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.

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

B1 [PT. IV, SUP. A]. 2		
DEPARTMENT OF	HEALTH.	
REVENUE ACCOUNT FOR THE YEAR		
Dr. To Hospital supplies—Working Accounts Bacteriological Laboratory service Institutions controlled by Department—Net cost		Cr. £ s. d. Sera working account 327 15 0 Contribution by local authorities for health
after charging interest and depreciation— St. Helens Maternity Hospitals— Auckland $ \begin{array}{ccccccccccccccccccccccccccccccccccc$]	inspection services 14,722 3 7 Recoveries in respect of Maori hygiene adminis-
Auckland		tration 4,547 2 6 Registration and other fees— Private hos- £ s. d. pital license fees 158 0 0 Mid wives registra-
Queen Mary Neurological Hospital, Hanmer 7,743 4 0 Otaki Hospital 1,820 15 0 Infectious-diseases Hospital, Rotorua 1,020 17 1 Pukeora Sanatorium for Consumptives, Waipukurau 8,003 12 3 Otaki Sanatorium for Consumptives 1,846 14 5 Leper Colony, Quail Island 2,157 7 8		tion and examina- tion fees 132 3 6 Nurses regis- tration and examina- tion fees 277 0 0
	37,587 1 1 18,243 13 7	Plumbers registrat i o in and examination fees 354 19 0 Masseurs re-
Dental hygiene	12,406 15 8 11,577 17 3 2,019 18 3	gistration and exami- nation fees 106 3 0 Bills of
Royal N.Z. Society for Health of Women and Children		health fees 11 10 0 Sales of disinfectants
Other grants in aid of medical and social relief 5,167 0 6	18,037 10 9	vices to other Departments, &c 831 17 5
Health Act expenses— Board of Health expenses	1	Balance carried down, being excess of expenditure over income 583,700 14 10
Inspection of vessels (medical fees and launch-hire) 1,217 13 1 Quarantine expenses (maintenance of stations)		
Social Hygiene Act—Maintenance of V.D. clinies, payments for treatment, &c	5,007 9 2 4,106 10 9	
and legal expenses Medical Practitioners Act—Expenses of Medical Board Midwives Act—Examination expenses Nurses Registration Act—Examination expenses Plumbers Registration Act—Examination expenses Masseurs Registration Act—Examination expenses Quackery Prevention Act—Purchase of samples Compensation to patient following accident Compensation to widow of late Health Inspector Johnston Subsidies to Hospital Boards and separate institutions—	601 3 5 41 12 8 129 10 1 216 15 1 616 0 0 205 0 7 0 8 6 30 0 0 767 19 6	·
On levies by local authorities for maintenance £ s. d. purposes	<u>.</u>	
General administration— Salaries and wages	52,656 12 6	
Depreciation on buildings and equipment, other than institutional	76,149 8 9 $4,063$ 17 2	
£60	05,243 19 10	£605,243 19 10
Grants in aid of medical and social relief— Royal N.Z. Society for the Health of Women and Children—	£ s. d. 33,700 14 10 By I	£ s. d. Excess of expenditure over income after charging interest 593,671 15 *8
Expenditure in respect of previous years Interest on capital sunk in land, buildings, and equipment (other than	6,467 0 0	
institutional) at $4\frac{1}{2}$ per cent. per annum	3,504 0 10	
£5	93,671 15 8	£593,671 15 8

OTAKI SANATORIUM.

TNCOME AND	EXPENDITURE	ACCOUNT	TOR	THE	VEAR.	ENDED	31sr	MARCH	1923
INCOME AND	BALENDIIORE	ACCOUNT	LOL	$_{\rm LHE}$	LDAR	RNDED	OTOT	MIARUI,	1040,

Provisions	. 8
Surgery and dispensary	. 8
Surgery and dispensary	7
Salaries and wages 1,735 11 5 Domestic and establishment . 1,447 13 0 Miscellaneous maintenance— Staff travelling £76 10 11 Patients' comforts 3 15 6 Other expenses . 9 3 6 Depreciation—	
Domestic and establishment . 1,447 13 0	
Miscellaneous maintenance— Staff travelling . £76 10 11 Patients' comforts 3 15 6 Other expenses . 9 3 6 Depreciation— £ s. d. Buildings . 57 14 9 Equipment . 124 13 8 Interest on capital 168 17 0	5
Staff travelling £76 10 11 Patients' comforts 3 15 6 Other expenses 9 3 6 Other expenses 9 3 6 Buildings 57 14 9 Equipment 124 13 8 Interest on capital 168 17 0	5
Patients' comforts 3 15 6 Other expenses 9 3 6 Other expenses 9 3 6 Depreciation— £ s. d. Buildings 57 14 9 Equipment 124 13 8 Interest on capital 168 17 0 5,803 10 4	
Depreciation— £ s. d. Buildings 57 14 9 Equipment 124 13 8 Interest on capital 168 17 0 ———————————————————————————————————	
Depreciation— £ s. d. Buildings 57 14 9 Equipment 124 13 8 Interest on capital 168 17 0 ———————————————————————————————————	
Buildings 57 14 9 Equipment 124 13 8 Interest on capital 168 17 0	
Equipment 124 13 8	
Equipment 124 13 8	
Interest on capital	
5,803 10 4	
0,803 10 4	
Administration	
Patients' fees written off and reduced—	
Bad debts in Suspense 926 8 1	
Allowances to Hospital Boards,	
friendly societies, &c., in re-	
spect of guaranteed fees 644 0 2	
1,570 8 3	
£7,937 12 0 £7,937 13	0

OTAKI HOSPITAL.

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

Salaries and wages	£	15 (8 1)	8.	d.	Income. £ s. By Patients' fees receivable 1,108 1 Miscellaneous income—Adjustment of overcharge in previous year 9 10 Excess of expenditure over income carried to Revenue Account 1,820 15	6 1
Miscellaneous maintenance— Staff travelling . 7 13 2 Other expenses . 0 16 0 Administration Patients' fees written off and re-			2 - 2,093 . :175	$\begin{smallmatrix}2\\10\end{smallmatrix}$	02		
duced— Bad debts in Suspense Allowances to Hospital Boards, friendly societies, &c., in re- spect of guaranteed fees			8	14	5		
		* 1	£2,938	6	7	£2,938 6	7

QUAIL ISLAND LEPER HOSPITAL.

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

	d. £	s. d.	Income. £ s. d. By Excess of expenditure over income carried to
Provisions			Revenue Account 2,157 7 8
Surgery and dispensary 90 7 Salaries and wages 671 11			
Domestic and establishment 479 3	9		
Miscellaneous mainten-	3		
ance— £ s. d.			
Staff travelling 105 4 0			
Patients' comforts 123 0 1			
228 4	1		
Depreciation—			
Buildings 41 17 8			
Equipment 24 19 6 66 17	9		
Interest on capital 82 6	$\frac{1}{-2,083}$	7 7	
Administration	74	0 1	
	£2,157	7 8	£2,157 7 8
the second secon			

PUKEORA SANATORIUM.

Income and Expenditure Account for the Year ended 31st March, 1923.

Expenditu	re.						Income.
To Institutional maintenance—	£		\mathbf{d} .	£	s.	d.	By Patients' fees receivable— £ s. d. £ s. d.
Provisions	7,834	8	6				Civilian patients 7,493 17 0
Surgery and dispensary	596		0				Ex-service patients 18,220 1 3
	10,144		4				Examination of pensioners 47 15 6
Domestic and establishment	7,529		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-							Miscellaneous income-
ling £172 1 8							Adjustment of fees receivable
Patients' com-							of previous year 113 6 3
forts 17 14 11							Adjustment of wages in re-
Other ex-							spect of previous year 83 6 9
penses 20 11 8							Board and lodgings recover-
*	210	8	3				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-							Excess of expenditure over income carried to
provements 55 16 10	0.004						Revenue Account 8,003 12 3
Total and the last	2,084						
Interest on capital	2,457	6	8	01 000	٠,		
Administration				$\frac{31,263}{1.948}$	5	3 6	
Patients' fees written off and	• •	1		1,048	1	O	
reduced							
Bad debts in Suspense	551	5	Δ				
Allowances to Hospital Boards	001	o	v				
and friendly societies, &c.,							`
in respect of guaranteed fees	1,120	9	10				
The respect of guaranteed rees	1,120		_	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.

Expenditure	e.				Income.						
To Institutional maintenance—	£	s. d.	£	s. d.	By Patients' fees receivable-						
	7.091				In-patients—	£	8.	d.	£	s.	d.
	2,264					0,201				-	-•
	0,107				Orthopædic service 1	1,434					
	8,904					4,550					
Miscellaneous maintenance-	. ,				Out-patients—						
Staff travel-					Orthopædie	147	11	6			
ling £89 14 9					General	71	3	6			
Patients' com-					Examination of pensioners	35	3	6			
forts 7 2 9			*		-				26,440	16	9
Other ex-					Curative and maintenance worksh	ops	٠.		491		9
penses 5 17 7					Rents receivable	·			7	16	5
	102	15 1			Miscellaneous income-						
Depreciation—					Board and lodgings recoverable	289	19	3			
Buildings£1,026 9 2					Adjustment of fees receivable						
Equipment 1,110 7 9					of previous year	356	U	8			
	2,136	16 11			Contributions from Waikato						
Interest on capital	3,120	11 7			Hospital Board relating to						
			43,728		the year 1921-22	300					
Administration expenses			2,657	17 11	Sale of refuse, &c	44	0	0			
Patients' fees written off and					Grant towards cost of fencing						
reduced					main grounds		0				
Bad debts in Suspense	8,744	9 - 7			Sundries	23	4	2			
Allowances to Hospital Boards,									1,040	4	1
friendly societies, &c., in					Excess of expenditure over incon	ne carr	icd	\mathbf{to}			
respect of guaranteed fees	733	17 3			Revenue Account	• •		• •	28,093	1	4
			9,478	6 10							
Miscellaneous expenditure—											
Defence claim relating to treat-											
ment of civilian patients in											
previous year		16 7									
Tourist claim for baths treat-											
ment of Waikato Hospital											
Board patients	98	1 6	nu	10 1							
			208	18 1							
			£56,073	6 4					£56,073	ti	4

£39,515 17 **4**

DEPARTMENT OF HEALTH-continued.

ROTORUA ISOL	ATION HOSPITAL.
Income and Expenditure Account f	OR THE YEAR ENDED 31ST MARCH, 1923.
Expenditure. To Institutional maintenance— £ s. d. £ s. d. Provisions	By Patients' fees receivable
Administration expenses	
respect of guaranteed fees $\frac{32}{2}$ $\frac{13}{4}$ $\frac{4}{4}$ $\frac{483}{4}$ $\frac{4}{9}$	
£1,678 18 7	£1,678 18 7
KAHUKURA CO'	TTAGE HOSPITAL.
INCOME AND EXPENDITURE ACCOUNT F	OR THE YEAR ENDED 31ST MARCH, 1923.
Expenditure. To Institutional maintenance £ s. d. £ s. d. Hospital maintenance 292 12 8 Interest on capital 40 15 2 Administration 333 7 10 36 0 10	By Patients' fees receivable
	Excess of expenditure over income carried to Revenue Account
£369 8 8	£369 8 8
Replaced .	have part of the state of the s
TE WAIKATO 8 Income and Expenditure Account F Expenditure. To Institutional maintenance—	ANATORIUM. OR THE YEAR ENDED 31ST MARCH, 1923. Income. By Rents receivable 28 0 0 Miscellaneous income— £ s. d. Adjustment of overcharge in previous year 2 17 6
Miscellaneous expenditure— Expenditure on farm relating to previous year Realization Account— Loss on sale of buildings, equipment, and live-stock 2,628 11 8	Sundries 3 2 0 Excess of expenditure over income carried to Revenue Account 3,996 6 9
£4,030 6 3	£4,030 6 3
	TANK OF THE PROPERTY OF THE PR
TRENTHAM	I HOSPITAL.
INCOME AND EXPENDITURE ACCOUNT FO	OR THE YEAR ENDED 31ST MARCH, 1923.
	Income. Sy Patients' fees receivable £ s. d. £ s. d.
£ s. d.	Orthopædic
Bad debts in Suspense 4,662 3 11 Allowances to Hospital Boards, friendly societies, &c., in respect of guaranteed fees 667 6 9	Excess of expenditure over income carried to Revenue Account 13,814 16 0
Miscellaneous expenditure— Defence claim relating to treatment of civilian patients in previous year 1,302 8 9	· ·
£39 515 17 4	£39 515 17 4

.. 1,302 8 9 £39,515 17 4

ST. HELENS HOSPITAL, CHRISTCHURCH.

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

Expenditure.	Income.
To Institutional maintenance— £ s. s. £ s. d.	By Patients' fees receivable— £ s. d. £ s. d.
Provisions	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	1,068 13 10
Miscellaneous maintenance—	Pupil-nurses' fees 13 10 0
Staff travelling 1 12 2	Rents receivable 24 1 2
Medical treatment staff 3 8 0	Miscellaneous income—
Other expenses 1 15 6	Receipts from lecture 6 0 0
6 15 8	Sundries 3 3 0
Depreciation—	9 3 0
Buildings 90 11 9	Excess of expenditure over income, carried to
Equipment 65 4 4	Revenue Account 2,284 9 11
155 16 1	
Interest on capital 225 14 0	
3,120 6 9	
Maintenance of outdoor services 60 15 0	
Administration expenses	
Miscellaneous expenditure—Fees refunded 19 0 0	
en 200 17 11	CO 200 17 11
£3,399 17 11	£3,399 17 11

ST. HELENS HOSPITAL, DUNEDIN.

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

Expenditure.	Income.
To Institutional maintenance— £ s. d. £ s. d. Provisions	By Patients' fees receivable—
Salaries and wages 1,236 8 0 Domestic and establishment 810 18 5 Miscellaneous naintenance— Rent	Babies
Rent	Miscellaneous income—Adjustment of overcharges previous year
Depreciation— Buildings120 11 11 Equipment53 16 9 ————————————————————————————————————	1. 2,004 14 U
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 $\begin{array}{c ccccccccccccccccccccccccccccccccccc$	£3,512 1 6

TOWNLEY ST. HELENS HOSPITAL, GISBORNE.

