

1924.

NEW ZEALAND.

# BALANCE-SHEETS

AND

# STATEMENTS OF ACCOUNTS

OF VARIOUS

# GOVERNMENT DEPARTMENTS

FOR THE

YEAR 1922-23.

# AUDITED ACCOUNTS.

SUPPLEMENTARY TO B.-1 [Pt. IV], 1924.

## CONTENTS.

	Page		Page
Agriculture, Department of .. .. .	30	Lands and Survey Department .. .. .	11
Discharged Soldiers Settlement Account (C.-9) .. .. .	*	Native Land Settlement Account .. .. .	21
General Purposes Relief Account .. .. .	37	Police Department .. .. .	13
Hauraki Plains Settlement Account (C.-8) .. .. .	*	Post and Telegraph Department .. .. .	40
Health, Department of .. .. .	2	Prisons Department .. .. .	14
Industries and Commerce Department .. .. .	38	Public Works Department .. .. .	23
Justice Department .. .. .	10	Rangitaiki Land Drainage Account (C.-11) .. .. .	*
Land for Settlements Account .. .. .	43	Swamp Land Drainage (C.-4) .. .. .	*
Land for Settlements Account (Discharged Soldiers Settlement Account) .. .. .	20	Waimarino Bush-fire Relief Account .. .. .	36

\* Balance-sheets published in annual reports for the year ended 31st March, 1923, see parliamentary papers as noted in brackets.

## DEPARTMENT OF HEALTH.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>	£	s.	d.	<i>Cr.</i>	£	s.	d.
To Hospital supplies—Working Accounts .. .. .	315	4	11	By Sera working account ..	327	15	0
Bacteriological Laboratory service .. .. .	10,463	10	2	Contribution by local authorities for health inspection services ..	14,722	3	7
Institutions controlled by Department—Net cost after charging interest and depreciation—				Recoveries in respect of Maori hygiene administration ..	4,547	2	6
St. Helens Maternity Hospitals—	£	s.	d.	Registration and other fees—			
Auckland .. .. .	4,536	0	6	Private hospital license fees ..	158	0	0
Gisborne .. .. .	1,857	16	4	Midwives registration and examination fees ..	192	3	6
Wanganui .. .. .	1,574	3	9	Nurses registration and examination fees ..	277	0	0
Wellington .. .. .	3,908	4	3	Plumbers registration and examination fees ..	354	19	0
Christchurch .. .. .	2,284	9	11	Masseurs registration and examination fees ..	106	3	0
Dunedin .. .. .	2,804	14	6	Bills of health fees ..	11	10	0
Invercargill .. .. .	1,942	10	5	Sales of disinfectants ..	1,039	15	6
King George V Orthopædic and General Hospital, Rotorua ..	28,093	1	4	Miscellaneous recoveries—	74	11	0
Queen Mary Neurological Hospital, Hanmer ..	7,743	4	0	Sundry rents, staff services to other Departments, &c. ..	831	17	5
Otaki Hospital .. .. .	1,820	15	0	Balance carried down, being excess of expenditure over income ..	583,700	14	10
Infectious-diseases Hospital, Rotorua ..	1,020	17	1				
Pukeara Sanatorium for Consumptives, Waipukurau ..	8,003	12	3				
Otaki Sanatorium for Consumptives ..	1,846	14	5				
Leper Colony, Quail Island ..	2,157	7	8				
Kahukura Cottage Emergency Hospital ..	182	6	11				
Trentham Orthopædic Hospital (closed) ..	13,814	16	0				
To Waikato Sanatorium (closed) ..	3,996	6	9				
	87,587	1	1				
School hygiene .. .. .	18,243	13	7				
Dental hygiene .. .. .	12,406	15	8				
Maori hygiene .. .. .	11,577	17	3				
Child welfare .. .. .	2,019	18	3				
Grants in aid of medical and social relief—							
Royal N.Z. Society for Health of Women and Children ..	10,870	10	3				
University of Otago (dental bursaries and assistance towards expenses of analytical, bacteriological, and pathological laboratories) ..	2,000	0	0				
Other grants in aid of medical and social relief ..	5,167	0	6				
	18,037	10	9				
Health Act expenses—							
Board of Health expenses .. .. .	279	19	8				
Infectious diseases—Expenses of preventive measures and in connection with outbreaks ..	1,639	18	9				
Notification of infectious diseases (fees to medical practitioners) .. .. .	1,111	9	0				
Inspection of vessels (medical fees and launch-hire) ..	1,217	13	1				
Quarantine expenses (maintenance of stations) ..	653	2	9				
Other Health Act expenses .. .. .	105	5	11				
	5,007	9	2				
Social Hygiene Act—Maintenance of V.D. clinics, payments for treatment, &c. .. .. .	4,106	10	9				
Sale of Food and Drugs Act—Purchase of samples, Analysts' fees, and legal expenses .. .. .	601	3	5				
Medical Practitioners Act—Expenses of Medical Board ..	41	12	8				
Midwives Act—Examination expenses .. .. .	129	10	1				
Nurses Registration Act—Examination expenses .. .. .	216	15	1				
Plumbers Registration Act—Examination expenses .. .. .	616	0	0				
Masseurs Registration Act—Examination expenses .. .. .	205	0	7				
Quackery Prevention Act—Purchase of samples .. .. .	0	8	6				
Compensation to patient following accident .. .. .	30	0	0				
Compensation to widow of late Health Inspector Johnston ..	767	19	6				
Subsidies to Hospital Boards and separate institutions—							
On levies by local authorities for maintenance purposes ..	316,175	8	5				
On voluntary contributions .. .. .	31,560	11	4				
On bequests .. .. .	3,175	17	9				
Payment to Otago Hospital Board under section 38, Finance Act, 1921–22 .. .. .	1,744	15	0				
	352,656	12	6				
General administration—							
Salaries and wages .. .. .	54,196	13	11				
Travelling-expenses .. .. .	13,559	9	1				
Office expenses (rent, telephones, postages, and telegrams, printing and stationery, &c.) ..	7,467	1	4				
Other expenses .. .. .	926	4	5				
	76,149	8	9				
Depreciation on buildings and equipment, other than institutional ..	4,063	17	2				
	£605,243	19	10				
				£605,243	19	10	
To Balance brought down .. .. .	583,700	14	10	By Excess of expenditure over income after charging interest .. .. .	593,671	15	8
Grants in aid of medical and social relief—							
Royal N.Z. Society for the Health of Women and Children—							
Expenditure in respect of previous years ..	6,467	0	0				
Interest on capital sunk in land, buildings, and equipment (other than institutional) at 4½ per cent. per annum ..	3,504	0	10				
	£593,671	15	8				
				£593,671	15	8	



DEPARTMENT OF HEALTH—*continued.*

## PUKEORA SANATORIUM.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>				
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Institutional maintenance—					By Patients' fees receivable—			
Provisions .. .. .	7,834	8 6			Civilian patients .. .. .	7,493	17 0	
Surgery and dispensary .. .. .	596	2 0			Ex-service patients .. .. .	18,220	1 3	
Salaries and wages .. .. .	10,144	6 4			Examination of pensioners .. .. .	47	15 6	
Domestic and establishment .. .. .	7,529	19 6			Sundry dental fees .. .. .	3	12 6	
Curative workshops .. .. .	406	10 3						25,765 6 3
Miscellaneous maintenance—					Profit on farm-working .. .. .			821 6 4
Staff travel- ling .. .. .	£172	1 8			Miscellaneous income—			
Patients' com- forts .. .. .	17	14 11			Adjustment of fees receivable of previous year .. .. .	113	6 3	
Other ex- penses .. .. .	20	11 8			Adjustment of wages in re- spect of previous year .. .. .	83	6 9	
			210	8 3	Board and lodgings recover- able .. .. .	48	8 8	
Depreciation—					Sale of refuse .. .. .	38	3 5	
Buildings .. .. .	£1,116	3 1			Sundries .. .. .	9	11 8	
Equipment .. .. .	912	3 10						292 16 9
Other im- provements .. .. .	55	16 10			Excess of expenditure over income carried to Revenue Account .. .. .			8,003 12 3
			2,084	3 9				
Interest on capital .. .. .	2,457	6 8						
Administration .. .. .			31,263	5 3				
Patients' fees written off and reduced—			1,948	1 6				
Bad debts in Suspense .. .. .	551	5 0						
Allowances to Hospital Boards and friendly societies, &c., in respect of guaranteed fees	1,120	9 10						
			1,671	14 10				
			£34,883	1 7				£34,883 1 7

## KING GEORGE V HOSPITAL, ROTORUA.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>					
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Institutional maintenance—					By Patients' fees receivable—				
Provisions .. .. .	7,091	14 9			In-patients—				
Surgery and dispensary .. .. .	2,264	14 2			Orthopædic civilian .. .. .	10,201	19 0		
Salaries and wages .. .. .	20,107	9 4			Orthopædic service .. .. .	11,434	13 3		
Domestic and establishment .. .. .	8,904	1 8			General .. .. .	4,550	6 0		
Miscellaneous maintenance—					Out-patients—				
Staff travel- ling .. .. .	£89	14 9			Orthopædic .. .. .	147	11 6		
Patients' com- forts .. .. .	7	2 9			General .. .. .	71	3 6		
Other ex- penses .. .. .	5	17 7			Examination of pensioners .. .. .	35	3 6		
			102	15 1					26,440 16 9
Depreciation—					Curative and maintenance workshops .. .. .			491	7 9
Buildings .. .. .	£1,026	9 2			Rents receivable .. .. .			7	16 5
Equipment .. .. .	1,110	7 9			Miscellaneous income—				
			2,136	16 11	Board and lodgings recoverable	289	19 3		
Interest on capital .. .. .	3,120	11 7			Adjustment of fees receivable of previous year .. .. .	356	0 8		
			43,728	3 6	Contributions from Waikato Hospital Board relating to the year 1921-22 .. .. .	300	0 0		
Administration expenses .. .. .			2,657	17 11	Sale of refuse, &c. .. .. .	44	0 0		
Patients' fees written off and reduced					Grant towards cost of fencing main grounds .. .. .	27	0 0		
Bad debts in Suspense .. .. .	8,744	9 7			Sundries .. .. .	23	4 2		
Allowances to Hospital Boards, friendly societies, &c., in respect of guaranteed fees	733	17 3						1,040	4 1
			9,478	6 10	Excess of expenditure over income carried to Revenue Account .. .. .			28,093	1 4
Miscellaneous expenditure—									
Defence claim relating to treat- ment of civilian patients in previous year .. .. .	110	16 7							
Tourist claim for baths treat- ment of Waikato Hospital Board patients .. .. .	98	1 6							
			208	18 1					
			£56,073	6 4				£56,073	6 4

