials, buildings, plant-		£	s.	d.
State forests, rents, royalties, &c.	.. .. .	16,815	8	5	ing, &c.	.. .. .	49,326	11	7
Revenue from nurseries and plantations—					Extension of nurseries and				
		£	s.	d.	plantations	.. .. .	157	6	0
Trees	.. .. .	913	7	11	Expenses of survey	.. .. .	250	0	0
Firewood and poles	.. .. .	318	2	2					
Seeds	.. .. .	150	8	7					49,733 17
Sheep—wool, skins, and grazing	659 4 9				State forests—				
Rental of departmental houses	652 15 8				Management expenses	.. .. .	2,701	3	11
Sundries	.. .. .	8	17	6	Forest reconnaissance	.. .. .	317	19	4
					Kauri-gum—Expenses of				
					collection	.. .. .	100	0	10
					Collection of tree-seeds	.. .. .	9	17	4
					Survey of Trounson's Kauri				
Nurseries and plantations—Proceeds of sale of					Forest	.. .. .	81	17	4
horses.. .. .	.. .. .	179	0	0					3,210 18
					Administration and sundries—				
					Salaries and allowances	.. .. .	17,594	18	3
					Temporary clerical assistance	.. .. .	466	19	0
					Travelling-expenses	.. .. .	2,174	13	3
					Office furniture, technical				
					instruments	.. .. .	3,852	19	6
					Typewriters—Purchase and				
					maintenance	.. .. .	216	14	5
					Rent	.. .. .	706	12	9
					Books, advertising, light, and				
					cartage	.. .. .	297	17	8
					Telephones, telegrams, and				
					postages	.. .. .	469	8	7
					Motor vehicles—Purchase				
					and maintenance	.. .. .	121	9	2
					Specimens of N.Z. timber	.. .. .	55	0	6
					Cost of printing Sir D. Hut-				
					chins's report (less sales)	.. .. .	481	12	1
					Silvicultural and ecological				
					investigations	.. .. .	168	5	4
									26,606 10
					Cash at 31st March, 1921—				
					In Public Account	.. .. .	9,484	12	5
					Imprest outstanding	.. .. .	51	17	9
									9,536 10 2
									<u>£95,214 3 7</u>
									<u>£95,214 3 7</u>

5th October, 1921.

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.

L. MACINTOSH ELLIS, Director of Forestry.

A. W. GYLES, Accountant.

E. PHILLIPS TURNER, Secretary.

WAIHOU AND OHINEMURI RIVERS IMPROVEMENT ACCOUNT.

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

<i>Receipts.</i>	£	s.	d.	£	s.	d.	<i>Payments</i>	£	s.	d.	£	s.	d.
Balance at beginning of year—							Expenditure under section 17 of the Waihou and Ohinemuri Rivers Improvement Act, 1910						
Cash in Public Account	2,041	11	4				Recoupment of interest under Finance Act, 1919 (section 4)—				62,249	6	6
Imprests outstanding in the Dominion ..	4,221	4	11				Interest ..	5,940	19	1			
				6,262	16	3	Sinking fund ..	1,794	17	5	7,735	16	6
New Zealand Loans Act, 1908—							Interest on investments—						
Waihou and Ohinemuri Rivers Improvement Act, 1910—Debtentures issued ..	20,000	0	0				Refund of amount erroneously credited in previous year ..				187	10	0
Waihou and Ohinemuri Rivers Improvement Act, 1910, and Finance Act, 1919 (section 6)—							Balance at end of year—						
Debtentures issued ..	68,000	0	0				Cash in Public Account				27,751	7	4
				88,000	0	0							
Contributions under the Waihou and Ohinemuri Rivers Improvement Act, 1910 (sections 17 and 18), and Amendment Act, 1912, and Appropriation Act, 1916 (section 27)—													
Gold-mining companies	735	4	7										
Consolidated Fund ..	735	4	6										
Gold duty ..	2,190	15	0										
				3,661	4	1							
				£97,924	0	4					£97,924	0	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 AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account—			Furniture and fittings ..	1,490	1 0
Liability to Treasury, 1st April, 1920..	4,105	9 0	Add additions ..	26	3 0
Treasury Adjustment Account ..	21,826	12 2			
				1,516	4 0
			Less depreciation ..	74	10 0
					1,441 14 0
			Books and stationery ..		401 18 0
			Sundry debtors ..		1,358 13 11
			Excess of expenditure over income..		22,729 15 3
					<u>£25,932 1 2</u>
					<u>£25,932 1 2</u>

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	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 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 ..	34	4 0			
Advertising ..	2	16 4			
Contingencies ..	48	12 7			
Depreciation ..	74	10 0			
	£42,166	11 4		£42,166	11 4
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.

CROWN LAW OFFICE.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital funds—Liability to Treasury, 1st			Office furniture fittings and		
April, 1920 ..	2,531	5 0	equipment ..	288	6 6
Sundry creditors ..	42	17 10	Less depreciation ..	21	12 5
Treasury Adjustment Account ..	6,154	2 0			266 14 1
			Libraries ..	2,335	0 0
			Less depreciation ..	169	12 3
					2,165 7 9
			Excess of expenditure over income ..	6,296	3 0
					<u>£8,728 4 10</u>
					<u>£8,728 4 10</u>

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries ..	5,730	0 0	By Law-costs ..	210	19 6
Solicitors' annual certificates ..	26	5 0	Excess of expenditure over income,		
Printing and stationery ..	115	2 10	carried down ..	6,168	14 11
Postages, &c. ..	52	17 6			
Telephone subscriptions ..	58	11 3			
Office expenses ..	55	13 2			
Rent ..	150	0 0			
Depreciation ..	191	4 8			
	£6,379	14 5		£6,379	14 5
To Balance brought down ..	6,168	14 11	By excess of expenditure over income after		
Interest on capital ..	127	8 1	charging interest ..	6,296	3 0
	£6,296	3 0		£6,296	3 0

W. C. MACGREGOR, Solicitor-General.

DEFENCE DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital funds—Liability to Treasury on Capital Account, 1st April, 1920	2,386,996	2 3	Sundry debtors	350	11 11
Treasury Adjustment Account	650,219	0 1	Consolidated Fund—		
Creditors	16,396	0 9	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 (assessed 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)	263,757	1 5
			Public Works Fund—	£	s. d.
			Land and buildings	588,859	17 4
			Add additions	8,785	2 8
				597,645	0 0
			Less depreciation	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 ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Pay, Military, Civil, and Territorial, and cost-of-living bonus	294,665	19 7	By Hire of launches	2,114	11 10
Grants for rifle shooting and cost of sending teams abroad	2,763	0 5	Rent of drill-halls and houses	2,303	10 8
Medical examination, attendance, and hospital charges	937	10 4	Grazing, rifle ranges	1,196	4 9
Advertising, printing and stationery, postages, repairs, and washing	18,386	8 6	Sales, old iron	84	10 0
Maintenance, repairs, and hire of drill-halls, grounds, boat-sheds, and launches	15,658	2 0	Balance of expenditure over income (carried down)	431,166	18 0
Compensation, pensions, and special and compassionate allowances	8,428	4 0			
Cost and upkeep of targets	238	6 9			
Rations, fuel, light, and water	5,752	10 2			
Maintenance grants to and military education of troops	7,553	10 1			
Travelling expenses, railway fares, freights, and cartage	31,879	2 2			
Amount to make good misappropriation 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	0 8			
Refund of Customs duty	265	8 0			
Courts of inquiry	27	17 0			
Depreciation on buildings	5,802	0 0			
Special expenditure—					
Advancement of aviation in New Zealand	12,355	7 5			
Contribution to Superannuation Fund	20,000	0 0			
	£436,865	15 3		£436,865	15 3
	£	s. d.		£	s. d.
To Balance (brought down)	431,168	18 0	By Balance, excess of expenditure over income after charging interest ..	539,340	19 1
Interest	108,174	1 1		539,340	19 1
	£539,340	19 1		£539,340	19 1

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

DEPARTMENT OF HEALTH.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>					
	£	s. d.	£			£		
				s. d.		s. d.		s. d.
Capital funds—Liability to Treasury,								
1st April, 1920	49,441	1 11	Buildings	107,253	0 0			
Sundry creditors	73,073	10 5	Less depreciation ..	3,217	11 10	104,035	8 2	
Treasury Adjustment Account ..	619,633	13 4				22,938	0 0	
			Land					
			Furniture, fittings, and					
			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			
						3,870	0 0	
			Farm stocks at sanatoria at market value			1,761	11 6	
			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			568,487	18 2	
			<u>£742,148 5 8</u>			<u>£742,148 5 8</u>		

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

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

<i>Dr.</i>				<i>Cr.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Working Accounts—					By Registration and other fees ..	1,077	4 8
Sera	103	13 2			Balance (exclusive of interest on		
Te Waikato Sanatorium Farm ..	730	3 6			capital) carried down	566,015	17 1
Otaki Sanatorium Farm	149	8 11					
Bacteriological laboratories ..	1,429	16 4					
			2,413	1 11			
Expenses of administration of Health,							
Hospitals, and other Acts	100,458	14 7					
Institutional expenditure	28,343	11 4					
Grants-in-aid	22,444	3 6					
Subsidies	399,748	1 0					
Special charges	6,877	16 9					
Rent		137 9 1					
Depreciation—							
Buildings	3,217	11 10					
Furniture and fittings	1,538	8 4					
Motor-cars and cycles	430	0 0					
			5,186	0 2			
Unauthorized items			1,484	13 5			
			<u>£567,093 11 9</u>				
To Balance brought down	566,015	17 1					
Interest on capital	2,472	1 1					
			568,487	18 2			
			<u>£568,487 18 2</u>				
Balance-excess of expenditure ..	£568,487	18 2					

IMMIGRATION DEPARTMENT.

BALANCE-SHEET AS AT 31st MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital funds—Liability to Treasury on Capital Account, 1st April, 1920 ..	885	6 6	High Commissioner, London—		
Deposits—			Imprests outstanding, per contra ..	42,022	15 6
Amounts lodged on account of immigrants for payment through High Commissioner, per contra ..	1,914	10 0	Deposits remitted for payment to immigrants, per contra ..	1,914	10 0
Amounts lodged on account of passage-money for immigrants, per contra ..	118,188	17 1			43,937 5 6
Sundry creditors—			Deposits on account of passage-money, per contra ..		118,188 17 1
Passage-money accrued due but unpaid on 31st March, 1921 ..	42,022	15 6	Office furniture, fittings, &c. ..	885	6 6
Excess of income over expenditure ..	7,271	10 4	Less depreciation ..	44	5 4
					841 1 2
			Treasury Adjustment Account ..	7,315	15 8
					£170,282 19 5
					£170,282 19 5

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Administration charges—			By Receipts—		
Salaries ..	3,106	0 7	Passage-money ..	118,188	17 1
Supervision of domestics ..	1,003	9 0	Remittances ..	1,914	10 0
Posters and pamphlets ..	261	9 6	Miscellaneous ..	364	16 0
Office expenses, New Zealand ..	2,628	14 6			
Office expenses, London ..	683	5 10			
Advances (remittances through High Commissioner)..	2,830	0 0			
Accommodation of soldiers' wives ..	23	8 0			
Miscellaneous ..	50	0 0			
		10,586 7 5			
Passage-money—					
Nominated immigrants ..	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 ..		6 0 0			
Cost-of-living bonus ..		520 15 7			
Amounts to cover grants, &c., O.S.S. immigrants ..		5,850 1 3			
Rent ..		450 0 0			
Depreciation ..		44 5 4			
Excess of income over expenditure ..		7,311 7 1			
		£120,468 3 1			£120,468 3 1
To Interest on capital at 4½ per cent. ..		39 16 9	By Balance brought down exclusive of interest ..		7,311 7 1
Excess of income over expenditure after charging interest ..		7,271 10 4			
		£7,311 7 1			£7,311 7 1

H. D. THOMSON, Under-Secretary.

INDUSTRIES AND COMMERCE DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>		£	s.	d.	<i>Assets.</i>		£	s.	d.
Capital .. .. .	..	6,530	8	5	Official stamps, Head Office and branches	..	51	17	9½
Treasury Adjustment Account .. .. .	..	41,300	0	0	Standardized-footwear samples .. .. .	..	89	0	8½
					Office furniture and fittings and valuation—				
					Head Office	£	1,085	10	3
					Auckland Branch .. .. .	..	316	12	9
					Christchurch Branch .. .. .	..	198	17	11
					Dunedin Branch .. .. .	..	153	10	0
							1,754	10	11
					Land and building, Head Office .. .. .	..	4,634	19	0
					Excess of expenditure over income—				
					Administrative services	£	15,800	0	0
					Non-administrative services .. .. .	..	25,500	0	0
							41,300	0	0
		<u>£47,830</u>	<u>8</u>	<u>5</u>			<u>£47,830</u>	<u>8</u>	<u>5</u>

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

Revenue Account No. 1.—Administrative Services.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Salaries (including overtime and meal allowances) .. .. .	..	12,262	15	7	Fines under section 32, Board of Trade Act, 1919 .. .. .	..	4,545	0	0
Advertising, books, newspapers, &c. .. .	..	589	5	11	Rent of post-office boxes and telephones, paid in advance .. .. .	..	142	16	5
Distribution of commodities, including freight, cartage, and transport .. .. .	..	101	12	9	Excess of expenditure over income .. .. .	..	15,506	3	0
Audit fees .. .. .	..	12	13	4					
Fuel, light, power, and office-cleaning .. .	..	90	13	4					
Law-costs .. .. .	..	544	3	1					
Office stationery and requisites .. .. .	..	219	3	2					
Price-investigation Tribunals .. .. .	..	2,241	14	9					
Promotion of sale of New Zealand manufactures in outside markets .. .. .	..	23	11	9					
Postages, telegrams, rent of boxes, and telephone services .. .. .	..	1,352	19	7					
Standardized footwear—Expenses of exhibit .. .. .	..	0	8	6					
Travelling allowances and expenses, Head office and branches, Advisory Committees .. .. .	..	2,169	1	0					
Rent—Head Office and branches .. .. .	..	585	16	8					
		<u>£20,193</u>	<u>19</u>	<u>5</u>			<u>£20,193</u>	<u>19</u>	<u>5</u>

Revenue Account No. 2.—Non-administrative Services.

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Subsidies to steamer services:—					Excess of expenditure over income .. .. .	..	25,500	0	0
New Zealand—Vancouver (half) .. .. .	..	10,000	0	0					
New Zealand—San Francisco (half) .. .	..	12,500	0	0					
Reorganization of New Zealand Court, Imperial Institute, London .. .. .	..	3,000	0	0					
		<u>£25,500</u>	<u>0</u>	<u>0</u>			<u>£25,500</u>	<u>0</u>	<u>0</u>
To Balance, Revenue Account No. 1 .. .. .	..	15,506	3	0	By Balance .. .. .	..	41,300	0	0
Interest on capital .. .. .	..	293	17	0					
Balance, Revenue Account No. 2 .. .. .	..	25,500	0	0					
		<u>£41,300</u>	<u>0</u>	<u>0</u>			<u>£41,300</u>	<u>0</u>	<u>0</u>

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

<i>Liabilities.</i>				<i>Assets.</i>				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Capital as at 1st April, 1920—								
Head Office (Sub-departments I, II, III, IV, X)	72,310	1 5						
Registrar-General	1,633	4 6						
Census and Statistics	1,052	5 3						
High Commissioner (statement of capital has not yet been received)								
Museum	51,097	8 7						
Dominion Laboratory	5,888	1 2						
			131,981	0 11				
Sundry creditors—								
Head Office (Sub-departments I, II, III, IV, X)	13,732	17 9						
Registrar-General	115	0 1						
Census and Statistics	502	16 4						
High Commissioner	10,201	11 4						
Museum	160	6 8						
Dominion Laboratory	133	0 10						
			24,845	13 0				
Treasury Adjustment Account—								
Head Office	461,459	0 6						
Census and Statistics	31,473	4 7						
High Commissioner	35,833	14 11						
Museum	7,853	14 7						
Dominion Laboratory	7,206	15 6						
			543,826	10 1				
Land								50 0 0
Buildings—								
Head Office	1,314	16 7						
Less depreciation	39	8 11						
					1,275	7 8		
Dominion Laboratory	3,625	2 9						
Less depreciation	108	15 0						
					3,516	7 9		
							4,791	15 5
Turnbull Library Building					9,133	0 0		
Less depreciation					182	13 3		
							8,950	6 9
Turnbull Library					51,800	0 0		
Add additions					753	19 4		
							52,553	19 4
Office furniture and fittings—								
Head Office	3,422	3 6						
Add additions	166	2 8						
					3,588	6 2		
Less depreciation					171	2 1		
							3,417	4 1
Registrar-General	1,441	5 6						
Add additions	2	10 0						
					1,443	15 6		
Less depreciation					72	1 6		
							1,371	14 0
Census and Statistics	514	15 3						
Less depreciation	25	14 9						
							489	0 6
Museum	589	6 0						
Less depreciation	29	9 3						
							559	16 9
Dominion Laboratory	343	13 2						
Less depreciation	17	3 8						
							326	9 6
							6,164	4 10
Mechanical apparatus—								
Head Office	2,203	9 4						
Add additions	168	2 1						
					2,371	11 5		
Less depreciation					220	6 11		
							2,151	4 6
Registrar-General	191	19 0						
Less depreciation	19	4 0						
							172	15 0
Census and Statistics	537	10 0						
Less depreciation	53	15 0						
							483	15 0
Museum	192	4 6						
Less depreciation	19	4 6						
							173	0 0
Dominion Laboratory	36	2 3						
Less depreciation	3	12 3						
							32	10 0
							3,013	4 6
Weights and measures—								
Head Office					2,455	17 8		
Less depreciation					61	7 11		
							2,394	9 9
Photographic apparatus—								
Head Office	51	10 0						
Add additions	13	0 0						
					64	10 0		
Less depreciation					10	6 0		
							54	4 0
Museum	315	18 1						
Add additions	67	13 6						
					383	11 7		
Less depreciation					63	3 7		
							320	8 0
							374	12 0
Carried forward ..			£700,653	4 0	Carried forward ..		£78,292	12 7