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

Expenditure.	!	Income.	
To Institutional maintenance— £ s.		By Patients' fees receivable— £ s.	d. £ s. d.
Provisions 431 15	0	Indoor 451 0	8
Surgery and dispensary 53 1		Outdoor 2 0	0
Salaries and wages 693 0	2	Babies 39 14	8
Domestic and establishment 685 9	9 .		492 15 4
Miscellaneous maintenance—Staff		Pupil-nurses' fees	\dots 5 0 0
travelling 2 10	1	Miscellaneous income—Adjustment of overchai	rge .
Depreciation— £ s. d.		in previous year	5 3 9
Buildings 78 0 0		Excess of expenditure over income, carried	to
Equipment 37 19 5		Revenue Account	1,857 16 4
115 19		•	
Interest on capital 184 15			
	- 2,166 11 9		
Maintenance of outdoor services	0 10 8		4
Administration expenses	135 12 9	•	
Patients' fees—Bad debts in Suspense	58 0 3		
\mathbf{y}_{i}	CO 200 15 5		22 222 1
equipment of the second	£2,360 15 5		£2,360 15 5

ST. HELENS HOSPITAL, WELLINGTON.

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

Expenditure.					Income.
To Institutional maintenance—		s. d.		s. d.	By Patients' fees receivable— £ 's. d. £ s. d.
Provisions	1,061	13 10			Indoor 1,212 11 10
Surgery and dispensary		17 - 0			Outdoor 79 15 6
Salaries and wages	1,338	5 8			Babies56 2 8
Domestic and establishment	1,277	17 11			1,348 10 0
Miscellaneous maintenance—					Pupal-nurses' fees 19 10 0
Rents £52 0 0					Donation from John Blundell Estate 100 0 0
Staff travelling 8 3 11					Miscellaneous income—
Other expenses 2 8 0					Adjustment of overcharge in
	62	11 11			previous year 28 12 1
Depreciation—					Adjustment of fees understated
Buildings 220 0 0					in previous year 6 8 8
Equipment 42 16 1					Receipts from lecture 4 4 0
	262				39 4 9
Interest on capital	669	3 8			Excess of expenditure over income, carried to
			4,848		Revenue Account 3,908 4 3
Maintenance of outdoor services	• •				
	• • •		240		
Patients' fees—Bad debts in Suspe	nse	• •	188	16 0	
Miscellaneous expenditure—	**				
	. 19	0 0			
Other expenses	. 2	4 4	0.1		
			21	4 4	and the state of t
			£5,415	9 0	£5,415 9 0
		=			

ST. HELENS HOSPITAL, WANGANUI.

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

Expenditure.	1	Lorenza .
To Institutional maintenance— £ s. d.	£ s. d.	By Patients' fees receivable £ s. d. £ s. d.
Provisions		Indoor 426 17 2 Outdoor 4 15 0
Salaries and wages 671 8 6 Domestic and establishment 439 11 11	* * * * * * * * * * * * * * * * * * * *	Babies 19 13 6
Miscellaneous maintenance—Staff travelling 5 7 6		Pupil-nurses' fees
Depreciation—Buildings £69 5 2		Revenue Account
Equipment 49 0 11		And the second of the second o
Interest on capital		And the second s
Maintenance of outdoor services	$egin{array}{ccccc} 1,852 & 19 & 11 & & & & & & & & & & & & & & &$	
Administration expenses	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	to the control of the
	£2,031 9 5	£2.031 9 5
	,001	

$\mathbf{S}_{\mathrm{T}}.$ Helens hospital, invercargill.

Income and Expenditure Account for the Year ended 31st March, 1923.

Expenditure.				Income.			
To Institutional maintenance—	£ s. d.	£ s.	d.	By Patients' fees receivable— £ s. d.	£	8.	d.
Provisions	336 14 5			Indoor 473 18 3	;		
Surgery and dispensary	82 13 10			Outdoor 11 10 0			
	614 7 9			Babies 1 7 0	ji di seri		
	$659 ext{ 4 } 11$				486	15	3
Miscellaneous maintenance	$2 \ 4 \ 6$			Pupil-nurses' fees		0	0
Depreciation—				Excess of expenditure over income carried to			
Buildings £158 6 8	i			Revenue Account	1,942	10	5
Equipment 59 9							
	217 16 2			· ·			
Interest on capital	313 13 8						
Maintenance of outdoor services		$2,226\ 15$ $5\ 13$	8				
A 3	• • • • • • • • • • • • • • • • • • • •	134 4					
Patients' fees—Bad debts in Suspense	• • • • • • • • • • • • • • • • • • • •	20 2	6				
Miscellaneous expenditure—Fees refu							
**************************************		10 10					
	:	£2,435 5	8		£2,435	5	8
				•	// // // // // // // // // // // // // 	-	Name of the last

St. HELENS HOSPITAL, AUCKLAND.

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

Expenditure.						Income.
To Institutional maintenance—	£	s. d	. €	8.	d.	By Patients fees receivable— £ s. d. £ s. d.
Provisions	650	16 9	1			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	1,414	15 8	;			1,523 0 1
Miscellaneous maintenance—Staff						Pupil-nurses' fees 17 0 0
travelling	1	19 9)			Miscellaneous income—
Depreciation—						Adjustment of overcharge in pre-
Building £620 14 3						vious year £43 4 9
Equipment 73 19 3						Sundries 0 14 6
	694					43 19 3
Interest on capital 1	1,317	9 0				Excess of expenditure over income carried to
-			5,683	13	3	Revenue Account 4,536 0 6
Maintenance of outdoor services					3	
Administration expenses					2	
Patients' fees—Bad debts in Suspense			59	14	2	,
Miscellaneous expenditure—Fees refu	nded		6	0	0	
			£6,119	19	10	£6,119 19 10
				-		

QUEEN MARY HOSPITAL, HANMER.

Income and Expenditure Account for the Year ended 31st March, 1923.

Expenditure	Income.
To Institutional maintenance— £ s. d. £ s. c	
Provisions 6,007 17 6	In-patients— £ s. d. £ s. d.
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
Miscellaneous maintenance—	And m r
£ s. d.	rendered 476 7 5
20 10 4	TO 64 F 11
	33 0
	Profit on tea-kiosk
Patients comforts 12 10 7	
Other expenses 45 12 7	Adjustment of fees receivable of £ s. d.
855 1 10	previous year 266 17 10
Depreciation—	Board and lodgings recoverable 337 6 6
Buildings 762 12 0	Sundries 24 4 3
Equipment 1,050 3 1	628 8 7
1,812 15 1	Excess of expenditure over income carried to
Interest on capital 1,897 14 10	Revenue Account 7,743 4 0
27,499 6	3
Grounds, including ornamental and playing	
grounds 1,093 6	
Bath-house Account 25 4	- I
114 Million Composition 11 11 11 1, 100 mil	6
Patients' fees written off and re- duced—	
Bad debts in Suspense 307 5 2	
Allowances to Hospital Boards,	
friendly societies, &c., in respect	
of guaranteed fees 350 10 8	
657 15 1	0
£31,545 6 1	£31,545 6 10
Contraction of the contraction o	

Balance-sheet as at 31st March, 1923.

Lighilities

Liabilities.	Assets.
Capital Account—Liability to Treasury at £ s. d.	National Development Expenditure Ac-
1st April, 1922 302,992 6 11 Institutional fees paid in advance 322 0 0	count—
Sundry anditara	Capital subsidies paid to Hospital Boards— \pounds s. d. \pounds s. d. $1911-1922$
Reserve for depreciation— £ s. d.	7000 00
Buildings 9,531 1 7	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Other improvements 79 1 10	Land—
Plant and machinery 115 16 7	Institutions 50,681 7 4
Furniture, fittings, and	Quarantine stations 1,900 0 0
equipment 4,936 16 7	
Motor-vehicles 1,549 18 6	Buildings-
16,212 15 1	Institutions 169,708 15 2
Treasury Adjustment Account 1,275,030 11 4	Quarantine stations 47,555 16 0
	217,264 11 2
	Other improvements—
	Institutions 1,803 10 6
	Quarantine stations 1,265 0 0
	Plant and machinery at institutions 3,068 10 6 2,549 16 6
	Furniture and fittings and equipment—
	Institutions 46,247 9 2
	Other
	68,483 1 11
	Motor-vehicles—Cars, ambulances, lorries,
	and cycles—
· ·	Institutions 4,061 16 7
	Other 4,631 15 10
	8,693 12 5
	Farm stocks at institution 3,341 13 11
	Stores on hand at institutions
	Sera, vaccines, and laboratory stores
į –	Other stores on hand (drugs, disinfectants, hospital sup-
·	plies, &c.) 1,566 13 1 Expenses paid in advance 32 1 8
	Expenses paid in advance
	Institutional 50,655 3 1
•	Less bad debts in Suspense 17,225 14 1
	33,429 9 0
	Other 3,512 19 0
	36,942 8 0
	Cash—
	Imprest advances outstanding 186 1 4
	Receipts in hand, G.P.O., &c 2,596 19 5
	Deposits with Treasury 339 17 5
	Revenue Account—Excess of expenditure over income 593,671 15 8
	Revenue Account—Excess of expenditure over income 593,671 15 8
£1,644,741 7 8	£1,644,741 $\vec{7}$ 8
	T Vyyyar Quantony

E. KILLICK, Secretary.
A. VON KEISENBERG, Inspecting 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 the accounts include charges for rent and interest for which there is no appropriation by Parliament.—G. F. C. CAMPBELL, Controller and Auditor-General.

DEPARTMENT OF JUSTICE.

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

Expenditure.	£ s. d.	Income.	£ 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 re 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 re affidavits	1 4 0
Typewriter repairs	131 1 10	Fees re 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 Institu-	,		
tions 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		
•			
#	2194,788 2 2		£194,788 2 2
2			
	£ s. d.		£ s. d.
To Balance	8,196 16 7	By Excess expenditure over income	29,414 14 7
Interest on capital	21,217 18 0		
	£29.414 14 7		£90 414 14 7
	£29,414 14 7		£29,414 14 7
		I	

BALANCE-SHEET AS AT 31ST MARCH, 1923.

	DALANCE-SHEET AS A	T 51ST MARCH, 1925.					
Liabilities	£ s. d.	A	1 <i>ssets</i> .				
Capital, 1st April, 1922	471,508 19 0		£	s. d.	£	s.	d.
Sundry creditors	3,910 6 9	Buildings and sites	430,404	0 0			
Depreciation reserve	15,026 19 11	Additional	2,018	0 8			
Treasury Adjustment Account	19,017 9 6				432,422	0	8
•		Patent Office Library			5,000	0	0
		Office furniture and fit-					
	•	tings	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 adv	ance		906	15	6
		Sundry debtors			5,235	10	8
		Excess expenditure over in	come		29,414	14	7
	£509,463 15 2			;	£509,463	15	2

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.

REVENUE ACCOUNT FOR THE YEAR ENDED 31st March, 1923.

Dr.	£	8.	d.	Cr. £ s. d.
To Administration charges—				By Accruca rents, &c 226,955 18 5
Salaries and allowances	173,321	9	8	Accrued royalties 21,069 4 5
Costs of surveys, &c			0	Accrued interest on advances 44 4 0
Cost of inspections of Crown lands and	, , , , , ,			Lease, license, and transfer fees 2,751 1 3
settlement lands	14,187	16	4	Registration and other fees 623 2 0
Advertising	2,686		$\tilde{2}$	Unclaimed and forfeited deposits 85 0 6
Office fittings and requisites	5,538	0	5	TT
Motor-vehicles—Maintenance and up-	0,000	U	U	
	1,008	ĸ	1	
keep	1,000	9		
Instruments, machinery, and plant-	909	0	11	Administration expenses—Education
Maintenance and upkeep	282			endowments 5,666 7 3
Postages, telegrams, &c	6,394		3	Administration expenses from other
Rent of offices	8,807			funds 59,824 15 2
Land Board fees and expenses	3,898			Miscellaneous services for other De-
Travelling expenses and allowances	5,848		1	partments, &c
Telephone services	728	9	2	-
Office expenses	7,822	14	4	
Grants, subsidies, and miscellaneous	-			
expenses incidental to the adminis-				
tration of Crown lands	27,682	. 6	0	
Reserve for depreciation	~ ~ ~ ~			
Machinery, instruments, &c., written		10	20	
		13	0	
off Suspense	12	10	U	
Unauthorized expenditure—	500	=	0	
Salaries and allowances	590		2	
Miscellaneous expenses	57	15	0	
Charges on rents, &c.—				
Loan repayments—				
Local Bodies' £ s. d.				
Loans Act, 1908 16,307 6 4				
Section 63, Land				
Laws Amend-				
ment Act, 1913 8,283 18 3				
	24,591	4	7	
"Thirds," "fourths," and "halves"				
"Thirds," &c.—Special roading dis-		U		
	1,694	14	a	
	0.0=0			
Rebates	, ,,,,,			
Remissions				
Rents written off Suspense				
Reserve for rents written off				
Rates written off Suspense				
Refunds of rents, &c				
Refunds of royalties	2,963	10	0	
Refunds of unclaimed and forfeited				
deposits	45	- 0	0	
Awapuni water-supply	223	- 5	9	
Refund of rents under Geraldine	:			
County River District Act, 1921-22		18	4	
Balance carried down				
Datallo dation do 111				
•	£381,241	R	ñ	£381,241 8 5
$\phi = A$	2001,211			2001,211 0 0
	£	~	a	e a d
We Totaled on		8.	d.	£ s. d.
To Interest on capital expenditure,		10	0	By Balance brought down 22,530 10 11
£37,377 8s. 11d., at $4\frac{1}{2}$ per cent	1,681			
Balance	20,848	11	3	
	000 700			200 #21 71 72
	£22,530	10	TT	£22,530 10 11
	Example			

LANDS AND SURVEY DEPARTMENT—GENERAL ACCOUNT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1923.