DEPARTMENT OF HEALTH—*continued.*

## ROTORUA ISOLATION HOSPITAL.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>									
	£	s.	d.	£	s.	d.	£	s.	d.				
To Institutional maintenance—							By Patients' fees receivable	..	658	1	6		
Provisions .. .. .	271	2	3				Excess of expenditure over income carried to						
Surgery and dispensary .. .. .	58	1	1				Revenue Account	..	1,020	17	1		
Salaries and wages .. .. .	467	19	11										
Domestic and establishment .. .. .	287	12	6										
				1,084	15	9							
Administration expenses .. .. .				110	18	1							
Patients' fees written off and reduced—													
Bad debts in Suspense .. .. .	450	11	5										
Allowances to Hospital Boards and friendly societies, &c., in respect of guaranteed fees .. .. .	32	13	4										
				483	4	9							
				£1,678	18	7					£1,678	18	7

## KAHUKURA COTTAGE HOSPITAL.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>									
	£	s.	d.	£	s.	d.	£	s.	d.				
To Institutional maintenance—							By Patients' fees receivable	..	172	1	3		
Hospital maintenance .. .. .	292	12	8				Miscellaneous income—	..					
Interest on capital .. .. .	40	15	2				Adjustment of fees receivable of						
				333	7	10	previous year .. .. .	14	4	6			
Administration .. .. .				36	0	10	Board and lodgings recoverable .. .. .	0	16	0			
											15	0	6
							Excess of expenditure over income carried to						
							Revenue Account .. .. .	182	6	1			
				£369	8	8					£369	8	8

## TE WAIKATO SANATORIUM.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>									
	£	s.	d.	£	s.	d.	£	s.	d.				
To Institutional maintenance—							By Rents receivable .. .. .		28	0	0		
Hospital maintenance .. .. .	613	15	2				Miscellaneous income—	..					
Administration expenses .. .. .	47	13	6				Adjustment of overcharge in						
Patients' fees in Suspense .. .. .	732	12	0				previous year .. .. .	2	17	6			
Miscellaneous expenditure—							Sundries .. .. .	3	2	0			
Expenditure on farm relating to previous year				7	13	11					5	19	6
Realization Account—							Excess of expenditure over income carried to						
Loss on sale of buildings, equipment, and live-stock .. .. .	2,628	11	8				Revenue Account .. .. .	3,996	6	9			
				£4,030	6	3					£4,030	6	3

## TRENTHAM HOSPITAL.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>									
	£	s.	d.	£	s.	d.	£	s.	d.				
To Institutional maintenance—							By Patients' fees receivable						
Provisions .. .. .	5,184	0	7				In-patients—						
Surgery and dispensary .. .. .	1,267	3	4				Orthopaedic civilian .. .. .	5,158	1	0			
Salaries and wages .. .. .	19,246	7	11				Orthopaedic service .. .. .	19,703	2	11			
Domestic and establishment .. .. .	5,094	15	8				General .. .. .	358	1	0			
Miscellaneous maintenance—							Out-patients—						
Staff travelling .. .. .	178	11	8				Orthopaedic .. .. .	69	3	0			
Other expenses .. .. .	34	12	6				General .. .. .	8	6	6			
				213	4	2	Examination of pensioners .. .. .	1	11	6			
											25,298	5	11
Dental department .. .. .				31,005	11	8	Curative and maintenance workshops .. .. .				214	18	10
Administration .. .. .				92	15	3	Miscellaneous income—						
Patients' fees written off and reduced—				1,785	11	0	Sale of refuse, &c. .. .. .	101	10	1			
Bad debts in Suspense .. .. .	4,662	3	11				Board and lodgings recoverable	81	18	0			
Allowances to Hospital Boards, friendly societies, &c., in respect of guaranteed fees .. .. .	667	6	9				Other .. .. .	4	8	6			
											187	16	7
							Excess of expenditure over income carried to						
Miscellaneous expenditure—				5,329	10	8	Revenue Account .. .. .	13,814	16	0			
Defence claim relating to treatment of civilian patients in previous year .. .. .				1,302	8	9							
				£39,515	17	4					£39,515	17	4

## DEPARTMENT OF HEALTH—continued.

## ST. HELENS HOSPITAL, CHRISTCHURCH.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Institutional maintenance—				By Patients' fees receivable—			
Provisions .. .. .	569	19	10	Indoor .. .. .	923	19	0
Surgery and dispensary ..	123	19	2	Outdoor .. .. .	141	12	0
Salaries and wages .. ..	1,161	5	11	Babies .. .. .	3	2	10
Domestic and establishment ..	876	16	1				
Miscellaneous maintenance—							
Staff travelling .. 1 12 2				Pupil-nurses' fees .. .. .			13 10 0
Medical treatment staff 3 8 0				Rents receivable .. .. .			24 1 2
Other expenses .. 1 15 6				Miscellaneous income—			
	6	15	8	Receipts from lecture .. .. .	6	0	0
Depreciation—				Sundries .. .. .	3	3	0
Buildings .. 90 11 9							9 3 0
Equipment .. 65 4 4				Excess of expenditure over income, carried to			
	155	16	1	Revenue Account .. .. .	2,284	9	11
Interest on capital .. .. .	225	14	0				
			3,120 6 9				
Maintenance of outdoor services .. .. .			60 15 0				
Administration expenses .. .. .			199 16 2				
Miscellaneous expenditure—Fees refunded ..			19 0 0				
			<u>£3,399 17 11</u>				<u>£3,399 17 11</u>

## ST. HELENS HOSPITAL, DUNEDIN.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Institutional maintenance—				By Patients' fees receivable—			
Provisions .. .. .	469	18	9	Indoor .. .. .	571	12	11
Surgery and dispensary ..	64	1	2	Outdoor .. .. .	68	17	0
Salaries and wages .. ..	1,236	8	0	Babies .. .. .	22	4	6
Domestic and establishment ..	810	18	5				
Miscellaneous maintenance—							
Rent .. .. .	78	0	0	Pupil-nurses' fees .. .. .			662 14 5
Staff travelling .. 2 11 6				Miscellaneous income—Adjustment of overcharges			11 10 0
Other expenses .. 0 2 6				previous year .. .. .			33 2 7
	80	14	0	Excess of expenditure over income, carried to			
Depreciation—				Revenue Account .. .. .	2,804	14	6
Buildings .. 120 11 11							
Equipment .. 53 16 9							
	174	8	8				
Interest on capital .. .. .	298	13	11				
			3,135 2 11				
Maintenance of outdoor services .. .. .			59 12 0				
Administration .. .. .			188 3 7				
Patients' fees—Bad debts in Suspense ..			82 3 0				
Miscellaneous expenditure—Fees refunded ..			47 0 0				
			<u>£3,512 1 6</u>				<u>£3,512 1 6</u>

## TOWNLEY ST. HELENS HOSPITAL, GISBORNE.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s.	d.		£	s.	d.
To Institutional maintenance—				By Patients' fees receivable—			
Provisions .. .. .	431	15	0	Indoor .. .. .	451	0	8
Surgery and dispensary ..	53	1	8	Outdoor .. .. .	2	0	0
Salaries and wages .. ..	693	0	2	Babies .. .. .	39	14	8
Domestic and establishment ..	685	9	9				
Miscellaneous maintenance—Staff							
travelling .. .. .		2	10 1	Pupil-nurses' fees .. .. .			492 15 4
Depreciation—				Miscellaneous income—Adjustment of overcharge			5 0 0
Buildings .. .. .	78	0	0	in previous year .. .. .			5 3 9
Equipment .. 37 19 5				Excess of expenditure over income, carried to			
	115	19	5	Revenue Account .. .. .	1,857	16	4
Interest on capital .. .. .	184	15	8				
			2,166 11 9				
Maintenance of outdoor services .. .. .			0 10 8				
Administration expenses .. .. .			135 12 9				
Patients' fees—Bad debts in Suspense ..			58 0 3				
			<u>£2,360 15 5</u>				<u>£2,360 15 5</u>



DEPARTMENT OF HEALTH—*continued.*

## ST. HELENS HOSPITAL, AUCKLAND.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Institutional maintenance—					By Patients' fees receivable—		
Provisions .. .. .	650	16 9			Indoor .. .. .	1,249	1 11
Surgery and dispensary ..	217	9 4			Outdoor .. .. .	260	16 0
Salaries and wages .. ..	1,386	9 3			Babies .. .. .	13	2 2
Domestic and establishment ..	1,414	15 8					1,523 0 1
Miscellaneous maintenance—Staff travelling .. .. .		1 19 9			Pupil-nurses' fees .. .. .		17 0 0
Depreciation—					Miscellaneous income—		
Building .. £620 14 3					Adjustment of overcharge in previous year .. .. .	£43	4 9
Equipment .. .. 73 19 3					Sundries .. .. .	0	14 6
		694 13 6					43 19 3
Interest on capital .. .. .	1,317	9 0			Excess of expenditure over income carried to Revenue Account .. .. .	4,536	0 6
			5,683 13 3				
Maintenance of outdoor services .. .. .			138 15 3				
Administration expenses .. .. .			231 17 2				
Patients' fees—Bad debts in Suspense .. .. .			59 14 2				
Miscellaneous expenditure—Fees refunded .. .. .			6 0 0				
			<u>£6,119 19 10</u>				<u>£6,119 19 10</u>