INTERNAL AFFAIRS DEPARTMENT—*continued.*HEAD OFFICE AND SUB-DEPARTMENTS (INCLUDING SUB-DEPARTMENTS I to X)—*continued.*COMBINED BALANCE-SHEET AS AT 31ST MARCH, 1921—*continued.*

<i>Liabilities.</i>		<i>Assets.</i>											
		£	s.	d.	£	s.	d.	£	s.	d.			
Brought forward	..	700,653	4	0	Brought forward	..	..	78,292	12	7	
Library—													
Head Office	..	..	..	..	..	..	..	86	10	7
Add additions	..	..	..	..	..	..	..	67	15	11
<hr style="width: 20%; margin-left: 0;"/>													
Less depreciation	..	..	..	..	..	..	..	154	6	6
<hr style="width: 20%; margin-left: 0;"/>													
Dominion Laboratory	..	..	..	..	..	..	..	421	1	0
Less depreciation	..	..	..	..	..	..	..	21	1	0
<hr style="width: 20%; margin-left: 0;"/>													
Museum exhibits	..	..	..	..	..	..	..	50,000	0	0
Add additions	..	..	..	..	..	..	..	825	5	10
<hr style="width: 20%; margin-left: 0;"/>													
								400	0	0			
<hr style="width: 20%; margin-left: 0;"/>													
								150	0	0			
<hr style="width: 20%; margin-left: 0;"/>													
								550	0	0			
Tools—													
Head Office	..	..	..	..	..	..	..	200	6	0
Less depreciation	..	..	..	..	..	..	..	10	0	3
<hr style="width: 20%; margin-left: 0;"/>													
								190	5	9			
Launches—													
Head Office	..	..	..	..	..	..	..	236	18	1
Less depreciation	..	..	..	..	..	..	..	11	16	11
<hr style="width: 20%; margin-left: 0;"/>													
								225	1	2			
Traps and horses—													
Head Office	..	..	..	..	..	..	..	85	13	3
Less depreciation	..	..	..	..	..	..	..	8	11	4
<hr style="width: 20%; margin-left: 0;"/>													
								77	1	11			
Loan on mortgage—													
Head Office	11,000	0	0		
Motor vehicles, &c.—													
Head Office	..	..	..	..	..	..	..	1,319	16	5
Add additions	..	..	..	..	..	..	..	299	6	7
<hr style="width: 20%; margin-left: 0;"/>													
Less depreciation	..	..	..	..	..	..	..	1,619	3	0
<hr style="width: 20%; margin-left: 0;"/>													
								263	19	3			
<hr style="width: 20%; margin-left: 0;"/>													
								1,355	3	9			
Laboratory appliances													
Less depreciation	..	..	..	..	..	..	..	1,462	2	0
<hr style="width: 20%; margin-left: 0;"/>													
								73	2	0			
<hr style="width: 20%; margin-left: 0;"/>													
								1,389	0	0			
Sundry debtors—													
Head Office	786	9	0		
Treasury Adjustment Account—													
Registrar-General	396	2	0		
Excess of expenditure over income—													
Head Office	..	..	..	..	..	..	..	462,871	2	0
Census and Statistics	..	..	..	..	..	..	..	32,055	10	8
High Commissioner	..	..	..	..	..	..	..	46,035	6	3
Museum	..	..	..	..	..	..	..	7,232	19	3
Dominion Laboratory	..	..	..	..	..	..	..	7,563	10	3
<hr style="width: 20%; margin-left: 0;"/>													
								555,758	8	5			
Less excess of income over expenditure (Registrar-General's Office)													
..	..	..	..	..	..	..	..	192	6	5
<hr style="width: 20%; margin-left: 0;"/>													
								555,566	2	0			
<hr style="width: 20%; margin-left: 0;"/>													
		<u>£700,653</u>	<u>4</u>	<u>0</u>							<u>£700,653</u>	<u>4</u>	<u>0</u>

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

COMBINED INCOME AND EXPENDITURE ACCOUNT.

Dr.					Cr.				
Departmental Administrative Charges.	£	s.	d.	£	s.	d.	£	s.	d.
To Salaries—									
Head Office	34,761	14	4						
Registrar-General	10,808	14	3						
Census and Statistics	9,735	3	2						
High Commissioner	31,693	5	7						
Museum	3,632	18	4						
Dominion Laboratory	6,046	0	1						
				96,677	15	9			
Commissions of inquiry									
Fresh-water fisheries									
Kinematograph films, censorship of									
Fuel for Government offices									
Hector Observatory									
Light, power, and water—									
Head Office	450	1	2						
Dominion Laboratory	280	15	8						
				730	16	10			
Office requisites—									
Head Office	676	0	5						
High Commissioner	2,547	19	8						
Museum	497	19	4						
				3,721	19	5			
Postage—									
Head Office	1,110	9	2						
Registrar-General	963	6	6						
Census and Statistics	1,531	19	4						
High Commissioner	2,084	9	8						
				5,690	4	8			
Printing and stationery—									
Head Office	2,727	14	6						
Registrar-General	1,740	4	9						
Census and Statistics	8,426	10	0						
Museum	302	10	4						
				13,196	19	7			
Publications									
Renovation of historical graves									
Telephones									
Travelling allowances and expenses—									
Head Office	1,497	6	3						
Registrar-General	262	4	5						
High Commissioner	686	9	5						
Museum	304	13	2						
Dominion Laboratory (Explosives Branch)	587	5	8						
				3,337	18	11			
Cleaning offices									
Motor vehicles—Upkeep and repairs									
Uniforms and overcoats									
Audit of Patriotic Accounts									
Totalizators, inspection of									
Turnbull Library									
Expenses of various relief funds									
Payment to Post Office for services of officers as Registrars									
Registration of births, deaths, and marriages									
Census, 1916									
Census, 1921									
Collection of statistics									
Imperial Conference of Statisticians									
Advertising									
Official entertainments									
Refund to officers of difference between English and New Zealand income-tax									
Rent									
Board of Science and Art									
Establishment of historical collection relating to Maori race									
Expenses of War Section									
Photographic and phonographic apparatus									
Chemicals and apparatus									
Explosives Act—Magazines									
Sundries—									
Head Office	1,351	10	8						
Registrar-General	367	13	8						
Census and Statistics	541	11	9						
High Commissioner	1,297	9	7						
Museum	481	7	9						
Dominion Laboratory	639	19	6						
				4,679	12	11			
				£163,195	5	10			
							£163,195	5	10

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

COMBINED INCOME AND EXPENDITURE ACCOUNT—*continued.*

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Balance brought down	137,509		6 7	By Balance carried down	258,769		0 3
<i>General Public Service Administration Charges.</i>							
To Contributions towards payment of minimum retiring-allowances	1,116		18 9				
Freight and cartage	430		0 9				
Printing and stationery for Ministers' offices ..	1,475		0 3				
Telephones	719		6 9				
Travelling allowances and expenses of Ministers	3,822		3 0				
Travelling allowances and expenses of Private Secretaries	2,376		17 0				
Special allowance to Ministers' messengers ..	732		17 10				
Telegrams beyond the Dominion	12,200		9 11				
Salaries	88,325		7 5				
Light, power, and water	3,021		0 2				
Fuel for Government offices	1,783		14 4				
Cleaning offices	2,344		0 11				
Motor vehicles—Upkeep and repairs	687		5 10				
Uniforms and overcoats	1,119		4 0				
Sundries	1,105		6 9				
	£258,769		0 3		£258,769		0 3
To Balance brought down	258,769		0 3	By Balance carried down	550,546		10 8
<i>Other Charges.</i>							
To Fire brigades	2,560		10 1				
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 Fund	50,000		0 0				
Subsidies	737		10 0				
Visit of H.R.H. the Prince of Wales	100,729		19 4				
Sundries	2,898		7 3				
	£550,546		10 8		£550,546		10 8
To Balance brought down	550,546		10 8	By Balance carried down	555,566		2 0
Rent—	£	s.	d.				
Head Office	685		0 0				
Registrar-General	795		0 0				
Census and Statistics	375		0 0				
Museum	300		0 0				
Dominion Laboratory	430		0 0				
	2,585		0 0				
Interest on capital—							
Head Office	511		19 4				
Registrar-General	72		13 2				
Census and Statistics	47		7 0				
Museum	47		7 8				
Dominion Laboratory	264		18 4				
	944		5 6				
Depreciation—							
Head Office	983		19 4				
Registrar-General	91		5 6				
Census and Statistics	79		9 9				
Museum	111		17 4				
Dominion Laboratory	223		13 11				
	1,490		5 10				
	£555,566		2 0		£555,566		2 0
To Balance carried to balance-sheet	£555,566		2 0		£555,566		2 0

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

INTERNAL AFFAIRS DEPARTMENT—*continued.*

SUB-DEPARTMENT I, HEAD OFFICE (INCLUDING SUB-DEPARTMENTS II, III, IV, AND X).

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital as at 1st April, 1920 ..	72,310	1 5	Land	50	0 0
Sundry creditors	13,732	17 9	Buildings	1,314	16 7
Treasury Adjustment Account..	461,459	0 6	Less depreciation ..	39	8 11
				1,275	7 8
			Turnbull Library Building	9,133	0 0
			Less depreciation ..	182	13 3
				8,950	6 9
			Turnbull Library ..	51,800	0 0
			Add additions ..	753	19 4
				52,553	19 4
			Office furniture and fittings	3,422	3 6
			Add additions ..	166	2 8
				3,588	6 2
			Less depreciation ..	171	2 1
				3,417	4 1
			Mechanical appliances ..	2,203	9 4
			Add additions ..	168	2 1
				2,371	11 5
			Less depreciation ..	220	6 11
				2,151	4 6
			Weights and measures ..	2,455	17 8
			Less depreciation ..	61	7 11
				2,394	9 9
			Photographic apparatus	51	10 0
			Add additions ..	13	0 0
				64	10 0
			Less depreciation ..	10	6 0
				54	4 0
			Library	86	10 7
			Add additions ..	67	15 11
				154	6 6
			Less depreciation ..	4	6 6
				150	0 0
			Tools	200	6 0
			Less depreciation ..	10	0 3
				190	5 9
			Launches	236	18 1
			Less depreciation ..	11	16 11
				225	1 2
			Traps and horses ..	85	13 3
			Less depreciation ..	8	11 4
				77	1 11
			Loan on mortgage ..	11,000	0 0
			Motor vehicles, &c. ..	1,319	16 5
			Add additions ..	299	6 7
				1,619	3 0
			Less depreciation ..	263	19 3
				1,355	3 9
			Sundry debtors	786	9 0
			Excess of expenditure over income ..	462,871	2 0
				£547,501	19 8
				£547,501	19 8

INTERNAL AFFAIRS DEPARTMENT—continued.

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

Dr.				Cr.			
<i>Departmental Administrative Charges.</i>							
	£	s.	d.	£	s.	d.	By Revenue—
To Salaries	123,087	1	9				Passport fees
Less chargeable to general adminis- tration	88,325	7	5	34,761	14	4	Kinematograph censorship fees
							Weights and measures
Commissions of inquiry				912	2	5	By-laws Act
Fresh-water fisheries				597	4	5	Miscellaneous
Kinematograph films, censorship of				1,039	7	7	Balance carried down
Fuel for Government offices	1,936	16	2				
Less chargeable to general adminis- tration	1,783	14	4				
				153	1	10	
Hector Observatory				398	2	6	
Light, power, and water	3,471	1	4				
Less chargeable to general adminis- tration	3,021	0	2				
				450	1	2	
Office equipment				676	0	5	
Postage				1,110	9	2	
Printing and stationery				2,727	14	6	
Publications				966	16	11	
Renovations of his- torical graves				799	6	8	
Telephones				148	12	8	
Travelling allowances and expenses of officers of Depart- ment				1,497	6	3	
Cleaning offices	2,416	11	5				
Less chargeable to general adminis- tration	2,344	0	11				
				72	10	6	
Motor vehicles — Up- keep and repairs	808	13	0				
Less chargeable to general adminis- tration	687	5	10				
				121	7	2	
Uniforms and over- coats	1,192	19	6				
Less chargeable to general adminis- tration	1,119	4	0				
				73	15	6	
Audit of Patriotic Accounts				302	3	10	
Expenses of various relief funds				2,013	15	10	
Totalizers, Inspector of				1,285	8	2	
Turnbull Library				238	5	10	
Sundries				1,351	10	8	
				51,696	18	4	
<i>General Public Service Administrative Charges.</i>							
To Contributions towards payment of minimum retiring-allowances	1,116	18	9				
Freight and cartage	430	0	9				
Printing and stationery to Ministers' offices	1,475	0	3				
Telephones	719	6	9				
Travelling allowances and expenses of Ministers	3,822	3	0				
Travelling allowances and expenses of Private Secretaries	2,376	17	0				
Special allowance to Ministers' mes- sengers	732	17	10				
Telegrams beyond the Dominion	12,200	9	11				
Salaries	88,325	7	5				
Light, power, and water	3,021	0	2				
Fuel for Government offices	1,783	14	4				
Cleaning offices	2,344	0	11				
Motor vehicles—Upkeep and repairs	687	5	10				
Uniforms and overcoats	1,119	4	0				
Sundries	1,105	6	9				
				121,259	13	8	
Carried forward	£172,956	12	0				Carried forward £464,734 2 5

INTERNAL AFFAIRS DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—*continued.*

Dr.				Cr.			
	<i>Other Charges.</i>	£	s. d.		£	s. d.	
	Brought forward ..	172,956	12 0	Brought forward ..	464,734	2 5	
To Fire brigades ..	..	2,560	10 1				
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 Wales ..	..	100,729	19 4				
Sundries ..	..	2,898	7 3				
		291,777	10 5				
		£464,734	2 5				
		£	s. d.		£464,734	2 5	
To Balance carried down ..	..	460,690	3 4				
Rent ..	..	685	0 0				
Interest on capital ..	..	511	19 4				
Depreciation ..	..	983	19 4				
		£462,871	2 0				
		£	s. d.		£	s. d.	
To Balance carried to balance-sheet ..	..	£462,871	2 0	By excess of expenditure over income ..	462,871	2 0	
		£462,871	2 0				
		£462,871	2 0		£462,871	2 0	

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

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

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.		£	s. d.	£	s. d.
Capital Account as at 1st April, 1920 ..	1,633	4 6	Office furniture and fittings ..	1,441	5 6		
Sundry creditors ..	115	0 1	Add additions ..	2	10 0		
Excess of income over expenditure ..	192	6 5					
				1,443	15 6		
			Less depreciation at 5 per cent. ..	72	1 6		
						1,371	14 0
			Mechanical appliances ..	191	19 0		
			Less depreciation at 10 per cent. ..	19	4 0		
						172	15 0
			Treasury Adjustment Account ..			396	2 0
		£1,940	11 0			£1,940	11 0

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

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.	£	s. d.	
To Salaries—							
Permanent officers ..	8,952	2 10	By Registration and other fees—				
Temporary officers ..	1,211	3 1	Registration of births, deaths, and marriages ..	19,332	15 10		
Relieving staff ..	645	8 4	Friendly Societies Act ..	62	13 0		
		10,808	14 3	Dentists Act ..	2	6 0	
Payment to Post Office Department for services of officers as Registrars ..	2,166	7 6	Medical Practitioners Act ..	171	15 0		
Postage ..	963	6 6					
Printing and stationery ..	1,740	4 9					
Registration of births, deaths, and marriages ..	2,109	13 8					
Travelling-allowances ..	262	4 5					
Sundries ..	367	13 8					
Balance carried down ..	1,151	5 1					
		£19,569	9 10				
		£	s. d.				
To Rent ..	795	0 0	By Balance brought down ..	1,151	5 1		
Interest on capital ..	72	13 2					
Depreciation ..	91	5 6					
Balance carried down ..	192	6 5					
		£1,151	5 1				
		£1,151	5 1				
		£192	6 5	By Balance carried to balance-sheet ..	£192	6 5	

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

INTERNAL AFFAIRS DEPARTMENT—*continued.*

SUB-DEPARTMENT VI—CENSUS AND STATISTICS OFFICE.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.		
Capital as at 1st April, 1920	1,052	5	3	Office furniture and fittings	..	514	15	3			
Sundry creditors	502	16	4	Less depreciation	..	25	14	9			
Treasury Adjustment Account	31,473	4	7						489	0	6
						Mechanical appliances	..	537	10	0			
						Less depreciation	..	53	15	0			
											483	15	0
						Excess of expenditure over income	..	32,055	10	8			
			<u>£33,028</u>	<u>6</u>	<u>2</u>						<u>£33,028</u>	<u>6</u>	<u>2</u>

INCOME AND EXPENDITURE ACCOUNT.

<i>Expenditure.</i>					<i>Income.</i>					
	£	s.	d.	£	s.	d.		£	s.	d.
To Salaries—							By Registration and other fees—			
Permanent	6,224	6	10			Registration of Aliens Act	..	116	0	0
Temporary	264	8	1			Balance carried down	..	31,553	13	11
Cost-of-living bonus	113	0	9							
Relieving staff	3,133	7	6							
				9,735	3	2				
Census, 1916				781	0	0				
Census, 1921				4,094	18	11				
Collection of statistics				6,065	13	11				
Imperial Conference of Statisticians				492	16	10				
Postage				1,531	19	4				
Printing publications, including Year-book				8,426	10	0				
Sundries				541	11	9				
				<u>£31,669</u>	<u>13</u>	<u>11</u>				
To Balance brought down				31,553	13	11	By Excess of expenditure over income (carried down)			
Rent				375	0	0				
Interest on capital				47	7	0				
Depreciation				79	9	9				
				<u>£32,055</u>	<u>10</u>	<u>8</u>				
To Balance carried to balance-sheet				<u>£32,055</u>	<u>10</u>	<u>8</u>				

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

SUB-DEPARTMENT VII—HIGH COMMISSIONER'S OFFICE.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Sundry creditors	..	..	10,201	11	4	By Excess of expenditure over income	..	46,035	6	3
Treasury Adjustment Account	..	..	35,833	14	11					
			<u>£46,035</u>	<u>6</u>	<u>3</u>						

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.