Appreciation in land- values Sundry creditors— Miscellaneous Rents paid in advance Royalties paid in advance Miscellaneous office fees	£ s. 6 7,417,275 18 68,409 2 3,046 12 779 14 2 0 1	2 6 2 3	Land Crown land in estates Crown land in thermal-springs district Crown land in Lake Ellesmere district Unpaid purchase-money (not yet payable)— For buildings For other improvements Buildings on Kapiti Island Advances Machinery and equipment on Kapiti Island Machinery and instruments Furniture and fittings Motor-vehicles Bicycles Sundry debtors for— £ s. d.		35,906 0 0 4,558 18 8
paid in advance Unpaid miscellaneous services Depreciation Reserve Writings off Suspense Balance of Revenue Account		8	Rents	£ s. d. 81,342 13 8 700 9 3 375 19 1 1,769 0 6 4,296 16 6 5 4 4 58 2 0 580 13 4 7,669 8 1 1,692 3 10 23 2 7 5 10 9 89 8 7	98,490 10 7
£	7,524,061 19 <u>1</u>		National Endowment Account Native Land Settlement Account Cheviot Estate Account Primary education endowment Secondary education endowment Kauri-gum Industry Act, 1910 Losses in suspense Postponed rent Telephone subscriptions prepaid Unexpired season tickets Imprests outstanding as at 31st March, 1923 Treasury Adjustment Account	41 12 2 393 2 2 1,120 14 1 127 16 8 136 11 8	1,937 18 8 1,247 2 4 10,973 17 4 365 3 2 661 1 4 1,416 19 9 742 19 3

J. B. THOMPSON, Under-Secretary.

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.

J. H. O'DONNELL, Chief Accountant.

POLICE DEPARTMENT.

		RE Acco	UNT FO	OR THE YEAR ENDED 31ST MARCH, 1923.			
Expend To Administrative charges—	£ s. d.	£	s. d.	Income.	l. £	s. d.	
	294,995 18 6	æ	s. u.	By Subsidies from local bodies 1,833 5		s. u.	
Rent	1,399 3 1			Sale of confiscated liquor 60 2			
Office expenses	1,441 17 7			License fees under Arms Act 1,755 19			
Printing and stationery	5,391 9 7			Cash seized in gaming raid 0 5			
Postage and telegrams	6,053 13 2				3,649	11 9	
Telephones	3,082 5 9			Excess of expenditure over income	423,412		
House allowances	19,954 9 11			1	, , , , , , , , , , , , , , , , , , , ,		
Travelling-expenses	16,642 12 3						
4 1		348,961	9 10				
Other charges— Upkeep of bicycles, horses,	•						
and motor-vehicles	9,048 5 4						
Freight, cartage, &c	1,993 9 11						
Clothing, stores, &c	10,643 18 4						
Fuel, light, water, scavenging	4,136 18 5						
Expenses of prosecutions	1,487 9 0						
Prisoners' rations	885 12 9						
Rewards	784 4 0						
Medical expenses	370 18 0						
Police examinations	143 1 6						
Maintenance and repairs to	F 509 10 0						
buildings, &c	5,703 16 0						
Compassionate allowances	915 0 0						
Expenses under Arms Act,	20 1 0						
$1908 \dots \dots$	10 12 3						
Sundries	10 12 3	36,143	6 6				
Depreciation on—		50,145	0 0				
Buildings	11,323 2 2						
Motor-vehicles	1,015 11 9						
Furniture and fittings	282 13 1						
Automatic pistols, &c	1,121 1 7			·			
Horses	31 7 9						
Stores and equipment	961 2 10						
Stores und equipment		14,734	19 2				
Interest on capital	• •	27,222					
•							
		£427,062	2 0		£427,062	2 0	
		-				-	
7. 1.1				т 31sт Максн, 1923.			
Liabili		£	s. d.	Assets.	•		
Capital—Liability to Treasury at	1st April, 1922			Land and buildings— £ s. d.	£	s. d.	
Treasury Adjustment Account		397,197		Gross value at 1st April, 1922 525,044 0 0 Additions 6.443 4 6			
Sundry creditors	••	7,086		Additions 6,443 4 6			
Depreciation reserve	• •	26,041	0 9	${531,487}$ 4 6			
•				Value of buildings sold $$ 600 0 0			
				value of bulldings sold 000 0 0			
				$530,887 ext{ } 4 ext{ } 6$			
				Reserves 27,821 0 0			
			i		558,708	4 6	
			i	Stores and equipment-Value at 31st March,	555,,00	- 0	
				1923, as per stock-sheets	20,427	3 9	
				Office furniture and fittings—Value at 31st	,		
				March, 1923, as per stock-sheets	5,418	10 5	
				Motor-vehicles— £ s. d.	-		
				Gross value at 1st April, 1922 3,651 1 9			
				Additions 605 2 6			
				4,256 4 3			

	Motor-vehicles	£	s.	d,		
	Gross value at 1st April, 1922	3,651	1	9		
	Additions	605	2	6		
		4,256	4	3		
	Value of vehicles sold	210	0	0		
					4,046 4	3
	HorsesValuation at 31st March	, 1923		• •	196 0	0
i	Automatic pistols and ammuni-					
i	tion—	£	s.	d.		
	Gross value at 1st April, 1922	15,673	8	0		
	Handed in during year	235	9	3		
		15.908	17	3		
i	Sales	119	1	6		
ı					15,789 15	9
ı	Official stamps on hand				1,318 3	5
Į	Cash in hands of imprestees				3,268 13	1
I	Expenditure paid in advance—I	Rents of	te	le-	•	
İ	phones, letter-boxes, &c.				2,406 5	5
ı	Sundry debtors				274 7	1
ı	Excess of expenditure over incom	e.			4 3 412 10	3

£1,035,265 17 11

A. H. WRIGHT, Commissioner of Police.

£1,035,265 17 11

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 for interest and expenditure on construction and maintenance of buildings for which the Department possesses no parliamentary appropriation.—G. F. C. Campbell, Controller and Auditor-General.

PRISONS DEPARTMENT.

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

Waikeria. Paparua. Invercargill. Or. Waikeria. Paparua. Invercargill.	£ s. d. £	160 15 11
	£ s. d. £ s. c. 760 0 1,277 12 1,112 0 1,775 0 1,018 19 1,902 15 15 88 19 3 266 10 1,208 5 2 46 16 16 46 18 1,208 5 2 606 4 44 16	15 11 10 0 210 2 17 5 8 1 16 7 27 6 18 4 79 9 19 1 23 3 17 2 1 0 15 0 8 3 15 3 12 6 76 19
Dr.	To Opening stocks— Stored crops Growing crops Live-stock Honey Purchases— Seeds for cropping and gardening Live-stock Frison labour Gross profits	To Direct expenses— Seeds (grass, &c.) Manures Machine parts, tools, and repairs Oils and grease Twine, wire, staples, hemp, &c. Bran, wheat, &c. Harness and repairs Blacksmithing Timber Timber Sundries Cattle-feed

PRISONS DEPARTMENT—continued.

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

Dr.		Napier.	New Plymouth.	Auckland.	Cr.		Napier.	New Plymouth.	Auckland.
To Opening stocks Prison labour Gross profit	:::	£ s. d. 8 18 0 281 0 0	£ s. d. 268 10 0 1,053 12 0	£ s. d. 904 5 0 7,820 8 0 6,161 17 5	By Cash sales Credit sales Closing stocks Gross losses	::::	£ s. d. 242 16 0 20 0 0 27 2 0	£ s. d. 962 18 0 122 10 0 236 14 0	£ s. d. 14,272 7 2 255 15 3 358 8 0
		289 18 0	1,322 2 0	14,886 10 5			289 18 0	1,322 2 0	14,886 10 5
To Gross losses	•	27 2 0	236 14 0	:	By Gross profit	•	0 116	8	6, 161 17 5
Tools and repairs	:	:			:		•)	:
Machine parts, repairs, and renewals	: :	: :	13 L 6 2 10 0	481 13 4 351 3 0					
Sundry stores, timber, &c.	:	0 5 0		က					
Explosives	:	•	:						
Lubricants	:	:	:	õ					
Horse feed	:	:	:						
Blacksmithing, harness repairs, &c	:	:	:	13					
Expenses— Railage and cartage	:	;	1 7 2	64					
Power	:	:	:	<u>-</u>					•
Supervision	:	:	:						
Depreciation	:	:	:	ю					
Net profit	:	•	:	3,097 11 4					
		27 7 0	281 8 5	6,161 17 5			27 7 0	281 8 5	6,161 17 5

PRISONS DEPARTMENT—continued.

AUCKLAND BOOTMAKING, TAILORING, BLOCK AND THE MAKING, AND COIR-MAT MAKING INDUSTRIES.

Working Accounts for the Year ended 31st March, 1923.

Dr.				Tailoring.	Bootmaking.	Cr.			Tailoring.	Bootmaking.
				£ s. d.	£ s. d.	£			£ 8. d.	£ 8. d.
To Opening stocks— Raw materials in store	:	:	:	3,173 3 10	=	by Cost of manufacture	:	:	2,113 8 10	3,032 6 10
Raw materials in shop	:	:	:	251 18 8	∞	Raw materials in store	:	;	2,464 17 7	6
Raw materials in local store	:	:	:	• •	20 0 8	Raw materials in shop	:	;	205 17 7	195 6 8
Partly finished goods	:	:	:	38 16 0	4,	Partly finished goods in shop	:	:	60 13 4	91
Purchases of materials	:	:	:	327 3 4	o c					
Prison labour	:	:	:	1,050 18 0	: o					
Direct expenses	:	:	:	2 17 6	3 I5 I					
			<u> </u>	4,844 17 4	3,813 19 3			<u> </u>	4,844 17 4	3,813 19 3
								<u> </u>		•
			T	Tile and Block Making.	Matmaking.			H	Tile and Block Making.	Matmaking.
				£ s. d.	£ s. d.			_	£ s. d.	£ s. d.
To Opening stocks—						By Cost of manufacture	:	:	151 8 4	102 0 4
Raw materials	:	:	:	90 I3 9	59 I3 6	Closing stocks—				1 11
Furchases— Drv oxide	:	:		3 10 10	:	raw marenais	:	:	:	
Cement	: :	:	:	25 17 9	::					
Cartage	:	:		3 10 0	:					
Prison labour	:	:	:	27 16 0	64 4 5					
			1							
				151 8 4	123 17 11				151 8 4	123 17 11

1923.
MARCH,
31sT
ENDED
YEAR
THE
FOR
ACCOUNTS
Loss
AND
PROFIT
AND
TRADING

۳.	Tailoring	Rootmelting	Š	Tailoring	Rootmaking
Dr.	Tentoring.	DOOMIGATUS.	O.S.	TailOtmg.	LOCOTHON HIG.
	£ s. d.	£ s. d.		. કે. કે.	£ 8. d.
To Opening stocks— Finished goods in store		760 3 6	By Sales to other Departments, &c Clothing supplied to mental hospitals (labour and	14 12 0 154 15 0	1, 873 17
Finished goods in shop Working Account—Cost of articles manufactured	2,113 8 10 957 10	3,032 6 10	Cost of articles supplied to our own institutions	1,551 3 11	1,007 5 5
Omeers supervision		\$ CT 0/Z	Finished goods in store Finished goods in shop	931 19 11 3 14 6	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	2,656 5 4	4,103 2 8		£2,656 5 4	£4,103 2 8
	Tile and Block Making.	Matmaking.		Tile and Block Making.	Matmaking.
To Opening stocks— Finished articles	£ s. d.	£ s. d.	% % Ag	£ s. d.	£ s. d.
Cost of manufacture	151 8 4	102 0 4	Soo	:	90 13 8
			Crosing success— Finished articles	331 9 4	27 16 6
	331 9 4	159 18 10		331 9 4	159 18 10

PRISONS DEPARTMENT—continued.

WI TAKO BRICKMAKING INDUSTRY.

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

Dr. To Opening stocks Purchases of bricks Prison labour Gross profit		 £	£ s. 152 0 11 4 873 8 404 18	d. 0 3 0 4	Cr. By Sale of bricks Closing stocks	 		£ 903 538 £1,441	10	d. 7 0
To Expenses—			£ s.	d.				£	s	d.
Repairs to works			20 7	8	By Gross profit	 		404	18	4
Oils, &c.			48 10	1	Net loss	 		1,181	18	0
Machine-parts			24 10	0						
Railage and cartage			224 18	3						
Fuel			646 - 1	11	·					
Horse-feed			89 17	2						
Blacksmithing, harness	, &e.		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						
		£	1,586 16	4			:	£1,586	16	4
				-	I		•			

WAIKUNE SAWMILLING INDUSTRY.

Trading and Profit and Loss Accounts for the Year ended 31st March, 1923.

Dr. To Opening stocks Royalties Prison labour				£ 445 836 981	s. 0 3 4	d. 0 4 0	Cr. By Sales Transfer of time				£ 2,092	8.	d. 2
Gross profit		• •		353	7	4	obtained		• •	••	184		
							Closing stocks	••	• •	• • •	339	3	7
				£2,615	14	8				•	£2,615	14	8
				£	s.	d.				•	£		d.
To Lubricants		• •		6	5	9	By Gross profit		•		353	7	4
Machine supplies				266	7	2	Net loss	• •			93	5	9
Tools				8	0	0							
Railage				22	15	0							
Depreciation on p	lant			51	19	0							
Bad debts reserve	• •	• •	• •	91	6	2							
				£446	13	1					£446	13	1
				Land Street		واستو						-	-

PRISONS DEPARTMENT—continued.

PRISONS AND INSTITUTIONS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1923.