## QUEEN MARY HOSPITAL, HANMER.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Institutional maintenance—					By Patients' fees receivable—		
Provisions .. .. .	6,007	17 6			In-patients—		
Surgery and dispensary .. .. .	377	13 6			Civilian, male .. .. .	3,120	3 0
Salaries and wages .. .. .	9,882	8 0			Civilian, female .. .. .	794	8 0
Domestic and establishment .. .. .	6,607	7 6			Ex-service .. .. .	18,384	8 11
Curative workshops .. .. .	58	8 0			Outdoor—Medical services rendered .. .. .	476	7 5
Miscellaneous maintenance—							22,775 7 4
Rents .. .. .	350	16 4			Profit on farm-working .. .. .		374 10 2
Staff travelling .. .. .	446	2 4			Profit on tea-kiosk .. .. .		23 16 9
Patients' comforts .. .. .	12	10 7			Miscellaneous income—		
Other expenses .. .. .	45	12 7			Adjustment of fees receivable of previous year .. .. .	£	s. d.
		855 1 10			Board and lodgings recoverable .. .. .	337	6 6
Depreciation—					Sundries .. .. .	24	4 3
Buildings .. .. .	762	12 0					628 8 7
Equipment .. .. .	1,050	3 1			Excess of expenditure over income carried to Revenue Account .. .. .	7,743	4 0
		1,812 15 1					
Interest on capital .. .. .	1,897	14 10					
			27,499 6 3				
Grounds, including ornamental and playing grounds .. .. .			1,093 6 2				
Bath-house Account .. .. .			25 4 1				
Administration expenses .. .. .			2,269 14 6				
Patients' fees written off and reduced—							
Bad debts in Suspense .. .. .	307	5 2					
Allowances to Hospital Boards, friendly societies, &c., in respect of guaranteed fees .. .. .	350	10 8					
			657 15 10				
			<u>£31,545 6 10</u>				<u>£31,545 6 10</u>





## DEPARTMENT OF JUSTICE.

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries, Judges .. .. .	18,250	0 0	By Supreme Court revenue .. .. .	58,391	8 10
Salaries, Magistrates .. .. .	23,196	17 8	Magistrate's Court revenue .. .. .	107,899	17 1
Salaries, Staff .. .. .	62,561	5 5	Warden's Court revenue .. .. .	84	11 5
Travelling-expenses .. .. .	12,564	14 6	Bankruptcy revenue .. .. .	4,656	6 10
Advertising .. .. .	418	15 9	Licensing revenue .. .. .	1,987	3 0
Cost administering licensing laws .. .. .	35	13 4	Patents revenue .. .. .	11,941	1 3
Fuel, light, water, &c. .. .. .	3,398	9 9	Land Agents license fees .. .. .	596	2 10
Postage, &c. .. .. .	4,117	8 3	License fees <i>re</i> K.C.s .. .. .	12	10 0
Printing and stationery .. .. .	7,046	0 2	Estreated recognizances .. .. .	56	18 6
Rent .. .. .	345	10 0	Unclaimed moneys .. .. .	958	7 4
Telephones .. .. .	1,146	4 10	Fees <i>re</i> affidavits .. .. .	1	4 0
Typewriter repairs .. .. .	131	1 10	Fees <i>re</i> searches, Wardens' Courts .. .. .	5	10 6
Bankruptcy commission and costs .. .. .	2,446	10 6	Refund value cancelled stamp .. .. .	0	4 0
Cleaning Courthouses .. .. .	1,917	10 3	Balance .. .. .	8,196	16 7
Criminal prosecutions .. .. .	18,659	14 3			
Cost of inquests .. .. .	6,058	10 10			
Expenses under the Juries Act .. .. .	2,177	12 3			
Commission on money-orders .. .. .	284	8 4			
Compassionate allowance .. .. .	388	0 0			
Contingencies .. .. .	50	14 7			
Expenses of Circuit Courts .. .. .	1,300	11 7			
Expenses under Reformatory Institutions Act .. .. .	6,422	17 4			
Refund of fees, fines, &c. .. .. .	9,724	8 4			
Compilation of "Justices' Handbook" .. .. .	550	0 0			
Compensation grant to A. L. Souter .. .. .	250	0 0			
Depreciation .. .. .	7,651	19 11			
Repairs and maintenance .. .. .	3,693	2 6			
	<u>£194,788</u>	<u>2 2</u>		<u>£194,788</u>	<u>2 2</u>
To Balance .. .. .	8,196	16 7	By Excess expenditure over income .. .. .	29,414	14 7
Interest on capital .. .. .	21,217	18 0			
	<u>£29,414</u>	<u>14 7</u>		<u>£29,414</u>	<u>14 7</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1923.

<i>Liabilities.</i>			<i>Assets.</i>					
	£	s. d.	£		s. d.		£	s. d.
Capital, 1st April, 1922 .. .. .	471,508	19 0	Buildings and sites .. .. .	430,404	0 0			
Sundry creditors .. .. .	3,910	6 9	Additional .. .. .	2,018	0 8			
Depreciation reserve .. .. .	15,026	19 11				432,422	0 8	
Treasury Adjustment Account .. .. .	19,017	9 6	Patent Office Library .. .. .			5,000	0 0	
			Office furniture and fittings .. .. .	29,657	8 2			
			Additional .. .. .	4,562	3 1			
						34,219	11 3	
			Mechanical appliances .. .. .	1,941	0 6			
			Additional .. .. .	324	2 0			
						2,265	2 6	
			Telephone fees paid in advance .. .. .			906	15 6	
			Sundry debtors .. .. .			5,235	10 8	
			Excess expenditure over income .. .. .			29,414	14 7	
	<u>£509,463</u>	<u>15 2</u>				<u>£509,463</u>	<u>15 2</u>	

E. F. HAWTHORNE, for Under-Secretary.

I hereby certify that the Income and Expenditure Account and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the accounts include charges against the Department for rent, interest, repairs, and additions to buildings for which there is no appropriation by Parliament, and also a credit for rent from the Native Department, for which that Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.



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

## BALANCE-SHEET AS AT 31ST MARCH, 1923.

<i>Liabilities.</i>			<i>Assets.</i>			£	s.	d.
Capital as at 1st April, 1922—			Land .. .. .			7,078,760	18	2
Interest-bearing .. .. .	£	s. d.	Crown land in estates .. .. .			205,132	0	0
Non interest-bearing .. .. .	37,377	8 11	Crown land in thermal-springs district .. .. .			43,159	10	0
			Crown land in Lake Ellesmere district .. .. .			35,906	0	0
			Unpaid purchase-money (not yet payable)—					
			For buildings .. .. .			4,558	18	8
			For other improvements .. .. .			1,995	0	0
Appreciation in land-values .. .. .	7,417,275	18 2	Buildings on Kapiti Island .. .. .			530	0	0
Sundry creditors—			Advances .. .. .			4,475	15	5
Miscellaneous .. .. .	68,409	2 6	Machinery and equipment on Kapiti Island .. .. .			143	10	0
Rents paid in advance .. .. .	3,046	12 2	Machinery and instruments .. .. .			17,346	14	5
Royalties paid in advance .. .. .	779	14 3	Furniture and fittings .. .. .			14,875	10	9
Miscellaneous office fees paid in advance .. .. .	2	0 11	Motor-vehicles .. .. .			1,322	10	0
Unpaid miscellaneous services .. .. .	0	6 6	Bicycles .. .. .			20	0	0
Depreciation Reserve .. .. .	9,836	0 8	Sundry debtors for—		£	s.	d.	
Writings off Suspense .. .. .	2,616	11 1	Rents .. .. .		82,342	13	8	
Balance of Revenue Account .. .. .	1,247	2 4	Less reserve for irrecoverable rents .. .. .		1,000	0	0	
	20,848	11 3				81,342	13	8
			Principal instalment on buildings .. .. .			700	9	3
			Rates .. .. .			375	19	1
			Miscellaneous office fees .. .. .			1,769	0	6
			Royalties .. .. .			4,296	16	6
			Insurance premiums .. .. .			5	4	4
			Interest on advances .. .. .			58	2	0
			Water charges, Lake Takapuna .. .. .			580	13	4
			Miscellaneous services .. .. .			7,669	8	1
			Miscellaneous .. .. .			1,692	3	10
						98,490	10	7
			Sundry debtors, for administration expenses—					
			Land for Settlements Account .. .. .			23	2	7
			Land for Settlements Account (D.S.S. Account) .. .. .			5	10	9
			National Endowment Account .. .. .			89	8	7
			Native Land Settlement Account .. .. .			41	12	2
			Cheviot Estate Account .. .. .			393	2	2
			Primary education endowment .. .. .			1,120	14	1
			Secondary education endowment .. .. .			127	16	8
			Kauri-gum Industry Act, 1910 .. .. .			136	11	8
						1,937	18	8
			Losses in suspense .. .. .			1,247	2	4
			Postponed rent .. .. .			10,973	17	4
			Telephone subscriptions prepaid .. .. .			365	3	2
			Unexpired season tickets .. .. .			661	1	4
			Imprests outstanding as at 31st March, 1923 .. .. .			1,416	19	9
			Treasury Adjustment Account .. .. .			742	19	3
						£7,524,061	19	10
						£7,524,061	19	10

J. B. THOMPSON, Under-Secretary.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Income and Expenditure Account and balance-sheet have been duly examined and compared with the copies of journal entries of the District Land Boards submitted for audit, and correctly state the position as disclosed thereby, except that the accounts include charges for rent and interest for which the Department possesses no parliamentary appropriation, that the value of the endowment lands of the Thermal Springs District Deposit Account and the Mining District Land Occupation (Deposit Account) and the corresponding capital liability are shown herein. The Revenue Account includes rents due for the period 1st July, 1922, to 30th June, 1923.—G. F. C. CAMPBELL, Controller and Auditor-General.



PRISONS DEPARTMENT.

FARM TRADING AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1923.