<i>Dr.</i>					<i>Cr.</i>							
	£	s.	d.	£	s.	d.		£	s.	d.		
To Salaries—							By Shipping charges	272	6	1
Permanent	18,046	6	6			Balance carried down	..	..	46,035	6	3
Temporary	211	2	0									
Cost-of-living bonus	13,435	17	1									
				31,693	5	7						
Advertising				1,574	6	11						
Official entertainments				575	14	11						
Office requisites				2,547	19	8						
Postage				2,084	9	8						
Refund to officers of difference between English and New Zealand income-tax				577	18	5						
Rent				5,269	18	2						
Travelling-expenses				686	9	5						
Sundries				1,297	9	7						
				<u>£46,307</u>	<u>12</u>	<u>4</u>						
To Balance carried to balance-sheet				<u>£46,035</u>	<u>6</u>	<u>3</u>						

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

INTERNAL AFFAIRS DEPARTMENT—*continued*.

SUB-DEPARTMENT VIII—MUSEUM.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital as at 1st April, 1920—				Furniture and fittings as at			
				1st April, 1920 ..	589	6	0
Working capital ..	1,097	8	7	Less depreciation (5 per			
Museum exhibits ..	50,000	0	0	cent.) ..	29	9	3
			51,097 8 7				559 16 9
Sundry creditors ..			160 6 8	Mechanical appliances as at			
Treasury Adjustment Account..			7,853 14 7	1st April, 1920 ..	192	4	6
				Less depreciation (10 per			
				cent.) ..	19	4	6
							173 0 0
				Photographic apparatus as			
				at 1st April, 1920 ..	315	18	1
				Add purchases..	67	13	6
							383 11 7
				Less depreciation (20 per			
				cent.) ..	63	3	7
							320 8 0
				Museum exhibits, 1st April,			
				1920 ..	50,000	0	0
				Add purchases..	825	5	10
							50,825 5 10
				Excess of expenditure over income ..			7,232 19 3
			<u>£59,111 9 10</u>				<u>£59,111 9 10</u>

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

<i>Dr.</i>							
	£	s.	d.	£	s.	d.	
To Salaries—							
Permanent ..	2,553	1	10				
Temporary ..	1,019	3	6				
Cost-of-living bonus ..	60	13	0				
				3,632	18	4	
Board of Science and Art ..				457	19	0	
Establishment of historical collection							
relating to Maori race ..				716	14	9	
Expenses of War Section ..				145	1	1	
Office fittings ..				497	19	4	
Photographic and phonographic ap-							
paratus ..				234	10	6	
Printing publications ..				302	10	4	
Travelling-allowances ..				304	13	2	
Sundries ..				481	7	9	
				6,773	14	3	
To Rent ..				300	0	0	
Interest on capital ..				47	7	8	
Depreciation ..				111	17	4	
To Balance carried to balance-sheet ..				<u>£7,232</u>	<u>19</u>	<u>3</u>	

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

SUB-DEPARTMENT IX—DOMINION LABORATORY.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
Capital as at 1st April, 1920 ..	5,888	1	2	Buildings ..	3,625	2	9
Sundry creditors ..	133	0	10	Less depreciation ..	108	15	0
Treasury Adjustment Account..	7,206	15	6				3,516 7 9
				Furniture and fittings ..	343	13	2
				Less depreciation ..	17	3	8
							326 9 6
				Mechanical appliances ..	36	2	3
				Less depreciation ..	3	12	3
							32 10 0
				Laboratory appliances ..	1,462	2	0
				Less depreciation ..	73	2	0
							1,389 0 0
				Library, &c. ..	421	1	0
				Less depreciation ..	21	1	0
							400 0 0
				Excess of expenditure over income ..			7,563 10 3
			<u>£13,227 17 6</u>				<u>£13,227 17 6</u>

INTERNAL AFFAIRS DEPARTMENT—*continued.*SUB-DEPARTMENT IX—DOMINION LABORATORY—*continued.*

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

<i>Expenditure.</i>				<i>Receipts.</i>					
	£	s.	d.	£	s.	d.	£	s.	d.
To Salaries—									
Permanent ..	5,544	3	10						
Cost-of-living bonus ..	66	3	9						
Temporary ..	435	12	6						
				6,046	0	1			
Chemicals and apparatus ..				581	16	2			
Explosives Act—									
Magazines ..				193	5	2			
Travelling-expenses ..				587	5	8			
Fuel, light, and water ..				280	15	8			
Sundries ..				639	19	6			
				<u>£8,329</u>	<u>2</u>	<u>3</u>			
							<u>£8,329</u>	<u>2</u>	<u>3</u>
To Balance brought down ..				£	s.	d.			
Rent ..				6,644	18	0			
Interest on capital ..				430	0	0			
Depreciation ..				264	18	4			
				<u>£7,563</u>	<u>10</u>	<u>3</u>			
							<u>£7,563</u>	<u>10</u>	<u>3</u>
To Balance carried to balance-sheet ..				£	s.	d.			
				£7,563	10	3			

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

ELECTORAL DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>										
	£	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		<u>10,091</u>	<u>14</u>	<u>6</u>						
				Less depreciation ..	499	7	0						
							9,592	7	6				
				Mechanical appliances ..	236	2	3						
				Less depreciation ..	23	12	3						
									212	10	0		
				Excess of expenditure over income ..	11,986	19	4						
									<u>£21,791</u>	<u>16</u>	<u>10</u>		
											<u>£21,791</u>	<u>16</u>	<u>10</u>

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

<i>Expenditure.</i>				<i>Receipts.</i>					
	£	s.	d.	£	s.	d.	£	s.	d.
To Salaries—									
Permanent ..	4,017	13	0						
Cost-of-living bonus ..	17	0	0						
Relieving staff ..	312	0	0						
Temporary ..	198	18	6						
				4,545	11	6			
Expenses of by-elections ..				1,700	1	9			
General election, 1919 ..				2,485	8	10			
Licensing poll, 1919 ..				188	13	1			
Office equipment, &c. ..				83	1	1			
Printing and stationery ..				248	3	1			
Rent ..				283	11	7			
Postage ..				914	19	1			
Sundries ..				439	9	4			
				<u>£10,888</u>	<u>19</u>	<u>4</u>			
							<u>£10,888</u>	<u>19</u>	<u>4</u>
To Balance carried down ..				£	s.	d.			
Rent ..				10,878	19	4			
Interest on capital ..				125	0	0			
Depreciation ..				460	0	9			
				<u>£11,986</u>	<u>19</u>	<u>4</u>			
							<u>£11,986</u>	<u>19</u>	<u>4</u>
To Balance carried to balance-sheet ..				£	s.	d.			
				£11,986	19	4			

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

LABOUR DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s. d.		£	s. d.	£	s. d.
Capital Funds—Liability to Treasury on			Cash—				
Capital Account	7,044	17 11	In hand	8	5 0		
Sundry creditors—			Deposit Accounts	374	14 11		
Factory registration fees received in			In Post Office Account	1	1 0		
advance	797	6 0				384	0 11
Salaries accrued	1,094	12 10	Official stamps			124	18 4
Miscellaneous Account	2,060	17 11	Sundry debtors			5,582	5 1
Deposits	374	14 11	Office furniture and fittings	4,850	17 11		
Deposits, Miscellaneous (unclaimed wages)	49	11 4	Add additions	268	6 10		
Treasury Adjustment Account.. .. .	46,220	16 8					
				5,119	4 9		
			Less depreciation and sales	485	11 9	4,633	13 0
			Motor-cycles and bicycles	942	15 6		
			Add additions	19	7 6		
				962	3 0		
			Less depreciation	114	5 6	847	17 6
			Departmental libraries	1,052	10 6		
			Add additions	13	12 6		
						1,066	3 0
			Freehold premises.. .. .	850	0 0		
			Improvements	50	0 0		
				900	0 0		
			Less depreciation	27	0 0	873	0 0
			Telephone subscriptions paid in advance			231	7 2
			Excess of expenditure over income			43,899	12 7
						£57,642	17 7

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

<i>Expenditure.</i>			<i>Income.</i>				
	£	s. d.		£	s. d.	£	s. d.
Salaries	28,359	18 5	Penalties	1,003	15 0		
Travelling expenses	6,526	1 1	Factory of literature	75	5 9		
Overtime and tea-money	33	2 1	Factory registration fees	3,537	8 0		
Printing and stationery	3,854	4 9	Rent	190	17 10		
Telephone services	249	1 8	Servants' registry office registration fees.. .. .	32	10 0		
Postage	1,780	14 3	Excess of expenditure over income before				
Repairs to dwelling	9	7 6	charging interest (carried down)	43,582	12 2		
Rent	2,161	0 0					
Depreciation	606	7 3					
Assessors' fees	2,336	11 6					
Expenses of delegates to conferences re-							
specting industrial disputes	126	5 8					
Freight, cartage, &c.	42	18 2					
Law-costs	109	5 1					
Office requisites	184	2 9					
Fuel, light, power, and water	144	0 10					
Cost of special typewritten reports	202	11 0					
Advertising	472	16 8					
Allowance to police and other officers							
acting as departmental agents	829	7 7					
Audit fees	14	6 8					
Rebate of fares, &c.	37	15 4					
Typewriter repairs	25	8 6					
Motor-cycle and bicycle repairs and							
maintenance	227	12 11					
Rent-restriction valuation fees.. .. .	37	0 9					
Commission	18	2 4					
Miscellaneous	34	6 0					
	£48,422	8 9				£48,422	8 9
Excess of expenditure over income			Excess of expenditure over income after				
(brought down)	43,582	12 2	charging interest	43,899	12 7		
Interest on capital	317	0 5					
	£43,899	12 7				£43,899	12 7

24th November, 1921.

A. BURGESS, Accountant.

LAND AND INCOME TAX DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>		£	s. d.	£	s. d.	<i>Assets.</i>		£	s. d.	£	s. d.
<i>Capital Fund—</i>											
<i>Liability to Treasury,</i>											
1st April, 1920 ..		3,294	2 6			Office furniture, fittings, &c., 1st April, 1920 ..		3,550	10 6		
Add interest on capital		148	4 9			Additions during year ..		212	0 0		
				3,442	7 3			3,762	10 6		
<i>Liability to Treasury in respect of</i>											
<i>outstanding tax accounts, 1st April,</i>											
1920				676,433	9 3	Less depreciation					
<i>Sundry creditors—</i>											
<i>Outstanding expenses, 31st March,</i>											
1921				594	12 2	(5 per cent. on					
Suspense land-tax				1,831	15 11	£3,550 10s. 6d.) ..		177	10 6		
Suspense income-tax*				277,013	7 4					3,585	0 0
Excess of revenue over expenditure ..				9,702,075	1 9	Forms and stationery ..				1,090	5 2
						Library as at 1st April,				132	10 0
						1920				17	10 0
						Additions during year ..					
								150	0 0		
						Less depreciation ..		6	12 6		
										143	7 6
						Official stamps ..				27	3 1
						Sundry debtors—					
						Land-tax ..		190,014	14 1		
						Income-tax ..		495,383	6 11		
										685,398	1 0
						Treasury Adjustment Account ..				9,971,146	16 11
										£10,661,390	13 8
										£10,661,390	13 8

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

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

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Salaries	29,835	0 0	By Land-tax Account	1,693,148	15 5
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 0			
Temporary assistance	1,113	13 10			
Travelling allowances and expenses ..	1,217	0 1			
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	0 0			
Depreciation, office furniture, &c. ..	184	3 0			
Balance carried down	9,702,223	6 6			
	£9,753,156	5 5		£9,753,156	5 5
To Interest on capital	148	4 9	By Balance carried down	9,702,223	6 6
Excess of revenue over expenditure	9,702,075	1 9			
	£9,702,223	6 6		£9,702,223	6 6

Percentage cost of collection of revenue, 0.535.

D. G. CLARK, Commissioner of Taxes.

* Includes income-tax paid in advance, subject to adjustment.

MARINE AND INSPECTION OF MACHINERY DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s. d.		£	s. d.	£	s. d.
Capital funds	409,258	13 9	Land and buildings	38,249	10 1		
Sundry creditors	7,766	15 4	Less depreciation	239	10 1	38,010	0 0
Treasury Adjustment Account	104,624	10 7					
			Lighthouses (including land, towers, buildings, furniture, apparatus, and equipment)	169,819	0 0		
			Less depreciation	3,069	0 0	166,750	0 0
			Automatic lights	10,101	0 0		
			Less depreciation	101	0 0	10,000	0 0
			Buoys, beacons, and moorings	7,277	0 0		
			Less depreciation	182	0 0	7,095	0 0
			Government steamers	27,474	0 0		
			Less depreciation	1,374	0 0	26,100	0 0
			Wharves	2,154	0 0		
			Less depreciation	54	0 0	2,100	0 0
			Harbour equipment (including boats, flagstuffs, tools, signalling apparatus, &c.)	1,480	0 0		
			Less depreciation	74	0 0	1,406	0 0
			Oyster-beds			125,000	0 0
			Oyster ketch and launches	3,482	2 1		
			Less depreciation	174	2 1	3,308	0 0
			Fish-hatcheries and equipment	1,645	0 0		
			Less depreciation	39	0 0	1,606	0 0
			Meteorological instruments and apparatus	2,027	5 7		
			Less depreciation	405	9 1	1,621	16 6
			Office furniture, fittings, and requisites	5,036	12 6		
			Less depreciation	251	16 6	4,784	16 0
			Library	1,250	0 0		
			Less depreciation	125	0 0	1,125	0 0
			Marine stores			15,706	9 6
			Charts, saleable books and forms			2,544	14 3
			Investments (under Fishing Industry Promotion Act, 1919)	1,390	0 0		
			Add accrued interest	8	8 10	1,398	8 10
			Sundry debtors			1,909	4 6
			Excess expenditure over income			111,184	10 1
						£521,649	19 8
						£521,649	19 8

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

<i>Dr.</i>				<i>Cr.</i>					
	£	s. d.	£	s. d.		£	s. d.		
To Stock as at 1st April, 1920—					By Shipping and Seamen Act—				
Marine stores	12,600	0 0			Engagement and discharge of seamen	4,500	6 8		
Charts, books, and forms	2,663	3 6	15,263	3 6	Surveys of ships	2,949	18 0		
Head Office expenses—					Measurement of ships	41	1 0		
Salaries and allowances	7,099	9 0			Examinations of masters, mates, and engineers	490	9 6		
Office expenses	1,443	9 9	8,542	18 9	Light dues	44,982	1 11		
Harbour expenses—					Fines and forfeitures	1,133	13 11		
Salaries and wages	4,411	15 7			Miscellaneous receipts	113	10 0		
General maintenance	3,052	13 0	7,464	8 7			54,211	1 0	
Lighthouse expenses—					Merchant Shipping Act—				
Salaries, wages, and station allowances	20,656	17 4			Miscellaneous receipts			121	8 10
General maintenance	8,583	14 7			Harbours Act—				
Maintenance automatic lights	441	14 0	29,682	5 11	Pilotage and port charges	1,002	16 3		
Meteorological expenses—					Foreshore rents, &c.	1,204	11 8	2,207	7 11
Salaries	1,941	9 0			Fisheries Act—				
Office expenses	1,871	2 4	3,986	6 3	Sale of oysters	6,923	7 0		
General expenses	173	14 11			Miscellaneous receipts	482	15 0	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*.

		£		s. d.				£		s. d.		
Brought forward	..	..	64,939	3	0	Brought forward	..	..	63,945	19	9
To Mercantile marine ex- penses—		£	s.	d.		By Inspection of Machinery Act—		£	s.	d.		
Salaries and allowances	..	12,382	13	0		Inspection of boilers and machinery	..	14,056	17	6		
Office expenses	..	3,051	3	11		Examinations of en- gine-drivers	..	605	10	0		
					15,433	16	11					
Inspection of machinery expenses—						Tramway Act—						
Salaries	..	19,149	19	4		Examinations of elec- tric-tram drivers	..		167	0	0	
Travelling-expenses	..	6,315	0	9		Fishing Industry Pro- motion Account—						
General expenses	..	2,253	2	10		Accrued interest	..		8	8	10	
					27,718	2	11	Stock as at 31st March, 1921—				
Fisheries expenses—						Marine stores	..	15,706	9	6		
Salaries and wages	..	2,593	4	2		Charts, books, and forms	..	2,544	14	3		
Cultivation, picking, and sale of oysters	..	5,544	12	6				18,251	3	9		
Purchase of nets and gear for sale	..	3,006	10	11		Excess expenditure over income	..		92,767	17	4	
General expenses	..	2,421	3	9								
					13,565	11	4					
Government steamers—												
T.s. "Amokura"	..	9,595	2	3								
S.s. "Hinemoa"	..	17,488	9	7								
S.s. "Tutanekai"	..	21,255	18	9								
Expenses in connec- tion with new train- ing ship	..	348	14	0								
					48,688	4	7					
Miscellaneous services—												
Administration of Ship- ping and Seamen Act	..	295	12	2								
Charts, books, periodicals, and advertising	..	79	18	4								
Checking passenger traffic	..	608	14	9								
Expenses of examina- tions	..	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"	..	1,162	13	0								
Services of Customs officers	..	1,400	0	0								
Expenses of prosecu- tions	..	15	15	1								
Repairs to Jackson's Head beacon	..	152	13	0								
Survey of unseaworthy ships	..	9	9	0								
Preparation of tide- tables	..	550	0	0								
War medals and ribands	..	10	6	2								
Petty expenses	..	51	6	6								
					5,749	18	0					
Grants	..				4,187	2	2					
Subsidies	..				3,424	8	7					
Fishing Industry Pro- tection Account—In- terest at 4½ per cent.	..				7	11	11					
Depreciation	..				6,088	17	9					
					£189,802	17	2					
											£189,802	
											17	
											2	
To Balance carried down	..				£	s.	d.	By Excess expenditure over income after charging interest on capital	..	111,184	10	1
Interest on capital	..				92,767	17	4					
					18,416	12	9					
					£111,184	10	1					

9th December, 1921.