Dr.	£	s. d	£	8.	d.	Cr.	£	8.	d.	£	8.	d.
To Opening stocks-		<i>"</i> . "				By Expenses brickmaking				137		
Rations, clothing, &c.—						Expenses prison camps				42	10	4
In general stores	2,311	19 3	}			Sales—						
In local stores	2,952	10 8	3			Concrete blocks	973	12	9			
Loose tools	1,959	14 4	Ļ ·			Firewood, Wellington	12	6	4			
Clothing and bedding	23,408	2 11	l			Coir mats	2	6	2			
Stationery	75	0 ()			Gravel, Seatoun	18					
Blocks, Paparua	393	0 ()			Pigs, New Plymouth	38	6	2			
Growing crops, Auck-						Garden-produce, New						
land garden	184	16 - 0)			Plymouth	86	0	6			
					2	Horses and cattle,						
Salaries	• •		42,064			Point Halswell		16				
Advertising, Books, &c.						Pigs, Point Halswell	109	8	1			
Allowances to instructing						Poultry and eggs,						
Assistance to discharged				12		Point Halswell	15	14	11			
Expenses First Offenders						Dairy-produce, Point		_				
Clothing, bedding, and fu			6,927		7	Halswell	229	7	4			
Expenses Crimes Amenda	ment Ac				0	Garden-produce, Wel-		_	_			
Freight, cartage, &c.	• •	•				lington	24	9	7			
Forage	• •	•				Garden-produce, Wi	0.1	10	0			
Fuel, light, and water	• •	•				Tako		12	6	1		
Forage Fuel, light, and water Gratuities to prisoners Lodging-allowances	• •	•		7		Pigs, Wi Tako		10				
Lodging-allowances		•				Concrete, Lyttelton	155					
Medicines and medical co	miorts	•				Miscellaneous	Ţ	0	U	1 500	0	4
Payments to public hosp	itais	· · · ·		z	6	D.: 1.1				1,788		4
Payments to prisoners	under	Orime	3 10 010	70	~	Prison labour		• •		28,798		
Amendment Act and to	o aepena	ants.	. 10,218			Unclaimed moneys		• •		$\begin{array}{c} 2 \\ 423 \end{array}$	2.	9
Postages and telegrams			682 752			Rent of buildings		• •		423	J	ð
Office fittings and requisi Rations	tes	•	. 18,377			Closing stocks—						
Sanitary services, cleaning	ver de a				3 1	Rations, clothing,						
Telephones	ig, ac.				_	In general stores	2,148	7	a			
Temporary officers	• •	:				In local stores						
Travelling allowances an	d expens	es .				Loose tools			9			
Tools and materials, pris	on labou	r.	*			Clothing and bed-	±,002	J	v			
Uniforms and accoutrem	ents	• :				ding	17.516	18	3			
Expenses, prison farms				11		Stationery						
Workshops equipment				12		1 1 1 15	1 77 4		3			
Equipment and instructi	onal wo	rk. In				Growing crops	624		8			
				1	10	Growing crops Stored crops	811	5	0			
vercargill Contingencies			. 41	5	0			· ,	;	30,163	5	9
D	. • . 1		629	7	8	Net cost of institutions	l upkee	р	1	14,461	0	9
Expenses prison-works			. 19	2	4		•	•				
Expenses, development	estuary,	Inver	•									
cargill				11	7							
Grants to Prisoners' Aid S				0	0							
Allowances and expenses	, depart	menta				•						
officers			. 869	9	5							
Interest on capital	• •		. 29,282	2	2							
Depreciation reserve	,	•	. 12,541									
Maintenance of prisons a	nd gaols	•	. 1,289									
Depreciation on horses, &	.e		. 126									
Rent of buildings	œ ··		. 141									
State accounts written of		•	. 1,555	18	O							
			£175,816	0	1				£1	75,816	9	1
			L170,010							.0,010		
					_	ı			-			

PRISONS DEPARTMENT—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1923.

Liabilities.			Assets.				
Capital as at 1st April, 1922	£ s. d.	Land	£ 118,613	s. d. 12 6		8.	d.
Freasury Adjustment Account	158,509 1 4	Leasehold	14,438	6 11		10	
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Buildings	481,247	9 7	133,051	19	Ð
		Additions during the year	12,037	10 1			
		Fixed plant	14,437	0 0	493,284	19	8
		Implements and machinery	8,383	3 10			
		Loose tools	4,062	3 9	26,882	7	7
		Furniture and 5xtures—					•
		Prisons and institutions Offices	$8,301 \\ 1,573$				
					9,875	6	2
·		Motor-vans and acces-			400	·	0
		sories Lighters			$\frac{490}{1,064}$		
		Clothing and bedding			17,516	18	
		Band instruments			230	0	Ö
		Stationery		0 - 0			
		Stamps	16	12 3		10	9
		Sundry debtors	2,624	7 8		12	9
		Less reserve for claims	2,021				
		in dispute	91	6 2		_	
		Time about			2,533		6
		Live-stock Growing crops	4,472	16 8	13,725	7	9
		Stored crops	4,741				
		Orchard trees	500				
		Honey		0 0			
		Ouarrica Spanda matal			9,764	6	11
		Quarries—Spawls, metal,	500	18 0	ı		
		Brickmaking—Bricks	538				
à.		Sawmilling - Timber,					
		posts, &c	339	3 7			
		Tailoring — Finished articles, &c.		5 5			
		Bootmaking — Finished	210	0 0			
		articles, &c		17 11			
		Blockmaking — Concrete		۳ ,	,		
		blocks and tiles	506	5 7	2,816	-10	6
	•	Stocks in general stores	6,936	13 3		10	
		Stocks in local stores	4,754				
					- 11,691		
		Accounts paid in advance			288		
		Losses on trading Net cost of institutional	• •		624	3	10
		upkeep			114,461	0	9
	4000 005 0						
	£838,387 6 8				£838,38 7	6	-8
		[

M. HAWKINS, Inspector, Prisons Department.

I hereby certify that the Trading and 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 expenditure includes charges for rent, interest on capital, and repairs and additions for which the Prisons Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

Dr

Interest on loans

account.

LAND FOR SETTLEMENTS ACCOUNT—DISCHARGED SOLDIERS SETTLEMENT ACCOUNT.

Reve	NUE.	Accou.	NT FOR	TH	E)	ZEAR	ENDED	31st	March,	19 2 3.	
			£	8.	d.	ĺ	Cr.				£
			139,178	5	7	Acc	rued ren	ts, &c.			 124,3
			1,547	14	1	Pro	fit on pla	ınt—L	aunch		 •
			843	17	5	Pro	fit on far	ming o	perations		 3,9
			OTC		my				•		

Rebates of rent Remissions of rent Rents written off Suspense ... Reserve for irrecoverable rents... $\frac{876}{750}$ ò 0 Refunds of rent 4302 5 . . 1 15 8 9,980 3 1,262 1,103 18 915Access to settlements—Vote "Expenses" 50 0 0 £156,939 8 11

s. d. 5 8 3 6 23 Interest on purchase price, Mataikona Settlement 3,238 10 Balance carried down.. 25,360 12 10

£156,939 8 11

£49,983 7 10

389

£ s. d. 25,360 12 10 24,622 15 0 Balance brought down Balance from previous year £49,983 7 10

s. d. 7 10 Balance 49,983

ΑT

		Bala	NCE-SHEE	T.	AS .
Liab	ilities	3.	£	s.	d.
Loan Account			3,222,050	0	0
Accrued interest on loans			12,425	15	0
Sundry creditors—					
Rents in advance			182	2	11
Deferred-payment princ	ipal	instal-			
. ~ •	·		78	10	0
Interest on loans			80	0	0
Miscellaneous			1,448	5	10
Unpaid miscellaneous serv	rices-	-Mount			
$ m \acute{P}isa$			2,177	8	11
Reserve Account, including	unez	cpended			
loading for roads, &c.		*	97,355	19	4
Sinking Fund reserve			15,563	4	8
Rents written off Suspense			1,651	11	11
1			,		

г 31st Макен, 1923.			
Assets.	£	s.	d.
Land	2,942,782	17	9
Unpaid purchase price (not yet payable)			
on buildings	90,213	14	3
Unpaid purchase price (not yet payable)			
on crops, hay, &c	121	-0	0
Plant and machinery	100	O	0
Mount Pisa Estate-Land, buildings,			
stock and chattels, &c	36,784	-8	2
Sundry debtors for £ s. d.			
Rents, &c 141,148 19 7			
Less reserve for irre-			
coverable rents 750 0 0			
American and the Confederation of the Land	1.0,398	19	7
Interest on investments	169	- 1	3
Principal instalments on buildings	4,378	7	0
Instalments on deferred payment	215		0
Sales of land	15,066		6
Insurance premiums	49	10	4
Interest on purchase price, Mataikona			
Estate	9,715	10	-0
Miscellaneous	944		11
Postponed rent	34,126		6
Sinking Fund	15,563		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		
Cash in transit—Mount Pisa		19	
Rents written off Suspense	1,651	11	11
£3	3,353,012	18	7

£3,353,012 18 7

- 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
 - 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.

NATIVE LAND SETTLEMENT ACCOUNT.

Revenue Account for the Year ended 31st March, 1923.

REVENUE ACCC	JUNT FOR	111	.E 3	EAR ENDED SIST MARCH, 1925.				
Dr.	d. £ 7 4 10 7 1 7 0 0 0 11 18,636 0 8 6 0 0 3,475 9,154 5,435 124,507 £161,245	5 12 15 8 7 4	d. 11 2 0 5 2 11 7	Accrued rent	1 5 0 0 nd wn	74,883 10 41 86,309	15 10 17 10	0 4 6
	£ 136,673 86,309	3		By Balance at 31st March, 1923		£ 222,982	s. 14	
	£222,982	14	4		- :	£222,982	14	4
				TEAR ENDED 31st MARCH, 1923.				_
Dr. £ s. To Interest on loan capital 125,021 17		s.	d.	Cr. £ s. By Interest received on	d.	£	s.	d.
Less accrued at 31st March, 1922 52,698 7				securities held by Investment Account 2,609 5	9			
	72,323	9	10	Interest accrued 157 16				_
Accrued but not due 55,300 3 Due and unpaid . 637 10 Interest charge on liability to Mac	8 55,937	14	0	Interest received on Advances to Maori Land Boards 1,046 9 Less interest accrued at	3	2,767	I	5
The state of the s	. 172	19	7	31st March, 1922 934 12	7			
				111 16	8			
				Interest accrued at 31st March, 1923 1,048 0	5	1,159	17	1
				Balance transferred to Revenue A		124,507		
	£128,434	3	5		£	128,434	3	5

NATIVE LAND SETTLEMENT ACCOUNT-continued.

BALANCE-SHEET AS AT 31ST MARCH, 1923.

Liabilities.		Assets.	
Loan Capital Account—		Land—	e i
Liability in respect of loans outstand- \mathfrak{L} s. d.	£ s. d.	Blocks fully acquired £ s. d. and proclaimed 1,860,018 6 0	£ s. d
ing $3,039,426$ 9 0		West Coast Settle-	
Liability in respect of loans repaid 21,100 0 0		ment Reserve lands 42,800 9 6 Blocks partly ac-	
3 Toans repaid	,060,526 9 0	quired and unpro-	
Maori Land Settlement Account —		claimed 609,397 15 5	
Liability at 31st March, 1923 Interest accrued on loan capital Sinking funds—	$3,844 0 11 \\ 55,937 14 0$	Lands suspense— Lands proclaimed	
Sinking funds—	00,001 22 0	but not vet admin-	
In respect of loans from Government Depart- £ s. d.		istered by Lands	
ments 11,976 15 4		Department 39,578 10 5	2,551,795 1 4
In respect of the Public		Unpaid purchase-money for buildings	2,014 9 10
Debt Extinction Act, 1910 14,344 6 9		Principal	
	26,321 2 1	Survey liens— £ s. d. Principal	
Sundry creditors— Lands Department—			$211,170 17 1 \\ 4,372 7 10$
Rents paid in advance 24 14 9		Surveys in progress	4,572 / 10
Rents paid in advance 24 14 9 Survey lien overpaid 0 10 0		Urewera blocks 12,592 12 1	
Deposits on applica- tions to purchase		Wharepuhunga blocks 4,920 17 7 Hauhungaroa blocks . 1,124 18 5	
land 12,940 7 9	•	**************************************	18,638 8 1
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		Sundry debtors, Lands Department—	
	15,406 3 11	Sales of land 19,572 12 4	
Native Department— Consolidation ex-		Instalments on deferred payments 258 14 8	
penses 50 0 0		Interest on deferred	
Due to other Depart-		payment 190 9 6 Instalment on buildings 97 12 11	
ments 1,426 15 8	1,476 15 8	Rent 53,487 5 3	
Appreciation of Assets Reserve Account	20,106 14 6	Rent 53,487 5 3 Royalties 5,000 0 0 Miscellaneous 834 6 4	
Writings off in Suspense— £ s. d. Rents 1.156 15 8		Miscellaneous 834 b 4	79,441 1 0
Rents 1,156 15 8 Liens 2 0 0	1 150 15 0	Interest on investments and advances	·
Liability to Consolidated Fund in respect	1,158 15 8	accrued but not due Postponed rents	$1,205 ext{ } 16 ext{ } 7$ $11,321 ext{ } 19 ext{ } 6$
of interest paid Depreciation reserve	1,556 16 3	Land Purchase Suspense Account	27 0 0
Depreciation reserve	36 15 0	Cash in Loans Stamp Duty Deposit Account	260 19 10
		Count	245 0 0
	•	Maori Land Boards—Advances under section 274, Native Land Act, 1909	96 964 17 11
•		Sinking Fund Investment	26,364 17 11
•		Accounts	
		New Zealand State - guaranteed Advances	
		Act, 1909—Held by £ s. d. Public Trustee 11,976 15 4	
1		Public Trustee 11,976 15 4 Public Debt Extinction	
		Act, 1910—Held by	
		State Advances Office 14,344 6 9	26,321 2 1
		Balances, Native Land	20,021 2 1
		Settlement Account, at 31st March, 1923— £ s. d.	
		Cash in Public Account 9,720 3 1	,
	ř	Imprests outstanding . 489 8 6	
		Investment Account 20,000 0 0	30,209 11 7
		Revenue Account—	•
		Balance at 1st April, 1922 136,673 3 10	
		Add not loss for year 86,309 10 6	999 (120 14 4
			222,982 14 4
£3,	186,371 7 0	£3	,186,371 7 0

R. N. Jones, Under-Secretary, Native Department.

1 hereby certify that the Revenue and Interest 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—

(1.) The Revenue Account includes rents due to 30th June, 1923.