Dr.	Waikeria.		Paparua.		Invercargill.		Cr.	Waikeria.		Paparua.		Invercargill.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
To Opening stocks—													
Stored crops .. .. .	760	0 0	1,277	12 6	1,440	0 0	.. .. .	3,842	12 2	2,767	16 10	5,243	13 0
Growing crops .. .. .	1,112	0 0	1,775	0 0	100	0 0	.. .. .	1,311	14 9	1,060	16 10	2,242	18 2
Live-stock .. .. .	1,018	19 6	1,902	15 6	1,079	5 0	.. .. .	363	19 0	.. .. .	.. .. .	.. .. .	.. .. .
Honey .. .. .	70	0 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Purchases—													
Seeds for cropping and gardening .. .. .	88	19 3	266	10 9	91	9 2	.. .. .	1,110	0 0	1,729	5 3	1,091	0 0
Live-stock .. .. .	.. .. .	.. .. .	46	16 8	255	2 6	.. .. .	574	0 0	2,984	0 0	190	0 0
Prison labour .. .. .	3,751	16 0	4,068	12 0	2,309	8 0	.. .. .	657	14 0	1,401	12 9	1,097	10 0
Gross profits .. .. .	1,208	5 2	606	4 3	4,589	16 6	.. .. .	100	0 0	.. .. .	.. .. .	.. .. .	.. .. .
	8,009	19 11	9,943	11 8	9,865	1 2		8,009	19 11	9,943	11 8	9,865	1 2
To Direct expenses—													
Seeds (grass, &c.) .. .. .	160	15 11	.. .. .	.. .. .	3	1 0	.. .. .	1,208	5 2	606	4 3	4,589	16 6
Manures .. .. .	304	10 0	210	2 10	34	8 2	.. .. .	1,864	3 9	2,292	15 0	.. .. .	.. .. .
Machine parts, tools, and repairs .. .. .	83	15 2	132	6 9	252	6 4	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Oils and grease .. .. .	9	17 5	8	1 11	21	3 2	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Railage and cartage .. .. .	111	16 7	27	6 0	53	4 1	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Twine, wire, staples, hemp, &c. .. .. .	169	14 4	79	9 1	7	14 7	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Bran, wheat, &c. .. .. .	12	16 6	22	3 0	18	19 3	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Harness and repairs .. .. .	52	19 1	23	3 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Blacksmithing .. .. .	28	17 2	.. .. .	.. .. .	4	19 8	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Fuel .. .. .	14	2 3	.. .. .	.. .. .	55	10 8	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Timber .. .. .	17	1 0	15	0 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Sundries .. .. .	50	8 3	15	3 1	29	14 7	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Cattle-feed .. .. .	13	12 6	76	19 7	39	13 8	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Cases .. .. .	73	15 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Lime, spray, bluestone, &c. .. .. .	4	2 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Dairy accessories .. .. .	6	11 8	.. .. .	.. .. .	4	8 11	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Formalin, acids, &c. .. .. .	6	17 6	.. .. .	.. .. .	35	0 9	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Advertising .. .. .	1	4 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Honey-comb foundations .. .. .	9	16 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Threshing wheat .. .. .	.. .. .	.. .. .	100	17 6	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Red raddle .. .. .	.. .. .	.. .. .	1	5 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Water rates .. .. .	.. .. .	.. .. .	4	3 8	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Rent .. .. .	.. .. .	.. .. .	96	12 6	25	0 0	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Subscriptions to associations .. .. .	.. .. .	.. .. .	1	0 0	783	16 8	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Transfers from institutions and other industries .. .. .	483	16 5	879	16 4	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Services from other industries .. .. .	47	3 3	.. .. .	.. .. .	1,072	19 3	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Supervision .. .. .	1,338	1 6	1,156	3 4	35	7 10	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Depreciation on implements and machinery .. .. .	70	15 5	49	5 2	2,109	16 5	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Net profits .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
	3,072	8 11	2,898	19 3	4,589	16 6		3,072	8 11	2,898	19 3	4,589	16 6







PRISONS DEPARTMENT—*continued.*

## WI TAKO BRICKMAKING INDUSTRY.

## TRADING AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Opening stocks .. ..	..	..	152	0	0	By Sale of bricks .. ..	..	..	903	10	7
Purchases of bricks .. ..	..	..	11	4	3	Closing stocks .. ..	..	..	538	0	0
Prison labour .. ..	..	..	873	8	0						
Gross profit .. ..	..	..	404	18	4						
			<hr/>						<hr/>		
			£1,441	10	7				£1,441	10	7
			<hr/>						<hr/>		
To Expenses—			£	s.	d.	By Gross profit .. ..	..	..	£	s.	d.
Repairs to works .. ..	..	..	20	7	8	Net loss .. ..	..	..	1,181	18	0
Oils, &c. .. ..	..	..	48	10	1						
Machine-parts .. ..	..	..	24	10	0						
Railage and cartage .. ..	..	..	224	18	3						
Fuel .. ..	..	..	646	1	11						
Horse-feed .. ..	..	..	89	17	2						
Blacksmithing, harness, &c. ..	..	..	0	16	11						
Rent of siding .. ..	..	..	3	2	6						
Explosives .. ..	..	..	24	9	4						
Timber .. ..	..	..	4	2	10						
Sundries .. ..	..	..	14	7	2						
Depreciation of plant .. ..	..	..	340	19	0						
Supervision .. ..	..	..	144	13	6						
			<hr/>						<hr/>		
			£1,586	16	4				£1,586	16	4
			<hr/>						<hr/>		

## WAIKUNE SAWMILLING INDUSTRY.

## TRADING AND PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>			£	s.	d.	<i>Cr.</i>			£	s.	d.
To Opening stocks .. ..	..	..	445	0	0	By Sales .. ..	..	..	2,092	0	2
Royalties .. ..	..	..	836	3	4	Transfer of timber to our own institu-					
Prison labour .. ..	..	..	981	4	0	tions, for which no financial credit is					
Gross profit .. ..	..	..	353	7	4	obtained .. ..	..	..	184	10	11
			<hr/>			Closing stocks .. ..	..	..	339	3	7
			£2,615	14	8				<hr/>		
									£2,615	14	8
			<hr/>						<hr/>		
To Lubricants .. ..	..	..	£	s.	d.	By Gross profit .. ..	..	..	£	s.	d.
Machine supplies .. ..	..	..	6	5	9	Net loss .. ..	..	..	353	7	4
Tools .. ..	..	..	266	7	2				93	5	9
Railage .. ..	..	..	8	0	0						
Depreciation on plant .. ..	..	..	22	15	0						
Bad debts reserve .. ..	..	..	51	19	0						
			91	6	2						
			<hr/>						<hr/>		
			£446	13	1				£446	13	1
			<hr/>						<hr/>		





## LAND FOR SETTLEMENTS ACCOUNT—DISCHARGED SOLDIERS SETTLEMENT ACCOUNT.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
Interest on loans .. ..	139,178	5 7	Accrued rents, &c. .. ..	124,389	5 8
Rebates of rent .. ..	1,547	14 1	Profit on plant—Launch .. ..	23	3 6
Remissions of rent .. ..	843	17 5	Profit on farming operations .. ..	3,927	16 11
Rents written off Suspense .. ..	876	7 7	Interest on purchase price, Mataikona Settlement .. ..	3,238	10 0
Reserve for irrecoverable rents .. ..	750	0 0	Balance carried down .. ..	25,360	12 10
Refunds of rent .. ..	430	2 5			
Insurance premiums .. ..	1	15 8			
Sinking Fund reserve .. ..	9,980	3 4			
Inquiry Board expenses .. ..	1,262	4 6			
Administration expenses .. ..	1,103	18 4			
Land Purchase Controller—Expenses of Boards, &c. .. ..	915	0 0			
Access to settlements—Vote “Expenses” .. ..	50	0 0			
	<u>£156,939</u>	<u>8 11</u>		<u>£156,939</u>	<u>8 11</u>
	£	s. d.		£	s. d.
Balance brought down .. ..	25,360	12 10	Balance .. ..	49,983	7 10
Balance from previous year .. ..	24,622	15 0			
	<u>£49,983</u>	<u>7 10</u>		<u>£49,983</u>	<u>7 10</u>

## BALANCE-SHEET AS AT 31ST MARCH, 1923.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
Loan Account .. ..	3,222,050	0 0	Land .. ..	2,942,782	17 9
Accrued interest on loans .. ..	12,425	15 0	Unpaid purchase price (not yet payable) on buildings .. ..	90,213	14 3
Sundry creditors—			Unpaid purchase price (not yet payable) on crops, hay, &c. . . . .	121	0 0
Rents in advance .. ..	182	2 11	Plant and machinery .. ..	100	0 0
Deferred-payment principal instalments .. ..	78	10 0	Mount Pisa Estate—Land, buildings, stock and chattels, &c. . . . .	36,784	8 2
Interest on loans .. ..	80	0 0	Sundry debtors for Rents, &c. .. ..	141,148	19 7
Miscellaneous .. ..	1,448	5 10	Less reserve for irrecoverable rents .. ..	750	0 0
Unpaid miscellaneous services—Mount Pisa .. ..	2,177	8 11			
Reserve Account, including unexpended loading for roads, &c. .. ..	97,355	19 4	Interest on investments .. ..	169	1 3
Sinking Fund reserve .. ..	15,563	4 8	Principal instalments on buildings .. ..	4,378	7 0
Rents written off Suspense .. ..	1,651	11 11	Instalments on deferred payment .. ..	215	10 0
			Sales of land .. ..	15,066	12 6
			Insurance premiums .. ..	49	10 4
			Interest on purchase price, Mataikona Estate .. ..	9,715	10 0
			Miscellaneous .. ..	944	8 11
			Postponed rent .. ..	34,126	18 6
			Sinking Fund .. ..	15,563	4 8
			Balance of Revenue Account .. ..	49,983	7 10
			Cash in Public Account, £ s. d.		
			31st March, 1923 .. ..	8,207	17 11
			Imprests outstanding, 31st March, 1923 .. ..	2,516	18 1
				10,724	16 0
			Cash in transit—Mount Pisa .. ..	22	19 11
			Rents written off Suspense .. ..	1,651	11 11
	<u>£3,353,012</u>	<u>18 7</u>		<u>£3,353,012</u>	<u>18 7</u>

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the Revenue Account and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that—

- (1.) The Revenue Account includes rents due to 30th June, 1923.
- (2.) The accounts have been compiled from copies of journal entries of the District Land Offices sent to Head Office.
- (3.) The only assets verified are Cash in Public Account and imprests outstanding, and liabilities for loans and accrued interest thereon.
- (4.) Part interest on loan capital and sinking-fund instalments have been paid out of loan-moneys.
- (5.) The transactions of the Mount Pisa Estate should be shown in the form of a separate account.

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

NOTE.—Rents for one year only have been included in the Revenue Account. They are all payable half-yearly in advance on various due dates, and it has not been the practice to apportion them.