ROBERT DUNCAN, Secretary.

NATIONAL PROVIDENT AND FRIENDLY SOCIETIES DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Sundry creditors	2,368	10 1	Stationery		500 0 0
Treasury Adjustment Account ..	30,455	7 7	Office furniture and fittings	1,513	0 0
			Add additions	338	3 6
				<hr/> 1,851	3 6
			Less depreciation	55	3 6
					<hr/> 1,796
			Excess of expenditure over income ..		27,043
			Capital Account		17 8
					<hr/> 3,484
					<hr/> <hr/> 17 8
	<hr/>				
	£32,823	17 8			£32,823
					17 8

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

<i>Expenditure.</i>					<i>Income.</i>					
	£	s.	d.	£	s.	d.		£	s.	d.
To Administration charges—							By Sundry fees			209
Salaries	14,146	15	4				Excess of expenditure over income ..	26,953	5	11
Rent	1,294	12	9							
Postages	708	17	2							
Post and Telegraph Department charges ..	2,733	12	5							
Advertising	2,993	4	0							
Printing and stationery	979	4	11							
Travelling allowances and expenses ..	404	9	11							
General expenses	152	8	1							
				<hr/> 23,413	4	7				
Payment for statistical returns of sickness and mortality										
Depreciation				754	3	0				
Charges extraneous to Department—										
Half contributions of National Provident Fund contributors on active service	1,500	0	0							
Assistance to Sick and Funeral Funds of friendly societies on account of war ..	1,102	11	0							
Payment towards cost of reinsuring funeral benefits	338	0	10							
				<hr/> 2,940	11	10				
				<hr/> £27,163	2	11				£27,163
										2 11
				£	s.	d.				
To Balance brought down				26,953	5	11	By Excess of expenditure over income			
Interest on capital				90	11	9	after charging interest			27,043
				<hr/> £27,043	17	8				17 8
										<hr/> 17 8
				<hr/> <hr/>						<hr/> <hr/>

25th November, 1921.

R. E. HAYES,
Superintendent and Registrar.

NAURU AND OCEAN ISLANDS.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s.	d.		£	s.	d.
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)	600,000	0	0	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 Zealand share of adjustments between the vendors and Commissioners on the transfer of the business; £6,000, portion of working capital to British Phosphates Commission	580,340	0	0
Sundry creditors—				Sundry debtors—			
British Phosphates Commission for working capital	6,000	0	0	On account of interest	25,426	16	0
Other creditors	19,317	7	9	On Trading Account	6,216	18	10
Interest accrued on debentures	9,863	0	0				
Interest Reserve Account	4,237	16	0	Interest accrued on investments			
	£	s.	d.	Investments			
Balance from Trading Account	362	5	10	Cash in Public Account	17,851	16	1
Balance from Interest Account	992	7	1	Imprest outstanding in London	320	0	0
	1,354	12	11		31,643	14	10
Contingent liability—New Zealand's share of legal expenses in connection with purchase of Nauru and Ocean Islands from Pacific Phosphates Company	£640,772	16	8		617	5	9
					10,000	0	0
					18,171	16	1
					£640,772	16	8

TRADING ACCOUNT FOR THE NINE MONTHS ENDED 31ST MARCH, 1921.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Purchase of phosphates	8,854	1	1	By Sales of phosphates	20,340	7	11
Administration charges	203	8	1	Brokerage	80	15	3
Agents' commission	203	8	1				
Freight on cargo	10,768	8	11				
Loading charges	19	6	9				
General expenses	10	4	5				
Net profit on Trading Account	362	5	10				
	£20,421	3	2		£20,421	3	2

INTEREST ACCOUNT FOR THE NINE MONTHS ENDED 31ST MARCH, 1921.

	£	s.	d.		£	s.	d.
To Interest accrued on debentures	9,863	0	0	By Interest on investments paid and accrued to date	1,058	1	11
Interest on advance from Consolidated Fund	11,391	14	10	Interest charged British Phosphates Commission, 6 per cent. on £565,040 for nine months	25,426	16	0
Balance of interest	992	7	1	Less provision for reduction of interest to 5 per cent.	4,237	16	0
	£22,247	1	11		21,189	0	0
					£22,247	1	11

A. R. STONE,

For Director-General, Department of Agriculture.

PENSIONS DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>	£	<i>Assets.</i>	£
Capital funds—		Office furniture, fittings, and equipment	3,500
Capital as at 1st April, 1920	4,300	Less depreciation, 5 per cent.	175
Sundry creditors—			3,325
Instalments paid but not cleared by Treasury—		Stationery	800
War Pensions Act, 1915	337	Sundry debtors—	
Pensions Act, 1913	257	Amount owing by Commonwealth Government	24,198
Epidemic pensions	19	Amount owing by Canadian Government	1,078
	613	Amount owing by Union of South Africa Government	73
Unpaid instalments—			25,349
War Pensions Act, 1915	13,427	Excess of expenditure over income for year ended 31st March, 1921	2,981,510
Pensions Act, 1913	5,474		
Miner's Phthisis Act, 1915	333		
Epidemic pensions	107		
	19,341		
Amount paid by Commonwealth Government to 31st December, 1920	21,760		
Amount estimated to have been paid by Commonwealth Government from 1st January, 1921, to 31st March, 1921	7,078		
Amount paid by Union of South Africa Government	277		
Amount paid by Canadian Government	1,679		
	30,794		
Amount owing to Post Office	2,518		
Amount owing to Printing and Stationery 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 31ST MARCH, 1921.

<i>Expenditure.</i>		£	<i>Income.</i>		£
To War Pensions Act, 1915, and Finance Act, 1920		1,908,780	By Credits from National Endowment residue for old-age pensions (Land Act, 1908) ..		30,134
Pensions Act, 1913, and Finance Act, 1920		963,044	Credits from gold duty (Miner's Phthisis Act, 1915)		2,503
Miner's Phthisis Act, 1915, and Finance Act, 1920		26,718	Excess of expenditure over income for the year		2,981,316
Finance Act, 1919 (police widows' pensions)		436			
Vote 5, epidemic pensions		68,473			
Administration charges—	£				
Salaries	35,173				
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, including printing and stationery (paid), £2,540; owing to Printing and Stationery Department, £179	2,719				
Postage, telegrams, and rent of boxes	3,319				
Proportion of salaries, High Commissioner's staff	145				
Telephones	131				
Travelling-expenses	1,737				
Overtime	317				
Advertising	17				
Interpreter's fees	1				
Cartage	2				
		56,861			
Grant to Mrs. O. K. Phillips		199			
Grant to Mrs. M. Young in lieu of old-age pension		15			
Medical fees (war pensions)		12,292			
Fees for certificates of age		7			
Commission on money-orders and rate of exchange		193			
Charges on postal drafts through High Commissioner, London		62			
Loading on life-insurance premiums on account of impaired health		90			
Payment of instalments of war pensions collected by unauthorized persons		67			
Sundry payments		66			
Rent		1,824			
Depreciation—Furniture, fittings, and equipment		175			
		3,039,302			
Less—	£				
Amount owing by Commonwealth Government	24,198				
Amount owing by Canadian Government	1,078				
Amount owing by Union of South Africa Government	73				
		25,349			
		£3,013,953			£3,013,953
		£			£
To Balance brought down		2,981,316	By Balance after charging interest		2,981,510
Interest on capital at $4\frac{1}{2}$ per cent.		194			
		£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.

<i>Liabilities.</i>				<i>Assets.</i>			
		£	s. d.			£	s. d.
Capital—				Fixed assets and plant—			
Capital funds		6,385,213	5 4	Postal buildings and equipment ..	645,834	2 4	
Savings-bank Account—				Telegraph buildings and equipment ..	2,345,273	14 7	
At credit of depositors ..		43,372,030	19 0	Telephone buildings and equipment ..	2,911,063	2 8	
On transfer New Zealand and other Administrations		33,905	4 11	Wireless buildings and equipment ..	58,697	0 0	
Reserve fund		399,855	0 0	Workshops plant ..	7,092	13 5	
Suspense Account		4,785	7 5				
At credit Savings-bank Appropriation Account		241,344	3 10				
Sundry creditors—	£	s.	d.				
Money-order payees (for unpaid money-orders) ..	114,118	16	7				
Other Administrations on Money-order, Postal, and Cable Accounts	152,761	4	3				
Postal note payees (for unpaid postal notes) ..	54,569	11	6				
Sundry other creditors ..	240,503	0	5½				
Other Government Departments, for balances due on 31st March, 1921	233,066	11	11½				
		795,019	4 9				
War-loan Certificates Account		5,293,938	12 0				
Post Office Investment Certificates Account		160,636	5 6				
Postmasters: For advances to Postmasters of stamps, postal notes, British postal orders, war-loan certificates, and other documents of value, including stocks held in General Post Office		779,214	3 3½				
Treasury Adjustment Account		47,897	2 9				
		£57,513,839	8 9½			£57,513,839	8 9½

		5,967,960	13 0				
		203,557	12 6				
						5,764,403	0 6
						510,693	11 11
Stores and stationery in stock							
Savings Bank Account—							
Investments						42,813,536	9 7
Interest accrued on 31st March, 1921 ..						496,475	7 3
Other Administrations, on transfer ..						4,134	17 5
Sundry debtors—							
Other Administrations, on Money-order Account		8,171	12 5				
Other Government Departments (balances due 31st March)		9,755	18 4				
Sundry other debtors		13,995	6 11				
						31,922	17 8
War-loan certificates—Investments held in Government loans						5,291,390	0 0
Post Office investment certificates—							
Investments held in Government loans ..						154,500	0 0
Postmasters' balances held		1,259,249	6 10½				
Cash in bank (Head Office Account)		792,345	5 9				
						2,051,594	12 7½
Loss on year's working—							
Telegraph Branch		382,275	2 6½				
Telephone Branch		125,958	0 1				
Wireless Branch		8,998	13 4				
						517,231	15 11½
Less net profit, Postal Branch		122,043	4 1½				
Net loss on year's working after charging 4½ per cent. interest on capital						395,188	11 10
						£57,513,839	8 9½

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.

<i>Dr.</i>		£	s. d.	£	s. d.	<i>Cr.</i>	
To Salaries of officers		683,182	11 5			By Postages	1,273,586 1 8½
Carriage of mails		290,295	13 11			Private box and bag rents ..	21,991 7 10
Working-expenses		213,417	3 1			Money-order and postal-note commission	47,764 2 11
		1,186,895	8 5			Miscellaneous revenue	8,897 16 6
Depreciation		16,932	14 3				
Profit (before charging interest) carried down		148,411	6 3½				
		£1,352,239	8 11½			£1,352,239	8 11½
Interest on capital		26,368	2 2			Balance brought down	148,411 6 3½
Profit on year's working		122,043	4 1½				
		£148,411	6 3½			£148,411	6 3½

POST AND TELEGRAPH DEPARTMENT—*continued*.

POST OFFICE SAVINGS-BANK.

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

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.	£	s.	d.
To Interest credited during the year ended 31st March 1921 ..	1,464,216	19	3	By Interest received during the year ..	1,565,344	12	5			
Management expenses ..	64,000	0	0	Interest accrued to 31st March, 1921 ..	496,475	7	3			
Transferred to Savings-bank Appropriation Account ..	126,699	16	5					2,061,819	19	8
				Less accrued interest on 31st March, 1920 ..	410,601	9	5			
				Sundry receipts ..				1,651,218	10	3
								3,698	5	5
								<u>£1,654,916</u>	<u>15</u>	<u>8</u>

Savings-bank Appropriation Account.

	£	s.	d.		£	s.	d.
31st March, 1921.				1st April, 1920.			
To Transfer to Reserve Fund ..	21,295	0	0	By Balance brought forward ..	135,939	7	5
Balance ..	241,344	3	10	By Savings-bank Profit and Loss Account	126,699	16	5
	<u>£262,639</u>	<u>3</u>	<u>10</u>		<u>£262,639</u>	<u>3</u>	<u>10</u>

TELEGRAPH BRANCH.

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

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries of officers ..	630,741	11	4				By Telegraph revenue ..	683,486	8	7½
Working-expenses ..	261,594	12	10				Miscellaneous revenue ..	9,129	3	9
							Loss (before charging interest) carried down ..	281,157	14	0½
Depreciation ..				892,336	4	2				
				81,437	2	3				
				<u>£973,773</u>	<u>6</u>	<u>5</u>		<u>£973,773</u>	<u>6</u>	<u>5</u>
Loss brought down ..				£	s.	d.	Loss on year's working ..			
Interest on capital ..				281,157	14	0½		382,275	2	6½
				101,117	8	6				
				<u>£382,275</u>	<u>2</u>	<u>6½</u>		<u>£382,275</u>	<u>2</u>	<u>6½</u>

TELEPHONE BRANCH.

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

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries of officers ..	292,547	1	3				By Telephone revenue ..	512,734	17	2
Working-expenses ..	119,294	15	9				Loss (before charging interest on capital) carried down ..	1,946	18	3
Depreciation ..				411,841	17	0		<u>£514,681</u>	<u>15</u>	<u>5</u>
				102,839	18	5				
				<u>£514,681</u>	<u>15</u>	<u>5</u>				
Loss brought down ..				£	s.	d.	Loss on year's working ..			
Interest on capital ..				1,946	18	3		125,958	0	1
				124,011	1	10				
				<u>£125,958</u>	<u>0</u>	<u>1</u>		<u>£125,958</u>	<u>0</u>	<u>1</u>

WIRELESS BRANCH.

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

<i>Dr.</i>	£	s.	d.	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Salaries of officers ..	8,382	0	0				By Revenue on wireless traffic ..	7,994	11	6
Working-expenses ..	3,622	0	0				Loss (before charging interest on capital) carried down ..	6,357	6	1
Depreciation ..				12,004	0	0		<u>£14,351</u>	<u>17</u>	<u>7</u>
				2,347	17	7				
				<u>£14,351</u>	<u>17</u>	<u>7</u>				
Loss brought down ..				£	s.	d.	Loss on year's working ..			
Interest on capital ..				6,357	6	1		8,998	13	4
				2,641	7	3				
				<u>£8,998</u>	<u>13</u>	<u>4</u>		<u>£8,998</u>	<u>13</u>	<u>4</u>

PUBLIC SERVICE COMMISSIONER'S OFFICE.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>					
	£	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	10	0
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	11	10
						<u>16,937</u>	<u>18</u>	<u>7</u>
						<u>16,937</u>	<u>18</u>	<u>7</u>

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

<i>Expenditure.</i>					<i>Income.</i>				
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Permanent charges—Salaries of Public Service Commissioners			2,750	0 0	By Balance carried down	15,159	6 3		
Grant of six months' salary to retiring P.S. Commissioner (£650) and Assistant Commissioner (£500) in lieu of leave of absence			1,150	0 0					
Appropriations—									
Salaries	7,270	0 0							
Advertising vacancies	1,014	0 0							
Allowances to officers temporarily performing special or higher duties	29	0 0							
Appeal Board	1,023	0 0							
Examinations	1,745	0 0							
Medical examination of candidates	122	0 0							
Office fittings and requisites (including printing and stationery)	602	2 0							
Postage and telegrams	141	13 0							
Telephone services	29	11 3							
Temporary assistance	138	0 0							
Travelling allowances and expenses	392	0 0							
Contingencies	324	0 0							
Cost-of-living bonus, 1st January, 1920, to 31st March, 1920	136	0 0							
Gross	12,966	6 3							
Less credits	1,707	0 0							
			11,259	6 3					
								15,159	6 3
To Balance brought down			15,159	6 3	By Balance	15,216	11 10		
Interest on capital (4½ per cent. on £1,272 13s.)			57	5 7					
			15,216	11 10				15,216	11 10

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

RANGITAIKI LAND DRAINAGE.

BALANCE-SHEET.