(2.) The portion of the accounts dealing with leased lands has been compiled from copies of journal entries of the District Land Offices.

(3.) The advances to Maori Land Boards are incorrectly shown.

(4.) Certain requirements as regard future balance-sheets, and with reference to the deduction from purchase-money payments, valuation of land handed to the Lands Department, and the capitalization of interest and administration expenses, have been communicated to the Native Department.

PUBLIC WORKS DEPARTMENT.

CONSTRUCTION AND IMPROVEMENT OF ROADS (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31st March, 1923.

Exy	oenditure.						1	Inc	ome.		
To Expenditure on roads,	£	S.	d.	£	s.	d.				£	s. d.
bridges, &c., in-							By Balance			650,689	3 11
cluding subsidies											
to local bodies—											
Whangarei district	85,711	16	4								
Auckland district	78,128	2	2							•	
Tauranga district	20,014	6	3				1				
Gisborne district	100,192	13	3								
Taumarunui district	35,299	12	4								
Stratford district	106,758	16	3								
Napier district	16,446	9	8								
Wellington district	98,286	2	1								
Nelson district	20,196	2	0				1				
Greymouth district	33,470	6	8								
Christehurch district	16,134	9	1								
Dunedin district	22,123	13	5								
Invercargill district	5,932	4	2								
-				638,694	13	8					
Compensation for injur	ies			2,649	1	4					
Advertising tenders				80	12	11					
Engineering surveys				294	5	2					
Roadmen's huts, storer	coms, &c			140	11	7					
Subsidy towards the	construct	ion	of								
roads and bridges un	ider sectio	n 27	76								
of Native Land Act,	1919			519	4	2					
Reinstatement of world	ks damag	ed l	y								
floods (portion charge	eable to ca	ıpita	ĺ)	8,310	15	1					
_			-								
			£	650,689	3	11				£650,689	3 11
			-			-					-

MAINTENANCE AND IMPROVEMENT OF ROADS (CONSOLIDATED FUND).

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 1923.

INCOME AND EXPENDETUR	EE ACCO	UNI	r Bru	OR THE LEAR ENDED SIST MARCH, 1925.		
Expenditure. To Salaries, wages, and materials, comprising direct payments in connec-		8.	d.	By Rent, Mokau Ferry 40 Tolls collected at Nine-mile Ferry 312	0	d. 0
tion with the maintenance and im-				Interest at 6-per-cent. on loan to Gore	ð	0
provement of roads and bridges		15	9		0	2
Grants and subsidies to local bodies	7,326			Excess of expenditure over income 60,016	9	3
Compassionate allowance to Mrs.				•		
Soufflot, widow of late L. Soufflot,						
Overseer, Public Works Department	74	0	0			
Proportion of departmental expendi-	500	0	0			
ture for cost of supervision, &c	500	U	U	·		
Sundries (advertising, telephone, sub-	340	٥	9			
scriptions, &c.)	940	o	9			
value of loan to Gore Borough	110	5	3			
value of foatt to dole bolough	110	9				
	£60,515	9	1	£60,515	9	1
			_			-

HARBOUR WORKS (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31st March, 1923.

										 ,
	Exp	enditure.		£	s.	d.	1	1	ncome.	£ s. d.
To Erection of wh	arves,	river imp	rove-				By Balance			 6,533 11 7
ments, &c.,	in the u	ınderment	ioned							
districts :										
Whangarei	• •	••		175	0	0				
$\mathbf{Auckland}$		• •		1,706		4				
Gisborne		••		600	-	0	1			
Stratford	• •			240		0				
Greymouth		• •		171		0				
Nelson		• •			12	7				
Christchurch		• •	• •	290		5				
Dunedin	• •			3,330,	0	3				
				£6,533	11	7				£6,533 11 7

PUBLIC WORKS DEPARTMENT—continued.

LANDS IMPROVEMENT (PUBLIC WORKS FUND).

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

							,		
Expenditure. To Benmore Water-race		£	8.	d.	1	Income.	£	s.	d.
To Benmore Water-race		210	0	0	By Balance	 	 26,204	6	7
Forestry operations for relief of un	em-				1				
ployed									
Drainage subsidies		1,350	0	0					
Experimental drainage work		23	1	0					
Formation, construction, &c., Hau	aki								
pastoral areas			16	5					
Stop-bank and drainage, Tokatoka		651	12	3					
Conservation of watershed, Waiks	ıre-				1				
moana		2,405	8	11					
Reclamation of sand-dune areas		991	7	10					
Domains		390	0	0					
Work not specified		29	19	11					
•					ļ		·		
		£26,204	6	7			£26,204	6	7
									22.00

RAILWAY CONSTRUCTION (PUBLIC WORKS FUND).

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

Expe	nditure.					Income.
To Expenditure on—			£	s.	d.	By Lines handed over to Railway Depart- £ s. d.
Kaihu Extension			13,479	7	10	ment, and expenditure on opened
Huarau Northwards			234,787	4	9	lines—
Whangarei Branch			6,431	5	7	Land claims 353 5 11
Waipu Branch			2,758	5	7	Sections previously opened 108 14 2
Waiuku Branch			5,449	0	3	Otago Central 445 14 0
Huntly Branch			20,171	11	11	Waiuku Branch 156,709 0 0
Waihi-Taneatua			174,715	6	1	Expenses of raising loans—Propor-
Gisborne-Napier			95,925	4	10	tion of expenses charged to opened
Waikokopu Branch			179,935	8	4	lines 4,126 13 3
Opunake Branch			65,721	4	5	
Stratford – Main Trunk			50,666		0	161,743 7 4
Glenhope–Murchison			12,080	14	6	Balance 1,068,584 15 4
Otira-Bealey			282,253	4	2	
Westport-Inangahua				10	0	
Greymouth – Point Eliza	beth	• •	21,860	2	11	
Otago Central				14		•
Orepuki–Waiau		• •	8,025	3		
Lawrence-Roxburgh			52,811	7	0	
Land claims			122	4		
Surveys	• •	• •	2,596	5	7	
		:	£1,230,328	2	8	£1,230,328 2 8
		=			70.77	

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

IDA VALLEY, GALLOWAY FLAT, AND OLRIG TERRACE.

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

Gross Revenue Account.

			Gros	8 1	tever	nue Account.			
Dr. To Management and operation— Ida Valley section— Salaries Wages, horse allowances,		s. d.	£	s.	d.	Cr. By Sales of water— Ida Valley section Galloway section Olrig Terrace section	£ 2,207 . 187 . 83	7 8	d. 4 7 0
and other costs of main-	9	3 10 4 7	1,167	15	9				
and other costs of maintenance Olrig Terrace section— Salaries		0 5	118	18	10				
Wages, horse allowances, and other costs of maintenance		19 4			9				
Maintenance of staff cottages Gross profit on working, to No			981	0 17	7				
		·	£2,478 Net			ue Account.	£2,478	11	11
Dr. To Balance from previous year's Interest on capital outlay—	4 per	cent.			d. 11	By Gross profit on working, as per Gross Revenue Account	. 981		7
on £148,579 2s. 7d. (ha against revenue) Amount required as contr sinking fund, 1 per cent. outlay	 ibutic	n to	2,971			Balance	. 6,861	16	10
·			£7,843	14	5		£7,843	14	

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.

•	Expe	enditure.	£	s.	d.	T.	Income.	£	s.	d.
To Expenditure on-	_					By Balance	 	 34,178	12	4
Manuherikia scher	ne		 10,853	16	8					
Manuherikia scher	ne (Ui	oper)	 1,774	6	6					
T . A (2)	` '		 1,863	10	6					
Ardgour	• •		 17,815	11	0					
Roaring Meg			 7	16	4					
Upper Taieri			 48	11	11					
Earnscleugh Flat			 209	6	7					
Torriot			 1,528	14	6					
Bengerburn			 40	2	11		**			
Tarras			 11	6	5					
Hawea Flat			 11	17	11					
Arrow River			 13	11	1					
			£34,178	12	4			£34,178	12	4
				211		(

PUBLIC BUILDINGS (PUBLIC WORKS FUND).

INCOME AND EXPENDITURE ON CAPITAL ACCOUNT FOR THE YEAR ENDED 31st March, 1923.

\cdot $Expenditure.$					Income.			
To Expenditure on—	£	s.	d.	Amounts transferred	l to the unde	er- £	s.	d.
Parliament Buildings	113,029	13	11	mentioned Depar	tments:—			
Government Houses, Wellington and				_	£ s.	d.		
Auekland	257	1 -	10		514 0	0 .		
Departmental offices	1,412	16	1	Health	21,135 0	0		
Courthouses	2,286	5	3	T 1 1 4 00 1	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 Telegra	ph 77,211 0	0		
Mental hospitals	14,572	19	8	Prisons	23,113 0	0		
Hospitals and charitable institutions	21,781	19	4			-144,592	0	0
•				Amounts carried to b	alance-sheet			
				Departmental buil	i d -			
				ings and offices	10,083 8	5		
				Parliamentary Buil	ıd-			
				ings and Gover	n-			
				ment Houses	113,286 15	9		
						-123,370	4	2
!	267,962	4	2			£267,962	4	2
=								

PUBLIC WORKS DEPARTMENT—continued.

MAINTENANCE OF PUBLIC BUILDINGS (CONSOLIDATED FUND).

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

78							
Expe	nditure.	s. c	1	£	a	d.	Income, £ s. d. By Services for other Departments 824 13 1
To Salaries	£ 5,323			r	8.	a.	By Services for other Departments 824 13 1 Rents assessed against other Depart-
Accident compensa-	0,040	4	U				18 079 10 0
tion, sick-pay, holi-							Rents recovered, charged other De-
day pay, &c	640	3	6				partments 9,964 13 9
Drainage and water-		•	-				Rents—Cash collected 3,902 8 5
supply rates	418	17	4				
Maintenance of Go-							£60,770 15 0
vernment Houses,							Recoveries from other Departments for
Wellington and							repairs to buildings 28,274 18 5
Auckland	1,553	17	7				Interest at 6 per cent, on advance to
Maintenance of Par-							Kairuru Marble Company 371 3 0
liamentary Buildings	1,297	10	7				
Maintenance of Go-	40 100	1 ~					
vernment Buildings	46,136						
Telephones	228	2	6				
Freight, cartage, and	1,531	4	9				,
transport Rents paid for build-	1,001	4	.)				
ings occupied by							
Government Depart-							
ments 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 mis-							
cellaneous expenses	134	12	9				
Proportion of Depart-							
mental expenses for	950	Λ	Λ				
cost of supervision	390	0	<u>ب</u>	84.999	18	n	
Balance				4,416			
	• •	•	٠.				·
				£89,416	16	5	£89,416 16 5
					s.:2		to the state of th
			_				
To Interest on capital:—	£	8. (1.	£	s.	d.	£ s. d.
4½ per cent. on value							By Balance brought down 4,416 18 5
of— Departmental build-							Excess of expenditure over income 75,224 2 4
ings and offices							
(£811,929)	36,537	0	o				The state of the s
Parliamentary Build-	00,001	V					
ings, Government							
and Ministerial re-		`					
sidences (£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				
T				61,775	0	9	
Depreciation on—							
Departmental Buildings and offices	10,814	Λ	n				
Parliamentary Build-	10,614	V	v				
ings, Government							
Houses, and Minis-							
terial residences	7,052	0	0				
				17,866	0	0	
				2=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.

Expenditure.	£	S.	d.	Income.	£	s.	d.
m c 1 .	. 75,748			By Inspection of electric-light installations	102		Ö
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	١,			Sales of old motor-cars, &c	176	7	0
&c			9	Water-power license revenue	446	7	2
Printing and stationery		16	4	Proportion of departmental expendi-			
Work done by High Commissioner's	S			ture charged to Revenue Account	1,010	0	0
staff		0	0	Balance	118,080	0	7
Rent charged for offices throughout the							
Dominion							
Sundries		7	7				
Interest on capital—Value of office							
furniture and library	. 567	16	0				
				1			
	£120,011	5	4	£1	120,011	5	4
			***	· · · · · · · · · · · · · · · · · · ·			~

. GOVERNMENT AND OTHER DOMAINS (CONSOLIDATED FUND).

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

Expenditure.	£	s.	d.	Income,	£	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	grant and the second se		
				_		
	£4,709	1	11		£4,709	1 11
				_		

IRRIGATION AND WATER-SUPPLY: SCHEMES IN OPERATION (PUBLIC WORKS FUND AND CONSOLIDATED FUND). STATEMENT OF LIABILITIES AND ASSETS AS AT 31ST MARCH, 1923.