J. H. O'DONNELL, Chief Accountant, Department of Lands.











PUBLIC WORKS DEPARTMENT—*continued.*

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

## INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Expenditure on—			By Balance ..	34,178	12 4
Manuherikia scheme ..	10,853	16 8			
Manuherikia scheme (Upper) ..	1,774	6 6			
Last Chance ..	1,863	10 6			
Ardgour ..	17,815	11 0			
Roaring Meg ..	7	16 4			
Upper Taieri ..	48	11 11			
Earnsclough Flat ..	209	6 7			
Teviot ..	1,528	14 6			
Bengerburn ..	40	2 11			
Tarras ..	11	6 5			
Hawea Flat ..	11	17 11			
Arrow River ..	13	11 1			
	<u>£34,178</u>	<u>12 4</u>		<u>£34,178</u>	<u>12 4</u>

## PUBLIC BUILDINGS (PUBLIC WORKS FUND).

## INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Expenditure on—			By Amounts transferred to the under-		
Parliament Buildings ..	113,029	13 11	mentioned Departments:—		
Government Houses, Wellington and					
Auckland ..	257	1 10	Agriculture ..	514	0 0
Departmental offices ..	1,412	16 1	Health ..	21,135	0 0
Courthouses ..	2,286	5 3	Internal Affairs ..	450	0 0
Prisons ..	24,523	0 7	Justice ..	2,018	0 0
Police-stations ..	6,744	5 2	Mental Hospitals ..	13,853	0 0
Post and Telegraph offices ..	82,722	18 0	Police ..	6,298	0 0
Agricultural Buildings ..	631	4 4	Postal and Telegraph ..	77,211	0 0
Mental hospitals ..	14,572	19 8	Prisons ..	23,113	0 0
Hospitals and charitable institutions ..	21,781	19 4		<u>144,592</u>	<u>0 0</u>
	<u>£267,962</u>	<u>4 2</u>	Amounts carried to balance-sheet—		
			Departmental build-		
			ings and offices ..	10,083	8 5
			Parliamentary Build-		
			ings and Govern-		
			ment Houses ..	113,286	15 9
				<u>123,370</u>	<u>4 2</u>
	<u>£267,962</u>	<u>4 2</u>		<u>£267,962</u>	<u>4 2</u>

PUBLIC WORKS DEPARTMENT—*continued.*

## MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>				<i>Income.</i>			
	£	s. d.	£	s. d.		£	s. d.
To Salaries .. .. .	5,323	4 6			By Services for other Departments ..	824	13 1
Accident compensation, sick-pay, holiday pay, &c. ..	640	3 6			Rents assessed against other Departments ..	46,078	19 9
Drainage and water-supply rates ..	418	17 4			Rents recovered, charged other Departments ..	9,964	13 9
Maintenance of Government Houses, Wellington and Auckland ..	1,553	17 7			Rents—Cash collected .. .. .	3,902	8 5
Maintenance of Parliamentary Buildings ..	1,297	10 7					
Maintenance of Government Buildings ..	46,136	15 1				£80,770	15 0
Telephones .. .. .	228	2 6			Recoveries from other Departments for repairs to buildings ..	28,274	18 5
Freight, cartage, and transport ..	1,531	4 3			Interest at 6 per cent. on advance to Kairuru Marble Company ..	371	3 0
Rents paid for buildings occupied by Government Departments throughout Dominion ..	23,014	16 1					
Travelling allowances and expenses ..	1,409	12 8					
Wages of overseers and staff workmen ..	2,961	1 2					
Advertising and miscellaneous expenses ..	134	12 9					
Proportion of Departmental expenses for cost of supervision ..	350	0 0					
			84,999	18 0			
Balance .. .. .			4,416	18 5			
			£89,416	16 5			
						£89,416	16 5
To Interest on capital:—	£	s. d.	£	s. d.		£	s. d.
4½ per cent. on value of—					By Balance brought down .. .. .	4,416	18 5
Departmental buildings and offices (£811,929) ..	36,537	0 0			Excess of expenditure over income ..	75,224	2 4
Parliamentary Buildings, Government and Ministerial residences (£529,921) ..	23,846	9 0					
Workshops and garage (£24,739) ..	1,113	5 0					
Marble-quarry Loan (£6,185 5s. 4d.) ..	278	6 9					
			61,775	0 9			
Depreciation on—							
Departmental Buildings and offices ..	10,814	0 0					
Parliamentary Buildings, Government Houses, and Ministerial residences ..	7,052	0 0					
			17,866	0 0			
			£79,641	0 9			
						£79,641	0 9

PUBLIC WORKS DEPARTMENT—*continued*.  
PUBLIC WORKS, DEPARTMENTAL (PUBLIC WORKS FUND).

## INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries .. .. .	75,748	19 5	By Inspection of electric-light installations	102	17 0
Extra clerical and other assistance ..	6,629	5 4	Fees for preparation of power licenses	13	13 0
Travelling and transfer expenses ..	11,757	5 9	Sale of plans, &c. .. .. .	102	4 1
Equipment and other allowances ..	1,710	5 3	Fees from local bodies in connection		
Postages, telegrams, &c. .. .. .	4,898	3 11	with Commissions .. .. .	45	6 6
Expenses of Commissions .. .. .	46	1 0	Various fines, fees for reports, &c. ..	34	10 0
Purchase of and repairs to instruments,			Sales of old motor-cars, &c. .. .. .	176	7 0
&c. .. .. .	578	4 9	Water-power license revenue .. .. .	446	7 2
Printing and stationery .. .. .	8,931	16 4	Proportion of departmental expendi-		
Work done by High Commissioner's			ture charged to Revenue Account..	1,010	0 0
staff .. .. .	815	0 0	Balance .. .. .	118,080	0 7
Rent charged for offices throughout the					
Dominion .. .. .	7,950	0 0			
Sundries .. .. .	378	7 7			
Interest on capital—Value of office					
furniture and library .. .. .	567	16 0			
	<u>£120,011</u>	<u>5 4</u>		<u>£120,011</u>	<u>5 4</u>

## GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Salaries .. .. .	4,093	7 8	By Excess of expenditure overincome ..	4,709	1 11
Wages .. .. .	1	15 4			
Coal, coke, &c. .. .. .	80	12 4			
Flower-seeds, bulbs, plants, &c. ..	28	14 8			
Garden implements, manure, &c. ..	66	6 10			
Proportion of departmental expendi-					
ture for cost of supervision, &c. ..	150	0 0			
Sundries—Repairs to Government					
House main drive .. .. .	288	5 1			
	<u>£4,709</u>	<u>1 11</u>		<u>£4,709</u>	<u>1 11</u>

## IRRIGATION AND WATER-SUPPLY: SCHEMES IN OPERATION (PUBLIC WORKS FUND AND CONSOLIDATED FUND).

## STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1923.

<i>Liabilities.</i>			<i>Assets.</i>					
	£	s. d.	£		s. d.		£	s. d.
Public Works Fund—			Dams, weirs, water-races,					
Capital expenditure to 31st March, 1923	168,047	15 7	&c.—					
Consolidated Fund—			Ida Valley section—					
Excess of maintenance and interest			Proportion Manorburn					
charges over receipts .. .. .	12,182	16 6	dam and headraces	48,435	6 4			
Arrears of sinking-fund contribution ..	2,860	1 2	Main water-races .. .. .	91,937	3 8			
Sundry creditors—			Distribution water-					
Ida Valley section .. .. .	878	3 10	races .. .. .	10,472	1 9			
Galloway Flat section .. .. .	5	2 3				150,844	11 9	
			Galloway Flat section—					
			Proportion Manorburn					
			dam .. .. .	6,028	16 5			
			Dip Creek diverting					
			weir .. .. .	1,132	10 11			
			Main water-races .. .. .	7,011	15 6			
						14,173	2 10	
			Olrig Terrace section—					
			Proportion Manorburn					
			dam and water-races	7,209	4 11			
			Main water-races .. .. .	326	4 7			
						7,535	9 6	
						172,553	4 1	
			Staff accommodation .. .. .			1,140	0 0	
			Telephone system .. .. .			800	0 0	
			Stocks of material on hand .. .. .			150	0 0	
						174,643	4 1	
			Sundry debtors (sale of					
			water)—					
			1920–21 and previous					
			years .. .. .	7	19 10			
			1921–22 .. .. .	9	13 2			
			1922–23 .. .. .	2,451	5 5			
						2,468	18 5	
			Profit and Loss Account—Accumulated					
			loss to date .. .. .			6,861	16 10	
						£183,973	19 4	
						£183,973	19 4	

PUBLIC WORKS DEPARTMENT—*continued*.  
GENERAL BALANCE-SHEET AS AT 31ST MARCH, 1923.

<i>Liabilities.</i>			<i>Assets.</i>		
	£	s. d.		£	s. d.
<b>Capital Accounts—</b>			Capital expenditure on national development—		
Treasury advances for national development purposes to 31st March, 1923 .. .. .	14,348,347	8 3	Construction of roads and bridges—		
Treasury advances for other purposes to 1st April, 1922—			Expended to 31st March, 1922 ..	13,109,265	14 10
Non-interest-bearing .. .. .	7,976,338	2 7	Expended during 1922-23 ..	650,689	3 11
Interest-bearing .. .. .	1,556,549	6 1		13,759,954	18 9
	9,532,887	8 8	Construction of harbour-works—		
			Expended to 31st March, 1922 ..	404,535	10 10
			Expended during 1922-23 ..	6,533	11 7
Treasury Adjustment Account .. .. .	23,881,234	16 11		411,069	2 5
Sundry Creditors .. .. .	1,466,341	15 1	Lands improvement—		
Depreciation reserve .. .. .	140,759	10 9	Expended to 31st March, 1922 ..	151,119	0 6
	17,866	0 0	Expended during 1922-23 ..	26,204	6 7
				177,323	7 1
				14,348,347	8 3
			Capital expended on other works—		
			Railway-construction—		
			Expended to 31st March, 1922 ..	44,850,839	8 9
			Expended during 1922-23 ..	1,230,328	2 8
				46,081,167	11 5
			Less expended on lines handed over to Railway Department—		
			To 31st March, 1922 .. .. .	39,733,423	11 6
			1922-23 .. .. .	161,743	7 4
				39,895,166	18 10
			Railway material and stores unused	225,540	17 6
			Stock on hand, Beaumont canteen ..	1,150	14 10
			Permanent-way material on hand ..	224,161	18 8
				450,853	11 0
				6,636,854	3 7
			Irrigation schemes—		
			Expenditure to 31st March, 1922—		
			Completed and interest-bearing ..	151,327	13 2
			Uncompleted and non-interest-bearing ..	191,040	4 9
				342,367	17 11
			Expenditure, 1922-23—		
			Completed and interest-bearing ..	23,315	10 11
			Uncompleted and non-interest-bearing ..	34,178	12 4
				57,494	3 3
			Value of public buildings and land at 1st April, 1922 ..	1,341,850	0 0
			Expended 1922-23 .. .. .	123,370	4 2
				1,465,220	4 2
			Departmental expenditure, being cost of designing and supervising construction of works—		
			Expended to 31st March, 1922 ..	1,817,266	4 2
			Expended during 1922-23 ..	118,080	0 7
				1,935,346	4 9