<i>Liabilities.</i>			£	s.	d.	<i>Assets.</i>			£	s.	d.
Debentures—Rangitaiki Land Drainage Act, 1910			280,000	0	0	Drainage - works — Expenditure in connection therewith, including wages, supplies, administration, engineering expenses, and depreciation of plant ..	246,069	1	1		
Consolidated Fund			375	10	6	Sundry debtors for rates	14,332	10	4		
Unpaid purchase-money—Sundry Natives			429	13	1	Balance of interest on loan to 31st March, 1917 (recoverable from ratepayers) ..	6,897	13	8		
Suspense Account			68	8	11	Land for Settlements Account	20	0	0		
Loan Redemption Account			9,230	11	5	Investments—Public Trust Office	904	5	4		
Sundry creditors			31	12	3	Loose tools	648	6	6		
Interest unpaid			1,776	2	9	Plant and machinery	18,093	10	0		
						Stores	120	0	0		
						Sundry debtors	4	19	0		
						Cash in hand	4,821	13	0		
			<u>£291,911</u>	<u>18</u>	<u>11</u>		<u>£291,911</u>	<u>18</u>	<u>11</u>		

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

<i>Receipts.</i>			£	s.	d.	<i>Expenditure.</i>			£	s.	d.
Cash in hand at 1st April, 1920			50,754	7	5	Drainage - works, stop - banks, clearing channels, and other expenditure incidental to drainage operations ..	56,704	5	2		
Debentures issued under Rangitaiki Land Drainage Act, 1910			30,000	0	0	Management and engineering expenses ..	2,253	6	10		
"Thirds" and "fourths"			17	9	2	Travelling-expenses	250	5	5		
Rates—						Legal expenses	10	0	11		
Year 1917-18			276	18	11	Machinery and plant	2,668	17	7		
" 1918-19			703	4	5	Stores	4,078	9	11		
" 1919-20			7,754	3	10	Loose tools	271	13	0		
" 1920-21			795	19	0	Compensation for purchase of Native land under section 8 of the Rangitaiki Land Drainage Act	40	0	0		
Rent of buildings			9,530	6	2	Rates refunded	171	6	8		
			32	10	0	Interest	19,064	14	3		
						Cash in hand	4,821	13	0		
			<u>£90,334</u>	<u>12</u>	<u>9</u>		<u>£90,334</u>	<u>12</u>	<u>9</u>		

J. H. O'DONNELL, Chief Accountant.

REPATRIATION DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>			
	£	s. d.	£	s. d.	£	s. d.
Capital Account—			Sundry debtors—			
Liability to war loan capital	1,473,527	9 11	Loans Investment Account	977,811	4 6	
Treasury Account—Interest	56,917	16 11	Add principal overdue	51,730	6 1	
				1,029,541	10 7	
			Less bad debts written off	4,661	9 11	
						1,024,880 0 8
			Interest due and overdue			3,647 4 7
			Interest accrued but not due			4,000 0 0
			Furniture and fittings	5,829	16 8	
			Less depreciation	874	0 0	
						4,955 16 8
			Farm assets—			
			Buildings—			
			Moa	2,622	13 0	
			Tauherenikau	4,795	11 3	
			Avonhead..	3,547	4 4	
				10,965	8 7	
			Less depreciation	682	0 0	
						10,313 8 7
			Ruakura	6,567	0 10	
			Less depreciation	394	0 0	
						6,173 0 10
			Equipment—			
			Moa	1,451	15 11	
			Tauherenikau	2,786	13 7	
			Avonhead..	1,322	1 5	
				5,560	10 11	
			Less depreciation	819	0 0	
						4,741 10 11
			Live-stock—			
			Moa	520	17 0	
			Tauherenikau	1,963	13 6	
			Avonhead..	1,741	10 0	
						4,226 0 6
			Crops, &c.—			
			Moa	2,075	0 1	
			Tauherenikau	1,131	19 8	
			Avonhead..	1,732	3 2	
						4,939 2 11
			Technical classes equipment—			
			Auckland—			
			Ruakura Farm	1,044	0 7	
			Bootmaking	789	13 11	
			Motor-running repairs	77	8 2	
			Motor mechanics	560	4 2	
			Wellington—			
			Motor mechanics	537	0 9	
			Weraroa Farm	1,568	4 1	
			Christchurch—			
			Motor mechanics	742	1 8	
			Boot-repairs	75	14 1	
			Dunedin—			
			Commercial and boot-repairs	174	6 2	
				5,568	13 7	
			Less depreciation	835	0 0	
						4,733 13 7
			Balance — Excess of expenditure over income			457,835 7 7
						£1,530,445 6 10
						£1,530,445 6 10

REPATRIATION DEPARTMENT—*continued.*

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

<i>Expenditure.</i>			£		<i>Income.</i>		£	
	£	s. d.		s. d.		£	s. d.	
To Farm training accounts—					By Miscellaneous revenue ..	3,007	6	7
Avonhead ..	3,016	3 11			Excess of expenditure over income ..	457,835	7	7
Moa ..	1,170	14 2						
Tauherenikau ..	3,089	1 7						
			7,275	19 8				
Interest Account ..			49,270	12 4				
General expenditure—								
Unemployment sustenance ..	5,131	2 6						
Training — Fees, material, sustenance 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 ..	435	5 3						
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 ..	66,277	2 7						
Travelling-expenses ..	2,451	18 8						
General expenses ..	2,554	14 0						
Furnishings ..	89	4 4						
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 ..	2,103	0 0						
Bad debts written off ..	4,661	9 11						
			£460,842	14 2		£460,842	14 2	

MOA TRAINING-FARM ACCOUNT FROM INCEPTION TO 31ST MARCH, 1921 (EIGHTEEN MONTHS).

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Wages ..	1,171	10 5	Sales ..	541	11 10
Repairs and maintenance ..	1,406	8 8	Board ..	280	0 0
Live-stock ..	898	11 0	Live-stock ..	520	17 0
General expenses ..	728	13 0	Crops and produce ..	1,350	19 2
Rent ..	12	0 0	Sundry debtors ..	724	0 11
Depreciation ..	371	0 0	Loss ..	1,170	14 2
	£4,588	3 1		£4,588	3 1

Balance-sheet as at 31st March, 1921.

<i>Liabilities.</i>	£	s. d.	<i>Assets.</i>	£	s. d.
Treasury advances ..	7,470	0 2	Plant and equipment ..	1,149	10 6
			Furnishings ..	302	5 5
				1,451	15 11
			Depreciation (eighteen months at 10 per cent.) ..	218	0 0
				1,233	15 11
			Buildings ..	2,622	13 0
			Depreciation (eighteen months at 4 per cent.) ..	153	0 0
				2,469	13 0
			Crops ..	1,350	19 2
			Sundry debtors ..	724	0 11
			Live-stock ..	520	17 0
			Loss ..	1,170	14 2
	£7,470	0 2		£7,470	0 2

AVONHEAD TRAINING-FARM ACCOUNT FROM INCEPTION TO 31ST MARCH, 1921 (EIGHTEEN MONTHS).

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
Wages ..	3,628	16 7	Sales ..	1,236	4 7
Seeds, &c. ..	287	10 1	Board ..	349	0 0
Live-stock ..	1,003	8 7	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 ..	410	0 0			
Rent ..	572	4 2			
	£8,075	1 8		£8,075	1 8

REPATRIATION DEPARTMENT—continued.

Balance-sheet as at 31st March, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Treasury advances	10,376	18 8	Plant and equipment	1,075	15 6
Sundry creditors	572	4 2	Furnishings	246	5 11
				1,322	1 5
			Depreciation (one year and a half at 10 per cent.) ..	198	0 0
					1,124 1 5
			Buildings	3,547	4 4
			Depreciation (one year and a half at 4 per cent.) ..	212	0 0
					3,335 4 4
			Live-stock		1,741 10 0
			Crops and produce		1,732 3 2
			Loss		3,016 3 11
					£10,949 2 10
	£10,949	2 10		£10,949	2 10

TAUHERENIKAU TRAINING-FARM ACCOUNT FROM INCEPTION TO 31ST MARCH, 1921 (EIGHTEEN MONTHS).

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Wages	1,557	10 2	Sales	4,078	1 6
Seeds, &c.	890	15 2	Live-stock	1,963	13 6
Live-stock	3,501	6 2	Crops	915	9 8
Rent	722	3 0	Sundry debtors	216	10 0
Repairs and maintenance	2,194	19 3	Clothing	96	15 6
General expenses	581	4 9	Loss	3,089	1 7
Clothing	221	13 3			
Depreciation	690	0 0			
	£10,359	11 9		£10,359	11 9

Balance-sheet as at 31st March, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Treasury advances	13,076	19 7	Plant	1,623	1 5
			Furnishings	1,163	12 2
				2,786	13 7
			Depreciation (eighteen months at 10 per cent.) ..	403	0 0
					2,383 13 7
			Buildings	4,795	11 3
			Depreciation (eighteen months at 4 per cent.) ..	287	0 0
					4,508 11 3
			Live-stock		1,963 13 6
			Crops		915 9 8
			Sundry debtors		216 10 0
			Loss		3,089 1 7
					£13,076 19 7
	£13,076	19 7		£13,076	19 7

J. R. SAMSON, Director.
E. RIDDLE, Accountant.

SWAMP LAND DRAINAGE.

BALANCE-SHEET.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Debentures issued under the Act ..	128,000	0 0	Kaitaia Drainage District—		
Public Works Fund—Land-improvement vote ..	4,563	19 7	Drainage-works ..	74,623	6 4
Consolidated Fund—Interest paid ..	6,576	19 11	Interest Account (proportion chargeable to district) ..	6,532	4 1
Interest accrued but unpaid ..	2,074	8 0			81,155 10 5
			Waihi Drainage District—		
			Drainage-works ..	16,610	18 5
			Interest Account (proportion chargeable to district) ..	1,701	14 0
					18,312 12 5
			Poukawa Drainage District—		
			Drainage-works ..	2,147	15 8
			Interest Account (proportion chargeable to district) ..	324	18 8
					2,472 14 4
			Hikurangi Drainage District—		
			Drainage-works ..	1,275	12 8
			Interest Account (proportion chargeable to district) ..	93	5 2
					1,368 17 10
			Plant and machinery ..		7,289 5 6
			Sundry debtors ..		687 16 0
			Loose tools ..		231 9 7
			Buildings ..		280 0 0
			Stores on hand ..		260 0 0
			Live-stock ..		100 0 0
			Cash in hand ..		29,057 0 11
					£141,215 7 6
					£141,215 7 6

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

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Cash in hand at 1st April, 1920 ..	1,722	11 7	Kaitaia Drainage District—		
Debentures issued under Swamp Land Drainage Act ..	55,000	0 0	Drainage-works, &c. ..	17,748	5 9
			Live-stock ..	100	0 0
			Loose tools ..	58	9 11
			Stores and fuel ..	2,489	7 8
			Management and engineering expenses ..	1,168	3 1
					21,564 6 5
			Waihi Drainage District—		
			Drainage-works, &c. ..	1,675	3 3
			Loose tools ..	4	6 8
			Stores and fuel ..	797	7 4
			Management and engineering expenses ..	485	0 0
					2,961 17 3
			Poukawa Drainage District—		
			Drainage-works, &c. ..		91 5 0
			Hikurangi Drainage District—		
			Drainage-works, &c. ..	137	7 3
			Loose tools ..	1	2 6
			Stores and fuel ..	9	5 0
			Management and engineering expenses ..	294	8 7
					442 3 4
			Machinery and plant ..		2,605 18 8
			Cash in hand at 31st March, 1921 ..		29,057 0 10
					£56,722 11 7
					£56,722 11 7

J. H. O'DONNELL, Chief Accountant.

TREASURY DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital as at 1st April, 1920 ..	1,355	9 9	Sundry debtors ..	..	119 11 5
Sundry creditors ..	548	19 5	Office furniture and fittings ..	773 8 6	
Treasury Adjustment Account ..	50,400	9 9	and equipment ..	123 3 6	
			Add additions ..	896 12 0	
			Less depreciation ..	58 0 1	838 11 11
			Mechanical appliances ..	538 4 0	
			Less depreciation ..	40 7 3	497 16 9
			Library ..	43 17 3	
			Add additions ..	6 2 9	
			Less depreciation ..	50 0 0	
			Less depreciation ..	3 5 9	46 14 3
			Subscriptions paid in advance ..	..	57 13 2
			Excess of expenditure over income ..	50,744 11 5	
					<u>£52,304 18 11</u>
					<u>£52,304 18 11</u>

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Administration charges—			By Inscribed stock fees ..	575	3 6
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	paid in New Zealand ..	1,380	8 6
Office expenses ..	71	11 6	Excess of expenditure over income ..	50,683	11 5
Postages, &c. ..	3,263	12 3			
Printing and stationery ..	3,480	15 0			
Travelling-expenses ..	402	18 10			
		33,820 15 11			
Exchange and commission ..	15,592	11 7			
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			
		<u>£52,639 3 5</u>			<u>£52,639 3 5</u>
To Balance brought down ..	50,683	11 5	By excess of expenditure over income after		
Interest on capital at 4½ per cent. ..	61	0 0	charging interest ..	50,744	11 5
		<u>£50,744 11 5</u>			<u>£50,744 11 5</u>

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

J. J. ESSON, Accountant to the Treasury.

The Treasury, Wellington, 31st March, 1921.

VALUATION DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>				
	£	s. d.		£	s. d.	£	s. d.
Capital Account—Liability to Treasury, ..	40,719	5 6	Office furniture, fittings, and equipment ..	2,768	13 1		
Sundry creditors	730	5 3	Add additions	308	4 6		
Treasury Adjustment Account	26,928	18 9					
				3,076	17 7		
			Less depreciation	230	15 4	2,846	2 3
			Office maps	12,056	5 1		
			Add additions	633	14 11		
						12,690	0 0
			Stationery			1,574	15 11
			Sundry debtors—				
			Contributions accrued	33,249	1 6		
			Fees outstanding	3,549	12 1		
			On open account (motor-cars)	2,194	2 4		
						38,992	15 11
			Excess of expenditure over income			12,274	15 5
	£68,378	9 6				£68,378	9 6

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

<i>Expenditure.</i>			<i>Income.</i>					
	£	s. d.		£	s. d.		£	s. d.
To Salaries	41,743	19 1	By Fees charged for valuer's reports, &c. ..	34,066	10 7			
Advertising, books, newspapers, and other publications	87	13 6	Local bodies' contributions accrued at 31st March, 1921	15,875	0 0			
Assessment Court expenses	174	0 6	Land-tax contributions accrued at 31st March, 1921	15,875	0 0			
Contracts for revising districts	4,028	10 7	State Advances Office contribution	1,000	0 0			
Fees to valuers	17,233	18 7	Excess of expenditure over income for the year	10,442	8 1			
Freight, cartage, and transport charges	51	14 4						
Fuel, light, power, and water	22	19 8						
Law-costs	8	7 6						
Maps, tracings, &c.	158	8 9						
Office expenses	2,436	11 3						
Payment to Post and Telegraph Department for services of officers	50	0 0						
Postages, telegrams, and rent of boxes	1,222	15 4						
Rent	1,830	0 0						
Telephone services (including installation, extensions, maintenance, rent, and calls)	301	9 6						
Travelling allowances and expenses	7,677	14 9						
Depreciation on office furniture, fittings, and equipment	230	15 4						
	£77,258	18 8				£77,258	18 8	
To Balance brought down, exclusive of interest	10,442	8 1	By Balance after charging interest	12,274	15 5			
Interest	1,832	7 4						
	£12,274	15 5				£12,274	15 5	

25th November, 1921.

F. W. FLANAGAN, Valuer-General.

SCENERY PRESERVATION ACCOUNT.

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

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
Cash in hand, 1st April, 1920 ..	4,944	8 1	Salaries	25	0 0
Rents received.. .. .	1,781	15 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 Graz- ing-run 115	500	0 0
			Compensation for land taken under the Act	460	9 0
			Acquisition of Snowden's Bush, Nelson ..	500	0 0
			Orari Gorge Scenic Reserve: Contribution towards improvements and fencing ..	9	7 6
			Whangaroa Harbour Scenic Reserve: Pur- chase of portion of Taupo 24 Block ..	999	0 0
			Surveys, valuations, and incidental ex- penses	298	11 9
			Administration of reserves and historic spots—		
			Salaries of caretakers and allow- ances	124	5 7
			Travelling-expenses	16	10 2
			Eradication of weeds	41	6 6
			Advertising, &c.	8	11 0
			Erection and upkeep of fences..	221	4 4
			Drains	50	0 0
				461	17 7
			Cash in hand, 31st March, 1921 ..	2,900	11 11
				<u>£6,726</u>	<u>3 1</u>
				<u>£6,726</u>	<u>3 1</u>

LOAN ACCOUNT AS AT 31ST MARCH, 1921.

	£	s. d.		£	s. d.	£	s. d.
To Loan authority: Section 12, Scenery Preservation Act, 1908	100,000	0 0	By Debentures issued—				
			1905-1919	89,000	0 0		
			1919-1920	5,000	0 0		
						94,000	0 0
			Balance of authority as at 31st March, 1921			6,000	0 0
						<u>£100,000</u>	<u>0 0</u>
						<u>£100,000</u>	<u>0 0</u>

14th June, 1921.

J. H. O'DONNELL,
Chief Accountant, Lands and Survey Department.

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

Agriculture.	Lands and Survey.	Native.	Public Works.
Cool-storage Account.	Legislative.	Naval Defence.	Tourist.
Education.	Mental Hospitals.	Police.	War Expenses.
Justice.	Mines.	Prisons.	

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, inter-departmental 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.

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SESSION II.
1921-22.
NEW ZEALAND.