STATEMENT OF LI	ABILITIE	S A	AND	Assets as at 31st March, 1923.		
Liabilities. Public Works Fund — Capital expenditure to 31st March, 1923	£ 168,047		d. 7	Assets. Dams, weirs, water-races, £ s. d. £ &c.— Ida Valley section—	s.	d.
Consolidated Fund— Excess of maintenance and interest charges over receipts Arrears of sinking-fund contribution Sundry creditors—	12,182 2,860		6 2	Proportion Manorburn dam and headraces 48,435 6 4 Main water-races 91,937 3 8 Distribution water-		
Ida Valley section Galloway Flat section	878 5	3 2	10 3	races $10,472$ 1 9 $$ 150,844 1 Galloway Flat section $$	11	9
				Proportion Manorburn dam 6,028 16 5 Dip Creek diverting weir 1,132 10 11		
				Main water-races	2	10
				dam and water-races 7,209 4 11 Main water-races . 326 4 7	9	6
				Staff accommodation 1,140 Telephone system 800	4 0 0 0	0
				Sundry debtors (sale of water)—	4	1
				1920–21 and previous years 7 19 10 1921–22 9 13 2 1922–23 2,451 5 5	8	5
			_	Profit and Loss Account—Accumulated loss to date 6,861 16		
$\overline{\mathfrak{s}}$	183,973	19	4	£183,973 19	9_	4

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

	P s s		, Sup.	41.348.347 • • • • • • • • • • • • • • • • • • •)	28	888 888 888 888 888 888 888 888 888 88	· <u>-</u>	◄	1 465 990 4 9	н 4
	ъ. с.	13 759 954 18 9		1 1	7 II 731 100 31	_	6,186,000 12 7	151,327 13 2 191,040 4 9	23,315 10 11 34,178 12 4	1,341,850 0 0 123,370 4 2	1,817,266 4 2
	Assets. ment— \mathfrak{t} s. d.	13,109,265 14 10 650,689 3 11	404,535 10 10 6,533 11 7	151,119 0 6 26,204 6 7	44,850,839 8 9 1,230,328 2 8	39,733,423 11 6	225,540 17 6 1,150 14 10 224,161 18 8	: :		st April, 1922	of designing and super-
BALANCE-SHEET AS AT 31ST MARCH, 1923.	Capital expenditure on national development	Expended to 31st March, 1922 Expended during 1922-23	Construction of harbour-works— Expended to 31st March, 1922 Expended during 1922-23	Lands improvement— Expended to 31st March, 1922 Expended during 1922-23	Capital expended on other works—Railway-construction—Expended to 31st March, 1922 Expended during 1922-23	Less expended on lines handed over to Railway Department— To 31st March, 1922 1922-23	Railway material and stores unused Stock on hand, Beaumont canteen Permanent-way material on hand	Irrigation schemes— Expenditure to 2.3t March, 1922— Completed and interest-bearing Uncompleted and non-interest-bearing	Expenditure, 1922-23—Completed and interest-bearing Uncompleted and non-interest-bearing	Value of public buildings and land at 1st April, 1922 Expended 1922–23	Departmental expenditure, being cost of designing and supervising construction of works— Expended to 31st March, 1922 Expended during 1922-23
	£ 3.		99 661 994 16 11	1,466,341 15 140,759 10 17,866 0							
GENERAL	£ 8. d.	14,348,347 8 3	9,532,887 8 8	; ; ; ; ; ; ;							
	pital Accounts— Peasury advances for national devalorment numbers to			:::							
	Capital Accounts— Treasury advances for national	31st March, 1923	Non-interest-bearing Interest-bearing	Treasury Adjustment Account Sundry Creditors Depreciation reserve							

. (1)

£25,506,202

£25,506,202

450 100 3 4	601		89,161 19 4	8.760 8 0		146,811 10 4
450	1 69,	ć	က် အ	၌ ထိ	ì	146,
9 9	8 10 8 8	0 0 0	3 3	0 0	2 4 1 11 9 3 16 10	
42,089 5 6	31,677 3 10 24,739 2 8	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	15,452 9 1,276 10	8,635 8	75,224 2 4,709 1 60,016 9 6.861 16	
way-	stock	: :	::	::	::::	1
than rail	timber in		::	Borough	::::	i
ss other	ush and	: :	::	nd Gore	Accounts	
Material and stores issued to works other than railway-construction but unused at date	Value of sawmills, including standing bush and timber in stock Workshops and garages	Houses and Ministerial residences ead Office library	Sundry debtors Telephone rentals, &c., paid in advance	Loans to Kairuru Marble Company and Gore Borough Interest accrued to 31st March, 1923	Balances of Income and Expenditure Accounts— Maintenance of public buildings Maintenance of domains Maintenance of roads Maintenance of irrigation schemes	6
Material and stores issued to worl construction but unused at date	Value of sav Workshops	Houses and Minis Head Office library	Sundry debtors Telephone renta	Loans to K Interest ac	Balances of Maintens Maintens Maintens Maintens	

J. J. Grbson, Accountant, Public Works Department.

ment, 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 appropria-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 Revenues Act. Certain other improvements, of which the Department has been advised, are desirable in future balance-sheets.—G. F. C. CAMPBELL, Controller 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 Parlia-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 Public Revenues Act. and Auditor-General. tion.

DEPARTMENT OF AGRICULTURE.

1923
MARCH
3.3
YEAR EVDED
VEAR
THE
POR
ACCOUNT
RVENTE

(Net.) £ s. d.	7,692 6 7	1,291 7 10	13,024 12 9	558 6 3	2,575 14 6	5 0 0	1,506 3 2	25 5 10	215,345 9 9	£242,024 6 8	£ s. d. 237,217 14 0		237,217 14 0
ncludes	sgummr	:	:	:	; •	•	redited	:	:	[C+1	;		1943 11
ledge (i	ays in or	:	:	:	:	:	e been c	:	:		:		
al know	idsin :	:	:	:	:	• :	ings hav	:	:		:		
agricultur	a bora tor	:	:	;	:	:	ırm build 	:	:		:		
rement s	roance, i	:	:	:	:	:	ted on fa	:	:		:		
r improv	d 10 gmm :-	:	Act	s Act	:	:	nts collec areas con	:	:		:		
works fo	idres, grad	stock	spection	s Disease	:	:	ertain rei rms and	:	:		:		
n and	ows, &c.	demned	g and Ins	d Garden	stry Act	let	ldings (c nental fa	evenue	кп		:		
Cr. By Investigation and works for improvement agricultural knowledge (includes correspond to the product of product of the product of th	experiments, substates, grading of produce, laboratories, displays in buildings and at shows, &c	Sales of condemned stock	Slaughtering and Inspection Act	Orchard and Gardens Diseases Act	Dairy Industry Act	Margarine Act	Rent of buildings (certain rents collected on farm buildings have been credited to experimental farms and areas concerned)	Territorial revenue	Balance down		Balance		
By In		&.	SZ.	5 	<u>~</u>	¥	ŭ	Ĕ	й 	and open	B	- 10	
(Net.)	o si +i	19 004 18 9		7,419 16 3	195 679 4 11		1,088 5 4 6,419 2 7	6,278 5 9	-	£242,024 6 8	£ s. d.	0 00 00 0	£237,217 14 0
Br. To Common orderlishment and communicative corriese tingledge communication	10 teneral establishment and communicative services (includes appropriation items, advertising, printing, stationery and photographs, postages and rent of house collections committees are distribution, of suchlinesism.	chases of books, newspapers, &c., upkep and improvement of buildings, &c.,	Experimental farms and areas (includes Wearroa, Moumahaki, Ashburton, Wai-	Taumes, experimental areas, managed, arronness, mirror, 1 apartur, Aranara, Taumes, Taumes, mitterest and depreciation charges are not included) December of the formation finding coloring to the formation of th		: its	manure, compensation nurserymen, control fireblight, fumigation) Rent of offices, &c. (arranged through Public Works Department)	Rabbit Nuisance Act	Depreciation (Ruakura Farm Account shows own depreciation)	54; 1	1	Ruakura Farm— 3,679 0 Farm Working Account 1,051 2 Office and management expenses 1,051 2 Experimental, educational, and hostel section 5,261 16 6	

ď.	c	-		ಣ		oc	31	on.			3.—1		IV,	Sup. A	
ж		116,971 3		109,323 1		9,025 6	-	3,307 4		3,794 18 9			7,236 17 (10,819 0 11 261,036 12 3
£ s. d. 122,576 16 2	6,605 13 2	196 957 0 7		11,955 19 4	9,836 2 10	- 1	3,481 8 7 174 3 10	1	4,187 1Z 4 392 13 7	1,732 4 4	0 00 01	° =		13,960 8 6 $3,141 7 7$	
જું :	3,490 16 5 3,114 16 9	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	11,376 7 6 6,157 11 10	9,500 8 2 335 14 8	42 14 4 768 1 10	3,396 17 10 84 10 9	:	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	84 19 9 307 13 10	::	10,189 18 3 791 10 0	1,930 3 0 1,814 8 3	$13,426 9 4 \\ 533 19 2$	1,442 1 6 1,699 6 1	:
Assets	::	::	::	::	::	: :	:	::	::	::	::	::	::	::	:
:	::	::	::	: :	::	::	:	ent	::	::	::	::	::	::	:
:	ransfers uakura	vements	ransfers	, and fixtures	ransfers on reserve	::	n reserve	ents and equipm	ransfers n reserve	ppliances n reserve	ent	ransfers	sloc	ansfers n reserve	orward
Land	Less sales and transfers Less reserve, Ruakura	Permanent improvements Additions	Less sales and transfers Less depreciation reserve	Furniture, fittings, and fixtures Additions	Less sales and transfers Less depreciation reserve	Libraries Additions	Less depreciation reserve	Technical instruments and equipment Additions	Less sales and transfers Less depreciation reserve	Mechanical office appliances Less depreciation reserve	Transport equipment Additions	Less sales and transfers Less depreciation	Implements and tools Additions	Less sales and transfers Less depreciation reserve	Carried forward
£ s. d.		302,220 11 3	- Too	210,921 # 5	21,392 18 8 5,988 4 11	ACCEPTANTS AND ACCEPT									605,529 5 1
ø 63	1,301 1 7 14,866 4 0 7,866 9 2	207,305 10 4	16 9 1	21,305 14 6	:										:
:	:::	:	:::	::	:										:
ities.	:::	:	:::	::	;			•							:
Liabilities.	:::	:	:::	: :	:										:
:	:::	:	:::	::	:										:
Capital, 1st April, 1922— General	Non-interest-bearing, Kuakura . Treasury advances, Kuakura Interest reserve, Ruakura	Treasury Adjustment Account-General Treasury advances. Buskura	Interest reserve, Ruakura Non-interest-bearing, Ruakura	Sundry creditors— General Departmental	Amounts received in advance										Carried forward

DEPARTMENT OF AGRICULTURE—continued.

Balance-sheet as at 31st March, 1923—continued.

و	10.4	26,263 10 0	29,092 1 3				0			0000	7	763 6 10	5,446 7 6	218 3 6			237,217 14 0		26,392 17 1		1005,529 5 I	
	ro si ∶	:	:				19,298 9 0			199 16 4		:	:	:			:		:			
Assets.	ਰ ਲਂ : ¥	:	:		18,831 14 6	466 14 6	00 16 4		0 0 001			:	:	:	1,304 1 11	1,304 1 11	:		:			
•	:	:	:		:	:		:	:			:	nents	:	:	:	:	a at	:			
	:	:	:		:	:		:	:			:	d improven	:	Account	:	:,	at Kuaku	:			
	:	:	:		:	:		:	:			:	rea an	:	pense.	:	:	rward	:			
	Brought forward	Live-stock	Stores and farm crops	Sundry debtors—	General	Departmental	I am had dabte more	Less bau-uebus lesel ve	Less repullating reserve			Services paid in advance	Suspense Account—Farm area and improvements	Imprests	Fixed assets writing off Suspense Account	Less reserve	Revenue Account	kevenue balance carried for	lst April, 1922			
rt c	605,529 5 1																			1	£005,029 D	
	•																					
Liabilities.	:																					
1.12	:																					
	:																					
	Brought forward																					

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 for assessed rents and interest for which the Department possesses no parliamentary appropriation, and also the value of assets transferred to the Lands and Survey Department for the payment of which that Department possesses no parliamentary appropriation. Full Audit requirements have, especially with regard to separate farm accounts, not yet been brought into operation, but attention will be given to them in future years.—G. F. C. CAMPBELL, Controller and Auditor-General. A. R. Stone,
For Director-General.

DEPARTMENT OF AGRICULTURE-continued.

RUAKURA FARM OF INSTRUCTION.

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

1	400-44 Hrvs Or	~
Balance Loss.	80 650 8 722 8 650 9 8	∞
Bals	£ 1,305 565 106 106 106 11,008 11,008 11,008 11,88 11,	4,296
its.	10000000000000000000000000000000000000	
Fotal Credits.	3. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	12
tal (£ 702 7649 7712 820 7714 7714 782 7585 7585 7403 1156	30,018
_ £	4,69, 8,4, L., 1, 2, L., 1	
	£0840077000	œ
Stock at 31/3/23.	8. II 3. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	12,468 17
Sto 31/	£ 3,152 1,149 258 1,690 1,003 604 718 959 52,399 431	,468
e i .	s. d.	10 10
Horse	l t	10
	£	948
₩ .;	£00000444600000	6
Issues of Produce.	8. 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	4
Pro	£ 411 7497,4971 5511,128 809 76 83 158 164 410 89	,97£
ind	S. d. 114 6 4 111 8 113 8 113 8 113 113 113 113 113 1	8
Sales and Transfers.		25]
S T	2 2 2 2,446 32,979 640 308 3,593 16 91	10,625 18 10 5,975 4 9
	. 4 x	0
Balance Profit.		œ
Pal	£ 80]	617
··· }	4.00-4.00-1.00.00 0.00-1.00.00	8
bits	10. d 12. d 12. d 13. d 10. d 10. d 6. d	2
Total Debits	1	97 1
Tota	£ 8,007 3,215 3,215 3,215 4,504 4,178 952 2,790 1,927 1,927 1,554	33,697 12
- į	<u>-6.004800000000000</u>	<u>60</u>
Depreciation.	8. C 110 113 119 117 171 171 172 173 174 175 175 175 175 175 175 175 175 175 175	9
epre	29 1 29 1 100 100 116 118 1 18 1 18 1 16 1 18 1 18	992
		3
t and	8. d. 3 4 4 11 11 11 11 11 11 11 11 11 11 11 11	61
Interest a Rent.		46
ä		2,746
nes.	5 x 40x0r 1121	7 2
Store Issues.	8. : 19. : 2. : 19	
Stor	£ 195 62 62 9 15 15 15 15 15 15 15 15 15 15 15 15 15	310
	d. 5 111 112 7 7	7
Pastures and Feed.	5. 11.3 12. 7 68.	15
astu: Fe	£ ,322 ,322 ,485 ,756 ,609 ,352 ,720 ,431	677
ř.	<u> </u>	4,
and	.e 10 - 20 - 20 - 20 - 20 - 20 - 20 - 20	0
Repairs and Sundries.	S 10 1 10 1 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 2 1 1 1 1 2 1	9 15
Rep	£ 247 195 254 255 255 255 255 130 62 62 71 71 8	2,23
	4:r00000000400000	<u>-57</u>
our.	8.8.8.8.9.1.0.0.0.0.7.1.0.0.0.0.7.1.0.0.0.0.0.0.0	12 1
Labour.	£ 5563 551 551 346 196 517 196 197 147	362
		3,171 19 9 5,822 16 10 3,962 12 11 2,239 12 0 4,677 15 7
Purchases and Transfers.	9 0 4 0 0 G	3 10
ırchases an Transfers.	2 8. 8. 9. 9066 0 563 11 214 7 7 44 2 676 15 67	2 It
Purc	£ 1,906 563 214 1,518 44 44	5,82
		o o
rat /22.	8 2 3 4 4 8 8 9 8 7 13 4 4 8 8 8 8 8 8 8 9 8 9 8 9 8 9 9 9 9 9	19
Stock at 31/3/22.	£ 1,737 1,408 318 1,904 1,116 604 777 653 653 653 653	171
52 60	4 6 1 1 2 2 1 2 2 1 2 2 2 2 2 2 2 2 2 2 2	13,
	: : : : ; ; ; ; : : : : : : : : : : : :	
	Pairy herd arm crops arm stores trass and pastures filk-production herd filk-production ording filk-production filg-production filg-pro	
on.	Dairy herd Farm crops Farm stores Grass and pastures Milk-production he Pigs Poultry Juarters Sheep Hegstable garden Grass	
Section	Dairy herd Farm crops Farm stores Fars and pas Milk-product Pigs Poultry Juarters Juarters Juarters Jactes Jactes Jegetable gar	
	Dairy her Farm cro Fram sto Grass and Milk-pro Orchard Pigs Poultry Quarters Sheep Vegetabil	
Ì	Dairy he Farm cr Farm str Farm str Grass an Milk-prc Orchard Pigs Poultry Quarters Sheep Vegetab Horses	
	Dan Fan Fran Gra Orc Pig Pig She Veg Hog	