Value of stocks at 31st March, 1923—				
Plant, material, and stores on hand	..	..	417,019	17 10
Material and stores issued to works other than railway-construction but unused at date	..	..	42,089	5 6
				459,109 3 4
Value of sawmills, including standing bush and timber in stock	..	..	31,677	3 10
Workshops and garages	..	..	24,739	2 8
Office furniture and fittings and furniture at Government Houses and Ministerial residences	..	..	32,095	12 10
Head Office library	..	..	650	0 0
Sundry debtors	..	..	15,452	9 3
Telephone rentals, &c., paid in advance	..	..	1,276	10 7
Loans to Kairuru Marble Company and Gore Borough	..	..	8,635	8 0
Interest accrued to 31st March, 1923	..	..	125	0 0
				16,728 19 10
Balances of Income and Expenditure Accounts—				
Maintenance of public buildings	..	..	75,224	2 4
Maintenance of domains	..	..	4,709	1 11
Maintenance of roads	..	..	60,016	9 3
Maintenance of irrigation schemes	..	..	6,861	16 10
				146,811 10 4
			<u>£25,506,202</u>	<u>2 9</u>

J. J. GIBSON,  
Accountant, Public Works Department.

I hereby certify that the Income and Expenditure Accounts, Profit and Loss Account, and balance-sheet have been compared with the relative books and papers submitted for audit and found to agree therewith. The accounts include charges against the Department for interest and sinking fund for which there is no appropriation by Parliament, and also credits for the value of assessed and paid rents, and for the erection and repairs of buildings, for which the debtor Departments possess no parliamentary appropriation. The system of accounting for Government stores has been much improved, and the Department is taking the necessary steps to comply with the provisions of the Public Revenues Act. Certain other improvements, of which the Department has been advised, are desirable in future balance-sheets.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF AGRICULTURE.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>	(Net.) £	s.	d.
To General establishment and communicative services (includes appropriation items, advertising, printing, stationery and photographs, postages and rent of boxes, telephone services, preparation and distribution of publications, purchases of books, newspapers, &c., upkeep and improvement of buildings, &c., contingencies, law-costs, rent of offices, &c. . . . .)	13,084	16	2
Experimental farms and areas (includes Weraroa, Moutmahaki, Ashburton, Waitemanga, experimental areas, Mamaku, Avonhead, Milton, Papanui, Arataki, Tauranga, Te Kauwhata: interest and depreciation charges are not included)	7,419	16	3
Personal services and locomotion (including salaries, temporary assistance, bicycles, motors, travelling expenses and allowances, removal expenses: salaries, &c., for experimental farms and areas have been transferred out) . . . . .	185,673	4	11
Control and destruction of diseases and pests (includes noxious weeds, rabbits, manure, compensation nurserymen, control fireblight, fumigation) . . . . .	1,088	5	4
Rent of offices, &c. (arranged through Public Works Department) . . . . .	6,419	2	7
Stock Act . . . . .	12,668	1	4
Rabbit Nuisance Act . . . . .	6,278	5	9
Bad debts written off . . . . .	25	12	1
Depreciation (Ruakura Farm Account shows own depreciation) . . . . .	9,367	2	3
	<u>£242,024</u>	<u>6</u>	<u>8</u>
Balance brought down . . . . .	£	215,345	9 9
Interest (Ruakura Farm Account shows own interest) . . . . .	£	11,880	4 11
Ruakura Farm— Farm Working Account . . . . .	£	3,679	0 7
Office and management expenses . . . . .	£	1,051	2 3
Experimental, educational, and hostel section . . . . .	£	5,261	16 6
	<u>£227,225</u>	<u>14</u>	<u>8</u>
	<u>£242,024</u>	<u>6</u>	<u>8</u>
	£	237,217	14 0
	<u>£237,217</u>	<u>14</u>	<u>0</u>

<i>Cr.</i>	(Net.) £	s.	d.
By Investigation and works for improvement agricultural knowledge (includes experiments, subsidies, grading of produce, laboratories, displays in buildings and at shows, &c. . . . .)	7,692	6	7
Sales of condemned stock . . . . .	1,291	7	10
Slaughtering and Inspection Act . . . . .	13,024	12	9
Orchard and Gardens Diseases Act . . . . .	558	6	3
Dairy Industry Act . . . . .	2,575	14	6
Margarine Act . . . . .	5	0	0
Rent of buildings (certain rents collected on farm buildings have been credited to experimental farms and areas concerned) . . . . .	1,506	3	2
Territorial revenue . . . . .	25	5	10
Balance down . . . . .	215,345	9	9
	<u>£242,024</u>	<u>6</u>	<u>8</u>
	£	237,217	14 0
	<u>£237,217</u>	<u>14</u>	<u>0</u>







RUAKURA FARM OF INSTRUCTION.

FARM WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

Section.	Stock at 31/3/22.		Purchases and Transfers.		Labour.		Repairs and Sundries.		Pastures and Feed.		Store Issues.		Interest and Rent.		Depreciation.		Total Debits.		Balance Profit.		Sales and Transfers.		Issues of Produce.		Horse Labour.		Stock at 31/3/23.		Total Credits.		Balance Loss.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Dairy herd ..	3,737	13 4	1,906	0 0	563	13 7	247	10 3	1,322	16 5	195	19 8	200	3 4	29	13 6	8,007	10 5	3,508	14 7	41	4 10	41	4 10	3,152	2 0	6,702	1 5	1,305	9 0		
Farm crops ..	1,408	7 3	563	11 6	551	9 2	195	3 7	..	..	274	18 11	25	10 6	3,215	0 7	3,215	0 7	2	14 6	1,497	6 10	2	14 6	1,149	3 8	2,649	5 0	565	15 7		
Farm stores ..	318	8 4	214	7 7	63	5 8	254	13 10	..	..	62	2 4	19	17 7	8	13 4	4,879	6 4	2	4 11	511	14 0	2	4 11	258	11 1	772	10 0	106	16 4		
Grass and pastures ..	1,904	9 2	..	..	346	14 8	260	4 1	..	..	5	9 6	1,711	11 11	219	5 3	4,504	7 5	2	2 6	2,128	6 2	2	2 6	1,690	0 5	3,820	9 1	683	18 4		
Milk-production herd ..	1,116	0 0	1,518	0 0	196	3 9	53	10 9	485	7 11	2	14 8	67	5 11	27	19 0	952	4 1	2,446	18 3	809	11 4	32	13 8	1,003	1 4	4,259	10 11	..	..		
Orchard ..	604	10 0	..	..	517	10 5	460	1 2	756	12 4	9	10 0	110	15 6	116	1 5	2,790	2 10	979	11 11	83	16 4	979	11 11	604	10 0	714	2 0	238	2 1		
Pigs ..	775	15 8	44	2 0	307	1 4	130	5 9	609	1 8	15	13 5	83	0 5	128	4 10	1,927	3 1	640	3 7	158	9 6	640	3 7	959	12 7	1,758	5 8	1,008	2 7		
Poultry ..	653	15 8	..	..	146	9 3	62	13 11	352	3 6	..	..	11	0 11	15	2 6	587	10 1	308	3 7	164	10 3	308	3 7	52	17 7	525	11 5	61	18 8		
Quarters ..	..	..	..	..	388	0 5	71	7 8	720	11 2	5	13 2	94	3 10	18	17 6	4,866	18 5	2,593	16 5	410	6 8	16	19 11	2,399	5 0	5,403	8 1	..	..		
Sheep ..	1,991	10 0	1,576	15 9	144	5 2	8	7 8	..	..	8	5 3	5	14 10	0	7 6	234	10 5	16	19 11	89	0 6	16	19 11	50	0 0	156	0 5	78	10 0		
Vegetable garden ..	67	10 0	..	..	147	17 3	240	12 10	431	2 7	4	19 2	59	5 11	76	2 8	1,554	6 5	91	15 0	4	0 0	91	15 0	431	2 0	1,475	7 10	78	18 7		
Horses ..	594	6 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	13,171	19 9	5,822	16 10	3,962	12 11	2,239	12 0	4,677	15 7	310	7 2	2,746	2 3	766	6 2	33,697	12 8	10,625	18 10	5,975	4 9	948	10 10	12,468	17 8	30,018	12 1	4,296	8 7		

SUMMARY.

Total debits ..	£	s. d.
Total credits ..	33,697	12 8
Difference ..	30,018	12 1
Total loss ..	£	s. d.
Total profit ..	4,296	8 7
Net loss ..	£3,679	0 7

RECEIPTS AND EXPENDITURE, EXPERIMENTAL, EDUCATIONAL, AND HOSTEL SECTION, FOR THE YEAR ENDED 31ST MARCH, 1923.

Particulars.	Previously expended and Stock at 31st March, 1922.		Expended during Year ended 31st March, 1923.		Total Expenditure at 31st March, 1923.		Particulars.		Previously received.		Received during Year ended 31st March, 1923.		Total Receipts at 31st March, 1923.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Experimental—	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Rent of land ..	41	1 6	30	0 9	71	2 3	..	..	26	0 0	11	18 2	37	18 2
Labour ..	64	14 11	12	19 5	77	14 4	..	..	..	..	2	12 6	2	12 6
Seeds and manures ..	121	9 8	21	3 10	142	13 6	..	..	3,527	4 7	698	11 3	4,225	15 10
Salaries ..	3	4 1	..	..	3	4 1	..	..	..	..	26	7 0	26	7 0
Expenses of visitors ..	1,059	6 0	866	3 1	1,925	9 1	..	..	..	..	30	15 0	247	12 8
Expenses of homestead ..	6,141	0 3	1,602	13 1	7,743	13 4	..	..	216	17 8	30	15 0	214	11 4
Apiary education ..	1,218	12 4	376	16 9	1,595	9 1	..	..	192	0 0	8	0 0	8	0 0
Apiary stock of bees ..	150	0 0	..	..	150	0 0	..	..	..	..	1,084	9 4	5,950	4 1
Agricultural education ..	5,088	6 7	2,249	4 9	7,337	11 4	..	..	109	2 2	..	..	109	2 2
Training of soldiers ..	6,203	7 8	1,838	14 11	8,042	2 7	..	..	11,982	19 2	5,261	16 6	17,244	15 8
Departmental exhibits ..	828	15 4	149	4 6	977	19 10	..	..	..	..	..	..	..	..
	20,919	18 4	7,147	1 1	28,066	19 5	..	..	20,919	18 4	7,147	1 1	28,066	19 5

DEPARTMENT OF AGRICULTURE—continued  
RUAKURA FARM OF INSTRUCTION.