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		PAGE
Agriculture	2	Mines	14
Cool Storage (audited)	4	Native	16
Education	5	Police	17
Justice	11	Prisons	18
Legislative	12	Tourist and Health Resorts	20
Mental Hospitals	13	War Expenses	22
Departmental Balance-sheets not yet ready for publication			24

DEPARTMENT OF AGRICULTURE.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

Liabilities.						Assets.							
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Capital funds ..	..	371,939	16	0							169,193	18	0
Less excess of expenditure over revenue ..	..	315,578	0	1	56,361	15	11						
Sundry creditors ..	..				19,249	3	11						
Treasury Adjustment Account ..	..				319,527	10	3						
					<u>£395,138</u>	<u>10</u>	<u>1</u>				<u>£395,138</u>	<u>10</u>	<u>1</u>

A. R. STONE, for Director-General.

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

Expenditure.						Revenue.							
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Stock at 1st April, 1920—													
Equipment ..	..	5,544	17	10									
Furnishings and fittings	..	8,053	19	3									
Books, pictures, diagrams, and maps ..	..	4,696	14	6									
Motor vehicles and bicycles ..	..	5,512	6	7									
Stores, motor accessories, fuel, and farm crops ..	..	23,144	19	9									
Dead stock at farms and poison depots ..	..	14,820	8	1									
Live-stock ..	..	33,913	10	2	95,686	16	2						
Head Office—													
Salaries, bonus, and temporary assistance	..	47,286	9	4									
Travelling-expenses, bicycles, motors, &c.	..	8,212	17	1									
Advertising, printing, stationery, and photos	..	5,664	1	8									
Agricultural instruction	..	335	7	6									
Co-operative Field experiments ..	..	2,058	10	1									
Departments exhibits at agricultural and pastoral shows ..	..	587	5	6									
Contributions, subsidies, and grants ..	..	4,633	11	3									
Experimental farms and areas ..	..	37,725	17	10									
Biological and chemical laboratories ..	..	1,298	17	7									
Postages, telegrams, and telephones ..	..	7,524	18	8									
Preparation and distribution of publications ..	..	6,779	14	4									
Purchase of books, newspapers, &c. ..	..	627	4	1									
Audit of accounts ..	..	677	10	0									
Rent of offices and office charges ..	..	1,660	9	9									
Sundry charges ..	..	1,385	18	5	126,458	13	1						
Carried forward ..					<u>£222,145</u>	<u>9</u>	<u>3</u>						
Head Office—													
Salaries, bonus, and temporary assistance ..	..	2,273	11	7									
Travelling-expenses, &c.	..	194	10	11									
Advertizing, &c. ..	..	615	16	3									
Co-operative field experiments ..	..	665	19	11									
Departmental exhibits, &c. ..	..	6	0	0									
Contributions, &c. ..	..	107	4	11									
Experimental farms, &c.	..	26,294	16	0									
Biological and chemical laboratories ..	..	537	5	7									
Postages, &c. ..	..	54	11	5									
Preparation of publications ..	..	2,255	19	10									
Purchase of books ..	..	4	13	4									
Rent of offices, &c. ..	..	51	17	2									
Sundry charges ..	..	3	2	4	33,065	9	3						
Live-stock Division—													
Salaries, &c. ..	..	1,239	7	10									
Travelling-expenses, &c.	..	555	5	7									
Destruction of noxious weeds ..	..	20	2	6									
Destruction of rabbits ..	..	9,594	12	0									
Diseases of Live-stock ..	..	16	18	3									
Mamaku Farm ..	..	810	15	3									
Milton Poultry Farm ..	..	1,232	12	6									
Inspection of meat ..	..	15	8	3									
Quarantine stations ..	..	1,876	11	11									
Telephone services ..	..	3	2	7									
Veterinary Laboratory ..	..	311	19	11									
Sundry charges ..	..	41	11	4									
Stock Act ..	..	4,597	16	9									
Slaughtering and Inspection Act ..	..	19,363	12	11	39,679	17	7						
Horticulture Division—													
Salaries, &c. ..	..	123	6	2									
Travelling-expenses, &c.	..	52	0	10									
Fostering the fruit industry ..	..	218	1	7									
Horticultural stations and areas ..	..	8,689	8	8									
Sundry charges ..	..	269	6	10									
Orchard and Garden Diseases Act ..	..	480	0	0	9,832	4	1						
Carried forward ..					<u>£82,577</u>	<u>10</u>	<u>11</u>						

DEPARTMENT OF AGRICULTURE—*continued.*REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—*continued.*

	£	s.	d.		£	s.	d.
Brought forward	222,145	9	3	Brought forward	82,577	10	11
Live-stock Division—				Dairy Division—			
Salaries, bonus and temporary assistance ..	85,604	15	2	Salaries, &c. ..	3,288	1	1
Travelling-expenses, bicycles, motors, &c.	27,228	10	6	Travelling-expenses, &c.	140	1	2
Destruction of noxious weeds	202	14	5	Cow-testing	3,918	17	8
Destruction of rabbits ..	25,199	2	3	Grading dairy-produce..	2,878	10	10
Destruction of kea	325	2	0	Purchase of butter for sale	332,763	2	0
Diseases of live-stock ..	2,500	6	9	Sundry charges	4	16	0
Inspection of manure-sterilizing	336	4	5	Dairy Industry Act ..	1,928	3	11
Mamaku Farm	2,270	16	0	<u>344,921</u>	<u>12</u>	<u>8</u>	
Milton Poultry-farm ..	2,011	7	0	Stock at 31st March, 1921—			
Inspection of meat	719	15	1	Equipment	6,044	17	10
Quarantine stations ..	3,760	14	9	Furnishings and fittings	8,525	18	7
Telephone services	758	11	11	Books, pictures, diagrams, and maps ..	4,696	14	6
Veterinary Laboratory..	694	15	5	Motor vehicles and bicycles	11,987	16	5
Sundry charges	956	1	7	Stores, motor accessories, fuel, and farm crops..	29,812	2	6
Stock Act	15,709	18	11	Dead stock at farms and poison depots	14,861	11	2
Slaughtering and Inspection Act	10,403	8	5	Live stock	28,567	9	4
Rabbit Nuisance Act ..	5,901	3	7	<u>104,496</u>	<u>10</u>	<u>4</u>	
<u>184,583</u>	<u>8</u>	<u>2</u>		Balance being excess expenditure over revenue ..	295,968	1	9
Horticulture Division—							
Salaries, bonus and temporary assistance ..	20,349	8	6				
Travelling-expenses, motors, bicycles, &c.	11,616	12	9				
Fostering the bee industry	493	9	7				
Fostering the fruit industry	2,774	15	6				
Horticultural stations and areas	11,395	18	5				
Telephone services	141	19	8				
Sundry charges	403	1	8				
Orchard and Garden Diseases Act	2	0	0				
<u>47,177</u>	<u>6</u>	<u>1</u>					
Dairy Division—							
Salaries, bonus, and temporary assistance ..	26,346	19	4				
Travelling-expenses, motors, bicycles, &c...	14,109	14	2				
Cow testing	834	11	6				
Grading dairy-produce..	351	5	5				
Purchase of butter for sale	331,872	5	2				
Telephone services	172	10	1				
Sundry charges	365	16	6				
Dairy Industry Act	4	10	0				
<u>374,057</u>	<u>12</u>	<u>2</u>					
<u>£827,963</u>	<u>15</u>	<u>8</u>		<u>£827,963</u>	<u>15</u>	<u>8</u>	
	£	s.	d.		£	s.	d.
To Balance carried down ..	295,968	1	9	By excess expenditure over income after charging interest on capital and depreciation on improvements	315,578	0	1
Depreciation, 5 per cent. on £57,453	2,872	13	0				
Interest on capital, 4½ per cent. on £371,939 16s. ..	16,737	5	4	<u>£315,578</u>	<u>0</u>	<u>1</u>	
<u>£315,578</u>	<u>0</u>	<u>1</u>		<u>£315,578</u>	<u>0</u>	<u>1</u>	

A. R. STONE, for Director-General.

DEPARTMENT OF AGRICULTURE.—COOL STORAGE ADVANCES ACCOUNT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>				<i>Assets.</i>			
	£	s. d.	£	s. d.		£	s. d.
Debentures at 4 per cent.—					Total amount of advances		
Appropriation Act, 1917,					as per statement ..	134,450	0 0
section 22—					Less repayments ..	39,250	0 0
Maturing 1st £							95,200 0 0
March, 1923 73,250					Treasury investments as		
Maturing 1st					per statement ..	27,500	0 0
March, 1924 20,500					Less sales ..	7,500	0 0
	93,750	0 0					20,000 0 0
Finance Act, 1918 (No. 2),					Interest accrued—		
section 30—					On advances ..	1,197	1 8
Maturing 1st March,					On Treasury investments	206	16 3
1924	27,000	0 0					1,403 17 11
			120,750	0 0	Cash in hand as per statement of receipts		
Interest accrued on debentures—					and payments ..		2,819 1 10
Appropriation Act, 1917..	308	4 4			Revenue Account—Balance (loss) trans-		
Finance Act, 1918 ..	88	15 4			ferred		2,093 19 11
Sundry creditors			396	19 8			
			370	0 0			
			<u>£121,516</u>	<u>19 8</u>			
							<u>£121,516 19 8</u>

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

<i>Dr.</i>				<i>Cr.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Interest on debentures					By Interest on loans, as per		
issued under Appropria-					statement attached	13,726	19 11
tion Act, 1917, section					Less interest conces-		
22	10,336	13 7			sions, as per state-		
Interest accrued on above	308	4 4			ment	4,402	11 0
			10,644	17 11	Interest actually received	9,324	8 11
Interest on debentures					Interest accrued on loans		
issued under Finance					as above	1,197	1 8
Act, 1918 (No. 2), sec-							10,521 10 7
tion 30	2,047	0 7			Interest received by		
Interest accrued on above	88	15 4			Treasury on sundry		
			2,135	15 11	investments, as per		
Administration charges			370	0 0	statement attached ..	328	7 1
					Interest accrued on		
					Treasury investments	206	16 3
			<u>£13,150</u>	<u>13 10</u>			535 3 4
					Balance (loss)		2,093 19 11
							<u>£13,150 13 10</u>

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>Liabilities.</i>					
					£	s.	d.
Capital at 31st March, 1920 (excess of assets over liabilities)	..	..	..	..	2,935,420	15	5
Education Loans Account—Debentures issued	..	..	..	..	270,000	0	0
Sundry creditors	..	..	..	..	73,081	18	7
Treasury Adjustment Account	..	..	..	..	2,970,871	7	0
					<u>£6,249,374</u>	<u>1</u>	<u>0</u>
		<i>Assets.</i>					
		£	s.	d.	£	s.	d.
Head Office, School Inspectors, and Physical Instructors—							
Office furniture, &c.	..	2,500	19	3			
Expended, 1920-21	..	6	8	0			
		<u>2,507</u>	<u>7</u>	<u>3</u>			
Less depreciation	..	125	0	0	2,382	7	3
Horse (Native School Inspector), at 31st March, 1920	..	14	0	0			
Less depreciation	..	2	0	0			
		<u>12</u>	<u>0</u>	<u>0</u>			
Mechanical appliance at 31st March, 1920	..	670	0	0			
Expended, 1920-21	..	184	10	0			
		<u>854</u>	<u>10</u>	<u>0</u>			
Less depreciation	..	66	0	0	788	10	0
Library	..	..	..	..	200	0	0
Examination models at 31st March, 1920	..	164	16	0			
Less depreciation	..	25	0	0			
		<u>139</u>	<u>16</u>	<u>0</u>			
Motor-cycles at 31st March, 1920	..	323	17	6			
Expended, 1920-21	..	679	2	6			
		<u>1,003</u>	<u>0</u>	<u>0</u>			
Less depreciation	..	141	0	0	862	0	0
					<u>4,384</u>	<u>13</u>	<u>3</u>
School for the Deaf—							
Land	..	..	..	..	3,150	0	0
Buildings at 31st March, 1920	..	10,370	0	0			
Less depreciation	..	220	0	0			
		<u>10,150</u>	<u>0</u>	<u>0</u>			
Furniture and furnishings at 31st March, 1920	..	2,318	14	5			
Less depreciation	..	116	0	0			
		<u>2,202</u>	<u>14</u>	<u>5</u>			
Farm implements, tools, &c., at 31st March, 1920	..	185	4	6			
Less depreciation	..	9	0	0			
		<u>176</u>	<u>4</u>	<u>6</u>			
Live-stock	..	..	..	..	149	12	6
Farm-produce, &c.	..	..	..	..	175	0	0
General stores on hand	..	..	..	..	344	9	0
					<u>16,348</u>	<u>0</u>	<u>5</u>
School for Feeble-minded—							
Land	..	..	..	..	14,565	0	0
Buildings at 31st March, 1920	..	45,416	3	0			
Less depreciation	..	1,280	0	0			
		<u>44,136</u>	<u>3</u>	<u>0</u>			
Furniture, &c., at 31st March, 1920	..	4,182	18	9			
Less depreciation	..	209	0	0			
		<u>3,973</u>	<u>18</u>	<u>9</u>			
Farm implements, plant, &c., at 31st March, 1920	..	3,007	18	2			
Expended, 1920-21	..	39	8	8			
		<u>3,047</u>	<u>6</u>	<u>10</u>			
Less depreciation	..	150	0	0	2,897	6	10
Live-stock	..	..	..	..	2,167	4	6
Farm-produce	..	..	..	..	855	5	2
General stores on hand	..	..	..	..	3,330	7	9
Typewriters	..	..	..	..	35	0	0
					<u>71,960</u>	<u>6</u>	<u>0</u>
Industrial School, Receiving-home—							
Land at 31st March, 1920	..	54,369	0	0			
Expended, 1920-21	..	2,240	0	0			
		<u>56,609</u>	<u>0</u>	<u>0</u>			
Buildings at 31st March, 1920	..	55,734	7	8			
Expended, 1920-21	..	9,316	6	2			
		<u>65,050</u>	<u>13</u>	<u>10</u>			
Less depreciation	..	1,441	0	0	63,609	13	10
Carried forward	..	..	..	..	£120,218	13	10
					£92,692	19	8

EDUCATION DEPARTMENT—*continued.*

					<i>Assets—continued.</i>		£	s.	d.	£	s.	d.
Brought forward	120,218	13	10	92,692	19	8
Industrial School, Receiving Home— <i>continued.</i>						£	s.	d.				
Furniture, &c., at 31st March, 1920	9,662	5	7				
Expended, 1920–21	1,969	13	6				
						11,631	19	1				
Less depreciation	480	0	0				
									11,151	19	1	
Farm implements and plant, &c., at 31st March, 1920	3,231	9	4				
Expended, 1920–21	26	16	2				
						3,258	5	6				
Less depreciation	161	0	0				
									3,097	5	6	
Live-stock	4,878	16	0			
Farm-produce	2,190	10	0			
General stores on hand	10,121	9	9			
Motor-cars, &c., at 31st March, 1920	2,057	8	8				
Expended, 1920–21	2,355	13	4				
						4,413	2	0				
Less depreciation	600	0	0				
									3,813	2	0	
Typewriters at 31st March, 1920	237	10	0				
Less depreciation	24	0	0				
									213	10	0	
												155,685 6 2
<i>School Buildings (Sites, Buildings, Equipment, &c.)—</i>												
Value at 31st March, 1920	2,670,000	0	0				
Expended, 1920–21—												
Public schools	280,212	14	9				
Secondary	45,404	17	6				
Technical	69,324	8	1				
Training college	11,517	1	0				
Native schools	4,371	14	3				
Universities	30,714	7	0				
Kindergartens	1,452	2	8				
						3,112,997	5	3				
Less depreciation	40,000	0	0				
												3,072,997 5 3
<i>Central Stores, Auckland and Wellington—</i>												
Stock in hand at 31st March, 1920	28,958	5	3				
Stock increased during 1920–21	15,178	14	9				
												44,137 0 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
<i>Secondary Debtors—</i>												
Government Fire Insurance Fund	13,172	0	0			
For maintenance of inmates at institutions	55,974	6	2			
For supplies to boys and girls at service	4,843	14	1			
For sale of produce, &c.	211	19	8			
												73,201 19 11
<i>Education Loans Account—Cash in Public Account at 31st March, 1921</i>												
Balance from Income and Expenditure Account (excess of expenditure over income)				55,429 4 2
												2,753,757 11 8
												<u>£6,249,374 1 0</u>

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

<i>Expenditure.</i>					<i>Income.</i>		
GENERAL ADMINISTRATION (HEAD OFFICE)—					Teachers' Superannuation		
	£	s.	d.	£	s.	d.	Fund (for clerical assistance)
Salaries	11,873	0	9				300 0 0
Temporary assistance	2,011	12	7				
Overtime and meal allowance	146	3	9				
Travelling-expenses	345	6	4				
Printing and Stationery	1,769	1	11				
Office requisites	123	3	11				
Telephone services	104	16	11				
Advertising	134	4	7				
Rent	591	0	0				
Contingencies	37	11	3				
Depreciation on office furniture	102	0	0				
				17,238	2	0	
Carried forward				£17,238	2	0	
							Carried forward £300 0 0

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—*continued.*

		<i>Expenditure.</i>						<i>Income.</i>		
		£	s.	d.				£	s.	d.
Brought forward	.. ..	17,238	2	0				Brought forward	.. ..	300 0 0
ELEMENTARY EDUCATION—										
Salaries of Head Office staff	.. ..	2,229	3	4				ELEMENTARY EDUCATION—		
Rent, Head Office	.. ..	169	0	0				<i>School Journal—Sales</i>	.. ..	629 17 8
Depreciation on furniture (Head Office)	.. ..	30	0	0				Sundries	.. ..	29 7 3
Salaries of teachers	.. ..	1,487,586	15	4						
Special allowances to teachers, Chatham Islands	.. ..	29	6	10						
House allowances to head teachers not provided with residence	.. ..	40,862	8	11						
Removal of teachers	.. ..	572	7	5						
Grading of teachers, travelling-expenses, &c.	.. ..	1,113	12	7						
Organizing teachers, salaries and travelling-expenses	.. ..	15,542	4	5						
Salaries of Inspectors	.. ..	29,062	0	11						
Conference of Inspectors and others	.. ..	775	2	5						
Travelling-expenses of Inspectors	.. ..	10,408	10	0						
Clerical assistance	.. ..	350	0	0						
Conveyance of pupils	.. ..	35,104	11	0						
<i>School Journal—</i>	£ s. d.									
Salaries	.. ..	709	11	8						
Printing and putting up for despatch	8,860 4 10									
Postage	.. ..	1,323	15	6						
Miscellaneous	.. ..	113	19	3						
		11,007	11	3						
School and class libraries capitation	.. ..	1,943	13	5						
Manual instruction capitation	.. ..	50,555	8	6						
Grants to Education Boards for general administration	.. ..	39,462	11	8						
School Committees—Incidental expenses	.. ..	89,800	2	2						
Maintenance of school-buildings	.. ..	102,314	0	5						
Subsidies to public schools	.. ..	4,553	15	2						
Office requisites, stationery, &c.	.. ..	578	4	5						
Flags for schools	.. ..	2	0	3						
Fares of competitors, schools swimming carnival	.. ..	10	8	3						
Free kindergartens capitation	.. ..	1,796	12	5						
		1,925,859	11	1						
SECONDARY EDUCATION—										
Salaries of Inspectors and Head Office staff	.. ..	1,794	6	9				SECONDARY EDUCATION—		
Travelling-expenses of Inspectors	.. ..	376	2	8				Fees from paying pupils	.. ..	8,805 0 0
Salaries of teachers, District High Schools	.. ..	33,864	11	11				Proportion of income from High School Boards' endowments allocated for payment of teachers' salaries	.. ..	21,320 14 11
Salaries of teachers and incidental expenses, secondary schools	.. ..	175,178	0	5						
Conveyance of pupils	.. ..	5,992	16	0						
Manual instruction	.. ..	4,148	14	7						
National Scholarships	.. ..	12,881	6	3						
Expenses of delegates attending Education Conference	.. ..	117	10	2						
Stationery	.. ..	46	12	6						
Payments to Marlborough High School under Marlborough High School Act, 1899	.. ..	400	0	0						
Subsidies on voluntary contributions	.. ..	517	18	6						
HIGHER EDUCATION—										
University National Scholarships	.. ..	2,880	19	0						
University bursaries	.. ..	8,558	0	6						
Sir George Grey Scholarship	.. ..	100	0	0						
Educational bursaries	.. ..	966	8	0						
Agricultural bursaries	.. ..	829	2	0						
Grant to New Zealand University and University colleges	.. ..	43,500	0	0						
College subsidies	.. ..	4,618	8	6						
National-endowment revenue paid over to New Zealand University and University colleges	.. ..	10,004	15	6						
Workers' Educational Association (grant)	.. ..	500	0	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.*