	£ 8. d.	4,296 8 7	617 8 0	£3,679 0 7
		:	:	:
MARY.		Total loss	Total profit	Net loss
SUMMAR	ď.	œ	~	1-
	oź	12	12	0
	બ	33,697	30,018	£3,679 0 7
		:	:	:
		:	:	:
		Total debits	Total credits	Difference

DEPARTMENT OF AGRICULTURE-continued

RUAKURA FARM OF INSTRUCTION.

1923.
MARCH,
31sT
ENDED
YEAR
THE
FOR
ACCOUNT
CAPITAL
0N
EXPENDITURE
AND
RECEIPTS

(I II	Value as at	Capital Expendi- ture during Year	Less received or	Less received or written off by	Net Book Value	Doublest
rardchais.	31st March, 1922.	ended 31st March, 1923.	Depreciation.	Sundries.	31st March, 1923.	Laterchais.
	£ s. d.	£ 8. d.	£ 8. d.	£ 8. d.	κά	8. 3.
Land	. 35,976 4 0	:	:	:	35,976 4 0	nce account as at 31st December, 1919
Buildings	. 11,151 3 4	280 13 6	981 17 9	:	10,449 19 1	n, ro
Fencing			9	:		4,981 41
Draining	2,594 18 1		0 0	:	2,540 18 1	:
Water-supply	4	_	133 6 8	: :	1,569 10 4	, nor '‡
Lighting	13	20 3 0		:		3,120 0 3
Plantations	18	17 14 1	25 18 0	44 14 4	992 0 3	9
Roads	9	:	:	:		7 3,114 16 9
Telephones Betanic condens and plant, breeding and plant.	40 10 0	493 10 7))	3 1 90	1 797 5 9	Interest reserve— To 30th June 1920
gardens and plant-blocking and aftion	01 070'1		•		•	1 016(1) 584 2
Farm implements and machinery	1,744 16 9	30 0 0	205 7 5	52 19 0	1,516 10 4	
Farm tools		102 19 10		:	608 18 3	$\dots \dots 3,388 \ 16 \ 11$
Motor-car (Overland)	. 31 13 0		31 13 0	:	,	11,255 6 1
Motor-car (Sunbeam)		0 000	:	:	ز د	$M_{con} = T_{con} \cdot T_{c$
Agricultural books	. 4 D /	1.18 0	20 c	:	9	(NOTE.—Interest has been charged to the farm on capital expended
Agricultural education	0 6 626 .	7 4 67	21 0 4	:	529 7 3	at the rate of 42 per cent, per annum in heu of rent.)
Determined collidary anometers furniture &c		:: 0 81	9 2 II 95 II 6	:	0 0	
Homestead furniture. &c.		18	43 43 8	: :	91	
Apiary plant	. 263 8 1		_	3 19 2	7	
	61,944	1,402 0 5	1,895 3 0	197 14 2		
Experimental, Educational, and Hostel sections, and homestead charges and visitors	11,982 19	7,147 I I	•	1,885 4	17,244 10 8	
Farm working capital	73,927 17 10 28,535 4 7	8,549 1 6 2,918 11 10	1,895 3 0	2,082 18 9	78,498 17 7 31,453 16 5	
	102 463 9 5	11,467,13,4	1.895 3 0	9 089 18 9	109 959 14 0	0 11 00 0003
	1		•			<u>.</u>

DEPARTMENT OF AGRICULTURE-continued.

RUAKURA FARM OF INSTRUCTION.

BALANCE-SHEET AS AT 31ST MARCH, 1923.

Liabilities.	As at 31st March, 1922.	As at 31st March, 1923.	Assets.	-		As at 31st March, 1922.	As at 31st March, 1923.
Working capital as per balance of Capital Account Amounts paid in advance Amounts due to sundry creditors	28,535 4 7 7 7 9 15 15 15 15 15 15 15 15 15 15 15 15 15	£ s. d. 31,463 16 5 .: 10	Stock on hand— As per Farm Working Account As per Apiary Account Bundry operative stores on hand— Office stationery, &c. Timber (carpenfer's shop) Groceries at homestead Amounts due by sundry debtors Loss as per Farm Working Account Office and management expenses	:: ::::::	£ s. d	£ s. d. 13,171 19 9 192 0 0 1,094 2 6 10,827 3 9 3,582 14 2	2 8 d. 12,468 17 8 214 11 4 218 11 2 218 11 2 10,66 4 4 4 4,633 16 5
	28,868 0 2	0 2 32,151 9 3				28,868 0 2	28,868 0 2 32,151 9 3

A. S. Housron, 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.

Receipts.		£	s.	d.	Payments.	£	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	in-				Balance at 31st October, 1922, trans-			
vested		879	0	0	ferred to General Purposes Relief			
					Account	40,243	I	1
		041 -00				041 500	10	
		£41,783	12	4		£41.783	12	4
							1.00	

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

Expend	liture.		£	s.	d.	Income.	£	8.	d.
To Interest on debentures			1,743	3	0	By Interest on surplus funds temporarily			
Balance transferred to	Invest	ment				invested	969	2	11
Reserve Account			217	3	8	Interest on advances	991	3	9
			£1,960	6	8		£1,960 ·	6	8
						:			

BALANCE-SHEET AS AT 31ST OCTOBER, 1922.

Loan capital	iabilities.	£ 75,000		d. 0	$Assets.$ ${\mathfrak k}$ s. d. ${\mathfrak k}$	s.	d.
Interest on debentures ac	crued but not due	493	3	0	Advances secured by mort-		
Investments Reserve Ac	count	1,624	14	9	gage 25,362 5 3		
Sinking fund reserve		145	4	9	Advances on promissory notes 9,061 4 4		
Suspense Account		. 4	5	11	34,423	9	7
Sundry creditors-					Sundry debtors for interest		
Payments in advance		. 1	0	0	on mortgages 1,917 0 3		
Unpaid account		600	0	0	Sundry debtors for interest		
•					on promissory notes 628 2 4		
					2,545	2	7
					Interest accrued but not due on surplus		
					funds temporarily invested 511	0	5
					Sundry debtors, miscellaneous 0	10	0
•					Sinking fund 145	4	9
					Cash in Public Account transferred to		
					General Purposes Relief Account 40,243	1	1
		£77,868	8	5	£77,868	8	5
							-

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.

GENERAL PURPOSES RELIEF ACCOUNT.

RECEIPTS AND PAYMENTS ACCOUNT FOR PERIOD 1ST NOVEMBER, 1922, TO 31ST MARCH, 1923.

Dr. To Balance, 1st November,	£	s.	d.	£	s.	d.	By Expenditure under section 20 (3) of Finance Act, 1922, in aid of works of
Cash in Public Account Investment Account 3			0	,243	1	1	production—Moutere Hills orchardists 4,768 16 0 Interest on loans 1,500 0 0 Sinking Fund Account 244 15 4
Interest on advances— Waimarino bush - fire relief Moutere Hills orchardists	239	5	6				Cash in hand (State Advances) 172 13 0 Cash in Public Account 7,301 5 8 Investment Account 27,500 0 0
(in hands of State Advances Department) Interest on investments	1	14	4	240 758		10	
Repayments of advances— Waimarino Dush - fire relief Moutere Hills orchardists (in hands of State Ad-	74	0	0	100	10	Ð	
vances Department)	170	18	8	244	18	8	
	a.		£41,	487	10	0	£41,487 10 0

INCOME AND EXPENDITURE ACCOUNT FOR PERIOD 1ST NOVEMBER, 1922, TO 31ST MARCH, 1923.

Expenditure. To Losses written off—Waimarino bush-fire relief								
Remission of interest—Waimarino bush- fire relief					,			,
Remission of interest—Waimarino bush- fire relief	<u> </u>	-					S,	d.
fire relief								
Interest on loans 1,006 17 0 Interest accrued on loans				17	1		2 1	10
Hills orchardists 81 8 7					Ô		~ .	
Miscellaneous Waimarino bush - fire relief							Ω	7
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Interest accrued on roans		. ATO	, ,	0		0	•
Interest on investments		•	•				o 1	10
Loss carried down								
Loss carried down								_
\$\frac{\frace\frac{\frac								-
£ s. d. £ s. d. To Loss brought down . Sinking fund reserve Balance						Loss carried down 347 1	5	8
£ s. d. £ s. d. To Loss brought down . Sinking fund reserve Balance							_	_
To Loss brought down			£1,690	3	11	£1,690	3 1	11
To Loss brought down			£	s.	d.	£ s	3. (<u> </u>
Sinking fund reserve 244 15 4 Account for period ended 31st October, 1922 1,624 14 9 £1,624 14 9	To Loss brought down		347					
Balance 1,032 3 9 1922 1,624 14 9 £1,624 14 9								
£1,624 14 9 £1,624 14 9							4	9
	Dalance	•••						_
			£1.624	14	9	£1.624 1	4	9
By Balance £1,032 3 9			,					_
						By Balance£1,032	3	9
						- designation		

BALANCE-SHEET AS AT 31ST MARCH, 1923.

	Liab	ilities.		£	s.	d.	Assets.	£	s.	d.
Debenture issued				75,000	0	0	Advances under Appropriation Act, 1918,			
Accrued interest on	loan			246	11	5	section 33	34,150	18	5
Sinking fund reserve	e			390	0	1	Advances under Finance Act, 1922,			
Suspense Account	(Waimai	rino bu	ısh-fire				section 20 (3)	4,597	17	4
relief)				4	5	11	Investments	27,500	0	0
Payments in advar	ice (Wai	marino	bush-				Sinking fund	390	0	1
fire relief)				1	1	6	Sundry debtors for interest (Waimarino			
Writings-off in suspe	ense (Wa	imarine	bush-				bush-fire relief)	2,810	1	7
fire relief)				436	15	6	Losses in suspense (Waimarino bush-fire			
Liability to Conso	olidated	Fund	(Wai-				relief)	436	15	6
marino bush-fire	relief)					0	Interest accrued on advances (Moutere			
Revenue Account				1,032	3	9	Hills orchardists)		8	
							Interest accrued on investments	269	18	0
							Cash in hand (State advances)	172	13	0
							Cash in Public Account	7,301	5	8
				£77,710	18	2		£77,710	18	2
										

R. E. HAYES, Accountant to the Treasury.

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.

6-B. 1 [Pt. IV, Sup. A].

DEPARTMENT OF INDUSTRIES AND COMMERCE.

Income and Expenditure Account for the Year ended 31st March, 1923.

Administrative Services.

Expenditure			Income.	£ s. d.
To Salaries, overtime, and meal al-	£ s. d.	£ s. d.	By Interim profit on Government sugar contract Fines under Commercial Trusts Act	213 6 6
lowances Less recoveries	$\begin{array}{cccc} 6,828 & 6 & 3 \\ 72 & 2 & 0 \end{array}$			
Advertising, periodicals, newspaper Freight, cartage, and distribution		6,756 4 3 87 17 4		
of commodities Less recoveries	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	12 16 10		
Fuel, light and office cleaning Industrial exhibitions	185 6 8 78 17 10	77 15 5		
Office requisites, including print-		106 8 10		
ing and stationery, departmental publications and typewriter repairs	143 18 6 0 16 0			
Postages, telegrams, rent of boxes, code addresses, and telephone		143 2 6		
services	529 16 11 120 14 2			
Travelling expenses and allowances	823 10 1	409 2 9		
Less recoveries	209 0 6	614 9 7		
Promotion of sale of New Zealand in outside markets Expenses of British Empire Exhi-	commodities	6 1 6		
bition mission	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	299 6 1		
Rent and rates Law-costs Less recoveries	13 2 6 10 10 0	299 6 1 401 8 6		
Expenses of New Zealand's particip	eation in Lord	2 12 6		
Mayor's Show, London Depreciation Balance carried down (excess of		77 16 4 263 16 2		
expenditure)		30,954 7 11		440.010
• •	t =	£40,213 6 6		£40,213 6 6
Interest on capital outlay Balance carried down	:: ::	£ s. d. 296 8 9 30,658 10 2	Balance brought down	£ s. d. . 30,954 7 11 . 0 11 0
	±	£30,954 18 11 		£30,954 18 11
		Non-administr	rative Services.	
To Subsidies to steamer services— New Zealand - Vancouver	£ s. d. 10,000 0 0 12,500 0 0 250 0 0	£ s. d.	By Balance brought down	£ s. d 30,658 10 2
Balance (net) excess of income over		22,750 0 0 7,908 10 2		
		230,658 10 2		£30,658 10 2

DEPARTMENT OF INDUSTRIES AND COMMERCE—continued.