RECEIPTS AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

Particulars.	Value as at 31st March, 1922.			Capital Expenditure during Year ended 31st March, 1923.			Less received or written off by			Net Book Value as at 31st March, 1923.			Particulars.	Amount required to balance account as at 31st December, 1919			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.	
Land .. .. .	35,976	4	0	..	..	..	..	..	..	35,976	4	0	Advances from Treasury—	..	..	..	
Buildings .. .. .	11,151	3	4	280	13	6	981	17	9	10,449	19	1	1st January, 1920, to 30th June, 1920 ..	4,398	5	0	
Fencing .. .. .	1,924	18	0	21	18	0	182	10	0	1,764	6	0	1st July, 1920, to 31st March, 1921 ..	4,981	4	10	
Draining .. .. .	2,594	18	1	..	..	..	54	0	0	2,540	18	1	1st April, 1921, to 31st March, 1922 ..	5,486	14	2	
Clearing and breaking .. .. .	1,777	18	11	74	5	1	..	..	..	1,852	4	0	1st April, 1922, to 31st March, 1923 ..	4,106	7	2	
Water-supply .. .. .	1,702	17	0	..	..	..	133	6	8	1,569	10	4	Reserve—Profit on sale of land, 1921-22 ..	3,120	0	3	
Lighting .. .. .	696	18	7	20	3	0	69	12	0	647	4	7	Less adjustment on correct area being ascertained ..	5	3	6	
Plantations .. .. .	1,044	18	6	17	14	1	25	18	0	992	0	3	Interest Reserve—	..	..	..	
Roads .. .. .	161	0	0	..	..	..	..	..	..	161	0	0	To 30th June, 1920 ..	1,910	1	11	
Telephones .. .. .	46	10	0	..	..	..	6	0	0	40	10	0	To 31st March, 1921 ..	2,584	2	2	
Botanic gardens and plant-breeding and plant-propagation .. .. .	1,329	16	10	493	10	7	..	..	..	1,727	5	9	To 31st March, 1922 ..	3,372	5	1	
Farm implements and machinery .. .. .	1,744	16	9	30	0	0	205	7	5	1,516	10	4	To 31st March, 1923 ..	3,388	16	11	
Farm tools .. .. .	602	2	8	102	19	10	96	4	3	608	18	3	(NOTE.—Interest has been charged to the farm on capital expended at the rate of 4½ per cent. per annum in lieu of rent.)	..	..	..	
Motor-car (Overland) .. .. .	31	13	0	..	..	..	31	13	0	..	..	..	..	..	..	..	
Motor-car (Sunbeam) .. .. .	..	..	..	300	0	0	..	..	..	300	0	0	..	..	..	..	..
Agricultural books .. .. .	4	5	7	1	18	0	0	8	7	5	15	0	..	..	..	..	..
Agricultural education .. .. .	325	9	0	25	4	7	21	6	4	329	7	3	..	..	..	..	..
Office furniture .. .. .	102	19	4	..	..	..	9	2	11	93	16	5	..	..	..	..	..
Returned soldiers' quarters, furniture, &c. .. .. .	28	19	11	18	0	11	25	11	6	21	9	4	..	..	..	..	..
Homestead furniture, &c. .. .. .	434	6	1	9	18	7	43	8	8	400	16	0	..	..	..	..	..
Apiary plant .. .. .	263	8	1	5	14	3	8	15	11	256	7	3	..	..	..	..	..
Experimental, Educational, and Hostel sections, and homestead charges and visitors .. .. .	61,944	18	8	1,402	0	5	1,895	3	0	61,254	1	11	..	..	..	..	..
	11,982	19	2	7,147	1	1	..	..	..	17,244	15	8	..	..	..	..	..
Farm working capital .. .. .	73,927	17	10	8,549	1	6	1,895	3	0	78,498	17	7	..	..	..	..	..
	28,535	4	7	2,918	11	10	..	..	..	31,453	16	5	..	..	..	..	..
	102,463	2	5	11,467	13	4	1,895	3	0	109,952	14	0	..	..	..	..	..

£109,952 14 0

DEPARTMENT OF AGRICULTURE—continued.  
 RUAKURA FARM OF INSTRUCTION.  
 BALANCE-SHEET AS AT 31ST MARCH, 1923.

	As at 31st March, 1922.			As at 31st March, 1923.			As at 31st March, 1922.			As at 31st March, 1923.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	
<i>Liabilities.</i>													
Working capital as per balance of Capital Account	28,535	4	7	31,453	16	5	..	..	..	13,171	19	9	
Amounts paid in advance	7	0	0	..	..	..	..	..	..	192	0	0	
Amounts due to sundry creditors	325	15	7	697	12	10	..	..	..	..	..	..	
							Stock on hand—						
							As per Farm Working Account	152	3	0	218	11	2
							As per Apiary Account	40	1	2	109	8	4
							Sundry operative stores on hand—	26	7	0	14,506	4	4
							Office stationery, &c.	..	..	..	3,582	14	2
							Timber (carpenter's shop)	..	..	..	..	..	..
							Groceries at homestead	..	..	..	1,094	2	6
							Amounts due by sundry debtors	..	..	..	10,827	3	9
							Less as per Farm Working Account	..	..	..	..	..	..
							Office and management expenses	..	..	..	..	..	..
											28,868	0	2
											32,151	9	3

A. S. HOUSTON,  
 Farm Clerk and Accountant, Ruakura Farm of Instruction.

I hereby certify that the balance-sheet and statements have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position disclosed thereby. Audit requirements mentioned in the certificate on balance-sheet for previous year could not be brought into operation until the expiration of the year 1922-23, but will operate for future years.—G. F. C. CAMPBELL, Controller and Auditor-General.

## WAIMARINO BUSH-FIRE RELIEF ACCOUNT.

## RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD 1ST APRIL, 1922, TO 31ST OCTOBER, 1922.

<i>Receipts.</i>			<i>Payments.</i>		
	£	s. d.		£	s. d.
To Balance at 1st April, 1922 ..	39,517	19 6	By Advances on promissory note ..	30	0 0
Repayment of advances ..	520	11 7	Refund of interest ..	10	11 3
Interest on advances ..	866	1 3	Interest on debentures ..	1,500	0 0
Interest on surplus temporarily invested ..	879	0 0	Balance at 31st October, 1922, transferred to General Purposes Relief Account ..	40,243	1 1
	<u>£41,783</u>	<u>12 4</u>		<u>£41,783</u>	<u>12 4</u>

## INCOME AND EXPENDITURE ACCOUNT FOR PERIOD 1ST APRIL, 1922, TO 31ST OCTOBER, 1922.

<i>Expenditure.</i>			<i>Income.</i>		
	£	s. d.		£	s. d.
To Interest on debentures ..	1,743	3 0	By Interest on surplus funds temporarily invested ..	969	2 11
Balance transferred to Investment Reserve Account ..	217	3 8	Interest on advances ..	991	3 9
	<u>£1,960</u>	<u>6 8</u>		<u>£1,960</u>	<u>6 8</u>

## BALANCE-SHEET AS AT 31ST OCTOBER, 1922.

<i>Liabilities.</i>			<i>Assets.</i>			
	£	s. d.	£	s. d.	£	s. d.
Loan capital ..	75,000	0 0	Advances secured by mortgage ..	25,362	5 3	
Interest on debentures accrued but not due ..	493	3 0	Advances on promissory notes ..	9,061	4 4	34,423 9 7
Investments Reserve Account ..	1,624	14 9	Sundry debtors for interest on mortgages ..	1,917	0 3	
Sinking fund reserve ..	145	4 9	Sundry debtors for interest on promissory notes ..	628	2 4	2,545 2 7
Suspense Account ..	4	5 11	Interest accrued but not due on surplus funds temporarily invested ..	511	0 5	
Sundry creditors—			Sundry debtors, miscellaneous ..	0	10 0	
Payments in advance ..	1	0 0	Sinking fund ..	145	4 9	
Unpaid account ..	600	0 0	Cash in Public Account transferred to General Purposes Relief Account ..	40,243	1 1	
	<u>£77,868</u>	<u>8 5</u>		<u>£77,868</u>	<u>8 5</u>	

J. B. THOMPSON, Under-Secretary for Lands.  
J. H. O'DONNELL, Chief Accountant.

I hereby certify that the statement of receipts and payments, Income and Expenditure Account, and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby. Mortgage advances under the Appropriation Act, 1918, have been taken from unaudited District Land Office returns, and in the opinion of the Audit Office a bad-debts reserve should be created.—G. F. C. CAMPBELL, Controller and Auditor-General.

NOTE.—The Waimarino Bush-fire Relief Account was closed on 31st October, 1922, in terms of section 20, Finance Act, 1922, and the assets were transferred to the General Purposes Relief Account.