		<i>Expenditure.</i>		£	s.	d.			<i>Income.</i>		£	s.	d.
Brought forward		2,250,373	6	4	Brought forward		..	31,084	19	10	
TECHNICAL INSTRUCTION—													
Salaries of Inspectors and		£	s.	d.									
Head Office staff ..	3,689	9	5										
Stationery, Head Office ..	245	7	6										
Rent	135	0	0										
Telephones	13	5	0										
Depreciation on furniture ..	15	0	0										
Travelling-expenses of Inspectors	440	17	2										
Salaries of instructors, &c., and capitation	85,000	5	4										
Material, &c., grants for ..	2,957	17	1										
Material, &c., subsidies on voluntary contributions..	4,649	18	7										
Conveyance of instructors..	202	1	8										
Conveyance of pupils	3,962	13	11										
Examinations, City and Guild, London	186	5	1										
Repairs to buildings	392	4	9										
Rents of buildings	742	15	2										
Conference of authorities ..	25	0	0										
Scholarships and bursaries	3,007	0	0										
				105,665	0	8							
TRAINING OF TEACHERS—													
Salaries of Training College Staff (three-fifths), the remaining two-fifths being charged to primary teachers' salaries	20,593	19	9										
Allowances to students, and fees	91,105	3	6										
Special instruction, libraries, clerical assistance, &c. ..	1,027	10	0										
Science apparatus and material	177	8	9										
Fares of instructors and teachers	3,985	19	4										
Classes at sub-centres	2,442	15	3										
				119,332	16	7							
NATIVE SCHOOLS—													
Salaries, Inspectors and Head Office staff, £1,652 ls. 8d.; teachers, £52,994 13s. 3d.	54,646	14	11										
Rent, Head Office	51	0	0										
Stationery, Head Office	112	5	0										
Advertising, &c.	12	16	6										
Depreciation on office furniture	4	0	0										
Special allowances for teachers in isolated places	172	18	10										
Travelling-expenses of Inspectors and transfer of teachers	1,474	14	5										
Conveyance and board of pupils	1,261	0	5										
Books and school requisites	1,823	1	9										
Manual instruction	372	8	6										
Higher Education—Scholarships tenable at secondary schools and transit expenses	3,751	12	9										
Repairs to buildings	4,452	3	0										
Sundries	12	10	6										
				68,147	6	7							
SCHOOL MEDICAL, DENTAL, AND PHYSICAL INSTRUCTION—													
Salaries of Medical and Dental Officers, School Nurses, and Physical Instructors	16,964	16	3										
Travelling-expenses, Medical and Dental Officers, School Nurses, and Physical Instructors	7,408	16	0										
Material, books, &c.	1,208	2	8										
Printing and stationery	502	14	6										
Dental clinics	189	3	6										
Conference of Instructors, &c.	49	13	7										
Courses of instruction for teachers	52	0	1										
Conveyance of teachers	13	14	6										
Depreciation of office furniture, motor-bicycles, &c.	138	0	0										
Sundries	23	10	8										
				26,550	11	9							
Carried forward	£2,570,069	1	11							
NATIVE SCHOOLS—													
Tauranga endowment	300	0	0										
Fines for non-attendance	13	3	0										
PHYSICAL INSTRUCTION—													
Sale of equipment	19	7	0										
Carried forward	£31,417	9	10							

EDUCATION DEPARTMENT—*continued.*INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—*continued.*

		<i>Expenditure.</i>		£	s. d.			<i>Income.</i>		£	s. d.	
Brought forward				2,570,069	1 11	Brought forward		31,417		9 10		
EDUCATION OF BLIND, DEAF, FEEBLE-MINDED, AND DELINQUENT CHILDREN—						EDUCATION OF BLIND, DEAF, FEEBLE-MINDED, AND DELINQUENT CHILDREN—						
Head Office administrative charges—						Jubilee Institute for the Blind—						
Salaries	7,090	5	11			Maintenance payments for pupils	729	1	8			
Travelling-expenses	136	16	8			School for the Deaf—						
Allocation for rent	289	0	0			Maintenance payments by parents, &c.	2,595	2	8			
Stationery, &c.	480	14	5			Sale of produce	12	3	9			
Depreciation on office furniture	22	0	0									
				8,018	17	0						
Other charges—						School for Feeble-minded—						
Education of the blind—						Maintenance payments by parents, &c.						
Grant to trustees, Jubilee Institute, Auckland School for the Deaf—						Sale of produce						
Salaries	5,946	5	1			3,991	19	9				
Advertising, &c.	11	0	5			1,584	7	7				
Maintenance of inmates at institution	1,752	8	2			Industrial schools and receiving and probation homes—						
Travelling-expenses	261	19	10			Maintenance payments by parents, &c.						
Special classes for deaf children	2	10	0			Sale of produce, Industrial School						
Repairs to buildings	302	14	1			Rent						
Contingencies	14	17	5			37,352						
Depreciation on buildings, furniture, &c.	345	0	0			8 9						
				8,636	15	0	4,745					
School for Feeble-minded—						1 7						
Salaries	11,134	11	0			96						
Advertising, &c.	9	18	8			0 8						
Maintenance of inmates at institutions	8,389	14	3									
Travelling-expenses	1,462	11	7									
Repairs to buildings	297	9	1									
Depreciation on buildings, furniture, &c.	1,639	0	0									
				22,933	4	7						
Industrial schools and receiving and probation homes—												
Salaries	28,000	7	10									
Maintenance of children boarded out	66,458	14	7									
Law-costs	56	5	0									
Libraries	29	5	3									
Commission to Postal Department for payment of boarding out orders, &c.	639	10	6									
Maintenance of inmates at Government schools	20,600	18	11									
Maintenance of inmates at private industrial schools	2,043	19	9									
Maintenance at other institutions	41	12	0									
Refund of inmates' earnings credited to vote in previous years	351	13	7									
Payment to custodians of children of amount collected for maintenance	751	12	3									
Rent, office requisites, telephones, &c.	942	7	5									
Special instruction, Wera-roa	67	11	5									
Subsidy to children nursing, Wellington	200	0	0									
Travelling-expenses of officers and children	9,203	1	3									
Wages paid to inmates in residence at institutions	168	8	1									
Repairs to buildings	5,557	14	11									
Contingencies	3	0	0									
Depreciation on buildings, furniture, &c.	2,706	0	0									
				137,822	2	9						
Carried forward						Carried forward						
				£2,748,059	1	5	£82,523				16	3

EDUCATION DEPARTMENT—*continued.*

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

Expenditure.	£	s.	d.	Income.	£	s.	d.
Brought forward	2,748,059		1 5	Brought forward ..	82,523	16	3
MISCELLANEOUS SERVICES—				MISCELLANEOUS SERVICES—			
Compassionate allowance to Mrs. Miller (late cookery teacher)	£	s.	d.	Examination fees, &c. ..	2,819	14	0
Compassionate allowance to widow of late G. F. Hogben	450		0 0				
Grant to Ashburton High School Board (Urquhart v. Board)	1,000		0 0				
Grant to Secondary-school Assistant Teachers' Association	50		0 0				
Bonus to teachers and departmental staff from 1st January, 1920	19,446	8	9				
Council of Education—Expenses of delegates	260	11	10				
Examinations—							
Head Office—	£	s.	d.				
Salaries ..	1,625		0 0				
Rent ..	275		0 0				
Telephones ..	21		0 0				
Depreciation on office furniture, models, &c. ..	48		0 0				
Examiner's fees ..	1,977	18	9				
Supervision fees and expenses ..	1,746		0 3				
Printing and stationery ..	1,592	1	5				
Postages ..	345	13	7				
Refund of fees ..	52	8	0				
Miscellaneous ..	26		0 10				
			<u>7,709 2 10</u>				
Printing and Stationery Office fittings and requisites not apportionable to other subdivision	962		2 0				
Postage, telegrams, rent of Post Office boxes, &c., not apportionable to other subdivisions	3,158	10	8				
Subsidies to public libraries	2,944	7	4				
Training classes, returned soldiers	594		0 6				
War bursaries	468	19	2				
Contributions to Teachers' Superannuation Fund ..	43,000		0 0				
Pensions under Civil Service Act, 1908	637	6	3				
Contingencies	33	7	4				
			<u>80,764 16 8</u>				
Depreciation on school buildings (public, secondary, University, &c.)	40,000		0 0	Balance carried down ..	2,783,480	7	10
			<u>£2,868,823 18 1</u>		<u>£2,868,823 18 1</u>		
	£	s.	d.	Revenue from primary-education endowment reserves	91,543	6	0
Balance brought down	2,783,480		7 10	Revenue from national-endowment reserves ..	70,273	8	8
Interest on capital	132,093		18 6	Balance (excess of expenditure over revenue)	2,753,757	11	8
			<u>£2,915,574 6 4</u>		<u>£2,915,574 6 4</u>		

A. BELL, Secretary,
C. C. CRAWFORD, Accountant.

DEPARTMENT OF JUSTICE.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

Assets.				Liabilities.			
	£	s.	d.	£	s.	d.	
Office furniture, fittings, and mechanical appliances*	30,616	12	5				Capital—Liability to Treasury. 31st March, 1921
Buildings and sites*	403,518	0	0				.. .. .
				434,134	12	5	.. .. .
Telephone subscriptions paid in advance				1,158	10	0	Sundry creditors
Excess expenditure over income				34,437	17	3	.. .. .
				£469,730	19	8	Treasury Adjustment Account
						
							£469,730 19 8

* Returns incomplete.

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

Expenditure.				Income.			
	£	s.	d.	£	s.	d.	
Administrative charges—				Revenue—			
Salaries of Judges	23,144	1	9	Supreme Court	31,977	4	1
Salaries of Magistrates	15,765	17	4	Magistrate's Court	93,798	18	2
Salaries (permanent, temporary, and bonuses)	66,267	11	1	Warden's Court	355	3	0
Travelling-expenses	11,290	6	0	Bankruptcy Court	1,613	1	7
Fuel, light, water, &c.	3,248	8	0	Licensing Court	1,975	1	0
Postage	3,373	5	8	Sheriffs	966	17	10
Printing and stationery	4,861	16	3	Patents	9,707	19	11
Telephone repairs	87	1	0				140,394 5 7
Rent	312	12	8	Fees under Shorthand Reporters Act			8 8 0
Advertising	161	14	7	Miscellaneous revenue—			
Typewriter repairs	169	3	1	Rent	49	7	1
Cost administering licensing laws	25	5	8	License fees for K.C.s to appear against Crown	10	10	0
			128,707 3 1	Estreated recognizances	300	0	0
Cost of criminal prosecutions			18,509 1 10	Money found on prisoners	43	2	1
Refund of fees and fines			8,793 8 11				402 19 2
Cost of inquests			5,552 9 1	Excess of expenditure over income			34,437 17 3
Expenses under Reformatory Institutions Act			4,616 13 0				
Expenses under Juries Act			2,433 13 2				
Expenses Circuit Courts			1,053 6 3				
Bankruptcy Commission			1,058 17 8				
Cleaning Courthouses			1,921 14 7				
Fidelity guarantee premiums			295 10 6				
Commission on money-orders			232 18 4				
Contingences			163 1 11				
Compassionate allowance, Mrs. Veale			270 0 0				
Compassionate allowance, Mrs. Rawson (unauthorized)			500 0 0				
Audit fees (unauthorized)			1,135 11 8				
			£175,243 10 0				£175,243 10 0

(No depreciation or interest allowed for.)

C. E. MATTHEWS, Under-Secretary.

MINES DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>				<i>Assets.</i>			
£	s.	d.		£	s.	d.	
Capital—Liability to Treasury, 31st March, 1920	84,198	14	1	Advances—			
Less advances, principal written off ..	375	0	0	Mining advances ..	29,628	11	7
	—			Advances to oil-boring companies ..	17,386	9	5
Sundry creditors ..			83,823 14 1		47,015	1	0
Treasury Adjustment Account ..			4,392 2 1	Less amount written off (Appropriation Act, 1920) ..	375	0	0
			31,458 8 3	Interest accrued ..			46,640 1 0
				Mines Department—			7,453 8 3
				Buildings £94 10 0			
				Less sales 15 2 6			
				Less depreciation ..	79	7	6
					2	7	6
							77 0 0
				Furniture and fittings ..	920	18	9
				Less depreciation ..	46	1	0
							874 17 9
				Motor vehicles ..	565	13	9
				Less depreciation ..	113	2	9
							452 11 0
				Typewriters ..	263	6	6
				Less depreciation ..	22	6	6
							241 0 0
				Instruments ..	276	3	0
				Less depreciation ..	55	4	6
							220 18 6
				Maps, text-books, &c. ..	17½	2	6
				Less depreciation ..	8	11	0
							162 11 6
				Mineral specimens ..	51	10	6
				Less depreciation ..	0	10	6
							51 0 0
				Consumable stores on hand ..			144 4 10
				Water-races—			
				Land ..			1,405 0 0
				Reservoirs, races, &c. ..			15,000 0 0
				Sundry debtors, timber royalties ..	56	5	0
				Sundry water-sales ..	43	11	10
							99 16 10
				Drills—			
				Buildings ..	283	2	0
				Less depreciation ..	8	12	0
							274 10 0
				Drills and accessories ..	8,141	11	6
				Less depreciation ..	814	3	0
							7,327 8 6
				Drill stores ..	2,207	9	6
				Less depreciation ..	441	10	0
							1,765 19 6
				Carbons ..	3,342	2	5
				Less depreciation ..	835	10	7
							2,506 11 10
				Fees paid in advance, telephones, &c. ..			117 10 6
				Sundries ..			5 6 0
				Geological Survey—			
				Furniture and fittings ..	350	17	0
				Less depreciation ..	17	11	0
							333 6 0
				Fossil and other collections ..	9,263	12	0
				Less depreciation ..	92	12	0
							9,171 0 0
				Library and publications	4,666	12	0
				Less depreciation ..	233	6	6
							4,433 5 6
				Instruments ..	290	14	6
				Less depreciation ..	58	3	0
							232 11 6
				Tools, equipment, &c. ..	212	14	9
				Less depreciation ..	42	11	0
							170 3 9
				Consumable stores on hand ..			57 8 3
				Excess of expenditure over income after charging interest ..			20,456 13 5
							20,456 13 5
							£119,674 4 5

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

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Advertising, &c.	82	18 11	By Interest on advances	1,816	11 2
Assistance to prospectors, &c. ..	3,561	0 3	Sales water	1,678	4 1
Audit charges	382	16 8	Goldfields revenue	16,020	7 0
Drills—Maintenance	1,293	12 0	Timber royalties	298	14 9
Examinations—Expenses	214	2 3	Examination fees	33	0 0
Freight, cartage, &c.	48	0 0	Forfeited deposits	2	9 6
Fuel, light, water, cleaning, &c. ..	109	0 5	Rents and royalties on coal and lignite	18,591	4 10
Instruments, repairs and replacements	90	5 0	Registration and other fees	21	7 0
Law-costs	44	1 4	Balance carried down	16,667	14 7
Mine-water flooding, Thames	458	4 2			
Office requisites	213	14 7			
Outfit allowances and field expenses..	780	17 11			
Postages, telegrams, &c.	523	18 1			
Printing and stationery	1,065	2 7			
Rents	1,510	14 0			
Retiring and other allowances	500	0 0			
Salaries	18,850	18 4			
Schools of Mines—Subsidies and expenses	2,882	10 3			
Sick and Accident Funds—Compensation	265	0 0			
Telephones, rent of boxes, &c.	141	12 5			
Travelling expenses and allowances ..	2,770	12 4			
Wages—Temporary and other assistance	2,572	4 1			
Water-races—Maintenance	985	14 4			
Sundries	48	8 9			
Roads on goldfields	12,305	0 0			
Depreciation	2,792	2 10			
Bad debts written off (Appropriation Act, 1920)	637	1 5			
	<u>£55,129</u>	<u>12 11</u>		<u>£55,129</u>	<u>12 11</u>
	£	s. d.		£	s. d.
To Balance brought down	16,667	14 7	By Balance	20,456	13 5
Interest on capital	3,788	18 10			
	<u>£20,456</u>	<u>13 5</u>		<u>£20,456</u>	<u>13 5</u>
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.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital as at 31st March, 1921	..	11,430	5	10	
Sundry creditors	..	260	0	5	
Treasury Adjustment Account	..	29,402	19	7	
		<hr/>			
		£41,093	5	10	
		<hr/>			
				Land	£7,185
				Buildings	1,350
					<hr/>
				Office furniture, fittings, and equipment	8,535 0 0
				Motor-car	2,650 5 10
				Sundry debtors—	245 0 0
				Native Land Court fees outstanding ..	127 8 6
				Subscriptions paid in advance ..	236 15 0
				Excess of expenditure over income ..	29,298 16 6
					<hr/>
					£41,093 5 10
					<hr/>

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

<i>Expenditure.</i>				<i>Income.</i>				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
<i>Native Department—</i>								
Administration charges—					Native Land Court fees ..	6,407	6	5
Salaries	26,080	4	9		Maori Land Board fees ..	4,547	12	6
Cost-of-living bonus	495	13	11					
Allowances, overtime, &c. ..	112	11	7					10,954 18 11
Examination of interpreters ..	21	0	0		Maori Land Board Commission ..	5,450	10	5
Office expenses ..	154	2	7		Fees on application for Native Interpreters' licenses ..			55 13 0
Postages, &c. ..	1,098	6	8		Translation fees			73 9 0
Printing and stationery	1,419	7	6		Valuation fees recovered ..			1,664 1 6
Travelling expenses and allowances ..	3,657	17	7		Excess of expenditure over income ..			29,298 16 6
Rent	1,597	14	10					
Audit of accounts ..	322	16	8					
Freight, cartage ..	179	5	0					
				35,139	1	1		
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					
				2,356	16	11		
<i>Native Land Purchase Branch—</i>								
Salaries	1,517	16	0					
Cost-of-living bonus ..	11	5	0					
Administration and other expenses ..	2,410	7	2					
Valuation fees	33	12	0					
				3,973	0	2		
<i>Civil List, Native Purposes—</i>								
Pensions	303	10	0					
Food and clothing ..	1,732	9	6					
Contingencies	3,992	11	8					
				6,028	11	2		
				£47,497	9	4		
								£47,497 9 4
								<hr/>