BALANCE-SHEET AS AT 31ST MARCH, 1923.

Capital Account Sundry creditors—	Liabilities. $$	£ s. d	. £		d. 5	Assets. £ s. d. £ s. d.	1.
Capital expenditure Revenue expenditure		272 3 8 379 0 7		4	3	Head Office— Balance from 1921–22 1,139 15 8 Additions, 1922–23	
Depreciation Reserve Act Balance from 1921–22 Balance for 1922–23		347 2 6 263 16 2	} }			1,287 1 10 Loss transferred and disposed of 52 0 0	0
Excess of income over e per Income and Exper			- 000			Auckland Office Balance	
						Less returned to Public Works and transferred 57 0 7	_
						Christchurch Office— 221 0 7 Balance	7
						Less transfers, &c	5
						Dunedin Office—Balance . 153 10 0 Less returned to Public Works and transferred 97 18 0	
						Office of New Zealand Trade Commissioner, Melbourne 7 4 (0
						Land and buildings	
			•			$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	2
						sioner's Office, London 270 13 8 Expenditure in advance— Rail tickets, rentals post-office boxes, telephones,	8
						&c 138 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	9 3 1 7
			£15,758	2	6	£15,758 2 (- 6 -

J. W. Collins, 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 for rent and interest on capital for which the Department possesses no parliamentary appropriation.—G. F. C. CAMPBELL, Controller and Auditor-General.

POST AND TELEGRAPH DEPARTMENT.

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

Dr. To Telegraph Branch loss Telephone Branch loss Wireless Branch loss Profit and Loss Appropriation count carried down	 $46,799 \\ 10,502$	11 1	3 5	Savings-bank Branch profit	 £ s. d. 316,817 1 9 171,151 15 6
	£487,968	17	3		£487,968 17 3

Profit and Loss Appropriation Account.

Dr. To Profits invested in departmental assets		6		Cr. By Balance forward		£ s. d. 176,095 4 11	1
Savings-bank Reserve Account Balance	$179,000 \\ 302,059$			By Profit and Loss Account	••	341,456 2 (U
	£517,551	6	11			£517,551 6 1	1

POSTAL BRANCH.

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

Dr. To Working-expenses Depreciation Profit before charging interest carried down	£ s. d. 1,001,579 5 9 24,144 1 10 357,801 17 6	Cr. By Postages	5,061	$ \begin{array}{ccccccccccccccccccccccccccccccccc$
To Interest on capital Profit on year's working transferred to General Profit and Loss Account	£1,383,525 5 1 £ s. d. 40,984 15 9 316,817 1 9 £357,801 17 6	By Balance brought down	£1,383,525 £ 357,801 £357,801	s. d. 17 6

TELEGRAPH BRANCH.

Profit and Loss Account for the Year ended 31st March, 1923.

Dr. To Working-expenses Depreciation			£ 655,893 73,089	0	d. 6 10	By Telegraph revenue Miscellaneous Rents received Loss before charging interest carried down	14,728 2,583	11 2 6	0 4
To Loss brought down Interest on capital	:: `	•••	£728,982 £ 14,852 74,358 £89,211	s. 10	4. d. 4 3	By Loss on year's working transferred to General Profit and Loss Account		s. 2	. d.

POST AND TELEGRAPH DEPARTMENT—continued.

TELEPHONE BRANCH.

Profit and Loss Account for the Year ended 31st March, 1923.

Dr. To Working-expenses Depreciation Profit before charging in down	:: :: iterest carried	. 145,918 l	4	6	Cr. By Telephone revenue Rents received	ก์สอส	1	d. 0 2
		£670,032	15	2		£670,032	15	2
To Interest on capital		£ 122,124		d. 8	By Balance brought down	£ 75,325		d. 5
•					General Profit and Loss Account		11	3
		£122,124	17	8		£122,124	17	8

WIRELESS BRANCH.

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

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

SAVINGS-BANK BRANCH.

Profit and Loss Account for the Year ended 31st March, 1923.

Dr. 'To Interest credited to depositors ac-	£	s.	d.	Cr. By Interest received	£	s.	d.	£	s.	ď∉
counts during the year ended 31st March, 1923	1,605,525	1	10	during the year Plus interest ac-	1,830,720	. 13	7			
Interest on fixed deposit Management expenses Transfer to General Profit and Loss	800 70,650	0	0	crued to 31st March, 1923		18	1			
Account	171,151	15	6	Less interest ac-	2,375,154	11	8			
				erued on 31st March, 1922		5	6	1.843,824	ĸ	9
				Sundry receipts	••	•		4,302		
	£1,848,126	17	4				£	21,848,126	17	4

POST AND TELEGRAPH DEPARTMENT—continued.

Balance-sheet as at 31st March, 1923.

Receipts and Expenditure on Capital Account.

		1	and and and	Trocollas and Trocollas and Trocollas and Trocollas	-		
br.	As at the 31st March, 1922.	Amounts expended during the Year.	As at the 31st March, 1923.	<i>3</i> .	Capital as at 1st April, 1922.	Amounts received, Year 1922-23.	Capital as at 31st March, 1923.
To Expenditure on————————————————————————————————————	8. d. 1,176,805 19 0	£ s. d. 43,689 19 11	1,220,495 18 11	By Receipts— Public Works Fund $Less^*$	£ s. d. 6,560,233 0 0 796,944 6 11	e, d.	£ s d
Telephone-exchange systems, including 2,102,692 17 11 Works in progress 44,081 0 Wireless systems 1,649,048 4 Plant at workshops 8,856 8 Motors, &c.	2,102,692 17 11 44,081 0 0 1,649,048 4 6 8,856 8 4 91,866 18 11 101,868 19 10	551,868 11 1 77,211 6 2 621 6 4 25,045 1 5 537 7 8	2,654,561 9 0 44,081 0 0 1,726,259 10 8 9,477 14 8 116,912 0 4 102,406 7 6	Public Works loans	. 5,763,288 13 1	608,598 9 11	6,371,887 3 0
Balance carried to General Balance-sheet	5,175,220 8 6	698,973 12 7	5,874,194 1 1 497,693 1 11		5,763,288 13 1	608,598 9 11	
			£6,371,887 3 0				£6,371,887 3 0
Capital Account—Balance at credit Profits invested in departmental assets Sundry creditors—	Liabilities.	: :di	GENERAL BA £ s. d. 497,693 1 11 189,464 0 7	GENERAL BALANCE-SHEET. 2 s. d. Stock at stores, District Telegraph Engineers', and workshops, and in transit 89,464 0 7 Sundry debtors— Other Administrations, on Money-order Account Other Administrations, on Money-order Account	Assets. neers', and workshops, der Account	and in transit £ s. d. 65,015 3 4	£ s. d. 736,470 12 2
Money-order payees, for unpaid money-orders Other Administrations, on Money-order, Postal, and Cable	orders , Postal, and Cable	83,095 15 0		Government Departments Sundry other debtors	::	24,687 13 4 92,135 16 4	0000

						47	4																			
	£ & d.	£20					181,838 13 0		44,157,156 9 7	544,433 18 1		2,479,760 0 0		282,550 0 0				1,669,418 0 10	482,399 14 5							£50,534,027 8 1
		and in transit	ъ. s. с.	65,015 3 4	24,687 13 4	92,135 16 4			:	:		:		:	ъ. s. с.	1,182,629 6 4	486,788 14 6		:						•	
	ets.	and workshops,	•	count	:	:			:	:		:		:		:	:		:							
CENTRAL DAMPINE CHEET.	Assets	Stock at stores, District Telegraph Engineers', and workshops, and in transit	Sundry debtors—	Other Administrations, on Money-order Account	Government Departments	Sundry other debtors	•	Savings-bank Account—	Investments	Interest accrued, 31st March, 1923	War-loan Certificates Account—	Investments held in Government loans	Post Office investment certificates—	Investments held in Government loans		Postmasters' balances held	Cash in bank (Head Office Account)		Treasury Adjustment Account							
DENEMAN DE	£ 8. d.	393	189,464 0 7									$799,583\ 17$		44,360,393 1 6	23,184 9 3	800,000 0 0	2,329,320 6 11	284,543 1 5				=	17	302,059 0 2		£50,534,027 8 1
		:	:	es s. d.	83,095 15 0		$84,266\ 159$	55,659 5 0	248,555 15 0		328,006 6 9			:	:	:	:	:		sh postal orders,	nts of value, in-	:	:	:	1	44
	Liabilities.	Capital Account—Balance at credit	Profits invested in departmental assets	Sundry creditors—	Money-order payees, for unpaid money-orders	Other Administrations, on Money-order, Postal, and Cable	Accounts	Postal-note payees, for unpaid postal notes	Sundry other creditors	Other Government Departments, for balances due on 31st	March, 1923		Savings-bank Account—	At credit of depositors	On transfer, New Zealand and other Administrations	Reserve Fund	War-loan Certificates Accounts	Post Office Investment Certificates Account	Postmasters-	For advances to Postmasters of stamps, postal notes, British postal orders,	Post Office investment certificates, and other documents of value, in-	cluding stocks held in the General Post Office	Depreciation reserve	Profit and Loss Appropriation Account		

* 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 fevenue 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.

Dr.	£ s. d.	Cr.	£ 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		
	£518,973 11 6		£518,973 11 6
	£ s. d.		£ s. d.
Balance	89,745 19 11	Balance brought down	51,569 0 9
	,	Balance from previous year	38,176 19 2
		1	
	£89,745 19 11		£89,745 19 11

LAND FOR SETTLEMENTS ACCOUNT-continued.

BALANCE-SHEET AS AT 31ST MARCH, 1923.

T · 1 ·7·,·							
Liabilities.	a		1	Assets.	£		d.
Capital— £ s. d.		s.	d.	Land	9,374,802		
Loan Account 8,756,554 4 8	1			Land Purchase suspense	350		6
Loans redeemed				Advances	155	11	0
from Consolidated				Unpaid purchase-price (not yet pay-	101 051		0
Fund 51,800 0 0	٠.			able) of buildings	101,971	6	8
Crown lands in-				Plant and machinery	3,640	8	6
cluded in estates 205,132 0 0				Furniture and fittings—Land Purchase			
Sales of Crown land 1,485,375 7 8				Board	27	0	0
			4	Mechanical office appliances	23	0	0
Interest on loans		8	1	Teviot Estate—			_
Deposits from Lessees of Crown lands				Stock and implements, &c	41,577		7
under section 191, Land Act, 1908		10	6	Improvements	694	8	0
Railway maintenance, Makarcao Lime-				Clifton Estate—			
works	165	5	8	Stock and implements, &c	5,315		4
Unpaid miscellaneous services—				Improvements	1,526		
Teviot		11		Working suspense	5,142	12	6
Clifton	43	10	0	Opening up Crown land for settle-			
Sundry creditors—				ment—Amount set aside (including			
Rents in advance	1,553	10	0	interest) under section 63, Land			
Section 5—				Laws Amendment Act, 1913)	464,578	5	0
Principal instalments	279		1	Sundry debtors for— £ s. d.			
Interest on deferred payment	1	10	9	Rents, &c 202,099 18 3			
Land for Settlements—				Less reserve for			
Principal instalments	6,829	14	3	irreco verable			
Interest on deferred payment	1	8	9	rents 2,500 0 0			
Public Works Fund	2,759	17	6		199,599	18	3
Principal instalments on buildings	5	17	0	Principal instalment on buildings	6,734	18	4
Miscellaneous	4,375	7	6	Insurance premiums	45	10	4
Miscellaneous—Clifton		8		Section 5—			
Miscellaneous—Teviot	- 84			Sales	235,016		
Sinking Fund reserve			1	Principal instalments	8,598		
Depreciation reserve	179		6	Deferred-payment interest	6,579	17	2
Rents written off suspense	6,164	0	3	Land for Settlements—			
Reserve Account, including unexpended		_		Sales	554,113	3	
loading for roads, &c				Principal instalments	20,163		5
Balance of Revenue Account	89,745	19	11	Deferred-payment interest	9,106		6
				Miscellaneous	341		3
				Interest on investments	215		0
				Rates	39		5
				Postponed rent	42,280		1
				Rents written off suspense	6,164		
				Pihautea water-supply	6	14	8
				Sinking fund—			
				Section 4, Finance £ s. d.			
				Act, 1919 33,079 19 8			
				Section 26, State			
				Advances Act,			
				1913 1,056,139 10 5	1 000 010	10	1
				Cash in Public Ac-	1,089,219	ΙU	1
				count 91,172 19 1 Imprests outstanding 74 1 6			
				Investment Account 29,350 0 0			
				investment Account 25,350 0 0	120,597	0	7
_					140,001	0	
-	12,298,628	2	8	- E	12,298,628	2	8
	,,,			·	,		-
				T D II 1 G			

J. B. Thompson, Under-Secretary.

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) separate trading accounts for the Teviot and Clifton Estates should be included; (4) the accounts do not include any charge for interest on capital represented by the item £1,485,375 7s. 8d., value of Crown lands sold.—G. F. C. Campbell, Controller and Auditor-General.

Note.—(4.) The proceeds from sales of Crown lands have been regarded as free capital for the Land for Settlements Account for reinvestment in the purchase of other lands (Land Laws Amendment Act, 1912, section 5).—J. H. O'DONNELL, Chief Accountant.

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