## POST AND TELEGRAPH DEPARTMENT.

## GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Telegraph Branch loss .. ..	89,211	2 7	By Postal Branch profit .. ..	316,817	1 9
Telephone Branch loss .. ..	46,799	11 3	Savings-bank Branch profit .. ..	171,151	15 6
Wireless Branch loss .. ..	10,502	1 5			
Profit and Loss Appropriation Account carried down .. ..	341,456	2 0			
	<u>£487,968</u>	<u>17 3</u>		<u>£487,968</u>	<u>17 3</u>

*Profit and Loss Appropriation Account.*

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Profits invested in departmental assets	36,492	6 9	By Balance forward .. ..	176,095	4 11
Savings-bank Reserve Account .. ..	179,000	0 0	By Profit and Loss Account .. ..	341,456	2 0
Balance.. ..	302,059	0 2			
	<u>£517,551</u>	<u>6 11</u>		<u>£517,551</u>	<u>6 11</u>

## POSTAL BRANCH.

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Working-expenses .. ..	1,001,579	5 9	By Postages .. ..	1,291,173	9 6
Depreciation .. ..	24,144	1 10	Rents received .. ..	5,061	6 0
Profit before charging interest carried down .. ..	357,801	17 6	Private box and bag rents .. ..	27,971	17 11
	<u>£1,383,525</u>	<u>5 1</u>	Rural delivery fees .. ..	8,191	3 10
			Money-order and postal-note commission .. ..	47,180	6 6
			Miscellaneous revenue .. ..	3,947	1 4
				<u>£1,383,525</u>	<u>5 1</u>
To Interest on capital .. ..	40,984	15 9	By Balance brought down .. ..	357,801	17 6
Profit on year's working transferred to General Profit and Loss Account .. ..	316,817	1 9			
	<u>£357,801</u>	<u>17 6</u>		<u>£357,801</u>	<u>17 6</u>

## TELEGRAPH BRANCH.

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>	£	s. d.	<i>Cr.</i>	£	s. d.
To Working-expenses .. ..	655,893	0 6	By Telegraph revenue .. ..	696,818	11 8
Depreciation .. ..	73,089	9 10	Miscellaneous .. ..	14,728	2 0
			Rents received .. ..	2,583	6 4
			Loss before charging interest carried down .. ..	14,852	10 4
	<u>£728,982</u>	<u>10 4</u>		<u>£728,982</u>	<u>10 4</u>
To Loss brought down .. ..	14,852	10 4	By Loss on year's working transferred to General Profit and Loss Account..	89,211	2 7
Interest on capital .. ..	74,358	12 3			
	<u>£89,211</u>	<u>2 7</u>		<u>£89,211</u>	<u>2 7</u>



POST AND TELEGRAPH DEPARTMENT—*continued.*

## TELEPHONE BRANCH.

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Working-expenses	.. ..	448,789	4	3	By Telephone revenue	.. ..	667,447	1	0
Depreciation	.. ..	145,918	4	6	Rents received	.. ..	2,585	14	2
Profit before charging interest carried down	.. ..	75,325	6	5					
		<u>£670,032</u>	<u>15</u>	<u>2</u>			<u>£670,032</u>	<u>15</u>	<u>2</u>
		£	s.	d.			£	s.	d.
To Interest on capital	.. ..	122,124	17	8	By Balance brought down	.. ..	75,325	6	5
		<u>£122,124</u>	<u>17</u>	<u>8</u>	Loss on year's working transferred to General Profit and Loss Account	.. ..	46,799	11	3
							<u>£122,124</u>	<u>17</u>	<u>8</u>

## WIRELESS BRANCH.

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Working-expenses	.. ..	11,946	17	0	By Revenue on wireless traffic	.. ..	6,460	14	7
Depreciation	.. ..	3,032	1	3	Loss before charging interest on capital carried down	.. ..	8,518	3	8
		<u>£14,978</u>	<u>18</u>	<u>3</u>			<u>£14,978</u>	<u>18</u>	<u>3</u>
		£	s.	d.			£	s.	d.
To Loss brought down	.. ..	8,518	3	8	By Loss on year's working transferred to General Profit and Loss Account	.. ..	10,502	1	5
Interest on capital	.. ..	1,983	17	9			<u>£10,502</u>	<u>1</u>	<u>5</u>
		<u>£10,502</u>	<u>1</u>	<u>5</u>					

## SAVINGS-BANK BRANCH.

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>		£	s.	d.	<i>Cr.</i>		£	s.	d.
To Interest credited to depositors accounts during the year ended 31st March, 1923	.. ..	1,605,525	1	10	By Interest received during the year	1,830,720	13	7	
Interest on fixed deposit	.. ..	800	0	0	Plus interest accrued to 31st March, 1923	.. ..	544,433	18	1
Management expenses	.. ..	70,650	0	0			<u>2,375,154</u>	<u>11</u>	<u>8</u>
Transfer to General Profit and Loss Account	.. ..	171,151	15	6	Less interest accrued on 31st March, 1922	.. ..	531,330	5	6
		<u>£1,848,126</u>	<u>17</u>	<u>4</u>	Sundry receipts	.. ..			
							<u>£1,848,126</u>	<u>17</u>	<u>4</u>

POST AND TELEGRAPH DEPARTMENT—continued.  
BALANCE-SHEET AS AT 31ST MARCH, 1923.  
Receipts and Expenditure on Capital Account.

Dr.	As at the 31st March, 1922.		Amounts expended during the Year.		As at the 31st March, 1923.		Cr.	Capital as at 1st April, 1922.		Amounts received, Year 1922-23.		Capital as at 31st March, 1923.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
To Expenditure on—													
Telegraph and toll systems, including works in progress	1,176,805	19 0	43,689	19 11	1,220,495	18 11	By Receipts—						
Telephone-exchange systems, including works in progress	2,102,692	17 11	551,868	11 1	2,654,561	9 0	Public Works Fund	..	..	..	..	..	..
Wireless systems	44,081	0 0	..	..	44,081	0 0	Less*	..	..	..	..	..	..
Buildings and sites	1,649,048	4 6	77,211	6 2	1,726,259	10 8	Public Works loans	..	..	608,598	9 11	6,371,887	3 0
Plant at workshops	8,856	8 4	621	6 4	9,477	14 8							
Motors, &c.	91,866	18 11	25,045	1 5	116,912	0 4							
Furniture and fittings	101,868	19 10	537	7 8	102,406	7 6							
Balance carried to General Balance-sheet	5,175,220	8 6	698,973	12 7	5,874,194	1 1							
					497,693	1 11							
					£6,371,887	3 0							£6,371,887 3 0

GENERAL BALANCE-SHEET.

Liabilities.	£		s. d.		Assets.	£		s. d.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.
Capital Account—Balance at credit	497,693	1 11	..	..	Stock at stores, District Telegraph Engineers', and workshops, and in transit ..	..	..	736,470	12 2
Profits invested in departmental assets	..	..	..	..	Sundry debtors—	..	..	..	..
Sundry creditors—	..	..	..	..	Other Administrations, on Money-order Account	..	..	65,015	3 4
Money-order payees, for unpaid money-orders ..	..	..	83,095	15 0	Government Departments ..	..	..	24,687	13 4
Other Administrations, on Money-order, Postal, and Cable Accounts ..	..	..	..	..	Sundry other debtors ..	..	..	92,135	16 4
Postal-note payees, for unpaid postal notes ..	..	..	84,266	15 9	Savings-bank Account—	..	..	181,838	13 0
Sundry other creditors ..	..	..	55,659	5 0	Investments	..	..	..	..
Other Government Departments, for balances due on 31st March, 1923 ..	..	..	248,555	15 0	Interest accrued, 31st March, 1923 ..	..	..	44,157,156	9 7
Savings-bank Account—	..	..	328,006	6 9	War-loan Certificates Account—	..	..	544,433	18 1
At credit of depositors ..	..	..	..	..	Investments held in Government loans	..	..	2,479,760	0 0
On transfer, New Zealand and other Administrations ..	..	..	..	..	Post Office investment certificates—	..	..	..	..
Reserve Fund ..	..	..	..	..	Investments held in Government loans	..	..	282,550	0 0
War-loan Certificates Accounts ..	..	..	..	..	Postmasters' balances held	..	..	..	..
Post Office Investment Certificates Account	..	..	..	..	Cash in bank (Head Office Account)	..	..	1,182,629	6 4
For advances to Postmasters of stamps, postal notes, British postal orders, Post Office investment certificates, and other documents of value, including stocks held in the General Post Office	..	..	..	..	Treasury Adjustment Account ..	..	..	486,788	14 6
Depreciation reserve ..	..	..	..	..				1,669,418	0 10
Profit and Loss Appropriation Account ..	..	..	..	..				482,399	14 5
								£50,534,027	8 1

\* This item represents the difference between the expenditure from Public Works Fund to the 31st March, 1922, and a valuation of assets made at that date for commercial balance-sheet purposes. The amount is offset by the excess of revenue over expenditure after making due provision for interest on capital.

J. JOHNSON, Controller of Accounts.  
G. McNAMARA, Acting-Secretary.

I hereby certify that the attached Profit and Loss Accounts and balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that the accounts include charges against the Department for interest on capital for which the Department possesses no parliamentary appropriation, and also credits for rent of buildings occupied by other Departments for which those Departments possess no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

## LAND FOR SETTLEMENTS ACCOUNT.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

<i>Dr.</i>			<i>Cr.</i>		
	£	s. d.		£	s. d.
To Interest on loans .. ..	371,545	4 3	By Accrued rent, &c. .. ..	487,717	9 7
Rebates of rent .. ..	28,687	14 0	Accrued royalties .. ..	88	5 0
Remissions of rent .. ..	7,494	18 8	Interest on investments .. ..	6,762	8 8
Rents written off suspense .. ..	3,088	9 9	Interest on amount set aside under		
Reserve for irrecoverable rents .. ..	2,500	0 0	section 63, Land Laws Amendment		
Refunds of revenue .. ..	40	7 9	Act, 1913 .. ..	16,380	18 10
Insurance premiums .. ..	6	5 11	Profit on farming operations .. ..	8,024	9 5
Interest under section 191, Land Act,					
1908 .. ..	156	7 4			
Inquiry Board expenses .. ..	437	0 4			
Administration expenses .. ..	8,770	5 1			
Reserve for depreciation .. ..	179	16 6			
Maintenance, &c., Makareao Railway	66	13 11			
Miscellaneous expenses .. ..	32	15 2			
Management charges on bonds and					
stock .. ..	716	14 5			
Expenses of redemption of loans .. ..	130	0 0			
Sinking Fund reserve .. ..	40,960	12 11			
Land Purchase Controller — Expenses					
of Board, &c.—					
Salaries .. ..	510	11 9			
Preliminary expenses .. ..	82	11 6			
Advertising .. ..	2	12 6			
Maintenance office fittings .. ..	35	4 6			
Telephones .. ..	17	0 0			
Postages, &c. .. ..	56	0 0			
Audit of accounts .. ..	75	0 0			
Land for Settlements expenses vote	1,812	4 6			
Balance carried down .. ..	51,569	0 9			
	<u>£518,973</u>	<u>11 6</u>		<u>£518,973</u>	<u>11 6</u>
Balance .. ..	£	s. d.	Balance brought down .. ..	£	s. d.
	89,745	19 11	Balance from previous year .. ..	38,176	19 2
	<u>£89,745</u>	<u>19 11</u>		<u>£89,745</u>	<u>19 11</u>