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.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital :—			Sundry debtors	312	10 0
Liability to Treasury, 31st March, 1921	569,403	16 8	Stores and equipment	11,321	10 2
Sundry creditors	3,884	8 7	Motor vehicles	2,860	0 0
Treasury Adjustment Account	401,392	11 2	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
	£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.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Administrative charges :—					By Sales of unserviceable or surplus stores, &c.	363	19 11
Salaries	305,625	18 0			Rents of buildings	269	14 4
Cost-of-living bonus	3,027	9 0			Rents of reserves	38	14 1
Rent	2,611	13 5			Subsidies from local bodies	1,250	0 0
Office expenses	974	16 3			Excess of expenditure over income	403,794	14 2
Printing and stationery	6,280	2 1					
Postage and telegrams	6,220	16 1					
Telephones	2,984	2 10					
House allowances	18,594	7 10					
Travelling-expenses	19,898	8 2	366,217	13 8			
Upkeep of bicycles, horses, and motor vehicles	8,660	0 2					
Freight, cartage, &c.	4,904	1 2					
Supplies, &c.	1,913	19 11					
Fuel, light, water, scavenging	3,792	16 0					
Expenses of prosecutions	1,600	15 3					
Prisoners' rations	1,044	6 1					
Rewards	983	6 0					
Medical expenses	330	9 8					
Police examinations	104	19 3					
Maintenance and repairs to buildings, &c.	15,578	4 5					
Compassionate allowances	258	12 6					
Superannuation contributions	316	14 5					
Sundries	11	4 0	39,499	8 10			
			£405,717	2 6		£405,717	2 6

A. H. WRIGHT,
Commissioner of Police.

PRISONS DEPARTMENT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Assets.</i>				<i>Liabilities.</i>						
	£	s.	d.	£	s.	d.				
Sundry debtors				7,729	9	3	Capital funds—Liability to Treasury on Capital Account, 31st March, 1921	602,454	6	6
Stock in general store	4,158	19	10				Treasury Adjustment Account	68,827	14	11
Additional	4,774	6	2				Sundry creditors	6,513	0	5
				8,933	6	0				
Stored crops (assessed value at date)				4,714	0	0				
Live-stock	11,066	6	0							
Additional	1,969	14	0							
				13,036	0	0				
Land (assessed value at date)				101,781	0	0				
Loose tools	1,529	3	5							
Additional	128	11	3							
				1,657	14	8				
Implements and machinery	5,661	6	0							
Additional	388	14	0							
				6,050	0	0				
Growing crops (assessed value at date)				3,428	0	0				
Office furniture and fittings (assessed value at date)				1,502	11	0				
Prison furniture and fittings (assessed value at date)—										
Arms and accoutrements	141	15	2							
Furniture and fittings	6,144	6	2							
Library and school-books	455	16	0							
				6,741	17	4				
Motor vans and accessories (assessed value at date)				1,800	0	0				
Buildings (assessed value at date)				431,179	0	0				
Leasehold (assessed value at date)				14,408	15	2				
Clothing and bedding (assessed value at date)—										
Clothing	8,725	19	6							
Bedding	4,540	19	5							
				13,266	18	11				
Excess of expenditure over income				61,566	9	6				
				£677,795	1	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.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Salaries	51,987	16	1	By Sales—			
Advertising, purchase of books, &c.	296	18	4	Metal	7,712	0	0
Allowances to instructing and other officers	556	15	8	Farm-produce	6,550	0	0
Assistance to discharged prisoners	50	19	8	Farm stock	7,565	0	0
Allowances to officers temporarily performing higher duties	9	11	8	Bricks	1,190	0	0
Expenses: First Offenders' Probation Act	384	5	5	Concrete blocks, &c.	1,135	0	0
Clothing, bedding, furniture, &c.	3,690	12	7	Firewood	166	0	0
Expenses connected with tree-planting prisons	474	1	11	Boots	2,095	0	0
Expenses in connection with prisons, farms, &c.	5,554	10	8	Tree-planting realizations	2,670	0	0
Expenses in connection with prison-works, &c.	1,405	14	11	Prison labour employed on public buildings	3,905	0	0
Expenses administration Crimes Amendment Act, 1910	574	16	11	Prison labour employed on roadworks	123	0	0
Forage	677	1	9	Prison labour employed on Invercargill rifle range	2,450	0	0
Freight, cartage, &c.	370	14	4	Miscellaneous credits	3,584	0	8
Fuel, light, and water	4,549	6	8	Prison labour employed on public works for which no financial credit is received	20,243	0	0
Gratuities to prisoners on discharge	544	0	2	Excess of expenditure over income	61,566	9	6
Lodging-allowances	3,120	6	8				
Materials and expenses in connection with brickmaking	243	2	8				
Medicines and medical comforts	901	19	8				
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.*

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
Brought forward ..	75,746	18	8	Brought forward ..	120,945	10	2
To Payments to prisoners under Crimes Amendment Act	3,127	15	0				
Postage and telegrams	608	10	5				
Printing and stationery	793	7	9				
Rations	21,548	9	5				
Sanitary services, cleaning, and disinfectants	696	2	2				
Telephone subscriptions and expenses	437	5	0				
Temporary officers and matrons	6,307	11	8				
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	0	5				
Workshops equipment	16	19	9				
Expenses in connection with development, draining, and roading, Invercargill	422	11	11				
Equipment and instructional work, Invercargill	20	12	2				
Cost-of-living bonus	1,775	11	3				
Contingencies, &c.	83	13	6				
Purchase and upkeep of vehicles	1,914	15	3				
Audit charges	600	0	0				
Rental of offices (Government buildings)	162	0	0				
	<u>£120,945</u>	<u>10</u>	<u>2</u>		<u>£120,945</u>	<u>10</u>	<u>2</u>

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

DEPARTMENT OF TOURISTS AND HEALTH RESORTS.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Capital Account—Liability to Treasury, 1st April, 1920	418,304	9 2	Cash held by Receivers and in transit to bank	1,151	14 0
Sundry creditors	13,378	16 8	Sundry debtors	5,472	4 1
Treasury Adjustment Account	64,747	3 10	Consumable stores on hand	2,324	12 11
			Live-stock	1,106	6 0
			Medical and baths equipment, Rotorua	4,237	17 1
			Hostel and office furniture and fittings	16,893	16 3
			Loose tools	3,395	13 0
				£	s. d.
			Motor car and truck	470	0 0
			Less depreciation	60	0 0
					410 0 0
			Buggies and drays	85	0 0
			Less depreciation	5	0 0
					80 0 0
			Steamer, launches, and boats	4,344	11 5
			Add additions	109	18 7
				4,454	10 0
			Less depreciation	267	0 0
					4,187 10 0
			Telephone system, Milford track		762 14 2
			Water and drainage systems	44,969	10 11
			Add additions	11,616	5 1
					56,585 16 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 control of Tourist and Health Resorts Control Act, 1908, and land taken under Public Works Act for hostels, electric plant, &c.	181,093	6 3
			Add additions	426	3 9
					181,519 10 0
			Excess of expenditure over income	74,399	6 2
					£496,430 9 8

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

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Working accounts—Gross loss—			By Working accounts—Gross profit—		
Te Aroha Hot Springs	2,056	18 0	Rotorua electric plant	3,430	16 0
Rotorua Sanatorium	4,222	0 2	Rotorua round trip, Waimangu	1,991	16 0
Rotorua baths	10,171	4 8	Government Hostel, Waitomo Caves	1,902	15 4
Rotorua water and drainage	5,477	2 8	Lake Te Anau steamer service	73	14 9
Rotorua Acclimatization District	183	18 3	Commission on passenger booking	3,410	19 11
Rotorua gardens and reserves	4,162	4 6	Sale of pamphlets	58	8 7
“Lake House” (Government Hostel, Waikaremoana)	726	0 8	Miscellaneous (including rents from reserves other than Rotorua)	247	0 9
“Hermitage” (Government Hostel, Mount Cook)	1,368	17 3	Balance carried down, being excess of 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			
Carried forward	£36,326	7 0	Carried forward	£66,691	3 6

DEPARTMENT OF TOURISTS AND HEALTH RESORTS—*continued.*INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1921—*continued.*

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
Brought forward	36,326	7	0	Brought forward	66,691	3	6
To Working Accounts—							
Gross loss— <i>contd.</i>							
Head Office and New Zealand Agencies—	£	s.	d.				
Salaries, &c. ..	10,308	5	2				
Travelling-expenses, printing, postages, freight, fuel, light, office fittings, &c. ..	2,876	17	6				
Advertising	3,134	6	6				
Maintenance of miscellaneous reserves ..	928	19	4				
Audit fees	315	6	8				
Telephones	348	16	0				
			17,912 11 2				
Subsidies—							
Port Hills - Akaroa Road	116	6	9				
Bluff - Milford Sound	114	0	0				
New Plymouth Expansion League ..	150	0	0				
Egmont National Park Board	1,000	0	0				
Mail-services	1,623	15	0				
Accommodation-houses	150	0	0				
New tracks and roads	651	3	7				
Repairs to Fenton Street, Rotorua ..	250	0	0				
			4,055 5 4				
Rents			1,025 0 0				
Depreciation			7,372 0 0				
			£66,691 3 6				£66,691 3 6
	£	s.	d.				
To Balance brought down	55,575	12	2	By Excess of expenditure over income after charging interest	74,399	6	2
Interest on capital at 1st April, 1920, at 4½ per cent. per annum	18,823	14	0				
			£74,399 6 2				£74,399 6 2

B. M. WILSON, General Manager.
A. B. SAUNDERS, Acting Accountant.

WAR EXPENSES ACCOUNT.

BALANCE-SHEET AS AT 31ST MARCH, 1921.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
War Loan capital ..	80,855,970	0 0	Cash in Public Account ..	1,385,296	16 11
Securities issued to cover expenses of raising loans ..	682,599	14 1	Imprests outstanding—		
Contributions, &c., received towards War Expenses Fund ..	174,148	10 6	In New Zealand ..	379,456	16 1
<i>Less</i> amounts re-funded and transferred ..	3,274	13 9	In London ..	4,029	2 2
	170,873	16 9		383,485	18 3
Pay-warrants issued (see contra) ..	19,400	0 0	Investments Account (War Loan moneys) ..	1,655,500	0 0
Remittances received for transmission to and from soldiers (see contra) ..	468,514	13 5	Investments on account Sinking Fund (see contra) ..	2,507,164	12 2
Sinking Fund (see contra) ..	2,507,164	12 2	Sundry debtors (see footnote).		
Canteen Fund (credit balance, Canteen Account) ..	9,513	5 10	Pay-warrants redeemed (see contra) ..	19,361	10 0
Sundry creditors (see footnote).			Remittances to and from soldiers, paid (see contra) ..	466,235	3 2
Treasury Adjustment Account (interest, &c.) ..	10,217,709	19 10	Ordnance and equipment stocks ..	80,703	12 7
			Divisional equipment (first)	802,470	12 3
			Forage stocks ..	2,209	1 10
			Rations stocks ..	18,541	3 11
			Medical and surgical stocks ..	53,584	1 9
			Farm stocks (implements, live-stock, crops, &c., at Pukeora and Hanmer)	3,122	16 10
			Office furniture and equipment ..	6,998	9 4
			Motor transport vehicles (including stocks, spare parts, &c.) ..	26,845	14 10
			Artificial-limb factory (building, machinery, tools, and stocks) ..	8,931	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-funded) ..	64	2 6
			Loans Flotation Expenses Account ..	697,599	4 6
			<i>Less</i> amount written off for period 1914-21 ..	406,932	17 7
				290,666	6 11
			Excess of expenditure over revenue as per account ..	85,490,335	9 0
	£94,931,746	2 1		£94,931,746	2 1
Sundry creditors (estimated) ..	£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.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Advertising, printing and stationery, office expenses, &c. (New Zealand and abroad) ..	197,643	0 3	By Credit balance, Hanmer Farm Account ..	27	17 7
Cost of services of Postal Department re payment of warrants in New Zealand ..	30,517	10 8	Credit balance, Pukeora Farm Account ..	839	10 6
Half-cost of expenses of raising and distributing relief funds ..	5,701	13 7	Freights earned by transports	196,633	0 2
Preparation of war records and history	7,357	9 9	Excess of expenditure over income, carried down ..	75,075,992	9 0
Camps, expenses of (including concentration) (New Zealand and abroad)	1,075,394	6 7			
Clerical assistance (including audit) (New Zealand and abroad) ..	711,113	1 3			
Commissions of Inquiry, various, cost of (including Defence Expenditure Commission) ..	7,816	5 2			
Compassionate allowances ..	338	6 0			
Carried forward ..	£2,035,881	13 3	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.*

<i>Expenditure.</i>		£	s.	d.	<i>Income.</i>		£	s.	d.
Brought forward	.. ..	2,035,881	13	3	Brought forward	.. ..	75,273,492	17	3
To Discharged Soldiers Information Department (covering expenditure up to date of inception of Repatriation Department)	.. ..	20,860	7	7					
Payment to New Zealand Post Office for distribution of war news and casualty lists in New Zealand	.. ..	423,188	0	0					
Equipment (boots, clothing, G. S. wagons, ammunition-carts, &c.) (New Zealand and abroad)	.. ..	5,080,709	11	4					
Forage (New Zealand and abroad)	.. ..	584,527	18	11					
Freight on Great Britain and Belgian relief produce	.. ..	656	16	11					
Grants to regimental funds	.. ..	3,699	0	0					
Grants to soldiers' hostels (New Zealand and England)	.. ..	13,158	16	0					
Grants to New Zealand War Contingent Association for assistance to fit men on leave in England	.. ..	5,743	10	3					
Grants (various) and miscellaneous	.. ..	276	5	10					
Half cost of reinsurance of death benefits of members of friendly societies serving with the N.Z.E.F.	.. ..	7,422	9	5					
Home defence (forts, harbour patrols, guarding wharves, mine-sweeping, &c.)	.. ..	402,088	16	3					
Hospital Ship "Maheno"—Charter hire, fittings, refitting, crew's wages, &c.	.. ..	571,466	9	8					
Hospital Ship "Marama"—Charter hire, fitting, refitting, crew's wages, &c.	.. ..	657,871	9	10					
League of Nations—New Zealand's proportion of secretariat expenses	.. ..	1,948	0	0					
Maintenance of indigent enemy subjects in New Zealand	.. ..	102	10	0					
Mechanical transport (motor vehicles, bicycles, spare parts, oil, maintenance, &c.)	.. ..	94,937	5	4					
Medals and decorations	.. ..	3,058	13	2					
Military Service Act, administration of (Medical Boards, recruiting, &c.)	.. ..	299,129	12	9					
Medical (expenses and equipment of hospitals, field hospitals, and ambulances; surgical instruments; fees; dental treatment; artificial-limb manufacturing; cost of funerals, &c.)	.. ..	2,085,013	5	10					
Military Supplies Purchase Office, salaries and expenses of	.. ..	23,875	16	4					
National Efficiency Board—Administrative expenses	.. ..	16,421	19	8					
N.Z.E.F. Educational and Vocational Training (New Zealand and abroad)	.. ..	126,866	13	8					
Pay and allowances	.. ..	30,990,207	3	11					
Payments to War Office (per capita) for maintenance of New Zealand troops in the Field (ammunition, extra transport, &c.)	.. ..	13,567,249	18	0					
Postage, telegrams, cables, &c. (including war news from the United Kingdom)	.. ..	263,119	1	0					
Prisoners of war, maintenance of (including expenses of escape and capture, repatriation of aliens, &c.)	.. ..	127,896	9	2					
Proportion damages by New Zealand troops during riots at Ismailia, Egypt	.. ..	2,540	14	6					
Purchase of horses (including transport, wages of grooms, &c.)	.. ..	287,685	5	11					
Rations (New Zealand and abroad)	.. ..	2,383,742	6	2					
Superannuation paid by New Zealand Government on behalf of Civil servants serving with N.Z.E.F.	.. ..	129,821	4	6					
Soldiers Financial Assistance Board (assistance granted and administration expenses)	.. ..	277,302	19	5					
Transport of troops, New Zealand and abroad (including charter of steamers, fares, meals, freight, cartage, &c.)	.. ..	8,360,439	6	5					
Travelling expenses and allowances (New Zealand and abroad)	.. ..	17,036	1	2					
War bonus and cost-of-living bonus to staff (military and civil)	.. ..	56,749	2	7					
Carried forward	.. ..	£68,922,694	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.*

<i>Expenditure</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
Brought forward	68,922,694	14 9	Brought forward	75,273,492	17 3
To Wanganui Detention Barracks—Main- tenance charges	3,183	9 1			
War graves and memorials (abroad) ..	11,775	14 9			
Relief purposes (Belgium, &c.) ..	268,438	15 8			
War gratuities	5,660,467	5 5			
Loans Flotation Expenses Account (amount written off for period 1914- 21)	406,932	17 7			
	<u>£75,273,492</u>	<u>17 3</u>		<u>£75,273,492</u>	<u>17 3</u>
To Excess of expenditure over income, brought down	75,075,992	9 0	By Interest on investments ..	780,663	0 0
Interest on loans	11,195,006	0 0	Excess of expenditure over revenue (including interest)	85,490,335	9 0
	<u>£86,270,998</u>	<u>9 0</u>		<u>£86,270,998</u>	<u>9 0</u>

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.

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